

IN THE CIRCUIT COURT OF THE
SECOND JUDICIAL CIRCUIT,
IN AND FOR LEON COUNTY, FLORIDA

IN RE: THE RECEIVERSHIP OF
SUNSTAR HEALTH PLANS, INC.

CASE NO.: 99-6705

FILED
2011 SEP 29 P 3:20
CLERK OF CIRCUIT COURT
LEON COUNTY, FLORIDA

FILED

COPY - not verified against original

**RECEIVER'S MOTION FOR ORDER APPROVING FINAL CLAIMS REPORT,
CLAIMS DISTRIBUTION REPORT AND DISTRIBUTION ACCOUNTING AND
AUTHORIZING DISTRIBUTION**

THE FLORIDA DEPARTMENT OF FINANCIAL SERVICES, as Receiver of Sunstar Healthplans, Inc. ("Receiver"), hereby moves this court for an Order Approving the Receiver's Final Claims Report, Claims Distribution Report and Distribution Accounting. In support of its Motion, the Receiver says:

1. SunStar Health Plans, Inc., ("SunStar"), was a Florida corporation previously authorized to transact the business of a health maintenance organization in the State of Florida pursuant to Chapter 641, Florida Statutes. On February 1, 2000, this Court adjudicated SunStar insolvent and entered the Order Appointing the Florida Department of Insurance as Receiver [of SunStar] for Purposes of Liquidation, Injunction, and Notice of Automatic Stay (the "Order"). On January 7, 2003, the Florida Department of Insurance became a part of the Florida Department of Financial Services.

2. This Court has jurisdiction over the SunStar Receivership and is "authorized to make all necessary or proper orders to carry out the purposes of the Florida Insurers Rehabilitation and Liquidation Act. Section 631.021(1), Florida Statutes.

3. The Receiver has compiled a Final Claims Report which reflects the classification of filed claims by priority in accordance with Section 631.271, Florida Statutes, and the claims

filing deadline. This report also incorporates the resolution of all timely filed objections and claimant information updates. Future claimant information updates resulting from the distribution process will be incorporated into the Receiver's database. For the Court's convenience, a paper copy of the summary totals from the Final Claims Report (Parts A and B) is attached as Exhibit "A."

4. With the approval of the Receiver's Final Claims Report, the Receiver is now in the position to make a partial distribution of receivership assets. Said assets will be distributed to claimants in classes 1-6 in accordance with the Claims Distribution Report dated September 6, 2011. For the Court's convenience, a paper copy of the summary totals from the Claims Distribution Report is attached as Exhibit "B." The Claims Distribution Report lists all claims where an approved amount has been recommended in the Final Claims Report and is in accord with Section 631.271, Florida Statutes.

5. Based upon the Distribution Accounting projected for a September 2011 distribution, which is attached hereto as Composite Exhibit "C," the Receiver is prepared to make a distribution of \$8,721,424.38 to all claimants in classes 1-6 based on a calculated distribution of 100% of the amount approved by the Court to classes 1-5 and a calculated distribution of 18.96% of the amount approved by the Court to class 6. The final pro-rata calculation and the amount distributed may have a slight variance due to rounding at the time of check processing.

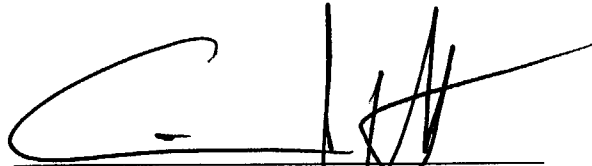
6. The Receiver proposes retaining \$100,048.69 to cover the Receiver's distribution and wind-up costs and the amount of outstanding checks from the 2008 distribution.

7. The Receiver recommends that the Final Claims Report, Claims Distribution Report and Distribution Accounting be approved.

8. The Receiver recommends that the distribution amounts intended for the claimants who did not respond to the Receiver's inquiries, or where inadequate address information exists, be transferred to the Florida Department of Financial Services, Bureau of Unclaimed Property.

