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UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF INDIANA
HAMMOND DIVISION

2009 MAR 20 PM 12: 03

STEPHEN J. HEWIG, CLERK
U.S. DISTRICT COURT
FOR THE NORTHERN DISTRICT
OF INDIANA

HILDA L. SOLIS,)	
Secretary of Labor,)	
U. S. Department of Labor,)	
)	FILE NO. 2:07-CV-00068 RL
Plaintiff,)	
)	
v.)	
)	
HARRIS N.A.)	
Defendant.)	
)	

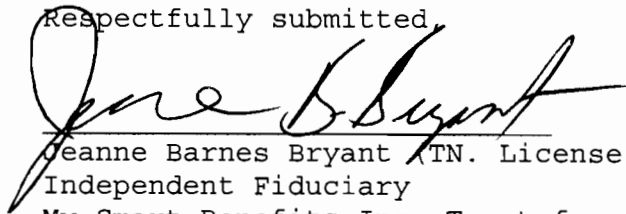
**STATUS REPORT OF THE INDEPENDENT FIDUCIARY
FOR MY SMART BENEFITS INC. TRUST FOR OUTSTANDING CLAIMS**

On December 8, 2008, this Court entered its Opinion and Order regarding the Independent Fiduciary's Revised Plan of Distribution (D.E. #81). Pursuant to that Order, Mr. Robert E. Moore, Jr. and Mr. Jonathan Hogge met on February 5, 2009. During that three hour meeting, Mr. Hogge produced scanned copies of checks (front and back) and ACH Payment vouchers. Mr. Hogge produced all of this information in electronic format. The information is substantial. Mr. Hogge provided 1,221 lines of data; 2,328 checks/ach payments (328 megbytes of data); and group applications for 130 participating employers. His information includes cancelled checks reflecting payments of previous claims and plan documents which outline coverage benefits and limitations.

With this information, the Independent Fiduciary can provide more accurate claims processing. However the Independent Fiduciary has not commenced processing on those employers who Mr. Hogge has argued should not be paid because their plan accounts with MSB had zero or negative balances. The Independent Fiduciary recommends that she should not commence the processing for these affected employers until the Court has considered and determined the pending motion for reconsideration filed by Mr. Hogge (D.E. #84). The Independent Fiduciary does not recommend incurring these expenses of claims processing for this group of employers because the Court's ruling on the pending motion for reconsideration may determine whether these claims should be processed at all.

The Independent Fiduciary stands ready to begin processing or to implement the tasks as ordered by the Court.

Respectfully submitted,



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CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing Status Report has been or will be mailed and/or faxed if number available by the 16 day of March, 2009 to all parties noted below:

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BY: 

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