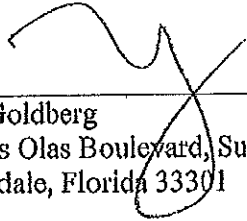


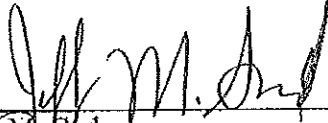
*Estate of Kenneth W. McLeod
First and Final Accounting of Curator*

Signed on January 2, 2014.

Curator



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IN THE CIRCUIT COURT FOR ST. JOHNS COUNTY,
FLORIDA PROBATE DIVISION

IN RE: ESTATE OF

Case No. CP10-0375

KENNETH W. McLEOD

Decensed.

FIRST AND FINAL ACCOUNTING OF CURATOR

From: November 1, 2010

Through: December 31, 2013

SUMMARY

	<u>Income</u>	<u>Principal</u>	<u>Totals</u>
I. <u>Starting Balance</u> ¹ Assets per Inventory	\$ 0.00	\$ 0.00	\$ 0.00
II. <u>Receipts</u> ² Schedule A:	\$ 18,071.07	\$ 24,682.85	\$ 42,753.92
III. <u>Disbursements</u> Schedule B:	\$ 18,071.07	\$ 45,048.29	\$ 63,119.36
IV. <u>Distributions</u> Schedule C:	\$ 0.00	\$ 23,238.60	\$ 23,238.60
V. <u>Capital Transactions and Adjustments</u> Schedule D: Net Gain or (Loss)		\$ 43,604.04	\$ 43,604.04
VI. <u>Assets on Hand at Close of Accounting</u> <u>Period</u> Schedule E: Cash and Other Assets	\$ 0.00	\$ 0.00	\$ 0.00

¹ At the outset of the probate proceeding, all of the decedent's assets which would normally comprise the probate estate were part of the receivership. Accordingly, the initial value of the estate assets was \$0. After the estate was opened, those assets which comprise this Accounting were subsequently transferred or apportioned to the probate estate.

² Includes 30% allocation of IRS Form 1040 refunds for years 2007 (\$52,608) and 2008 (\$29,406) for total of \$82,014.
{27321628;1}

ESTATE OF KENNETH W. McLEOD
FIRST AND FINAL ACCOUNTING OF CURATOR

From: November 1, 2010

Through: December 31, 2013

SCHEDULE A -Receipts

Date	Brief Description of Items	Income	Principal
11/19/10	Commission	20.00	0.00
11/19/10	Commission	468.00	0.00
11/19/10	Commission	99.46	0.00
11/19/10	Commission	41.04	0.00
11/19/10	Commission	5.59	0.00
11/19/10	Commission	61.68	0.00
11/19/10	Commission	235.41	0.00
11/19/10	Commission	77.28	0.00
11/19/10	Commission	232.04	0.00
11/19/10	Commission	9.63	0.00
11/19/10	Commission	186.02	0.00
11/19/10	Commission	146.25	0.00
11/19/10	Commission	83.69	0.00
11/19/10	Commission	85.05	0.00
11/19/10	Commission	30.00	0.00
11/19/10	Commission	149.60	0.00
11/19/10	Commission	31.53	0.00
11/19/10	Commission	51.90	0.00
11/19/10	Commission	358.15	0.00
11/19/10	Commission	138.94	0.00
11/19/10	Commission	91.31	0.00
11/19/10	Commission	61.86	0.00
11/19/10	Commission	53.72	0.00

