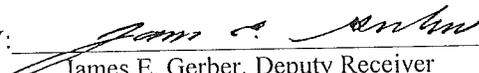


3. To make a report to the Liquidator, upon request of the Liquidator, accounting for assets disbursed to the Guaranty Association, all disbursements made from the assets, interest earned by the Guaranty Association on the assets, and any other matters as the Court may direct.

4. If any legal action is necessary to enforce this Agreement, the Guaranty Association agrees that such action shall be commenced in the liquidation proceedings involving Cadillac, now pending in the Circuit Court for the County of Ingham, State of Michigan, Case No. 89-64126-CR, and the Liquidator shall be entitled to recovery of reasonable attorneys' fees and expenses from the Guaranty Association in enforcing its rights hereunder.

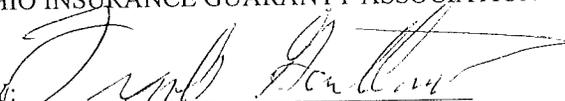
This Agreement is conditioned upon the approval of the Ingham County Circuit Court. Unless and until the Court enters a written Order approving this Agreement and authorizing its implementation, neither the Guaranty Association nor the Liquidator shall have any obligation(s) arising under this Agreement.

R. Kevin Clinton, Liquidator of
CADILLAC INSURANCE COMPANY

BY: 
James E. Gerber, Deputy Receiver

DATED: 6/12/2011

OHIO INSURANCE GUARANTY ASSOCIATION

BY: 
Frank Gartland, President

DATED: 6-8-2011

VIA CERTIFIED MAIL – RETURN RECEIPT REQUESTED

NOTICE OF DETERMINATION

April 16, 2009

Mr. Frank Gartland, President
OHIO/WEST VIRGINIA GUARANTY FUNDS
1840 Mackenzie Drive
Columbus, OH 43220

**RE: CADILLAC INSURANCE COMPANY, IN LIQUIDATION
CLAIMANT: OHIO INSURANCE GUARANTY ASSOCIATION (“OIGA”)
LIQUIDATION POC NO.: OH 000970 A**

Dear Mr. Gartland:

The Receiver of Cadillac Insurance Company, In Liquidation (“Cadillac Estate”) is readying the Cadillac Estate for closure. As part of this process, all applicable Insurance Guaranty Associations are being notified of the determined value and class of their claims.

As reflected in periodic reporting, the OIGA is on record with the Cadillac Estate as being “closed”, with no open files or outstanding claims or files. Listed below is the determined value of the OIGA’s full and final claim for reimbursement of administrative expenses (100%); and losses (prorated % to be determined) in the Cadillac Estate. The full and final determined value of the OIGA’s Class 1 claims is set forth below:

CLASS 1 CLAIM:

ADMINISTRATIVE EXPENSE AND LOSS ADJUSTMENT EXPENSE (“Admin Exp.”)

OIGA Admin. Exp. Paid 01-02-1990 through 12-31-2002	\$480,856.91
Cadillac Estate Distribution of Admin. Exp.	<u>(\$480,856.91)</u>
Balance of Class 1 Admin.Exp. to OIGA	\$0.00

CLASS 1 CLAIM:

LOSSES

OIGA Losses Paid 01-02-1990 through 12-31-2002	\$552,694.00
Losses Recovered	<u>(\$13,611.00)</u>
Balance of Class 1 Losses to OIGA	\$539,083.00

Q

NOTICE OF DETERMINATION

Written notice of this determination is provided to you or your attorney consistent with Section 500.8139(1) of the Michigan Insurance Code. Within 60 days from the mailing of this notice, you or your attorney may file objections with the Receiver of this determination. Written objections to this Notice of Determination must be filed with the Receiver at the following address:

Cadillac Insurance Company, In Liquidation
30700 Telegraph Road, Suite 4550
Bingham Farms, Michigan 48025

If a filing of objection is not made, you or your attorney shall not further object to this determination.

Consistent with Section 500.8139(2) of the Michigan Insurance Code, if objections are filed with the Receiver and the Receiver does not alter his or her denial of the claim as a result of the objections, the Receiver shall ask the court for a hearing as soon as practicable and shall give notice of the hearing by first-class mail to you or your attorney and to any other persons directly affected, not less than 10 nor more than 30 days before the date of the hearing. The matter may be heard by the court or by a court appointed referee who shall submit findings of fact along with his or her recommendation.

We would like to make distributions in the Cadillac Estate as soon as possible. To assist us in this, it would be very helpful if you would sign the waiver below on the second copy of this letter enclosed, and return that signed copy to us, assuming you do not object to our determination. By doing this, we will be able to finalize this claim on our records without waiting for the 60 day objection period to run.

Thanks you for your assistance in this matter

Sincerely,

CADILLAC INSURANCE COMPANY, IN LIQUIDATION

James E. Gerber, Deputy Receiver

I, Mark A. Might representing the OHIO INSURANCE GUARANTY ASSOCIATION, waive the right to the 60-day objection and accept the determined values as stated on this letter dated April 16, 2009.

Mark A. Might V.P. of Internal Operations
Signature and Title

7-15-09
Date

EXHIBIT Q

**TEXAS PROPERTY & CASUALTY INSURANCE GUARANTY
ASSOCIATION**

AGREEMENT FOR DISBURSEMENT OF FUNDS

This Agreement is entered into by and between the TEXAS PROPERTY & CASUALTY INSURANCE GUARANTY ASSOCIATION, (the "Guaranty Association") and R. Kevin Clinton, the Commissioner of the Office of Financial and Insurance Regulation of the State of Michigan, acting in his capacity as Receiver/Liquidator of Cadillac Insurance Company (the "Liquidator").

On January 2, 1990, Cadillac Insurance Company ("Cadillac") was placed into liquidation by the Ingham County Circuit Court for the State of Michigan, and the Commissioner of Insurance for the State of Michigan was, pursuant to statute, appointed Liquidator of Cadillac.

Pursuant to its obligations under Chapter 79 of the Michigan Insurance Code, MCL 500.7901 et seq., and/or a similar statute in its own state, the Guaranty Association has administered and paid claims on behalf of insureds of the now insolvent Cadillac.

From inception through December 31, 2002, the Guaranty Association has paid administrative expenses in handling claims in the amount of \$317,738.33 and has received \$317,738.33 in prior distributions from the Cadillac estate, leaving \$0.00 in unreimbursed administrative expenses.

From inception through December 31, 2002, the Guaranty Association has paid covered claims on behalf of the now insolvent Cadillac in the amount of \$1,063,254.00, such amount being a preferred claim under MCL 500.7834(1).

Consistent with the above, the Liquidator, on April 16, 2009, sent a Notice of Determination to the Guaranty Association setting forth the final determined value of the Guaranty Association's approved claims for administrative expense and losses. This determination was deemed accepted as no objections were filed with the Liquidator by the Guaranty Association (*see* attached Exhibit A).



