

HISTORIC, DRAFT, UN-AUDITED ILLUSTRATIVE AND SELECTIVE PRO-FORMA FINANCIAL INFORMATION - NOT REFLECTIVE OF ACTUAL AGREED FORM REHABILITATION EXIT TRANSACTIONS AND BASED ON ASSUMPTIONS AND TERMS WHICH DO NOT REFLECT TERMS AND PROFORMA CALCULATION FOR AGREED TRANSACTION.

THE UN-AUDITED PRO-FORMA BALANCE SHEETS AND UNAUDITED PRO FORMA ADJUSTMENTS INCLUDED HEREIN (THE "PRO-FORMA") ARE INCOMPLETE AND OUT-DATED AND WERE PREPARED FOR ILLUSTRATIVE PURPOSES ONLY, WITHOUT FINAL TERMS OF THE TRANSACTION. THEY DO NOT REFLECT THE TERMS, CONDITIONS OR FINAL PROVISIONS OF THE REHABILITATION EXIT SUPPORT AGREEMENT DATED JULY 19, 2017 ("RESA") OR ANY OF THE TRANSACTIONS DESCRIBED THEREIN.

The Pro-Forma included herein were based upon available information at the time of creation and included assumptions and estimates that were subject to change, and even small alterations in the underlying assumptions and estimates of the Pro-Forma would have had a significant impact upon it. The Pro-Forma do not represent, nor purport to represent, the results of operations or financial condition of the Company on any date on which any transaction were to occur, nor what the results or financial condition would be if any transaction did not occur nor do they purport to project the results of operations or financial condition for any future period or as of any future date. The Pro-Forma do not contain information material or relevant to the final terms and conditions of the transactions specified in the RESA. Moreover, the Pro-Forma has not been updated to reflect the final terms and conditions of the transactions specified in the RESA or any change to the assumptions or estimates used, the occurrence of actual or proposed events or changes to the proposed transactions and the Company does not undertake to provide any update at any time.

The Pro-Forma was not prepared in accordance with Regulation S-X or any other rules or regulations of the U.S. Securities and Exchange Commission (the "SEC"). The Pro-Forma should be read in conjunction with the discussion under the heading "Management's Discussion and Analysis of Financial Condition and Results of Operation," in Part II, Item 7 and the Company's audited Consolidated Financial Statements in Part II, Item 8 of the Company's Annual Report for the year ended December 31, 2016 on Form 10-K filed with the SEC and the Company's unaudited Consolidated Financial Statements in Part I, Item 1 of the Company's Form 10-Q for the period ended March 31, 2017 filed with the SEC. The Company makes no representation that the Pro Forma will satisfy the requirements of any person, AND NO PERSON SHOULD RELY ON THE PRO FORMA FOR ANY REASON WHATSOEVER.

