

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF TEXAS
SHERMAN DIVISION

In re:	§	
	§	
Twl Corporation	§	Case No. 08-42773 BTR
Twl Knowledge Group, Inc.	§	
	§	
Debtor(s)	§	

TRUSTEE’S FINAL REPORT (TFR)

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

1. A petition under chapter 11 of the United States Bankruptcy Code was filed on 10/19/2008 . The case was converted to one under Chapter 7 on 04/02/2010 . The undersigned trustee was appointed on 04/02/2010 .
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 \$ 519,937.99

Funds were disbursed in the following amounts:

Payments made under an interim disbursement	0.00
Administrative expenses	176,169.33
Bank service fees	22,469.50
Other payments to creditors	0.00
Non-estate funds paid to 3 rd Parties	0.00
Exemptions paid to the debtor	0.00
Other payments to the debtor	0.00
Leaving a balance on hand of ¹	\$ 321,299.16

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.

The remaining funds are available for distribution.

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 12/10/2010 and the deadline for filing governmental claims was 04/20/2011 . 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 \$ 29,246.90 . To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$ 0.00 as interim compensation and now requests a sum of \$ 29,246.90 , for a total compensation of \$ 29,246.90 ². In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$ 0.00 , and now requests reimbursement for expenses of \$ 1,893.61 , for total expenses of \$ 1,893.61 ².

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

Date: 07/14/2015 By: /s/Michelle H. Chow, 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).

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Case No: 08-42773 BTR Judge: BRENDA T. RHOADES
Case Name: Twl Corporation
Twl Knowledge Group, Inc.
For Period Ending: 07/14/15

Trustee Name: Michelle H. Chow, Trustee
Date Filed (f) or Converted (c): 04/02/10 (c)
341(a) Meeting Date: 10/29/10
Claims Bar Date: 12/10/10

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 Formally Abandoned OA=554(a) Abandon	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1. FINANCIAL ACCOUNTS Wells Fargo/1445 Ross Ave. 2nd Fl/Dallas TX 75202 Investor Proceeds Acct # xxxxxx7515 Amount turned over to trustee	794.00	125,345.51		125,345.51	FA
2. INSURANCE POLICIES Hartford Insurance Policy: Property/General Liability Auto Umbrella (Package) Policy 9/15/08-09	0.00	0.00		0.00	FA
3. INSURANCE POLICIES Interwest Ins. re: D&O and E&O Policies	0.00	0.00		0.00	FA
4. INSURANCE POLICIES Lloyds of London Insurance re E&O	0.00	0.00		0.00	FA
5. INSURANCE POLICIES XL specialty Insurance-D&O /Employment Practices Liability 01/15/08-09	0.00	0.00		0.00	FA
6. STOCK 100 % Interst in River Murray Training, Inc.	0.00	0.00		0.00	FA
7. STOCK 100% Interest in Touch Vision Enterprises, Inc. (Dormant)	0.00	0.00		0.00	FA
8. STOCK 100% Interest in TWL Knowledge Group, Inc., fka Trinity Workplace Learning Corp.	0.00	0.00		0.00	FA
9. MISCELLANEOUS DEPOSITS - 1290 (u) miscellaneous checks received during case administration	0.00	1,345.91		1,345.91	FA
10. ESCROW BALANCE ACCOUNT (u) Amount held in escrow turned over to trustee	0.00	253,089.76		253,089.76	FA
11. RIVERON SETTLEMENT PAYMENT (u)	0.00	18,000.00		18,000.00	FA

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Case No: 08-42773 BTR Judge: BRENDA T. RHOADES
Case Name: Twl Corporation
Twl Knowledge Group, Inc.

Trustee Name: Michelle H. Chow, Trustee
Date Filed (f) or Converted (c): 04/02/10 (c)
341(a) Meeting Date: 10/29/10
Claims Bar Date: 12/10/10

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 Formally Abandoned OA=554(a) Abandon	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
Settlement on preference action. Terms: Order dated 07/26/10 #370; motion #366; see attached Compromise and Settlement Agreement for exact terms: total of \$18,000 payable in \$3,000 monthly payments over 6 months beginning the 1st of the month following 10 days after the order is final. Payments completed within 03/31/11 reporting period.					
12. UNITED SHIPPING SOLUTIONS SETTLEMENT (u) Preference payment action Settlement order dated 08/30/10 #378; motion 08/09/10 #374 See Compromise and Settlement Agreement for details. \$10,000 total; 1 payment \$1,666.74 due 09/01/10 and 9 payments of \$833.33 from 10/01/10 until paid in full.	0.00	10,000.00		10,000.00	FA
13. OTHER UNSCHEDULED B ASSETS (u) Debtor owned stock in Austrailian company doing business similar to US. Upon Motion/Order, and entity that is interested in continuing the training programs has purchaseed the stock of River Murray Training Party Limited for \$10,000 USD. Note the amount collected is slightly more; this slight overpayment was confirmed due to conversion of currency and bank wire fees that made the total dollar amount slightly off. (Order #392 06/10/11)	0.00	10,000.00		10,083.39	FA
14. SUBSTANTIVE CONSOLIDATION FROM TWL KNOWLEDGE (u) This asset line is to account for the assets from Case #08-42774, TWL Knowledge Group, Inc. Per order to substantively consolidate into this lead case, 09/11/14 docket #479, the total remaining funds of the estate bank account is transferred to this lead case.	0.00	101,930.32		101,930.32	FA
INT. Post-Petition Interest Deposits (u)	Unknown	N/A		143.10	FA

Gross Value of Remaining Assets

**FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES**

Case No: 08-42773 BTR Judge: BRENDA T. RHOADES
Case Name: Twl Corporation
Twl Knowledge Group, Inc.

Trustee Name: Michelle H. Chow, Trustee
Date Filed (f) or Converted (c): 04/02/10 (c)
341(a) Meeting Date: 10/29/10
Claims Bar Date: 12/10/10

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 Formally Abandoned OA=554(a) Abandon	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
TOTALS (Excluding Unknown Values)	\$794.00	\$519,711.50		\$519,937.99	\$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:

As of date TFR submitted to UST: 07/14/15:

Case background: Two administratively consolidated cases are TWL Corporation (08-42773) and TWL Knowledge Group (08-42774) originally filed as chapter 11 on 10/19/08 and converted to chapter 7 on 04/02/10. TWL Corp was the "corporate entity" and TWL Knowledge was the "operating subsidiary". The company business was educational/ instructional materials and training services for industries and governmental agencies.

During the chapter 11, the Debtors filed a motion to sell substantively all the assets of the business (10/27/08 #15). This was essentially granted, see Order (12/15/08 docket #152). This left virtually no physical assets remaining at the time of conversion (above any costs of sale). Other chapter 11 activity of note were the adversary filings for possible preferences around 07/09/09. The US Trustees filed a motion to dismiss (10/15/19 docket #273) based on no remaining ongoing operations to fund a chapter 11 and mainly remaining financial assets to possibly administer. Ultimately, the case was converted to chapter 7 on 04/02/10, docket #350).

Upon conversion, trustee has hired various professionals, collected remaining bank balances and any miscellaneous deposits, and completed collection and/or settlement Orders for preferences. By this reporting period, all asset collection has been completed. The motion to substantively consolidate the cases was granted in September 2014. The estate bank accounts will be combined for final distribution and the dockets combined under this case. Balances, preferences, and sale of partial entity were completed and collected. Tax return issues resolved with IRS. Tax returns were prepared and accepted as filed in February 2015. There were 5 years of tax returns required to be filed (2008-2012). WARN act claim (extensive time spent on this issue) resolved - they recieved claim class status and they have now

FORM 1
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ASSET CASES

Page: 4
Exhibit A

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Twl Knowledge Group, Inc.

