

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS**

SECURITIES AND EXCHANGE COMMISSION,)
)
Plaintiff,)
)
v.) Case No. 07-cv-10712-RGS
)
LYDIA CAPITAL, LLC;)
)
GLENN MANTERFIELD, and)
)
EVAN ANDERSEN,)
)
Defendants.)

**RECEIVER’S THIRD REPORT TO THE COURT
FOR THE PERIOD OCTOBER 1, 2007 THROUGH NOVEMBER 30, 2007**

Pursuant to the Court’s June 1, 2007, Order for Appointment of Receiver (“Order for Appointment”) (Doc. No. 28), H. Thomas Moran, II, Court-Appointed Receiver for Defendant Lydia Capital, LLC (“Lydia”), submits his third periodic report to the Court, “summarizing his activities, providing an accounting of the funds, assets and property in his possession, and reporting on the status of any legal claims” for the period October 1, 2007 through November 30, 2007. (Doc. No. 28, p. 8, ¶ XIII.) As further ordered, this Report also contains “an application to the Court for an order approving the payment of all reasonable fees and expenses” for both the Receiver and the Receiver’s legal counsel. (*Id.*) Accordingly, the Receiver submits his third report to the Court.

I. BACKGROUND.

On April 12, 2007, the United States Securities and Exchange Commission (“S.E.C.”) filed this action against Defendants Lydia, Evan Anderson (“Anderson”) and Glenn Manterfield (“Manterfield”). (Doc. No. 1.) On the same date the S.E.C. sought and, on April 13, 2007, secured a temporary restraining order freezing certain of the Defendants’ assets. (Electronic

Order, dated April 13, 2007.) The temporary restraining order was modified on April 17, 2007. (Electronic Order, dated April 17, 2007.) On May 3, 2007, the Court entered two unopposed preliminary injunction orders freezing certain assets of Defendants Lydia, Manterfield and Anderson. (Doc. Nos. 20, 21 and 22.)

On May 23, 2007, the S.E.C. filed a motion seeking the appointment of a receiver for Lydia as well as a brief in support of the motion. (Doc. Nos. 25 and 26.) The Defendants did not oppose the S.E.C.'s motion. (Doc. No. 25, p. 2.) On June 1, 2007, the Court granted the S.E.C.'s request and appointed Mr. Moran as Receiver for Lydia.¹ (Doc. No. 28.) In the June 1, 2007, Order for Appointment of Receiver ("Order"), the Court directed the Receiver to:

A. take and retain immediate possession, custody and control of the funds, assets, monies, securities, contracts, notes, bank accounts, safe deposit boxes, negotiable and non-negotiable instruments or documents of title, choses in action and properties, real, if any, and personal, tangible and intangible, of whatever kind and description, wherever situated, of Lydia, and of all other entities which Lydia either owned, controlled or benefited from (including, but not limited to, Lydia Capital Alternative Investment Fund LP) including without limitation, the accounts established by Lydia on behalf its investors (the "Lydia Client Accounts"), as well as all property of whatsoever nature, whether real or personal, tangible or intangible, which has been acquired with or through funds or proceeds of Lydia (hereinafter "Receivership Assets");

B. take all steps the Receiver deems necessary to conduct an inventory of the assets and liabilities of Lydia and Lydia Capital Alternative Investment Fund LP;

C. take all steps the Receiver deems necessary to reconstruct the histories of the Lydia Client Accounts to determine whether and how client funds have been dissipated;

D. take all steps the Receiver deems necessary to secure and protect the Receivership Assets, including all assets and property of Lydia and Lydia Capital Alternative Investment Fund LP;

E. promptly provide written notice of this Order to all current and former clients of Lydia ("Lydia Clients"). Service of a copy of this Order shall be deemed sufficient notice;

F. have access to and take control of all books, records, papers and other documents of Lydia and Lydia Capital Alternative Investment Fund LP,

¹ An Electronic Order was entered on May 23, 2007, granting the S.E.C.'s motion to appoint a receiver. (Electronic Order dated May 23, 2007.) However, it was an additional ten days (June 1, 2007) before an order was docketed which set forth the name of the Receiver and delineated the scope of the Receiver's duties. (Doc. No. 28.)

