

UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF TEXAS
SAN ANTONIO DIVISION

In re:	§	
	§	
GANDY, JAMES	§	Case No. 14-53018
GANDY, CORINNE D.	§	
	§	
Debtors	§	

TRUSTEE’S FINAL REPORT (TFR)

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under chapter 7 of the United States Bankruptcy Code was filed on 12/04/2014 . The undersigned trustee was appointed on 12/04/2014 .
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.

4. The trustee realized gross receipts of \$ 1,293,322.08

Funds were disbursed in the following amounts:

Payments made under an interim disbursement	0.00
Administrative expenses	255,190.59
Bank service fees	10,522.93
Other payments to creditors	962,682.40
Non-estate funds paid to 3 rd Parties	0.00
Exemptions paid to the debtor	17,083.00
Other payments to the debtor	0.00
Leaving a balance on hand of ¹	\$ 47,843.16

¹The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. §326(a) on account of the disbursement of the additional interest.

The remaining funds are available for distribution.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

6. The deadline for filing non-governmental claims in this case was 04/07/2015 and the deadline for filing governmental claims was . All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$ 61,537.17 . To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$ 57,356.00 as interim compensation and now requests a sum of \$ 4,181.17 , for a total compensation of \$ 61,537.17 ². In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$ 0.00 , and now requests reimbursement for expenses of \$ 1,920.80 , for total expenses of \$ 1,920.80 ².

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 01/02/2018 By: /s/RANDOLPH N. OSHEROW
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

² If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D).

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Case No: 14-53018 CAG Judge: CRAIG A. GARGOTTA - SAN ANTONIO Trustee Name: RANDOLPH N. OSHEROW
Case Name: GANDY, JAMES Date Filed (f) or Converted (c): 12/04/14 (f)
GANDY, CORINNE D. 341(a) Meeting Date: 01/29/15
For Period Ending: 01/02/18 Claims Bar Date: 04/07/15

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1. cash on hand	1,863.61	1,863.61		0.00	FA
2. Wells Fargo checking/savings acct	0.00	0.00		0.00	FA
3. Guadalupe National Bank	6,500.00	6,500.00		0.00	FA
4. Household Goods, furnishings, etc.	11,290.00	11,290.00		0.00	FA
5. Household decor, books, dvds	2,475.00	2,475.00		0.00	FA
6. Clothing	650.00	650.00		0.00	FA
7. Misc. Jewelry	2,900.00	2,900.00		0.00	FA
8. Gym Equipment, 4 bicycles	1,340.00	1,340.00		0.00	FA
9. New York Life term policy	0.00	0.00		0.00	FA
10. 401k-debtor	94,212.64	94,212.64		0.00	FA
11. Thrift Savings Plan-joint debtor	81,499.25	81,499.25		0.00	FA
12. 100% owners-Gemini Aviation LLC(dba Dugosh)	25,000.00	32,083.00		32,083.00	FA
13. Potential Interest in Gandy Engineering, LLC	Unknown	6,000.00		11,000.00	FA
14. Gandy Canadian Holdings LLC-100%	0.00	0.00		0.00	FA
15. Pilots License	0.00	0.00		0.00	FA
16. 2014 Volkswagen Beetle	24,500.00	24,500.00		0.00	FA
17. 2014 Volkswagen Golf	17,215.00	17,215.00		0.00	FA
18. 2013 Flat 500 (driven by daughter)	15,350.00	15,350.00		0.00	FA
19. Office Supplies	50.00	50.00		0.00	FA
20. 2 Dogs	100.00	100.00		0.00	FA
21. note on 205 red oak, ingram tx.	Unknown	20,000.00		50,000.00	FA
22. claim against Prem Gandy 108 larry lee kerrville (u)	0.00	925,000.00		925,000.00	FA
23. REPAYMENT OF TRANSFERRED FUNDS (u)	0.00	175,239.08		175,239.08	FA
24. INTEREST IN ANY EXISTING ENTITIES// TRANSFERS (u)	0.00	0.00		0.00	FA
25. VOID (u)	Unknown	0.00		0.00	FA
26. SALE OF 1979 MOONEY AIRCRAFT M20K (u)	0.00	100,000.00		100,000.00	FA

				Value of Remaining Assets
TOTALS (Excluding Unknown Values)	\$284,945.50	\$1,518,267.58	\$1,293,322.08	\$0.00
				(Total Dollar Amount in Column 6)

Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

Huffstickler is cleaning up litigation involving Gandy Engineering LLC to see if the entity can be sold to a 3rd party; Gandy Engineering LLC has doubtful value December 27, 2016, 10:27 am

4 Report of sales filed 1/10/16

January 10, 2016, 09:34 am Hired David Gragg to investigate transfers see asset #24. Debtors waived discharge. IRS claim is 2.8M; paid IRS approx. 900k.

