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12 *Commissioner of the State of California as*
13 *Liquidator of Western Employers Insurance*
Company

14 SUPERIOR COURT OF THE STATE OF CALIFORNIA
15 COUNTY OF SAN FRANCISCO

17 **INSURANCE COMMISSIONER OF THE**
18 **STATE OF CALIFORNIA,**

19 Applicant,

20 v.

21 **WESTERN EMPLOYERS INSURANCE**
22 **COMPANY,**

23 Respondent.

Case No. CPF-97-984281

**APPLICANT INSURANCE
COMMISSIONER'S NOTICE OF
MOTION AND MOTION FOR
APPROVAL OF SECOND INTERIM
DISTRIBUTION**

Date: August 19, 2019
Time: 9:30 a.m.
Dept: 302
Judge: Honorable Ethan P. Schulman
Resv. No.: 06130819-06

ELECTRONICALLY
FILED
Superior Court of California,
County of San Francisco
07/16/2019
Clerk of the Court
BY: JUDITH NUNEZ
Deputy Clerk

1 TO RESPONDENT AND ITS ATTORNEYS OF RECORD, ALL POLICYHOLDERS,
2 CREDITORS, INSURANCE GUARANTY ASSOCIATIONS AND OTHER INTERESTED
3 PARTIES:

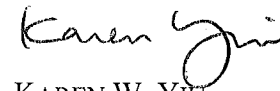
4 PLEASE TAKE NOTICE THAT on August 19, 2019 at 9:30 a.m., or as soon thereafter as
5 this matter may be heard, in Department 302 of the above-entitled court located at 400 McAllister
6 Street, San Francisco, California, applicant Insurance Commissioner of the State of California
7 ("Commissioner") as Liquidator of Western Employers Insurance Company will, and hereby
8 does, apply to the Court for an order approving a second interim distribution. The Commissioner
9 proposes a total interim distribution of \$62,846,995.79 to policyholder-class claimants (Class 2)
10 and general creditors (Class 7) who have approved claims that were resolved by June 30, 2019.
11 Under the proposed distribution, these claimholders will receive payments of up to 100 percent of
12 the principal amounts of their respective approved claims, plus seven-percent interest. The
13 recipients and individual amounts are described in Exhibit "A" to the supporting declaration of
14 John Battle. The Commissioner further respectfully requests that the Court authorize him to take
15 any action necessary to effectuate the proposed distribution.

16 This motion is based on this notice of motion and motion, the memorandum of points and
17 authorities, and the declarations of John Battle and Raymond J. Minehan concurrently filed
18 herewith; all papers and pleadings on file in this matter; such other and further evidence as is
19 permitted by the Court at the time of the hearing; and such oral argument as may be presented at
20 the hearing.

21 Dated: July 16, 2019

Respectfully Submitted,

22 XAVIER BECERRA
23 Attorney General of California

24 

25 KAREN W. YIU
26 Supervising Deputy Attorney General
27 *Attorneys for Applicant Insurance*
Commissioner of the State of California as
Liquidator of Western Employers
Insurance Company

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14 SUPERIOR COURT OF THE STATE OF CALIFORNIA
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17 **INSURANCE COMMISSIONER OF THE**
18 **STATE OF CALIFORNIA,**

19 Applicant,

20 v.

21 **WESTERN EMPLOYERS INSURANCE**
22 **COMPANY,**

23 Respondent.

Case No. CPF-97-984281

**APPLICANT INSURANCE
COMMISSIONER'S MEMORANDUM
OF POINTS AND AUTHORITIES IN
SUPPORT OF MOTION FOR
APPROVAL OF SECOND INTERIM
DISTRIBUTION**

Date: August 19, 2019
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Clerk of the Court

BY: JUDITH NUNEZ

Deputy Clerk

INTRODUCTION

Applicant Insurance Commissioner of the State of California, as Liquidator ("Liquidator") of Western Employers Insurance Company ("WEIC"), moves for an order approving a second interim distribution to holders of approved claims under Insurance Code section 1033, subdivisions (a)(1) and (a)(2). The Liquidator seeks approval of a second interim distribution to policyholder-class claimants (Class 2) and general creditors (Class 7) who have approved claims that were resolved by June 30, 2019. The Liquidator proposes paying these claimholders up to 100 percent of the principal amount of each of these approved claims, plus interest. The Liquidator proposes distributing \$62,846,995.79 in total. The recipients and individual amounts are set forth on Exhibit "A" to the declaration of John Battle ("Battle Decl.") filed in support of this motion. The WEIC estate contains sufficient assets to pay the distribution and reserves to conclude this liquidation. The distribution will be a significant step toward completing this liquidation. The Liquidator respectfully requests that the Court order a second interim distribution as proposed in this motion.

FACTUAL BACKGROUND

WEIC was domiciled in California and licensed to transact business in 38 states. (Battle Decl., ¶ 3.) After four years of being in run-off liquidation, WEIC determined it could no longer continue the run-off without the assistance of the California Department of Insurance. Since April 19, 1991, WEIC has been in liquidation. (Battle Decl., ¶ 4.)

WEIC primarily wrote workers' compensation business and general liability business. The workers' compensation business consists of business covered by state insurance guaranty associations ("IGA"), pursuant to statute. The general liability business includes claims covered by guaranty associations, claims not covered by guaranty associations, and a large number of claims partially covered by guaranty associations. The general liability claims include a substantial number of claims for coverage for toxic tort matters, such as asbestos and environmental claims. (Battle Decl., ¶ 5.) Western Employers underwrote a variety of property and casualty insurance business, including long-tail occurrence policies where policyholders have

1 been subject to extensive litigation associated with claims that exceed state guaranty fund limits
2 or were altogether not covered. (Battle Decl., ¶ 6.)

3 The initial claims bar date for the WEIC estate was November 15, 1991. The Liquidator
4 received 9,608 proofs of claims by the claims bar date, of which 4,966 were in lines of business
5 other than workers' compensation. (Battle Decl., ¶ 7.)

6 On October 8, 2015, the Court approved the first interim distribution of nearly \$19 million
7 for payment of 60 percent of the approved principal amount of each of the claims approved as on
8 June 30, 2015. The Court also approved an early access payment of over \$35 million to IGAs
9 under Insurance Code section 1035.5.

10 Significant progress has been made in winding up the claims against WEIC. With the help
11 of his Conservation and Liquidation Office, the Liquidator has collected assets of WEIC and
12 adjusted proofs of claims. (Battle Decl., ¶ 8.) As of May 31, 2019, the WEIC estate has
13 \$103,983,981 in available assets. (Declaration of Raymond J. Minehan in Support of Motion for
14 Approval of Second Interim Distribution ("Minehan Decl."), Ex. A [Statement of Assets and
15 Liabilities] & ¶ 3.) As of March 31, the WEIC estate has \$44,182,401 in liabilities. (Minehan
16 Decl., Ex. A & ¶ 3.) Based on the WEIC estate's assets and liabilities, the Liquidator is now in a
17 position to make the proposed second interim distribution upon approved claims. (Minehan
18 Decl., ¶ 3.) With only one open potential proof of claim that has not been resolved, at present, the
19 asset and claims picture is sufficiently certain to permit a recommendation of a second interim
20 distribution to approved policyholder-class claimants and general creditors. (Battle Decl., ¶ 9.)

21 ARGUMENT

22 I. THE COURT SHOULD APPROVE THE PROPOSED INTERIM DISTRIBUTION

23 A. The Commissioner Is Authorized to Make the Proposed Interim 24 Distribution.

25 The purpose of insurance insolvency proceedings is to ensure the orderly and equitable
26 distributions of assets of the insolvent insurer to those entitled to share in those assets. *In re Title*
27 *USA Ins. Corp.* (1996) 36 Cal.App.4th 363, 372. Insurance Code sections 1025, 1033 and 1057
28 contemplate a ratable distribution according to the priority statute. *Commercial National Bank v.*

1 *Superior Court* (1993) 14 Cal.App.4th 393, 398. More specifically, Insurance Code section 1033,
2 subdivision (a) authorizes the payment of claims to approved claims holders. Under Insurance
3 Code section 1037, the Commissioner as liquidator has the power to compromise or make partial
4 payments on the claims.

5 The goal of these statutory provisions is to authorize the Commissioner to exercise the
6 power to do what is required to effect a liquidation in a manner which best serves the public
7 interest, and the interests of policyholders and other interested individuals and entities. California
8 case law supports the broad exercise of authority exercised by the Commissioner when he is
9 conserving, rehabilitating, and/or liquidating insurance companies. For example, in *In re*
10 *Executive Life Insurance Company* (1995) 32 Cal.App.4th 344, the Court of Appeal noted that
11 when the Commissioner acts as a conservator, the Commissioner “exercises the state’s police
12 power to carry forward the public interest and to protect policyholders and creditors of the
13 insolvent insurer.” (*Id.* at p. 356.) The Court of Appeal recognized that the Commissioner is
14 vested with broad discretion and serves as a trustee for the benefit of all credits and other persons
15 interested in the insolvency estate, and that the exercise of discretion should be neither arbitrary
16 nor improperly discriminatory. (*Ibid.*) Thus, “[t]he trial court reviews the Commissioner’s
17 actions under the abuse of discretion standard. . . .: was the action arbitrary, i.e. unsupported by a
18 rational basis, or is it contrary to specific statute, a breach of the fiduciary duty of the conservator
19 as trustee, or improperly discriminatory?” (*Id.* at p. 358 [citations omitted].)

