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Superior Court of California
County of Los Angeles

JUL 01 2011

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By C. PIEDRA, Deputy

KAMALA D. HARRIS
Attorney General of California
W. DEAN FREEMAN
FELIX E. LEATHERWOOD
Supervising Deputy Attorneys General
LISA W. CHAO
Deputy Attorney General
State Bar No. 198536
300 South Spring Street, Suite 1702
Los Angeles, CA 90013
Telephone: (213) 897-2481
Fax: (213) 897-5775
E-mail: Lisa.Chao@doj.ca.gov
*Attorneys for Applicant Dave Jones,
Insurance Commissioner of the State of California,
in his capacity as Liquidator of Superior National
Insurance Company, Superior Pacific Casualty
Company, California Compensation Insurance
Company, Commercial Compensation Casualty
Company and Combined Benefits Insurance
Company*

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

NOTICE OF APPLICATION AND
APPLICATION FOR ORDER APPROVING
LIQUIDATOR'S PROPOSAL TO
DISBURSE ASSETS TO CERTAIN STATE
INSURANCE GUARANTY
ASSOCIATIONS AND NOT COVERED
POLICYHOLDER; DECLARATIONS OF
LISA W. CHAO AND RAYMOND
MINEHAN IN SUPPORT THEREOF

Dept: 322-CCW
Judge: The Honorable Carl J. West

Hearing date: None
Last day to serve and file objection and
opposition: August 1, 2011

1 TO ALL INTERESTED PARTIES AND THEIR ATTORNEYS OF RECORD:

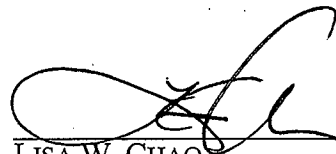
2 PLEASE TAKE NOTICE that Dave Jones, Insurance Commissioner of the State of
3 California, in his capacity as Liquidator ("Liquidator") of Superior National Insurance Company,
4 Superior Pacific Casualty Company, California Compensation Insurance Company, Combined
5 Benefits Insurance Company and Commercial Compensation Casualty Company (collectively the
6 "Insolvent Companies"), hereby applies for an Order approving the Liquidator's application to
7 disburse the assets of the Insolvent Companies to certain state insurance guaranty associations or
8 funds pursuant to Insurance Code § 1035.5 and to policyholders with non-covered claims
9 pursuant to Insurance Code § 1037.

10 PLEASE TAKE FURTHER NOTICE that any objection or opposition to this Application
11 must be filed directly in Department 322-CCW and served on all parties on or before August 1,
12 2011. If no objection or opposition to this Application is received by the Court by that date, the
13 Court may rule on the Application without a hearing.

14
15 Dated: July 1, 2011

Respectfully Submitted,

16 KAMALA D. HARRIS
17 Attorney General of California
18 W. DEAN FREEMAN
19 FELIX E. LEATHERWOOD
20 Supervising Deputy Attorneys General

21 

22 LISA W. CHAO
23 Deputy Attorney General
24 *Attorneys for Applicant Dave Jones,*
25 *Insurance Commissioner of the State of*
26 *California, in his capacity as Liquidator of*
27 *Superior National Insurance Company,*
28 *Superior Pacific Casualty Company,*
California Compensation Insurance
Company, Commercial Compensation
Casualty Company and Combined Benefits
Insurance Company

1 **I. SUMMARY OF APPLICATION**

2 Pursuant to Insurance Code §§ 1035.5 and 1037, the Liquidator seeks court approval for
3 his proposal to disburse the Insolvent Companies' assets to certain insurance guaranty
4 associations ("IGAs") and to individual policyholders whose claims are not covered claims under
5 Insurance Code § 1033(a)(2). In aggregate amounts, the Liquidator seeks court approval to
6 disburse \$55,024,210 from the insolvent estate of California Compensation Insurance Company;
7 \$1,752 from the insolvent estate of Combined Benefits Insurance Company; \$49,314,946 from
8 the insolvent estate of Superior National Insurance Company; \$1,788 from the insolvent estate of
9 Superior Pacific Casualty Company, and \$10,134,352 from the insolvent estate of Commercial
10 Compensation Casualty Company. This is a total distribution from the five estates of
11 \$114,477,048. The specific amounts to be disbursed to IGAs and individual policyholders are set
12 forth in Section "IV" below.

13 The Liquidator submits that he has complied with the requirements of Insurance Code
14 §1035.5 for disbursement of assets to insurance guaranty associations and has determined that in
15 furtherance of the administration of the estate and the interest of the policyholders with non-
16 covered claims to disburse assets in partial satisfaction of said non-covered claims, accordingly,
17 this Court should approve the instant application.

18 **II. DISBURSEMENT OF ASSETS TO INSURANCE GUARANTY ASSOCIATIONS IS**
19 **CONTROLLED BY INSURANCE CODE § 1035.5**

20 Insurance Code §1035.5 controls the disbursement of an insolvent insurer's assets to the
21 California Insurance Guarantee Association ("CIGA") and/or to any other insurance guaranty
22 association. Insurance Code §1035.5 provides in its entirety:

23 "Notwithstanding the provisions of Article 14 (commencing with §1010),
24 with regard only to those insurers subject to this article:

25 "(a) Within 120 days of the issuance of an order directing the winding up
26 and liquidation of the business of an insolvent insurer under §1016, the
27 commissioner shall make application to the court for approval of a proposal to
28 disburse the insurer's assets, from time to time as such assets become available, to

1 the California Insurance Guarantee Association, or the California Life and Health
2 Insurance Guarantee Association, and to any entity or person performing a similar
3 function in another state.

4 “(b) The proposal shall at least include the following provisions for:

5 “(1) Reserving amounts for the payment of expenses of administration and
6 the payment of claims of secured creditors (to the extent of the value of the security
7 held) and claims falling within the priorities established in paragraphs (1) to (4),
8 inclusive, of subdivision (a) of §1033.

9 “(2) Disbursement of the assets marshaled to date and subsequent
10 disbursements of assets as they become available.

11 “(3) Equitable allocation of disbursements to each of the associations
12 entitled thereto.

13 “(4) The securing by the commissioner from each of the associations
14 entitled to disbursements pursuant to this section of an agreement to return to the
15 commissioner such assets previously disbursed as may be required to pay claims of
16 secured creditors and claims falling within the priorities established in paragraphs
17 (1) to (5), inclusive, of subdivision (a) of §1033 in accordance with the priorities.
18 No bond shall be required of any association.

19 “(5) A full report to be made by the association to the commissioner
20 accounting for all assets so disbursed to the association, all disbursements made
21 therefrom, any interest earned by the association on the assets, and any other matter
22 as the court may direct.

23 “(c) The commissioner's proposal shall provide for disbursements to the
24 associations in amounts estimated at least equal to the claim payments made or to
25 be made by the associations for which such associations could assert a claim against
26 the commissioner, and shall further provide that if the assets available for
27 disbursement from time to time do not equal or exceed the amount of the claim
28 payments made or to be made by the associations, then disbursements shall be in

1 the amount of available assets. The reserves of the insolvent insurer on the date of
2 the order of liquidation shall be used for purposes of determining the pro rata
3 allocation of funds among eligible associations.

4 “(d) The commissioner shall offset the amount disbursed to any entity or
5 person performing a function in any other state similar to that function performed
6 by the California Insurance Guarantee Association, or the California Life and
7 Health Insurance Guarantee Association, by the amount of any statutory deposit,
8 premiums, or any other asset of the insolvent insurer held in that state.

9 “(e) Notice of such application shall be given to the associations in and to
10 the commissioners of insurance of each of the states. Any such notice shall be
11 deemed to have been given when deposited in the United States certified mails,
12 first-class postage prepaid, at least 30 days prior to submission of such application
13 to the court. Action on the application may be taken by the court provided the above
14 required notice has been given and provided further that the commissioner's
15 proposal complies with paragraphs (1) and (4) of subdivision (b).”

16 **III. LIQUIDATOR HAS AUTHORITY TO DISTRIBUTE ASSETS TO** 17 **POLICYHOLDERS WITH NON-COVERED CLAIMS**

18 The Liquidator in administering the estate for the benefit of its policyholders and
19 creditors is specifically granted the general authority necessary to accomplish the purposes
20 of the liquidation proceeding. Insurance Code § 1037 provides in part:

21 **[General Powers.]** The enumeration, in this article, of the duties, powers
22 and authority of the commissioner in proceedings under this article shall not be
23 construed as a limitation upon the commissioner, nor shall it exclude in any manner
24 his or her right to perform and to do such other acts not herein specifically
25 enumerated, or otherwise provided for, which, the commissioner may deem
26 necessary or expedient for the accomplishment or in aid of the purpose of such
27 proceedings.

28 Up to this point there has been no distribution made to non-IGA policyholders with

1 claims that are for refund of unearned premiums and that are not covered by their
2 respective IGAs performing a similar function as that of the CIGA. These claims are also
3 class 2 claims.

4 Insurance Code § 1033 provides in part:

5 (a) Claims allowed in a proceeding under this article shall be given preference in
6 the following order:

7 (1) Expense of administration.

8 (2) All claims of the California Insurance Guarantee Association or the
9 California Life and Health Insurance Guarantee Association, and associates
10 or entities performing a similar function in other states, together with claims
11 for refund of unearned premium **and all claims under insurance and**
12 **annuity policies or contracts, including funding agreements, of an**
13 **insolvent insurer that are not covered claims.** (Emphasis added.)

14 All policyholder claims not covered by any IGA are treated as class 2 claims. As class 2
15 claims, the claimants within this class are entitled to share pro rata in distribution to the class, and
16 the Liquidator may not discriminate against claimants within the same class. *Commercial*
17 *National Bank vs. Superior Court (Garamendi)*, 14 Cal.App.4th 393, 398 (1993).

18 It has been over ten years since the commissioner instituted proceedings against
19 these five estates and these non-IGA policyholder claimants ("Policyholders") have not
20 received any distribution from the liquidated estates. The Liquidator in exercising his
21 discretion has determined that in the furtherance of the administration of these estates,
22 these Policyholders should receive a pro rata distribution seven percentage points less than
23 what will be and has been distributed to CIGA and other IGAs that perform similar
24 functions. The lower distribution rate to individual Policyholders is necessary because the
25 IGAs have agreed to return to the Liquidator any amount received in excess of the ultimate
26 pro rata percentage that will be distributed to all class 2 claimants pursuant to Insurance
27 Code § 1033. The Policyholders who will receive distributions as proposed by the
28 Liquidator, however, are under no legal obligation to repay the Liquidator in the event that

1 they have received a greater pro rata percentage than permitted by law.

2 **III. PREVIOUS EARLY ACCESS DISTRIBUTIONS**

3 On November 13, 2001, Los Angeles Superior Court Judge Frances Rothschild approved
4 distributions by the Liquidator to CIGA the amount of \$11,125,000 from the estate of Superior
5 National Insurance Company and \$13,875,000 from the estate of California Compensation
6 Insurance Company, for a total distribution of \$25 million. (Declaration of Lisa W. Chao ("Chao
7 Decl."), ¶ 2.)

8 On February 13, 2002, Judge Rothschild approved distributions by the Liquidator to
9 CIGA of an additional \$5 million from the estates of Superior National Insurance Company and
10 California Compensation Insurance Company. (Chao Decl., ¶ 3.)

11 On January 16, 2003, this Court approved distributions by the Liquidator to certain IGAs
12 of \$104,907,447 from California Compensation Insurance Company; \$1,712,274 from Combined
13 Benefits Insurance Company; \$15,717,252 from Commercial Compensation Casualty Company;
14 and \$8,814,098 from Superior Pacific Casualty Company, for a total distribution from the four
15 estates of \$131,151,071. (Chao Decl., ¶ 4.)

16 On June 10, 2003, this Court approved the distributions by the Liquidator to certain IGAs
17 of \$37,888,752 from California Compensation Insurance Company; \$4,207,971 from Combined
18 Benefits Insurance Company; \$9,355,770 from Commercial Compensation Casualty Company,
19 for a total distribution from the three estates of \$51,452,493. (Chao Decl., ¶ 5.)

20 On August 2, 2005, this Court approved the distributions by the Liquidator to certain
21 IGAs of \$130,942,593 from California Compensation Insurance Company; \$5,749,786 from
22 Combined Benefits Insurance Company; \$8,372,626 from Commercial Compensation Casualty
23 Company; \$33,599,122 from Superior National Insurance Company; and \$4,527,090 from
24 Superior Pacific Casualty Company, for a total distribution from the five estates of
25 \$183,191,217. (Chao Decl., ¶ 6.)

26 On May 31, 2007, this Court approved the distributions by the Liquidator to certain IGAs
27 of \$32,114,636 from California Compensation Insurance Company; \$1,848,730 from Combined
28 Benefits Insurance Company; \$1,083,895 from Commercial Compensation Casualty Company;

1 \$8,718,925 from Superior National Insurance Company; and \$6,281,609 from Superior Pacific
2 Casualty Company, for a total distribution from the five estates of \$50,047,795. (Chao Decl., ¶
3 7.)

4 On June 24, 2008, this Court approved the distributions by the Liquidator to certain IGAs
5 of \$26,380,125 from California Compensation Insurance Company; \$388,959 from Commercial
6 Compensation Casualty Company; and \$4,969,738 from Superior Pacific Casualty Company, for
7 a total distribution from the three estates of \$31,738,822. (Chao Decl., ¶ 8.)

8 On October 1, 2010, this Court approved the distributions by the Liquidator of certain
9 IGAs of \$210,000,000 from California Compensation Insurance Company; \$30,000,000 from
10 Commercial Compensation Casualty Company; \$7,500,000 from Superior Pacific Casualty
11 Company; and \$80,000,000 from Superior National Insurance Company, for a total distribution
12 from the four estates of \$327,500,000. (Chao Decl., ¶ 9.)

13 **IV. PROPOSED DISTRIBUTIONS**

14 Pursuant to the requirements of Insurance Code § 1035.5 and the general powers granted
15 under Insurance Code § 1037, the Liquidator proposes to make the following specific
16 disbursements of assets to the following IGA's and policyholders from the Insolvent Companies.

17 **A. California Compensation Insurance Company**

18 As of March 31, 2011, the Liquidator of California Compensation Insurance Company
19 ("California Compensation") has total cash assets of approximately \$127,222,733. This amount
20 consists of \$127,106,284 in the CLO Investment Pool and \$116,449 in Non-Pooled Accounts.
21 (See Declaration of Raymond Minehan ("Minehan Decl."), Exhibit "A," which is a spreadsheet
22 entitled "Consolidated Superior National Estates, Statement of Assets and Liabilities in
23 Liquidation," and details the total cash and certain liabilities of the Insolvent Companies.)

24 The Liquidator proposes to distribute and pay up to 50% of each IGA's projected ultimate
25 liability which is comprised of paid losses, loss adjustment expenses, reserves and incurred but
26 not reported claims, less applicable statutory deposits and previous payments, for a total payment
27 to all IGAs of \$54,303,665. Accordingly, the Liquidator of California Compensation proposes to
28 distribute and pay the following amounts:

1	1.	Alabama Insurance Guaranty Association	\$ 67,039.00
2	2.	Arkansas Property & Casualty Guaranty Fund	\$ 4,230.00
3	3.	California Insurance Guarantee Association	\$53,517,665.00
4	4.	Georgia Insurers Insolvency Pool	\$ 217,145.00
5	5.	Kentucky Insurance Guaranty Association	\$ 557.00
6	6.	Louisiana Insurance Guaranty Association	\$ 41,060.00
7	7.	Missouri Insurance Guarantee Association	\$ 36,188.00
8	8.	Oklahoma Property & Casualty Insurance Guaranty Assn.	\$ 419,132.00
9	9.	Pennsylvania Insurance Guaranty Association	\$ 649.00

10 (See Minehan Decl., Exhibit "B," entitled "Superior National Insurance Companies in
11 Liquidation, Summary of 8th Early Access Distribution to IGAs" detailing the distributions by
12 company to each IGA.)

13 The Liquidator further proposes to distribute to the Policyholders 43% of their accepted
14 proofs of claim for unearned premium for a total amount of \$720,545. The specific amounts that
15 will be distributed to non-covered claimants are listed in Exhibit "C" attached to the Declaration
16 of Raymond Minehan. In abundance of caution, the percentage proposed to be paid out to the
17 Policyholders is 7% less than that is proposed to the IGAs to insure that the Liquidator does not
18 ultimately distribute a greater percentage to the Policyholders than the IGAs because there is no
19 mechanism to recoup any potential excess distribution paid to the Policyholders.

20 Pursuant to Insurance Code §1035.5(b)(1), the Liquidator has retained sufficient assets
21 from the total cash assets of California Compensation for the payment of projected administrative
22 expenses and the payment of claims of secured creditors and claims falling within the priorities
23 established in Insurance Code §1033(a)(1) to (4). Specifically, the Liquidator has retained \$5,523
24 for accrued expenses as of March 31, 2011; \$161,592 for unclaimed property to be escheated;
25 \$21,641,453 to secure California Compensation's proportionate share of the lien upon the
26 proceeds of the U.S. Life arbitration between U.S. Life and the Insolvent Companies granted to
27 SNTL Litigation Trust pursuant to section V.C., page 17 of the Settlement Agreement dated
28 September 8, 2000 (the "SNTL Lien"). (Minehan Decl., ¶ 5(a) and Exhibit "A.")

1 Subtracting the total proposed distribution of \$55,024,210 and the above amounts from
2 total cash assets of \$127,222,733 leaves remaining excess cash assets for California
3 Compensation of \$50,395,478, which is more than adequate to cover all future expenses of
4 administration. (Minehan Decl., ¶ 5(a).)

5 Pursuant to Insurance Code § 1035.5(b)(4), the Liquidator secured an agreement to return
6 to the Liquidator the distributed assets as may be required to pay claims of secured creditors and
7 claims failing within the priorities established in Insurance Code §1033(a), paragraphs (1) to (5),
8 inclusive, from the 7 IGA's receiving a distribution from the Liquidator. (Chao Decl., Exhibits
9 "A" and "B.")

10 No distribution will be made to any other IGA since the amounts previously distributed
11 already equal the present calculated percentage of IGA ultimate liability. Other than the IGA's
12 listed immediately above, the Liquidator has no information concerning any payments made by
13 other IGA's on behalf of California Compensation that would demonstrate an exigency requiring
14 the Liquidator to make an early distribution or reserve assets to make an early distribution to
15 other IGA's.

16 **B. Combined Benefits Insurance Company**

17 As of March 31, 2011, the Liquidator of Combined Benefits Insurance Company
18 ("Combined Benefits") has total cash assets of approximately \$13,168,534. This amount consists
19 of \$12,938,790 in the CLO Investment Pool as of March 31, 2011 and \$229,744 in Non Pooled
20 Accounts. (Minehan Decl., Exhibit "A.")

21 The Liquidator proposes to distribute to the Policyholders 88% of their accepted proofs of
22 claim for unearned premium for a total amount of \$1,752. The specific amounts that will be
23 distributed to non-covered claimants are listed in Exhibit "D" attached to the Declaration of
24 Raymond Minehan. In abundance of caution, the percentage proposed to be paid out to the
25 Policyholders is 7% less than the percentage of each IGA's projected ultimate liability to be paid
26 out of the assets of Combined Benefit to insure that the Liquidator does not ultimately distribute a
27 greater percentage to the Policyholders than the IGAs because there is no mechanism to recoup
28 any potential excess distribution paid to the Policyholders.

1 Pursuant to Insurance Code §1035.5(b)(1), the Liquidator has retained sufficient cash
2 assets from the total cash assets of Combined Benefits for the payment of administrative expenses
3 and the payment of claims of secured creditors and claims falling within the priorities established
4 in Insurance Code §1033(a)(1) to (4). Specifically, the Liquidator has retained \$1,592 for accrued
5 expenses as of March 31, 2011; \$35 for unclaimed property to be escheated; and \$203,597 to
6 secure Combined Benefits' proportionate share of the SNTL Lien. (Minehan Decl., ¶ 5(a) and
7 Exhibit "A.")

8 Subtracting the total proposed distribution of \$1,752 and the above reserved amounts from
9 total cash assets of \$13,168,534 leaves remaining excess cash assets for Combined Benefits of
10 \$12,963,150, which is more than adequate to cover all future expenses of administration.
11 (Minehan Decl., ¶ 5(b).)

12 No distribution will made to the IGAs since the amounts previously distributed already
13 equal the present calculated percentage of IGA ultimate liability. The Liquidator has no
14 information concerning any payments made by the IGAs on behalf of Combined Benefits that
15 would demonstrate an exigency requiring the Liquidator to make an early distribution or reserve
16 assets to make an early distribution to the IGAs.

17 **C. Superior National Insurance Company**

18 As of March 31, 2011, the Liquidator of Superior National Insurance Company ("Superior
19 National") has total cash assets of approximately \$68,993,750. This amount consists of
20 \$68,993,750 in the CLO Investment Pool and \$0 in Non Pooled Accounts. (Minehan Decl.,
21 Exhibit "A.")

22 The Liquidator proposes to distribute and pay up to 48% of each IGA's projected ultimate
23 liability comprised of paid losses, loss adjustment expenses, reserves and incurred but not
24 reported claims, less applicable statutory deposits and previous payments, for a total distribution
25 to all IGA's of \$49,129,036. As such, the Liquidator of Superior National proposes to distribute
26 and pay the following amounts:

- | | | |
|----|---|------------------|
| 27 | 1. California Insurance Guarantee Association | \$ 49,122,285.00 |
| 28 | 2. Colorado Insurance Guaranty Association | \$ 4,351.00 |

1 3. South Dakota Insurance Guaranty Association \$ 2,400.00
2 (Minehan Decl., Exhibit "B.")

3 The Liquidator further proposes to distribute to the Policyholders 41% of their accepted
4 proof of claim for unearned premium for a total payment of \$185,910. The specific amounts that
5 will be distributed to non-covered claimants are listed in Exhibit "E" attached to the Declaration
6 of Raymond Minehan. In abundance of caution, the percentage proposed to be paid out to the
7 Policyholders is 7% less than that is proposed to the IGAs to insure that the Liquidator does not
8 ultimately distribute a greater percentage to the Policyholders than the IGAs since there is no
9 mechanism to recoup any potential excess distribution paid to the Policyholders.

10 Pursuant to Insurance Code §1035.5(b)(1), the Liquidator has retained certain amounts
11 from the total cash assets of Superior National for the payment of administrative expenses and the
12 payment of claims of secured creditors and claims falling within the priorities established in
13 Insurance Code §1033(a)(1) to (4). Specifically, the Liquidator has retained \$5,912 for accrued
14 expenses as of March 31, 2011; \$90 for unclaimed property to be escheated; and \$4,974,776 to
15 secure Superior National's proportionate share of the SNTL Lien. (Minehan Decl., ¶ 5(a) and
16 Exhibit "A.")

17 Subtracting the total proposed distribution of \$49,314,946 and the above reserved amounts
18 from total cash assets of \$68,993,750 leaves remaining excess cash assets for Superior National
19 of \$14,703,938, which is more than adequate to cover all future expenses of administration.
20 (Minehan Decl., ¶ 5(c).)

21 Pursuant to Insurance Code §1035.5(b)(4), the Liquidator secured an agreement to return
22 to the Liquidator the distributed assets as may be required to pay claims of secured creditors and
23 claims failing with the priorities established in Insurance Code §1033(a), paragraphs (1) to (5),
24 inclusive from the 3 IGA's receiving a distribution from the Liquidator on behalf of Superior
25 National. (Chao Decl., Exhibit "A.")

