

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing document has been served on all interested parties in accordance with the Texas Rules of Civil Procedure and TEX. INS. CODE ANN. § 443.007(d) this 15th day of December, 2014.

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GRAMERCY INSURANCE COMPANY IN RECEIVERSHIP
Statement of Net Assets

11/30/14

Line	11/30/14
Cash	
1 Cash	
Cash- Unrestricted	12,804,509
APF Funds (Loan proceeds)	
Investments	
2 Short-Term Investments	
3 Bonds	
4 Stocks- Preferred & Common	
5 Investments in Subsidiaries, Controlled or Affiliated Entities	1
6 Mortgage Loans	
7 Real Estate	
8 Policy Loans	
9 Other Invested Assets	
Restricted Assets	
10 Statutory Deposits	4,417,145
11 Funds held by or deposited with Reinsured Companies	
12 Restricted- Other	
Trust fund- CBL	113,689
Trust fund- AIG	119,727
Bond collateral	24,351
Reinsurance Receivables	
13 Reinsurance Recoverables on Paid Losses & LAE (net of allowance)	
14 Reinsurance Recoverables on Unpaid Losses & LAE (net of allowance)	660,000
15 Reinsurance Recoverables on UEP & Contingent Commissions	
Other Receivables	
16 Salvage & Subrogation Recoveries	
17 Premiums Due from Agents & Policyholders	499,266
18 Receivable from Parents, Subsidiaries & Affiliates	145,175
19 Receivable from Guaranty Associations- Early Access Payments	446,283
20 Other Receivables	
IT regulatory reporting deposit refund	35,042
Other Assets	
21 FF&E	
22 Other Assets	
EDP equipment	14,074
Deferred tax asset (net of valuation allowance)	0
Total Assets	19,279,262

NOTES

Ref No.

- 17 Net of valuation allowance of \$62,428.
- 22 Deferred tax asset is net of a 100% valuation allowance.

GRAMERCY INSURANCE COMPANY IN RECEIVERSHIP
Changes in Net Assets

For the Quarter Ending
11/30/14

Line		Assets at 8/31/14	Assets at 11/30/14	Change
Cash				
1	Cash			
	Cash- Unrestricted	12,995,765	12,804,509	(191,256)
	APF Funds (Loan proceeds)			0
Investments				
2	Short-Term Investments			0
3	Bonds			0
4	Stocks- Preferred & Common			0
5	Investments in Subsidiaries, Controlled or Affiliated Entities	1	1	0
6	Mortgage Loans			0
7	Real Estate			0
8	Policy Loans			0
9	Other Invested Assets			0
Restricted Assets				
10	Statutory Deposits	4,517,395	4,417,145	(100,250)
11	Funds held by or deposited with Reinsured Companies			0
12	Restricted- Other			
	Trust fund- CBL	113,686	113,689	3
	Trust fund- AIG	119,724	119,727	3
	Bond collateral	24,351	24,351	0
Reinsurance Receivables				
13	Reinsurance Recoverables on Paid Losses & LAE (net of allowance)			0
14	Reinsurance Recoverables on Unpaid Losses & LAE (net of allowance)	660,000	660,000	0
15	Reinsurance Recoverables on UEP & Contingent Commissions			0
Other Receivables				
16	Salvage & Subrogation Recoveries			0
17	Premiums Due from Agents & Policyholders	499,266	499,266	0
18	Receivable from Parents, Subsidiaries & Affiliates	145,175	145,175	0
19	Receivable from Guaranty Associations- Early Access Payments	333,269	446,283	113,014
20	Other Receivables			
	IT regulatory reporting deposit refund	35,042	35,042	0
Other Assets				
21	FF&E			0
22	Other Assets			
	EDP equipment	14,074	14,074	0
	Deferred tax asset (net of valuation allowance)	0	0	0
	Total Assets	19,457,748	19,279,262	(178,486)

