

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**  
**April 3, 2009**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-13429**

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<b>In the Matter of</b>	:	
	:	
	:	
<b>IDM Participating Income Co.,</b>	:	<b>ORDER INSTITUTING</b>
<b>IDM Participating Income Co. II,</b>	:	<b>ADMINISTRATIVE</b>
<b>IDM Participating Income Co. III,</b>	:	<b>PROCEEDINGS AND NOTICE</b>
<b>IDM Participating Income Co. IV,</b>	:	<b>OF HEARING PURSUANT TO</b>
<b>IDM Participating Income Co. V,</b>	:	<b>SECTION 12(j) OF THE</b>
<b>IDM Participating Income Co. VII, and</b>	:	<b>SECURITIES EXCHANGE</b>
<b>IDM Participating Income Co. 90,</b>	:	<b>ACT OF 1934</b>
	:	
<b>Respondents.</b>	:	

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**I.**

The Securities and Exchange Commission (“Commission”) deems it necessary and appropriate for the protection of investors that public administrative proceedings be, and hereby are, instituted pursuant to Section 12(j) of the Securities Exchange Act of 1934 (“Exchange Act”) against Respondents IDM Participating Income Co., IDM Participating Income Co. II, IDM Participating Income Co. III, IDM Participating Income Co. IV, IDM Participating Income Co. V, IDM Participating Income Co. VII, and IDM Participating Income Co. 90.

**II.**

After an investigation, the Division of Enforcement alleges that:

**A. RESPONDENTS**

1. IDM Participating Income Co. (CIK No. 813814) is a canceled California limited partnership located in Long Beach, California with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). IDM Participating Income Co. is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-Q for the period ended June 30, 1993.

2. IDM Participating Income Co. II (CIK No. 832475) is a canceled California limited partnership located in Torrance, California with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). IDM

Participating Income Co. II is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-K/A for the fiscal year ended December 31, 2000.

3. IDM Participating Income Co. III (CIK No. 832476) is a canceled California limited partnership located in Long Beach, California with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). IDM Participating Income Co. III is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-Q for the period ended June 30, 1993.

4. IDM Participating Income Co. IV (CIK No. 842812) is a canceled California limited partnership located in Long Beach, California with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). IDM Participating Income Co. IV is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-Q for the period ended June 30, 1993.

5. IDM Participating Income Co. V (CIK No. 849623) is a canceled California limited partnership located in Long Beach, California with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). IDM Participating Income Co. V is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-Q for the period ended June 30, 1993.

6. IDM Participating Income Co. VII (CIK No. 875347) is a canceled California limited partnership located in Long Beach, California with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). IDM Participating Income Co. VII is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-Q for the period ended June 30, 1993.

7. IDM Participating Income Co. 90 (CIK No. 858484) is a canceled California limited partnership located in Long Beach, California with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). IDM Participating Income Co. 90 is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-Q for the period ended June 30, 1993.

## B. DELINQUENT PERIODIC FILINGS

8. As discussed in more detail above, all of the respondents are delinquent in their periodic filings with the Commission (*see* Chart of Delinquent Filings, attached hereto as Appendix 1), have repeatedly failed to meet their obligations to file timely periodic reports, and failed to heed delinquency letters sent to them by the Division of Corporation Finance requesting compliance with their periodic filing obligations or, through their failure to maintain a valid address on file with the Commission as required by Commission rules, did not receive such letters.

9. Exchange Act Section 13(a) and the rules promulgated thereunder require issuers of securities registered pursuant to Exchange Act Section 12 to file with the Commission current and accurate information in periodic reports, even if the registration is voluntary under Section 12(g). Specifically, Rule 13a-1 requires issuers to file annual reports and Rule 13a-13 requires issuers to file quarterly reports.

10. As a result of the foregoing, Respondents failed to comply with Exchange Act Section 13(a) and Rules 13a-1 and 13a-13 thereunder.

### **III.**

In view of the allegations made by the Division of Enforcement, the Commission deems it necessary and appropriate for the protection of investors that public administrative proceedings be instituted to determine:

A. Whether the allegations contained in Section II are true and, in connection therewith, to afford the Respondents an opportunity to establish any defenses to such allegations; and,

B. Whether it is necessary and appropriate for the protection of investors to suspend for a period not exceeding twelve months, or revoke the registration of each class of securities of the Respondents identified in Section II registered pursuant to Section 12 of the Exchange Act.

### **IV.**

IT IS HEREBY ORDERED that a public hearing for the purpose of taking evidence on the questions set forth in Section III hereof shall be convened at a time and place to be fixed, and before an Administrative Law Judge to be designated by further order as provided by Rule 110 of the Commission's Rules of Practice [17 C.F.R. § 201.110].