20 The standard of review used to examine the Commissioner’s exercise of discretion may
21 also be used to evaluate the propriety of the Commissioner’s request to make the proposed second
22 interim distribution. As shown below, the proposed payments are an appropriate exercise of the
23 Liquidator’s discretion.

24 **B. The Liquidator Appropriately Exercises His Discretion in Proposing the**
25 **Second Interim Distribution.**

26 The Commissioner as Liquidator believes that the proposed distributions are in the best
27 interests of the policyholder claimants and general creditors of the WEIC estate, and that his
28 decision to make these payments is a rational and appropriate exercise of his discretion. (See

1 Battle Decl., ¶ 10.) Since liquidation, the Liquidator has diligently adjusted proofs of claims and
2 collected WEIC's assets. The Court previously approved an initial interim distribution which
3 contemplated the use of interim payments to ensure that those with approved claims received
4 appropriate distributions even while the resolution of the remaining claims continued. Now, the
5 Conservation and Liquidation Office has calculated that an interim distribution can be made to
6 those with approved claims. As of May 31, 2019, the WEIC estate has \$103,983,981 in available
7 assets and \$44,182,401 in liabilities. (Minehan Decl., Ex. A & ¶ 3.) The projected payments
8 total \$62,846,995.79 (Battle Decl., ¶ 8 & Ex. A), which will bring each approved policyholder-
9 class claimant (Class 2) to 100 percent payment of the principal amount of the approval claims,
10 provide each general creditor (Class 7) with a 100 percent payment of the principal amount, and
11 pay all claimants seven percent interest on their approved claims calculated from the date the
12 claim was liquidated through the projected date of distribution of October 18, 2019. (Minehan
13 Decl., ¶ 5 & Ex. B.) The claims the Commissioner proposes to include in the interim distribution
14 were approved by June 30, 2019.¹ The WEIC estate is in a position to make the proposed second
15 interim distribution upon approved claims. (Minehan Decl., ¶ 3.)

16 The Liquidator's interim distribution approach ensures that as the last claims are liquidated,
17 the claimants whose claims have been previously approved have been able to receive a further
18 substantial distribution on their claims. As to the claims approved since the last distribution,
19 those claimants will also receive a substantial, and in their case, initial, distribution. The
20 methodology for the interim distributions is to ensure that sufficient sums exist to permit the
21 distributions proposed to be made, while ensuring that the funds to remain in the estate far exceed
22 the anticipated funds necessary to deal with the few open outstanding claims and the present and
23 future costs of administration.

24 As shown in the supporting declarations, the proposed second interim distribution will
25 provide for sufficient reserves to remain for the conclusion of the liquidation. At present, only
26

27 ¹ The approval of two of the claims, one held by Mine Safety Appliances Company, LLC
28 and the other by the United States, are subject to the Court's approval. The Commissioners have
filed motions for approval of the respective agreements entered into with those two claimants,
currently also scheduled for hearing on August 19, 2019.

1 one open potential proof of claim remains unresolved. The United States has notified the
2 Insurance Commissioner that it wishes to review the policy for insured Pioneer Metal Finishing
3 Inc., which may or may not result in an effort on its part to assert a proof of claim. The policy in
4 issue involves a \$2,000,000 limit. (Battle Decl., ¶ 9.) The estimated remaining assets after the
5 proposed distribution is projected to be about \$41,136,985. (Minehan Decl., Ex. B & ¶ 4.) Thus,
6 even if the WEIC estate will become liable for that claim, the estate would have sufficient assets
7 after the proposed interim distribution to make those payments and the interest payments in full,
8 with substantial funds remaining in the estate after such payment. (Battle Decl., ¶ 9.) The
9 remaining funds in the estate will permit the estate to be wound up and closed and to provide a
10 reserve for unexpected or unknown contingencies.

11 Furthermore, the Commissioner's request to pay interest on the approved proofs of claim
12 from the date that the Commissioner determines that each claim was liquidated is appropriate
13 because the assets of WEIC will support the payment of interest to claimants while still reserving
14 sufficient assets for addressing the remaining potential claim. (See Minehan Decl., Ex. B & ¶ 4.)
15 The Commissioner's request is consistent with *McConnell v. Pacific Mutual Life Ins. Co.* (1962)
16 205 Cal.App.2d 469, 477. In that case, relying upon the California Supreme Court case of *Greva*
17 *v. Rainey* (1935) 2 Cal.2d 338, the Court of Appeal approved payment of interest by the
18 Liquidator to holders of approved, liquidated proofs of claim until the claimant has received the
19 principal amount of their claims. (*McConnell, supra*, 205 Cal.App.2d at p. 480.) Similarly,
20 Insurance Code section 1033, subdivision (f) expressly provides that neither Class 8 creditors
21 (holders of claims payable only from the surplus) nor the Class 9 equity holders may be paid until
22 other creditors in Classes 3 through 7 have been paid interest. The interest rate of seven percent,
23 established under article XV, section 1 of the California Constitution, is "the appropriate measure
24 of the benefit earned by policyholders who did receive interim payments." (*In re Executive Life*
25 *Ins. Co., supra*, 32 Cal.App.4th at p. 394.) The Commissioner as Liquidator respectfully request
26 that this Court approve the proposed second interim distribution.

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CONCLUSION

The progress of this liquidation resulted in the collection of substantial assets and the resolution of all except one potential claim. Sufficient assets exist to make a substantial distribution to the approved claimants. Accordingly, the Commissioner respectfully requests the Court to approve these distributions and enter an order:

(1) Approving the Liquidator's proposed second interim distribution to policyholder-class claimants (Class 2) and general creditors (Class 7); and

(2) Authorizing the Commissioner as Liquidator to take any action necessary to accomplish the purposes of the order prayed for herein.

Dated: July 16, 2019

Respectfully Submitted,

XAVIER BECERRA
Attorney General of California



KAREN W. YIU
Supervising Deputy Attorney General
*Attorneys for Applicant Insurance
Commissioner of the State of California as
Liquidator of Western Employers
Insurance Company*

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Superior Court of California,
County of San Francisco

07/16/2019
Clerk of the Court
BY: JUDITH NUNEZ
Deputy Clerk

Case No. CPF-97-984281

**DECLARATION OF JOHN BATTLE IN
SUPPORT OF INSURANCE
COMMISSIONER'S MOTION FOR
APPROVAL OF SECOND INTERIM
DISTRIBUTION**

Date: August 19, 2019
Time: 9:30 a.m.
Dept: 302
Judge: Honorable Ethan P. Schulman
Resv. No.: 06130819-06

1 I, John Battle, declare as follows:

2 1. I am make this declaration in my official capacity as the Chief Claims Officer at the
3 California Insurance Commissioner's Conservation and Liquidation Office ("CLO"). I have been
4 in that role for 14 years. I have over 50 years of experience in handling claims, the last 19 years
5 being in a liquidation environment. I have personal knowledge of the matters contained in this
6 declaration and, if called upon as a witness to testify, I could and would competently testify to
7 them.

8 2. I am familiar with the documents and files maintained by the CLO pertaining to the
9 records of Western Employers Insurance Company ("WEIC") and claims made against WEIC.

10 3. WEIC was originally a New York-domiciled insurer known as Leatherby Insurance
11 Company, and was re-domesticated to California in the late 1970's. The company was licensed
12 in 38 states.

13 4. After four years of being in run-off liquidation, WEIC determined it could no longer
14 continue the run-off without the assistance of the California Department of Insurance. WEIC has
15 been in liquidation since April 19, 1991. The Insurance Commissioner was appointed Liquidator
16 of WEIC ("Liquidator") under Insurance Code section 1016.

17 5. WEIC primarily wrote workers' compensation business and general liability business.
18 The workers' compensation business consists of business which is covered by state insurance
19 guaranty associations, pursuant to statute. The general liability business includes claims which
20 are covered by guaranty associations, claims which are not covered by guaranty associations, and
21 a large number of claims which are partially covered by guaranty associations. The general
22 liability claims include a substantial number of claims for coverage for toxic tort matters, such as
23 asbestos and environmental claims.

24 6. WEIC wrote coverage on very long-tail exposures (asbestos, tobacco, etc.) and its
25 policyholders have been subject to extensive litigation associated with claims that exceed state
26 guaranty fund limits or were altogether not covered.

27

28

1 7. The initial claims bar date for WEIC was November 15, 1991. The Liquidator
2 received 9,608 proofs of claims by the claims bar date, of which 4,966 were in lines of business
3 other than workers' compensation.

4 8. The claims adjustment process has progressed substantially. The Liquidator
5 successfully recovered substantial assets for WEIC, and is now in a position to make a further
6 substantial interim distribution upon claims. The Liquidator proposes a second interim
7 distribution that will result in payment of 100 percent of the principal amount of each approved
8 claim held by a policyholder-class claimant (Class 2) or general creditor (Class 7) and resolved by
9 June 30, 2019. The projected total payment for the second interim distribution will be
10 \$62,846,995.79, assuming the distribution will be scheduled for October 18, 2019. The
11 individual payments by proof of claim number are listed in Exhibit "A" to this Declaration, which
12 is attached and incorporated herein by reference. Based upon the claims projections and the
13 outstanding claims, this sum may be distributed without any projection of any feasible scenario in
14 which the distribution will be preferential.

