

# EXHIBIT “2”

**Michael J Quilling, Receiver**  
**ABC Viatical Services, Inc.**  
Schedule of Estate Assets  
August 31, 2014

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**Assets**

Current Assets

Checking / Savings

|                                 |                  |                 |
|---------------------------------|------------------|-----------------|
| Sovereign - Money Market II     | \$ 7,990,844.19  |                 |
| Sovereign - Money Market I      | 1,129,167.90     |                 |
| Sovereign - Commercial Checking | <u>18,169.60</u> |                 |
|                                 |                  | \$ 9,138,181.69 |

|                      |                     |
|----------------------|---------------------|
| Total Current Assets | <u>9,138,181.69</u> |
|----------------------|---------------------|

|                     |                               |
|---------------------|-------------------------------|
| <b>Total Assets</b> | <u><u>\$ 9,138,181.69</u></u> |
|---------------------|-------------------------------|

**Liabilities**

Liabilities

Current Liabilities

Accounts Payable

|                                 |                   |            |
|---------------------------------|-------------------|------------|
| Accounts Payable (10% Holdback) | <u>414,560.01</u> |            |
| Total Accounts Payable          |                   | 414,560.01 |

Other Current Liabilities

|                                 |          |          |
|---------------------------------|----------|----------|
| Line of Credit                  | <u>-</u> |          |
| Total Other Current Liabilities |          | <u>-</u> |

|                           |                   |
|---------------------------|-------------------|
| Total Current Liabilities | <u>414,560.01</u> |
|---------------------------|-------------------|

|                   |            |
|-------------------|------------|
| Total Liabilities | 414,560.01 |
|-------------------|------------|

|  |                               |
|--|-------------------------------|
| <b>Total Assets in Excess of Liabilities</b> | <u><u>\$ 8,723,621.68</u></u> |
|--|-------------------------------|

Note: This schedule has been prepared on a modified cash basis and excludes the values of life insurance death benefits, future premium obligations and the claims of investors.