11/19/10	Commission	51.23	0.00
11/19/10	Commission	103.30	0.00
11/19/10	Commission	94.51	0.00
11/19/10	Commission	352.38	0.00
11/19/10	Commission	149.60	0.00
11/19/10	Commission	73.77	0.00
11/19/10	Commission	47.50	0.00
11/19/10	Commission	137.11	0.00
11/19/10	Commission	233.80	0.00
11/19/10	Commission	138.52	0.00
11/19/10	Commission	124.02	0.00
11/19/10	Commission	124.02	0.00
01/26/11	Genworth Financial Commission	73.77	0.00
01/26/11	Genworth Financial Commission	195.69	0.00
01/26/11	Genworth Financial Commission	90.44	0.00
01/26/11	Genworth Financial Commission	23.13	0.00
01/26/11	Genworth Financial Commission	31.29	0.00
01/26/11	Genworth Financial Commission	25.95	0.00
01/26/11	Genworth Financial Commission	51.23	0.00
01/26/11	Genworth Financial Commission	56.66	0.00
01/26/11	John Hancock Commission	63.14	0.00
01/26/11	Lincoln National Life Commission	117.27	0.00
01/26/11	Lincoln National Life Commission	110.53	0.00
01/26/11	Lincoln Benefit Life Commission	11.08	0.00
01/26/11	Lincoln Benefit Life Commission	30.00	0.00
01/26/11	Lincoln Benefit Life Commission	9.63	0.00
01/26/11	Lincoln Benefit Life Commission	149.60	0.00
01/26/11	MetLife Commission	94.61	0.00
01/26/11	MetLife Investors Commission	47.75	0.00
01/26/11	Prudential Commission	10.51	0.00
01/26/11	Transamerica Commission	135.69	0.00
01/26/11	Lincoln Benefit Life Co. Commission	138.52	0.00
03/21/11	John Hancock Commission	75.84	0.00

03/21/11	Lincoln Benefit Life Commission	186.02	0.00
03/21/11	Genworth Financial Commission	53.15	0.00
03/21/11	Lincoln Benefit Life Commission	149.60	0.00
03/21/11	Lincoln Benefit Life Commission	9.63	0.00
03/21/11	Genworth Financial Commission	59.16	0.00
03/21/11	Lincoln Benefit Life Commission	15.00	0.00
03/21/11	Genworth Financial Commission	73.77	0.00
03/21/11	Lincoln Benefit Life Commission	3.35	0.00
03/21/11	Genworth Life & Annuity Commission	23.13	0.00
03/21/11	First Federal Credit Union – payable to loans (incorrectly deposited)	0.00	78.65
03/21/11	Commission	9.63	0.00
05/3/11	Lincoln Benefit Life Commission	30.00	0.00
05/3/11	Banner Life Commission	83.69	0.00
05/3/11	MetLife Commission	94.71	0.00
05/3/11	Lincoln Benefit Life Commission	144.76	0.00
05/3/11	Genworth Financial Commission	105.06	0.00
06/21/11	Transamerica Life Ins. Co. Commission	109.04	0.00
06/21/11	Lincoln Benefit Life Commission	133.68	0.00
06/21/11	Lincoln Benefit Life Commission	47.50	0.00
06/21/11	Lincoln Benefit Life Commission	144.76	0.00
06/21/11	Genworth Financial Commission	81.13	0.00
06/21/11	Genworth Financial Commission	53.72	0.00
06/21/11	U.S. Financial Life Ins. Co. Commission	106.26	0.00
06/21/11	Genworth Financial Commission	51.23	0.00
07/15/11	Genworth Life & Annuity Commission	23.13	0.00
07/15/11	MetLife Commission	94.51	0.00
07/15/11	Lincoln Benefit Life Commission	11.08	0.00
07/15/11	Lincoln Benefit Life Commission	9.63	0.00
07/15/11	Lincoln Benefit Life Commission	133.68	0.00
08/15/11	The State Life Ins. Co. Commission	41.04	0.00
08/15/11	Genworth Financial Commission	105.06	0.00
08/15/11	Genworth Financial Commission	225.71	0.00
08/15/11	Genworth Financial Commission	58.92	0.00