15 9. At present, only one open potential proof of claim remains unresolved. The United
16 States has notified the Insurance Commissioner of a review of a potential claim as to a policy
17 issued to insured Pioneer Metal Finishing, Inc. While the Insurance Commissioner already
18 rejected the insured's proof of claim, the policy in issue involves a \$2,000,000 limit. Currently,
19 this claim is disputed. Even if it proves to be payable, due and owing, based on the financial
20 documents prepared by the CLO's accounting personnel and on Raymond Minehan's declaration
21 which I understand is also being submitted in support of this motion, the WEIC estate would have
22 sufficient assets after the proposed interim distribution to make those payments and the interest
23 payments in full, with substantial funds remaining in the estate after such payments.

24 10. As the CLO's Chief Claims Officer, I believe that the proposed second interim
25 distribution upon claims is reasonable and in the best interests of the public, WEIC's

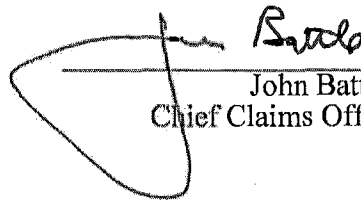
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1 policyholders and claimants, and the insurance guaranty associations.

2 I declare under penalty of perjury under the laws of the State of California that the
3 foregoing is true and correct and that I execute this declaration on the 15th day of July,
4 2019 at San Francisco, California.

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7 John Battle
8 Chief Claims Officer, CLO

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EXHIBIT A

Class 2 (Non-IGA)

Proof of Claim Number	Approved Amount	Interim Distribution Paid 11/12/15	Approved Amount Owed	Interest	2019 Distribution Amount
8427	5,000,000.00	3,000,000.00	2,000,000.00	1,572,027.40	3,572,027.40
9990	3,791.67	2,275.00	1,516.67	1,185.58	2,702.25
10403	767,791.80	0.00	767,791.80	59,929.83	827,721.63
14336	5,000,000.00	3,000,000.00	2,000,000.00	2,068,739.73	4,068,739.73
14401	480,000.00	0.00	480,000.00	37,466.30	517,466.30
14590	700,000.00	420,000.00	280,000.00	487,234.52	767,234.52
14591	1,500,000.00	900,000.00	600,000.00	1,044,073.97	1,644,073.97
18692	1,475,000.00	885,000.00	590,000.00	812,817.95	1,402,817.95
20799	700,000.00	420,000.00	280,000.00	213,237.26	493,237.26
20824	5,000,000.00	3,000,000.00	2,000,000.00	1,572,027.40	3,572,027.40
22506	3,786,866.00	2,272,119.60	1,514,746.40	1,003,239.37	2,517,985.77
25374	1,500,000.00	900,000.00	600,000.00	503,252.05	1,103,252.05
27450	1,400,000.00	1,200,000.00	200,000.00	795,852.05	995,852.05
27968	496,516.00	297,909.60	198,606.40	131,920.90	330,527.30
27969	496,516.00	297,909.60	198,606.40	131,920.90	330,527.30
29091	4,000,000.00	2,400,000.00	1,600,000.00	1,384,964.38	2,984,964.38
1672	950,000.00	0.00	950,000.00	111,319.18	1,061,319.18
640057	2,200,000.00	0.00	2,200,000.00	71,726.03	2,271,726.03
25572	1,250,000.00	0.00	1,250,000.00	36,917.81	1,286,917.81
	\$36,706,481.47	\$18,995,213.80	\$17,711,267.67	\$12,039,852.60	\$29,751,120.27

Class 2 Guaranty Funds

Guaranty Fund	Claim Number	Approved Amount	Deposits and Early Access	Distribution Payment	Approved Amount Balance Owed	Interest	2019 Distribution Amount
ARIZONA PROP & CAS GTY FUND	29570	65,283.08	0.00	52,226.00	13,057.08	8,015.46	21,072.54
INDUSTRIAL COMMISSIONS OF AZ	29571	10,416,643.38	2,194,347.68	4,740,388.32	3,481,907.38	408,003.23	3,889,910.61
PENNSYLVANIA INS GTY ASSOC-ATT: STEPHEN PERRONE	29572	227,691.00	0.00	182,152.80	45,538.20	35,728.15	81,266.35
PENNSYLVANIA WORKERS COMPENSATION SECURITY FUND	29573	2,035,296.85	0.00	1,628,237.48	407,059.37	926,333.30	1,333,392.67
NEW JERSEY PROP & LIAB INS GTY	29574	1,716,365.26	263,588.00	1,109,228.98	343,548.28	118,015.90	461,564.18
NEW JERSEY WORKERS COMPENSATION SECURITY FUND	29575	3,259,776.56	0.00	2,400,108.62	859,667.94	230,814.95	1,090,482.89
OHIO INSURANCE GUARANTY ASSOC	29576	212,088.33	0.00	64,734.66	147,353.67	63,968.62	211,322.29
WEST VIRGINIA INS GTY ASSN	29577	49,127.03	62,437.00	0.00	0.00	0.00	0.00
CONNECTICUT INS GUARANTY ASSOCIATION	29578	2,085,641.00	2,406,352.54	0.00	0.00	0.00	0.00
DISTRICT OF COLUMBIA INS GUARANTY FUND MGMT	29579	161,837.75	10,679.00	118,791.20	32,367.55	75,647.42	108,014.97
MASSACHUSETTS INS GUARANTY FUND MGMT	29580	3,898,688.64	2,856,058.44	0.00	1,042,630.20	130,771.54	1,173,401.74
MAINE INS GUARANTY FUND MGMT	29581	376,325.42	49,805.00	251,255.34	75,265.08	151,353.86	226,618.94
NEW HAMPSHIRE INS GUARANTY FUND MGMT	29582	8,046,897.61	376,766.00	4,571,846.00	3,098,285.61	388,601.41	3,486,887.02
RHODE ISLAND INS GUARANTY FUND MGMT	29583	9,928.43	2,318.00	5,624.74	1,985.69	1,307.27	3,292.96
VIRGINIA INS GUARANTY FUND MGMT	29584	453,751.01	302,919.00	60,081.81	90,750.20	39,455.70	130,205.90
VERMONT INS GUARANTY FUND MGMT	29585	149,649.87	14,662.00	105,057.90	29,929.97	62,245.18	92,175.15
COLORADO INS GUARANTY FUND SERVICES	29586	323,983.00	12,758.00	246,428.40	64,796.60	30,438.76	95,235.36
KANSAS INS GUARANTY FUND SERVICES	29587	394,935.03	47,035.00	0.00	347,900.03	43,568.52	391,468.55
MONTANA INS GUARANTY FUND SERVICES	29588	2,022.00	0.00	1,617.60	404.40	323.87	728.27
ALABAMA INS GUARANTY ASSOC	29591	272,800.54	60,958.00	156,695.67	55,146.87	89,454.07	144,600.94
ALASKA INS GUARANTY ASSOC	29592	674.00	0.00	539.20	134.80	343.21	478.01
ARKANSAS PROP & CASUALTY GTY FUND	29593	68,680.78	68,680.78	0.00	0.00	0.00	0.00
CALIFORNIA INS GUARANTEE ASSOC	29595	47,982,845.62	49,887,994.67	0.00	0.00	0.00	0.00
FLORIDA WC INSURANCE GTY ASSOC	29596	6,054,149.85	568,320.00	4,434,000.00	1,051,829.85	144,835.53	1,196,665.58
GEORGIA INSURERS INSOLVENCY	29597	494,323.78	0.00	350,466.00	143,857.78	17,105.28	160,963.06
HAWAII INS GUARANTY ASSOC	29598	56,703.39	6,712.00	38,650.71	11,340.68	23,132.07	34,472.75
ILLINOIS INS GUARANTY ASSOC	29599	437,077.76	715,990.00	0.00	0.00	0.00	0.00
INDIANA INS GUARANTY ASSOC	29600	5,140.00	0.00	4,112.00	1,028.00	2,339.39	3,367.39
IOWA INS GUARANTY ASSOC	29601	4,735.87	0.00	3,788.70	947.17	2,411.58	3,358.75
KENTUCKY INS GUARANTY ASSOC	29602	399,311.55	6,751.00	240,890.69	151,669.86	21,495.57	173,165.43
LOUISIANA INS GUARANTY ASSOC	29603	42,988.34	21,900.00	12,490.67	8,597.67	4,361.63	12,959.30
MARYLAND PROP & CAS INS GTY	29604	263,356.56	263,357.00	0.00	0.00	0.00	0.00
MICHIGAN PROP & CAS GTY ASSOC	29605	29,800.00	29,800.00	0.00	0.00	0.00	0.00
MINNESOTA INS GUARANTY ASSOC	29606	13,707.68	13,708.00	0.00	0.00	0.00	0.00
MISSOURI INS GUARANTY ASSOC	29607	5,717.13	5,439.63	0.00	277.50	202.45	479.95
NEBRASKA INS GUARANTY FUND SERVICES	29608	43,863.57	0.00	35,090.86	8,772.71	22,336.05	31,108.76
MISSISSIPPI INS GUARANTY ASSOC	29610	310,588.70	46,872.00	146,759.00	116,957.70	16,575.95	133,533.65
NEW MEXICO PROP & CAS INS GTY	29611	128,552.88	135,552.57	0.00	0.00	0.00	0.00
NORTH CAROLINA INS GTY ASSOC	29612	11,077.69	11,078.00	0.00	0.00	0.00	0.00
NEW YORK LIQUIDATION BUREAU	29613	15,440,912.00	1,102,009.00	11,350,720.60	2,988,182.40	2,096,153.26	5,084,335.66
OKLAHOMA PROP & CAS INS GTY	29614	1,132.84	1,133.00	0.00	0.00	0.00	0.00
OREGON INS GUARANTY ASSOC	29615	6,036,058.35	6,698,121.74	0.00	0.00	0.00	0.00
SOUTH CAROLINA PROP & CAS GTY	29616	36,865.13	36,865.13	0.00	0.00	0.00	0.00
TENNESSEE INS GUARANTY ASSOC	29617	246,117.81	143,522.00	53,372.25	49,223.56	24,358.11	73,581.67
TEXAS PROP & CAS INS GUARANTY ASSOC	29618	7,028,994.19	839,611.00	2,538,710.00	3,650,673.19	527,197.22	4,177,870.41
UTAH PROP & CAS INS GTY ASSOC	29619	189,893.00	21,664.00	130,250.40	37,978.60	24,945.33	62,923.93
WASHINGTON INS GUARANTY FUND SERVICES	29620	5,392.00	0.00	4,313.60	1,078.40	2,432.37	3,510.77
WISCONSIN INS SECURITY FUND	29621	36,744.55	0.00	29,395.64	7,348.91	16,723.70	24,072.61
SOUTH DAKOTA P&C IGA	640053	4,602.21	0.00	3,681.77	920.44	2,094.62	3,015.06
		\$119,538,739.02	\$69,285,765.18	\$35,071,707.61	\$18,368,413.34	\$5,753,090.53	\$24,121,503.87

