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LOS ANGELES  
SUPERIOR COURT

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In his capacity Liquidator of Superior National  
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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 - COMPLEX LITIGATION

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

Applicant,

v.

**SUPERIOR NATIONAL INSURANCE  
COMPANY,**

Respondent.

**AND CONSOLIDATED CASES**

Case No. BS 061974

Consolidated with BS 061975  
BS 062971  
BS 062172  
BS 062173  
BS 063746

Judge The Honorable Carl J. West

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

Date: February 11, 2009  
Time: 1:30 p.m.  
Dept: 311 CC-W

TO THE COURT AND TO ALL PARTIES AND THEIR ATTORNEYS OF RECORD:

1 THE LIQUIDATOR'S FURTHER STATUS CONFERENCE STATEMENT FOR LEAD  
2 CASE.

3 **OVERVIEW**

4 The Insurance Commissioner, through his CLO,<sup>1</sup> manages the Superior National  
5 Insurance Companies<sup>2</sup> liquidation for the benefit of policy claimants and creditors. It is the  
6 purpose of this report to explain the current status of the liquidator's reinsurance and premium  
7 recovery efforts, to provide financial information and an updated look at the liquidator's ongoing  
8 litigation efforts. This report updates all the categories of information provided in the liquidator's  
9 report filed on September 30, 2008 and discussed with the Court at its last status conference held  
10 on October 3, 2008.

11 **REINSURANCE INFORMATION**

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

22 **I. EXHIBIT A – PAID LOSS RECOVERABLES (NET OF PREMIUMS PAYABLE)**

23 Exhibit A lists paid loss recoverables (net of premiums payable) due from each reinsurer as  
24 of September 30, 2008. Paid loss recoverables are the amounts already paid to the claimants that  
25 are due from the reinsurers and premiums payable are amounts due reinsurers pursuant to the  
26 terms of each contract. Near the bottom of Exhibit A, a grand total of \$406,493,558 is shown as

27 <sup>1</sup> Conservation and Liquidation Office.

28 <sup>2</sup> Also referred to as the "SNICIL" or the "Estate."

1 due from reinsurers, up from the \$400,996,888 reported in the October, 2008 status report. The  
2 increase in paid loss recoverables (net of premiums payable) is \$5,496,670, resulting from new  
3 billings of \$5,984,004 and the reversal of an allowance for bad debts of \$178,389 less collections  
4 of \$660,821 and a write off of \$4,902 (Exhibit D is the arithmetical computation). \$5.4 million of  
5 the new billings are from the release of the 4th quarter of 2007 account of the US Life QS treaty  
6 and \$543 thousand are from the release of updated claim reports for various XOL treaties. The  
7 collections of \$660,821 are primarily from Travelers St. Paul's Re, Trustmark, Reliastar Life  
8 and LDG Re.

9 A substantial portion of the total paid loss recoverables (net of premiums payable) of  
10 \$395,109,883 are due under the US Life Q.S. Treaty. Also included in the total paid loss  
11 recoverables (net of premiums payable) are amounts that are in dispute, due from companies in  
12 liquidation, or pre-liquidation receivables in the process of reconciliation. The remaining  
13 \$4,230,439 in losses due from reinsurers (net of premiums payable), as reported in the October,  
14 2008 report, increased by \$223,478 to \$4,453,917. This increase is due to new billings of  
15 \$450,156 and the reclassification of Blackthorn Re's balance of \$64,429 from "Disputed", offset  
16 by collections of \$291,107 (see Exhibit D for arithmetical computation).

17 The CLO, Centre Insurance Company ("Centre") and FHA/HealthNet finally agreed (for  
18 settlement purposes) on the interpretation of the Amendment No. 2 of the XOL treaty. Revised  
19 accounts reflecting this interpretation were submitted to FHA/HealthNet in August, 2008 together  
20 with a demand for payment in the sum of \$5.47 million. On October 29, 2008, FHA/HealthNet  
21 responded to CLO's payment demand with a settlement proposal which includes the balance due  
22 to Centre. FHA/HealthNet's proposal was forwarded to Centre for their review. Upon receipt of  
23 Centre's response, the CLO will respond to FHA/HealthNet's offer.

