



1 TO THE COURT AND TO ALL PARTIES AND THEIR ATTORNEYS OF RECORD:  
2 THE LIQUIDATOR'S FURTHER STATUS CONFERENCE STATEMENT FOR LEAD CASE.

3 I.

4 OVERVIEW

5 The Insurance Commissioner of the State of California ("Commissioner" or "Liquidator"),  
6 through his CLO<sup>1</sup>, manages the Superior National Insurance Companies'<sup>2</sup> liquidation for the  
7 benefit of policy claimants and creditors. It is the purpose of this report to explain the current  
8 status of the liquidator's reinsurance and premium recovery efforts, to provide financial  
9 information and an updated look at the liquidator's ongoing litigation efforts. This report updates  
10 all the categories of information provided in the Liquidator's report filed on September 30, 2010.

11 II.

12 REINSURANCE INFORMATION

13 The CLO continues to pursue the estate's reinsurance recoveries by performing  
14 accounting, audits, billings and collections. In addition to a general summary of reinsurance  
15 activities occurring since the last status conference, the Court has directed the CLO to continue to  
16 report a schedule of paid loss recoverables (net of premiums payable) including an aging report.  
17 Exhibit A is a schedule of paid loss recoverables (net of premiums payable) containing the  
18 requested aging report. Exhibit B is a schedule of ceded case reserves listing the amounts of all  
19 claims whether paid or reported to the reinsurer, but not yet billed, based on reserve amounts as  
20 established by the responsible IGA. Exhibit C is a schedule of ceded incurred but not reported  
21 reserves (IBNR). Exhibit D is a computation of difference in amounts of paid loss recoverables  
22 (net of premiums payable) between the current and prior reports. The following is a narrative that  
23 explains the latest versions of these reports in more detail.

24 **Exhibit A – Paid Loss Recoverables (Net of Premiums Payable)**

25 Exhibit A lists paid loss recoverables (net of premiums payable) due from each reinsurer  
26 as of March 31, 2011. Paid loss recoverables are the amounts already paid to the claimants that

27 <sup>1</sup> Conservation and Liquidation Office.

28 <sup>2</sup> Also referred to as the "SNICIL" or the "Estate."

1 are due from the reinsurers and premiums payable are amounts due reinsurers pursuant to the  
2 terms of each contract. Near the bottom of Exhibit A, a grand total of \$7,304,436 is shown as due  
3 from reinsurers, down from the \$30,508,376 reported in the September, 2010 status report. The  
4 decrease in paid loss recoverables (net of premiums payable) is \$23,203,940, resulting primarily  
5 from collections of \$32,052,986 and write-offs of \$289,662 offset by new billings of \$9,138,708  
6 (Exhibit D is the arithmetical computation). \$2.4 million of the new billings are from the release  
7 of the first quarter of 2010 accounts of the US Life QS Treaty and \$6.7 million are from the  
8 release of updated reinsurance reports for various XOL treaties. Of the total collections, \$27.4  
9 million was from the US Life QS Treaty and \$4.6 million was primarily from Blackthorn/Ace  
10 American, Castlewood/Continental Casualty, CIGNA Re, CNA Re, LDG Re, Reliastar Life, and  
11 SCOR Re (all XOL treaty reinsurers). The write-offs of \$289,662 are for balances due from  
12 liquidated/impaired reinsurers, pre-liquidation and old balances presumed uncollected, and other  
13 unreconciled items.

14 On November 23, 2010, the Liquidator, on behalf of the SNICIL companies, and US Life  
15 entered into a Settlement and Commutation Agreement for the purpose of settling and commuting  
16 all of US Life's existing and future obligations under the US Life Workers Compensation Quota  
17 Share Treaty effective May 1, 1998. On January 28, 2011, the commutation settlement of \$139.4  
18 million was received from US Life. \$27.4 million of the amount received was in payment of the  
19 net balance due on all billed accounts. \$112.0 million was paid to the Liquidator in settlement of  
20 the discounted values of the case and IBNR reserves totaling \$132.8 million less all other  
21 discounts allowed (i.e., actuarial disparity, impact of sunset clause, and other claims discounts for  
22 paid and reserves) totaling \$20.8 million.