including all computers, computer files, on-site and off-site backup files, backup disks, other electronic storage material and websites;

G. have control of, and be added as an authorized signatory for, all accounts of Lydia and Lydia Capital Alternative Investment Fund LP at any bank, brokerage firm, insurance company or financial institution having possession, custody or control of any assets, accounts or funds of Lydia and Lydia Capital Alternative Investment Fund LP, wherever situated;

* * * *

J. receive and collect any and all sums of money due and/or owing to Lydia or Lydia Capital Alternative Investment Fund LP and make or authorize such payments and disbursements from the funds and assets taken into control or thereafter received by the Receiver, engage in or authorize such transactions, incur or authorize the incurrence of such expenses, and make or authorize the making of such agreements, as the Receiver deems necessary and appropriate to carry out the Receiver's mandate pursuant to this Order;

K. In connection with the exercise of these powers, liquidation of any, or all, of the assets of Lydia or the Lydia Capital Investment Fund LP shall be undertaken, if at all, with due regard for the best long-term interests of investors in the Fund;

L. engage and employ persons in his discretion and in consultation with the Boston Regional Office of the Commission to assist him in carrying out his duties and responsibilities hereunder, including, but not limited to, attorneys, accountants and appraisers;

M. have access to, including rights to receive, open and review all mail of Lydia and Lydia Capital Alternative Investment Fund LP; and

N. file on a timely basis all relevant federal, state, and local tax returns and take any and all other steps required by such taxing authorities.

(Doc. No. 28, pp. 1-4, ¶¶ II.A-G and II. J-N.)

II. SUMMARY OF THE RECEIVER'S ACTIVITIES.²

The Receiver was notified of his appointment on Friday, June 1, 2007. Since that date and the date of the Receiver's last report to the Court, the Receiver and his staff have continued to work to analyze and categorize the information and documents seized from the Lydia offices, the documents received from the S.E.C. and the documents obtained from third parties and vendors. The Receiver has continued to communicate with all known vendors and service providers for Lydia and the Fund in order to secure the voluntary production of various

² The activities of the Receiver, his staff, accountants and attorneys are briefly summarized herein. For a more complete statement of the activities of the Receiver, his staff and attorneys, please refer to the itemized statements attached to the motions for payment of fees and expenses of the Receiver and his counsel.

documents from each of those entities, including copies of contracts; unpaid invoices; a summary or description of services provided to Lydia and/or the Fund; and a summary of data maintained by the vendor related to Lydia and/or the Fund. As such documents have been received, the Receiver has reviewed the same in order to determine whether additional assets exist and the extent of Lydia's liabilities. The Receiver has also continued working on the analysis of the Lydia bank accounts, including both deposits to and disbursements from the accounts. The Receiver and his counsel have continued to work on an analysis of the insurance policies which comprise the Portfolio as well as all the documents that related thereto. Finally, the Receiver has continued to catalog and analyze the available information regarding the investors in the Fund and has communicated with the investors on various issues.

In order to attempt to place a value on the Portfolio, the Receiver contacted two very reputable companies with long-standing track records of reliability in the actuarial industry, Lewis & Ellis, Inc. and Milliman, Inc., both of which are highly knowledgeable in the life settlement aftermarket. As previously reported, both companies evaluated the policies within the Portfolio, using a probabilistic approach and a stochastic analysis and applying various discount rates, and provided a range of values, the upper end being approximately \$31.1 million and the lower end being approximately \$18.5 million. It is important to note that the fact that all of the policies are still in the contestability period was not taken into account by either company in setting the value of the policies. As previously reported, it is the Receiver's opinion that since all of the policies within the Portfolio are still within the contestability period, the current value of the Portfolio is less than that suggested by the reports. In addition, the actual value of the policies will be impacted by the outcome of the continuing investigation into the policies and the facts and circumstances underlying the procurement of some of the policies.

