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Counsel for Defendant Balboa Insurance Company

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:	)	Case No. 12-12020 (MG)
	)	
RESIDENTIAL CAPITAL, LLC, et al.,	)	Chapter 11
	)	
Debtors.	)	Jointly Administered
	)	
	)	
AMERICAN RESIDENTIAL EQUITIES,	)	
LLC, in its own individual capacity and	)	
in its capacity as Trustee under that	)	Adv. Case No. 12- 01934 (MG)
certain American Residential Equities,	)	
LLC Master Trust Agreement	)	
dated August 8, 2005,	)	
	)	
Plaintiff,	)	
	)	
v.	)	
	)	
GMAC MORTGAGE, LLC, as successor	)	
by merger to GMAC Mortgage Company,	)	
and BALBOA INSURANCE COMPANY,	)	
	)	
Defendants.	)	
	)	

CERTIFICATE OF SERVICE



1212020130712000000000005

I, Ross E. Morrison, certify that on July 11, 2013, I caused the following documents to be served via Electronic Mail on the General Service List recipients attached hereto as **Exhibit A**; via United States Mail upon the Special Service List and the General Service List recipients attached hereto as **Exhibit B**; and via both Electronic Mail and United States Mail upon the Special Service List attached hereto as **Exhibit C**:

- Defendant Balboa Insurance Company's Supplemental Brief Concerning Subject Matter Jurisdiction and Abstention.

Dated: July 11, 2013
New York, New York

Respectfully submitted,

BuckleySandler LLP
*Counsel for Defendant Balboa Insurance
Company*

By: /s/ Ross E. Morrison
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U.S. Bank National Association	Tanver Ashraf, Corporate Trust Services	West Side Flats, EP-MH-WS3D		St. Paul	MN	55107		651-495-3882	866-831-7910	tanver.ashraf@usbank.com	Securitization/HELOC Trustee
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US Bank NA Corporate Trust Services Division	Laura L Moran	1 Federal St 3rd Fl		Boston	MA	02110-		617-603-6429	617-603-6644	laura.moran@usbank.com	US Bank as Trustee for Certain Mortgage-Backed Securities Trusts
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EXHIBIT B

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Fedeline Roybal-DeAguiro 2008 Trust		42265 Little Lake Rd		Medford	CA	94560		925-478-8513			Counsel to Fedeline Roybal-DeAguiro 2008 Trust
Financial Guaranty Insurance Company	Attn John Dubel	125 Park Ave		New York	NY	10017		212-312-3399			Member of Official Committee of Unsecured Creditors
IBM Corporation	Attn Shawn Konig	1360 Rene Levesque W Ste 400		Montreal	QC	H3G 2W6	Canada	514-964-0544	845-491-5032		Counsel to IBM Corporation
Internal Revenue Service	Centralized Insolvency Operation	PO Box 7346		Philadelphia	PA	19101-7346		800-973-0424	855-235-6787		Internal Revenue Service
Internal Revenue Service	Centralized Insolvency Operation	2970 Market St		Philadelphia	PA	19104			855-235-6787		Internal Revenue Service
Internal Revenue Service	Insolvency Section	31 Hopkins Plz Rm 1150		Baltimore	MD	21201		800-913-9358			Internal Revenue Service
Law Offices of Christopher Green	Christopher E. Green	Two Union Square Suite 4285	601 Union Street	Seattle	WA	98101		206-686-4558	206-686-2558		Counsel to Interested Party, Mary Perkins White
M&TCC		1 M&T Plaza, 7th Floor		Buffalo	NY	14203		914-765-3640	914-765-3646		Securitization Trustee
MBIA Insurance Corporation	Attn Mitchell Sontkin	113 King St		Ammonk	NY	10504		816-726-4615	816-523-3530		Member of Official Committee of Unsecured Creditors
Rowen L Drenne as Representative for the Plaintiffs Brian Kessler et al		3725 N Indiana		Kansas City	MO	64117		212-417-5800	212-417-2383		Secretary of the State
Secretary of State		123 William St		New York	NY	10038-3804		518-473-2492	518-474-1418		Secretary of the State - Division of Corporations
Secretary of State, Division of Corporations	99 Washington Ave Ste 600	One Commerce Plz		Albany	NY	12231-0001					Indenture Trustee under the Pre-Petition GSAP Facility
The Bank of New York Mellon	Asset Backed Securities Group	101 Barclay Street, 4W		New York	NY	10286					Office of the United States Trustee for the Southern District of New York
US Trustee for the Southern District of NY	Tracy Hope Davis, Linda A. Rifkin and Brian S. Macumoto	33 Whitehall St 21st Fl, Region 2		New York	NY	10004		212-510-0500	212-666-2255	Tracy.Davis2@usdoj.gov , Linda.Rifkin@usdoj.gov , Brian.Masumoto@usdoj.gov	
Wells Fargo Bank NA	Attn Corporate Trust Services - GMACM Home Equity Notes 2004 Variable Funding Trust	PO Box 98		Columbia	MD	21046					GMEN Indenture Trustee at Corporate Trust Office
Wilmington Trust NA	Julie J Becker Vice President	50 South Sixth St Ste 1290		Minneapolis	MN	55402-1544		612-217-5628	612-217-5651		Member of Official Committee of Unsecured Creditors

