

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION**

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In re:	)	Chapter 11
	)	
LIFE FUND 5.1, LLC, <i>et al.</i> , <sup>1</sup>	)	Case No. 09 B 32672
	)	
Debtors.	)	Jointly Administered
	)	<b>Hearing Date: October 3, 2011</b>
	)	<b>Hearing Time: 9:30 a.m.</b>
	)	<b><u>Response Deadline: September 30, 2011</u></b>

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**NOTICE OF CHAPTER 11 TRUSTEE'S SECOND OMNIBUS OBJECTION TO  
CERTAIN PROOFS OF CLAIM (DUPLICATIVE CLAIMS)**

[Claimant Name]:

**PLEASE TAKE NOTICE** that on **October 3, 2011, at 9:30 a.m. (Central Standard Time)**, the undersigned shall appear before the Honorable A. Benjamin Goldgar, in Courtroom 613 at 219 S. Dearborn Street, Chicago, Illinois, or before any other Judge sitting in his place and stead, and then and there present the **CHAPTER 11 TRUSTEE'S SECOND OMNIBUS OBJECTION TO CERTAIN PROOFS OF CLAIM (DUPLICATIVE CLAIMS)** (the "**Second Omnibus Objection**") at which time you may appear if you see fit and a copy of which is attached hereto and herewith served upon you.

Specifically, the Second Omnibus Objection seeks to eliminate or modify your claim(s) in the manner listed below:

**Personalized Claim Information Here**

The Second Omnibus Objection seeks to expunge claims that are duplicative of another claim, the surviving claim, filed against the Debtors by the same claimant.

If you wish to view the Second Omnibus Objection online, you can do so free of charge on <http://www.lifefundtrustee.com>. If you have any questions about this notice or the Second Omnibus Objection to your claim, please contact Trustee's counsel, Brandon W. Levitan, by telephone at 312-962-3550, or in writing to Proskauer Rose LLP, 70 W. Madison St., Chicago, IL 60602 (Attn: Brandon W. Levitan, Esq.). Questions regarding the amount of a claim or the filing of a claim should be directed to the Trustee's claims agent, Garden City Group, Inc., toll free at 800-826-6412 or on the Internet at <http://www.lifefundtrustee.com>. CLAIMANTS

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<sup>1</sup> The Debtors in the cases are: (1) Life Fund 5.1, LLC; (2) Life Fund 5.2, LLC; (3) A&O Life Fund, LLC; (4) A&O Resource Management, Ltd.; (5) A&O Bonded Life Settlements, LLC; (6) A&O Bonded Life Assets, LLC; and (7) Houston Tanglewood Partners, LLC.

SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

**If you disagree with this Second Omnibus Objection, you must file a response and serve it so that it is actually received by September 30, 2011.** Your response, if any, to the Second Omnibus Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure and the Local Bankruptcy Rules for the Northern District of Illinois, (c) be filed with the Bankruptcy Court for the Northern District of Illinois (the "Bankruptcy Court"), and (d) be served upon (i) counsel to the Trustee, Proskauer Rose LLP, 70 W. Madison St., Chicago, IL 60602 (Attn: Brandon W. Levitan, Esq.).

Your response, if any, must also contain at a minimum the following: (a) an appropriate caption, including the title and date of the objection to which the response is directed; (b) the name of the claimant and the reference number of the relevant claim; (c) a concise statement setting forth the reasons why the Court should not sustain the objection, including, but not limited to, the specific factual and legal bases upon which the claimant relies in opposing the objection; (d) copies of any documentation and other evidence upon which you will rely in opposing the objection at a hearing or, if you cannot timely provide such documentation and other evidence, a detailed explanation in the response as to why it was not possible to timely provide such documentation and other evidence; and (e) the name, address, telephone number and facsimile number of a person authorized to reconcile, settle or otherwise resolve the claim on your behalf.

**If you do not timely file and serve a response to the Second Omnibus Objection in accordance with the procedures set forth herein, an order will be presented to the Bankruptcy Court and the relief requested may be granted without further notice.**

To the extent you timely and properly respond, (i) the Trustee may, in his discretion and in accordance with other orders of the Bankruptcy Court or the provisions of the Bankruptcy Code and the Bankruptcy Rules, seek to settle the priority, amount, and validity of your contested claim(s), and (ii) if the Trustee determines that discovery is needed to address your contested claim(s), the initial hearing on the objection may be converted into a status conference during which the parties may request that the Bankruptcy Court issue a scheduling order to facilitate resolution of the litigation. At the sole discretion of the Trustee and after notice to you, the hearing on any objection may be adjourned to a subsequent hearing date.

Dated: September 2, 2011  
Chicago, Illinois

**PROSKAUER ROSE LLP**

*/s/ Brandon W. Levitan*  
\_\_\_\_\_  
Brandon W. Levitan (ARDC# 6303819)  
PROSKAUER ROSE LLP  
70 West Madison, Suite 3800  
Chicago, Illinois 60602-4342  
(312) 962-3550  
(312) 962-3551 (Fax)

*Counsel to the Trustee*

**CERTIFICATE OF SERVICE**

I, Brandon W. Levitan, an attorney, hereby certify that on September 2, 2011, I caused copies of the foregoing **Notice** and the following **Omnibus Objection** to be served upon: (1) those parties on the attached service list in the manner indicated therein; and (2) the claimants listed on Exhibit A to the Proposed Order via U.S. mail.

Dated: September 2, 2011

By: /s/ Brandon W. Levitan

Served Via Court ECF System	
OFFICE OF THE US TRUSTEE Richard C. Friedman Sandra Rasnak 219 S. Dearborn St. Room 873 Chicago, IL 60604-1702	PERKINS COIE LLP John M. Christian 131 S. Dearborn St. Suite 1700 Chicago, IL 60603
LANGLEY & BANACK INC. David S. Gragg Trinity Plaza II, 9 <sup>th</sup> Floor 745 E. Mulberry San Antonio, TX 78212-3166	ARNSTEIN & LEHR, LLP Michael Gesas Miriam Stein Barry Chatz Kevin Morse 120 South Riverside Plaza Suite 1200 Chicago, IL 60606-3910
CHAPMAN & CUTLER LLP David Audley Carly Jones 111 W. Monroe Suite 1600 Chicago, IL 60603	FUNKHOUSER VEGOSEN LIEBMAN & DUNN, LTD Daniel Graham Neil Rosenbaum 55 W. Monroe St. Suite 2300 Chicago, IL 60603

<b>Served Via Court ECF System</b>	
<p>GOULD &amp; RATNER LLP                      Mark E. Leipold                      222 N. LaSalle St.                      Suite 800                      Chicago, IL 60601</p>	<p>GROCHOCINSKI, GROCHOCINSKI &amp; LLOYD, LTD.                      David E. Grochocinski                      Ariane Holtschlag                      1900 Ravinia Place                      Orland Park, IL 60462</p>
<p>HIRSCH &amp; WESTHEIMER, P.C.                      Michael J. Durrschmidt                      Bank of America Center                      25th Floor                      700 Louisiana                      Houston, TX 77002</p>	<p>JOHNSON, TRENT, WEST &amp; TAYLOR, LLP                      Lori Hood                      Deborah Fritsche                      919 Milam                      Suite 170                      Houtston, TX 77002</p>
<p>JONES, MORRIS, LLP                      Erin E. Jones                      2700 Post Oak                      Suite 1120                      Houston, TX 77056</p>	<p>KATTEN MUCHIN ROSENMAN LLP                      Paige E. Barr                      525 W. Monroe St.                      Chicago, IL 60661</p>
<p>OFFICE OF THE TEXAS ATTORNEY GENERAL                      Edith Stuart Phillips                      Bankruptcy &amp; Collection Division                      P.O. Box 12548, MC-008                      Austin, TX 78711</p>	<p>SHAW GUSSIS FISHMAN                      Gordon Gouveia                      321 N. Clark                      Suite 800                      Chicago, IL 60654</p>
<p>SMITH AMUNDSEN LLC                      Brian M. Graham                      Ean L. Kryska                      Bryan Minier                      150 N. Michigan Ave.                      Suite 3300                      Chicago, IL 60601</p>	<p>VEDDER PRICE                      Michael Eidelman                      Arlene Gelman                      222 N. LaSalle St.                      Suite 2600                      Chicago, IL 60601</p>
<p>DRINKER BIDDLE &amp; REATH LLP                      Timothy R. Casey                      Lionel Weaver                      191 N. Wacker Dr., Ste. 3700                      Chicago, Illinois 60606-1698</p>	

