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ORIGINAL FILED

JUN 30 2010

**LOS ANGELES
SUPERIOR COURT**

SUPERIOR COURT OF THE STATE OF CALIFORNIA
COUNTY OF LOS ANGELES
CENTRAL CIVIL WEST

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

Applicant,

v.

**SUPERIOR NATIONAL INSURANCE
COMPANY,**

Respondent.

Case No.: BS061974
Consolidated with: BS061675
BS062171
BS062173
BS063746

**LIQUIDATOR'S FURTHER STATUS
CONFERENCE STATEMENT FOR
LEAD CASE**

Date: None Set
Time: None Set
Dept: 311
Judge: The Honorable Carl J. West

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, through his CLO¹, manages the Superior National
6 Insurance Companies'² liquidation for the benefit of policy claimants and creditors. It is the
7 purpose of this report to explain the current status of the liquidator's reinsurance and premium
8 recovery efforts, to provide financial information and an updated look at the liquidator's ongoing
9 litigation efforts. This report updates all the categories of information provided in the liquidator's
10 report filed on March 11, 2010 and discussed with the Court at its last status conference held on
11 March 16, 2010.

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
26
27 ¹ Conservation and Liquidation Office.

28 ² Also referred to as the "SNICIL" or the "Estate."

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

2 Exhibit A lists paid loss recoverables (net of premiums payable) due from each reinsurer
3 as of March 31, 2010. Paid loss recoverables are the amounts already paid to the claimants that
4 are due from the reinsurers and premiums payable are amounts due reinsurers pursuant to the
5 terms of each contract. Near the bottom of Exhibit A, a grand total of \$372,111,562 is shown as
6 due from reinsurers, up from the \$368,338,512 reported in the March, 2010 status report. The
7 increase in paid loss recoverables (net of premiums payable) is \$3,773,050, resulting primarily
8 from new billings of \$4,853,859 offset by collections of \$820,505 and the reclass of the
9 recoverable amount of \$260,304 from Home Insurance Company in Liquidation to Allowance for
10 Bad Debt. (Exhibit D is the arithmetical computation). \$2.2 million of the new billings are from
11 the release of the 3rd quarter of 2009 accounts of the US Life QS treaty and \$2.7 million are from
12 the release of updated reinsurance reports for various XOL treaties. The collections of \$820
13 thousand are primarily from Continental Casualty, SCOR Re, St. Paul Re and LDG Re.

14 A substantial portion of the total paid loss recoverables (net of premiums payable),
15 \$366,101,901, are due under the US Life Q.S. Treaty. Also included in the total paid loss
16 recoverables (net of premiums payable) are amounts that are in dispute, due from companies in
17 liquidation, or pre-liquidation receivables in the process of reconciliation. The remaining
18 \$2,733,953 in losses due from reinsurers (net of premiums payable), as reported in the March,
19 2010 report, increased by \$1,556,458 to \$4,290,411. This increase is due to new billings of
20 \$2,374,585 offset by collections of \$818,127 (see Exhibit D for arithmetical computation).

21 Trustmark owes SNICIL a total amount of \$1,398,902, up by \$285,011. This increase was
22 due to new billings. The majority of the overdue balances are due to disputes in penalty
23 payments, CT claims, undocumented bill review payments and other billing issues. Castlewood
24 owes SNICIL a total amount of \$2.9 million, up by \$719 thousand from new billings. We
25 continue to submit billings and supporting documentation to them. The CLO is pressing both
26 reinsurers to settle all billed and overdue amounts.

27 Trustmark, Castlewood, LDG Re and other reinsurers have expressed their desire to
28 commute their reinsurance obligations to SNICIL. The California Insurance Guaranty

1 Association (CIGA), responsible for handling the majority of the claims that will underlie the
2 commutations, is in the process of evaluating and where necessary, adjusting the carried reserves
3 on its open files in conformity with CIGA's reserving philosophy. Once this evaluation has been
4 completed to the satisfaction of CIGA and any adjustments have been made, then the CLO will
5 instruct its actuarial consultants to develop commutation proposals for submission to these
6 reinsurers. The CLO is not inclined to make commutation proposal offers to any of the reinsurers
7 until the CIGA claim evaluation has been finalized.