23 Also included in the total paid loss recoverables (net of premiums payable) are amounts in  
24 dispute, due from companies in liquidation, or pre-liquidation receivables in the process of  
25 reconciliation. The remaining \$3,737,762 in losses due from reinsurers (net of premiums  
26 payable), as reported in the September, 2010 report, increased by \$1,398,972 to \$5,136,734. This  
27 increase is due to billings of \$5,101,832 and adjustments of \$34,391 offset by collections of  
28 \$3,737,250 (see Exhibit D for arithmetical computation).

1 Trustmark owes SNICIL a total amount of \$2,170,779 up by \$771,877. The increase is  
2 due to new billings of \$1,638,988 offset by collections of \$867,111. The majority of the balance  
3 is due to disputes in penalty payments, CT claims, undocumented bill review payments and other  
4 billing issues. Castlewood owes SNICIL a total amount of \$4.4 million, up by \$1,251,891. The  
5 increase is due to new billings of \$1,790,831 less collections of \$538,940. The Liquidator  
6 continues to submit billings and supporting documentation to Trustmark and Castlewood. The  
7 Liquidator is also pressing both reinsurers to settle all billed and overdue amounts.

8 Trustmark, Castlewood, LDG Re and other reinsurers have expressed their desire to  
9 commute their reinsurance obligations to SNICIL. In the second quarter of 2011, the California  
10 Insurance Guaranty Association (CIGA), responsible for handling the majority of the claims that  
11 will underlie the commutations, completed their evaluation of the carried reserves on their open  
12 files in conformity with their reserving philosophy. The CLO will start the commutation process  
13 by submitting to the actuaries the fourth quarter, 2010 loss data for the development of the  
14 commutation proposals for submission to the interested reinsurers.

15 Reinsurers continue to request for claim audits. LDG Re completed an audit in the fourth  
16 quarter of 2010. CNA Re and St. Paul Re/Travelers have scheduled audits in the second quarter  
17 of 2011.

18 Exhibit A also shows the aging of the paid loss recoverables (net of premiums payable).

#### 19 **Exhibit B – Ceded Case Reserves**

20 Exhibit B lists the ceded case reserves as of March 31, 2011 related to each reinsurer's  
21 contract with the liquidating companies. These are claims that have been reported to the  
22 Liquidator but have not been paid to the claimants and therefore are not yet due from the  
23 reinsurers. The total of the ceded case reserves is currently \$88,885,602 down by \$72,159,017  
24 from the \$161,044,619 reported in the September, 2010 status report. The decrease is due to the  
25 takedown of the case reserves of the commuted US Life QS Treaty in the amount of \$83,956,217  
26 and the set-up of an allowance for bad debts of \$177,541 for reserves due from  
27 liquidated/impaired reinsurers, offset by the increase of \$11,974,741 of the case reserves of the  
28 remaining SNICIL XOL treaties. The increase in the ceded case reserves of \$11,974,741 resulted

1 primarily from CIGA's extensive review of the case reserves of claims subject to the various  
2 XOL treaties.

3 **Exhibit C – Ceded IBNR (Incurred But Not Reported Reserves)**

4 Exhibit C lists the undiscounted ceded incurred but not reported reserves as of March 31,  
5 2011. The total of the ceded IBNR is currently \$63.5 million down by \$68.1 million. The  
6 decrease is a result of the takedown of the IBNR of the commuted US Life QS Treaty.

7 The balance of \$63.5 million pertains to all other SNICIL treaties. A portion of the  
8 carried IBNR is outdated and unreliable because there has been no actuarial study done since  
9 liquidation. The extensive reserve audits at CIGA's TPAs were completed in the first quarter of  
10 2011 which allows the CLO and its consulting actuaries to update their reserve studies. The CLO  
11 from time to time, has commissioned a reserve analysis of gross reserves. The CLO is currently  
12 working with its consulting actuaries, PriceWaterhouseCoopers, to update this study based on  
13 data as of December 31, 2010 and to undertake an analysis of the major ceded programs.