08/15/11	Lincoln Benefit Life Commission	181.18	0.00
10/06/11	Genworth Financial Commission	73.84	0.00
10/06/11	Lincoln Benefit Life Commission	144.76	0.00
10/06/11	Genworth Financial Commission	56.66	0.00
10/06/11	Genworth Financial Commission	51.23	0.00
10/06/11	Lincoln Benefit Life Commission	11.08	0.00
10/06/11	Lincoln Benefit Life Commission	9.63	0.00
10/06/11	Genworth Life & Annuity Commission	23.13	0.00
10/28/11	MetLife Commission	94.91	0.00
10/28/11	Genworth Financial Commission	103.23	0.00
10/28/11	Lincoln Benefit Life Commission	133.68	0.00
12/02/11	Lincoln Benefit Life Commission	39.77	0.00
12/02/11	Lincoln Benefit Life Commission	144.76	0.00
12/02/11	Genworth Financial Commission	92.80	0.00
12/02/11	Genworth Financial Commission	59.16	0.00
02/02/12	Genworth Financial Commission	93.04	0.00
02/02/12	Principal Life Ins. Co. Commission	16.20	0.00
02/02/12	Genworth Financial Commission	61.86	0.00
02/02/12	Lincoln Benefit Life Commission	142.40	0.00
02/02/12	Genworth Life & Annuity Commission	5.37	0.00
02/02/12	Lincoln National Life Commission	151.57	0.00
02/02/12	Lincoln Benefit Life Commission	134.67	0.00
02/02/12	U.S. Financial Life Commission	57.96	0.00
02/02/12	Commission	94.71	0.00
02/02/12	Genworth Financial Commission	31.29	0.00
02/02/12	Lincoln Benefit Life Commission	11.08	0.00
02/02/12	Lincoln Benefit Life Commission	9.63	0.00
04/04/12	Lincoln Benefit Life Commission	145.75	0.00
04/04/12	MetLife Investors USA Commission	79.26	0.00
04/04/12	Genworth Investors USA Commission	53.72	0.00
04/04/12	Genworth Financial Commission	51.23	0.00
04/04/12	Lincoln Benefit Life Commission	145.75	0.00
04/04/12	Genworth Financial Commission	93.04	0.00

04/04/12	Lincoln Benefit Life Commission	36.42	0.00
06/01/12	Genworth Financial Commission	71.07	0.00
06/01/12	Lincoln Benefit Life Commission	3.35	0.00
06/01/12	Lincoln Benefit Life Commission	12.84	0.00
06/01/12	Lincoln Benefit Life Commission	145.75	0.00
06/1/12	MetLife Commission	94.71	0.00
06/01/12	Genworth Financial Commission	93.15	0.00
06/01/12	Lincoln Benefit Life Commission	178.82	0.00
07/16/12	Genworth Financial Commission	53.15	0.00
06/16/12	Genworth Financial Commission	73.77	0.00
07/16/12	Lincoln Benefit Life Commission	145.75	0.00
07/16/12	Lincoln Benefit Life Commission	11.08	0.00
07/16/12	Lincoln Benefit Life Commission	6.42	0.00
09/28/12	Lincoln Commission	134.67	0.00
09/28/12	Genworth Financial Commission	93.15	0.00
09/28/12	MetLife Commission	94.71	0.00
09/28/12	The State Life Ins. Co. Commission	41.04	0.00
09/28/12	Genworth Financial Commission	150.37	0.00
09/28/12	Genworth Financial Commission	93.04	0.00
09/28/12	Genworth Financial Commission	109.79	0.00
09/28/12	Lincoln Benefit Life Commission	182.17	0.00
09/28/12	Genworth Financial Commission	51.23	0.00
09/28/12	Lincoln Benefit Life Commission	3.35	0.00
09/28/12	Lincoln Benefit Life Commission	145.75	0.00
09/28/12	Lincoln Benefit Life Commission	9.63	0.00
09/28/12	Lincoln Benefit Life Commission	88.09	0.00
10/24/12	Commission	311.24	0.00
11/16/12	Genworth Financial Commission	115.58	0.00
11/16/12	Lincoln Benefit Life Commission	182.17	0.00
11/16/12	Genworth Financial Commission	51.23	0.00
01/04/13	Lincoln National Life Commission	27.84	0.00
01/04/13	Genworth Life Commission	93.04	0.00
01/04/13	Lincoln Benefit Life Commission	134.82	0.00