The Liquidator proposes, after reserving amounts necessary for the payment of ongoing administrative expenses of Cadillac, to distribute to all guaranty funds 100% of the final determined and approved value of all incurred and unpaid administrative expense claims.

The Liquidator proposes, after reserving amounts necessary for payment of all administrative expenses, to distribute to preferred claimants under MCL 500.7834(1), a 50% pro-rata share, as partial payment, of each preferred claimant's final determined and approved loss claim through September 30, 2010.

THEREFORE, in consideration of the uncertainties in determining with finality the obligations of the Liquidator and the Liquidator's agreement at this time to distribute to the Guaranty Association, pursuant to Sections 7824, 7832, and 7834(1) of the Michigan Insurance Code, MCL 500.7824, 500.7832, 500.7843(1), \$ 0.00 for reasonable expenses in handling claims, and \$531,627.00 for covered claims, for a total payment of \$531,627.00, the Guaranty Association agrees:

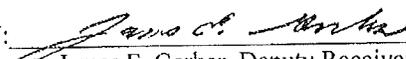
1. To return to the Liquidator of Cadillac such amounts, together with income hereafter earned on them, as the Liquidator, in his sole discretion, determines may be required to pay expenses or claims with equal or higher priority for payment under former Chapter 78 of the Michigan Insurance Code.
2. In the event a claim is made against the Liquidator of Cadillac, his successor and/or the representatives of either of them pursuant to 31 U.S.C. § 3713 for any tax liability arising from the liquidation, to indemnify and hold harmless the Liquidator, his successors and/or the representatives of either of them as the Liquidator deems necessary for all costs, including, but not limited to, taxes, interest and penalties incurred in connection with such claim, up to the amount of any distributions made to the Guaranty Association, together with income earned thereon, to the extent that funds from the assets of the Cadillac estate are unavailable to pay these costs. With the approval of the Court that appointed the Liquidator, the Liquidator, his successors and/or the representatives of either of them shall have the authority to settle any such claim under 31 U.S. C. § 3713, and the costs of such settlement shall be included in the amount to be paid by the Guaranty Association up to the amount of the funds transferred to the Guaranty Association, together with income earned thereon, and to the extent that funds from the assets of the Cadillac estate are unavailable to pay these costs.

3. To make a report to the Liquidator, upon request of the Liquidator, accounting for assets disbursed to the Guaranty Association, all disbursements made from the assets, interest earned by the Guaranty Association on the assets, and any other matters as the Court may direct.

4. If any legal action is necessary to enforce this Agreement, the Guaranty Association agrees that such action shall be commenced in the liquidation proceedings involving Cadillac, now pending in the Circuit Court for the County of Ingham, State of Michigan, Case No. 89-64126-CR, and the Liquidator shall be entitled to recovery of reasonable attorneys' fees and expenses from the Guaranty Association in enforcing its rights hereunder.

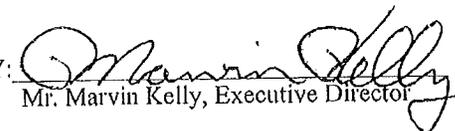
This Agreement is conditioned upon the approval of the Ingham County Circuit Court. Unless and until the Court enters a written Order approving this Agreement and authorizing its implementation, neither the Guaranty Association nor the Liquidator shall have any obligation(s) arising under this Agreement.

R. Kevin Clinton, Liquidator of
CADILLAC INSURANCE COMPANY

BY: 
James E. Gerber, Deputy Receiver

DATED: 6/2/2011

TEXAS PROPERTY & CASUALTY INSURANCE GUARANTY ASSOCIATION

BY: 
Mr. Marvin Kelly, Executive Director

DATED: 6/30/11

VIA CERTIFIED MAIL – RETURN RECEIPT REQUESTED

NOTICE OF DETERMINATION

April 16, 2009

Mr. Marvin Kelly, Executive Director
Texas Property & Casualty Insurance Guaranty Association
9120 Burnet Road
Austin, TX 78758

RE: **CADILLAC INSURANCE COMPANY, IN LIQUIDATION**
CLAIMANT: TEXAS PROPERTY & CASUALTY INSURANCE GUARANTY ASSOCIATION (“TPCIGA”)
LIQUIDATOR CLAIM NO.: TX 00135

Dear Mr. Kelly:

The Receiver of Cadillac Insurance Company, In Liquidation (“Cadillac Estate”) is readying the Cadillac Estate for closure. As part of this process, all applicable Insurance Guaranty Associations are being notified of the determined value and class of their claims.

As reflected in periodic reporting, the TPCIGA is on record with the Cadillac Estate as being “closed”, with no open files or outstanding claims or files. Listed below is the determined value of the TPCIGA’s full and final claim for reimbursement of administrative expenses (100%); and losses (prorated % to be determined) in the Cadillac Estate. The full and final determined value of the TPCIGA’s Class 1 claims is set forth below:

CLASS 1 CLAIM:

ADMINISTRATIVE EXPENSE AND LOSS ADJUSTMENT EXPENSE (“Admin Exp.”)

TPCIGA Admin. Exp., Paid 01-02-1990 through 12-31-2002	\$317,738.33
Cadillac Estate Distribution of Admin. Exp.	<u>(\$317,738.33)</u>
Balance of Class 1 Admin. Exp. to TPCIGA	\$0.00

CLASS 1 CLAIM:

LOSSES

TPCIGA Losses Paid 01-02-1990 through 12-31-2002	\$1,063,254.00
Losses Recovered	<u>\$0.00</u>
Balance of Class 1 Losses to TPCIGA	\$1,063,254.00

NOTICE OF DETERMINATION

Written notice of this determination is provided to you or your attorney consistent with Section 500.8139(1) of the Michigan Insurance Code. Within 60 days from the mailing of this notice, you or your attorney may file objections with the Receiver of this determination. Written objections to this Notice of Determination must be filed with the Receiver at the following address:

Cadillac Insurance Company, In Liquidation
30700 Telegraph Road, Suite 4550
Bingham Farms, Michigan 48025

If a filing of objection is not made, you or your attorney shall not further object to this determination.

Consistent with Section 500.8139(2) of the Michigan Insurance Code, if objections are filed with the Receiver and the Receiver does not alter his or her denial of the claim as a result of the objections, the Receiver shall ask the court for a hearing as soon as practicable and shall give notice of the hearing by first-class mail to you or your attorney and to any other persons directly affected, not less than 10 nor more than 30 days before the date of the hearing. The matter may be heard by the court or by a court appointed referee who shall submit findings of fact along with his or her recommendation.

We would like to make distributions in the Cadillac Estate as soon as possible. To assist us in this, it would be very helpful if you would sign the waiver below, and return that signed copy to us, assuming you do not object to our determination. By doing this, we will be able to finalize this claim on our records without waiting for the 60 day objection period to run.

Thanks you for your assistance in this matter.