Trustee Name: Michelle H. Chow, Trustee
Date Filed (f) or Converted (c): 04/02/10 (c)
341(a) Meeting Date: 10/29/10
Claims Bar Date: 12/10/10

provided claims figure. Main rounds of claims objections filed and orders granted.

General counsel to trustee: Mark Ian Agee

Accountant for Trustee: Sheldon Levy

Auctioneer for Trustee: Rosen Systems (note: auctioneer hired, but remaining junk vehicles indicated to be owned by the Debtor could not be verified. Title was in name of other entities, which are now defunct). Notice of Abandonment/Order #388, 389 01/20/11 02/11/11.

Special Counsel during Chapter 11 and for Chapter 7 Trustee (preference actions): Bill Siegel, Cowles & Thompson

Debtor's attorney: Mark Chevallier, McGuire, Craddock & Strother, PC

Initial Projected Date of Final Report (TFR): 12/31/15

Current Projected Date of Final Report (TFR): 12/31/15

/s/ Michelle H. Chow, Trustee

_____ Date: 07/14/15

MICHELLE H. CHOW, TRUSTEE

FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 08-42773 -BTR
Case Name: Twl Corporation
Twl Knowledge Group, Inc.
Taxpayer ID No: *****1865
For Period Ending: 07/14/15

Trustee Name: Michelle H. Chow, Trustee
Bank Name: BANK OF KANSAS CITY
Account Number / CD #: *****0035 Checking Account

Blanket Bond (per case limit):
Separate Bond (if applicable): \$ 475,000.00

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
06/15/12		Trsf In From BANK OF AMERICA, N.A.	INITIAL WIRE TRANSFER IN	9999-000	392,428.64		392,428.64
07/16/12		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		231.60	392,197.04
08/14/12		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		448.58	391,748.46
09/17/12		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		448.16	391,300.30
10/15/12		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		433.26	390,867.04
11/15/12		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		447.16	390,419.88
12/14/12		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		432.25	389,987.63
01/16/13		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		446.14	389,541.49
02/14/13		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		445.67	389,095.82
03/14/13		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		522.63	388,573.19
04/12/13		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		577.86	387,995.33
04/30/13		Bank of Kansas City	BANK SERVICE FEE	2600-000		558.38	387,436.95
05/31/13		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		575.84	386,861.11
06/28/13		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		556.44	386,304.67
07/11/13	001001	INTERNATIONAL SURETIES, LTD ONE SHELL SQUARE 701 POYDRAS STREET-SUITE 420 NEW ORLEANS, LA 70139	Per invoice 07/10/13 Bond #016041112 term 08/11/13 to 08/11/14 \$410,000 coverage	2300-000		1,025.00	385,279.67
07/31/13		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		573.37	384,706.30
08/30/13		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		571.78	384,134.52
09/30/13		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		552.52	383,582.00
10/31/13		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		570.11	383,011.89
11/29/13		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		550.90	382,460.99
12/31/13		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		568.45	381,892.54
01/31/14		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		567.60	381,324.94
02/28/14		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		511.91	380,813.03
03/31/14		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		566.00	380,247.03
04/30/14		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		546.93	379,700.10

Page Subtotals 392,428.64 12,728.54

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Twl Knowledge Group, Inc.
Taxpayer ID No: *****1865
For Period Ending: 07/14/15

Trustee Name: Michelle H. Chow, Trustee
Bank Name: BANK OF KANSAS CITY
Account Number / CD #: *****0035 Checking Account

Blanket Bond (per case limit):
Separate Bond (if applicable): \$ 475,000.00

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 (\$)
05/30/14		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		564.34	379,135.76
06/09/14	001002	INTERNATIONAL SURETIES, LTD ONE SHELL SQUARE 701 POYDRAS STREET-SUITE 420 NEW ORLEANS, LA 70139	Per invoice 06/02/14 annual bond Bond number 016041112 Per invoice 06/02/14 no order required For term 08/11/14 to 08/11/15 \$410,000 coverage	2300-000		1,025.00	378,110.76
06/30/14		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		544.34	377,566.42
07/31/14		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		561.17	377,005.25
08/29/14		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		560.34	376,444.91
09/30/14		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		541.46	375,903.45
10/31/14		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		558.70	375,344.75
11/28/14		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		539.87	374,804.88
12/31/14		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		557.07	374,247.81
01/30/15		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		556.24	373,691.57
02/27/15		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		501.66	373,189.91
03/31/15		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		554.67	372,635.24
04/30/15		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		535.98	372,099.26
05/11/15	14	Michelle H. Chow	move TWL Knowledge bank acct	1229-000	101,930.32		474,029.58
05/19/15	001003	INTERNATIONAL SURETIES, LTD ONE SHELL SQUARE 701 POYDRAS STREET-SUITE 420 NEW ORLEANS, LA 70139	Per invoice 05/13/15 increase bond Bond #016041112 Invoice dated 05/13/15 no order required increase bond to \$475,000.00 term 08/11/14 to 08/11/15	2300-000		41.00	473,988.58
06/19/15	001004	SHELDON E LEVY, CPA 6320 SOUTHWEST BLVD SUITE 204 FORT WORTH, TX 76109	Per order 06/18/15 acct fee & expen Per order 06/18/15 #628 Trustee accountant fees and expenses	3320-000		9,500.00	464,488.58
06/19/15	001005	SHELDON E LEVY, CPA 6320 SOUTHWEST BLVD SUITE 204 FORT WORTH, TX 76109	Per order 06/18/15 acct fee & expen Per order 06/18/15 #628 Trustee accountant fees and expenses	3410-000		152.88	464,335.70
06/23/15	001006	INTERNATIONAL SURETIES, LTD	Per invoice 05/28/15 annual bond	2300-000		1,188.00	463,147.70

Page Subtotals 101,930.32 18,482.72

FORM 2

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 08-42773 -BTR
 Case Name: Twl Corporation
 Twl Knowledge Group, Inc.
 Taxpayer ID No: *****1865
 For Period Ending: 07/14/15

Trustee Name: Michelle H. Chow, Trustee
 Bank Name: BANK OF KANSAS CITY
 Account Number / CD #: *****0035 Checking Account

Blanket Bond (per case limit):
 Separate Bond (if applicable): \$ 475,000.00

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 (\$)
06/25/15	001007	ONE SHELL SQUARE 701 POYDRAS STREET-SUITE 420 NEW ORLEANS, LA 70139 MARK IAN AGEE 6318 E. Lovers Lane DALLAS, TX 75214	Bond #016041112 Per invoice dated 05/28/15 for period 08/11/15 to 08/11/16 \$475,000 bond Per order 06/25/15 Trustee attorney fees and expenses	3110-000		137,801.25	325,346.45
06/25/15	001008	MARK IAN AGEE 6318 E. Lovers Lane DALLAS, TX 75214	Per order 06/25/15 Trustee attorney fees and expenses	3120-000		4,047.29	321,299.16

COLUMN TOTALS	494,358.96	173,059.80	321,299.16
Less: Bank Transfers/CD's	392,428.64	0.00	
Subtotal	101,930.32	173,059.80	
Less: Payments to Debtors		0.00	
Net	101,930.32	173,059.80	

FORM 2

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 08-42773 -BTR
 Case Name: Twl Corporation
 Twl Knowledge Group, Inc.
 Taxpayer ID No: *****1865
 For Period Ending: 07/14/15

Trustee Name: Michelle H. Chow, Trustee
 Bank Name: BANK OF AMERICA, N.A.
 Account Number / CD #: *****3353 BofA - Checking Account

