

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 CLO¹, manages the Superior National Insurance Companies'² 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
10 updates all the categories of information provided in the Liquidator's report filed on December 7,
11 2011.

12 II.

13 REINSURANCE INFORMATION

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

25 ¹ Conservation and Liquidation Office.

26 ² The Superior National Insurance Companies refer to Superior National Insurance
27 Company, Superior Pacific Casualty Company, California Compensation Insurance Company,
28 Commercial Compensation Casualty Company and Combined Benefits Insurance Company,
which are collectively also referred to as the "SNICIL" or the "Estate."

1
2 **Exhibit A – Paid Loss Recoverables (Net of Premiums Payable)**

3 Exhibit A lists paid loss recoverables (net of premiums payable) due from each reinsurer
4 as of December 31, 2011. Paid loss recoverables are the amounts already paid to the claimants
5 that are due from the reinsurers and premiums payable are amounts due reinsurers pursuant to the
6 terms of each contract. Near the bottom of Exhibit A, a grand total of \$8,241,879 is shown as due
7 from reinsurers, up from the \$7,533,508 reported in the December, 2011 status report. The
8 increase in paid loss recoverables (net of premiums payable) is \$708,371, resulting primarily from
9 new billings of \$1,654,538 offset by collections of \$940,576 and write-offs of \$5,589. Exhibit D
10 is the arithmetical computation). The new billings are from the release of updated reinsurance
11 reports for various XOL treaties. The total collections were primarily from Blackthorn/Ace
12 American, Castlewood/Continental Casualty, LDG Re, SCOR Re, St. Paul Re and Trustmark (all
13 XOL treaty reinsurers). The write-offs of \$5,589 are for balances due from LDG Re that are not
14 subject to the XOL treaties.

15 Also included in the total paid loss recoverables (net of premiums payable) are amounts
16 that are in dispute, due from companies in liquidation, or pre-liquidation receivables in the
17 process of reconciliation. The remaining \$5,551,421 in losses due from reinsurers (net of
18 premiums payable), as reported in the December, 2011 report, increased by \$704,478 to
19 \$6,255,899. This increase is due to billings of \$1,352,827 offset by collections of \$642,760 and
20 write-offs of \$5,589 (see Exhibit D for arithmetical computation).

21 Trustmark owes SNICIL a total amount of \$2,000,069 up by \$14,905. The increase is due
22 to new billings of \$312,720 offset by collections of \$297,816. The majority of the balance is due
23 to disputes in penalty payments, CT claims, undocumented bill review payments and other billing
24 issues. Castlewood owes SNICIL a total amount of \$5.0 million, up by \$308,871. The increase
25 is due to new billings of \$430,715 less collections of \$121,844. We continue to submit billings
26 and supporting documentation to them. The CLO is pressing both reinsurers to settle all billed
27 and overdue amounts. The CLO is actively pursuing commutation of two major excess treaties
28 with Castlewood at this time. The commutation of these two treaties will significantly reduce the

1 amount due from Castlewood.

2 Trustmark, CNA Re, LDG Re and other excess reinsurers have also expressed their desire
3 to commute their reinsurance obligations to SNICIL. In the second quarter of 2011, the
4 California Insurance Guaranty Association (CIGA), responsible for handling the majority of the
5 claims that will underlie the commutations, completed its evaluation of the carried reserves on its
6 open files in conformity with its reserving philosophy. The CLO started the commutation process
7 by submitting to the actuaries the fourth quarter, 2010 loss data for the development of the
8 commutation proposals for submission to the interested reinsurers.

9 Reinsurers continue to request for claim audits. An audit by CNA Re is scheduled in the
10 first quarter of 2012. An audit by St. Paul Re/Travelers scheduled in the second quarter of 2011
11 has been indefinitely postponed due to some disagreements in the language of the Confidentiality
12 Agreement between them and CIGA. Both parties are now in the process of resolving their
13 issues.