Sincerely,

CADILLAC INSURANCE COMPANY, IN LIQUIDATION

James E. Gerber, Deputy Receiver

I, _____ representing the Texas Property & Casualty Insurance Guaranty Association, waive the right to the 60-day objection and accept the determined values as stated on this letter dated April 16, 2009.

Signature and Title

Dated

EXHIBIT R

CADILLAC INSURANCE COMPANY, IN LIQUIDATION
 REPORTING GUARANTY ASSOCIATIONS CLAIM REPORT
 CLASS 1 AND ADMINISTRATIVE EXPENSE
 RECOMMENDED PAYMENT DISTRIBUTION

LIQ	POC #	INSD	CLAIMANT	CLASS OF CLAIM	ADJUDICATED AMOUNT	PRO-RATA DISTRIBUTION %	RECEIVER'S RECOMMENDED DISTRIBUTION	ADMIN./LAE EXPENSE 100% DISTRIBUTION
CA	2854	NONE	CALIFORNIA INSURANCE GUARANTEE ASSOCIATION	ADMIN. EXP.		100.00%		\$297,878.00
MI	3605	NONE	MICHIGAN PROPERTY & CASUALTY GUARANTY ASSOCIATION	ADMIN. EXP.		100.00%		\$2,411,445.00
AZ	19	NONE	ARIZONA INSURANCE GUARANTY ASSOCIATION	1	\$11,017.00	50.00%	\$5,508.50	\$0.00
CA	2854	NONE	CALIFORNIA INSURANCE GUARANTEE ASSOCIATION	1	\$8,990,673.00	50.00%	\$4,495,336.50	SEE ABOVE
FL	1A	NONE	FLORIDA INSURANCE GUARANTY ASSOCIATION	1	\$3,641,964.00	50.00%	\$1,820,982.00	\$0.00
FL	00001B	NONE	FLORIDA LIFE & HEALTH INSURANCE GUARANTY ASSOCIATION	1	\$823,198.00	50.00%	\$411,599.00	\$0.00
GA	70	NONE	GEORGIA INSURERS INSOLVENCY POOL	1	\$125,895.00	50.00%	\$62,947.50	\$0.00
IN	131	NONE	INDIANA INSURANCE GUARANTY ASSOCIATION	1	\$49,475.00	50.00%	\$24,737.50	\$0.00
LA	27	NONE	LOUISIANA INSURANCE GUARANTY ASSOCIATION	1	\$1,017,347.00	50.00%	\$508,673.50	\$0.00
MI	3604	NONE	MICHIGAN LIFE & HEALTH INSURANCE GUARANTY ASSOCIATION	1	\$243,868.00	50.00%	\$121,934.00	\$0.00
MI	3605	NONE	MICHIGAN PROPERTY & CASUALTY GUARANTY ASSOCIATION	1	\$10,769,017.00	50.00%	\$5,384,508.50	SEE ABOVE
MS	61	NONE	MISSISSIPPI INSURANCE GUARANTY ASSOCIATION	1	\$58,173.00	50.00%	\$29,086.50	\$0.00
NV	7	NONE	NEVADA INSURANCE GUARANTY ASSOCIATION	1	\$19,243.00	50.00%	\$9,621.50	\$0.00
OH	970	NONE	OHIO LIFE & HEALTH INSURANCE GUARANTY ASSOCIATION	1	\$458,422.00	50.00%	\$229,211.00	\$0.00
OH	970A	NONE	OHIO/WEST VIRGINIA GUARANTY ASSOCIATION	1	\$539,083.00	50.00%	\$269,541.50	\$0.00
TX	135	NONE	TEXAS PROPERTY & CASUALTY INSURANCE GUARANTY ASSOCIATION	1	\$1,063,254.00	50.00%	\$531,627.00	\$0.00
					\$27,810,629.00		\$ 13,905,314.50	\$2,709,323.00

EXHIBIT S

STATE OF MICHIGAN
IN THE CIRCUIT COURT FOR THE COUNTY OF INGHAM

In the Matter of CADILLAC INSURANCE COMPANY,
IN LIQUIDATION

MICHAEL A. COX, Attorney General
of the State of Michigan, ex rel
KEN ROSS, Commissioner of the
Office of Financial and Insurance Regulation
of the State of Michigan,

File No.: 89-64126-CR

Hon. William E. Collette

Petitioners,

vs.

CADILLAC INSURANCE COMPANY,
a Michigan Corporation,

Respondent.

MARK J. ZAUSMER (P31721)
Special Assistant Attorney General
AMY SITNER APPLIN (P46900)
ZAUSMER, KAUFMAN, AUGUST
CALDWELL & TAYLER, P.C.
Attorneys for Petitioners
31700 Middlebelt Road, Suite 150
Farmington Hills, MI 48334
(248) 851-4111

ORDER DISALLOWING CLAIMS
AS TO WHICH THE RECEIVER IS UNABLE TO LOCATE THE CLAIMANT
AND
APPROVING NOTICE PROCEDURE FOR ANTICIPATED PETITION
TO APPROVE PLAN OF FINAL DISTRIBUTION OF ESTATE ASSETS

At a session of said Court held in the Ingham County
Courthouse in the City of Mason, County of Ingham,
Michigan, 10.14.10 on

PRESENT: _____

CIRCUIT COURT JUDGE

This Court having read and considered the Petition for Order Disallowing Claims as to Which the Receiver is Unable to Locate the Claimant and Approving Notice Procedure for Anticipated Petition to Approve Plan of Final Distribution of Estate Assets, and the Court being otherwise fully advised in the premises;

IT IS HEREBY ORDERED that the Receiver's Petition for Order Disallowing Claims as to Which the Receiver is Unable to Locate the Claimant and Approving Notice Procedure for Anticipated Petition to Approve Plan of Final Distribution of Estate Assets is GRANTED.

IT IS FURTHER ORDERED that, consistent with the Claims Adjudication Procedures previously approved by this Court, the Receiver is not required to send Notices of Determination to claimants whose claims are disallowed pursuant to this Order.

IT IS FURTHER ORDERED that interested parties shall be notified as follows of the Receiver's Petition for Approval of Plan of Final Distribution:

1. A copy of the Petition, supporting Brief including exhibits and Notice of Hearing shall be served by first class mail on the service list attached to this Order as Exhibit A.
2. A copy of the Petition, supporting Brief including exhibits and Notice of Hearing shall be posted by the Receiver on the State of Michigan's website, www.michigan.gov, in the section of the website related to the Office of Financial and Insurance Regulation under the heading Who We Regulate.
3. Notice of the filing of the Petition and of the related hearing shall be published in the legal notice section of the national edition of USA Today, weekday edition,

one day per week for two weeks, ending at least one week prior to the date set for the hearing.