IT IS HEREBY FURTHER ORDERED that Respondents shall file an Answer to the allegations contained in this Order within ten (10) days after service of this Order, as provided by Rule 220(b) of the Commission's Rules of Practice [17 C.F.R. § 201.220(b)].

If Respondents fail to file the directed Answers, or fail to appear at a hearing after being duly notified, the Respondents may be deemed in default and the proceedings may be determined against it upon consideration of this Order, the allegations of which may be deemed to be true as provided by Rules 155(a), 220(f), 221(f), and 310 of the Commission's Rules of Practice [17 C.F.R. §§ 201.155(a), 201.220(f), 201.221(f), and 201.310].

This Order shall be served forthwith upon Respondents personally or by certified, registered, or Express Mail, or by other means of verifiable delivery.

IT IS FURTHER ORDERED that the Administrative Law Judge shall issue an initial decision no later than 120 days from the date of service of this Order, pursuant to Rule 360(a)(2) of the Commission's Rules of Practice [17 C.F.R. § 201.360(a)(2)].

In the absence of an appropriate waiver, no officer or employee of the Commission engaged in the performance of investigative or prosecuting functions in this or any factually related proceeding will be permitted to participate or advise in the decision of this matter, except as witness or counsel in proceedings held pursuant to notice. Since this proceeding is not "rule making" within the meaning of Section 551 of the Administrative Procedure Act, it is not deemed subject to the provisions of Section 553 delaying the effective date of any final Commission action.

By the Commission.

Elizabeth M. Murphy  
Secretary

Attachment

## Appendix 1

### Chart of Delinquent Filings In the Matter of IDM Participating Income Co., et al.

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>IDM Participating Income Co.</b>					
	<i>10-Q</i>	09/30/93	11/15/93	Not filed	185
	<i>10-K</i>	12/31/93	03/31/94	Not filed	181
	<i>10-Q</i>	03/31/94	05/16/94	Not filed	179
	<i>10-Q</i>	06/30/94	08/15/94	Not filed	176
	<i>10-Q</i>	09/30/94	11/14/94	Not filed	173
	<i>10-K</i>	12/31/94	03/31/95	Not filed	169
	<i>10-Q</i>	03/31/95	05/15/95	Not filed	167
	<i>10-Q</i>	06/30/95	08/14/95	Not filed	164
	<i>10-Q</i>	09/30/95	11/14/95	Not filed	161
	<i>10-K</i>	12/31/95	04/01/96	Not filed	156
	<i>10-Q</i>	03/31/96	05/15/96	Not filed	155
	<i>10-Q</i>	06/30/96	08/14/96	Not filed	152
	<i>10-Q</i>	09/30/96	11/14/96	Not filed	149
	<i>10-K</i>	12/31/96	03/31/97	Not filed	145
	<i>10-Q</i>	03/31/97	05/15/97	Not filed	143
	<i>10-Q</i>	06/30/97	08/14/97	Not filed	140
	<i>10-Q</i>	09/30/97	11/14/97	Not filed	137
	<i>10-K</i>	12/31/97	03/31/98	Not filed	133
	<i>10-Q</i>	03/31/98	05/15/98	Not filed	131
	<i>10-Q</i>	06/30/98	08/14/98	Not filed	128
	<i>10-Q</i>	09/30/98	11/16/98	Not filed	125
	<i>10-K</i>	12/31/98	03/31/99	Not filed	121
	<i>10-Q</i>	03/31/99	05/17/99	Not filed	119
	<i>10-Q</i>	06/30/99	08/16/99	Not filed	116
	<i>10-Q</i>	09/30/99	11/15/99	Not filed	113
	<i>10-K</i>	12/31/99	03/30/00	Not filed	109
	<i>10-Q</i>	03/31/00	05/15/00	Not filed	107
	<i>10-Q</i>	06/30/00	08/14/00	Not filed	104
	<i>10-Q</i>	09/30/00	11/14/00	Not filed	101
	<i>10-K</i>	12/31/00	04/02/01	Not filed	96
	<i>10-Q</i>	03/31/01	05/15/01	Not filed	95
	<i>10-Q</i>	06/30/01	08/14/01	Not filed	92
	<i>10-Q</i>	09/30/01	11/14/01	Not filed	89

