

**Statement of Financial Affairs - Exhibit 3b**

**Capmark Financial Group Inc. 09-13684**

<b>Claimant</b>	<b>Payment Number</b>	<b>Payment Date</b>	<b>Payment Amount</b>
AGENCY-MEDIUM TERM FINANCE	54868279	07/29/2009	\$7,842,856.18
	55215172	08/28/2009	\$7,842,856.19
	55488016	09/28/2009	\$8,104,284.73
	55496623	10/01/2009	\$2,056,582.14
			<b>\$25,846,579.24</b>
BAKER DONELSON BEARMAN CALDWEL & BERKOWITZ 420 NORTH TWENTIETH STREET SUITE 1600 SOUTHTRUST TOWER BIRMINGHAM, AL 35203	55742595	10/23/2009	\$108,598.21
			<b>\$108,598.21</b>
CAPITA ASSET SERVICES UK LIMITED FLOOR CATER HOUSE, 5TH FLOOR HIGHSTREET CHELMSFORD ESSEX, UK CM1 1AL	55569343	10/19/2009	\$7,389.45
			<b>\$7,389.45</b>
CAPMARK BANK 6955 UNION PARK CENTER SUITE 330 MIDVALE, UT 84047	54898628	07/28/2009	\$1,857,221.96
	55512083	09/30/2009	\$494,224,995.00
			<b>\$496,082,216.96</b>

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CAPMARK FINANCE INC 116 WELSH RD HORSHAM, PA 19044	54891184	07/27/2009	\$5,000,000.00
	54898776	07/28/2009	\$15,000,000.00
	54908257	07/28/2009	\$64,070.21
	54915689	07/29/2009	\$15,000,000.00
	54939190	07/30/2009	\$29,000,000.00
	54940772	07/31/2009	\$301,008.73
	54942218	07/31/2009	\$15,000,000.00
	54966052	08/03/2009	\$30,000,000.00
	54968925	08/04/2009	\$2,148,460.50
	54979275	08/04/2009	\$15,000,000.00
	54992140	08/05/2009	\$30,000,000.00
	54999295	08/06/2009	\$40,605.32
	55009341	08/06/2009	\$30,000,000.00
	55012191	08/07/2009	\$30,000,000.00
	55032249	08/10/2009	\$10,000,000.00
	55049228	08/11/2009	\$34,000,000.00
	55062822	08/12/2009	\$34,700,000.00
	55067358	08/13/2009	\$25,000,000.00
	55088009	08/14/2009	\$80,000,000.00
	55093166	08/17/2009	\$20,000,000.00
	55105238	08/18/2009	\$10,000,000.00
	55136362	08/19/2009	\$20,000,000.00
	55146149	08/20/2009	\$20,000,000.00
	55154978	08/21/2009	\$15,000,000.00
	55156002	08/21/2009	\$246,967.41
	55168131	08/21/2009	\$10.00
	55167635	08/24/2009	\$15,000,000.00
	55200434	08/26/2009	\$20,000,000.00
	55209398	08/27/2009	\$10,000,000.00
	55214990	08/28/2009	\$20,000,000.00
	55227359	08/31/2009	\$20,000,000.00
	55236901	09/01/2009	\$80,000,000.00
	55260207	09/02/2009	\$65,000,000.00
	55269485	09/03/2009	\$10,000,000.00
	55284128	09/04/2009	\$15,000,000.00
	55302165	09/08/2009	\$10,000,000.00
	55308958	09/08/2009	\$200.00
	55316755	09/09/2009	\$35,000,000.00
	55317523	09/09/2009	\$11,500,000.00
	55321739	09/09/2009	\$45,600,000.00
55330385	09/10/2009	\$15,000,000.00	
55344308	09/11/2009	\$40,000,000.00	
55359533	09/14/2009	\$115,000,000.00	
55370192	09/15/2009	\$20,000,000.00	
55372079	09/15/2009	\$27,700,000.00	
55372100	09/15/2009	\$21,000,000.00	
55382428	09/16/2009	\$20,000,000.00	
55443006	09/21/2009	\$10,000,000.00	
55454760	09/22/2009	\$40,000,000.00	