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Account	12/31/17	3/31/18	6/30/18	9/30/18	12/31/18	3/31/19	6/30/19	9/30/19	12/31/19	3/31/20	6/30/20	9/30/20	12/31/20	3/31/21	6/30/21	9/30/21	12/31/21	3/31/22	6/30/22	9/30/22	12/31/22	3/31/23	6/30/23	9/30/23	12/31/23	3/31/24	6/30/24	9/30/24	12/31/24	3/31/25	6/30/25	9/30/25	12/31/25	3/31/26	6/30/26	9/30/26	12/31/26	3/31/27	6/30/27	9/30/27	12/31/27	3/31/28	6/30/28	9/30/28	12/31/28	3/31/29	6/30/29	9/30/29	12/31/29	3/31/30	6/30/30	9/30/30	12/31/30	3/31/31	6/30/31	9/30/31	12/31/31	3/31/32	6/30/32	9/30/32	12/31/32	3/31/33	6/30/33	9/30/33	12/31/33	3/31/34	6/30/34	9/30/34	12/31/34	3/31/35	6/30/35	9/30/35	12/31/35	3/31/36	6/30/36	9/30/36	12/31/36	3/31/37	6/30/37	9/30/37	12/31/37	3/31/38	6/30/38	9/30/38	12/31/38	3/31/39	6/30/39	9/30/39	12/31/39	3/31/40	6/30/40	9/30/40	12/31/40	3/31/41	6/30/41	9/30/41	12/31/41	3/31/42	6/30/42	9/30/42	12/31/42	3/31/43	6/30/43	9/30/43	12/31/43	3/31/44	6/30/44	9/30/44	12/31/44	3/31/45	6/30/45	9/30/45	12/31/45	3/31/46	6/30/46	9/30/46	12/31/46	3/31/47	6/30/47	9/30/47	12/31/47	3/31/48	6/30/48	9/30/48	12/31/48	3/31/49	6/30/49	9/30/49	12/31/49	3/31/50	6/30/50	9/30/50	12/31/50	3/31/51	6/30/51	9/30/51	12/31/51	3/31/52	6/30/52	9/30/52	12/31/52	3/31/53	6/30/53	9/30/53	12/31/53	3/31/54	6/30/54	9/30/54	12/31/54	3/31/55	6/30/55	9/30/55	12/31/55	3/31/56	6/30/56	9/30/56	12/31/56	3/31/57	6/30/57	9/30/57	12/31/57	3/31/58	6/30/58	9/30/58	12/31/58	3/31/59	6/30/59	9/30/59	12/31/59	3/31/60	6/30/60	9/30/60	12/31/60	3/31/61	6/30/61	9/30/61	12/31/61	3/31/62	6/30/62	9/30/62	12/31/62	3/31/63	6/30/63	9/30/63	12/31/63	3/31/64	6/30/64	9/30/64	12/31/64	3/31/65	6/30/65	9/30/65	12/31/65	3/31/66	6/30/66	9/30/66	12/31/66	3/31/67	6/30/67	9/30/67	12/31/67	3/31/68	6/30/68	9/30/68	12/31/68	3/31/69	6/30/69	9/30/69	12/31/69	3/31/70	6/30/70	9/30/70	12/31/70	3/31/71	6/30/71	9/30/71	12/31/71	3/31/72	6/30/72	9/30/72	12/31/72	3/31/73	6/30/73	9/30/73	12/31/73	3/31/74	6/30/74	9/30/74	12/31/74	3/31/75	6/30/75	9/30/75	12/31/75	3/31/76	6/30/76	9/30/76	12/31/76	3/31/77	6/30/77	9/30/77	12/31/77	3/31/78	6/30/78	9/30/78	12/31/78	3/31/79	6/30/79	9/30/79	12/31/79	3/31/80	6/30/80	9/30/80	12/31/80	3/31/81	6/30/81	9/30/81	12/31/81	3/31/82	6/30/82	9/30/82	12/31/82	3/31/83	6/30/83	9/30/83	12/31/83	3/31/84	6/30/84	9/30/84	12/31/84	3/31/85	6/30/85	9/30/85	12/31/85	3/31/86	6/30/86	9/30/86	12/31/86	3/31/87	6/30/87	9/30/87	12/31/87	3/31/88	6/30/88	9/30/88	12/31/88	3/31/89	6/30/89	9/30/89	12/31/89	3/31/90	6/30/90	9/30/90	12/31/90	3/31/91	6/30/91	9/30/91	12/31/91	3/31/92	6/30/92	9/30/92	12/31/92	3/31/93	6/30/93	9/30/93	12/31/93	3/31/94	6/30/94	9/30/94	12/31/94	3/31/95	6/30/95	9/30/95	12/31/95	3/31/96	6/30/96	9/30/96	12/31/96	3/31/97	6/30/97	9/30/97	12/31/97	3/31/98	6/30/98	9/30/98	12/31/98	3/31/99	6/30/99	9/30/99	12/31/99	3/31/00	6/30/00	9/30/00	12/31/00	3/31/01	6/30/01	9/30/01	12/31/01	3/31/02	6/30/02	9/30/02	12/31/02	3/31/03	6/30/03	9/30/03	12/31/03	3/31/04	