

# CONFORMED COPY

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*Attorneys for Applicant*  
*Insurance Commissioner of the State of California,*  
*as Liquidator of Fremont Indemnity Company*

Fee Exempt Pursuant to  
Gov. Code § 6103

**CONFORMED COPY**  
**ORIGINAL FILED**  
Superior Court of California  
County of Los Angeles

**JUL 15 2019**

Sherri R. Carter, Executive Officer/Clerk  
By: Tanya Herrera, Deputy

SUPERIOR COURT OF THE STATE OF CALIFORNIA  
COUNTY OF LOS ANGELES  
SPRING STREET COURTHOUSE

**INSURANCE COMMISSIONER OF THE  
STATE OF CALIFORNIA,**  
  
Applicant,  
  
v.  
  
**FREMONT INDEMNITY COMPANY, a  
California corporation,**  
  
Respondent.

Case No. BS083582

**DECLARATION OF RAYMOND  
MINEHAN IN SUPPORT OF  
APPLICATION FOR ORDER  
SETTLING AND APPROVING FINAL  
REPORT AND ACCOUNT OF  
LIQUIDATOR OF FREMONT  
INDEMNITY COMPANY AND OTHER  
ORDERS**

Date: August 16, 2019  
Time: 10:00 a.m.  
Dept: 10  
Judge: The Honorable William F.  
Highberger  
Action Filed: June 3, 2003

1 I, Raymond Minehan, declare:

2 1. I am the Chief Financial Officer (“CFO”) of the California Insurance  
3 Commissioner’s Conservation & Liquidation Office (“CLO”). I have personal knowledge of the  
4 facts set forth herein and if called upon as a witness, I would testify as set forth below.

5 2. I have served as the CFO of the CLO since May 2005. Previously, I was a CFO  
6 and Chief Administrative Officer at two investment banks. Prior to that, I spent 17 years, the last  
7 five of which as an audit partner, at Arthur Andersen & Co., from 1972 through 1989.

8 3. My duties at the CLO include oversight of all the financial department and human  
9 resources activities. In this capacity, I have responsibility for all accounting functions, including  
10 financial reporting. In addition, I am a member of the executive committee of the CLO.

11 4. I have over 30 years of experience in the preparation of financial statements. I am  
12 familiar with the financial statements of Fremont Indemnity Company in Liquidation (Fremont).  
13 Attached hereto as Exhibit A is a true and correct copy of Fremont’s Statement of Assets and  
14 Liabilities as of March 31, 2009. This financial statement was prepared by the CLO in the  
15 ordinary course of its business.

16 5. This statement show that as of March 31, 2019, the Fremont estate has assets  
17 totaling \$87,416,100, including cash or cash equivalent of which includes pooled investments of  
18 \$83,472,900 and accrued investment income of \$254,400, and other recoverables from reinsurers,  
19 receivables and other assets total \$3,688,800.

20 6. Liabilities (exclusive of the closing budget) total \$1,731,089,200, including net  
21 Class 2 liabilities in excess of \$1.5 billion, and total net deficiency in excess of \$1.6 billion.

22 7. The balance of non-cash assets, with the exception of five non-transferrable  
23 annuities, have been deemed uncollectable or have no immediate or reliable market place to  
24 monetize the receivable and will be written off.

25 8. The following two classes have been approved for payment:

26 Class 1 (Closing Reserve for Administrative Expenses): \$ 1,218,665

27 Class 2 (policyholder/CIGA claim): \$83,444,525

28 **Total** \$84,663,190

1           9.       Excluding the expenses of Class 1 (Administrative Expenses) already paid, the  
2 Liquidator proposes to distribute \$83,444,525 to the claimants in Classes 2 and in the amounts set  
3 forth in Exhibit A in this distribution of assets. The amount to be distributed to each claimant is  
4 based on a projected distribution percentage of 43.25% of the approved claim amount.

5           10.       A closing reserve is established to cover anticipated costs over the next 12 months  
6 (April 1, 2019 through March 31, 2020) in the amount of \$1,218,665. This reserve represents the  
7 estimated expenses of administration post-closing such as legal fees, audits fees, tax advice and  
8 preparation fees, and administrative expenses. A significant portion of the budget is allocated to  
9 the anticipated federal income taxes owed by the estate. Attached hereto as Exhibit B is a true  
10 and correct copy of the Estimated Closing Reserve Budget.

