

Form 1

Individual Estate Property Record and Report

Asset Cases

Case No.: 23-40569-EJC

Case Name: MASTER LENDING GROUP, LLC

Trustee Name: (300630) Tiffany E. Caron

Date Filed (f) or Converted (c): 07/06/2023 (f)

§ 341(a) Meeting Date: 08/09/2023

For Period Ending: 12/31/2024

Claims Bar Date: 10/10/2023

Ref. #	1 Asset Description (Scheduled And Unscheduled (u) Property)	2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 Property Formally Abandoned OA=§554(a) abandon.	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1*	VOID - Cash on hand (See Footnote)	0.00	0.00		0.00	FA
2	Checking Account at Truist Bank, xxxxxx6810	95,100.00	92,418.38		92,966.64	FA
3*	VOID - 2701 Bull Street, Savannah GA 31401, Deed to Secure Debt& \$300,000 note executed by 2701 Bull Street, LLC in June 2018 (See Footnote)	0.00	0.00		0.00	FA
4*	VOID - 10 West Victory Drive, Savannah GA 31405, Deed to Secure Debt& \$339,574 note executed by 10 West Victory LLC in June 2018 (See Footnote)	0.00	0.00		0.00	FA
5*	VOID - 423 East River Street, Savannah GA 31401, Deed to Secure Debt and Note - Balance Unknown (See Footnote)	0.00	0.00		0.00	FA
6*	Unvested, Equitable Interest in Prudential Life Insurance Policy (Judith Hirsch, Beneficiary) (See Footnote)	5,000,000.00	5,000,000.00		0.00	FA
7*	Breach of promissory note claims against Rison Advisory Group, LP; HCI Missouri Holdings Company, Inc; Idaho Home Care Holdings, Inc.; RTJ Real Estate Development, LTD; RDR Real Estate, LLC; Robin Deanne Riddle Children's Trust March 2009; Robin D. Riddle; William Riddle, Jr. Balance @ \$16,000,000 as of June 2013 / present balance unknown., Unpaid debt arising from Revolving Loan Agreement executed June, 2011. Amount Requested: \$0.00 (See Footnote)	0.00	0.00	OA	0.00	FA
8*	Breach of promissory note claims against Synergy Homes of Georgia, LLC; Synergy Homes of South Carolina, LLC & Affiliates; J. Read Brennan. Amount Requested: \$0.00 (See Footnote)	0.00	5,000,000.00		790,744.97	2,709,255.03
9*	Cash Value Life Insurance - NW Mutual John Brannen (u) (See Footnote)	41,783.51	41,783.51		0.00	FA
10	Dean Flake Restitution Payments (u)	650,000.00	650,000.00		2,400.00	647,600.00
11*	Claim Against Probate Estate of Gregory Hirsch (u) (See Footnote)	42,573,714.89	42,573,714.89		0.00	42,573,714.89
12*	Claim Against Judith Hirsch (u) Order Granting Motion to Approve Compromise/Settlement Doc No 280 entered on 8/12/24 Amendment to Order entered on 12/5/24 at Doc No. 287 Funds on hand in Court Registry through 12/6/24: \$5,267,706.84...balance due from Judith Hirsch: \$3,732,293.16 (See Footnote)	5,000,000.00	5,000,000.00		3,732,293.16	5,267,706.84
13	Refund of Retainer Payment from Gastin & Hill (u)	22,000.00	22,000.00		0.00	22,000.00
14*	Misc. Preferences and Fraudulent Transfer Claims (u) (See Footnote)	Unknown	Unknown		0.00	Unknown
14	Assets Totals (Excluding unknown values)	\$53,382,598.40	\$58,379,916.78		\$4,618,404.77	\$51,220,276.76

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Case Name: MASTER LENDING GROUP, LLC

Trustee Name: (300630) Tiffany E. Caron
Date Filed (f) or Converted (c): 07/06/2023 (f)
§ 341(a) Meeting Date: 08/09/2023
Claims Bar Date: 10/10/2023

For Period Ending: 12/31/2024

RE PROP# 1 Void Asset - Debtor filed Amended Schedules to Remove Asset
RE PROP# 3 Void Asset - Debtor filed Amended Schedules to Remove Asset
RE PROP# 4 Void Asset - Debtor filed Amended Schedules to Remove Asset
RE PROP# 5 Void Asset - Debtor filed Amended Schedules to Remove Asset
RE PROP# 6 Duplicative - This is included in the Claim Against Judith Hirsch at Asset #12
RE PROP# 7 Confirmed from Debtor's bank statements this was paid in full
RE PROP# 8 Order Granting Motion to Compromise Entered on 3/11/24 at Doc No. 235
RE PROP# 9 This was collected as part of the Breach of promissory note claims against Synergy in Asset #8
RE PROP# 11 Claim filed in Probate Case, Mailed on 12/11/23
RE PROP# 12 Settlement to be submitted for Court Approval of Pruco Adversary and Transfer Claims to Judith Hirsch
Settlement Payment to Increase to \$9 million to obtain all creditor releases. Doc No. 287 Amendment to Order on Motion to Approve Compromise Filed on 12/5/2024
Filed Report of Settlement on 12/12/24 at Doc No. 290
RE PROP# 14 Trustee is investigating causes of action for avoidance claims