IT IS FURTHER ORDERED that the Receiver may file under seal with the Court the complete list of approved claims, including the name and address of each claimant, and may attach to the Petition for Order Approving Plan of Final Distribution, as served and as posted on the State of Michigan website, a redacted listing of claims identifying claimants by claim number and approved amount only.

IT IS FURTHER ORDERED that, at the Receiver's discretion or upon Court order, for good cause shown, and upon signing a protective order satisfactory to the Receiver, an interested person or entity may receive a copy of the complete listing of approved claims including the name and address of each claimant.

WILLIAM E. COLLETTE

CIRCUIT COURT JUDGE

EXHIBIT A

Service List:

Mr. Louis Porter, counsel to EMS Enterprises, Inc.

Ms. Suzanne Sahakian, counsel to the Michigan Property & Casualty Guaranty Association

Each additional Guaranty Fund that paid Covered Claims of Cadillac insureds

Top 10 largest non-Guaranty Fund Class 1 Claims

Top 10 largest Class 2 Claims

EXHIBIT T

**CADILLIAC INSURANCE COMPANY, IN LIQUIDATION
CLASS 1 CLAIMS RECOMMENDED PAYMENT DISTRIBUTION
AS OF DECEMBER 31, 2010**

LIQ	POC #	CLASS OF CLAIM	ADJUDICATED AMOUNT	PRO-RATA DISTRIBUTION %	RECEIVER'S RECOMMENDED DISTRIBUTION
AL	00002	1	\$2,892.49	50.00%	\$1,446.25
AL	00004	1	\$1,678.63	50.00%	\$839.32
AR	00001	1	\$25,000.00	50.00%	\$12,500.00
CA	00579A NP	1	\$7,000.00	50.00%	\$3,500.00
CA	00654A	1	\$3,139.54	50.00%	\$1,569.77
CA	00694	1	\$9,267.12	50.00%	\$4,633.56
CA	00714A NP	1	\$6,700.00	50.00%	\$3,350.00
CA	00763A NP	1	\$7,600.00	50.00%	\$3,800.00
CA	00856B	1	\$3,226.97	50.00%	\$1,613.49
CA	00859A	1	\$1,350.00	50.00%	\$675.00
CA	00950	1	\$2,121.50	50.00%	\$1,060.75
CA	01117A NP	1	\$5,250.00	50.00%	\$2,625.00
CA	01127A NP	1	\$1,577.08	50.00%	\$788.54
CA	01245	1	\$1,164.50	50.00%	\$582.25
CA	01253A NP	1	\$2,550.49	50.00%	\$1,275.25
CA	01260	1	\$7,724.19	50.00%	\$3,862.10
CA	01484	1	\$714.40	50.00%	\$357.20
CA	01518	1	\$1,317.28	50.00%	\$658.64

**CADILLIAC INSURANCE COMPANY, IN LIQUIDATION
CLASS 1 CLAIMS RECOMMENDED PAYMENT DISTRIBUTION
AS OF DECEMBER 31, 2010**

LIQ	POC #	CLASS OF CLAIM	ADJUDICATED AMOUNT	PRO-RATA DISTRIBUTION %	RECEIVER'S RECOMMENDED DISTRIBUTION
CA	01609A NP	1	\$1,700.00	50.00%	\$850.00
CA	01676KK	1	\$1,292.51	50.00%	\$646.26
CA	01682	1	\$1,810.84	50.00%	\$905.42
CA	01740	1	\$3,100.00	50.00%	\$1,550.00
CA	01819B	1	\$10,868.91	50.00%	\$5,434.46
CA	01849A	1	\$522.72	50.00%	\$261.36
CA	01876	1	\$2,215.53	50.00%	\$1,107.77
CA	01879A NP	1	\$2,600.00	50.00%	\$1,300.00
CA	01889A	1	\$2,100.00	50.00%	\$1,050.00
CA	01974B	1	\$618.16	50.00%	\$309.08
CA	02019	1	\$15,100.00	50.00%	\$7,550.00
CA	02043A	1	\$2,674.75	50.00%	\$1,337.38
CA	02052B	1	\$181.22	50.00%	\$90.61
CA	02198	1	\$2,350.00	50.00%	\$1,175.00
CA	02301	1	\$2,662.50	50.00%	\$1,331.25
CA	02313	1	\$7,637.00	50.00%	\$3,818.50
CA	02326	1	\$15,350.00	50.00%	\$7,675.00
CA	02405	1	\$4,000.00	50.00%	\$2,000.00

**CADILLIAC INSURANCE COMPANY, IN LIQUIDATION
CLASS 1 CLAIMS RECOMMENDED PAYMENT DISTRIBUTION
AS OF DECEMBER 31, 2010**

LIQ	POC #	CLASS OF CLAIM	ADJUDICATED AMOUNT	PRO-RATA DISTRIBUTION %	RECEIVER'S RECOMMENDED DISTRIBUTION
CA	02878A	1	\$566.50	50.00%	\$283.25
CA	02878B	1	\$613.79	50.00%	\$306.90
CA	02878C	1	\$586.33	50.00%	\$293.17
CA	02878D	1	\$3,347.54	50.00%	\$1,673.77
CA	02878E	1	\$750.00	50.00%	\$375.00
CA	02878F	1	\$500.00	50.00%	\$250.00
CA	02878G	1	\$928.47	50.00%	\$464.24
CA	02878H	1	\$4,114.50	50.00%	\$2,057.25
CA	02878I	1	\$1,653.70	50.00%	\$826.85
CA	02878I A	1	\$11,950.00	50.00%	\$5,975.00
CA	09389 NP	1	\$1,512.11	50.00%	\$756.06
CA	09393A NP	1	\$5,100.00	50.00%	\$2,550.00
CA	09395A NP	1	\$746.63	50.00%	\$373.32
CA	09396A NP	1	\$868.42	50.00%	\$434.21
CA	09397A NP	1	\$2,126.58	50.00%	\$1,063.29
CA	09859 NP	1	\$138.18	50.00%	\$69.09
CA	09861 NP	1	\$2,350.00	50.00%	\$1,175.00
CA	09863 NP	1	\$795.40	50.00%	\$397.70

