

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

IN RE: The Receivership of AMERICAN
SUPERIOR INSURANCE
COMPANY, a Florida corporation.

CASE NO.: 2004-CA-2353

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

The Florida Department of Financial Services, as Receiver of American Superior Insurance Company (hereinafter "Receiver"), by and through its undersigned counsel, moves this Honorable Court for entry of an Order approving the Receiver's Final Claims Report, Claims Distribution Report and Distribution Accounting and for an Order Authorizing Distribution in accordance with the above documents, and in support of its Motion states as follows:

1. Effective December 15, 2004, the Florida Department of Financial Services was appointed as Receiver in liquidation for American Superior Insurance Company ("Receiver").

2. American Superior Insurance Company ("ASIC") was a property and casualty insurance company located in the State of Florida.

3. This Court has jurisdiction over the ASIC 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.

4. The Court approved the Receiver's First Interim Claims Report in the Order Approving Receiver's First Interim Claims Report and Recommendation on Claims entered

September 27, 2010. A Second Interim Claims Report and Recommendation on Claims was approved on November 18, 2011.

5. The Receiver has compiled a Final Claims Report dated June 18, 2013 which reflects the classification of all filed claims in Classes 1-8 (there are no Class 5 claims) by priority in accordance with Section 631.271, Florida Statutes, and the claims filing deadline. The Receiver did not evaluate beyond Class 2 as there are insufficient funds in the ASIC estate to pay beyond Class 2. This report also incorporates the resolution of all timely filed objections and claimant information updates on Class 1 and 2 claims. The Receiver will incorporate future claimant information updates that result from the distribution process into the Receiver's database.

6. The Final Claims Report is broken down into two sections. Part A of the Report consists of claims of non-guaranty association claimants and Part B consists of all claims of guaranty association claimants. For the Court's convenience, the Receiver has attached copies of the summary totals for each section (Composite Exhibit 1).

7. For Part A Non Guaranty Association Claimants, the total amount of claims recommended to be paid by the Receiver is \$445,814.79. For Part B Guaranty Association Claimants, the total amount of claims recommended to be paid by the Receiver is \$159,569,375.53.

8. With the approval of the Receiver's Final Claims Report, the Receiver is now in a position to make a distribution of receivership assets. Said assets will be distributed to claimants in Class 2 in accordance with the Claims Distribution Report ("CDR") summary page, dated 7/9/13 (Exhibit 2). The CDR lists the 636 claims where an approved amount has been recommended for distribution at this time and is in accordance with Section 631.271, Florida Statutes.


9. Based upon the Claim Distribution Listing (Exhibit 3), the Receiver is prepared to make a distribution of \$884,046.95 to all claimants in Class 2. This distribution represents a distribution of 47.9039% of the recommended claim amount for Class 2 claims. (Distribution has already been made to Class 1, the Florida Insurance Guaranty Association, in the form of court-approved early access payments over the life of the ASIC receivership proceedings.)

10. The Receiver recommends that the Final Claims Report, Claims Distribution Report, and the Distribution Accounting (Exhibit 4) be approved.

11. Despite the Receiver's best efforts, some approved claims may have inadequate current address information, and/or may not have provided the Receiver with a W-9 form, required by the Internal Revenue Service. The Receiver asks for authority to remit the funds due to these claimants to the Unclaimed Property Bureau of the Florida Department of Financial Services.

WHEREFORE the Receiver respectfully requests this Court grant this Motion and enter an Order a) approving the Final Claims Report, Claims Distribution Report and Claims Distribution Accounting, and b) directing the Receiver to make the above referenced distribution to the Class 2 claimants in this receivership.

SUBMITTED this 22 day of July, 2013.



