

COPY

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**ORIGINAL FILED**  
**LOS ANGELES**

APR 02 2007

SUPERIOR COURT  
By: VICTOR E. SINO-CRUZ  
DEPUTY

7 **SUPERIOR COURT OF THE STATE OF CALIFORNIA**  
 8 **FOR THE COUNTY OF LOS ANGELES**

10 STEVE POIZNER, Insurance Commissioner of the State of California,	}	Case No. C 572 724
11 Applicant,		Honorable John Shepard Wiley Jr.
12 vs.	}	<b>INSURANCE COMMISSIONER'S STATUS REPORT (WITH INPUT FROM COVANTA HOLDING CORPORATION)</b>
13 MISSION INSURANCE COMPANY, a California corporation,		
14 Respondent.		
15	}	April 20, 2007 at 8:30 a.m.
16 Consolidated with Case Numbers		
17 C 576 324; C 576 416;		
18 C 576 323; C 576 325; C 629709		
19	}	Filed: October 31, 1985
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1 Steve Poizner, Insurance Commissioner of the State of California, in his capacity as Trustee  
2 of the Mission Insurance Company Trust, the Mission National Insurance Company Trust and the  
3 Enterprise Insurance Company Trust ("Insurance Commissioner"), hereby submits this Status Report  
4 and advises the Court as follows:

5 **I. Insurance Commissioner's Closing Status**

6 These estates are in closing mode, with the substantial portion of the assets of the estates  
7 distributed to policyholders and general creditors. A substantial sum is being held in reserve in the  
8 trusts, pending final wind-up. Sums continue to be collected from the reinsurance debtors of the  
9 estates, including in particular insolvent reinsurers which owe the Trusts reinsurance proceeds.  
10 Financial Statements as of December 31, 2006 for Mission Insurance Company, Mission National  
11 Insurance Company, and Enterprise Insurance Company are attached hereto as Exhibit "A." Several  
12 items are underway to further facilitate the wind-up process, which will be discussed in this status  
13 report.

14 A number of claimants did not maintain good addresses with the Trustee, resulting in a need  
15 to escheat the unclaimed funds. Reconciliation efforts began in preparation to escheat funds in  
16 2007. Escheatment logistics of all unclaimed funds for Mission Insurance Company Trust,  
17 Enterprise Insurance Company Trust and Mission National Insurance Company Trust are expected  
18 to be completed later in 2007.

19 The Enterprise Insurance Company Trust made a further distribution to policyholders in  
20 accordance with this Court's order in connection with its re-opening for this purpose. An Enterprise  
21 Insurance Company Trust Declaration of Compliance has been filed with the court on December 29,  
22 2006 for the estate's re-closure.

23 The shares distribution for Mission Insurance Company, Mission National Insurance  
24 Company, and Enterprise Insurance Company remains pending, subject to further discussions on  
25 implementation with Covanta Holding Corporation. Discussions of logistics to carry out the stock  
26 distribution and compliance with applicable Internal Revenue Code rules are in progress.

27 An Agreement Regarding Special Deposits and Letter Agreement has been executed with the  
28 Oregon ancillary receiver for the return of the excess special deposits for Mission for the amount of

1 thirteen million four hundred ninety-six thousand three hundred fifteen dollars (\$13,496,315).  
2 Discussions are underway with the few remaining states, New Hampshire and New York, which  
3 have ancillary estates, seeking similar wind-up of those estates and return of any excess funds.

4 Reinsurance collections brought in one hundred eight thousand eight hundred dollars  
5 (\$108,800) in February 2007, while a contribution recovery for Mission National Insurance  
6 Company brought in one hundred thirty-seven thousand six hundred fifteen dollars (\$137,615).  
7 Further collections are anticipated in the future, including without limitation a significant  
8 distribution upon the wind-up of Holland-America Insurance Company Trust.

9 This Court has previously approved the Rehabilitation Plan Implementation Agreement with  
10 Covanta Holding Corporation. Pursuant to this plan, Covanta Holding Corporation assumed the duty  
11 to process the Latent Deficiency Claims. An insert to this report from Covanta Holding Corporation  
12 expressing its progress is set forth below.