11           11.       All surplus funds not used for the payment of closing administrative expenses and  
12 federal income tax liability, and any accrued investment income also will be included in future  
13 distributions to Class 2 claimants.

14           I declare under the penalty of perjury under the laws of the State of California that the  
15 foregoing is true and correct. Executed this \_\_12\_\_ day of July, 2019, in San Francisco,  
16 California.

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Raymond Minehan

21  
22 LA2003CV0857  
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# EXHIBIT A

950 **950 Fremont Indemnity Co**  
**STATEMENT OF ASSETS AND LIABILITIES**  
As of March 31, 2019

	Dec 31 <b>2018</b>	Mar 31 <b>2019</b>
<b>ASSETS</b>		
Participation in pooled investments, at market	81,735,300	83,472,900
Accrued investment income	228,300	254,400
Recoverable from reinsurers	2,279,700	2,279,700
Receivable from affiliates	1,341,900	1,341,900
Deposits and other assets	67,200	67,200
<b>Total Available Assets</b>	<b>85,652,400</b>	<b>87,416,100</b>
<b>LIABILITIES</b>		
Secured claims	39,500	-
Accrued administrative expenses	-	(100)
Claims against policies, including guaranty associations, before distributions	2,510,633,100	2,532,388,700
Early access and other Class 2 distributions	(1,023,591,800)	(1,022,694,900)
California and Federal claims having preference	62,900	62,900
All other claims	220,932,600	221,332,600
<b>Total Estimated Liabilities</b>	<b>1,708,076,300</b>	<b>1,731,089,200</b>
 <b>NET ASSETS (DEFICIENCY)</b>	 <b>(1,622,423,900)</b>	 <b>(1,643,673,100)</b>

# EXHIBIT B

Fremont Indemnity Insurance Company  
 Estimated Administrative and Closing Budget  
 For April 2019 to March 2020

Description	Amount
<b>Direct Expenses</b>	
Administration Expenses	
Destruction of Boxes	\$ -
Storage	\$ -
Department of Justice	\$ 8,500
Department of Insurance Counsel	\$ 2,560
External Auditor - Department of Finance	\$ 45,330
Distribution Audit	\$ 15,000
Tax consultants - PWC	\$ 32,200
Federal Income Taxes	\$ 768,000
<b>Indirect Expenses</b>	
Allocated Expenses: CLO department overhead costs	\$ 347,075
<b>Total Estimated Budget</b>	<b><u><u>\$ 1,218,665</u></u></b>

**DECLARATION OF SERVICE BY U.S. MAIL**

Case Name: **Insurance Commissioner v. Fremont Indemnity Company**  
Case No.: **BS083582**

I declare:

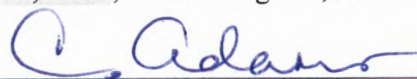
I am employed in the Office of the Attorney General, which is the office of a member of the California State Bar, at which member's direction this service is made. I am 18 years of age or older and not a party to this matter. I am familiar with the business practice at the Office of the Attorney General for collection and processing of correspondence for mailing with the United States Postal Service. In accordance with that practice, correspondence placed in the internal mail collection system at the Office of the Attorney General is deposited with the United States Postal Service with postage thereon fully prepaid that same day in the ordinary course of business.

On July 15, 2019, I served the attached **DECLARATION OF RAYMOND MINEHAN IN SUPPORT OF APPLICATION FOR ORDER SETTLING AND APPROVING FINAL REPORT AND ACCOUNT OF LIQUIDATOR OF FREMONT INDEMNITY COMPANY AND OTHER ORDERS** by placing a true copy thereof enclosed in a sealed envelope in the internal mail collection system at the Office of the Attorney General at 300 South Spring Street, Suite 1702, Los Angeles, CA 90013, addressed as follows:

**SEE ATTACHED SERVICE LIST**

I declare under penalty of perjury under the laws of the State of California the foregoing is true and correct and that this declaration was executed on July 15, 2019, at Los Angeles, California.