6/30/04	9/30/04	12/31/04	3/31/05	6/30/05	9/30/05	12/31/05	3/31/06	6/30/06	9/30/06	12/31/06	3/31/07	6/30/07	9/30/07	12/31/07	3/31/08	6/30/08	9/30/08	12/31/08	3/31/09	6/30/09	9/30/09	12/31/09	3/31/10	6/30/10	9/30/10	12/31/10	3/31/11	6/30/11	9/30/11	12/31/11	3/31/12	6/30/12	9/30/12	12/31/12	3/31/13	6/30/13	9/30/13	12/31/13	3/31/14	6/30/14	9/30/14	12/31/14	3/31/15	6/30/15	9/30/15	12/31/15	3/31/16	6/30/16	9/30/16	12/31/16	3/31/17	6/30/17	9/30/17	12/31/17	3/31/18	6/30/18	9/30/18	12/31/18	3/31/19	6/30/19	9/30/19	12/31/19	3/31/20	6/30/20	9/30/20	12/31/20	3/31/21	6/30/21	9/30/21	12/31/21	3/31/22	6/30/22	9/30/22	12/31/22	3/31/23	6/30/23	9/30/23	12/31/23	3/31/24	6/30/24	9/30/24	12/31/24	3/31/25	6/30/25	9/30/25	12/31/25	3/31/26	6/30/26	9/30/26	12/31/26	3/31/27	6/30/27	9/30/27	12/31/27	3/31/28	6/30/28	9/30/28	12/31/28	3/31/29	6/30/29	9/30/29	12/31/29	3/31/30	6/30/30	9/30/30	12/31/30	3/31/31	6/30/31	9/30/31	12/31/31	3/31/32	6/30/32	9/30/32	12/31/32	3/31/33	6/30/33	9/30/33	12/31/33	3/31/34	6/30/34	9/30/34	12/31/34	3/31/35	6/30/35	9/30/35	12/31/35	3/31/36	6/30/36	9/30/36	12/31/36	3/31/37	6/30/37	9/30/37	12/31/37	3/31/38	6/30/38	9/30/38	12/31/38	3/31/39	6/30/39	9/30/39	12/31/39	3/31/40	6/30/40	9/30/40	12/31/40	3/31/41	6/30/41	9/30/41	12/31/41	3/31/42	6/30/42	9/30/42	12/31/42	3/31/43	6/30/43	9/30/43	12/31/43	3/31/44	6/30/44	9/30/44	12/31/44	3/31/45	6/30/45	9/30/45	12/31/45	3/31/46	6/30/46	9/30/46	12/31/46	3/31/47	6/30/47	9/30/47	12/31/47	3/31/48	6/30/48	9/30/48	12/31/48	3/31/49	6/30/49	9/30/49	12/31/49	3/31/50	6/30/50	9/30/50	12/31/50	3/31/51	6/30/51	9/30/51	12/31/51	3/31/52	6/30/52	9/30/52	12/31/52	3/31/53	6/30/53	9/30/53	12/31/53	3/31/54	6/30/54	9/30/54	12/31/54	3/31/55	6/30/55	9/30/55	12/31/55	3/31/56	6/30/56	9/30/56	12/31/56	3/31/57	6/30/57	9/30/57	12/31/57	3/31/58	6/30/58	9/30/58	12/31/58	3/31/59	6/30/59	9/30/59	12/31/59	3/31/60	6/30/60	9/30/60	12/31/60	3/31/61	6/30/61	9/30/61	12/31/61	3/31/62	6/30/62	9/30/62	12/31/62	3/31/63	6/30/63	9/30/63	12/31/63	3/31/64	6/30/64	9/30/64	12/31/64	3/31/65	6/30/65	9/30/65	12/31/65	3/31/66	6/30/66	9/30/66	12/31/66	3/31/67	6/30/67	9/30/67	12/31/67	3/31/68	6/30/68	9/30/68	12/31/68	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Accounting Assumptions	GAAP	1 - Deferred, 2 - Immediate	STAT
DPDC		2	2
Restructuring Cash from Discount on Liability to be Deferred or Recognized Immediately (1 - Deferred, 2 - Immediate)		2	2
Surplus Notes		1	2
Restructuring Gain from Discount on Debt to be Deferred or Recognized Immediately (1 - Deferred, 2 - Immediate)		1	1
Carryover Discount on existing obligations to be deferred or recognized immediately (1 - Deferred, 2 - Immediate)		1	1
Other financial instrument terms			
Accounting for possible Assumptions due to options of DPDC		n/a	n/a
Contingency Reserve Balance upon exit from rthab at 54g Account	7,000	n/a	30,000
Tax Benefit of Restructuring	n/a	n/a	63,000
Repsa Operating Expenses	34,500	34,500	34,000

