

Data as of: May 3, 2012

Prepetition Summary - Non-Income Taxes and Fees (by Filing Type)

Prepetition Payment Amounts		
Type	Total	<u>Explanation</u>
Business Privilege	\$75	A
Franchise	\$167,082	B
Gross Receipts	\$18,503	C
LLC Annual Fee	\$0	D
Minimum Fee	\$0	E
Net Worth	\$281	F
Personal Property Tax	\$114,351	G
Sales & Use	\$2,032	H
Real Estate Tax - Corp Properties	\$404,527	I
Tax Audit Fees	\$283,732	J
Premium	\$13,512	K
Totals	\$1,004,095	

Note: The above does not include taxes and fees related to REOs and foreclosure procedures.

Explanation of Types of Non-Income Taxes and Fees

- A. Business Privilege - registration fee for the right to do business in the state of Alabama (based on net worth of \$100 to \$15,000 maximum).
- B. Franchise Tax - charged by a state to entities incorporating or doing business in a state, based on net worth, capital stock, assets, capital or property, depending on the state.
- C. Gross Receipts - payment made by entities based on prior period sales.
- D. LLC Annual Fee - payment made by entities registered to do business in the state of California.
- E. Minimum Fee - payment for the right to do business in multiple states.
- F. Net Worth Fee - payment based on the organization's net worth (owed to the State of Connecticut).
- G. Personal Property Tax - payment to a jurisdiction on property which is movable and is not affixed to or associated with the land, including equipment, office furniture, cars/trucks purchased and used by the entity (i.e. basically everything that is movable).
- H. Sales and Use Tax - excise tax imposed on entities as a result of the purchase of property in a jurisdiction for use in another jurisdiction.
- I. Real Estate Tax - based on property in Black Hawk county (Iowa) and Hennepin county (Minnesota).
- J. Tax Audit Fees - assessment of a civil penalty for 2008 for missing/incorrect EINs on mostly the mortgage interest Form 1098s.
- K. Premium Tax - owed to the Vermont Department of Taxes.

Data as of: May 3, 2012

Prepetition Summary - Licensing Fees (by Entity Type)

Prepetition Payment Amounts	
Type	Total
GMAC Mortgage, LLC Total	\$222,093
Residential Consumer Services, LLC Total	\$0
Executive Trustee Services, LLC Total	\$1,866
Residential Funding Company, LLC Total	\$1,200
All Other	\$0
State Examinations	\$18,788
Totals	\$243,947

Note: The above does not include fees related to REOs and foreclosure procedures.