Class 7

Proof of Claim		2019 Distribution	
Number	Approved Amount	Interest	Amount
29200	70.81	141.35	212.16
29202	1,618.62	3,231.16	4,849.78
29202	1,618.61	3,231.14	4,849.75
29204	19,403.21	38,733.59	58,136.80
29214	2,819.50	5,628.42	8,447.92
29215	325.00	648.78	973.78
29216	11,110.95	22,180.20	33,291.15
29218	15,080.05	30,103.50	45,183.55
29221	9,281.07	18,527.30	27,808.37
29223	5,242.50	10,465.32	15,707.82
29224	26,133.42	52,168.75	78,302.17
29225	11,175.61	22,309.27	33,484.88
29247	232.00	463.13	695.13
29251	5,415.05	10,809.78	16,224.83
29255	200.00	399.25	599.25
29271	552.80	1,103.53	1,656.33
29275	236.85	472.81	709.66
29279	905.38	1,807.36	2,712.74
29279	905.39	1,807.38	2,712.77
29280	23,398.80	46,709.77	70,108.57
29282	7,738.00	15,446.96	23,184.96
29288	78.00	155.71	233.71
29289	26,853.82	53,606.85	80,460.67
29290	1,078.70	2,153.35	3,232.05
29292	94.11	187.87	281.98
29295	1,378.23	2,751.29	4,129.52
29297	3,500.87	6,988.60	10,489.47
29302	82.00	163.69	245.69
29303	148.54	296.52	445.06
29305	394.90	788.32	1,183.22
29312	165.40	330.18	495.58
29314	4,727.54	9,437.34	14,164.88
29318	2,855.10	5,699.48	8,554.58
29319	15,395.10	30,732.42	46,127.52
29320	194.20	387.67	581.87
29321	5,412.20	10,804.09	16,216.29
29324	547.23	1,092.41	1,639.64
29326	8,021.42	16,012.73	24,034.15
29327	1,658.50	3,310.77	4,969.27
29332	2,228.77	4,449.17	6,677.94
29335	1,724,707.00	3,442,940.44	5,167,647.44

Class 7 (page 2)

Proof of Claim		2019 Distribution	
Number	Approved Amount	Interest	Amount
29342	490.75	979.66	1,470.41
29349	470.00	938.24	1,408.24
29350	7,377.69	14,727.69	22,105.38
29354	5,261.83	10,503.91	15,765.74
29355	30.00	59.89	89.89
29364	4,632.50	9,247.61	13,880.11
29366	21,241.90	42,404.07	63,645.97
29374	390.10	778.74	1,168.84
29452	5,000.00	9,981.23	14,981.23
29453	54,895.47	109,584.89	164,480.36
29456	666.00	1,329.50	1,995.50
29470	5,189.00	10,358.52	15,547.52
29537	588.00	1,173.79	1,761.79
29539	26,595.01	53,090.20	79,685.21
29546	1,334.50	2,663.99	3,998.49
29548	5,550.50	11,080.17	16,630.67
29549	36,122.91	72,110.24	108,233.15
29550	4,975.71	9,932.74	14,908.45
29553	889.74	1,776.14	2,665.88
29554	348.74	696.17	1,044.91
29556	21,645.21	43,209.18	64,854.39
29559	24.41	48.73	73.14
29561	630,000.00	1,257,635.34	1,887,635.34
29564	5,609.78	11,198.50	16,808.28
29566	3,319.85	6,627.24	9,947.09
29567	1,666.66	3,327.06	4,993.72
29567	1,666.67	3,327.08	4,993.75
29567	1,666.67	3,327.08	4,993.75
29688	7,137.03	14,247.27	21,384.30
29689	126.00	251.53	377.53
29699	104.00	207.61	311.61
29849	3,769.83	7,525.51	11,295.34
29850	7,310.70	14,593.96	21,904.66
29879	100,000.00	199,624.66	299,624.66
30115	1,268.20	2,531.64	3,799.84
30152	589.59	1,176.97	1,766.56
30158	1,294.72	2,584.58	3,879.30
30230	24,695.82	49,298.95	73,994.77
30230	24,695.82	49,298.95	73,994.77
30230	24,695.82	49,298.95	73,994.77
30238	3,799.16	7,584.06	11,383.22
30312	4,138.96	8,262.38	12,401.34
30315	227.71	454.57	682.28
30433	350.00	698.69	1,048.69
30434	366.43	731.48	1,097.91
\$2,995,204.64		\$5,979,167.01	\$8,974,371.65

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11 *Attorneys for Applicant Insurance*
12 *Commissioner of the State of California as*
13 *Liquidator of Western Employers Insurance*
Company

14 SUPERIOR COURT OF THE STATE OF CALIFORNIA
15 COUNTY OF SAN FRANCISCO
16

17
18 **INSURANCE COMMISSIONER OF THE**
19 **STATE OF CALIFORNIA,**

20 Applicant,

21 v.

22 **WESTERN EMPLOYERS INSURANCE**
23 **COMPANY,**

24 Respondent.
25
26

Case No. CPF-97-984281

**DECLARATION OF RAYMOND J.
MINEHAN IN SUPPORT OF
INSURANCE COMMISSIONER'S
MOTION FOR APPROVAL OF SECOND
INTERIM DISTRIBUTION**

Date: August 19, 2019
Time: 9:30 a.m.
Dept: 302
Judge: Honorable Ethan P. Schulman
Resv. No.: 06130819-06

27 I, Raymond J. Minehan, declare as follows:
28

ELECTRONICALLY

FILED

Superior Court of California,
County of San Francisco

07/16/2019

Clerk of the Court

BY: JUDITH NUNEZ
Deputy Clerk

1 1. I make this declaration in my official capacity as the Chief Financial Officer at the
2 California Insurance Commissioner's Conservation and Liquidation Office ("CLO"). I have
3 served as the Chief Financial Officer of the CLO since May 2005. Previously, I was a Chief
4 Financial Officer and Chief Administrative Officer at two investment banks. Prior to that, I spent
5 17 years, the last five of which as an audit partner, at Arthur Andersen & Co. I hold a Bachelor
6 of Arts degree in finance from Golden Gate University.

7 2. My duties as the CLO's Chief Financial Officer includes oversight of all of the CLO
8 Accounting Department and Human Resources Department. In addition, I am a member of the
9 Executive Committee of the CLO. As the CLO's Chief Financial Officer, I supervise the
10 preparation of financial statements at the CLO, which are prepared in a systematic manner in the
11 ordinary course of business, with entries being made into those financial statements at or about
12 the time that the events described occur. I am familiar with the documents and files maintained
13 by the CLO pertaining to the records of Western Employers Insurance Company ("WEIC") and
14 the assets and liabilities of the WEIC estate. I have personal knowledge of the matters contained
15 in this declaration and, if called as a witness, I could and would competently testify to them.