March 19, 2015, 11:00 am 3 possible assets 1] airplane repair business est. value 15k 2] 115k note

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Page: 2
Exhibit A

Case No:	14-53018	CAG	Judge: CRAIG A. GARGOTTA - SAN ANTONIO	Trustee Name:	RANDOLPH N. OSHEROW
Case Name:	GANDY, JAMES			Date Filed (f) or Converted (c):	12/04/14 (f)
	GANDY, CORINNE D.			341(a) Meeting Date:	01/29/15
				Claims Bar Date:	04/07/15

due on mother's death value unknown 3] larry lee property which maybe sold for the benefit of the IRS subject to court approval. 341 meeting reset for 4/9 at 2pm: UST requested reset 341

January 13, 2015, 11:43 am first 341 meeting set for 1/29/15 / trustee filled out the form 1 from schedules and is investigating assets // 2004 exam set for the day before the 341 meeting // 341 specially set

RE PROP# 13---Gandy Engineering returned to the BK estate but LLC has doubtful value
RE PROP# 21---\$115,009.00 note against mrs. gandy's mother's homestead due and payable upon the death of mrs. gandy's mother / trustee's value is an estimate Note receivable, secured by real property located at 205 Red Oak, Ingram, Texas. 3% interest payable only upon death of borrower or sale of property

RE PROP# 22---trustee may sell this and pay IRS lien [2.8m] subject to Prem Gandy agreeing to surrender the house and court approving the sale // the IRS lien far exceeds the value of this house, the IRS has agreed for the estae to sell the house subject to court approval

RE PROP# 23---funds transfered to liliane williams [mother of corinne gandy] prepetition and returned to the bankruptcy estate by liliane williams

RE PROP# 24---POTENTIAL INTEREST IN ANY EXISTING ENTITIES LISTED ON SOFA#18 / hired Pat Huffstickler to set aside prepetition transfers 1] gandy engineering LLC to Prem Gandy 2] Digital Werks ULC canada and Gandy digital ULC canada to Harry and Mona Gandy 4] viper printer and intellectual property to Avalanche systems LLC/ jimmy warner and ryan mitchell matelske of avalanche - paid 12,500 actual value unknown// Per Huffstickler transfer not worth cost to prosecute ;; see asset #13 still working on cleaning up Gandy Engineering LLC and then will market value probably -0-

RE PROP# 26---1979 MOONEY M20K PLANE, REGISTRATION N23 1AF, SERIAL NO. 25-0064, ENGINES S/N: 1010979

Initial Projected Date of Final Report (TFR): 12/31/16

Current Projected Date of Final Report (TFR): 12/31/17

FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 14-53018 -CAG
Case Name: GANDY, JAMES
GANDY, CORINNE D.
Taxpayer ID No: *****7822
For Period Ending: 01/02/18

Trustee Name: RANDOLPH N. OSHEROW
Bank Name: BOK FINANCIAL
Account Number / CD #: *****2212 Checking Account (Non-Interest Earn)