## 13 **II. Covanta Holding Corporation's Statement for the Status Report:**

14 Covanta Holding Corporation provided the following insert for the status report:

15 On March 2, 2006, the Court issued an Order approving the Rehabilitation Plan  
16 Implementation Agreement entered into between the Commissioner, as Trustee of the Mission  
17 Insurance Companies Trusts and Covanta Holding Corporation. In order to implement the  
18 Rehabilitation Plan Implementation Agreement, the Commissioner and Covanta also entered into the  
19 Latent Deficiency Claims Administration Procedures Agreement (the "Claims Agreement"). The  
20 Claims Agreement requires Covanta to administer a Latent Deficiency Claims administration  
21 process whose purpose is to evaluate each of the individual Latent Deficiency Claims for each of the  
22 Mission Insurance Companies Trusts in order to ensure that any distribution of Covanta common  
23 stock to those claimants complies with the stock for debt provisions of former section 108(e)(8)(B)  
24 of the Internal Revenue Code.

25 In order to complete this task, the Trustee provided Covanta's claims personnel with access  
26 to the claims records and proofs of claim filings for each of the Mission Insurance Companies  
27 Trusts. The Covanta claims personnel then undertook the review of over one hundred seventy  
28 thousand (170,000) proofs of claim filings and claims determinations for those Trusts. As part of

1 this process, Covanta identified and valued approximately forty-two thousand (42,000) Latent  
2 Deficiency Claims. A combined mailing notifying these claimants of the determined value of their  
3 claims and the claims evaluation processes was completed by mid-November 2006. The  
4 instructions also advised the claimants that they could file an Updated Proof of Claim with  
5 supporting documentation in order to assist Covanta in evaluating their claims. The claimants were  
6 provided with instructions to file Updated Proofs of Claim either on the Covanta web site or directly  
7 with Covanta's claims counsel, depending on the nature of their claims. The Updated Proofs of  
8 Claim allowed the claimants to supplement their original claims filing with the Trusts with  
9 additional information concerning the development of their claims since their last filings with the  
10 Trusts. In mid-January 2007, a supplemental mailing of Notices of Determination for approximately  
11 three hundred thirty (330) large loss insureds and insurance guaranty associations was completed.

12 Also at this time, Covanta received approximately one hundred fifteen (115) Updated Proofs  
13 of Claim with supporting documentation. Covanta obtained the appropriate claims files from the  
14 Trustee; completed the review of the least complicated and most straightforward of these Updated  
15 Proofs of Claim; and, determined the value for these claims. Covanta has begun the process of  
16 issuing Notices of Final Determination to these claimants which should be completed by the first of  
17 April 2007.

18 There are approximately twenty (20) Updated Proofs of Claim which involve complex  
19 asbestos, pollution, and mass toxic tort claims. Covanta is currently reviewing the Trusts' files on  
20 these claims and the newly submitted claims information. Some of these claimants have been  
21 requested to provide additional supporting information to clarify their prior submissions. It is  
22 anticipated that the reviews and evaluations of these remaining claims will be completed before the  
23 end of April 2007. After the review is complete, Notices of Determination will be sent out to the  
24 remaining claimants.

25 Under the Claims Agreement, the claimants will have thirty (30) days in which to appeal  
26 their Notices of Final Determination. The appeals process consists of an administrative review by a  
27 retired Superior Court judge. The review will be based upon the written claims record previously  
28 filed with the Trusts and the information submitted in support of the Updated Proofs of Claim. The


1 procedures provide for written submissions by the parties to the claims arbitrator, after which the  
2 arbitrator will rule based upon the written record. The prevailing party may then seek a court order  
3 enforcing the arbitration ruling.