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>IDM Participating Income Co.</b>					
<i>(continued)</i>	<i>10-K</i>	12/31/01	04/01/02	Not filed	84
	<i>10-Q</i>	03/31/02	05/15/02	Not filed	83
	<i>10-Q</i>	06/30/02	08/14/02	Not filed	80
	<i>10-Q</i>	09/30/02	11/14/02	Not filed	77
	<i>10-K</i>	12/31/02	03/31/03	Not filed	73
	<i>10-Q</i>	03/31/03	05/15/03	Not filed	71
	<i>10-Q</i>	06/30/03	08/14/03	Not filed	68
	<i>10-Q</i>	09/30/03	11/14/03	Not filed	65
	<i>10-K</i>	12/31/03	03/30/04	Not filed	61
	<i>10-Q</i>	03/31/04	05/17/04	Not filed	59
	<i>10-Q</i>	06/30/04	08/16/04	Not filed	56
	<i>10-Q</i>	09/30/04	11/15/04	Not filed	53
	<i>10-K</i>	12/31/04	03/31/05	Not filed	49
	<i>10-Q</i>	03/31/05	05/16/05	Not filed	47
	<i>10-Q</i>	06/30/05	08/15/05	Not filed	44
	<i>10-Q</i>	09/30/05	11/14/05	Not filed	41
	<i>10-K</i>	12/31/05	03/31/06	Not filed	37
	<i>10-Q</i>	03/31/06	05/15/06	Not filed	35
	<i>10-Q</i>	06/30/06	08/14/06	Not filed	32
	<i>10-Q</i>	09/30/06	11/14/06	Not filed	29
	<i>10-K</i>	12/31/06	04/02/07	Not filed	24
	<i>10-Q</i>	03/31/07	05/15/07	Not filed	23
	<i>10-Q</i>	06/30/07	08/14/07	Not filed	20
	<i>10-Q</i>	09/30/07	11/14/07	Not filed	17
	<i>10-K</i>	12/31/07	03/31/08	Not filed	13
	<i>10-Q</i>	03/31/08	05/15/08	Not filed	11
	<i>10-Q</i>	06/30/08	08/14/08	Not filed	8
	<i>10-Q</i>	09/30/08	11/14/08	Not filed	5
	<i>10-K</i>	12/31/08	03/31/09	Not filed	1

Total Filings Delinquent 62

**IDM Participating Income Co.**

**II**

<i>10-Q</i>	03/31/01	05/15/01	Not filed	95
<i>10-Q</i>	06/30/01	08/14/01	Not filed	92
<i>10-Q</i>	09/30/01	11/14/01	Not filed	89
<i>10-K</i>	12/31/01	04/01/02	Not filed	84
<i>10-Q</i>	03/31/02	05/15/02	Not filed	83
<i>10-Q</i>	06/30/02	08/14/02	Not filed	80

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>IDM Participating Income Co.</b>					
<b>II</b>					
<i>(continued)</i>	<i>10-Q</i>	09/30/02	11/14/02	Not filed	77
	<i>10-K</i>	12/31/02	03/31/03	Not filed	73
	<i>10-Q</i>	03/31/03	05/15/03	Not filed	71
	<i>10-Q</i>	06/30/03	08/14/03	Not filed	68
	<i>10-Q</i>	09/30/03	11/14/03	Not filed	65
	<i>10-K</i>	12/31/03	03/30/04	Not filed	61
	<i>10-Q</i>	03/31/04	05/17/04	Not filed	59
	<i>10-Q</i>	06/30/04	08/16/04	Not filed	56
	<i>10-Q</i>	09/30/04	11/15/04	Not filed	53
	<i>10-K</i>	12/31/04	03/31/05	Not filed	49
	<i>10-Q</i>	03/31/05	05/16/05	Not filed	47
	<i>10-Q</i>	06/30/05	08/15/05	Not filed	44
	<i>10-Q</i>	09/30/05	11/14/05	Not filed	41
	<i>10-K</i>	12/31/05	03/31/06	Not filed	37
	<i>10-Q</i>	03/31/06	05/15/06	Not filed	35
	<i>10-Q</i>	06/30/06	08/14/06	Not filed	32
	<i>10-Q</i>	09/30/06	11/14/06	Not filed	29
	<i>10-K</i>	12/31/06	04/02/07	Not filed	24
	<i>10-Q</i>	03/31/07	05/15/07	Not filed	23
	<i>10-Q</i>	06/30/07	08/14/07	Not filed	20
	<i>10-Q</i>	09/30/07	11/14/07	Not filed	17
	<i>10-K</i>	12/31/07	03/31/08	Not filed	13
	<i>10-Q</i>	03/31/08	05/15/08	Not filed	11
	<i>10-Q</i>	06/30/08	08/14/08	Not filed	8
	<i>10-Q</i>	09/30/08	11/14/08	Not filed	5
	<i>10-K</i>	12/31/08	03/31/09	Not filed	1
Total Filings Delinquent		32			

