

Kaupthing Singer & Friedlander (Isle of Man) Limited (in Liquidation)

Summary of cash at bank as at 30 November 2009

	£	Rating	Deal Rate	Maturity Date	Split
Current Accounts					
RBS	40,519,668.02	A+	0.25		17.67%
RBSI	981,838.87	A+	Neg		0.43%
	<u>41,501,506.89</u>				18.10%
Deposits:					
Abbey National Treasury Services Plc	17,402,669.70	AA	0.2%	02-Dec	7.59%
Australia and New Zealand Banking Group L	26,817,842.27	AA	0.32%	01-Dec	11.69%
Bank Of Nova Scotia	8,904,175.43	AA-	0.3%	02-Dec	3.88%
BNP Paribas London Branch	15,805,878.65	AA	0.2%	02-Dec	6.89%
Calyon Corporate and Investment Bank	8,802,025.32	AA-	0.3%	02-Dec	3.84%
Commonwealth Bank of Australia	26,812,760.60	AA	0.2%	02-Dec	11.69%
HSBC Bank Plc	14,208,194.17	AA	0.2%	01-Dec	6.19%
Intesa Sanpaolo London Branch	8,904,524.84	AA-	0.35%	02-Dec	3.88%
Rabobank International London Branch	24,601,887.13	AAA	0.2%	02-Dec	10.73%
Svenska Handelsbanken SA	17,555,505.04	AA-	0.25%	02-Dec	7.65%
Wachovia Bank National Association - Lond	7,203,549.46	AA	0.36%	02-Dec	3.14%
	<u>177,019,012.61</u>				77.18%
Dividend accounts:					
HSBC	9,494,347.62	AA			4.14%
RBSI (Cheques written)	1,337,857.61	A+			0.58%
	<u>10,832,205.23</u>				4.72%
	<u><u>229,352,724.73</u></u>				100.00%

Kaupthing Singer & Friedlander (Isle of Man) Ltd - In Liquidation

	Currency Value	Rate	GBP Equivalent	
RBSI IOM				
GBP	-760,770.15	1.0000	-760,770.15	0.33%
USD	-365,072.88	1.6514	-221,068.72	0.10%
			-981,838.87	0.43%
RBS London				
CHF	-3,117.92	1.6607	-1,877.47	0.00%
EUR	-822,046.18	1.1018	-746,093.83	0.33%
GBP	-39,689,704.11	1.0000	-39,689,704.11	17.31%
JPY	-1,412,300.00	143.0740	-9,871.12	0.00%
USD	-119,101.43	1.6514	-72,121.49	0.03%
			-40,519,668.02	17.67%
Deposits				
GBP	-177,019,012.61	1.0000	-177,019,012.61	77.18%
Available Cash			-218,520,519.50	95.28%
Dividend Accounts (GBP)				
RBSI 1 Cheques (Written)	-1,337,857.61	1.0000	-1,337,857.61	0.58%
HSBC 1	-9,494,347.62	1.0000	-9,494,347.62	4.14%
HSBC 2	0.00	1.0000	0.00	0.00%
HSBC 2 Cheques	0.00	1.0000	0.00	0.00%
			-10,832,205.23	4.72%
Total cash & deposits as at	30-Nov-09		-229,352,724.73	100.00%
Dr:(Cr)				

PricewaterhouseCoopers
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Selection by
Company (deal): KSFION
Counterparty (deal): *
Deal type: SLT,SLG,SDP,SDT,ADV,NTE,CDI,CPI,FRA

Outstand. (start)
On: 01/12/2009

Kaupthing Outstanding Deals (Report DE9/44)