4 Once the final appeals are completed, Covanta will be able to determine the final values of  
5 the Latent Deficiency Claims which will be used to determine the allocation of the Covanta common  
6 stock among the claimants. The timing of the completion of the claims review process will be  
7 dependant on the number and complexity of the appeals taken. Covanta is striving for a late third  
8 quarter, early fourth quarter 2007 completion date.

### 9 III. Insurance Commissioner's Conclusion

10 The closing process proceeds forward. The completion by Covanta Holding Corporation of  
11 the remaining steps it is to complete under the Rehabilitation Plan Implementation Agreement will  
12 be an important milestone in the case. The Insurance Commissioner continues to collect sums due  
13 to the Trusts, but the case does not require frequent hearings in light of its status in closing process.  
14 The goal remains to collect the remaining assets and deal with the rehabilitation plan issues, so as to  
15 reduce the administration to the collection of the last sums due, and, upon passage of a sufficient  
16 time, distribution of the assets held in reserve. The Insurance Commissioner suggests that a further  
17 status conference be set in September 2007.

18 Respectfully submitted,

19   
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**Exhibit "A"**

INSURANCE COMMISSIONER OF THE STATE OF CALIFORNIA  
CONSERVATION & LIQUIDATION OFFICE

FINANCIAL STATEMENTS OF  
**MISSION INSURANCE COMPANY - ESTATE IN LIQUIDATION**

As of December 31, 2006

(Prepared on a Liquidation Basis of Accounting)

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Statement of Assets and Liabilities	Page 1
Statement of Revenues and Expenses	Page 2

Date of Conservation: 10/31/1985  
Date of Liquidation: 2/24/1987  
Date of Report: 12/31/2006

INSURANCE COMMISSIONER OF THE STATE OF CALIFORNIA  
CONSERVATION & LIQUIDATION OFFICE

**MISSION INSURANCE COMPANY - ESTATE IN LIQUIDATION**

STATEMENT OF ASSETS AND LIABILITIES

As of December 31, 2006

(Liquidation Basis of Accounting)

ASSETS

	As of		
	12/31/06	12/31/97	Change
Cash and cash equivalents:			
Unrestricted	\$ 3,332,496	\$ 217,610	\$ 3,114,886
Restricted	540,444	16,455,223	(15,914,779)
Participation in pooled investments, at market			
Unrestricted	72,605,746	480,851,923	(408,246,177)
Non-pooled investments, at market:			
Short-term investments	58,575,198	-	58,575,198
Common stock	11,159,200	-	11,159,200
Accrued investment income	393,435	-	393,435
Statutory deposits held by other states	-	16,677,901	(16,677,901)
Recoverable from reinsurers	11,174,125	63,758,552	(52,584,427)
Receivable from Affiliates	56,492,369	91,265,656	(34,773,287)
Receivable from Oregon State	10,931,850	-	10,931,850
Other assets	-	256,437	(256,437)
	<b>225,204,863</b>	<b>669,483,302</b>	<b>(444,278,439)</b>

LIABILITIES

Secured claims	4,716,743	-	4,716,743
Administrative expenses (Class 1)	84,270	-	84,270
Federal Income Taxes payable (Class 1)	77,580,230	-	77,580,230
California claims having preference (Class 3)	111,132	-	111,132
Distributions (Class 3)	(111,132)	-	(111,132)
Claims against policies, including guarantee associations (Class 5)	839,120,324	784,277,837	54,842,487
Distributions (Class 5)	(838,078,123)	-	(838,078,123)
All other claims (Class 6)	464,102,766	1,024,261,559	(560,158,793)
Distributions (Class 6)	(142,494,530)	-	(142,494,530)
	<b>405,031,680</b>	<b>1,808,539,396</b>	<b>(1,403,507,716)</b>
<b>Net excess (deficiency) in assets</b>	<b>\$ (179,826,817)</b>	<b>\$(1,139,056,094)</b>	<b>\$ 959,229,277</b>



INSURANCE COMMISSIONER OF THE STATE OF CALIFORNIA  
CONSERVATION & LIQUIDATION OFFICE

**MISSION INSURANCE COMPANY - ESTATE IN LIQUIDATION**

STATEMENT OF REVENUES AND EXPENSES

January 01, 1998 through December 31, 2006

(Liquidation Basis of Accounting)