<b>Served Via United States First Class Mail</b>	
<p>LENTZ &amp; LITTLE, PA                      William J. Little, Jr.                      2012 23<sup>rd</sup> Ave.                      Gulfport, Mississippi 39501</p>	<p>Arturo C. Sapida                      81870 Mountain View Lane                      LaQuita, CA 92253-7610</p>
<p>BLALOCK, WALTERS, HELD &amp;                      JOHNSON, P.A.                      Mary Fabre Levine                      802 11th Street West                      Bradenton, FL 34205</p>	<p>GIBBS &amp; BRUNS LLP                      Ashley McKeand                      1100 Louisiana                      Suite 5300                      Houston, TX 77002</p>
<p>BRACEWELL &amp; GIULIANI LLP                      Dean Tillostson                      Tony Visage                      711 Louisiana Street                      Suite 2300                      Houston, TX 77002</p>	<p>FORIZS &amp; DOGALI, P.A.                      Zala Forizs                      4301 Anchor Plaza Pkwy                      Suite 300                      Tampa, FL 33634</p>
<p>GERSTNER &amp; GERSTNER                      J.Gerstner                      M. Gerstner                      Attorney For Nancy J. Groppi                      53 W. Jackson Blvd.                      Suite 1538                      CHICAGO, IL 60604</p>	<p>HAL F. MORRIS                      Assistant Attorney General                      Texas Attorney General's Office                      P.O. BOX 12548, MC-008                      Austin, TX 78711-2548</p>
<p>IDEAL SETTLEMENTS CORP                      Robert Taurosa, Agent                      Or Other Officer Or Managing Agent                      3401 Shoreline Drive                      Allenwood, NJ 08720</p>	<p>JACKSON WALKER LLP                      Janet Douvas Chafin                      1401 McKinney                      Suite 1900                      Houston, TX 77010</p>

<b>Served Via United States First Class Mail</b>	
Nancy J. Groppi 5837 Electric Avenue Berkeley, IL 60163-1522	US SECURITIES & EXCHANGE COMM. Toby Galloway Fort Worth Regional Office 801 Cherry St. 19th Floor Fort Worth, TX 76102
WALDRON & SCHNEIDER, LLP Marc H. Schneider Attorney to Troy Broussard & Ivo Dabelic University Park 15150 Middlebrook Drive Houston, TX 77058	Patricia A. Navin 32 Mill Road Hampton, NH 03842
PHELAN HALLINAN & SCHMIEG, LLP Judith T. Romano 1617 John F. Kennedy Boulevard Suite 1400 Philadelphia, PA 19103	PROVIDENT CAPITAL INDEMNITY LTD Minor Vargas Calvo Desarrollos Comerciales Ronim,SA Oficinas Ejecutivas San Rafael San Rafael-Heredia, Costa Rica
PROVIDENT CAPITAL INDEMNITY LTD C/O Texas Secretary of State as Agent For Service P.O. Box 12887 Austin, TX 78711-2887	Russell E. Mackert 5555 West Loop South Suite 605 Houston, TX 77401
Sumner Kai 11911 Pine Belt Dr. Cypress, TX 77429	Thomas G. Ferrell 3006 Carrie Cove Ct. Spring, TX 77386
THOMPSON & KNIGHT LLP J. Brannon K. Richter 1722 Routh St. Suite 1500 DALLAS, TX 75201	CLARK HILL PLC Daniel T. Graham 150 N. Michigan Ave. Suite 2700 Chicago, IL 60601
Edward D. Hellekson 6889 Clearwater Rd. #104 Baxter, MN 56425	Gerald J. Milliken Living Trust c/o Gerald J. Milliken 2314 Central Blvd. Merrick, NY 11566-3719

<b>Served Via United States First Class Mail</b>	
John E. Spalding & Laura H. Spalding JTWROS 1561 Kirby Drive Houston, TX 77019	Dan Pascal Vincent 3400 Travis St. Houston, TX 77002
Linda M. Cox 15827 Mesa Gardens Drive Houston, TX 77095	Bonnie E. Bryant 951 Armour Rd. Oconomowoc, WI 53066-3935
Marilyn T. Wasson 921 E. Manzanita Dr. Union, WA 98592-9704	Alan Nordby 114 Camargo Lane Pasco, WA 99301-6114



4. The statutory and rule-based predicates for the relief requested herein are sections 105(a) and 502 of title 11 of the United States Code (11 U.S.C. §§ 101 *et seq.*, the “Bankruptcy Code”), rule 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and rule 3007-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the Northern District of Illinois (the “Local Rules”).

### **INTRODUCTION**

5. Prior to the commencement of these chapter 11 cases, the Debtors purported to be in the business of selling interests in life insurance policies to individual investors. The Debtors’ business was a fraud. In fact, the former principals<sup>2</sup> of the Debtors fraudulently directed vast sums from the Debtors to themselves and others for personal gain. The Department of Justice, operating through the office of the United States Attorney for the Eastern District of Virginia (the “Department of Justice”), investigated and brought criminal actions against the former principals of the Debtors and certain other individuals involved in the scheme. All of the former principals of the Debtors either have plead guilty or been found after a trial to be guilty of criminal acts related to their operation of the Debtors.<sup>3</sup>

6. As described below, the Trustee was appointed to administer the Estates for the benefit of creditors. The Trustee’s goals include returning to creditors of the Debtors (almost exclusively individual investors) as much of their original investments as possible, through either: (a) distributions from the Trustee of the remaining assets of the Estates; or (b)

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<sup>2</sup> The Debtors’ principals included Christian Allmendinger, Brent Oncale, and Adley Abdulwahab.

<sup>3</sup> David White, Tomme Bromseth, Eric Kurz, Brent Oncale, and Rusell Mackert all pled guilty on various counts. *See Plea Agreement* (“White Plea Agreement”), Case No. 3:11cr248 (E.D. Va.) (Docket No. 155); *Plea Agreement* (“Bromseth Plea Agreement”), Case No. 3:10cr246 (E.D. Va.) (Docket No. 5); *Plea Agreement* (“Kurz Plea Agreement”), Case No. 3:10cr258 (E.D. Va.) (Docket No. 12); *Plea Agreement* (“Oncale Plea Agreement”), Case No. 3:10cr256 (E.D. Va.) (Docket No. 4); *Plea Agreement* (“Mackert Plea Agreement”), Case No. 3:10cr00257 (E.D. Va.) (Docket No. 2). Christian Allmendinger and Adley Abdulwahab were tried and convicted in the U.S. District Court for the Eastern District of Virginia. *See Verdict Form* (“Abdulwahab Verdict”), Case No. 3:10cr248 (E.D. Va.) (Docket No. 262); *Verdict Form* (“Allmendinger”) Case No. 3:10cr248 (E.D. Va.) (Docket No. 207).

distributions from the Department of Justice of assets seized by the Department of Justice from the Debtors' former principals in connection with related criminal proceedings (or cash proceeds of such assets). Distributions from the Trustee and the Department of Justice will not make investors whole; *i.e.*, investors will receive back far less than the principal amounts they invested in the Debtors.

7. Before either the Trustee or the Department of Justice may make any distributions, they must identify claimants and the accurate amounts of their claims. It is the purpose of this Objection and other objections that the Trustee will file to create a final, official register of allowed claims against the Estates in the amount of investors' principal investments in the Debtors with respect to investors. Under a Chapter 11 plan, the Trustee intends to distribute to all creditors from assets of the Estates an equal percentage of the amount of their original investments (*e.g.*, if the Trustee has assets sufficient to make distributions in the amount of 10% of allowed claims, an investor who loaned the Debtors \$1,000 would receive \$100 in distributions, while an investor who loaned the Debtors \$50,000 would receive \$5,000 in distributions). The Trustee will share his claims register with the Department of Justice and expects that the Department of Justice will use this register to make distributions of assets seized from former principals of the Debtors (or proceeds of such assets) in the same way.

8. The Trustee believes that these actions will result in equal and fair treatment of all investors in the Debtors. This Objection is filed to further that result.

### **BACKGROUND RELEVANT TO THE OBJECTION**

9. Prior to the Petition Date, the Debtors' fraudulent business model included taking investments from individuals in the form of loans made by such investors to the Debtors. The Debtors marketed and sold these loans to investors in the form of contracts ("Loan Contracts") that, on their face, often were secured by the Debtors' interests in life insurance policies. The

Debtors also often told investors that payment of the Loan Contracts was “guaranteed” by reinsurance bonds issued by Provident Capital Indemnity, Ltd. The Loan Contracts came in a variety of forms, with a variety of promised returns on investment, but all the Loan Contracts provided for return of principal and “profit” on a future maturity date.

10. At some point prior to the Petition Date, the Debtors’ principals ceased operating the Debtors’ business (fraudulently or otherwise). As a result, many of the Debtors’ life insurance policies lapsed.

11. On September 2, 2009 (the “Petition Date”), Russell Mackert caused each of the Debtors to file a voluntary petition for relief under chapter 11 of the Bankruptcy Code, commencing the above-captioned chapter 11 cases (the “Chapter 11 Cases”). On September 16, 2009, this Court granted a motion of the office of the United States Trustee (the “UST”) requesting appointment of a chapter 11 trustee under section 1104(a) of the Bankruptcy Code based on allegations of fraud against the Debtors. (*Motion for the Appointment of a Chapter 11 Trustee* at ¶ 4, filed on September 11, 2009 (Docket No. 9).) On September 21, 2009, this Court approved the appointment of Patrick Collins as chapter 11 trustee.

12. Subsequent to the Petition Date, Mr. Mackert: (a) prepared and filed with the Court schedules that identified from the Debtors’ books and records, among other things, original principal amounts invested in the Debtors; and (b) provided the Trustee with certain documents of the Debtors in his possession.

13. On March 8, 2010, after Mr. Marwil was elected Trustee by creditors of the Debtors, this Court entered an order certifying Mr. Marwil’s election as trustee in the Chapter 11 Cases.

14. On July 2, 2010, this Court entered an order (the “Bar Date Order”) setting a general claims bar date of August 31, 2010 (the “Bar Date”) for “all persons or entities holding or wishing to assert an unsecured or secured, priority or nonpriority claim accruing prior to the Petition Date.”