Blanket Bond (per case limit):
 Separate Bond (if applicable): \$ 475,000.00

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
04/19/10	1	Wells Fargo Bank 350 SW Jefferson DP5 Portland OR 97201	REMAINING BALANCE	1129-000	794.83		794.83
04/19/10	1	Wells Fargo Bank 350 SW Jefferson DP5 Portland OR 97201	REMAINING BALANCE	1129-000	25,648.79		26,443.62
04/26/10	1	Wells Fargo Bank 350 SW Jefferson DP5 Portland OR 97201	REMAINING BALANCE	1129-000	98,901.89		125,345.51
04/30/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	0.49		125,346.00
05/28/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	5.32		125,351.32
06/25/10	9	Texas Comptroller	MISC. DEPOSIT	1290-000	10.75		125,362.07
06/30/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	5.16		125,367.23
07/20/10	9	American Express Travel Related Services 2401 W. Behrend Dr. Ste 55, MC24-01-17 Phoenix AZ 85027	MISC. DEPOSIT	1290-000	186.56		125,553.79
07/30/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	5.32		125,559.11
08/11/10	10	Mcguire, Craddock & Strother, PC 2501 N. Harwood Ste. 1800 Dallas TX 75201	Escrow proceeds	1229-000	253,089.76		378,648.87
08/31/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.070	1270-000	14.18		378,663.05
09/02/10	11	Riveron Consulting LP 3131 Turtle Creek Blvd. Ste. 400 Dallas TX 75219	settlement payment	1241-000	3,000.00		381,663.05
09/02/10	000101	INTERNATIONAL SURETIES, LTD ONE SHELL SQUARE	Per invoice 08/24/10 required bond Bond #016041112	2300-000		1,025.00	380,638.05

Page Subtotals 381,663.05 1,025.00

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Taxpayer ID No: *****1865
For Period Ending: 07/14/15

Trustee Name: Michelle H. Chow, Trustee
Bank Name: BANK OF AMERICA, N.A.
Account Number / CD #: *****3353 BofA - Checking Account

Blanket Bond (per case limit):
Separate Bond (if applicable): \$ 475,000.00

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 (\$)
09/03/10	12	701 POYDRAS STREET-SUITE 420 NEW ORLEANS, LA 70139 The Double A.&O. Group, Inc. DBA United Shipping Solutions 13606 Winter Creek Ct. Houston TX 77077-1549	Bond amount \$410,000 term 08/11/10 to 08/11/11 settlement payment	1241-000	1,666.74		382,304.79
09/29/10	12	The Double A & O Group 13606 winter Creek Ct. Houston TX 77077-1549	settlement payment	1241-000	833.33		383,138.12
09/30/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.070	1270-000	21.97		383,160.09
10/06/10	11	Riveron Consulting LP 3131 Turtle Creek Blvd. Ste. 400 Dallas TX 75219	settlement payment	1241-000	3,000.00		386,160.09
10/29/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.070	1270-000	22.89		386,182.98
11/02/10	12	The Double A&O Group, Inc. 13606 Winter Creek Ct. Houston TX 77077-1549	settlement payment	1241-000	833.33		387,016.31
11/02/10	11	Riveron Consulting LP 3131 Turtle Creek Blvd. Ste. 400 Dallas TX 75219	settlement payment	1241-000	3,000.00		390,016.31
11/02/10	9	Holt Texas Ltd. PO Box 207916 San Antonio TX 78220-7916	miscellaneous deposit	1290-000	1,087.40		391,103.71
11/30/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.070	1270-000	22.47		391,126.18
12/06/10	12	The Double A & O Group, Inc. 13606 Winter Creek Ct. Houston TX 77077-1549	settlement payment	1241-000	833.33		391,959.51
12/06/10	11	Riveron Consulting LP 3131 Turtle Creek Blvd. Ste. 400 Dallas TX 75219	settlement payment	1241-000	3,000.00		394,959.51

Page Subtotals 14,321.46 0.00

FORM 2

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 08-42773 -BTR
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 Twl Knowledge Group, Inc.
 Taxpayer ID No: *****1865
 For Period Ending: 07/14/15

Trustee Name: Michelle H. Chow, Trustee
 Bank Name: BANK OF AMERICA, N.A.
 Account Number / CD #: *****3353 BofA - Checking Account

Blanket Bond (per case limit):
 Separate Bond (if applicable): \$ 475,000.00

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 (\$)
12/13/10	000102	COWLES & THOMPSON ATTN: WILLIAM L. SIEGEL 901 MAIN STREET SUITE 3900 DALLAS, TX 75202	Per order 12/08/10 chp 7 fees Special counsel fees for chapter 7 portion	3210-600		15,787.50	379,172.01
12/13/10	000103	COWLES & THOMPSON ATTN: WILLIAM L. SIEGEL 901 MAIN STREET SUITE 3900 DALLAS, TX 75202	Per order 12/08/10 chp 7 expenses Special counsel chapter 7 expenses	3220-610		2,526.41	376,645.60
12/31/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.070	1270-000	22.79		376,668.39
01/06/11	12	The Double A & O Group, Inc. dba United Shipping Solutions 13606 Winter Creek Ct. Houston TX 77077-1549	settlement payment	1241-000	833.33		377,501.72
01/12/11	11	Riveron consulting LP 3131 Turtle Creek Blvd. Ste. 400 Dallas TX 75219	settlement payment	1241-000	3,000.00		380,501.72
01/31/11	INT	BANK OF AMERICA, N.A.	Interest Rate 0.070	1270-000	22.51		380,524.23
02/08/11	12	The Double A & O Group Inc. 13606 Winter Creek Ct. Houston TX 77077-1549	settlement payment	1241-000	833.33		381,357.56
02/10/11	11	Riveron Consulting LP 3131 Turtle Creek Blvd. Ste. 400 Dallas TX 75219	settlement payment	1241-000	3,000.00		384,357.56
03/09/11	12	The Double A & O Group Inc. DBA United Shipping Solutions 13606 Winter Creek Ct. Houston TX 77077-1549	settlement payment	1241-000	833.33		385,190.89
04/05/11	12	The Double A & O Group, Inc. 13606 Winter Creek Ct. Houston TX 77077-1549	settlement payment	1241-000	833.33		386,024.22

Page Subtotals 9,378.62 18,313.91

FORM 2

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 08-42773 -BTR
Case Name: Twl Corporation
Twl Knowledge Group, Inc.
Taxpayer ID No: *****1865
For Period Ending: 07/14/15

Trustee Name: Michelle H. Chow, Trustee
Bank Name: BANK OF AMERICA, N.A.
Account Number / CD #: *****3353 BofA - Checking Account

Blanket Bond (per case limit):
Separate Bond (if applicable): \$ 475,000.00

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 (\$)
05/05/11	12	The Double A&O Group Inc. 13606 winter Creek Ct. Houston TX 77077-1549	settlement payment	1241-000	833.33		386,857.55
06/03/11	12	The Double A&O Group, Inc. 13606 Winter Creek Ct. Houston TX 77077	settlement payment	1241-000	833.33		387,690.88
06/16/11	13	RIVER MURRAY TRAINING PTY LMTD	SALE OF STOCK OF CORP ENTITY Bank Serial #: 000000	1229-000	9,980.00		397,670.88
06/20/11	13	RIVER MURRAY TRAINING PTY LTMD	SALE OF STOCK OF COMPANY Bank Serial #: 000000	1229-000	103.39		397,774.27
07/06/11	9	Texas Comptroller of Public Accounts Texas Workforce Commission Austin TX	misc deposit	1290-000	61.20		397,835.47
07/07/11	12	The Double A&O Group Inc. DBA United Shipping Solutions 13606 Winter Creek Ct. Houston TX 77077-1549	settlement payment	1241-000	833.29		398,668.76
10/31/11		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		507.89	398,160.87
11/01/11	000104	INTERNATIONAL SURETIES, LTD ONE SHELL SQUARE 701 POYDRAS STREET-SUITE 420 NEW ORLEANS, LA 70139	Per invoice 10/27/11 required bond Bond #016041112 Terms \$410,000 for 08/11/11 to 08/11/12	2300-000		1,025.00	397,135.87
11/30/11		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		489.75	396,646.12
12/30/11		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		489.02	396,157.10
01/31/12		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		519.55	395,637.55
02/29/12		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		470.22	395,167.33
03/30/12		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		485.86	394,681.47
04/30/12		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		501.44	394,180.03
05/31/12		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		500.80	393,679.23

