

C. Potential Clients

36. In applying the Firm Disclosure Procedures, D&L has determined that the following Potential Parties in Interest are Potential Clients.

Matched Entity	Relationship to Debtor	Relationship to D&L
Banc of America Securities Merrill Lynch	Equity Holder	May Be Related to Current Client
The Bank of New York Mellon Corp., Private Banking & Securities Investments	Equity Holder	May Be Related to Current Client
The Bank of New York Trust Company, N.A.	AAC Trustee	May Be Related to Current Client
Barclays PLC, Private Banking & Investment Banking	Equity Holder	May Be Related to Current Client
BDO	AAC Vendor	May Be Related to Current Client
BNP Paribas Arbitrage SA, Asset Management Arm	Equity Holder	May Be Related to Current Client
Calyon, Hong Kong Branch	AAC Contract Counterparty	May Be Related to Current Client
Canadian Imperial Bank of Commerce, Private and Investment Banking Arm	Equity Holder	May Be Related to Current Client
Capital One Auto Finance, Inc.	AAC Contract Counterparty	May Be Related to Current Client
Capital One NA	AAC Vendor	May Be Related to Current Client
Cigna	Major Insurance Carrier	May Be Related to Current Client
CIT	AAC Contract Counterparty	May Be Related to Current Client
Commerzbank AG London Branch	Contract Counterparty	May Be Related to Current Client
Commerzbank AG, Asset Management Arm	Equity Holder	May Be Related to Current Client
Cooperatieve Centrale Raiffeisen- Boerenleenbank B.A., Rabobank International, London Branch	Contract Counterparty	May Be Related to Current Client
Credit Suisse, Investment Banking and Securities Investments	Equity Holder	May Be Related to Current Client
D.E. Shaw Investment Management, LLC	Equity Holder	May Be Related to Current Client
Deutsche Asset Management Group	Equity Holder	May Be Related to Current Client
Deutsche Bank Securities Inc.	Contract Counterparty	May Be Related to Current Client
Deutsche Bank, Private Banking and Investment Banking Investment	Equity Holder	May Be Related to Current Client
Dresdner Kleinwort Securities LLC	Contract Counterparty	May Be Related to Current Client
GMAC Mortgage Corporation	AAC Vendor	May Be Related to Current Client
GMAC Rescap	AAC Vendor	May Be Related to Current Client
Goldman Sachs Asset Management	Equity Holder	May Be Related to Current Client
Goldman Sachs Group, Investment Banking and Securities Investments	Equity Holder	May Be Related to Current Client

Matched Entity	Relationship to Debtor	Relationship to D&L
Goldman Sachs Mitsui Marine Derivatives Products, L.P.	AAC Contract Counterparty	May Be Related to Current Client
Great American	Major Insurance Carrier	May Be Related to Current Client
HSBC Bank PLC	AAC Vendor	May Be Related to Current Client
HSBC Global Asset Management (UK) Limited	Equity Holder	May Be Related to Current Client
HSBC Trink & Burk (Intl) SA	Bondholder	May Be Related to Current Client
Hudson	Major Insurance Carrier	May Be Related to Current Client
JP Morgan Chase Bank	Contract Counterparty	May Be Related to Current Client
JPMorgan Asset Management Holdings Inc.	Equity Holder	May Be Related to Current Client
JPMorgan Chase & Co, Private Banking and Investment Banking Investments	Equity Holder	May Be Related to Current Client
KPMG Executive Education	AAC Vendor	May Be Related to Current Client
Law Debenture	AAC Vendor	May Be Related to Current Client
Lehman Brothers Special Financing Inc.	AAC Contract Counterparty	May Be Related to Current Client
Liberty Mutual	Major Insurance Carrier	May Be Related to Current Client
Marsh Ltd	AAC Vendor	May Be Related to Current Client
MBIA Insurance Corporation	AAC Reinsurer	May Be Related to Current Client
Merrill Lynch & Co. Inc.	Related to AAC	May Be Related to Current Client
Merrill Lynch & Co. Inc., Asset Management Arm	Equity Holder	May Be Related to Current Client
Merrill Lynch Government Securities Inc.	Contract Counterparty	May Be Related to Current Client
Merrill Lynch, Pierce, Fenner & Smith Incorporated	Contract Counterparty	May Be Related to Current Client
Metropolitan Life Insurance Company, Asset Management Arm	Equity Holder	May Be Related to Current Client
Moody's Investor Service Ratings Research	Vendor	May Be Related to Current Client
Morgan Stanley, Investment Banking and Brokerage Investments	Equity Holder	May Be Related to Current Client
Mutual of Omaha Insurance Company	AAC Contract Counterparty	May Be Related to Current Client
National Union	Major Insurance Carrier	May Be Related to Current Client
Natixis Financial Products, Inc.	Agreement Counterparty	May Be Related to Current Client
Rangemark Financial Services Inc.	AAC Vendor Former Subsidiary	May Be Related to Current Client
RBS Greenwich Capital	AAC Contract Counterparty	May Be Related to Current Client
Royal Bank of Canada London	Bondholder	May Be Related to Current Client
Societe Generale Securities Division, Investment Arm	Equity Holder	May Be Related to Current Client
The Bank of New York Mellon Corp. Private Banking & Securities Investments	Equity Holder	May Be Related to Current Client
The Bank of New York Mellon Corp. Private Banking & Securities Investments	Equity Holder	May Be Related to Current Client

