

IN THE CHANCERY COURT OF THE STATE OF TENNESSEE  
TWENTIETH JUDICIAL DISTRICT, DAVIDSON COUNTY

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STATE OF TENNESSEE, ex rel. )  
JULIE MIX MCPEAK, )  
Commissioner of the Tennessee )  
Department of Commerce and Insurance, )

Petitioner, )

v. )

No. 07-1163-IV

NATIONAL FOUNDATION OF )  
AMERICA, a Tennessee corporation, )  
RICHARD K. OLIVE, an individual, )  
SUSAN L. OLIVE, an individual, )  
BREANNA MCINTYRE, an individual, )

Respondents. )

**COPY**

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**AFFIDAVIT OF SPECIAL DEPUTY RECEIVER JEANNE BARNES BRYANT**

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I, Jeanne Barnes Bryant, after being duly sworn, state as follows:

1. I am of majority age and have personal knowledge of the facts set forth herein. I submit this Affidavit in support of the Liquidator's Motion for Approval of the Final Distribution of NFOA Estate Assets to Class 2 Claimants and the Discharge of the Liquidator ("Motion").

2. I serve as the Special Deputy Liquidator for the Liquidation of National Foundation of America ("NFOA"). I was appointed by Commissioner Julie Mix McPeak, the statutory Liquidator, to serve in this role effective January 29, 2013. As Special Deputy Liquidator, I manage the day to day operations of the receivership, including distributing the final estate assets to the claimants and winding down and closing the receivership.

3. On May 21, 2008, this Court approved the Liquidator's report and recommendation on the valuation of Class 2 claims pursuant to Tenn. Code Ann. § 56-9-331. The total approved value of claims is approximately \$19,418,409.40.

4. My predecessor Special Deputy Liquidator Paul Eggers has made three distributions totaling approximately \$16,201,928.41 to the approved Class 2 claimants. After making these three distributions, each approved Class 2 claimant has received approximately a total 83.4% pro rata payment of the total approved value of each Class 2 claim.

5. As explained further below, I have determined, and the Liquidator concurs, that there are enough NFOA estate assets available to justify the expense of making an additional final distribution to the approved Class 2 claimants.

6. **Final Distribution to Class 2 Claimants:** I have recommended, and the Liquidator concurs, that all known assets of the NFOA estate that are available and/or profitable to pursue have been marshaled into the estate and the remaining NFOA estate assets should be distributed at this time pro rata to the approved Class 2 claimants pursuant to Tenn. Code Ann. § 56-9-332 and § 56-9-330. The Motion (filed contemporaneously herewith) sets forth the 2014 final distribution after the anticipated amount of the remaining Class 1 administrative expenses through closure has been withheld.

7. The NFOA estate currently has approximately \$150,618.74 in total net assets available for distribution. See **Exhibit 1** hereto.

8. I estimate that approximately \$46,618.74 will be needed to cover anticipated Class 1 administrative expenses through the closure of the receivership. See **Exhibit 1** hereto. Estimates for work to be performed by the receivership's legal counsel and third party contractors were determined by the legal counsel and third party contractors in consultation with me, taking into consideration the time that is reasonably anticipated as necessary to make the distribution and close the estate.

9. Thus, I anticipate that approximately \$104,000.00 will be available for distribution to Class 2 claimants with each approved Class 2 claimant receiving an additional pro rata percentage of approximately 0.53% of its total approved claim amount. **Exhibit 2** hereto sets forth the amount of the proposed 2014 final distribution to be made to each Class 2 claimant. Upon payment of the proposed 2014 final distribution, each Class 2 claimant will have received approximately an 83.97% pro rata payment of the total approved value of each Class 2 claim.

10. The proposed final distribution ensures that each Class 2 claimant will receive the same pro rata distribution and that no subclasses will be created within Class 2 as required by Tenn. Code Ann. § 56-9-330.

11. Since Class 2 claims will not be paid in full, no claims below Class 2 in payment priority (i.e., Class 5 claims) will receive any distributions.

12. **Offsetting of Debts and Credits of Thomas S. Baconrind Pursuant to Tenn. Code Ann. § 56-9-319:** Thomas S. Baconrind invested personal assets with NFOA and has a Class 2 claim valued at \$48,763.04. Mr. Baconrind also received commissions totaling \$41,904.99 from NFOA assets for the NFOA illegal annuity contracts that he marketed to his clients and other persons. The Liquidator has obtained Court approval to offset the amount of the three previous distributions owed by the Liquidation to Thomas S. Baconrind as a Class 2 claimant against the amount of commissions owed by Mr. Baconrind to the Liquidation pursuant to Tenn. Code Ann. § 56-9-319. The first interim distribution amount of \$31,695.98, the second interim distribution amount of \$6,826.83, the third interim distribution amount of \$2,163.09, and the proposed 2014 final distribution amount of \$261.16 (as set forth in **Exhibit 2** hereto) do not

exceed the amount of debt (\$41,904.99) owed to the Liquidation by Mr. Baconrind. Therefore, no distributions are owed by the Liquidation on Mr. Baconrind's Class 2 claim. I have included the 2014 final distribution amount of \$261.16 as part of the NFOA estate assets available for distribution to the Class 2 claimants.

