

Statement of Financial Affairs - Exhibit 3b

Capmark Investments LP 10-10124

Claimant	Payment Number	Payment Date	Payment Amount
ADP INC PO BOX 9001006 LOUISVILLE, KY 402901006		11/13/2009	\$3,575.63
		11/19/2009	\$1,046.33
		12/02/2009	\$844.49
		12/10/2009	\$1,026.33
			\$6,492.78
APPLEBY CANON'S COURT 22 VICTORIA STREET HAMILTON HM EX, BERMUDA		12/04/2009	\$29,931.00
			\$29,931.00
BNP PARIBAS REAL 9 COLMORE ROW BIRMINGHAM B3 28J		01/12/2010	\$70,689.86
		01/12/2010	\$79,098.45
			\$149,788.30
BRYAN CAVE LLP PO BOX 198923 ATLANTA, GA 30384-8923		11/13/2009	\$1,691.87
		11/18/2009	\$94.54
		11/23/2009	\$6,892.54
		11/23/2009	\$6,892.54
		12/21/2009	\$38.35
			\$15,609.84
CAPMARK FINANCE INC 116 WELSH RD HORSHAM, PA 19044		12/01/2009	\$212,520.26
		12/01/2009	\$349,749.45
		12/31/2009	\$152,035.08
		12/31/2009	\$145,461.65
			\$859,766.44
CAPMARK FINANCE INC 116 WELSH RD HORSHAM, PA 19044		01/08/2010	\$736,000.00
			\$736,000.00
CAPMARK FINANCE INC 116 WELSH RD HORSHAM, PA 19044		01/04/2010	\$207,248.82
			\$207,248.82
CROSSON DANNIS INC 8150 N CENTRAL EXPRESSWAY CAMPBELL CENTRE II SUITE 950 DALLAS, TX 75206		11/18/2009	\$494.85
		11/24/2009	\$6,150.00
			\$6,644.85
DECHERT PO BOX 7247-6643 PHILADELPHIA, PA 19170-6643		10/20/2009	\$28,098.81
		11/13/2009	\$61,783.69
		11/13/2009	\$61,783.69
		11/17/2009	\$114,985.90
		11/17/2009	\$114,985.90
		11/23/2009	\$90,000.00
		12/21/2009	\$46,792.98
		12/24/2009	\$59,100.84
		01/07/2010	\$90,000.00
		01/15/2010	\$50,000.00
			\$717,531.81

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DELTA DENTAL PLAN OF MINNESOTA 3560 DELTA DENTAL DRIVE EAGAN, MN 55122-3166		12/29/2009	\$100,386.40
			\$100,386.40
EMP#: 010669 C/O CAPMARK 116 WELSH RD HORSHAM, PA 19044		10/16/2009	\$339.52
		10/23/2009	\$410.75
		11/16/2009	\$2,859.04
		12/04/2009	\$227.00
		12/08/2009	\$530.55
		12/09/2009	\$3,166.10
		12/29/2009	\$1,479.42
			\$9,012.38
EMP#: 015585 C/O CAPMARK 116 WELSH RD HORSHAM, PA 19044		10/16/2009	\$47.86
		10/23/2009	\$557.71
		11/16/2009	\$920.46
		12/01/2009	\$3,071.91
		12/04/2009	\$549.82
		12/09/2009	\$1,061.38
		01/14/2010	\$182.82
			\$6,391.96
EMP: 015283 C/O CAPMARK 116 WELSH RD HORSHAM, PA 19044		11/16/2009	\$2,578.25
		12/29/2009	\$5,908.27
		01/05/2010	\$944.47
			\$9,430.99
ERNST & YOUNG LLP 1211 AVENUE OF THE AMERICAS NEW YORK, NY 10036		11/13/2009	\$21,877.00
		11/13/2009	\$21,877.00
		01/07/2010	\$101,915.00
			\$145,669.00
GOODWIN PROCTOR LLP EXCHANGE PLACE BOSTON, MA 02109		10/23/2009	\$63,160.34
		11/13/2009	\$112,886.19
		11/13/2009	\$112,886.19
		12/10/2009	\$33,887.31
		01/04/2010	\$22,078.80
			\$344,898.83
INDEPENDENCE BLUE CROSS PO BOX 8500-K105 PHILADELPHIA, PA 19178		12/29/2009	\$795,095.18
			\$795,095.18
KEYSTONE HEALTH PLAN EAST 1901 MARKET STREET ATTN: SOPHIE SKELTON BILLING & RECON DEPT PHILADELPHIA, PA 19103		12/29/2009	\$161,014.46
			\$161,014.46
LIFE INSURANCE COMPANY OF NORTH AMERICA 1601 CHESTNUT STREET PO BOX 8500 K110 PHILADELPHIA, PA 19192		01/04/2010	\$62,765.60
			\$62,765.60

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Claimant	Payment Number	Payment Date	Payment Amount
METLIFE - SDIP		10/22/2009	\$29,240.19
ONE PIEDMONT CENTER		12/01/2009	\$19,793.35
SUITE 600		12/29/2009	\$19,069.67
ATTN: SCOTT MOBLEY			
ATLANTA, GA 30305			\$68,103.21
ORRICK HERRINGTON & SUTCLIFFE LLP		11/13/2009	\$11,266.20
4253 COLLECTIONS CENTER DRIVE			\$11,266.20
CHICAGO, IL 60693			
QUARLES & BRADY LLP		11/17/2009	\$4,962.66
ONE RENAISSANCE SQUARE		12/21/2009	\$2,158.45
TWO NORTH CENTRAL AVE		01/15/2010	\$1,955.55
PHOENIX, AZ 85004-2391			\$9,076.66
SAN FRANCISCO CITY & COUNTY		10/15/2009	\$46,052.00
30 VAN NESS, SUITE 3000			\$46,052.00
SAN FRANCISCO, CA 94102			
SANNE TRUST COMPANY		01/08/2010	\$8,840.00
13 CASTLE STREET			\$8,840.00
ST HELIER			
JERSEY JE4 6UT			
CHANNEL ISLANDS			
SANNE TRUST COMPANY		01/08/2010	\$7,200.00
13 CASTLE STREET			\$7,200.00
ST HELIER			
JERSEY JE4 6UT			
CHANNEL ISLANDS			
SHEARMAN & STERLING LLP		12/04/2009	\$250,000.00
599 LEXINGTON AVE			\$250,000.00
NEW YORK, NY 10022-6069			
SUNGARD INVESTMENT SYSTEMS		01/07/2010	\$38,872.66
11098 BISCAYNE BOULEVARD		01/13/2010	\$395.00
SUITE 403			\$39,267.66
MIAMI, FL 33161			
THE INN AT PENN		11/16/2009	\$7,500.00
3600 SANSOM STREET		11/17/2009	\$6,500.00
PHILADELPHIA, PA 19104			\$14,000.00
TRUST WIRES CLEARING SEACREST		12/08/2009	\$152,500.00
		01/06/2010	\$397,500.00
			\$550,000.00
URS/DAMES & MOORE		11/18/2009	\$2,062.33
400 NORTH PARK TOWN CENTER		11/18/2009	\$2,062.33
1000 ABERNATHY RD NE		11/18/2009	\$2,062.33
#900		11/18/2009	\$2,062.33
ATLANTA, GA 30328			\$8,249.32
VISION BENEFITS OF AMERICA		10/16/2009	\$5,427.04
DEPT L272P		12/29/2009	\$5,292.66
PITTSBURGH, PA 15264-0272			\$10,719.70
Grand Total: 30			\$5,386,453.39