8 Reinsurers continue to request for claim audits. An audit by Global Re is scheduled in the
9 second quarter of 2010.

10 We continue to reconcile the remaining pre-liquidation recoverables which have
11 been reduced to \$281,255.

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

13 **Exhibit B – Ceded Case Reserves**

14 Exhibit B lists the ceded case reserves as of March 31, 2010 related to each reinsurer's
15 contract with the liquidating companies. These are claims that have been reported to the
16 Liquidator but have not been paid to the claimants and therefore are not yet due from the
17 reinsurers. The total of the ceded case reserves is currently \$153,498,833 up by \$9,525,270 from
18 the \$143,973,563 reported in the March, 2010 status report. The increase is primarily due to the
19 increase in reserves for claims being handled by CIGA that are subject to the SNICIL treaties.
20 The reserves for the US Life QS treaty were reduced by \$510 thousand, from \$85,645,693 to
21 \$85,136,034.

22 Excluding the reserves on the US Life QS Treaty of \$85,136,034, the net ceded case
23 reserves total \$68,362,799, up from the \$58,327,870 reported in the March, 2010 status report.
24 The increase in the net ceded case reserves of \$10,034,929 resulted primarily from the CIGA's
25 review of the reserves of claims subject to the various XOL treaties.

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

27 This exhibit lists the undiscounted ceded incurred but not reported reserves as of March
28 31, 2010. \$27.7 million of the total IBNR of \$91.3 million is from the US Life QS Treaty. The

1 IBNR figure is a result of the June 30, 2008 reserve analysis of our actuary, PriceWaterhouse
2 Coopers.

3 The balance of \$63.5 million pertains to all other SNICIL treaties, some of which have not
4 had the benefit of an actuarial study since liquidation and therefore, the carried IBNR is outdated
5 and unreliable. In our efforts to commute the affected treaties, updated reserve studies will be
6 conducted and the IBNR carried in SNICIL's ledgers will be adjusted as the updated IBNR
7 estimates become available.

8 III.

9 ARBITRATION AND OTHER MATTERS

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

11 Pursuant to the Stipulation and Order entered on June 17, 2010, US Life has paid
12 \$528,741,917.64 toward satisfaction of the judgment entered in favor of the estate.

13 In accordance with the Stipulation and Order, the Liquidator has executed a Stipulation
14 prepared by counsel for US Life for filing with the US District Court acknowledging the amount
15 received and agreeing to the release of the supersedeas bond.

16 With the foregoing payments received from US Life, there still remains a dispute related
17 to the amount of any additional judgment interest owed by US Life. US Life takes the position
18 that judgment interest accrued at the rate of 4.95% from the date of entry of judgment while the
19 Liquidator's position is that judgment interest accrues at 4.98%. Judge Fairbank's Judgment
20 specifically states that the date of the Judgment is June 22, 2007, while the clerk entered the
21 judgment on June 25, 2007.

22 Federal judgment interest is based upon 28 U.S.C. § 1161, which provides as follows:

23 (a) Interest shall be allowed on any money judgment in a civil case recovered in a
24 district court. . . . Such interest shall be calculated from the date of the entry of the
25 judgment, at a rate equal to the coupon issue yield equivalent (as determined by
26 the Secretary of the Treasury) of the average accepted auction price for the last
27 auction of fifty-two week United States Treasury bills settled immediately prior to
the date of the judgment. The Director of the Administrative Office of the United
States Courts shall distribute notice of that rate and any changes in it to all Federal
judges.

28 (b) Interest shall be computed daily to the date of payment except as provided in
section 2516(b) of this title and section 1304(b) of title 31, and shall be

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

5 V.

6 **CLAIMS ADMINISTRATION**

7 **A. Claims Processing**

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

9 From an internal standpoint premium collection and subrogation recoveries have virtually
10 ceased. There are still some protracted collection and subrogation matters being monitored, but
11 minimal expense is being incurred. The SNICIL estates will bear no direct cost, other than the
12 minimal allocation for the monitoring process, as these matters are being pursued through
13 vendors operating on a contingency fee basis. The total premium collected for 2010 ending May
14 31, 2010 is \$336 and the total subrogation collected is \$22,120.23. Both totals represent
15 collection on all five estates.

