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7 Inc. f/k/a Fremont General Corporation
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11 **UNITED STATES BANKRUPTCY COURT**
12 **FOR THE CENTRAL DISTRICT OF CALIFORNIA**
13 **SANTA ANA DIVISION**
14

15 In re
16 FREMONT GENERAL CORPORATION,
a Nevada corporation,
17 Debtor.

18
19
20 Taxpayer ID No. 95-2815260
21
22

Case No. 8:08-bk-13421-ES

Chapter 11 Case

**NOTICE OF MOTION AND MOTION OF
REORGANIZED DEBTOR SIGNATURE
GROUP HOLDINGS, INC. TO EXTEND
THE DEADLINE TO OBJECT TO
DISPUTED CLAIMS AND TO ESTABLISH
CLAIMS ALLOWANCE PROCEDURES;
MEMORANDUM OF POINTS AND
AUTHORITIES IN SUPPORT THEREOF;
DECLARATION OF CAROLE L. STRUNK
IN SUPPORT THEREOF**

**[No Hearing Required Pursuant to Local
Bankruptcy Rule 9013(o)]**



1 **TO THE HONORABLE ERITHE A. SMITH, UNITED STATES BANKRUPTCY JUDGE;**
2 **THE OFFICE OF THE UNITED STATES TRUSTEE; ALL CLAIMANTS AFFECTED BY**
3 **THE RELIEF REQUESTED HEREIN; AND ALL PARTIES ENTITLED TO NOTICE:**

4 **PLEASE TAKE NOTICE** that reorganized debtor Signature Group Holdings, Inc,
5 ("Reorganized Debtor") hereby moves ("Motion") the Court for entry of an order extending the
6 deadline by which the Reorganized Debtor must object to the allowance of claims under the
7 Reorganized Debtor's confirmed plan of reorganization from December 8, 2010 to and including
8 June 8, 2011. By the Motion, the Reorganized Debtor also seeks an order of the Court establishing
9 streamlined procedures for obtaining an order of the Court determining the allowance of claims that
10 have been settled between the Reorganized Debtor and the claimant. The Motion is supported by the
11 appended Declaration of Carole L. Strunk and all exhibits attached thereto ("Strunk Declaration"),
12 these moving, papers, the record in this case, and any arguments made prior to or at any hearing on
13 the Motion.

14 **PLEASE TAKE FURTHER NOTICE** that, on June 9, 2010, the Court entered its *Amended*
15 *Order Confirming "Signature Group Holdings, LLC's Fourth Amended Chapter 11 Plan of*
16 *Reorganization of Fremont General Corporation, Joined by James McIntyre as Co-Plan Proponent*
17 *(Dated May 24, 2010)"* [Docket No. 2136] ("Confirmation Order")¹ confirming *Signature Group*
18 *Holdings, LLC's Fourth Amended Chapter 11 Plan of Reorganization of Fremont General*
19 *Corporation, Joined by James McIntyre as Co-Plan Proponent, Dated June 8, 2010* [Docket No.
20 2132] ("Confirmed Plan"). The Confirmed Plan went effective on June 11, 2010 ("Effective Date"),
21 at which time debtor Fremont General Corporation ("Debtor") emerged from bankruptcy and
22 became Signature Group Holdings, Inc. Under the Confirmed Plan, the Reorganized Debtor is
23 vested with the power to review and object to Claims and Equity Interests. The Confirmed Plan
24 defines the term "'Claim' [to mean] a claim, as the term is defined in section 101(5) of the
25 Bankruptcy Code, against the Debtor." (Confirmed Plan, § I.A.) Pursuant to the Confirmed Plan:

26 The Reorganized Debtor or any other party in interest shall file

27 _____
28 ¹ All capitalized terms not otherwise defined herein shall have the meaning ascribed to them in the
Confirmed Plan.

1 objections to Claims or Equity Interests within 180 days of the
2 Effective Date. The Reorganized Debtor may obtain an extension of
3 this date by filing a motion with the Bankruptcy Court, *based upon a*
4 *showing of "cause."* Once a Claim or Equity Interest becomes an
5 Allowed Claim or Equity Interest, it will receive the treatment
6 afforded by this Plan.

7 (Id., § V.B (emphasis added).) The Confirmation Order similarly provides:

8 As provided by Section V.B of the Signature Plan, the Claims
9 Objection Deadline shall be 180 days after the Effective Date;
10 provided, however, that this deadline may be extended by further
11 order of the Court upon a motion by the Reorganized Debtor
12 *demonstrating "cause" for such extension(s).*

13 (Confirmation Order, ¶ 24.)

14 The date that is 180 days after the Effective Date of the Confirmed Plan is December 8, 2010
15 ("Claims Objection Deadline"). The Reorganized Debtor (and the Debtor before it) has worked
16 diligently to review the nearly 1,000 proofs of Claims filed in this case. Most of the Claims have
17 either been determined to be Allowed Claims and treated according to the Confirmed Plan or
18 determined to be Disallowed Claims by various orders of this Court. As set forth on Exhibit 1 to the
19 Strunk Declaration, there are still 76 remaining Claims that require additional review and final
20 resolution. The remaining Claims fall into the following general categories: (1) already satisfied
21 Claims; (2) Claims lacking any merit or basis for allowance; (3) indemnification Claims; (4) benefits
22 Claims; (5) executory contract Claims; (6) insurance Claims; (7) trade Claims; (8) tax Claims; and
23 (9) litigation Claims. Any one of these remaining Claims is potentially material in size, but
24 unfortunately only a few of which may be disposed of through omnibus objections.

25 The Reorganized Debtor is continuing the process of reviewing and reconciling these
26 remaining Claims with its own books and records and, as necessary, filing and prosecuting
27 objections to Claims. In order to conclude the Claims review, reconciliation, and objection process,
28 however, the Reorganized Debtor requires an extension of the Claims Objection Deadline. The

1 Reorganized Debtor believes many of the open Claims will be subject to swift and uncontested
2 resolution, while a select few others will likely require considerable litigation both in and out of the
3 Bankruptcy Court. The Reorganized Debtor will not be able to complete this task by the current
4 Claims Objection Deadline. Accordingly, by the Motion, the Reorganized Debtor is requesting an
5 extension of the Claims Objection Deadline by approximately six (6) months to and including June
6 8, 2011 because of the considerable time required to review and reconcile the remaining 76 Claims
7 targeted for possible disallowance, several of which may be potentially material in size relative to
8 the pool of Claims in their Class under the Confirmed Plan. This is the Reorganized Debtor's first
9 request for an extension of the Claims Objection Deadline. Nothing in the Motion shall be read to
10 preclude a further extension of the Claims Objection Deadline based upon "cause".

11 **PLEASE TAKE FURTHER NOTICE** that, by the Motion, the Reorganized Debtor also
12 seeks to establish streamlined procedures for obtaining orders of the Court approving Claims
13 settlements and the allowance of settled Claims. The Reorganized Debtor proposes the following
14 procedures:

- 15 1. The Reorganized Debtor will file with the Court and serve on the parties
16 entitled to notice a stipulation settling a Claim ("Stipulation");
- 17 2. The Stipulation will provide notice that parties in interest will have 14 days to
18 file and serve an objection to the Stipulation;
- 19 3. If no objection is timely filed, the Reorganized Debtor will file a declaration
20 of non-opposition and lodge an order with the Court approving the Stipulation; and
- 21 4. If an objection is timely filed, the Reorganized Debtor will file a motion
22 seeking an order of the Court approving the Stipulation and set the motion for a regularly
23 noticed hearing at least 21 days in advance.