01/04/13	Lincoln Benefit Life Commission	3.35	0.00
01/04/13	Genworth Life Commission	16.08	0.00
01/04/13	Lincoln Benefit Life Commission	9.63	0.00
01/04/13	MetLife Investors Commission	72.96	0.00
01/7/13	Principal Financial Commission	16.20	0.00
01/16/13	Lincoln Benefit Commission	94.71	0.00
01/16/13	MetLife Commission	55.10	0.00
01/16/13	Genworth Commission	131.47	0.00
02/08/13	Genworth Commission	53.15	0.00
04/08/13	Lincoln Benefit Commission	3.21	0.00
04/08/13	Genworth Commission	93.04	0.00
04/08/13	Lincoln Financial Commission	42.43	0.00
04/08/13	Lincoln Financial Commission	162.81	0.00
04/08/13	Genworth Commission	73.77	0.00
04/08/13	Lincoln Benefit Commission	3.35	0.00
04/08/13	Lincoln Benefit Commission	111.33	0.00
04/15/13	Lincoln Benefit Commission	94.87	0.00
04/15/13	Genworth Life Commission	90.21	0.00
06/21/13	Genworth Life Commission	93.04	0.00
06/21/13	Genworth Life Commission	56.66	0.00
06/21/13	Lincoln Benefit Commission	98.22	0.00
06/21/13	Genworth Life Commission	51.23	0.00
06/21/13	Lincoln Benefit Commission	36.42	0.00
06/21/13	Lincoln Benefit Commission	98.22	0.00
07/22/13	Transamerica Commission	88.78	0.00
07/22/13	Genworth Commission	102.31	0.00
07/22/13	Lincoln Benefit Commission	87.72	0.00
07/22/13	Lincoln Benefit Commission	3.35	0.00
09/12/13	Genworth Commission	81.13	0.00
09/12/13	Lincoln Benefit Commission	36.42	0.00
09/12/13	Genworth Commission	63.33	0.00
09/12/13	Lincoln Benefit Commission	91.07	0.00
09/12/13	Genworth Commission	140.80	0.00

09/12/13	The State Life Commission	41.04	0.00
09/12/13	U.S. Financial Commission	106.49	0.00
09/12/13	John Hancock Commission	641.32	0.00
12/11/13	Lincoln Benefit Commission	91.07	0.00
12/11/13	Transamerica Commission	10.88	0.00
12/11/13	Genworth Commission	96.02	0.00
12/11/13	Lincoln Benefit Commission	3.35	0.00
12/11/13	MetLife Commission	338.85	0.00
12/11/13	Genworth Commission	71.18	0.00
12/11/13	Lincoln Benefit Commission	87.72	0.00
12/11/13	Genworth Commission	65.25	0.00
12/11/13	Lincoln Benefit Commission	47.50	0.00
12/11/13	Lincoln Benefit Commission	75.02	0.00
12/11/13	Genworth Commission	139.69	0.00
12/17/13	30% allocation of Form 1040 refunds for years 2007 and 2008 per court order dated 12/10/13	0.00	24,604.20

ESTATE OF KENNETH W. McLEOD
FIRST AND FINAL ACCOUNTING OF CURATOR

From: November 1, 2010

Through: October 1, 2013

SCHEDULE B - Disbursements

Date	Brief Description of Items	Income	Principal
12/01/10	SunTrust Check Order Fee	0.00	21.00
01/20/10	SunTrust Account Analysis	0.00	5.00
10/25/10	Akerman LLP/ Legal Fees/Costs	0.00	44,943.64*
11/13/12	First Federal -- refund of check (deposited to wrong case)	0.00	78.65
12/17/13	Transfer of 100% of commissions to receivership estate per court order dated 12/10/13	18,071.07	0.00