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

15
16 **Exhibit B – Ceded Case Reserves**

17 Exhibit B lists the ceded case reserves as of December 31, 2011 related to each reinsurer's
18 contract with the liquidating companies. These are claims that have been reported to the
19 Liquidator but have not been paid to the claimants and therefore are not yet due from the
20 reinsurers. The total of the ceded case reserves is currently \$94,182,271 down by \$753,345 from
21 the \$94,935,616 reported in the December, 2011 status report. The decrease is due to the
22 decrease of case reserves of the various XOL treaties, particularly the \$4.5M excess of \$500K
23 1998 treaty (\$611,000), the Trustmark excess treaties (\$339,000) and the Superior Pacific/Pac
24 Rim XOL treaties (\$572,000), offset by the increase of case reserves of the SNIG \$4M excess of
25 \$1M 1999 treaty (\$794,000).

26
27 **Exhibit C – Ceded IBNR (Incurred But Not Reported Reserves)**

28 This exhibit lists the undiscounted ceded incurred but not reported reserves as of

1 December 31, 2011. The total of the ceded IBNR is currently \$63.4 million, unchanged from the
2 \$63.4 million reported in the December, 2011 status report.

3 The IBNR of \$63 million pertains to the XOL treaties, some of which have not had the
4 benefit of an actuarial study since liquidation and therefore, the carried IBNR is outdated and
5 unreliable. The extensive reserve audits at CIGA's third party administrators were completed in
6 the second quarter of 2011 which allows the CLO and its consulting actuaries to update their
7 reserve studies. The CLO had commissioned a reserve analysis of gross reserves as of December
8 31, 2010. A final report on the analysis was released in the first quarter of 2012. The actuaries
9 are currently undertaking an analysis of the ceded programs based on data as of December 31,
10 2010. This review is in conjunction with the proposed commutation of the various XOL
11 programs. The ceded IBNR will be updated as we receive the actuaries' analysis of each
12 program.

13 III.

14 ARBITRATION AND OTHER MATTERS

15 At this time there are no pending arbitrations or other matters of significance to report.

16 IV.

17 FINANCIAL REPORT

18 A. ACCOUNTING STATEMENTS

19 The CLO's Accounting Department has updated its financial statements through
20 December 31, 2011, and a copy of the consolidated balance sheet for the SNICIL estates is
21 attached hereto as Exhibit E. Secured claims liability balance includes \$28 million for the SNTL
22 lien.

23 The financial statements incorporate the results of a December 31, 2009
24 PriceWaterhouseCooper's actuarial report commissioned by the Liquidator to review the
25 adequacy of SNICIL reserves and IBNR for workers' compensation claims.

26 As previously noted, Combined Benefit Insurance Company financial statement no longer
27 has a positive net value. As of December 31, 2011 Combined Benefit Insurance Company's
28 deficiency is \$6,133,200. Consequently, the Liquidator does not intend to adjudicate the Class 7

1 general claims.

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

6 V.

7 **CLAIMS ADMINISTRATION**

8 **A. Claims Processing**

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

10 Premium collection and subrogation recoveries have virtually ceased. There are still some
11 protracted collection and subrogation matters being monitored, but minimal expense is being
12 incurred. The SNICIL estates will bear no direct cost, other than the minimal allocation for the
13 monitoring process, as these matters are being pursued through vendors operating on a
14 contingency fee basis. October through December 2011 figures are \$940.25 for subrogation and
15 \$252.00 for premium. Both totals represent collection on all five estates. For the 2011 year,
16 \$7,128.48 was collected for subrogation and \$2,302.14 was collected for premium.

17 **2. Claims Administration**

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

22 There is one Proof of Claim that was previously approved by the Court (Claim of Tammy
23 Sellers) that will require modification. On May 24, 2011, the Court approved the Class 2 claim of
24 Tammy Sellers against the estate of California Compensation Insurance Company. The order
25 authorized the Liquidator to allocate 75% of the claim amount to the claimant and 25% to
26 Medicare. The amount of the ultimate liability will not change, but the allocation of the claim
27 between the claimant and Medicare will need to be revisited as Medicare is unable to accept
28 payments for prospective claims. The Liquidator anticipates that he will seek an order modifying

1 the May 24, 2011 order and distributing the entire claim amount to the claimant.

