

Linda S. Payne
Chapter 7 Bankruptcy Trustee
12770 Coit Road, Suite 541
Dallas, TX 75251
972 628 3695
linda@paynetrustee.com

UNITED STATES BANKRUPTCY COURT
DISTRICT OF
DIVISION

In re: §
§
NORTH AMERICAN PIPELINE CORPORATION § Case No. 07-41639 BTR
§
Debtor(s) §

TRUSTEE'S FINAL REPORT (TFR)

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under chapter of the United States Bankruptcy Code was filed on . The undersigned trustee was appointed on .
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.

4. The trustee realized gross receipts of \$

Funds were disbursed in the following amounts:

Payments made under an interim
disbursement
Administrative expenses
Other payments to creditors
Non-estate funds paid to 3rd Parties
Exemptions paid to the debtor
Other payments to the debtor

Leaving a balance on hand of¹ \$

The remaining funds are available for distribution.

¹The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. §326(a) on account of the disbursement of the additional interest.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

6. The deadline for filing non-governmental claims in this case was _____ and the deadline for filing governmental claims was _____. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$ _____. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$ _____ as interim compensation and now requests a sum of \$ _____, for a total compensation of \$ _____². In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$ _____, and now requests reimbursement for expenses of \$ _____, for total expenses of \$ _____.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: _____ By: /s/LINDA PAYNE, TRUSTEE
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

² If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D).

UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF TEXAS

In Re:)
NORTH AMERICAN PIPELINE) 07-41639 -BTR
EIN: 75-2769811) Chapter 7
)
)
)
Debtor(s).)

TRUSTEE INTERIM REPORT

The Trustee, hereby files his Individual Estate Property Record and Report (Form 1) for the twelve month reporting period ending 01/12/2011. This report is intended to provide parties in interest with a general accounting of the Trustee's case administration.

Column 1: Asset Description (Scheduled and Unscheduled Property): This is a listing of all the Debtor's interest in assets from the petition, schedules, and statement of financial affairs. Also listed are unscheduled assets discovered by the Trustee, income of the estate (including post-petition interest on bank accounts), and claims which the estate may possess.

Column 2: Petition/Unscheduled Values: Column 2 reflects the dollar value of each asset, as first assigned by Debtor in the filed Schedules, or by the Trustee's initial estimate of values in the case of unscheduled assets. Scheduled values are often unreliable and may change significantly throughout the course of Trustee's investigation and administration.

Column 3: Estimated Net Value(Value Determined by Trustee Less Liens, Exemptions and Other Costs: Column 3 reflects the value of each asset as determined by the Trustee minus any appropriate adjustment. This value represents the Trustee's best initial estimate of **net** sale or liquidation value of the asset. Actual liquidation value may differ as a result of market conditions at the time of sale, costs of recovery, storage, insurance and sale.

Column 4: Property Abandoned: If this column is blank it means either that (1) Trustee intends to administer the asset, (2) Trustee has not decided, or (3) Trustee has already liquidated the asset. An entry of "OA" indicates the property has or will be formally abandoned under 11 U.S.C. 554 (a). An entry of "DA" indicates that the property will be abandoned at closing of the case under 11 U.S.C. 554 (c).

Column 5: Sales/Funds Received by the Estate: Column 5 indicates the **gross** amount of proceeds received from the liquidation of each asset regardless of amounts paid out to secured creditors or for expenses.

Column 6: Asset Fully Administered/Gross Value of Remaining Assets: When an asset has been fully administered either by liquidation, formal abandonment, or the Trustee has reached a decision to abandon at closing of the estate, the entry "FA" will be listed in Column 6. For assets still being administered, column 6 reflects the Trustee's current best estimate of the **gross** value. Actual liquidation value may differ as a result of market conditions at the time of sale. Note: The difference between Columns 3 and 5 does not necessarily equal the figure in Column 6.

Other Information: Note that the Trustee has provided information about matters pending in the case and projected date for filing the Trustee's Final Report (TFR).