Matched Entity	Relationship to Debtor	Relationship to D&L
The Royal Bank of Scotland PLC, Asset Management Arm	Equity Holder	May Be Related to Current Client
UBS AG	Bondholder	May Be Related to Current Client
UBS AG, London Branch	Contract Counterparty	May Be Related to Current Client
UBS Global Asset Management	Equity Holder	May Be Related to Current Client
UBS Securities LLC	Equity Holder	May Be Related to Current Client
US Bank, N.A.	AAC Vendor	May Be Related to Current Client
USAA Investment Management Company	Equity Holder	May Be Related to Current Client
Verizon Business	Vendor	May Be Related to Current Client
Verizon Wireless	Vendor	May Be Related to Current Client
Wachovia Capital Markets, LLC	Contract Counterparty	May Be Related to Current Client
Wachovia Securities, Inc.	Contract Counterparty	May Be Related to Current Client
Wachovia Securities, LLC	AAC Trustee	May Be Related to Current Client
Washington Mutual Bank	AAC Contract Counterparty	May Be Related to Current Client
Wells Fargo & Company, Private Banking and Investment Banking Arm	Equity Holder	May Be Related to Current Client
Wells Fargo Home Mortgage	AAC Trustee	May Be Related to Current Client
Wells Fargo Vann Kasper, LLC	Contract Counterparty	May Be Related to Current Client
Wilmington Trust Company	AAC Contract Counterparty	May Be Related to Current Client
Wilmington Trust Investment Management, LLC	Equity Holder	May Be Related to Current Client
Wilmington Trust Retirement	AAC Vendor	May Be Related to Current Client
Workers Compensation Fund	Bondholder	May Be Related to Current Client
Zurich	Major Insurance Carrier	May Be Related to Current Client
Zurich International UK	Major Insurance Carrier	May Be Related to Current Client

D. Related Entities

37. In applying the Firm Disclosure Procedures, D&L has determined that the following Potential Parties in Interest are Related Entities.

Matched Entity	Relationship to Debtor	Relationship to D&L
Barclays PLC, Private Banking & Investment Banking	Equity Holder	Client Related
Blackstone Advisory Services LP	Predecessor Entity to Proposed Retained Professional	Affiliate of Current Client
Citigroup Inc., Asset Management Arm	Equity Holder	Client Related

38. D&L has not, and will not, represent any of the aforementioned entities, or any of their respective affiliates or subsidiaries, in relation to the Debtor or its chapter 11 case. To the extent the Debtor finds itself in a position adverse to any of the parties with whom D&L has a relationship unrelated to this case, the Togut Firm will represent the Debtor on such matters.