\_\_\_\_\_  
C. Adams  
Declarant

\_\_\_\_\_  
  
Signature



**SERVICE LIST**

Case Name: Insurance Commissioner v. Fremont Indemnity Company  
L. A. S. C. Case No.: BS083582

Debra Underwood  
c/o Alphonso Manns, Esq.  
PO Box 1914  
Bloomington, IN 47402

Kittle's Home Furnishings  
c/o Ogletree Deakins  
Attn: Michelle R. Maslowski, Esq.  
111 Monument Circle, Suite 4600  
Indianapolis, IN 46204

Assmann Corporation of America  
Attn: David L. Crager, President  
300 North Taylor Rd  
Garrett, IN 46738

Kirkorian Enterprises  
c/o Sheuerman Martini Tabari Zenere  
Attn: Allen L. Martini, Esq.  
1033 Willow St.  
San Jose, CA 95125-2346

Channahon School District 17  
24920 S. Sage St.  
Channahon, IL 60410-8670

Kenai Peninsula Borough  
Kenai Penin Borough School District  
144 N. Binkley St.  
Soldotna, AK 99669-7520

R.E. Staite Engineering, Inc.  
c/o Cox Wootton, et al.  
Attn: C. Kieliger  
900 Front St, Suite 350  
San Francisco, CA 94111

Northland Service, Inc.  
Attn: Rheagan Sparks  
PO Box 24348  
Seattle, WA 98124-0348

ARC Construction Co. Inc.  
c/o KDDK  
Attn: Stephen S. Lavallo, Esq.  
PO Box 3646  
Evansville, IN 47735

Azusa Land Reclamation Co., Inc.  
c/o Lathrop & Gage  
2345 Grand Blvd., Suite 2200  
Kansas City, MO 64108-2612

T.S.V.P. Janitorial Service Inc.  
PO Box 1352  
Jackson, NJ 08527-0352

James Marine. Inc.  
Nienhuis & Settergren, for James Marine  
1 S Memorial Dr., Suite 1000  
St. Louis, MO 63102-2449

Liquidity Solutions Inc.  
1 University Plaza, Suite 312  
Hackensack, NJ 07601

City of Olney  
300 S Whittle Ave  
Olney, IL 62450-2252

Greenball Corporation  
Attn: Chris Tsai, President  
222 S Harbor Blvd., Suite 700  
Anaheim, CA 92805

Manson Construction Co.  
Attn: Gary Hendricks  
PO Box 24067  
Seattle, WA 98124-0067

Sunstate Equipment Co. LLC  
Attn: Garth Price, CFO  
5552 East Washington St.  
Phoenix, AZ 85034

Sarens USA  
Attn: Rafael Boza, Esq.  
10855 John Ralston Rd.  
Houston, TX 77044

Alaska Insurance Guaranty Association  
c/o Northern Adjusters  
Attn: Dane Harvard  
1401 Rudakof Circle, Suite 100  
Anchorage, AK 99508-3108

Alabama Insurance Guaranty Association  
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2020 Canyon Rd., Suite 200  
Birmingham, AL 35216

Arkansas P&C Guaranty Association  
Attn: Steve Uhrynowycz  
1023 W. Capitol Ave., Suite 2  
Little Rock, AR 72201-3003

Arizona State Compensation Fund  
1110 West Washington St, Suite 270  
Phoenix, AZ 85007

APCIGF & ICA Special Fund  
800 W Washington St. #307  
Phoenix, AZ 85007-2922

California Insurance Guaranty Association  
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PO Box 29066  
Glendale, CA 91209-9066

Colorado Insurance Guaranty Association  
Attn: Chad Anderson, President  
1720 South Bellaire St. Suite 408-WGFS  
Denver, CO 80222

Idaho Insurance Guaranty Association  
c/o Western Guaranty Funds Services  
1720 South Bellaire St, Suite 408  
Denver, CO 80222-4320

Maine Insurance Guaranty Association  
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Boston, MA 02114-2919

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Denver, CO 80222-4320

Washington Insurance Guaranty Association  
Attn: Chad Anderson, President  
1720 South Bellaire St. Suite 408  
Denver, CO 80222-4320

Wyoming Insurance Guaranty Association  
1720 S. Bellaire St. Suite 408  
Denver, CO 80222-4320

Delaware Insurance Guaranty Association  
220 Continental Dr. Suite 309  
Newark, DE 19713-4314

Florida Workers Comp. Ins. Guaranty Assoc  
Attn: Sandra J. Robinson, President  
PO Box 15159  
Tallahassee, FL 32317-5159

Georgia Insurers Insolvency Pool  
Gwinnett Commerce Center  
3700 Crestwood Pkwy, NW, Suite 400  
Duluth, GA 30096

