

Exhibit A

Mutual Benefits Corporation and Affiliated Entities and Accounts Under Receivables Control
 Combining Balance Sheet
 December 31, 2008 (Unaudited)

| | Mutual Benefits Corporation | Northern Trust Bank Premium Accounts | Vitalical Benefactors LLC | Vitalical Services Inc. | Eliminations | Receivables (Total) |
|---|-----------------------------|--------------------------------------|---------------------------|-------------------------|----------------|---------------------|
| ASSETS | | | | | | |
| Current Assets: | | | | | | |
| Cash Available for Operations (Note 2) | \$ 2,172,678 | \$ - | \$ 10,800 | \$ 3,964,916 | \$ - | \$ 6,148,394 |
| Cash for Premiums on Vitalsols Sold to Investors (Note 3) | - | 559,362 | - | - | - | 559,362 |
| Cash Received from Investors for Premiums (Note 4) | - | - | - | 11,270,197 | - | 11,270,197 |
| Cash Held for Premium Payments on Sold Policies (Note 5) | - | - | - | 1,291,322 | - | 1,291,322 |
| Receivable from Fractional Sales or Maturities | - | - | - | 407,274 | - | 407,274 |
| Due from Receivables Entity (Note 6) | 1,085,871 | 280,380 | - | - | (1,366,251) | - |
| Prepaid Assets and Deposits | 3,159 | - | - | 31,871 | - | 35,030 |
| Restricted Cash from Death Benefit Proceeds (Note 7) | 2,375,539 | - | - | 14,439,777 | - | 16,815,316 |
| Total Current Assets | \$ 5,637,247 | \$ 839,742 | \$ 10,800 | \$ 31,405,357 | \$ (1,366,251) | \$ 36,526,895 |
| Office Furniture and Equipment, net (Note 8) | 17,469 | - | - | 615,722 | - | 633,191 |
| Other Assets: | | | | | | |
| Proceeds from Sales of Policies (Note 9) | 18,384,125 | - | - | - | - | 18,384,125 |
| Funds Held - Other (Note 10) | 83,178,003 | - | - | - | - | 83,178,003 |
| Deposits (Note 11) | 129,026 | - | - | 24,395 | - | 153,421 |
| Total Assets | \$ 107,345,870 | \$ 839,742 | \$ 10,800 | \$ 32,045,474 | \$ (1,366,251) | \$ 138,878,635 |
| LIABILITIES AND SHAREHOLDER'S EQUITY | | | | | | |
| Current Liabilities: | | | | | | |
| Accounts Payable and Accrued Expenses | \$ 1,307,736 | \$ - | \$ - | \$ 379,369 | \$ - | \$ 1,687,105 |
| Funds Held from Death Benefit Proceeds (Note 7) | 2,375,639 | - | - | 14,439,777 | - | 16,815,316 |
| Due to Receivables Entity (Note 6) | - | 41,847 | 23,570 | 1,300,834 | (1,366,251) | - |
| Funds Held for Premiums on Vitalsols Sold to Investors (Note 3) | - | 797,895 | - | - | - | 797,895 |
| Funds Held for Premiums Payable to Insurance Co's. (Note 4) | - | - | - | 11,253,760 | - | 11,253,760 |
| Funds Held for Sold Policy Premiums (Note 5) | - | - | - | 1,291,322 | - | 1,291,322 |
| Total Current Liabilities | \$ 3,683,275 | \$ 839,742 | \$ 23,570 | \$ 28,665,062 | \$ (1,366,251) | \$ 31,845,398 |
| Long Term Liabilities: | | | | | | |
| Funds Held - Sale of Policies (Note 9) | \$ 18,384,125 | - | - | - | - | 18,384,125 |
| Funds Held - Other (Note 10) | 83,194,440 | - | - | - | - | 83,194,440 |
| Pre-Receivables Obligations (Note 12) | - | - | - | - | - | - |
| Total Long Term Liabilities | 101,578,665 | - | - | - | - | 101,578,665 |
| Total Liabilities | \$ 105,261,840 | \$ 839,742 | \$ 23,570 | \$ 28,665,062 | \$ (1,366,251) | \$ 133,423,963 |
| Shareholder's Equity (Deficit): | | | | | | |
| Common Stock | 100 | - | 100 | 100 | - | 300 |
| Additional Paid-In Capital | 19,900 | - | 50,000 | - | - | 69,900 |
| Retained Earnings (Accumulated Deficit) | 2,064,030 | - | (62,870) | 3,380,312 | - | 5,381,472 |
| Total Shareholder's Equity (Deficit) | 2,084,030 | - | (12,770) | 3,380,412 | - | 5,451,672 |
| Total Liabilities and Shareholder's Equity (Deficit) | \$ 107,345,870 | \$ 839,742 | \$ 10,800 | \$ 32,045,474 | \$ (1,366,251) | \$ 138,878,635 |

Mutual Benefits Corporation and Affiliated Entities and Accounts Under Receivership Control
Combining Statements of Operations and Retained Earnings (Accumulated Deficit)
Year Ended December 31, 2008 (Unaudited)