24 The Reorganized Debtor believes these procedures will assist in obtaining orders of the Court
25 approving Claims settlements in an efficient and cost-effective manner.

26 **PLEASE TAKE FURTHER NOTICE** that, pursuant Local Bankruptcy Rule 9013-1(o)(1),
27 any response to the Motion and request for a hearing must be filed with the Court and served on the
28 Reorganized Debtor and the United States Trustee within 14 days after the date of service of the

1 notice of Motion, and any response must be filed with the Court and served by the moving party on
2 all creditors and other parties in interest who are entitled to notice of the particular matter. If a
3 timely response and request for hearing is filed and served, then the Reorganized Debtor will
4 schedule and give not less than 14 days notice of a hearing to those responding and to the Office of
5 the United States Trustee.

6 **PLEASE TAKE FURTHER NOTICE** that Local Bankruptcy Rule 9013-1(f) requires that
7 any objection, joinder, or response to the Motion must be in writing; must be accompanied by
8 supporting evidence; must comply with Local Bankruptcy Rule 9013-1; must be filed with the Court
9 no later than 14 days after service of the notice of Motion; and must be served on counsel to the
10 Reorganized Debtor at the address set forth in the caption of this pleading. Also, Local Bankruptcy
11 Rule 9013-1(h) provides that if you do not timely file and serve an objection or response to the
12 Motion, the Court may find that you have consented to the relief requested herein.

13 **WHEREFORE**, the Reorganized Debtor respectfully requests that the Court enter an order
14 (1) extending the Claims Objection Deadline from December 8, 2010 to and including June 8, 2011,
15 (2) approving the streamlined procedures described herein for obtaining orders of the Court
16 approving Claims settlements and the allowance of settled Claims, and (3) for such other and further
17 relief as the Court deems just and appropriate.

18 RESPECTFULLY SUBMITTED,

19 Dated: November 10, 2010

MANDERSON, SCHAFFER & MCKINLAY, LLP

21 By: /s/ John P. Schafer

22 John P. Schafer
23 Brendt C. Butler
24 Attorneys with MANDERSON, SCHAFFER &
25 MCKINLAY, LLP

26 Attorneys for reorganized debtor Signature
27 Group Holdings, Inc. f/k/a Fremont General
28 Corporation

1 **MEMORANDUM OF POINTS AND AUTHORITIES**

2 **I.**

3 **RELEVANT FACTUAL BACKGROUND**

4 **A. Establishment of General Bar Date and Filing of Proofs of Claims.**

5 On September 4, 2008, pursuant to the *Stipulated Order Regarding the Claims Bar Date*
6 [Docket No. 200], the Court established November 10, 2008, as the general claims bar date for all
7 persons other than governmental units to file proofs of Claim or Equity Interests arising prior to the
8 Petition Date, pursuant to section 501 of the Bankruptcy Code, and (2) December 15, 2008, as the
9 claims bar date for governmental units to file pre-petition Claims. Nearly 1,000 proofs of Claims
10 have been filed, some of which were filed after the claims bar date established by the Court.

11 **B. Confirmed Plan, Confirmation Order, and Claims Objection Deadline.**

12 On June 9, 2010, the Court entered the Confirmation Order confirming the Confirmed Plan.
13 The Effective Date of the Confirmed Plan was June 11, 2010, at which time the Reorganized Debtor
14 emerged from bankruptcy and became Signature Group Holdings, Inc. The above-captioned case
15 remains open to resolve the various remaining Claims and certain other discrete matters. Under the
16 Confirmed Plan, the Reorganized Debtor is vested with the power to review and object to Claims
17 and Equity Interests. The Confirmed Plan defines the term "Claim" [to mean] a claim, as the term is
18 defined in section 101(5) of the Bankruptcy Code, against the Debtor." (Confirmed Plan, § I.A.)

19 Pursuant to the Confirmed Plan:

20 The Reorganized Debtor or any other party in interest shall file
21 objections to Claims or Equity Interests within 180 days of the
22 Effective Date. The Reorganized Debtor may obtain an extension of
23 this date by filing a motion with the Bankruptcy Court, *based upon a*
24 *showing of "cause."* Once a Claim or Equity Interest becomes an
25 Allowed Claim or Equity Interest, it will receive the treatment
26 afforded by this Plan.

27 (Id., § V.B (emphasis added).) The Confirmation Order similarly provides:

28 As provided by Section V.B of the Signature Plan, the Claims

1 Objection Deadline shall be 180 days after the Effective Date;
2 provided, however, that this deadline may be extended by further
3 order of the Court upon a motion by the Reorganized Debtor
4 *demonstrating "cause" for such extension(s).*

5 (Confirmation Order, ¶ 24.)

6 The date that is 180 days after the Effective Date of the Confirmed Plan, that is, the Claims
7 Objection Deadline, is December 8, 2010. The Reorganized Debtor (and the Debtor before it) has
8 worked diligently to review the nearly 1,000 proofs of Claims filed in this case. Substantial progress
9 has been made in this regard. Most of the Claims have either been determined to be Allowed Claims
10 and treated according to the Confirmed Plan or determined to be Disallowed Claims by various
11 orders of this Court. This substantial progress has been made possible due to the significant
12 resources the Reorganized Debtor (and the Debtor before it) has allocated to the Claims process.
13 Carole Strunk, a senior paralegal in the legal department of the Reorganized Debtor, devotes a
14 considerable amount of her professional time organizing the review and resolution of the remaining
15 Claims. Additionally, FTI Consulting assisted the company in reviewing and reconciling claims
16 with the company's books and records. (Strunk Decl., ¶ 6.)

17 Although very substantial progress has been made to date, there is still work to be done. As
18 set forth on Exhibit 1 to the Strunk Declaration, there are still 76 remaining Claims that require
19 resolution. The remaining Claims fall into the following general categories: (1) already satisfied
20 Claims; (2) Claims lacking any merit or basis for allowance; (3) indemnification Claims; (4) benefits
21 Claims; (5) executory contract Claims; (6) insurance Claims; (7) trade Claims; (8) tax Claims; and
22 (9) litigation Claims. The Claims range from just a few thousand dollars to millions of dollars.
23 Moreover, many of the remaining Claims remain contingent, unliquidated, and/or disputed. While
24 any one of these remaining Claims is potentially material in size, unfortunately only a few of which
25 may be disposed of through the efficient use of omnibus objections. (Id., ¶ 6 & Exh. 1.)

26 The Reorganized Debtor is continuing the process of reviewing and reconciling these
27 remaining Claims with its own books and records and, as necessary, filing and prosecuting
28 objections to Claims. Moreover, certain of the Claims are the subject of continuing litigation outside

1 of the Bankruptcy Court and may require liquidation in that court before this Court may determine
2 whether such Claims are Allowed or Disallowed Claims. In order to conclude the Claims review,
3 reconciliation, and objection process, the Reorganized Debtor requires an extension of the Claims
4 Objection Deadline. The Reorganized Debtor believes many of the open Claims will be subject to
5 swift and uncontested resolution, while a select few others will likely require considerable litigation
6 both in and out of the Bankruptcy Court. The Reorganized Debtor will not be able to complete this
7 task by the current Claims Objection Deadline. Accordingly, by the Motion, the Reorganized
8 Debtor requests an extension of the Claims Objection Deadline by approximately six (6) months to
9 and including June 8, 2011 because of the considerable additional time required to review and
10 reconcile the remaining 76 Claims targeted for disallowance, several of which may be potentially
11 material in size relative to the pool of Claims in their Class under the Confirmed Plan. (Strunk
12 Decl., ¶¶ 7-8.)