**CADILLIAC INSURANCE COMPANY, IN LIQUIDATION
CLASS 1 CLAIMS RECOMMENDED PAYMENT DISTRIBUTION
AS OF DECEMBER 31, 2010**

LIQ	POC #	CLASS OF CLAIM	ADJUDICATED AMOUNT	PRO-RATA DISTRIBUTION %	RECEIVER'S RECOMMENDED DISTRIBUTION
CA	09867 NP	1	\$2,040.00	50.00%	\$1,020.00
CA	09871 NP	1	\$2,693.93	50.00%	\$1,346.97
CA	09878A	1	\$5,646.00	50.00%	\$2,823.00
CA	09884 NP	1	\$4,100.00	50.00%	\$2,050.00
CA	09885	1	\$12,100.00	50.00%	\$6,050.00
CA	09887 NP	1	\$4,100.00	50.00%	\$2,050.00
CA	09889 NP	1	\$4,250.00	50.00%	\$2,125.00
CA	09891 NP	1	\$14,565.00	50.00%	\$7,282.50
CA	09892 NP	1	\$600.00	50.00%	\$300.00
CA	09893 NP	1	\$6,750.00	50.00%	\$3,375.00
CA	09894 NP	1	\$4,000.00	50.00%	\$2,000.00
CA	09896 NP	1	\$2,798.50	50.00%	\$1,399.25
CA	09898 NP	1	\$738.11	50.00%	\$369.06
CA	09901 NP	1	\$5,100.00	50.00%	\$2,550.00
CA	09904 NP	1	\$2,350.00	50.00%	\$1,175.00
CA	09905 NP	1	\$7,600.00	50.00%	\$3,800.00
CA	09908	1	\$723.97	50.00%	\$361.99
CA	09909 NP	1	\$221.30	50.00%	\$110.65

**CADILLIAC INSURANCE COMPANY, IN LIQUIDATION
CLASS 1 CLAIMS RECOMMENDED PAYMENT DISTRIBUTION
AS OF DECEMBER 31, 2010**

LIQ	POC #	CLASS OF CLAIM	ADJUDICATED AMOUNT	PRO-RATA DISTRIBUTION %	RECEIVER'S RECOMMENDED DISTRIBUTION
CA	09910 NP	1	\$4,600.00	50.00%	\$2,300.00
CA	09912 NP	1	\$7,350.00	50.00%	\$3,675.00
CA	09913 NP	1	\$2,800.00	50.00%	\$1,400.00
CA	09916 NP	1	\$2,510.68	50.00%	\$1,255.34
CA	09919 NP	1	\$1,489.92	50.00%	\$744.96
CA	09921 NP	1	\$5,100.00	50.00%	\$2,550.00
CA	09922 NP	1	\$5,625.00	50.00%	\$2,812.50
CA	09923 NP	1	\$10,600.00	50.00%	\$5,300.00
CA	09924 NP	1	\$4,100.00	50.00%	\$2,050.00
CA	09926 NP	1	\$1,206.83	50.00%	\$603.42
CA	09928 NP	1	\$1,445.71	50.00%	\$722.86
CA	09929 NP	1	\$163.79	50.00%	\$81.90
CA	09933 NP	1	\$5,000.00	50.00%	\$2,500.00
CA	09934 NP	1	\$6,245.75	50.00%	\$3,122.88
CA	09937 NP	1	\$5,950.00	50.00%	\$2,975.00
CA	09939 NP	1	\$3,441.04	50.00%	\$1,720.52
CA	09941 NP	1	\$1,010.24	50.00%	\$505.12
CA	09943 NP	1	\$4,863.00	50.00%	\$2,431.50

**CADILLIAC INSURANCE COMPANY, IN LIQUIDATION
CLASS 1 CLAIMS RECOMMENDED PAYMENT DISTRIBUTION
AS OF DECEMBER 31, 2010**

LIQ	POC #	CLASS OF CLAIM	ADJUDICATED AMOUNT	PRO-RATA DISTRIBUTION %	RECEIVER'S RECOMMENDED DISTRIBUTION
CA	09944 NP	1	\$3,975.00	50.00%	\$1,987.50
CA	09948 NP	1	\$3,101.84	50.00%	\$1,550.92
CA	09952 NP	1	\$5,100.00	50.00%	\$2,550.00
CA	09964 NP	1	\$5,100.00	50.00%	\$2,550.00
FL	00013	1	\$230.68	50.00%	\$115.34
FL	00173A NP	1	\$448.89	50.00%	\$224.45
FL	00176A NP	1	\$1,427.75	50.00%	\$713.88
FL	00176B NP	1	\$461.98	50.00%	\$230.99
FL	00194A NP	1	\$2,172.67	50.00%	\$1,086.34
FL	00197A NP	1	\$1,230.83	50.00%	\$615.42
FL	00214A NP	1	\$1,570.50	50.00%	\$785.25
FL	00237A NP	1	\$4,109.20	50.00%	\$2,054.60
FL	00264B NP	1	\$10,000.00	50.00%	\$5,000.00
FL	00266A NP	1	\$2,287.87	50.00%	\$1,143.94
FL	00268B NP	1	\$529.83	50.00%	\$264.92
FL	00275 NP	1	\$3,535.18	50.00%	\$1,767.59
FL	00303B NP	1	\$1,938.84	50.00%	\$969.42
FL	00308A NP	1	\$10,000.00	50.00%	\$5,000.00

**CADILLIAC INSURANCE COMPANY, IN LIQUIDATION
CLASS 1 CLAIMS RECOMMENDED PAYMENT DISTRIBUTION
AS OF DECEMBER 31, 2010**

LIQ	POC #	CLASS OF CLAIM	ADJUDICATED AMOUNT	PRO-RATA DISTRIBUTION %	RECEIVER'S RECOMMENDED DISTRIBUTION
FL	00349B NP	1	\$1,769.00	50.00%	\$884.50
FL	00407A NP	1	\$1,838.75	50.00%	\$919.38
FL	00441A NP	1	\$220.00	50.00%	\$110.00
FL	00466B NP	1	\$1,118.01	50.00%	\$559.01
FL	00478B NP	1	\$2,133.29	50.00%	\$1,066.65
FL	00483B NP	1	\$5,047.50	50.00%	\$2,523.75
FL	00501A NP	1	\$1,513.66	50.00%	\$756.83
FL	00514A NP	1	\$3,735.67	50.00%	\$1,867.84
FL	00515A NP	1	\$887.16	50.00%	\$443.58
FL	00520A NP	1	\$225.00	50.00%	\$112.50
FL	00532A NP	1	\$871.78	50.00%	\$435.89
FL	00535A NP	1	\$2,940.26	50.00%	\$1,470.13
FL	00909	1	\$750.00	50.00%	\$375.00
FL	00910	1	\$2,328.79	50.00%	\$1,164.40
FL	00913	1	\$988.98	50.00%	\$494.49
FL	00916	1	\$141.55	50.00%	\$70.78
FL	00918	1	\$792.22	50.00%	\$396.11
FL	00923	1	\$903.17	50.00%	\$451.59

