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	Equity Holder	May Be Related to Current Client
Merrill Lynch		
The Bank of New York Mellon	Equity Holder	May Be Related to Current Client
Corp., Private Banking &		
Securities Investments		
The Bank of New York Trust	AAC Trustee	May Be Related to Current Client
Company, N.A.		
Barclays PLC, Private Banking &	Equity Holder	May Be Related to Current Client
Investment Banking		
BDO	AAC Vendor	May Be Related to Current Client
BNP Paribas Arbitrage SA, Asset	Equity Holder	May Be Related to Current Client
Management Arm		
Calyon, Hong Kong Branch	AAC Contract Counterparty	May Be Related to Current Client
Canadian Imperial Bank of	Equity Holder	May Be Related to Current Client
Commerce, Private and		
Investment Banking Arm		
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	Contract Counterparty	May Be Related to Current Client
Branch		
Commerzbank AG, Asset	Equity Holder	May Be Related to Current Client
Management Arm		
Cooperatieve Centrale Raiffeisen-	Contract Counterparty	May Be Related to Current Client
Boerenleenbank B.A., Rabobank		
International, London Branch		
Credit Suisse, Investment	Equity Holder	May Be Related to Current Client
Banking and Securities		
Investments	P '- 11 11	M. D. D. L. L. G. (Cl.)
D.E. Shaw Investment	Equity Holder	May Be Related to Current Client
Management, LLC	Essite Helder	Mary Da Dalata das Coment Client
Deutsche Asset Management	Equity Holder	May Be Related to Current Client
Group Deutsche Bank Securities Inc.	Contract Counternary	May Be Related to Current Client
Deutsche Bank, Private Banking	Contract Counterparty	
and Investment Banking	Equity Holder	May Be Related to Current Client
Investment Banking		
Dresdner Kleinwort Securities	Contract Counterparty	May Be Related to Current Client
LLC	Contract Counterparty	May be Related to Current Cheff
GMAC Mortgage Corporation	AAC Vendor	May Be Related to Current Client
GMAC Rescap	AAC Vendor	May Be Related to Current Client
Goldman Sachs Asset	Equity Holder	May Be Related to Current Client
Management Asset	Equity Holder	May be Related to Current Chefit
Goldman Sachs Group,	Equity Holder	May Be Related to Current Client
Investment Banking and	Equity Holder	May be Related to Culter Clicht
Securities Investments		
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Great American	Goldman Sachs Mitsui Marine		
HSBC Bank PLC	Derivatives Products, L.P.	- '	-
HSBC Global Asset Management (UK) Limited May Be Related to Current Client (UK) Limited Major Insurance Carrier May Be Related to Current Client Hudson Major Insurance Carrier May Be Related to Current Client Hudson Major Insurance Carrier May Be Related to Current Client Hudson Major Insurance Carrier May Be Related to Current Client Holdings Inc. May Be Related to Current Client May Be	Great American		May Be Related to Current Client
UK) Limited HSBC Trink & Burk (Intl) SA Major Insurance Carrier 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 Holdings Inc. JPMorgan Chase & Co, Private Banking and Investment Banking Investments AAC Vendor May Be Related to Current Client Lehman Brothers Special AAC Contract Counterparty May Be Related to Current Client Lehman Brothers Special AAC Contract Counterparty May Be Related to Current Client Financing Inc. Liberty Mutual Major Insurance Carrier May Be Related to Current Client Marsh Ltd AAC Vendor May Be Related to Current Client Marsh Ltd AAC Vendor May Be Related to Current Client Merrill Lynch & Co. Inc. Related to AAC May Be Related to Current Client Merrill Lynch & Co. Inc. Related to AAC May Be Related to Current Client Merrill Lynch & Co. Inc. ARC Reinsurer May Be Related to Current Client Merrill Lynch Government Contract Counterparty May Be Related to Current Client Securities Inc. Contract Counterparty May Be Related to Current Client Metropolita Life Insurance Equity Holder May Be Related to Current Client Smith Incorporated May Be Related to Current Client Company, Asset Management Equity Holder May Be Related to Current Client Morgan Stanley, Investment Banking and Brokerage Investment Equity Holder May Be Related to Current Client Company May Be Related to Current Client May Be Related to Current Client Rangemark Financial Products, Inc. AAC Contract Counterparty May Be Related to Current Client Rangemark Financial Products, Inc. AAC Contract Counterparty May Be Related to Current Client Rangemark Financial Products, Inc. AAC Contra	HSBC Bank PLC	AAC Vendor	May Be Related to Current Client
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Hudson	(UK) Limited		
IP Morgan Chase Bank	HSBC Trink & Burk (Intl) SA	Bondholder	May Be Related to Current Client
JPMorgan Asset Management		Major Insurance Carrier	May Be Related to Current Client
Holdings Inc. JPMorgan Chase & Co, Private Banking and Investment Banking Investments May Be Related to Current Client		Contract Counterparty	May Be Related to Current Client
JPMorgan Chase & Co, Private Banking and Investment Banking Investments Support		Equity Holder	May Be Related to Current Client
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Corp. Private Banking &		Equity Holder	May Be Related to Current Client
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	Securities Investments		

Matched Entity	Relationship to Debtor	Relationship to D&L
The Royal Bank of Scotland	Equity Holder	May Be Related to Current Client
PLC, Asset Management Arm		
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	Equity Holder	May Be Related to Current Client
Company		
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	Equity Holder	May Be Related to Current Client
Banking and Investment Banking		
Arm		
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	Equity Holder	May Be Related to Current Client
Management, LLC		
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 &	Equity Holder	Client Related
Investment Banking		
Blackstone Advisory Services LP	Predecessor Entity to Proposed	Affiliate of Current Client
· ·	Retained Professional	
Citigroup Inc., Asset	Equity Holder	Client Related
Management Arm		

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.