WHEREFORE, the Receiver respectfully requests this Court grant its Motion and enter an Order Approving the Final Claims Report, Claims Distribution Report and Distribution Accounting and directing the Receiver to make the above referenced distribution to claimants in this receivership.

DATED this 29th day of September 2011.



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FLORIDA DEPARTMENT OF FINANCIAL SERVICES - DIVISION OF REHABILITATION AND LIQUIDATION
 SUNSTAR HEALTH PLANS, INC
 FINAL CLAIMS REPORT
 PART A - FOR NON GUARANTY ASSOCIATION CLAIMANTS

SUMMARY TOTALS

TOTAL AMOUNT CLAIMED BY NON GUARANTY ASSOCIATION CLAIMANTS	\$66,202,180.73
TOTAL AMOUNT RECOMMENDED TO NON GUARANTY ASSOCIATION CLAIMANTS	\$33,768,412.57
TOTAL NUMBER	6,912

Secured Claims

COUNT OF SECURED CLAIMS :	0
AMOUNT CLAIMED FOR SECURED CLAIMS BY NON GUARANTY ASSOCIATION	\$0.00
AMOUNT RECMD FOR SECURED CLAIMS TO NON GUARANTY ASSOCIATION	\$0.00

Unsecured Claims

COUNT OF CLASS 1 CLAIMS :	0	COUNT OF CLASS 6 CLAIMS :	4,782
AMOUNT CLAIMED FOR CLASS 1 CLAIMS BY NON GUARANTY ASSOCIATION	\$0.00	AMOUNT CLAIMED FOR CLASS 6 CLAIMS BY NON GUARANTY ASSOCIATION	\$62,205,260.83
AMOUNT RECMD FOR CLASS 1 CLAIMS TO NON GUARANTY ASSOCIATION CLAIMANTS :		AMOUNT RECMD FOR CLASS 6 CLAIMS TO NON GUARANTY ASSOCIATION CLAIMANTS :	\$33,545,767.66
COUNT OF CLASS 2 CLAIMS :	1,288	COUNT OF CLASS 7 CLAIMS :	0
AMOUNT CLAIMED FOR CLASS 2 CLAIMS BY NON GUARANTY ASSOCIATION CLAIMANTS	\$1,367,649.67	AMOUNT CLAIMED FOR CLASS 7 CLAIMS BY NON GUARANTY ASSOCIATION	\$0.00
AMOUNT RECMD FOR CLASS 2 CLAIMS TO NON GUARANTY ASSOCIATION CLAIMANTS :	\$160,372.14	AMOUNT RECMD FOR CLASS 7 CLAIMS TO NON GUARANTY ASSOCIATION CLAIMANTS :	
COUNT OF CLASS 3 CLAIMS :	528	COUNT OF CLASS 8 CLAIMS :	301
AMOUNT CLAIMED FOR CLASS 3 CLAIMS BY NON GUARANTY ASSOCIATION	\$318,224.35	AMOUNT CLAIMED FOR CLASS 8 CLAIMS BY NON GUARANTY ASSOCIATION	\$2,306,186.88
AMOUNT RECMD FOR CLASS 3 CLAIMS TO NON GUARANTY ASSOCIATION CLAIMANTS :	\$61,264.77	AMOUNT RECMD FOR CLASS 8 CLAIMS TO NON GUARANTY ASSOCIATION CLAIMANTS :	
COUNT OF CLASS 4 CLAIMS :	1	COUNT OF CLASS 9 CLAIMS :	0
AMOUNT CLAIMED FOR CLASS 4 CLAIMS BY NON GUARANTY ASSOCIATION	\$3,850.00	AMOUNT CLAIMED FOR CLASS 9 CLAIMS BY NON GUARANTY ASSOCIATION	\$0.00
AMOUNT RECMD FOR CLASS 4 CLAIMS TO NON GUARANTY ASSOCIATION CLAIMANTS :		AMOUNT RECMD FOR CLASS 9 CLAIMS TO NON GUARANTY ASSOCIATION CLAIMANTS :	
COUNT OF CLASS 5 CLAIMS :	2	COUNT OF CLASS 10 CLAIMS :	0
AMOUNT CLAIMED FOR CLASS 5 CLAIMS BY NON GUARANTY ASSOCIATION	\$1,008.00	AMOUNT CLAIMED FOR CLASS 10 CLAIMS BY NON GUARANTY ASSOCIATION CLAIMANTS :	\$0.00
AMOUNT RECMD FOR CLASS 5 CLAIMS TO NON GUARANTY ASSOCIATION CLAIMANTS :	\$1,008.00	AMOUNT RECMD FOR CLASS 10 CLAIMS TO NON GUARANTY ASSOCIATION CLAIMANTS :	