The Receiver has been diligently attempting to address the financial issues facing the Receivership Estate, including working to resolve the issues regarding the \$8.8 million deposited in the Citibank (Smith Barney) account in March and April of 2007, corresponding with investors regarding the possibility of funding the payment of premiums and other Receivership expenses and investigating financing alternatives. Although the Receiver believes he is close to a resolution of the issue with respect to the \$8.8 million that was deposited in the Citibank (Smith Barney) account, the Receiver acknowledges that the resolution will be subject to Court approval.

III. INVESTOR RELATED MATTERS.

As previously reported, in June of 2007, the Receiver sent correspondence to each of the individuals or companies which had been identified by the S.E.C. as investors in the Fund.³ The correspondence notified each of the recipients that the S.E.C. had filed a lawsuit against the Defendants and sought the appointment of a Receiver for Lydia and the Fund. As part of the correspondence, the Receiver provided each investor with a copy of the June 1, 2007, Order for Appointment and a proof of claim form which the investor could complete and return in order to submit a claim to the Receiver. As of the close of business on November 30, 2007, the Receiver has received 74 completed claim forms.⁴ The Receiver is continuing to review and confirm the

³ The S.E.C. initially identified that there were fifty-seven investors in the Fund. (Doc. No. 1, p. 3.) As of the time of the Receiver's initial report (Doc. No. 56), the number of possible investors in the fund had increased to seventy-five. (Doc. No. 56, p. 5, n.5.) In the Receiver's Second Report, the Receiver noted the existence of possible duplication in the submission of claim forms. (Doc. No. 84, p. 6, n. 5.) Based on the Receiver's ongoing investigation, the duplication has been confirmed and it is anticipated that the duplicate claims will be formally withdrawn soon. Accordingly, it appears based on evidence currently available to the Receiver there are seventy investors in the Fund, including the ten investors/individuals whose funds comprise the \$8.8 million.

⁴ The Receiver has confirmed his office's receipt of the claim forms to each investor who submitted a claim form.

claims submitted by the investors. Based on the records received from Dundee Leeds and others, it appears that the total amount invested in the Fund is \$42,734,226.12.⁵

As previously noted, the confirmation process has included, without limitation, confirmation of the investor's identity; analysis of the total amount of investment dollars claimed by each investor; and, comparison of the investor's claim to the information reflected in Lydia's books and records and to the records received from Dundee Leeds and others. Similarly, the Receiver has continued to work to confirm the number of investors, the amount of each investor's investment and other information contained in the investor files received from Dundee Leeds and others.

IV. THE INSURANCE POLICIES.

Based on the Receiver's preliminary analysis of the data and documents received from the S.E.C. and others, it appears that the Portfolio consists of thirty-seven policies, on the lives of 28 individuals, which policies range in face value from \$1,000,000.00 to \$10,000,000.00.⁶ As of November 30, 2007, the Receiver has made \$1,726,885.83 in premium payments on sixteen policies. It is estimated that additional premiums on the policies in the amount of \$372,100.00 are due by December 31, 2007. Thereafter, the Receiver estimates the premiums on the portfolio for the year 2008 to be in excess of \$6.1 million.

V. RECEIVERSHIP ACCOUNTING MATTERS.

On June 1, 2007, the Receiver was given authority over all of Lydia's accounts pursuant to the Order for Appointment. The amount of funds deposited in those accounts totaled,

⁵ This amount includes the \$8,807,686.22 that is the subject of the Receiver's September 25, 2007, "Motion for Instructions from the Court Regarding Certain Investors Subscription Proceeds" ("Motion for Instructions," Doc. No. 78). (In the Motion for Instructions, the Receiver sought a ruling from the Court that \$8.5 million dollars that was wired to the Fund's Operating Account in March and April of 2007 constitutes Receivership Assets.)

⁶ As the Court has recently entered a Protective Order (Doc. No. 106), the Receiver anticipates being able to quickly obtain the needed documents or information from certain insurance companies.