16 3. Attach as Exhibit "A" is a true and copy of the Statement of Assets and Liabilities for
17 WEIC. This statement is a business record maintained as set forth in paragraph 2. The Statement
18 of Assets and Liabilities shows that as of May 31, 2019, the Liquidator has obtained
19 \$103,983,981 in assets and the WEIC estate has \$44,182,401 in liabilities. Based on the amount
20 of assets and liabilities, the Liquidator is now in a position to make a substantial second interim
21 distribution upon approved claims.

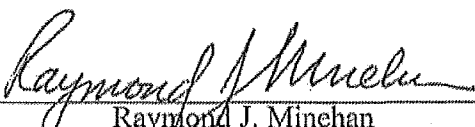
22 4. Attached as Exhibit "B" is a summary of the proposed second interim distribution
23 that the CLO accounting department prepared at my direction for purposes of this motion.
24 Exhibit B, which is incorporated into this declaration, shows (1) the total available assets in the
25 WEIC estate, as of May 31, 2019, at \$103,983,981; (2) the adjusted liabilities to be paid in the
26 proposed distribution, as of May 31, 2019 through the date of the filing of this motion with the
27 assumption that payment will be distributed on October 18, 2019, at \$62,846,996; and (3) the
28

1 estimated remaining assets after the proposed distribution at \$41,136,985. The amounts are
2 rounded to the nearest dollar.

3 5. In determining the amount for the proposed second interim distribution, the CLO
4 considered the likely distribution amount and that the substantial assets which will remain after
5 the proposed distribution will provide a sufficient reserve for the remaining disputed claim, the
6 administration of the estate, and a reserve for uncertain contingencies. In the first interim
7 distribution in 2015, the policyholder-class claimants (Class 2) whose claims had been approved
8 by that time received a partial interim distribution of 60 percent of the principal amount of the
9 claims. The claimants which were insurance guaranty associations also received an early access
10 payment. In this proposed second interim distribution, each approved policyholder-class claimant
11 will be paid the sum necessary to bring each claimant to 100 percent payment of the principal
12 amount of the approved claim. In addition, all general creditors (Class 7) will receive distribution
13 of 100 percent of the principal amount of their approved claims. All claimants will also receive
14 interest at the rate of seven percent simple interest per annum on their approved claims calculated
15 from the date each claim was liquidated and running through the projected date of distribution of
16 October 18, 2019.

17 6. The financial records available to the CLO indicate that the proposed distributions
18 involve minimal or no risk of a preference, barring the unforeseen.

19 I declare under penalty of perjury under the laws of the State of California that the
20 foregoing is true and correct and that I execute this declaration on the 15th day of July, 2019 at
21 San Francisco, California.

22 
23 Raymond J. Minehan
24 Chief Financial Officer, CLO

25 SF2003CV0729
26 91125712.docx
27
28

Exhibit A

433 **433 Western Employers Ins Co**
STATEMENT OF ASSETS AND LIABILITIES
As of May 31, 2019

		May 31 2019
ASSETS detail		
Cash and Investments		
12001	Participation in Pooled Investment Cash and Investments	103,701,833 103,701,833
13015	Accrued Int & Div Receivable	282,149
Total Available Assets		103,983,981
LIABILITIES detail		
Class 1: Payables and Accrued Expenses		
25001	Due To/From Intercompany Acct Class 1 Liabilities	(0) (0)
Class 5: Losses, Reserves and non-IGA Claims		
28006	Liability Due to GAs	119,538,739
29091	Other Class 5 Payable-GOLD	36,706,481
Class 5 Liabilities before Distributions		156,245,220
Early Access and Other Class 5 Distributions		
28007	Advances to Guaranty Associations	(61,008,023)
28097	Advances to Guaranty Associations-GOLD	(35,071,708)
41095	Class 5 Distributions-GOLD	(18,995,214)
Early access and other Class 5 distributions		(115,074,945)
Class 4 Claims of the Federal Government		
41002	Class 4 Distributions	59,669
Class 4 Liabilities		(59,669)
Class 6: All Other Claims		
30005	Reinsurance Payable	16,921
30098	Other Class 7 Liabilities-GOLD	2,995,205
Class 7 Liabilities		3,012,126
Total Estimated Liabilities		44,182,401
NET ASSETS (DEFICIENCY)		59,801,581

Note: This 1991 receivership was initiated prior to amendments to California Insurance Code Section 1033. Prior to the amendments, policyholder claims were Class 5 and general creditor claims were Class 6. The statutory change does not affect the proposed amount to be distributed under either priority scheme.

Exhibit B

Distribution Summary

Total Available Assets as of May 31, 2019	\$ 103,983,981
Principal Claim liabilities to be paid	\$ (39,074,886)
Estimated Interest to be paid through October 18, 2019	<u>\$ (23,772,110)</u>
	\$ (62,846,996)
Estimated post distribution remaining assets	<u><u>\$ 41,136,985</u></u>

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11 *Attorneys for Applicant Insurance*
12 *Commissioner of the State of California as*
13 *Liquidator of Western Employers Insurance*
Company

14 SUPERIOR COURT OF THE STATE OF CALIFORNIA
15 COUNTY OF SAN FRANCISCO

17 INSURANCE COMMISSIONER OF THE
18 STATE OF CALIFORNIA,

19 Applicant,

20 v.

21 WESTERN EMPLOYERS INSURANCE
22 COMPANY,

23 Respondent.

Case No. CPF-97-984281

DECLARATION OF SERVICE

ELECTRONICALLY
FILED

Superior Court of California,
County of San Francisco

07/16/2019
Clerk of the Court

BY: JUDITH NUNEZ
Deputy Clerk

DECLARATION OF SERVICE BY U.S. MAIL

Case Name: **Insurance Commissioner v. Western Employers Insurance Company**

Case No.: **CPF-97-984281**

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; my business address is 1515 Clay Street, 20th Floor, Oakland, CA 94612-0550.

On July 16, 2019, I served the attached

APPLICANT INSURANCE COMMISSIONER'S NOTICE OF MOTION AND MOTION FOR APPROVAL OF SECOND INTERIM DISTRIBUTION

APPLICANT INSURANCE COMMISSIONER'S MEMORANDUM OF POINTS AND AUTHORITIES IN SUPPORT OF MOTION FOR APPROVAL OF SECOND INTERIM DISTRIBUTION

DECLARATION OF JOHN BATTLE IN SUPPORT OF INSURANCE COMMISSIONER'S MOTION FOR APPROVAL OF SECOND INTERIM DISTRIBUTION

DECLARATION OF RAYMOND J. MINEHAN IN SUPPORT OF INSURANCE COMMISSIONER'S MOTION FOR APPROVAL OF SECOND INTERIM DISTRIBUTION

NOTICE OF PAYMENT FOR REPORTER'S FEES

by placing a true copy thereof enclosed in a sealed envelope with postage thereon fully prepaid, in the United States Mail at Oakland, California, addressed as follows:

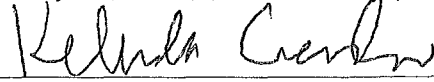
Jack Hom, Esq.
Department of Insurance
Office of the Chief Counsel
45 Fremont Street, 24th Floor
San Francisco, CA 94105

Western Employer's Insurance Company
c/o Conservation and Liquidation Office
P.O. Box 26894
San Francisco, CA 94126-0894

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 16, 2019, at Oakland, California.

Kelinda Crenshaw

Declarant

A handwritten signature in black ink, appearing to read "Kelinda Crenshaw", written over a horizontal line.

Signature

XAVIER BECERRA
Attorney General of California
KAREN W. YIU
Supervising Deputy Attorney General
State Bar No. 230710
1515 Clay Street, 20th Floor
P.O. Box 70550
Oakland, CA 94612-0550
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ELECTRONICALLY
FILED
Superior Court of California,
County of San Francisco
07/22/2019
Clerk of the Court
BY: BOWMAN LIU
Deputy Clerk

ROBERT H. NUNNALLY, JR.
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*Attorneys for Applicant Insurance
Commissioner of the State of California as
Liquidator of Western Employers Insurance
Company*

SUPERIOR COURT OF THE STATE OF CALIFORNIA
COUNTY OF SAN FRANCISCO

**INSURANCE COMMISSIONER OF THE
STATE OF CALIFORNIA,**

Applicant,

v.

**WESTERN EMPLOYERS INSURANCE
COMPANY,**

Respondent.

Case No. CPF-97-984281

**SECOND DECLARATION OF SERVICE
RE APPLICANT INSURANCE
COMMISSIONER'S NOTICE OF
MOTION AND MOTION FOR
APPROVAL OF SECOND INTERIM
DISTRIBUTION**

Date: August 19, 2019
Time: 9:30 a.m.
Dept: 302
Judge: Honorable Ethan P. Schulman
Resv. No.: 06130819-06

DECLARATION OF SERVICE BY U.S. MAIL

Case Name: Insurance Commissioner v. Western Employers Insurance Company

Case No.: CPF-97-984281

I, DARIUS MEYKADEH, declare that I am over 18 years of age and not a party to this matter, and that my business address is 455 MARKET STREET, SUITE 180, SF, CA 94105.

