

COPY

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

KAMALA D. HARRIS
Attorney General of California
W. DEAN FREEMAN
DIANE S. SHAW
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*

CONFORMED COPY
ORIGINAL FILED
Superior Court Of California
County Of Los Angeles

SEP 16 2014

Sherrri R. Carter, Executive Officer/Clerk
By: Margo Webb, Deputy

SUPERIOR COURT OF THE STATE OF CALIFORNIA

COUNTY OF LOS ANGELES

CENTRAL CIVIL WEST

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

Applicant,

v.

**SUPERIOR NATIONAL INSURANCE
COMPANY,**

Respondent.

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

**LIQUIDATOR'S FURTHER STATUS
REPORT FOR LEAD CASE**

Non-Appearance
Case Review: September 29, 2014

Dept: CCW-310
Judge: The Honorable Kenneth R.
Freeman

1 TO THE COURT AND TO ALL PARTIES AND THEIR ATTORNEYS OF RECORD:
2 THE LIQUIDATOR'S FURTHER STATUS REPORT FOR LEAD CASE.

3 I.
4 OVERVIEW

5 The Insurance Commissioner of the State of California ("Commissioner" or "Liquidator"),
6 through his CLO¹, manages the Superior National Insurance Companies'² liquidation for the
7 benefit of policy claimants and creditors. It is the purpose of this report to explain the current
8 status of the liquidator's reinsurance and premium recovery efforts, to provide financial
9 information and an updated look at the Liquidator's ongoing litigation efforts. This report
10 updates all the categories of information provided in the Liquidator's report previously filed on
11 September 13, 2013 ("2013 Status Report").

12 II.
13 REINSURANCE INFORMATION

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

24
25 ¹ Conservation and Liquidation Office.

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

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

2 Exhibit A lists paid loss recoverables (net of premiums payable) due from each reinsurer
3 as of June 30, 2014. Paid loss recoverables are the amounts already paid to claimants that are due
4 from the reinsurers and premiums payable are amounts due reinsurers pursuant to the terms of
5 each contract. A total of \$11,531,902 is shown as due from reinsurers, an increase from the
6 \$10,587,245 due as of June 30, 2013 as reported in the 2013 Status Report. The increase in paid
7 loss recoverables (net of premiums payable) is \$944,657, resulting primarily from new billings of
8 \$6,469,387 offset by collections of \$5,480,940 and write-offs of \$43,789. (See Exhibit D.)

9 The new billings are from the release of updated reinsurance reports for various XOL
10 treaties. The total collections were primarily from Blackthorn/Ace American, Enstar/Continental
11 Casualty, CIGNA Re, LDG Re, Praetorian, Reliastar Life, SCOR Re, St. Paul Re and
12 Transatlantic Re (all XOL treaty reinsurers). The write-offs of \$43,789 are for balances due from
13 LDG Re, ING Re/Reliastar Life, and AUL that are not subject to the XOL treaties.

14 Also included in the total paid loss recoverables (net of premiums payable) are amounts
15 that are in dispute, due from companies in liquidation, or pre-liquidation receivables in the
16 process of reconciliation. The \$8,182,490 in net balance due from reinsurers (net of premiums
17 payable) results from a decrease of \$50,379 from June 30, 2013. This decrease is due to billings
18 of \$5,322,124 offset by collections of \$5,328,715 and write-offs of \$43,789. (See Exhibit D.)

19 Trustmark owes SNICIL a total amount of \$3,363,501, an increase of \$995,035 from June
20 30, 2013. The increase is due to billings of \$1,100,000 offset by collections of \$152,000. The
21 majority of the balance is due to disputes in penalty payments, CT claims, undocumented bill
22 review payments and other billing issues.