Dated: _____

Respectfully Submitted,

LINDA PAYNE, TRUSTEE, Chapter 7 Trustee
12770 Coit Road
Suite 541 Banner Place
Dallas, TX 75251
972-628-3695

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Case No: 07-41639 BTR Judge: Brenda T. Rhoades
Case Name: NORTH AMERICAN PIPELINE CORPORATION

Trustee Name: LINDA PAYNE, TRUSTEE
Date Filed (f) or Converted (c): 07/27/07 (f)
341(a) Meeting Date: 08/20/07
Claims Bar Date: 05/05/08

For Period Ending: 01/12/11

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA=554(a) Abandon DA=554(c) Abandon	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1. Illinois Certificate of Deposit Certificate of Deposit Held by Illinois Dept. of Natural Resources Location. Furnished documents that they had the right to keep C.D for an offset of drilling costs.	25,606.61	0.00	OA	0.00	FA
2. Chase Bank Account Bank statements. Actual amount	199.64	199.64		101.64	FA
3. Bank of America Bank account Bank statement actual amount	257.02	257.02		145.02	FA
4. Books, art, antiques and collectibles 9 prints.Sold at auction.	1,000.00	1,000.00		3,719.52	FA
5. Judgment T/O to atty - Against Jeff Shields and Jason Kelsey. Attorney is pursuing. Judgment not collectible. Business no longer operating.	70,262.52	0.00	DA	0.00	FA
6. Possible lawsuit T/O to atty. Claims against Allied Energy & DBG. Nothing to pursue. Same in related cases in Northern distric.	2,000,000.00	50,000.00	DA	0.00	FA
7. Office equipment, furnishings, and supplies Office Furniture & Fixtures in debtor's possession. Went to his home to pickup art and inspect. Not worth picking up.	2,500.00	0.00	DA	0.00	FA

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Case No: 07-41639 BTR Judge: Brenda T. Rhoades
Case Name: NORTH AMERICAN PIPELINE CORPORATION

Trustee Name: LINDA PAYNE, TRUSTEE
Date Filed (f) or Converted (c): 07/27/07 (f)
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Claims Bar Date: 05/05/08

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA=554(a) Abandon DA=554(c) Abandon	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
8. Refunds (u)	0.00	4.75		4.75	FA
INT. Post-Petition Interest Deposits (u)	Unknown	N/A		3.91	Unknown

					Gross Value of Remaining Assets
TOTALS (Excluding Unknown Values)	\$2,099,825.79	\$51,461.41		\$3,974.84	\$0.00
					(Total Dollar Amount in Column 6)

Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

In the process of objecting to claims

Initial Projected Date of Final Report (TFR): 07/01/09

Current Projected Date of Final Report (TFR): 06/10/10

FORM 2

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 07-41639 -BTR
Case Name: NORTH AMERICAN PIPELINE CORPORATION

Trustee Name: LINDA PAYNE, TRUSTEE
Bank Name: Union Bank
Account Number / CD #: *****1627 Money Market Account (Interest Earn

Taxpayer ID No: *****9811
For Period Ending: 01/12/11

Blanket Bond (per case limit): \$ 300,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
			BALANCE FORWARD				0.00
C 10/01/09		Transfer from Acct #*****7265	Bank Funds Transfer	9999-000	2,381.87		2,381.87
C 10/30/09	INT	Union Bank	Interest Rate 0.150	1270-000	0.27		2,382.14
C 11/30/09	INT	Union Bank	Interest Rate 0.150	1270-000	0.28		2,382.42
C 12/31/09	INT	Union Bank	INTEREST REC'D FROM BANK	1270-000	0.28		2,382.70
C 01/29/10	INT	Union Bank	Interest Rate 0.050	1270-000	0.11		2,382.81
C 02/23/10	8	Julie, Inc.	Refund	1229-000	4.75		2,387.56
C 02/26/10	INT	Union Bank	Interest Rate 0.050	1270-000	0.08		2,387.64
C 03/31/10	INT	Union Bank	Interest Rate 0.050	1270-000	0.10		2,387.74
C 04/30/10	INT	Union Bank	Interest Rate 0.050	1270-000	0.09		2,387.83
C 05/28/10	INT	Union Bank	Interest Rate 0.050	1270-000	0.08		2,387.91
C 06/30/10	INT	Union Bank	Interest Rate 0.050	1270-000	0.10		2,388.01
C 07/30/10	INT	Union Bank	Interest Rate 0.050	1270-000	0.09		2,388.10
C 08/31/10	INT	Union Bank	Interest Rate 0.050	1270-000	0.10		2,388.20