On July 16, 2019, I mailed an envelope containing the following documents:

APPLICANT INSURANCE COMMISSIONER'S NOTICE OF MOTION AND MOTION FOR APPROVAL OF SECOND INTERIM DISTRIBUTION

APPLICANT INSURANCE COMMISSIONER'S MEMORANDUM OF POINTS AND AUTHORITIES IN SUPPORT OF MOTION FOR APPROVAL OF SECOND INTERIM DISTRIBUTION

DECLARATION OF JOHN BATTLE IN SUPPORT OF INSURANCE COMMISSIONER'S MOTION FOR APPROVAL OF SECOND INTERIM DISTRIBUTION

DECLARATION OF RAYMOND J. MINEHAN IN SUPPORT OF INSURANCE COMMISSIONER'S MOTION FOR APPROVAL OF SECOND INTERIM DISTRIBUTION

NOTICE OF PAYMENT FOR REPORTER'S FEES

DECLARATION OF SERVICE

to each of the 156 names and addresses on the attached list. Each envelope was deposited in the United States mail in San Francisco, CA in the county in which I am employed with all postage thereon fully prepaid.

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 17, 2019, at San Francisco, California.

DARIUS MEYKADEH

Declarant



Signature

SF2003CV0729
91130747.doc

payee	payee_add	payee_add2	payee_city	payee_state	payee_zip
ALUMINUM SHAPES	% GREENBERG TRAURIG-ATT: BRIAN STRAW	77 WEST WACKER, STE 3100	CHICAGO	IL	60601
KAISER ALUMINUM & CHEM CORP	PETER MCWEEENEY- MORGAN LEWIS & BROCKIU ONE MARKET ST. SPEAR ST. TOWER		SAN FRANCISCO	CA	94105
CAMEO DEVELOPMENT CO	355 HANSON LN.	ATT: MARTIN KOLKEY	RAMONA	CA	92065
IMO INDUSTRIES	COVINGTON & BURLING-C/O JOHN NILES	ONE CITY CENTER, 850 10TH ST NW	WASHINGTON	DC	20001-4956
ABB COMBUSTION ENGINEERING	1100 NEW YORK AVE NW STE 700	GILBERT, LLP ATTN: W. HUNTER WINSTEAD	WASHINGTON	DC	20005-6133
CONTINENTAL GROUP INC.	LEVEL (3) COMM-ATT:C. GILL, CORP COUNSEL	1025 ELDORADO BLVD	BROOMFIELD	CO	80021
AMERICAN NATIONAL RED CROSS, OFFICE OF GENERAL COUNSEL	431 18TH ST NW	LORI POLACHECK, GEN. COUNSEL	WASHINGTON	DC	20006
AMERICAN NATIONAL RED CROSS- OFFICE OF GENERAL COUNSEL	431 18TH ST NW	LORI POLACHECK, GEN. COUNSEL	WASHINGTON	DC	20006
MANOR CARE INC	C/O DONALD MCLEAN - ARENT FOX	1717 K ST NW, STE 3005P	WASHINGTON	DC	20006-5343
EQUITY TRUST CO FBO LIQUIDITY SOLUTIONS INC	401 K DAVID FISHEL TRUSTEE	1 EQUITY WAY	WESTLAKE	OH	44145
CONGOLEUM PLAN TRUST	1251 AVENUE OF THE AMERICAS	C/O ROBERT HORKOVICH ANDERSON KILL OLICK	NEW YORK	NY	10020-1130
HONEYWELL INTERNATIONAL	JOHN T WALDRON III, ESQ- K & L	K & L GATES CTR, 210 SIXTH AVE	PITTSBURGH	PA	15222-2613
ACANDS SETTLEMENT TRUST	C/O JENNA HUDSON, GILBERT, LLP	1100 NEW YORK AVE NW, STE 700	WASHINGTON	DC	20005
MINE SAFETY APPLIANCES CO	C/O JENNA HUDSON - GILBERT, LLP	1100 NEW YORK AVE NW, STE 700	WASHINGTON	DC	20005
HARTE-HANKS COMMUNICATIONS INC	9601 MCALLISTER FREEWAY, SUITE 610		SAN ANTONIO	TX	78216
REF-CHEM CORP	C/O ROBERT HULL - RISK INTL	4055 EMBASSY PKWY, SUITE 100	FAIRLAWN	OH	44333
REF-CHEM CORP	C/O RISK INTL - ROBERT HULL	4055 EMBASSY PKWY, STE 100	FAIRLAWN	OH	44333
LIQUIDITY SOLUTIONS AS ASSIGNEE OF FORT HOWARD PAPER	1 UNIVERSITY PLAZA, SUITE 312		HACKENSACK	NJ	07601
ARIZONA PROP & CAS GTY FUND	ATTN: MICHAEL E SURGUINE	100 N. 15TH AVENUE, STE 102	PHOENIX	AZ	85007
INDUSTRIAL COMMISSIONS OF AZ	800 W WASHINGTON ST, STE 307		PHOENIX	AZ	85007-2922
PENNSYLVANIA P&C INS GTY ASSOC-ATTN:STEPHEN PERRONE	ONE PENN CENTER STE 1850	1617 JOHN F KENNEDY BLVD	PHILADELPHIA	PA	19103
PENNSYLVANIA WORKERS COMPENSATION SECURITY FUND	PENN INS DEPT BUREAU OF SPECIAL FUNDS	901 NORTH 7TH STREET	HARRISBURG	PA	17102
NEW JERSEY PROP & LIAB INS GTY	ATTN: JOSEPH L DELLA FERA	233 MOUNT AIRY RD	BASKING RIDGE	NJ	07920-2338
NEW JERSEY WORKERS COMPENSATION SECURITY FUND	ATTN: JOSEPH DELLA FERA	233 MT AIRY ROAD	BASKING RIDGE	NJ	07920
OHIO INSURANCE GUARANTY ASSOC	ATTN: SONNI PETERSON	5005 HORIZONS DRIVE, SUITE 200	COLUMBUS	OH	43220
WEST VIRGINIA INS GTY ASSN	ATTN: SONNI PETERSON	5005 HORIZONS DRIVE, SUITE 200	COLUMBUS	OH	43220
CONNECTICUT INS GUARANTY ASSOCIATION	ATTN: PAUL GULKO	ONE BOWDOIN SQUARE, 2ND FLOOR	BOSTON	MA	02114-2916
DISTRICT OF COLUMBIA INS GUARANTY FUND MGMT	ATTN PAUL M GULKO	ONE BOWDOIN SQUARE, 2ND FLOOR	BOSTON	MA	02114-2916
MASSACHUSETTS INSURERS INSOLVENCY FUND	ATTN PAUL M GULKO	ONE BOWDOIN SQUARE, 2ND FLOOR	BOSTON	MA	02114-2916
MAINE INSURANCE GUARANTY ASSOCIATION	ATTN: PAUL M GULKO	ONE BOWDOIN SQUARE, 2ND FLOOR	BOSTON	MA	02114-2916
NEW HAMPSHIRE INSURANCE GUARANTY ASSOC.	ATTN PAUL M GULKO	ONE BOWDOIN SQUARE, 2ND FLOOR	BOSTON	MA	02114-2916
RHODE ISLAND PROP & CAS INS GUARANTY ASSOC.	ATTN PAUL M GULKO	ONE BOWDOIN SQUARE, 2ND FLOOR	BOSTON	MA	02114-2916
VIRGINIA PROP & CAS INS GUARANTY ASSOC.	ATTN: PAUL M GULKO	ONE BOWDOIN SQUARE, 2ND FLOOR	BOSTON	MA	02114-2916
VERMONT PROP & CAS INS GUARANTY ASSOC.	ATTN: PAUL M GULKO	ONE BOWDOIN SQUARE, 2ND FLOOR	BOSTON	MA	02114-2916
COLORADO INS GUARANTY ASSOCIATION	ATTN: CHAD ANDERSON	1720 SOUTH BELLAIRE ST. STE. 408	DENVER	CO	80222
KANSAS INSURANCE GUARANTY ASSOCIATION	ATTN: CHAD ANDERSON	1720 SOUTH BELLAIRE ST STE 408	DENVER	CO	80222
MONTANA INSURANCE GUARANTY ASSOC.	ATTN: CHAD ANDERSON	1720 SOUTH BELLAIRE ST. STE. 408	DENVER	CO	80222
ALABAMA INS GUARANTY ASSOC	ATTN: ANDREA LENTINE	2020 CANYON RD STE 200	BIRMINGHAM	AL	35216
ALASKA INSURANCE GUARANTY ASSOCIATION	1401 RUDAKOF CIR	C/O NORTHERN ADJUSTERS, INC., SUITE 100	ANCHORAGE	AK	99508-3108
ARKANSAS PROP & CASUALTY GTY FUND	ATTN: STEVE UHRYNOWYCZ	1023 WEST CAPITOL AVE, STE 2	LITTLE ROCK	AR	72201
CALIFORNIA INS GUARANTEE ASSOC	PO BOX 29066	ATTN WAYNE D WILSON	GLENDALE	CA	91209-9066
FLORIDA WC INSURANCE GTY ASSOC	ATTN: TOM STREUKENS	PO BOX 15159	TALLAHASSEE	FL	32317-5159
GEORGIA INSURERS INSOLVENCY POOL	ATTN: MICHAEL C MARCHMAN	3700 CRESTWOOD PARKWAY, NW, STE 400	DULUTH	GA	30096
HAWAII INS GUARANTY ASSOC	ATTN: BLAKE J OBATA	PO BOX 4660	HONOLULU	HI	96812-4660
ILLINOIS INSURANCE GUARANTY FUND	ATTN: TIM SCHOTKE	150 S. WACKER DRIVE, STE. 2970	CHICAGO	IL	60606
INDIANA INS GUARANTY ASSOC	ATTN: JANIS B FUNK	3502 WOODVIEW TRACE, SUITE 100	INDIANAPOLIS	IN	46268
IOWA INS GUARANTY ASSOC	ATTN: STEVEN M AUGSPURGER	801 GRAND AVENUE, SUITE 3700	DES MOINES	IA	50309-8004
KENTUCKY INS GUARANTY ASSOC	ATTN: A. SCOTT WEBSTER	10605 SHELBYVILLE ROAD, SUITE 101	LOUISVILLE	KY	40223
LOUISIANA INS GUARANTY ASSOC	ATTN: JOHN WELLS	2142 QUAIL RUN DRIVE	BATON ROUGE	LA	70808-4126
MARYLAND PROP & CAS INS GTY	ATTN: JOHN R. SPIELBERGER	305 WASHINGTON AVENUE, SUITE 600	TOWSON	MD	21204-4715