Hawaii Insurance Guaranty Association  
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PO Box 4660  
Honolulu, HI 96815-4660

Iowa Insurance Guaranty Association  
Attn: Steven Augspurger, General Counsel  
801 Grand Avenue, Suite 3700  
Des Moines, IA 50309-8004

Illinois Insurance Guaranty Fund  
Attn: Tim Schotke, Exec. Director  
150 S. Wacker Dr., Suite 2970  
Chicago, IL 60606

Indiana Insurance Guaranty Association  
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3502 Woodview Trace, Suite 100  
Indianapolis, IN 46268

Kansas Insurance Guaranty Association  
c/o Western Guaranty Fund Management  
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Denver, CO 80222-4320

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10605 Shelbyville Rd., Suite 101  
Louisville, KY 40223

Louisiana Insurance Guaranty Association  
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Baton Rouge, LA 70808-4126

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c/o GFMS  
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District of Columbia Insurance Guaranty Assoc.  
c/o GFMS  
Attn: Paul Gulko  
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Massachusetts Insurers Insolvency Fund  
c/o Guaranty Fund Management Services  
Attn: Paul Gulko  
One Bowdoin Square, Suite 200  
Boston, MA 02114-2916

New Hampshire Insurance Guaranty Association  
c/o GFMS  
Attn: Paul Gulko  
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Rhode Island Insurance Guaranty Association  
1 Bowdoin Square, Suite 200  
Boston, MA 02114-2919

Virginia Insurance Guaranty Association  
c/o Guaranty Fund Management Services  
1 Bowdoin Square, Suite 200  
Boston, MA 02114-2919

Maryland P&C Insurance Guaranty Corp.  
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Towson, MD 21204-4715

Michigan P&C Insurance Guaranty Assoc.  
Attn: Thomas Kujawa Exec. Director  
PO Box 531266  
Livonia, MI 48153-1266

Minnesota Insurance Guaranty Association  
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7600 Parklawn Ave., Suite 460  
Edina, MN 55435

Missouri P&C Insurance Guaranty Assoc.  
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2210 Missouri Blvd.  
Jefferson City, MO 65109

Mississippi Insurance Guaranty Association  
713 S. Pear Orchard Rd, Suite 401  
Ridgeland, MS 39157-4823

North Carolina Insurance Guaranty Assoc.  
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Raleigh, NC 27616

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c/o Western Guaranty Fund Services  
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Denver, CO 80222

NJ Workers Compensation Security Fund  
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233 Mount Airy Rd.  
Basking Ridge, NJ 07920

Vermont Insurance Guaranty Association  
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Boston, MA 02114-2919

Nevada Insurance Guaranty Association  
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3821 West Charleston Blvd., Suite 100  
Las Vegas, NV 89102-1859

New York Liquidation Bureau  
Attn: David Azinn, Special Deputy  
110 William Street, 15<sup>th</sup> Floor  
New York, NY 10038

Oklahoma P&C Insurance Guaranty Assoc.  
Attn: Amanda Berbera, General Manager  
2601 NW Expressway, Suite 800E  
Oklahoma City, OK 73112-7221

Oregon Insurance Guaranty Association  
Attn: Catherine Braughton-Bazant, Admin.  
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Beaverton, OR 97005-3019

Pennsylvania Worker's Comp. Security Fund  
Dept. of Insurance Bureau of Special Funds  
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Columbia, SC 29220-0407

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Sioux Falls, SD 57101-2790

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Madison, WI 53718-6797

W.H. Maze Company  
Attn: David Loveland  
PO Box 449  
Peru, IL 61354-0098

Adjustable Clamp Company  
c/o High Ridge Partners  
Attn: P. Cavanaugh  
140 S. Dearborn, Suite 420  
Chicago, IL 60603

Gotfresh Logisitcs, LLC  
Attn: Jeff Nicholson  
24958 County Rd 101A  
Davis, CA 95616

Bechtel Corporation  
Attn: Roger Ewald  
12011 Sunset Hills Rd. Suite 110  
Reston, VA 20190

Kaiser Aluminum & Chemical  
c/o Morgan Lewis & Bockius  
One Market, Spear Street Tower  
San Francisco, CA 94105

Nichols Bros. Boat Builders  
c/o Bryan Nichols  
PO Box 580  
Freeland, WA 98249-0580