\$11,932,721.16, on the day of the Receiver's appointment. The principal balance in the Receiver's account, excluding the \$8.8 million discussed in the Receiver's Motion for Instructions, is \$1,131,516.24. All funds are currently being held in interest bearing accounts. A Balance Sheet and summary of the activity in those accounts is set forth on Exhibit 1. As part of the Receiver's on-going duties, the Receiver is reviewing account records to track the flow of money into and out of the accounts in order to attempt to locate recoverable assets and to be able to provide an accounting of the expenditure of the investors' funds. However, to date, the Receiver has not been provided or received any documentation which fully supports the transfer of money out of the Fund's accounts. For example, the Receiver has been provided with banking records (copies of monthly statements) showing the amount of certain wire transfers, the date of the wire transfers and the bank account to which the money was wired. The Receiver has not, at this time, been provided the supporting documentation to explain the purpose of the wire transfer or the owner of the account to which the money was wired.

As stated in the Receiver's Motion for Instructions, the funds currently available to the Receiver (excluding the \$8,807,686.22 which is the subject of the Motion for Instructions) will allow the Receiver to maintain the insurance policies only part way through the month of January, 2008.

VI. MOTIONS FOR PAYMENT OF FEES AND EXPENSES.

Contemporaneously with the filing of this Report, the Receiver and his counsel have submitted motions seeking the approval of their fees and expenses for the months of September and October, 2007. (Doc. Nos. 107 and 108.⁷) As set forth therein, the fees and expenses itemized in the applications are reasonable. Accordingly, for the reasons set forth in the

⁷ A copy of each of the motions is attached hereto. (Exhibits 2 and 3.)

Motions, the Receiver respectfully requests the Court enter an Order approving the payment of those fees and expenses.

Dated: December 3, 2007

Respectfully submitted,

/s/ Melvin R. McVay, Jr.

Melvin R. McVay, Jr. (admitted *pro hac vice*)

Leslie L. Lynch (admitted *pro hac vice*)

Phillips McFall McCaffrey McVay & Murrah, P.C.

Corporate Tower, Thirteenth Floor

101 North Robinson Avenue

Oklahoma City, Oklahoma 73102

Telephone: (405) 235-4100

Facsimile: (405) 235-4133

mrmevay@phillipsmcfall.com

lllynch@phillipsmcfall.com

Attorneys for H. Thomas Moran, II, Court-Appointed Receiver for Lydia Capital, LLC

CERTIFICATE OF SERVICE

I hereby certify that on the 3rd day of December, 2007, I electronically transmitted the attached document to the Clerk of Court using the ECF System for filing and transmittal of a Notice of Electronic Filing to the following ECF registrants:

Martin F Healey
healeym@sec.gov

R. Daniel O'Connor
oconnord@sec.gov

Silvestre A. Fontes
fontess@sec.gov

Attorneys for Securities and Exchange Commission

Mauro M. Wolfe
wolfem@dicksteinshapiro.com

Charles L. Bateman
batemanc@dicksteinshapiro.com

Attorneys Evan Anderson

Glenn Manterfield
36 Fossdale Road
Sheffield, S7 2DA
United Kingdom
bladesman@eircom.net

Pro Se

/s/ Melvin R. McVay, Jr.

00283383.DOC

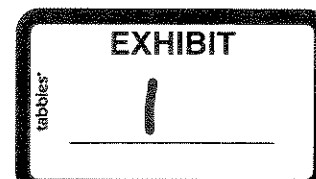
05 - Lydia LP Receivership
 Balance Sheet
 November 30, 2007

ASSETS		
Current Assets		
Kbank Operating - 2082	17,226.10	
KBank Money Market - 1521	1,114,290.14	
Lydia Kbank MM 1576	3,051,991.01	
Lydia Vbank MM 4434	3,049,168.92	
Lydia Bank7 Svg 9835	2,027,512.59	
Lydia Smith Barney 00257	922,398.99	
Total Current Assets		10,182,587.75
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Policy #1	30,000.00	
Policy #2	69,000.00	
Policy #1	86,790.32	
Policy #2	61,569.00	
Policy #1	37,000.00	
Policy #2	160,814.00	
Policy	34,000.00	
Policy	109,863.60	
Policy #1	89,500.00	
Policy #3	74,860.00	
Policy	150,837.71	
Policy	18,750.00	
Policy	293,058.32	
Policy	31,217.60	
Policy	412,093.28	
Policy	67,532.00	
Total Other Assets		1,726,885.83
Total Assets		11,909,473.58