Note: If status is unevaluated, then dollar amounts have been suppressed

FLORIDA DEPARTMENT OF FINANCIAL SERVICES - DIVISION OF REHABILITATION AND LIQUIDATION
 SUNSTAR HEALTH PLANS, INC
 FINAL CLAIMS REPORT
 PART B - FOR GUARANTY ASSOCIATION

SUMMARY TOTALS

TOTAL AMOUNT CLAIMED BY GUARANTY ASSOCIATION \$14,476,398.93
 TOTAL AMOUNT RECOMMENDED TO GUARANTY ASSOCIATION \$14,476,398.93
 TOTAL NUMBER 4

COUNT OF CLASS 1 CLAIMS : 1 COUNT OF CLASS 6 CLAIMS : 1
 AMOUNT CLAIMED FOR CLASS 1 CLAIMS BY GUARANTY ASSOCIATION : \$1,973,221.14 AMOUNT CLAIMED FOR CLASS 6 CLAIMS BY GUARANTY ASSOCIATION : \$12,438,330.48
 AMOUNT RECMD FOR CLASS 1 CLAIMS TO GUARANTY ASSOCIATION : \$1,973,221.14 AMOUNT RECMD FOR CLASS 6 CLAIMS TO GUARANTY ASSOCIATION : \$12,438,330.48

COUNT OF CLASS 2 CLAIMS : 1 COUNT OF CLASS 7 CLAIMS : 0
 AMOUNT CLAIMED FOR CLASS 2 CLAIMS BY GUARANTY ASSOCIATION : \$21,441.50 AMOUNT CLAIMED FOR CLASS 7 CLAIMS BY GUARANTY ASSOCIATION : \$0.00
 AMOUNT RECMD FOR CLASS 2 CLAIMS TO GUARANTY ASSOCIATION : \$21,441.50 AMOUNT RECMD FOR CLASS 7 CLAIMS TO GUARANTY ASSOCIATION :

COUNT OF CLASS 3 CLAIMS : 1 COUNT OF CLASS 8 CLAIMS : 0
 AMOUNT CLAIMED FOR CLASS 3 CLAIMS BY GUARANTY ASSOCIATION : \$43,405.81 AMOUNT CLAIMED FOR CLASS 8 CLAIMS BY GUARANTY ASSOCIATION : \$0.00
 AMOUNT RECMD FOR CLASS 3 CLAIMS TO GUARANTY ASSOCIATION : \$43,405.81 AMOUNT RECMD FOR CLASS 8 CLAIMS TO GUARANTY ASSOCIATION :

COUNT OF CLASS 4 CLAIMS : 0 COUNT OF CLASS 9 CLAIMS : 0
 AMOUNT CLAIMED FOR CLASS 4 CLAIMS BY GUARANTY ASSOCIATION : \$0.00 AMOUNT CLAIMED FOR CLASS 9 CLAIMS BY GUARANTY ASSOCIATION : \$0.00
 AMOUNT RECMD FOR CLASS 4 CLAIMS TO GUARANTY ASSOCIATION : AMOUNT RECMD FOR CLASS 9 CLAIMS TO GUARANTY ASSOCIATION :

COUNT OF CLASS 5 CLAIMS : 0 COUNT OF CLASS 10 CLAIMS : 0
 AMOUNT CLAIMED FOR CLASS 5 CLAIMS BY GUARANTY ASSOCIATION : \$0.00 AMOUNT CLAIMED FOR CLASS 10 CLAIMS BY GUARANTY ASSOCIATION : \$0.00
 AMOUNT RECMD FOR CLASS 5 CLAIMS TO GUARANTY ASSOCIATION : AMOUNT RECMD FOR CLASS 10 CLAIMS TO GUARANTY ASSOCIATION :

