

# **EXHIBIT 23**

**Bahr, Robert**

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**From:** Brown, Peter Toby  
**Sent:** Wednesday, June 29, 2005 9:40 AM  
**To:** Bahr, Robert  
**Cc:** Hunter, Daniel  
**Subject:** Claims Filed - Indp 1-15 -- 2005-06-29.xls



Claims Filed - Indp  
1-15 -- 20...

Independent Claims Filed by Large Entities				
Number of Independent Claims	FY 02	FY 03	FY 04	FY 05 (to date)
01 - 03	136,408	137,072	146,247	97,109
4	25,725	25,921	29,055	16,982
5	12,823	13,087	14,082	7,456
6	9,947	9,777	10,481	5,545
7	5,019	4,732	4,822	2,493
8	3,891	3,794	3,845	1,838
9	2,399	2,337	2,280	1,054
10	1,719	1,581	1,585	749
11	1,051	952	896	406
12	1,129	1,038	993	417
13	548	504	479	215
14	457	442	427	200
15	394	380	299	131
16+	1,684	1,529	1,401	604
<b>Total</b>	<b>203,194</b>	<b>203,146</b>	<b>216,892</b>	<b>135,199</b>

Independent Claims Filed by Small Entities				
Number of Independent Claims	FY 02	FY 03	FY 04	FY 05 (to date)
01 - 03	62,674	64,986	67,454	44,227
4	9,127	9,436	9,779	5,827
5	4,909	4,842	4,982	2,897
6	3,363	3,366	3,454	1,741
7	1,967	1,880	1,939	926
8	1,403	1,314	1,331	667
9	978	926	908	438
10	702	646	660	321
11	431	426	418	198
12	396	408	357	177
13	261	249	242	103
14	229	204	181	87
15	162	173	172	67
16+	901	769	720	340
<b>Total</b>	<b>87,503</b>	<b>89,625</b>	<b>92,597</b>	<b>58,016</b>

Independent Claims Filed by All Entities				
Number of Independent Claims	FY 02	FY 03	FY 04	FY 05 (to date)
01 - 03	199,082	202,058	213,701	141,336
4	34,852	35,357	38,834	22,809
5	17,732	17,929	19,064	10,353
6	13,310	13,143	13,935	7,286
7	6,986	6,612	6,761	3,419
8	5,294	5,108	5,176	2,505
9	3,377	3,263	3,188	1,492
10	2,421	2,227	2,245	1,070
11				
12				
13				
14				
15				
16+	2,585	2,298	2,121	944
<b>Total</b>	<b>285,639</b>	<b>287,995</b>	<b>305,025</b>	<b>191,214</b>