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable	5,118.75	
Suspense	11,887,443.05	
Total Current Liabilities		11,892,561.80

11/29/2007 at 9:30 AM



05 - Lydia LP Receivership
Balance Sheet
November 30, 2007

Long-Term Liabilities	<hr/>	
Total Long-Term Liabilities		<u>0.00</u>
Total Liabilities		11,892,561.80
Capital		
Net Income	<hr/>	<u>16,911.78</u>
Total Capital		<u>16,911.78</u>
Total Liabilities & Capital		<u><u>11,909,473.58</u></u>
<hr/>		

05 - Lydia LP Receivership
Balance Sheet
November 30, 2007

ASSETS

Current Assets		
Kbank Operating - 2082	\$	17,226.10
KBank Money Market - 1521		1,114,290.14
Lydia Kbank MM 1576		3,051,991.01
Lydia Vbank MM 4434		3,049,168.92
Lydia Bank7 Svg 9835		2,027,512.59
Lydia Smith Barney 00257		922,398.99
		<hr/>
Total Current Assets		10,182,587.75
Property and Equipment		
		<hr/>
Total Property and Equipment		0.00
Other Assets		
Policy #1		30,000.00
Policy #2		69,000.00
Policy #1		86,790.32
Policy #2		61,569.00
Policy #1		37,000.00
Policy #2		160,814.00
Policy		34,000.00
Policy		109,863.60
Policy #1		89,500.00
Policy #3		74,860.00
Policy		150,837.71
Policy		18,750.00
Policy		293,058.32
Policy		31,217.60
Policy		412,093.28
Policy		67,532.00
		<hr/>
Total Other Assets		1,726,885.83
		<hr/>
Total Assets	\$	<u>11,909,473.58</u>

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable	\$	5,118.75
Suspense		11,887,443.05
		<hr/>
Total Current Liabilities		11,892,561.80
Long-Term Liabilities		
		<hr/>
Total Long-Term Liabilities		0.00
		<hr/>
Total Liabilities		11,892,561.80
Capital		
Net Income		16,911.78
		<hr/>
Total Capital		16,911.78
		<hr/>
Total Liabilities & Capital	\$	<u>11,909,473.58</u>

Unaudited - For Management Purposes Only

05 - Lydia LP Receivership
General Ledger
For the Period From Oct 1, 2007 to Nov 30, 2007