13. **Distribution for the Willie Boulton Clark Class 2 Claim:** Based on the Court's October 19, 2010 Order regarding the Willie Boulton Clark claim, I will cause the 2014 final distribution for the Class 2 claim of deceased claimant Willie Boulton Clark to be made to her heirs, the Reverend Richard Clark and Mrs. Pamela Sue Wheeler, in equal shares.

14. **Distribution for the Gladys Sabin Class 2 Claim:** Based on the Court's December 20, 2011 Order regarding the Gladys Sabin claim, I will cause the 2014 final distribution for the Class 2 claim of deceased claimant Gladys Sabin to be made to her heirs as follows: one-half (1/2) to the Reverend Norman A. Sabin, one-fourth (1/4) to Martha U. Rennau, and one-fourth (1/4) to Charles W. Postma.

15. **Distribution Process for Making 2014 Final Distributions to Heirs of Deceased Class 2 Claimants:** If Letters Testamentary from a Probate Court are presented to the Liquidation within ninety (90) days of the issuance of the 2014 final distribution checks, I will cause the distribution check to be made to the estate of that deceased Class 2 claimant and will mail the distribution check to the administrator of that deceased claimant's estate. Alternatively, if the deceased claimant's estate is not being probated and the heirs are requesting the Liquidator not to issue the distribution checks in the name of the Court-approved Class 2 claimant, I will require the heirs to present an Affidavit of Heirship that establishes the Class 2 claimant's death, explains the status of any spouse and all children born to or adopted by the claimant, and directs upon oath how the distributions from NFOA are to be directed. The Liquidator is seeking authorization from the Court to make the distributions as directed in an Affidavit of Heirship that is presented to the Liquidation. Further, the Liquidator is requesting that the Court enter an order discharging the Liquidator, me, and our agents from any and all liability associated with any distribution made pursuant to an Affidavit of Heirship.

16. **Payment of Class 1 Administrative Expenses and Approval through Closure:** The Court has approved, pursuant to Tenn. Code Ann. § 56-9-310(a)(4), the Liquidator's determination to pay from the receivership estate the Class 1 administrative expenses of the Special Deputy Liquidator, outside legal counsel, and third party contractors through March 31, 2014.

17. I have prepared an estimate of the Class 1 administrative fees and expenses that I anticipate will be incurred through closure of the receivership. These estimated Class 1 administrative expenses are \$46,618.74 as explained in **Exhibit 1** hereto.

18. My invoices along with the invoices of outside legal counsel and third party contractors through the closure of this receivership will be submitted to the Liquidator in accordance with the Department of Commerce and Insurance's administrative guidelines pursuant to Tenn. Code Ann. § 56-9-310(a)(4). Only the actual fees and expenses that are determined by the Liquidator upon proper review to be reasonable and necessary costs of the receivership will be approved and paid.

19. If the actual administrative expenses through closure are less than the estimated amount set forth in **Exhibit 1** hereto, the Liquidator will deposit, if ordered by the Court pursuant to Tenn. Code Ann. § 56-9-334(a), any remaining estate funds in the closed estate no asset fund maintained at the direction of the Commissioner of the Tennessee Department of Commerce and Insurance pursuant to Tenn. Code Ann. § 56-9-333(a) to assist with the administrative expenses of receiverships that lack sufficient assets to fund administrative costs of proceeding under the Tennessee Rehabilitation and Liquidation Act, §§ 56-9-101, *et seq.*

20. **Closure Activities:** If the Court approves the Motion, all assets of the NFOA estate justifying the expense of collection and distribution will have been distributed upon making the approved 2014 final distribution, and pursuant to Tenn. Code Ann. § 56-9-334(a), I have determined, and the Liquidator concurs, that the NFOA Liquidation should be terminated. Upon completion of the closure activities set forth in the Motion and herein, I will cause a Notice and Final Order of Discharge to be submitted to the Court for entry that will terminate the Liquidation and Discharge the Liquidator.

21. Tax returns through tax year 2013 have been filed with the Internal Revenue Service ("IRS"). The 2014 tax returns will be filed as soon as possible after the 2014 final distribution checks are issued assuming this Motion is granted. Additionally, I will cause the IRS Form 1099 to be mailed to each person who receives a reportable payment from the NFOA receivership in 2014.

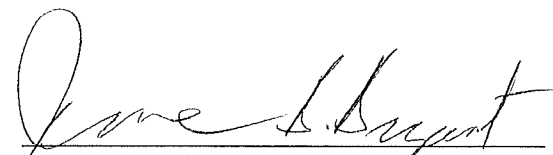
22. If there are any uncashed checks at least ninety (90) days after any approved 2014 final distribution is made, the Commissioner is seeking the Court's approval pursuant to Tenn. Code Ann. § 56-9-333(a) for her discretion either to transfer any unclaimed funds to the Unclaimed Property Division of the State Treasurer or to elect without further court order to hold any unclaimed funds for a period of two (2) years, and if such funds remain unclaimed at the end of the two-year period, to hold and deposit the funds without further court order in the closed estate no asset fund for the purpose of defraying the costs and expenses of the administration of other insolvent insurers for which there are insufficient assets to fund the costs and expenses of administration of a receivership pursuant to the Tenn. Code Ann. §§ 56-9-101, *et seq.*

23. I have determined that there is no benefit to the receivership to incurring any additional costs of maintaining the records that are in the Liquidator's possession, custody, or control once the final distributions have been made and the closure activities have been performed, except to maintain necessary records for tax purposes for three (3) years.