	<u>Year to date</u> <u>12/31/06</u>	<u>01/01/98</u> <u>to</u> <u>12/31/06</u>
<b>Revenues:</b>		
Premium income, net of adjustments to unearned premium reserves	\$ -	\$ 2,988
Income from settlement of litigation	-	2,545,259
Salvage and subrogation recoveries	139,129	41,229
Net investment income	12,744,164	221,369,183
Fees collected	120	138,432
Other income	131,149	462,767
Total revenues	<u>13,014,562</u>	<u>224,559,857</u>
<b>Expenses:</b>		
Claims expenses:		
Incurred losses and loss adjustment expenses	(1,959,186)	(864,379,998)
Bad dept Expense	(6,902,361)	(32,244,482)
Total claims expense (reserve reductions)	<u>(8,861,547)</u>	<u>(896,624,480)</u>
Operating expenses:		
General and administrative expenses	239,543	15,906,960
Professional fees	87,794	5,137,373
Legal fees	144,254	3,176,736
Depreciation & amortization expense	1,242	133,346
Allocated expenses	672,615	5,584,785
Total Operating expenses	<u>1,145,448</u>	<u>29,939,201</u>
Other expenses	103,643	(8,917,894)
Total expenses	<u>(7,612,456)</u>	<u>(875,603,173)</u>
Excess of revenue and reserve reductions over operating expenses before federal income taxes	20,627,018	1,100,163,031
Federal income tax provision (benefit)	<u>(2,419,770)</u>	<u>140,933,754</u>
<b>Excess (deficiency) of revenue and reserve reductions over operating expenses</b>	<u><b>\$ 23,046,788</b></u>	<u><b>\$ 959,229,277</b></u>

INSURANCE COMMISSIONER OF THE STATE OF CALIFORNIA  
CONSERVATION & LIQUIDATION OFFICE

FINANCIAL STATEMENTS OF  
**MISSION NATIONAL INSURANCE COMPANY – ESTATE IN LIQUIDATION**  
As of December 31, 2006

(Prepared on a Liquidation Basis of Accounting)

INDEX

Statement of Assets and Liabilities	Page 1
Statement of Revenues and Expenses	Page 2

Date of Conservation: 10/31/1985  
Date of Liquidation: 2/24/1987  
Date of Report: **12/31/2006**

INSURANCE COMMISSIONER OF THE STATE OF CALIFORNIA  
CONSERVATION & LIQUIDATION OFFICE

**MISSION NATIONAL INSURANCE COMPANY - ESTATE IN LIQUIDATION**

STATEMENT OF ASSETS AND LIABILITIES

As of December 31, 2006

(Liquidation Basis of Accounting)

ASSETS

	As of		
	12/31/06	12/31/97	Change
Cash and cash equivalents:			
Unrestricted	\$ 3,808,622	\$ 102,520	\$ 3,706,102
Participation in pooled investments, at market:			
Unrestricted	-	232,119,932	(232,119,932)
Non-pooled investments, at market:			
Short-term investments	57,927,682	-	57,927,682
Common stock	3,803,395	-	3,803,395
Statutory deposits held by other states	-	1,947,958	(1,947,958)
Recoverable from reinsurers	1,087,326	13,739,903	(12,652,577)
Receivable from Affiliates	-	(23,054,953)	23,054,953
Receivable from New York State	828,417	-	828,417
Accrued Interest & Div Receivables	103	-	103
Other Receivables	208,811	-	208,811
	<b>67,664,356</b>	<b>224,855,360</b>	<b>(157,191,004)</b>
<b>Total assets</b>	<b>67,664,356</b>	<b>224,855,360</b>	<b>(157,191,004)</b>
	-	-	-
	-	-	-
<b>LIABILITIES</b>			
Secured claims	3,021,006	-	3,021,006
Administrative expenses (Class 1)	1,959	-	1,959
Federal Income Taxes (Class 1)	15,866,986	-	15,866,986
Claims against policies, including guarantee associations (Class 5)	399,172,332	354,972,480	44,199,852
Distribution (Class 5)	(401,008,408)	-	(401,008,408)
All other claims (Class 6)	3,021,006	14,177,008	(11,156,002)
Distribution (Class 6)	(26,511,520)	-	(26,511,520)
	<b>(6,436,639)</b>	<b>369,149,488</b>	<b>(375,586,127)</b>
<b>Total liabilities</b>	<b>(6,436,639)</b>	<b>369,149,488</b>	<b>(375,586,127)</b>
<b>Net excess (deficiency) in assets</b>	<b>\$ 50,883,223</b>	<b>\$ (144,294,128)</b>	<b>\$ 195,177,351</b>