**IDM Participating Income Co.**  
**III**

<i>10-Q</i>	09/30/93	11/15/93	Not filed	185
<i>10-K</i>	12/31/93	03/31/94	Not filed	181
<i>10-Q</i>	03/31/94	05/16/94	Not filed	179
<i>10-Q</i>	06/30/94	08/15/94	Not filed	176
<i>10-Q</i>	09/30/94	11/14/94	Not filed	173
<i>10-K</i>	12/31/94	03/31/95	Not filed	169
<i>10-Q</i>	03/31/95	05/15/95	Not filed	167
<i>10-Q</i>	06/30/95	08/14/95	Not filed	164

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>IDM Participating Income Co.</b>					
<b>III</b>					
<b>(continued)</b>					
	<i>10-Q</i>	09/30/95	11/14/95	Not filed	161
	<i>10-K</i>	12/31/95	04/01/96	Not filed	156
	<i>10-Q</i>	03/31/96	05/15/96	Not filed	155
	<i>10-Q</i>	06/30/96	08/14/96	Not filed	152
	<i>10-Q</i>	09/30/96	11/14/96	Not filed	149
	<i>10-K</i>	12/31/96	03/31/97	Not filed	145
	<i>10-Q</i>	03/31/97	05/15/97	Not filed	143
	<i>10-Q</i>	06/30/97	08/14/97	Not filed	140
	<i>10-Q</i>	09/30/97	11/14/97	Not filed	137
	<i>10-K</i>	12/31/97	03/31/98	Not filed	133
	<i>10-Q</i>	03/31/98	05/15/98	Not filed	131
	<i>10-Q</i>	06/30/98	08/14/98	Not filed	128
	<i>10-Q</i>	09/30/98	11/16/98	Not filed	125
	<i>10-K</i>	12/31/98	03/31/99	Not filed	121
	<i>10-Q</i>	03/31/99	05/17/99	Not filed	119
	<i>10-Q</i>	06/30/99	08/16/99	Not filed	116
	<i>10-Q</i>	09/30/99	11/15/99	Not filed	113
	<i>10-K</i>	12/31/99	03/30/00	Not filed	109
	<i>10-Q</i>	03/31/00	05/15/00	Not filed	107
	<i>10-Q</i>	06/30/00	08/14/00	Not filed	104
	<i>10-Q</i>	09/30/00	11/14/00	Not filed	101
	<i>10-K</i>	12/31/00	04/02/01	Not filed	96
	<i>10-Q</i>	03/31/01	05/15/01	Not filed	95
	<i>10-Q</i>	06/30/01	08/14/01	Not filed	92
	<i>10-Q</i>	09/30/01	11/14/01	Not filed	89
	<i>10-K</i>	12/31/01	04/01/02	Not filed	84
	<i>10-Q</i>	03/31/02	05/15/02	Not filed	83
	<i>10-Q</i>	06/30/02	08/14/02	Not filed	80
	<i>10-Q</i>	09/30/02	11/14/02	Not filed	77
	<i>10-K</i>	12/31/02	03/31/03	Not filed	73
	<i>10-Q</i>	03/31/03	05/15/03	Not filed	71
	<i>10-Q</i>	06/30/03	08/14/03	Not filed	68
	<i>10-Q</i>	09/30/03	11/14/03	Not filed	65
	<i>10-K</i>	12/31/03	03/30/04	Not filed	61
	<i>10-Q</i>	03/31/04	05/17/04	Not filed	59
	<i>10-Q</i>	06/30/04	08/16/04	Not filed	56
	<i>10-Q</i>	09/30/04	11/15/04	Not filed	53
	<i>10-K</i>	12/31/04	03/31/05	Not filed	49



Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>IDM Participating Income Co.</b>					
<b>III</b>					
<i>(continued)</i>	<i>10-Q</i>	03/31/05	05/16/05	Not filed	47
	<i>10-Q</i>	06/30/05	08/15/05	Not filed	44
	<i>10-Q</i>	09/30/05	11/14/05	Not filed	41
	<i>10-K</i>	12/31/05	03/31/06	Not filed	37
	<i>10-Q</i>	03/31/06	05/15/06	Not filed	35
	<i>10-Q</i>	06/30/06	08/14/06	Not filed	32
	<i>10-Q</i>	09/30/06	11/14/06	Not filed	29
	<i>10-K</i>	12/31/06	04/02/07	Not filed	24
	<i>10-Q</i>	03/31/07	05/15/07	Not filed	23
	<i>10-Q</i>	06/30/07	08/14/07	Not filed	20
	<i>10-Q</i>	09/30/07	11/14/07	Not filed	17
	<i>10-K</i>	12/31/07	03/31/08	Not filed	13
	<i>10-Q</i>	03/31/08	05/15/08	Not filed	11
	<i>10-Q</i>	06/30/08	08/14/08	Not filed	8
	<i>10-Q</i>	09/30/08	11/14/08	Not filed	5
	<i>10-K</i>	12/31/08	03/31/09	Not filed	1
Total Filings Delinquent					62