26 No distribution will be made to any other IGA since the amounts previously distributed
27 already equal the present calculated percentage of IGA ultimate liability. Other than the IGA's
28 listed immediately above, the Liquidator has no information concerning any payments made by

1 other IGA's on behalf of Superior National that would demonstrate an exigency requiring the
2 Liquidator to make an early distribution or reserve assets to make an early distribution to other
3 IGA's.

4 **D. Superior Pacific Casualty Company**

5 As of March 31, 2011, the Liquidator of Superior Pacific Casualty Company ("Superior
6 Pacific") has total cash assets of approximately \$2,945,665. This amount consists of \$2,945,665
7 in the CLO Investment Pool as of March 31, 2011 and \$0 in Non Pooled Accounts. (Minehan
8 Decl., Exhibit "A.")

9 The Liquidator proposes to distribute to the Policyholders 16% of their accepted proofs of
10 claim for unearned premium for a total amount of \$1,788. The specific amounts that will be
11 distributed to non-covered claimants are listed in Exhibit "F" attached to the Declaration of
12 Raymond Minehan. In abundance of caution, the percentage proposed to be paid out to the
13 Policyholders is 7% less than the percentage of each IGA's projected ultimate liability to be paid
14 out of the assets of Superior Pacific to insure that the Liquidator does not ultimately distribute a
15 greater percentage to the Policyholders than the IGAs because there is no mechanism to recoup
16 any potential excess distribution paid to the Policyholders.

17 Pursuant to Insurance Code §1035.5(b)(1), the Liquidator has retained sufficient cash
18 assets from the total cash assets of Superior Pacific for the payment of administrative expenses
19 and the payment of claims of secured creditors and claims falling within the priorities established
20 in Insurance Code §1033(a)(1) to (4). Specifically, the Liquidator has retained \$1,488 for accrued
21 expenses as of March 31, 2011; \$0 for unclaimed property to be escheated; and \$72,297 to secure
22 Superior Pacific's proportionate share of the SNTL Lien. (Minehan Decl., ¶ 5(a) and Exhibit
23 "A.")

24 Subtracting the total proposed distribution of \$1,788 and the above reserved amounts from
25 total cash assets of \$2,945,665 leaves remaining excess cash assets for Superior Pacific of
26 \$2,871,580, which is more than adequate to cover all future expenses of administration.
27 (Minehan Decl., ¶ 5(d).)

28 No distribution will made to the IGAs since the amounts previously distributed already

1 equal the present calculated percentage of IGA ultimate liability. The Liquidator has no
2 information concerning any payments made by the IGAs on behalf of Superior Pacific that would
3 demonstrate an exigency requiring the Liquidator to make an early distribution or reserve assets
4 to make an early distribution to the IGAs.

5 **E. Commercial Compensation Casualty Company**

6 As of March 31, 2011, the Liquidator of Commercial Compensation Casualty Company
7 ("Commercial Compensation") has total cash assets of approximately \$22,174,129. This amount
8 consists of \$22,174,129 in the CLO Investment Pool, and \$0 in Non-Pooled Accounts. (Minehan
9 Decl., ¶ 5(b) and Exhibit "A.")

10 The Liquidator proposes to distribute and pay up to 80% of each IGA's projected ultimate
11 liability which is comprised of paid losses, loss adjustment expenses, reserves and incurred but
12 not reported claims, less applicable statutory deposits and previous payments, for a total
13 distribution to all IGAs of \$9,571,833. As such, the Liquidator of Commercial Compensation
14 proposes to distribute and pay the following amounts:

15	1. Alaska Insurance Guaranty Association	\$ 111,365.00
16	2. Arkansas Property & Casualty Guaranty Assoc.	\$ 255,050.00
17	3. Colorado Insurance Guaranty Association	\$ 841,023.00
18	4. Delaware Insurance Guaranty Association	\$ 273,618.00
19	5. District of Columbia Guaranty Association	\$ 293.00
20	6. Florida Workers' Comp. Ins. Guaranty Association	\$ 113,539.00
21	7. Georgia Insurers Insolvency Pool	\$ 55,299.00
22	8. Iowa Insurance Guaranty Association	\$ 30,966.00
23	9. Kentucky Insurance Guaranty Association	\$ 28,224.00
24	10. Louisiana Insurance Guaranty Association	\$1,472,302.00
25	11. Maryland Property & Casualty Guaranty Corp.	\$ 19,667.00
26	12. Mississippi Insurance Guaranty Association	\$ 160,181.00
27	13. Missouri Property & Casualty Guaranty Association	\$ 838,468.00
28	14. Montana Insurance Guaranty Association	\$ 161.00

1	15.	Nebraska Property & Liability Insurance Guaranty Assn.	\$ 18,484.00
2	16.	New Jersey Workers' Comp. Security Fund	\$ 115,994.00
3	17.	New Mexico Property & Casualty Ins. Guaranty Assn.	\$ 339,550.00
4	18.	New York Ins. Dept. Liquidation Bureau	\$1,306,700.00
5	19.	Oklahoma Property & Casualty Guaranty Association	\$ 533,670.00
6	20.	Pennsylvania Workers' Comp. Security Fund	\$ 1,454,500.00
7	21.	Tennessee Insurance Guaranty Association	\$ 446,756.00
8	22.	Texas Property & Casualty Ins. Guaranty Association	\$ 1,000,448.00
9	23.	Utah Property & Casualty Guaranty Association	\$ 99,962.00
10	24.	Wisconsin Insurance Security Fund	\$ 21,027.00
11	25.	Wyoming Insurance Guaranty Association	\$ 34,586.00

12 (Minehan Decl., Exhibit "B.")

13 The Liquidator further proposes to distribute to the Policyholders 73% of their accepted
14 proof of claim for unearned premium for a total amount of \$562,519. The specific amounts that
15 will be distributed to non-covered claimants are listed in Exhibit "G" attached to the Declaration
16 of Raymond Minehan. In abundance of caution, the percentage proposed to be paid out to the
17 Policyholders is 7% less than that is proposed to the IGAs to insure that the Liquidator does not
18 ultimately distribute a greater percentage to the Policyholders than the IGAs since there is no
19 mechanism to recoup any potential excess distribution paid to the Policyholders.

20 Pursuant to Insurance Code §1035.5(b)(1), the Liquidator has retained sufficient assets
21 from the total cash assets of Commercial Compensation for the payment of administrative
22 expenses and the payment of claims of secured creditors and claims falling within the priorities
23 established in Insurance Code §1033(a)(1) to (4). Specifically, the Liquidator retained \$1,703 for
24 accrued expenses as of March 31, 2011; \$8,183 for unclaimed property to be escheated; and
25 \$1,107,877 to secure Commercial Compensation's proportionate share of the SNTL Lien.

26 (Minehan Decl., ¶ 5(b) and Exhibit "A.")

27 Subtracting the total proposed distribution of \$10,134,352 and the above amounts from
28 total cash assets of \$22,174,129 leaves remaining excess cash assets for Commercial

1 Compensation of \$10,562,254, which is more than adequate to cover all future expenses of
2 administration. (Minehan Decl., ¶ 5(e).)

3 Pursuant to Insurance Code §1035.5(b)(4), the Liquidator secured an agreement to return
4 to the Liquidator the distributed assets as may be required to pay claims of secured creditors and
5 claims failing with the priorities established in Insurance Code § 1033(a), paragraphs (1) to (5),
6 inclusive from the 27 IGA's receiving a distribution from the Liquidator on behalf of Commercial
7 Compensation. (Chao Decl., Exhibits "A" and "B.")

8 No distribution will be made to any other IGA since the amounts previously distributed
9 already equal the present calculated percentage of IGA ultimate liability. Other than the IGAs
10 listed immediately above, the Liquidator has no information concerning any payments made by
11 other IGA's on behalf of Commercial Compensation that would demonstrate an exigency
12 requiring the Liquidator to make an early distribution or reserve assets to make an early
13 distribution to other IGA's.

14 WHEREFORE, the Liquidator prays that the Court issue an Order as follows:

15 1. Finding that proper notice of this application was provided to all associations in
16 and all Commissioners of Insurance of each of the states and to all interested parties in this
17 proceeding pursuant to Insurance Code §1035.5(e);

18 2. Authorizing the Liquidator of California Compensation Insurance Company to
19 distribute and pay a total of \$55,024,210 from the assets of California Compensation Insurance
20 Company to certain insurance guaranty associations and policyholders as set forth in this
21 application;

22 3. Authorizing the Liquidator of Combined Benefits Insurance Company to distribute
23 and pay a total of \$1,752 from the assets of Combined Benefits Insurance Company to certain
24 policyholders as set forth in this application;

25 4. Authorizing the Liquidator of Superior National Insurance Company to distribute
26 and pay a total of \$49,314,946 from the assets of Superior National Insurance Company to certain
27 insurance guaranty associations and policyholders as set forth in this application;

28 5. Authorizing the Liquidator of Superior Pacific Casualty Company to distribute and

1 pay a total of \$1,788 from the assets of Superior Pacific Casualty Company to certain
2 policyholders as set forth in this application;

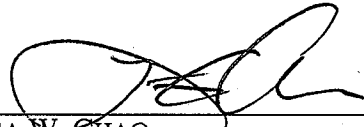
3 6. Authorizing the Liquidator of Commercial Compensation Casualty Company to
4 distribute and pay a total of \$10,134,352 from the assets of Commercial Compensation Casualty
5 Company to certain insurance guaranty associations and policyholders as set forth in this
6 application; and

7 7. Authorizing the Liquidator to take any and all action necessary to accomplish the
8 purposes of this Order.

9
10 Dated: July 1, 2011

Respectfully Submitted,

11 KAMALA D. HARRIS
12 Attorney General of California
13 W. DEAN FREEMAN
14 FELIX E. LEATHERWOOD
15 Supervising Deputy Attorneys General

16 
17 LISA W. CHAO
18 Deputy Attorney General
19 *Attorneys for Applicant Dave Jones,*
20 *Insurance Commissioner of the State of*
21 *California, in his capacity as Liquidator of*
22 *Superior National Insurance Company,*
Superior Pacific Casualty Company,
California Compensation Insurance
Company, Commercial Compensation
Casualty Company and Combined Benefits
Insurance Company

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24 60643922.doc
25
26
27
28

Declaration of Lisa W. Chao

DECLARATION OF LISA CHAO

I, Lisa W. Chao, declare as follows:

1. I am an attorney duly licensed and admitted to practice law before all the Courts of the State of California, and I am a Deputy Attorney General and one of the attorneys assigned to represent the Insurance Commissioner of the State of California (the "Commissioner") in this proceeding. I have personal knowledge of the facts and circumstances set forth in this Declaration, and if called upon to do so, I could and would competently testify thereto.

2. On November 13, 2001, this Court approved the distribution by the Liquidator to the California Insurance Guarantee Association of \$11,125,000 from the estate of Superior National Insurance Company and \$13,875,000 from the estate of California Compensation Insurance Company, for a total distribution of \$25 million.

3. On February 13, 2002, this Court approved the distribution by the Liquidator to the California Insurance Guarantee Association of an additional \$5 million from the estates of Superior National Insurance Company and California Compensation Insurance Company.

4. On January 16, 2003, this Court approved the distribution by the Liquidator to certain insurance guaranty associations of \$104,907,447 from California Compensation Insurance Company, \$1,712,274 from Combined Benefits Insurance Company; \$15,717,252 from Commercial Compensation Casualty Company; and \$8,814,098 from Superior Pacific Casualty Company, for a total distribution from the four estates of \$131,151,071.

5. On June 10, 2003, this Court approved the distribution by the Liquidator of \$37,888,752 from the insolvent estate of California Compensation Insurance Company, \$4,207,971 from the insolvent estate of Combined Benefits Insurance Company, and \$9,355,770 from the insolvent estate of Commercial Compensation Casualty Company, for a total distribution from the three estates of \$51,452,493.

6. On August 2, 2005, this Court approved the distribution by the Liquidator to certain guaranty associations of \$130,942,593 from California Compensation Insurance Company; \$5,749,786 from Combined Benefits Insurance Company; \$8,372,626 from Commercial Compensation Casualty Company; \$33,599,122 from Superior National Insurance

1 Company; and \$4,527,090 from Superior Pacific Casualty Company, for a total distribution from
2 the five estates of \$183,191,217.

3 7. On May 31, 2007, this Court approved the distribution by the Liquidator to certain
4 guaranty associations of \$32,114,636 from California Compensation Insurance Company;
5 \$1,848,730 from Combined Benefits Insurance Company; \$1,083,895 from Commercial
6 Compensation Casualty Company; \$8,718,925 from Superior National Insurance Company; and
7 \$6,281,609 from Superior Pacific Casualty Company, for a total distribution from the five estates
8 of \$50,047,795.

9 8. On June 24, 2008, this Court approved the distribution by the Liquidator to certain
10 guaranty associations of \$26,380,125 from California Compensation Insurance Company;
11 \$388,959 from Commercial Compensation Casualty Company; and \$4,969,738 from Superior
12 Pacific Casualty Company, for a total distribution from the three estates of \$31,738,822.

13 9. On October 1, 2010, this Court approved the distribution by the Liquidator to
14 certain guaranty associations of \$210,000,000 from California Compensation Insurance
15 Company, \$30,000,000 from Commercial Compensation Casualty Company, \$7,500,000 from
16 Superior Pacific Casualty Company, and \$80,000,000 from Superior National Insurance
17 Company, for a total distribution from the four estates of \$327,500,000.

18 9. Attached and incorporated herein as Exhibit "A" is a true and correct copy of the
19 Agreement for Early Access Distribution of Funds, dated August 23, 2002.

20 10. Attached and incorporated herein as Exhibit "B" is a true and correct copy of the
21 Agreement for Early Access Distribution of Funds, dated May 4, 2005.

22 I declare under penalty of perjury under the laws of the State of California that the
23 foregoing is true and correct.

24 Executed this 1st day of July, 2011, at Los Angeles, California.


25
26 
27 Lisa W. Chao
28

EXHIBIT A

AGREEMENT FOR EARLY ACCESS DISTRIBUTION OF FUNDS

This Agreement is made this twenty-third day of August, 2002, by and between the California Insurance Commissioner ("Commissioner"), as liquidator of Superior National Insurance Company, California Compensation Insurance Company, Combined Benefits Insurance Company, Superior Pacific Casualty Company and Commercial Compensation Casualty Company (hereinafter "Superior National") and the Insurance Guaranty Associations of the following states: Alabama, Alaska, Arizona, Arkansas, California, Colorado, Delaware, District of Columbia, Florida, Georgia, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maryland, Massachusetts, Mississippi, Missouri, Nebraska, Nevada, New Jersey, New Mexico, New York, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Virginia, Wisconsin, and Wyoming (the "IGAs").

RECITALS

1. On March 3, 2000, pursuant to an order of the Los Angeles Superior Court, State of California, the Commissioner conserved Superior National. On September 26, 2000, the same court determined Superior National to be insolvent and appointed the Commissioner as liquidator, ordering the liquidator to liquidate and wind up the business of Superior National and to exercise all powers necessary for the purpose of carrying out the order; and,
2. Superior National was licensed to transact primarily Workers' Compensation Insurance but also wrote General Liability Insurance. Superior National was licensed to write business in Alabama, Alaska, Arizona, Arkansas, California, Colorado, Delaware, District of Columbia, Florida, Georgia, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maryland, Massachusetts, Mississippi, Missouri, Nebraska, Nevada, New Jersey, New Mexico, New York, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Virginia,

Wisconsin, and Wyoming. The Superior National estate now contains assets of \$246,503,304 in cash and securities (see attached chart).

3. The IGAs pursuant to their respective enabling statutes have statutory duties to pay and discharge covered claims and related loss adjustment services and defense expenses for insureds and claimants with regards to "covered claims" (as that term is defined in each of the IGAs enabling statute) in the event of the finding of insolvency of and appointment of a receiver and/or liquidator of an insurance carrier which was a member insurer of that IGA.

4. Pursuant to their statutory obligations, the IGAs, between the date of liquidation and June 30, 2002, have paid covered claim liabilities, including paid losses and allocated loss adjustment expenses in the amounts recorded on Exhibit "A" attached hereto.

NOW THEREFORE, in consideration of the mutual covenants contained herein, and for other good and valuable consideration, the parties agree as follows:

1. The Commissioner may, from time to time, and upon approval by the supervising liquidation court, distribute assets of Superior National to the IGAs on an equitable basis, after the Commissioner has first reserved assets sufficient for the following:

- a) payment of the expenses of administration;
- b) payment of claims of secured creditors to the extent of the value of the security held; and
- c) payment of anticipated claims, if any, falling within the priorities established in paragraphs (1) - (2), inclusive, of Insurance Code § 1033(a).

Such distributions will be equitably allocated between the IGAs in the same ratio as the individual IGA's payments for covered claims and loss adjustment expenses bears to the total covered claims and loss adjustment expenses paid by all of the IGAs; provided that any such distributions will be

reduced by any statutory/special deposits available to any IGA from such deposits maintained by Superior National in the IGA's state, except where the IGA's state has refused payment of such statutory deposit to the IGA.

2. The IGAs further agree to make a full report to the Commissioner, accounting for all assets received by the IGA, all disbursements made, all interest earned on the assets, and any other matter that the court may direct.

3. The IGA will return to the Commissioner, upon demand, all or part of the assets as maybe required by the Commissioner to pay the claims of secured creditors and claims falling within the priorities established in Insurance Code § 1033(a) (1) - (2), in accordance with those priorities, as the code section now exists or as it may exist in the future. This obligation will include an obligation to return any assets that are in excess of the total distribution that the IGA would be entitled to from the estate pursuant to Insurance Code sections 1033 *et seq.* at the time of a proposed distribution by the Commissioner. In the event that the IGA must make an assessment in accordance with its enabling statute in order to make a refund to the Commissioner pursuant to this paragraph, then the IGA shall have 120 days from the date such refund is requested to make such refund to the Commissioner.

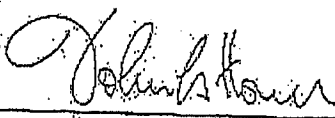
4. The IGA will comply with all requirements set forth in Insurance Code § 1035.5.

5. If any legal action is necessary to enforce this Agreement, the IGA agrees that the action will be brought in the Los Angeles Superior Court, State of California, in the liquidation proceedings of

Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of this agreement, that such court will have jurisdiction over the IGA.

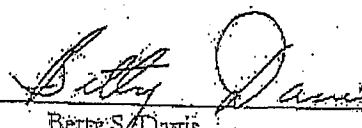
DATED: Oct. 3rd, 2002

Harry Low
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

By 
Loren D. Suter
Deputy Insurance Commissioner

DATED: 9/19/, 2002

Alabama Insurance Guaranty Association

By 
Betty S. Davis
Executive Director

SUPERIOR NATIONAL INSURANCE COMPANY WAS NOT LICENSED IN ALABAMA.

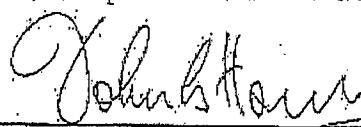
THE AGREEMENT IS BEING SIGNED ON BEHALF OF CALIFORNIA COMPENSATION INSURANCE COMPANY AND COMMERCIAL COMPENSATION INSURANCE COMPANY ONLY.

ED

Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of this agreement, that such court will have jurisdiction over the IGA.

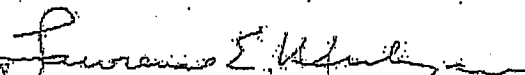
DATED: Oct 3rd, 2002

Harry Low
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company.

By 
Loren D. Suter
for Deputy Insurance Commissioner

DATED: Sept. 26, 2002

California Insurance Guarantee Association

By 
Lawrence E. Mulryan
Executive Director

Western Guaranty Fund

SEP 17 2002

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Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of this agreement, that such court will have jurisdiction over the IGA.

DATED: Oct 3rd, 2002

Harry Low
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

By

John D. Suter
Loren D. Suter

for Deputy Insurance Commissioner

DATED: Sept 18, 2002

Western Guaranty Fund Services (CO)

By

Robert T. Sweeney
Robert T. Sweeney
President

Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of this agreement, that such court will have jurisdiction over the IGA.

DATED: Oct 3rd, 2002

Harry Low
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

By John H. Suter

Loren D. Suter
Deputy Insurance Commissioner

DATED: Sept 17, 2002

Guaranty Association

Florida Workmen's Compensation Insurance

By Anthony M. Grappa
Anthony M. Grappa
Executive Director

Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of this agreement, that such court will have jurisdiction over the IGA.

DATED: Oct. 8th 2002

Harry Low
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

By

John H. Suter
Loren D. Suter

for Deputy Insurance Commissioner

DATED: 9/27 2002

Georgia Insurers Insolvency Pool

By

Michael C. Marchman
Michael C. Marchman

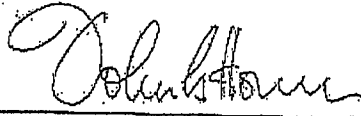
Executive Director

Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of this agreement, that such court will have jurisdiction over the IGA.

DATED: Oct 3rd, 2002

Harry Low
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

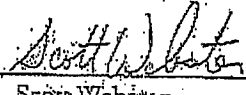
By


Loren D. Suter
Deputy Insurance Commissioner

DATED: September 17, 2002

Kentucky Insurance Guaranty Association

By


Scott Webster
Claims Director

Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of this agreement, that such court will have jurisdiction over the IGA.

DATED: Oct 3rd, 2002

Harry Low
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

By: [Signature]
Loren D. Suter
Deputy Insurance Commissioner

DATED: 9-26, 2002

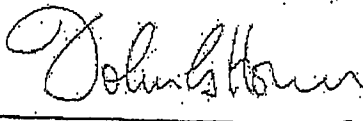
Louisiana Insurance Guaranty Association

By: [Signature]
Seth Keener
Executive Director

Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of this agreement, that such court will have jurisdiction over the IGA.

DATED: Oct. 3rd, 2002

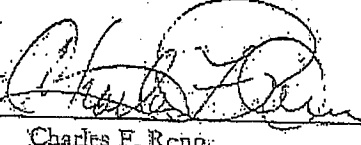
Harry Low
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

By 

Loren D. Suter
Deputy Insurance Commissioner

DATED: Sept 19, 2002

Missouri Property and Casualty
Insurance Guaranty Association

By 
Charles F. Reno
Executive Director

Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of
this agreement, that such court will have jurisdiction over the IGA;

DATED: Oct 3rd, 2002

Harry Low
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

By *Loren D. Suter*
Loren D. Suter
Deputy Insurance Commissioner
for

DATED: SEPT 18, 2002

New York Insurance Department Liquidation Bureau

By: *Richard S. Karpin*
Richard S. Karpin
Assistant Special Deputy Superintendent of Insurance

Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of this agreement, that such court will have jurisdiction over the IGA.

DATED: Oct 3rd, 2002

Harry Low
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

By John D. Suter
for Loren D. Suter
Deputy Insurance Commissioner

DATED: September 26, 2002

Oklahoma Property & Casualty
Insurance Guaranty Association

By Howard B. Howell
Howard B. Howell
General Manager

Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of this agreement, that such court will have jurisdiction over the IGA.

DATED: Oct 3rd., 2002

Harry Low
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

By *Loren D. Suter*
Loren D. Suter
Deputy Insurance Commissioner

for

DATED: 9/20, 2002

Pennsylvania Workmen's Compensation
Security Fund

Jean A. Guay
Notarial Seal
Jean A. Guay, Notary Public
Harrisburg, Dauphin County
My Commission Expires Feb. 26, 2005
Member, Pennsylvania Association of Notaries

By *Michael P. Sullivan*
Michael P. Sullivan
Claims Manager

Superior National, by way of an Order to Show Cause, and the IGA, agrees, solely for purposes of this agreement, that such court will have jurisdiction over the IGA.