24. I will cause the Motion (filed contemporaneously herewith) and this Affidavit along with its Exhibits to be posted on the NFOA Liquidation's website and the Receivership


Management, Inc.'s ("RMI") website (www.receivermgmt.com). I will also mail letters explaining the distribution to the Class 2 claimants along with the 2014 final distribution checks.

**FURTHER AFFIANT SAITH NOT.**

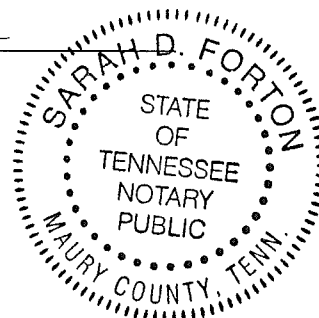
  
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**JEANNE BARNES BRYANT**

STATE OF TENNESSEE )  
                                  )  
COUNTY OF DAVIDSON )

**SUBSCRIBED AND SWORN** before me, a Notary Public, by JEANNE BARNES BRYANT on this the 26<sup>th</sup> day of June, 2014.

  
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Notary Public

My Commission Expires: July 17, 2017



**CERTIFICATE OF SERVICE**

I hereby certify that a true and exact copy of the foregoing has been forwarded via U.S. Mail, postage pre-paid, to the parties and interested entities listed below on this the 27<sup>th</sup> day of June, 2014.

Sarah Hiestand, Esq.  
Lyndsay Fuller Sanders, Esq.  
Office of the Attorney General and Reporter  
P.O. Box 20207  
Nashville, TN 37202-0207

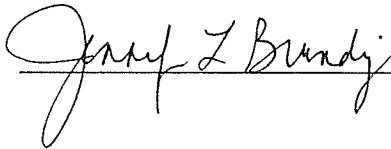
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Bass, Berry & Sims, PLC  
315 Deaderick Street, Suite 2700  
Nashville, TN 37238-3001  
*Attorney for American Equity Investment Life Insurance Company*

  
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NFOA ESTIMATED FINAL PAYOUT		
CASH AND LGIP 04-30-14		\$ 183,248.63
LESS LIABILITIES 04-30-14		
OLD O/S CHECKS	26,385.42	
FEES PAYABLE	6,244.47	
		(32,629.89)
NET ASSETS 04-30-14		150,618.74
	TOTAL POST APRIL	
ESTIMATED POST 04-30-14 CLOSING EXP	EXP ESTIMATE	
RECEIVERS FEES	9,632.00	
RMI CONTRACT LABOR	9,257.54	
LBMC TY 2014 FINAL FIT RETURNS	2,500.00	
LBMC ADDITIONAL TAX WORK	4,050.00	
LUNA LAW	18,079.20	
RENT (8 MONTHS @ 45)	360.00	
COPIES & POSTAGE	400.00	
COURT COSTS	300.00	
STORAGE (\$40 x 36 MONTHS OCT 2014 / SEPT 2017)	1,440.00	
RECORD DESTRUCTION	500.00	
TY 2014 TN FRANCHISE TAX	100.00	(46,618.74)
AVAILABLE FOR FINAL PAYOUT		\$ 104,000.00
AVAILABLE FOR FINAL PAYOUT		104,000.00
TOTAL APPROVED CLAIMS		19,418,409.40
ADDITIONAL PAYOUT %		0.53%
POC INFORMATION		
TOTAL APPROVED CLAIMS (179 CLAIMANTS)		\$ 19,418,409.40
DISTRIBUTION 1 (JUNE 2008)	65.00%	(12,621,966.11)
DISTRIBUTION 2 (JAN 2009)	14.00%	(2,718,577.30)
DISTRIBUTION 3 (DEC 2010)	4.44%	(861,385.00)
PROJECTED DISTRIBUTION 4 (2014)	0.53%	(104,000.00)
UNPAID CLAIMS		\$ 3,112,480.99
TOTAL PAYOUT	83.97%	\$ 16,305,928.41
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National Foundation of America in Liquidation  
 Schedule of Proposed 2014 Final Distribution to Class 2 Claimants