Blanket Bond (per case limit): \$ 66,500,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
			BALANCE FORWARD				0.00
C 04/17/15		LILIANE WILLIAMS	TRANSFER LITIGATION	1241-000	175,239.08		175,239.08
		WELLS FARGO					
04/17/15	23	Asset Sales Memo:	REPAYMENT OF TRANSFERRED FUNDS				175,239.08
			\$175,239.08				
C 04/30/15		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		126.02	175,113.06
C 05/01/15	000101	CLERK, U.S. BANKRUPTCY COURT	Notice of Payment of Filing fee.	2700-000		176.00	174,937.06
			Doc. 42; 4/30/15				
C 05/05/15	000102	CLERK, U.S. BANKRUPTCY COURT	NOTICE OF PAYMENT;	2700-000		176.00	174,761.06
			DOC. #14, 05/04/15				
C 05/05/15	000103	CLEAR BLUE WATERS	DOC. #45; 05/05/15	2420-000		270.63	174,490.43
		P. O. BOX 437	MONTHLY POOL SERVICE				
		HARPER, TEXAS 78631					
C 05/05/15	000104	CLEAR BLUE WATERS	DOC. #45, 05/05/15	2420-000		540.17	173,950.26
		P.O. BOX 437	REPLACE POLARIS BOOSTER PUMP				
		HARPER, TEXAS 78631					
C 05/05/15	000105	MARGARET DYE	INVOICE #217	2700-000		400.00	173,550.26
		1890 SUMMIT TOP DRIVE	DOC. 45, 05/05/15				
		KERRVILLE, TX 78028					
C 05/11/15	000106	INTERNATIONAL SURETIES, LTD.	Bond #016017995	2300-000		109.18	173,441.08
		701 POYDRAS STREET, SUITE 420					
		NEW ORLEANS, LA 70139					
C 05/21/15		RODGER B. KING	Sale of note 205 Red Oak, Ingram,TX	1121-000	50,000.00		223,441.08
05/21/15	21	Asset Sales Memo:	note on 205 red oak, ingram tx. \$50,000.00				223,441.08
C 05/29/15		LAW OFFICE OF H. ANTHONY HERVOL	SALE OF 100% GEMINI AVIATION		15,000.00		238,441.08
		IOLTA ACCOUNT					
		ANTHONY H. HERVOL					
05/29/15	12	Asset Sales Memo:	Memo Amount: 32,083.00	1110-000			
			sale of 100% GEMINI AVIATION, LLC				
			100% owners-Gemini Aviation LLC(dba				
			Dugosh) \$32,083.00				
		CORINNE GANDY	Memo Amount: (17,083.00)	8100-000			
			EXEMPT INTEREST				
C 05/29/15		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		288.37	238,152.71
C 06/04/15	000107	CLERK, U.S. BANKRUPTCY COURT	PAYMENT PER DOC. #61, 06/03/15	2700-000		176.00	237,976.71
			\$176.00				
			Randy delivered by hand.				
C 06/10/15	000108	REBECCA BOLIN, KERR COUNTY CLERK	TRANSFER OF LIEN FILING FEE	2700-000		90.00	237,886.71
		700 MAIN ST., #122	\$90.00				
		KERRVILLE, TX 78028					
C 06/30/15		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		342.16	237,544.55
C 07/07/15	000109	REBECCA BOLIN, KERR COUNTY CLERK	ASSIGNMENT AND BILL OF SALE	2700-000		90.00	237,454.55
		700 MAIN ST., #122	RECORDING FEE: \$90.00				
		KERRVILLE, TX 78028					
C 07/31/15		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		352.98	237,101.57
C 08/26/15	000110	GARRETT INSURANCE AGENCY, INC.	INSURANCE FOR 108 LARRY LEE DR.	2420-000		2,813.67	234,287.90
		212 SIDNEY BAKER STREET SOUTH	KERRVILLE, TX 78028				
		KERVILLE, TX 78028					
C 08/31/15		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		352.26	233,935.64
C 09/30/15		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		336.48	233,599.16

FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 14-53018 -CAG
 Case Name: GANDY, JAMES
 GANDY, CORINNE D.
 Taxpayer ID No: *****7822
 For Period Ending: 01/02/18

Trustee Name: RANDOLPH N. OSHEROW
 Bank Name: BOK FINANCIAL
 Account Number / CD #: *****2212 Checking Account (Non-Interest Earn)