DATED: Oct. 3rd., 2002

Harry Low,
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

By 

Loren D. Suter
Deputy Insurance Commissioner

DATED: 9/19/, 2002

South Carolina Property & Casualty
Insurance Guaranty Association

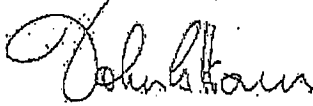
By 

J. Smith Harrison
Manager

Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of this agreement, that such court will have jurisdiction over the IGA.

DATED: Oct 3rd, 2002

Harry Löw
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

By 
Loren D. Suter
Deputy Insurance Commissioner

DATED: September 20, 2002

Texas Property and Casualty
Insurance Guaranty Association

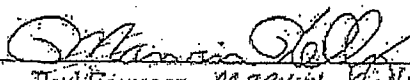
By 
~~Paul Cannon~~ MERVIN KELLY, Executive
Director

EXHIBIT B



CONSERVATION & LIQUIDATION OFFICE

P.O. Box 26894
San Francisco, CA 94126-0894
Tel: 415.676.5000 Fax: 415.676.5002
www.caclo.org

AGREEMENT FOR EARLY ACCESS DISTRIBUTION OF FUNDS

This Agreement is effective upon the later of the two signatory dates. This agreement between the Arkansas Property & Casualty Fund and the California Insurance Commissioner ("Commissioner"), in his capacity as Liquidator of California Compensation Insurance Company, Combined Benefits Insurance Company, Commercial Compensation Casualty Company, Superior National Insurance Company and Superior Pacific Insurance Company (hereinafter referred to as "SNICIL Companies").

Recitals

1. On March 6, 2000, pursuant to an order of the County of Los Angeles Superior Court, State of California, the Commissioner conserved "SNICIL Companies". On September 26, 2000, the same court determined "SNICIL Companies" to be insolvent, and appointed the Commissioner as Liquidator, ordering the Liquidator to liquidate and wind up the business of "SNICIL Companies" and to exercise all powers necessary for the purpose of carrying out the order;
2. The "SNICIL Companies" Estate has sufficient assets in cash and securities to provide early access of funds to Guaranty Associations;
3. The Commissioner proposes, pursuant to California Insurance Code §1035.5,

after reserving amounts necessary for payment of expenses of administration and the payment of claims of secured creditors (to the extent of the value of security held) and claims falling within the priorities established in subdivisions (1) and (2) of California Insurance Code §1033, to distribute available assets of "SNICIL Companies" on an equitable allocation to those Guaranty Associations eligible to participate in the distribution;

4. Such distributions will be equitably allocated between the Guaranty Associations in a ratio consisting of each Guaranty Association's reported payments for covered claims and loss adjustment expenses and the total reported covered claims and loss adjustment expenses paid by all Guaranty Associations; provided that any such allocated distributions will be reduced by the entire amount of any statutory/special deposits available to any Guaranty Association from such deposits posted by "SNICIL Companies" in the Guaranty Association's state, regardless of whether such deposit has been actually received by such Guaranty Association;

5. "SNICIL Companies" maintained statutory deposits ("Deposits") with the Insurance Commissioner or regulator in each state in which "SNICIL Companies" operated. The Deposits secured or partially secured "SNICIL Companies" liabilities to workers' compensation claimants in those states, and the proceeds of the Deposits have been or may be made available for distribution by the applicable Commissioner or regulator to the Guaranty Association for its use in paying covered claims. Neither "SNICIL Companies" nor the Liquidator has come into possession of any portion of the Deposits. The amount of the Deposit in the state of a Guaranty Association will be included in the calculation of that Guaranty Association's early access distribution under this Agreement.

Agreement

NOW THEREFORE, in consideration of the mutual covenants contained herein, and for other good and valuable consideration, the parties agree as follows:

1. The Commissioner may, from time to time, and upon approval by the "SNICIL Companies"

Liquidation court, distribute assets of "SNICIL Companies" to Guaranty Association on an equitable basis, after the Commissioner has first reserved assets sufficient for the following:

- (a) payment of the expenses of administration California Insurance Code §1033 (a) (1)
- (b) payment of claims of secured creditors to the extent of the value of the security held; and
- (c) payment of claims falling within the priorities established in paragraphs (1) – (2), inclusive, of California Insurance Code §1033, subd. (a).

Such distributions will be made equitably between all Guaranty Associations.

2. Any such distributions to a Guaranty Association will be offset by the entire amount of any statutory/special deposits available to the Guaranty Association from such deposits maintained by "SNICIL Companies" in the Guaranty Association's state. The Commissioner will not object to the release of any statutory/special deposit maintained by "SNICIL Companies", in the Guaranty Association's state for payment of workers' compensation claims, provided that such Association expressly agrees to promptly refund to the Liquidator any surplus portion of the deposit that exceeds the amount necessary to pay compensable workers' compensation claims under "SNICIL Companies" policies, and allocated claims expense necessary to pay those claims.

3. The Guaranty Association agrees to make a full report to the Commissioner, accounting for all assets received by it, all disbursements made, all interest earned on the assets, and any other

matter that the court may direct.

4. The Guaranty Association will return to the Commissioner, upon demand, all or part of the assets received pursuant to this Agreement or pursuant to applicable law, as may be required by the Liquidator to pay the pro rata portion of all allowed claims of secured creditors and claims falling within the priorities established in California Insurance Code section 1033(a) (1) – (2), in accordance with those priorities, as the code section exists or may exist in the future. This obligation will include an obligation to return any assets that are in excess of the total distribution that the Guaranty Association would be entitled to from the "SNICIL Companies" Estate pursuant to California Insurance Code section 1033(a) at the time of a proposed distribution by the Commissioner. In the event that the Guaranty Association's receipt of distributions under this Agreement or its receipt of "SNICIL Companies" Statutory Deposit results in the Guaranty Association having received funds that exceed the amount of the pro rata distribution to which the Guaranty Association is entitled under a court approved interim or final distribution approved by the Court, the Guaranty Association shall refund to the Liquidator such amount as is necessary to ensure that the Guaranty Association has received no more than its equitably allocated share of the court-approved distribution. In the event that the Guaranty Association must make an assessment in accordance with its enabling statute in order to make a refund to the Commissioner pursuant to this paragraph, then the Guaranty Association will have 120 days from the date such refund is requested to make such refund to the Commissioner.

5. The Guaranty Association will comply with all requirements set forth in California Insurance Code §1035.5.

6. If any legal action is necessary to enforce this agreement, the Guaranty Association agrees that such action will be commenced in the County of Los Angeles, Superior Court of the State of California, in the Liquidation proceeding of "SNICIL Companies", by way of an Order to Show Cause and the Guaranty Association agrees, for this purpose only, to subject itself to the jurisdiction of the County of Los Angeles Superior Court of the State of California by way of an Order to Show Cause procedure.

John Garamendi
Insurance Commissioner of the State of California,
Liquidator of "SNICIL Companies" in Liquidation

Dated: May 4, 2005

By David Wilson
David Wilson
Special Deputy Insurance Commissioner

Dated: APRIL 28, 2005

Arkansas Property & Casualty Guaranty Fund
By Steve A. Uhryn
Steve A. Uhryn, Esq.
Administrator

6. If any legal action is necessary to enforce this agreement, the Guaranty Association agrees that such action will be commenced in the County of Los Angeles, Superior Court of the State of California, in the Liquidation proceeding of "SNICIL Companies", by way of an Order to Show Cause and the Guaranty Association agrees, for this purpose only, to subject itself to the jurisdiction of the County of Los Angeles Superior Court of the State of California by way of an Order to Show Cause procedure.

Dated: May 4, 2005

John Garamendi
Insurance Commissioner of the State of California,
Liquidator of "SNICIL Companies" in Liquidation

By David Wilson
David Wilson
Special Deputy Insurance Commissioner

Dated: March 29, 2005

New Jersey Compensation, Rating & Inspection Bureau
(NJCRIB)

On behalf of the New Jersey Workers Compensation
Security Fund

By Grover E. Czech
Grover E. Czech, Esq.
Executive Director, NJCRIB

Declaration of Raymond Minehan

DECLARATION OF RAYMOND MINEHAN

I, Raymond Minehan, declare as follows:

1. I am employed as Chief Financial Officer of the California Insurance Commissioner's Conservation & Liquidation Office. I have held my current position since May 7, 2005.

2. I have personal knowledge of the facts and circumstances set forth in this declaration, and if called upon to do so, I could and would competently testify thereto.

3. As Chief Financial Officer for the Insolvent Companies, I am responsible for preparing, supervising and reviewing the financial accounting for the Insolvent Companies.

4. In determining the proposed amount to be distributed by each of the estates and pursuant to Insurance Code §1035.5(b) the Liquidator has retained sufficient assets to provide for the payment of expenses administration, the payment of claims of secured creditors (to the extent of the value of the security held), and claims within the priorities established in paragraphs (1) to (4), inclusive, of subdivision (a) of Section 1033.

5. (a) Pursuant to Insurance Code § 1035.5(b) the Liquidator has retained liquid investment assets on behalf of the California Compensation Insurance Company as follows: \$5,523 for accrued expenses as of March 31, 2011; \$161,592 for unclaimed property to be escheated; and \$21,641,453 to secure California Compensation Insurance Company's proportionate share of the lien upon the proceeds of the U.S. Life arbitration between U.S. Life and the Insolvent Companies granted to SNTL Litigation Trust pursuant to section V.C., page 17 of the Settlement Agreement dated September 8, 2000 (the "SNTL Lien"). After taking into account these amounts including the proposed distribution, California Compensation Insurance Company has an additional \$50,395,478 in excess liquid investment assets available. The excess liquid investment assets are more than adequate to cover all future administrative expenditures and additional distributions.

(b) Pursuant to Insurance Code § 1035.5(b) the Liquidator has retained liquid investment assets on behalf of Combined Benefits Insurance Company as follows: \$1,592 for accrued expenses as of March 31, 2011; \$35 for unclaimed property to be escheated; and \$203,597 to

1 secure Combined Benefits' proportionate share of the lien upon the proceeds of the U.S. Life
2 arbitration between U.S. Life and the Insolvent Companies granted to SNTL Litigation Trust
3 pursuant to section V.C., page 17 of the Settlement Agreement dated September 8, 2000 (the
4 "SNTL Lien"). After taking into account these amounts including the proposed distribution,
5 Combined Benefits Insurance Company has an additional \$12,963,150 in excess liquid
6 investment assets. The excess liquid investment assets are more than adequate to cover any
7 future administrative expenditures and additional distributions.

8 (c) Pursuant to Insurance code § 1035.5(b) the Liquidator has retained liquid investment
9 assets on behalf of Superior National Insurance Company as follows: \$5,912 for accrued
10 expenses as of March 31, 2011; \$90 for unclaimed property to be escheated; and \$4,974,776 to
11 secure Superior National's proportionate share of the lien upon the proceeds of the U.S. Life
12 arbitration between U.S. Life and the Insolvent Companies granted to SNTL Litigation Trust
13 pursuant to section V.C., page 17 of the Settlement Agreement dated September 8, 2000 (the
14 "SNTL Lien"). After taking into account these amounts including the proposed distribution,
15 Superior National Insurance Company has an additional \$14,703,938 in excess liquid investment
16 assets. The excess liquid investment assets are more than adequate to cover any future
17 administrative expenditures and additional distributions.

18 (d) Pursuant to Insurance code § 1035.5(b) the Liquidator has retained liquid investment
19 assets on behalf of Superior Pacific Casualty Company as follows: \$1,488 for accrued expenses
20 as of March 31, 2011; \$0 for unclaimed property to be escheated; and \$72,297 to secure Superior
21 Pacific's proportionate share of the lien upon the proceeds of the U.S. Life arbitration between
22 U.S. Life and the Insolvent Companies granted to SNTL Litigation Trust pursuant to section
23 V.C., page 17 of the Settlement Agreement dated September 8, 2000 (the "SNTL Lien"). After
24 taking into account these amounts including the proposed distribution, Superior Pacific Casualty
25 Company has an additional \$2,871,580 in excess liquid investment assets. The excess liquid
26 investment assets are more than adequate to cover all future administrative expenditures and
27 additional distributions.

(e) Pursuant to Insurance code § 1035.5(b) the Liquidator has retained liquid investment assets on behalf of Commercial Compensation Casualty Company as follows: \$1,703 for accrued expenses as of March 31, 2011; \$8,183 for unclaimed property to be escheated; and \$1,107,877 to secure Commercial Compensation's proportionate share of the lien upon the proceeds of the U.S. Life arbitration between U.S. Life and the Insolvent Companies granted to SNTL Litigation Trust pursuant to section V.C., page 17 of the Settlement Agreement dated September 8, 2000 (the "SNTL Lien"). After taking into account these amounts including the proposed distribution, Commercial Compensation Casualty Company has an additional \$10,923,717 in excess liquid investment assets. The excess liquid investment assets are more than adequate to cover all future administrative expenditures and additional distributions.

6. Attached and incorporated herein as Exhibit "A" is a true and correct copy of a spreadsheet entitled "Consolidated Superior National Estates, Statement of Assets & Liabilities in Liquidation." This spreadsheet accurately details total cash in possession and certain liability of the Liquidator as of March 31, 2011, and the other cash availability calculations of California Compensation Insurance Company, Combined Benefits Insurance Company, Superior National Insurance Company, Superior Pacific Casualty Company and Commercial Compensation Casualty Company.

7. Attached and incorporated herein as Exhibit "B" is a true and correct copy of a spreadsheet entitled "Superior National Insurance Companies in Liquidation, Summary of 8th Early Access Distribution to IGAs." This spreadsheet accurately details the proposed amounts of the early access distributions to each IGA by each of the Insolvent Companies.

8. Attached and incorporated herein as Exhibit "C" is a true and correct copy of a spreadsheet entitled "California Compensation Insurance Company, Interim Distribution to Non-IGA Policyholders."

9. Attached and incorporated herein as Exhibit "D" is a true and correct copy of a spreadsheet entitled "Combined Benefits Company, Interim Distribution to Non-IGA Policyholders."

10. Attached and incorporated herein as Exhibit "E" is a true and correct copy of a

1 spreadsheet entitled "Superior National Insurance Company, Interim Distribution to Non-IGA
2 Policyholders."

3 11. Attached and incorporated herein as Exhibit "F" is a true and correct copy of a
4 spreadsheet entitled "Superior Pacific Casualty Company, Interim Distribution to Non-IGA
5 Policyholders."

6 12. Attached and incorporated herein as Exhibit "G" is a true and correct copy of a
7 spreadsheet entitled "Commercial Compensation Casualty Company, Interim Distribution to
8 Non-IGA Policyholders."

9
10 I declare under penalty of perjury under the laws of the State of California that the
11 foregoing is true and correct.

12 Executed this 27 day of June, 2011, at San Francisco, California.

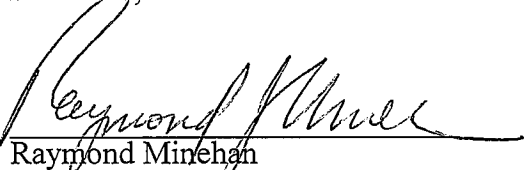
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15 Raymond Minehan
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Exhibit A

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, 2011

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

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.

Exhibit B

EXHIBIT B

Superior National Insurance Companies in Liquidation Summary of 8th Early Access Distribution to IGAs

Insurance Guaranty Association	California Compensation	Superior National	Commercial Compensation	Total
Alabama Insurance Guaranty Association	\$67,039	-	-	\$67,039
Alaska Insurance Guaranty Association	-	-	\$111,365	111,365
Arkansas Property & Casualty Guaranty Association	4,230	-	255,050	259,280
California Insurance Guarantee Association	53,517,665	\$49,122,285	-	102,639,950
Colorado Insurance Guaranty Association	-	4,351	841,023	845,374
Delaware Insurance Guaranty Association	-	-	273,618	273,618
District of Columbia Guaranty Association	-	-	293	293
Florida Workers' Compensation Insurance Guaranty Assn.	-	-	113,539	113,539
Georgia Insurance Insolvency Pool	217,145	-	55,299	272,444
Iowa Insurance Guaranty Association	-	-	30,966	30,966
Kentucky Insurance Guaranty Association	557	-	28,224	28,781
Louisiana Insurance Guaranty Association	41,060	-	1,472,302	1,513,362
Maryland Property & Casualty Guaranty Corp.	-	-	19,667	19,667
Mississippi Insurance Guaranty Association	-	-	160,181	160,181
Missouri Property & Casualty Guaranty Association	36,188	-	838,468	874,656
Montana Insurance Guaranty Association	-	-	161	161
Nebraska Property & Liability Insurance Guaranty Assn.	-	-	18,484	18,484
New Jersey Workers' Compensation Security Fund	-	-	115,994	115,994
New Mexico Property & Casualty Insurance Guaranty Assn.	-	-	339,550	339,550
New York Insurance Department Liquidation Bureau	-	-	1,306,700	1,306,700
Oklahoma Property & Casualty Guaranty Association	419,132	-	533,670	952,802
Pennsylvania Workers' Compensation Security Fund	649	-	1,454,500	1,455,149
South Dakota Insurance Guaranty Association	-	2,400	-	2,400
Tennessee Insurance Guaranty Association	-	-	446,756	446,756
Texas Property & Casualty Insurance Guaranty Assn.	-	-	1,000,448	1,000,448
Utah Property & Casualty Guaranty Association	-	-	99,962	99,962
Wisconsin Insurance Guaranty Fund	-	-	21,027	21,027
Wyoming Insurance Guaranty Association	-	-	34,586	34,586
	<u>\$54,303,665</u>	<u>\$49,129,036</u>	<u>\$9,571,833</u>	<u>\$113,004,534</u>

Exhibit C

EXHIBIT C

California Compensation Insurance Company
Interim Distribution to Non-IGA Policyholders

Liq_No	Payee	Interim Dist	Liq_No	Payee	Interim Dist
286514	H.B. BARNARD COMPANY	\$14,623.00	6000267	MICHAEL A. THOMPSON	\$484.00
2000450	RELIANCE INSURANCE CO.	\$71,771.00	6000268	MCMAN CLEANING SERVICES	\$487.00
6000000	LANDES HEATING & AIR	\$3.00	6000269	BRYAN'S HOME BUILDING & REPAIR	\$489.00
6000001	GET IT TO GO FOOD STORE, INC.	\$4.00	6000270	FULCHERS SERVICE STATION, INC.	\$497.00
6000002	CONSOLIDATED MOTORS-TRUCK PARTS, INC	\$5.00	6000271	CHINN BROTHERS, INC.	\$499.00
6000004	LEE PUB	\$7.00	6000272	COMPUTER EDUCATION & DESIGN, INC.	\$499.00
6000005	SZECHUAN VILLAGE, INC.	\$8.00	6000273	J & A CONSTRUCTION	\$506.00
6000006	JOHNSON PAVING	\$8.00	6000274	J.L. WALKER CONSTRUCTION, INC.	\$510.00
6000007	THE WHEELER AGENCY	\$9.00	6000275	THE MIDLAND CONNECTION, ETAL	\$513.00
6000008	IIR CALIFORNIA, INC.	\$10.00	6000277	ENTERPRISE WIRE PRODUCTS, INC.	\$523.00
6000009	PIZZA K	\$10.00	6000278	L & R FOODS, INC.	\$526.00
6000011	N.I.C., INC.	\$11.00	6000279	WEYMON L. SEAGRAVES	\$531.00
6000014	HARBER, INC.	\$16.00	6000280	YESTERYEAR WOODWORKS, INC.	\$534.00
6000015	SKIPPER JOHN'S	\$17.00	6000281	SIMS RIGGING & CRANE SERVICES, INC.	\$536.00
6000016	DCI INTERIORS, INC.	\$17.00	6000283	DOOLY GIN, INC.	\$547.00
6000017	WURST HAUS, INC.	\$18.00	6000284	TOTAL SERVICES COMPANY	\$550.00
6000019	ALBA DRYWALL	\$21.00	6000285	CONNECTING CONTRACTORS	\$553.00
6000020	TRAWICK'S GRILL	\$21.00	6000287	DAVENPORTS DIRECTIONAL DRILLING	\$578.00
6000021	SERGIO JIMENEZ	\$22.00	6000288	TRUCK MOUNTS, INC.	\$589.00
6000022	COVER TO COVER	\$25.00	6000289	LEDFOORD & SONS	\$593.00
6000023	D & S PROMOTIONS, INC.	\$25.00	6000290	JB & MD INVESTMENTS, INC.	\$594.00
6000024	CENTRAL AMERICA NETWORK, INC.	\$28.00	6000291	J & J PAINTING	\$606.00
6000025	RODNEY HELMICK	\$28.00	6000292	IDEAL DESIGNS, LTD.	\$615.00
6000026	COWBOY BILL'S, INC.	\$29.00	6000293	VICTOR CARPET MILLS, INC.	\$630.00
6000027	L H B ARNALL BROOKS SEPTIC TANKS	\$29.00	6000294	RICHARD A. DUNHAM CONSTRUCTION	\$634.00
6000028	LEWIS WILLIAMSON TRUCKING	\$29.00	6000295	SCQ, INC.	\$635.00
6000029	MIZELL FLOOR COVERING, INC.	\$30.00	6000296	HODGES-WARD ELLIOTT ASSOCIATES, INC.	\$654.00
6000030	MURRAY'S AUTO SALES	\$32.00	6000297	ULLOM-QUARLES, INC.	\$663.00
6000031	LOGUE'S CONSTRUCTION, INC.	\$32.00	6000298	ADAIRSVILLE MOBILE HOME MOVERS, INC.	\$664.00
6000032	GILBERT'S FORESTRY SERVICES, INC.	\$33.00	6000299	STEVE MINCHEW	\$680.00
6000033	ACCURATE CONSTRUCTION	\$34.00	6000300	HUDDLE HOUSE #52	\$688.00
6000034	ATLANTA DELI CONCEPTS, INC.	\$34.00	6000301	HAMMOND GLEN PROPERTIES	\$689.00
6000035	GLASS SERVICE CENTER, INC.	\$34.00	6000302	SUNTRA CORPORATION	\$706.00
6000036	NORRIS WHEEL & BRAKE	\$35.00	6000303	GUA-MAR CONSTRUCTION, INC.	\$715.00
6000037	LAN-MAR MARINA, INC.	\$37.00	6000304	FARMERS SUPPLY COMPANY OF VALDOSTA	\$726.00
6000038	SAM'S TIRE, INC.	\$37.00	6000305	CON-TIL	\$734.00
6000039	3 W QUILTING & LAMINATING CO., INC.	\$37.00	6000306	LATLANTA ELECTRONICS	\$736.00
6000040	GROUP UNITED CORPORATION	\$38.00	6000307	CLIMATROL, INC.	\$738.00
6000042	AUTHENTIC SPECIALTY	\$41.00	6000308	CABLE CONNECTIONS, INC.	\$748.00
6000043	NICHOLS & ASSOCIATES	\$41.00	6000309	RANDELL BOLMAN	\$758.00
6000044	VILLAGE PIZZA OF MCRAE, INC.	\$41.00	6000310	RAYDECO ENTERPRISES, INC.	\$771.00
6000045	JIM ESCOE	\$43.00	6000311	BERKLEY ENVIRONMENTAL, INC.	\$781.00
6000046	DEVRO'S FIBERGLASS, ACRYLIC SALES & SERV	\$43.00	6000312	OVERHEAD DOOR OF VALDOSTA, INC.	\$793.00
6000047	EMS SEAFOOD, INC.	\$43.00	6000313	R.L. BAKER	\$803.00
6000048	GEORGIA ASSOC. OF PETROLEUM RETAILERS	\$43.00	6000314	GREENFIELD PROFESSIONALS, INC.	\$817.00
6000049	JIM WALLACE	\$43.00	6000315	DONNY TUTEN PLUMBING CO., INC.	\$824.00
6000050	ARC-I-TRIM	\$44.00	6000316	ROY LEE SMITH PRODUCE, INC.	\$847.00
6000051	KNOWLES BBQ	\$44.00	6000317	SPR, INC.	\$847.00
6000052	TENA KEITH	\$47.00	6000318	KASS INDUSTRIAL CONTRACTORS	\$882.00
6000053	TERRY'S & SONS, INC.	\$49.00	6000319	PNEU WAY CONSTRUCTION, INC.	\$908.00
6000054	OSPICIO DIAZ CASTILLO	\$49.00	6000320	SERVPRO OF ATHENS, INC.	\$915.00
6000055	JAMES L. WILLIAMS	\$50.00	6000321	NATHAN W. THOMAS	\$934.00
6000056	BLACKSTONE SALES, INC.	\$52.00	6000322	CHARLES SHAFER JR.	\$940.00
6000057	CHEN'S DRAGON, INC.	\$52.00	6000323	BOGGS TRANSPORTATION, INC.	\$1,022.00
6000058	MIDCOM CORPORATION	\$52.00	6000324	LEO'S TV & APPLIANCE CENTER, INC.	\$1,026.00
6000059	HICKEY'S TREE SERVICE, INC.	\$53.00	6000325	CULTURE ROCK COMPANY, INC.	\$1,061.00
6000060	COLEMAN TIRE, INC.	\$54.00	6000327	BOBBY REID & REX MORGAN	\$1,118.00
6000061	QUALITY RESILIENT FLOORS	\$54.00	6000328	T & E INTERIORS	\$1,123.00
6000062	SHANG-MEI ENTERPRISE CORP.	\$54.00	6000329	KICKIN CHICKEN, INC.	\$1,143.00
6000063	CURTIS MUFFLER SHOP	\$54.00	6000330	A & O PLUMBING	\$1,146.00
6000065	AXON'S MINI MART	\$56.00	6000331	WEST GA MASONRY CONTRACTORS	\$1,192.00
6000066	PASTA MANI, INC.	\$57.00	6000332	STONE MOUNTAIN CHEVRON	\$1,208.00
6000067	JACK WILSON & SON PAINTING CONTRACTO	\$58.00	6000333	NATIONAL TENANT IMPROVEMENTS	\$1,378.00
6000068	UNG LAI, INC.	\$58.00	6000335	TURNER CONSTRUCTION	\$1,451.00
6000069	ALEX PAINTING, INC.	\$59.00	6000336	KENNY YOUNG CONSTRUCTION COMPANY, I	\$1,527.00
6000070	SUNNY GARDEN, INC.	\$60.00	6000337	A-KING ROOTER, INC.	\$1,559.00
6000071	VICTORY LANE FOOD STORES	\$60.00	6000338	DENFORD HICKS	\$1,693.00