| | Mutual Benefits Corporation | Vitalcell Benefactors LLC | Vitalcell Services Inc. | Eliminations | Receivership (Total) |
|---|--------------------------------|------------------------------|----------------------------|--------------|-------------------------|
| Revenues: | | | | | |
| Policy Servicing Fees | \$ - | \$ - | \$ 5,227,145 | \$ - | \$ 5,227,145 |
| Operating Expenses: | | | | | |
| Salaries and Consulting | 522,871 | - | 1,488,545 | - | 2,011,416 |
| Copying and Office Expenses | - | - | 83,887 | - | 83,887 |
| Depreciation and Amortization | - | - | 221,608 | - | 221,608 |
| Insurance | 15,511 | - | 144,963 | - | 160,574 |
| Licenses and Permits | 260 | - | 1,069 | - | 1,329 |
| Marketing, Advertising and Seminars | - | - | 15,344 | - | 16,717 |
| Medical Records and Exams | 1,373 | - | 12,179 | - | 12,952 |
| Other | 300 | 473 | 239,876 | - | 239,876 |
| Postage and Delivery | - | - | 120,641 | - | 120,641 |
| Information Technology | - | - | 12,388 | - | 12,403 |
| Rent - Equipment | 15 | - | 165,322 | - | 165,322 |
| Rent - Office | - | - | 78,196 | - | 78,196 |
| Security | - | - | 25,349 | - | 25,349 |
| Telephone | - | - | 29,112 | - | 29,112 |
| Utilities | - | - | - | - | - |
| Total Operating Expenses: | 540,430 | 473 | 2,638,479 | - | 3,179,382 |
| Income (Loss) From Operations | (540,430) | (473) | 2,588,666 | - | 2,047,763 |
| Other Income | | | | | |
| Other Income (Loss) - (Note 12) | 4,598,374 | 18,200 | 403,708 | - | 5,020,282 |
| Other Expenses: | | | | | |
| Receivership Expenses (Note 14) | 744,897 | - | 922,446 | - | 1,667,343 |
| Income (Loss) before Taxes | 3,313,047 | 17,727 | 2,069,928 | - | 5,400,702 |
| Federal, State and Local Taxes | - | 916 | 548,090 | - | 549,006 |
| Net Income (Loss) | 3,313,047 | 16,811 | 1,521,838 | - | 4,851,696 |
| Retained Earnings (Accumulated Deficit) - Beginning of the Year | (1,249,017) | (79,681) | 1,858,474 | - | 529,776 |
| Retained Earnings (Accumulated Deficit) - End of the Period | \$ 2,064,030 | \$ (62,870) | \$ 3,380,312 | \$ - | \$ 5,381,472 |

Mutual Benefits Corporation and Affiliated Entities and Accounts Under Receivership Control

Notes to Combining Financial Statements

December 31, 2008 (Unaudited)

Note 1. Basis Of Preparation. The *Combining Balance Sheet of Mutual Benefits Corporation and Affiliated Entities and Accounts Under Receivership Control* include the following entities and accounts (referred to collectively as "MBC et. al."); Mutual Benefits Corporation ("MBC"), Northern Trust Bank Premium Accounts, Viatical Benefactors LLC ("VBLLC"), and Viatical Services Inc. ("VSI.") The *Combining Statements of Operations and Retained Earnings of Mutual Benefits and Affiliated Entities and Accounts Under Receivership Control* include the following entities and accounts: Mutual Benefits Corporation ("MBC"), Viatical Benefactors LLC ("VBLLC"), and Viatical Services Inc. ("VSI").

The combining financial statements were not prepared in accordance with GAAP (the notes herein describe the basis of accounting methods used), but are based upon MBC et. al. continuing as a going concern wherein the assets will be realized and liabilities will be paid in the ordinary course of business. Additionally, MBC et al. has elected to present selected note disclosures to the combining financial statements and has omitted the combining statement of cash flows.

On May 4, 2004, the United States Southern District Court entered a Temporary Restraining Order (the "TRO"), in part restraining MBC and VBLLC from engaging in new business. At the same time, the Court entered its Order Appointing Receiver, which among other things appointed the Receiver and directed him to take control of the Receivership Entities. As of the date of this filing, VSI has been sold to a new owner and MBC is in the process of being wound down. The accompanying financial statements do not include any adjustments to present the entities on a liquidating basis and such adjustments could be material.

Note 2. Cash Available for Operations. Cash available for operations initially arose primarily from funds that were in the operating and money market accounts of the Receivership Entities at the time the receivership was put in place. MBC has depleted these funds over the course of the Receivership. On June 29, 2004, an order was entered by the Court giving the Receiver the authority to pay insurance premiums for all policies from the various premium escrow accounts including premiums for those policies that were previously paid out of the MBC operating account. As such, the Receiver paid premiums previously paid out of the MBC operating account, first, using funds from the VSI Northern Trust Premium Reserve account and then from the Union Planters Premium Accounts.

On September 6, 2005, the Court ordered that Union Planters (now known and hereinafter referred to as Regions Bank) should release the accrued interest in the premium escrow accounts to the MBC Operating Account. It was also directed to release future interest income in the premium escrow accounts to the MBC Operating Account. The funds in these accounts were transferred to Northern Trust Bank on February 1, 2006. The Receiver was authorized to use the interest to fund continuing Receivership operations. In 2008, \$41,847 was earned as interest on these funds. At December 31, 2008, these funds had not yet been transferred to the Receiver's Operating Account at MBC.

On September 17, 2005, the Court ordered that investors be polled to determine if they wished to continue to maintain their interest in a policy, sell the interest or surrender it. Investors that voted to keep their interest in the policy were advised that they would be charged fees to cover the viatical management administration expenses on an on-going basis. These annual fees are designed to provide VSI with the funds necessary to support its operations. **VSI collected approximately \$5,227,145 of fees during 2008.**

Note 3. Cash For Premiums On Viaticals Sold To Investors & Funds Held For Premiums On Viaticals Sold To Investors.

Prior to June 30, 2006, the Receivership paid all premiums on all policies. These payments were made from premium funds set aside at the time of investment purchase.

On September 17, 2005, the Court ordered that investors on Keep policies would be responsible for any premiums beyond the original life expectancies established by Mutual Benefits Corporation at the time of purchase. Virtually all of these policies have exceeded their life expectancy as of December 31, 2008. **There are approximately 42 policies within life expectancy as of December 31, 2008 and the Receivership has estimated the amount of funds necessary to pay premiums until the final life expectancy date is approximately \$562,000.** In 2009, the Receivership transferred these funds to the VSI premium funds account. The remaining premium funds, less any accrued interest, are expected to be transferred to the Asset Recovery Account and ultimately distributed to investors.