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MICHIGAN PROP & CAS GTY ASSOC	ATTN: THOMAS R KUJAWA	PO BOX 531266	LIVONIA	MI	48153-1266
MINNESOTA INS GUARANTY ASSOC	ATTN: ROBERT FARBER	7600 PARKLAWN AVENUE, SUITE 460	EDINA	MN	55435
MISSOURI PROP & CAS INS GUARANTY ASSOC.	ATTN: CHARLES F RENN	2210 MISSOURI BLVD.	JEFFERSON CITY	MO	65109
NEBRASKA PROP & LIAB INS GUARANTY ASSOC.	ATTN: CHAD ANDERSON	1720 SOUTH BELLAIRE ST. STE. 408	DENVER	CO	80222
MISSISSIPPI INS GUARANTY ASSOC	ATTN: ARTHUR RUSSELL	713 S. PEAR ORCHARD ROAD, SUITE 200	RIDGELAND	MS	39157-4823
NEW MEXICO PROP & CAS INS GTY	C/O INTEGRION GROUP-ATTN: DEBBIE LUERA	PO BOX 27815	ALBUQUERQUE	NM	87125
NORTH CAROLINA INS GTY ASSOC	ATTN: RAYMOND EVANS	2910 SUMNER BLVD.	RALEIGH	NC	27616
NEW YORK LIQUIDATION BUREAU	ATTN: DAVID AXINN	180 MAIDEN LANE, 14TH FLOOR	NEW YORK	NY	10038
OKLAHOMA P & C INSURANCE GUARANTY ASSOC.	ATTN: JESSICA CANNON	2601 NW EXPRESSWAY, STE 800E	OKLAHOMA CITY	OK	73112
OREGON INS GUARANTY ASSOC	ATTN: CATHERINE BRAUGHTON-BAZANT	10700 SW BEAVERTON HWY, STE 426	BEAVERTON	OR	97005-3019
SOUTH CAROLINA PROP & CAS INS GTY ASSOC.	ATTN: J. SMITH HARRISON	PO BOX 407	COLUMBIA	SC	29202
TENNESSEE INS GUARANTY ASSOC	ATTN: DAVID BROEMEL	3100 WEST END AVE, STE 670	NASHVILLE	TN	37203-5805
TEXAS PROP & CAS INS GUARANTY ASSOC	ATTN: MARVIN KELLY	9120 BURNET RD	AUSTIN	TX	78758
UTAH PROP & CAS INS GTY ASSOC	ATTN: ALLEN MUHLESTEIN	PO BOX 1608	SANDY	UT	84091-1608
WASHINGTON INSURANCE GUARANTY ASSOC.	ATTN: CHAD ANDERSON	1720 S BELLAIRE ST STE 408	DENVER	CO	80222
WISCONSIN INS SECURITY FUND	ATTN: ALLAN PATEK	2820 WALTON COMMONS W STE 135	MADISON	WI	53718-6797
CALIFORNIA INS. GUARANTEE ASSOCIATION	PO BOX 29066		GLENDALE	CA	91209-9066
NJ WORKERS' COMPENSATION SECURITY FUND	233 MOUNT AIRY RD	ATTN JOSEPH L. DELLAFERA	BASKING RIDGE	NJ	07920
SOUTH DAKOTA P&C IGA	C/O EDWIN E. EVANS	PO BOX 2790	SIOUX FALLS	SD	57101-2790
UNITED STATES OF AMERICA-ENVIRONMENTAL ENFORCEMENT SECTION	% US DEPT OF JUSTICE-ATT: BRANDON ROBERS	PO BOX 7611 BEN FRANKLIN STATION	WASHINGTON	DC	20044
PATTERSON RITNER & LOCHWOOD	620 N BRAND BLVD STE 300	ATT: KEVIN PAULEY HILLIER	GLENDALE	CA	91203
MARGARET BASISZTA	2250 NW 114TH AVE, UNIT 1 P	PTY. 5433	DORAL	FL	33192-4177
PAUL DANIELS	14159 DICKENS ST APT 310		SHERMAN OAKS	CA	91423-5807
WILLIAMS CALIRI MILLER & OTLEY	1680 ROUTE 23 NORTH, SUITE 425	ATTN: RICHARD S MILLER	WAYNE	NJ	07470
OWEN & MELBYE	700 JEFFERSON AVE	ATTN PAMELA J HELMER	REDWOOD CITY	CA	94063-1833
SANCHEZ & DANIELS	C/O SANCHEZ DANIELS & HOFFMAN LLP	333 W WACKER DR STE 500	CHICAGO	IL	60606-2218
MCHALE & ALLEN	225 E SANTA CLARA ST, STE 110	ATTENTION LEGAL DEPARTMENT	ARCADIA	CA	91006
CUNNINGHAM MACHANIC CETLIN JOHNSON HARNEY & TENNEY LLP	220 NORTH MAIN ST, STE 301	C/O FIDELITY NATIONAL LAW GROUP	NATICK	MA	07160
COTKIN COLLINS & FRANSCELL - ATT: ROBERT G. WILSON	915 WILSHIRE BLVD., STE 2100		LOS ANGELES	CA	90017
TC CHENG SC D INC	POWELL HALL OF ENGINEERING	3737 WATT WAY	LOS ANGELES	CA	90089-0096
GORDON & REES	1111 BROADWAY, STE 1700	ATTN: WILLIAM A ROBLES	OAKLAND	CA	94607
SHELL BUFORD, PLLC - ATT: JIM BULLOCK	C/O ANDERSON CRAWLEY & BURKE PLLC	216 DRAPERTON CT	RIDGELAND	MS	39157
DINERS CLUB INTERNATIONAL	2500 LAKE COOK RD	C/O DISCOVER FIN. SVCS-ATT: JOHN C KLINE	RIVERWOODS	IL	60015-3851
EAST COAST INVESTIGATIVE SRVCS	ATTN: JAMES L COLLINS	33 CENTRAL ST	HINGHAM	MA	02043
INTERACTIVE DATA CORP	32 CROSBY DR	ATTENTION LEGAL DEPARTMENT	BEDFORD	MA	01730-1448
PARKER COULTER DALEY & WHITE-ATTN: JAMES CURTIN	C/O CURTIN MURPHY & O'REILLY, PC	31 SAINT JAMES AVE, STE 320	BOSTON	MA	02116
WEST PUBLISHING COMPANY	610 OPPERMAN DR		EAGAN	MN	55123-1340
RONALD A BERTGES	10061 RIVERSIDE DR STE 129		TOLUCA LAKE	CA	91602-2560
THOMAS C SANFORD	170 S EUCLID AVE		PASADENA	CA	91101-2421
LANDYE BENNETT BLUMSTEIN LLP	ATTN THANE W TIENSON	1300 SW 5TH AVE STE 3600	PORTLAND	OR	97201
P. RICHARD COLOMBATTO	449 VASSAR AVE		BERKELEY	CA	94708
ANN WILSON & ASSOCIATES	PO BOX 3898	ATTN ANN WILSON MED	OAKLAND	CA	94609-0898
MENTZ FINN CLARKE MCDOWELL & NEWTON	1633 BAYSHORE HWY STE 360	C/O HEGGENESS SWEET, ET AL-ATTN: T. FINN	BURLINGAME	CA	94010-1537
RICHARDS BRANDT MILLER & ETAL	299 S MAIN ST. 15TH FL		SALT LAKE CTY	UT	84111
A M BEST CO	1 AMBEST RD		OLDWICK	NJ	08858-7000
ROBERT D KOLAR & ASSOC LTD	812 N DEARBORN ST	C/O ROBERT D KOLAR	CHICAGO	IL	60610-3317
LAUGHLIN FALBO LEVY & MORESI	PO BOX 70907		OAKLAND	CA	94612-5200
WILLIAMS ZOGRAFOS PECK & ATWOOD	PO BOX 547	C/O WILLIAMS ZOGRAFOS & PECK	LAKE OSWEGO	OR	97034-0060
MURCHISON & CUMMING	801 SOUTH GRAND AVE, 9TH FLOOR		LOS ANGELES	CA	90017
PAUL FRANK & COLLINS INC	ONE CHURCH ST. 5TH FL	ATTN ROBERT G CAIN ESQ	BURLINGTON	VT	05401