**CADILLIAC INSURANCE COMPANY, IN LIQUIDATION
CLASS 1 CLAIMS RECOMMENDED PAYMENT DISTRIBUTION
AS OF DECEMBER 31, 2010**

LIQ	POC #	CLASS OF CLAIM	ADJUDICATED AMOUNT	PRO-RATA DISTRIBUTION %	RECEIVER'S RECOMMENDED DISTRIBUTION
FL	00924	1	\$2,618.00	50.00%	\$1,309.00
FL	00925	1	\$1,221.18	50.00%	\$610.59
FL	00931	1	\$2,177.00	50.00%	\$1,088.50
FL	00942	1	\$1,075.14	50.00%	\$537.57
FL	00948	1	\$5,348.66	50.00%	\$2,674.33
FL	00951 NP	1	\$4,714.08	50.00%	\$2,357.04
GA	00074	1	\$1,990.50	50.00%	\$995.25
GA	00266	1	\$5,849.20	50.00%	\$2,924.60
IL	00003	1	\$1,013.60	50.00%	\$506.80
IL	00007A	1	\$6,374.90	50.00%	\$3,187.45
IL	00011	1	\$2,340.00	50.00%	\$1,170.00
IL	00021	1	\$1,880.70	50.00%	\$940.35
IL	00036	1	\$527.07	50.00%	\$263.54
IL	00074	1	\$2,147.51	50.00%	\$1,073.76
IL	00078A	1	\$973.87	50.00%	\$486.94
IL	00087	1	\$1,696.32	50.00%	\$848.16
IL	00089	1	\$849.76	50.00%	\$424.88
IN	00039	1	\$535.39	50.00%	\$267.70

**CADILLIAC INSURANCE COMPANY, IN LIQUIDATION
CLASS 1 CLAIMS RECOMMENDED PAYMENT DISTRIBUTION
AS OF DECEMBER 31, 2010**

LIQ	POC #	CLASS OF CLAIM	ADJUDICATED AMOUNT	PRO-RATA DISTRIBUTION %	RECEIVER'S RECOMMENDED DISTRIBUTION
IN	00055	1	\$249.74	50.00%	\$124.87
IN	00056	1	\$2,721.14	50.00%	\$1,360.57
IN	00065A	1	\$2,103.15	50.00%	\$1,051.58
IN	00071	1	\$45,703.77	50.00%	\$22,851.89
IN	00073	1	\$939.59	50.00%	\$469.80
IN	00075	1	\$25,000.00	50.00%	\$12,500.00
IN	00084	1	\$2,433.98	50.00%	\$1,216.99
IN	00117	1	\$25,000.00	50.00%	\$12,500.00
IN	00118	1	\$378.60	50.00%	\$189.30
IN	00147 NP	1	\$1,342.94	50.00%	\$671.47
IN	00151 NP	1	\$858.00	50.00%	\$429.00
LA	00001	1	\$1,368.41	50.00%	\$684.21
LA	00053	1	\$3,654.30	50.00%	\$1,827.15
LA	00058	1	\$1,399.78	50.00%	\$699.89
LA	00087	1	\$966.24	50.00%	\$483.12
LA	00088	1	\$10,500.00	50.00%	\$5,250.00
LA	00090	1	\$1,568.41	50.00%	\$784.21
LA	00092	1	\$4,175.87	50.00%	\$2,087.94

**CADILLIAC INSURANCE COMPANY, IN LIQUIDATION
CLASS 1 CLAIMS RECOMMENDED PAYMENT DISTRIBUTION
AS OF DECEMBER 31, 2010**

LIQ	POC #	CLASS OF CLAIM	ADJUDICATED AMOUNT	PRO-RATA DISTRIBUTION %	RECEIVER'S RECOMMENDED DISTRIBUTION
MA	00007	1	\$626.05	50.00%	\$313.03
MI	00012	1	\$142,168.37	50.00%	\$71,084.19
MI	00061	1	\$768.77	50.00%	\$384.39
MI	00062	1	\$1,881.25	50.00%	\$940.63
MI	00482	1	\$357.80	50.00%	\$178.90
MI	00496	1	\$1,656.61	50.00%	\$828.31
MI	00517	1	\$818.00	50.00%	\$409.00
MI	00528	1	\$1,024.77	50.00%	\$512.39
MI	00570	1	\$214.30	50.00%	\$107.15
MI	00597	1	\$447.00	50.00%	\$223.50
MI	00618	1	\$600.00	50.00%	\$300.00
MI	00639	1	\$215.00	50.00%	\$107.50
MI	00646	1	\$561.98	50.00%	\$280.99
MI	00795	1	\$2,316.31	50.00%	\$1,158.16
MI	00830	1	\$3,171.69	50.00%	\$1,585.85
MI	00832	1	\$133.88	50.00%	\$66.94
MI	00892	1	\$1,176.57	50.00%	\$588.29
MI	01003	1	\$1,094.41	50.00%	\$547.21

**CADILLIAC INSURANCE COMPANY, IN LIQUIDATION
CLASS 1 CLAIMS RECOMMENDED PAYMENT DISTRIBUTION
AS OF DECEMBER 31, 2010**

LIQ	POC #	CLASS OF CLAIM	ADJUDICATED AMOUNT	PRO-RATA DISTRIBUTION %	RECEIVER'S RECOMMENDED DISTRIBUTION
MI	01119	1	\$511.68	50.00%	\$255.84
MI	01139	1	\$20,000.00	50.00%	\$10,000.00
MI	01145	1	\$7,131.34	50.00%	\$3,565.67
MI	01201	1	\$1,566.18	50.00%	\$783.09
MI	01207	1	\$1,345.22	50.00%	\$672.61
MI	01218	1	\$7,678.00	50.00%	\$3,839.00
MI	01221	1	\$394.94	50.00%	\$197.47
MI	01250	1	\$750.00	50.00%	\$375.00
MI	01255	1	\$160.00	50.00%	\$80.00
MI	01313	1	\$12,319.99	50.00%	\$6,160.00
MI	01314	1	\$436.57	50.00%	\$218.29
MI	01330	1	\$1,000.00	50.00%	\$500.00
MI	01331	1	\$158.00	50.00%	\$79.00
MI	01338	1	\$415.06	50.00%	\$207.53
MI	01348	1	\$736.32	50.00%	\$368.16
MI	01405	1	\$847.54	50.00%	\$423.77
MI	01442	1	\$3,309.44	50.00%	\$1,654.72
MI	01467	1	\$7,547.00	50.00%	\$3,773.50

**CADILLIAC INSURANCE COMPANY, IN LIQUIDATION
CLASS 1 CLAIMS RECOMMENDED PAYMENT DISTRIBUTION
AS OF DECEMBER 31, 2010**

LIQ	POC #	CLASS OF CLAIM	ADJUDICATED AMOUNT	PRO-RATA DISTRIBUTION %	RECEIVER'S RECOMMENDED DISTRIBUTION
MI	01486	1	\$214.23	50.00%	\$107.12
MI	01634	1	\$10,321.21	50.00%	\$5,160.61
MI	01732	1	\$797.20	50.00%	\$398.60
MI	01735	1	\$461.11	50.00%	\$230.56
MI	01984	1	\$1,480.96	50.00%	\$740.48
MI	01989	1	\$698.23	50.00%	\$349.12
MI	02298	1	\$17,190.39	50.00%	\$8,595.20
MI	02405	1	\$7,000.00	50.00%	\$3,500.00
MI	02447	1	\$4,000.00	50.00%	\$2,000.00
MI	02505	1	\$20,000.00	50.00%	\$10,000.00
MI	02552A	1	\$35,854.96	50.00%	\$17,927.48
MI	02558	1	\$26,000.00	50.00%	\$13,000.00
MI	02559	1	\$23,744.50	50.00%	\$11,872.25
MI	02583	1	\$624.63	50.00%	\$312.32
MI	02726	1	\$734.03	50.00%	\$367.02
MI	02727	1	\$55,055.60	50.00%	\$27,527.80
MI	02728	1	\$1,892.00	50.00%	\$946.00
MI	02729	1	\$28,032.42	50.00%	\$14,016.21