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FLORIDA DEPARTMENT OF FINANCIAL SERVICES - DIVISION OF REHABILITATION AND LIQUIDATION
 AMERICAN SUPERIOR INSURANCE COMPANY
 FINAL CLAIMS REPORT
 PART A - FOR NON GUARANTY ASSOCIATION CLAIMANTS

SUMMARY TOTALS

TOTAL AMOUNT CLAIMED BY NON GUARANTY ASSOCIATION CLAIMANTS		\$21,306,984.69
TOTAL AMOUNT RECOMMENDED TO NON GUARANTY ASSOCIATION CLAIMANTS		\$445,814.79
TOTAL NUMBER		5,048

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		

Unsecured Claims

COUNT OF CLASS 1 CLAIMS :	0	COUNT OF CLASS 7 CLAIMS :	1
AMOUNT CLAIMED FOR CLASS 1 CLAIMS BY NON GUARANTY ASSOCIATION	\$0.00	AMOUNT CLAIMED FOR CLASS 7 CLAIMS BY NON GUARANTY ASSOCIATION	\$6,370.51
AMOUNT RECMD FOR CLASS 1 CLAIMS TO NON GUARANTY ASSOCIATION CLAIMANTS :		AMOUNT RECMD FOR CLASS 7 CLAIMS TO NON GUARANTY ASSOCIATION CLAIMANTS :	

COUNT OF CLASS 2 CLAIMS :	789	COUNT OF CLASS 8 CLAIMS :	179
AMOUNT CLAIMED FOR CLASS 2 CLAIMS BY NON GUARANTY ASSOCIATION	\$14,998,194.87	AMOUNT CLAIMED FOR CLASS 8 CLAIMS BY NON GUARANTY ASSOCIATION	\$2,618,838.66
AMOUNT RECMD FOR CLASS 2 CLAIMS TO NON GUARANTY ASSOCIATION CLAIMANTS :	\$445,814.79	AMOUNT RECMD FOR CLASS 8 CLAIMS TO NON GUARANTY ASSOCIATION CLAIMANTS :	

COUNT OF CLASS 3 CLAIMS :	4,008	COUNT OF CLASS 9 CLAIMS :	0
AMOUNT CLAIMED FOR CLASS 3 CLAIMS BY NON GUARANTY ASSOCIATION	\$3,064,345.70	AMOUNT CLAIMED FOR CLASS 9 CLAIMS BY NON GUARANTY ASSOCIATION	\$0.00
AMOUNT RECMD FOR CLASS 3 CLAIMS TO NON GUARANTY ASSOCIATION CLAIMANTS :		AMOUNT RECMD FOR CLASS 9 CLAIMS TO NON GUARANTY ASSOCIATION CLAIMANTS :	

COUNT OF CLASS 4 CLAIMS :	2	CLASS 10 INTEREST CLAIMS (SEE NOTE):	
AMOUNT CLAIMED FOR CLASS 4 CLAIMS BY NON GUARANTY ASSOCIATION	\$34,250.00		
AMOUNT RECMD FOR CLASS 4 CLAIMS TO NON GUARANTY ASSOCIATION CLAIMANTS :			

COUNT OF CLASS 5 CLAIMS :	0	COUNT OF CLASS 11 CLAIMS :	0
AMOUNT CLAIMED FOR CLASS 5 CLAIMS BY NON GUARANTY ASSOCIATION	\$0.00	AMOUNT CLAIMED FOR CLASS 11 CLAIMS TO NON GUARANTY ASSOCIATION	\$0.00
AMOUNT RECMD FOR CLASS 5 CLAIMS TO NON GUARANTY ASSOCIATION CLAIMANTS :		AMOUNT RECMD FOR CLASS 11 CLAIMS TO NON GUARANTY ASSOCIATION CLAIMANTS :	

COUNT OF CLASS 6 CLAIMS :	69		
AMOUNT CLAIMED FOR CLASS 6 CLAIMS BY NON GUARANTY ASSOCIATION	\$584,984.95		
AMOUNT RECMD FOR CLASS 6 CLAIMS TO NON GUARANTY ASSOCIATION CLAIMANTS :			

Note: Class 10 Claims are comprised of interest per F.S. 631.271 (1) (f) on allowed claims in Classes 1 - 9.
 *** If status is unevaluated, then dollar amounts have been suppressed