Major Activities Affecting Case Closing:

Meeting of Creditors Held on 8/15/23. Trustee is investigating various assets including interests in insurance policies, notes receivable, unpaid loans, and transfers. Special Counsel and forensic accountant hired to assist in investigation. 8/17/23
Investigating Assets and working on discovery including collecting bank statements for all accounts with transfers tracing funds from debtor bank account and access to emails and company computer. 11/16/23
Submitted Synergy Settlement for Court Approval 1/12/24 Synergy Settlement Approved 3/11/24
Mediation with Judith Hirsch over 2 days - Trustee will file a Motion to Approve Mediated Settlement for hearing in July 5/23/24
Hearing on Motion to Approve Settlement scheduled for July 30th. 7/17/24
Working on settlement with Judith Hirsch. 9/15/24
Settlement with Judith Hirsch consummated. Working on reviewing other assets and claim objections. 12/10/24

Initial Projected Date Of Final Report (TFR): 07/09/2025

Current Projected Date Of Final Report (TFR): 07/09/2025

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**Individual Estate Property Record and Report
Asset Cases**

Case No.: 23-40569-EJC

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For Period Ending: 12/31/2024

Trustee Name: (300630) Tiffany E. Caron

Date Filed (f) or Converted (c): 07/06/2023 (f)

§ 341(a) Meeting Date: 08/09/2023

Claims Bar Date: 10/10/2023

01/10/2025

Date

/s/Tiffany E. Caron

Tiffany E. Caron

Form 2

Cash Receipts And Disbursements Record

Page: 2-1

Case No.: 23-40569-EJC
Case Name: MASTER LENDING GROUP, LLC
Taxpayer ID #: **_***7148
For Period Ending: 12/31/2024

Trustee Name: Tiffany E. Caron (300630)
Bank Name: Metropolitan Commercial Bank
Account #: *****3981 Money Market Account
Blanket Bond (per case limit): \$5,263,000.00
Separate Bond (if applicable): N/A

1	2	3	4	5	6	7	
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
07/15/23	{2}	Master Lending Group, LLC	Checking Account Balance	1129-000	92,300.00		92,300.00
07/31/23		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		59.17	92,240.83
08/31/23		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		162.62	92,078.21
09/15/23	{2}	Truist Bank	Refund from Truist Bank for Balance of Bank Account	1129-000	666.64		92,744.85
09/29/23		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		143.15	92,601.70
10/27/23	{10}	United States Treasury	Dean Flake Restitution	1221-000	200.00		92,801.70
10/31/23		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		158.35	92,643.35
11/30/23		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		148.48	92,494.87
12/08/23	{10}	US Treasury	Dean Flake Restitution Payment	1221-000	200.00		92,694.87
12/29/23		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		143.49	92,551.38
01/14/24	{10}	United States Treasury	Dean Flak Restitution Payment	1221-000	200.00		92,751.38
01/31/24		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		162.92	92,588.46
02/09/24	{10}	United States Treasury	Dean Flake Restitution Payment	1221-000	200.00		92,788.46
02/29/24		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		143.26	92,645.20
03/04/24	{10}	United States Treasury	Dean Flake Restitution	1221-000	200.00		92,845.20
03/25/24	{10}	United States Treasury	Dean Flake Restitution Payment	1221-000	200.00		93,045.20
03/26/24	{8}	Master Lending Group, LLC	Order Granting Motion to Compromise Entered on 3/11/24 at Doc No. 235	1129-000	50,000.00		143,045.20
03/29/24		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		151.42	142,893.78
04/03/24	{8}	Northwestern Mutual	Synergy Settlement Order entered on 3/11/24 at Doc No. 235	1129-000	40,744.97		183,638.75
04/30/24		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		302.23	183,336.52
05/01/24	{10}	United States Treasury	Dean Flake Restitution Payments	1221-000	200.00		183,536.52
05/31/24	{8}	Tiffany E. Caron, Chapter 7 Trustee	Order Approving Settlement entered on 3/11/24 at Doc No. 235	1129-000	200,000.00		383,536.52
05/31/24		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		303.11	383,233.41
06/03/24	{10}	United States Treasury	Dean Flake Restitution Payment	1221-000	200.00		383,433.41
06/03/24	100	Hays Financial Consulting, LLC	Order approving payment of expenses entered on 6/3/24 at Doc No. 267	3992-000		11,567.24	371,866.17
06/03/24	101	Tiffany E. Caron	Order approving payment of expenses entered on 6/3/24 at Doc No. 267	2200-000		4,602.01	367,264.16