Page Subtotals 2,388.20 0.00

FORM 2

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 07-41639 -BTR
Case Name: NORTH AMERICAN PIPELINE CORPORATION

Trustee Name: LINDA PAYNE, TRUSTEE
Bank Name: Union Bank
Account Number / CD #: *****1627 Money Market Account (Interest Earn

Taxpayer ID No: *****9811
For Period Ending: 01/12/11

Blanket Bond (per case limit): \$ 300,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
C 09/30/10	INT	Union Bank	Interest Rate 0.050	1270-000	0.09		2,388.29
C 10/29/10	INT	Union Bank	Interest Rate 0.050	1270-000	0.09		2,388.38
C 11/30/10	INT	Union Bank	Interest Rate 0.050	1270-000	0.10		2,388.48
C 12/31/10	INT	Union Bank	Interest Rate 0.050	1270-000	0.09		2,388.57
01/12/11	INT	Union Bank	INTEREST REC'D FROM BANK	1270-000	0.03		2,388.60
01/12/11		Transfer to Acct #*****3953	Final Posting Transfer	9999-000		2,388.60	0.00

COLUMN TOTALS	2,388.60	2,388.60	0.00
Less: Bank Transfers/CD's	2,381.87	2,388.60	
Subtotal	6.73	0.00	
Less: Payments to Debtors		0.00	
Net	6.73	0.00	

Page Subtotals 0.40 2,388.60

FORM 2

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 07-41639 -BTR
Case Name: NORTH AMERICAN PIPELINE CORPORATION

Trustee Name: LINDA PAYNE, TRUSTEE
Bank Name: Union Bank
Account Number / CD #: *****3953 Checking Account

Taxpayer ID No: *****9811
For Period Ending: 01/12/11

Blanket Bond (per case limit): \$ 300,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
			BALANCE FORWARD				0.00
01/12/11		Transfer from Acct #*****1627	Transfer In From MMA Account	9999-000	2,388.60		2,388.60

COLUMN TOTALS	2,388.60	0.00	2,388.60
Less: Bank Transfers/CD's	<u>2,388.60</u>	<u>0.00</u>	
Subtotal	0.00	0.00	
Less: Payments to Debtors		<u>0.00</u>	
Net	0.00	0.00	

Page Subtotals 2,388.60 0.00

FORM 2

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 07-41639 -BTR
Case Name: NORTH AMERICAN PIPELINE CORPORATION

Trustee Name: LINDA PAYNE, TRUSTEE
Bank Name: JPMorgan Chase Bank, N.A.
Account Number / CD #: *****7265 Money Market Account

Taxpayer ID No: *****9811
For Period Ending: 01/12/11

Blanket Bond (per case limit): \$ 300,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
			BALANCE FORWARD				0.00
C 02/29/08	2	Patrick Beason	T/o of Funds in bank account DEPOSIT CHECK #9510	1129-000	101.64		101.64
C 02/29/08	3	Patrick Beason	T/O of funds in bank account DEPOSIT CHECK #1818	1129-000	145.02		246.66
C 03/31/08	INT	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1700%	1270-000	0.04		246.70
C 04/30/08	INT	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1700%	1270-000	0.03		246.73
C 05/30/08	INT	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1500%	1270-000	0.03		246.76
C 06/30/08	INT	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1500%	1270-000	0.03		246.79
C 07/31/08	INT	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1500%	1270-000	0.03		246.82
C 08/29/08	INT	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1500%	1270-000	0.02		246.84
C 09/30/08	INT	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1500%	1270-000	0.03		246.87
C 10/10/08	4	Rosen Systems	Auction proceeds DEPOSIT CHECK #2591	1129-000	3,719.52		3,966.39
C 10/31/08	INT	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1200%	1270-000	0.23		3,966.62
C 10/31/08	001001	Rosen Systems, Inc. 17744 Preston Road	Auctioneer Expenses			1,585.96	2,380.66

Page Subtotals 3,966.62 1,585.96

FORM 2

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 07-41639 -BTR
Case Name: NORTH AMERICAN PIPELINE CORPORATION