Trading of Deferred Accounts and Surplus Notes as See Value Prior to Settlements (i.e. prior to Step 3)	Principal	Accrued Interest	Sub Interest on called notes	Total
Step 1 Reallocated Notes	84,439			114,517
Step 2 Reallocated Notes	129,938	34,028		164,392
Step 3 Reallocated Notes		48,444		
Ownership of AFG				

Ownership of AFG	Ownership of AAC	Step 2 Reallocated Notes	Ownership of AAC	Total
		(94,413)	(94,098)	(114,517)
		(64,439)	(64,059)	(114,517)
		129,938	48,444	188,382

General Account Senior Surplus Notes	2G Transactions	Step 1 Reallocated Notes	Step 2 Reallocated Notes	Step 3	Total
	83,300	340,879	4,004	(4,046)	1,254,135
	(84,439)	(94,098)		(4,046)	(183,583)
	(129,938)	(48,444)			(178,382)
	(1,931)	(7,419)			(9,350)
	(66,294)	(4,969)			(71,263)
	(30,384)	(13,484)			(43,868)
	129,938	48,444			178,382

Ownership of AFG	Ownership of AAC	Step 2 Reallocated Notes	Ownership of AAC	Total
		(94,413)	(94,098)	(114,517)
		(64,439)	(64,059)	(114,517)
		129,938	48,444	188,382

Total General Account Surplus Notes	Step 1	Step 2	Step 3	Total
	148,333	(7,489)		(26,044)
	(84,439)	(94,098)		(178,537)
	84,439	34,028		118,467
	1,931	7,419		9,350
	676,292	270,774		947,066

Ownership of AFG	Ownership of AAC	Step 2 Reallocated Notes	Ownership of AAC	Total
		(94,413)	(94,098)	(114,517)
		(64,439)	(64,059)	(114,517)
		129,938	48,444	188,382

Ownership of AFG	Ownership of AAC	Step 2 Reallocated Notes	Ownership of AAC	Total
		(94,413)	(94,098)	(114,517)
		(64,439)	(64,059)	(114,517)
		129,938	48,444	188,382

Transaction Steps

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Deferred Amount	Par	GAAP	Strategy
Total Segregated Account Senior Surplus Notes See Final Settlement Roll (Foot) for Final Step			
Ownership at AIG	2,972,203	705,611	3,677,814
2Q Transactions	(4,956)	(2,447)	(7,403)
Step 1	(134,386)	(24,007)	(158,393)
Ownership at AIG	(239,342)	(26,454)	(265,796)
Ownership at AAC	(103,207)	(140,295)	(770,103)
RMB Securities			
Purchase by AAC - RMB Securities			
Purchase by AAC - RMB Securities			
Purchase by AAC - Claim (2Q Transactions)	(13,837)	(5,162)	(19,000)
Step 2	(70,054)	(144,239)	(714,299)
Claim Bonds	94,585	23,932	118,517
Ownership at AAC	(5,232,553)	(566,485)	(5,799,038)
Total Deferred Amounts	2,707,408	60,227	2,100,981
See Final Settlement Roll (Foot) for Final Step			18,779,024

