

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 \$ _____².

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/Stephen J. Zayler
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- EXHIBIT A
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES**

Case No: 11-90311 BP1 Judge: BILL PARKER
Case Name: LEE, BILLY D

Trustee Name: Stephen J. Zayler
Date Filed (f) or Converted (c): 09/19/11 (f)
341(a) Meeting Date: 10/20/11
Claims Bar Date: 02/01/12

For Period Ending: 01/16/14

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. 405 Kay Currie Rd, Huntington, TX 5.5 acres, rural	32,588.00	0.00		0.00	FA
2. 1 acre, R33047 Angelina County, TX 0560 Charity Sm	5,800.00	5,800.00		5,000.00	FA
3. I have no cash	0.00	0.00		0.00	FA
4. checking at Huntington St Bank	25.00	25.00		0.00	FA
5. 1 beds \$150; 2 tvs \$170; couch \$10; loveseat \$10;	1,350.00	0.00		0.00	FA
6. clothing/shoes	175.00	0.00		0.00	FA
7. 2 watches, neither work	1.00	0.00		0.00	FA
8. shotgun \$75 shot gun \$50	320.00	0.00		0.00	FA
9. 30.06 rife \$150 shotgun \$50	200.00	200.00		0.00	FA
10. 401K	4,200.00	0.00		0.00	FA
11. Note payable from E Garza for sale of property to	13,000.00	13,000.00		11,754.26	FA
12. 1978 Chevy Nova	500.00	0.00		0.00	FA
13. 1984 Galaxy boat, trailer, does not run, has hole	50.00	50.00		0.00	FA
14. Post-Petition Interest Deposits (u)	Unknown	N/A		0.40	Unknown

TOTALS (Excluding Unknown Values)	\$58,209.00	\$19,075.00		\$16,754.66	Gross Value of Remaining Assets \$0.00 (Total Dollar Amount in Column 6)
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Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

Initial Projected Date of Final Report (TFR): 12/31/13 Current Projected Date of Final Report (TFR): 12/31/13

/s/ Stephen J. Zayler

Date: 01/16/14

FORM 1- EXHIBIT A
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Page: 2
Exhibit A

Case No: 11-90311 BP1 Judge: BILL PARKER
Case Name: LEE, BILLY D

Trustee Name: Stephen J. Zayler
Date Filed (f) or Converted (c): 09/19/11 (f)
341(a) Meeting Date: 10/20/11
Claims Bar Date: 02/01/12

STEPHEN J. ZAYLER

FORM 2 - EXHIBIT B

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 11-90311 BP1
Case Name: LEE, BILLY D

Trustee Name: Stephen J. Zayler
Bank Name: BANK OF AMERICA
Account Number / CD #: *****0254 Money Market - Interest Bearing

Taxpayer ID No: *****4654
For Period Ending: 01/16/14

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	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
			BALANCE FORWARD			0.00
10/31/11	11	W. DAVID STEPHENS, ATTORNEY P. O. BOX 444 LUFKIN, TX 75902-0444	NOTE RECEIVABLE	267.58		267.58
11/29/11	11	EUARISTO GARZA	NOTE RECEIVABLE	267.58		535.16
11/30/11		BANK OF AMERICA	BANK SERVICE FEE		0.31	534.85
12/28/11	11	EUARISTO GARZA	NOTE RECEIVABLE	267.58		802.43
12/30/11		BANK OF AMERICA	BANK SERVICE FEE		0.62	801.81
01/11/12	2	PHILLIP NERREN	PROCEEDS FROM SALE OF REAL ESTATE LT	5,000.00		5,801.81
01/11/12	000101	ANGELINA COUNTY TAX ASSESSOR-COLLECTOR P. O. BOX 1344 LUFKIN, TEXAS 75901	AD VALOREM TAXES Per Order 01/06/12		120.02	5,681.79
01/25/12	11	EUARISTO GARZA 152 Virginia Lufkin, TX 75901	NOTE RECEIVABLE	267.58		5,949.37
01/31/12	14	BANK OF AMERICA	Interest Rate 0.010	0.03		5,949.40
01/31/12		BANK OF AMERICA	BANK SERVICE FEE		4.03	5,945.37
02/22/12	11	EUARISTO GARZA 152 Virginia Lufkin, TX 75901	NOTE RECEIVABLE	267.58		6,212.95
02/29/12	14	BANK OF AMERICA	Interest Rate 0.010	0.05		6,213.00
02/29/12		BANK OF AMERICA	BANK SERVICE FEE		7.10	6,205.90
03/20/12	11	EUARISTO GARZA 152 Virginia Road Lufkin, TX 75901	NOTE RECEIVABLE	267.58		6,473.48
03/30/12	14	BANK OF AMERICA	Interest Rate 0.010	0.05		6,473.53
03/30/12		BANK OF AMERICA	BANK SERVICE FEE		7.72	6,465.81
04/23/12	11	EUARISTO GARZA 152 Virginia Rd.	NOTE RECEIVABLE	267.58		6,733.39