13 This is the Reorganized Debtor's first request for an extension of the Claims Objection
14 Deadline.

15 **C. Proposed Streamlined Claims Resolution Procedures.**

16 The Reorganized Debtor anticipates that a number of the remaining Claims will be
17 consensually settled by the extended Claims Objection Deadline. The Reorganized Debtor believes
18 streamlined procedures for obtaining orders of the Court approving Claims settlements and the
19 allowance of settled Claims is appropriate in this case without the need for filing fully noticed
20 motions in each and every instance. The Reorganized Debtor proposes the following procedures:

- 21 1. The Reorganized Debtor will file with the Court and serve on the parties
22 entitled to notice a stipulation settling a Claim ("Stipulation");
 - 23 2. The Stipulation will provide notice that parties in interest will have 14 days to
24 file and serve an objection to the Stipulation;
 - 25 3. If no objection is timely filed, the Reorganized Debtor will file a declaration
26 of non-opposition and lodge an order with the Court approving the Stipulation; and
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1 4. If an objection is timely filed, the Reorganized Debtor will file a motion
2 seeking an order of the Court approving the Stipulation and set the motion for a regularly
3 noticed hearing at least 21 days in advance.

4 The Reorganized Debtor believes these procedures will assist in obtaining orders of the Court
5 approving Claims settlements in an efficient and cost-effective manner.

6
7 **II.**
8 **ARGUMENT**

9 Federal Rule of Bankruptcy Procedure 9006(b)(1) provides as follows:

10 [W]hen an act is required or allowed to be done at or within a
11 specified period by these rules or by a notice given thereunder or by
12 order of court, the court *for cause shown* may at any time in its
13 discretion (1) with or without motion or notice order the period
14 enlarged if the request therefor is made before the expiration of the
15 period originally prescribed or as extended by a previous order or (2)
16 on motion made after the expiration of the specified period permit the
17 act to be done where the failure to act was the result of excusable
18 neglect.

19 Fed. R. Bankr. P. 9006(b)(1). The Supreme Court has generally instructed that any analysis of a
20 motion brought under Bankruptcy Rule 9006 is "at bottom an equitable one, taking account of all
21 relevant circumstances," including "the danger of prejudice to the debtor, the length of the delay and
22 its potential impact on judicial proceedings, the reason for the delay, including whether it was within
23 the reasonable control of movant, and whether the movant acted in good faith." Pioneer Inv. Serv.
24 Co. v. Brunswick Assocs. P'ship, 507 U.S. 380, 395 (1993). See also In re Mmahat, No. 94-292,
25 1994 U.S. Dist. LEXIS 5475, at *20 (E.D. La. 1994) (characterizing the Rule 9006 standard as a
26 "lenient" one).

27 This is the Reorganized Debtor's first request to extend the Claims Objection Deadline. The
28 Reorganized Debtor's request to extend is made prior to the expiration of the Claims Objection
Deadline and therefore, falls squarely within Bankruptcy Rule 9006(b)(1). The Confirmed Plan,

1 Confirmation Order and Bankruptcy Rules 9006(b)(1) all provide that "cause" must be established
2 for extending the Claims Objection Deadline.

3 Though Bankruptcy Rule 9006 does not define "cause" it has been noted that "courts should
4 be liberal in granting extensions of time sought before the period to act has elapsed, as long as the
5 moving party has not been guilty of negligence or bad faith and the privilege for extensions has not
6 been abused." 10 Collier on Bankruptcy (16th ed. Rev. 2009) at 9006-14. In the context of
7 determining whether "cause" exists regarding requests for extension of time, courts have considered
8 such factors as the size and complexity of the issues involved, the debtors' good faith progress in
9 resolving issues, the amount of time elapsed in the case, and whether any prejudice will result to the
10 creditors. See, e.g., In re Express One Int'l, Inc., 194 B.R. 98, 100 (Bankr. E.D. Tex. 1996).

11 The Reorganized Debtor submits that cause exists to extend the Claims Objection Deadline
12 as requested herein. The size and complexity of this case, one of the largest in this federal district,
13 inherently makes the Reorganized Debtor's review and reconciliation of the myriad of Claims a
14 substantial and time-consuming undertaking. The vast majority of the Claims have already been
15 reviewed and either determined to be Allowed or Disallowed Claims. While only 76 Claims remain,
16 some of the Claims remaining are substantial and most must be dealt with on an individual rather
17 than an omnibus bases, which can be very time consuming. Moreover, the Reorganized Debtor has
18 moved quickly in resolving various other post-Effective Date issues, such as issues with respect to
19 professional fee applications and substantial contribution motions, which have all been resolved
20 except for one remaining dispute, while at the same time executing its business plan going forward.
21 Finally, no prejudice will result to the claimants holding open Claims. This complex case has been
22 pending for over two years. The Reorganized Debtor recognizes that requiring these claimants to
23 wait possibly another six (6) months before the decision is made to file an objection to their claims is
24 frustrating. But extending the Claims Objection Deadline for an additional six (6) months ensures
25 the remaining Claims are appropriately reviewed and resolved, which in the end actually inures to
26 the claimants' benefit.

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1 **III.**

2 **CONCLUSION**

3 **WHEREFORE**, the Reorganized Debtor respectfully requests that the Court enter an order
4 (1) extending the Claims Objection Deadline from December 8, 2010 to and including June 8, 2011,
5 (2) approving the streamlined procedures described herein for obtaining orders of the Court
6 approving Claims settlements and the allowance of settled Claims, and (3) for such other and further
7 relief as the Court deems just and appropriate.

8 **RESPECTFULLY SUBMITTED,**

9 Dated: November 10, 2010

10 **MANDERSON, SCHAFFER & MCKINLAY, LLP**

11 By: /s/ John P. Schafer

12 John P. Schafer
13 Brendt C. Butler
14 Attorneys with MANDERSON, SCHAFFER &
15 MCKINLAY, LLP

16 Attorneys for reorganized debtor Signature
17 Group Holdings, Inc. f/k/a Fremont General
18 Corporation
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DECLARATION OF CAROLE L. STRUNK

I, Carole L. Strunk, hereby declare as follows:

1. I am over 18 years of age, and I have personal knowledge of each of the facts stated in this Declaration. If called as a witness, I could and would testify as to the matters set forth below based upon my personal knowledge.

2. I submit this Declaration in support of the Motion of Reorganized Debtor Signature Group Holdings, Inc. to Extend the Deadline to Object to Disputed Claims and to Establish Claims Allowance Procedures ("Motion").

3. I have a Bachelor of Arts degree from the University of Maryland in Russian Language & literature. I have a paralegal certificate from University of California Irvine. I have also completed some graduate level course work in business from George Washington University in the District of Columbia.

4. I am currently a senior paralegal in the legal department of the reorganized debtor Signature Group Holdings, Inc. I have held my current position for approximately six months. Prior to that, I was the legal assistant to the general counsel for three years. Prior to that I worked at University of California Irvine as senior contract and grants officer, and at a private non-profit called USCRDF, a civilian research and development foundation, where I was a senior project manager.