Mutual Benefits Corporation and Affiliated Entities and Accounts Under Receivership Control
Notes to Combining Financial Statements
December 31, 2008 (Unaudited)

Note 4: Cash Received from Investors for Premiums and Funds Held for Restricted Use

The Court has ordered that investors are responsible for the premiums on Keep Policies beyond life expectancies after June 30, 2006. During 2008, VSI continued to invoice investors for their share of premiums on policies. Investors are sent an invoice for their pro rata share of the premiums. Investors have 45 days to make their payment or forfeit their interest in the policy.

The following chart reflects the status as of December 31, 2008 for premium funds received from investors since the inception of premium billings:

| | |
|--|-------------------|
| Funds Received from Investors: | \$82,594,559 |
| Other Sources of Funds | |
| MBC Premium Account Advances | 7,814,343 |
| Premiums from Auction of Interests in Policies | 4,871,314 |
| Dividends and Other | <u>99,642</u> |
| Total Funds Received: | <u>95,379,858</u> |
| Disbursements: | |
| Administration Fees | \$10,048,119 |
| Reimbursements Paid to MBC Premium Account | 35,364,150 |
| Payments to Insurance Companies | 34,240,124 |
| Refund of Excess funds to Investors | <u>4,457,268</u> |
| Total Funds Disbursed: | <u>84,109,661</u> |
| Funds On Hand at December 31, 2008: | <u>11,270,197</u> |
| Amount Due to Asset Recovery Account | 16,437 |
| Amounts Due to Insurance Company | <u>11,253,760</u> |
| Total liability for Funds on Hand | <u>11,270,197</u> |

Note 5. Cash held for Premiums on Sold Policies. As a condition to the sale of the portfolios of insurance policies, VSI continued to service the premium payments on the policies for the benefit of the purchasers of the portfolios. VSI estimated the premiums payable on these policies and the purchasers funded separate bank accounts maintained solely for the payment of premiums for the policies within the portfolios.

Note 6. Due to/from Receivership Entity.

| Description | Receivable / (Payable) | | | |
|---------------------------------------|------------------------|----------------|-------------|----------|
| | MBC | Northern Trust | VSI | VBLLC |
| (a.) Allocation of Operating Expenses | (196,138) | | 196,138 | |
| (b.) Interest from Premium Accounts | 41,847 | (41,847) | | |
| (c.) Funds due to Asset Recovery | 16,437 | | (16,437) | |
| (d.) Allocation of Professional fees | 1,223,725 | | (1,200,155) | (23,570) |
| (e.) Premiums advanced by MBC | | 280,380 | (280,380) | |

Consists of the following items: (a.) During the second quarter of 2005, the Receivership consolidated the operations of the entities into one location. During 2008, certain expenses were paid in full by VSI. A portion of these net costs, \$196,138 were allocated to MBC by VSI and had not been paid; (b.) As stated in Note 2, the Court has ordered that

Mutual Benefits Corporation and Affiliated Entities and Accounts Under Receivership Control

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interest on funds in the premium escrow accounts be used to fund the operations of the receivership. Interest in the amount of \$41,847 was earned in 2008 and had not been transferred to the MBC operating account from the premium accounts; (c.) This amount represents funds received either when all investors fail to pay their portion of the premiums and administration fees ("Surrenders") or when an election is made to reduce the face amount of the policy and premium funds are returned. ("Reduced Paid-Ups"). It is expected that these funds will be distributed to investors in 2009; (d.) All professional fees are paid by MBC. An allocation is made to the various Receivership entities based upon the services provided; (e.) **At the completion of a billing cycle, a policy may not have sufficient funds for the payment of premiums. In order to keep the policy in force, the Receivership may advance premium funds and then recoup these funds when the interest is sold or the policy matures.**

Note 7. Restricted Cash from Death Benefit Proceeds. Funds received from insurance policy maturity claims have been deposited into a separate interest bearing account at Northern Trust Bank. These funds include death benefit proceeds, interest on death benefits paid by the insurance companies, return of unearned insurance premiums and interest on the funds in the account paid by the bank. On September 14, 2005, the Court ordered that all death benefits be paid to investors along with any accrued interest. Upon the maturity of the policy, the Receiver has been notifying investors that their policies have matured and has requested that investors return the appropriate tax forms to allow the Receiver to determine U.S. federal income tax to be withheld, if applicable, and to disburse the funds. **As of December 31, 2008, the Receiver has received Death Benefit proceeds in the amount of \$224,043,494. Through December 31, 2008, MBC had processed disbursements in the amount of \$207,228,178 to return these funds to investors.** At December 31, 2008, the funds held for death benefits were \$16,815,316. During 2008, the disbursement of Death Benefit proceeds was transitioned from MBC to VSI. VSI will continue to distribute death benefit proceeds to investors.

Note 8. Office Furniture and Equipment, net. VSI's information systems were not historically designed to conduct billing activities nor the reallocation of investor interests in policies. In order to comply with the Court's order on the disposition of policies, VSI initiated a project to develop a new premium billing and tracking system to allow investors to be billed for administration fees and for premium amounts due. While certain features of the system were being used in 2006, the system was fully implemented in 2008. As of December 31, 2008, approximately **\$881,573** in costs had been incurred in developing the system.