EXHIBIT C

NAME	NOTICE NAME	ADDRESS1	ADDRESS2	CITY	ST	ZIP	COUNTRY	PHONE	FAX	EMAIL	DESCRIPTION
Chadbourne & Parke LLP	Attn Howard Seife & David M LeMay & Robert J Gayda & Marc B Rotman	30 Rockefeller Plaza		New York	NY	10112		212-408-5100	212-541-5369	hsaife@chadbourne.com; dlemay@chadbourne.com; rgayda@chadbourne.com; mrotman@chadbourne.com	Counsel to the Examiner, Arthur J Gonzalez
Citibank NA	Attn Bobbie Thevakumaran	390 Greenwich St 6th Fl		New York	NY	10013		212-723-6753	646-291-3799	bobbie.thevakumaran@cit.com	Secured lender under the Mortgage Servicing Rights Facility
Cleary Gottlieb Steen & Hamilton LLP	Sean A O Neal and Thomas J Moloney	One Liberty Plaza		New York	NY	10006		212-225-2000	212-225-3999	naofilling@cgsh.com; tmoloney@cgsh.com; soneal@cgsh.com	Special Counsel to Wilmington Trust National Association as Indenture Trustee for Various Series of Unsecured Notes
Clifford Chance US LLP	Jennifer C DeMarco & Adam Lesman	31 West 52nd St		New York	NY	10019		212-878-8000	212-878-8375	jennifer.demarco@cliffordchance.com; adam.lesman@cliffordchance.com	Counsel to Owen Loan Servicing LLC
Kelley Drye & Warren LLP	James S Carr & Eric R Wilson	101 Park Ave		New York	NY	10178		212-808-7800	212-808-7987	kdwbankruptcydept@kelleydrye.com	Counsel to UMB Bank N.A. as Successor Indenture Trustee to the Debtors' Prepetition Junior Secured Notes
Kirkland & Ellis	Richard M Cieri	601 Lexington Ave		New York	NY	10022		212-446-4770	212-446-4900	richard.cieri@kirkland.com	Counsel to the Equity Security Holders (Ally Financial and Ally Bank)
Kirkland & Ellis LLP	Attn Ray C Schrock & Stephen E Hessler	601 Lexington Ave		New York	NY	10022-4611		212-446-4800	212-446-4900	ray.schrock@kirkland.com; richard.cieri@kirkland.com; stephen.hessler@kirkland.com; projectorio@kirkland.com; william.b.solomon@ally.com; timothy.devine@ally.com; john.bellaver@ally.com	Counsel to the Ally Financial Inc. & Ally Bank
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Kurtzman Carson Consultants	P Joe Morrow	2335 Alaska Ave		El Segundo	CA	90245		212-407-4000	212-407-4990	wcurchack@loeb.com; vrubinstein@loeb.com; dminoff@loeb.com	Claims and Noticing Agent
Loeb & Loeb LLP	Walter H Curchack, Vadim J Rubinstein & Debra W Winoff	345 Park Ave		New York	NY	10154		212-530-5670	212-822-5670	quzzi@milbank.com	Counsel to Wilmington Trust NA. as Indenture Trustee
Milbank, Tweed, Hadley & McCloy LLP	Gerard Uzzi	1 Chase Manhattan Plaza		New York	NY	10005				Tammy.Hanzelhpour@macrescap.com; jill.horner@macrescap.com; Colette.wahl@macrescap.com; Deanna.horst@macrescap.com; William.thompson@macrescap.com; William.lyson@macrescap.com; Eileen.oles@macrescap.com; Lauren.delehey@macrescap.com; Julie.busch@macrescap.com; patty.zellman@ally.com	Co-Counsel to Ad Hoc Group of Junior Secured Noteholders
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Morrison & Foerster LLP	Larren M Nashelsky, Gary S Lee & Lonerzo Marinuzzi & Kayvan B Sadeghi	1290 Avenue of the Americas		New York	NY	10104		212-468-8000	212-468-7900		Counsel to the Debtors
Office of the NY State Attorney General	Nancy Lord & Enid M Stuart	The Capitol		Albany	NY	12224-0341		518-474-5481		enid.stuart@OAG.State.NY.US	Office of the New York Attorney General
Office of the US Attorney for the Southern District of NY	United States Attorney Preet Bharara	One St Andrews Plaza		New York	NY	10007		212-637-2200	212-637-2745	joseph.cordaro@usdoj.gov	Office of the United States Attorney for the Southern District of New York
Securities & Exchange Commission	Secretary of the Treasury	100 F St NE		Washington	DC	20549		202-942-8088	202-772-9317; 202-772-9318	secdarkurp@sec.gov	Securities and Exchange Commission - Headquarters
Securities & Exchange Commission NY Regional Office	George S Canellos Regional Director	3 World Financial Center Ste 400		New York	NY	10281-1022		212-336-1100	212-336-1320	secdarkurp@sec.gov; newyork@sec.gov; bankruptcynotice@sec.gov	Securities and Exchange Commission - New York Regional Office
U.S. Department of Justice	US Attorney General, Eric H. Holder, Jr.	950 Pennsylvania Ave NW		Washington	DC	20530-0001		202-514-2063	202-307-6777	AsDOJ@usdoj.gov	Office of the United States Attorney General
United States Attorney's Office for the Southern District of New York civil Division	Attn Joseph Cordaro	86 Chambers St 3rd Fl		New York	NY	10007				joseph.cordaro@usdoj.gov	Counsel to the United State of America