*As outlined in many court filings, this estate stems from extraordinary circumstances and has been challenging to administer due to many legal and administrative matters that are interconnected with the Receivership Proceedings. Since his appointment, the Curator has incurred attorneys' fees and costs for the preparation of the petition and related documents to open and administer the estate and comply with probate procedures. The Curator identified investors who invested with the Decedent's companies to apprise them of the nature of these proceedings and the fraud which has been perpetrated against them. The Curator analyzed and reviewed a total of 133 claims filed by creditors and responded to numerous inquiries. The Curator was also charged with the coordination of the transfer of claims to the Receivership Court, and worked to settle legal disputes with Decedent's spouse which had a material effect on the assets available for distribution. Moreover, the Curator was required to identify, locate and secure personal assets, sell assets, and make determinations on whether various assets should be abandoned. The Curator also worked with accountants to analyze potential tax assets and file tax returns. Due to the overlapping nature of the Probate and Receivership Proceedings, the Curator as Receiver also sought to identify, locate, and secure the Receivership Entities' records; identify claims and develop legal theories for recovery against parties whose actions may have caused injury to the Receivership Entities and their victims; and assist federal and state authorities in their finalization of their investigation into the Defendants' fraudulent conduct. The Receiver also established a toll-free investor hotline at 1-800-223-2234 to keep victims informed as to the progress of the Receivership and Probate proceedings and created a website at www.febginfo.com to advise investors of developments in the case.

ESTATE OF KENNETH W. McLEOD
FIRST AND FINAL ACCOUNTING OF CURATOR

From: November 1, 2010

Through: December 31, 2013

SCHEDULE C - Distributions

<u>Date</u>	<u>Brief Description of Items</u>	<u>Income</u>	<u>Principal</u>
12/18/13	Bank of America	0.00	1,076.73
12/18/13	San Jose Country Club	0.00	365.79
12/18/13	Summer Beach II Community Association	0.00	31.82
12/18/13	Wells Fargo Bank, N.A.	0.00	21,764.26

The 2.78% pro-rata distribution allocated to creditor payments was determined as follows:

<u>Creditor</u>	<u>Claim Amount</u>	<u>Distribution Percentage</u>
Bank of America	\$ 38,744.68	4.63%
San Jose Country Club	\$ 13,162.54	1.57%
Summer Beach II Community Assn.	\$ 1,144.95	0.14%
Wells Fargo Bank, N.A.	\$783,157.15	93.66%

ESTATE OF KENNETH W. McLEOD
FIRST AND FINAL ACCOUNTING OF CURATOR

From: November 1, 2010

Through: December 31, 2013

SCHEDULE D - Capital Transactions and Adjustments

(Does not include distributions. Distributions are shown on Schedule C.)

Date	Brief Description of Transactions	Net Gain	Net Loss
06/24/11	Prudential stock liquidation	6,057.27	0.00
10/28/11	1/2 of proceeds of sale of personal property per court order dated 9/22/11	37,546.77	0.00
	TOTAL NET GAINS AND (LOSSES)	43,604.04	0.00
	NET GAIN OR (LOSS)	\$43,604.04	

ESTATE OF KENNETH W. McLEOD
FIRST AND FINAL ACCOUNTING OF CURATOR

From: November 1, 2010

Through: December 31, 2013

SCHEDULE E - Assets on Hand at Close of Accounting Period

(Indicate where held and legal description, certificate numbers or other identification.)

	Estimated Current Value	Carrying Value
<hr/> ASSETS OTHER THAN CASH:		
OTHER ASSETS TOTAL	\$0.00	\$0.00
CASH:		
SunTrust Bank Business Checking Account Number 1000134206225		
CASH TOTAL		\$0.00
TOTAL ASSETS (must agree with the Total for Item VI on Summary)		\$0.00