16 **2. Claims Administration**

17 The estates continue to have the two open claims previously noted. U.S. Life's claim will
18 not be formally adjudicated until the matter resolves. The non-covered Arkansas claim has
19 exceeded the statutory payment cap of \$300,000. The Liquidator had the claim independently
20 evaluated and the amount of future loss, medical alone, has been valued at \$956,000. Most of the
21 remainder of the medical will be paid by Medicare who will be entitled to some recovery against
22 the estate for benefits provided. The Liquidator is trying to establish contact with Medicare to
23 ensure a resolution of their claim vis a vis the injured workers claim. In another estate Medicare
24 has taken a position that its claim has a higher priority under federal priority statutes than a
25 policyholder claim (Class 2 claim under California Insurance Code Section 1033). This issue may
26 require adjudication before the Liquidation Court.

27 The estates have finalized the claims of 6 of the 61 (multiple states have claims on more
28 than one of the 5 estates) Guaranty Associations that have paid SNICIL claims. Since the formal

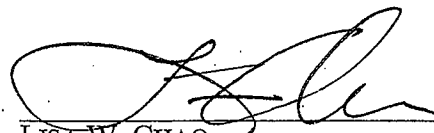
1 resolution of the Guaranty Association claims involves a discounting of future reserves, the
2 Liquidator generally waits until there appears to be a prospect of a relatively imminent closure of
3 the estate before finalizing their claim. The 6 IGAs whose claims have been finalized have no
4 open claims. We do note that 23 out of the remaining 55 Guaranty Association claims either have
5 zero or one claim remaining open. The reconciliation process with those IGAs who no longer
6 have any open claim files continues. The process of reconciling and approving IGA POC claims
7 will continue for at least the next year, and if the estate approaches a closure position, the IGA
8 resolution activity will have to be intensified.

9 CONCLUSION

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

17 Dated: June 30, 2010

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W. DEAN FREEMAN
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Supervising Deputy Attorneys General



18 LISA W. CHAO
19 Deputy Attorney General
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21 *Insurance Commissioner of the State of California,*
22 *in his capacity as Liquidator of Superior National*
23 *Insurance Company, Superior Pacific Casualty*
24 *Company, California Compensation Insurance*
25 *Company, Commercial Compensation Casualty*
26 *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, 2010

	TOTAL	< 30 days	30-59 days	60-89 days	90-119 days	120 days and over
AUL RMS UNUM LIFE AM	(323,172)					(323,172)
AUL RMS/FED INS CHUBB	-					-
AUL RMS/American United Life	21,125					21,125
AUL RMS (SF)/American Acc Re	(144)					(144)
Blackthorn Re Srvc/Ace American	427,330	93,863	27,586	75,619		230,262
Captive Reinsurers	(3,077)					(3,077)
Clearwater Insurance	-					-
CIGNA*	-					-
Cigna Re/Connecticut General Life	168,299	(6,539)	105,908		1,071	67,858
CIGNA Re/Life Insurance Co. of North America	35,554	35,554				
CNA Re/Continental Casualty	77,816	240	75,303			2,274
Continental Re*	18,263					18,263
Coronet Ins/Camelback Re	-					-
Donnelly Skirtich/Continental Assurance	(43)					(43)
Employers Re*	-					-
Excess*	225,717					225,717
Gerling Global	5,407		5,407			
Home (In Liquidation)	-					-
Insurance Co. of Hannover (Praetorian)	19,892		19,892			
Int'l Sol/OA Re/Continental Casualty Co./Castlewood	2,969,781	118,055	512,404	96,243	71,166	2,171,913
JEH Re/John Hancock Mutual	-					-
LDG Re Corp-OCR/Workers Comp Alternative Facility	332,254	(14,011)	222,506	2,294		121,466
LDG Re SRD/First All Financial	-					-
LRD Re- SRD/Transatlantic	64,199	35,555		28,644		-
Life Insurance Company of North America	-					-
New England Re*	-					-
North America*	10,896					10,896
Reinsurance Services of Princeton/Amer United Life Ins	(21,165)					(21,165)
Reliastar Life UK	-					-
ReliaStar Life	70,471	(2,802)	72,382			891
Scandinavian Re	-					-
Scor Re*	-					-
Scor Re (IL)	376,825	359	342,761			33,705
St Paul Re	54,287		54,287			
Transatlantic Re	-					-
Travelers SPC-HF/Travelers Ind*	16,602					16,602
Travelers/Phoenix*	9,777					9,777
Trustmark	1,398,902		240,871	44,141		1,113,890
Underwriters Re	-					-
United Republic	42,170					42,170
US Life	366,101,901			2,194,270		363,907,631
Zurich (UK)	11,695		1,536		10,159	
Total at March 31, 2010	372,111,562	260,274	1,680,842	2,441,211	82,396	367,646,838
	100.00%	0.07%	0.45%	0.66%	0.02%	98.80%
US Life (in Arbitration)	(366,101,901)	-	-	(2,194,270)	-	(363,907,631)
Trustmark (In Dispute)	(1,398,902)	-	(240,871)	(44,141)	-	(1,113,890)
Home (In Liquidation)	-	-	-	-	-	-
United Republic (In Liquidation)	(42,170)	-	-	-	-	(42,170)
Captive Program	3,077	-	-	-	-	3,077
*Pre-liquidation receivables in process of reconciliation	(281,255)	-	-	-	-	(281,255)
Net Balance Due at March 31, 2010	4,290,411	260,274	1,439,971	202,800	82,396	2,304,970
	100.00%	6.07%	33.56%	4.73%	1.92%	53.72%