EXHIBIT C

California Compensation Insurance Company
Interim Distribution to Non-IGA Policyholders

Liq_No	Payee	Interim Dist	Liq_No	Payee	Interim Dist
6000073	BETTY RISH	\$62.00	6000339	J & M CONSTRUCTION, INC.	\$1,905.00
6000074	T.W. BARNETT ELECTRIC, LLC	\$62.00	6000341	SEXTON TRUCKING, INC.	\$2,190.00
6000075	ENCORE EVENTS & ENTERTAINMENT, INC.	\$64.00	6000342	ENZYMATIC DEINKING TECHNOLOGIES, LLC	\$2,292.00
6000076	IN LEE	\$65.00	6000343	MURRAY & MURRAY CONSTRUCTION, INC.	\$2,331.00
6000077	ALL PURPOSE CONSTRUCTION SERVICES	\$65.00	6000344	GOLDEN ISLE SUPERCENTER, INC.	\$2,418.00
6000078	BRANTLEY ECONO-SEAL	\$65.00	6000345	GILLIS BROTHERS, INC.	\$2,871.00
6000080	ABSOLUTE AUDIO	\$69.00	6000347	SUNBELT STRUCTURES, INC.	\$3,067.00
6000081	DIVERSIFIED CUSTOM INTERIOR/EXTERIOR, I	\$69.00	6001001	C.E. CARTER & ASSOC.	\$9.00
6000082	ABEST AGENCIES, INC.	\$70.00	6001007	DAPHNE REPAIR, INC.	\$25.00
6000083	ROGEILO GARCIA	\$71.00	6001008	DIGITAL CYBERNETICS, INC.	\$28.00
6000084	FAYZ'S EMPORIUM, INC.	\$74.00	6001010	SOUTHEAST LAND & TIMBER SERV.	\$30.00
6000085	STONE CREEK GOLFING COMMUNITY	\$74.00	6001027	KNIGHTS OF COLUMBUS	\$43.00
6000086	J & B BUFFALO STYLE WINGS, INC.	\$77.00	6001029	CALLAHAN'S TIRE & WHEEL	\$80.00
6000088	ROMAN'S PIZZA- CLAXTON	\$80.00	6001049	SO. HEATING, AIR CONDITIONING	\$161.00
6000089	JRT CORPORATION/HUG A BUNCH DAY CARI	\$80.00	6001063	POSITIVE ELECTRIC COMPANY	\$43.00
6000090	RONNIE L. HOLD, JR., DDS, PC	\$81.00	6001064	HORTON, ANNE I.	\$43.00
6000091	CREATIVE INSTALLATIONS, INC.	\$81.00	6001068	ALABAMA MANUFACTURED HOUSING	\$43.00
6000092	DIEGO VEGA	\$81.00	6001069	BECK'S BEST FOOD	\$43.00
6000094	CUSTOM SECURITY, INC.	\$83.00	6001071	N.I.C. INC.	\$387.00
6000095	UNI JIN, INC.	\$83.00	6001073	SOUTHERN ASPHALT SERVICES	\$399.00
6000096	MAX CARE	\$84.00	6001074	ST. CLAIR PLUMBING, INC.	\$43.00
6000098	ELLIS SAMPLE COMPANY	\$84.00	6001080	LEE'S CARPET	\$534.00
6000099	S & K POWER WASHING	\$84.00	6001085	UTILITIES REPAIR SEVICE	\$43.00
6000100	LA SONORENSE, INC.	\$84.00	6001089	LAWLEY'S PAINTING	\$941.00
6000101	SHELL MART 306	\$88.00	6001108	HOME CARE PLUS INC.	\$43.00
6000103	BJM CONSULTING, INC.	\$89.00	6005002	COMMUNITY OF THE GOOD SHEPHERD	\$12.00
6000104	HARRISON HARDWARE, INC.	\$89.00	6005003	SYMMETRY INCORPORATED	\$12.00
6000105	P & W AUTO PARTS	\$89.00	6005004	BUSSELL'S FLOOR COVERING	\$13.00
6000107	STEWART WEBSTER PRINTING, INC.	\$89.00	6005006	TODD GRAVES	\$15.00
6000108	ECONO AUTO PAINTING OF COLUMBUS, INC	\$90.00	6005008	AUTOBODY COLOR COM.	\$21.00
6000109	SPRAYBERRY BOTTLE SHOP	\$92.00	6005011	ARROW PAINTING	\$25.00
6000110	SHANA ROSENCRANTZ	\$93.00	6005013	JIM ERNEST	\$28.00
6000111	TRI-STATE POURED WALLS	\$95.00	6005014	MANCHESTER GRAPHICS	\$29.00
6000112	KOOL RUNNINGS, INC.	\$96.00	6005015	KESEMAN TOOL & DIE	\$32.00
6000113	CUI INTERNATIONAL, INC.	\$100.00	6005016	ZEPHYR MANUFACTURING	\$34.00
6000114	FUJITA JAPANESE RESTAURANT, INC.	\$100.00	6005017	AGENTS INSURANCE SERVICES	\$38.00
6000115	THE FURNITURE CLINIC	\$100.00	6005020	CHAMPION FIRST AID	\$50.00
6000116	EL DURANGO, INC.	\$101.00	6005025	ACTION MANAGEMENT & CONSULTING	\$43.00
6000117	CHINA BUFFET, INC.	\$102.00	6005027	NETCOM DESIGN	\$43.00
6000118	CENTURY COMMUNICATIONS, INC.	\$103.00	6005029	STRATS, INC.	\$43.00
6000119	GOLDEN ISLES SELECT PRODUCTS	\$104.00	6005038	SOLID SURFACE FABRICATION	\$147.00
6000120	LESLIE C. BROWER & DOUGLAS A. BROWER	\$106.00	6005045	BIMEDA ANIMAL, INC.	\$188.00
6000121	BASS ROCK COMPANY	\$107.00	6005051	SUMMIT GROUP	\$43.00
6000122	JASON HERNDON	\$107.00	6005054	MISSOURI THREAD PRODUCTS	\$43.00
6000123	SCOTT & SONS STONEWORKS	\$107.00	6005056	AMERICARE HOME CARE	\$43.00
6000124	GYM BUSTERS CONSTRUCTION COMPANY	\$108.00	6005061	GREATER KANSAS CITY FOUND.	\$43.00
6000125	NATIONWIDE WINDOW CLEANING, INC.	\$109.00	6005062	FOOD SERVICE CONSULTANTS, INC.	\$304.00
6000126	KUDZU BAR & GRILL	\$109.00	6005063	BART RAMSOUR & SONS	\$43.00
6000127	TREXY TRADING COMPANY, INC.	\$111.00	6005064	HAITH & COMPANY	\$315.00
6000128	ROBERT LUMPKIN, JR.	\$113.00	6005067	SPORTSMAN'S SUPPLY	\$43.00
6000129	LARRY'S CHICKEN	\$115.00	6005069	DOUGLAS COUNTY HEALTH DEPARTMENT	\$43.00
6000130	MARCHELLO'S ITALIAN RESTAURANT, INC.	\$117.00	6005073	MORROW TIRE SUPPLY	\$43.00
6000131	TERRY'S HICKORY HOUSE BARBEQUE	\$122.00	6005079	SQUIRES MFG. CORP.	\$43.00
6000132	HARRINGTON SPORTS, INC.	\$122.00	6005080	DON DILLEY	\$43.00
6000133	ACADEMY ROOFING, INC.	\$127.00	6005081	THE WOMEN'S EXCHANGE OF ST. LOUIS	\$43.00
6000134	GOLDEN CHOPSTIX, INC.	\$128.00	6005089	JEROME GROUP INC.	\$43.00
6000135	THE MAD ITALIAN, INC.	\$129.00	6005090	WELSCH FLATNESS & LUTZ, INC.	\$525.00
6000136	INDIAN SHOALS LANDSCAPING	\$132.00	6005091	JOHN ANDERSON TBA, INC	\$43.00
6000137	T & T PAINTING	\$132.00	6005095	ST. LOUIS PRODUCE MARKET	\$43.00
6000138	A R SOUTHERN MASONRY	\$133.00	6005097	IRON COUNTY FARMS	\$43.00
6000139	BROOME TIRE CO., INC.	\$133.00	6005098	DOUG SWINGER & HAROLD SWINGER	\$43.00
6000140	BROADLEAF TIMBER, INC.	\$134.00	6005100	PULASKI COUNTY HEALTH DEPARTMENT	\$43.00
6000141	DUE WEST SURVEYING, INC.	\$134.00	6005106	NOW STRUCTURES, INC.	\$43.00
6000142	HYA COMPANY, INC.	\$135.00	6005115	JOPLIN TRAILER SALES, INC.	\$43.00
6000143	BALBOA MENSWEAR	\$136.00	6005122	TREASURE LAKE RV CAMPING CLUB	\$43.00
6000144	WINTER & CARN CONSTRUCTION, INC.	\$143.00	6005123	CRD & ASSOCIATES, INC.	\$1,248.00
6000145	THE PAINTING COMPANY	\$144.00	6005126	VANDEVANER ENGINEERING CO.	\$43.00

EXHIBIT C

California Compensation Insurance Company
Interim Distribution to Non-IGA Policyholders

Liq_No	Payee	Interim Dist	Liq_No	Payee	Interim Dist
6000146	F & R PAINTING	\$144.00	6005132	HERITAGE CARE, INC.	\$43.00
6000147	MULTI-RESTAURANT CONCEPT, INC.	\$147.00	6005135	ALAN BARTON	\$43.00
6000148	LAKE CITY ELECTRIC	\$148.00	6005137	TED'S TRASH SERVICE	\$43.00
6000149	NORTHSTAR VINYL PRODUCTS	\$151.00	6005143	PETTIS COUNTY HEALTH GROUP	\$43.00
6000150	MARY T'S, INC.	\$155.00	6005144	NANCY TRANSPORTATION, INC.	\$43.00
6000151	CAJUN & GRILL	\$155.00	6005146	U.S. REEL CORP	\$43.00
6000152	BERTACINI CARPENTRY	\$157.00	6005148	THE BICK GROUP	\$3,160.00
6000153	TODD SMITH	\$157.00	6005153	DISABLED AMERICAN VETERANS	\$4,189.00
6000154	GOLD N PAWN	\$158.00	6005154	HOMECARE OF MID-MISSOURI, INC.	\$192.00
6000155	SPINOLI'S CORPORATION	\$163.00	6005155	ST. LOUIS FABRICATION SERVICES, INC.	\$1,055.00
6000156	PATTERSON'S TV SALES & SERVICE	\$165.00	6005156	VNA OF SOUTHEAST MISSOURI	\$1,355.00
6000157	B & K PLUMBING	\$169.00	6005157	BUTLER COUNTY HEALTH	\$2,248.00
6000158	O'STEEN HEATING & COOLING, INC.	\$170.00	6005160	MILBANK SYSTEMS INC.	\$7,720.00
6000159	DANIEL M. BARNES-ATTORNEY AT LAW	\$172.00	6005161	MIDWEST MATERIALS COMPANY	\$43.00
6000160	HATCHETT EQUIPMENT REPAIR	\$174.00	6008003	GREEN COUNTRY BEHAVIORAL	\$1,521.00
6000161	KYLE BROCK	\$174.00	6013005	MECHANICAL INDUSTRIES INC.	\$16.00
6000162	COASTAL GRASS & LANDSCAPING COMPANY	\$175.00	6014007	AUTO PRO, INC.	\$374.00
6000163	LOGAN MECHANICAL, INC.	\$176.00	6016000	BEAUPRE, INC.	\$649.00
6000164	FORMSA, INC.	\$178.00	6016001	MIDCOM CORPORATION	\$1,619.00
6000165	MCS RADIUS, INC.	\$178.00	6016002	MIDWEST BRASS FORGING CO.,	\$2,377.00
6000166	RICK SMILEY	\$179.00	6016003	A C M E	\$29.00
6000167	ACME MERCHANDISE (ATLANTA) CORPORAT	\$182.00	6016004	BUSHNELL ILLINOIS	\$3,857.00
6000168	ATLANTA AREA CONTAINERS, LLC	\$183.00	6016005	UPTOWN TAVERN	\$20.00
6000169	EDDIE WIMPEY & RON RUSHING	\$185.00	6016006	ANATOL AUTOMATION, INC.	\$9,706.00
6000170	CHRISTOPHER C. DEATON	\$186.00	6016007	AL'S FAMILY CAFES	\$168.00
6000171	TOMMY MCELWEE MASONRY CONTRACTOR	\$188.00	6016008	WINDMILL CITY DISCOUNT LIQUOR	\$41.00
6000172	TOP BAIT	\$188.00	6016009	T.N. & W. IRRIGATION	\$841.00
6000173	FLYNN EXTERIORS	\$195.00	6016010	FARLEY CUTTING SERVICES USA	\$864.00
6000174	SOUTHERN STATIONARY & PRINTING CO.	\$195.00	6016011	ELEVATOR TECHNICIANS, INC.	\$1,098.00
6000176	CRUMMER CONSTRUCTION CO.	\$197.00	6016012	MONI'S BAR & GRILL INC.	\$224.00
6000177	MIKE KEIGER PAINTING CONTRACTOR	\$201.00	6016013	FRANK HOFFMAN, ATTORNEY	\$108.00
6000178	ROMAN'S PIZZA- GLENNVILLE	\$202.00	6016014	CHRISTIAN CIVIC OUTREACH OF P	\$89.00
6000179	DOLLY'S FARM HOUSE RESTAURANT, INC.	\$203.00	6016015	LOUIS LAKIS FORD, INC.	\$995.00
6000180	WESTLOCK ENTERPRISES, LLC	\$204.00	6016016	SUTTON CARPET CO., INC.	\$6,428.00
6000181	PALS, INC.	\$206.00	6016017	NEVER COMPROMISE	\$48.00
6000182	N W ELECTRIC, INC.	\$207.00	6016018	AERERO, INC.	\$364.00
6000183	SNELLGROVE SEAFOOD	\$207.00	6016019	C.J. POWER INC.	\$2,061.00
6000184	TAYLOR'S PIZZA, INC.	\$207.00	6016020	GURNEE DODGE, INC.	\$126.00
6000185	WHEELER EXECUTIVE CENTER	\$208.00	6016021	UNIQUE TOWING, INC.	\$324.00
6000186	DECKER FLOORING INSTALLATION, INC.	\$214.00	6016022	ERNIE POULOS RACING STABLES I	\$419.00
6000187	J. B. MIXON	\$215.00	6016023	LITTON AMBULANCE SERVICE, INC	\$181.00
6000189	BEHAVIORAL SCIENCE TECHNOLOGY	\$218.00	6016024	ALANSON MANUFACTURING COMPANY	\$148.00
6000190	LARRY JOHN CONFER, JR.	\$218.00	6016025	MAPCARGO INTERNATIONAL	\$11.00
6000191	THE FORK & SPOON FAMILY RESTAURANT	\$220.00	6016026	SHARON'S MAID SERVICE	\$2,027.00
6000192	COMMERCIAL MECHANICAL INSULATION	\$224.00	6016027	SOUTHERN ILLINOIS GYMNASTICS	\$69.00
6000194	JEFFERSON HOUSE RESTAURANT, INC.	\$226.00	6016028	G.P. & W. INC.	\$292.00
6000195	SCANPOT USA, INC.	\$226.00	6016029	BEHAVIORAL SCIENCE TECHNOLOGY	\$82.00
6000196	RODEWAY INN- VALDOSTA	\$229.00	6016030	CHEDDAR'S MEYERCOUPH CASUAL D	\$3,339.00
6000197	SHERMAN & HEMSTREET, INC.	\$229.00	6016031	XERTREX INTERNATIONAL, INC.	\$580.00
6000198	PREMIUM FOODS, INC.	\$230.00	6016032	RIDGE MOTORS, INC.	\$174.00
6000199	TEXTILE ENTERPRISES, INC. & MALLARD FRAI	\$233.00	6016033	BARKER ROCKFORD COMPANY	\$182.00
6000200	DE/RAN, INC.	\$235.00	6016034	WRITE IMPRESSIONS LTD.	\$92.00
6000201	WAKEFIELD FARMS	\$236.00	6016035	FLOYD'S RESTAURANT INC.	\$768.00
6000202	GRIMSLEY ENTERPRISES, INC.	\$237.00	6016036	THOMAS C. FATLAND	\$408.00
6000203	SAM C. HANEY GENERAL CONTRACTOR, INC.	\$238.00	6016037	TREND TOOL INC.	\$165.00
6000204	NEW FORSYTH INN	\$240.00	6016038	HEISLER GREEN CHEMICAL CO.	\$15.00
6000205	ALLIED CONSTRUCTION, INC.	\$241.00	6016039	ESSEX ENVIRONMENTAL INC.	\$384.00
6000206	ROBINSON'S FUEL STOP	\$242.00	6016040	SECHRIST CLINICAL SERVICES	\$214.00
6000207	BHAGAT INVESTMENTS, INC.	\$243.00	6016041	JEANETTE ANTINK	\$2,632.00
6000208	JOHN POWERS	\$246.00	6016042	SENICA'S INTERSTATE TOWING	\$93.00
6000209	GERMAN MOTOR WORKS, LTD.	\$246.00	6016043	MICK'S GARAGE, INC.	\$474.00
6000210	B.E. GREEN, INC.	\$252.00	6016044	JOSEPH PEARSON	\$1,179.00
6000211	NICKY NICHOLS PRODUCTIONS, INC.	\$253.00	6016045	BALDWIN MANUFACTURING COMPANY	\$395.00
6000213	JIM SELLARS	\$261.00	6016046	POWERS ENTERPRISES, INC.	\$1,635.00
6000214	TRINITY MACHINE SHOP, INC.	\$264.00	6016047	BURRIS DISPOSAL SERVICE	\$244.00
6000215	CANYON GRILL	\$264.00	6016048	BIMACQ INC.	\$586.00
6000216	CARE MANAGEMENT, INC.	\$269.00	6016049	OMEGA CARTAGE	\$1,502.00

EXHIBIT C

California Compensation Insurance Company
Interim Distribution to Non-IGA Policyholders