Note: If status is unevaluated, then dollar amounts have been suppressed

FLORIDA DEPARTMENT OF FINANCIAL SERVICES-DIVISION OF REHABILITATION AND LIQUIDATION
 SUNSTAR HEALTH PLANS, INC
 CLAIMS DISTRIBUTION REPORT

SUMMARY TOTALS

TOTAL AMOUNT CLAIMED	\$71,202,010.75
TOTAL AMOUNT RECOMMENDED	\$45,985,106.14
TOTAL NUMBER	3,844

Secured Claims

COUNT OF SECURED CLAIMS : 0
 AMOUNT CLAIMED FOR SECURED CLAIMS :
 AMOUNT RECOMMENDED FOR SECURED CLAIMS :

Unsecured Claims

COUNT OF CLASS 1 CLAIMS :	0	COUNT OF CLASS 6 CLAIMS :	3,843
AMOUNT CLAIMED FOR CLASS 1 CLAIMS :		AMOUNT CLAIMED FOR CLASS 6 CLAIMS :	\$71,201,002.75
AMOUNT RECOMMENDED FOR CLASS 1 CLAIMS :		AMOUNT RECOMMENDED FOR CLASS 6 CLAIMS :	\$45,984,098.14

COUNT OF CLASS 2 CLAIMS :	0	COUNT OF CLASS 7 CLAIMS :	0
AMOUNT CLAIMED FOR CLASS 2 CLAIMS :		AMOUNT CLAIMED FOR CLASS 7 CLAIMS :	
AMOUNT RECOMMENDED FOR CLASS 2 CLAIMS :		AMOUNT RECOMMENDED FOR CLASS 7 CLAIMS :	

COUNT OF CLASS 3 CLAIMS :	0	COUNT OF CLASS 8 CLAIMS :	0
AMOUNT CLAIMED FOR CLASS 3 CLAIMS :		AMOUNT CLAIMED FOR CLASS 8 CLAIMS :	
AMOUNT RECOMMENDED FOR CLASS 3 CLAIMS :		AMOUNT RECOMMENDED FOR CLASS 8 CLAIMS :	

COUNT OF CLASS 4 CLAIMS :	0	COUNT OF CLASS 9 CLAIMS :	0
AMOUNT CLAIMED FOR CLASS 4 CLAIMS :		AMOUNT CLAIMED FOR CLASS 9 CLAIMS :	
AMOUNT RECOMMENDED FOR CLASS 4 CLAIMS :		AMOUNT RECOMMENDED FOR CLASS 9 CLAIMS :	

COUNT OF CLASS 5 CLAIMS :	1	COUNT OF CLASS 10 CLAIMS :	0
AMOUNT CLAIMED FOR CLASS 5 CLAIMS :	\$1,008.00	AMOUNT CLAIMED FOR CLASS 10 CLAIMS :	
AMOUNT RECOMMENDED FOR CLASS 5 CLAIMS :	\$1,008.00	AMOUNT RECOMMENDED FOR CLASS 10 CLAIMS :	

Sunstar Health Plan, Inc.
Distribution Accounting
Projected for a September 2011 Distribution

ESTIMATED ASSETS

	<u>Value</u>	<u>Reference</u>
Cash	\$ 8,806,464.65	Schedule A
Accrued Interest to be paid 9/01/2011	15,000.00	Schedule D
Total Assets	\$ 8,821,464.65	

ESTIMATED FUNDS RETAINAGE

	<u>Value</u>	<u>Reference</u>
Outstanding Checks from 2008 Distribution	\$ 40,520.69	
Class I - Administrative Claims Retainage for Receiver Expenses Estimate (Sept. 2011- April 2012)	52,528.00	Schedule B
Discharge Expenses Retainage for records storage, records destruction, labor (post discharge)	7,000.00	Schedule E
Total Proposed Retainage	100,048.69	
TOTAL AVAILABLE TO DISTRIBUTE	\$ 8,721,415.96	