2 The estates have finalized the claims of 18 of the 61 (multiple states have claims on more
3 than one of the 5 estates) IGAs that have paid SNICIL claims. Since the formal resolution of the
4 IGAs' claims involves a discounting of future reserves, the Liquidator generally waits until there
5 is prospect of a relatively imminent closure of the estate before finalizing their claims. The 18
6 IGAs whose claims have been finalized have no open claims or minimal activity. The Liquidator
7 notes that 17 out of the remaining 43 IGAs claims either have zero or one claim remaining open.
8 The reconciliation process with those IGAs who no longer have any open claim files continues.
9 The process of reconciling and approving IGA POC claims will continue for at least the next
10 many months, and if the estate approaches a closure position, the IGA resolution activity will
11 have to be intensified.

12 VI.

13 EARLY ACCESS DISTRIBUTION

14 On September 1, 2011, pursuant to the court's order of August 3, 2011 authorizing the
15 Liquidator to disburse estate assets, the Liquidator completed a total distribution of \$114,477,048
16 from the Superior National Insurance Companies (\$113,004,534 Early Access Distribution to 37
17 IGAs and \$1,472,514 Interim Distribution to 1,743 Non-IGAs).

18 Since liquidation of the Superior National Insurance Companies, the Liquidator has
19 disbursed estate assets totaling \$1,385,488,500 in eight early access distributions to the IGAs and
20 one interim distribution to Non-IGA claimants.

21 The Liquidator anticipates the next early access and interim distributions to occur by
22 September 30, 2012.

23 CONCLUSION


24 The Superior National Insurance Companies continue to conduct significant run-off
25 activities, including recovering reinsurance assets; claims administration, estate accounting,
26 reinsurance negotiations and settlements. Moreover, these liquidating companies continue to
27 fulfill a significant goal of collecting and distributing assets to the IGAs, in order to close the gap
28 between the assets of the liquidating companies and their financial obligations. If the Court has

1 questions concerning the contents of this status report, the Liquidator will endeavor to provide
2 answers within a reasonable time.

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Dated: March 15, 2012

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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
December 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	-	-	-	-	-	-
Berkley	-	-	-	-	-	-
Berkley/North Star Re	4,490	-	-	-	-	4,490
Blackthorn Re Srvc/Ace American	159,438	1,909	86,033	-	4,354	67,142
Captive Reinsurers	(14,089)	-	-	(11,012)	-	(3,077)
Cigna Re/Connecticut General Life	539,065	77,271	62,766	-	-	399,028
CIGNA Re/Life Insurance Co. of North Ame	156,823	723	34,238	-	-	121,863
CIGNA*	-	-	-	-	-	-
Clarendon	-	-	-	-	-	-
Clearwater	-	-	-	-	-	-
CNA Re/Continental Casualty	76,417	-	-	41,221	-	35,196
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	-	-	-	-	-	-
Global Re Corp of America	71,207	-	-	17,635	-	53,572
HartRe (CA)/Hartford Fire	-	-	-	-	-	-
Home (In Liquidation)	-	-	-	-	-	-
Int'l Sol/IOA Re/Continental Casualty Co./C	5,007,506	163,820	248,186	18,709	5,541	4,571,250
JEH Re/John Hancock Mutual	-	-	-	-	-	-
LDG Re Corp-OCR/Workers Comp Alterna	402,640	165,580	2,864	17,518	-	216,678
LDG Re SRD/First All Financial	-	-	-	-	-	-
Life Insurance Company of North America	-	-	-	-	-	-
LRD Re- SRD/Transatlantic	9,687	723	4,908	-	-	4,058
New England Re*	-	-	-	-	-	-
North America*	-	-	-	-	-	-
North Star Re	-	-	-	-	-	-
Pennsylvania Manufacturers	6,574	-	-	-	-	6,574
Praetorian	25,913	-	-	6,573	-	19,339
Reinsurance Services of Princeton/Amer U	(21,165)	-	-	-	-	(21,165)
ReliaStar Life	37,950	32,278	519	2,733	-	2,421
Reliastar Life UK	-	-	-	-	-	-
Scandinavian Re	-	-	-	-	-	-
Scor Re (IL)	19,134	-	-	8,436	-	10,701
Scor Re*	-	-	-	-	-	-
St Paul Re	-	-	-	-	-	-
Swiss Re America Corp	-	-	-	-	-	-
Toa Re	434	-	-	-	-	434
Transatlantic Re	-	-	-	-	-	-
Travelers Indemnity*	3,457	-	-	-	-	3,457
Travelers/Phoenix*	-	-	-	-	-	-
Trustmark	2,000,069	5,717	307,003	-	-	1,687,345
Underwriters Re	-	-	-	-	-	-
United Republic (In Liquidation)	-	-	-	-	-	-
US Life	-	-	-	-	-	-
Zurich (UK)	-	-	-	-	-	-
Total at December 31, 2011	8,241,879	448,021	746,517	101,813	9,895	6,935,635
	100.00%	5.44%	9.06%	1.24%	0.12%	84.15%
US Life (In Dispute)	-	-	-	-	-	-
Trustmark (In Dispute)	(2,000,069)	(5,717)	(307,003)	-	-	(1,687,345)
Home (In Liquidation)	-	-	-	-	-	-
United Republic (In Liquidation)	-	-	-	-	-	-
Coronet (In Liquidation)	-	-	-	-	-	-
Captive Program	14,089	-	-	11,012	-	3,077
*Pre-liquidation receivables in process of re	-	-	-	-	-	-
Net Balance Due at Dec. 31, 2011	6,255,899	442,305	439,514	112,825	9,895	5,251,367
	100.00%	7.07%	7.03%	1.80%	0.16%	83.94%