23 Enstar/Continental Casualty (formerly Castlewood/Continental Casualty) also owes
24 SNICIL a total amount of \$5.9 million, down by approximately \$600,000, due to collections of
25 \$2.1 million offset by new billings of \$1.5 million. The Liquidator continues to submit billings
26 and supporting documentation to them and is pressing both reinsurers to settle all billed and
27 overdue amounts. The CLO is actively pursuing commutation of two major excess treaties with
28 Enstar, CIGNA Re/Connecticut General Life and CIGNA Re/Life Insurance Co. of North

1 America at this time. The Liquidator and Enstar are attempting to resolve the allocation of the
2 treaties' aggregate limits with the other named reinsureds in the treaties. The commutation of
3 these two treaties will significantly reduce the amounts due from these reinsurers.

4 On April 4, 2014, the Court approved the commutation agreement between Meridian
5 Insurance Company and the Liquidator for \$150,000. On August 19, 2014, the court approved
6 the commutation agreement between Global Re and the Liquidator. Commutation settlement of
7 \$2.5 million was received on August 22, 2014. On August 20, 2014, a commutation proposal was
8 submitted to SCOR Re for their review and approval. Trustmark, LDG Re, St. Paul/Travelers,
9 Praetorian and other excess reinsurers have also expressed their desire to commute their
10 reinsurance obligations to SNICIL. Loss data are currently being reviewed and analyzed by the
11 Liquidator's actuary.

12 Reinsurers continue to request permission to perform claim audits. Audits by St.
13 Paul/Travelers were completed in the first quarter of 2014.

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

15 **Exhibit B – Ceded Case Reserves**

16 Exhibit B lists the ceded case reserves as of June 30, 2014 related to each reinsurer's
17 contract with the liquidating companies. These are claims that have been reported to the
18 Liquidator but have not been paid to the claimants and therefore are not yet due from the
19 reinsurers. The total of the ceded case reserves is currently \$88,047,191, which is a decrease of
20 \$554,575 from the amounts due as of June 30, 2013. The reduction is primarily from the
21 Superior National \$4.5M xs \$500K Per Occurrence treaty (\$2.1 million), the Superior National
22 \$3.0M xs \$2.0M Per Person treaty (\$1.3 million) and the Superior Pacific XOL treaties (\$525
23 thousand), offset by an increase in case reserves of the Superior National Insurance Group \$4M
24 xs \$1M Per Occurrence treaty (\$3.3 million).

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

26 This exhibit lists the undiscounted ceded incurred but not reported reserves as of June 30,
27 2014. The total of the ceded IBNR is currently \$60.6 million, which represents a decrease of
28 \$275,000 from June 30, 2013. The reduction is a result of the commutation of the Meridian

1 Captive Program.

2 The IBNR of \$60.6 million pertains to the XOL treaties, some of which have not had the
3 benefit of an actuarial study since liquidation and therefore, the carried IBNR is outdated and
4 unreliable. The ceded IBNR will be updated as we receive the actuaries' analysis of each
5 program being commuted.

6 **III.**

7 **ARBITRATION AND OTHER MATTERS**

8 There are no arbitration or other litigation activities to report since the previous report.

9 **IV.**

10 **FINANCIAL REPORT**

11 The CLO's Accounting Department has updated its financial statements through June 30,
12 2014, and a copy of the consolidated balance sheet for the SNICIL estates is attached hereto as
13 Exhibit E. Secured claims liability balance includes \$6.5 million for the SNTL lien.

14 The financial statements incorporate the results of a December 31, 2010
15 PriceWaterhouseCooper's actuarial report commissioned by the Liquidator to review the
16 adequacy of SNICIL reserves and IBNR for workers' compensation claims.

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

21 **V.**

22 **CLAIMS ADMINISTRATION**

23 **A. Claims Processing**

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

25 As stated in the 2013 Status Report, the Commissioner has discontinued any further
26 reporting on this matter due to the extremely insignificant amounts involved.

27 ///

28 ///

1 **2. Claims Administration**

2 As long as the estate remains open, there is the possibility of requests for late filing of
3 Proof of Claims (see *Middleton v. Imperial Insurance Company* (1983) 34 Cal.3d 134 for criteria
4 allowing such filings). One new claim was reported, a toxic tort type claim involving a Superior
5 National liability policy issued in the 1980's, and no notice had been sent to policyholders
6 extending that far back. The claim is currently being evaluated on the notice issue, and an
7 investigation into the factual aspects will commence if the claim is accepted as a late notice claim.