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	55463817	09/23/2009	\$24,000,000.00
	55467995	09/23/2009	\$21,000,000.00
	55473518	09/24/2009	\$39,000,000.00
	55490011	09/25/2009	\$700,000.00
	55503220	09/29/2009	\$20,000,000.00
	55511870	09/30/2009	\$30,000,000.00
	55512095	09/30/2009	\$105,775,005.00
	55636619	10/14/2009	\$61,926,231.18
	55663738	10/16/2009	\$20,000,000.00
	55727351	10/22/2009	\$51,664,145.14
			<b>\$1,525,366,703.50</b>
CAPMARK FINANCIAL GROUP INC 116 WELSH RD HORSHAM, PA 19044	54983709	08/04/2009	\$15,000,000.00
	55024162	08/07/2009	\$30,000,000.00
	55053786	08/11/2009	\$30,000,000.00
	55458325	09/22/2009	\$70,000,000.00
	55481545	09/24/2009	\$45,000,000.00
	55511544	09/30/2009	\$185,000,000.00
	55511552	09/30/2009	\$175,000,000.00
	55511557	09/30/2009	\$90,000,000.00
	55511561	09/30/2009	\$150,000,000.00
	55511750	09/30/2009	\$20,000,000.00
	55513233	09/30/2009	\$15,188,088.76
	55525701	10/01/2009	\$2,056,582.14
	55604306	10/09/2009	\$2,040.00
	55663949	10/16/2009	\$12,827,831.90
	55693076	10/19/2009	\$9,625,490.81
	55693922	10/19/2009	\$48,154.55
	55705957	10/20/2009	\$3,015,049.09
	55717083	10/21/2009	\$518,729.63
	55728689	10/22/2009	\$530,343.34
	55740202	10/23/2009	\$20,000,000.00
			<b>\$873,812,310.22</b>
CAPMARK SERVICES OVERDRAFT ACC	55689401	10/19/2009	\$32,827,102.55
			<b>\$32,827,102.55</b>
CATI C/O CAPMARK 116 WELSH RD 116 WELSH RD, PA 19044	55740642	10/23/2009	\$1,000,000.00
			<b>\$1,000,000.00</b>
CBNA SYNDICATIONS	55740059	10/23/2009	\$1,700,735.58
			<b>\$1,700,735.58</b>
COMMERCIAL ASSET TRADING INC C/O CAPMARK FINANCE, INC. 116 WELSH RD HORSHAM, PA 19044	54905859	07/28/2009	\$46,771.76
	54939268	07/30/2009	\$128,297.18
	55010571	08/06/2009	\$40,605.32
	55201463	08/26/2009	\$95,772.60
			<b>\$311,446.86</b>

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DUANE MORRIS LLP ATTN: PAYMENT PROCESSING 30 SOUTH 17TH STREET PHILADELPHIA, PA 19103-4196	55741791	10/23/2009	\$46,572.15 <b>\$46,572.15</b>
ECKERT SEAMSN CHERIN & MELLOTT TWO LIBERTY PLACE 50 SOUTH 16TH STREET 22ND FLR PHILADELPHIA, PA 19102	55741811	10/23/2009	\$80,547.13 <b>\$80,547.13</b>
FOLEY & LARDNER 90 PARK AVENUE NEW YORK, NY 10016-1314	55742302	10/23/2009	\$132,680.76 <b>\$132,680.76</b>
LOCKE LORD BISSELL & LIDDELL	55742903	10/23/2009	\$34,091.68 <b>\$34,091.68</b>
MINTZ LEVIN COHN FERRIS PO BOX 4539 BOSTON, MA 02212-4539	55743137	10/23/2009	\$26,974.42 <b>\$26,974.42</b>
MORGAN LEWIS & BOCKIUS LLP 1701 MARKET ST PHILADELPHIA, PA 19103-2921	55741851	10/23/2009	\$19,282.10 <b>\$19,282.10</b>
NYLTD FUNDS CONTROL NY	55023646	08/10/2009	\$5,811,321.61
	55589106	10/09/2009	\$2,040.00
			<b>\$5,813,361.61</b>
<b>Grand Total: 17</b>			<b>\$2,963,216,592.42</b>