### **THE CLAIMS RESOLUTION PROCESS**

15. The Trustee or his professionals have reviewed: (a) the Debtors’ schedules of liabilities and assets created by Mr. Mackert and filed in accordance with section 521 of the Bankruptcy Code (the “Schedules”), (b) proofs of claim filed by individual claimants, (c) the register of claims (the “Claims Register”), maintained by the Trustee’s notice and claims agent Garden City Group, LLC (“GCG”), which summarizes all proofs of claim (collectively, the “Proofs of Claim”) filed in the Chapter 11 Cases by holders asserting Claims (as defined in the Bar Date Order) against the Debtors (collectively, the “Claimants”), and (d) relevant portions of the Debtors’ books and records (the “Books and Records”) in the possession of the Trustee.

16. During this review, the Trustee identified Claims that the Trustee believes should be disallowed, reduced and allowed, or reclassified and allowed. Accordingly, the Trustee filed and is prosecuting this Objection, and anticipates filing and prosecuting other objections.

17. The vast majority of Claims are held by individuals who loaned money to the Debtors by purchasing a Loan Contract for the purpose of making an individual investment. Due to fraud perpetrated by the Debtors’ principals, the Debtors have insufficient assets to repay defrauded investors the amount of their initial investment. The primary purpose of this and any other objections filed by the Trustee is to allow each investor’s claim in the amount of his of her original principal investment so that all investors will receive the same percentage return on their investment from the Debtors’ remaining assets.

18. To reduce the number of Claims, and to avoid possible double recovery, or otherwise improper recovery by Claimants, the Trustee may file additional omnibus objections to Claims.

### **RELIEF REQUESTED**

19. The Trustee objects to the Duplicate Claims, identified as “Objectionable Claims” on Exhibit A to the Proposed Order, because such Claims are duplicative of the Claims identified as “Surviving Claims” on Exhibit A to the Proposed Order. The Trustee requests that the Duplicate Claims be disallowed for all purposes, but that their corresponding Surviving Claims be allowed, subject to further objection of the Trustee on any ground. Accordingly, the Trustee seeks entry of the Proposed Order, pursuant to section 502 of the Bankruptcy Code, Bankruptcy Rules 3007 and 9014, and Local Rule 3007-1, disallowing such Claims as set forth in the Proposed Order.

### **LEGAL BASES FOR OBJECTION**

20. A proof of claim asserted against a bankrupt estate should “alert the court, trustee, and other creditors, as well as the debtor, to claims against the estate.” *Maxwell v. Novell, Inc.* (*In re Marchfirst, Inc.*), 431 B.R. 436, 442–43 (Bankr. N.D. Ill. 2010) (*citing Adair v. Sherman*, 230 F.3d 890, 896 (7th Cir. 2000)). Therefore, a proof of claim must be “‘sufficiently specific’ to give ‘notice’ of the claim.” *Id.* at 443 (*citing Aetna Cas. & Sur. Co. v. LTV Steel Co.* (*In re Chateaugay Corp.*), 94 F.3d 772, 777 (2d Cir.1996); *Gens v. Resolution Trust Corp.*, 112 F.3d 569, 575 (1st Cir. 1997); *In re O'Malley*, 252 B.R. 451, 456 (Bankr.N.D.Ill.1999); *In re Rimsat, Ltd.*, 223 B.R. 345, 348 (Bankr. N.D. Ind. 1998); *In re Grocerland Coop., Inc.*, 32 B.R. 427, 437 (Bankr.N.D.Ill.1983)). Proofs of claim are “presumed valid under § 502(a) and are prima facie proof of their validity under Federal Rule of Bankruptcy Procedure 3001(f).” *In re Sentinel Mgmt. Group, Inc.*, 417 B.R. 542, 550 (Bankr. N.D. Ill. 2009) (*citing Conn. Gen. Life*

*Ins. Co. v. Schaumburg Hotel Owner Ltd. P'ship (In re Schaumburg Hotel Owner Ltd. P'ship)*, 97 B.R. 943, 950 (Bankr. N.D. Ill. 1989)). A party wishing to dispute such a claim carries the “initial burden to produce some evidence to overcome the rebuttable presumption of validity.” *Id.* at 550. In practice, the objecting party must produce evidence “of probative force equal to that of the allegations asserted in the claim.” *Id.* Once the objecting party has produced a basis for calling into question the validity or amount of the asserted claim, “the burden then shifts back to the claimant to produce evidence to meet the objection and establish that the claim in fact is allowable.” *Id.* Throughout, the “ultimate burden of persuasion always remains with the claimant to prove entitlement to the claim.” *Id.*

21. The Trustee objects to the Duplicate Claims because such Claims were filed by the same parties as, and are duplicative of, the Claims identified as “Surviving Claims” on Exhibit A to the Proposed Order. Allowance of the Duplicate Claims and the Surviving Claims would allow Claimants to receive multiple recoveries on account of the same Claim and would be inequitable to other creditors and parties in interest in the Chapter 11 Cases. Accordingly, the Debtors request that the Court disallow the Duplicate Claims in their entirety.

#### **SEPARATE CONTESTED MATTERS**

22. To the extent that a response is filed regarding any Claim subject to the Objection and the Debtors are unable to resolve the response, each such Claim, and the objection by the Debtors to each such Claim asserted herein, shall constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Any order entered by the Court regarding an objection asserted in the Objection shall be deemed a separate order with respect to each Claim.

#### **RESPONSES TO OMNIBUS OBJECTIONS**

23. To contest an objection, a Claimant must file and serve a written response to this Objection (a “Response”) so that it is received by September 30, 2011 (the “Response”

Deadline”). Every Response must be filed with the Office of the Clerk of the United States Bankruptcy Court for the Northern District of Illinois: 219 S. Dearborn St., Room 713, Chicago, Illinois 60604, and served upon the following entities, so that the Response is received no later than the Response Deadline, at the following addresses:

PROSKAUER ROSE LLP  
70 W. Madison St.  
Suite 3800  
Chicago, IL 60602  
Attn: Brandon Levitan

OFFICE OF THE US TRUSTEE  
219 S Dearborn St  
Suite 873  
Chicago, IL 60604

24. Every Response to the Objection must contain at a minimum the following information:

- (a) a caption setting forth the name of the Court, the names of the Debtors, the lead case number in the Chapter 11 Cases, and the title of the Objection to which the Response is directed;
- (b) the name of the Claimant, his/her/its Claim number, and a description of the basis for the amount of the Claim;
- (c) the specific factual basis and supporting legal argument upon which the party will rely in opposing the Objection;
- (d) any supporting documentation, to the extent it was not included with the Proof of Claim previously filed with the clerk or claims agent, upon which the party will rely to support the basis for and amounts asserted in the Proof of Claim; and
- (e) the name, address, telephone number, and fax number of the person(s) (which may be the Claimant or the Claimant's legal representative) with whom counsel for the Trustee should communicate with respect to the Claim or the Objection and who possesses authority to reconcile, settle, or otherwise resolve the objection to the disputed Claim on behalf of the Claimant.

25. If a Claimant fails to file and serve a timely Response by the Response Deadline, the Trustee may present to the Court an appropriate order disallowing the Claim, without further notice to the Claimant or a hearing.

**RESERVATION OF RIGHTS**

26. The Trustee reserves his right to object in the future to any of the Proofs of Claim subject to the Objection or on the exhibit attached hereto on any ground, and to amend, modify, and/or supplement the Objection, including, without limitation, to object to amended or newly-filed Claims. Separate notice and hearing will be scheduled for any such objection.

27. Notwithstanding anything contained in the Objection or the attached exhibit, nothing herein shall be construed as a waiver of any rights that the Trustee may have: (a) to bring avoidance actions under the applicable sections of the Bankruptcy Code against the holders of Claims subject to the Objection; or (b) to exercise rights of setoff against the holders of such Claims relating to such avoidance actions.

**NOTICE**

28. Notice of the Objection has been provided to: (a) the United States Trustee for the Northern District of Illinois; (b) the Claimants holding Duplicate Claims; and (c) those parties entitled to receive notice in the Chapter 11 Cases pursuant to Bankruptcy Rule 2002. In light of the nature of the relief requested, the Trustee submits that no other or further notice need be provided.

29. The Trustee has provided to all holders of Duplicate Claims: (1) personalized notices detailing information relevant to such Claimant's Claim or Claims; and (2) a cover letter in the form attached hereto as Exhibit 2, which letter explains in a plain and concise manner the reasons that the Trustee is prosecuting this and other objections.

30. Pursuant to Bankruptcy Rule 3007, the Trustee has provided all Claimants holding Duplicative Claims with at least thirty (30) days' notice of the hearing to consider the Objection.

WHEREFORE, the Trustee respectfully requests entry of the Proposed Order, substantially in the form submitted herewith, granting the relief requested and granting such other and further relief as the Court deems just and proper.

