

containing the following information as to each claim: (i) the claim number that was assigned to the Participant upon filing the Participant Claim; (ii) the name of the Participant as provided by the Participant on the Participant Claim; (iii) the country of residence as identified by the Participant on the Participant Claim; (iv) the amount of the Conditionally Allowed Claim; and (v) the docket number of the Second Notice.

3. I caused to be served Notices of Proposed Resolution of Claim ("First Notices") upon 19,136 Participants and as to which no response was received. These Participants were sent a Second Notice electronically. Seventy (70) of the First Notices were served by Huron Consulting Group, LLC on July 24, 2018.

4. There are 4,012 Participant Claims submitted through the electronic claims portal ("Portal") that show a balance owing of \$0 based upon the information supplied by the Participant. These Participants will be sent a notice providing them with thirty (30) days in which to provide additional information regarding their claims and, in the absence of a timely response, the claim will be disallowed.

5. There are 8,086 Participant Claims submitted through the Portal that show a negative balance (that is, the claim reflects that the Participant is a Net Winner under the Net Equity formula) based upon the information supplied by the Participant. These Participants will be sent a notice providing them with thirty (30) days in which to provide additional information regarding their claims and, in the absence of a timely response, the claim will be disallowed.

6. I caused 13,351 Participants to be served with a Second Notice proposing claim disallowance and as to which no timely response was received. Pursuant to the Order, these claims are disallowed without further notice or order. The Claims File will contain, with respect to each disallowed claim: (i) the claim number assigned to the Participant upon filing the

Participant Claim; (ii) the name of the Participant as provided by the Participant on the Participant Claim; (iii) the country of residence as identified by the Participant on the Participant Claim; and (iv) the docket number of the Second Notice.

7. I caused an additional 3,740 Participants to be served with a supplemental Second Notice by regular mail because it was unclear if electronic service had been successfully effectuated and for which claim disallowance was proposed. Responses to the supplemental Second Notice were required to be filed by March 1, 2019. No responses were received from these Participants, and pursuant to the Order these claims are disallowed without further notice or order. The Claims File will contain, with respect to each disallowed claim: (i) the claim number that was assigned to the Participant upon filing the Participant Claim; (ii) the name of the Participant as provided by the Participant on the Participant Claim; (iii) the country of residence as identified by the Participant on the Participant Claim; (iv) the docket number of the Second Notice; and (v) the date of service of the supplemental Second Notice.

8. There are 685 Participant Claims for which a response was submitted to the Second Notice (including the supplemental notice). Thirty three (33) of the Participant Claims for which a response to Second Notice was received have been resolved by agreement with the Participant with a Conditionally Allowed Claim, and 57 have been disallowed by agreement with the Participant. There are 595 Participant Claims for which timely or untimely responses to the Second Notice were submitted or filed and which are not yet resolved. Of these claims:

- (i) 62 Participants filed timely responses with the Court;
- (ii) 412 Participants submitted timely responses with the Trustee and either no response to the Court or an untimely response to the Court;

- (iii) 121 Participants submitted/filed untimely responses, with the Court and/or with the Trustee.

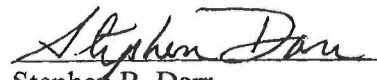
Notwithstanding the improper filings and without waiver of any rights, I am considering the responses to the Second Notice, including reasons provided by the Participant for late filing or improper filing, for purposes of considering appropriate disposition of the claims.

9. There are 777 Participants Claims that were filed after the Final Bar Date.

Pursuant to the provisions of the Claims Order and the Bar Date Notice approved by the Court, the late-filed claims are disallowed without further notice or order of the Court. The Claims File will contain, with respect to each disallowed claim: (i) the claim number that was assigned to the Participant upon filing the Participant Claim; (ii) the name of the Participant as provided on the Participant Claim; (iii) the country of residence as identified on the Participant Claim; and (iv) the date the Participant Claim was filed.

I attest that, to the best of my knowledge, the foregoing is true and accurate.

Dated: April 12, 2019


Stephen B. Darr
Chapter 11 Trustee

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