DISTRIBUTION RECOMMENDATION

	<u>Claims Value</u>	<u>Less Previous Claims Distributions</u>	<u>Value of Claims Outstanding</u>	<u>Apply Adv. Pmts. to Guaranty Assoc.</u>	<u>Recommended Distribution</u>	<u>% of O/S Claims Value</u>
Class I - Administrative Claims-Guaranty Funds	\$ -	\$ -	\$ -	\$ -	\$ -	100.0000%
Class II - Loss Claims-Guaranty Funds			-	-	-	100.0000%
Class II - Loss Claims-Other	50.00		50.00	50.00	50.00	100.0000%
Class III - Return Premium Claims-Guaranty Funds			-	-	-	100.0000%
Class III - Return Premium Claims-Other	125.94		125.94	125.94	125.94	100.0000%
Class IV - Federal Government Claims	-		-	-	-	100.0000%
Class V - Employee Claims	1,008.00		1,008.00	1,008.00	1,008.00	100.0000%
Class VI - General Creditors Claims-Guaranty Funds	12,438,330.48		12,438,330.48	12,438,330.48	2,358,755.24	18.9636%
Class VI - General Creditors Claims-Other	33,545,767.66		33,545,767.66	33,545,767.66	6,361,485.20	18.9636%
Class VII - State & Local Government Claims	-		-	-	-	0.0000%
Class VIII - Late Filed Claims	59,617.83		59,617.83	59,617.83	-	0.0000%
Class IX - Surplus/Other-GA	-		-	-	-	0.0000%
Class IX - Surplus/Other Claims	-		-	-	-	0.0000%
Totals	\$ 46,044,899.91	\$ -	\$ 46,044,899.91	\$ -	\$ 8,721,424.38	

Index to Attached Schedules:

- Schedule A - Available Cash Projection
- Schedule B - Estimated Retainage for Receiver Pre-Discharge Expenses
- Schedule C - Allocated State Funds Expensed
- Schedule D - Interest Earnings Projection
- Schedule E - Receiver Discharge Expenses

Sunstar Health Plan, Inc.
Available Cash Projection
Estimated from 07/1/2011 through the Projected Distribution in September 2011

	Cash Balance as of June 30, 2011	Jul-11	August-11
Beginning Cash Balance		\$ 8,791,518.78	\$ 8,799,968.65
Release of Premium Cash per HMOCAP Settlement			
Direct Receiver Expenses (Actual or Estimated)			
Rent-Storage & Utilities, Claims Evaluation Services and Investment Charges		250.00	250.00
Sub-total		250.00	250.00
Allocated Receiver Expenses (Estimated)			
Labor & Benefits		6,754.00	6,754.00 ¹
Indirect Expenses		1,500.00	1,500.00 ²
Sub-total		8,254.00	8,254.00
Cash Balance Before Interest Earnings		8,783,014.78	8,791,464.65
Interest Earnings			
Actual SPIA Earnings for April to be received on 07/01/2011		16,953.87	
Estimate based on assumed SPIA APR on the previous month's average Pooled Cash balance (See Schedule D).			15,000.00
Ending Cash Balance	\$ 8,791,518.78	\$ 8,799,968.65	\$ 8,806,464.65

Assumptions for Allocated Receiver Expenses:

¹ Labor & Benefits: This estimate is based on a four month actual average.

March Actual	\$ 1,261.62
April Actual	2,574.12
May Actual	2,514.23
June Actual	7,157.12
Sub-total	13,507.09
4 mth. actual average (rounded)	3,377.00
Doubled for assumed increased activity level	\$ 6,754.00

² Indirect Expenses: This estimate is Sunstar's estimated pro rata share of the Receiver's estimated total indirect expenses. The pro rata share calculation is based on Sunstar's estimated total assets divided by the Receiver's estimated total assets for all receiverships.