Dated: September 2, 2011

**LIFE FUND 5.1, LLC  
LIFE FUND 5.2, LLC  
A&O LIFE FUND, LLC  
A&O RESOURCE MANAGEMENT, LLC  
A&O BONDED LIFE SETTLEMENT, LLC  
A&O BONDED LIFE ASSETS, LLC; and  
HOUSTON TANGLEWOOD PARTNERS, LLC**

/s/ Brandon W. Levitan

Brandon W. Levitan (ARDC# 6303819)  
PROSKAUER ROSE LLP  
70 West Madison, Suite 3800  
Chicago, Illinois 60602-4342  
(312) 962-3550  
(312) 962-3551 (Fax)

*Counsel to the Trustee*

# **EXHIBIT 1**

## **Marwil Declaration**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION**

_____	)	Chapter 11
In re:	)	
LIFE FUND 5.1, LLC, <i>et al.</i> , <sup>1</sup>	)	Case No. 09 B 32672
	)	
Debtors.	)	Jointly Administered
_____		

**DECLARATION OF JEFF J. MARWIL  
IN SUPPORT OF OMNIBUS OBJECTIONS TO CLAIMS 1-6**

Jeff J. Marwil declares and says, on personal knowledge or on the advice of his professionals and under penalty of perjury, as follows:

1. I am a partner in the law firm of Proskauer Rose LLP. I am the elected chapter 11 trustee (the "Trustee") to the bankruptcy estates (the "Estates") of the above-captioned debtors (collectively, the "Debtors").

2. I or my professionals reviewed: (a) the Debtors' schedules of liabilities and assets created and filed in accordance with section 521 of the Bankruptcy Code (the "Schedules"), (b) proofs of claim filed by individual claimants, and (c) the register of claims (the "Claims Register"), maintained by my notice and claims agent Garden City Group, LLC ("GCG"), which summarizes all proofs of claim (collectively, the "Proofs of Claim") filed in the Chapter 11 Cases by holders asserting Claims (as defined in the Bar Date Order) against the Debtors (collectively, the "Claimants"), and (d) relevant portions of the Debtors' books and records (the "Books and Records").

3. During the process of reconciling Proofs of Claim, I or my professionals identified Proofs of Claim that should be disallowed, in whole, or in part, for purposes of

<sup>1</sup> The Debtors in the cases are: (1) Life Fund 5.1, LLC; (2) Life Fund 5.2, LLC; (3) A&O Life Fund, LLC; (4) A&O Resource Management, Ltd.; (5) A&O Bonded Life Settlements, LLC; (6) A&O Bonded Life Assets, LLC; and (7) Houston Tanglewood Partners, LLC.

receiving distributions and other treatment afforded to claims under the Plan. I relied on this analysis to prepare and file: (a) the *Trustee's First Omnibus Objection to Certain Overstated Claims* (the "First Omnibus Objection"); (b) the *Trustee's Second Omnibus Objection to Certain Proofs of Claim (Duplicative Claims)* (the "Second Omnibus Objection"); (c) the *Trustee's Third Omnibus Objection to Certain Proofs of Claim (Secured Claims)* (the "Third Omnibus Objection"); (d) the *Trustee's Fourth Omnibus Objection to Certain Proofs of Claim (Priority Claims)* (the "Fourth Omnibus Objection"); (e) the *Trustee's Fifth Omnibus Objection to Certain Proofs of Claim (Amended and Superseded Claims)* (the "Fifth Omnibus Objection"); and (f) the *Trustee's Sixth Omnibus Objection to Certain Overstated and Wrongly Classified Claims* (the "Sixth Omnibus Objection," and together with the First Omnibus Objection, Second Omnibus Objection, Third Omnibus Objection, Fourth Omnibus Objection and Fifth Omnibus Objection, the "Objections").

4. To the best of my knowledge, information and belief, the Claims listed in the proposed order submitted with the First Omnibus Objection fall into two categories: (a) Proofs of Claim that evidence an aggregate principal investment of one amount, but assert a claim for such aggregate principal plus fictitious profits promised by the Debtors under a Loan Contract; or (b) claims that do not provide evidence of the amount of any principal investment and assert an amount exceeding the amount of such Claimants' aggregate principal investment, as stated in the Schedules ("Overstated Claims").

5. To the best of my knowledge, information and belief, the Claims listed in the proposed order submitted with the Second Omnibus Objection are duplicative of other claims asserted against the Estates.

6. To the best of my knowledge, information and belief, the Claims listed in the proposed order submitted with the Third Omnibus Objection fall into three categories: (a) property pledged as security for a claim was not property of the Estates as of the Petition Date, (b) the loan contracts supporting a claim expressly state that no security interest has been pledged by the Debtors, and/or (c) the Claimants' security interest in the Policies allegedly securing a claim were never perfected, and thus are subject to avoidance by the Trustee under section 544 of the United States Bankruptcy Code (the "Bankruptcy Code").

7. To the best of my knowledge, information and belief, the Claims listed in the proposed order submitted with the Fourth Omnibus Objection are claims that improperly state they are entitled to priority status but provide no basis for such status under Section 507(a) of the Bankruptcy Code.

8. To the best of my knowledge, information and belief, the Claims listed in the proposed order submitted with the Fifth Omnibus Objection have been amended and superseded by subsequent claims asserted against the Debtors.

9. To the best of my knowledge, information and belief, the Claims listed in the proposed order submitted with the Sixth Omnibus Objection are objectionable on two bases. First, the Claims listed in the Sixth Omnibus Objection are overstated because they fall into one of two categories: (a) Proofs of Claim that evidence an aggregate principal investment of one amount, but assert a claim for such aggregate principal plus fictitious profits promised by the Debtors under a Loan Contract; or (b) claims that do not provide evidence of the amount of any principal investment and assert an amount exceeding the amount of such Claimants' aggregate principal investment, as stated in the Schedules. Second, the Claims listed in the Sixth Omnibus Objection are wrongly classified as secured and/or priority claims because: (a) property

pledged as security for a claim was not property of the Estates as of the Petition Date, (b) the loan contracts supporting a claim expressly state that no security interest has been pledged by the Debtors, (c) the Claimants' security interest in the Policies allegedly securing a claim were never perfected, and thus are subject to avoidance by the Trustee under section 544 of the Bankruptcy Code, and/or (d) the claims improperly state that they are priority but provide no basis for priority status under section 507 of the Bankruptcy Code.

10. Based upon my review of the Claims Register and the Schedules, I believe that granting the relief requested in the Objections is in the best interests of the Estates and their creditors.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed this 2nd day of September, 2011.

/s/Jeff J. Marwil  
Jeff J. Marwil

## **EXHIBIT 2**

**Trustee's Letter to Claimants**

Jeff J. Marwil  
Chapter 11 Trustee  
Three First National Plaza  
70 West Madison St.  
Suite 3800  
Chicago, IL 60602-4342

September 2, 2011

**Re: Omnibus Objections to Proofs of Claim in Life Fund Bankruptcy Cases**

Dear Investors in the Life Fund entities,

As you know by now, I am the bankruptcy trustee in the Life Fund bankruptcy cases. As Trustee, I administer the assets of and claims against multiple Life Fund entities.

You invested money with a Life Fund entity. The Life Funds' companies filed for bankruptcy not because they needed financial restructuring, but because the individuals who operated them committed criminal acts and left the companies with no leadership or direction and almost no money. The Life Funds companies do not have enough cash to refund to you or other investors 100% of your investments. As Trustee, I have operated the Life Funds' companies to be able to return to you as much of your investment as possible.

One of my duties as Trustee is to review and reconcile proofs of claim to ensure that all creditors receive fair treatment. Also, under the Bankruptcy Plan or any other plan, money cannot be distributed to you until the amount of your claim is agreed to. You are receiving this letter because I, or my professionals, have determined that your claim(s) are incorrect because they either: (1) seek an amount greater than your original principal investment, (2) were incorrectly classified as a secured, or priority claim, and/or (3) are duplicative of, or amended by, another claim you have filed. Accordingly, enclosed with this letter is an objection to your claim(s). The purpose of this objection is to change your claim(s) to one claim in the amount of your original principal investment.

If you agree (1) that the enclosed objection will leave you with a claim for your original principal investment and (2) otherwise do not contest the validity of the objection, then you do not need to take any action. If you have any questions, please contact Brandon Levitan at (312) 962-3550.

Very truly yours,

Jeff J. Marwil  
Chapter 11 Trustee

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION**

_____	)	Chapter 11
In re:	)	
LIFE FUND 5.1, LLC, <i>et al.</i> , <sup>1</sup>	)	Case No. 09 B 32672
	)	
Debtors.	)	Jointly Administered
_____	)	

**ORDER SUSTAINING SECOND OMNIBUS OBJECTION TO  
DUPLICATIVE CLAIMS**

Upon the *Chapter 11 Trustee's Second Omnibus Objection to Certain Proofs of Claim (Duplicative Claims)* (the "Objection")<sup>2</sup>; it appearing that notice of the Objection was good and sufficient upon the particular circumstances and that no other or further notice need be given; the Court having considered the Objection, the claims listed on Exhibit A attached hereto, and any responses to the Objection; upon the record herein; and after due deliberation thereon; and good and sufficient cause appearing therefor; it is hereby

**FOUND AND DETERMINED THAT:**

- A. The Objection is a core proceeding under 28 U.S.C. § 157(b)(2);
- B. Each holder of a claim (as to each, a "Claim") listed on Exhibit A hereto was properly and timely served with a copy of the Objection, the accompanying exhibit, and the notice of hearing thereon;
- C. Any entity known to have an interest in the Claims subject to the Objection has been afforded reasonable opportunity to respond to, or be heard regarding, the relief requested in the Objection; and

<sup>1</sup> The Debtors in the cases are: (1) Life Fund 5.1, LLC; (2) Life Fund 5.2, LLC; (3) A&O Life Fund, LLC; (4) A&O Resource Management, Ltd.; (5) A&O Bonded Life Settlements, LLC; (6) A&O Bonded Life Assets, LLC; and (7) Houston Tanglewood Partners, LLC.