EXHIBIT "B"

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

American Accident Group I	147,452
American Accident Group II	147,452
AUL RMS (SF) Fed Ins Chubb	1,518,140
AUL RMS (SF) Unum Life American	-
Berkley (formerly Signet)	26,170
Berkley/North Star Re (formerly North Star Re thru CSMC)	7,150
Blackthorn Re/Ace American	7,771,400
Captive Reinsurers	518,396
CIGNA	-
Cigna Re/Connecticut General Life	3,612,281
CIGNA Re/Life Insurance Co. of North America	2,943,712
Clarendon National	15,836
Clearwater (formerly Skandia America)	6,007
CNA Re/Continental Casualty	3,842,053
Cologne Re of America	3,519
Continental Ins (formerly Continental Re)	4,319
Coronet Ins/Camelback Re (in Liq)	-
Excess	44,026
First Allmerica Financial (LDG Re-SRD)	2,070,191
General Security National (formerly Le Mans Re)	2,815
Global American Re (Constitution Re)	1,761,719
Hart/Re (CA)/Hartford Fire (formerly Hartford Fire)	21,868
Home (in Liquidation)	-
Imperial Casualty & Indemnity (commuted)	-
Int'l Sol/IOA Re/Continental Casualty Company	25,008,827
JEH Re/John Hancock Mutual	99,050
Lincoln National Life	353,093
New England Re	-
North America	32,953
North Star Re	4,363
Partner Re of NY (formerly Winterthur)	-
Pennsylvania Manufacturer's	10,250
Phoenix Home Life Mutual	294,816
Praetorian	852,963
Reliastar Life (Minnesota)	2,855,030
ReliaStar Life (UK)	-
Scor Re	1,034,556
Scor Re (IL)	9,545,341
Security of Hartford (formerly Orion)	1,408
St Paul Re	4,128,568
Swiss Re America (formerly Buffalo Re)	12,317
Swiss Re America (formerly North American)	3,798
Swiss Re America (formerly Underwriters Re)	9,838
Toa Re of America (formerly Mercantile and Gen Re)	9,799
Toa Re of America	591
Transatlantic Re	1,864,172
Transatlantic Re (LDG Re-SRD)	2,943,712
Travelers Indemnity	5,119
Travelers/Phoenix	20,133
Trustmark	12,342,156
United Republic In Liquidation	-
US Life	-
Workers Comp Alternative Facility/LDG Re	8,148,834
Zurich Re (UK) Ltd./Benfield LTD	136,077
<hr/>	
Total	94,182,271
<hr/>	
Disputed - US Life	-
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Net Ceded Case Reserves	94,182,271

