Attachment 2

Federal Deposit Insurance Corporation
1601 Bryan Street, Dallas, TX 75201
Division of Resolutions and Receiverships

CERTIFIED MAIL 7009 3410 0000 3573 3830
RETURN RECEIPT REQUESTED

June 21, 2010

Corus Bankshares, Inc.
10 South Riverside Plaza, Ste. 1800
Chicago, IL 60606

SUBJECT: 10117–Corus Bank, National Association
Chicago, IL – In Receivership
NOTICE OF DISALLOWANCE OF CLAIM

Dear Claimant:

The Receiver of Corus Bank, National Association has reviewed your claim against the receivership. After a thorough review of your filed claim along with your supporting documentation, the Receiver has determined to disallow your claim for the following reason(s) :

> The claims presented are unproven to the satisfaction of the Receiver since they lack sufficient documentation or specificity, they fail to state claims against the receivership, or there is no legal basis for the claims. Equity claims are paid in accordance with 12 U.S.C. sec. 1821(d)(11).

Pursuant to 12 U.S.C. Section 1821 (d) (6), if you do not agree with this disallowance, you have the right to file a lawsuit on your claim (or continue any lawsuit commenced before the appointment of the Receiver), in the United States District (or Territorial) Court for the District within which the failed institution's principal place of business was located or the United States District Court for the District of Columbia within 60 days from the date of this notice.

IF YOU DO NOT FILE A LAWSUIT (or continue any lawsuit commenced before the appointment of the Receiver) **BEFORE THE END OF THE 60-DAY PERIOD, THE DISALLOWANCE WILL BE FINAL, YOUR CLAIM WILL BE FOREVER BARRED AND YOU WILL HAVE NO FURTHER RIGHTS OR REMEDIES WITH RESPECT TO YOUR CLAIM. 12 U.S.C. Section 1821(d)(6)(B).**

However, if a portion of your claim is for an insured deposit, your claim is not against the Receiver but rather is against the FDIC in its "corporate" capacity as deposit insurer. An insured depositor's rights are prescribed in 12 U.S.C. Section 1821(f) and differ from the rights described in the preceding paragraphs.

If you have any questions about this letter, please contact the undersigned at (972) 761-8677.

Sincerely,

Creditor Claims Agent
Claims Department

RLS7218