EXHIBIT B

Exhibit B
SUPERIOR NATIONAL INSURANCE COMPANIES IN LIQUIDATION
Ceded Case Reserves by Reinsurers
March 31, 2010

American Accident Group I	79,071
American United Life	-
AUL RMS (SF) Unum Life American	-
AUL RMS Fed Ins Chubb	552,645
Blackthorn Re Srvc/Ace American	6,400,315
Buffalo Re	73,610
Captive Reinsurers	695,408
CIGNA	148,191
Cigna Re/Connecticut General Life	2,590,476
CIGNA Re/Life Insurance Co. of North America	2,424,362
Clarendon National Insurance	95,637
CNA Re/Continental Casualty	2,501,065
Cologne Re of America	12,643
Cont Re	22,906
Coronet Ins/Camelback Re	7,184
Excess	31,448
First Allmerica Financial (LDG Re-SRD)	753,607
Gerling Global (Constitution Re)	1,248,445
Hartford Fire	162,477
Home (in Liquidation)	14,265
Imperial Casualty & Indemnity	13,984
Insurance Co. of Hanover (IL)	576,084
Int'l Sol/IOA Re/Continental Casualty Co./Castlewood	17,624,811
JEH Re/John Hancock Mutual	99,050
Le Mans Reinsurance	17,212
Mercantile and General Re	65,930
New England Re	-
North America	32,953
North America Re	75,645
North Star Re	23,974
North Star Re thru CSMC	47,016
Pennsylvania Manufacturer's	69,182
Reliastar Life (Minnesota)	1,478,634
ReliaStar Life (UK)	-
Scor Re	748,853
Scor Re (IL) (All State)	6,528,599
Security Re	5,057
Signet Re	147,325
Skandia America Re	56,983
St Paul Re	2,788,181
Toa Re of America	11,128
Transatlantic Re	1,147,351
Transatlantic Re (LDG Re-SRD)	2,424,362
Travelers Indemnity	40,502
Travelers/Phoenix	20,133
Trustmark	10,254,790
Underwriters Re	61,206
United Republic Re	24,192
US Life	85,136,034
Winterthur Swiss Ins. Co.	14,518
Workers Comp Alternative Facility/LDG Re	6,001,297
Zurich Re (UK) Ltd./Benfield LTD	150,092
<hr/>	
Total at March 31, 2010	153,498,833
<hr/>	
Disputed - US Life	(85,136,034)
<hr/>	
Net Ceded Case Reserves	68,362,799

EXHIBIT C

Exhibit C
SUPERIOR NATIONAL INSURANCE COMPANIES IN LIQUIDATION
Ceded IBNR by Reinsurers
March 31, 2010

US Life	27,730,740
All Other Treaties (In Process of Review)	63,520,771
<hr/>	
Total at March 31, 2010	91,251,511
Disputed - US Life	(27,730,740)
<hr/>	
Net Ceded IBNR	63,520,771