EXHIBIT "C"

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

US Life	-
All Other Treaties (In Process of Review)	63,418,950
<hr/>	
Total at December 31, 2011	63,418,950

EXHIBIT "D"

Exhibit D
COMPUTATION OF DIFFERENCES IN AMOUNTS OF PAID LOSS
RECOVERABLES (NET OF PREMIUM PAYABLES)
BETWEEN DECEMBER 31, 2011 AND SEPTEMBER 30, 2011

Paid Loss Recoverables (Net of Premium Payables)

\$ 708,373 Increase in paid loss recoverables (net of premium payables) computed as follows:

New Billings	\$	1,654,538
Less: Collections	\$	(940,576)
Write-offs/Adjustments	\$	(5,589)
Increase	\$	708,373

Net Balance Due

\$ 704,478 Increase in net balance due computed as follows:

New Billings	\$	1,352,827
Less: Collections	\$	(642,760)
Write-offs/Adjustments	\$	(5,589)
Increase	\$	704,478

EXHIBIT "E"

Insurance Commissioner of the State of California
Conservation & Liquidation Office

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

	Cal Comp	Combined Benefits	Superior Natl	Superior Pacific	Commercial Comp	TOTAL
ASSETS						
Participation in pooled investments	74,503,000	13,009,100	21,417,700	3,592,400	12,526,400	125,048,600
Non-pooled short-term investments:						
Restricted	116,500	229,800	-	-	-	346,300
Accrued investment income	347,400	58,500	106,600	16,000	58,500	587,000
Statutory deposits held by other states	784,600	-	321,400	-	633,200	1,739,200
Funds held by guaranty associations	-	-	11,005,700	-	224,900	11,230,600
Recoverable from reinsurers - paid	2,896,200	7,900	5,204,900	(96,500)	229,500	8,242,000
Recoverable from reinsurers - case reserves	19,562,900	208,500	41,894,300	26,075,800	6,440,700	94,182,200
Recoverable from reinsurers - IBNR	51,413,500	-	-	11,198,300	807,100	63,418,900
Salvage and subrogation recoverable	2,200	-	19,800	-	500	22,500
Total Available Assets	149,626,300	13,513,800	79,970,400	40,786,000	20,920,800	304,817,300
LIABILITIES						
Secured claims	21,963,800	204,200	5,043,000	72,700	1,306,500	28,590,200
Accrued administrative expenses	1,000	-	2,000	100	463,700	466,800
Claims against policies, including guaranty associations, before distributions	2,045,294,500	34,211,800	884,667,000	224,074,200	137,882,600	3,326,130,100
Early access and other Class 2 distributions	(840,907,800)	(21,482,200)	(391,018,100)	(38,096,100)	(93,984,300)	(1,385,488,500)
All other claims	119,308,000	6,713,200	28,745,900	62,503,300	13,754,500	231,024,900
Total Estimated Liabilities	1,345,659,500	19,647,000	527,439,800	248,554,200	59,423,000	2,200,723,500
NET ASSETS (DEFICIENCY)	(1,196,033,200)	(6,133,200)	(447,469,400)	(207,768,200)	(38,502,200)	(1,895,906,200)

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.: **BS061974**

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 March 15, 2012, I served the attached **LIQUIDATOR'S FURTHER STATUS CONFERENCE STATEMENT FOR LEAD CASE** 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 March 15, 2012, at Los Angeles, California.

Linda Richardson

Declarant

Linda Richardson

Signature

SERVICE LIST

**CASE: INSURANCE COMMISSIONER v. SUPERIOR NATIONAL
INSURANCE COMPANY and CONSOLIDATED PROCEEDINGS**

CASE NO: BS 061974

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