Liq_No	Payee	Interim Dist	Liq_No	Payee	Interim Dist
6000217	LA BOTANA TEX-MEX RESTAURANT	\$277.00	6016050	LINCOLN LAND EXPRESS	\$371.00
6000218	J & S PLUMBING COMPANY	\$283.00	6016051	CHEDDARS CHAMPAIGN FOOD, INC.	\$2,765.00
6000219	FORT PERRY OUTDOORS, INC.	\$284.00	6016052	LYRAN SINGING SOCIETY	\$166.00
6000220	INTERIOR TRIM SYSTEMS, JOHN VEZOLLES	\$285.00	6016053	W. ENDRE & SONS TOWING, INC.	\$437.00
6000221	DEPENDABLE USED CARS, LLC	\$286.00	6016054	SEATON TRUCKING INC.	\$835.00
6000222	4/H FOODS, INC.	\$288.00	6016055	COURIER CAFES/SILVER CREEK	\$19.00
6000223	ELIZONDA PAINTING & CLEANING	\$289.00	6016057	DAVID DORRIS	\$55.00
6000224	CARROLLTON PRINTING COMPANY	\$292.00	6016058	ARMANDO TRUCKING, INC.	\$7.00
6000225	JUBILEE FARMS	\$298.00	6016059	WILLIAM KEENE, INC.	\$56.00
6000226	LAKE PARK TRAVEL CENTER AUTO TRUCK	\$303.00	6016060	FULLMOON INVESTMENTS INC.	\$66.00
6000227	NEWSONG MINISTRIES, INC.	\$304.00	6016061	PRECISION CERAMIC TILE & COMM	\$902.00
6000228	AROUND TOWN CLEANING SERVICE, INC.	\$308.00	6016062	ROCKENBACH CHEVROLET SALES, I	\$1,084.00
6000229	LAKESIDE FOOD MART, INC.	\$311.00	6016063	MARQUIE & LAMBERT SALES & SER	\$464.00
6000230	SOUTH METRO ELECTRIC, INC.	\$312.00	6016064	JOHANSEN & ANDERSON INC.	\$55.00
6000231	VAL-U-CARE, INC.	\$317.00	6016065	FRANZ STATIONERY COMPANY	\$24.00
6000232	NATIONAL ELECTRONIC CONTROL SYSTEMS,	\$323.00	6016066	LITTLE MISS MUFFIN, INC.	\$218.00
6000233	VERONE B. MYERS	\$324.00	6016068	OMEGA RESEARCH & DEV.	\$35.00
6000234	NOTTELY MARINE, INC.	\$337.00	6017000	ACKERMAN CONSTRUCTION, INC.	\$423.00
6000235	SOUTHERN TRACE APARTMENTS, INC.	\$338.00	6017001	AUGUSTINE/LORETTO ANIMAL CLINIC	\$906.00
6000236	J H ROOFING COMPANY	\$345.00	6017002	BMW HEALTHCARE, INC.	\$278.00
6000237	CREATIVE LEARNING CENTER, INC.	\$347.00	6017003	CARE MANAGEMENT INC.	\$217.00
6000238	SOUTHEAST DITCHING, INC.	\$350.00	6017004	CIRCLES FOOD STORES, INC.	\$136.00
6000239	ABBCO SERVICE CORPORATION	\$356.00	6017005	DESIGN PURCHASING NETWORK	\$65.00
6000240	SHIVAM HOSPITALITY, INC.	\$358.00	6017006	EMERGENCY PHYSICIANS ENTERPRISES	\$1,401.00
6000241	LEDFOORD AUTO PARTS	\$364.00	6017007	ENCORE REHABILITATION INC.	\$27.00
6000242	OMEGA RESEARCH & DEVELOPMENT	\$366.00	6017008	FLORIDA GLAZIERY, INC.	\$1,030.00
6000243	PHILLIPS BROTHERS CONTRACTING, INC.	\$373.00	6017009	G&S GRAND, INC.	\$160.00
6000244	OWENS DIRECTIONAL BORING	\$382.00	6017011	GOOD MARINE SERVICES	\$284.00
6000245	MARJO, INC.	\$385.00	6017012	GREER AND KIRBY CO. INC.	\$15.00
6000246	WILLIAM MCNAIR, CONTRACTOR	\$391.00	6017013	HAITH & COMPANY	\$35.00
6000247	THE FLYING BURRITO, INC.	\$392.00	6017014	J H THORNTON CO.,	\$1,267.00
6000248	WATSON WIRING, INC.	\$393.00	6017015	J.H. THORNTON, CO.	\$3,607.00
6000249	JAMBURITOS	\$394.00	6017016	JEFFERSON COUNTY MEMORIAL HOSPITAL	\$73.00
6000250	THOMPSON'S HARDWARE & LUMBER	\$400.00	6017017	KANSAS UNIVERSITY PHYSICIANS	\$4,046.00
6000251	BARKER & ASSOCIATES LAND SURVEYORS	\$405.00	6017018	KBK INDUSTRIES	\$68.00
6000252	PLEASANT LIVING, INC.	\$405.00	6017019	KBK INDUSTRIES	\$14.00
6000253	THAI STAR RESTAURANT, INC.	\$412.00	6017020	LONNIE CHRISTENBERRY	\$1,002.00
6000254	GREAT PANDA RESTAURANT	\$428.00	6017021	LONNIE CHRISTENBERRY	\$3,007.00
6000256	PAGE, DAVID	\$443.00	6017022	MANAGEMENT SUCCESS	\$1,254.00
6000257	RAMIREZ BROTHERS FINISHING, INC.	\$451.00	6017023	MIDCOM CORPORATION	\$70.00
6000258	MCKINNEY HEATING & AIR, INC.	\$456.00	6017024	OKLAHOMA WASTE & WIPING	\$3,568.00
6000259	BARRENTINE CONSTRUCTION CO.	\$457.00	6017026	PIONEER INDUSTRIES, INC.	\$186.00
6000260	WHITE'S SEAFOOD MARKET	\$459.00	6017027	S & K POWER WASHING	\$171.00
6000261	GENE SMITH	\$464.00	6017028	STRUCTURE DESIGNS INC.	\$476.00
6000262	COASTAL OUTDOORS & MARINE, INC.	\$466.00	6017029	SUN BELT RESIDENTIAL	\$561.00
6000263	RELIABLE INVESTORS, INC.	\$468.00	6017030	TANN ELECTRIC, INC.	\$840.00
6000264	JKP, INC.	\$470.00	6017031	THE LIGHTHOUSE RESTAURANT	\$405.00
6000265	TOP HAT RESTAURANT	\$474.00	6017206	TAMMY SELLERS	\$308,247.00
6000266	H E C, INC.	\$478.00	6017206	CENTERS FOR MEDICARE SERVICES	\$102,749.00
Total					<u>\$720,545.00</u>

Exhibit D

EXHIBIT D

Combined Benefits Insurance Company
Interim Distribution to Non-IGA Policyholders

<u>Liq_No</u>	<u>Payee</u>	<u>Interim Dist</u>
6014324	DIVERSIFIED INSPECTIONS, INC.	\$1,184.00
6014325	CABLEAMERICA CORPORATION	\$568.00
Total		<u><u>\$1,752.00</u></u>

Exhibit E

EXHIBIT E

Superior National Insurance Company
Interim Distribution to Non-IGA Policyholders

Liq_No	Payee	Interim Dist	Liq_No	Payee	Interim Dist
6004023	TREST & CLOPTON INS.	\$21.00	6014197	AMERICAN SERVICE SYSTEMS INC.	\$1,256.00
6014008	STROBLE PLASTERING & STUCCO	\$1,380.00	6014198	AARON PLUMBING COM PANY	\$301.00
6014011	DP'S AUTOMOTIVE COMPANY	\$447.00	6014199	YORK FARMS INC	\$122.00
6014012	CAFs VALLEY INC	\$2,211.00	6014200	UNIQUE, INC.	\$1,105.00
6014013	CRAVENS, DARGAN & CO.MGMT SVS	\$15.00	6014201	CHARLES A. BISCHOFF PC	\$47.00
6014014	FRY REGLET CORP	\$223.00	6014202	GOLDEN FLAME DISTRIBUTING	\$469.00
6014015	COX, ORD	\$589.00	6014203	DESERT SKY CONSTRUCTION AND DEVE	\$94.00
6014016	AMERICAN PRIDE, INC.	\$934.00	6014204	MARK WASSENAAR	\$305.00
6014019	UNIVERSITY TERMITE & PEST CONTROL	\$979.00	6014205	BEST WESTERN OUTLOOK LODGE	\$17.00
6014020	MESA FRAMERS, LLC	\$10,347.00	6014206	DYKSTRA INC.;DYKSTRA MACHINERY	\$11.00
6014021	JAKES CUSTOM FRAMING, INC.	\$4,709.00	6014207	IL FORNO RISTORANTE	\$556.00
6014022	FOUNDATION FOR SENIOR LIVING INC.	\$97.00	6014208	SUREWAY INC.	\$3,996.00
6014023	FOUNDATION FOR SENIOR LIVING INC.	\$774.00	6014209	HOTEL CLEANING SERVICES, INC.	\$1,406.00
6014024	CAL-AGRO SEED COMPANY INC.,	\$82.00	6014210	VICTORY LANE TRUST, JOE YAREMA JR.	\$1,480.00
6014025	DIXON MANAGEMENT INC.	\$44.00	6014211	PEW-ELLSWORTH FARM	\$298.00
6014026	BRADCO, INC.	\$515.00	6014212	UNDERGROUND DETECTION SERVICES, INC.	\$12.00
6014027	CALVERT OIL COMPANY	\$75.00	6014213	GEMTEK PRODUCTS	\$82.00
6014028	DUNLAP OIL COMPANY, INC.	\$3,684.00	6014214	ADVANTIV INC.	\$267.00
6014029	SCHMELZLA OIL COMPANY	\$18.00	6014215	DIRT DOGS PLUMBING LLC	\$717.00
6014030	PARAMOUNT PROMOTIONS INC.	\$175.00	6014216	HALLARAN ENTERPRISES, INC.	\$243.00
6014031	U.S. MOBILE COMMUNICATIONS, INC.	\$61.00	6014217	SARALO BAGEL RESTAURANT CORP	\$64.00
6014032	ROBINSON POOLS ENTERPRISES, INC.	\$371.00	6014218	FIRST MAGNUS FINANCIAL, INC.	\$1,852.00
6014033	3 D PETROLEUM, INC.	\$1,034.00	6014219	AMERICA'S MORTGAGE LENDING	\$147.00
6014034	AERO RENTAL (A CORP)	\$1,768.00	6014220	FOUNTAIN HILLS FITNESS AND RAQUET	\$148.00
6014035	M & L ENTERPRISES, INC.	\$22.00	6014221	FELIX AND YURI DBA: FINN SUPPLY	\$1,256.00
6014036	ARIZONA HOME EXTERIORS	\$691.00	6014222	GEORGE CROSS LLC	\$66.00
6014037	APACHE SUN GOLF CLUB INC	\$200.00	6014223	WEST COAST AIR CONDITIONING INC.	\$25.00
6014038	OPEN RANGE STEAK HOUSE	\$62.00	6014226	MAGCO DRILLING, INC.	\$1,856.00
6014039	LAWRENCE BAITY SR.	\$94.00	6014227	ELIANE EMES	\$95.00
6014040	STANLEY & SHARYL YOUNG	\$77.00	6014229	CIRCULATION MARKETING, INC.	\$273.00
6014041	CHATEAU ENTERPRISES, LLC	\$221.00	6014231	CHAVEZ, MIKE	\$62.00
6014042	SIERRA MADRE ADULT CARE	\$109.00	6014232	DISPLAY INSPECTION SERVICES	\$312.00
6014043	CORONADO GOLF COURSE	\$299.00	6014233	SYSTEMS TECHNOLOGY GROUP	\$232.00
6014044	ALLSTATE ELECTRIC MOTOR CO.	\$1,337.00	6014234	MICROCLEAN INC	\$77.00
6014046	VILLAGE BAKEHOUSE, INC.	\$48.00	6014235	BECHER INVESTMENT, LLC	\$180.00
6014047	KYOTO JAPANESE RESTAURANT	\$3,102.00	6014236	HEALTHSTAFF, LLC PMB 118	\$303.00
6014048	REDMAN POWER CHAIR, LLC	\$118.00	6014237	PARADIGM HEALTHCARE, LLC	\$64.00
6014049	GROVES GROUP, LLC	\$619.00	6014239	ABACUS PROJECT MANAGEMENT	\$38.00
6014050	ROTHROCK BUILDING & REMODELING	\$73.00	6014240	ABACUS PROJECT MANAGEMENT	\$1,346.00
6014051	A NEW 5 STAR IMAGE CORP	\$45.00	6014242	ARTHUR BLIER; DYNAMITE CONSTRUCTION	\$150.00
6014052	URBAN ENDEAVORS, INC.	\$182.00	6014243	AMERI-TEE LIGHTNING	\$166.00
6014054	KOHLHASE INSURANCE, INC.	\$66.00	6014244	ROMACK BUILDERS, LTD	\$478.00
6014055	MADDEN MEDIA	\$174.00	6014245	R E A CONSTRUCTION	\$582.00
6014056	LARSON PUBLISHING INC.	\$75.00	6014252	ESTRELLA RANGEL	\$108.00
6014057	MISSION MEDICAL CENTER INC.	\$245.00	6014256	CORPORATE ARTS	\$422.00
6014058	CACTUS HEATING & COOLING	\$210.00	6014257	A.S.E. TECHNOLOGIES, INC.	\$31.00
6014059	ROGERS & KUNNEN INC	\$34.00	6014258	LANGE BUILDING & REMODELING	\$310.00
6014060	GAMMAGE & BUNHAM	\$436.00	6014259	COVENANT CHRISTIAN SCHOOL	\$114.00
6014061	MDS COMMUNICATIONS	\$401.00	6014260	MICHIE CONCRETE LLC	\$482.00
6014062	OUTREACH SERVICES INC.	\$103.00	6014261	CHURCH PLUMBING	\$52.00
6014063	INSTITUTE FOR BONE & JOINT DISORDERS	\$3,057.00	6014262	BURRIS COMMUNICATION INC.	\$589.00
6014064	RICK HALL'S AUTO DOCTOR, INC.	\$403.00	6014263	HARBISON BUILDERS, LLC	\$144.00
6014065	WHITE MOUNTAIN COUNTRY CLUB	\$1,947.00	6014264	NATIONAL OAK DISTRIBUTORS, INC.	\$13.00
6014067	J. W. GARRETT & COMPANY	\$59.00	6014265	CALVARY COMMUNITY CHURCH	\$481.00
6014068	R & R SCREEN MANUFACTURING CO.	\$58.00	6014266	PHIL'S HOME MAINTENANCE	\$952.00
6014069	AUDIO VISUAL PROJECTION SVCS., INC.	\$425.00	6014267	JORGE P LOPEZ	\$3,812.00
6014070	LOWN'S COSTUMES, INC.	\$73.00	6014268	RUSSELL'S COLORCRAFT, INC.	\$116.00
6014071	LARRY FELDMANN	\$70.00	6014269	HEARING INNOVATIONS, INC.	\$90.00
6014072	WHITE MOUNTAIN MOBILE HOMES INC.	\$820.00	6014270	AIDAN, INC.	\$10.00
6014073	WHITE MOUNTAIN MOBILE HOMES, INC	\$738.00	6014271	WARREN TRACY HAWKINS, MD	\$16.00
6014074	LINKSAT AMERICA	\$269.00	6014272	LAKEVIEW FAMILY HEALTHCARE, PC	\$267.00
6014075	SHARKO'S FOOD SERVICE	\$218.00	6014273	M L F PAINTING, INC.	\$894.00
6014076	SEMPLE & COOPER (A CORP)	\$200.00	6014274	AUTO PRO, INC.	\$128.00
6014077	TATUM RANCH COMMUNITY ASSOC	\$1,317.00	6014275	SAN CARLOS IRRIGATION & DRAINAGE	\$1,256.00
6014078	THE PRODUCTION GROUP	\$105.00	6014276	ARTHUR & MARY BLIER	\$133.00
6014079	RYANCO INC	\$281.00	6014277	SIERRA FARMING, INC.	\$140.00
6014080	ARIZONA SUNLAND FOODS	\$139.00	6014278	ENZED CONSTRUCTION, INC.	\$1,314.00

EXHIBIT E

Superior National Insurance Company
Interim Distribution to Non-IGA Policyholders

Liq_No	Payee	Interim Dist	Liq_No	Payee	Interim Dist
6014083	JANE ZIVNEY ACCESSORIES LTD	\$217.00	6014279	EXCEL ROOFING, INC.	\$162.00
6014086	I Q ORDER.COM INCORPORATED	\$123.00	6014280	JEAN BLYTHE, MONI FINANCIAL SRVS, INC.	\$46.00
6014088	SHREE ENTERPRISES, LLC	\$27.00	6014281	TIFFANY LOYD	\$380.00
6014089	JFK, INC.	\$148.00	6014282	SCOTTSDALE PROFESSIONAL ENT.	\$76.00
6014090	CHASSIS AUTO PARTS WAREHOUSE	\$135.00	6014283	JF & AC ENTERPRISES, INC.	\$223.00
6014091	BEL AIRE CARE	\$1,216.00	6014284	SANTOKU AMERICA, INC.	\$863.00
6014094	HERITAGE MARKETING, INC.	\$189.00	6014285	INTEGRITY KITCHENS	\$506.00
6014095	M & M EARTHMOVERS, INC.	\$766.00	6014286	DIVA CONSTRUCTION COMPANY	\$285.00
6014096	DRAXIER & ASSOCIATES, INC	\$239.00	6014287	TITAN A/C AND HEATING INC.	\$239.00
6014097	PROFESSIONAL MED. SERVICES	\$98.00	6014288	INTEGRATED REAL ESTATES SERVICE LLC	\$6.00
6014098	PINNACLE EMPLOYEE GROUP	\$908.00	6014289	YP NET INC.	\$171.00
6014100	CATHY A HEATH	\$19.00	6014290	KNOLL MOTEL, INC.	\$54.00
6014101	SEASONED HEARTS ADULT CARE	\$4.00	6014291	GIBSON'S MARTINI RANCH, LLC	\$98.00
6014102	YUKIKO F. COOPER	\$100.00	6014292	ANYTHING FOR BABY, INC.	\$32.00
6014103	GINER BOGNAR	\$77.00	6014293	KEITH HUGHES; HUGHES DEVELOPMENT	\$948.00
6014104	VIOREL & LINA BOT	\$77.00	6014294	MOLLY MAID OF GILBERT	\$212.00
6014105	SANDY'S IN HOME CARE	\$136.00	6014295	PLATINUM STAR LIMITED COMPANY	\$193.00
6014106	VINCENTE & MILAGROS BAUTISTA	\$40.00	6014296	MORRISON, PENELOPE	\$1,230.00
6014107	SENIOR PARADISE LIVING CORP.	\$77.00	6014297	OUTBACK TRUCKING, INC.	\$166.00
6014108	CARLISLE, INC.	\$150.00	6014298	HOME SPRINKLER COMPANY	\$563.00
6014109	SENIOR ASSISTED CARE HOME	\$39.00	6014299	SUNRISE VISTA CARE CENTERS LLC	\$308.00
6014110	M CUSTOM FURNITURE	\$430.00	6014300	FAMOUS DOOR	\$58.00
6014111	SCOTTSDALE DEVELOPMENT CORP	\$84.00	6014301	LATTA WELDING	\$826.00
6014112	AZTEC TOOL	\$78.00	6014302	HOUSING TECHNOLOGY INC.	\$3,071.00
6014113	AQUARIUS MEDICAL CORPORATION	\$454.00	6014303	COMMERCIAL CERAMIC INC	\$931.00
6014114	GENERAL SOUTHWEST INSUR.	\$39.00	6014304	ANGELICA'S RECORD DISTRIBUTORS	\$757.00
6014115	AAMCO TRANSMISSIONS	\$169.00	6014305	ALLGON EXTERMINATING INC.	\$143.00
6014116	HORIZON ART	\$121.00	6014306	S.O.S. EXTERMINATING INC.	\$5,037.00
6014117	THE ARIZONA RIB COMPANY	\$242.00	6014307	COLOR TILE/A.C.G. #368	\$221.00
6014118	PINNACLE EMPLOYEE GROUP	\$417.00	6014308	ROLF'S INTERNATIONAL SALONS, INC.	\$3,010.00
6014119	PINNACLE EMPLOYEE GROUP	\$1,050.00	6014309	CREATIVE LITHO INC	\$45.00
6014120	HEMEX LABORATORIES, INC.	\$349.00	6014310	CENTER FOR PROFESSIONAL DEVELOPMENT	\$367.00
6014121	CHEMIN DE ROSIES INC.	\$51.00	6014312	FLORAL WORKS, INC.	\$277.00
6014122	KRAMER AND KRAMER LLC	\$33.00	6014313	SURGINET	\$111.00
6014123	ALTERNATIVE ENGINEERING RESOURCE	\$563.00	6014314	CLEANROOM SERVICES, INC.	\$2,052.00
6014124	GIRLS RANCH OF ARIZONA INC.	\$944.00	6014315	AEROFAST LTD	\$144.00
6014125	DOC'S SEWER AND DRAIN SERVICE INC.	\$101.00	6014316	PERMA FINISH INC.	\$1,360.00
6014126	TUCSON JEWISH COMMUNITY CENTER	\$1,108.00	6014317	LINKS AT QUEEN CREEK JOINT VENTURES	\$905.00
6014127	GREENE PLAZA ENTERPRISES 2 LLC	\$155.00	6014318	PONDEROSA BAPTIST CHURCH	\$9.00
6014128	ARIZONA PLUMBING CONTRACTORS	\$65.00	6014319	CONCRETE REINFORCEMENTS, INC.	\$119.00
6014129	COMMON SENSE PROPERTY MANAGEMENT	\$99.00	6014320	KENNETH SHAW	\$73.00
6014130	RHINO STAGING INCORPORATED	\$1,406.00	6014321	MULHOLLAND SHEET METAL	\$23.00
6014131	AUTO STYLE INC.	\$1,355.00	6014322	QUALITY EQUIPMENT SERVICES, CO.	\$690.00
6014132	CRS EQUIPMENT INC.	\$387.00	6014323	LA UNICA INCORPORATE	\$77.00
6014133	T-PEC INC.	\$1,306.00	6014326	TEEN CHALLENGE OF ARIZONA	\$1,033.00
6014134	PERFORMANCE SYSTEMS, INC.	\$271.00	6014327	INTECON	\$406.00
6014135	PALOMBI HOMES COMPANY	\$3,750.00	6014328	DAN LIVERNOIS	\$283.00
6014136	PINNACLE EMPLOYEE GROUP	\$875.00	6014329	DALLMAN AND ASSOCIATES LLC	\$194.00
6014137	SIR BOUNCE A LOT INCORPORATED	\$484.00	6014330	COMMON SENSE PEST CONTROL	\$132.00
6014138	TONOPAH JOE'S	\$141.00	6014331	ASSET CONSTRUCTION SERVICES LLC	\$253.00
6014139	M-RON CORPORATION	\$255.00	6014332	CENTURY 22 PEST CONTROL	\$62.00
6014140	PINNACLE EMPLOYEE GROUP	\$1,009.00	6014333	MESA VERDE HOME SERVICES	\$647.00
6014141	SCOTTSDALE SHELTER SHAPERS INC.	\$469.00	6014334	CHAPARRAL HOMES, INC.	\$82.00
6014142	ASSIST, LLC	\$90.00	6014335	COZY COTTAGE CATERING LLC	\$118.00
6014143	DIEZ, JR. JAMES A	\$289.00	6014336	MAKE UP FOR EVER INC.	\$244.00
6014146	MIST AMERICA MANUFACTURING	\$110.00	6014337	ALL SAVERS TRAVEL & EDUCATIONAL	\$9.00
6014147	BASSETT CONSTRUCTION & DEVELOPMENT	\$244.00	6014338	INT TECHNOLOGY LLC	\$196.00
6014148	AMERICAN MANAGEMENT CO. INC.	\$795.00	6014339	ALLIANCE CONTRACTING, INC.	\$207.00
6014149	ROY'S CAFY	\$258.00	6014340	SCOTTSDALE TROPHY	\$52.00
6014150	SCHMELZLA FARMING COMPANY	\$120.00	6014341	WILCOX, PATRICK	\$432.00
6014151	ALL ARIZONA CURB CO.	\$22.00	6014342	LIVING SPRINGS ASSEMBLY	\$134.00
6014152	URBAN TELECOMMUNICATIONS, INC.	\$413.00	6014343	EL NINO CAR WASH INCORPORATED	\$309.00
6014153	M & L ENT. INC., AAMCO TRANSMISSION	\$389.00	6014345	CALIBER MECHANICAL SYSTEMS, INC.	\$690.00
6014154	J.B.K.S. CORPORATION	\$1,139.00	6014351	ARIZONA STUCCO SYSTEMS, LLC	\$4,410.00
6014156	RE MANAGEMENT COMPANY	\$236.00	6014353	PRESCOTT SURGICAL CLINIC, PC	\$127.00
6014157	NATIONWIDE PAGING, INC.	\$87.00	6014354	DESERT FIRE INDUSTRIES	\$1,468.00
6014158	KEEN SERVICES	\$84.00	6014355	DBC BUILDERS	\$417.00

EXHIBIT E

Superior National Insurance Company
Interim Distribution to Non-IGA Policyholders

