

COMMISSIONER OF THE
DEPARTMENT OF FINANCIAL
REGULATION
PLAINTIFF,

v.

ELITE TRANSPORTATION RISK
RETENTION GROUP, INC.,
RESPONDENT.

I, J. David Leslie, Special Deputy Liquidator, hereby submit this Sixth Status Report regarding the liquidation of Elite Transportation Risk Retention Group, Inc. (“ETRRG” or the “Company”), an annual accounting as of December 31, 2020 (attached as Exhibit A), and the Liquidator’s First Report of Claims (attached as Exhibit B).

1. On March 15, 2018, the Commissioner of the Department of Financial Regulation (“Commissioner”) filed an *ex parte* Petition for Seizure Order pursuant to 8 V.S.A. § 7042(b), seeking, among other things, authorization to take possession and control of ETRRG. The Court granted the Commissioner’s petition by entering the requested order (“Seizure Order”) on March 29, 2018. Following entry of the Seizure Order, the Commissioner further investigated the Company’s condition, concluded that rehabilitation would be futile, and filed a Petition for Order of Liquidation on April 20, 2018. On May 7, 2018, the ETRRG board of directors voted unanimously to assent to the proposed Order of Liquidation. On May 15, 2018, the Court entered its Order of Liquidation (“Liquidation Order”) that, among other things, appointed the

Commissioner as Liquidator (“Liquidator”), authorized him to appoint a special deputy liquidator, and approved the Plan of Liquidation. The Liquidator appointed me to serve as Special Deputy Liquidator on May 15, 2018.

2. The Liquidator’s Prior Status Reports. On July 16, 2018, I submitted the Liquidator’s First Status Report describing, among other things, the establishment of a claim filing deadline (May 15, 2019), the provision of notice to potential creditors of ETRRG, the consolidation of ETRRG’s assets and administration, and next steps in the Liquidation. On October 31, 2018, I submitted the Liquidator’s Second Status Report which provided (among other things) an update on the Company’s assets, claims filed with the Liquidator, the Liquidator’s analysis of historical member assessments, and next steps in the Liquidation. Additional detail regarding historical assessments and the Liquidator’s plan for additional assessments was provided in the *Liquidator’s Report: Financial Condition, Collectability of Outstanding Assessments and Options* (“Assessment Report”) attached as Exhibit A to the Liquidator’s Second Status Report. On January 14, 2019, I submitted the Liquidator’s Third Status Report providing updated information on Company assets, claims, and administrative matters. The Court approved the Liquidator’s request to extend the claim filing deadline to November 15, 2019. On December 23, 2019, I submitted the Liquidator’s Annual Report and Status Report. I then submitted the Liquidator’s Fifth Status Report on June 20, 2020.¹ All of these filings have been publicly posted on the liquidation website (www.etrreg.com).

¹ Status reports are typically filed every six months and this Sixth Status Report would ordinarily, therefore, have been filed in December of 2020. To permit the inclusion of year end asset figures, however, the Liquidator has deferred filing of this report until January of 2021.

ANNUAL ACCOUNTING

3. The Liquidator is required to file an annual accounting with the Court including the assets and liabilities of ETRRG and all funds received or disbursed during the current period. See 8 V.S.A. § 7057(d); Liquidation Order ¶ 4. A report showing all ETRRG funds received or disbursed between entry of the Liquidation Order and December 31, 2020, is attached as Exhibit A. See id.

STATUS REPORT

4. A simplified balance sheet reflecting ETRRG's financial condition as of December 31, 2020 is presented below in Table 1.

Table 1 – Simplified ETRRG Balance Sheet as of December 31, 2020

ASSETS	
Cash	\$ 144,357
Cash Equivalents	1,238,514
Investments	5,492,206
Reinsurance Receivable	7,700,000
Total Assets	<u>\$ 14,575,077</u>
LIABILITIES	
Priority Class 1 – Administrative Expenses	\$ 374,659
Priority Class 3 – Claims under Policies	20,089,424
Total Liabilities	<u>\$ 20,464,083</u>

5. Assets. The Company's cash, cash equivalents, and other liquid assets have been marshalled and consolidated in a Vermont banking institution. It should be noted that the cash figure includes proceeds of a settlement between the Liquidator and the Internal Revenue Service regarding ETRRG's pre-liquidation claims for tax refunds that was approved by the Court on October 12, 2020. The reinsurance receivable figure listed in Table 1 is more than twenty four months old and is presented solely for purposes of context and scale.² In addition to Company

² In 2018, the Liquidator commissioned actuarial reports from Merlinos & Associates, Inc., ("Merlinos") and Casualty Actuarial Consultants, Inc., for purposes of analyzing the Company's historical assessments and the feasibility of a future assessment at the close of this proceeding. Figures from the Merlinos report, including an

assets, the Liquidator is currently holding approximately \$528,000, in constructive trust as security against members' deductible obligations under the conditions described in the Liquidator's Plan for Administration of Prepaid Deductibles. (The Plan for Administration of Prepaid Deductibles was submitted as an exhibit to the Liquidator's Fifth Status Report and has been posted at www.etrreg.com.)