General Account Senior Surplus Notes	Par	GAAP	Strategy
Notional Value of General Account Surplus Notes	893,200		
Accrued Interest on General Account Surplus Notes	300,000		
Accrued Interest as a % of Principal and Interest Value	28.77%	794,232	893,200
Carryvalue of General Account Surplus Notes (Principal)		85,613	100,00%
Carryvalue as percentage of Face Value of General Account Surplus Notes (Principal) in Balance Sheet			

Segregated Account Senior Surplus Notes	Par	GAAP	Strategy
Notional Value of Segregated Account Senior Surplus Notes	38,102		
Accrued Interest on Segregated Account Senior Surplus Notes	15,364		
Accrued Interest as a % of Principal and Interest Value	28.23%	33,473	39,402
Carryvalue of Segregated Account Senior Surplus Notes (Principal)		85,613	100,00%
Carryvalue as percentage of Face Value of General Account Surplus Notes (Principal) in Balance Sheet			

AAC	Par	GAAP	Strategy
Claim Bonds			
Total Deferred Amounts - Principal - Owned as AAC (Claim Bonds)	570,254		
Total Deferred Amounts - Interest - Owned as AAC (Claim Bonds)	144,239		
Fair Value of Deferred Amounts Owned as AAC (Claim Bonds)		622,703	622,700
Fair Value as % of Principal plus accrued interest on DPOs		87.2%	87.2%
Bookvalue of Deferred Amounts Owned as AAC (Claim Bonds)		632,776	622,590
Bookvalue as % of Principal plus accrued interest on DPOs		83.5%	80.65%
Bookvalue as % of Fair Value of Deferred Amounts Owned as AAC (Claim Bonds)		79.1%	200.5%

RMB Securities (with DPOs and Intermix)	Par	GAAP	Strategy
Total Deferred Amounts - Principal - Owned as AAC (RMB Securities)	672,207		
Total Deferred Amounts - Interest - Owned as AAC (RMB Securities)	330,895		
Total Fair Value of RMB Securities (inclusive of Intermix)	1,042,200		
Fair Value of Deferred Amounts Owned as AAC (RMB Securities)	3,350,393		
Fair Value as % of Principal plus accrued interest on DPOs		674,864	1,642,200
Bookvalue of Deferred Amounts Owned as AAC (RMB Securities)		674,864	1,570,288
Bookvalue as % of Principal plus accrued interest on DPOs		65,114	67,238
Bookvalue as % of Fair Value of Deferred Amounts Owned as AAC (RMB Securities)		85.5%	87.63%

AIG	Par	GAAP	Strategy
Total Deferred Amounts - Principal - Owned as AIG (Claim Bonds)	4,466		
Total Deferred Amounts - Interest - Owned as AIG (Claim Bonds)	2,447		
Fair Value of Deferred Amounts Owned as AIG (Claim Bonds)		6,206	6,206
Fair Value as % of Principal plus accrued interest on DPOs		84.6%	84.6%
Bookvalue of Deferred Amounts Owned as AIG (Claim Bonds)		5,198	5,198
Bookvalue as % of Principal plus accrued interest on DPOs		80.0%	80.0%

Transaction Steps

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Bookvalue as % of Fair Value of Deferred Amounts Owned at AVG (Claim Bond)