<sup>2</sup> Unless otherwise defined herein, capitalized terms used herein shall have the meanings ascribed to them in the Objection.

D. The relief requested in the Objection is in the best interests of the Estates, their creditors, and other parties in interest; and therefore

**IT IS HEREBY ORDERED THAT:**

1. The Objection is GRANTED in its entirety.
2. The Duplicate Claims identified on Exhibit A hereto are disallowed in their entirety.
3. The Trustee's rights to amend, modify, or supplement the Objection, to file additional objections to the Claims or any other claims (filed or not) which may be asserted against the Debtors, and to seek further reduction of any Claim to the extent such Claim has been paid, are preserved. Additionally, should one or more of the grounds of objection stated in the Objection be dismissed, the Trustee's right to object on other stated grounds or on any other grounds that the Trustee discovers during the pendency of the Chapter 11 Cases are further preserved.
4. Each Claim and the objections by the Trustee to such Claim, as addressed in the Objection and as set forth on Exhibit A hereto, constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order shall be deemed a separate Order with respect to each Claim. Any stay of this Order pending appeal by any Claimants whose Claims are subject to this Order shall only apply to the contested matter which involves such Claimant and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters listed in the Objection or this Order.
5. Notwithstanding the possible applicability of Bankruptcy Rules 6004, 7062, 9014, or otherwise, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

6. All time periods set forth in this Order shall be calculated in accordance with  
Bankruptcy Rule 9006(a).

Dated:

Chicago, Illinois

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United States Bankruptcy Judge

**Order Prepared By:  
Proskauer Rose LLP  
70 W. Madison St.  
Chicago, IL 60602  
Brandon W. Levitan  
Counsel to the Trustee**

**EXHIBIT "A"**

**Duplicate Claims**

Proposed Order Page 5 of 9  
In re: Life Funds 5.1, LLC, et al. (09-32672)  
Exhibit A - Second Omnibus Objection Claims

Note: Claimants are listed alphabetically by last name or by entity name.

SEQ#	CLAIMS TO BE EXPUNGED						SURVIVING CLAIMS						REASON FOR DISALLOWANCE
	NAME	DATE FILED	CLAIMED DEBTOR	CASE NUMBER	CLAIM NUMBER	CLAIM AMOUNT	NAME	DATE FILED	CLAIMED DEBTOR	CASE NUMBER	CLAIM NUMBER	CLAIM AMOUNT	
1	ROBERT C AND BARBARA B ALEXANDER 1510 PALMYRA AVENUE RICHMOND, VA 23227	10/13/09	Life Fund 5.2, LLC	09-32674	15	\$50,000.00	ROBERT C AND BARBARA B ALEXANDER 1510 PALMYRA AVENUE RICHMOND, VA 23227	10/13/09	Life Fund 5.2, LLC	09-32674	8	\$50,000.00	Duplicate of Claim No. 8.
2	MA GNANADERI ANANDA 9315 S. SHARTEL. AVE APT 202 OKLAHOMA CITY, OK 73139	07/30/10	A&O Bonded Life Settlement, LLC	09-32681	608	\$100,000.00	MA GNANADERI ANANDA 9315 S. SHARTEL. AVE APT 202 OKLAHOMA CITY, OK 73139	10/13/09	A&O Bonded Life Settlement, LLC	09-32681	136	\$100,000.00	Duplicate of Claim No. 136.
3	LARRY W. ANDERSON 3609 57TH ST. LUBBOCK, TX 79413	07/23/10	Life Fund 5.1, LLC	09-32672	580	Unliquidated	LARRY W ANDERSON 3609 57TH ST LUBBOCK, TX 79413	09/21/09	Life Fund 5.1, LLC	09-32672	277	\$50,000.00	Duplicate of Claim No. 227.
4	ANIMA BHATTACHARYA 3208 OSCEOLA DR PLANO, TX 75074	08/16/10	Life Fund 5.1, LLC	09-32672	680	\$80,000.00	ANIMA BHATTACHARYA C/O BIKASK PRAMANIK 1417 PALO DURO DR CARROLLTON, TX 75007	11/12/09	Life Fund 5.1, LLC	09-32672	349	\$144,896.00	Duplicate of Claim No. 349.
5	TROY BROUSSARD C/O WALDRON & SCHNEIDER LLP ATTN MARC SCHNEIDER 15150 MIDDLEBROOK DR HOUSTON, TX 77058	08/31/10	A&O Life Fund, LLC	09-32678	886	\$106,656.00	TROY BROUSSARD 2201 AIRLINE DR FRIENDSWOOD, TX 77546	09/22/09	A&O Life Fund, LLC	09-32678	48	\$106,656.00	Duplicate of Claim No. 48.
6	BONNIE E BRYANT 951 ARMOUR RD OCONOMOWOC, WI 53066	10/13/09	Houston Tanglewood Partners, LLC	09-32676	435	\$144,000.00	BONNIE E BRYANT 951 ARMOUR RD OCONOMOWOC, WI 53066	10/13/09	Houston Tanglewood Partners, LLC	09-32676	117	\$100,000.00	Duplicate of Claim No. 117.
7	MICHAEL W BUFFINGTON 719 STARLIGHT PASS HEATH, TX 75032	10/14/09	Life Fund 5.1, LLC	09-32672	167	\$50,000.00	MICHAEL W BUFFINGTON 719 STARLIGHT PASS HEATH, TX 75032	10/14/09	Life Fund 5.1, LLC	09-32672	165	\$50,000.00	Duplicate of Claim No. 165.
8	JENNIE CANDIOTTE REVOCABLE TRUST 13817 VIA NADINA DELRAY BEACH, FL 33446	07/24/10	A&O Resource Management, Ltd	09-32677	584	\$60,000.00	JENNIE CANDIOTTE REVOCABLE TRUST C/O JENNIE CANDIOTTE 13817 VIA NADINA DELRAY BEACH, FL 33446	10/22/09	A&O Resource Management, Ltd	09-32677	374	\$60,000.00	Duplicate of Claim No. 374.
9	JENNIE CANDIOTTE REVOCABLE TRUST 13817 VIA NADINA DELRAY BEACH, FL 33446	07/24/10	Life Fund 5.1, LLC	09-32672	585	\$58,000.00	JENNIE CANDIOTTE REVOCABLE TRUST C/O JENNIE CANDIOTTE 13817 VIA NADINA DELRAY BEACH, FL 33446	10/14/09	Life Fund 5.1, LLC	09-32672	449	\$58,000.00	Duplicate of Claim No. 449.
10	HELEN M CELT 10598 E GULL LAKE DR BRAINERD, MN 56401	07/14/10	Life Fund 5.1, LLC	09-32672	550	\$91,354.00	HELEN M CELT 10898 E GULL LAKE DIVER BRAINERD, MN 56401	10/13/09	Life Fund 5.1, LLC	09-32672	446	\$91,354.00	Duplicate of Claim No. 446.
11	HELEN M CELT 10898 E GULL LAKE DIVER BRAINERD, MN 56401	08/06/10	Life Fund 5.1, LLC	09-32672	639	\$91,354.00	HELEN M CELT 10898 E GULL LAKE DIVER BRAINERD, MN 56401	10/13/09	Life Fund 5.1, LLC	09-32672	446	\$91,354.00	Duplicate of Claim No. 446.
12	HELEN M CELT 10898 E GULL LAKE DR BRAINERD, MN 56401	07/14/10	Life Fund 5.1, LLC	09-32672	549	\$91,354.00	HELEN M CELT 10898 E GULL LAKE DIVER BRAINERD, MN 56401	10/13/09	Life Fund 5.1, LLC	09-32672	446	\$91,354.00	Duplicate of Claim No. 446.
13	HELEN M. CELT 10898 EAST GULL LAKE DRIVE BRAINERD, MN 56401	07/23/10	Life Fund 5.1, LLC	09-32672	581	\$91,354.00	HELEN M CELT 10898 E GULL LAKE DIVER BRAINERD, MN 56401	10/13/09	Life Fund 5.1, LLC	09-32672	446	\$91,354.00	Duplicate of Claim No. 446.
14	MICHAEL DAVID COURTS 25279 COUNTRY RD #4 NISSWA, MN 56468	08/06/10	A&O Resource Management, Ltd	09-32677	642	\$87,255.00	MICHAEL DAVID COURTS 25279 COUNTRY ROAD #4 NISSWA, MN 56468	10/13/09	A&O Resource Management, Ltd	09-32677	384	\$87,255.00	Duplicate of Claim No. 384.
15	HELEN R CRAIG REVOCABLE TRUST 11324 W GRANGE AVE HALES CORNERS, WI 53130	09/14/10	A&O Bonded Life Assets, LLC	09-32679	902	\$100,000.00	HELEN R. CRAIG REVOCABLE TRUST 11324 W. GRANGE AVE. HALES CORNERS, WI 53130	08/26/10	A&O Bonded Life Assets, LLC	09-32679	752	\$100,000.00	Duplicate of Claim No. 752.
16	HELEN CRAIG 11324 W GRANGE AVE HALES CORNERS, WI 53130	09/14/10	A&O Bonded Life Assets, LLC	09-32679	901	\$50,000.00	HELEN CRAIG 11324 W. GRANGE AVE. HALES CORNERS, WI 53130	08/26/10	A&O Bonded Life Assets, LLC	09-32679	753	\$50,000.00	Duplicate of Claim No. 753.
17	RONALD DEWALT 1802 COUNTRY RD. 93613 ALVIN, TX 77511	08/02/10	A&O Bonded Life Settlement, LLC	09-32681	622	\$50,000.00	RONALD DEWALT 1802 COUNTRY RD 936B ALVIN, TX 77511	10/13/09	A&O Bonded Life Settlement, LLC	09-32681	358	\$50,000.00	Duplicate of Claim No. 358.
18	FRANK DIMARIA C/O FRANK P DIMARIA 8113 OLCOTT AVE NILES, IL 60714	10/14/09	A&O Life Fund, LLC	09-32678	135	\$50,000.00	FRANK DIMARIA 8113 OLCOTT AVE NILES, IL 60714	10/13/09	A&O Life Fund, LLC	09-32678	42	\$50,000.00	Duplicate of Claim No. 42.