6. Liabilities. The liquidation statutes require that payments on claims be made in accordance with the statutory priorities and that all claims in a class be paid in full (or adequate reserves established for such payment) before claims in subsequent classes receive any distribution. 8 V.S.A. § 7081. Accordingly, in Table 1 the Liquidator presents the Company's estimated liabilities in terms of priority classification rather than the annual statement format that would be presented by an insurer operating as a going concern. The figure presented for priority class 1 reflects a conservative estimate of the total expense of liquidating the Company set forth for illustrative purposes in the 2018 Analysis (\$1 million) less approximately \$625,000 in expenses paid through December 31, 2020.³ The figure presented for priority class 3 reflects the \$20,089,424 estimate of policyholder level claims developed by Merlinos for use in the 2018 Analysis. This figure includes case reserves plus IBNR (losses that have been incurred but not reported), net of deductibles for the years 2005-2018.

estimate of reinsurance receivable, were presented in the *Liquidator's Report: Financial Condition, Collectability of Outstanding Assets* ("2018 Analysis") that was attached as Exhibit A to the Liquidator's Second Status Report, filed October 31, 2018. The "reinsurance receivable" figure presented in Table 1 is drawn directly from the 2018 Analysis and has not been updated since October of 2018.

³ Administrative expenses totaled \$243,973.41 in 2018, \$146,235 in 2019, and \$225,662 in 2020. See Exhibit A. More than half of the expenses incurred in 2018 consisted of non-recurring costs such as actuarial analysis and payments under the now-terminated TPA agreement while significant non-recurring expenses were incurred in 2020 relating to tax litigation. The Liquidator believes, therefore, that (absent the need for substantial claim or assessment litigation) the administrative reserve estimate remains conservative.

7. Filing of Proofs of Claim. The Liquidator established May 15, 2019 as the claim filing deadline. See Liquidation Order, ¶ 6(b). The Liquidator thereafter requested a six month extension, however, which the Court granted on May 24, 2019. See Order Extending Claim Filing Deadline. All claims in the ETRRG estate, therefore, were to have been filed on or before November 15, 2019. The Liquidator received 378 proof of claim forms (“POCs”) before the November 15, 2019 deadline. (Incomplete POCs have been returned to their senders with instructions for resubmission.) As of December 31, 2020, the Liquidator has received and acknowledged an additional eight completed POCs. See 8 V.S.A. § 7074(d) (“The liquidator may consider any claim filed late... and permit it to receive distributions... if the payment does not prejudice the orderly administration of the estate.”). The claim determination process is no longer at an early stage but, depending on the circumstances, it may remain possible to accept additional POCs for a limited period without prejudicing the orderly administration of the estate.

8. A POC may present a single claim (e.g. recovery for loss resulting from a single motor vehicle accident) or multiple claims (e.g. the form encloses a schedule listing multiple motor vehicle accidents). Accordingly, the Liquidator has assigned separate control numbers to each claim presented in a POC -- e.g. POC No. 277 has been subdivided into sixty-five subclaims assigned POC Nos. 277a through 277bm. Counted in this manner, the Liquidator has received a total of 560 claims

9. Because the insurance statutes permit third parties to file claims directly against the estate, a single incident may give rise to numerous related claims that may seek overlapping recovery (e.g. a tort-claimant asserting the insured’s liability, another insurer asserting rights of subrogation/contribution, and a policyholder seeking indemnity). This means that raw POC and claim counts are not a reliable metric for evaluating estate exposure or the amount of work

remaining to crystalize ETRRG's obligations and close the proceeding. The Liquidator has therefore attempted to group POCs and claims by incident – determining the number of motor vehicle accidents requiring investigation and the number of disputes to be resolved. This analysis suggests that there are 314 separate incidents to be reviewed.

10. Discussions with Reinsurer. ETRRG's reinsurance agreements contemplate that communications will flow through an intermediary (the reinsurance broker). In light of the circumstances, however, the reinsurer contacted the Liquidator directly to discuss the liquidation process and its implications for the reinsurance relationship. As part of those discussions, the Liquidator requested the members' assistance in generating (and updating) a survey of known or suspected claims. The Liquidator has also responded to various information requests and kept the reinsurer informed regarding potential resolution of large claims.

11. Communication with Members. The Liquidator has consistently advised ETRRG's member insureds that the time and expense required to complete the proceeding can be minimized if they engage directly with third-party claimants to resolve disputes. All members have been informed of the third-party claims submitted to the Liquidator that seek payment under their policies and has emphasized the importance of direct engagement with third-party claimants.