Page Subtotals 6,873.19 139.80

FORM 2 - EXHIBIT B
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 11-90311 BP1
Case Name: LEE, BILLY D

Trustee Name: Stephen J. Zayler
Bank Name: BANK OF AMERICA
Account Number / CD #: *****0254 Money Market - Interest Bearing

Taxpayer ID No: *****4654
For Period Ending: 01/16/14

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	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
04/30/12	14	Lufkin, TX 75901 BANK OF AMERICA	Interest Rate 0.010	0.06		6,733.45
04/30/12		BANK OF AMERICA	BANK SERVICE FEE		8.27	6,725.18
05/23/12	11	EUARISTO GARZA 152 Virginia Rd Lufkin, TX 75901	NOTE RECEIVABLE	267.58		6,992.76
05/31/12	14	BANK OF AMERICA	Interest Rate 0.010	0.06		6,992.82
05/31/12		BANK OF AMERICA	BANK SERVICE FEE		8.58	6,984.24
06/27/12	11	EUARISTO GARZA 152 VIRGINIA ROAD LUFKIN, TX 75901	NOTE RECEIVABLE	267.58		7,251.82
06/29/12	14	BANK OF AMERICA	Interest Rate 0.010	0.06		7,251.88
06/29/12		BANK OF AMERICA	BANK SERVICE FEE		8.30	7,243.58
07/24/12	11	EUARISTO GARZA 152 VIRGINIA RD. LUFKIN, TX 75901	NOTE RECEIVABLE	267.58		7,511.16
07/31/12	14	BANK OF AMERICA	Interest Rate 0.010	0.06		7,511.22
07/31/12		BANK OF AMERICA	BANK SERVICE FEE		9.53	7,501.69
08/14/12	14	BANK OF AMERICA	INTEREST REC'D FROM BANK	0.03		7,501.72
08/14/12		BANK OF AMERICA 901 MAIN STREET 10TH FLOOR DALLAS, TX 75283	BANK FEES		4.00	7,497.72
08/14/12		Trsf To FIRST NATIONAL BANK OF VINI	FINAL TRANSFER		7,497.72	0.00

Page Subtotals 803.01 7,536.40

FORM 2 - EXHIBIT B

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 11-90311 BP1
Case Name: LEE, BILLY D

Trustee Name: Stephen J. Zayler
Bank Name: FIRST NATIONAL BANK OF VINITA
Account Number / CD #: *****1341 Checking - Non Interest

Taxpayer ID No: *****4654
For Period Ending: 01/16/14

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	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
			BALANCE FORWARD			0.00
08/14/12		Trsf In From BANK OF AMERICA	INITIAL WIRE TRANSFER IN	7,497.72		7,497.72
08/23/12	11	EURISTO GARZA 152 Virginia Road Lufkin, TX 75901	NOTE RECEIVABLE	267.58		7,765.30
09/24/12	11	EURISTO GARZA 152 Virginia Rd. Lufkin, TX	NOTE RECEIVABLE	267.58		8,032.88
09/24/12		FIRST NATIONAL BANK OF VINITA	BANK SERVICE FEE		2.82	8,030.06
10/16/12		FIRST NATIONAL BANK OF VINITA	BANK SERVICE FEE		4.82	8,025.24
10/24/12	11	EURISTO GARZA 152 VIRGINIA RD. LUFKIN, TX 75901	NOTE RECEIVABLE	267.58		8,292.82
11/06/12		FIRST NATIONAL BANK OF VINITA	BANK SERVICE FEE		5.15	8,287.67
11/27/12	11	EUARISTO GARZA 152 VIRGINIA RD LUFKIN, TX 75901	NOTE RECEIVABLE	267.58		8,555.25
12/07/12		FIRST NATIONAL BANK OF VINITA	BANK SERVICE FEE		5.12	8,550.13
01/03/13	11	EUARISTO GARZA 152 Virginia Rd Lufkin, TX 75901	NOTE RECEIVABLE	267.58		8,817.71
01/08/13		FIRST NATIONAL BANK OF VINITA	BANK SERVICE FEE		5.45	8,812.26
01/29/13	11	EUARISTO GARZA 152 Virginia Rd Lufkin, TX 75901	NOTE RECEIVABLE	267.58		9,079.84
02/07/13		FIRST NATIONAL BANK OF VINITA	BANK SERVICE FEE		10.00	9,069.84
02/28/13	11	EUARISTO GARZA 152 Virginia Rd Lufkin, TX 75901	NOTE RECEIVABLE	267.58		9,337.42