Liq_No	Payee	Interim Dist	Liq_No	Payee	Interim Dist
6014159	AMERICAN MEDICAL EXPRESS	\$107.00	6014357	COOK'S CRYOGENIC SERVICE INC	\$322.00
6014160	ROGER'S CIVIL ENGINEERING, LLC	\$63.00	6014358	FOOTHILLS ENVIRONMENTS, LLC	\$67.00
6014161	BULLHEAD CITY MOTEL INVESTMENTS, LLC	\$30.00	6014359	TAYLOR DESIGN RECRUITING, INC.	\$395.00
6014162	ACT FARMS II	\$567.00	6014361	VANEGAS INVESTMENT CORP.	\$218.00
6014163	UNICOM BUSINESS FORMS	\$387.00	6014363	CORONADO STONE CUTTING, INC.	\$861.00
6014164	FASHION SOLUTIONS L.L.C.	\$103.00	6014364	GARVIN PLUMBING	\$41.00
6014165	CREATIVE HUMAN RESOURCES CONCEPTS	\$1,000.00	6014365	TATUM ELECTRIC	\$47.00
6014166	U.D. REGISTRY, INC.	\$455.00	6014366	CHJ, INC.	\$205.00
6014169	GREASEBUSTERS, INC.	\$51.00	6014369	PAUL JOHNSON DRYWALL, INC.	\$3,387.00
6014171	TURBOANALYSIS, INC.	\$101.00	6014370	PEW-ELLSWORTH FARM	\$265.00
6014172	LINDA E. & MICHAEL Z SHELTON	\$18.00	6014371	FASHION MAGIC, INC.	\$41.00
6014173	MOUNTAINSIDE MATERIALS, INC.	\$117.00	6014372	THRIFTY BEST SERVICE	\$59.00
6014174	ROCKWELL, JERRY	\$38.00	6014373	QUALITY ART LLC	\$851.00
6014176	BWA HOLDINGS, LLC	\$496.00	6014377	JENSEN PATIO BRICK CORPORATION	\$895.00
6014177	QSG INC	\$162.00	6014378	STRUCTURAL INSULATED PANELS	\$351.00
6014178	EXECUTIVE GOLF, LTD	\$80.00	6014380	PERFECTION MACHINE & TOOL, INC.	\$171.00
6014179	CANYON MOUNTAIN ENTERTAINMENT	\$170.00	6014382	MANAGEMENT SUPPORT SERVICES	\$610.00
6014180	FLAGGSTAFF AQUARIUM & SUPPLIES, LLC	\$11.00	6014383	REINHEAD SAND & ROCK INC.	\$2,440.00
6014181	NEIL SINGER, MD	\$11.00	6014384	WHITE GLOVE SERVICE SYSTEM	\$4,348.00
6014182	MICHAEL AMADEI, MD	\$204.00	6014386	SAM LEVITZ	\$916.00
6014184	OCA HOLDINGS, LLC	\$29.00	6014387	GLACIER INSURANCE ADMINISTRATORS	\$21.00
6014185	THE SCHNEIDER GROUP	\$28.00	6014388	WENTZ & PATRICK CONSTRUCTION	\$3,752.00
6014186	PERKINS CONCRETE INC	\$298.00	6014389	PARSON'S STEEL ERECTORS, INC,	\$892.00
6014187	BARROWS NORTH CENTRAL	\$112.00	6014390	TURNING POINT OF CENTRAL CALIFORNIA	\$280.00
6014188	PHOENIX HOLDINGS II, LLC	\$230.00	6014391	YOUNG ALARM, INC.	\$556.00
6014189	J.L.F., INC.	\$380.00	6014392	J. R. MCDADE CO.	\$2,471.00
6014190	HIGH COUNTRY PAVING, INC.	\$353.00	6014393	PROFESSIONAL STAFFING	\$30.00
6014191	SANTA RITA STEEL & HARDWARE CO., INC.	\$79.00	6014395	ASSOCIATED STAFFING	\$4,101.00
6014192	TENUTA, JON	\$184.00	6014396	SEARLS REFRIGERATION COMPANY	\$173.00
6014193	AZ INVESTMENTS	\$5.00	6014397	DIX RESOURCES	\$148.00
6014194	LARRY JOHN WRIGHT ADVERTISING	\$20.00	6017032	CH HOLDERBY SEWING MACHING CO	\$263.00
6014195	ERIC & SONS, INC.	\$271.00	6017034	FIRST GOLF CORPORATION	\$52.00
6014196	STEWARDS, INC.	\$23.00			
Total					<u>\$185,910.00</u>

Exhibit F

EXHIBIT F

Superior Pacific Casualty Company
Interim Distribution to Non-IGA Policyholders

<u>Liq No</u>	<u>Payee</u>	<u>Interim Dist</u>
6014066	MURDOCK, FRAN & HARDY, GAYLON	\$70.00
6014085	FIBUS ENTERPRISES	\$210.00
6014183	PLUMBRITE INC.	\$6.00
6014368	SUREWAY INC.	\$1,402.00
6017033	SMITH ACQUISITION COMPANY	\$100.00
	Total	<u>\$1,788.00</u>

Exhibit G

EXHIBIT G

Commercial Compensation Casualty Company
Interim Distribution to Non-IGA Policyholders

Liq_No	Payee	Interim Dist	Liq_No	Payee	Interim Dist
969322	SOLA OPTICAL	\$15,607.00	6009167	POWERS TRUCKING CO LLC	\$183.00
6000003	PRECISION FABRICATION	\$8.00	6009168	B&B HOME IMPROVEMENTS	\$183.00
6000041	GOVERNMENT HOSPITAL ASSOC.	\$69.00	6009169	INTERSTATE CONSTRUCTION	\$571.00
6000064	VALUESTAR, INC.	\$95.00	6009170	HOLDER CONSTRUCTION	\$183.00
6000072	CROSS MANUFACTURING	\$104.00	6009171	SMS TRANSPORTATION LLC	\$183.00
6000079	THE TAILORS, INC.	\$112.00	6009172	AMOCO EXPRESS	\$183.00
6000087	AMERICAN SUPERIOR, INC.	\$134.00	6009173	C&C ALUMINUM BUILDERS	\$183.00
6000093	SJB GROUP, INC.	\$138.00	6009174	RONALD BROOM	\$183.00
6000097	BARRETT & SONS BUILDER, INC.	\$142.00	6009175	MCFARLANE CONSTRUCTION	\$183.00
6000102	RLB CONSTRUCTION, INC.	\$150.00	6009176	JERRY NELSON	\$183.00
6000106	SONIC OF AMERICUS	\$152.00	6009177	CORDOVA BOWLING CENTER	\$24.00
6000175	ROSE CLARK	\$333.00	6009178	J & M GUTTERING CUSTOM EXTERIORS, LLC	\$183.00
6000188	HOPE & BEAL, INC.	\$369.00	6009179	BROWNSVILLE COUNTRY CLUB, LLC	\$183.00
6000193	DIVE SHOP IV, INC.	\$381.00	6009180	MUSIC VALLEY AMOCO	\$183.00
6000212	STATESBORO GLASS, INC.	\$434.00	6009181	PATTERSON CONSTRUCTION	\$183.00
6000255	NACO CONSTRUCTION, INC.	\$737.00	6009182	AERO MACHINE LLC	\$183.00
6000276	THERAPY MANAGEMENT SERVICES	\$881.00	6009183	H BROWN & SONS INC	\$183.00
6000282	BOBBY & SHERRI REID	\$918.00	6009184	MOORES INSULATION	\$183.00
6000286	RONALD BLACKMON	\$970.00	6009185	BOBBY DALE HALL	\$183.00
6000326	CHARLES GREER LUMBER CO., INC.	\$1,820.00	6009186	DAVIS PAINTING UNLIMITED	\$183.00
6000334	CLASSIC VINYL SIDING, INC.	\$2,461.00	6009187	ALLIED LUMBER LP	\$183.00
6000340	H & O CONTRACTORS	\$3,533.00	6009188	KLEAN WAY CLEANERS & LAUNDRY LLC	\$183.00
6000346	BRADDOCK METALLURGICAL GEORGIA, INC.	\$5,113.00	6009189	GIFFIN CONSTRUCTION LLC	\$183.00
6001000	LANDSCAPE SPECIALIST OF NA	\$13.00	6009190	LAKE WOMACK NURSERY INC	\$183.00
6001002	BUSINESS SUPPLY COMPANY, INC.	\$26.00	6009191	AUSTIN CONSTRUCTION	\$183.00
6001003	ARTISIAN FILMS, INC.	\$32.00	6009192	TRIM FAST INC	\$183.00
6001004	GOVERNMENT STREET PRES. CHURCH	\$34.00	6009193	COUNTRY VIEW ESTATES	\$183.00
6001005	SPLENDID CLEANERS	\$42.00	6009194	DAVE'S HOME IMPROVEMENTS	\$183.00
6001006	JONES VETERINARY HOSPITAL	\$42.00	6009195	CATZ CONSTRUCTION CO INC	\$183.00
6001009	NEALA CONCRETE	\$50.00	6009196	WILLIE WOOD CONTRUCTION	\$183.00
6001011	PROFESSIONAL MANUFACTURERS	\$52.00	6009197	MC CONSTRUCTION INC	\$183.00
6001012	GARRETT & GARRETT, INC.	\$61.00	6009198	J&M TRADING INC	\$183.00
6001013	SOUTHERN MEDICAL BUSINESS SERVICES	\$70.00	6009199	INTERSTATE BATTERY SYSTEMS	\$183.00
6001014	SOUTHSIDE BAPTIST CHURCH	\$72.00	6009200	VETTER CAF? LLC	\$183.00
6001015	METRO INVESTMENT INC.	\$73.00	6009201	BROWN'S CONCRETE & BLOCK CO. INC.	\$183.00
6001017	J P MILLWORK INC	\$87.00	6009202	SPARTA PLEXI-GLASS AND MIRROR	\$183.00
6001018	MONTEVALLO DEVELOPMENT, LLC	\$73.00	6009203	COUNTRY RESTAURANTS, INC.	\$183.00
6001019	ANNETTE W SHARP	\$96.00	6009204	COLUMBIA HEARTH & HOME INC	\$183.00
6001020	CERVANTES CONSULTING CENTER, INC.	\$97.00	6009205	MALONE HEATING AND A/C	\$183.00
6001021	EVERGREEN GOLF CLUB, INC.	\$99.00	6009206	HARD CORE INC	\$183.00
6001022	ROMAR HARBOR	\$73.00	6009207	J M SMITH CONSTRUCTION	\$183.00
6001023	TUSCALOOSA CONVENTION & VISITORS	\$107.00	6009208	NATIONAL BUILDING SYSTEMS INC.	\$183.00
6001024	CHRIS TOMBERLIN	\$73.00	6009210	SHARPE HOME IMPROVEMENT	\$183.00
6001025	AARON CONSTRUCTIONS	\$110.00	6009211	BILLY DALE WALLACE	\$183.00
6001026	ALABAMA MOVING IMAGE	\$120.00	6009212	GIBBS BROTHERS CONSTRUCTION CO	\$183.00
6001028	SPIRITS, INC.	\$73.00	6009213	RAYMOND BLAKEMORE PAINTING	\$183.00
6001030	ATOMIC PICTURES, INC.	\$145.00	6009214	WEST FORK MARKET	\$183.00
6001031	TAYLOR ENTERPRISES	\$73.00	6009215	VAUGHN BROTHERS CONSTRUCTION	\$183.00
6001032	REFORM CLEANERS	\$153.00	6009216	SERVALL GUTTER CO	\$183.00
6001033	P AND M MECHANICAL, INC.	\$73.00	6009217	JAMES MORROW CONSTRUCTION	\$183.00
6001034	GATHERINGS, KENNEDY & ASSOC.	\$73.00	6009218	DICKSON COUNTRY CLUB	\$183.00
6001035	THE PEOPLES BANK	\$73.00	6009219	CROSSVILLE TIRE APPLIANCE	\$183.00
6001036	CIRCULATION MARKETING	\$175.00	6009220	TNT CONSTRUCTION COMPANY	\$183.00
6001037	CREATIVE WALL SOLUTIONS	\$177.00	6009221	Q C TECHNOLOGIES	\$183.00
6001038	PATRICIA MCGREGOR	\$73.00	6009222	WAYCHOFF CEE BEE	\$183.00
6001039	THE ARC OF ALABAMA INC	\$73.00	6009223	MID STATE CONCRETE	\$183.00
6001040	PRISM SYSTEMS, INC.	\$203.00	6009224	TIMS FORD MARINA INC	\$183.00
6001041	P G & W ENTERPRISES	\$218.00	6009225	V & W READY MIX COMPANY, INC.	\$183.00
6001042	L AND J DIRT, INC.	\$223.00	6009226	H & H HOMEBUILDERS	\$183.00
6001043	UNIVERSAL REFRTRACTIONS	\$227.00	6009227	STREET CONSTRUCTION	\$183.00
6001044	CHATHAM CONSTRUCTION AND DEV.	\$73.00	6009228	FINCHUM CONSTRUCTION COMPANY	\$183.00
6001045	RENAISSANCE CAFs	\$73.00	6009229	COMFORT PLUS WINDOWS & SIDING	\$183.00
6001046	REESE FUNERAL HOME, INC.	\$73.00	6009230	BKA CONSTRUCTION	\$183.00
6001047	WARHURST AND EATON PC	\$73.00	6009231	AMERICAN MACHINERY MOVERS, INC.	\$183.00
6001048	DELCO GENERAL CONTRACTORS	\$266.00	6009232	BRIDGES PAINTING	\$183.00
6001050	ARTISAN FILMS, INC.	\$73.00	6009233	DELTA IMAGING SYSTEMS	\$132.00
6001051	ENTERPRISE TEXACO, LLC	\$73.00	6009234	J MART	\$183.00

EXHIBIT G

Commercial Compensation Casualty Company
Interim Distribution to Non-IGA Policyholders

Liq_No	Payee	Interim Dist	Liq_No	Payee	Interim Dist
6001052	GOVERNMENT ST. PRES. CHURCH	\$73.00	6009235	O'NEAL TRUCK REPAIR LLC	\$183.00
6001053	MRS. ELLA'S COUNTRY KITCHEN LLC	\$315.00	6009236	RICK WARREN CONSTRUCTION	\$183.00
6001054	CENTRAL PARK USA	\$183.00	6009237	MOTLOW STATE COMMUNITY COLLEGE	\$183.00
6001055	JOHN M. LOCKLIER	\$73.00	6009238	CENTRAL PARK DEVELOPMENT PARTNERS G	\$183.00
6001056	THE CARPET PLACE, INC.	\$73.00	6009239	DEMONBRUEN CONSTRUCTION	\$183.00
6001057	(YOO-NEK) CAR WASH INC.	\$73.00	6009240	F C MURPHY PAINTING	\$183.00
6001058	HILLARD & SONS INC.	\$73.00	6009241	JOEL PARKER HOME BUILDER	\$183.00
6001059	SIGMA NU(THETA CHAPTER)	\$73.00	6009242	PRO-TEC UNLIMITED	\$183.00
6001060	MATERIALS RECOVERY CORPORATION	\$73.00	6009243	SKILLS DEVELOPMENT SERVICES INC	\$183.00
6001061	PRECISION FABRICATION	\$407.00	6009244	TENNESSEE AMERICAN CONTRACTORS INC.	\$183.00
6001062	FARMERS WAREHOUSE	\$73.00	6009245	THE FLOOR STORE	\$183.00
6001065	PHI GAMMA DELTA CHAPTER AT AUBURN	\$499.00	6009246	BPC CORPORATION	\$1,691.00
6001066	ALAFAB, INC.	\$73.00	6009247	WILLIAM PERIGO & RONNIE DUKE	\$183.00
6001067	MAGNOLIA FUNERAL HOME INC.	\$73.00	6009248	KERRY G CAMPBELL, INC.	\$183.00
6001070	DIVERSIFIED JANITORIAL SERV.	\$639.00	6009249	KING & BALLOW	\$183.00
6001072	APEX CONSTRUCTION, LLC	\$73.00	6009250	PENDERGRASS & SON CONTRACTORS LLC	\$183.00
6001075	NELSON IRON & METAL CO.	\$73.00	6009251	JERRY W BOWMAN INC	\$183.00
6001076	CONCRETE CUTTERS & BREAKERS INC.	\$73.00	6009252	VALLEY CABLE CONSTRUCTION	\$183.00
6001077	B & M METAL BUILDING	\$874.00	6009253	JIM GRIGGS DRYWALL	\$183.00
6001078	MCALPINE, BOOTH, CARR INTERIORS, INC.	\$875.00	6009254	JAMES CRABTREE SIDING	\$183.00
6001079	C&M XPRESS LUBE & CAR WASH	\$73.00	6009255	EIKON CONSTRUCTION CO INC	\$183.00
6001081	RICHARDSON, SPEAR & SPEAR P.C.	\$73.00	6009256	VENDING CHATTANOOGA INC	\$183.00
6001082	MCELROY BUILDERS, INC.	\$73.00	6009257	PRETZEL TIME OF TN	\$183.00
6001083	TEEL PAINTING & WALLCOVERING	\$73.00	6009258	WEST TENNESSEE CONSTRUCTION CO INC	\$183.00
6001084	WOODS COMMUNICATIONS	\$73.00	6009259	ALLIANCE ELECTRIC SERVICES, INC.	\$183.00
6001086	A PLUS CUSTOM CLEANING	\$73.00	6009260	GENTRY CONTRACTING	\$183.00
6001087	JL JOHNSTON CONTRACTING	\$73.00	6009261	CAPITOL CITY SCAFFOLDING AND EQUIP.	\$183.00
6001088	S AND S MACHINE SHOP	\$73.00	6009262	TABB CONSTRUCTION, INC.	\$183.00
6001090	ALABAMA BANCSEV, INC.	\$73.00	6009263	PLAYER'S DRAFT HOUSE	\$183.00
6001091	GWINS STATIONARY AND COMM.	\$73.00	6009265	MEMPHIS STAGEHANDS AND GRIPS	\$183.00
6001092	SPRADLIN AUTO PARTS, INC.	\$73.00	6009266	GRAY LEE BUILDERS INC	\$183.00
6001094	TAC SYSTEMS, INC.	\$1,975.00	6009267	VILLAGE MANOR LLC	\$183.00
6001095	PLANTATION GOLF, INC.	\$73.00	6009268	DAWSON CONSTRUCTION	\$183.00
6001096	SEAY SEAY AND LITCHFIELD	\$73.00	6009269	MEADOWS EXCAVATING	\$183.00
6001097	CLIFFORD STEIGERWALD	\$73.00	6009270	DICKSON COUNTY HIGHWAY DEPT.	\$183.00
6001098	TRI-FAB STEEL INC.	\$73.00	6009271	J.R. ROBERTS CONCRETE	\$183.00
6001099	W.H. THOMPSON CONSTRUCTION	\$73.00	6009272	TERRY TRUCKING, INC.	\$183.00
6001100	GORDON OAKS, INC.	\$73.00	6009273	MCBRYAR BROTHERS CONSTRUCTION	\$183.00
6001101	TRAINED LABOR FORCE, INC.	\$73.00	6009274	PEMCO MANUFACTURING CO	\$183.00
6001102	SOUTHSIDE CHURCH OF CHRIST	\$3,489.00	6009275	BARRY TOWELL CONSTRUCTION, INC.	\$183.00
6001103	VULLCAN PUBLICATIONS INC.	\$4,596.00	6009276	JAMES N BUSH CONSTRUCTION CO INC	\$183.00
6001104	BL FABRICATION INC.	\$73.00	6009277	THOMISON ROOFING	\$183.00
6001105	COASTAL PLASTERING CO., INC.	\$73.00	6009278	FRIENDS FOR LIFE CORPORATION	\$183.00
6001106	EAGLES MANAGEMENT INC.	\$73.00	6009279	B L BENNETT & ASSOC.	\$183.00
6001107	GLOVER'S OLD ERIE FARM	\$7,248.00	6009280	SPECIALIZED COMMUNICATIONS CONTRACT	\$682.00
6001109	ENCORE REHABILITATION, INC.	\$73.00	6009281	MACHINE SERVICE INC	\$735.00
6001110	SAAD ENTERPRISES INC	\$73.00	6009282	H M HECKLE & CO INC	\$1,075.00
6001111	BYRD HOMES INC	\$73.00	6009283	CONTINENTAL MACHINERY MOVERS INC	\$2,327.00
6002000	LONG CENTER INC.	\$0.00	6009284	OVERHEAD DOOR COMPANY OF NASHVILLE,	\$6,299.00
6002001	JAKIDAN'S CAFs, INC.	\$7.00	6009286	MURFREESBORO AUTO SALES & LEAS	\$183.00
6002002	CIRCLE CITY ANTIQUARIAN BOOKS INC	\$10.00	6009288	ROGER PROCTOR FRAMING	\$183.00
6002004	BIG RON'S MOVING & STORAGE, INC.	\$5.00	6009289	RID LAR TRUCKING COMPANY INC	\$183.00
6002005	SCHURMAN LANGE COMPANY, INC.	\$5.00	6009290	S & S INDUSTRIES INC	\$183.00
6002006	HOOSIER TERMITE & PEST CONTROL	\$9.00	6009292	WILLIAMS CONSTRUCTION	\$183.00
6002007	DURNIL'S TERMITE AND PEST CONTROL, INC	\$50.00	6010000	G.B. INSULATION, INC.	\$364.00
6002008	PHILLIPS PRODUCE, INC.	\$79.00	6010001	GARLEY, INC.	\$450.00
6002009	HOT CREWS, INC.	\$16.00	6010002	MOTHER'S RESTAURANT, INC.	\$496.00
6002010	BROWNSTONE LOUNGE, INC.	\$21.00	6010003	PHIL TUNA PACKING CORP.	\$743.00
6002011	PRINTING PARTNERS	\$22.00	6010004	DECORATING DETAILS	\$130.00
6002012	ULCLE AL'S PECANS, INC.	\$23.00	6010005	KREMER, IRR & ASSOC., INC.	\$23.00
6002013	HAMPTON INDUSTRIES SERVICES INC.	\$24.00	6010006	KEYSTONE FIRE APPARATUS, INC.	\$1,263.00
6002014	PIONEER PEST CONTROL INC.	\$35.00	6010007	CRAFTON SHOE REPAIR	\$58.00
6002015	SPECTRUM SPORTS INC.	\$35.00	6010008	PAJERS FLOWER SHOP	\$53.00
6002016	GUARDIAN ANGEL HOME & HEALTH CARE	\$37.00	6010009	KNIGHT CORPORATION	\$429.00
6002017	WELCO TRUCKSTOP, INC.	\$38.00	6010010	BURKHART BUILDING SYSTEMS	\$169.00
6002018	T & G PEST CONTROL, INC.	\$40.00	6010011	FLOWERS BY AUDREY ANN	\$206.00
6002019	FREY FARMS	\$242.00	6010012	RAY BOB PACKAGING, INC.	\$890.00

EXHIBIT G

Commercial Compensation Casualty Company
Interim Distribution to Non-IGA Policyholders