12. Claim Strategy. To reduce administrative burdens on the members, the Liquidator has grouped POCs by member and attempted to address these groups serially. The idea is that the Liquidator can engage with a subset of the members about all of their claims in a condensed period rather than discussing some claims with each member in a piecemeal fashion over an extended period. Typically, this has involved the Liquidator reviewing all materials available for the POCs submitted with regard to a member; circulating a summary e-mail to the

member with analysis and proposed courses of action regarding each incident; contacting third-party claimants to discuss their POCs for that member; drafting NODs where possible; and issuing those NODs that reflect approvals. The Liquidator believes that this approach will be most efficient for the members, third-party claimants, and the estate generally. Further, because the Liquidator does not anticipate recommending an interim distribution, all members will receive distributions at the same time and no member gains an advantage or suffers a harm by having its claims addressed earlier or later in the proceeding.

13. The Liquidator anticipates that the initial round of member outreach in this process will be completed within the next eight to ten weeks. Thereafter, the Liquidator will periodically contact members to conduct additional rounds of concentrated review while also addressing any claims with urgent or pressing issues on an ad hoc basis. The Liquidator will also periodically contact members to conduct additional rounds of concentrated claim review. The Liquidator will be sensitive to the progress of underlying litigation and will adjust liquidation timelines as necessary. At this time, however, we are hopeful that all (or nearly all) claims will have been determined by the end of 2021.

FIRST REPORT OF CLAIMS

14. Since the claim filing deadline passed, the Liquidator has issued notices of determination regarding 191 of the 560 claims received. (Two additional claims have been withdrawn.) “Within 60 days from the mailing of 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.” 8 V.S.A. § 7078(a).

15. The 60 day objection period has run or been waived with regard to 171 of the determined claims. (There are twenty determined claims for which the objection period has not

yet run.) The 171 finally determined claims and two withdrawn claims are reported in the Liquidator's First Report of Claims, attached as Exhibit B, together with the Liquidator's recommendations. See 8 V.S.A. § 7082(a) ("As soon as practicable, the liquidator shall present to the Court a report of the claims against the insurer with recommendations.") By his Motion for Order Approving Liquidator's First Report of Claims (filed herewith), the Liquidator requests that the Court enter an order approving the First Report of Claims. See to 8 V.S.A. § 7082(b) ("The court may approve, disapprove, or modify the report on claims [filed] by the liquidator.").

16. Next Steps. The Liquidator will continue to investigate/analyze the proofs of claim received and will then either pursue negotiated resolutions or issue notices of determination. In cases where the claimant is dissatisfied with the notice of determination, the claimant will be entitled to seek judicial review. See 8 V.S.A. § 7078(b). The Liquidator proposes making his next status report in six months.

Subscribed and sworn before me
this 21st day of January, 2021

Maureen King
Notary Public
My commission expires: 3/8/2024

J. David Leslie
J. David Leslie
Special Deputy Liquidator

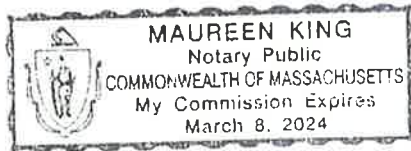


EXHIBIT A

All ETRRG Receipts and Disbursements between May 15, 2018 and December 31, 2020¹

Date	Payee/Payor	Description	Amount
07/05/2018	Baker Tilly Virchow Krause LLP	Accounting Services	\$ (1,650.00)
07/05/2018	Harland Clarke Corp.	Check Order	(157.80)
07/05/2018	MK Claims Administrators, LLC	TPA Claim Fees	(15,500.00)
07/06/2018	Paul Frank & Collins	Tax Litigation	(3,815.53)
07/17/2018	Paul Frank & Collins	Tax Litigation	(6,783.13)
07/19/2018	Rackemann Sawyer & Brewster	Professional Services	(18,101.35)
07/25/2018	Baker Tilly Virchow Krause LLP	Accounting Services	(1,650.00)
07/31/2018	People's United Bank	Bank Fees	(15.00)
08/02/2018	MK Claims Administrators, LLC	TPA Claim Fees	(15,500.00)
08/24/2018	Merlinos Actuaries Consultants	Actuarial Services	(19,345.00)
09/04/2018	Marcello & Kivisto, LLC	Legal Services	(736.02)
09/04/2018	Marcello & Kivisto, LLC	Legal Services	(1,888.64)
09/04/2018	Marcello & Kivisto, LLC	Legal Services	(615.00)
09/04/2018	Marcello & Kivisto, LLC	Legal Services	(180.00)
09/11/2018	Risk Services, LLC	Captive Management Fees & Expenses	(13,233.40)
09/14/2018	Risk Services, LLC	Captive Management Fees & Expenses	(1,181.60)
09/17/2018	Rackemann Sawyer & Brewster	Professional Services	(34,471.09)
09/26/2018	Merlinos Actuaries Consultants	Actuarial Services	(36,137.50)
10/05/2018	Road Scholar Transport	Pre-Liquidation Assessment Paid	817.00
10/05/2018	MK Claims Administrators, LLC	TPA Claim Fees	(15,500.00)
10/19/2018	MK Claims Administrators, LLC	TPA Claim Fees	(15,500.00)
11/08/2018	Merlinos Actuaries Consultants	Actuarial Services	(19,795.00)
11/09/2018	Road Scholar Transport	Pre-Liquidation Assessment Paid	817.00
11/15/2018	Paul Frank & Collins	Tax Litigation	(1,733.29)
11/20/2018	Risk Services, LLC	Captive Management Fees & Expenses	(206.93)
11/21/2018	Rackemann Sawyer & Brewster	Professional Services	(18,235.13)
12/07/2018	Risk Services, LLC	Captive Management Fees & Expenses	(626.50)
			Receipts \$ 2,451
			Disbursements 249,973.41
			2018 Net Cash Flow \$ 241,522.41
2019			
01/08/2019	Paul Frank & Collins	Tax Litigation	\$ (1,518.59)
01/16/2019	Rackemann Sawyer & Brewster	Professional Services	(4,945.00)
01/16/2019	Rackemann Sawyer & Brewster	Professional Services	(20,267.19)
01/16/2019	Risk Services, LLC	Captive Management Fees & Expenses	(151.40)