FLORIDA DEPARTMENT OF FINANCIAL SERVICES - DIVISION OF REHABILITATION AND LIQUIDATION
 AMERICAN SUPERIOR INSURANCE COMPANY
 FINAL CLAIMS REPORT
 PART B - FOR GUARANTY ASSOCIATION

SUMMARY TOTALS

TOTAL AMOUNT CLAIMED BY GUARANTY ASSOCIATION 171,729,485.61
 TOTAL AMOUNT RECOMMENDED TO GUARANTY ASSOCIATION 159,569,375.53
 TOTAL NUMBER 5

COUNT OF CLASS 1 CLAIMS : 3 COUNT OF CLASS 7 CLAIMS : 0
 AMOUNT CLAIMED FOR CLASS 1 CLAIMS BY GUARANTY ASSOCIATION : \$14,577,852.57 AMOUNT CLAIMED FOR CLASS 7 CLAIMS BY GUARANTY ASSOCIATION : \$0.00
 AMOUNT RECMD FOR CLASS 1 CLAIMS TO GUARANTY ASSOCIATION : \$14,577,825.02 AMOUNT RECMD FOR CLASS 7 CLAIMS TO GUARANTY ASSOCIATION :

COUNT OF CLASS 2 CLAIMS : 1 COUNT OF CLASS 8 CLAIMS : 0
 AMOUNT CLAIMED FOR CLASS 2 CLAIMS BY GUARANTY ASSOCIATION : \$144,991,550.51 AMOUNT CLAIMED FOR CLASS 8 CLAIMS BY GUARANTY ASSOCIATION : \$0.00
 AMOUNT RECMD FOR CLASS 2 CLAIMS TO GUARANTY ASSOCIATION : \$144,991,550.51 AMOUNT RECMD FOR CLASS 8 CLAIMS TO GUARANTY ASSOCIATION :

COUNT OF CLASS 3 CLAIMS : 1 COUNT OF CLASS 9 CLAIMS : 0
 AMOUNT CLAIMED FOR CLASS 3 CLAIMS BY GUARANTY ASSOCIATION : \$12,160,082.53 AMOUNT CLAIMED FOR CLASS 9 CLAIMS BY GUARANTY ASSOCIATION : \$0.00
 AMOUNT RECMD FOR CLASS 3 CLAIMS TO GUARANTY ASSOCIATION : AMOUNT RECMD FOR CLASS 9 CLAIMS TO GUARANTY ASSOCIATION :

COUNT OF CLASS 4 CLAIMS : 0 CLASS 10 INTEREST CLAIMS (SEE NOTE):
 AMOUNT CLAIMED FOR CLASS 4 CLAIMS BY GUARANTY ASSOCIATION : \$0.00
 AMOUNT RECMD FOR CLASS 4 CLAIMS TO GUARANTY ASSOCIATION :

COUNT OF CLASS 5 CLAIMS : 0 COUNT OF CLASS 11 CLAIMS : 0
 AMOUNT CLAIMED FOR CLASS 5 CLAIMS BY GUARANTY ASSOCIATION : \$0.00 AMOUNT CLAIMED FOR CLASS 11 CLAIMS TO GUARANTY ASSOCIATION CLAIMANTS: \$0.00
 AMOUNT RECMD FOR CLASS 5 CLAIMS TO GUARANTY ASSOCIATION : AMOUNT RECMD FOR CLASS 11 CLAIMS TO GUARANTY ASSOCIATION CLAIMANTS :

COUNT OF CLASS 6 CLAIMS : 0
 AMOUNT CLAIMED FOR CLASS 6 CLAIMS BY GUARANTY ASSOCIATION : \$0.00
 AMOUNT RECMD FOR CLASS 6 CLAIMS TO GUARANTY ASSOCIATION :

Note: Class 10 Claims are comprised of interest per F.S. 631.271 (1) (f) on allowed claims in Classes 1 - 9.
 *** If status is unevaluated, then dollar amounts have been suppressed