Page Subtotals 9,370.78 33.36

FORM 2 - EXHIBIT B

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 11-90311 BP1
Case Name: LEE, BILLY D

Trustee Name: Stephen J. Zayler
Bank Name: FIRST NATIONAL BANK OF VINITA
Account Number / CD #: *****1341 Checking - Non Interest

Taxpayer ID No: *****4654
For Period Ending: 01/16/14

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	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
03/07/13		FIRST NATIONAL BANK OF VINITA	BANK SERVICE FEE		10.00	9,327.42
03/27/13	11	EURISTO GARZA 152 VIRGINIA RD LUFKIN, TX 75901	NOTE RECEIVABLE	267.58		9,595.00
04/05/13		FIRST NATIONAL BANK OF VINITA	BANK SERVICE FEE		10.00	9,585.00
04/30/13	11	EUARISTO GARZA 152 VIRGINIA RD LUFKIN, TX 75901	NOTE RECEIVABLE	267.50		9,852.50
05/07/13		FIRST NATIONAL BANK OF VINITA	BANK SERVICE FEE		10.00	9,842.50
06/03/13	11	EUARISTO GARZA 152 Virginia Rd Lufkin, TX 75901	NOTE RECEIVABLE	267.58		10,110.08
06/07/13		FIRST NATIONAL BANK OF VINITA	BANK SERVICE FEE		10.45	10,099.63
07/02/13	11	EUARISTO GARZA 152 Virginia Lufkin, TX 75901	NOTE RECEIVABLE	267.58		10,367.21
07/08/13		FIRST NATIONAL BANK OF VINITA	BANK SERVICE FEE		10.34	10,356.87
07/30/13	11	EUARISTO GARZA 152 Virginia Rd. Lufkin, TX 75901	NOTE RECEIVABLE	267.58		10,624.45
08/07/13		FIRST NATIONAL BANK OF VINITA	BANK SERVICE FEE		10.99	10,613.46
08/28/13	11	EUARISTO GARZA 152 Virginia Rd Lufkin, TX 75901	NOTE RECEIVABLE	267.58		10,881.04
09/09/13		FIRST NATIONAL BANK OF VINITA	BANK SERVICE FEE		11.27	10,869.77
09/23/13	11	EURISTO GARZA 152 Virginia Road Lufkin, TX 75901		5,600.00		16,469.77
10/07/13		FIRST NATIONAL BANK OF VINITA	BANK SERVICE FEE		12.30	16,457.47

Page Subtotals 7,205.40 85.35

FORM 2 - EXHIBIT B

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 11-90311 BP1
Case Name: LEE, BILLY D

Trustee Name: Stephen J. Zayler
Bank Name: FIRST NATIONAL BANK OF VINITA
Account Number / CD #: *****1341 Checking - Non Interest

Taxpayer ID No: *****4654
For Period Ending: 01/16/14

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	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
11/07/13		FIRST NATIONAL BANK OF VINITA	BANK SERVICE FEE		17.47	16,440.00
12/03/13	010001	SANDRA D. SORRELL, CPA 5036 Champions Drive Lufkin, TX 75901	ACCOUNTANT FEES Per Order 12/03/2013		525.00	15,915.00
12/05/13	010002	STEPHEN J. ZAYLER ATTORNEY AT LAW P. O. BOX 150743 LUFKIN, TX 75915-0743	ATTORNEY FEES & EXPENSES Per Order 12-05-13		4,399.03	11,515.97
12/06/13		FIRST NATIONAL BANK OF VINITA	BANK SERVICE FEE		16.89	11,499.08
* 01/08/14		FIRST NATIONAL BANK OF VINITA	BANK SERVICE FEE		13.04	11,486.04
* 01/16/14		Reverses Adjustment OUT on 01/08/14	BANK SERVICE FEE		-13.04	11,499.08

COLUMN TOTALS	16,576.18	5,077.10	11,499.08
Less: Bank Transfers/CD's	7,497.72	0.00	
Subtotal	9,078.46	5,077.10	
Less: Payments to Debtors		0.00	
Net	9,078.46	5,077.10	
TOTAL - ALL ACCOUNTS	NET DEPOSITS	NET DISBURSEMENTS	ACCOUNT BALANCE
Money Market - Interest Bearing - *****0254	7,676.20	178.48	0.00
Checking - Non Interest - *****1341	9,078.46	5,077.10	11,499.08
	16,754.66	5,255.58	11,499.08
(Excludes Account Transfers)		(Excludes Payments To Debtors)	Total Funds On Hand

Page Subtotals 0.00 4,958.39

FORM 2 - EXHIBIT B
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 11-90311 BP1
 Case Name: LEE, BILLY D

Trustee Name: Stephen J. Zayler
 Bank Name: FIRST NATIONAL BANK OF VINITA
 Account Number / CD #: *****1341 Checking - Non Interest