5. My primary responsibilities as a senior paralegal include, among other things:

- Management of all claims filed in the bankruptcy case;
- Working with in-house counsel and outside bankruptcy counsel regarding review and resolution of outstanding bankruptcy claims;
- Working with claimants to resolve outstanding claims;
- Management of corporate insurance claims under corporate insurance policies;
- Litigation assistance;
- General analytical and legal support to in-house counsel; and
- Project coordinator for due diligence with regulators and investors.

6. I have personally reviewed the Reorganized Debtor's books and records, the claims

1 register maintained in the bankruptcy case, and each of the remaining claims. Additionally, FTI
2 Consulting assisted the company in reviewing and reconciling claims with the company's books and
3 records. Based on that review and analysis, I have composed a memorandum regarding the open
4 claims. Attached hereto as Exhibit 1 is a revised version of that memorandum with attorney-client
5 and work product information removed. A total of more than 900 proofs of claim have been filed in
6 the bankruptcy case. The vast majority of those claims have been resolved, either through allowance
7 or disallowance. As set forth on Exhibit 1, a total of 76 open claims remain.

8 7. I am aware that the last date to object to these remaining claims is currently
9 December 8, 2010 ("Claims Objection Deadline"). Although very substantial progress has been
10 made to date, there is still work to be done. There are still 76 remaining Claims that require
11 resolution. The remaining Claims fall into the following general categories: (1) already satisfied
12 Claims; (2) Claims lacking any merit or basis for allowance; (3) indemnification Claims; (4) benefits
13 Claims; (5) executory contract Claims; (6) insurance Claims; (7) trade Claims; (8) tax Claims; and
14 (9) litigation Claims. The Claims range from just a few thousand dollars to millions of dollars.
15 Moreover, many of the remaining Claims remain contingent, unliquidated, and/or disputed. While
16 any one of these remaining Claims is potentially material in size, unfortunately only a few of which
17 may be disposed of through the efficient use of omnibus objections.

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1 8. Along with in-house counsel and outside counsel I am continuing the process of
2 reviewing and reconciling these remaining claims with the company's books and records and, as
3 necessary, we are filing and prosecuting objections to claims. Moreover, certain of the claims are
4 the subject of continuing litigation outside of the bankruptcy court and may require liquidation in
5 that court before the bankruptcy court may determine whether such claims are allowed or disallowed
6 claims. I believe many of the open claims will be subject to swift and uncontested resolution, while
7 a select few others will likely require considerable litigation both in and out of the bankruptcy court.
8 In order to conclude the claims review, reconciliation, and objection process, I believe the
9 Reorganized Debtor requires a six-month extension of the Claims Objection Deadline.

10 I declare under penalty of perjury that the foregoing is true and correct. Executed at

11 Anaheim, California, on November 9, 2010.

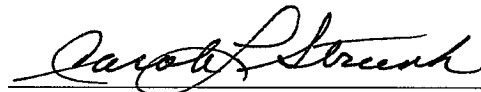
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14 _____
Carole L. Strunk

Exhibit 1

1. SATISFIED CLAIMS

| Amount: | POC# | Post-ED POC# | | Basis of Claim: |
|------------------------------|----------|--------------|--|---|
| \$ 15,249.21 | POC# 292 | 16 | Marilyn I. Hauge | SERP balance received on ED |
| \$ 188,575.93 | POC# 339 | 20 | Monique Johnson | SERP balance received on ED |
| \$ 2,660.25 | POC# 100 | 6 | Thomas Masaguchi | SERP balance received on ED |
| \$ 3,388.94 | POC# 696 | 58 | Morgyn Taylor | SERP balance received on ED |
| \$ 2,676.93 | POC# 47 | 3 | Richard Wallace | SERP balance received on ED |
| Unliquidated | POC# 868 | 96 | Emma Walker | Claim for 401(k); distributed 2/18/2003. |
| Claim Blank | POC# 634 | 53 | Myriam Martinez | Claim for 401(k); distributed 10/29/2007. |
| Unliquidated | POC# 9 | | Zurich American Insurance Co. and Affiliates | Insurance premiums |
| \$ 83,884.00 | POC# 699 | 59 | Chicago Partners (a subsidiary of Navigant Consulting) | No longer valid. Per 5/4/10 email from Managing Director of Chicago Partners, XL Specialty Insurance paid Chicago Partners this amount under the Securities Litigation Claim 3/31/2010, two checks - \$75,377.81 and \$15,210.92) |
| 353294.08 (Secured \$52,059) | POC# 920 | N/A | Iron Mountain Information Management | Rejection damages claim. POC filed post-confirmation. All invoices are current. |
| Unliquidated | POC# 609 | 46 | Wells Fargo | Claim handled through TOPrS Plan Treatment and ED payments. |
| \$ 107,422,680.93 | POC# 610 | 47 | Wells Fargo | Disputed on grounds of duplication with POC \$608 |
| Unliquidated | POC# 392 | | Nevada Unclaimed Property | NRS 120A Unclaimed Property Uniformed Act. |

2. No Merit Claims

| Amount: | POC# | Post-ED POC# | | Basis of Claim: |
|---------|----------|--------------|------------------|-----------------|
| Blank | POC# 346 | 22 | Loretta McDowell | Equity Claim |
| Blank | POC# 274 | 13 | Luz Miranda | Blank Claim |

| | | | | | |
|---------------|------|-----|-----|---------------------------|--|
| Blank | POC# | 406 | 25 | Penny Sanford | Blank Claim |
| Blank | POC# | 435 | 26 | Norman LaPierre | Blank Claim |
| Blank | POC# | 862 | 95 | Priscilla Hackbarth | Blank Claim |
| Blank | POC# | 887 | 97 | Michael Kensinger | Blank Claim |
| \$ 719,000.00 | POC# | 644 | 55 | Thomas Pacha | Claim for accelerated vesting of Restricted Stock. |
| \$ 831,433.00 | POC# | 785 | 86 | Alex Nedelman | Claim for accelerated vesting of Restricted Stock. |
| \$ 227,921.20 | POC# | 314 | | Robert Clafford | Claim for accelerated vesting of Restricted Stock. |
| \$742,900.00 | POC# | 734 | N/A | Sherry Moorehead | Closed Litigation Claim based on closed litigation. Stipulated Dismissal dismissing Fremont from the case was entered on 12/18/2007. The |
| \$595,000.00 | POC# | 735 | N/A | Sharon K. King | Closed Litigation Claim based on closed litigation. Case was dismissed and judgment entered in favor of Fremont on July 12, 2010. Proposed |
| \$299,995.00 | POC# | 744 | N/A | Frank Krol and Denys Krol | Closed Litigation Claim based on closed litigation. Fremont's Motion to Dismiss was granted on 5/8/2008. Order closing the |
| \$939,915.00 | POC# | 756 | N/A | Arlene Hudson | Closed Litigation The matter settled on 4/6/09 for no consideration. The case was dismissed with prejudice. Proposed |
| \$150,000.00 | POC# | 918 | N/A | Pamela Ortiz | Based on Notice of Right to Cancel (Notice incomplete.) attached to the POC, indicated that it had been sent by certified mail on Aug. 9, 2009. But there was only the cover and the Notary page, nothing to explain what was canceled. Fremont systems show that claimants loan was funded |