Trustee Name: LINDA PAYNE, TRUSTEE
Bank Name: JPMorgan Chase Bank, N.A.
Account Number / CD #: *****7265 Money Market Account

Taxpayer ID No: *****9811
For Period Ending: 01/12/11

Blanket Bond (per case limit): \$ 300,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
		Suite 100 Dallas, TX 75252					
C 11/28/08	INT	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1000%	1270-000	0.20		2,380.86
C 12/31/08	INT	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	0.16		2,381.02
C 01/30/09	INT	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	0.09		2,381.11
C 02/27/09	INT	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	0.09		2,381.20
C 03/31/09	INT	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	0.10		2,381.30
C 04/30/09	INT	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	0.09		2,381.39
C 05/29/09	INT	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	0.09		2,381.48
C 06/30/09	INT	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	0.10		2,381.58
C 07/31/09	INT	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	0.10		2,381.68
C 08/31/09	INT	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	0.10		2,381.78
C 09/30/09	INT	JPMorgan Chase Bank, N.A.	INTEREST REC'D FROM BANK	1270-000	0.09		2,381.87
C 10/01/09		Transfer to Acct #*****1627	Bank Funds Transfer	9999-000		2,381.87	0.00

Page Subtotals 1.21 2,381.87

FORM 2

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 07-41639 -BTR
Case Name: NORTH AMERICAN PIPELINE CORPORATION

Trustee Name: LINDA PAYNE, TRUSTEE
Bank Name: JPMorgan Chase Bank, N.A.
Account Number / CD #: *****7265 Money Market Account

Taxpayer ID No: *****9811
For Period Ending: 01/12/11

Blanket Bond (per case limit): \$ 300,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
COLUMN TOTALS					3,967.83	3,967.83	0.00
Less: Bank Transfers/CD's					0.00	2,381.87	
Subtotal					3,967.83	1,585.96	
Less: Payments to Debtors						0.00	
Net					3,967.83	1,585.96	
TOTAL - ALL ACCOUNTS					NET DEPOSITS	NET DISBURSEMENTS	ACCOUNT BALANCE
Money Market Account (Interest Earn - *****1627					6.73	0.00	0.00
Checking Account - *****3953					0.00	0.00	2,388.60
Money Market Account - *****7265					3,967.83	1,585.96	0.00
					-----	-----	-----
					3,974.56	1,585.96	2,388.60
					=====	=====	=====
					(Excludes Account Transfers)	(Excludes Payments To Debtors)	Total Funds On Hand

Page Subtotals 0.00 0.00

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Case Number: 07-41639 Page 1
 Debtor Name: NORTH AMERICAN PIPELINE Date: January 12, 2011
Claim Class Sequence

Code #	Creditor Name & Address	Claim Class	Notes	Amount Allowed	Paid to Date	Claim Balance
200 3620-00	Rosen Systems, Inc. 17744 Preston Road Suite 100 Dallas, TX 75252	Administrative		\$1,585.96	\$1,585.96	\$0.00
1 040 5800-00	ILLINOIS DEPT OF NATURAL RESOURCES C/O LLINOIS ATTORNEY GENERAL 500 SOUTH SECOND STREET SPRINGFIELD, IL 62706	Priority		\$0.00	\$0.00	\$0.00
1 -2 040 5800-00	ILLINOIS DEPT OF NATURAL RESOURCES C/O LLINOIS ATTORNEY GENERAL 500 SOUTH SECOND STREET SPRINGFIELD, IL 62706	Priority		\$0.00	\$0.00	\$0.00
1 -3 040 5800-00	ILLINOIS DEPT OF NATURAL RESOURCES C/O LLINOIS ATTORNEY GENERAL 500 SOUTH SECOND STREET SPRINGFIELD, IL 62706	Priority		\$25,606.61	\$0.00	\$25,606.61
4 040 5800-00	DALLAS COUNTY UTILITY & RECLAMATION DISTRICT C/O PERDUE, BRANDON, FIELDER, ET AL PO BOX 13430 ARLINGTON, TX 76094	Priority		\$927.42	\$0.00	\$927.42
51 040 5800-00	Dallas County c/o Michael W. Deeds Linebarger Goggan B 2323 Bryan St., Suite 1600 Dallas, TX 75201	Priority		\$289.92	\$0.00	\$289.92
52 040 5800-00	IRVING ISD C/O LAURIE SPINDLER,LINEBARGER GOGGAN BLAIR & SAMPSON, LLP,2323 BRYAN ST., SUI DALLAS, TX 75201	Priority		\$788.60	\$0.00	\$788.60
53 040 5800-00	Dallas County c/o Michael W. Deeds Linebarger Goggan B 2323 Bryan St., Suite 1600 Dallas, TX 75201	Priority		\$121.67	\$0.00	\$121.67
54 040 5800-00	IRVING ISD C/O LAURIE SPINDLER,LINEBARGER GOGGAN BLAIR & SAMPSON, LLP,2323 BRYAN ST., SUI DALLAS, TX 75201	Priority		\$289.26	\$0.00	\$289.26