95.7%

Transaction Steps	Fees	GAP	Settlement
Step 1			
AAC Cashless with DPO Holders			
Deferred Amount Obtained (Principal plus accrued interest)	148,310		
General Account Surplus Notes Reallocated to 3rd Parties	148,310		
Deferred Amount Obtained (Principal)	34,000		
Deferred Amount Obtained (Interest)		146,798	
Bookvalue of Deferred Amounts Obtained		146,798	
Bookvalue of General Account Surplus Notes Reallocated - Principal	112,078		
Bookvalue of General Account Surplus Notes Reallocated - Interest	46,444		
Carryover of General Account Surplus Notes Reallocated - Principal		102,079	
Carryover of General Account Surplus Notes Reallocated - Interest		46,444	
Step 2			
AAC Cashless DPO, with Original G&S Surplus Note Holders			
Deferred Amount Exchanged (Principal plus accrued interest)	118,517		
Deferred Amount Exchanged (Principal)	94,505		
Deferred Amount Exchanged (Interest)	23,032		
Reduction in Bookvalue of Deferred Amounts Owned as a result of exchange		101,041	
Reduction in Carryover of Deferred Amounts Owned as a result of exchange		103,225	
Carryover of General Account Surplus Notes at time of exchange		3,084	
Gain at time of exchange (Fair value per DPO in bank value per statutory)			(32)
General Account Surplus Note (Principal Obtained)	64,410		
General Account Surplus Note (Interest Obtained)	34,098		
Elimination of General Account Surplus Notes on consolidated GAP Balance Sheet		72,711	64,410
Elimination of Accrued Interest on Nonbond Purchased		24,098	24,098
Loss on purchase of Surplus Notes			(18,000)
Step 3A			
AAC Settlement DPO			
Settlement package to all parties, except AVG			
Cash	\$ 0.39		
Secured Note	\$ 0.45		
Discount	\$ 0.16		
Deferred Amounts to be Settled - 3rd Parties	\$ 2,102,681	\$ 2,102,681	\$ 2,102,681
Deferred Amounts to be Settled - AAC	\$ 1,296,438	\$ 1,296,438	\$ 1,296,438
Total Deferred Amounts to be Settled - Excluding AVG	\$ 3,399,119	\$ 3,399,119	\$ 3,399,119
Principal	\$ 1,700,404	\$ 1,700,404	\$ 1,700,404
Interest	\$ 698,715	\$ 698,715	\$ 698,715
Total Deferred Amounts to be Settled - Including AVG	\$ 2,029,119	\$ 2,029,119	\$ 2,029,119
Interest	\$ 402,277	\$ 402,277	\$ 402,277
Deferred Amounts to be Settled - 3rd Parties	\$ 256,885	\$ 256,885	\$ 256,885
Deferred Amounts to be Settled - AAC	\$ 609,102	\$ 609,102	\$ 609,102
Total Deferred Amounts to be Settled - Including AVG	\$ 1,268,264	\$ 1,268,264	\$ 1,268,264
Step 3B			
DPO Settlement			
Settlement with 3rd Parties			
Cash	\$ 831,180		
Secured Note	\$ 937,510		
Discount	\$ 30,791		
Total	\$ 1,800,481		

Transaction Steps

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Less on Discount to be Recognized
Net Investment Gain (Loss) on AAC owned DPOs
Bookvalue Impact on Investment Portfolio
Reserve of AIG Cash Bonds
Unrealized Gain/(Loss) Position at time of transaction
AAC Discharges with GA Seller Surplus Note Holders, other than FFO and AAC
% of Non-realized GA Surplus Notes being contributed

Step 3B

Cash
Secured Note
Discount

Amounts available to be settled
GA SSNs to be Settled - Principal - 3rd Parties
GA SSNs to be Settled - Interest - 3rd Parties
GA SSNs to be Settled - Stub Interest - 3rd Parties
Total GA Seller Surplus Notes to be Settled - 3rd Parties

Amount of GA SSNs to be Settled
GA SSNs to be Settled - 3rd Parties
GA SSNs to be Settled - Interest - 3rd Parties
GA SSNs to be Settled - Stub Interest - 3rd Parties
Total GA Seller Surplus Notes to be Settled - 3rd Parties

Check

Total	Cash	325,137	
	Secured Note	364,684	
	Discount	(179,640)	
		85,181	
Principal	Cash	238,719	
	Secured Note	271,633	
	Discount	(9,465)	
		650,927	
Accrued Interest	Cash	9,417	
	Secured Note	109,810	
	Discount	(6,272)	
		249,000	
Stub Interest on Collar Notes	Cash	-	
	Secured Note	-	
	Discount	-	