INSURANCE COMMISSIONER OF CALIFORNIA  
CONSERVATION & LIQUIDATION OFFICE

**MISSION NATIONAL INSURANCE COMPANY - ESTATE IN LIQUIDATION**

January 01, 1998 through December 31, 2006

(Liquidation Basis of Accounting)

	<u>Year to date 12/31/06</u>	<u>01/01/98 to 12/31/06</u>
<b>Revenues:</b>		
Change in reinsurance recoveries	\$ -	\$ (1,400,365)
Salvage and subrogation recoveries	501	94,365
Net investment income	4,326,752	62,801,828
Other income	38,471	98,977
Total revenues	<b>4,365,724</b>	<b>61,594,805</b>
<b>Expenses:</b>		
Claims expenses:		
Incurred losses and loss adjustment expenses	(16,299,598)	(148,405,258)
Bad Debt Expense	(13,294,612)	15,371,685
Reinsurance payments	(189,666)	(20,866,851)
Total claims expense (reserve reductions)	(29,783,876)	(153,900,424)
Operating expenses:		
General and administrative expenses	14,670	1,207,535
Professional fees	31,956	997,305
Legal fees	41,543	249,294
Depreciation & amortization expense	489	489
Allocated expenses	231,733	5,258,490
Total Operating expenses	320,391	7,713,112
Other expenses	32	(7,838,015)
Total expenses	<b>(29,463,453)</b>	<b>(154,025,328)</b>
Excess of revenue and reserve reductions over operating expenses before federal income taxes	33,829,177	215,620,132
Federal income tax provision benefit	15,866,986	20,442,781
<b>Excess of revenue (deficiency) and reserve reductions over operating expenses</b>	<b>\$ 17,962,191</b>	<b>\$ 195,177,351</b>

**INSURANCE COMMISSIONER OF THE STATE OF CALIFORNIA  
CONSERVATION & LIQUIDATION OFFICE**

**FINANCIAL STATEMENTS OF  
ENTERPRISE INSURANCE COMPANY - ESTATE IN LIQUIDATION**

As of December 31, 2006

(Prepared on a Liquidation Basis of Accounting)

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Statement of Net Assets & Liabilities	Page 1
Statement of Revenues and Expenses	Page 2

Date of Conservation: 11/26/1985  
Date of Liquidation: 2/24/1987  
Date of Report: 12/31/2006

INSURANCE COMMISSIONER OF THE STATE OF CALIFORNIA  
CONSERVATION & LIQUIDATION OFFICE

**ENTERPRISE INSURANCE COMPANY - ESTATE IN LIQUIDATION**

STATEMENT OF ASSETS AND LIABILITIES  
As of December 31, 2006

(Liquidation Basis of Accounting)