Proposed Order Page 6 of 9  
In re: Life Funds 5.1, LLC, et al. (09-32672)  
Exhibit A - Second Omnibus Objection Claims

Note: Claimants are listed alphabetically by last name or by entity name.

SEQ#	CLAIMS TO BE EXPUNGED						SURVIVING CLAIMS						REASON FOR DISALLOWANCE
	NAME	DATE FILED	CLAIMED DEBTOR	CASE NUMBER	CLAIM NUMBER	CLAIM AMOUNT	NAME	DATE FILED	CLAIMED DEBTOR	CASE NUMBER	CLAIM NUMBER	CLAIM AMOUNT	
19	ENTRUST RETIREMENT SERVICES, INC FBO BILLY WAYNE BRACKEEN IRA C/O BILLY W BRACKEEN 8501 ORCHARD HILL DR PLANO, TX 75025	10/14/09	A&O Resource Management, Ltd	09-32677	237	\$50,000.00	ENTRUST RETIREMENT SERVICES, INC FBO BILLY WAYNE BRACKEEN IRA 8501 ORCHARD HILL DR PLANO, TX 75025	10/13/09	A&O Resource Management, Ltd	09-32677	212	\$50,000.00	Duplicate of Claim No. 212.
20	ENTRUST RETIREMENT SERVICES, INC FBO BILLY WAYNE BRACKEEN IRA C/O BILLY W BRACKEEN 8501 ORCHARD HILL DR PLANO, TX 75025	10/14/09	A&O Resource Management, Ltd	09-32677	244	\$50,000.00	ENTRUST RETIREMENT SERVICES, INC FBO BILLY WAYNE BRACKEEN IRA 8501 ORCHARD HILL DR PLANO, TX 75025	10/13/09	A&O Resource Management, Ltd	09-32677	212	\$50,000.00	Duplicate of Claim No. 212.
21	ENTRUST RETIREMENT SERVICES, INC FBO CHRIS D CASHION IRA 12706 COPELAND DR HOUSTON, TX 77070	10/14/09	A&O Bonded Life Assets, LLC	09-32679	126	\$35,900.00	ENTRUST RETIREMENT SERVICES INC FBO CHRIS D CASHION IRA CHRIS D CASHION 12706 COPELAND DR HOUSTON, TX 77070	10/13/09	A&O Bonded Life Assets, LLC	09-32679	18	\$35,900.00	Duplicate of Claim No. 18.
22	ENTRUST ADMINISTRATION SERVICES INC FBO KENNETH R CORDELL IRA 9550 ELLIS LEE LANE #3108 HOUSTON, TX 77063	10/13/09	Life Fund 5.1, LLC	09-32672	263	\$100,000.00	ENTRUST ADMINISTRATION SERVICES, INC FBO KENNETH R CORDELL IRA 9550 ELLA LEE LANE #3108 HOUSTON, TX 77063	10/13/09	Life Fund 5.1, LLC	09-32672	170	\$100,000.00	Duplicate of Claim No. 170.
23	ENTRUST RETIREMENT SERVICES INC FBO KENNETH R CORDELL IRA C/O KENNETH R CORDELL 9550 ELLA LEE LANE # 3108 HOUSTON, TX 77063	11/12/09	A&O Life Fund, LLC	09-32678	329	\$100,000.00	ENTRUST RETIREMENT SERVICES INC FBO KENNETH R CORDELL IRA KENNETH R CORDELL 9550 ELIA LEE LANE #3108 HOUSTON, TX 77063	10/13/09	A&O Life Fund, LLC	09-32678	68	\$100,000.00	Duplicate of Claim No. 68.
24	ENTRUST RETIREMENT SERVICES INC FBO LARRY E DUNLAP IRA LARRY E DUNLAP 45 LENNON RD ELMA, WA 98541	10/13/09	A&O Life Fund, LLC	09-32678	67	\$68,786.77	LARRY E DUNLAP 45 LENNON RD ELMA, WA 98541	10/06/09	A&O Life Fund, LLC	09-32678	43	\$125,753.00	Duplicate of Claim No. 43.
25	ENTRUST RETIREMENT SERVICES, INC FBO JAMES S FLACH IRA 533 DREXEL RD FAIRLESS HILLS, PA 19030	10/14/09	A&O Resource Management, Ltd	09-32677	236	\$101,716.47	ENTRUST RETIREMENT SERVICES, INC FBO JAMES S FLACH IRA 533 DREXOL RD FAIRLESS HILLS, PA 19030	10/13/09	A&O Resource Management, Ltd	09-32677	192	\$101,716.47	Duplicate of Claim No. 192.
26	ENTRUST RETIREMENT SERVICES FBO HARRY GOLLIER 27239 ISABELLA LN WARSAW, MO 65355	09/25/09	Houston Tanglewood Partners, LLC	09-32676	57	\$151,773.52	ENTRUST RETIREMENT SERVICES FBO HARRY L. GOLLIER 27239 ISABELLA LN WARSAW, MO 65355	09/15/09	Houston Tanglewood Partners, LLC	09-32676	58	\$151,773.52	Duplicate of Claim No. 58.
27	ENTRUST RETIREMENT SERVICES FBO HARRY L. GOLLIER 27239 ISABELLA WARSAW, MO 65355	09/25/09	A&O Resource Management, Ltd	09-32677	204	\$169,613.87	ENTRUST RETIREMENT SERVICES FBO HARRY L GOLLIER 27239 ISABELLA WARSAW, MO 65355	09/15/09	A&O Resource Management, Ltd	09-32677	297	\$169,613.87	Duplicate of Claim No. 297.
28	ENTRUST ADMINISTRATION SERVICES INC FBO CLARENCE D HALL III IRA C/O CLARENCE D HALL III 13915 GROSVENOR ST HOUSTON, TX 77034	11/12/09	Life Fund 5.2, LLC	09-32674	335	\$50,000.00	ENTRUST ADMINISTRATION SERVICES INC FBO CLARENCE D HALL III IRA CLARENCE D HALL III 13915 GROSVENOR ST HOUSTON, TX 77034	10/13/09	Life Fund 5.2, LLC	09-32674	19	\$50,000.00	Duplicate of Claim No. 19.
29	ENTRUST RETIREMENT SERVICES INC FBO PEGGY J HUSKEY IRA 62934 MARSH ORCHID DR BEND, OR 97701	08/30/10	A&O Life Fund, LLC	09-32678	808	\$50,000.00	PEGGY J HUSKEY 62934 MARSH ORCHID DR BEND, OR 97701	08/30/10	A&O Life Fund, LLC	09-32678	840	\$50,000.00	Duplicate of Claim No. 840.
30	ENTRUST ADMINISTRATION SERVICES, INC FBO SUMNER KAI IRA 11911 PINE BELT DR CYPRESS, TX 77429	10/13/09	Life Fund 5.1, LLC	09-32672	256	\$189,768.53	ENTRUST ADMINISTRATION SERVICES, INC FBO SUMNER KAI IRA C/O SUMNER KAI 11911 PINE BELT DR CYPRESS, TX 77429	10/13/09	Life Fund 5.1, LLC	09-32672	176	\$189,768.53	Duplicate of Claim No. 176.
31	ENTRUST RETIREMENT SERVICES INC FBO GARY ODOM IRA 12231 PINELANDS PARK LANE HUMBLE, TX 77346	08/30/10	Houston Tanglewood Partners, LLC	09-32676	857	\$133,383.00	ENTRUST RETIREMENT SERVICES INC FBO GARY ODOM IRA 12231 PINELANDS PARK LANE HUMBLE, TX 77346	08/30/10	Houston Tanglewood Partners, LLC	09-32676	854	\$133,383.00	Duplicate of Claim No. 854.

Proposed Order Page 7 of 9  
In re: Life Funds 5.1, LLC, et al. (09-32672)  
Exhibit A - Second Omnibus Objection Claims

Note: Claimants are listed alphabetically by last name or by entity name.