**IDM Participating Income Co.**  
**IV**

<i>10-Q</i>	09/30/93	11/15/93	Not filed	185
<i>10-K</i>	12/31/93	03/31/94	Not filed	181
<i>10-Q</i>	03/31/94	05/16/94	Not filed	179
<i>10-Q</i>	06/30/94	08/15/94	Not filed	176
<i>10-Q</i>	09/30/94	11/14/94	Not filed	173
<i>10-K</i>	12/31/94	03/31/95	Not filed	169
<i>10-Q</i>	03/31/95	05/15/95	Not filed	167
<i>10-Q</i>	06/30/95	08/14/95	Not filed	164
<i>10-Q</i>	09/30/95	11/14/95	Not filed	161
<i>10-K</i>	12/31/95	04/01/96	Not filed	156
<i>10-Q</i>	03/31/96	05/15/96	Not filed	155
<i>10-Q</i>	06/30/96	08/14/96	Not filed	152
<i>10-Q</i>	09/30/96	11/14/96	Not filed	149
<i>10-K</i>	12/31/96	03/31/97	Not filed	145
<i>10-Q</i>	03/31/97	05/15/97	Not filed	143
<i>10-Q</i>	06/30/97	08/14/97	Not filed	140
<i>10-Q</i>	09/30/97	11/14/97	Not filed	137

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>IDM Participating Income Co.</b>					
<b>IV</b>					
<i>(continued)</i>	<i>10-K</i>	12/31/97	03/31/98	Not filed	133
	<i>10-Q</i>	03/31/98	05/15/98	Not filed	131
	<i>10-Q</i>	06/30/98	08/14/98	Not filed	128
	<i>10-Q</i>	09/30/98	11/16/98	Not filed	125
	<i>10-K</i>	12/31/98	03/31/99	Not filed	121
	<i>10-Q</i>	03/31/99	05/17/99	Not filed	119
	<i>10-Q</i>	06/30/99	08/16/99	Not filed	116
	<i>10-Q</i>	09/30/99	11/15/99	Not filed	113
	<i>10-K</i>	12/31/99	03/30/00	Not filed	109
	<i>10-Q</i>	03/31/00	05/15/00	Not filed	107
	<i>10-Q</i>	06/30/00	08/14/00	Not filed	104
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	<i>10-Q</i>	03/31/02	05/15/02	Not filed	83
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	<i>10-Q</i>	06/30/03	08/14/03	Not filed	68
	<i>10-Q</i>	09/30/03	11/14/03	Not filed	65
	<i>10-K</i>	12/31/03	03/30/04	Not filed	61
	<i>10-Q</i>	03/31/04	05/17/04	Not filed	59
	<i>10-Q</i>	06/30/04	08/16/04	Not filed	56
	<i>10-Q</i>	09/30/04	11/15/04	Not filed	53
	<i>10-K</i>	12/31/04	03/31/05	Not filed	49
	<i>10-Q</i>	03/31/05	05/16/05	Not filed	47
	<i>10-Q</i>	06/30/05	08/15/05	Not filed	44
	<i>10-Q</i>	09/30/05	11/14/05	Not filed	41
	<i>10-K</i>	12/31/05	03/31/06	Not filed	37
	<i>10-Q</i>	03/31/06	05/15/06	Not filed	35
	<i>10-Q</i>	06/30/06	08/14/06	Not filed	32
	<i>10-Q</i>	09/30/06	11/14/06	Not filed	29
	<i>10-K</i>	12/31/06	04/02/07	Not filed	24

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>IDM Participating Income Co.</b>					
<b>IV</b>					
<i>(continued)</i>	<i>10-Q</i>	03/31/07	05/15/07	Not filed	23
	<i>10-Q</i>	06/30/07	08/14/07	Not filed	20
	<i>10-Q</i>	09/30/07	11/14/07	Not filed	17
	<i>10-K</i>	12/31/07	03/31/08	Not filed	13
	<i>10-Q</i>	03/31/08	05/15/08	Not filed	11
	<i>10-Q</i>	06/30/08	08/14/08	Not filed	8
	<i>10-Q</i>	09/30/08	11/14/08	Not filed	5
	<i>10-K</i>	12/31/08	03/31/09	Not filed	1
Total Filings Delinquent		62			