Account ID	Date	Referenc	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance
10100	10/1/07			Beginning Balance			
10100	10/25/07	transfer	GENJ	Transfer from MM to operating	200,000.00		
10100	10/25/07	2	CDJ	Phillips McFall McCaffrey		99,927.41	
10100	10/25/07	1	CDJ	The Heritage Group		82,846.49	
10100				Current Period Change	200,000.00	182,773.90	17,226.10
10100	11/1/07			Beginning Balance			17,226.10
	11/30/07			Ending Balance			17,226.10
10200	10/1/07			Beginning Balance			1,866,748.47
10200	10/2/07	transfer	GENJ	Transfer to ASG to pay Oct premium		15,858.80	
10200	10/15/07	transfer	GENJ	Transfer to ASG for Premiums		154,500.00	
10200	10/19/07	transfer	GENJ	Transfer to ASG for prem pymt		37,300.00	
10200	10/25/07	transfer	GENJ	Transfer from MM to operating		200,000.00	
10200	10/31/07	10/31/07	GENJ	Interest Income	6,737.03		
10200				Current Period Change	6,737.03	407,658.80	-400,921.77
10200	11/1/07			Beginning Balance			1,465,826.70
10200	11/1/07	transfer	GENJ	Premiums for policies		164,698.85	
10200	11/9/07	transfer	GENJ	Transfer to ASG for premium disburse		97,000.00	
10200	11/14/07	transfer	GENJ	Transfer to ASG to pay premium		89,837.71	
10200				Current Period Change		351,536.56	-351,536.56
	11/30/07			Ending Balance			1,114,290.14
10201	10/1/07			Beginning Balance			3,039,650.86
10201	10/31/07	10/31/07	GENJ	Interest Income	12,340.15		
10201				Current Period Change	12,340.15		12,340.15
10201	11/1/07			Beginning Balance			3,051,991.01
	11/30/07			Ending Balance			3,051,991.01
10202	10/1/07			Beginning Balance			3,036,540.24
10202	10/31/07	10/31/07	GENJ	Interest Income	12,628.68		
10202				Current Period Change	12,628.68		12,628.68
10202	11/1/07			Beginning Balance			3,049,168.92
	11/30/07			Ending Balance			3,049,168.92
10203	10/1/07			Beginning Balance			2,027,512.59
10203	11/1/07			Beginning Balance			2,027,512.59
	11/30/07			Ending Balance			2,027,512.59
10800	10/1/07			Beginning Balance			922,398.99
10800	11/1/07			Beginning Balance			922,398.99
	11/30/07			Ending Balance			922,398.99
15000.3342.01	10/1/07			Beginning Balance			30,000.00
15000.3342.01	11/1/07			Beginning Balance			30,000.00
	11/30/07			Ending Balance			30,000.00
15000.3342.02	10/1/07			Beginning Balance			
15000.3342.02	11/1/07			Beginning Balance			
15000.3342.02	11/1/07	transfer	GENJ	Premiums for policy	69,000.00		
15000.3342.02				Current Period Change	69,000.00		69,000.00
	11/30/07			Ending Balance			69,000.00
15000.3346.01	10/1/07			Beginning Balance			86,790.32
15000.3346.01	11/1/07			Beginning Balance			86,790.32

05 - Lydia LP Receivership
General Ledger
For the Period From Oct 1, 2007 to Nov 30, 2007

	11/30/07			Ending Balance		86,790.32
15000.3346.02	10/1/07			Beginning Balance		25,569.00
15000.3346.02	11/1/07			Beginning Balance		25,569.00
15000.3346.02	11/9/07	transfer	GENJ	Transfer for premiums for policy	36,000.00	
15000.3346.02				Current Period Change	36,000.00	36,000.00
	11/30/07			Ending Balance		61,569.00
15000.3356.01	10/1/07			Beginning Balance		37,000.00
15000.3356.01	11/1/07			Beginning Balance		37,000.00
	11/30/07			Ending Balance		37,000.00
15000.3356.02	10/1/07			Beginning Balance		160,814.00
15000.3356.02	11/1/07			Beginning Balance		160,814.00
	11/30/07			Ending Balance		160,814.00
15000.3357.01	10/1/07			Beginning Balance		26,500.00
15000.3357.01	10/15/07	transfer	GENJ	Transfer to ASG for Premiums	7,500.00	
15000.3357.01				Current Period Change	7,500.00	7,500.00
15000.3357.01	11/1/07			Beginning Balance		34,000.00
	11/30/07			Ending Balance		34,000.00
15000.3359.01	10/1/07			Beginning Balance		68,664.75
15000.3359.01	11/1/07			Beginning Balance		68,664.75
15000.3359.01	11/1/07	transfer	GENJ	Premiums for policy	41,198.85	
15000.3359.01				Current Period Change	41,198.85	41,198.85
	11/30/07			Ending Balance		109,863.60
15000.3360.01	10/1/07			Beginning Balance		67,000.00
15000.3360.01	11/1/07			Beginning Balance		67,000.00
15000.3360.01	11/1/07	transfer	GENJ	Premiums for policy	22,500.00	
15000.3360.01				Current Period Change	22,500.00	22,500.00
	11/30/07			Ending Balance		89,500.00
15000.3360.03	10/1/07			Beginning Balance		42,860.00
15000.3360.03	11/1/07			Beginning Balance		42,860.00
15000.3360.03	11/1/07	transfer	GENJ	Premiums for Harris policy	32,000.00	
15000.3360.03				Current Period Change	32,000.00	32,000.00
	11/30/07			Ending Balance		74,860.00
15000.3361.01	10/1/07			Beginning Balance		61,000.00
15000.3361.01	11/1/07			Beginning Balance		61,000.00
15000.3361.01	11/14/07	transfer	GENJ	Transfer to ASG to pay premium	89,837.71	
15000.3361.01				Current Period Change	89,837.71	89,837.71
	11/30/07			Ending Balance		150,837.71
15000.3362.01	10/1/07			Beginning Balance		18,750.00
15000.3362.01	11/1/07			Beginning Balance		18,750.00
	11/30/07			Ending Balance		18,750.00