¹ Exhibit A reflects receipts/disbursements from the ETRRG estate (excepting interest and investment income). The transactions by which the Liquidator closed Company's operating accounts and consolidated assets in a Vermont financial institution are omitted from Exhibit A because they reflect transfers rather than receipts/disbursements. Transactions regarding prepaid deductible held in constructive trust are similarly excluded as they do not relate to estate assets.

Date	Payee/Payor	Description	Amount
02/08/2019	Road Scholar Transport	Pre-Liquidation Assessment Paid	\$ 1,634.00
02/08/2019	Alabama Department of Insurance	Filing Fees	(10.00)
02/08/2019	Arkansas Insurance Dept.	Filing Fees	(10.00)
02/12/2019	Kentucky State Treasurer	Filing Fees	(6.00)
02/18/2019	Marcello & Kivisto, LLC	Legal Services	(3,198.04)
02/21/2019	Socius Insurance Services, Inc.	D & O Insurance Premium	(9,862.65)
02/28/2019	Risk Services, LLC	Captive Management Fees & Expenses	(1,101.50)
02/28/2019	Delaware Insurance Department	Filing Fees	(10.00)
02/28/2019	TN Dept of Commerce & Insurance	Filing Fees	(10.00)
03/12/2019	Wyoming Insurance Department	Filing Fees	(10.00)
03/12/2019	Zimmerman Truck Lines, Inc.	Pre-Liquidation Assessment Paid	45.00
03/22/2019	Paul Frank & Collins	Tax Litigation	(536.50)
03/28/2019	Rackemann Sawyer & Brewster	Professional Services	(3,993.40)
04/03/2019	Risk Services, LLC	Captive Management Fees & Expenses	(1,345.50)
04/26/2019	TN Dept of Commerce & Insurance	Filing Fees	(10.00)
05/10/2019	Rackemann Sawyer & Brewster	Professional Services	(5,029.86)
05/10/2019	Rackemann Sawyer & Brewster	Professional Services	(11,920.36)
05/15/2019	Paul Frank & Collins	Tax Litigation	(552.20)
05/15/2019	Rackemann Sawyer & Brewster	Professional Services	(14,825.50)
06/07/2019	Rackemann Sawyer & Brewster	Professional Services	(6,350.37)
06/17/2019	Risk Services, LLC	Captive Management Fees & Expenses	(502.50)
06/24/2019	Rackemann Sawyer & Brewster	Professional Services	(8,704.72)
06/24/2019	Risk Services, LLC	Captive Management Fees & Expenses	(39.85)
07/11/2019	Risk Services, LLC	Captive Management Fees & Expenses	(296.70)
07/17/2019	Risk Services, LLC	Captive Management Fees & Expenses	(574.70)
07/17/2019	Paul Frank & Collins	Tax Litigation	(1,207.50)
08/02/2019	Johnson Lambert	Tax Return Preparation (2017 & 2018)	(7,000.00)
08/16/2019	Rackemann Sawyer & Brewster	Professional Services	(2,435.20)
08/28/2019	Risk Services, LLC	Captive Management Fees & Expenses	(1,877.49)
09/10/2019	Rackemann Sawyer & Brewster	Professional Services	(5,038.20)
09/18/2019	Risk Services, LLC	Captive Management Fees & Expenses	(83.70)
09/18/2019	Paul Frank & Collins	Tax Litigation	(2,617.35)
09/18/2019	Rackemann Sawyer & Brewster	Professional Services	(12,008.30)
10/28/2019	Risk Services, LLC	Captive Management Fees & Expenses	(224.70)
11/12/2019	Risk Services, LLC	Captive Management Fees & Expenses	(1,307.50)
11/12/2019	Johnson Lambert	Tax Litigation	(2,365.00)
11/27/2019	Rackemann Sawyer & Brewster	Professional Services	(14,287.60)
			Receipts \$ 1,679.00
			Disbursements (146,235.07)
			2019 Net Cash Flow \$ (144,556.07)
2020			
1/11/2020	Rackemann Sawyer & Brewster	Professional Services	\$ (11,561.62)
1/17/2020	Johnson Lambert	Tax Litigation	(962.00)