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Case Number: 07-41639 Page 2 Date: January 12, 2011
 Debtor Name: NORTH AMERICAN PIPELINE Claim Class Sequence

Code #	Creditor Name & Address	Claim Class	Notes	Amount Allowed	Paid to Date	Claim Balance
2 070 7100-00	THOMAS HARPER 55540 221ST GLENWOOD, IA 51534	Unsecured		\$87,500.00	\$0.00	\$87,500.00
3 070 7100-00	CHARLES HILTZHEIMER PO BOX 651 IVY, VA 22945	Unsecured		\$43,742.50	\$0.00	\$43,742.50
5 070 7100-00	JOHN S. GARFIELD 2736 KYLE RD. KENNWICK, WA 99338	Unsecured		\$93,750.00	\$0.00	\$93,750.00
6 070 7100-00	ROBERT A. CLAUS 105 NORTH LANCASTER MT. PROSPECT, IL 60056	Unsecured		\$24,000.00	\$0.00	\$24,000.00
7 070 7100-00	RAYMOND A. KAVERMAN 2453 ROAD U-20 DELPHAS, OH 45833	Unsecured		\$13,200.00	\$0.00	\$13,200.00
8 070 7100-00	EDWARD J. KESSLER 3017 LACOSTA AVE. CARLSBAD, CA 92009	Unsecured		\$13,200.00	\$0.00	\$13,200.00
9 070 7100-00	EDWARD N. STRADER 3718 DOVER RD. CHEYENNE, WY 82001	Unsecured		\$31,246.00	\$0.00	\$31,246.00
10 070 7100-00	MICHAEL PAONE 38 ORCHARD LANE BERKLEY HEIGHTS, NJ 07922	Unsecured		\$37,500.00	\$0.00	\$37,500.00
11 070 7100-00	JOHN KAVANAUGH 108 FRONT ST. WYKOFF, MN 55990	Unsecured		\$35,880.08	\$0.00	\$35,880.08
12 070 7100-00	MERLE B. SMITH 28 PINE TREE LANE BURR RIDGE, IL 60527	Unsecured		\$37,500.00	\$0.00	\$37,500.00
13 070 7100-00	RICHARD M. ANDERSON 631 NORTH WEST 28TH ST. GAINESVILLE, FL 32607	Unsecured		\$25,000.00	\$0.00	\$25,000.00
14 070 7100-00	MAURICE LEHMANN 104 B E. SAN ANTONIO ST. BOERNE, TX 78006	Unsecured		\$13,200.00	\$0.00	\$13,200.00
15 070 7100-00	E. GEORGE MCMACKIN 35 32ND AVE. ISLE OF PALMS, SC 29451	Unsecured		\$37,500.00	\$0.00	\$37,500.00
16 070 7100-00	RICHARD HOFFMAN 9394 WEST M AVE KALAMAZOO, MI 49009	Unsecured		\$9,375.00	\$0.00	\$9,375.00

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Case Number: 07-41639 Page 3
 Debtor Name: NORTH AMERICAN PIPELINE Date: January 12, 2011
Claim Class Sequence