Interest expense on settlement of surplus notes
Interest expense on settlement of surplus notes (stub)
Total Interest Expense on settlement of surplus notes
Discount attributable to principal of surplus notes
Total Interest expense

Restructuring Gain from Discount on Debt to be Deferred or Recognized Immediately (1 - Deferred, 2 - Immediate)
Carryback Discount on existing obligations to be deferred or recognized immediately (1 - Deferred, 2 - Immediate)
Carryback Discount on issued Liabilities

AAC enters all GA Seller Surplus Notes that were not collateralized (held by AAC)
Remaining Surplus Notes - Principal
Remaining Surplus Notes not collateralized - Interest

Carryover of remaining surplus notes - Principal
Carryover of remaining surplus notes - Interest

Step 4

	28,627
	(5,521)
	(152,786)
	28

	670,392	573,931	670,392
	270,774	270,774	270,774
	941,166	844,705	941,166
	630,937	522,268	630,937
	246,404	246,404	246,404
	877,341	768,672	877,341
	91,006	852,663	91,006

Total	Cash	206,229	
	Secured Note	206,279	
	Discount	(79,405)	
		233,103	
Principal	Cash	15,551	
	Secured Note	7,493	
	Discount	(2,904)	
		19,940	
Accrued Interest	Cash	15,551	
	Secured Note	7,493	
	Discount	(2,904)	
		19,940	

Restructuring Gain from Discount on Debt to be Deferred or Recognized Immediately (1 - Deferred, 2 - Immediate)
Carryback Discount on existing obligations to be deferred or recognized immediately (1 - Deferred, 2 - Immediate)
Carryback Discount on issued Liabilities

AAC enters all GA Seller Surplus Notes that were not collateralized (held by AAC)
Remaining Surplus Notes - Principal
Remaining Surplus Notes not collateralized - Interest

Carryover of remaining surplus notes - Principal
Carryover of remaining surplus notes - Interest

Transaction Steps

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TRANSACTIONS AND BASED ON
ASSUMPTIONS AND TERMS
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Tracking of Deferred Amounts and Surplus Notes at Face Value

	Principal	Accrued Interest	Stub Interest on called notes	Total
Summary of Outstandings after settlement				
Reallocated Surplus Notes:				
Reallocated Surplus Notes - 3rd Parties	\$ 119,938	\$ 48,444	\$ -	\$ 168,382
Step 3B	60,335	24,370	-	84,705
Reallocated Surplus Notes - 3rd Parties	\$ 180,273	\$ 72,814	\$ -	\$ 253,087
Reallocated Surplus Notes - AFG	\$ -	\$ -	\$ -	\$ -
Reallocated Surplus Notes - AFG	\$ -	\$ -	\$ -	\$ -
Reallocated Surplus Notes - AAC	\$ 84,419	\$ 34,098	\$ -	\$ 118,517
Reallocated Surplus Notes - AAC	\$ 84,419	\$ 34,098	\$ -	\$ 118,517
Secured Note				
Step 3A(i)	\$ 937,510	\$ -	\$ -	\$ 937,510
Step 3B	381,684	-	-	381,684
Secured Notes - 3rd Parties	\$ 1,319,194	\$ -	\$ -	\$ 1,319,194
Secured Notes - AFG	\$ -	\$ -	\$ -	\$ -
Step 3A(ii)	147,133	-	-	147,133
Secured Notes - AFG	\$ 147,133	\$ -	\$ -	\$ 147,133
Secured Notes - AAC	\$ -	\$ -	\$ -	\$ -
Step 3A(i)	623,217	-	-	623,217
Secured Notes - AAC	\$ 623,217	\$ -	\$ -	\$ 623,217
General Account Surplus Notes:				
General Account Surplus Notes - 3rd Parties	\$ 670,392	\$ 270,774	\$ -	\$ 941,166
Step 3B Settlement	(610,057)	(245,404)	-	(855,461)
Step 3B Reallocating	(60,335)	(24,370)	-	(84,705)
General Account Surplus Notes - 3rd Parties	\$ -	\$ -	\$ -	\$ -
General Account Surplus Notes - AFG	\$ -	\$ -	\$ -	\$ -
General Account Surplus Notes - AFG	\$ -	\$ -	\$ -	\$ -
General Account Surplus Notes - AAC	\$ -	\$ -	\$ -	\$ -
General Account Surplus Notes - AAC	\$ -	\$ -	\$ -	\$ -

