

secured interest should be turned over to the Statutory Liquidator/Receiver for distribution to the victims. The Statutory Liquidator/Receiver has been doing and will complete the necessary work on some 12,000 claims and is best positioned to distribute available funds for the victims in a unified, efficient, equitable manner.

The marshalling of assets, claims processing and distribution by the Statutory Liquidator/Receiver are under the supervision of Davidson County, Tennessee, Chancery Court III, Case No. 10-507-III. That is the Court in which the Liquidation/Receivership has been administered since the March 24, 2010, seizure by the Commissioner of Commerce and Insurance for the State of Tennessee of the health insurance business that was operated by Bart Posey, Angie Posey and others under the name of ATA, SDS and SAA.

/s/ Robert M. Garfinkle

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Special Counsel for Marie Murphy,
Special Deputy Commissioner, in her
Official Capacity as Statutory Liquidator

CERTIFICATE OF SERVICE

As is evidenced by my signature below, I certify that a true and exact copy of the foregoing document has been filed with the court's ECF system and will be forwarded this 22nd day of April, 2011, to:

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