EXHIBIT D

Exhibit D
COMPUTATION OF DIFFERENCES IN AMOUNTS OF PAID LOSS
RECOVERABLES (NET OF PREMIUM PAYABLES)
BETWEEN THE JUNE 2010 AND MARCH 2010
STATUS CONFERENCE REPORTS

Paid Loss Recoverables (Net of Premium Payables)

\$ 3,773,050 Increase in paid loss recoverables (net of premium payables) computed as follows:

New Billings	\$	4,853,859
Less: Allowance for Bad Debt - Home Ins. In Liquidation	\$	(260,304)
Less: Collections	\$	(820,505)
Increase	\$	3,773,050

Net Balance Due

\$ 1,556,458 Increase in net balance due computed as follows:

New Billings	\$	2,374,585
Less: Collections	\$	(818,127)
Increase	\$	1,556,458

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 March 31, 2010

	Cal Comp	Combined Benefits	Superior Natl	Superior Pacific	Commercial Comp	TOTAL
ASSETS						
Cash and cash equivalents:						
Restricted	567,200	-	-	-	-	567,200
Participation in pooled investments	47,452,300	2,388,200	9,288,300	8,673,300	2,469,700	70,271,800
Non-pooled short-term investments:						
Restricted	116,400	229,600	-	-	-	346,000
Accrued investment income	260,000	13,100	50,500	46,800	13,600	384,000
Statutory deposits held by other states	771,400	-	320,300	-	633,200	1,724,900
Funds held by guaranty associations	-	-	10,741,900	-	225,100	10,967,000
Recoverable from reinsurers - paid	218,435,500	7,603,500	116,483,600	55,900	29,533,000	372,111,500
Recoverable from reinsurers - case reserves	61,842,800	1,783,300	58,846,100	16,812,200	14,214,400	153,498,800
Recoverable from reinsurers - IBNR	66,106,500	1,652,900	6,571,500	11,198,300	5,722,300	91,251,500
Salvage and subrogation recoverable	57,600	-	21,000	-	1,600	80,200
Total Available Assets	395,609,700	13,670,600	202,323,200	36,786,500	52,812,900	701,202,900
LIABILITIES						
Secured claims ^{Note 1}	21,803,000	203,600	4,974,900	72,300	1,116,100	28,169,900
Accrued administrative expenses ^{Note 2}	18,200	900	13,300	300	466,600	499,300
Claims against policies, including guaranty associations, before distributions	1,918,706,400	34,211,700	841,854,800	202,421,000	137,577,300	3,134,771,200
Early access and other Class 2 distributions	(472,100,600)	(18,208,600)	(187,172,400)	(30,586,800)	(49,443,000)	(757,511,400)
All other claims	119,774,200	4,872,400	28,750,500	62,526,000	13,520,500	229,443,600
Total Estimated Liabilities	1,588,201,200	21,080,000	688,421,100	234,432,800	103,237,500	2,635,372,600
NET ASSETS (DEFICIENCY)	(1,192,591,500)	(7,409,400)	(486,097,900)	(197,646,300)	(50,424,600)	(1,934,169,700)

^{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 30, 2010, 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 30, 2010, at Los Angeles, California.

Linda Richardson

Declarant

Linda Richards

Signature

SERVICE LIST

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

CASE NO: BS 061974

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<p>Peter J. Gurfein, Esq. LANDAU GOTTFRIED & BERGER LLP 1801 Century Park East, Suite 1460 Los Angeles, CA 90067 Tel (310) 557-0050 / Fax: (310) 557-0056 (Centre Insurance Company)</p>	<p>Louis J. Cisz, III Matthew A. Richards Gina M. Fornario Nixon Peabody LLP One Embarcadero Center, 18th Flr. San Francisco, CA 94111-3600</p>
<p>Joseph K. Hegedus, Esq. LEWIS, BRISBOIS, BISGAARD & SMITH, LLP 221 N. Figueroa Street, Suite 1200 Los Angeles, CA 90012 Tel: (213) 250-1800 / Fax: (213) 250-7900</p>	<p>C. Guerry Collins, Esq. LOCKE LORD BISSELL & LIDDELL 300 S. Grand Avenue, Ste. 800 Los Angeles, CA 90071-3200 Tel: (213) 687-6719 / Fax: (213) 485-1200 (California Insurance Guarantee Association)</p>
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