**IDM Participating Income Co.**  
**V**

<i>10-Q</i>	09/30/93	11/15/93	Not filed	185
<i>10-K</i>	12/31/93	03/31/94	Not filed	181
<i>10-Q</i>	03/31/94	05/16/94	Not filed	179
<i>10-Q</i>	06/30/94	08/15/94	Not filed	176
<i>10-Q</i>	09/30/94	11/14/94	Not filed	173
<i>10-K</i>	12/31/94	03/31/95	Not filed	169
<i>10-Q</i>	03/31/95	05/15/95	Not filed	167
<i>10-Q</i>	06/30/95	08/14/95	Not filed	164
<i>10-Q</i>	09/30/95	11/14/95	Not filed	161
<i>10-Q</i>	06/30/96	08/14/96	Not filed	152
<i>10-Q</i>	09/30/96	11/14/96	Not filed	149
<i>10-K</i>	12/31/96	03/31/97	Not filed	145
<i>10-Q</i>	03/31/97	05/15/97	Not filed	143
<i>10-Q</i>	06/30/97	08/14/97	Not filed	140
<i>10-Q</i>	09/30/97	11/14/97	Not filed	137
<i>10-K</i>	12/31/97	03/31/98	Not filed	133
<i>10-Q</i>	03/31/98	05/15/98	Not filed	131
<i>10-Q</i>	06/30/98	08/14/98	Not filed	128
<i>10-Q</i>	09/30/98	11/16/98	Not filed	125
<i>10-K</i>	12/31/98	03/31/99	Not filed	121
<i>10-Q</i>	03/31/99	05/17/99	Not filed	119
<i>10-Q</i>	06/30/99	08/16/99	Not filed	116
<i>10-Q</i>	09/30/99	11/15/99	Not filed	113
<i>10-K</i>	12/31/99	03/30/00	Not filed	109

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>IDM Participating Income Co.</b>					
V					
(continued)					
	10-Q	03/31/00	05/15/00	Not filed	107
	10-Q	06/30/00	08/14/00	Not filed	104
	10-Q	09/30/00	11/14/00	Not filed	101
	10-K	12/31/00	04/02/01	Not filed	96
	10-Q	03/31/01	05/15/01	Not filed	95
	10-Q	06/30/01	08/14/01	Not filed	92
	10-Q	09/30/01	11/14/01	Not filed	89
	10-K	12/31/01	04/01/02	Not filed	84
	10-Q	03/31/02	05/15/02	Not filed	83
	10-Q	06/30/02	08/14/02	Not filed	80
	10-Q	09/30/02	11/14/02	Not filed	77
	10-K	12/31/02	03/31/03	Not filed	73
	10-Q	03/31/03	05/15/03	Not filed	71
	10-Q	06/30/03	08/14/03	Not filed	68
	10-Q	09/30/03	11/14/03	Not filed	65
	10-K	12/31/03	03/30/04	Not filed	61
	10-Q	03/31/04	05/17/04	Not filed	59
	10-Q	06/30/04	08/16/04	Not filed	56
	10-Q	09/30/04	11/15/04	Not filed	53
	10-K	12/31/04	03/31/05	Not filed	49
	10-Q	03/31/05	05/16/05	Not filed	47
	10-Q	06/30/05	08/15/05	Not filed	44
	10-Q	09/30/05	11/14/05	Not filed	41
	10-K	12/31/05	03/31/06	Not filed	37
	10-Q	03/31/06	05/15/06	Not filed	35
	10-Q	06/30/06	08/14/06	Not filed	32
	10-Q	09/30/06	11/14/06	Not filed	29
	10-K	12/31/06	04/02/07	Not filed	24
	10-Q	03/31/07	05/15/07	Not filed	23
	10-Q	06/30/07	08/14/07	Not filed	20
	10-Q	09/30/07	11/14/07	Not filed	17
	10-K	12/31/07	03/31/08	Not filed	13
	10-Q	03/31/08	05/15/08	Not filed	11
	10-Q	06/30/08	08/14/08	Not filed	8
	10-Q	09/30/08	11/14/08	Not filed	5