Code #	Creditor Name & Address	Claim Class	Notes	Amount Allowed	Paid to Date	Claim Balance
17 070 7100-00	WILLIAM HARTMAN 1128 SWEETBRIAR DR. GENDALE, CA 91206	Unsecured		\$31,246.00	\$0.00	\$31,246.00
18 070 7100-00	ROBERT KENDALL 225 WALL ST., #200 VAIL, CO 81657	Unsecured		\$150,000.00	\$0.00	\$150,000.00
19 070 7100-00	MARC FAIGUS 7348 E. TURQUIOISE AVE. SCOTTSDALE, AZ 85258	Unsecured		\$37,500.00	\$0.00	\$37,500.00
20 070 7100-00	CHASE BANK USA, NA PO BOX 15145 WILMINGTON, DE 19850-5145	Unsecured		\$6,214.06	\$0.00	\$6,214.06
21 070 7100-00	BORIS GEEZA 350 NORTH CLARK, 6TH FLOOR CHICAGO, IL 60047	Unsecured		\$37,500.00	\$0.00	\$37,500.00
22 070 7100-00	KARL SHAFFER 8621 AUTUMN OAK LANE HARRISON, TN 37341-6846	Unsecured		\$132,492.00	\$0.00	\$132,492.00
23 070 7100-00	CHARLES WILSON 1800 MCFARLAND BLVD. NE, #110 TUSCALOOSA, AL 35406	Unsecured		\$46,000.00	\$0.00	\$46,000.00
24 070 7100-00	DAVID ADAMS 12642 FANTASIA DR. HERNDON, VA 20120	Unsecured		\$115,000.00	\$0.00	\$115,000.00
25 070 7100-00	ARTHUR F. BERG 1552 ROLLING HILL WAY MARTINEZ, CA 94553	Unsecured		\$51,000.00	\$0.00	\$51,000.00
26 070 7100-00	WAYNE C. PARRIS 8512 N.E. 66TH ST. VANCOUVER, WA 98662-4384	Unsecured		\$33,731.50	\$0.00	\$33,731.50
27 070 7100-00	JOSEPH B. DUPONT 100 N. ARLINGTON AVE., #23N RENO, NV 89501	Unsecured		\$13,200.00	\$0.00	\$13,200.00
28 070 7100-00	JAMES EDWARD MONTGOMERY 1030 VILLAGIO CIR., #101 SARASOTA, FL 34239	Unsecured		\$13,200.00	\$0.00	\$13,200.00
29 070 7100-00	JAMES NEUNER 604 YUPON PLACE MANDEVILLE, LA 70471	Unsecured		\$75,000.00	\$0.00	\$75,000.00
30 070 7100-00	JERRY BRAUNER 9203 COLLINFIELD DR. AUSTIN, TX 78758	Unsecured		\$75,000.00	\$0.00	\$75,000.00

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Case Number: 07-41639 Page 4
 Debtor Name: NORTH AMERICAN PIPELINE Date: January 12, 2011
Claim Class Sequence

Code #	Creditor Name & Address	Claim Class	Notes	Amount Allowed	Paid to Date	Claim Balance
31 070 7100-00	RONALD STEMPOWSKI 3657 TREMONTE CIRCLE S. ROCHESTER, MI 48306-4787	Unsecured		\$18,600.00	\$0.00	\$18,600.00
32 070 7100-00	J.P. BLONDEAU 4174 BELLE PARK DR. HOUSTON, TX 77072-1304	Unsecured		\$57,500.00	\$0.00	\$57,500.00
33 070 7100-00	HAROLD STEVENS 7900 MILTON CARLISLE RD. NEW CARLISLE, OH 45344-9078	Unsecured		\$12,187.50	\$0.00	\$12,187.50
34 070 7100-00	DUANE ENGLE 2607 FAIRMOUNT ST. COLORADO SPRINGS, CO 80909	Unsecured		\$24,992.00	\$0.00	\$24,992.00
35 070 7100-00	DUANE ENGLE 2607 FAIRMOUNT ST. COLORADO SPRINGS, CO 80909	Unsecured		\$18,750.00	\$0.00	\$18,750.00
36 070 7100-00	LELAN WASDEN 4473 MATILJA AVE. SHERMAN OAKS, CA 91423	Unsecured		\$13,200.00	\$0.00	\$13,200.00
37 070 7100-00	MARLIN FISHER 1122 DOGWOOD DR. MEXICO, MO 65265	Unsecured		\$51,000.00	\$0.00	\$51,000.00
38 070 7100-00	MITCH VAN BOURG 1134 KEELER AVE. BERKLEY HEIGHTS, CA 94708	Unsecured		\$75,000.00	\$0.00	\$75,000.00
39 070 7100-00	JAMES HUMBARD 4005 KANE AVE. MCHENRY, IL 60050	Unsecured		\$25,000.00	\$0.00	\$25,000.00
40 070 7100-00	GARY HATRIDGE C/O SIMPSON WOOLLEY LLP 2828 ROUTH STREET, SUITE 700 DALLAS, TX 75201	Unsecured		\$150,000.00	\$0.00	\$150,000.00
41 070 7100-00	ROBERT SCARBOROUGH 1800 MASON CT. KELLER, TX 76248-7326	Unsecured		\$37,500.00	\$0.00	\$37,500.00
42 070 7100-00	ESTATE OF DAVID HELM %ROBERT SCARBOROUGH, INDEPENDENT EXECUTO 1800 MASON KELLER, TX 76248-7326	Unsecured		\$37,500.00	\$0.00	\$37,500.00
43 070 7100-00	JOHN SALINAS 1128 S. LUNA CIRCLE SANTA FE, NM 87501-1628	Unsecured		\$28,750.00	\$0.00	\$28,750.00