SEQ#	CLAIMS TO BE EXPUNGED						SURVIVING CLAIMS						REASON FOR DISALLOWANCE
	NAME	DATE FILED	CLAIMED DEBTOR	CASE NUMBER	CLAIM NUMBER	CLAIM AMOUNT	NAME	DATE FILED	CLAIMED DEBTOR	CASE NUMBER	CLAIM NUMBER	CLAIM AMOUNT	
32	ENTRUST ADMINISTRATION SERVICES, INC FBO KATHLEEN K PECK IRA 2438 COUNTY HWY P CHIPPEWA FALLS, WI 54729	10/13/09	Life Fund 5.1, LLC	09-32672	191	\$191,488.47	ENTRUST ADMINISTRATION SERVICES, INC FBO KATHLEEN K PECK IRA C/O KATHLEEN K PECK 2438 COUNTY HWY P CHIPPEWA FALLS, WI 54729	10/13/09	Life Fund 5.1, LLC	09-32672	177	\$191,488.47	Duplicate of Claim No. 177.
33	ENTRUST RETIREMENT SERVICES INC FBO DANNY O RUSH IRA 2545 CHANUTE DR PLANO, TX 75025	10/14/09	A&O Resource Management, Ltd	09-32677	247	\$55,342.90	ENTRUST RETIREMENT SERVICES INC FBO DANNY O RUSH IRA 2545 CHANUTE DR PLANO, TX 75025	10/13/09	A&O Resource Management, Ltd	09-32677	246	\$55,342.90	Duplicate of Claim No. 246.
34	ENTRUST RETIREMENT SERVICES INC FBO LOURDES S SAVANA IRA LOURDES S SAVANA 13402 BRADBRIDGE LANE HOUSTON, TX 77082	10/13/09	Houston Tanglewood Partners, LLC	09-32676	115	\$58,918.23	ENTRUST RETIREMENT SERVICES, INC FBO LOURDES S SAVANA IRA 13402 BRADBRIDGE LANE HOUSTON, TX 77082	10/13/09	Houston Tanglewood Partners, LLC	09-32676	79	\$58,918.23	Duplicate of Claim No. 79.
35	ENTRUST RETIREMENT SERVICES INC FBO WILBERN E WARNELL JR IRA C/O WILBERN E WARNELL JR 19307 ROLLING SAGE DR KATY, TX 77449	10/14/09	A&O Life Fund, LLC	09-32678	63	\$145,000.00	ENTRUST RETIREMENT SERVICES INC FBO WILBERN E WARNELL JR IRA C/O WILBERN E WARNELL JR 19307 ROLLING SAGE DR KATY, TX 77449	10/13/09	A&O Life Fund, LLC	09-32678	36	\$145,000.00	Duplicate of Claim No. 36.
36	DOYLE G. AND MICHELLE M. FENLEY JTWROS 33207 BUCK MAGNOLIA, TX 77355	08/13/10	A&O Bonded Life Assets, LLC	09-32679	668	\$50,000.00	DOYLE AND MICHELLE FENLEY JTWROS 33207 BUCK MAGNOLIA, TX 77355	12/03/09	A&O Bonded Life Settlement, LLC	09-32681	354	\$50,000.00	Duplicate of Claim No. 354.
37	DR CHARLES GIGER C/O DAVID TB AUDLEY CHAPMAN AND CUTLER LLP 111 W MONROE ST CHICAGO, IL 60603	11/12/09	A&O Bonded Life Settlement, LLC	09-32681	338	\$1,454,750.00	DR CHARLES GIGER C/O DAVID TB AUDLEY CHAPMAN AND CUTLER LLP 111 W MONROE ST CHICAGO, IL 60603	11/12/09	Houston Tanglewood Partners, LLC	09-32676	337	\$1,315,913.80	Duplicate of Claim No. 337.
38	DR CHARLES GIGER C/O DAVID TB AUDLEY CHAPMAN AND CUTLER LLP 111 W MONROE ST CHICAGO, IL 60603	11/12/09	Life Fund 5.2, LLC	09-32674	340	\$1,454,750.00	DR CHARLES GIGER C/O DAVID TB AUDLEY CHAPMAN AND CUTLER LLP 111 W MONROE ST CHICAGO, IL 60603	11/12/09	Houston Tanglewood Partners, LLC	09-32676	337	\$1,315,913.80	Duplicate of Claim No. 337.
39	DR CHARLES GIGER C/O DAVID TB AUDLEY CHAPMAN AND CUTLER LLP 111 W MONROE ST CHICAGO, IL 60603	11/12/09	Life Fund 5.1, LLC	09-32672	341	\$1,454,750.00	DR CHARLES GIGER C/O DAVID TB AUDLEY CHAPMAN AND CUTLER LLP 111 W MONROE ST CHICAGO, IL 60603	11/12/09	Houston Tanglewood Partners, LLC	09-32676	337	\$1,315,913.80	Duplicate of Claim No. 337.
40	DR CHARLES GIGER DAVID TB AUDLEY CHAPMAN AND CUTLER LLP 111 W MONROE ST CHICAGO, IL 60603	11/12/09	A&O Life Fund, LLC	09-32678	339	\$1,454,750.00	DR CHARLES GIGER C/O DAVID TB AUDLEY CHAPMAN AND CUTLER LLP 111 W MONROE ST CHICAGO, IL 60603	11/12/09	Houston Tanglewood Partners, LLC	09-32676	337	\$1,315,913.80	Duplicate of Claim No. 337.
41	WILLIAM C HEISZ, JR PO BOX 773 LACROSSE, WI 54602	10/13/09	Life Fund 5.1, LLC	09-32672	258	\$200,000.00	WILLIAM C HEISZ JR PO BOX 773 LACROSSE, WI 54602	10/13/09	Life Fund 5.1, LLC	09-32672	188	\$200,000.00	Duplicate of Claim No. 188.
42	REED HILL SR. 5539 BELL FLOWER CT. PRINCE GEORGE, VA 23875	07/24/10	A&O Resource Management, Ltd	09-32677	586	\$83,599.38	REED HILL SR 5539 BELL FLOWER CT PRINCE GEORGE, VA 23875	09/22/09	A&O Resource Management, Ltd	09-32677	283	\$167,198.76	Duplicate of Claim No. 283.
43	PEGGY A. HORTON 18 MOJAVE DR. SHAWNEE, OK 74801	08/24/10	Life Fund 5.1, LLC	09-32672	734	\$100,000.00	PEGGY A HORTON 18 MOJAVE DR SHAWNEE, OK 74801	09/15/09	Life Fund 5.1, LLC	09-32672	279	\$181,120.00	Duplicate of Claim No. 279.
44	KURT A JUERGENS 17107 CRESCENT CANYON DR HOUSTON, TX 77095	10/13/09	Life Fund 5.1, LLC	09-32672	257	\$220,000.00	KURT A JUERGENS 17107 CRESCENT CANYON DR HOUSTON, TX 77095	10/13/09	Life Fund 5.1, LLC	09-32672	183	\$220,000.00	Duplicate of Claim No. 183.
45	ROSAMMA KAVALAYIL 158 PERFIDIA DR HOUSTON, TX 77015	08/19/10	Life Fund 5.2, LLC	09-32674	701	\$88,250.35	ROSAMMA KAVALAYIL 158 PERFIDIA DR HOUSTON, TX 77015	09/30/09	Life Fund 5.2, LLC	09-32674	23	\$88,250.35	Duplicate of Claim No. 23.
46	ROSAMMA KAVATAYIL 158 PERFIDIA DR HOUSTON, TX 77015	08/19/10	Life Fund 5.1, LLC	09-32672	704	\$67,551.32	ROSAMMA KAVATAYIL 158 PERFIDIA DR HOUSTON, TX 77015	09/30/09	Life Fund 5.1, LLC	09-32672	269	\$67,551.32	Duplicate of Claim No. 269.

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Note: Claimants are listed alphabetically by last name or by entity name.