Page Subtotals 12,644.54 4,989.53

FORM 2

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 08-42773 -BTR
 Case Name: Twl Corporation
 Twl Knowledge Group, Inc.
 Taxpayer ID No: *****1865
 For Period Ending: 07/14/15

Trustee Name: Michelle H. Chow, Trustee
 Bank Name: BANK OF AMERICA, N.A.
 Account Number / CD #: *****3353 BofA - Checking Account

Blanket Bond (per case limit):
 Separate Bond (if applicable): \$ 475,000.00

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 (\$)
06/06/12	000105	INTERNATIONAL SURETIES, LTD ONE SHELL SQUARE 701 POYDRAS STREET-SUITE 420 NEW ORLEANS, LA 70139	Per invoice 05/31/12 required bond Bond #016041112 Annual bond for \$410,000 coverage Term 08/11/12 to 08/11/13	2300-000		1,025.00	392,654.23
06/15/12		BANK OF AMERICA, N.A. 901 MAIN STREET 10TH FLOOR DALLAS, TX 75283	BANK FEES	2600-000		225.59	392,428.64
06/15/12		Trsf To BANK OF KANSAS CITY	FINAL TRANSFER	9999-000		392,428.64	0.00

COLUMN TOTALS	418,007.67	418,007.67	0.00
Less: Bank Transfers/CD's	0.00	392,428.64	
Subtotal	418,007.67	25,579.03	
Less: Payments to Debtors		0.00	
Net	418,007.67	25,579.03	
TOTAL - ALL ACCOUNTS	NET DEPOSITS	NET DISBURSEMENTS	ACCOUNT BALANCE
Checking Account - *****0035	101,930.32	173,059.80	321,299.16
BofA - Checking Account - *****3353	418,007.67	25,579.03	0.00
	519,937.99	198,638.83	321,299.16
(Excludes Account Transfers)		(Excludes Payments To Debtors)	Total Funds On Hand

I certify that the above banking transactions are true and correct.

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Date: July 14, 2015

Case Number: 08-42773 Claim Number Sequence
 Debtor Name: Twl Corporation Joint Debtor: Twl Knowledge Group, Inc.
 Claims Bar Date: 12/10/10

Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
003 2300-00	INTERNATIONAL SURETIES, LTD ONE SHELL SQUARE 701 POYDRAS STREET-SUITE 420 NEW ORLEANS, LA 70139	Administrative Bond #016041112	Required bond over \$300,000	\$0.00	\$6,354.00	\$6,354.00
001 3220-61	COWLES & THOMPSON ATTN: WILLIAM L. SIEGEL 901 MAIN STREET SUITE 3900 DALLAS, TX 75202	Administrative	Per Order dated 12/08/10 Chapter 7 F/E \$15,787.50 \$26.41 \$2,500 Chapter 11 F/E \$18,168.50 \$111.97	\$0.00	\$2,526.41	\$2,526.41
001 3210-60	COWLES & THOMPSON ATTN: WILLIAM L. SIEGEL 901 MAIN STREET SUITE 3900 DALLAS, TX 75202	Administrative	Per Order dated 12/08/10 Chapter 7 F/E \$15,787.50 \$26.41 \$2,500 Chapter 11 F/E \$18,168.50 \$111.97	\$0.00	\$15,787.50	\$15,787.50
001 3110-00	MARK IAN AGEE 6318 E. Lovers Lane DALLAS, TX 75214	Administrative	Per order xx/xx/xx #xxx Trustee attorney fees and expenses	\$0.00	\$137,801.25	\$137,801.25
001 3120-00	MARK IAN AGEE 6318 E. Lovers Lane DALLAS, TX 75214	Administrative	Per order xx/xx/xx #xxx Trustee attorney fees and expenses	\$0.00	\$4,047.29	\$4,047.29
002 6210-16	MCGUIRE, CRADDOCK & STROTHER, PC ATTN: J. MARK CHEVALLIER 2501 N. HARWOOD SUITE 1800 DALLAS, TX 75201	Administrative	Per Order 08/30/10 Remaining portion of fees/expenses	\$0.00	\$15,745.00	\$15,745.00
002 6220-17	MCGUIRE, CRADDOCK & STROTHER, PC ATTN: J. MARK CHEVALLIER 2501 N. HARWOOD SUITE 1800 DALLAS, TX 75201	Administrative	Per Order 08/30/10 Remaining Portion of Fees and expenses	\$0.00	\$1,066.62	\$1,066.62
001 3320-00	SHELDON E LEVY, CPA 6320 SOUTHWEST BLVD SUITE 204 FORT WORTH, TX 76109	Administrative	Per order 06/18/15 #628 Trustee accountant fees and expenses	\$0.00	\$9,500.00	\$9,500.00
001 3410-00	SHELDON E LEVY, CPA 6320 SOUTHWEST BLVD SUITE 204 FORT WORTH, TX 76109	Administrative	Per order 06/18/15 #628 Trustee accountant fees and expenses	\$0.00	\$152.88	\$152.88
002 6210-60	COWLES & THOMPSON ATTN: WILLIAM L. SIEGEL 901 MAIN STREET SUITE 3900 DALLAS, TX 75202	Administrative	Per Order dated 12/08/10 Chapter 7 F/E \$15,787.50 \$26.41 \$2,500 Chapter 11 F/E \$18,168.50 \$111.97	\$0.00	\$18,168.50	\$18,168.50

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Date: July 14, 2015

Case Number: 08-42773 Claim Number Sequence
 Debtor Name: Twl Corporation Joint Debtor: Twl Knowledge Group, Inc.
 Claims Bar Date: 12/10/10

Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
	Michael Blumenthal, Crowell & Moring LLP 590 Madison Avenue, 20th Floor New York NY 10022	(56-1)	See attached Calculation of Claim			
000057 070 7100-00	CNN Newsource Sales, Inc. Turner Broadcasting System, Inc. One CNN Center NW Atlanta, GA 30303-2762	Unsecured	Filed 02/19/09 (57-1) Lease Performance and Rejection Order 09/17/14 #480	\$0.00	\$39,513.98	\$39,513.98
000057C 070 7100-00	CNN Newsource Sales, Inc. Turner Broadcasting System, Inc. One CNN Center NW Atlanta, GA 30303-2762	Unsecured	Filed 02/19/09 (57-1) Lease Performance and Rejection Order 09/17/14 #480 Allowed unsecured portion of claim	\$0.00	\$39,513.98	\$39,513.98
000058 070 7100-00	Patrick DeFeo 400 Interpace Parkway, Bldg. C-2 MCC III Parsippany, NJ 07054	Unsecured	Filed 02/19/09 (58-1) non-delivery of services POC description: Nondelivery of services Invoice attached. Filed as unsecured.	\$0.00	\$5,650.00	\$5,650.00
000059 070 7100-00	LALPI/SHAW, LLC c/o Rakhee V. Patel PRONSKE & PATEL, P.C. 1700 Pacific Ave., Suite 2260 Dallas, Texas 75201	Unsecured	Filed 02/19/09 (59-1) Lease	\$0.00	\$15,000.00	\$15,000.00
000060 070 7100-00	Barbara Acello 1622 W.University #409 Denton, TX 76201	Unsecured	Filed 02/18/09 POC: contract services Invoice attached. Filed as unsecured.	\$0.00	\$2,400.00	\$2,400.00
000061 070 7100-00	Frank L. Sherwood 3840 Whitehall Dr. Dallas, TX 75229	Unsecured	Filed 02/19/09 Coded as unsecured	\$0.00	\$14,712.18	\$14,712.18
000062 070 7100-00	Susan E. Miller 332 Colorado Dr. Erie, PA 16505	Unsecured	Filed 02/23/09 Miller Consulting Invoice Vendor #9138/Services performed Invoice attached.	\$0.00	\$1,600.00	\$1,600.00
000063 070 7100-00	National Fallen Firefighters Foundation Roger A. Colaizzi Christopher T. La Test Venable LLP 575 7th Steet, N.W. Washington, DC 20004	Unsecured	Filed 02/17/09	\$0.00	\$100,000.00	\$100,000.00

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Date: July 14, 2015

Case Number: 08-42773

Claim Number Sequence

Debtor Name: Twl Corporation

Joint Debtor: Twl Knowledge Group, Inc.