8 All other Proof of Claim matters, other than the claims of the insurance guaranty
9 associations ("IGAs"), are resolved, and liabilities should be relatively fixed although there is
10 some volatility in the IGA claim reserves.

11 The Liquidator has also obtained the Court's order to change the allocation of the Class 2
12 claim of Tammy Sellers against California Compensation Insurance Company to have the entire
13 claim paid to the claimant.

14 As the estate approaches closure, the Liquidator seeks to finalize the remaining open
15 claims of IGAs that have paid SNICIL claims. Since the formal resolution of the IGAs' claims
16 involves a discounting of future reserves, the Liquidator generally waits until there is prospect of
17 a relatively imminent closure of the estate before finalizing their claims.

18 A reconciliation of the remaining IGA claims shows that 47 remain to be processed as
19 follows:

- | | |
|---|----|
| 20 1. California Compensation | 14 |
| 21 2. Superior National | 4 |
| 22 3. Commercial Compensation | 23 |
| 23 4. Superior Pacific | 4 |
| 24 5. Combined Benefits | 2 |

25 Depending on the success of concluding reinsurance, the Liquidator projects this estate
26 will be open through at least the end of 2016. Assuming that timeline the Liquidator will plan to
27 accelerate IGA claim processing in the third quarter of 2015.

1 VI.

2 EARLY ACCESS DISTRIBUTION

3 From the inception of liquidation, the amount of estate assets disbursed through early
4 access distributions total \$1,455,485,445. On September 3, 2014, the Liquidator filed another
5 application for order approval early access distribution seeking approval for the distribution of
6 \$20,405,527 to the IGAs.

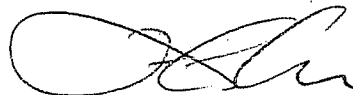
7 VII.

8 CONCLUSION

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

16 Dated: September 16, 2014

KAMALA D. HARRIS
Attorney General of California
W. DEAN FREEMAN
DIANE S. SHAW
Supervising Deputy Attorneys General

19
20 

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

25 LA2000CV0370
26 51592920_2.doc

EXHIBIT A

Exhibit A
SUPERIOR NATIONAL INSURANCE COMPANIES IN LIQUIDATION
 Paid Loss Recoverables (Net of Premiums Payable) by Reinsurers
 June 30, 2014