POC	Claimant 2014	Total Approved claim	First Interim Distribution at 65.00%	Second Interim Distribution at 14.00%	Third Interim Distribution at 4.44%	2014 Final Distribution at 0.53%	Total Payout	Total Payout Percent
NFOA 1001 A	Agnes J. Burns	\$ 316,706.63	\$ 205,859.31	\$ 44,338.93	\$ 14,048.86	\$ 1,696.20	\$ 265,943.30	83.97%
NFOA 1002 A	Alethea S. Landin	81,312.40	52,853.06	11,383.74	3,606.96	435.49	68,279.25	83.97%
NFOA 1003 A	Alexander & Helen Klimash	98,727.68	64,172.99	13,821.88	4,379.49	528.76	82,903.12	83.97%
NFOA 1004 A	Alfred H. Kruse	73,156.29	47,551.59	10,241.88	3,245.16	391.81	61,430.44	83.97%
NFOA 1005 A	Alice Whitehead	157,041.98	102,077.29	21,985.88	6,966.26	841.08	131,870.51	83.97%
NFOA 1006 A	Allen Kerr	25,574.83	16,623.64	3,580.48	1,134.48	136.97	21,475.57	83.97%
NFOA 1007 A	Ambrose H. Hellmann	15,068.20	9,794.33	2,109.55	668.42	80.70	12,653.00	83.97%
NFOA 1008 A	Arnie D. Johnson	64,213.43	41,738.73	8,989.88	2,848.46	343.91	53,920.98	83.97%
NFOA 1009 A	Asher & Mildred Schanck	55,911.02	36,342.16	7,827.54	2,480.17	299.45	46,949.32	83.97%
NFOA 1010 A	Audrey D. Sivula	90,359.34	58,733.57	12,650.31	4,008.27	483.94	75,876.09	83.97%
NFOA 1011 A	Audrey J. Piel Revocable Trust	20,992.82	13,645.33	2,938.99	931.23	112.43	17,627.98	83.97%
NFOA 1012 A	Beatrice K. Harpt	25,018.73	16,262.17	3,502.62	1,109.82	133.99	21,008.60	83.97%
NFOA 1013 A	Bernard J. Boudreau	20,000.00	2,800.00	887.19	107.11	107.11	16,794.30	83.97%
NFOA 1014 A	Bernice Cooper	351,206.83	228,284.44	49,168.96	15,579.26	1,880.97	294,913.63	83.97%
NFOA 1015 A	Betselane W. Sullivan	85,455.65	55,546.17	11,963.79	3,790.75	457.68	71,758.39	83.97%
NFOA 1016 A	Boyd W. Werner	86,584.24	56,279.76	12,121.79	3,840.81	463.72	72,706.08	83.97%
NFOA 1017 A	Bruce K. Bakaian	35,908.21	23,340.34	5,027.15	1,592.86	192.32	30,152.67	83.97%
NFOA 1018 A	Carl J. & Karan K. Mefford	48,660.70	31,629.46	6,812.50	2,158.55	260.61	40,861.12	83.97%
NFOA 1019 A	Carol E. Johnson	14,999.56	9,749.71	2,099.94	665.37	80.33	12,595.35	83.97%
NFOA 1020 A	Catherine M. Chardon	326,541.95	212,252.27	45,715.87	14,485.14	1,748.87	274,202.15	83.97%
NFOA 1021 A	Cathy Carter	59,730.99	38,825.14	8,362.34	2,649.62	319.90	50,157.00	83.97%
NFOA 1022 A	Cecile A. Maltais	94,080.59	61,152.38	13,171.28	4,173.34	503.87	79,000.87	83.97%
NFOA 1023 A	Charles M. Martinaitis	210,556.17	136,861.51	29,477.86	9,340.11	1,127.68	176,807.16	83.97%
NFOA 1024 A	Clarniece Walters	44,103.84	28,667.50	6,174.54	1,956.42	236.21	37,034.67	83.97%
NFOA 1025 A	Curtis H. Wilson	16,978.08	11,035.75	2,376.93	753.14	90.93	14,256.75	83.97%
NFOA 1026 A	Diana J. Mahar	175,632.36	114,161.03	24,588.53	7,790.92	940.64	147,481.12	83.97%
NFOA 1027 A	Daniel Olin Atkinson	371,522.05	241,489.33	52,013.09	16,480.42	1,989.78	311,972.62	83.97%
NFOA 1028 A	Darlene Boisen	13,384.38	8,699.85	1,873.81	593.73	71.68	11,239.07	83.97%
NFOA 1029 A	Darlene Zinnerli	58,621.70	38,104.11	8,207.04	2,600.42	313.96	49,225.53	83.97%
NFOA 1030 A	David W. Walker	34,344.90	22,324.19	4,808.29	1,523.52	183.94	28,839.94	83.97%
NFOA 1031 A	Dhea Margo Tilton	151,544.81	98,504.13	21,216.27	6,722.41	811.63	127,254.44	83.97%
NFOA 1032 A	Diane K. Hammerl	45,936.41	29,858.67	6,431.10	2,037.71	246.02	38,573.50	83.97%
NFOA 1033 A	Dolores Sklodowski	67,638.91	43,965.29	9,469.45	3,000.41	362.26	56,797.41	83.97%
NFOA 1034 A	Donald A. Demmer	5,613.44	3,648.74	785.88	249.01	30.06	4,713.69	83.97%
NFOA 1035 A	Donald A. Steffensmeier	36,494.30	23,721.30	5,109.20	1,618.86	195.45	30,644.81	83.97%
NFOA 1036 A	Donna D. Lovett	13,218.98	8,592.34	1,850.66	586.39	70.80	11,100.19	83.97%
NFOA 1037 A	Dorothy E. Demers	198,854.31	129,255.30	27,839.60	8,821.02	1,065.01	166,980.93	83.97%
NFOA 1038 A	Edith Shear	315,059.81	204,788.88	44,108.37	13,975.80	1,687.38	264,560.43	83.97%
NFOA 1039 A	Eileen G. Neave	65,440.82	42,536.53	9,161.71	2,902.91	350.48	54,951.63	83.97%
NFOA 1040 A	Eileen V. and Grant R. Allen	85,190.90	55,374.09	11,926.73	3,779.00	456.26	71,536.08	83.97%
NFOA 1041 A	Ejnar S. Thomsen	51,577.53	33,525.39	7,220.85	2,287.94	276.24	43,310.42	83.97%