05 - Lydia LP Receivership
General Ledger
For the Period From Oct 1, 2007 to Nov 30, 2007

15000.3363.01	10/1/07			Beginning Balance		169,758.32
15000.3363.01	10/15/07	transfer	GENJ	Transfer to ASG for Premiums	86,000.00	
15000.3363.01	10/19/07	transfer	GENJ	Transfer to ASG for prem pymt	37,300.00	
15000.3363.01				Current Period Change	123,300.00	123,300.00
15000.3363.01	11/1/07			Beginning Balance		293,058.32
	11/30/07			Ending Balance		293,058.32
15000.3364.01	10/1/07			Beginning Balance		15,358.80
15000.3364.01	10/2/07	transfer	GENJ	Transfer to ASG to pay Oct prem	15,858.80	
15000.3364.01				Current Period Change	15,858.80	15,858.80
15000.3364.01	11/1/07			Beginning Balance		31,217.60
	11/30/07			Ending Balance		31,217.60
15000.3365.01	10/1/07			Beginning Balance		290,093.28
15000.3365.01	10/15/07	transfer	GENJ	Transfer to ASG for Premiums	61,000.00	
15000.3365.01				Current Period Change	61,000.00	61,000.00
15000.3365.01	11/1/07			Beginning Balance		351,093.28
15000.3365.01	11/9/07	transfer	GENJ	Transfer for premiums	61,000.00	
15000.3365.01				Current Period Change	61,000.00	61,000.00
	11/30/07			Ending Balance		412,093.28
15000.3366.01	10/1/07			Beginning Balance		67,532.00
15000.3366.01	11/1/07			Beginning Balance		67,532.00
	11/30/07			Ending Balance		67,532.00
20000	10/1/07			Beginning Balance		-182,773.90
20000	10/25/07	2	CDJ	Phillips McFall McCaffrey	99,927.41	
20000	10/25/07	1	CDJ	The Heritage Group	82,846.49	
20000				Current Period Change	182,773.90	182,773.90
20000	11/1/07			Beginning Balance		
20000	11/20/07	12002	PJ	Havrilla & Goranson, P.C.	5,118.75	
20000				Current Period Change	5,118.75	-5,118.75
	11/30/07			Ending Balance		-5,118.75
24900	10/1/07			Beginning Balance		-11,887,443.05
24900	11/1/07			Beginning Balance		-11,887,443.05
	11/30/07			Ending Balance		-11,887,443.05
42000	10/1/07			Beginning Balance		-173,098.57
42000	10/31/07	10/31/07	GENJ	Interest Income	6,737.03	
42000	10/31/07	10/31/07	GENJ	Interest Income	12,340.15	
42000	10/31/07	10/31/07	GENJ	Interest Income	12,628.68	
42000				Current Period Change	31,705.86	-31,705.86
42000	11/1/07			Beginning Balance		-204,804.43
	11/30/07			Ending Balance		-204,804.43
68500	10/1/07			Beginning Balance		99,927.41
68500	11/1/07			Beginning Balance		99,927.41
68500	11/20/07	12002	PJ	Havrilla & Goranson, P.C.	5,118.75	
68500				Current Period Change	5,118.75	5,118.75
	11/30/07			Ending Balance		105,046.16
78000	10/1/07			Beginning Balance		82,846.49
78000	11/1/07			Beginning Balance		82,846.49
	11/30/07			Ending Balance		82,846.49