Claims Bar Date: 12/10/10

Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
K060 070 7100-00	WRITE NOW OFFICE PRODUCTS, INC.	Unsecured	Filed 01/26/09	\$0.00	\$1,013.89	\$1,013.89
K061 070 7100-00	JOHN DELLEY	Unsecured	Filed 01/29/09 Duplicate of TCMS 92 TWLC 37 Claim #37 allowed in priority and unsecured portions. Order 05/05/15 #622 disallowed as duplicate	\$0.00	\$18,255.20	\$0.00
K062 070 7100-00	MP&E MAYO PRODUCTION EQUIPMENT	Unsecured	Filed 01/27/09	\$0.00	\$1,078.50	\$1,078.50
K063P 070 7100-00	CHERYL MCCLENDON	Unsecured	Filed 01/27/09 Order 05/01/15 #618 Allowed as unsecured claim \$889.12	\$0.00	\$889.12	\$889.12
K064 070 7100-00	AMERICAN EXPRESS TRAVEL RELATED SVCS CO.	Unsecured	Filed 02/02/09	\$0.00	\$76,221.77	\$76,221.77
K065S 080 7200-00	TRINITY INVESTMENT G.P.	Unsecured	Filed 02/02/09 Allowed in claim TWLC 45 per Order 10/05/09 #268. Only one amount per substantively consolidate case. This claim zero'd out.	\$0.00	\$0.00	\$0.00
K066P 040 5800-00	STATE OF MICHIGAN, DEPT OF TREASURY	Priority	Filed 02/02/09 FILED AS PRIORITY AMENDED 03/10/09 TO 23,473.15	\$0.00	\$23,473.15	\$23,473.15
K067U 070 7100-00	STATE OF MICHIGAN, DEPT OF TREASURY	Unsecured	Filed 02/02/09 UNSECURED CLAIM PORTION AMENDED 03/10/09 TO 4,788.50	\$0.00	\$4,788.50	\$4,788.50
K068 070 7100-00	LEVEL 3 COMMUNICATIONS, LLC	Unsecured	Filed 02/02/09	\$0.00	\$9,357.77	\$9,357.77
K069 070 7100-00	KRISTA KIM	Unsecured	See also TWLC claim both unsecured UNSECURED DESCRIP IS LEGAL FEES	\$0.00	\$64,255.43	\$64,255.43
K070P 040 5800-00	KENTUCKY DEPT OF REVENUE	Priority	PRIORITY PORTION OF CLAIM	\$0.00	\$5,656.36	\$5,656.36
K070U 070 7100-00	KENTUCKY DEPT OF REVENUE	Unsecured	Filed 02/06/09 UNSECURED PORTION OF CLAIM	\$0.00	\$1,040.00	\$1,040.00

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Date: July 14, 2015

Case Number: 08-42773

Claim Number Sequence

Debtor Name: Twl Corporation

Joint Debtor: Twl Knowledge Group, Inc.

Claims Bar Date: 12/10/10

Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
K089 070 7100-00	COUNTRY GLASS & MIRROR, INC.	Unsecured	Filed 03/31/09	\$0.00	\$886.81	\$886.81
K090 070 7100-00	TRIDENT CONCEPTS, LLC	Unsecured	Filed 04/08/09	\$0.00	\$1,306.80	\$1,306.80
K091P 040 5800-00	WISCONSIN DEPT OF REVENUE	Priority	PRIORITY PORTION OF CLAIM	\$0.00	\$3,026.57	\$3,026.57
K091U 070 7100-00	WISCONSIN DEPT OF REVENUE	Unsecured	Filed 04/17/09 UNSECURED PORTION OF CLAIM	\$0.00	\$682.50	\$682.50
K092P 040 5800-00	JEFFERSON COUNTY, ALABAMA	Priority	Filed 05/29/09 FILED AS PRIORITY IN FULL	\$0.00	\$1,016.57	\$1,016.57
K093 070 7100-00	NEW YORK STATE DEPT OF TAX AND FINANCE	Unsecured	Filed 11/09/09 Order 11/03/14 #541 Disallowed in entirety	\$0.00	\$13,137.29	\$0.00
K094 003 2950-00	OFFICE OF THE U.S. TRUSTEE	Administrative	Filed 05/06/10 UST Quarterly fees	\$0.00	\$650.00	\$650.00
K095 070 7100-00	RELIANT ENERGY	Unsecured	Filed 05/21/10	\$0.00	\$1,117.27	\$1,117.27
K096 070 7100-00	PITNEY BOWES INC.	Unsecured	Filed 05/27/10	\$0.00	\$93,041.78	\$93,041.78
K097P 040 5800-00	LOUISIANA DEPT OF REVENUE	Priority	Filed 06/14/10 FILED AS PRIORITY	\$0.00	\$713.56	\$713.56
K098 070 7100-00	NEW YORK STATE DEPT OF TAX AND FINANCE	Unsecured	Filed 07/23/10 Order 11/03/14 #542 Disallowed in entirety	\$0.00	\$13,913.67	\$0.00
K099P 040 5800-00	PENNSYLVANIA DEPT OF REVENUE	Priority	Filed 10/04/10 SEE TCMS 201 TWLK 78 PRIORITY PORTION No objection due to lower class	\$0.00	\$1,296.00	\$1,296.00

TRUSTEE'S PROPOSED DISTRIBUTION

Exhibit D

Case No.: 08-42773 BTR

Case Name: Twl Corporation

Twl Knowledge Group, Inc.

Trustee Name: Michelle H. Chow, Trustee

Balance on hand \$ 321,299.16

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
000008	Dallas County	\$ 2.58	\$ 2.58	\$ 0.00	\$ 0.00
K002	HIGHLAND PARK ISD	\$ 4.01	\$ 4.01	\$ 0.00	\$ 0.00
K003	TOWN OF HIGHLAND PARK	\$ 0.84	\$ 0.84	\$ 0.00	\$ 0.00
K004	RICHARDSON ISD	\$ 8.44	\$ 8.44	\$ 0.00	\$ 0.00
K006	ARLINGTON ISD	\$ 1.07	\$ 1.07	\$ 0.00	\$ 0.00
K007	MANSFIELD ISD	\$ 0.85	\$ 0.85	\$ 0.00	\$ 0.00
K008	CITY OF CLEBURNE	\$ 0.83	\$ 0.83	\$ 0.00	\$ 0.00
K009	ALVARADO ISD	\$ 2.33	\$ 2.33	\$ 0.00	\$ 0.00
K011	JOHNSON COUNTY-HILL COUNTY JR COLLEGE	\$ 2.49	\$ 2.49	\$ 0.00	\$ 0.00
K012	BURLESON ISD	\$ 2.61	\$ 2.61	\$ 0.00	\$ 0.00
K010	CLEBURNE ISD	\$ 1.66	\$ 1.66	\$ 0.00	\$ 0.00
K013	CITY OF BURLESON	\$ 1.24	\$ 1.24	\$ 0.00	\$ 0.00
K014	CITY OF AZLE	\$ 3.80	\$ 3.80	\$ 0.00	\$ 0.00