Note 9. Proceeds from Sales of Policies. On September 17, 2005, the Court ordered that investors be polled to determine if they wished to continue to maintain their interest in a policy, sell the interest or surrender it. If a majority of the voting investors on a particular policy voted to sell or surrender, the policy was identified as a Sell policy. Sell policies were segregated into several portfolios for sale by auction. MBC continued to pay premiums on policies until the closing date of the sale of each of the portfolios. MBC closed on the sale of two groups of policies in 2007. The first group of policies was sold on July 7, 2007. MBC received gross proceeds from the sale in the amount of \$13,422,388. The second group of policies was sold on November 20, 2007. **MBC received gross proceeds of \$11,396,359 from the sale. MBC continued to pay premiums on these policies prior to their sales. Premiums of \$7,916,801 were reimbursed and paid to the Asset Recovery Account.** Upon receiving instructions from the Court, MBC plans to distribute the funds, net of administration expenses and reimbursed premiums, to the investors on these sold policies.

Note 10. Other Funds Being Held. MBC has recovered and received various amounts from litigation settlements, forfeitures, policy maturities, interest, etc. These funds, which total \$83,178,003 as of December 31, 2008, inclusive of accrued interest and other miscellaneous items, are to be distributed to investors and creditors of MBC pursuant to a plan of distribution to be authorized by the Court. An equal and offsetting liability has been established for these funds pending their ultimate disposition.

Note 11. Lease Deposits and Other Assets. Includes approximately \$129,026 in certificates of deposit securing various State bonds in conjunction with licenses and an additional \$24,395 securing various deposits on MBC / VSI's facility.

Note 12. Debt Forgiveness Income. As of May 5, 2004, MBC owed various trade creditors \$2,362,720 and carried a settlement payable of \$1,320,066. VBLLC owed trade creditors \$17,209. On October 23, 2008, a Court Order on the Determination of Allowed Claims stated that trade creditors claims were to be subordinated to the claims of investors. The receivership is not likely to have any funds available to make any payment on the trade creditor claims. As such, the amounts owed have been reduced to zero and the entities have recognized the debt forgiveness as Other Income.

Note 13. Sale of the Assets of Viatical Services, Inc. In 2008, the Receivership initiated a process to solicit bidders for the purchase of the ongoing servicing operations under its control. The transaction for the sale of this business is

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expected to be completed in the third quarter of 2009. Proceeds from the sale will be included in the pool of funds to be distributed to all investors that have filed an allowed claim.

Mutual Benefits Corporation and Affiliated Entities and Accounts Under Receivership Control
 Notes to Combining Financial Statements
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Note 14. Professional Fees and Costs. The Receiver has retained various professionals to support the operations of the Receivership. Fees that have been approved by the court and incurred prior to December 31, 2008 were recorded as liabilities of the Receivership entities. The following chart reflects the status of professional fees as of June 15, 2009:

| App. # | Application Period | Date Submitted | Fees Requested | Costs Requested | Amount Requested | Fees Awarded | Costs Awarded | Date Awarded | Total Amt. Awarded | Date Paid | Amount Paid |
|---|--------------------|----------------|-----------------------|-------------------|-----------------------|-----------------------|-------------------|--------------------|-----------------------|------------|-----------------------|
| Malien Norton & Bleu | | | | | | | | | | | |
| 1 | 5/6/04 - 6/18/04 | 7/2/2004 | 10,493.75 | 51.53 | 10,545.28 | 10,493.00 | 53.15 | 7/6/2004 | 10,546.15 | 7/13/2004 | 10,546.15 |
| 2 | 6/19/04 - 9/30/04 | 12/15/2004 | 1,762.50 | 262.39 | 2,024.89 | 1,762.50 | 262.39 | 7/12/2005 | 2,024.89 | 9/14/2005 | 2,024.89 |
| 3 | 10/1/04 - 5/31/05 | 10/18/2005 | 9,275.00 | 260.53 | 9,535.53 | 9,000.00 | 260.00 | 10/21/2005 | 9,260.00 | 11/4/2005 | 9,260.00 |
| 4 | 6/1/05 - 12/31/05 | 3/9/2006 | 3,827.50 | 11.68 | 3,839.18 | 3,488.32 | 11.68 | 5/8/2006 | 3,500.00 | 5/28/2006 | 3,500.00 |
| 5 | 6/1/06 - 12/31/06 | 5/21/2007 | 2,127.50 | 262.68 | 2,390.18 | 2,127.50 | 262.28 | 10/31/2007 | 2,390.18 | 11/2/2007 | 2,390.18 |
| 6 | 1/1/08 - 9/30/08 | 10/17/2008 | 1,987.50 | 7.96 | 1,995.46 | 1,987.50 | 7.96 | 11/25/2008 | 1,995.46 | 12/2/2008 | 1,995.46 |
| TOTAL | | | \$29,473.75 | \$856.77 | \$30,330.52 | \$28,858.82 | \$857.46 | | \$29,716.68 | | \$29,716.68 |
| Berkowitz Dick Pollack & Brant | | | | | | | | | | | |
| 1 | 5/4/04 - 6/18/04 | 10/18/2005 | 228,589.43 | - | 228,589.43 | 228,589.00 | - | 10/22/2004 | 228,589.00 | 11/15/2004 | 228,589.00 |
| 2 | 6/19/04 - 9/30/04 | 12/15/2004 | 193,806.45 | - | 193,806.45 | 193,806.45 | - | 6/1/2005 | 193,806.45 | 6/15/2005 | 193,806.45 |
| 3 | 10/1/04 - 1/31/05 | 3/16/2005 | 266,723.10 | - | 266,723.10 | 266,723.10 | - | 6/1/2005 | 266,723.10 | 9/7/2005 | 266,723.10 |
| 4 | 2/1/05 - 5/31/05 | 7/20/2005 | 201,446.10 | 107.00 | 201,553.10 | 180,000.00 | 107.00 | 8/18/2005 | 180,107.00 | 9/7/2005 | 180,107.00 |
| 5 | 6/1/05 - 9/30/05 | 11/4/2005 | 168,136.20 | - | 168,136.20 | 120,000.00 | - | 12/22/2005 | 120,000.00 | 1/5/2006 | 120,000.00 |
| 6 | 10/1/05 - 12/31/05 | 3/9/2006 | 177,779.25 | 190.00 | 177,969.25 | 149,810.00 | 190.00 | 3/28/06 and 5/5/06 | 150,000.00 | 4/7/2006 | 150,000.00 |
| 7 | 1/1/06 - 9/30/06 | 10/25/2006 | 563,457.83 | 0.00 | 563,457.83 | 490,000.00 | \$0.00 | 2/21/2007 | 490,000.00 | 2/22/2007 | 490,000.00 |
| 8 | 10/1/06 - 12/31/06 | 3/22/2007 | 248,706.00 | 2,487.98 | 251,193.98 | 247,512.02 | 2,487.98 | 5/7/2007 | 250,000.00 | 5/12/2007 | 250,000.00 |
| 9 | 1/1/07 - 5/31/07 | 7/6/2007 | 659,815.88 | 0.00 | 659,815.88 | \$500,000.00 | \$0.00 | 9/7/2007 | 500,000.00 | 9/5/2007 | 500,000.00 |
| 10 | 6/1/07 - 9/30/07 | 11/6/2007 | 498,807.00 | 0.00 | 498,807.00 | 300,000.00 | 0.00 | 1/8/2008 | 300,000.00 | 1/9/2008 | 300,000.00 |
| 11 | 10/1/07 - 11/30/07 | 3/14/2008 | 240,319.13 | 0.00 | 240,319.13 | 200,000.00 | 0.00 | 8/22/2008 | 200,000.00 | 8/28/2008 | \$200,000.00 |
| 12 | 12/1/07 - 12/31/07 | 5/14/2008 | 101,080.13 | 0.00 | 101,080.13 | \$100,000.00 | \$0.00 | 8/22/2008 | 100,000.00 | 8/28/2008 | \$100,000.00 |
| 13 | 1/1/08 - 1/31/08 | 6/3/2008 | 158,592.38 | \$0.00 | 158,592.38 | \$150,000.00 | \$0.00 | 8/22/2008 | 150,000.00 | 8/28/2008 | \$150,000.00 |
| 14 | 2/1/08 - 2/29/08 | 7/3/2008 | 144,219.38 | \$0.00 | 144,219.38 | \$120,000.00 | \$0.00 | 8/22/2008 | 120,000.00 | 8/28/2008 | \$120,000.00 |
| 15 | 3/1/08 - 3/31/08 | 7/29/2008 | 134,784.68 | \$0.00 | 134,784.68 | \$100,000.00 | \$0.00 | 8/22/2008 | 100,000.00 | 8/28/2008 | \$100,000.00 |
| 16 | 4/1/08 - 4/30/08 | 8/28/2008 | 155,401.88 | \$0.00 | 155,401.88 | \$150,000.00 | \$0.00 | 12/15/2008 | 150,000.00 | 12/16/2008 | \$150,000.00 |
| 17 | 5/1/08 - 6/30/08 | 10/16/2008 | 213,765.75 | \$0.00 | 213,765.75 | \$161,000.00 | \$0.00 | 3/2/2009 | 161,000.00 | 3/2/2009 | \$161,000.00 |
| 18 | 7/1/08 - 9/30/08 | 3/2/2009 | 215,871.30 | \$648.69 | 216,519.99 | \$190,000.00 | \$648.69 | 5/21/2009 | 190,648.69 | 5/22/2009 | \$190,648.69 |
| 19 | 10/1/08 - 12/31/08 | 3/2/2009 | 179,157.38 | \$447.69 | 179,605.07 | \$150,000.00 | \$447.69 | 7/16/2009 | 150,447.69 | 5/22/2009 | \$150,447.69 |
| 20 | 1/1/09 - 2/28/09 | 6/3/2009 | 115,411.05 | \$329.66 | 115,740.71 | \$90,000.00 | \$329.66 | 7/16/2009 | 90,329.66 | 7/20/2009 | \$90,329.66 |
| 21 | 3/1/09 - 3/31/09 | 6/3/2009 | 61,753.03 | \$44.75 | 61,797.78 | \$60,000.00 | \$44.75 | 7/16/2009 | 60,044.75 | 7/20/2009 | \$60,044.75 |
| TOTAL | | | \$4,927,623.33 | \$4,255.77 | \$4,931,879.10 | \$4,147,440.57 | \$4,255.77 | | \$4,151,696.34 | | \$4,151,696.34 |