FLORIDA DEPARTMENT OF FINANCIAL SERVICES-DIVISION OF REHABILITATION AND LIQUIDATION
 AMERICAN SUPERIOR INSURANCE COMPANY
 CLAIMS DISTRIBUTION REPORT

SUMMARY TOTALS

TOTAL AMOUNT CLAIMED	171,665,526.24
TOTAL AMOUNT RECOMMENDED	160,015,190.32
TOTAL NUMBER	639

Secured Claims

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

Unsecured Claims

COUNT OF CLASS 1 CLAIMS :	3	COUNT OF CLASS 7 CLAIMS :	0
AMOUNT CLAIMED FOR CLASS 1 CLAIMS :	\$14,577,852.57	AMOUNT CLAIMED FOR CLASS 7 CLAIMS :	
AMOUNT RECOMMENDED FOR CLASS 1 CLAIMS :	\$14,577,825.02	AMOUNT RECOMMENDED FOR CLASS 7 CLAIMS :	

COUNT OF CLASS 2 CLAIMS :	636	COUNT OF CLASS 8 CLAIMS :	0
AMOUNT CLAIMED FOR CLASS 2 CLAIMS :	157,087,673.67	AMOUNT CLAIMED FOR CLASS 8 CLAIMS :	
AMOUNT RECOMMENDED FOR CLASS 2 CLAIMS :	145,437,365.30	AMOUNT RECOMMENDED FOR CLASS 8 CLAIMS :	

COUNT OF CLASS 3 CLAIMS :	0	COUNT OF CLASS 9 CLAIMS :	0
AMOUNT CLAIMED FOR CLASS 3 CLAIMS :		AMOUNT CLAIMED FOR CLASS 9 CLAIMS :	
AMOUNT RECOMMENDED FOR CLASS 3 CLAIMS :		AMOUNT RECOMMENDED FOR CLASS 9 CLAIMS :	

COUNT OF CLASS 4 CLAIMS :	0	CLASS 10 INTEREST CLAIMS (SEE NOTE):	
AMOUNT CLAIMED FOR CLASS 4 CLAIMS :			
AMOUNT RECOMMENDED FOR CLASS 4 CLAIMS :			

COUNT OF CLASS 5 CLAIMS :	0	COUNT OF CLASS 11 CLAIMS :	0
AMOUNT CLAIMED FOR CLASS 5 CLAIMS :		AMOUNT CLAIMED FOR CLASS 11 CLAIMS :	
AMOUNT RECOMMENDED FOR CLASS 5 CLAIMS :		AMOUNT RECOMMENDED FOR CLASS 11 CLAIMS :	

COUNT OF CLASS 6 CLAIMS :	0
AMOUNT CLAIMED FOR CLASS 6 CLAIMS :	
AMOUNT RECOMMENDED FOR CLASS 6 CLAIMS :	

Note: Class 10 Claims are comprised of interest per F.S. 631.271 (1) (f) on allowed claims in Classes 1 - 9.

Claim Distribution Listing
For Company # 503
AMERICAN SUPERIOR INSURANCE COMPANY

07/09/2013
09:56:03

Parameters used for Distribution Processing

		GF	Non-GF
Post Period	01-2014		
		Class 1 Percentage	100.0000
		Class 2 Percentage	47.9039
Doc Date	07/09/2013	Class 3 Percentage	0.0000
		Class 4 Percentage	0.0000
		Class 5 Percentage	0.0000
		Class 6 Percentage	0.0000
		Class 7 Percentage	0.0000
		Class 8 Percentage	0.0000
		Class 9 Percentage	0.0000
		Class 10 Percentage	0.0000
		Class 11 Percentage	0.0000
		Secured Percentage	0.0000

EXHIBIT 3

American Superior Ins. Co.
Distribution Accounting
Projected for July 2013 Distribution

ESTIMATED ASSETS AT JUNE 30, 2013

	<u>Value</u>	<u>Reference</u>
Cash	\$ 951,234.95	Schedule A
Accrued Interest Rec. (To be paid 07/01/2013)	1,000.00	Schedule D
FHCF and Advance Payments to Guaranty Assoc.	83,363,947.25	
Total Assets	\$ 84,316,182.20	