Blanket Bond (per case limit): \$ 66,500,000.00
 Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
C 10/29/15		KERRVILLE TITLE COMPANY	SALE OF 108 LARRY LEE DR.		49,500.00		283,099.16
		KERRVILLE TITLE COMPANY	Memo Amount: 925,000.00	1210-000			
10/29/15	22	Asset Sales Memo:	SALE OF 108 LARRY LEE DR.				
			claim against Prem Gandy 108 larry lee kerrville				
			\$925,000.00				
		KERR COUNTY TAX	Memo Amount: (4,556.74)	2820-000			
			COUNTY PROPERTY TAXES				
		KERVILLE ISD	Memo Amount: (15,363.99)	2820-000			
			SCHOOL PROPERTY TAXES				
		REALTY EXECUTIVES KERRVILLE	Memo Amount: (27,750.00)	3510-000			
			BROKER'S COMMISSION				
		RICHARD C. GILL	Memo Amount: (27,750.00)	3510-000			
			BROKER'S COMMISSION				
		KERRVILLE TITLE CO.	Memo Amount: (250.00)	2500-000			
			ESCROW FEE				
		KERRVILLE TITLE COMPANY	Memo Amount: (5,446.00)	2500-000			
			TITLE INSURANCE				
		KERRVILLE TITLE COMPANY	Memo Amount: (20.00)	2500-000			
			TAX CERTIFICATES				
		KERR COUNTY TAX ASSESSOR	Memo Amount: (7,229.97)	2820-000			
			2014 COUNTY TAXES TRHU 11/30/15				
		KERRVILLE ISD	Memo Amount: (19,355.90)	2820-000			
			2014 SCHOOL/CITY TAXES - 11/30/15				
		FIDELITY NATIONAL HOME WARRANTY	Memo Amount: (895.00)	2500-000			
			HOME WARRANTY				
		INTERNAL REVENUE SERVICE	Memo Amount: (766,882.40)	4300-000			
			FUNDS TO BE PAID TO IRS				
C 10/30/15		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		356.69	282,742.47
C 11/20/15		AEROTitle	SALE OF MOONEY AIRCRAFT M20K		93,800.00		376,542.47
		THOMAS M. PHELPS	Memo Amount: 100,000.00	1229-000			
11/20/15	26	Asset Sales Memo:	SALE OF 1979 MOONEY AIRCRAFT				
			SALE OF 1979 MOONEY AIRCRAFT M20K				
			\$100,000.00				
		AEROMAX, USA	Memo Amount: (6,000.00)	3991-000			
			6% COMMISSION				
		AEROTITLE	Memo Amount: (200.00)	2500-000			
			CLOSING COSTS- ESCROW FEE				
C 11/30/15	000111	RANDOLPH N. OSHEROW	PAYMENT PER ORDER #106, 11/25/15	2100-000		47,356.00	329,186.47
		342 W. WOODLAWN, SUITE 100	COMMISSION: \$47,356.00				
		SAN ANTONIO, TEXAS 78212-3314					
C 11/30/15		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		456.15	328,730.32
C 12/29/15	000112	RANDOLPH N. OSHEROW	PAYMENT PER ORDER #113, 12/23/15	2100-000		3,000.00	325,730.32
		342 W. WOODLAWN, SUITE 100	506(c) SURCHARGE: \$3,000.00				
		SAN ANTONIO, TEXAS 78212-3314					
C 12/29/15	000113	INTERNAL REVENUE SERVICE	PAYMENT PER ORDER #113, 12/23/15	4700-070		90,800.00	234,930.32
C 12/31/15		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		488.59	234,441.73
C 01/29/16		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		374.12	234,067.61
C 02/08/16	000114	DEPOTEXAS, INC.	Invoice No. 380372	3991-000		642.00	233,425.61
		P. O. Box 4227	Invoice Date: 1/22/2016				

FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Exhibit B

Case No: 14-53018 -CAG
Case Name: GANDY, JAMES
GANDY, CORINNE D.
Taxpayer ID No: *****7822
For Period Ending: 01/02/18

Trustee Name: RANDOLPH N. OSHEROW
Bank Name: BOK FINANCIAL
Account Number / CD #: *****2212 Checking Account (Non-Interest Earn)

