

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 04-60573-CIV-MORENO/SIMONTON

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

v.

MUTUAL BENEFITS CORP., JOEL STEINGER
a/k/a JOEL STEINER, LESLIE STEINGER
a/k/a LESLIE STEINER, PETER LOMBARDI
and STEVEN STEINER,

Defendants,

VIATICAL BENEFACTORS, LLC,
VIATICAL SERVICES, INC.,
KENSINGTON MANAGEMENT, INC.
RAINY CONSULTING CORP., TWIN
GROVES INVESTMENTS, INC.,
P.J.L. CONSULTING, INC.,
SKS CONSULTING, INC. and CAMDEN
CONSULTING, INC.,

Relief Defendants.

THIRTEENTH REPORT OF THE RECEIVER

Roberto Martínez, court-appointed receiver (the "Receiver") of Mutual Benefits Corp., Viatical Benefactors, LLC, Viatical Services, Inc., and Anthony Livoti, Jr. and Anthony Livoti, Jr. P.A. solely in their capacity as trustee (collectively the "Receivership Entities"), submits this Thirteenth Report of the Receiver.

Colson Hicks Eidson

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DISTRIBUTION OF DEATH BENEFITS

This Report is filed to inform the Court of the status of the distribution of the death benefits on matured policies.

Consistent with the Court's directives in its September 14, 2005 Order on Disposition of Policies and Proceeds and its November 21, 2005 Order Clarifying Disposition Order and Approving Form for Notice, the Receiver has taken steps to implement the Court's instructions to distribute death benefits.

There are approximately 1,800 investors who are entitled to receive checks representing the proceeds of death benefits and accumulated interest totaling \$44,143,161.89, including interpleaded funds through February 28, 2006.

W-9 and W-8BEN Tax Forms

As a first step, since for purposes of these distributions the Receiver can be considered a "withholding agent" responsible for withholding federal taxes and reporting such payments to the Internal Revenue Service, beginning in mid December, 2005, the Receiver sent out 1,455 mailings to investors requesting them to complete and return a W-9 or W-8BEN tax form (for foreign investors) providing information as to their tax status. Tax forms were not mailed to individuals who invested through their IRA accounts.

In several instances multiple requests had to be made in order to obtain a response. To date, however, the Receiver has received completed forms from only 1,202 investors. The Receiver is still waiting to receive 253 tax forms.

As of March 10, 2006, the receivership had processed 557 checks totaling \$12,201,795.95, representing approximately 28% of the funds to be distributed. The

Receiver will mail these 557 checks to investors this week.

The Receiver is deferring the issuance of checks to investors who have not returned W-9 or W-8BEN tax forms and may seek further instruction from the Court with respect to those investors.

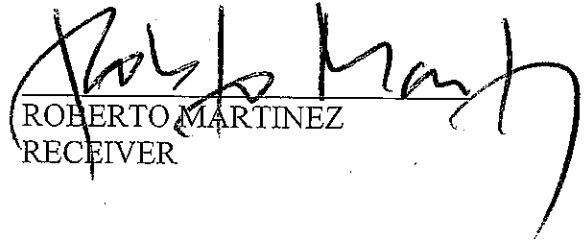
Accrued Interest

All interest that has accrued on the death benefits is being distributed *pro rata* to the investors (less withholding if applicable). All investors are receiving the accrued interest calculated up to the last day of the most recent month preceding the date the check is prepared.

Interpleaded Death Benefits

Prior to the entry of the September 14, 2005 Order on Disposition of Policies and Proceeds, a number of insurance companies refused to forward death benefits to the Receiver and instead initiated interpleader actions. A total of 33 interpleader actions were initiated by insurers, representing \$14,631,570.10 in death benefits. All of those interpleader actions have now been dismissed by the Court, and the Receiver has worked with the Clerk of Courts to have the funds in the Court Registry released to the Receiver in order to be distributed to investors. At present, \$385,668.64 in death benefits remain in the Court Registry (and, in one instance, with an insurance company awaiting deposit into the Court Registry), and the Receiver is working with the Clerk of Courts to obtain the release of these remaining funds. With the entry of the Order on Disposition of Policies and Proceeds, there should be no further interpleader actions of this sort.

Respectfully submitted,


ROBERTO MARTINEZ
RECEIVER

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing was served by electronic mail to the parties on the attached Receiver's Service List on March 13, 2006.


Curtis B. Miner

SERVICE LIST OF RECEIVER

Case No.: 04-60573 CIV-Moreno

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