Page Subtotals:

\$385,311.61

\$18,047.45

{ } Asset Reference(s)

! - transaction has not been cleared

Form 2

Cash Receipts And Disbursements Record

Case No.: 23-40569-EJC
 Case Name: MASTER LENDING GROUP, LLC
 Taxpayer ID #: **_***7148
 For Period Ending: 12/31/2024

Trustee Name: Tiffany E. Caron (300630)
 Bank Name: Metropolitan Commercial Bank
 Account #: *****3981 Money Market Account
 Blanket Bond (per case limit): \$5,263,000.00
 Separate Bond (if applicable): N/A

1	2	3	4	5	6	7	
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
06/03/24	102	Tiffany E. Caron	Order approving payment of expenses entered on 6/3/24 at Doc No. 267	3120-000		4,035.88	363,228.28
06/03/24	103	Gulfstream Legal Group	Order approving payment of expenses entered on 6/3/24 at Doc No. 267 Stopped on 07/05/2024	2990-005		1,414.93	361,813.35
06/27/24	104	Gulfstream Legal Group	Order approving Payment of Expenses entered on 6/3/24 at doc no 267	2990-000		1,946.18	359,867.17
06/27/24	105	International Sureties, Ltd	Payment of Trustee Bond - Case Specific	2300-000		55.88	359,811.29
06/28/24		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		551.06	359,260.23
07/03/24	{10}	United States Treasury	Dean Flake Restitution	1221-000	200.00		359,460.23
07/05/24	103	Gulfstream Legal Group	Order approving payment of expenses entered on 6/3/24 at Doc No. 267 Stopped: check issued on 06/03/2024	2990-005		-1,414.93	360,875.16
07/08/24	106	Gulfstream Legal Group	Reissue of Check Order approving payment of expenses entered on 6/3/24 at Doc No. 267	2990-000		1,414.93	359,460.23
07/31/24		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		633.80	358,826.43
08/08/24	{10}	United States Treasury	Restitution Payment from Dean Flake	1221-000	200.00		359,026.43
08/30/24		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		573.76	358,452.67
09/13/24	{10}	United States Treasury	Dean Flake Restitution Payment	1221-000	200.00		358,652.67
09/30/24		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		553.99	358,098.68
10/30/24	{10}	United States Treasury	Restitution Payment from Dean Flake	1221-000	200.00		358,298.68
10/31/24		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		629.67	357,669.01
11/12/24		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		-1,183.66	358,852.67
12/10/24	{12}	Judith Hirsch c/o Jones and Walden LLC	Partial Payment of Settlement Amount from Doc Nos. 280/287	1249-000	3,732,293.16		4,091,145.83
12/27/24	{8}	Synergy Homes of Georgia/Read Brennan c/o Schreeder, Wheeler and Flint LLP	December 31, 2024 installment of Settlement Order at Doc No. 235 entered on 3/11/24	1129-000	500,000.00		4,591,145.83
12/31/24		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		3,915.98	4,587,229.85

Page Subtotals: \$4,233,093.16 \$13,127.47

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 Bank Name: Metropolitan Commercial Bank
 Account #: *****3981 Money Market Account
 Blanket Bond (per case limit): \$5,263,000.00
 Separate Bond (if applicable): N/A

1	2	3	4	5	6	7	
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
COLUMN TOTALS					4,618,404.77	31,174.92	\$4,587,229.85
Less: Bank Transfers/CDs					0.00	0.00	
Subtotal					4,618,404.77	31,174.92	
Less: Payments to Debtors						0.00	
NET Receipts / Disbursements					\$4,618,404.77	\$31,174.92	

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Bank Name: Metropolitan Commercial Bank
Account #: *****3981 Money Market Account
Blanket Bond (per case limit): \$5,263,000.00
Separate Bond (if applicable): N/A

Net Receipts:	\$4,618,404.77
Plus Gross Adjustments:	\$0.00
Less Payments to Debtor:	\$0.00
Less Other Noncompensable Items:	\$0.00
Net Estate:	\$4,618,404.77

<u>TOTAL - ALL ACCOUNTS</u>	<u>NET DEPOSITS</u>	<u>NET DISBURSEMENTS</u>	<u>ACCOUNT BALANCES</u>
*****3981 Money Market Account	\$4,618,404.77	\$31,174.92	\$4,587,229.85
	\$4,618,404.77	\$31,174.92	\$4,587,229.85