SEQ#	CLAIMS TO BE EXPUNGED						SURVIVING CLAIMS						REASON FOR DISALLOWANCE
	NAME	DATE FILED	CLAIMED DEBTOR	CASE NUMBER	CLAIM NUMBER	CLAIM AMOUNT	NAME	DATE FILED	CLAIMED DEBTOR	CASE NUMBER	CLAIM NUMBER	CLAIM AMOUNT	
47	ROSAMMA KAVALAYIL 158 PERFIDIA DR. HOUSTON, TX 77015	08/18/10	Life Fund 5.2, LLC	09-32674	696	\$88,250.35	ROSAMMA KAVALAYIL 158 PERFIDIA DR HOUSTON, TX 77015	09/30/09	Life Fund 5.2, LLC	09-32674	23	\$88,250.35	Duplicate of Claim No. 23.
48	ROSAMMA KAVALAYIL 158 PERFIDIA DR. HOUSTON, TX 77015	08/18/10	Life Fund 5.1, LLC	09-32672	697	\$67,551.32	ROSAMMA KAVATAYIL 158 PERFIDIA DR HOUSTON, TX 77015	09/30/09	Life Fund 5.1, LLC	09-32672	269	\$67,551.32	Duplicate of Claim No. 269.
49	MARK JOHN LE, THU VAN LE AND AM THI LE JTWROS MARK J LE 13730 PEAR WOODS CT HOUSTON, TX 77059	10/13/09	A&O Bonded Life Assets, LLC	09-32679	128	\$186,000.00	MARK JOHN LE, THU VAN LE AND AM THI LE JTWROS MARK J LE 13730 PEAR WOODS CT HOUSTON, TX 77059	10/13/09	A&O Bonded Life Assets, LLC	09-32679	125	\$186,000.00	Duplicate of Claim No. 125.
50	RUTH LENEHAN TR DTD 10/18/95 DANIEL J LENEHAN 1476 BRYDEN DR AKRON, OH 44313	10/13/09	Life Fund 5.1, LLC	09-32672	255	\$70,000.00	RUTH LENEHAN TR DTD 10/18/95 C/O DANIEL J LENEHAN 1476 BRYDEN DR AKRON, OH 44313	10/13/09	Life Fund 5.1, LLC	09-32672	178	\$70,000.00	Duplicate of Claim No. 178.
51	GERALD J MILLIKEN LIVING TRUST C/O GERALD J MILLIKEN 2314 CENTRAL BLVD MERRICK, NY 11566	10/13/09	Houston Tanglewood Partners, LLC	09-32676	108	\$100,000.00	GERALD J MILLIKEN LIVING TRUST C/O GERALD J MILLIKEN 2314 CENTRAL BLVD MERRICK, NY 11566	10/14/09	Houston Tanglewood Partners, LLC	09-32676	95	\$100,000.00	Duplicate of Claim No. 95.
52	GERALD J MILLIKEN LIVING TRUST C/O GERALD J MILLIKEN 2314 CENTRAL BLVD MERRICK, NY 11566	10/13/09	Houston Tanglewood Partners, LLC	09-32676	318	\$100,000.00	GERALD J MILLIKEN LIVING TRUST C/O GERALD J MILLIKEN 2314 CENTRAL BLVD MERRICK, NY 11566	10/14/09	Houston Tanglewood Partners, LLC	09-32676	95	\$100,000.00	Duplicate of Claim No. 95.
53	IRVING MOORE JR 7518 LONGING TRAIL SAN ANTONIO, TX 78244	09/17/09	A&O Bonded Life Settlement, LLC	09-32681	154	\$50,000.00	IRVING MOORE JR 7518 LONGING TRAIL SAN ANTONIO, TX 78214	10/13/09	A&O Bonded Life Settlement, LLC	09-32681	40	\$50,000.00	Duplicate of Claim No. 40.
54	IRVING MOORE JR 7518 LONGING TRAIL SAN ANTONIO, TX 78244	10/13/09	A&O Bonded Life Settlement, LLC	09-32681	142	\$50,000.00	IRVING MOORE JR 7518 LONGING TRAIL SAN ANTONIO, TX 78214	10/13/09	A&O Bonded Life Settlement, LLC	09-32681	40	\$50,000.00	Duplicate of Claim No. 40.
55	JOE A MORA C/O BRIAN W ZIMMERMAN 3040 POST OAK BLVD STE 1300 HOUSTON, TX 77056	06/21/10	Houston Tanglewood Partners, LLC	09-32676	541	\$351,770.00	JOE A MORA C/O BRIAN W ZIMMERMAN 3040 POST OAK BLVD STE 1300 HOUSTON, TX 77056	06/21/10	A&O Resource Management, Ltd	09-32677	540	\$351,770.00	Duplicate of Claim No. 540.
56	LORETTA MOZLEY 24806 ALMOND ORCHARD LN KATY, TX 77494	09/21/10	A&O Bonded Life Settlement, LLC	09-32681	903	\$497,505.00	LORETTA H MOZLEY 24806 ALMOND ORCHARD LN KATY, TX 77494	11/16/09	A&O Bonded Life Settlement, LLC	09-32681	376	\$497,505.00	Duplicate of Claim No. 376.
57	HARRY L PARLETTE IV AND ADELA F PARLETTE ATTN JANET DOUVAS CHAFIN JACKSON WALKER LLP 1401 MCKINNEY SUITE 1900 HOUSTON, TX 77010	10/13/09	Life Fund 5.1, LLC	09-32672	186	\$153,958.00	HARRY L PARLETTE IV AND ADELA F PARLETTE C/O JACKSON WALKER LLP ATTN JANET DOUVAS CHAFIN 1401 MCKINNEY SUITE 1900 HOUSTON, TX 77010	10/14/09	Life Fund 5.1, LLC	09-32672	96	\$153,958.00	Duplicate of Claim No. 96.
58	ADELA F PARLETTE C/O JACKSON WALKER LLP ATTN JANET DOUVAS CHAFIN 1401 MCKINNEY, SUITE 1900 HOUSTON, TX 77010	10/14/09	Houston Tanglewood Partners, LLC	09-32676	97	\$114,627.00	ENTRUST RETIREMENT SERVICES INC FBO ADELA F PARLETTE IRA JACKSON WALKER LLP - JANET DOUVAS CHAFIN 1401 MCKINNEY SUITE 1900 HOUSTON, TX 77010	10/13/09	Houston Tanglewood Partners, LLC	09-32676	119	\$122,957.00	Duplicate of Claim No. 119.
59	ROBERT K PETERSEN 3020 AVE M COUNCIL BLUFFS, IA 51501	03/03/10	A&O Resource Management, Ltd	09-32677	502	\$92,130.00	CONNIE BARKER (SON) EXECUTOR OF ROBERT & ERNA PETERSEN 2814 AVE-B COUNCIL BLUFFS, IA 51501	07/15/10	Life Fund 5.1, LLC	09-32672	551	\$92,130.00	Duplicate of Claim No. 551.
60	JEROME R SALOW 11138 161ST ST. CHIPPEWA FALLS, WI 54729	08/07/10	Life Fund 5.2, LLC	09-32674	647	\$131,867.48	JEROME S SALOW 11138 161ST ST CHIPPEWA FALLS, WI 54729	09/15/09	Life Fund 5.2, LLC	09-32674	31	\$263,734.92	Duplicate of Claim No. 31.
61	DANIEL & GERLINDE SCHMERBACH FAMILY TRST C/O DANIEL & GERLINDE SCHMERBACH 1614 SOLWAY DR LEWISVILLE, TX 75067	10/13/09	Life Fund 5.1, LLC	09-32672	180	\$50,000.00	DANIEL & GERLINDE SCHMERBACH FAMILY TRUST 1614 SOLWAY DR LEWISVILLE, TX 75067	10/13/09	Life Fund 5.1, LLC	09-32672	179	\$50,000.00	Duplicate of Claim No. 179.

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 In re: Life Funds 5.1, LLC, et al. (09-32672)  
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SEQ#	CLAIMS TO BE EXPUNGED						SURVIVING CLAIMS						REASON FOR DISALLOWANCE
	NAME	DATE FILED	CLAIMED DEBTOR	CASE NUMBER	CLAIM NUMBER	CLAIM AMOUNT	NAME	DATE FILED	CLAIMED DEBTOR	CASE NUMBER	CLAIM NUMBER	CLAIM AMOUNT	
62	JOHN P. TINERELLA 23526 TAYMAN PARK LN. KATY, TX 77494	07/24/10	Houston Tanglewood Partners, LLC	09-32676	587	\$324,000.00	JOHN P TINERELLA 23526 TAYMAN PARK LN. KATY, TX 77494	01/07/10	A&O Resource Management, Ltd	09-32677	496	\$324,000.00	Duplicate of Claim No. 496.
63	LEROY P TREADWAY 23173 LESIKAR RD NEW ULM, TX 78950	10/21/09	A&O Resource Management, Ltd	09-32677	309	\$58,000.00	LEORY P TREADWAY 23173 LESIKAR RD NEW ULM, TX 78950	10/21/09	A&O Resource Management, Ltd	09-32677	305	\$58,000.00	Duplicate of Claim No. 305.
64	ANNA MARIE WAGNER 5013 CASA GRANDE DICKINSON, TX 77539	08/19/10	A&O Resource Management, Ltd	09-32677	709	\$73,800.00	ANNA MARIE WAGNER 5013 CASA GRANDE DICKINSON, TX 77539	12/01/09	A&O Resource Management, Ltd	09-32677	400	\$73,800.00	Duplicate of Claim No. 400.
65	MARILYN T WASSON 921 E MANZANITA DR UNION, WA 98592	09/25/09	A&O Resource Management, Ltd	09-32677	231	\$72,400.00	MARILYN T. WASSON 921 E. MANZANITA DR. UNION, WA 98592	10/01/09	A&O Resource Management, Ltd	09-32677	200	\$72,400.00	Duplicate of Claim No. 200.
66	HENRY WILLIS, IV CHOATE PO BOX 330 MARIETTA, OK 73448	07/22/10	Life Fund 5.2, LLC	09-32674	567	Unliquidated	HENRY WILLIS CHOATE IV PO BOX 330 MARIETTA, OK 73448	03/01/10	Life Fund 5.2, LLC	09-32674	501	\$100,000.00	Duplicate of Claim No. 501.
67	GUY THOMAS WOOD 351 CIRCLE P HEIGHTS BROWNWOOD, TX 76801	10/14/09	A&O Resource Management, Ltd	09-32677	235	\$78,750.00	GUY THOMAS WOOD 351 CIRCLE P HEIGHTS BROWNWOOD, TX 76801	10/13/09	A&O Resource Management, Ltd	09-32677	228	\$78,750.00	Duplicate of Claim No. 228.
68	CARRIE S YOUNG 541 N GUM GULLY RD CROSBY, TX 77532	08/27/10	A&O Bonded Life Assets, LLC	09-32679	760	\$40,000.00	CARRIE S YOUNG 541 N GUM GULLY RD CROSBY, TX 77532	01/05/10	A&O Bonded Life Assets, LLC	09-32679	493	\$40,000.00	Duplicate of Claim No. 493.
69	SHANMIN ZHANG 103 EXETER CT APT 2 SUNNYVALE, CA 94087	08/09/10	A&O Resource Management, Ltd	09-32677	652	\$65,540.00	SHANMIN ZHANG 103 EXETER CT #2 SUNNYVALE, CA 94087	10/08/09	A&O Resource Management, Ltd	09-32677	320	\$65,540.00	Duplicate of Claim No. 320.

Total: \$12,497,568.96

Total: \$12,475,003.21