14 **III.**

15 **ARBITRATION AND OTHER MATTERS**

16 **A. *US Life Insurance Company v. SNICIL***

17 US Life has satisfied the judgment entered in favor of the estate in the reinsurance  
18 arbitration. On January 3, 2011, this Court approved the settlement and commutation agreement  
19 between the Liquidator and US Life settling and commuting all existing and future reinsurance  
20 liabilities under the US Treaty.

21 **IV.**

22 **FINANCIAL REPORT**

23 **A. ACCOUNTING STATEMENTS**

24 The CLO's Accounting Department has updated its financial statements through March  
25 31, 2011, and a copy of the consolidated balance sheet for the SNICIL estates is attached hereto  
26 as Exhibit E. Secured claims liability balance includes \$28.0 million for the SNTL lien.

27 The financial statements have been updated to incorporate the results of a December 31,  
28 2009 PricewaterhouseCoopers actuarial report commissioned by the Liquidator to review the

1 adequacy of SNICIL reserves and IBNR for workers' compensation claims.

2 As previously noted, Combined Benefit Insurance Company financial statement no longer  
3 has a positive net value. As of March 31, 2011 Combined Benefit Insurance Company's  
4 deficiency is \$6,643,900. Consequently, the Liquidator does not intend to adjudicate the Class 7  
5 general claims.

6 The accounting department continues its other projects on an on-going basis, including its  
7 estate asset allocations, supporting the billing activities of the reinsurance department resolving  
8 statutory deposits accounts in various jurisdictions and/or recoveries and the IGA claims data  
9 reconciliation project.

10 V.

11 **CLAIMS ADMINISTRATION**

12 **A. Claims Processing**

13 **1. Premium and Subrogation Collection Activity**

14 From an internal standpoint premium collection and subrogation recoveries have virtually  
15 ceased. There are still some protracted collection and subrogation matters being monitored, but  
16 minimal expense is being incurred. The SNICIL estates will bear no direct cost, other than the  
17 minimal allocation for the monitoring process, as these matters are being pursued through  
18 vendors operating on a contingency fee basis. The total premium collected in 2010 was \$924 and  
19 the total subrogation collected was \$29,715.20. January through April 2011 figures are \$1,051.33  
20 for subrogation and \$1,714.14 for premium. Both totals represent collection on all five estates.

21 **2. Claims Administration**

22 All Proof of Claim matters, other than the claims of Insurance Guaranty Associations  
23 ("IGAs"), are resolved, and liabilities should be relatively fixed. As long as the estate remains  
24 open there is the possibility of requests for late filing of Proof of Claims (see *Middleton v.*  
25 *Imperial Insurance Company* (1983) 34 Cal.3d 134 for criteria allowing such filings).

26 The estates have finalized the claims of 10 of the 61 (multiple states have claims on more  
27 than one of the 5 estates) IGAs that have paid SNICIL claims. Since the formal resolution of the  
28 IGAs' claims involves a discounting of future reserves, the Liquidator generally waits until there

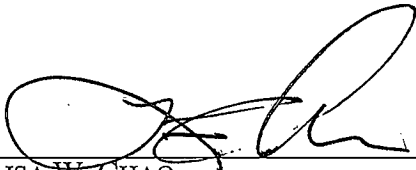
1 is prospect of a relatively imminent closure of the estate before finalizing their claims. The 10  
2 IGAs whose claims have been finalized have no open claims or minimal activity. The Liquidator  
3 notes that 19 out of the remaining 51 IGAs claims either have zero or one claim remaining open.  
4 The reconciliation process with those IGAs who no longer have any open claim files continues.  
5 The process of reconciling and approving IGA POC claims will continue for at least the next  
6 many months, and if the estate approaches a closure position, the IGA resolution activity will  
7 have to be intensified.