3. Disputed Claims with Litigation or Representation.

| Amount: | POC# | | Post-ED POC# | | Basis of Claim: | |
|-----------------|------|-----|--------------|-------------|---|--|
| \$ 2,515,474.01 | POC# | 101 | 7 | Kyle Walker | Walker, former FIL CEO, claims severance under his Management Continuity Agreement. | No formal complaint, Claim components: 36 mo. Base Compensation (\$1,500,000); targeted bonus (\$450,000); |

| | | | | | |
|-----------------|----------|----|--------------------|--|---|
| \$ 2,554,604.00 | POC# 809 | 87 | Gwyneth Colburn | Litigation is ongoing. No settlement discussions. | The judges denial of Colburn's Application for Writ of Attachment (based on the golden parachute statutes) seems to be dispositive of her entire case. Counsel believes |
| \$ 2,946,917.00 | POC# 580 | 41 | Thomas Whitesell | There has been no activity in this open litigation since March 2010. No meaningful settlement discussions. | represented by Daniel Fine Israel, et al. who also represent 7 other employment |
| \$ 286,600.00 | POC# 706 | 62 | Brad Burton | These claimants aepresented by Daniels, Fines, Israel. No litigation filed. Basis of claims: Performance Incentive and Restricted Stock Plans. | |
| \$ 133,200.00 | POC# 707 | 63 | Lee Karney | | |
| \$ 99,900.00 | POC# 709 | 65 | Ronald James Claud | | |
| \$ 122,100.24 | POC# 710 | 66 | Steve Stinson | | |
| \$ 66,600.00 | POC# 712 | 68 | Sophia Haliotis | | |
| \$ 129,870.00 | POC# 714 | 70 | Scott Manlin | | |

4. INDEMNIFICATION CLAIMS

Disputed Indemnification Claims:

| Amount: | Disputed Indemnification Claims: | | | Basis of Claim: | |
|--------------|----------------------------------|----|---------------------|-----------------|---|
| Unliquidated | POC# 345 | 21 | Robert F. Lewis | Indemnification | Former officer of the Company, defendant in the ERISA litigation. Valid claim; |
| Unliquidated | POC# 509 | 32 | Thomas Hayes | Indemnification | Company, defendant in the ERISA litigation. Valid claim; Former officer of the |
| Unliquidated | POC# 510 | 33 | Russell Mayerfield | Indemnification | Company, defendant in the Chairman, named in several |
| Unliquidated | POC# 612 | 49 | David Depillo | Indemnification | now closed litigation named in several now closed |
| Unliquidated | POC# 613 | 50 | Stephen H. Gordon | Indemnification | litigation matters.Valid claim; funds; named in settled/ |
| Unliquidated | POC# 701 | 61 | Merrill Lynch Trust | Indemnification | resolved litigation Former art curator for the |
| Unliquidated | POC# 715 | 71 | Nicole Maury | Indemnification | Company named in litigation matters that are now |
| Unliquidated | POC# 716 | 72 | Brigitte Dewez | Indemnification | Former Corporate Secretary of the Company; not named in any litigation.Valid claim; |
| Unliquidated | POC# 718 | 73 | Robert Shackleton | Indemnification | Former Board member of the Company; not named in any |
| Unliquidated | POC# 720 | 74 | Mark Schaffer | Indemnification | Company; not named in any litigationValid claim; No |
| Unliquidated | POC# 721 | 75 | Barny Northcote | Indemnification | Former Board member of the Company; not named in any |
| Unliquidated | POC# 724 | 76 | John Loring | Indemnification | Company; not named in any litigationValid claim; No |
| Unliquidated | POC# 726 | 77 | Bruce Hurwitz | Indemnification | Former Deputy General Counsel; not named in any |
| Unliquidated | POC# 732 | 79 | Richard Sanchez | Indemnification | Company; named in litigation matters now resolved.Valid |
| Unliquidated | POC# 734 | 80 | Thea Stuedli | Indemnification | Former General Counsel, was named in litigation |
| Unliquidated | POC# 735 | 81 | Don Royer | Indemnification | matters now settled/ Former General Counsel and now Chief Legal Office and |
| Unliquidated | POC# 744 | 82 | Ronald Nicolas, Jr. | Indemnification | Chief Operating Office. Not Former CFO of FIL, defendant in the Securities |
| Unliquidated | POC# 756 | 84 | Patrick Lamb | Indemnification | Company, defendant in the Securities litigation. |

| | | | | | | |
|--------------|------|-----|----|-----------------|-----------------|---|
| Unliquidated | POC# | 713 | 69 | Kyle Walker | Indemnification | Claimant has been named in the Securities Litigation Class Action Valid claim; No |
| Unliquidated | POC# | 835 | 88 | Leanne Matthews | Indemnification | Former Compliance Officer of the Company; not named |

5. TAX CLAIMS

Undisputed Tax Claims: (to be addressed through IRS or Franchise Board settlement)

| Amount: | Undisputed tax Claims: | | | Basis of Claim: | | |
|-----------------|------------------------|-----|--|---------------------|--|---|
| \$ 2,761,910.67 | POC# | 293 | | IRS | | Undisputed, but only as to claim contained in amendment filed in January 2010; disputed as to original claim filed in October 2008. |
| \$ 550,404.00 | POC# | 768 | | Franchise Tax Board | | Undisputed, but only as to claim contained in amendment filed; disputed as to original claim |

6. INSURANCE CLAIMS

| Amount: | Potentially Disputed Insurance Claims: | | | Basis of Claim: | | |
|--------------|--|-----|----|--|--|--|
| Unliquidated | POC# | 620 | 52 | Pacific Employers Insurance Co. & Affiliates | | POC states that the claim is for premiums, deductibles, various rights and obligations under a series of policies issued in 2002, and 2003. These policies are valid, but amounts unknown. |
| Unliquidated | POC# | 646 | 56 | Westchester Surplus Lines Insurance Co. and Affiliates | | Claim relates to Worker's Compensation Retro adjustments for various policies issued from 2000 to 2007. |
| Unliquidated | POC# | 727 | 78 | AIG Excess Liability Insurance International Limited, et al. | | POC states that the claim is for premiums, deductibles, insurance coverages and services provided to be provided to the Debtor, for periods commencing from 1/1990 to 1/2010. |

7. LANDLORD CLAIMS

| Amount: | Disputed Landlord Claim: | | | Basis of Claim: | | |
|-----------------|--------------------------|-----|--|---------------------------|--|--|
| \$ 2,383,590.24 | POC# | 578 | | Water Garden Company, LLC | | For unpaid amounts for electricity, parking, and other services and rejection damages. |

8. TRADE CLAIMS

Potential Disputed Trade Claim

| Amount: | Disputed or Potentially disputed trade claims: | | | Basis of Claim: | | |
|--------------|--|-----|--|----------------------------------|--|---|
| \$ 79,259.00 | POC# | 700 | | Skadden Arps Meagher & Flom, LLP | | This claim is based on the same invoice for damages analysis by Chicago Partners as POC #699 above. |

9. EXECUTORY CONTRACT CLAIMS

| Amount: | Undisputed Bond Claims: | | | Basis of Claim: | |
|--------------|-------------------------|-----|----|--------------------------|---|
| Unliquidated | POC# | 708 | 64 | Capital Source Bank | Based on various "survival clauses" in Purchase Agreements after the closing of the Capital Source Transaction between CapitalSource and FIL. Claim is valid and is a contingent claim to "preserve the rights of each Claimant." |
| Unliquidated | POC# | 711 | 67 | Capital Source TRS, Inc. | Based on various "survival clauses" in Purchase Agreements after the closing of the Capital Source Transaction between CapitalSource and FIL. Claim is valid and is a contingent claim to "preserve the rights of each Claimant." |