Liq_No	Payee	Interim Dist	Liq_No	Payee	Interim Dist
6002020	HOMES AGAIN	\$60.00	6010013	B L HOLMES & K L JACKSON	\$50.00
6002021	ROADRUNNER INC.	\$61.00	6010014	REAL DEAL AUTO & METAL, INC.	\$292.00
6002022	VOGEL BROTHERS CORP.	\$68.00	6010015	CHARLES E. SHOEMAKER, INC.	\$634.00
6002023	SECURITY FIRST INC.	\$68.00	6010016	OAKLAND MEDICAL ASSOCIATES	\$276.00
6002024	TRUSTEES OF COLUMBUS INDIANA	\$71.00	6010017	HANDEL'S HOMEMADE ICE CREAM	\$400.00
6002025	GREG SPIVEY REMODELING INC.	\$357.00	6010018	COASTAL ASSOCIATES, INC.	\$109.00
6002026	LASTING IMPRESSIONS CONSTRUCTION, INC	\$79.00	6010019	PERFECT HOST ENTERPRISES	\$15.00
6002027	THE COLLINS GROUP, INC.	\$412.00	6010020	COLONIAL GARDEN CENTER, INC.	\$957.00
6002028	D & E AUTO ELECTRIC INC	\$92.00	6010021	NORTH PENN VALLEY POOL & SPA	\$98.00
6002029	DUNELAND DEVELOPMENT LLC	\$519.00	6010022	CHARLES & STEPHENS SALON, INC.	\$10.00
6002030	HEAVEN SCENT MAIDS	\$107.00	6010023	DAMICO AUTO PARTS	\$39.00
6002031	NORTHERN INDIANA MECHANICAL, INC.	\$107.00	6010024	GEORGE BALTHASER	\$85.00
6002032	VAN EYK & SON	\$110.00	6010025	MICHAEL POREMSKI PLUMBING	\$17.00
6002033	ACCURATE AIR INC	\$118.00	6010026	GOLDEN HANGER ENTERPRISES, INC.	\$165.00
6002034	BENNETT PAINTING INC.	\$710.00	6010027	INFO GENIE, INC.	\$37.00
6002035	STYLE-RITE AWNING CO., INC.	\$171.00	6010028	KEEBAR, INC.	\$77.00
6002036	ELKS BPOE VALPO LODGE 500	\$174.00	6010029	DAN-CAM INCORPORATED	\$2,473.00
6002037	STRAITLINE, INC.	\$176.00	6010030	REITER LANDSCAPING	\$130.00
6002038	ROLYNO'S PIZZA	\$197.00	6010031	BASTIN MANAGEMENT, INC.,	\$821.00
6002039	AZIMOW & CULBERTSON SCRAP	\$221.00	6010032	GRAHAM ELECTRIC COMPANY	\$59.00
6002040	WELBY AND DAVID DBA: KEY SHEET METAL	\$2,253.00	6010033	PHOENIX ELECTRICAL & MECHANICAL	\$74.00
6002041	TOTAL ENTERPRISES LTD	\$480.00	6010034	ESSEX RESTAURANTS, INC.	\$803.00
6002042	DEVELOPMENTAL SERVICES INC.	\$621.00	6010035	BIG DEE'S PIZZA, INC.	\$434.00
6002043	CREATIVE MARBLE, INC.	\$799.00	6010036	SABIR, INC.	\$5,428.00
6002044	CENTER FOR PROFESSIONAL DEVELOPMENT	\$10.00	6010037	KAUFMAN O'DONNELL, LLC	\$19.00
6002045	WESTMARK PRODUCTS INC.	\$2.00	6010038	DEL VAL TILE DISTRIBUTORS	\$272.00
6002046	FROST FRAMING	\$102.00	6010039	KENNETH TALLEY	\$18.00
6003000	BENOIT PORTABLE BUILDINGS, INC.	\$737.00	6010040	LAUSCH'S MOVING SERVICE	\$574.00
6003001	RICK'S CABARET INTERNATIONAL	\$1,361.00	6010041	ENTERPRISES NETWORKING SYSTEMS, INC.	\$6,239.00
6003002	POSTIVE FEED	\$11,117.00	6010042	REEN'S DELICATESSEN, INC.	\$300.00
6003003	MEDITERRANEAN TILE, INC.	\$4,852.00	6010043	GROLL ORNAMENTAL IRON & WIRE WORKS	\$473.00
6004000	PRECISION FABRICATION	\$8.00	6010044	TROMBETTO TRUCKING CO.	\$1,164.00
6004001	AUSTIN PEAY MINI STORAGE LLC	\$11.00	6010045	CARL COLTERYAHY DAIRY, INC.	\$978.00
6004002	C & M PULPWOOD, INC.	\$12.00	6010046	MCGINLEY MAINTENANCE	\$749.00
6004003	BRENT GRAY CLEAN SWEEP	\$21.00	6010047	ON LINE CONSULTING	\$19.00
6004004	SIX FORTH HUNTING CLUB, INC.	\$23.00	6010048	F E JOHANSEN & SONS, INC.	\$3,941.00
6004006	BEHAVIORAL SCIENCE TECHNOLOGY	\$30.00	6010049	R K MINI MART, INC.	\$724.00
6004007	PRISM SYSTEMS, INC.	\$30.00	6010050	OCC NORTH AMERICA	\$21.00
6004008	LOTT CONSTRUCTION, INC.	\$37.00	6010051	MR. MUSIC, INC.	\$558.00
6004009	SECURITY RISK MANAGEMENT	\$54.00	6010052	VALUESTAR, INC.	\$82.00
6004010	OUTDOOR GRAPHICS	\$66.00	6010053	HAWKERSMITH & SON NURSERY, INC.	\$444.00
6004011	M & M WATER ASSOC.	\$89.00	6010054	KEYSTONE FOOD EQUIPMENT, INC.	\$1,756.00
6004012	MORRIS & MORRIS, INC.	\$93.00	6010055	FIAMINGO MOVING & STORAGE, INC.	\$5,828.00
6004013	CAPITAL AUTOMOTIVE SERVICE	\$37.00	6010056	KEYES TOWING, INC.	\$1,422.00
6004014	JOHN R. COBB	\$99.00	6010057	NORTH CONCRETE, INC.	\$523.00
6004015	ROBERT FEMYER	\$37.00	6010058	J P SCANNELL CONSTRUCTION	\$504.00
6004016	REBUL ACADEMY INC.	\$37.00	6010059	ACCI/ALL CARE PENNSYLVANIA, INC.	\$1,220.00
6004017	SECURITY STEEL	\$37.00	6010060	PELLES HEATING & COOLING SERVICE	\$565.00
6004018	JOHNSON TRUCKING	\$158.00	6010061	M J REDDEN BUILDER SUPPLY	\$537.00
6004019	AARON CONSTRUCTION, INC.	\$159.00	6010062	MARS LUMBER, INC.	\$946.00
6004020	DR. D. G. MAY DVM	\$37.00	6010063	C & C LIMOUSINE SERVICE, INC.	\$186.00
6004021	FAMILY EAR, NOSE AND THROAT, LLC	\$37.00	6010064	DELIA'S DOLLS & GIFTS	\$266.00
6004022	SOUTHERN HYDRAULICS, INC.	\$37.00	6010065	THE PC WORKSHOP, INC.	\$124.00
6004024	HOWARD JOHNSON EXPRESS	\$237.00	6010066	R D CHRISTIE TRUCKING	\$956.00
6004025	MARSHALL BOULDIN	\$37.00	6010067	ALLSHOUSE APPLIANCE, INC.	\$524.00
6004026	THOMAS & BRANDON GARRETT	\$37.00	6010068	GEORGE PRINCE	\$395.00
6004027	DOUGLAS CONSTRUCTION	\$296.00	6010069	RICHARD CIOFFI	\$1,089.00
6004028	BOB'S TOWING	\$37.00	6010070	GRAM'S PLACE, INC.	\$80.00
6004029	RUNNING R. SPECIALTY WOODWORKS	\$37.00	6010071	LAWLESS PAINTING & WALLPAPER	\$1,889.00
6004030	THE GREEN TEAM	\$37.00	6010072	THE BOATHOUSE THREE	\$485.00
6004031	ROLLING HILLS COUNTRY CLUB	\$37.00	6010073	COONEY, RIKARD & CURTIN, INC.	\$388.00
6004032	HYDRA CLEAN, INC.	\$37.00	6010074	PIERRE FABRE, INC.	\$24.00
6004033	STEEL PRODUCTIONS, LLC	\$37.00	6010075	EGENDA NET, INC.	\$286.00
6004035	MISSISSIPPI ALARM SERVICE, INC.	\$37.00	6010076	AMERICAN MUNICIPAL SECURITIES, INC.	\$522.00
6004036	J.L. WALKER BROADCASTING, INC.	\$548.00	6010077	WINDERMAN AUTO SALES, INC.	\$893.00
6004037	FERTILE GROUND, INC.	\$37.00	6010078	RAY'S FOOD, INC.	\$77.00
6004038	N & W FARMS, INC.	\$37.00	6010079	COPY SYSTEMS, INC.	\$22.00

EXHIBIT G

Commercial Compensation Casualty Company
Interim Distribution to Non-IGA Policyholders

Liq_No	Payee	Interim Dist	Liq_No	Payee	Interim Dist
6004039	B & M METAL BUILDING	\$37.00	6010080	ETZ CHAIM CTR FOR JEWISH STUDIES	\$16.00
6004040	JENKINS & MCCURLEY, INC.	\$37.00	6010081	JOSEPH L. MESSA JR.	\$36.00
6004042	TRI INDUSTRIAL SUPPLY, INC.	\$37.00	6010082	ALL STATE SIGNS, INC.	\$535.00
6004043	ART BRICKEY BUILDER	\$1,003.00	6010083	AJAX BOILER, INC.	\$204.00
6004044	JOSEPH J. SCHEPENS	\$37.00	6010084	FRANK J. BUTCH CO., INC.	\$161.00
6004046	TONY ANTHONY	\$37.00	6010085	TRANS WESTERN POLYMERS, INC.	\$1,269.00
6004047	PEARL RIVER COUNTY	\$37.00	6010086	DAVID BORTZ	\$310.00
6004048	GRAND HOUSING, INC.	\$4,608.00	6010087	BIXLER REFUSE	\$222.00
6004049	DOROTHY COLE DBA COLE BUILDERS	\$37.00	6010088	RETROLITE CORPORATION OF AMERICA	\$375.00
6004051	PIERCE CONSTRUCTION & MAIN.	\$37.00	6010089	RT AUTO SALVAGE, INC.	\$439.00
6004052	NADER & PEDRO TRUCKING	\$37.00	6010090	JOSEPH HUNT COMPANY	\$168.00
6004053	TRANSPower INC	\$37.00	6010091	LIFE MANAGEMENT CONSULTANTS	\$1,606.00
6004055	ALBANY INDUSTRIES INC	\$37.00	6010092	KENDRIK RUBBER & PLASTIC PRODUCTS CO.,	\$835.00
6004056	SMOKEHOUSE AND BARBECUE CO	\$37.00	6010093	SOUTH STREET DELI, INC.	\$326.00
6004057	MISSISSIPPI SEAFOOD EXCHANGE	\$37.00	6010094	MEDICAL EQUIPMENT CONTRACTORS, INC.	\$1,583.00
6004059	LEATHERMAN DRILLING INC	\$37.00	6010095	HAYDEN TREE SERVICE, INC.	\$724.00
6004060	SEWARD FARMS	\$37.00	6010096	INTER PRO EXPENSE SYSTEMS, INC.	\$36.00
6005000	KILBURG HOTELS, INC.	\$3.00	6010097	MARCO BROTHERS, INC.	\$378.00
6005007	OZARK WHOLESALE FLORIST, INC.	\$34.00	6010098	COURIER EXPRESS, INC.	\$343.00
6005009	ROUSE SHEET METAL	\$38.00	6010099	M & M FLOORING, INC.	\$1,158.00
6005010	COMMUNITY BANK OF MARSHALL	\$39.00	6010100	AGOSTINONE MUSHROOMS, INC.	\$106.00
6005012	CITADEL HEALTH CARE	\$43.00	6010101	TARCO, INC.	\$2,762.00
6005018	UNITY CONSTRUCTION, INC.	\$69.00	6010102	SECHRIST CLINICAL SERVICES, INC.	\$1,298.00
6005021	THE CENTER FOR PROFESSIONAL DEV.	\$88.00	6010103	PAULSON & COMPANY	\$664.00
6005022	STYLES RESTAURANT INC.	\$88.00	6010104	ORIENT HVAC, INC.	\$150.00
6005024	PAR REMANUFACTURING	\$93.00	6010105	B M BAILEY PLASTERING, INC.	\$379.00
6005026	TT GROUP, INC.	\$107.00	6010106	KRONBERGER CO., INC.	\$394.00
6005031	RAYNE COMPANY INC.	\$183.00	6010107	PITT EXPRESS SYSTEMS, INC.	\$2,746.00
6005034	CAPE GRECIAN STEAK HOUSE	\$237.00	6010108	HIGHLAND MILLING & ASPHALT CO.	\$63.00
6005042	ELECTRICAL MOTOR SUPPLY	\$73.00	6010109	J & D MOTEL, INC.	\$164.00
6005044	HOLIDAY HILLS	\$73.00	6010110	ALFACEL, INC.	\$43.00
6005047	ADVANTA REAL ESTATE SERVICES	\$331.00	6010111	MARRCO PAPER COMPANY, INC.	\$420.00
6005049	ARDE'S VILLA	\$366.00	6010112	ROBERT B.CELLITTI MOVING/STORAGE, INC	\$4,673.00
6005052	FRED AND BARBARA BUNCH	\$73.00	6010113	JANITORIAL SVCS, INC.& JEFF VOLINS	\$335.00
6005055	BK QUALITY SERVICES INC.	\$73.00	6010114	INDUSTRIAL PUMP & MOTOR REPAIR	\$1,602.00
6005057	AMERICA'S BEST CAMPGROUND	\$73.00	6010115	LANGHORNE ENTERPRISES ASSOC, INC.	\$353.00
6005059	RESOURCES LTD	\$73.00	6010116	THE RITTENHOUSE PLAZA	\$878.00
6005060	CEDAR CLIFF, INC.	\$73.00	6010117	714 HOLDINGS LP	\$1,061.00
6005065	G & M ELECTRICAL & PLUMBING	\$73.00	6010118	B. LEVINE TEXTILES, INC.	\$1,989.00
6005068	ROGER SMITH, INC.	\$1,263.00	6010119	SMALLOW MANAGEMENT COMPANY	\$1,096.00
6005071	MISSOURI MEERSCHAUM COMPANY	\$73.00	6010120	CUSTOM CABINETS & CARPENTRY	\$461.00
6005072	SMART SOLUTIONS	\$73.00	6010121	PHILLIPS HEATING & AIR	\$1,736.00
6005074	MOORE PRINTING CO.	\$73.00	6011000	JOSEPH, MARK	\$118.00
6005078	MC CRACKEN MOTORS	\$726.00	6011001	K.O. INSTALLERS, INC.	\$58.00
6005082	LONNIE R. HOLIDAY	\$73.00	6011002	COWLEY, BRUCE	\$125.00
6005083	SECHRIST CLINICAL SERVICES	\$82.00	6011003	PERSCHON, KEVIN	\$848.00
6005084	WINKLER PLUMBING & HEATING	\$73.00	6011004	BIRD, VAL	\$37.00
6005086	MGM PROPERTIES, INC.	\$73.00	6011005	FISCHER FAMILY 1993 TRUST	\$1,274.00
6005087	MAGNA-TEL, INC.	\$73.00	6011006	ALLEN PLUMBING, INC.	\$222.00
6005093	TEAM MOTOR SPORTS	\$73.00	6011007	HVAC INSTALLATION	\$604.00
6005099	TEMPERATURE CONTROL COMPANY	\$73.00	6011008	K & A CLEANING, INC.	\$77.00
6005101	PZAZZ RESTAURANT	\$73.00	6011009	S.T.AVERY CONSTRUCTION CO., INC.	\$14.00
6005103	ROGER SMITH, INC.	\$575.00	6011010	BIN, HE	\$135.00
6005104	CONTRACTORS GLASS & MATERIAL	\$73.00	6011011	ZINN INVESTMENTS, LLC	\$267.00
6005108	HASLAG STEEL SALES	\$73.00	6011012	ENTERPRISES NETWORKING SYSTEMS, INC.	\$780.00
6005109	JOHN COOK CONSTRUCTION	\$73.00	6011013	EXTRA SPACE STORAGE, INC.	\$8,862.00
6005110	GREATER OZARKS ASSN FOR RETARDED CHIL	\$73.00	6011014	ORIGINAL WOOD WORKING	\$615.00
6005113	UNITHERM FURNACE CORP.	\$73.00	6011015	GRIFFIN'S GOLDEN GLOW, INC.	\$920.00
6005114	GEORGIA NATIONAL GLASS	\$73.00	6011016	TRADITIONS HEALTH CARE, INC.	\$65.00
6005118	CROFT TRAILER SUPPLY	\$73.00	6011017	UNIVERSAL REFRACTORIES, INC.	\$162.00
6005119	GEMACO PLAYING CARD COMPANY	\$685.00	6011018	OLYMPUS TECHNOLOGIES, INC.	\$103.00
6005120	SULLIVAN COUNTY MEMORIAL HOSPITAL	\$2,059.00	6011019	EMTECH ELECTRONICS, INC.	\$380.00
6005125	COOLEY PLUMBING	\$73.00	6011020	CRANE WEST, INC.	\$2.00
6005127	GAROZZO'S INC.	\$2,490.00	6011021	SHERMAN CONCRETE	\$1,368.00
6005128	PUBLICATION PRINTING COMPANY	\$2,537.00	6011022	DAVIDSON SALES & ENGINEERING	\$1,192.00
6005129	MAGNUM DIAMOND & MACHINERY INC.	\$73.00	6011023	CLAYMAC, INC.	\$739.00
6005131	AURORA R-VIII SCHOOL DISTRICT	\$73.00	6011024	RESPLY, INC.	\$156.00

EXHIBIT G

Commercial Compensation Casualty Company
Interim Distribution to Non-IGA Policyholders

Liq_No	Payee	Interim Dist	Liq_No	Payee	Interim Dist
6005133	DAVLAN ENGINEERING, INC.	\$73.00	6011025	MOTOR BRAKE SERVICE, INC.	\$430.00
6005134	EMERGENCY EQUIPMENT & TRAINING, INC.	\$73.00	6011026	MARK'S AUTO, INC.	\$418.00
6005138	E & M READY MIX, INC.	\$73.00	6011027	BIDWELL, INC.	\$1,105.00
6005140	GOLDEN AGE NURSING HOME DISTRICT 1	\$73.00	6011028	MOUNTAIN LAND REHABILITATION, INC.	\$1,685.00
6005141	CENTRAL PALLET SUPPLY	\$73.00	6011029	WILSON SPECIALTY STRUCTURES	\$593.00
6005142	ARNIE'S PLUMBING SERVICE	\$73.00	6011030	DYECO, LC	\$104.00
6005147	CASSVILLE R-4 SCHOOL	\$73.00	6011031	J.M.A.CLASSICS, INC.	\$133.00
6005152	STARLIGHT THEATRE ASSOC.	\$23.00	6011032	ARCHER MECHANICAL, INC.	\$1,627.00
6005158	POINT OF PURCHASE CORPORATION	\$11,453.00	6011033	GREYSTONE CONSTRUCTION, INC.	\$1,629.00
6005159	CHEMICAL DYNAMICS, INC.	\$5,465.00	6011034	J F DRYWALL	\$188.00
6005162	KANSAS CITY HOME CARE, INC	\$73.00	6011035	INTERWEST HOME MEDICAL	\$671.00
6006000	VALLEY AMBULANCE SERVICES, INC	\$73.00	6011036	COOMBS ENTERPRISES, LLC	\$201.00
6006001	TACO TOWN INC.	\$73.00	6011037	STEVE NEELEY	\$255.00
6006002	VICTOR A. HOMANDL	\$73.00	6011038	PARKDALE CARE CENTER, INC.	\$7,055.00
6007001	DR. MICHAEL SCHALET	\$77.00	6011039	RED CLIFFE REGIONAL, INC.	\$37,770.00
6007002	HARRIET SHORE	\$158.00	6011040	SANDY REGIONAL, INC.	\$5,249.00
6007003	ST. MAXIMILIAN KOLBE PREP SCHOOL, INC	\$324.00	6011041	MORF CONSTRUCTION, INC.	\$44.00
6007004	EDWARD F. SECCO LICENSED LAND SURVEYC	\$104.00	6011042	E A WHITE CONSTRUCTION	\$152.00
6007007	TAYLOR PRODUCTS OF NEW JERSEY, INC.	\$6,079.00	6011043	PAPA LT, LLC	\$50.00
6007008	ALL AMERICAN SEWER SERVICE, INC.	\$107.00	6011044	RANDY TANNER PAINTING, INC.	\$604.00
6007009	PERFECT PAVING CO., INC.	\$1,519.00	6011045	FREARSON & SONS CONSTRUCTION, INC.	\$161.00
6007010	SIGN EXPRESS COMPUTER SYSTEMS CORP.	\$2,429.00	6011046	TROY COMPUTING CORP.	\$219.00
6007011	CAFs TERIAS, INC.	\$711.00	6011047	SGTLK, LLC	\$408.00
6007012	JAMES MCMONIGLE	\$110.00	6011048	WEST VALLEY TIRE & AUTO SERV.	\$49.00
6008002	SIGHT N SOUND APPLIANCE CENTER	\$38,960.00	6011049	ADVANTEDGE MARINE	\$445.00
6009000	SOUTHERN HYDRAULICS, INC.	\$7.00	6011050	WEBBER BROTHERS	\$4,798.00
6009001	AUSTIN PEAY MINI STORE	\$11.00	6011051	GENERAL PIPE SERVICES	\$1,827.00
6009002	SP3	\$16.00	6011052	MJV, INC.	\$197.00
6009003	UNIVERSAL REFRACTORIES	\$16.00	6012000	AES CONSULTANTS, LTD.	\$264.00
6009004	PREMIER PROPERTIES & RIVERBOTTOM MA1	\$17.00	6012001	KENTCO, INC.	\$243.00
6009005	TMA GROUP	\$18.00	6012002	JOURNEY HOUSE, INC.	\$723.00
6009006	BIG ROCK CONSTRUCTION, INC.	\$22.00	6012003	POWEREX, INC.	\$21.00
6009007	MID-TENN EXCAVATING	\$26.00	6012004	PHASETRONICS, INC.	\$251.00
6009008	PROFESSIONAL MANUFACTURERS	\$28.00	6012005	MEIER BROTHERS TIRE SUPPLY, INC.	\$17.00
6009009	FIRST BAPTIST CHURCH	\$37.00	6012006	COMMUNITY ACTION, INC.	\$29,823.00
6009010	JOEL'S BODY SHOP	\$38.00	6012007	DOLPHIN, CARTAGE & MULROY	\$1,328.00
6009011	CITATION SUPPORT INC	\$39.00	6012008	CARMELITE SISTERS OF THE DIVINE HEART O	\$3,502.00
6009012	DAVECO INC	\$40.00	6012009	MILWAUKEE COMMUNITY SERVICE, INC.	\$3,784.00
6009013	R&R WOOD PRODUCTS	\$41.00	6012010	MERKEL ELECTRIC CO., INC.	\$6,288.00
6009014	D AND D HOMES	\$42.00	6012011	KLISMITH FORESTRY MANAGEMENT, INC.	\$1,134.00
6009015	CROSSVILLE CREATIVE LEARNING	\$43.00	6012012	BEHAVIORAL SCIENCE TECHNOLOGY	\$26.00
6009016	ROBERT WHITE	\$50.00	6012013	KULPS OF STRATFORD	\$13,672.00
6009017	HOOPER CONSTRUCTION CO	\$51.00	6012014	SECHRIST CLINICAL SERVICES	\$1,110.00
6009018	BLAIR LUMBER INSPECTION	\$55.00	6012015	LAVONNE L. NEWTON	\$34.00
6009019	F & F TRUCKING	\$60.00	6012016	AETNA MOVING & STORAGE, INC.	\$6,044.00
6009020	QUICK O MUFFLER & QUICK O LUBE	\$62.00	6012017	COTTONWOOD DIARY, LLC	\$1,186.00
6009021	NEW LIFE FOUNDATION	\$72.00	6012018	CROSS MANUFACTURING	\$113.00
6009022	CONSTRUCTION CLEANERS	\$73.00	6012019	VAN DRISSE LINCOLN-MERCURY, INC.	\$3,016.00
6009023	CUMBERLAND CYCLES, INC.	\$77.00	6012020	EARLY CHILDHOOD EDUCATIONAL CENTER, I	\$72.00
6009024	AMERICAN BUSINESS ON-LINE, LLC	\$80.00	6013000	UNITED ALLOYS, INC.	\$150.00
6009025	OHIO VALLEY CONFERENCE	\$81.00	6013001	INSULCOM CONTRACTORS INC.	\$2,116.00
6009026	JAMES L. MUNGLE ENTERPRISES	\$86.00	6013002	AUTOLAND INC.	\$103.00
6009027	BENTLEY'S ELECTRIC CO. INC.	\$91.00	6013003	THERAPY MANAGEMENT SERVICES	\$2,506.00
6009028	CASA INC	\$92.00	6013004	LER INCORPORATED CORP.	\$99.00
6009029	PAUL D. DAVIS BOILER REPAIR INC	\$92.00	6013006	BACO REALTY CORPORATION	\$1,833.00
6009030	HALLS PLUMBING	\$92.00	6013007	CAL-BLAST INC.	\$153.00
6009031	INTERNET SOLUTIONS	\$96.00	6013008	DONNER PARK UNION	\$73.00
6009032	CATFISH KITCHEN	\$99.00	6014001	PADGETT INSURANCE AGENCY	\$25.00
6009033	GRAY CONSTRUCTION	\$100.00	6014003	AMERICAN'S MORTGAGE LENDING CO.	\$582.00
6009035	FIRST MEDIA COMMUNICATIONS	\$106.00	6014004	UNITED WEST GROUP INC.	\$864.00
6009036	RITWAY PLUMBING	\$106.00	6014005	RENAL TRANSPORT SYSTEMS	\$159.00
6009037	LARRY DAWSON HEATING & AIR	\$108.00	6014006	BYRON MEDICAL	\$347.00
6009038	DANNY CAMPBELL CONCRETE	\$109.00	6017025	PAK PETROLEUM, INC.	\$281.00
6009039	STOKES PRODUCTION SERV	\$110.00	6017035	ACTSYS MEDICAL INC.	\$257.00
6009040	H BLOCKMAN & COMPANY	\$110.00	6017036	ADVANTA REAL ESTATE SERVICES	\$589.00
6009041	DANNY'S ELECTRIC, INC.	\$110.00	6017037	AJ PASSAGEWAY, INC.	\$66.00
6009042	KFC LEWISBURG	\$111.00	6017039	AMERICAN ALARM, INC.	\$392.00