	TOTAL	< 30 days	30-59 days	60-89 days	90-119 days	120 days and over
Arrowwood Indemnity	-	-	-	-	-	-
AUL RMS (SF)/American Acc Re	(144)	-	-	-	-	(144)
AUL RMS UNUM LIFE AM	(323,172)	-	-	-	-	(323,172)
AUL RMS/American United Life	21,125	-	-	-	-	21,125
AUL RMS/FED INS CHUBB	-	-	-	-	-	-
Berkley	-	-	-	-	-	-
Berkley/North Star Re	4,490	-	-	-	-	4,490
Blackthorn Re Srvc/Ace American	409,806	-	-	26,524	-	383,282
Captive Reinsurers (Universal Re)	(14,089)	-	-	-	-	(14,089)
Cigna Re/Connecticut General Life	834,280	-	-	39,991	-	794,289
CIGNA Re/Life Insurance Co. of North Americ	315,960	-	-	24,086	-	291,874
CIGNA*	-	-	-	-	-	-
Clarendon	-	-	-	-	-	-
Clearwater	-	-	-	-	-	-
CNA Re/Continental Casualty	-	-	-	-	-	-
Continental*	4,813	-	-	-	-	4,813
Coronet/Camelback Re (In Liquidation)	-	-	-	-	-	-
Donnelly Skirtich/Continental Assurance	(43)	-	-	-	-	(43)
Employers Re*	-	-	-	-	-	-
Enstar (formerly Castlewood)/Continental Cas	5,922,730	-	-	252,996	-	5,669,734
Excess*	49,461	-	-	-	-	49,461
General Security National	-	-	-	-	-	-
Global Re Corp of America	465,364	-	-	137,503	7,653	320,207
HartRe (CA)/Hartford Fire	-	-	-	-	-	-
Home (In Liquidation)	-	-	-	-	-	-
JEH Re/John Hancock Mutual	-	-	-	-	-	-
LDG Re Corp-OCR/Workers Comp Alternativ	375,564	-	-	7,664	-	367,900
LDG Re SRD/First All Financial	-	-	-	-	-	-
Life Insurance Company of North America	-	-	-	-	-	-
LDG Re- SRD/Transatlantic	48,401	-	-	4,063	-	44,339
New England Re*	-	-	-	-	-	-
North America*	-	-	-	-	-	-
North Star Re	-	-	-	-	-	-
Pennsylvania Manufacturers	6,574	-	-	-	-	6,574
Praetorian	-	-	-	-	-	-
Reinsurance Services of Princeton/Amer Unit	(21,165)	-	-	-	-	(21,165)
ReliaStar Life	310	-	-	-	-	310
Reliastar Life UK	-	-	-	-	-	-
Scandinavian Re	-	-	-	-	-	-
Scor Re (IL)	64,245	-	-	64,245	-	-
Scor Re*	-	-	-	-	-	-
St Paul Re	-	-	-	-	-	-
Swiss Re America Corp	-	-	-	-	-	-
Toa Re	434	-	-	-	-	434
Transatlantic Re	-	-	-	-	-	-
Travelers Indemnity*	3,457	-	-	-	-	3,457
Travelers/Phoenix*	-	-	-	-	-	-
Trustmark	3,363,501	-	129,022	8,066	-	3,226,412
Underwriters Re	-	-	-	-	-	-
United Republic (In Liquidation)	-	-	-	-	-	-
US Life	-	-	-	-	-	-
Zurich (UK)	-	-	-	-	-	-
Total at June 30, 2014	11,531,902	-	129,022	565,139	7,653	10,830,087
	100.00%	0.00%	1.12%	4.90%	0.07%	93.91%
US Life (In Dispute)	-	-	-	-	-	-
Trustmark (In Dispute)	(3,363,501)	-	(129,022)	(8,066)	-	(3,226,412)
Home (In Liquidation)	-	-	-	-	-	-
United Republic (In Liquidation)	-	-	-	-	-	-
Coronet (In Liquidation)	-	-	-	-	-	-
Captive Program	14,089	-	-	-	-	14,089
*Pre-liquidation receivables in process of rec	-	-	-	-	-	-
Net Balance Due at June 30, 2014	8,182,490	-	-	557,073	7,653	7,617,764
	100.00%	0.00%	0.00%	6.81%	0.09%	93.10%

EXHIBIT B

Exhibit B
SUPERIOR NATIONAL INSURANCE COMPANIES IN LIQUIDATION
Ceded Case Reserves by Reinsurers
June 30, 2014