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>IDM Participating Income Co.</b>					
<b>V</b>					
(continued)	10-K	12/31/08	03/31/09	Not filed	1
Total Filings Delinquent	60				
<b>IDM Participating Income Co.</b>					
<b>VII</b>					
	10-Q	09/30/93	11/15/93	Not filed	185
	10-K	12/31/93	03/31/94	Not filed	181
	10-Q	03/31/94	05/16/94	Not filed	179
	10-Q	06/30/94	08/15/94	Not filed	176
	10-Q	09/30/94	11/14/94	Not filed	173
	10-K	12/31/94	03/31/95	Not filed	169
	10-Q	03/31/95	05/15/95	Not filed	167
	10-Q	06/30/95	08/14/95	Not filed	164
	10-Q	09/30/95	11/14/95	Not filed	161
	10-K	12/31/95	04/01/96	Not filed	156
	10-Q	03/31/96	05/15/96	Not filed	155
	10-Q	06/30/96	08/14/96	Not filed	152
	10-Q	09/30/96	11/14/96	Not filed	149
	10-K	12/31/96	03/31/97	Not filed	145
	10-Q	03/31/97	05/15/97	Not filed	143
	10-Q	06/30/97	08/14/97	Not filed	140
	10-Q	09/30/97	11/14/97	Not filed	137
	10-K	12/31/97	03/31/98	Not filed	133
	10-Q	03/31/98	05/15/98	Not filed	131
	10-Q	06/30/98	08/14/98	Not filed	128
	10-Q	09/30/98	11/16/98	Not filed	125
	10-K	12/31/98	03/31/99	Not filed	121
	10-Q	03/31/99	05/17/99	Not filed	119
	10-Q	06/30/99	08/16/99	Not filed	116
	10-Q	09/30/99	11/15/99	Not filed	113
	10-K	12/31/99	03/30/00	Not filed	109
	10-Q	03/31/00	05/15/00	Not filed	107
	10-Q	06/30/00	08/14/00	Not filed	104
	10-Q	09/30/00	11/14/00	Not filed	101
	10-K	12/31/00	04/02/01	Not filed	96
	10-Q	03/31/01	05/15/01	Not filed	95

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>IDM Participating Income Co.</b>					
<b>VII</b>					
<i>(continued)</i>					
	<i>10-Q</i>	06/30/01	08/14/01	Not filed	92
	<i>10-Q</i>	09/30/01	11/14/01	Not filed	89
	<i>10-K</i>	12/31/01	04/01/02	Not filed	84
	<i>10-Q</i>	03/31/02	05/15/02	Not filed	83
	<i>10-Q</i>	06/30/02	08/14/02	Not filed	80
	<i>10-Q</i>	09/30/02	11/14/02	Not filed	77
	<i>10-K</i>	12/31/02	03/31/03	Not filed	73
	<i>10-Q</i>	03/31/03	05/15/03	Not filed	71
	<i>10-Q</i>	06/30/03	08/14/03	Not filed	68
	<i>10-Q</i>	09/30/03	11/14/03	Not filed	65
	<i>10-K</i>	12/31/03	03/30/04	Not filed	61
	<i>10-Q</i>	03/31/04	05/17/04	Not filed	59
	<i>10-Q</i>	06/30/04	08/16/04	Not filed	56
	<i>10-Q</i>	09/30/04	11/15/04	Not filed	53
	<i>10-K</i>	12/31/04	03/31/05	Not filed	49
	<i>10-Q</i>	03/31/05	05/16/05	Not filed	47
	<i>10-Q</i>	06/30/05	08/15/05	Not filed	44
	<i>10-Q</i>	09/30/05	11/14/05	Not filed	41
	<i>10-K</i>	12/31/05	03/31/06	Not filed	37
	<i>10-Q</i>	03/31/06	05/15/06	Not filed	35
	<i>10-Q</i>	06/30/06	08/14/06	Not filed	32
	<i>10-Q</i>	09/30/06	11/14/06	Not filed	29
	<i>10-K</i>	12/31/06	04/02/07	Not filed	24
	<i>10-Q</i>	03/31/07	05/15/07	Not filed	23
	<i>10-Q</i>	06/30/07	08/14/07	Not filed	20
	<i>10-Q</i>	09/30/07	11/14/07	Not filed	17
	<i>10-K</i>	12/31/07	03/31/08	Not filed	13
	<i>10-Q</i>	03/31/08	05/15/08	Not filed	11
	<i>10-Q</i>	06/30/08	08/14/08	Not filed	8
	<i>10-Q</i>	09/30/08	11/14/08	Not filed	5
	<i>10-K</i>	12/31/08	03/31/09	Not filed	1
Total Filings Delinquent		62			
<b>IDM Participating Income Co.</b>					
<b>90</b>					
	<i>10-Q</i>	09/30/93	11/15/93	Not filed	185