Estimated Total Asset %	1.00%
Estimated Total for the Receiver	\$ 150,000.00
Estimated Expense (rounded)	\$ 1,500.00

Sunstar Health Plan, Inc.
 Estimated Funds to be Retained by the Receiver
 Estimated from 09/01/2011 through the Projected Discharge Date of 04/30/2012

	Projected as of 31-Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	Retainage Calculation
Beginning Cash Balance	\$ 8,806,464.65	\$ 8,806,464.65	\$ 76,536.27	\$ 75,032.27	\$ 66,528.27	\$ 58,024.27	\$ 49,520.27	\$ 41,016.27	\$ 32,512.27	
Direct Receiver Expenses		250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	
Rent - Storage		250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	
Sub-total		250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	\$ 1,750.00
Allocated Receiver Expenses		6,754.00	6,754.00	6,754.00	6,754.00	6,754.00	6,754.00	6,754.00	6,754.00	
Labor & Benefits		1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
Indirect Expenses		1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
Sub-total		8,254.00	8,254.00	8,254.00	8,254.00	8,254.00	8,254.00	8,254.00	8,254.00	\$ 57,778.00
Claims Distribution (Approx.)	8,721,424.38									
Cash Balance Before Interest Earnings		76,536.27	68,032.27	66,528.27	58,024.27	49,520.27	41,016.27	32,512.27	24,008.27	
Interest Earnings										
Estimate based on assumed SPIA APR on the previous month's average Pooled Cash balance (See Schedule D).			7,000.00							\$ 7,000.00
Projected Ending Cash Balance	\$ 8,806,464.65	\$ 76,536.27	\$ 75,032.27	\$ 66,528.27	\$ 58,024.27	\$ 49,520.27	\$ 41,016.27	\$ 32,512.27	\$ 24,008.27	\$ 52,528.00 ³

Assumptions for Allocated Receiver Expenses:

¹ Labor & Benefits: This estimate is based on a four month actual average doubled for increased labor activity during the distribution period.

March Actual	\$ 1,261.62
April Actual	2,574.12
May Actual	2,514.23
June Actual	7,167.12
Sub-total	13,507.09
4 mth. actual average (rounded)	3,377.00
Doubled for increased distribution activity	6,754.00

² Indirect Expenses: This estimate is Sunstar's estimated pro rata share of the Receiver's estimated total indirect expenses. The pro rata share calculation is based on Sunstar's estimated total assets divided by the Receiver's estimated total assets for all receiverships.

Estimated Total Asset %	1.00%
Estimated Total for the Receiver	\$ 150,000.00
Estimated Expense (rounded)	\$ 1,500.00

³ The September 2011 interest is not included in the 'Estimated Retainage' since it is included as Accrued Interest in the Estimated Assets section of the Distribution Accounting dated for July 2011.

Sunstar Health Plan, Inc.
 Allocated State Funds Expensed
 Estimated from 07/01/11 through the Projected Discharge Date of 04/30/12
THIS STATEMENT INCLUDED FOR INFORMATION PURPOSES ONLY - AMOUNTS NOT PART OF DISTRIBUTION CALCULATION

	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	Totals
Accrued Allocated State of Florida Expenses											
(Estimated)											
Labor & Benefits	\$ 320.00	\$ 320.00	\$ 320.00	\$ 320.00	\$ 320.00	\$ 320.00	\$ 320.00	\$ 320.00	\$ 320.00	\$ 320.00	\$ 3,200.00
Indirect Expenses	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	2,000.00
Total	\$ 520.00	\$ 520.00	\$ 520.00	\$ 520.00	\$ 520.00	\$ 520.00	\$ 520.00	\$ 520.00	\$ 520.00	\$ 520.00	\$ 5,200.00

Assumptions for Allocated State of Florida Expenses:

¹ Labor & Benefits: This estimate is based on a four month actual average doubled for increased labor activity during the distribution period.

March Actual	\$ 100.57
April Actual	229.34
May Actual	83.50
June Actual	220.27
Sub-total	633.68
4 mth. actual avg (rounded)	160.00
Doubled for incr dist activity	\$ 320.00

² Indirect Expenses: This estimate is Sunstar's estimated pro rata share of the Receiver's estimated total indirect expenses. The pro rata share calculation is based on Sunstar's estimated total assets divided by the Receiver's estimated total assets for all receiverships.