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A EDELST DEPOSITION SRVC INC	4521 SHERMAN OAKS AVE STE 1B		SHERMAN OAKS	CA	91403-3807
THOMAS P REEVES	354 27TH ST		SAN FRANCISCO	CA	94131
KIRTLAND & PACKARD LLP	1638 SOUTH COAST PACIFIC HWY		REDONDO BEACH	CA	90277
QUINN KULLY & MORROW	C/O GREGORY C FANT- ARNOLD & PORTER, LLP	777 SOUTH FIGUEROA ST, 44TH FLOOR	LOS ANGELES	CA	90017
BORTON PETRINI, LLP	PO BOX 2026		BAKERSFIELD	CA	93303-2026
LOCKE LORD LLP	2200 ROSS AVE, STE 2800		DALLAS	TX	75201
SPRAY GOULD & BOWERS	2 CORPORATE PARK, STE 201	ATTN: OFFICE MANAGER	IRVINE	CA	92606
ANDERSON MCPHARLIN & CONNERS	707 WILSHIRE BLVD, 40TH FLOOR		LOS ANGELES	CA	90017
KIGHTLINGER & GRAY	211 N PENNSYLVANIA ST	ONE INDIANA SQUARE, SUITE 300	INDIANAPOLIS	IN	46204-1959
EMERSON & YRULEGUI	5250 N PALM AVE, STE 402	ATTN: RICHARD J YRULEGUI	FRESNO	CA	93704
AIPSO	ATTN: LINDA PAQUIN	302 CENTRAL AVE	JOHNSTON	RI	02919-4932
GRAHAM COURT REPORTERS	1001 AVENIDA PICO STE C118		SAN CLEMENTE	CA	92673-6957
SCHOEN & SMITH LTD	200 W ADAMS ST STE 1005	C/O SCHOEN, MANGAN & SMITH LTD	CHICAGO	IL	60606-5222
F. PHILLIP HOSP	301 N LAKE AVE STE 410		PASADENA	CA	91101-5121
MCINERNEY & DILLON PC	1999 HARRISON ST STE 1700	ATTENTION LEGAL DEPARTMENT	OAKLAND	CA	94612-4727
EARLE & THOMPSON	2660 5TH AVE N	C/O JOHN H THOMPSON IV, PA	ST PETERSBURG	FL	33713-6904
GIERACH & GIERACH, P.A.	723 E. COLONIAL DR. STE 100	ATTN JOHN R GIERACH	ORLANDO	FL	32803
VAN COTT, BAGLEY, CORNWALL & MCCARTHY	C/O FABIAN VANCOTT-ATT: SCOTT LILJA	215 SOUTH STATE ST, STE 1200	SALT LAKE CTY	UT	84111-2323
FEDERAL EXPRESS CORPORATION	PO BOX 7221		PASADENA	CA	91109-7321
JOHN W KALB	61900 YUCCA RD		MOUNTAIN CENTER	CA	92561-3736
COMMONWEALTH OF PENNSYLVANIA, DEPT OF LABOR & INDUSTRY	1171 S CAMERON ST RM 103	BUREAU OF WORKERS COMPENSATION	HARRISBURG	PA	17104-2510
MISSOURI DEPARTMENT OF REVENUE	PO BOX 690	ATTN: TAMARA W KOPP	JEFFERSON CITY	MO	65102-0690
BIGHAM ENGLER JONES & HOUSTON	14 WALL ST	ATTN GEORGE A SMITH ESQ	NEW YORK	NY	10005-2101
HOLGUIN INVESTIGATIVE SERVICE INC	PO BOX 1555	C/O JEFF GREENSTEIN	MONTEBELLO	CA	90640-7555
THELEN LLP	C/O OAK POINT PARTNERS LLC	PO BOX 1033	NORTHBROOK	IL	60065
DEBBI LESSE, AS PERSONAL REP OF ESTATE OF JOSEPH S YUCHT	442 GLEN OAK DR		EAST AMHERST	NY	14051-1171
MURIEL WILLIAMS	109 INVERNESS DR		LA CANADA	CA	91011-4138
PENSION BENEFIT GUARANTY CORP	1200 K STREET, NW		WASHINGTON	DC	20005
STOCKWELL SIEVERT & ETAL	PO BOX 2900	ATTN PAM ALLISON, ADMINISTRATOR	LAKE CHARLES	LA	70602-2900
GLASPY & GLASPY	1550 THE ALAMEDA, STE 200		SAN JOSE	CA	95126
BANKS JOHNSON JOHNSON & ETAL	PO BOX 9007	ATTN JO VAYNE HELMER	RAPID CITY	SD	57709-9007
AIKEN KRAMER & CUMMINGS - ATTN: STEVEN J CRAMER	C/O WENDEL ROSEN BLACK & DEAN LLP	1111 BROADWAY, 24TH FLOOR	OAKLAND	CA	94607-4036
JIMMY W STRELEC	2298 W LUNDY BLVD	ATTN JIM STRELEC	POST FALLS	ID	83854-9403
CROSSROADS ASSOCIATES	ATTN: GREG OSBORN	1450 GREENWOOD AVE	PALO ALTO	CA	94301
WILD CAREY & FIFE	425 CALIFORNIA ST STE 810	ATTN: DONALD R WILD	SAN FRANCISCO	CA	94104-2124
STEVEN BECKMAN INVESTIGATIONS INC	DBA: PAUL CHANCE INVESTIGATIONS	PO BOX 70118	RIVERSIDE	CA	92513-0118
JAMES F BROMLEY	LAW OFFICE OF JAMES F BROMLEY	6303 ROCKHURST RD	BETHESDA	MD	20817
PHILIP J WALSH	PHILIP J WALSH & ASSOCIATES	1104 GLYNDON ST. S.E.	VIENNA	VA	22180
ESTATE OF JAMES W GREENE	THOMPSON O'DONNELL LLP-ATT JAMES BROMLE	4100 NORTH FAIRFAX DR	FAIRFAX	VA	22203
SEMMES BOWEN & SEMMES	ATTN: KAREN STONE	25 S CHARLES ST STE 1400	BALTIMORE	MD	21201-2400
EVANS & DIXON	211 NORTH BROADWAY, STE 2500		SAINT LOUIS	MO	63102
DR KENNETH DAVIS	3260 N 12TH ST, APT 220		GRAND JUNCTION	CO	81506-5432
MCCASLIN IMBUS & MCCASLIN	600 VINE ST STE 800	ATTN C J DEMICHELI PRES	CINCINNATI	OH	45202
SUBSEQUENT INJURY TRUST FUND	MARQUIS TWO TOWER SUITE 1250	285 PEACHTREE CENTER AVENUE NE	ATLANTA	GA	30303-1229
SENTRY INDEMNITY CO	PO BOX 8032	ATTN: BONNY CHRISTNER	STEVENS POINT	WI	54481-8032
BROWN & BROWN	399 BRADFORD ST STE 200	ATTN JEFFREY O BROWN	REDWOOD CITY	CA	94063-1585
INTERNATIONAL REHABILITATION ASSOCIATES INC	2701 NW VAUGHN ST # 850	ATTN LONNIE LEACH	PORTLAND	OR	97210-5311
MARGOLIS EDELSTEIN SCHERLIS & KRAEMER	ATTN MITCHELL S PINSLY	170 S INDEPENDENCE MALL W STE 400E	PHILADELPHIA	PA	19106-3337
WILLIAM L. NAGLE	PO BOX 816		BURLINGAME	CA	94011
JOHN S. KRUG	903 DOVER CT		LOS ALTOS	CA	94022

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DANIEL W. WINTERS	12040 GREENHILLS CT		LOS ALTOS HILLS	CA	94022-4527
KAYE SCHOLER FIERMAN HAYS & HANDLER	250 W 55TH ST		NEW YORK	NY	10019
MOORE HILL & WESTMORELAND PA	350 W CEDAR ST, STE 100		PENSACOLA	FL	32502
O C TANNER SALES CO	1930 S STATE ST	ATTN CAROL JACKSON	SALT LAKE CTY	UT	84115-2311
RIVERA TRANSLATION SERVICE	7648 PAINTER AVE STE B	ATTN MARY H BROWN	WHITTIER	CA	90602-5303
EZRA M JACOB	2823 SCOTTS VALLEY DR		HENDERSON	NV	89052

CERTIFICATE OF SERVICE

Case Name: **Insurance Commissioner v.
Western Employers Insurance
Company**

No. **CPF-97-984281**

I hereby certify that on July 22, 2019, I electronically filed the following documents with the Clerk of the Court by using the CM/ECF system:

**SECOND DECLARATION OF SERVICE RE APPLICANT INSURANCE
COMMISSIONER'S NOTICE OF MOTION AND MOTION FOR APPROVAL OF
SECOND INTERIM DISTRIBUTION**

I certify that **all** participants in the case are registered CM/ECF users and that service will be accomplished by the CM/ECF system.

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 22, 2019, at Oakland, California.

Kelinda Crenshaw
Declarant


Signature