National Foundation of America in Liquidation  
Schedule of Proposed 2014 Final Distribution to Class 2 Claimants

POC	Claimant 2014	Total Approved claim	First Interim Distribution at 65.00%	Second Interim Distribution at 14.00%	Third Interim Distribution at 4.44%	2014 Final Distribution at 0.53%	Total Payout	Total Payout Percent
NFOA 1042 A	Elaine C. Steffensmeier	13,448.08	8,741.25	1,882.73	596.55	72.02	11,292.55	83.97%
NFOA 1043 A	Elmor E. Creswell	429,913.60	279,483.84	60,187.90	19,070.63	2,302.51	361,004.88	83.97%
NFOA 1044 A	Elizabeth Buchanan	142,445.60	92,589.64	19,942.38	6,318.78	762.90	119,613.70	83.97%
NFOA 1045 A	Elizabeth J. Finley	5,371.93	3,491.75	752.07	238.30	28.77	4,510.89	83.97%
NFOA 1046 A	Elizabeth Sandy	21,534.17	13,997.21	3,014.78	955.24	115.33	18,082.56	83.97%
NFOA 1047 A	Emilien Couture	55,664.45	36,181.89	7,793.02	2,469.24	298.12	46,742.27	83.97%
NFOA 1048 A	Emma L. Kale	167,379.66	108,796.78	23,433.15	7,424.83	896.44	140,551.20	83.97%
NFOA 1049 A	Enoch Swanson	10,285.58	6,685.63	1,439.98	456.27	55.09	8,636.97	83.97%
NFOA 1050 A	Esther L. Hueneke	142,000.00	92,300.00	19,880.00	6,299.01	760.52	119,239.53	83.97%
NFOA 1051 A	Eva Hajnos	32,242.82	20,957.83	4,513.99	1,430.27	172.68	27,074.77	83.97%
NFOA 1052 A	Eva M. Nelson	77,204.48	50,182.91	10,808.63	3,424.73	413.49	64,829.76	83.97%
NFOA 1053 A	Evelyn McNeerney	30,042.62	19,527.70	4,205.97	1,332.67	160.90	25,227.24	83.97%
NFOA 1054 A	Fairy Jean Boyd-Ross	116,836.13	75,943.48	16,357.06	5,182.76	625.74	98,109.04	83.97%
NFOA 1055 A	Fannie Trust	28,380.57	18,447.37	3,973.28	1,258.94	152.00	23,831.59	83.97%
NFOA 1056 A	Fay A. Clark	200,000.00	130,000.00	28,000.00	8,871.84	1,071.15	167,942.99	83.97%
NFOA 1057 A	Francine Vienne	50,000.00	32,500.00	7,000.00	2,217.96	267.79	41,985.75	83.97%
NFOA 1058 A	Fred Louis & Phyllis E. Moser	10,000.00	6,500.00	1,400.00	443.60	53.56	8,397.16	83.97%
NFOA 1059 A	Freida B. Stewart	18,241.39	11,856.90	2,533.79	809.18	97.70	15,317.57	83.97%
NFOA 1060 A	Genevieve J. McCann	19,190.19	12,473.62	2,686.63	851.27	102.78	16,114.50	83.97%
NFOA 1061 A	George P. Theobald	50,000.00	32,500.00	7,000.00	2,217.96	267.79	41,985.75	83.97%
NFOA 1062 A	Geraldine E. Hicks	229,243.21	149,008.09	32,094.05	10,169.05	1,227.77	192,498.96	83.97%
NFOA 1063 A	Geraldine Rose	164,094.83	106,661.64	22,973.28	7,279.12	878.85	137,792.89	83.97%
NFOA 1064 A	Gerry R. Dunlap	67,878.35	44,120.93	9,502.97	3,011.03	363.54	56,998.47	83.97%
NFOA 1065 B	Reverend Norman A. Sabin (see note 1)	34,227.77	22,248.05	4,791.89	1,518.32	183.32	28,741.58	83.97%
NFOA 1065 C	Martha U. Renau (see note 1)	17,113.88	11,124.02	2,395.94	759.16	91.66	14,370.78	83.97%
NFOA 1065 D	Charles W. Postma (see note 1)	17,113.88	11,124.02	2,395.94	759.16	91.66	14,370.78	83.97%
NFOA 1066 A	H. Kirby Smith	336,529.13	218,743.93	47,114.08	14,928.17	1,802.36	282,588.54	83.97%
NFOA 1067 A	Harry G. Watkins	140,874.44	91,568.39	19,722.42	6,249.08	754.49	118,294.38	83.97%
NFOA 1068 A	Helen M. Martin	292,322.88	190,009.87	40,925.20	12,967.21	1,565.61	245,467.89	83.97%
NFOA 1069 A	Helen M. Sering	36,136.43	23,488.68	5,059.10	1,602.99	193.54	30,344.31	83.97%
NFOA 1070 A	Henry J. Van Balen	88,648.75	57,621.69	12,410.83	3,932.39	474.78	74,439.69	83.97%
NFOA 1071 A	Herbert G. Owens	49,635.12	32,262.83	6,948.92	2,201.78	265.83	41,679.36	83.97%
NFOA 1072 A	Herbert Juenemann	35,182.31	22,868.50	4,925.52	1,560.66	188.43	29,543.11	83.97%
NFOA 1073 A	Hilda Harvill	143,213.30	93,088.65	20,049.86	6,352.83	767.01	120,258.35	83.97%
NFOA 1074 A	Horace E. Bamberg	223,740.08	145,431.05	31,323.61	9,924.93	1,198.29	187,877.88	83.97%
NFOA 1075 A	Idella B. Bailey	84,733.60	55,076.84	11,862.70	3,758.72	453.81	71,152.07	83.97%
NFOA 1076 A	Ivy M. Raibourn	40,785.36	26,510.48	5,709.95	1,809.21	218.44	34,248.08	83.97%
NFOA 1077 A	Jack E. Mendenhall	244,597.56	158,988.41	33,243.66	10,850.16	1,310.00	205,392.23	83.97%
NFOA 1078 A	Jack W. Woodruff	239,448.45	155,641.49	34,522.78	10,621.75	1,282.42	201,068.44	83.97%
NFOA 1079 A	Jacob H. Bisch	45,221.51	29,393.98	6,331.01	2,005.99	242.19	37,973.17	83.97%
NFOA 1080 A	Estate of James G. Stimpson	281,908.71	183,240.66	39,467.22	12,505.25	1,509.83	236,722.96	83.97%