Date	Payee/Payor	Description	Amount
1/17/2020	Risk Services, LLC	Captive Management Fees & Expenses	\$ (443.85)
2/14/2020	Rackemann Sawyer & Brewster	Professional Services	(18,737.67)
2/24/2020	Risk Services, LLC	Captive Management Fees & Expenses	(61.00)
3/11/2020	Rackemann Sawyer & Brewster	Professional Services	(6,640.66)
3/19/2020	Paul Frank & Collins	Tax Litigation	(19,488.58)
4/1/2020	Risk Services, LLC	Captive Management Fees & Expenses	(230.00)
4/14/2020	Rackemann Sawyer & Brewster	Professional Services	(9,582.50)
5/1/2020	Johnson Lambert	Accounting Services	(5,350.00)
5/7/2020	Paul Frank & Collins	Tax Litigation	(1,894.00)
5/7/2020	Rackemann Sawyer & Brewster	Professional Services	(27,327.00)
5/13/2020	Risk Services, LLC	Captive Management Fees & Expenses	(68.50)
5/18/2020	People's United Bank	Bank Fees	(3.00)
6/9/2020	Johnson Lambert	Tax Litigation	(2,340.00)
6/15/2020	Johnson Lambert	Accounting Services	(1,350.00)
6/16/2020	People's United Bank	Bank Fees	(3.00)
6/22/2020	Rackemann Sawyer & Brewster	Professional Services	(28,603.13)
7/7/2020	Risk Services, LLC	Captive Management Fees & Expenses	(575.00)
7/8/2020	Paul Frank & Collins	Tax Litigation	(5,268.16)
7/16/2020	People's United Bank	Bank Fees	(3.00)
7/22/2020	Rackemann Sawyer & Brewster	Professional Services	(9,872.00)
8/4/2020	Risk Services, LLC	Captive Management Fees & Expenses	(4,710.10)
8/18/2020	People's United Bank	Bank Fees	(3.00)
8/19/2020	Risk Services, LLC	Captive Management Fees & Expenses	(24.00)
8/24/2020	Risk Services, LLC	Captive Management Fees & Expenses	(593.50)
9/11/2020	Rackemann Sawyer & Brewster	Professional Services	(8,085.50)
9/15/2020	Rackemann Sawyer & Brewster	Professional Services	(5,329.50)
9/16/2020	People's United Bank	Bank Fees	(3.00)
9/29/2020	Risk Services, LLC	Captive Management Fees & Expenses	(127.50)
10/13/2020	Rackemann Sawyer & Brewster	Professional Services	(14,763.50)
10/16/2020	People's United Bank	Bank Fees	(3.00)
10/19/2020	Risk Services, LLC	Captive Management Fees & Expenses	(268.91)
10/27/2020	Johnson Lambert	Accounting Services	(1,300.00)
11/5/2020	Paul Frank & Collins	Tax Litigation	(2,947.03)
11/9/2020	Rackemann Sawyer & Brewster	Professional Services	(24,490.70)
11/17/2020	People's United Bank	Bank Fees	(3.00)
11/20/2020	Risk Services, LLC	Captive Management Fees & Expenses	(52.50)
12/08/2020	Rackemann Sawyer & Brewster	Professional Services	(12,573.50)
12/09/2020	Risk Services, LLC	Captive Management Fees & Expenses	(16.50)
12/16/2020	People's Bank	Bank Fees	(3.00)
Disbursements			\$ (225,662.41)
2020 Net Cash Flow			\$ (225,662.41)

EXHIBIT B

Liquidator's First Report of Claims
January 21, 2021

Claims Recommended for Allowance in Priority Class 1

<u>POC No.</u>	<u>Claimant Name</u>	<u>Claimant Address</u>	<u>Priority Class</u>	<u>Amount Allowed</u>
22	Roderick, Linton, Belfance, LLP	50 Main Street, 10th Floor, Akron, OH, 44308	1	\$ 542.50
24	Roderick, Linton, Belfance, LLP	50 Main Street, 10th Floor, Akron, OH, 44308	1	402.50
129b	Vasios, Kelly, & Strollo P.A.	2444 Morris Ave, Suite 304, Union, NJ, 07083	1	88.00
275	Ball, Ball, Matthews & Novak, P.A.	P.O. Box 2148, Montgomery, AL, 36104	1	4,242.56
340b	Smigel, Anderson & Sacks, LLP	4431 North Front Street, 3rd Fl., Harrisburg, PA, 17110	1	1,800.00
				Recommended for Allowance \$ 7,075.56