GRAMERCY INSURANCE COMPANY IN RECEIVERSHIP
Statement of Net Liabilities

11/30/14

Line		11/30/14
1	Secured Claims	181,605
2	APF Loan	
3	Special Deposit Claims	
Administrative Claims- Class 1		
4	Administrative Claims- State/Receiver	
	Special Deputy Receiver, Subcontractors Fees & Expenses	58,072
	Liquidation Oversight	3,674
	Special Master's Fees	162
5	Administrative Claims- Guaranty Associations	
	Administrative Expense Paid	215,762
	Administrative Expense Reserves	
6	LAE- Guaranty Associations	
	LAE Paid	2,618,699
	LAE Reserves	2,263,765
Policy Claims- Class 2		
7	Loss Claims- Guaranty Associations	
	Loss Claims Paid	6,930,766
	Loss Claims Reserves	15,471,396
8	Loss Claims- Other	
	Other Loss Claims Paid	
	Other Loss Claims Reserves	4,096,680
9	LAE- Other	
10	Unearned & Advance Premium Claims- GA	33,608
11	Unearned & Advance Premium Claims- Other	1,184,532
Other Liabilities		
12	Class 3 Claims	
13	Class 4 Claims	
14	Class 5 General Unsecured Creditor Claims	766,076
15	Class 5 Reinsurance Related Unsecured Claims	3,871,041
16	Class 6 Claims	105,108
17	Class 7 Claims	
18	Class 8 Claims	
19	Class 9 Claims	3,150,000
20	Class 10 Interest	
21	Class 11 Claims	6,553,665
22	Other Liabilities	
	Total Liabilities	47,504,611
23	Total Equity (Deficit)/ Excess (Deficiency) of Assets over Liabilities	(28,225,349)
	Total Liabilities & Equity	19,279,262

NOTES

All amounts recorded based on determined claims unless otherwise specified
 Ref. No.

Determinations have not been made on any of the liabilities reported, except line 4.

GRAMERCY INSURANCE COMPANY IN RECEIVERSHIP
Changes in Net Liabilities

For the Quarter Ending
11/30/14

Line		Liabs at 8/31/14	Liabs at 11/30/14	Change
1	Secured Claims	181,602	181,605	3
2	APF Loan			0
3	Special Deposit Claims			0
Administrative Claims- Class 1				
4	Administrative Claims- State/Receiver			
	Special Deputy Receiver, Subcontractors Fees & Expenses	54,603	58,072	3,469
	Liquidation Oversight	3,813	3,674	(139)
	Special Master's Fees	0	162	162
5	Administrative Claims- Guaranty Associations			
	Administrative Expense Paid	171,051	215,762	44,711
	Administrative Expense Reserves			0
6	LAE- Guaranty Associations			
	LAE Paid	1,938,130	2,618,699	680,569
	LAE Reserves	2,792,944	2,263,765	(529,179)
Policy Claims- Class 2				
7	Loss Claims- Guaranty Associations			
	Loss Claims Paid	4,202,622	6,930,766	2,728,144
	Loss Claims Reserves	18,840,854	15,471,396	(3,369,458)
8	Loss Claims- Other			
	Other Loss Claims Paid			0
	Other Loss Claims Reserves	4,490,547	4,096,680	(393,867)
9	LAE- Other			0
10	Unearned & Advance Premium Claims- GA	33,608	33,608	0
11	Unearned & Advance Premium Claims- Other	1,211,921	1,184,532	(27,389)
Other Liabilities				
12	Class 3 Claims			0
13	Class 4 Claims			0
14	Class 5 General Unsecured Creditor Claims	766,076	766,076	0
15	Class 5 Reinsurance Related Unsecured Claims	3,871,041	3,871,041	0
16	Class 6 Claims	105,108	105,108	0
17	Class 7 Claims			0
18	Class 8 Claims			0
19	Class 9 Claims	3,150,000	3,150,000	0
20	Class 10 Interest			0
21	Class 11 Claims	6,553,665	6,553,665	0
22	Other Liabilities			0
	Total Liabilities	48,367,585	47,504,611	(862,974)
23	Total Equity (Deficit)/ Excess (Deficiency) of Assets over Liabilities	(28,909,837)	(28,225,349)	684,488
	Total Liabilities & Equity	19,457,748	19,279,262	(178,486)

GRAMERCY INSURANCE COMPANY IN RECEIVERSHIP
Sources & Uses of Cash

For the Quarter Ending
11/30/14

	Qtr Ending Nov-14
Income	
Premium Receipts	0
Agents' Balances Received	844
Reinsurance Recoveries	0
Salvage & Subrogation Recoveries	6,280
Affiliates Recovery	0
Settlement/Litigation Recovery	0
Other Receipts	802
Sale of Real & Personal Property	0
Investment Sales/Receipts	113,000
Other Asset Receipts	0
Total Receipts from Assets/Receivables	120,926
Interest & Dividend Receipts, EA Interest	15
Cash Deposit Interest	1,061
Total Cash Receipts	122,002
Disbursements for Operations	
SDR Fees & Expenses	111,469
Subcontractor Legal Fees & Expenses	25,569
Subcontractor Other Fees & Expenses	29,385
Non-Subcontractor Fees & Expenses	8,098
Other Expenses	9,804
RLO Fees & Expenses	11,506
Total Disbursements for Operations	195,831
Cash Distributions	
Loss Claims & LAE Expense Payments	4,413
Early Access Payments- GA	113,014
Refunds & Other Distributions	0
Total Cash Distributions	117,427
Total Cash Disbursements & Distributions	313,258
Net Increase (Decrease) in Cash	(191,256)
 <i>Cash at Beginning of Period</i>	 12,995,765
<i>Cash at End of Period</i>	<i>12,804,509</i>