American Accident Group I	147,452
American Accident Group II	147,452
AUL RMS (SF) Fed Ins Chubb	1,182,807
AUL RMS (SF) Unum Life American	-
Berkley (formerly Signet)	26,170
Berkley/North Star Re (formerly North Star Re thru CSMC)	7,150
Blackthorn Re/Ace American	9,081,589
Captive Reinsurers	490,365
CIGNA	-
Cigna Re/Connecticut General Life	3,104,402
CIGNA Re/Life Insurance Co. of North America	3,439,996
Clarendon National	15,836
Clearwater (formerly Skandia America)	6,007
CNA Re/Continental Casualty	-
Cologne Re of America	3,519
Continental Ins (formerly Continental Re)	4,319
Coronet Ins/Camelback Re (in Liq)	-
Enstar (formerly Castlewood)/Continental Casualty	26,487,363
Excess	44,026
First Allmerica Financial (LDG Re-SRD)	1,612,919
General Security National (formerly Le Mans Re)	2,815
Global American Re (Constitution Re)	1,587,527
Hart/Re (CA)/Hartford Fire (formerly Hartford Fire)	21,868
Home (in Liquidation)	-
Imperial Casualty & Indemnity (commuted)	-
JEH Re/John Hancock Mutual	130,313
Lincoln National Life	31,358
New England Re	-
North America	32,953
North Star Re	4,363
Partner Re of NY (formerly Winterthur)	-
Pennsylvania Manufacturer's	10,250
Phoenix Home Life Mutual	294,816
Praetorian	758,574
Reliastar Life (Minnesota)	2,413,812
ReliaStar Life (UK)	-
Scor Re	907,154
Scor Re (IL)	8,207,639
Security of Hartford (formerly Orion)	1,408
St Paul Re	3,635,636
Swiss Re America (formerly Buffalo Re)	12,317
Swiss Re America (formerly North American)	3,798
Swiss Re America (formerly Underwriters Re)	9,838
Toa Re of America (formerly Mercantile and Gen Re)	9,799
Toa Re of America	591
Transatlantic Re	1,386,086
Transatlantic Re (LDG Re-SRD)	3,439,996
Travelers Indemnity	5,119
Travelers/Phoenix	20,133
Trustmark	12,406,846
United Republic In Liquidation	-
Workers Comp Alternative Facility/LDG Re	6,846,180
Zurich Re (UK) Ltd./Benfield LTD	64,630
<hr/>	
Total	88,047,191

EXHIBIT C

Exhibit C
SUPERIOR NATIONAL INSURANCE COMPANIES IN LIQUIDATION
Ceded IBNR by Reinsurers
June 30, 2014

US Life	
All Other Treaties (In Process of Review)	60,565,924
<hr/>	
Total at June 30, 2014	60,565,924

EXHIBIT D

Exhibit D
**COMPUTATION OF DIFFERENCES IN AMOUNTS OF PAID LOSS
RECOVERABLES (NET OF PREMIUM PAYABLES)
BETWEEN JUNE 30, 2014 and JUNE 30, 2013**

Paid Loss Recoverables (Net of Premium Payables)

\$ 944,657 Increase in paid loss recoverables (net of premium payables) computed as follows:

New Billings	\$	6,469,387
Commutation		
Less: Collections/FH Application/LOC Drawdown	\$	(5,480,940)
Write-offs/Adjustments	\$	(43,789)
Increase	\$	944,658

Net Balance Due

\$ (50,379) Decrease in net balance due computed as follows:

New Billings	\$	5,322,124
Commutation		
Less: Collections/FH Application/LOC Drawdown	\$	(5,328,715)
Write-offs/Adjustments	\$	(43,789)
Decrease	\$	(50,380)

EXHIBIT E

Insurance Commissioner of the State of California
Conservation & Liquidation Office