Claims Recommended for Allowance in Priority Class 3

99	Inter-Coastal, Inc.	4 Wildon Drive, Bangor, PA, 18013	3	\$ 4,409.56
115	Preferred Mutual Insurance	2728 Euclid Ave, Suite 201, Cleveland, OH, 44115	3	3,134.24
240	Fox Transportation	P.O. Box 71, Tamaqua, PA, 18252	3	17,388.56
244	Fox Transportation	P.O. Box 71, Tamaqua, PA, 18252	3	8,024.35
254	H.M. Kelly, Inc.	280 Brickyard Rd., New Oxford, PA, 17350	3	153,140.24
277g	Metropolitan Trucking, Inc.	6675 Low St., Bloomsburg, PA 17815	3	380.40
277r	Metropolitan Trucking, Inc.	6675 Low St., Bloomsburg, PA 17815	3	3,181.64
277y	Metropolitan Trucking, Inc.	6675 Low St., Bloomsburg, PA 17815	3	1,243.99
308	Star Freight, LLC	P.O. Box 14423, Lexington, KY, 40512	3	11,520.68
309	Star Freight, LLC	P.O. Box 14423, Lexington, KY, 40512	3	388.50
310	Star Freight, LLC	P.O. Box 14423, Lexington, KY, 40512	3	1,363.60
311	Star Freight, LLC	P.O. Box 14423, Lexington, KY, 40512	3	2,154.48
312	Star Freight, LLC	P.O. Box 14423, Lexington, KY, 40512	3	5,211.77
313	Star Freight, LLC	P.O. Box 14423, Lexington, KY, 40512	3	6,325.62
314	Star Freight, LLC	P.O. Box 14423, Lexington, KY, 40512	3	6,305.42

<u>POC No.</u>	<u>Claimant Name</u>	<u>Claimant Address</u>	<u>Priority Class</u>	<u>Amount Allowed</u>
315	Star Freight, LLC	P.O. Box 14423, Lexington, KY, 40512	3	\$ 6,844.11
316	Star Freight, LLC	P.O. Box 14423, Lexington, KY, 40512	3	7,979.56
317	Star Freight, LLC	P.O. Box 14423, Lexington, KY, 40512	3	15,000.00
319	Star Freight, LLC	P.O. Box 14423, Lexington, KY, 40512	3	28,148.50
320	Star Freight, LLC	P.O. Box 14423, Lexington, KY, 40512	3	30,000.00
322	Star Freight, LLC	P.O. Box 14423, Lexington, KY, 40512	3	55,000.00
323	Star Freight, LLC	P.O. Box 14423, Lexington, KY, 40512	3	101,588.74
324	Star Freight, LLC	P.O. Box 14423, Lexington, KY, 40512	3	98,237.13
325	Star Freight, LLC	P.O. Box 14423, Lexington, KY, 40512	3	184,781.24
336	Commerce Ins. Co.	11 Gore Road, Webster, MA, 01570	3	2,803.26
337	Commerce Ins. Co.	11 Gore Road, Webster, MA, 01570	3	349.86
387	Star Freight, LLC	P.O. Box 14423, Lexington, KY, 40512	3	3,547.10

Recommended for Allowance \$ 758,452.55

Claims Recommended for Allowance in Priority Class 6

52	Custard Insurance Adjusters	4875 Avalon Ridge Parkway, Peachtree Corners, GA, 30071	6	\$ 160.00
53	Custard Insurance Adjusters	4875 Avalon Ridge Parkway, Peachtree Corners, GA, 30071	6	150.00
54	Custard Insurance Adjusters	4875 Avalon Ridge Parkway, Peachtree Corners, GA, 30071	6	372.00
55	Custard Insurance Adjusters	4875 Avalon Ridge Parkway, Peachtree Corners, GA, 30071	6	183.40
56	Custard Insurance Adjusters	4875 Avalon Ridge Parkway, Peachtree Corners, GA, 30071	6	504.22
57	Custard Insurance Adjusters	4875 Avalon Ridge Parkway, Peachtree Corners, GA, 30071	6	421.02
58	Custard Insurance Adjusters	4875 Avalon Ridge Parkway, Peachtree Corners, GA, 30071	6	473.36
59	Custard Insurance Adjusters	4875 Avalon Ridge Parkway, Peachtree Corners, GA, 30071	6	253.60
60	Custard Insurance Adjusters	4875 Avalon Ridge Parkway, Peachtree Corners, GA, 30071	6	331.60
61	Custard Insurance Adjusters	4875 Avalon Ridge Parkway, Peachtree Corners, GA, 30071	6	700.03
62	Custard Insurance Adjusters	4875 Avalon Ridge Parkway, Peachtree Corners, GA, 30071	6	74.20
63	Custard Insurance Adjusters	4875 Avalon Ridge Parkway, Peachtree Corners, GA, 30071	6	491.60