ESTIMATED FUNDS RETAINAGE

	<u>Value</u>	<u>Reference</u>
Class I - Administrative Claims		
Retainage for Receiver Expenses		
Estimate (July 2013-January 2014)	51,188.00	Schedule B
Discharge Expenses		
Retainage for records storage, records		
destruction, tax return prep. & labor	17,000.00	Schedule E
Total Proposed Retainage	68,188.00	
TOTAL AVAILABLE TO DISTRIBUTE	\$ 84,247,994.20	

DISTRIBUTION RECOMMENDATION

	Claims Value	Less Previous Claims Distributions	Value of Claims Outstanding	Apply Adv. Pmts. to Guaranty Assoc.	Recommended Distribution	% Value of Claims Outstanding	% Value of Gross Filed Claims	Total % of Claims Value Distributed
Class I - Administrative Claims-Guaranty Funds	\$ 14,577,825.02	\$ -	\$ 14,577,825.02	\$ 14,577,825.02	\$ -	100.0000%	100.0000%	100.0000%
Class II - Loss Claims-Guaranty Funds	144,991,550.51	-	144,991,550.51	\$ 68,786,122.23	670,484.28	47.9039%	47.9039%	47.9039%
Class II - Loss Claims-Other	445,814.79	-	445,814.79	445,814.79	213,562.67	47.9039%	47.9039%	47.9039%
Class III - Return Premium Claims-Guaranty Funds	12,160,082.53	-	12,160,082.53	12,160,082.53	-	0.0000%	0.0000%	0.0000%
Class III - Return Premium Claims-Other	400,800.00	-	400,800.00	400,800.00	-	0.0000%	0.0000%	0.0000%
Class IV - Federal Government Claims	34,250.00	-	34,250.00	34,250.00	-	0.0000%	0.0000%	0.0000%
Class V - Employee Claims	-	-	-	-	-	0.0000%	0.0000%	0.0000%
Class VI - General Creditors Claims GA	-	-	-	-	-	0.0000%	0.0000%	0.0000%
Class VI - General Creditors Claims Other	584,984.95	-	584,984.95	584,984.95	-	0.0000%	0.0000%	0.0000%
Class VII - State & Local Government Claims	6,370.51	-	6,370.51	6,370.51	-	0.0000%	0.0000%	0.0000%
Class VIII - Late Filed Claims	308,196.76	-	308,196.76	308,196.76	-	0.0000%	0.0000%	0.0000%
Class IX - Surplus/Other-GA	-	-	-	-	-	0.0000%	0.0000%	0.0000%
Class IX - Surplus/Other Claims	-	-	-	-	-	0.0000%	0.0000%	0.0000%
Totals	\$ 173,509,875.07	\$ -	\$ 173,509,875.07	\$ 83,363,947.25	\$ 884,046.95			

Index to Attached Schedules:

- Schedule A - Available Cash Projection
- Schedule B - Estimated Funds to be Retained by the Receiver for Discharge of the Estate
- Schedule C - Allocated State Funds Expensed
- Schedule D - Interest Earnings Projection - Pooled Cash
- Schedule E - Receiver Discharge Expenses

American Superior Ins. Co.
 Estimated Funds to be Retained by the Receiver for Discharge of the Estate
 Estimated from June 2013 through the Projected Discharge Date of January 2014