National Foundation of America in Liquidation  
Schedule of Proposed 2014 Final Distribution to Class 2 Claimants

POC	Claimant 2014	Total Approved claim	First Interim Distribution at 65.00%	Second Interim Distribution at 14.00%	Third Interim Distribution at 4.44%	2014 Final Distribution at 0.53%	Total Payout	Total Payout Percent
NFOA 1081 A	Janet M. Summerst	100,496.58	65,322.78	14,069.52	4,457.95	538.23	84,388.48	83.97%
NFOA 1082 A	Janice Walthers	180,160.96	117,104.62	25,222.54	7,991.80	964.90	151,283.85	83.97%
NFOA 1083 A	Jean A. Schneiderman	21,278.16	13,830.80	2,978.94	943.89	113.96	17,867.59	83.97%
NFOA 1084 A	Jeffrey E. and Bonnita J. Foster	60,391.16	39,254.25	8,454.76	2,678.91	323.44	50,711.36	83.97%
NFOA 1085 A	Jerome J. Jacoby	42,767.82	27,799.08	5,987.49	1,897.15	229.05	35,912.77	83.97%
NFOA 1086 A	Jerry R. Perry	123,654.61	80,375.50	17,311.65	5,485.22	662.26	103,834.63	83.97%
NFOA 1087 A	Joan A. Hoelscher	119,994.83	77,996.64	16,799.28	5,322.88	642.66	100,761.46	83.97%
NFOA 1088 A	John W. Heyrend	62,557.04	40,662.08	8,757.99	2,774.98	335.04	52,530.09	83.97%
NFOA 1089 A	Joseph C. and Gaior L. Bennett	416,069.25	270,445.01	58,249.70	18,456.50	2,228.36	349,379.57	83.97%
NFOA 1090 A	Joseph J. & Mary Krulwicz	189,341.35	123,071.88	26,507.79	8,399.03	1,014.06	158,992.76	83.97%
NFOA 1091 A	Joseph P. Braud	180,920.59	117,598.38	25,328.88	8,025.50	968.96	151,921.72	83.97%
NFOA 1092 A	Julie A. Rambousek	25,886.57	16,826.27	3,624.12	1,148.31	138.64	21,737.34	83.97%
NFOA 1093 A	Katherine H. Couch	23,067.83	14,994.09	3,229.50	1,023.28	123.55	19,370.42	83.97%
NFOA 1094 A	L. Kristofer Mantke	16,464.19	10,701.72	2,304.99	730.34	88.18	13,825.23	83.97%
NFOA 1095 A	Lauretta A. Tucker	50,000.00	32,500.00	7,000.00	2,217.96	267.79	41,985.75	83.97%
NFOA 1096 A	Lillian J. Leitz	25,074.66	3,510.45	3,510.45	1,112.30	134.29	21,055.57	83.97%
NFOA 1097 A	Lloyd Franklin McDonnell	404,836.96	263,144.02	56,677.17	17,958.25	2,168.20	339,947.64	83.97%
NFOA 1098 A	Lois Studemann	3,747.03	2,435.57	524.58	166.22	20.07	3,146.44	83.97%
NFOA 1099 A	Louis F. and Barbara P. Hajdik, Jr.	113,000.00	73,450.00	15,820.00	5,012.59	605.20	94,887.79	83.97%
NFOA 1100 A	Louis F. Hajdik, Jr.	139,575.84	90,724.30	19,540.62	6,191.48	747.53	117,203.93	83.97%
NFOA 1101 A	Mabel S. Matthews	166,439.44	108,185.64	23,301.52	7,383.12	891.41	139,761.69	83.97%