Blanket Bond (per case limit): \$ 66,500,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
		Houston, TX 77210-4227	Job No. 265135				
*C 02/29/16	000115	INTERNATIONAL SURETIES, LTD. 701 POYDRAS STREET, SUITE 420 NEW ORLEANS, LA 70139	Bond #016017995 Term: 03/01/16 to 03/01/17	2300-003		322.36	233,103.25
C 02/29/16		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		323.97	232,779.28
*C 03/01/16	000115	INTERNATIONAL SURETIES, LTD. 701 POYDRAS STREET, SUITE 420 NEW ORLEANS, LA 70139	Bond #016017995 WRONG INVOICE SENT.	2300-003		-322.36	233,101.64
C 03/01/16	000116	INTERNATIONAL SURETIES, LTD. 701 POYDRAS STREET, SUITE 420 NEW ORLEANS, LA 70139	BOND # 016017995 TERM: 03/01/16 TO 03/01/17	2300-000		188.04	232,913.60
C 03/31/16		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		345.29	232,568.31
C 04/29/16		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		333.60	232,234.71
C 05/31/16		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		344.22	231,890.49
C 06/30/16		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		332.62	231,557.87
C 07/29/16		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		343.22	231,214.65
C 08/31/16		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		342.71	230,871.94
C 09/30/16		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		331.16	230,540.78
C 10/31/16		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		341.71	230,199.07
C 11/30/16		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		330.20	229,868.87
C 12/30/16		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		340.72	229,528.15
C 01/31/17		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		341.14	229,187.01
C 02/28/17		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		307.67	228,879.34
C 03/11/17	000117	INTERNATIONAL SURETIES, LTD. 701 POYDRAS STREET, SUITE 420 NEW ORLEANS, LA 70139	BOND #016071777 TERM: 10/01/16 TO 10/01/17	2300-000		72.52	228,806.82
C 03/21/17		BRYAN HACKNEY	SETTLEMENT AGREEMENT	1129-000	5,000.00		233,806.82
03/21/17	13	Asset Sales Memo:	Potential Interest in Gandy Engineering, LLC \$5,000.00				233,806.82
C 03/31/17		BOK FINANCIAL	BANK SERVICE FEE	2600-000		342.25	233,464.57
*C 04/03/17	000118	TA Associates	PAYMENT PER DOC. 165, 03/16/17	4210-003		5,000.00	228,464.57
*C 04/03/17	000118	TA Associates	PAYMENT PER DOC. 165, 03/16/17 REVERSED AND REISSUED TO CORRECT THE NAME.	4210-003		-5,000.00	233,464.57
C 04/03/17	000119	TA Associates, LP	PAYMENT PER DOC. 165, 03/16/17	4210-000		5,000.00	228,464.57
C 04/28/17		BOK FINANCIAL	BANK SERVICE FEE	2600-000		332.92	228,131.65
C 05/31/17		BOK FINANCIAL	BANK SERVICE FEE	2600-000		339.07	227,792.58
C 06/30/17		BOK FINANCIAL	BANK SERVICE FEE	2600-000		327.64	227,464.94
C 07/28/17	000120	CLERK, U.S. BANKRUPTCY COURT	PAYMENT PER DOC. #169, 7/26/17 \$181.00	2700-000		181.00	227,283.94
C 07/31/17		BOK FINANCIAL	BANK SERVICE FEE	2600-000		338.08	226,945.86
C 08/30/17	000121	JANET RAKOWITZ 11024 MACAWAY, #2 ADKINS, TEXAS 78101	PAYMENT PER DOC. #174, 08/28/17.	3410-000		1,500.00	225,445.86
C 08/31/17		BOK FINANCIAL	BANK SERVICE FEE	2600-000		337.30	225,108.56
C 09/01/17		TA ASSOCIATES MANAGEMENT CLEARING	SALE OF GANDY ENGINEERING	1129-000	6,000.00		231,108.56
09/01/17	13	Asset Sales Memo:	Potential Interest in Gandy Engineering, LLC				231,108.56

FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Exhibit B

Case No: 14-53018 -CAG
Case Name: GANDY, JAMES
GANDY, CORINNE D.
Taxpayer ID No: *****7822
For Period Ending: 01/02/18

Trustee Name: RANDOLPH N. OSHEROW
Bank Name: BOK FINANCIAL
Account Number / CD #: *****2212 Checking Account (Non-Interest Earn)

Blanket Bond (per case limit): \$ 66,500,000.00
Separate Bond (if applicable):

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
			\$6,000.00				
C 09/29/17		BOK FINANCIAL	BANK SERVICE FEE	2600-000		331.07	230,777.49
*C 10/06/17	000122	INTERNATIONAL SURETIES, LTD. 701 POYDRAS STREET, SUITE 420 NEW ORLEANS, LA 70139	Bond # 016071777 Term: 10/01/2017 to 10/01/2017	2300-003		162.72	230,614.77
*C 10/11/17	000122	INTERNATIONAL SURETIES, LTD. 701 POYDRAS STREET, SUITE 420 NEW ORLEANS, LA 70139	Bond # 016071777 wrong amount per case.	2300-003		-162.72	230,777.49
C 10/11/17	000123	INTERNATIONAL SURETIES, LTD. 701 POYDRAS STREET, SUITE 420 NEW ORLEANS, LA 70139	Bond #016071777 Term: 10/01/17 to 10/01/17	2300-000		164.08	230,613.41
C 10/27/17	000124	RANDOLPH N. OSHEROW 342 W. WOODLAWN, SUITE 100 SAN ANTONIO, TEXAS 78212-3314	TRUSTEE COMMISSION \$7,000.00	2100-000		7,000.00	223,613.41
C 10/27/17	000125	INTERNAL REVENUE SERVICE	PAYMENT PER DOC. #180, 10/26/17	5800-000		100,000.00	123,613.41
C 10/31/17		BOK FINANCIAL	BANK SERVICE FEE	2600-000		342.55	123,270.86
C 11/01/17	000126	DYKEMA COX SMITH 112 E. Pecan Street, Suite 1800 San Antonio, TX 78205	ATTORNEY FEES \$73,720.00	3210-600		73,720.00	49,550.86
C 11/01/17	000127	DYKEMA COX SMITH 112 E. Pecan Street, Suite 1800 San Antonio, TX 78205	ATTORNEY EXPENSES \$1,707.70	3220-610		1,707.70	47,843.16