<u>POC No.</u>	<u>Claimant Name</u>	<u>Claimant Address</u>	<u>Priority Class</u>	<u>Amount Allowed</u>
64	Custard Insurance Adjusters	4875 Avalon Ridge Parkway, Peachtree Corners, GA, 30071	6	\$ 191.00
65	Custard Insurance Adjusters	4875 Avalon Ridge Parkway, Peachtree Corners, GA, 30071	6	154.00
66	Custard Insurance Adjusters	4875 Avalon Ridge Parkway, Peachtree Corners, GA, 30071	6	411.58
67	Custard Insurance Adjusters	4875 Avalon Ridge Parkway, Peachtree Corners, GA, 30071	6	968.76
68	Custard Insurance Adjusters	4875 Avalon Ridge Parkway, Peachtree Corners, GA, 30071	6	160.00
69	Custard Insurance Adjusters	4875 Avalon Ridge Parkway, Peachtree Corners, GA, 30071	6	775.97
70	Custard Insurance Adjusters	4875 Avalon Ridge Parkway, Peachtree Corners, GA, 30071	6	199.00
71	Custard Insurance Adjusters	4875 Avalon Ridge Parkway, Peachtree Corners, GA, 30071	6	136.60
72	Custard Insurance Adjusters	4875 Avalon Ridge Parkway, Peachtree Corners, GA, 30071	6	175.60
129a	Vasios, Kelly, & Strollo P.A.	2444 Morris Ave, Suite 304, Union, NJ, 07083	6	702.50
130	Vasios, Kelly, & Strollo P.A.	2444 Morris Ave, Suite 304, Union, NJ, 07083	6	1,343.50
165	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	285.00
166	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	30.00
167	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	2,228.81
168	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	4,611.83
169	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	180.00
170	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	420.00
171	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	435.00
172	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	210.00
173	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	30.00
174	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	1,185.00
175	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	54.00
176	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	4,845.53
177	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	117.00
178	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	15.00
179	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	120.00

<u>POC No.</u>	<u>Claimant Name</u>	<u>Claimant Address</u>	<u>Priority Class</u>	<u>Amount Allowed</u>
180	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	\$ 720.00
181	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	330.00
182	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	90.00
183	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	75.00
184	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	1,155.00
185	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	345.00
186	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	152.00
187	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	465.00
188	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	3,866.32
189	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	15.00
190	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	510.00
191	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	315.00
192	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	375.00
193	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	345.00
194	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	90.00
195	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	90.00
196	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	300.00
197	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	735.00
198	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	15.00
199	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	180.00
200	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	142.44
201	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	5,295.34
202	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	1,521.58
203	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	165.00
204	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	210.00
205	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	611.35

<u>POC No.</u>	<u>Claimant Name</u>	<u>Claimant Address</u>	<u>Priority Class</u>	<u>Amount Allowed</u>
206	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	\$ 741.50
207	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	3,472.33
208	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	70.00
209	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	35.00
210	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	121.50
211	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	315.00
212	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	50.00
213	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	1,756.54
214	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	60.00
215	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	6,376.42
216	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	33.93
217	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	3,524.83
218	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	375.00
219	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	429.75
220	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	675.00
221	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	105.00
222	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	227.50
223	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	127.50
224	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	840.00
225	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	30.00
226	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	795.00
227	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	490.10
228	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	5,601.61
229	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	409.15
230	Marcello & Kivisto, LLC	1200 Walnut Bottom Rd, Third Floor, Suite 331, Carlisle, PA, 17015	6	929.64
273	Ball, Ball, Matthews & Novak, P.A.	P.O. Box 2148, Montgomery, AL, 36104	6	11,236.82

<u>POC No.</u>	<u>Claimant Name</u>	<u>Claimant Address</u>	<u>Priority Class</u>	<u>Amount Allowed</u>
274	Ball, Ball, Matthews & Novak, P.A.	P.O. Box 2148, Montgomery, AL, 36104	6	\$ 952.10
288a	Sobel Pevzner, LLC	464 New York Avenue, Huntington, NY, 11743	6	100.00
288b	Sobel Pevzner, LLC	464 New York Avenue, Huntington, NY, 11743	6	310.00
288c	Sobel Pevzner, LLC	464 New York Avenue, Huntington, NY, 11743	6	280.00
288d	Sobel Pevzner, LLC	464 New York Avenue, Huntington, NY, 11743	6	8,452.50
288e	Sobel Pevzner, LLC	464 New York Avenue, Huntington, NY, 11743	6	550.00
288f	Sobel Pevzner, LLC	464 New York Avenue, Huntington, NY, 11743	6	1,840.00
340a	Wayne M. Pecht, Esq.	4431 North Front Street, 3rd Fl., Harrisburg, PA, 17110	6	1,350.00
341	Wendell O. Scott MD LLC	180 South Street, Suite 101, New Providence, NJ, 07974	6	950.00
348	Brown Sims, P.C.	1100 Poydras Street, 39th Floor, New Orleans, LA, 70163	6	2,549.93
			Recommended for Allowance \$ 98,378.39	

Claims Recommended for Allowance in Priority Class 9

357	Jeffrey Maconaghy & Matthew Bates	1410 W. Street Rd., Warminster, PA, 18974	9	\$ 400,000.00
			Recommended for Allowance \$ 400,000.00	