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
K015	CITY OF BENBROOK	\$ 3.80	\$ 3.80	\$ 0.00	\$ 0.00
K016	CITY OF CEDAR HILL	\$ 5.71	\$ 5.71	\$ 0.00	\$ 0.00
K017	COUNTY OF DENTON	\$ 23,875.28	\$ 23,875.28	\$ 0.00	\$ 0.00
K019	ORANGE COUNTY	\$ 61.92	\$ 61.92	\$ 0.00	\$ 0.00
K021	MONTGOMERY COUNTY	\$ 44.13	\$ 44.13	\$ 0.00	\$ 0.00
K020	HARRIS COUNTY ET AL	\$ 94.91	\$ 94.91	\$ 0.00	\$ 0.00
K024	TARRANT COUNTY	\$ 1.35	\$ 1.35	\$ 0.00	\$ 0.00
K025	IRVING ISD	\$ 18.78	\$ 18.78	\$ 0.00	\$ 0.00
K026	DALLAS COUNTY	\$ 77,869.72	\$ 77,869.72	\$ 0.00	\$ 0.00
K029	LEWISVILLE INDEPENDENT SCHOOL DISTRICT	\$ 141,220.23	\$ 141,220.23	\$ 0.00	\$ 0.00
K030	CARROLLTON - FB ISD	\$ 9.54	\$ 9.54	\$ 0.00	\$ 0.00
K032	COLORADO DEPARTMENT OF REVENUE	\$ 587.92	\$ 587.92	\$ 0.00	\$ 0.00

Total to be paid to secured creditors \$ 0.00

Remaining Balance \$ 321,299.16

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: Michelle H. Chow, Trustee	\$ 29,246.90	\$ 0.00	\$ 29,246.90
Trustee Expenses: Michelle H. Chow, Trustee	\$ 1,893.61	\$ 0.00	\$ 1,893.61
Attorney for Trustee Fees: MARK IAN AGEE	\$ 137,801.25	\$ 137,801.25	\$ 0.00
Attorney for Trustee Expenses: MARK IAN AGEE	\$ 4,047.29	\$ 4,047.29	\$ 0.00
Accountant for Trustee Expenses: SHELDON E LEVY, CPA	\$ 9,500.00	\$ 9,500.00	\$ 0.00
Fees: Office of the U.S. Trustee (ADMINISTR	\$ 650.00	\$ 0.00	\$ 650.00
Other: COWLES & THOMPSON	\$ 15,787.50	\$ 15,787.50	\$ 0.00
Other: COWLES & THOMPSON	\$ 2,526.41	\$ 2,526.41	\$ 0.00
Other: INTERNATIONAL SURETIES, LTD	\$ 6,354.00	\$ 6,354.00	\$ 0.00
Other: SHELDON E LEVY, CPA	\$ 152.88	\$ 152.88	\$ 0.00
Other: OFFICE OF THE U.S. TRUSTEE	\$ 650.00	\$ 0.00	\$ 650.00

Total to be paid for chapter 7 administrative expenses \$ 32,440.51

Remaining Balance \$ 288,858.65

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

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Other: COWLES & THOMPSON	\$ 18,168.50	\$ 0.00	\$ 18,168.50
Other: COWLES & THOMPSON	\$ 111.97	\$ 0.00	\$ 111.97
Other: MCGUIRE, CRADDOCK & STROTHER, PC	\$ 15,745.00	\$ 0.00	\$ 15,745.00
Other: MCGUIRE, CRADDOCK & STROTHER, PC	\$ 1,066.62	\$ 0.00	\$ 1,066.62

Total to be paid for prior chapter administrative expenses	\$	<u>35,092.09</u>
Remaining Balance	\$	<u>253,766.56</u>

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$ 995,915.80 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
000007A	Internal Revenue Service	\$ 21,927.22	\$ 0.00	\$ 0.00
000041A	Massachusetts Department of Revenue	\$ 955.92	\$ 0.00	\$ 0.00
000073A	JOHN DELLEY	\$ 10,950.00	\$ 0.00	\$ 5,545.40
000087	South Carolina Department of Employment	\$ 537.48	\$ 0.00	\$ 0.00
K040P	MISSOURI DEPARTMENT OF REVENUE	\$ 475.98	\$ 0.00	\$ 0.00
K048	TENNESSEE DEPARTMENT OF REVENUE	\$ 92.18	\$ 0.00	\$ 0.00
K049	TENNESSEE DEPARTMENT OF REVENUE	\$ 570.89	\$ 0.00	\$ 0.00
K050	OHIO DEPARTMENT OF TAXATION	\$ 10,993.20	\$ 0.00	\$ 0.00
K051	CITY OF GOLDEN	\$ 300.00	\$ 0.00	\$ 0.00
K052P	LOUISIANA DEPT. OF REVENUE	\$ 1,202.19	\$ 0.00	\$ 0.00
K054P	S.C. DEPARTMENT OF REVENUE	\$ 1,723.83	\$ 0.00	\$ 0.00

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
K057S	MASSACHUSETTS DEPARTMENT OF REVENUE	\$ 955.92	\$ 0.00	\$ 0.00
K066P	STATE OF MICHIGAN, DEPT OF TREASURY	\$ 23,473.15	\$ 0.00	\$ 0.00
K070P	KENTUCKY DEPT OF REVENUE	\$ 5,656.36	\$ 0.00	\$ 0.00
K076	STATE BOARD OF EQUALIZATION	\$ 1,510.45	\$ 0.00	\$ 0.00
K078P	PENNSYLVANIA DEPT OF REVENUE	\$ 1,296.00	\$ 0.00	\$ 0.00
K083P	STATE OF CONNECTICUT	\$ 877.50	\$ 0.00	\$ 0.00
K086P	VIRGINIA DEPT OF TAXATION	\$ 2,287.74	\$ 0.00	\$ 0.00
K087P	INTERNAL REVENUE SERVICE	\$ 2,016.50	\$ 0.00	\$ 0.00
K088P	INTERNAL REVENUE SERVICE	\$ 2,443.70	\$ 0.00	\$ 0.00
K091P	WISCONSIN DEPT OF REVENUE	\$ 3,026.57	\$ 0.00	\$ 0.00
K092P	JEFFERSON COUNTY, ALABAMA	\$ 1,016.57	\$ 0.00	\$ 0.00
K097P	LOUISIANA DEPT OF REVENUE	\$ 713.56	\$ 0.00	\$ 0.00
K099P	PENNSYLVANIA DEPT OF REVENUE	\$ 1,296.00	\$ 0.00	\$ 0.00
K108S	OHIO DEPARTMENT OF TAXATION	\$ 2,071.07	\$ 0.00	\$ 0.00
K110	STATE BOARD OF EQUALIZATION	\$ 893.56	\$ 0.00	\$ 0.00
WARN ACT	WARN ACT - PER ORDER 02/10/15	\$ 489,302.00	\$ 0.00	\$ 247,796.94

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
WARN ACT	WARN ACT - PER ORDER 02/10/15	\$ 163,100.00	\$ 0.00	\$ 0.00
AUTO	UNITED STATES TREASURY	\$ 80.41	\$ 0.00	\$ 80.41
AUTO	UNITED STATES TREASURY	\$ 343.81	\$ 0.00	\$ 343.81