Taxpayer ID No: *****4654
 For Period Ending: 01/16/14

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	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)

Page Subtotals 0.00 0.00

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Case Number: 11-90311
Debtor Name: LEE, BILLY D

Claim Class Sequence

Code #	Creditor Name & Address	Claim Class	Notes	Amount Allowed	Paid to Date	Claim Balance
025 AF	SANDRA D. SORRELL, CPA 5036 Champions Drive Lufkin, TX 75901	Administrative		\$525.00	\$525.00	\$0.00
025 TAF	STEPHEN J. ZAYLER ATTORNEY AT LAW P. O. BOX 150743 LUFKIN, TX 75915-0743	Administrative		\$4,399.03	\$4,399.03	\$0.00
064 SPT	ANGELINA COUNTY TAX ASSESSOR-COLLECTOR P. O. BOX 1344 LUFKIN, TEXAS 75901	Priority		\$120.02	\$120.02	\$0.00
000001 070 UC	Memorial Medical Center PO Box 1447 Lufkin, Texas 75902	Unsecured		\$224.10	\$0.00	\$224.10
000002 070 UC	eCAST Settlement Corporation, assignee of Chase Bank USA, NA successor by merger to Washington Mutual POB 35480 Newark, NJ 07193-5480	Unsecured		\$4,617.95	\$0.00	\$4,617.95
000003 070 UC	eCAST Settlement Corporation, assignee of Chase Bank USA, N.A. POB 35480 Newark, NJ 07193-5480	Unsecured		\$5,656.83	\$0.00	\$5,656.83
000004 070 UC	Portfolio Recovery Associates, LLC POB 41067 Norfolk VA 23541	Unsecured		\$1,596.31	\$0.00	\$1,596.31
000005 070 UC	Portfolio Recovery Associates, LLC POB 41067 Norfolk VA 23541	Unsecured		\$670.18	\$0.00	\$670.18
000006 070 UC	Capital One Bank (USA), N.A. by American InfoSource LP as agent PO Box 71083 Charlotte, NC 28272-1083	Unsecured		\$1,640.87	\$0.00	\$1,640.87
000007 070 UC	Vanderbilt Mortgage and Finance, Inc. PO Box 9800 Maryville, TN 37802	Unsecured		\$12,725.62	\$0.00	\$12,725.62
000008 070 UC	Woodland Heights Medical Center c/o PASI PO Box 188 Brentwood, TN 37024	Unsecured		\$1,323.24	\$0.00	\$1,323.24

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Case Number: 11-90311 Claim Class Sequence
Debtor Name: LEE, BILLY D

Code #	Creditor Name & Address	Claim Class	Notes	Amount Allowed	Paid to Date	Claim Balance
Case Totals:				\$33,499.15	\$5,044.05	\$28,455.10

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

TRUSTEE'S PROPOSED DISTRIBUTION

Exhibit D

Case No.: 11-90311 BP1
 Case Name: LEE, BILLY D
 Trustee Name: Stephen J. Zayler

Balance on hand \$

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
	ANGELINA COUNTY TAX ASSESSOR-COLLECTOR P. O. BOX 1344 LUFKIN, TEXAS 75901				
		\$	\$	\$	\$

Total to be paid to secured creditors \$ _____
 Remaining Balance \$ _____

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: Stephen J. Zayler	\$	\$	\$
Trustee Expenses: Stephen J. Zayler	\$	\$	\$
Attorney for Trustee Fees: STEPHEN J. ZAYLER	\$	\$	\$
Attorney for Trustee Expenses: STEPHEN J. ZAYLER	\$	\$	\$
Accountant for Trustee Fees: SANDRA D. SORRELL, CPA	\$	\$	\$

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:

NONE

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
000001	Memorial Medical Center PO Box 1447 Lufkin, Texas 75902	\$	\$	\$
000002	eCAST Settlement Corporation, assignee of Chase Bank USA, NA successor by merger to Washington Mutual POB 35480 Newark, NJ 07193-5480	\$	\$	\$

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000003	eCAST Settlement Corporation, assignee of Chase Bank USA, N.A. POB 35480 Newark, NJ 07193-5480	\$	\$	\$
000004	Portfolio Recovery Associates, LLC POB 41067 Norfolk VA 23541	\$	\$	\$
000005	Portfolio Recovery Associates, LLC POB 41067 Norfolk VA 23541	\$	\$	\$
000006	Capital One Bank (USA), N.A. by American InfoSource LP as agent PO Box 71083 Charlotte, NC 28272-1083	\$	\$	\$
000007	Vanderbilt Mortgage and Finance, Inc. PO Box 9800 Maryville, TN 37802	\$	\$	\$
000008	Woodland Heights Medical Center c/o PASI PO Box 188 Brentwood, TN 37024	\$	\$	\$

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:

NONE

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