Claims Denied or Withdrawn

8	Lily Transportation	145 Rosemary Street, Needham, MA, 02494	n/a	n/a
238	Fox Transportation	P.O. Box 71, Tamaqua, PA, 18252	n/a	n/a
248	Antonio Miller	1820 Chatfield Terrace, Severn, MD, 21144	n/a	n/a
277b	Metropolitan Trucking, Inc.	6675 Low St., Bloomsburg, PA 17815	n/a	n/a
277l	Metropolitan Trucking, Inc.	6675 Low St., Bloomsburg, PA 17815	n/a	n/a
277n	Metropolitan Trucking, Inc.	6675 Low St., Bloomsburg, PA 17815	n/a	n/a
277v	Metropolitan Trucking, Inc.	6675 Low St., Bloomsburg, PA 17815	n/a	n/a
277w	Metropolitan Trucking, Inc.	6675 Low St., Bloomsburg, PA 17815	n/a	n/a
277x	Metropolitan Trucking, Inc.	6675 Low St., Bloomsburg, PA 17815	n/a	n/a
277z	Metropolitan Trucking, Inc.	6675 Low St., Bloomsburg, PA 17815	n/a	n/a

<u>POC No.</u>	<u>Claimant Name</u>	<u>Claimant Address</u>	<u>Priority Class</u>	<u>Amount Allowed</u>
277aa	Metropolitan Trucking, Inc.	6675 Low St., Bloomsburg, PA 17815	n/a	n/a
277ad	Metropolitan Trucking, Inc.	6675 Low St., Bloomsburg, PA 17815	n/a	n/a
277ae	Metropolitan Trucking, Inc.	6675 Low St., Bloomsburg, PA 17815	n/a	n/a
277af	Metropolitan Trucking, Inc.	6675 Low St., Bloomsburg, PA 17815	n/a	n/a
277ag	Metropolitan Trucking, Inc.	6675 Low St., Bloomsburg, PA 17815	n/a	n/a
277ah	Metropolitan Trucking, Inc.	6675 Low St., Bloomsburg, PA 17815	n/a	n/a
277aj	Metropolitan Trucking, Inc.	6675 Low St., Bloomsburg, PA 17815	n/a	n/a
277ak	Metropolitan Trucking, Inc.	6675 Low St., Bloomsburg, PA 17815	n/a	n/a
277am	Metropolitan Trucking, Inc.	6675 Low St., Bloomsburg, PA 17815	n/a	n/a
277an	Metropolitan Trucking, Inc.	6675 Low St., Bloomsburg, PA 17815	n/a	n/a
277ap	Metropolitan Trucking, Inc.	6675 Low St., Bloomsburg, PA 17815	n/a	n/a
277ar	Metropolitan Trucking, Inc.	6675 Low St., Bloomsburg, PA 17815	n/a	n/a
277as	Metropolitan Trucking, Inc.	6675 Low St., Bloomsburg, PA 17815	n/a	n/a
277at	Metropolitan Trucking, Inc.	6675 Low St., Bloomsburg, PA 17815	n/a	n/a
277au	Metropolitan Trucking, Inc.	6675 Low St., Bloomsburg, PA 17815	n/a	n/a
277aw	Metropolitan Trucking, Inc.	6675 Low St., Bloomsburg, PA 17815	n/a	n/a
277ax	Metropolitan Trucking, Inc.	6675 Low St., Bloomsburg, PA 17815	n/a	n/a
277ay	Metropolitan Trucking, Inc.	6675 Low St., Bloomsburg, PA 17815	n/a	n/a
277ba	Metropolitan Trucking, Inc.	6675 Low St., Bloomsburg, PA 17815	n/a	n/a
277be	Metropolitan Trucking, Inc.	6675 Low St., Bloomsburg, PA 17815	n/a	n/a
277bf	Metropolitan Trucking, Inc.	6675 Low St., Bloomsburg, PA 17815	n/a	n/a
277bh	Metropolitan Trucking, Inc.	6675 Low St., Bloomsburg, PA 17815	n/a	n/a
277bi	Metropolitan Trucking, Inc.	6675 Low St., Bloomsburg, PA 17815	n/a	n/a
277bj	Metropolitan Trucking, Inc.	6675 Low St., Bloomsburg, PA 17815	n/a	n/a
277bk	Metropolitan Trucking, Inc.	6675 Low St., Bloomsburg, PA 17815	n/a	n/a
277bl	Metropolitan Trucking, Inc.	6675 Low St., Bloomsburg, PA 17815	n/a	n/a

<u>POC No.</u>	<u>Claimant Name</u>	<u>Claimant Address</u>	<u>Priority Class</u>	<u>Amount Allowed</u>
278c	Grocery Haulers, Inc.	485 Route 1 South, Building F, Iselin, NJ, 08830	n/a	n/a
305	Ball, Ball, Matthews & Novak, P.A.	P.O. Box 2148, Montgomery, AL, 36104	n/a	n/a
306	Ball, Ball, Matthews & Novak, P.A.	P.O. Box 2148, Montgomery, AL, 36104	n/a	n/a
307	Ball, Ball, Matthews & Novak, P.A.	P.O. Box 2148, Montgomery, AL, 36104	n/a	n/a