Mutual Benefits Corporation and Affiliated Entities and Accounts Under Receivership Control
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| Note 14: Professional Fees and Costs. (Cont'd) | | | | | | | | | | | | |
|--|--------------------|---------------------------------------|-----------------------|---------------------|-----------------------|-----------------------|---------------------|----------------------|-----------------------|------------|-----------------------|--|
| App. # | Application Period | Date Submitted | Fees Requested | Costs Requested | Amount Requested | Fees Awarded | Costs Awarded | Date Awarded | Total Amt. Awarded | Date Paid | Amount Paid | |
| Bilzin Sunberg Baena Price & | | | | | | | | | | | | |
| 1 | 2/4/05 - 6/28/05 | 10/18/2005 resubmitted 11/22/05 | 36,132.00 | 110.31 | 36,242.31 | 36,132.00 | 110.31 | 2/9/2006 | 36,242.31 | 2/21/2006 | 36,242.31 | |
| 2 | 9/26/05 - 12/31/05 | 3/9/2006 | 36,262.00 | 132.28 | 36,394.28 | 30,000.00 | 132.00 | 5/3/2006 | 30,132.00 | 5/12/2006 | 30,132.00 | |
| 3 | 1/1/06 - 4/30/06 | 7/26/2006 | 44,703.50 | 240.20 | 44,943.70 | 40,000.00 | 240.00 | 10/25/2006 | 40,240.00 | 10/25/2006 | 40,240.00 | |
| 4 | 5/1/06 - 9/30/06 | | 38,085.80 | 141.94 | 38,227.74 | 38,000.00 | 141.94 | 2/21/2007 | 38,141.94 | 2/22/2007 | 38,141.94 | |
| 5 | 10/4/06 - 2/28/07 | 3/21/2007 | 30,212.10 | 914.34 | 31,126.44 | \$29,085.66 | \$914.34 | 10/31/2007 | \$30,000.00 | 11/2/2007 | \$30,000.00 | |
| 6 | 3/7/07-2/29/08 | 5/23/2008 | 23,177.80 | 107.03 | 23,284.83 | \$23,177.80 | \$107.03 | 8/27/2008 | \$23,284.83 | 8/28/2008 | \$23,284.83 | |
| 7 | 3/8/08 - 7/31/08 | 1/7/2009 | 80,541.60 | 343.48 | 80,885.08 | \$75,000.00 | \$343.48 | 3/2/2009 | \$75,343.48 | 3/4/2009 | \$75,343.48 | |
| 8 | 8/11/08 - 10/31/08 | 1/7/2009 | 53,137.80 | 146.00 | 53,283.80 | \$45,000.00 | \$146.00 | 3/2/2009 | \$45,146.00 | 3/4/2009 | \$45,146.00 | |
| 9 | 11/1/08 - 12/31/08 | 3/2/2009 | 17,861.50 | 38.75 | 17,900.25 | \$17,861.50 | \$38.75 | 3/30/2009 | \$17,900.25 | 4/1/2009 | \$17,900.25 | |
| 10 | 1/1/09 - 4/30/09 | 6/2/2009 | 21,755.75 | 126.64 | 21,882.39 | \$20,000.00 | \$126.64 | 7/16/2009 | \$20,126.64 | 7/20/2009 | \$20,126.64 | |
| TOTAL | | | \$381,869.85 | \$2,300.97 | \$384,170.82 | \$354,256.96 | \$2,300.49 | | \$356,557.45 | | \$356,557.45 | |
| Colson Hicks Edison | | | | | | | | | | | | |
| 1 | 5/4/04 - 6/18/04 | 7/2/2004 | 220,751.50 | 6,709.00 | 227,461.38 | 74,000.00 | 6,709.00 | 10/27/2004 | 80,709.00 | 11/5/2004 | 80,709.00 | |
| 2 | 6/19/04 - 9/30/04 | 12/15/2004 | 287,905.00 | 9,771.19 | 297,676.19 | 146,751.00 | - | 12/15/2004 | 146,751.00 | 1/6/2005 | 146,751.00 | |
| 3 | 10/1/04 - 1/31/05 | 3/17/2005 | 371,496.00 | 30,264.16 | 401,760.16 | 287,905.00 | 9,771.19 | 6/1/2005 | 297,676.19 | 9/7/2005 | 297,676.19 | |
| 4 | 2/1/05 - 5/31/05 | 7/20/2005 | 320,323.75 | 16,565.65 | 336,889.40 | 371,496.00 | 30,264.16 | 8/18/2005 | 401,760.16 | 9/7/2005 | 401,760.16 | |
| 5 | 6/1/05 - 9/30/05 | 11/9/2005 | 244,126.50 | 20,537.69 | 264,664.19 | 300,000.00 | 16,565.00 | 2/16/2006 | 316,565.00 | 11/2/2005 | 216,001.35 | |
| 6 | 10/1/05 - 12/31/05 | 3/7/2006 | 215,142.50 | 26,936.15 | 242,078.65 | 240,000.00 | 20,537.69 | 5/5/2006 | 260,537.69 | 2/28/2006 | 260,537.69 | |
| | | | | | | 205,000.00 | 26,936.15 | 5/22/06 | 231,936.15 | 5/18/2006 | 121,936.15 | |
| | | | | | | | | corrects prior order | | | | |
| 7 | 1/1/06 - 5/31/06 | 7/26/2006 | 372,588.50 | 25,275.99 | 397,864.49 | 300,000.00 | 25,275.00 | 10/25/2006 | 325,275.00 | 10/25/2006 | 325,275.00 | |
| 8 | 6/1/06 - 1/31/07 | 5/21/2007 | 148,498.00 | 14,693.31 | 163,191.31 | 135,306.69 | \$14,693.31 | 10/31/2007 | 150,000.00 | 11/22/2007 | 150,000.00 | |
| 9 | 2/1/07 - 11/30/07 | 12/6/2007 | 294,900.00 | 27,522.47 | 322,422.47 | 250,000.00 | \$27,522.47 | 12/19/2007 | 277,522.47 | 12/20/2007 | 277,522.47 | |
| 10 | 12/1/07 - 2/29/08 | 10/16/2008 | 81,022.50 | 5,492.65 | 86,515.15 | 70,000.00 | \$7,294.00 | 11/24/2008 | 77,294.00 | 11/25/2008 | 77,294.00 | |
| 11 | 8/1/08 - 12/31/08 | 3/2/2009 | 54,954.00 | 6,526.52 | 61,480.52 | 50,000.00 | \$6,526.52 | 3/20/2009 | 56,526.52 | 4/1/2009 | 56,526.52 | |
| 12 | 1/1/09 - 5/31/09 | 6/12/2009 | 49,071.00 | 4,249.00 | 53,320.90 | 45,000.00 | \$4,249.90 | 7/16/2009 | 49,249.90 | 7/20/2009 | 49,249.90 | |
| TOTAL | | | \$2,660,779.25 | \$194,543.78 | \$2,855,324.81 | \$2,475,458.69 | \$196,344.39 | | \$2,671,803.08 | | \$2,671,803.08 | |