10. LITIGATION CLAIMS

Disputed Litigation Claims:

| <u>Disputed Litigation Claims</u> | | | | | |
|-----------------------------------|------|-----|--|---|--|
| UNLIQUIDATED | POC# | 345 | | New York State Teachers Retirement System and the Putative Class in the Consolidated Class Action Entitled Mohammed Al Beitaw | Securities Litigation (ongoing litigation). As of 7/6/10, the Ninth Circuit Court of Appeals determined that the case will not be selected for the Mediation Program. Plaintiffs have appealed the |
| \$79,891.92 | POC# | 345 | | Mark Lowman/ Trumble | Matter settled. Settlement agreement contains stipulation to withdraw proof of claim. Notice of signature withdrawn |
| \$455,463.87 | POC# | 510 | | DARRICK GRIMES YOLANDA GRIMES | Dismiss has been fully briefed in March 2010; still |
| UNLIQUIDATED | POC# | 673 | | MARCY JOHANNESSON WENDY HORVAT ROBERT ANDERSON LINDA SULLIVAN ARMANDO SALAS AND JAMES K HOPKINS | Counsel for the ERISA Plaintiffs (collectively). Motion for Summary Judgment is scheduled for 9/13/10; Mediation scheduled for 9/29/10. Will |
| UNLIQUIDATED | POC# | 748 | | KIMBREW ROBERT T THOMAS CHRISSELLA GONZALEZ ELSA PENA FELIX HARRIS ALMA AGUILAR JOSE AGUILAR NORMA | the Order Dismissing all Plaintiffs' claims with prejudice was entered on 6/24/2009. for Settlement Agreement Paragraph 4 operates as withdrawal of |
| UNLIQUIDATED | POC# | 839 | | James K Hopkins | Mediation resulted in settlement of ERISA Class Action; draft to circulate to include provision regarding |
| UNLIQUIDATED | POC# | 841 | | Wendy Horvat | Mediation resulted in settlement of ERISA Class Action; draft to circulate to include provision regarding |
| UNLIQUIDATED | POC# | 846 | | Marcy Johannesson | Same as above. |
| UNLIQUIDATED | POC# | 854 | | Armando Salas | Same as above. |
| UNLIQUIDATED | POC# | 855 | | Linda Sullivan | Same as above. |
| UNLIQUIDATED | POC# | 856 | | Robert Anderson | Same as above. |

NOTE: When using this form to indicate service of a proposed order, **DO NOT** list any person or entity in Category I. Proposed orders do not generate an NEF because only orders that have been entered are placed on the CM/ECF docket.

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:
4695 MacArthur Court, Suite 1270, Newport Beach, CA 92660

The foregoing document

NOTICE OF MOTION AND MOTION OF REORGANIZED DEBTOR SIGNATURE GROUP HOLDINGS, INC. TO EXTEND THE DEADLINE TO OBJECT TO DISPUTED CLAIMS AND TO ESTABLISH CLAIMS ALLOWANCE PROCEDURES; MEMORANDUM OF POINTS AND AUTHORITIES IN SUPPORT THEREOF; DECLARATION OF CAROLE L. STRUNK IN SUPPORT THEREOF

will be served or was served **(a)** on the judge in chambers in the form and manner required by LBR 5005-2(d); and **(b)** in the manner indicated below:

I. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING ("NEF"): Pursuant to controlling General Order(s) and Local Bankruptcy Rule(s) ("LBR"), the foregoing document will be served by the court via NEF and hyperlink to the document. On **November 10, 2010**, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following person(s) are on the Electronic Mail Notice List to receive NEF transmission at the email address(es) indicated below:

•

Service information continued on attached page

II. SERVED BY U.S. MAIL OR OVERNIGHT MAIL (indicate method for each person or entity served):

On **November 10, 2010** I served the following person(s) and/or entity(ies) at the last known address(es) in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States Mail, first class, postage prepaid, and/or with an overnight mail service addressed as follows. *Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.*

- **Presiding Judge:** Honorable Erithe A. Smith, U.S. Bankruptcy Court, Central District of CA, 411 West Fourth Street, Suite 5041, Santa Ana, CA 92701
[VIA EXPRESS MAIL]

•

Service information continued on attached page

III. SERVED BY PERSONAL DELIVERY, FACSIMILE TRANSMISSION OR EMAIL (indicate method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on _____ I served the following

person(s) and/or entity(ies) by personal delivery, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. *Listing the judge here constitutes a declaration that personal delivery on the judge will be completed no later than 24 hours after the document is filed.*

•

Service information continued on attached page

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

November 10, 2010
Date

John P. Schafer
Type Name

/s/ John P. Schafer
Signature

I. SERVICE BY THE COURT VIA NOTICE OF ELECTRONIC FILING (“NEF”)

Kyra E Andrassy on behalf of Interested Party Official Committee of Equity Security Holders
kandrassy@wglp.com

Kristen N Beall on behalf of Debtor Fremont General Corporation
kbeall@pattonboggs.com, bmcilwain@pattonboggs.com

Reem J Bello on behalf of Interested Party Official Committee of Equity Holders
rbello@wglp.com

Ron Bender on behalf of Creditor Costa Brava Partnership III, LLP
rb@lnrb.com

Dustin P Branch on behalf of Creditor iStar Financial, Inc.
Dustin.branch@kattenlaw.com

Brendt C Butler on behalf of Interested Party Reorganized Debtor Signature Group Holdings, Inc. f/k/a Fremont General Corporation
BButler@rutan.com

Frank Cadigan on behalf of U.S. Trustee United States Trustee (SA)
Frank.cadigan@usdoj.gov

Lisa W Chao on behalf of Plaintiff Insurance Commissioner of the State of California
Lisa.chao@doj.ca.gov

Shawn M Christiansen on behalf of Interested Party Courtesy NEF
cmcintire@buchalter.com

Eric A Cook on behalf of Debtor Fremont General Corporation
ecook@ebglaw.com

Kristopher Davis on behalf of Special Counsel Epstein Becker & Green, P.C.
ksdavis@ebglaw.com

Ted A Dillman on behalf of Interested Party Official Committee of Equity Security Holders
Ted.dillman@lw.com

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Willis.B.Douglass@irscounsel.treas.gov

Jesse S. Finlayson on behalf of blank New York State Teachers' Retirement System
jfinlayson@fwtrl.com

Philip A Gasteier on behalf of Creditor Costa Brava Partnership III LP
pag@lnrb.com

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jgrotins@mcguirewoods.com

Peter J Gurfien on behalf of Creditor HSBC Bank USA, National Association
pgurfien@lgbfirm.com

Matthew Heyn on behalf of Creditor Committee Official Committee of Unsecured Creditors of Fremont General Corporation

mheyn@ktbslaw.com

Mark D Houle on behalf of Creditor Bank of New York
Mark.house@pillsburylaw.com

Michelle Hribar on behalf of Interested Party James McIntyre
mhribar@rutan.com

Derek J Kaufman on behalf of Attorney Ranch Capital, LLC & RC Fremont, LLC
Derek.kaufman@mto.com

Payam Khodadadi on behalf of Creditor Belgravia Capital Management, LLC
pkhodadadi@withropcouchot.com, pj@withropcouchot.com

William H Keikhofer on behalf of Creditor U.S. Bank National Association
wkeikhofer@mcguirewoods.com