* Reversed
t Funds Transfer
C Bank Cleared

Memo Receipts: 1,057,083.00
Memo Disbursements: 898,783.00
Memo Allocation Net: 158,300.00

Account	Balance Forward	0.00		
*****2212	11 Deposits	394,539.08	30 Checks	336,172.99
	0 Interest Postings	0.00	31 Adjustments Out	10,522.93
			0 Transfers Out	0.00
	Subtotal	\$ 394,539.08	Total	\$ 346,695.92
	0 Adjustments In	0.00		
	0 Transfers In	0.00		
	Total	\$ 394,539.08		

EXHIBIT A
ANALYSIS OF CLAIMS REGISTER

Date: January 02, 2018

Case Number: 14-53018
Debtor Name: GANDY, JAMES

Claim Class Sequence

Code #	Creditor Name & Address	Claim Class	Notes	Amount Allowed	Paid to Date	Claim Balance
001 2700-00	CLERK, U.S. BANKRUPTCY COURT	Administrative		\$176.00	\$176.00	\$0.00
001 2700-00	CLERK, U.S. BANKRUPTCY COURT	Administrative		\$176.00	\$176.00	\$0.00
999 2420-00	CLEAR BLUE WATERS P. O. BOX 437 HARPER, TEXAS 78631	Administrative		\$270.63	\$270.63	\$0.00
999 2420-00	CLEAR BLUE WATERS P.O. BOX 437 HARPER, TEXAS 78631	Administrative		\$540.17	\$540.17	\$0.00
001 2700-00	MARGARET DYE 1890 SUMMIT TOP DRIVE KERRVILLE, TX 78028	Administrative		\$400.00	\$400.00	\$0.00
001 2700-00	CLERK, U.S. BANKRUPTCY COURT	Administrative		\$176.00	\$176.00	\$0.00
001 2700-00	REBECCA BOLIN, KERR COUNTY CLERK 700 MAIN ST., #122 KERRVILLE, TX 78028	Administrative		\$90.00	\$90.00	\$0.00
001 2700-00	REBECCA BOLIN, KERR COUNTY CLERK 700 MAIN ST., #122 KERRVILLE, TX 78028	Administrative		\$90.00	\$90.00	\$0.00
999 2420-00	GARRETT INSURANCE AGENCY, INC. 212 SIDNEY BAKER SOUTH KERVILLE, TX 78028	Administrative		\$2,813.67	\$2,813.67	\$0.00
001 2100-00	RANDOLPH N. OSHEROW 342 W. WOODLAWN, SUITE 100 SAN ANTONIO, TEXAS 78212-3314	Administrative		\$47,356.00	\$47,356.00	\$0.00
001 2100-00	RANDOLPH N. OSHEROW 342 W. WOODLAWN, SUITE 100 SAN ANTONIO, TEXAS 78212-3314	Administrative		\$3,000.00	\$3,000.00	\$0.00
001 3991-00	DEPOTEXAS, INC. P. O. Box 4227 Houston, TX 77210-4227	Administrative		\$642.00	\$642.00	\$0.00
001 2700-00	CLERK, U.S. BANKRUPTCY COURT	Administrative		\$181.00	\$181.00	\$0.00