**CADILLIAC INSURANCE COMPANY, IN LIQUIDATION
CLASS 1 CLAIMS RECOMMENDED PAYMENT DISTRIBUTION
AS OF DECEMBER 31, 2010**

LIQ	POC #	CLASS OF CLAIM	ADJUDICATED AMOUNT	PRO-RATA DISTRIBUTION %	RECEIVER'S RECOMMENDED DISTRIBUTION
MI	02730	1	\$20,000.00	50.00%	\$10,000.00
MI	02731	1	\$20,000.00	50.00%	\$10,000.00
MI	02733	1	\$12,000.00	50.00%	\$6,000.00
MI	02734	1	\$6,000.00	50.00%	\$3,000.00
MI	02740	1	\$6,152.35	50.00%	\$3,076.18
MI	02741	1	\$10,000.00	50.00%	\$5,000.00
MI	02743	1	\$3,572.50	50.00%	\$1,786.25
MI	02744	1	\$5,486.00	50.00%	\$2,743.00
MI	02745	1	\$848.08	50.00%	\$424.04
MI	02746	1	\$162.52	50.00%	\$81.26
MI	02752	1	\$281.67	50.00%	\$140.84
MI	02755	1	\$340.56	50.00%	\$170.28
MI	02757	1	\$1,002.01	50.00%	\$501.01
MI	02760	1	\$294.76	50.00%	\$147.38
MI	02761	1	\$144.48	50.00%	\$72.24
MI	02793	1	\$6,292.49	50.00%	\$3,146.25
MI	02827	1	\$1,027.07	50.00%	\$513.54
MI	02991	1	\$20,000.00	50.00%	\$10,000.00

**CADILLIAC INSURANCE COMPANY, IN LIQUIDATION
CLASS 1 CLAIMS RECOMMENDED PAYMENT DISTRIBUTION
AS OF DECEMBER 31, 2010**

LIQ	POC #	CLASS OF CLAIM	ADJUDICATED AMOUNT	PRO-RATA DISTRIBUTION %	RECEIVER'S RECOMMENDED DISTRIBUTION
MI	03013	1	\$1,728.50	50.00%	\$864.25
MI	03025	1	\$20,000.00	50.00%	\$10,000.00
MI	03108	1	\$1,961.80	50.00%	\$980.90
MI	03148	1	\$214.91	50.00%	\$107.46
MI	03228	1	\$549.50	50.00%	\$274.75
MI	03230	1	\$966.75	50.00%	\$483.38
MI	03247	1	\$9,000.00	50.00%	\$4,500.00
MI	03280	1	\$343.38	50.00%	\$171.69
MI	03284	1	\$20,000.00	50.00%	\$10,000.00
MI	03289	1	\$20,000.00	50.00%	\$10,000.00
MI	03306	1	\$643.44	50.00%	\$321.72
MI	03343	1	\$1,500.00	50.00%	\$750.00
MI	03355	1	\$571.44	50.00%	\$285.72
MI	03466	1	\$6,000.00	50.00%	\$3,000.00
MI	03629	1	\$7,000.00	50.00%	\$3,500.00
MO	00001	1	\$5,036.86	50.00%	\$2,518.43
MO	00007	1	\$3,246.50	50.00%	\$1,623.25
MO	00023	1	\$3,545.31	50.00%	\$1,772.66

**CADILLIAC INSURANCE COMPANY, IN LIQUIDATION
CLASS 1 CLAIMS RECOMMENDED PAYMENT DISTRIBUTION
AS OF DECEMBER 31, 2010**

LIQ	POC #	CLASS OF CLAIM	ADJUDICATED AMOUNT	PRO-RATA DISTRIBUTION %	RECEIVER'S RECOMMENDED DISTRIBUTION
MS	00022	1	\$4,447.70	50.00%	\$2,223.85
MS	00022A	1	\$1,173.00	50.00%	\$586.50
MS	00023	1	\$498.00	50.00%	\$249.00
MS	00046 NP	1	\$1,931.58	50.00%	\$965.79
MS	00049 NP	1	\$3,491.41	50.00%	\$1,745.71
MS	00052 NP	1	\$591.76	50.00%	\$295.88
NC	00001	1	\$2,025.00	50.00%	\$1,012.50
NC	00002	1	\$6,039.00	50.00%	\$3,019.50
NC	00007	1	\$420.00	50.00%	\$210.00
NC	00014	1	\$1,593.01	50.00%	\$796.51
NC	00017	1	\$2,114.93	50.00%	\$1,057.47
NC	00020	1	\$2,604.85	50.00%	\$1,302.43
NC	00021	1	\$2,273.28	50.00%	\$1,136.64
NC	00033	1	\$110.00	50.00%	\$55.00
NC	00047	1	\$6,275.50	50.00%	\$3,137.75
NC	00061	1	\$546.36	50.00%	\$273.18
NC	00063	1	\$1,238.80	50.00%	\$619.40
NC	00065	1	\$3,350.00	50.00%	\$1,675.00

**CADILLIAC INSURANCE COMPANY, IN LIQUIDATION
CLASS 1 CLAIMS RECOMMENDED PAYMENT DISTRIBUTION
AS OF DECEMBER 31, 2010**

LIQ	POC #	CLASS OF CLAIM	ADJUDICATED AMOUNT	PRO-RATA DISTRIBUTION %	RECEIVER'S RECOMMENDED DISTRIBUTION
NC	00068	1	\$2,351.24	50.00%	\$1,175.62
NC	00070	1	\$5,594.60	50.00%	\$2,797.30
NC	00071	1	\$381.97	50.00%	\$190.99
NC	00076	1	\$431.95	50.00%	\$215.98
NC	00089	1	\$2,826.90	50.00%	\$1,413.45
NY	00004	1	\$569.01	50.00%	\$284.51
OH	\$1,581.00	1	\$1,177.24	50.00%	\$588.62
OH	00001	1	\$6,096.16	50.00%	\$3,048.08
OH	00002	1	\$380.52	50.00%	\$190.26
OH	00011	1	\$750.00	50.00%	\$375.00
OH	00012	1	\$278.57	50.00%	\$139.29
OH	00038	1	\$605.58	50.00%	\$302.79
OH	00091	1	\$12,500.00	50.00%	\$6,250.00
OH	00104	1	\$12,500.00	50.00%	\$6,250.00
OH	00119	1	\$3,290.39	50.00%	\$1,645.20
OH	00150	1	\$683.44	50.00%	\$341.72
OH	00179	1	\$12,500.00	50.00%	\$6,250.00
OH	00183A	1	\$179.00	50.00%	\$89.50