CONSOLIDATED SUPERIOR NATIONAL ESTATES
STATEMENT OF ASSETS AND LIABILITIES IN LIQUIDATION
As of June 30, 2014

	Cal Comp	Combined Benefits	Superior Natl	Superior Pacific	Commercial Comp	TOTAL
ASSETS						
Participation in pooled investments	17,785,400	11,205,000	15,562,300	8,170,100	11,125,700	63,848,500
Non-pooled short-term investments:						
Restricted	116,500	229,800	-	-	-	346,300
Accrued investment income	47,900	30,200	41,500	21,800	30,000	171,400
Statutory deposits held by other states	791,800	-	322,500	-	633,800	1,748,100
Funds held by guaranty associations	-	-	11,242,200	-	1,000	11,243,200
Recoverable from reinsurers - paid	4,022,300	19,400	6,151,000	485,600	853,700	11,532,000
Recoverable from reinsurers - case reserves	20,453,200	718,200	39,888,300	21,207,800	5,779,600	88,047,100
Recoverable from reinsurers - IBNR	51,139,100	-	-	8,619,700	807,100	60,565,900
Salvage and subrogation recoverable	-	-	-	-	-	-
Total Available Assets	94,356,200	12,202,600	73,207,800	38,505,000	19,230,900	237,502,500
LIABILITIES						
Secured claims	5,359,400	47,900	1,232,300	17,200	939,800	7,596,600
Accrued administrative expenses	-	-	-	-	-	-
Claims against policies, including guaranty associations, before distributions	2,086,158,000	36,220,300	897,789,400	230,509,500	140,599,500	3,391,276,700
Early access and other Class 2 distributions	(894,851,900)	(23,554,800)	(400,110,200)	(40,969,700)	(95,971,800)	(1,455,458,400)
All other claims	119,346,600	6,667,100	28,723,700	62,365,700	13,754,500	230,857,600
Total Estimated Liabilities	1,316,012,100	19,380,500	527,635,200	251,922,700	59,322,000	2,174,272,500
NET ASSETS (DEFICIENCY)	(1,221,655,900)	(7,177,900)	(454,427,400)	(213,417,700)	(40,091,100)	(1,936,770,000)

Note 1 Includes \$6.5 million for SNTL lien, down from \$28 million, pursuant to an approved court order dated May 7, 2003.

Note 2 Does not include expenses for final distribution and related closing activities.

DECLARATION OF SERVICE BY U.S. MAIL

Case Name: Insurance Commissioner v. Superior National Insurance Co.
No.: BS061974

I declare:

I am employed in the Office of the Attorney General, which is the office of a member of the California State Bar, at which member's direction this service is made. I am 18 years of age or older and not a party to this matter. I am familiar with the business practice at the Office of the Attorney General for collection and processing of correspondence for mailing with the United States Postal Service. In accordance with that practice, correspondence placed in the internal mail collection system at the Office of the Attorney General is deposited with the United States Postal Service with postage thereon fully prepaid that same day in the ordinary course of business.

On September 16, 2014, I served the attached **LIQUIDATOR'S FURTHER STATUS REPORT FOR LEAD CASE** by placing a true copy thereof enclosed in a sealed envelope in the internal mail collection system at the Office of the Attorney General at 300 South Spring Street, Suite 1702, Los Angeles, CA 90013, addressed as follows:

SEE ATTACHED SERVICE LIST

I declare under penalty of perjury under the laws of the State of California the foregoing is true and correct and that this declaration was executed on September 16, 2014, 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 gforario@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>

<p>Michael S. Lurey, Esq. Kimberly A. Posin, Esq. Lucas R. Bailey LATHAM & WATKINS 355 S. Grand Avenue Los Angeles, CA 90071 Tel: (213) 485-1234 / Fax: (213) 891-8763 Michael.lurey@lw.com</p>	<p>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)</p>
<p>James Stinson Sidley Austin LLP One South Dearborn Chicago, IL 60603</p>	<p>Joel Ross RISK ENTERPRISE MANAGEMENT LTD. 2540 Route 130, Suite 109 Cranbury, NJ 08512 (Risk Enterprise Management Ltd.)</p>
<p>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</p>	<p>Raymond J. Lester Vice President & Associate General Counsel Trustmark Insurance Company 400 Field Drive Lake Forest, Illinois 60045</p>
<p>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</p>	<p>Linda Dakin-Grimm, Esq. Milbank Tweed Hadley & McCloy LLP 601 S. Figueroa St., 30th Floor Los Angeles, CA 90017 Ldakin-grimm@milbank.com</p>
<p>Wayne Wilson California Ins. Guarantee Association 101 N. Brand Blvd., Suite 600 Glendale, CA 91203 Tel: (323) 782-0252/ Fax: (323) 782-1489</p>	<p>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</p>
<p>Linda M. Lasley, Esq. Lewis Brisbois, Bisgaard & Smith 221 No. Figueroa St., Ste. 1200 Los Angeles, CA 90012 lasley@lbbslaw.com</p>	<p>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</p>

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