EXHIBIT G

Commercial Compensation Casualty Company
Interim Distribution to Non-IGA Policyholders

Liq_No	Payee	Interim Dist	Liq_No	Payee	Interim Dist
6009043	RELIABLE TRANSFER COMPANY	\$111.00	6017040	ANDREA DEAN	\$55.00
6009045	BROWN & BROWN BUILDERS LLC	\$116.00	6017041	APPLE JACKS SNACKS	\$476.00
6009047	DICKSON OPTICAL PC	\$118.00	6017043	BARBARA HUGHES INTERIORS INC.	\$224.00
6009048	COUNTRY STONE, INC.	\$121.00	6017044	BARCUM PROPERTIES, LLC	\$788.00
6009049	PROFESSIONAL HEALTH CARE MANAGEMEN	\$126.00	6017045	BEHAVIORAL SCIENCE TECH.	\$30.00
6009050	PHILLIPS LANDSCAPING	\$127.00	6017046	BEHAVIORAL SCIENCE TECHNOLOGY	\$243.00
6009051	RALPH BUCKNER FUNERAL HOME, LLC	\$135.00	6017047	BRITISH WIRE WHEEL INC.	\$377.00
6009052	HENRY W. CARDWELL VFW POST 4188	\$142.00	6017048	BROADWAY ENGINEERING	\$361.00
6009053	LARRY E YANCEY CONSTRUCTION CO INC	\$142.00	6017049	C2M INC.	\$1,186.00
6009054	AKERSLOOT DEPRIEST WALL	\$143.00	6017050	CRAVENS, DARGAN & CO.	\$1,200.00
6009055	RUBY'S ON THE GREEN	\$145.00	6017052	CCR CONSTRUCTION	\$791.00
6009056	BUCHANAN AND POWERS	\$148.00	6017053	CHATEAU COOL STONE INC.	\$675.00
6009057	DR GAYLON BROWN	\$150.00	6017054	CHECKS, INC.	\$45.00
6009059	SPENCER ENTERPRISES	\$150.00	6017055	CHEMICAL DYNAMICS, INC.	\$275.00
6009060	THE PLAYING FIELD	\$154.00	6017056	CHURCH OF THE REDEEMER	\$68.00
6009061	DAWSON-HARTMAN HEATING & COOLING II	\$156.00	6017057	CIRCULATION MARKETING	\$680.00
6009062	STAR ELECTRONICS INC	\$157.00	6017058	CIRCULATION MARKETING, INC	\$438.00
6009063	BENNY C. SPICER CONSTRUCTION	\$158.00	6017059	CIRCULATION MARKETTING	\$417.00
6009064	DICKSON SPORTSMAN STORE INC	\$160.00	6017060	CJL, INC. TEXAS COMMUNICATIONS	\$2,868.00
6009065	HASTINGS & SONS LUMBER CO.	\$161.00	6017061	CLACKAMAS TEXACO	\$1,233.00
6009066	CARROLL STREET LIQUORS, INC.	\$162.00	6017062	COFFEE USA	\$291.00
6009067	INSTALLATION GROUP	\$164.00	6017063	COFFEE USA	\$248.00
6009068	GOOLSBY'S BAR-B-QUE	\$165.00	6017064	COMMERCIAL CONTRACTORS	\$1,453.00
6009069	PARKER'S	\$167.00	6017065	COMMERCIAL CONTRACTORS	\$594.00
6009070	TIM HOLMES CONSTRUCTION	\$169.00	6017066	CRANE WEST, INC.	\$25.00
6009071	THE POTTING SHED, LLC	\$174.00	6017067	CUSTOM WOODWORKS, INC.	\$82.00
6009072	RANGER INDUSTRIES	\$174.00	6017068	DAVE BURGESS CONSTRUCTION, INC.	\$207.00
6009073	CATMUR DEVELOPMENT CO. INC.	\$175.00	6017069	DE LA PENA TRANSMISSION	\$51.00
6009074	TECHNOLOGY SALES INC.	\$179.00	6017070	DIAMOND J TRANSPORTATION	\$242.00
6009075	WESTERN OUTLET STORE INC	\$183.00	6017071	DIGGS DRILLING INC.	\$339.00
6009076	WADE SPANN	\$185.00	6017072	DOLLAR RENT A CAR	\$544.00
6009077	WESTERMAN'S CONSTRUCTION	\$183.00	6017073	DONLAN CONSTRUCTION INC.	\$886.00
6009078	TN JAYCEE FOUNDATION INC	\$183.00	6017074	DWP LLC	\$177.00
6009079	MUSIC DOCTORS, INC.	\$144.00	6017075	EA WHITE CONSTRUCTION	\$355.00
6009080	COMFORT COMPONENT SALES	\$183.00	6017076	EAST MCKINLEY STREET LAUNDRY	\$243.00
6009081	TENNESSEE SPECIAL OLYMPICS INC	\$183.00	6017077	ENGINE REBUILDERS SUPPLY	\$1,708.00
6009082	ROYCE ALLEN ROGERS	\$183.00	6017078	ENID INSURANCE AGENCY	\$22.00
6009083	CAPITOL DISTRIBUTOR	\$183.00	6017079	ENID INSURANCE AGENCY, INC.	\$923.00
6009084	TOTALLY BOREING, LLC	\$183.00	6017080	FALMAT, INC.	\$105.00
6009085	UNDERWOOD CONSTRUCTION	\$183.00	6017081	FIRST BAPTIST CHURCH OF ALBANY	\$701.00
6009086	CLARK W. TAYLOR, INC.	\$209.00	6017082	FITNESS AGE INC.	\$204.00
6009087	CLARKS DECORATING & CONSTRUCTION	\$183.00	6017083	GAROZZO'S INC.	\$1,803.00
6009088	CHRISTENSON CLIPS, INC.	\$183.00	6017084	GREEN SPOT PACKAGING	\$63.00
6009089	ON THE LEVEL INC	\$183.00	6017086	HALFF BROTHERS RANCH LTD	\$226.00
6009090	CIRCULATION MARKETING	\$219.00	6017087	HEALTH HERO NETWORK, INC.	\$874.00
6009091	COOKEVILLE CREATIVE LEARN.	\$183.00	6017088	HIGGINBOTHAM-BARTLETT	\$691.00
6009092	SOUTHERN GOSPEL MUSIC ASSOCIATION, IN	\$183.00	6017089	ICE SPECIALTY ENTERTAINMENT	\$3,962.00
6009093	BAKER KINSMAN & HOLLIS PC	\$183.00	6017090	INDEMITY EXCESS AND SURPLUS AG.	\$455.00
6009094	HIGHLAND RIM TERRACE	\$183.00	6017091	INTERSTATE CONSTRUCTION	\$101.00
6009095	SUN TAN VILLAGE, INC.	\$183.00	6017092	INTERSTATE CONSTRUCTION	\$235.00
6009096	JIMMY MANGRUM CONSTRUCTION	\$183.00	6017093	INTERWEST HOME MEDICAL	\$919.00
6009097	TRUSTEES KEITH MEMORIAL UNITED METHC	\$183.00	6017094	INTERWEST HOME MEDICAL	\$2,400.00
6009098	MULTI-COUNTY PAYMASTER & ACCOUNTING	\$183.00	6017095	J.B. OLSEN, INC.	\$305.00
6009099	DONNIE MOORE HOME REPAIR	\$183.00	6017096	JOHN BOGGS	\$593.00
6009100	TED K. GIBBS DBA: BIG APPLE MARKE	\$183.00	6017097	KANTO CORPORATION	\$151.00
6009101	DICKSON COUNTY INSULATION	\$183.00	6017098	KILBURG HOTELS INC.	\$7.00
6009103	UNIVERSITY ONCOLOGY	\$183.00	6017099	KILBURG HOTELS, INC.	\$70.00
6009104	D & A MOBILE HOME SERVICES	\$183.00	6017100	LAVETA INN	\$126.00
6009105	LARRY BANKS STUDIO	\$183.00	6017101	MIDCOM CORPORATION	\$453.00
6009106	BAGWELL OFFICE SYSTEMS	\$183.00	6017102	MIKE BACA	\$422.00
6009107	TAVEN APARTMENTS LTD PARTNERSHIP	\$183.00	6017103	MONMOUTH MINI STORAGE	\$55.00
6009108	WILLIAM AKINS & TOBY SCROGGINS	\$183.00	6017104	MORTON MOUGEL MFG INC	\$27.00
6009109	L & G ASSOCIATES INC	\$183.00	6017105	MOUNTAIN LAND REHABILITATION, INC	\$273.00
6009110	BENCHMARK PLUMBING CONTRACTORS	\$183.00	6017106	MOUNTAIN LAND REHABILITATION, INC	\$296.00
6009111	WALLER & DONN	\$183.00	6017107	MYSTIC MOON	\$279.00
6009112	ST. ANDREWS UNITED METHODIST CHURCH	\$183.00	6017108	NATIONAL MULTIMEDIA MARKETING	\$972.00
6009113	SMITH'S DRYWALL	\$183.00	6017109	NORTHCOAST INDUSTRIES	\$16.00

EXHIBIT G

Commercial Compensation Casualty Company
Interim Distribution to Non-IGA Policyholders

Liq_No	Payee	Interim Dist	Liq_No	Payee	Interim Dist
6009115	FRAZIER CONCRETE	\$183.00	6017110	OMNI WORLD TRADE CENTER	\$212.00
6009116	CRABTREE BROTHERS	\$183.00	6017111	PACIFIC SUN INDUSTRIES	\$176.00
6009117	HANCOCK BROTHERS INC.	\$183.00	6017112	PACIFIC SUN INDUSTRIES	\$210.00
6009118	ABA SALES & SERVICE INC.	\$183.00	6017113	PANORAMIC CARE SYSTEMS INC.	\$239.00
6009119	JIMMY HAYES PLUMBING CO	\$183.00	6017114	PARAGON BUILDERS	\$688.00
6009120	KEITH DOTSON CEILING CO	\$183.00	6017115	PELZ COMMODITIES, INC.	\$101.00
6009121	PLEASANT VIEW CHRISTIAN SCHOOL	\$183.00	6017116	PENGO CORPORATION	\$25.00
6009122	P H DORRIS GENERAL	\$183.00	6017117	PIERRE FABRE, INC.	\$110.00
6009124	DOCTORS GRAVES SANFORD COX AND AYCC	\$183.00	6017118	POSTIVE FEED	\$710.00
6009125	DICK'S FLOWERS, INC.	\$183.00	6017119	PROGRESSIVE ELECTRONICS	\$82.00
6009126	NASHVILLE ACADEMY INC.	\$183.00	6017120	PUN WUN LEE	\$53.00
6009127	LAGUARDO UTILITY DISTRICT	\$183.00	6017121	QUALITY REINFORCEMENT	\$146.00
6009128	THE MCCULLOUGH COMPANY	\$183.00	6017122	QUBE SOFTWARE, INC.	\$177.00
6009129	LAVON DUKE TRUCKING	\$183.00	6017123	RAYMOND S. MALENCIK, DDS	\$10.00
6009130	CROSS ROADS SERVICE	\$183.00	6017124	RAYNE COMPANY, INC.	\$1,208.00
6009131	BOBBY'S BACKHOE SERVICE	\$183.00	6017125	RAYNE COMPANY, INC.	\$439.00
6009132	SPACE CONNECTION	\$183.00	6017127	RIDER, WILLIAM	\$710.00
6009133	VARNELL NURSERY & GARDEN CENTER	\$183.00	6017128	RIDGLASS MFG	\$580.00
6009134	S T GRIFFIN CERAMIC TILE	\$183.00	6017130	ROYAL INDUSTRIAL	\$2,492.00
6009135	CUSTOM ENTERPRISES INC.	\$183.00	6017131	ROYAL INDUSTRIAL CONTRACTORS INC.	\$1,072.00
6009136	PIERCE CONSTRUCTION COMPANY	\$183.00	6017132	S & J CONSTRUCTION	\$98.00
6009137	MCKAY BOOKS INC	\$183.00	6017133	SAND SPRINGS HOTEL MANAGEMENT, INC.	\$1,180.00
6009138	DONELSON AUTO CLINIC	\$183.00	6017134	SAPULPA LAUNDRY	\$112.00
6009139	GOODWILL VILLAGE L P	\$183.00	6017135	SCOTTA'S GRAB-A-BAG	\$1,237.00
6009140	VCE INC	\$183.00	6017137	SHINGARA SINGH	\$276.00
6009141	TECHNOLOGY SALES COMPANY, INC.	\$183.00	6017138	SISKIYOU AUDIOLOGY CORP.	\$120.00
6009142	COLONIAL HEIGHTS EXXON	\$183.00	6017139	SMALL BUSINESS GROUP, INC.	\$116.00
6009143	JOHN MARTIN CONSTRUCTION CO	\$183.00	6017140	SOTEC	\$37.00
6009144	JOE JOHNSON	\$183.00	6017141	SOUTH CENTRAL CONCRETE PRODUCTS	\$699.00
6009145	STRIPING UNLIMITED	\$183.00	6017142	SOUTHWEST ENTERTAINMENT INC.	\$1,353.00
6009146	L&L BUILDERS INC	\$183.00	6017143	STEVE GARLOCK EQUIPMENT	\$65.00
6009147	MYNATT HOME CONST.	\$183.00	6017144	SUMMIT SURVEILLANCE SYSTEMS, INC.	\$181.00
6009148	DUNNAM ELECTRIC COMPANY	\$183.00	6017145	SUPER 8 TULSA AIRPORT	\$1,940.00
6009149	CHARLIE RICHARDSON	\$183.00	6017146	T. RIALS MANAGEMENT, INC.	\$1,472.00
6009150	PAUL DAVIS RESTORATION	\$183.00	6017147	T.W. ASSOCIATES, INC. DBA: MISCO	\$177.00
6009151	WINDSOR LANDSCAPING	\$183.00	6017148	TECH MARK, INC.	\$352.00
6009152	TOMMY'S MARKET AND TIRE CENTER, INC.	\$183.00	6017149	THE BOATHOUSE THREE	\$741.00
6009153	GRIGGS & STEWART FURNITURE APPLIANCE	\$183.00	6017150	TITAN INDUSTRIES	\$1,085.00
6009154	CARISSA'S ARMOIRES & ANTIQUES	\$183.00	6017151	TRUONG, VONG "DANNY"	\$1,094.00
6009155	MIKE WALLS CONSTRUCTION, INC.	\$183.00	6017152	TT GROUP, INC.	\$2.00
6009156	DICKSON COUNTY NURSING HOME	\$183.00	6017153	TULSA CONFERENCE CENTER, INC	\$385.00
6009157	TONY MCCORD CONSTRUCTION	\$183.00	6017155	VALMARK, INC.	\$333.00
6009158	LTD TRUCKING INC	\$183.00	6017156	VECTOR ENGINEERING	\$137.00
6009159	C & C CONCRETE PRODUCTS INC.	\$183.00	6017157	VICTORIAN LIGHTS, INC.	\$29.00
6009160	EATON'S LLC	\$183.00	6017158	VICTORIAN LIGHTS, INC.	\$1,148.00
6009161	DUNN'S CAR CARE	\$183.00	6017159	W.E. PHARMACEUTICALS	\$39.00
6009162	TENN-AM CORPORATION	\$183.00	6017161	WESTMARK PRODUCTS	\$337.00
6009163	JACOBS WELL DRILLING	\$183.00	6017162	WISTER LAKE FEED, INC.	\$101.00
6009164	MODERN MUSIC INC.	\$183.00	6017163	ZELDA'S ANTIQUES & INTERIORS	\$388.00
6009165	FRAYSER SMALL ANIMAL	\$183.00	6017164	ZELDA'S ANTIQUES & INTERIORS	\$541.00
6009166	MIDDLE TENNESSEE MOVERS LLC	\$183.00			
				Total	<u>\$562,519.00</u>

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 July 1, 2011, I served the attached **NOTICE OF APPLICATION AND APPLICATION FOR ORDER APPROVING LIQUIDATOR'S PROPOSAL TO DISBURSE ASSETS TO CERTAIN STATE INSURANCE GUARANTEE ASSOCIATIONS AND NOT COVERED POLICYHOLDER; DECLARATIONS OF LISA W. CHAO AND RAYMOND MINEHAN IN SUPPORT THEREOF** 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 July 1, 2011, 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

<p>Brad R. Godshall, Esq. Iain A.W. Nasatir, Esq. PACHULSKI STANG ZIEHL YOUNG & JONES 10100 Santa Monica Blvd., 11th Floor Los Angeles, CA 90067 Tel: (310) 277-6910 / Fax: (310) 201-0760 inasatir@pszyjlaw.com</p>	<p>Robert E. Nagle General Counsel & Vice President Superior Natl. Ins. Group, Inc. 49 Peregrine Circle Oak Park, CA 91377</p>
<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) pgurfein@lgbfirm.com</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 lcisz@nixonpeabody.com mrichards@nixonpeabody.com gfornario@nixonpeabody.com</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 hegedus@llbslaw.com</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) gcollins@lockelord.com</p>
<p>Terence Kenney WILD CAREY & FIFE 120 Montgomery Street, Suite 1000 San Francisco, CA 94104-4313 Tel: (415) 837-3101 / Fax:(415) 837-3111 (Kitchen Works, Inc.) Terencekenney@wcandf.com</p>	<p>Roxanni Gillespie, Esq. BARGER & WOLEN 650 California Street, 9th Floor San Francisco, CA 94108 Tel: (415) 434-2800/ Fax: (415) 434-2533</p>
<p>Henry A. Knebel, Esq. The Law Offices of Henry Knebel 28042 Avenue Stanford, Unit E. Valencia, CA 91355 knebelh@earthlink.net</p>	<p>Philip A. O'Connell, Jr., Esq. Katherine Eddy, Esq. SONNENSHEIN NATH & ROSENTHAL 525 Market Street, 26th Floor San Francisco, CA 94105 Tel: (415) 882-5000 / Fax: (415) 543-5472 poconnelljr@sonnenschein.com (Centre Insurance Company)</p>

Michael S. Lurey, Esq. Annisa D. Seymour, Esq. LATHAM & WATKINS 355 S. Grand Avenue, 1st Floor Los Angeles, CA 90071 Tel: (213) 485-1234 / Fax: (213) 891-8763 Michael.lurey@lw.com	Gerald C. Pluard Jr., Esq. Kemper Insurance Companies – Legal One Temper Drive Long Grove, Illinois 60049-0001 Tel: (847) 320-2000 / Fax: (847) 320-4202 (Lumberman's Mutual Casualty Co. or Kemper Insurance Companies)
James Stinson Sidley Austin LLP One South Dearborn Chicago, IL 60603	Joel Ross RISK ENTERPRISE MANAGEMENT LTD. 2540 Route 130, Suite 109 Cranbury, NJ 08512 (Risk Enterprise Management Ltd.)
John McPherson BARGER & WOLEN, LLP 633 W. 5th Street, 47th Floor Los Angeles, CA 90071 Tel: (213) 680-2800/ Fax: (213) 614-7399 (Risk Enterprise Management Ltd.) jmcpherson@bargerwolen.com	J. Chris Seaman 30101 Agoura Court, Suite 222 Agoura Hills, CA 91301
William D. Morrow, Esq. Anthony C. Edwards, Esq. MORROW & WHITE 535 Anton Blvd., Suite 1150 Costa Mesa, CA 92626 billmorrow@morrow-white.com	Edward C. Shoop 52 Fox Run Rd. Essex Junction, VT 05452
Michael C. Zellers, Esq. Michelle McAloon, Esq. TUCKER ELLIS & WEST LLP 515 S. Flower Street, 42nd Floor Los Angeles, CA 90071 Tel: (213) 430-3400 / Fax: (213) 430-3409 Michael.zellers@tuckerellis.com	David A. Thompson REED SMITH LLP 101 Second Street San Francisco, CA 94105 Tel: (415) 543-8700 / Fax: (415) 391-8269 dthompson@reedsmith.com
Wayne Wilson California Ins. Guarantee Association 101 N. Brand Blvd., Suite 600 Glendale, CA 91203 Tel: (323) 782-0252/ Fax: (323) 782-1489	Linda Dakin-Grimm, Esq. Milbank Tweed Hadley & McCloy LLP 601 S. Figueroa St., 30th Floor Los Angeles, CA 90017 Ldakin-grimm@milbank.com

Andrew S. Amer Simpson Thacher & Bartlett LLP 425 Lexington Avenue New York, New York 10017 Tel: (212) 455-2000 / Fax: (212) 455-2502 aamer@stblaw.com	Deborah L. Stein Christopher A. Sant Simpson Thacher & Bartlett LLP 1999 Avenue of the Stars, 29th Flr. Los Angeles, CA 90067 Tel: (310) 407-7500 Fax: (310) 407-7502 dstein@stblaw.com
Brian Currey, Esq. Erick Y. Kizirian, Esq. O'Melveny & Meyers LLP 400 So. Hope Street Los Angeles, CA 90071-2899	Gary A. Nye, Esq. Michael B. Adreani, Esq. Roxborough, Pomerance Nye & Adreani 5820 Canoga Ave., #250 Woodland Hills, CA 91367 gan@rpnalaw.com nba@rpnalaw.com
Christopher Norgaard, Esq. Nina B. Ries, Esq. NEWELL, CAMPBELL & ROCHE LLP 633 W. 5th Street, Suite 2600 Los Angeles, CA 90071 Tel: (213) 223-2030 / Fax: (213) 223-2029	Ronie M. Schmelz Sidley Austin LLP 555 West Fifth Avenue Suite 4000 Los Angeles, CA 90013 rschmelz@sidley.com
Linda M. Lasley, Esq. Lewis Brisbois, Bisgaard & Smith 221 No. Figueroa St., Ste. 1200 Los Angeles, CA 90012 lasley@lbbslaw.com	Sharon E. Sonnett Sonnett & Associates 333 South Grand Ave., Suite 3550 Los Angeles, CA 90071 ssonnett@sonnettingold.com
Raymond J. Lester Vice President & Associate General Counsel Trustmark Insurance Company 400 Field Drive Lake Forest, Illinois 60045	