### 8 CONCLUSION

9 The Superior National Insurance Companies continue to conduct significant run-off  
10 activities, including recovering reinsurance assets; claims administration, estate accounting,  
11 reinsurance negotiations and settlements. Moreover, these liquidating companies continue to  
12 fulfill a significant goal of collecting and distributing assets to the IGAs, in order to close the gap  
13 between the assets of the liquidating companies and their financial obligations. If the Court has  
14 questions concerning the contents of this status report, the liquidator will endeavor to provide  
15 answers within a reasonable time.

16  
17 Dated: June 3, 2011

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Insurance Commissioner of the State of California,  
in his capacity as Liquidator of Superior National  
Insurance Company, Superior Pacific Casualty  
Company, California Compensation Insurance  
Company, Commercial Compensation Casualty  
Company and Combined Benefits Insurance Co.*

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**EXHIBIT "A"**



**Exhibit A**  
**SUPERIOR NATIONAL INSURANCE COMPANIES IN LIQUIDATION**  
**Paid Loss Recoverables (Net of Premiums Payable) by Reinsurers**  
**March 31, 2011**

	TOTAL	< 30 days	30-59 days	60-89 days	90-119 days	120 days and over
Arrowwood Indemnity	-					-
AUL RMS (SF)/American Acc Re	(144)					(144)
AUL RMS UNUM LIFE AM	(323,172)					(323,172)
AUL RMS/American United Life	21,125					21,125
AUL RMS/FED INS CHUBB	2,452		2,452			
Berkley	-					
Berkley/North Star Re	4,490					4,490
Blackthorn Re Svc/Ace American	300,360	46,162	86,687			167,511
Captive Reinsurers	(3,077)					(3,077)
Cigna Re/Connecticut General Life	314,322		86,310			228,012
CIGNA Re/Life Insurance Co. of North America	50,322	17,486	32,836			
CIGNA*	-					
Clarendon	-					
Clearwater	-					
CNA Re/Continental Casualty	69,408		57,608			11,800
Continental*	4,813					4,813
Coronet/Camelback Re (In Liquidation)	-					
Donnelly Skirtich/Continental Assurance	(43)					(43)
Employers Re*	-					
Excess*	53,750					53,750
General Security National	51					51
Global Re Corp of America	1,617		1,617			
HartRe (CA)/Hartford Fire	-					
Home (In Liquidation)	-					
Int'l Sol/IOA Re/Continental Casualty Co./Castlewood	4,391,204	76,814	334,164			3,980,226
JEH Re/John Hancock Mutual	-					
LDG Re Corp-OCR/Workers Comp Alternative Facility	197,111	12,107				185,004
LDG Re SRD/First All Financial	3,344		3,344			
Life Insurance Company of North America	-					
LRD Re- SRD/Transatlantic	-					
New England Re*	-					
North America*	-					
North Star Re	-					
Pennsylvania Manufacturers	6,574					6,574
Praetorian	9,544		6,355			3,189
Reinsurance Services of Princeton/Amer United Life	(21,165)					(21,165)
ReliaStar Life	20,940		21,054			(114)
Reliastar Life UK	-					
Scandinavian Re	-					
Scor Re (IL)	25,940		25,940			
Scor Re*	-					
St Paul Re	-					
Swiss Re America Corp	-					
Toa Re	434					434
Transatlantic Re	-					
Travelers Indemnity*	3,457					3,457
Travelers/Phoenix*	-					
Trustmark	2,170,779	566,631	162,137		391,587	1,050,424
Underwriters Re	-					
United Republic (In Liquidation)	-					
US Life	-					
Zurich (UK)	-					
<b>Total at March 31, 2011</b>	<b>7,304,436</b>	<b>719,200</b>	<b>820,504</b>	<b>-</b>	<b>391,587</b>	<b>5,373,145</b>
	100.00%	9.85%	11.23%	0.00%	5.36%	73.56%
US Life (In Dispute)	-					
Trustmark (In Dispute)	(2,170,779)	(566,631)	(162,137)		(391,587)	(1,050,424)
Home (In Liquidation)	-					
United Republic (In Liquidation)	-					
Coronet (In Liquidation)	-					
Captive Program	3,077					3,077
*Pre-liquidation receivables in process of reconciliation	-					
<b>Net Balance Due at March 31, 2011</b>	<b>5,136,734</b>	<b>152,568</b>	<b>658,367</b>	<b>-</b>	<b>-</b>	<b>4,325,798</b>
	100.00%	2.97%	12.82%	0.00%	0.00%	84.21%