Total to be paid to priority creditors \$ 253,766.56

Remaining Balance \$ 0.00

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 \$ 14,812,627.85 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 0.0 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
000002	Office Depot	\$ 1,630.93	\$ 0.00	\$ 0.00
000003	Dennis J. Cagan	\$ 250,000.00	\$ 0.00	\$ 0.00
000004	Metroplex Refrideration	\$ 1,021.74	\$ 0.00	\$ 0.00
000005	CyberDyne Systems, Inc.	\$ 3,971.81	\$ 0.00	\$ 0.00
000006	Southwestern Bell (650502)	\$ 6,616.21	\$ 0.00	\$ 0.00
000007B	Internal Revenue Service	\$ 500.00	\$ 0.00	\$ 0.00
000009	Ahead Magnetics, Inc	\$ 3,968.00	\$ 0.00	\$ 0.00
000010	Looseleaf Law Publications, Inc.	\$ 2,159.26	\$ 0.00	\$ 0.00
000011	Clark R. Moore	\$ 11,223.00	\$ 0.00	\$ 0.00

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000012	Phillip Lane Norris	\$ 10,529.33	\$ 0.00	\$ 0.00
000014	Patrice L. Spath	\$ 700.00	\$ 0.00	\$ 0.00
000015	E-S Press	\$ 1,988.10	\$ 0.00	\$ 0.00
000016	Shelly Wilkison	\$ 20,109.00	\$ 0.00	\$ 0.00
000017	William C. Teie	\$ 1,860.95	\$ 0.00	\$ 0.00
000018	United Shipping Solutions	\$ 24,123.45	\$ 0.00	\$ 0.00
000019	Cirro Energy	\$ 67,000.00	\$ 0.00	\$ 0.00
000020	Cygnus Business Media	\$ 750.00	\$ 0.00	\$ 0.00
000021	Timothy Brian Thrash	\$ 5,978.71	\$ 0.00	\$ 0.00
000022	First Com Music	\$ 43,785.00	\$ 0.00	\$ 0.00
000023	PPCT Management Systems, Inc.	\$ 2,680.80	\$ 0.00	\$ 0.00
000024	Stornawaye Financial Corp.	\$ 86,167.87	\$ 0.00	\$ 0.00
000025	Clay Cross/ ClayMation Inc.	\$ 5,331.26	\$ 0.00	\$ 0.00
000026	Hartford Fire Insurance Company	\$ 9,367.79	\$ 0.00	\$ 0.00
000027	Colorado Dept. of Revenue	\$ 0.00	\$ 0.00	\$ 0.00
000028	Calibre Press LLC	\$ 398.00	\$ 0.00	\$ 0.00
000029	Wanda J. Scates	\$ 478.87	\$ 0.00	\$ 0.00
000032	Gregory L. Roche	\$ 139,594.00	\$ 0.00	\$ 0.00
000033	Stornawaye Financial Corp.	\$ 86,167.87	\$ 0.00	\$ 0.00
000035	MultiPrint Solutions LLC	\$ 11,342.33	\$ 0.00	\$ 0.00
000038	TalkPoint Holdings, LLC	\$ 15,809.75	\$ 0.00	\$ 0.00
000039	InterWest Insurance Services, Inc.	\$ 91,924.00	\$ 0.00	\$ 0.00

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000040	CIT Technology Financing Services, Inc.	\$ 3,450.16	\$ 0.00	\$ 0.00
000041B	Massachusetts Department of Revenue	\$ 114.00	\$ 0.00	\$ 0.00
000042	The Joint Commission	\$ 180,000.00	\$ 0.00	\$ 0.00
000043	Fedex Customer Information Svcs.	\$ 514.93	\$ 0.00	\$ 0.00
000044	Devlin, Naylor & Turbyfill, PLLC	\$ 2,574.50	\$ 0.00	\$ 0.00
000045	Trinity Investment, G.P.	\$ 1,750,000.00	\$ 0.00	\$ 0.00
000046	Harry Bick	\$ 585.00	\$ 0.00	\$ 0.00
000047	De Lage Laden Financial Services, Inc.	\$ 122,490.30	\$ 0.00	\$ 0.00
000048	Krista Kim	\$ 266,439.44	\$ 0.00	\$ 0.00
000049	Pulsar Technical Services, LLC	\$ 4,774.00	\$ 0.00	\$ 0.00
000050	Sharon Stoten	\$ 300.00	\$ 0.00	\$ 0.00
000051	Primedia, Inc., Primedia Workplace Learning, LP and	\$ 3,769,826.30	\$ 0.00	\$ 0.00
000052	Lisa A. Dunner, Esq.	\$ 3,432.50	\$ 0.00	\$ 0.00
000053	Jennifer Purdue	\$ 1,500.00	\$ 0.00	\$ 0.00
000056	NBC Universal Inc., NBC Digital Health Inc.,	\$ 1,349,850.00	\$ 0.00	\$ 0.00
000057	CNN Newsource Sales, Inc.	\$ 39,513.98	\$ 0.00	\$ 0.00
000057C	CNN Newsource Sales, Inc.	\$ 39,513.98	\$ 0.00	\$ 0.00
000058	Patrick DeFeo	\$ 5,650.00	\$ 0.00	\$ 0.00
000059	LALPI/SHAW, LLC	\$ 15,000.00	\$ 0.00	\$ 0.00
000060	Barbara Acello	\$ 2,400.00	\$ 0.00	\$ 0.00

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000061	Frank L. Sherwood	\$ 14,712.18	\$ 0.00	\$ 0.00
000062	Susan E. Miller	\$ 1,600.00	\$ 0.00	\$ 0.00
000063	National Fallen Firefighters Foundation	\$ 100,000.00	\$ 0.00	\$ 0.00
000064	Thyssenkrupp Elevator	\$ 1,208.55	\$ 0.00	\$ 0.00
000065	Howard LaMunion/The Consultants Group Inc.	\$ 18,640.00	\$ 0.00	\$ 0.00
000066	United Parcel Service	\$ 2,042.13	\$ 0.00	\$ 0.00
000068	Patrice L. Spath	\$ 1,400.00	\$ 0.00	\$ 0.00
000070	Carolyn Musket	\$ 150.00	\$ 0.00	\$ 0.00
000072	Willtech Enterprises, Inc.	\$ 904.99	\$ 0.00	\$ 0.00
000073B	John Delley	\$ 7,305.20	\$ 0.00	\$ 0.00
000074	Allied Fence Co.	\$ 682.00	\$ 0.00	\$ 0.00
000075	Tredici Partners, LLC	\$ 6,600.00	\$ 0.00	\$ 0.00
000076	RWC Satellite Service #146	\$ 10,986.61	\$ 0.00	\$ 0.00
000077	Starvision Satellite Technology Inc	\$ 589.13	\$ 0.00	\$ 0.00
000078	P-Valve Communications LLC	\$ 5,650.00	\$ 0.00	\$ 0.00
000079	Whitley Penn LLP	\$ 18,206.66	\$ 0.00	\$ 0.00
000080	Brewer & Brewer	\$ 9,136.26	\$ 0.00	\$ 0.00
000081	Cygnus Business Media	\$ 750.00	\$ 0.00	\$ 0.00
000082	Core Building Maintenance Co.	\$ 7,958.63	\$ 0.00	\$ 0.00
000083	MultiPrint Solutions LLC	\$ 11,977.61	\$ 0.00	\$ 0.00
000084	Dicker Staffing Services	\$ 26,600.40	\$ 0.00	\$ 0.00