NFOA 1102 A	Marcel L. Herberth	146,597.95	95,288.67	20,523.71	6,502.97	785.14	123,100.49	83.97%
NFOA 1103 A	Marcheta J. Vaughn	47,690.19	30,998.62	6,676.63	2,115.50	255.42	40,046.17	83.97%
NFOA 1104 A	Margaret C. Conner	75,126.69	48,832.35	10,517.74	3,332.56	402.36	63,085.01	83.97%
NFOA 1105 A	Marian L. Kalensky	80,905.92	52,588.85	11,326.83	3,588.93	433.31	67,937.92	83.97%
NFOA 1106 A	Marie B. Milne	333,027.89	216,468.13	46,623.90	14,772.85	1,783.61	279,648.49	83.97%
NFOA 1107 A	Marie L. Phillips	25,397.36	16,508.28	3,555.63	1,126.61	136.02	21,326.54	83.97%
NFOA 1108 A	Marie L. Ruzich	189,552.01	123,208.81	26,537.28	8,408.38	1,015.19	159,169.66	83.97%
NFOA 1109 A	Marie Myer	33,955.54	22,071.10	4,753.78	1,506.25	181.86	28,512.99	83.97%
NFOA 1110 A	Marjorie M. Duffy	265,542.38	172,602.55	37,175.93	11,779.25	1,422.18	222,979.91	83.97%
NFOA 1111 A	Marlene Myers	109,616.90	71,250.99	15,346.37	4,862.52	587.08	92,046.96	83.97%
NFOA 1112 A	Mary A. Mason	24,993.10	16,245.52	4,242.67	1,344.30	162.30	25,447.38	83.97%
NFOA 1113 A	Mary Ann Nicholson	30,304.78	19,698.11	3,499.03	1,108.68	133.86	20,987.09	83.97%
NFOA 1114 A	Mary Ann Siesener	23,648.21	15,371.34	3,310.75	1,049.02	126.65	19,857.76	83.97%
NFOA 1115 A	Mary Bingham Treecce	93,831.22	60,990.29	13,136.37	4,162.28	502.54	78,791.48	83.97%
NFOA 1116 A	Mary D. Mantemach	104,210.07	67,736.55	14,589.41	4,622.68	558.12	87,506.76	83.97%
NFOA 1117 A	Mary E. Hossack	312,215.65	202,940.17	43,710.19	13,849.64	1,672.15	262,172.15	83.97%
NFOA 1118 A	Mary Jane Cook	20,000.00	13,000.00	2,800.00	887.19	107.11	16,794.30	83.97%
NFOA 1119 A	Mary June Hessmann	31,503.88	20,478.82	4,410.82	1,397.58	168.74	26,455.96	83.97%
NFOA 1120 A	Mary R. Vanden Braden	108,112.93	70,273.40	15,135.81	4,795.81	579.03	90,784.05	83.97%
NFOA 1121 A	Maryann Marshall	50,000.00	32,500.00	7,000.00	2,217.96	267.79	41,985.75	83.97%
NFOA 1122 A	Matthews Living Trust DTD 7-15-1995	14,077.02	9,133.63	2,000.00	600.00	73.00	11,813.63	83.97%
NFOA 1123 A	Maurice C. McDonald	20,544.05	13,353.63	2,876.17	911.32	110.03	17,251.15	83.97%
NFOA 1124 A	Mildred Freeman McKnight	25,230.45	16,399.79	3,532.26	1,119.21	135.13	21,186.39	83.97%

National Foundation of America in Liquidation  
Schedule of Proposed 2014 Final Distribution to Class 2 Claimants