Mutual Benefits Corporation and Affiliated Entities and Accounts Under Receivership Control
 Notes to Combining Financial Statements
 December 31, 2008 (Unaudited)

| Note 14. Professional Fees and Costs. (Cont'd) | | | | | | | | | | | | |
|--|---------------------|----------------|---------------------|-------------------|---------------------|---------------------|-------------------|--------------|---------------------|------------|---------------------|--|
| App. # | Application Period | Date Submitted | Fees Requested | Costs Requested | Amount Requested | Fees Awarded | Costs Awarded | Date Awarded | Total Amt. Awarded | Date Paid | Amount Paid | |
| The Garden City Group | | | | | | | | | | | | |
| 1 | 5/4/04 - 6/18/04 | 7/2/2004 | 50,195.54 | 750.00 | 50,945.54 | 50,195.00 | 750.00 | 10/25/2004 | 50,945.00 | 11/5/2004 | 50,945.00 | |
| 2 | 6/19/04 - 9/30/04 | 12/27/2004 | 48,491.94 | 566.26 | 49,058.20 | 40,000.00 | - | 7/12/2005 | 40,000.00 | 9/7/2005 | 32,000.00 | |
| 3 | 10/1/04 - 1/31/05 | 3/24/2005 | 79,149.35 | 909.14 | 80,058.49 | 79,149.35 | 909.14 | 8/18/2005 | 80,058.49 | 9/7/2005 | 64,000.00 | |
| 4 | 2/1/05 - 9/30/05 | 11/4/2005 | 85,759.91 | 2,614.62 | 88,374.53 | 80,000.00 | 2,614.00 | 12/22/2005 | 82,614.00 | 1/5/2006 | 82,614.00 | |
| 5 | 10/1/05 - 12/31/05 | 3/10/2006 | 25,833.17 | 1,472.13 | 27,305.30 | 25,000.00 | 1,472.00 | 5/3/2006 | 26,472.00 | 5/25/2006 | 26,472.00 | |
| 6 | 1/1/06 - 12/31/2006 | 3/21/2007 | 355,084.76 | 137,726.93 | 492,811.69 | 350,000.00 | 137,726.00 | 7/10/2007 | 487,726.00 | 7/12/2007 | \$487,726.00 | |
| 7 | 1/1/07 - 5/31/2007 | 11/6/2007 | 66,755.11 | 99,793.73 | 166,548.84 | 50,000.00 | 99,793.73 | 1/8/2008 | 149,793.73 | 1/9/2008 | \$149,793.73 | |
| 8 | 6/1/07 - 12/31/07 | 5/4/2008 | 22,522.69 | 16,639.19 | 39,161.88 | 22,522.69 | 16,639.19 | 8/27/2008 | 39,161.88 | 8/28/2008 | \$39,161.88 | |
| 9 | 4/1/08 - 5/31/09 | 7/17/2009 | 463,062.84 | 75,723.70 | 538,786.54 | 400,000.00 | 75,723.70 | 8/14/2009 | 475,723.70 | 8/17/2009 | \$475,723.70 | |
| TOTAL | | | 1,196,855.31 | 336,195.70 | 1,533,051.01 | 1,096,867.04 | 335,627.76 | | 1,432,494.80 | | 1,432,494.80 | |
| Integrity Plus Services | | | | | | | | | | | | |
| 1 | 5/4/04 - 6/18/04 | 7/15/2004 | 183,780.30 | 6,909.17 | 190,689.47 | 183,780.00 | 6,909.00 | 10/22/2004 | 190,689.00 | 11/5/2004 | 190,689.00 | |
| 2 | 6/19/04 - 9/30/04 | 12/27/2004 | 81,237.50 | 1,295.77 | 82,533.27 | 81,237.50 | 1,295.77 | 6/1/2005 | 82,533.27 | 6/15/2004 | 52,722.17 | |
| 3 | 10/1/04 - 2/4/05 | 3/24/2005 | 54,125.00 | 1,432.73 | 55,557.73 | 54,125.00 | 1,432.73 | 6/1/2005 | 55,557.73 | 9/7/2005 | 55,557.73 | |
| 4 | 2/7/05 - 5/31/05 | 8/19/2005 | 28,075.00 | 980.88 | 29,055.88 | 25,000.00 | 980.00 | 8/30/2005 | 25,980.00 | 10/28/2005 | 25,980.00 | |
| 5 | 06/01/05 - 10/31/05 | 11/22/2005 | 30,525.00 | 1,040.47 | 31,565.47 | 25,000.00 | 1,040.00 | 2/8/2006 | 26,040.00 | 2/21/2006 | 26,040.00 | |
| 6 | 11/01/05 - 2/17/06 | 3/8/2006 | 11,500.00 | 387.87 | 11,887.87 | 10,000.00 | 387.00 | 5/3/2006 | 10,387.00 | 5/25/2006 | 10,387.00 | |
| 7 | 2/27/06 - 5/26/06 | 7/26/2006 | 8,275.00 | 296.37 | 8,571.37 | 8,275.00 | 296.37 | 10/25/2006 | 8,571.37 | 10/25/2006 | 8,571.37 | |
| 8 | 6/1/06 - 5/14/07 | 5/21/2007 | 35,575.00 | 2,491.26 | 38,066.26 | 32,508.74 | 2,491.26 | 10/31/2007 | 35,000.00 | 11/2/2007 | 35,000.00 | |
| 9 | 5/14/07 - 5/2/08 | 5/8/2008 | 48,875.00 | 3,130.00 | 52,005.00 | 48,875.00 | 3,130.00 | 8/27/2008 | 52,005.00 | 8/28/2008 | 52,005.00 | |
| 10 | 5/5/08 - 12/31/08 | 3/5/2009 | 23,300.00 | 3,196.11 | 26,496.11 | 19,000.00 | 3,196.11 | 5/21/2009 | 22,196.11 | 5/22/2009 | 22,196.11 | |
| 11 | 1/1/09 - 5/31/09 | 6/5/2009 | 59,825.00 | 13,080.00 | 72,905.00 | 57,000.00 | 13,080.00 | 7/16/2009 | 70,080.00 | 7/21/2009 | 70,080.00 | |
| TOTAL | | | 565,092.80 | 34,240.63 | 599,333.43 | 544,801.24 | 34,238.24 | | \$579,039.48 | | \$579,039.48 | |