**CADILLIAC INSURANCE COMPANY, IN LIQUIDATION
CLASS 1 CLAIMS RECOMMENDED PAYMENT DISTRIBUTION
AS OF DECEMBER 31, 2010**

LIQ	POC #	CLASS OF CLAIM	ADJUDICATED AMOUNT	PRO-RATA DISTRIBUTION %	RECEIVER'S RECOMMENDED DISTRIBUTION
OH	00190	1	\$3,107.00	50.00%	\$1,553.50
OH	00197A	1	\$3,025.63	50.00%	\$1,512.82
OH	00230	1	\$12,500.00	50.00%	\$6,250.00
OH	00419	1	\$429.53	50.00%	\$214.77
OH	00511	1	\$4,998.89	50.00%	\$2,499.45
OH	00597	1	\$1,352.07	50.00%	\$676.04
OH	00704	1	\$2,869.00	50.00%	\$1,434.50
OH	00822	1	\$126.58	50.00%	\$63.29
OH	00885	1	\$1,039.55	50.00%	\$519.78
OH	00901	1	\$5,990.00	50.00%	\$2,995.00
OH	00905	1	\$9,679.98	50.00%	\$4,839.99
OH	01012	1	\$7,020.00	50.00%	\$3,510.00
OH	01073	1	\$1,607.75	50.00%	\$803.88
OH	01079	1	\$4,053.00	50.00%	\$2,026.50
OH	01107	1	\$517.81	50.00%	\$258.91
OH	01182	1	\$6,000.00	50.00%	\$3,000.00
OH	01229	1	\$9,500.00	50.00%	\$4,750.00
OH	01372	1	\$2,500.00	50.00%	\$1,250.00

**CADILLIAC INSURANCE COMPANY, IN LIQUIDATION
CLASS 1 CLAIMS RECOMMENDED PAYMENT DISTRIBUTION
AS OF DECEMBER 31, 2010**

LIQ	POC #	CLASS OF CLAIM	ADJUDICATED AMOUNT	PRO-RATA DISTRIBUTION %	RECEIVER'S RECOMMENDED DISTRIBUTION
OH	01431	1	\$9,279.00	50.00%	\$4,639.50
OH	01432	1	\$517.55	50.00%	\$258.78
OH	01440	1	\$3,500.00	50.00%	\$1,750.00
OH	01452	1	\$3,000.00	50.00%	\$1,500.00
OH	01455	1	\$4,638.15	50.00%	\$2,319.08
OH	01456	1	\$12,500.00	50.00%	\$6,250.00
OH	01457	1	\$1,940.93	50.00%	\$970.47
OH	01458	1	\$829.75	50.00%	\$414.88
OH	01461	1	\$4,500.00	50.00%	\$2,250.00
OH	01461A	1	\$12,500.00	50.00%	\$6,250.00
OH	01462	1	\$7,500.00	50.00%	\$3,750.00
OH	01469	1	\$21,000.00	50.00%	\$10,500.00
OH	01473	1	\$11,446.50	50.00%	\$5,723.25
OH	01476	1	\$12,500.00	50.00%	\$6,250.00
OH	01477	1	\$6,865.00	50.00%	\$3,432.50
OH	01478	1	\$5,000.00	50.00%	\$2,500.00
OH	01479	1	\$4,037.09	50.00%	\$2,018.55
OH	01484	1	\$1,227.20	50.00%	\$613.60

**CADILLIAC INSURANCE COMPANY, IN LIQUIDATION
CLASS 1 CLAIMS RECOMMENDED PAYMENT DISTRIBUTION
AS OF DECEMBER 31, 2010**

LIQ	POC #	CLASS OF CLAIM	ADJUDICATED AMOUNT	PRO-RATA DISTRIBUTION %	RECEIVER'S RECOMMENDED DISTRIBUTION
OH	01488	1	\$5,250.00	50.00%	\$2,625.00
OH	01497	1	\$16,727.24	50.00%	\$8,363.62
OH	01498	1	\$1,200.00	50.00%	\$600.00
OH	01526	1	\$10,568.94	50.00%	\$5,284.47
OH	01530	1	\$1,500.00	50.00%	\$750.00
OH	01568	1	\$1,431.00	50.00%	\$715.50
OH	01577	1	\$473.43	50.00%	\$236.72
OH	01578	1	\$321.26	50.00%	\$160.63
OH	01579	1	\$411.30	50.00%	\$205.65
OH	01583	1	\$12,500.00	50.00%	\$6,250.00
OH	01585	1	\$2,200.00	50.00%	\$1,100.00
OH	01586	1	\$1,879.58	50.00%	\$939.79
OH	01587	1	\$573.57	50.00%	\$286.79
OH	01591	1	\$3,500.00	50.00%	\$1,750.00
OH	01592	1	\$861.00	50.00%	\$430.50
OH	01601	1	\$12,500.00	50.00%	\$6,250.00
TX	00056	1	\$6,646.55	50.00%	\$3,323.28
TX	00082	1	\$1,625.93	50.00%	\$812.97

**CADILLIAC INSURANCE COMPANY, IN LIQUIDATION
CLASS 1 CLAIMS RECOMMENDED PAYMENT DISTRIBUTION
AS OF DECEMBER 31, 2010**

LIQ	POC #	CLASS OF CLAIM	ADJUDICATED AMOUNT	PRO-RATA DISTRIBUTION %	RECEIVER'S RECOMMENDED DISTRIBUTION
TX	00083	1	\$50,000.00	50.00%	\$25,000.00
TX	00112	1	\$456.97	50.00%	\$228.49
TX	00151 NP	1	\$409.97	50.00%	\$204.99
TX	00152 NP	1	\$645.53	50.00%	\$322.77
TX	00160 NP	1	\$1,060.00	50.00%	\$530.00
TX	00161 NP	1	\$2,367.57	50.00%	\$1,183.79
TX	00162 NP	1	\$2,184.60	50.00%	\$1,092.30
TX	00169A	1	\$1,539.00	50.00%	\$769.50
TX	00170	1	\$5,212.56	50.00%	\$2,606.28
VA	00006	1	\$8,497.50	50.00%	\$4,248.75
WV	00009	1	\$123.81	50.00%	\$61.91
WV	00018	1	\$189.04	50.00%	\$94.52
WV	00021	1	\$605.09	50.00%	\$302.55
WV	00022	1	\$222.09	50.00%	\$111.05
WV	00023	1	\$117.14	50.00%	\$58.57
			\$1,750,981.67		\$875,490.84

EXHIBIT U