	<u>12/31/06</u>	<u>01/01/98</u>	<u>Change</u>
<b>ASSETS</b>			
Cash and cash equivalents:			
Unrestricted	\$ -	\$ 29,771,772	\$ (29,771,772)
Participation in pooled investments, at market:			
Unrestricted	796,805	-	796,805
Non-pooled investments, at market:			
Short-term investments	975,057	-	975,057
Accrued investment income	25,611	-	25,611
Recoverable from reinsurers	-	299,581	(299,581)
Receivable from Affiliates	-	40,108,050	(40,108,050)
Other Receivables	6,470	848,164	(841,694)
<b>Total assets</b>	<b>1,803,943</b>	<b>71,027,567</b>	<b>(69,223,624)</b>
<b>LIABILITIES</b>			
Secured claims			
Administrative expenses (Class 1)	333	341,083	(340,750)
Federal Income Taxes (Class 1)	579,326		579,326
Claims against policies, including guarantee associations (Class 5)	120,573,113	75,391,507	45,181,606
Advances to Guarantee Associations (Class 5)	(120,585,886)	-	(120,585,886)
Premium Tax claims having preference (Class 3)	39,680	-	39,680
Distribution (Class 3)	(39,680)	-	(39,680)
All other Claims (Class 6)	36,043,708	18,008,695	18,035,013
Distribution (Class 6)	(5,556)	-	(5,556)
<b>Total liabilities</b>	<b>36,605,038</b>	<b>93,741,285</b>	<b>(57,136,247)</b>
<b>Net excess (deficiency) in assets</b>	<b>\$ (34,801,095)</b>	<b>\$(22,713,718)</b>	<b>\$ (12,087,377)</b>

INSURANCE COMMISSIONER OF THE STATE OF CALIFORNIA  
CONSERVATION & LIQUIDATION OFFICE

**ENTERPRISE INSURANCE COMPANY - ESTATE IN LIQUIDATION**

STATEMENT OF REVENUES AND EXPENSES

January 01, 1998 through December 31, 2006

(Liquidation Basis of Accounting)

	Year to date 12/31/06	01/01/98 to 12/31/06
<b>Revenues:</b>		
Income from settlement of litigation	\$ -	\$ 205,000
Salvage and subrogation recoveries	-	7,402
Net investment income	932,569	41,334,864
Other income	-	884,980
Total revenues	<b>932,569</b>	<b>42,432,246</b>
<b>Expenses:</b>		
Claims expenses:		
Incurred losses and loss adjustment expenses	51,252	67,217,285
Bad Debt Expense	-	(15,099,365)
Total claims expense	51,252	52,117,919
General and administrative expenses	632	6,446
Professional fees	11,260	425,016
Legal fees	8,029	28,592
Revaluation of assets net of gains/(losses) on sales	-	(302,198)
Allocated expenses	89,904	1,487,281
Investment expense	4,006	107,800
Total operating expenses	113,831	1,752,937
Other expenses	(1,098)	(23,688)
Total expenses	<b>163,985</b>	<b>53,847,169</b>
Excess (deficiency) of revenue over expenses before federal income taxes	768,584	(11,414,923)
Cumulative Federal income tax expense	-	672,454
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$768,584</b>	<b>(\$12,087,377)</b>

**PROOF OF SERVICE: By U.S. Mail**  
**(Code Civ. Proc., §§ 1013, 2015.5)**

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STATE OF TEXAS, COUNTY OF DALLAS.

I am employed in the County of Dallas, State of Texas. I am over the age of 18 and not a party to the within action; my business address is 625 West Centerville Road, Suite 110, Garland, Texas 75041.

On this date, I served the foregoing document described as **INSURANCE COMMISSIONER'S STATUS REPORT (WITH INPUT FROM COVANTA HOLDING CORPORATION)** by placing a copy thereof enclosed in sealed envelopes addressed as follows:

Sent via U.S. Mail to:


See Attached Exhibit "A"

I am readily familiar with my employer's practices of collection and processing correspondence for mailing with the U.S. Postal Service and the above-referenced correspondence will be deposited with the U.S. Postal Service on the same date as stated below, following the ordinary course of business.

(State) I declare under penalty of perjury under the laws of the State of California that the above is true and correct.

(Federal) I declare that I am employed by the office of a member of the bar of this court at whose direction the service was made.

Executed on March 30, 2007 at Garland, Texas.

  
Vicki Shelton



New York Liquidation Bureau  
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