Lewis R. Landau on behalf of Interested Party Alan Faigin
lew@landaunet.com

Thomas A Lee 2 on behalf of Creditor American Express Travel Related Services Co Inc Corp Card
notices@becket-lee.com

Kerri A Lyman on behalf of Defendant David DePillo
klyman@irell.com

Richard A Marshack on behalf of Interested Party Donald Royer
rmarshack@marshackhays.com, lbergini@marshackhays.com

Neeta Menon on behalf of Interested Party Courtesy NEF
nmenon@stutman.com

Sarah D Moyed on behalf of Interested Part Courtesy NEF
moyeds@sec.gov

Mike D Neue on behalf of Financial Advisor KPMG Corporate Finance LLC
mneue@thelobelfirm.com, jmattiace@thelobelfirm.com, pnelson@thelobelfirm.com

Aram Ordubegian on behalf of Creditor Wells Fargo Bank, N.A.
Ordubegian.aram@arentfox.com

David L Osias on behalf of Interested Party Kelly Capital, LLC
bcrfilings@allenmatkins.com, dosias@allenmatkins.com

Christina M Padien on behalf of Creditor HSBC Bank USA, National Association
cmoore@akingump.com

Jonathan Petrus on behalf of Creditor Tennenbaum Capital Partners
jpetrus@ktbslaw.com

David M Poitras on behalf of Creditor Fremont Reorganizing Corporation (f/k/a Fremont Investment & Loan)
dpoitras@jmbm.com

Christopher E Prince on behalf of Creditor New World Group
cprince@lesnickprince.com

Raymond C Prospero on behalf of Defendant National Relocation Services, Inc.

john@prosperolaw.com

Thomas H Prouty on behalf of Defendant Federal Insurance Company
Thomas.prouty@troutmansanders.com, tina.diego@troutmansanders.com

Michael B Reynolds on behalf of Stockholder James McIntyre
mreynolds@swlaw.com, kcollins@swlaw.com

Neal Salisian on behalf of Trustee Deutsche Bank National Trust Company, As Trustee
neal.salisian@salisianlee.com

John P Schafer on behalf of Interested Party Reorganized Debtor Signature Group Holdings, Inc. f/k/a Fremont
General Corporation
jps@mandersonllp.com

Sarah Seewer on behalf of Interested Party Courtesy NEF
Sarah.seewer@kirkland.com

Jonathon Shenson on behalf of Creditor Committee Official Committee of Unsecured Creditors of Fremont General
Corp
jshenson@ktbslaw.com

Evan D Smiley on behalf of Creditor Committee Official Committee of Unsecured Creditors of Fremont General
Corp.
esmiley@wglp.com

Philip E Strok on behalf of Interested Party Official Committee of Equity Security Holders
pstrok@wglp.com

Samuel J. Teele on behalf of blank New York State Teachers' Retirement System
steele@lowenstein.com

United States Trustee (SA)
Ustpregion16.sa.ecf@usdoj.gov

Marc J Winthrop on behalf of Creditor Belgravia Capital Management, LLC
mwinthrop@winthropcouchot.com, pj@winthropcouchot.com

Alan Z Yudkowsky on behalf of Creditor Water Garden Company, LLC
ayudkowsky@stroock.com

Scott H Yon on behalf of Debtor Fremont General Corporation
syun@stutman.com

II. SERVICE BY U.S. MAIL

The Honorable Erithe Smith
USBC – Central District of California
Ronald Reagan Federal Building and
United States Courthouse
411 West Fourth Street, Suite. 5041
Santa Ana, CA 92701-4593
United States Trustee
411 West Fourth Street, Suite 9041
Santa Ana, CA 92701-4593

Signature Capital Advisers, on behalf of
Signature Group Holdings, Inc.
15303 Ventura Blvd., Suite 1510
Sherman Oaks, CA 91403

Attys for the Former Official Committee of
Equity Security Holders
Weiland, Golden, et al.
Attn: Evan Smiley, Esq.
650 Town Center Drive, Suite 950
Costa Mesa, CA 92626

Robert W Jones
Patton Boggs LLP
2001 Ross Avenue, Suite 3000
Dallas, TX 75201-8001
Eugene Cowan, Esq.
Bocarsly Emden Cowan Esmail &
Arndt LLP
633 West Fifth Street, 70th Floor
Los Angeles, CA 90071

Larry J. Caldwell, Esq.
Caldwell Law Firm
1380 Lead Hill, Suite 106
Roseville, CA 95661

Deutsche Bank National Trust Co.,
as Trustee
Morgan, Lewis & Bockius, LLP
One Market, Spear Street Tower
San Francisco, CA 94105-1126

Signature Group Holdings, Inc. (f/k/a Fremont
General Corporation
P.O. Box 76000
Anaheim, CA 92808
Attention: General Counsel

Manderson, Schafer & McKinlay, LLP
c/o John Schafer, Esq.
4695 MacArthur Court, Suite 1270
Newport Beach, CA 92660

Attys for Former Official Committee of
Unsecured Creditors
Klee, Tuchin, Bogdanoff & Stern, LLP
Attn: Lee Bogdanoff, Esq.
1999 Avenue of the Stars, 39th Floor
Los Angeles, CA 90067-6049

Carole Neville, Esq.
Sonnenschein Nath & Rosenthal LLP
1221 Avenue of the Americas
New York, NY 10020-1089

Michael C Lieb
Willenken Wilson Loh & Lieb, LLP
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Los Angeles, CA 90017
Michael D Braun, Esq.
Braun Law Group PC
12304 Santa Monica Boulevard, Suite 109
Los Angeles, CA 90025

George T. Caplan, Esq.
Epstein Becker & Green, PC
1925 Century Park East, Suite 500
Los Angeles, CA 90067

Linda Deacon
Bate Peterson Deacon Zinn &
Young LLP
888 S. Figueroa Street, 15th Floor
Los Angeles, CA 90017

Claim #9
Zurich Insurance
1400 American Lane
Schaumburg, IL 60196

Claim #101
Kyle R Walker
213 22nd Street
Huntington Beach, CA 92648

Claim #293
INTERNAL REVENUE SERVICE
24000 Avila Road, M/S 5503
Laguna Niguel, CA 92677

Claim #345
Robert F Lewis
Lewis Brisbois Bisgaard and Smith
221 N Figueroa Street, Suite 1200
Los Angeles, CA 90012

Claim #406
Penny Sanford
217 Courtney Road
Lancaster, CA 22503-3917

Claim #509
Thomas Hayes
C O TWH Advisors
PO Box 409
Meadow Vista, CA 95722

Claim #578
Water Garden Company LLC
c/o Karen M. Wilbrecht
JP Morgan Investment Management Inc
1999 Avenue of the Stars, 26th Floor
Los Angeles, CA 90067

Claim #610
Wells Fargo Bank, NA
Attn: James R Lewis, Vice President
45 Broadway 14th Floor
New York, New York 10006

Claim #620
Pacific Employees Insurance
Company and Affiliates
Attn Paul B Bech
Bazelon Less & Feldman PC

Claim #47
Richard H Wallace
30629 Luciana Drive
Rancho Palos Verdes, CA 90275-6226

Claim #274
Luz Miranda
1019 San Fernando Lane
Placentia, CA 92870-5216

Claim #314
Robert J Clafford
4895 Green Crest Drive
Yorba Linda, CA 92887

Claim #346
Loretta McDowell
1303 W Roxbury Street
West Covina, Ca. 91790

Claim #435
Norman J LaPierre TTEE
3421 Hillside Drive, Apt 8
Royal Oak, MI 48073-6730