Final Settlement Roll (Face)

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Tracking of Deferred Amounts and Surplus Notes at Face Value

Summary of Outstandings after settlement

	Principal	Accrued Interest	Sub Interest on called notes	Total
Segregated Account Surplus Notes:				
Segregated Account Surplus Notes - 3rd Parties	\$ -	\$ -	\$ -	-
Remaining Segregated Account Surplus Notes - 3rd Parties	\$ -	\$ -	\$ -	-
Segregated Account Surplus Notes - AFG	\$ 39,102	\$ 15,384	\$ -	\$ 54,486
Remaining Segregated Account Surplus Notes - AFG	\$ 39,102	\$ 15,384	\$ -	\$ 54,486
Segregated Account Surplus Notes - AAC	\$ -	\$ -	\$ -	-
Remaining Segregated Account Surplus Notes - AAC	\$ -	\$ -	\$ -	-

Deferred Amounts:

Deferred Amount - 3rd Parties	\$ 1,701,404	\$ 402,277	\$ -	\$ 2,103,681
Step 3A(I)	(4,701,404)	(402,277)	-	(2,103,681)
Remaining Deferred Amount - 3rd Parties	\$ -	\$ -	\$ -	\$ -
Deferred Amount - AFG	\$ 139,346	\$ 36,449	\$ -	\$ 175,795
Step 3A(II)	(139,346)	(36,449)	-	(175,795)
Remaining Deferred Amount - AFG	\$ -	\$ -	\$ -	\$ -
Deferred Amount - AAC	\$ 1,131,553	\$ 266,885	\$ -	\$ 1,398,438
Step 3A(I)	(1,131,553)	(266,885)	-	(1,398,438)
Remaining Deferred Amount - AAC	\$ -	\$ -	\$ -	\$ -

Summary of Transaction with 3rd Parties

	Pre-Transaction	Post Transaction	Effective Settlement Percentages
Deferred Amount	\$ 2,153,546	\$ -	
General Account Surplus Notes	1,059,683	-	41%
Segregated Account Surplus Notes	-	1,319,194	8%
Secured Notes	-	253,087	36%
Cash	-	1,158,317	15%
Discount	-	482,631	100%
Total 3rd Party Amounts	\$ 3,213,229	\$ 3,213,229	

HISTORIC, DRAFT, UN-AUDITED ILLUSTRATIVE AND SELECTIVE PRO-FORMA FINANCIAL INFORMATION - NOT REFLECTIVE OF ACTUAL AGREED FORM REHABILITATION EXIT TRANSACTIONS AND BASED ON ASSUMPTIONS AND TERMS WHICH DO NOT REFLECT TERMS AND PROFORMA CALCULATION FOR AGREED TRANSACTION

THE UN-AUDITED PRO-FORMA BALANCE SHEETS AND UNAUDITED PRO FORMA ADJUSTMENTS INCLUDED HEREIN (THE "PRO-FORMA") ARE INCOMPLETE AND OUT-DATED AND WERE PREPARED FOR ILLUSTRATIVE PURPOSES ONLY, WITHOUT FINAL TERMS OF THE TRANSACTION. THEY DO NOT REFLECT THE TERMS, CONDITIONS OR FINAL PROVISIONS OF THE REHABILITATION EXIT SUPPORT AGREEMENT DATED JULY 19, 2017 ("RESA") OR ANY OF THE TRANSACTIONS DESCRIBED THEREIN.

NO PERSON SHOULD RELY ON THE PRO FORMA FOR ANY REASON WHATSOEVER.