	June	July	August	September	October	November	December	Jan-14	Retainage Calculation
Beginning Cash Balance		\$ 851,234.95	\$ 49,476.00	\$ 36,015.00	\$ 32,024.00	\$ 28,023.00	\$ 24,022.00	\$ 20,011.00	
Direct Receiver Expenses									
Rent - Storage		150.00	150.00	150.00	150.00	150.00	150.00	150.00	
Sub-total		150.00	150.00	150.00	150.00	150.00	150.00	150.00	\$ 1,050.00
Allocated Receiver Expenses									
Labor & Benefits		7,662.00 ¹	3,831.00 ¹	3,831.00 ¹	3,831.00 ¹	3,831.00 ¹	3,831.00 ¹	3,831.00 ¹	
Inclined Expenses		9,900.00 ²	9,900.00 ²	50.00 ²	50.00 ²	50.00 ²	50.00 ²	50.00 ²	
Sub-total		17,562.00	13,731.00	3,881.00	3,881.00	3,881.00	3,881.00	3,881.00	\$ 50,698.00
Claims Distribution (Approx.)		884,046.95							
Cash Balance Before Interest Earnings		49,476.00	35,595.00	31,984.00	27,993.00	23,992.00	19,991.00	15,980.00	
Interest Earnings									
Estimate based on assumed SPIA APR on the previous month's average Pooled Cash balance (See Schedule D).			420.00	40.00	30.00	30.00	20.00	20.00	\$ 560.00
Projected Ending Cash Balance		\$ 951,234.95	\$ 49,476.00	\$ 32,024.00	\$ 28,023.00	\$ 24,022.00	\$ 20,011.00	\$ 16,000.00	
Retainage for Receiver's Expenses									\$ 51,188.00

Assumptions for Allocated Receiver Expenses:

¹ Labor & Benefits: This estimate is based on a four month actual average doubled for increased labor through distribution. Subsequent to distribution the monthly average is assumed.

February Actual	\$ 5,432.59
March Actual	1,221.21
April Actual	3,714.25
May Actual	4,954.62
Sub-total	15,322.67
4 mth. actual average (rounded)	3,831.00
Doubled for increased distribution activity	7,662.00

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

	Before Distribution	After Distribution
Estimated Total Asset %	6.00%	0.03%
Estimated Total for the Receiver	\$ 165,000.00	\$ 165,000.00
Estimated Expense (rounded)	\$ 9,900.00	\$ 50.00

³ The June 2013 interest is not included in the 'Retainage Calculation' as it is included as Accrued Interest in the Estimated Assets at June 30, 2013 on the Distribution Accounting Statement.

American Superior Ins. Co.
Allocated State Funds Expensed
Estimated from June 2013 through the Projected Discharge Date of January 2014
THIS STATEMENT INCLUDED FOR INFORMATION PURPOSES ONLY - AMOUNTS NOT PART OF DISTRIBUTION CALCULATION

	June	July	August	September	October	November	December	Jan-14	Totals
Accrued Allocated State of Florida Expenses (Estimated)									
Labor & Benefits	\$ 1,180.00 ¹	\$ 1,180.00 ¹	\$ 590.00 ¹	\$ 590.00 ¹	\$ 590.00 ¹	\$ 590.00 ¹	\$ 590.00 ¹	\$ 590.00 ¹	\$ 5,900.00
Indirect Expenses	660.00 ²	660.00 ²	660.00 ²	5.00 ²	5.00 ²	5.00 ²	5.00 ²	5.00 ²	2,005.00
Total	\$ 1,840.00	\$ 1,840.00	\$ 1,250.00	\$ 595.00	\$ 595.00	\$ 595.00	\$ 595.00	\$ 595.00	\$ 7,905.00 ³

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.

February Actual	1,146.42
March Actual	584.43
April Actual	315.92
May Actual	332.60
Sub-total	2,379.37
4 mth. actual average (rounded)	\$ 590.00
Doubled for increased distribution activity	\$ 1,180.00

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

	Before Distribution	After Distribution
Estimated Total Asset %	6.00%	0.03%
Estimated Total for the State	\$ 11,000.00	\$ 11,000.00
Estimated Expense (rounded)	\$ 660.00	\$ 5.00

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

**American Superior Ins. Co.
Receiver Discharge Expenses
Projected for July 2013 Distribution**

Discharge Expenses (Projected for Post 06/30/2013)

Records Storage, Records Destruction, Labor	17,000.00
2012-2014 Tax Return Preparation	
Total	<u>17,000.00</u>