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>IDM Participating Income Co.</b>					
<b>90</b>					
<i>(continued)</i>	<i>10-K</i>	12/31/93	03/31/94	Not filed	181
	<i>10-Q</i>	03/31/94	05/16/94	Not filed	179
	<i>10-Q</i>	06/30/94	08/15/94	Not filed	176
	<i>10-Q</i>	09/30/94	11/14/94	Not filed	173
	<i>10-K</i>	12/31/94	03/31/95	Not filed	169
	<i>10-Q</i>	03/31/95	05/15/95	Not filed	167
	<i>10-Q</i>	06/30/95	08/14/95	Not filed	164
	<i>10-Q</i>	09/30/95	11/14/95	Not filed	161
	<i>10-K</i>	12/31/95	04/01/96	Not filed	156
	<i>10-Q</i>	03/31/96	05/15/96	Not filed	155
	<i>10-Q</i>	06/30/96	08/14/96	Not filed	152
	<i>10-Q</i>	09/30/96	11/14/96	Not filed	149
	<i>10-K</i>	12/31/96	03/31/97	Not filed	145
	<i>10-Q</i>	03/31/97	05/15/97	Not filed	143
	<i>10-Q</i>	06/30/97	08/14/97	Not filed	140
	<i>10-Q</i>	09/30/97	11/14/97	Not filed	137
	<i>10-K</i>	12/31/97	03/31/98	Not filed	133
	<i>10-Q</i>	03/31/98	05/15/98	Not filed	131
	<i>10-Q</i>	06/30/98	08/14/98	Not filed	128
	<i>10-Q</i>	09/30/98	11/16/98	Not filed	125
	<i>10-K</i>	12/31/98	03/31/99	Not filed	121
	<i>10-Q</i>	03/31/99	05/17/99	Not filed	119
	<i>10-Q</i>	06/30/99	08/16/99	Not filed	116
	<i>10-Q</i>	09/30/99	11/15/99	Not filed	113
	<i>10-K</i>	12/31/99	03/30/00	Not filed	109
	<i>10-Q</i>	03/31/00	05/15/00	Not filed	107
	<i>10-Q</i>	06/30/00	08/14/00	Not filed	104
	<i>10-Q</i>	09/30/00	11/14/00	Not filed	101
	<i>10-K</i>	12/31/00	04/02/01	Not filed	96
	<i>10-Q</i>	03/31/01	05/15/01	Not filed	95
	<i>10-Q</i>	06/30/01	08/14/01	Not filed	92
	<i>10-Q</i>	09/30/01	11/14/01	Not filed	89
	<i>10-K</i>	12/31/01	04/01/02	Not filed	84
	<i>10-Q</i>	03/31/02	05/15/02	Not filed	83
	<i>10-Q</i>	06/30/02	08/14/02	Not filed	80
	<i>10-Q</i>	09/30/02	11/14/02	Not filed	77
	<i>10-K</i>	12/31/02	03/31/03	Not filed	73

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>IDM Participating Income Co.</b>					
<b>90</b>					
<i>(continued)</i>					
	<i>10-Q</i>	03/31/03	05/15/03	Not filed	71
	<i>10-Q</i>	06/30/03	08/14/03	Not filed	68
	<i>10-Q</i>	09/30/03	11/14/03	Not filed	65
	<i>10-K</i>	12/31/03	03/30/04	Not filed	61
	<i>10-Q</i>	03/31/04	05/17/04	Not filed	59
	<i>10-Q</i>	06/30/04	08/16/04	Not filed	56
	<i>10-Q</i>	09/30/04	11/15/04	Not filed	53
	<i>10-K</i>	12/31/04	03/31/05	Not filed	49
	<i>10-Q</i>	03/31/05	05/16/05	Not filed	47
	<i>10-Q</i>	06/30/05	08/15/05	Not filed	44
	<i>10-Q</i>	09/30/05	11/14/05	Not filed	41
	<i>10-K</i>	12/31/05	03/31/06	Not filed	37
	<i>10-Q</i>	03/31/06	05/15/06	Not filed	35
	<i>10-Q</i>	06/30/06	08/14/06	Not filed	32
	<i>10-Q</i>	09/30/06	11/14/06	Not filed	29
	<i>10-K</i>	12/31/06	04/02/07	Not filed	24
	<i>10-Q</i>	03/31/07	05/15/07	Not filed	23
	<i>10-Q</i>	06/30/07	08/14/07	Not filed	20
	<i>10-Q</i>	09/30/07	11/14/07	Not filed	17
	<i>10-K</i>	12/31/07	03/31/08	Not filed	13
	<i>10-Q</i>	03/31/08	05/15/08	Not filed	11
	<i>10-Q</i>	06/30/08	08/14/08	Not filed	8
	<i>10-Q</i>	09/30/08	11/14/08	Not filed	5
	<i>10-K</i>	12/31/08	03/31/09	Not filed	1
Total Filings Delinquent					62