EXHIBIT A
ANALYSIS OF CLAIMS REGISTER

Date: January 02, 2018

Case Number: 14-53018
Debtor Name: GANDY, JAMES

Claim Class Sequence

Code #	Creditor Name & Address	Claim Class	Notes	Amount Allowed	Paid to Date	Claim Balance
001 3410-00	JANET RAKOWITZ 11024 MACAWAY, #2 ADKINS, TEXAS 78101	Administrative		\$1,500.00	\$1,500.00	\$0.00
001 2100-00	RANDOLPH N. OSHEROW 342 W. WOODLAWN, SUITE 100 SAN ANTONIO, TEXAS 78212-3314	Administrative		\$7,000.00	\$7,000.00	\$0.00
001 3210-60	DYKEMA COX SMITH 112 E. Pecan Street, Suite 1800 San Antonio, TX 78205	Administrative		\$73,720.00	\$73,720.00	\$0.00
001 3220-61	DYKEMA COX SMITH 112 E. Pecan Street, Suite 1800 San Antonio, TX 78205	Administrative		\$1,707.70	\$1,707.70	\$0.00
BOND 999 2300-00	INTERNATIONAL SURETIES, LTD. 701 POYDRAS STREET, SUITE 420 NEW ORLEANS, LA 70139	Administrative		\$533.82	\$533.82	\$0.00
050 4210-00	TA Associates, LP	Secured		\$5,000.00	\$5,000.00	\$0.00
000008 050 4210-00	Bank of America, N.A. P.O. Box 940186 Simi Valley, CA 93094-0186	Secured		\$0.00	\$0.00	\$0.00
000005 051 5800-00	INTERNAL REVENUE SERVICE PO Box 7317 Philadelphia, PA 19101-7317	Priority		\$2,846,453.45	\$190,800.00	\$2,655,653.45
000015 052 5800-00	Comptroller of Public Accounts c/o Office of the Attorney General Bankruptcy - Collections Division MC-008 PO Box 12548 Austin TX 78711-2548 (512) 463-2173	Priority		\$36,532.59	\$0.00	\$36,532.59
000001 070 7100-00	American InfoSource LP as agent for Midland Funding LLC PO Box 268941 Oklahoma City, OK 73126-8941	Unsecured		\$410.31	\$0.00	\$410.31
000002 070 7100-00	Strasburger & Price, LLP Attorneys At Law 2301 Broadway Street San Antonio, TX 78215-1157	Unsecured		\$7,603.00	\$0.00	\$7,603.00

EXHIBIT A
ANALYSIS OF CLAIMS REGISTER

Case Number: 14-53018
Debtor Name: GANDY, JAMES

Claim Class Sequence

Code #	Creditor Name & Address	Claim Class	Notes	Amount Allowed	Paid to Date	Claim Balance
000003 070 7100-00	National Leasing Group, Inc 1525 Buffalo Place Winnipeg, MB R3T 1L9	Unsecured		\$70,542.26	\$0.00	\$70,542.26
000004 070 7100-00	Capital One Bank (USA), N.A. PO Box 71083 Charlotte, NC 28272-1083	Unsecured		\$14,420.15	\$0.00	\$14,420.15
000006 070 7100-00	American Express Bank, FSB c o Becket and Lee LLP POB 3001 Malvern, PA 19355-0701	Unsecured		\$38,825.78	\$0.00	\$38,825.78
000007 070 7100-00	HSBC Bank Canada 2910 Virtual Way, 3rd Floor Vancouver, BC, Canada V5M 0B2	Unsecured		\$306,387.87	\$0.00	\$306,387.87
000009 070 7100-00	Wells Fargo Bank, N.A. Business Direct Division PO Box 29482 Phoenix, AZ 85038-8650	Unsecured		\$713.18	\$0.00	\$713.18
000010 070 7100-00	Wells Fargo Bank, N.A. Business Direct Division PO Box 29482 Phoenix, AZ 85038-8650	Unsecured		\$6,679.95	\$0.00	\$6,679.95
000011 070 7100-00	Winston/Brighton (Oakville) Inc. c/o Stonehaven Realty Management 2289 Fairview Stree, Suite 206 Burlington, Ont. Canada L7R 2E3	Unsecured		\$1,532,928.75	\$0.00	\$1,532,928.75
000012 070 7100-00	USAA FEDERAL SAVINGS BANK C O WEINSTEIN & RILEY, PS 2001 WESTERN AVENUE, STE 400 SEATTLE, WA 98121	Unsecured		\$7,347.52	\$0.00	\$7,347.52
000013 070 7100-00	Wells Fargo Card Services 1 Home Campus 3rd Floor Des Moines, IA 50328	Unsecured		\$11,711.55	\$0.00	\$11,711.55
000014 070 7100-00	TA Associates, LP, et al c/o Jeffrey C. Hadden, Esq. John Hancock Tower, 56th Floor 200 Clarendon Street Boston, MA 02116	Unsecured		\$174,182,674.63	\$0.00	\$174,182,674.63
Case Totals:				\$179,208,603.98	\$336,172.99	\$178,872,430.99

Code #: Trustee's Claim Number, Priority Code, Claim Type

TRUSTEE'S PROPOSED DISTRIBUTION

Exhibit D

Case No.: 14-53018

Case Name: GANDY, JAMES

GANDY, CORINNE D.