POC	Claimant 2014	Total Approved claim	First Interim Distribution at 65.00%	Second Interim Distribution at 14.00%	Third Interim Distribution at 4.44%	2014 Final Distribution at 0.53%	Total Payout	Total Payout Percent
NFOA 1125 A	Mildred Hartman	42,252.94	27,464.41	5,915.41	1,874.31	226.30	35,480.43	83.97%
NFOA 1126 A	Mildred L. Christonther	208,208.63	135,335.61	29,149.21	9,235.97	1,115.11	174,835.90	83.97%
NFOA 1127 A	Mildred R. Ireland	33,663.39	21,881.20	4,712.87	1,493.29	180.29	28,267.65	83.97%
NFOA 1128 A	Myrl Dean Howell	55,628.33	36,138.41	7,787.97	2,467.63	297.93	46,711.94	83.97%
NFOA 1129 A	Nancy L. Gollus	146,027.18	94,917.67	20,443.81	6,477.65	782.08	122,621.21	83.97%
NFOA 1130 A	Nealon G. Phillips	60,000.00	39,000.00	8,400.00	2,661.56	321.34	50,382.90	83.97%
NFOA 1131 A	Otto Erfle	119,005.00	77,353.25	16,660.70	5,278.97	637.36	99,930.28	83.97%
NFOA 1132 A	Pauline Bruner	136,673.73	88,837.92	19,134.32	6,062.74	731.99	114,766.97	83.97%
NFOA 1133 A	Perry Vander Plaats	14,979.05	9,736.38	2,097.07	664.46	80.22	12,578.13	83.97%
NFOA 1134 A	Phillip Buckland	78,021.10	50,713.72	10,922.95	3,460.96	417.86	65,515.49	83.97%
NFOA 1135 A	Prenfice W. Raibourn	93,250.33	60,612.71	13,055.05	4,136.51	499.42	78,303.69	83.97%
NFOA 1136 A	Ramona Sylbie	21,232.47	13,801.11	2,972.55	941.86	113.72	17,829.24	83.97%
NFOA 1137 A	Regina Polich	272,065.91	176,842.84	38,089.23	12,068.63	1,457.11	228,457.81	83.97%
NFOA 1138 A	Richard C. Bowers	27,617.38	17,951.30	3,866.43	1,225.09	147.91	23,190.73	83.97%
NFOA 1139 A	Richard Corcoran	100,042.61	65,027.70	14,005.97	4,437.81	535.80	84,007.28	83.97%
NFOA 1140 A	Richard G. Lannan	30,000.00	19,500.00	4,200.00	1,330.78	160.67	25,191.45	83.97%
NFOA 1141 A	Richard J. Solomon	190,349.80	123,727.37	26,648.97	8,443.77	1,019.46	159,839.57	83.97%
NFOA 1142 A	Richard Moritz	126,485.75	82,215.74	17,708.01	5,610.81	677.43	106,211.99	83.97%
NFOA 1143 A	Robert A. James	53,865.86	35,012.81	7,541.22	2,389.45	288.49	45,231.97	83.97%
NFOA 1144 A	Rollo Myer	90,355.85	58,731.30	12,649.82	4,008.12	483.92	75,873.16	83.97%
NFOA 1145 A	Ronald J. Burns	44,325.72	28,811.72	6,205.60	1,966.26	237.40	37,220.98	83.97%
NFOA 1146 A	Rosalie S. Franklin	307,787.39	200,061.80	43,090.23	13,653.21	1,648.43	258,453.67	83.97%
NFOA 1147 A	Executor for Rose A. Funk	113,369.78	73,690.36	15,871.77	5,029.00	607.18	95,198.31	83.97%
NFOA 1148 A	Rosie Daniels	89,361.25	58,084.81	12,510.58	3,964.00	478.60	75,037.99	83.97%
NFOA 1149 A	Ruby W. Schad	20,543.87	13,353.52	2,876.14	911.31	110.03	17,251.00	83.97%
NFOA 1150 A	Russell E. Griffith	50,000.00	32,500.00	7,000.00	2,217.96	267.79	41,985.75	83.97%
NFOA 1151 A	Sarah A. Hummelfeld	41,000.00	26,650.00	5,740.00	1,818.73	219.59	34,428.32	83.97%
NFOA 1152 A	Shirley Florio	119,923.33	77,950.16	16,789.27	5,319.71	642.28	100,701.42	83.97%
NFOA 1153 A	Silvio Henry Palombi	865,000.00	562,250.00	121,100.00	38,370.71	4,632.78	726,553.49	83.97%
NFOA 1154 A	The Leonard S. Krone and Rheta Krone Jr Rev Tr	8,869.49	5,765.17	1,241.73	393.45	47.50	7,447.85	83.97%
NFOA 1155 A	Theodore J. Wickoren	23,730.82	15,425.03	3,322.31	1,052.69	127.10	19,927.13	83.97%
NFOA 1156 A	Thomas Gilmore	48,376.71	31,444.86	6,772.74	2,145.96	259.09	40,622.65	83.97%
NFOA 1157 A	Thomas L. Cole	405,699.98	263,704.99	56,798.00	17,996.53	2,172.82	340,672.34	83.97%
NFOA 1158 A	Thomas S. & Brenda S. Baconrind (see note 2)	48,763.04	31,695.98	6,826.83	2,163.09	261.16	40,947.06	83.97%
NFOA 1159 A	Tommie Haden	0.31	0.20	0.04	0.02	-	0.26	83.87%
NFOA 1160 A	Vaneta Theola Duncan	298,237.40	193,854.31	41,753.24	13,229.58	1,597.28	250,434.41	83.97%
NFOA 1161 A	Vera Kuklis	107,281.79	69,733.16	15,019.45	4,758.94	574.57	90,086.12	83.97%
NFOA 1162 A	Victor Leppke	11,615.44	7,550.04	1,626.16	515.26	62.21	9,753.67	83.97%
NFOA 1163 A	Vince Llacer & Jerry Copeland	79,841.43	51,896.93	11,177.80	3,541.71	427.61	67,044.05	83.97%