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Case Number: 07-41639 Page 5 Date: January 12, 2011
 Debtor Name: NORTH AMERICAN PIPELINE Claim Class Sequence

Code #	Creditor Name & Address	Claim Class	Notes	Amount Allowed	Paid to Date	Claim Balance
44 070 7100-00	CALVIN BROWN PO BOX 1238 CARLSBAD, NM 88220	Unsecured		\$100,000.00	\$0.00	\$100,000.00
45 070 7100-00	CHARLES ERICSON 511 WEE KEE PEEME RD. WOODBURY, CT 06798	Unsecured		\$131,250.00	\$0.00	\$131,250.00
46 070 7100-00	DAVID H. LUTHER 100 PHLOX CREEK BRISTOL, TN 37620	Unsecured		\$61,875.00	\$0.00	\$61,875.00
47 070 7100-00	NEIGHBORS COFFEE 11 N.E. 11TH ST. OKLAHOMA CITY, OK 73104	Unsecured		\$30.20	\$0.00	\$30.20
48 080 7200-00	MARK J. RISTER 4 SPANISH OAK WACO, TX 79710	Unsecured		\$13,200.00	\$0.00	\$13,200.00
49 620 7200-00	STANLEY GRAFF C/O PATRICK SCHURR, SCHEEF & STONE, LLP, 2601 NETWORK BOULEVARD, SUITE 102 FRISCO, TX 75034	Unsecured		\$450,000.00	\$0.00	\$450,000.00
50 620 7200-00	KEVEN L. YORK 151 S. KENMORE AVE. ELMHURST, IL 60126	Unsecured		\$57,492.00	\$0.00	\$57,492.00
55 620 7200-00	MARLON SIAS 10894 DINNER PAIL TRAIL NILL CITY, MN 55748	Unsecured		\$37,500.00	\$0.00	\$37,500.00
56 620 7200-00	ELWOOD MILLER GRAIN FARMER INC. 1669 110TH ST., ATTN: WILLIAM M. MILLER REINBECK, IA 50669	Unsecured		\$28,746.00	\$0.00	\$28,746.00
57 620 7200-00	WILLIAM M. MILLER 1669 110TH ST. REINBECK, IA 50669	Unsecured		\$28,746.00	\$0.00	\$28,746.00
Case Totals:				\$2,808,105.28	\$1,585.96	\$2,806,519.32

Code #: Trustee's Claim Number, Priority Code, Claim Type

TRUSTEE'S PROPOSED DISTRIBUTION

Exhibit D

Case No.: 07-41639 BTR

Case Name: NORTH AMERICAN PIPELINE CORPORATION

Trustee Name: LINDA PAYNE, TRUSTEE

Balance on hand \$

Claims of secured creditors will be paid as follows:

NONE

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee Fees: LINDA PAYNE, TRUSTEE	\$	\$	\$
Trustee Expenses: LINDA PAYNE, TRUSTEE	\$	\$	\$
Auctioneer Expenses: Rosen Systems, Inc.	\$	\$	\$