Texas P&C Insurance Guaranty Association  
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9120 Burnett Rd.  
Austin, TX 78758-5204

Equity Trust Co. FBO Liquidity Solutions Inc.  
Attn: 401K David Fishel Trustee  
1 Equity Way  
Westlake, OH 44145

Corn Island Shipyard, Inc.  
Attn: Debbie Neighbors  
PO Box 125  
Lamar, IN 47550

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South Holland, IL 60473-2780

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Schaumburg, IL 600194-3510

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c/o Kenneth Anspach, Esq.  
111 West Washington St, Suite 1625  
Chicago, IL 60602

ALG Vacation Corp.  
8907 North Port Washington Rd  
Milwaukee, WI 53217

Pacific Fisherman, Inc.  
c/o Doug Dixon  
5351 24<sup>th</sup> Ave NW  
Seattle, WA 98107-4196

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Oak Brook, IL 60523-3930

Finish Line Ford  
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Peoria, IL 61615-1856

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Attn: Barb Moews/CCMSI  
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Danville, IL 61832-5844

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Dallas, TX 75254-7892

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Branchburg, NJ 08876-3594

Atmel Corp.  
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Chandler, AZ 85224

Invesco Advisors Inc.  
c/o Barnes & Thornburg LLP  
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Atlanta, GA 30305-3327

Pacific Telecom Inc.  
Attn: Tara L. Acton, Director  
931 14<sup>th</sup> St, 10<sup>th</sup> Floor  
Denver, CO 80202

Simpson Gear & Oil Inc.  
Attn: Richard Simpson  
PO Box 837  
Fairfield, IL 62837-0837

Schurman Fine Papers  
Attn: Roxanne Prahser, CFO  
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Fairfield, CA 94533

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Ft Worth, TX 76102-6298

The Men's Warehouse  
6380 Rogerdale Rd  
Houston, TX 77072-1649

Jack B Parson Construction  
c/o Kesler & Rust  
Attn: Doug Griffith  
68 South Main St, 2<sup>nd</sup> Floor  
Salt Lake City, UT 84101

O C Tanner & Company  
Attn: Paula Harding  
1930 S State St  
Salt Lake City, UT 84115-2385

A Daigger & Co. Learning  
620 Lakeview Pkwy  
Vernon Hills, IL 60061-1828

Accurate Inc.  
c/o Schenck Trebel Corp.  
535 Acorn St  
Deer Park, NY 11729-3601

America West Airlines  
c/o US Airways  
Attn: Workers Comp.  
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Phoenix, AZ 85034-0664

Artisan's Inc.  
PO Box 278  
Glen Flora, WI 54526-0278

Tractor & Equipment Co.  
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Billings, MT 59107-0158

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Corporation Counsel's Office  
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Green Lake, WI 54941

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Hartland, WI 53029-8358

Acuity, A Mutual Insurance Co.  
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2800 S Taylor Dr.  
Sheboygan, WI 53081-8474

J W Speaker Corporation  
N120W19434 Fristadt Rd  
Germantown, WI 53022-9761

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Attn: Administrative Offices  
208 South Street  
Lake Geneva, WI 53147

Midland Builders Inc.  
6801 Chester Dr. Suite A  
Madison, WI 53719-1936

Pierce County Treasurer-Admin  
c/o Wanda Kinneman  
PO Box 128  
Ellsworth, WI 54011

Racine Unified School District  
Attn: David Hazen, COO  
3109 Mount Pleasant St  
Racine, WI 53404-1511

Rainfair Inc.  
c/o Lacrosse Footwear  
Attn: Brian O'Banion  
17634 NE Airport Way  
Portland, OR 97230

Barron County  
335 E Monroe Ave, Rm 2412  
Barron, WI 54812-1489

School District of West Allis  
1205 S 70<sup>th</sup> St, Suite 440  
Milwaukee, WI 53214-3167

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PO Box 997  
Port Washington, WI 53074

Trace A Matic Corporation  
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Brookfield, WI 53045-5229

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California Insurance Guarantee Association  
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Glendale, CA 91209-9066

School District of Elmbrook  
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13780 Hope St.  
Brookfield, WI 53008-1830

Wisconsin Physicians Service Insurance  
Attn: William Johnson, Assoc. Gen. Counsel  
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Madison, WI 53708-8190

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Attn: Marianne E. Schifer  
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Gregory B. Scher  
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