Estimated Total Asset %	1.00%
Estimated Total for the State	\$ 20,000.00
Estimated Expense (rounded)	\$ 200.00

³ Per current Receiver policies and procedures, these accumulated amounts are recorded directly against estate equity as opposed to a liability account.

Sunstar Health Plan, Inc.
Interest Earnings Projection
Estimated from 07/01/2011 through the Projected Discharge Date of 04/30/2012

Interest accrued for July

Beginning cash balance at 07/01/2011	\$ 8,791,518.78
Ending cash balance at 07/31/2011	\$ 8,799,968.65
Average cash balance for July	8,795,743.72
Assumed SPIA interest rate (Annualized)	2.00%
Subtotal (Annualized)	175,914.87
Accrual for July (Rounded)	<u><u>\$ 15,000.00</u></u>

Interest accrued for August

Beginning cash balance at 08/01/2011	\$ 8,799,968.65
Ending cash balance at 08/31/2011	\$ 8,806,464.65
Average cash balance for August	8,803,216.65
Assumed SPIA interest rate (Annualized)	2.00%
Subtotal (Annualized)	176,064.33
Accrual for August (Rounded)	<u><u>\$ 15,000.00</u></u>

Interest accrued for September

Beginning cash balance at 09/01/2011	\$	8,806,464.65
Ending cash balance at 09/30/2011	\$	76,536.27
Average cash balance for September		4,441,500.46
Assumed SPIA interest rate (Annualized)		2.00%
Subtotal (Annualized)		88,830.01
Accrual for September (Rounded)	\$	<u>7,000.00</u>

Interest accrued for October

Beginning cash balance at 10/01/2011	\$	76,536.27
Ending cash balance at 10/31/2011	\$	75,032.27
Average cash balance for October		75,784.27
Assumed SPIA interest rate (Annualized)		2.00%
Subtotal (Annualized)		1,515.69
Accrual for October (Rounded)	\$	<u>-</u>

Interest accrued for November

Beginning cash balance at 11/01/2011	\$	75,032.27
Ending cash balance at 11/30/2011	\$	66,528.27
Average cash balance for November		70,780.27
Assumed SPIA interest rate (Annualized)		2.00%
Subtotal (Annualized)		1,415.61
Accrual for November (Rounded)	\$	<u>-</u>

Interest accrued for December

Beginning cash balance at 12/01/2011	\$	66,528.27
Ending cash balance at 12/31/2011	\$	58,024.27
Average cash balance for December		62,276.27
Assumed SPIA interest rate (Annualized)		2.00%
Subtotal (Annualized)		1,245.53
Accrual for December(Rounded)	\$	<u>-</u>

Interest accrued for January 2012

Beginning cash balance at 1/01/2012	\$	58,024.27
Ending cash balance at 3/31/2012	\$	49,520.27
Average cash balance for Jan - March		53,772.27
Assumed SPIA interest rate (Annualized)		2.00%
Subtotal (Annualized)		1,075.45
Accrual for Jan - March 2012 (Rounded)	\$	<u>-</u>

Interest accrued for February 2012

Beginning cash balance at 2/01/2012	\$	49,520.27
Ending cash balance at 2/28/2012	\$	41,016.27
Average cash balance for February		45,268.27
Assumed SPIA interest rate (Annualized)		2.00%
Subtotal (Annualized)		905.37

Accrual for February 2012 (Rounded)

\$ -

Interest accrued for March 2012

Beginning cash balance at 3/01/2012	\$	41,016.27
Ending cash balance at 3/31/2012	\$	32,512.27
Average cash balance for March		36,764.27
Assumed SPIA interest rate (Annualized)		2.00%
Subtotal (Annualized)		735.29

Accrual for March 2012 (Rounded)

\$ -

Sunstar Health Plan, Inc.
Receiver Discharge Expenses
Post April 2012

Discharge Expenses (Projected)	
Records Storage, Records Destruction, Labor & Final Tax Returns for 2011-2012	\$ 7,000.00
Total	<u><u>\$ 7,000.00</u></u>