**EXHIBIT "B"**

**Exhibit B**  
**SUPERIOR NATIONAL INSURANCE COMPANIES IN LIQUIDATION**  
**Ceded Case Reserves by Reinsurers**  
**March 31, 2011**

American Accident Group I	226,523
American Accident Group II	147,452
American United Life	-
AUL RMS (SF) Unum Life American	-
AUL RMS Fed Ins Chubb	1,532,909
Berkley	28,756
Berkley/North Star Re	7,150
Blackthorn Re/Ace American	7,629,278
Captive Reinsurers	695,408
CIGNA	-
Cigna Re/Connecticut General Life	2,979,534
CIGNA Re/Life Insurance Co. of North America	2,889,878
Clarendon National	15,836
Clearwater	6,930
CNA Re/Continental Casualty	3,864,794
Cologne Re of America	3,519
Continental	5,242
Coronet/Camelback Re (In Liquidation)	-
Excess	44,026
First Allmerica Financial (LDG Re-SRD)	2,090,330
General Security National	2,815
Global American Re	1,787,689
HartRe (CA)/Hartford Fire	23,714
Home (In Liquidation)	-
Int'l Sol/IOA Re/Continental Casualty Co./Castlewood	22,612,071
JEH Re/John Hancock Mutual	98,465
New England Re	-
North America	32,953
North Star Re	4,363
Partner Re of NY	-
Pennsylvania Manufacturer's	11,358
Phoenix Home Life Mutual	294,816
Praetorian	893,245
Reliastar Life (Minnesota)	2,593,698
ReliaStar Life (UK)	-
Scor Re	1,085,271
Scor Re (IL) (All State)	9,649,452
Security of Hartford	1,408
St. Paul Re	4,174,181
Swiss Re America	29,185
Toa Re Co. of America	11,498
Transatlantic Re	1,884,902
Transatlantic Re (LDG Re-SRD)	2,889,878
Travelers Indemnity	6,966
Travelers/Phoenix	20,133
Trustmark	11,608,079
United Republic Re (in Liquidation)	-
US Life	-
Workers Comp Alternative Facility (LDG Re)	6,847,599
Zurich Re (UK) Ltd./Benfield Ltd.	154,294
<b>Total at March 31, 2011</b>	<b>88,885,602</b>

**EXHIBIT "C"**

**Exhibit C**  
**SUPERIOR NATIONAL INSURANCE COMPANIES IN LIQUIDATION**  
**Ceded IBNR by Reinsurers**  
**March 31, 2011**

US Life	
All Other Treaties (In Process of Review)	63,520,771
<hr/>	
<b>Total at March 31, 2011</b>	<b>63,520,771</b>

# **EXHIBIT “D”**

**Exhibit D**  
**COMPUTATION OF DIFFERENCES IN AMOUNTS OF PAID LOSS**  
**RECOVERABLES (NET OF PREMIUM PAYABLES)**  
**BETWEEN THE JUNE 6, 2011 AND SEPTEMBER 30, 2010**  
**STATUS CONFERENCE REPORTS**

**Paid Loss Recoverables (Net of Premium Payables)**

\$ (23,203,940) Decrease in paid loss recoverables (net of premium payables) computed as follows:

New Billings	\$	9,138,708
Less: Collections	\$	(32,052,986)
Write-offs/Adjustments	\$	(289,662)
<b>Decrease</b>	<b>\$</b>	<b>(23,203,940)</b>

**Net Balance Due**

\$ 1,398,972 Increase in net balance due computed as follows:

New Billings	\$	5,101,831
Less: Collections	\$	(3,737,250)
Write-offs/Adjustments	\$	34,391
<b>Increase</b>	<b>\$</b>	<b>1,398,972</b>

**EXHIBIT "E"**



**CONSOLIDATED SUPERIOR NATIONAL ESTATES**  
**STATEMENT OF ASSETS AND LIABILITIES IN LIQUIDATION**  
 As of March 31, 2011

	Cal Comp	Combined Benefits	Superior Natl	Superior Pacific	Commercial Comp	TOTAL
<b>ASSETS</b>						
Participation in pooled investments	127,106,300	12,938,800	68,993,800	2,945,700	22,174,100	234,158,700
Non-pooled short-term investments:						
Restricted	116,400	229,700	-	-	-	346,100
Accrued investment income	605,300	55,100	287,500	13,100	92,200	1,053,200
Statutory deposits held by other states	777,500	-	321,000	-	633,100	1,731,600
Funds held by guaranty associations	-	-	10,904,200	-	224,900	11,129,100
Recoverable from reinsurers - paid	3,106,000	45,900	4,234,500	(182,700)	100,700	7,304,400
Recoverable from reinsurers - case reserves	18,865,300	137,200	36,706,100	26,390,100	6,787,000	88,885,700
Recoverable from reinsurers - IBNR	51,515,400	-	-	11,198,300	807,100	63,520,800
Salvage and subrogation recoverable	2,600	-	20,000	-	800	23,400
<b>Total Available Assets</b>	<b>202,094,800</b>	<b>13,406,700</b>	<b>121,467,100</b>	<b>40,364,500</b>	<b>30,819,900</b>	<b>408,153,000</b>
<b>LIABILITIES</b>						
Secured claims	21,803,000	203,600	4,974,900	72,300	1,116,100	28,169,900
Accrued administrative expenses	6,000	1,600	5,900	1,500	465,400	480,400
Claims against policies, including guaranty associations, before distributions	2,026,792,400	34,512,500	869,312,200	223,462,600	136,748,700	3,290,828,400
Early access and other Class 2 distributions	(785,883,600)	(21,480,400)	(341,703,100)	(38,094,300)	(83,849,900)	(1,271,011,300)
All other claims	119,317,700	6,813,300	28,766,700	62,526,000	13,741,900	231,165,600
<b>Total Estimated Liabilities</b>	<b>1,382,035,500</b>	<b>20,050,600</b>	<b>561,356,600</b>	<b>247,968,100</b>	<b>68,222,200</b>	<b>2,279,633,000</b>
<b>NET ASSETS (DEFICIENCY)</b>	<b>(1,179,940,700)</b>	<b>(6,643,900)</b>	<b>(439,889,500)</b>	<b>(207,603,600)</b>	<b>(37,402,300)</b>	<b>(1,871,480,000)</b>

Note 1 Includes \$28 million for SNTL lien, pursuant to an approved court order dated May 7, 2003.

Note 2 Does not include expenses for final distribution and related closing activities.

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

Case Name: **Insurance Commissioner v. Superior National Insurance Co.**

No.: **BS 061974**

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 that same day in the ordinary course of business.

On June 3, 2011, I served the attached **LIQUIDATOR'S FURTHER STATUS CONFERENCE STATEMENT FOR LEAD CASE** by placing a true copy thereof enclosed in a sealed envelope with postage thereon fully prepaid, 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 June 3, 2011, at Los Angeles, California.

Linda Richardson

Declarant



Signature

**SERVICE LIST**

**CASE: INSURANCE COMMISSIONER v. SUPERIOR NATIONAL  
INSURANCE COMPANY and CONSOLIDATED PROCEEDINGS**  
**CASE NO: BS 061974**

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