Trustee Name: RANDOLPH N. OSHEROW

Balance on hand \$ 47,843.16

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
	TA Associates, LP	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 0.00
000008	Bank of America, N.A.	\$ 11,273.05	\$ 0.00	\$ 0.00	\$ 0.00

Total to be paid to secured creditors \$ 0.00

Remaining Balance \$ 47,843.16

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee Fees: RANDOLPH N. OSHEROW	\$ 61,537.17	\$ 57,356.00	\$ 4,181.17
Trustee Expenses: RANDOLPH N. OSHEROW	\$ 1,920.80	\$ 0.00	\$ 1,920.80
Accountant for Trustee Fees: JANET RAKOWITZ	\$ 1,500.00	\$ 1,500.00	\$ 0.00
Charges: MARGARET DYE	\$ 400.00	\$ 400.00	\$ 0.00
Other: DYKEMA COX SMITH	\$ 73,720.00	\$ 73,720.00	\$ 0.00
Other: DYKEMA COX SMITH	\$ 1,707.70	\$ 1,707.70	\$ 0.00
Other: DEPOTEXAS, INC.	\$ 642.00	\$ 642.00	\$ 0.00
Other: CLEAR BLUE WATERS	\$ 270.63	\$ 270.63	\$ 0.00

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Other: CLEAR BLUE WATERS	\$ 540.17	\$ 540.17	\$ 0.00
Other: GARRETT INSURANCE AGENCY, INC.	\$ 2,813.67	\$ 2,813.67	\$ 0.00
Other: INTERNATIONAL SURETIES, LTD.	\$ 533.82	\$ 533.82	\$ 0.00
Other: REBECCA BOLIN, KERR COUNTY CLERK	\$ 90.00	\$ 90.00	\$ 0.00
Other: REBECCA BOLIN, KERR COUNTY CLERK	\$ 90.00	\$ 90.00	\$ 0.00
Other: CLERK, U.S. BANKRUPTCY COURT	\$ 176.00	\$ 176.00	\$ 0.00
Other: CLERK, U.S. BANKRUPTCY COURT	\$ 176.00	\$ 176.00	\$ 0.00
Other: CLERK, U.S. BANKRUPTCY COURT	\$ 176.00	\$ 176.00	\$ 0.00
Other: CLERK, U.S. BANKRUPTCY COURT	\$ 181.00	\$ 181.00	\$ 0.00

Total to be paid for chapter 7 administrative expenses \$ 6,101.97

Remaining Balance \$ 41,741.19

Applications for prior chapter fees and administrative expenses have been filed as follows:

NONE

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$ 2,882,986.04 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000005	INTERNAL REVENUE SERVICE	\$ 2,846,453.45	\$ 190,800.00	\$ 41,741.19
000015	Comptroller of Public Accounts	\$ 36,532.59	\$ 0.00	\$ 0.00

Total to be paid to priority creditors \$ 41,741.19

Remaining Balance \$ 0.00

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ 176,180,244.95 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000001	American InfoSource LP as agent for	\$ 410.31	\$ 0.00	\$ 0.00
000002	Strasburger & Price, LLP	\$ 7,603.00	\$ 0.00	\$ 0.00
000003	National Leasing Group, Inc	\$ 70,542.26	\$ 0.00	\$ 0.00
000004	Capital One Bank (USA), N.A.	\$ 14,420.15	\$ 0.00	\$ 0.00
000006	American Express Bank, FSB	\$ 38,825.78	\$ 0.00	\$ 0.00
000007	HSBC Bank Canada	\$ 306,387.87	\$ 0.00	\$ 0.00
000009	Wells Fargo Bank, N.A.	\$ 713.18	\$ 0.00	\$ 0.00
000010	Wells Fargo Bank, N.A.	\$ 6,679.95	\$ 0.00	\$ 0.00
000011	Winston/Brighton (Oakville) Inc.	\$ 1,532,928.75	\$ 0.00	\$ 0.00

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000012	USAA FEDERAL SAVINGS BANK	\$ 7,347.52	\$ 0.00	\$ 0.00
000013	Wells Fargo Card Services	\$ 11,711.55	\$ 0.00	\$ 0.00
000014	TA Associates, LP, et al	\$ 174,182,674.63	\$ 0.00	\$ 0.00
Total to be paid to timely general unsecured creditors			\$	0.00
Remaining Balance			\$	0.00

Tardily filed claims of general (unsecured) creditors totaling \$ 0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent.

Tardily filed general (unsecured) claims are as follows:

NONE

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ 0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent.

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

NONE