Reference	Value Date	Maturity Date	Dealt Amount	Interest	Maturing Amount	Deal Rate	Counterparty
Company: KSFION: KSF ISLE OF MAN							
GBP: Pound String							
SDP031862	17-Nov-09	01-Dec-09	26,817,842.27	3,291.61	26,821,133.88	0.32%	Australia and New Zealand Banking Group Limited
SDP031873	17-Nov-09	01-Dec-09	14,208,194.17	1,089.94	14,209,284.11	0.2%	HSBC Bank Plc
SDP031877	17-Nov-09	01-Dec-09	19,308,670.61	1,481.21	19,310,151.82	0.2%	Commonwealth Bank of Australia
SDP031962	18-Nov-09	02-Dec-09	17,601,350.14	1,350.24	17,602,700.38	0.2%	Rabobank International London Branch
SDP031997	19-Nov-09	02-Dec-09	8,904,524.84	1,110.02	8,905,634.86	0.35%	Intesa Sanpaolo London Branch
SDP032012	19-Nov-09	02-Dec-09	15,805,878.65	1,125.90	15,807,004.55	0.2%	BNP Paribas London Branch
SDP032069	20-Nov-09	02-Dec-09	7,000,536.99	460.31	7,000,997.30	0.2%	Rabobank International London Branch
SDP032088	23-Nov-09	02-Dec-09	2,000,306.86	123.31	2,000,430.17	0.25%	Svenska Handelsbanken SA
SDP032122	23-Nov-09	02-Dec-09	9,001,380.87	443.90	9,001,824.77	0.2%	Abbey National Treasury Services Plc
SDP032124	23-Nov-09	02-Dec-09	8,401,288.83	414.31	8,401,703.14	0.2%	Abbey National Treasury Services Plc
SDP032125	23-Nov-09	02-Dec-09	7,203,549.46	639.44	7,204,188.90	0.36%	Wachovia Bank National Association - London Branch
SDP032155	24-Nov-09	01-Dec-09	1,901,303.71	109.39	1,901,413.10	0.3%	Bank Of Nova Scotia
SDP032249	25-Nov-09	02-Dec-09	15,555,198.18	745.80	15,555,943.98	0.25%	Svenska Handelsbanken SA
SDP032268	25-Nov-09	02-Dec-09	8,802,025.32	506.42	8,802,531.74	0.3%	Calyon Corporate and Investment Bank
SDP032343	26-Nov-09	02-Dec-09	7,002,871.72	345.35	7,003,217.07	0.3%	Bank Of Nova Scotia
SDP032380	30-Nov-09	02-Dec-09	7,504,089.99	94.57	7,504,184.56	0.23%	Commonwealth Bank of Australia
Total GBP: Pound String			177,019,012.61	13,331.72	177,032,344.33		

Total Company: KSFION: KSF ISLE OF MAN

Sum of GBP Equivalent		Period		Type	Grand Total
		Provisional 26.05.09	Liquidation 30.09.09		
Analysis	Class	Actual	Actual		
Receipt	Sale of Financial Assets	-6,270,670	-114,851,529		-121,122,200
	Transfer from Closed Accounts	-114,424,423	-222		-114,424,644
	Repayment - Loan Capital	-10,658,786	-67,954,303		-78,613,089
	CD Receipts	-18,263,280	-35,347,490		-53,610,770
	KSFUK Dividend		-41,000,000		-41,000,000
	Loan Int	-6,923,600	-7,739,770		-14,663,370
	Fees	-44,166	-838,231		-882,396
	TRO Interest	-469,478			-469,478
	Int Deposit	-174,578	-251,020		-425,598
	Sundry Income	-2,515	-193,571		-196,086
	Repayment - Overdraft	-51,058			-51,058
	Account Interest	-8,064	-34,968		-43,032
	EPS staff costs recharge	-5,728	-743		-6,471
	Investment Income	-29	-2,603		-2,632
Receipt Total		-157,296,375	-268,214,449		-425,510,824
Payment	Dividends paid		191,462,286		191,462,286
	Liquidator		2,953,683		2,953,683
	Legal	1,137,348	972,762		2,110,110
	Staff Costs	1,059,093	849,292		1,908,385
	Sundry Costs	238,740	213,186		451,926
	Rent (Quarterly Payment)	254,003	162,961		416,964
	IT	164,490	114,496		278,986
	Refurbishment	56,622	1,139		57,760
	Insurance	43,620			43,620
	Professional Fees		45,131		45,131
	Statutory	6,151	2,512		8,662
	Rates		5,154		5,154
	Committee of Inspection costs		2,121		2,121
	Cost of sales	1,268			1,268
	Third party funds		558		558
	FX	0	-0		-0
	Payable to SFIM	-4,389	4,339		-50
	PoA	-4,480	-19,270		-23,750
Recharge	-102,129	-16,726		-118,855	
VAT rebate	-112,543	-115,726		-228,269	
Payment Total		2,737,795	196,637,897		199,375,692
Grand Total		-154,558,580	-71,576,552		-226,135,132