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000086	Business Images & Graphics, Inc	\$ 6,661.68	\$ 0.00	\$ 0.00
K001	COMPASS GROUP USA	\$ 85,523.15	\$ 0.00	\$ 0.00
K018	BROTHERS AIR CONDITIONING & HEATING INC.	\$ 4,230.95	\$ 0.00	\$ 0.00
K022	SUSAN PENDERGRASS, MSN, MED, FNP, BC	\$ 700.00	\$ 0.00	\$ 0.00
K023	AVID TECHNOLOGY, INC.	\$ 13,451.08	\$ 0.00	\$ 0.00
K027	PATRICE L. SPATH	\$ 700.00	\$ 0.00	\$ 0.00
K031	PITNEY BOWES INC.	\$ 3,803.28	\$ 0.00	\$ 0.00
K033	TOP LINE SPECIALISTS, INC.	\$ 21,562.50	\$ 0.00	\$ 0.00
K034	VARRO PRESS INC.	\$ 1,280.51	\$ 0.00	\$ 0.00
K035	KURTZ GROUP	\$ 9,647.89	\$ 0.00	\$ 0.00
K036	MARGARET RABBITT	\$ 2,000.00	\$ 0.00	\$ 0.00
K039U	MARY E. REINITZ	\$ 194.53	\$ 0.00	\$ 0.00
K040U	MISSOURI DEPARTMENT OF REVENUE	\$ 28.63	\$ 0.00	\$ 0.00
K041	ALLIANCE OFFICE SYSTEMS	\$ 1,179.02	\$ 0.00	\$ 0.00
K042	SKILL VENTURES INTERNATIONAL, LLC	\$ 913,543.93	\$ 0.00	\$ 0.00
K043	WHITLEY PENN LLP	\$ 18,206.66	\$ 0.00	\$ 0.00
K044	PRAETORIAN GROUP INC.	\$ 2,500.00	\$ 0.00	\$ 0.00
K045	OKLAHOMA TAX COMMISSION	\$ 140.88	\$ 0.00	\$ 0.00
K046	JAMES GUARD	\$ 5,000.00	\$ 0.00	\$ 0.00

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
K047	WANDA J. SCATES	\$ 478.87	\$ 0.00	\$ 0.00
K052U	LOUISIANA DEPT. OF REVENUE	\$ 179.75	\$ 0.00	\$ 0.00
K053	RICHARD J. MARINO JR.	\$ 61,950.62	\$ 0.00	\$ 0.00
K054U	S.C. DEPARTMENT OF REVENUE	\$ 981.98	\$ 0.00	\$ 0.00
K055	CREDITOR LIQUIDITY SOLUTIONS, LP	\$ 164,864.90	\$ 0.00	\$ 0.00
K057U	MASSACHUSETTS DEPARTMENT OF REVENUE	\$ 114.00	\$ 0.00	\$ 0.00
K058	THE JOINT COMMISSION	\$ 180,000.00	\$ 0.00	\$ 0.00
K059	EDWARD P. MOONEY	\$ 112,000.00	\$ 0.00	\$ 0.00
K060	WRITE NOW OFFICE PRODUCTS, INC.	\$ 1,013.89	\$ 0.00	\$ 0.00
K062	MP&E MAYO PRODUCTION EQUIPMENT	\$ 1,078.50	\$ 0.00	\$ 0.00
K063P	CHERYL MCCLENDON	\$ 889.12	\$ 0.00	\$ 0.00
K064	AMERICAN EXPRESS TRAVEL RELATED SVCS CO.	\$ 76,221.77	\$ 0.00	\$ 0.00
K067U	STATE OF MICHIGAN, DEPT OF TREASURY	\$ 4,788.50	\$ 0.00	\$ 0.00
K068	LEVEL 3 COMMUNICATIONS, LLC	\$ 9,357.77	\$ 0.00	\$ 0.00
K069	KRISTA KIM	\$ 64,255.43	\$ 0.00	\$ 0.00
K070U	KENTUCKY DEPT OF REVENUE	\$ 1,040.00	\$ 0.00	\$ 0.00
K071	QC TV CORP.	\$ 250.00	\$ 0.00	\$ 0.00

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
K072	JPS GRAPHICS CORP.	\$ 30,487.83	\$ 0.00	\$ 0.00
K073	SHARON STOTEN	\$ 600.00	\$ 0.00	\$ 0.00
K074	PRIMEDIA INC., PRIMEDIA WORKPLACE	\$ 3,769,826.30	\$ 0.00	\$ 0.00
K075	ALLIED FENCE	\$ 682.00	\$ 0.00	\$ 0.00
K077	JESSICA THERIVEL	\$ 700.00	\$ 0.00	\$ 0.00
K078U	PENNSYLVANIA DEPT OF REVENUE	\$ 68.00	\$ 0.00	\$ 0.00
K081	WELDON L. MOORE, III	\$ 9,823.49	\$ 0.00	\$ 0.00
K082	APPSERVE TECHNOLOGIES, LLP	\$ 232.74	\$ 0.00	\$ 0.00
K083U	STATE OF CONNECTICUT	\$ 150.00	\$ 0.00	\$ 0.00
K084	TECHLAW VENTURES, PLLC	\$ 3,384.25	\$ 0.00	\$ 0.00
K085	HAWAII STATE TAX COLLECTOR	\$ 0.00	\$ 0.00	\$ 0.00
K086U	VIRGINIA DEPT OF TAXATION	\$ 1,145.59	\$ 0.00	\$ 0.00
K087U	INTERNAL REVENUE SERVICE	\$ 100.00	\$ 0.00	\$ 0.00
K088U	INTERNAL REVENUE SERVICE	\$ 100.00	\$ 0.00	\$ 0.00
K089	COUNTRY GLASS & MIRROR, INC.	\$ 886.81	\$ 0.00	\$ 0.00
K090	TRIDENT CONCEPTS, LLC	\$ 1,306.80	\$ 0.00	\$ 0.00
K091U	WISCONSIN DEPT OF REVENUE	\$ 682.50	\$ 0.00	\$ 0.00
K095	RELIANT ENERGY	\$ 1,117.27	\$ 0.00	\$ 0.00

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
K096	PITNEY BOWES INC.	\$ 93,041.78	\$ 0.00	\$ 0.00
K099U	PENNSYLVANIA DEPT OF REVENUE	\$ 68.00	\$ 0.00	\$ 0.00
K101	COMPASS GROUP USA	\$ 85,523.15	\$ 0.00	\$ 0.00
K102	LANDWORKS	\$ 7,701.48	\$ 0.00	\$ 0.00
K103	WRITE NOW OFFICE PRODUCTS	\$ 1,013.89	\$ 0.00	\$ 0.00
K104	LAZARO D. FONTEBOA	\$ 5,705.98	\$ 0.00	\$ 0.00
K105	LENOIR COUNTY TAX DEPT.	\$ 12.98	\$ 0.00	\$ 0.00
K106	ADVOCATE HEALTH CARE	\$ 700.00	\$ 0.00	\$ 0.00
K107	DR. RONNA G. MILLER	\$ 800.00	\$ 0.00	\$ 0.00
K108U	OHIO DEPARTMENT OF TAXATION	\$ 1,007.90	\$ 0.00	\$ 0.00
K109	INTERNAL REVENUE SERVICE	\$ 0.00	\$ 0.00	\$ 0.00
000037	LARRY MAHAR	\$ 164,607.00	\$ 0.00	\$ 0.00
K037	CIRRO ENERGY	\$ 67,000.00	\$ 0.00	\$ 0.00
K038	RELIANT ENERGY	\$ 81,799.41	\$ 0.00	\$ 0.00
K110	STATE BOARD OF EQUALIZATION	\$ 325.44	\$ 0.00	\$ 0.00

Total to be paid to timely general unsecured creditors \$ 0.00

Remaining Balance \$ 0.00

Tardily filed claims of general (unsecured) creditors totaling \$ 0.00 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 0.0 percent.

Tardily filed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
K065S	TRINITY INVESTMENT G.P.	\$ 0.00	\$ 0.00	\$ 0.00

Total to be paid to tardy general unsecured creditors \$ 0.00

Remaining Balance \$ 0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ 0.00 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 0.0 percent.

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

NONE