Claim #510
Mayerfeld Russell K
707 Cummings Avenue
Kenilworth, IL 60043

Claim #580
Thomas C Whitesell
Moses Lebovits Esq
Daniels Fine Israel Schonbuch &
Lebovits
1801 Century Park East 9th Floor
Los Angeles CA 90067

Claim #612
David S Depillo
30845 Via Colinas
Coto De Caza, CA 92679

Claim #634
Myriam Martinez
1040 Honeywood Drive
Corona CA 92882-8780

Claim #100
Thomas M Masaguchi
1721 Greenwood Avenue, Unit B
Torrance, CA 90503-7215

Claim #292
Marilyn I Hauge
4212 Exultant Drive
Rancho Palos Verdes, CA 90275

Claim #339
Monique Johnson
PO Box 711
Manhattan Beach, CA 90267

Claim #392
Nevada Unclaimed Property
555 E Washington Street
Suite 4200
Las Vegas NV 89101-1070

Claim #456
New York State Teachers'
Retirement System
Attn: Michael S. Etkin, Esq. and
Jason Teele, Esq.
65 Livingston Avenue
Roseland, NJ 07068

Claim #555
Mark Lowman
c/o Aaron C. Amore, Esq.
Attorney for Ch7 Trustee Robert
Trumble
211 W. Washington Street
Charles Town, WV 25414

Claim #609
Wells Fargo Bank, NA
Attn: James R Lewis, Vice President
45 Broadway 14th Floor
New York, New York 10006

Claim #613
Stephen H Gordon
100 Irvine Cove Circle
Laguna Beach, CA 92651

Claim #643
Darrick Grimes Yolanda Grimes
23 Stacey Lee Drive
Newburgh, NY 12550

1515 Market Street Suite 700
Philadelphia PA 19102-1907

Claim #644
Thomas M Pacha
952 Watercress Drive
Naperville IL 60540

Claim #696
Morgyn Taylor
8180 Manitoba Street No 331
Playa Del Rey, CA 90293

Claim #701
Merrill Lynch Trust Company FSB
Eric J Glassman
Mennemair Glassman & Stroud LLP
980 9th Street Suite 1700
Sacramento CA 95814

Claim #708
CapitalSource Bank
Attn: Steven Museles, Chief Legal Office
4445 Willard Avenue
Chevy Chase MD 20815

Claim #711
CapitalSource TRS Inc
Attn David M. Martin, Vice President
4445 Willard Avenue 12th Floor
Chevy Case MD 20815

Claim # 714
Scott Manlin
Moses Lebovits Esq
Daniels Fine Israel Schonbuch &
Lebovits
1801 Century Park East 9th Floor
Los Angeles CA 90067

Claim #718
Robert James Shackleton
87 Ocean Vista
Newport Beach, CA 92660

Claim #646
Westchester Surplus Line Insurance
Company and Affiliates
Attn Paul B Bech
Bazelon Less & Feldman PC
1515 Market Street, Suite 700
Philadelphia PA 19102-1907

Claim #699
John P Garvey
Chicago Partners a subsidiary of
Navigant
140 S Dearborn Street Suite 1500
Chicago IL 60603

Claim #706
Brad B Burton
Moses Lebovits Esq
Daniels Fine Israel Schonbuch &
Lebovits
1801 Century Park East 9th Floor
Los Angeles CA 90067

Claim #709
Ronald James Claud
Moses Lebovits Esq
Daniels Fine Israel Schonbuch &
Lebovits
1801 Century Park East 9th Floor
Los Angeles CA 90067

Claim #712
Sophia Haliotis
Moses Lebovits Esq
Daniels Fine Israel Schonbuch &
Lebovits
1801 Century Park East 9th Floor
Los Angeles CA 90067

Claim #715
Nicole Maury
2519 Kansas Avenue No 103
Santa Monica, CA 90404

Claim #720
Mark E Schaffer
17109 Nance Street
Encino CA 91316

Claim #673
ERISA (Johannesson, Horvat,
Anderson,
Sullivan, Salas, Hopkins) C/O
T. David Copely Esq; Keller
Rohrbach LLP
1201 Third Avenue, Suite 3200
Seattle, WA 98101
Claim #700
Skadden, Arps, Slate, Meagher &
Flom LLP
Douglas D Herrmann, Esq.
PO Box 636
Wilmington, DE 19899

Claim #707
Lee Karney
Moses Lebovits Esq
Daniels Fine Israel Schonbuch &
Lebovits
1801 Century Park East 9th Floor
Los Angeles CA 90067

Claim #710
Steve Stinson
Moses Lebovits Esq
Daniels Fine Israel Schonbuch &
Lebovits
1801 Century Park East 9th Floor
Los Angeles CA 90067

Claim #713
Kyle R Walker
213 22nd Street
Huntington Beach, CA 92648

Claim #716
Brigitte Dewez
2759 Dunleer Place
Los Angeles CA 90064

Claim #721
Barney R Northcote
1500 Big Baldy Way
Arroyo Grande CA 93420

Claim #724
John C Loring
700 W Irving Park Road Suite A 1
Chicago, IL 60613 3133

Claim #726
Bruce Hurwitz
1280 Bison #B9-228
Newport Beach CA 92660

Claim #727
AIG Excess Liability Insurance
International Limited et al.
David A Levin Authorized
Representative
70 Pine Street 28th Floor
New York New York 10270

Claim #732
Richard A Sanchez
11 Elderberry
Irvine CA 92603

Claim #734
Thea Stuedli
13236 Valleyheart Drive #103
Studio City California 91604

Claim #735
Donald E Royer
183 Monarch Bay
Dana Point CA 92629

Claim #744
Ronald J Nicolas Jr
c/o George B Piggott
Law offices of George B Piggott APC
2 Park Plaza Suite 300
Irvine CA 92614

Claim #748
Kimbrew Robert T Thomas Chrisella
Gonzalez Elsa Pena Felix Harris Alma
Aguilar Jose Aguilar Norma
c/o Roddy Klein & Ryan
727 Atlantic Avenue
Boston MA 02111

Claim #756
Patrick Lamb
22332 Circle J Ranch Road
Santa Clarita CA 91350

Claim #768
Franchise Tax Board
Attn Bankruptcy
P O Box 2952
Sacramento, CA 95812-2952

Claim #785
Alec G Nedelman
414 16th Street
Santa Monica CA 90402

Claim #809
Colburn Gwyneth E
Moses Lebovits Esq
Daniels Fine Israel Schonbuch &
Lebovits
1801 Century Park East 9th Floor
Los Angeles CA 90067

Claim #835
Leanne M Matthews
3303 Country Club Dr
Lakewood CA 90712

Claim #839
James K Hopkins
Gary Gotto Esq
Keller Rohrback PLC
3101 North Central Avenue Suite 1400
Phoenix AZ 85012

Claim #841
Wendy Horvat
Gary Gotto Esq
Keller Rohrback PLC
3101 North Central Avenue Suite
1400
Phoenix AZ 85012

Claim #846
Marcy Johannesson
Gary Gotto Esq
Keller Rohrback PLC
3101 North Central Avenue Suite 1400
Phoenix AZ 85012

Claim #854
Armando Salas
Gary Gotto Esq
Keller Rohrback PLC
3101 North Central Avenue Suite 1400
Phoenix AZ 85012

Claim #855
Linda Sullivan
Gary Gotto Esq
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