Total to be paid for chapter 7 administrative expenses \$ _____

Remaining Balance \$ _____

Applications for prior chapter fees and administrative expenses have been filed as follows:

NONE

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$ _____ must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
1	ILLINOIS DEPT OF NATURAL RESOURCES	\$	\$	\$
1 -2	ILLINOIS DEPT OF NATURAL RESOURCES	\$	\$	\$
1 -3	ILLINOIS DEPT OF NATURAL RESOURCES	\$	\$	\$
4	DALLAS COUNTY UTILITY & RECLAMATION	\$	\$	\$
51	Dallas County	\$	\$	\$
52	IRVING ISD	\$	\$	\$
53	Dallas County	\$	\$	\$
54	IRVING ISD	\$	\$	\$

Total to be paid to priority creditors \$ _____

Remaining Balance \$ _____

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ _____ have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be _____ percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
2	THOMAS HARPER	\$	\$	\$
3	CHARLES HILTZHEIMER	\$	\$	\$
5	JOHN S. GARFIELD	\$	\$	\$

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
6	ROBERT A. CLAUS	\$	\$	\$
7	RAYMOND A. KAVERMAN	\$	\$	\$
8	EDWARD J. KESSLER	\$	\$	\$
9	EDWARD N. STRADER	\$	\$	\$
10	MICHAEL PAONE	\$	\$	\$
11	JOHN KAVANAUGH	\$	\$	\$
12	MERLE B. SMITH	\$	\$	\$
13	RICHARD M. ANDERSON	\$	\$	\$
14	MAURICE LEHMANN	\$	\$	\$
15	E. GEORGE MCMACKIN	\$	\$	\$
16	RICHARD HOFFMAN	\$	\$	\$
17	WILLIAM HARTMAN	\$	\$	\$
18	ROBERT KENDALL	\$	\$	\$
19	MARC FAIGUS	\$	\$	\$
20	CHASE BANK USA, NA	\$	\$	\$
21	BORIS GEEZA	\$	\$	\$
22	KARL SHAFFER	\$	\$	\$
23	CHARLES WILSON	\$	\$	\$
24	DAVID ADAMS	\$	\$	\$
25	ARTHUR F. BERG	\$	\$	\$
26	WAYNE C. PARRIS	\$	\$	\$
27	JOSEPH B. DUPONT	\$	\$	\$
28	JAMES EDWARD MONTGOMERY	\$	\$	\$

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
29	JAMES NEUNER	\$	\$	\$
30	JERRY BRAUNER	\$	\$	\$
31	RONALD STEMPOWSKI	\$	\$	\$
32	J.P. BLONDEAU	\$	\$	\$
33	HAROLD STEVENS	\$	\$	\$
34	DUANE ENGLE	\$	\$	\$
35	DUANE ENGLE	\$	\$	\$
36	LELAN WASDEN	\$	\$	\$
37	MARLIN FISHER	\$	\$	\$
38	MITCH VAN BOURG	\$	\$	\$
39	JAMES HUMBARD	\$	\$	\$
40	GARY HATRIDGE	\$	\$	\$
41	ROBERT SCARBOROUGH	\$	\$	\$
42	ESTATE OF DAVID HELM	\$	\$	\$
43	JOHN SALINAS	\$	\$	\$
44	CALVIN BROWN	\$	\$	\$
45	CHARLES ERICSON	\$	\$	\$
46	DAVID H. LUTHER	\$	\$	\$
47	NEIGHBORS COFFEE	\$	\$	\$

Total to be paid to timely general unsecured creditors \$ _____

Remaining Balance \$ _____

Tardily filed claims of general (unsecured) creditors totaling \$ _____ have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be _____ percent.

Tardily filed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
48	MARK J. RISTER	\$ _____	\$ _____	\$ _____
49	STANLEY GRAFF	\$ _____	\$ _____	\$ _____
50	KEVEN L. YORK	\$ _____	\$ _____	\$ _____
55	MARLON SIAS	\$ _____	\$ _____	\$ _____
56	ELWOOD MILLER	\$ _____	\$ _____	\$ _____
57	WILLIAM M. MILLER	\$ _____	\$ _____	\$ _____

Total to be paid to tardy general unsecured creditors \$ _____

Remaining Balance \$ _____

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ _____ have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be _____ percent.

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

NONE