Mutual Benefits Corporation and Affiliated Entities and Accounts Under Receivership Control
 Notes to Combining Financial Statements
 December 31, 2008 (Unaudited)

| Note 14. Professional Fees and Costs. (Cont'd) | | | | | | | | | | | | |
|--|--------------------|----------------|-----------------------|---------------------|-----------------------|-----------------------|---------------------|--------------|-----------------------|------------|-----------------------|--|
| App. # | Application Period | Date Submitted | Fees Requested | Costs Requested | Amount Requested | Fees Awarded | Costs Awarded | Date Awarded | Total Amt. Awarded | Date Paid | Amount Paid | |
| Kozyak Trojin & Throckmorton, PA | | | | | | | | | | | | |
| 1 | 5/4/04 - 6/18/04 | 7/8/2004 | 353,813.47 | 22,227.52 | 376,040.99 | 118,000.00 | 22,252.00 | 10/22/2004 | 140,252.00 | 11/5/2004 | 140,252.00 | |
| 2 | 6/19/04 - 9/30/04 | 12/7/2004 | 196,416.65 | 29,051.41 | 225,468.06 | 235,813.00 | - | 12/17/2004 | 235,813.00 | 12/17/2004 | 235,813.00 | |
| 3 | 10/1/04 - 1/31/05 | 3/11/2005 | 103,976.05 | 8,224.12 | 112,200.17 | 170,948.59 | 29,051.41 | 6/1/2005 | 200,000.00 | 9/7/2005 | 200,000.00 | |
| 4 | 2/1/05 - 6/30/05 | 7/27/2005 | 146,465.25 | 11,383.42 | 157,848.67 | 91,775.88 | 8,224.12 | 6/1/2005 | 100,000.00 | 9/7/2005 | 100,000.00 | |
| 5 | 7/1/05 - 9/30/05 | 11/14/05 | 70,213.75 | 2,887.23 | 73,100.98 | 50,000.00 | 11,383.00 | 8/18/2005 | 111,383.00 | 9/7/2005 | 111,383.00 | |
| 6 | 10/1/05 - 12/31/05 | 3/8/2006 | 64,020.00 | 1,898.05 | 65,918.05 | 48,101.95 | 2,887.00 | 2/8/2006 | 52,887.00 | 2/21/2006 | 52,887.00 | |
| 7 | 1/1/06 - 5/31/06 | 8/2/2006 | 89,429.50 | 3,659.35 | 93,088.85 | \$80,000.00 | \$3,659.00 | 10/25/2006 | 50,000.00 | 5/25/2006 | 50,000.00 | |
| 8 | 6/1/06 - 12/31/06 | 2/13/2007 | 104,951.50 | 6,782.67 | 111,734.17 | \$99,000.00 | \$6,782.67 | 5/7/2007 | 105,782.67 | 5/8/2007 | \$105,782.67 | |
| 9 | 1/1/07 - 10/31/07 | 12/12/2007 | 209,069.00 | 6,231.55 | 215,300.55 | 180,000.00 | 6,231.55 | 12/19/2007 | 186,231.55 | 12/20/2007 | 186,231.55 | |
| 10 | 11/1/07 - 2/7/08 | 3/17/2008 | 75,744.25 | 979.94 | 76,724.19 | - | - | | - | | - | |
| 11 | 3/1/08 - 4/30/08 | 7/21/2008 | 45,969.50 | 1,525.56 | 47,495.06 | 45,969.50 | 1,525.56 | 8/27/2008 | 47,495.06 | 8/28/2008 | 47,495.06 | |
| 12 | 5/1/08 - 6/30/08 | 10/16/2008 | 12,790.00 | 238.60 | 13,028.60 | 12,790.00 | 238.60 | 11/24/2008 | 13,028.60 | 12/2/2008 | 13,028.60 | |
| 13 | 7/1/08 - 12/31/08 | 3/2/2009 | 101,670.63 | 9,027.48 | 110,698.11 | 80,000.00 | 9,027.48 | 3/30/2009 | 89,027.48 | 4/1/2009 | 89,027.48 | |
| 14 | 1/1/09 - 5/31/09 | 6/8/2009 | 81,584.50 | 14,682.56 | 96,267.06 | | | | | | | |
| TOTAL | | | \$1,656,114.05 | \$118,799.46 | \$1,774,913.51 | \$1,312,398.92 | \$103,160.44 | | \$1,415,559.36 | | \$1,415,559.36 | |
| Rachel Cohen & Holtz | | | | | | | | | | | | |
| 1 | 5/5/05 - 6/25/04 | 7/15/2004 | 33,558.28 | 134.50 | 33,692.78 | 33,558.00 | 134.00 | 10/22/2004 | 33,692.00 | 11/5/2004 | 33,692.00 | |
| 2 | 6/26/04 - 9/30/04 | 12/17/2004 | 7,762.50 | - | 7,762.50 | 7,762.50 | - | 7/11/2005 | 7,762.50 | 9/7/2005 | 7,762.50 | |
| TOTAL | | | \$41,320.78 | \$134.50 | \$41,455.28 | \$41,320.50 | \$134.00 | | \$41,454.50 | | \$41,454.50 | |