24 Trustmark owes SNICIL a total amount of \$799 thousand, \$543 thousand of which are  
25 overdue due to disputes in penalty payments, CT claims, undocumented bill review payments and  
26 other billing issues. In the meantime, the CLO continues to submit new billings and requested  
27 documentation to them. In the 3rd quarter of 2008, Trustmark settled \$162 thousand of the  
28

1 undisputed balances. Trustmark has intimated that they have a desire to commute the treaty and  
2 the CLO is developing a commutation proposal.

3 Castlewood has also expressed an interest in a commutation of all liabilities and the CLO is  
4 in the process of developing a commutation proposal which the CLO will forward to Castlewood  
5 as soon as possible. The CLO's actuary has completed his analysis of the data required for the  
6 CLO's commutation proposal which will be submitted to the reinsurer in the near future. The  
7 CLO have made great strides in reconciling the remaining pre-liquidation recoverables but  
8 several factors have impeded the conclusion of this task. However, the CLO is taking all steps  
9 necessary to resolve the remaining items. Exhibit A also shows the aging of the paid loss  
10 recoverables (net of premiums payable).

## 11 **II. EXHIBIT B – CEDED CASE RESERVES**

12 Exhibit B lists the ceded case reserves as of September 30, 2008 related to each reinsurer's  
13 contract with the liquidating companies. These are claims that have been reported to the  
14 Liquidator but have not been paid to the claimants and therefore are not yet due from the  
15 reinsurers. The total of the ceded case reserves is currently \$94,077,600, down by \$1,037,456  
16 from the \$95,115,056 reported in the October, 2008 status report. The decrease is primarily due  
17 to the reduction of the reserves for the US Life QS Treaty in the amount of \$902,970.

18 Excluding the reserves on the US Life QS Treaty of \$64,096,178, the net ceded case  
19 reserves total \$29,981,422, down from the \$30,115,908 reported in the October, 2008 status  
20 report. The decrease in the net ceded case reserves of \$134,486 resulted primarily from the  
21 recent claim updates released for the various XOL treaties.

## 22 **ARBITRATION AND OTHER MATTERS**

### 23 **I. US LIFE INSURANCE COMPANY V. SNICIL**

24 All of the briefing in US Life's appeal to the Ninth Circuit Court of Appeals has been  
25 completed. Oral arguments were completed in November 2008. The CLO is closely monitoring  
26 the financial circumstances of the American International Group ("AIG"), which is the ultimate  
27 parent of US Life. AIG is also the ultimate parent of National Union Fire Insurance Co. of  
28

1 Pittsburgh, PA ["National Union"], which is the surety bound for payment of \$600,000,000.00,  
2 payable to the Superior National cedents.

3 Meanwhile, CIGA continues to pay claims of injured California workers, over and above  
4 the amounts covered by the judgment and appeal bond. Although demand has been made for US  
5 Life to pay the additional loss payments ceded to US Life, US Life has refused to do so despite  
6 having previously stipulated to honoring the terms of any final arbitration award that upheld the  
7 validity of the contract. The Commissioner of Insurance has moved this Court for authorization  
8 to drawn down on the special schedule "P" funds placed on deposit by U.S. Life as required by  
9 the Insurance Code, in order to pay the on-going claims in excess of the bonded amounts. US  
10 Life has opposed the motion, and the briefing is complete. The Court will hear the  
11 Commissioner's motion on February 2, 2009.

## 12 FINANCIAL REPORT

### 13 I. ACCOUNTING STATEMENTS

14 The CLO's Accounting Department has updated its financial statements through September  
15 30, 2008, and a copy of the consolidated balance sheet for the SNICIL estates is attached hereto  
16 as Exhibit E. Secured claims liability balance includes \$28.0 million for the SNTL lien.

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 CLAIMS ADMINISTRATION

### 22 I. CLAIMS PROCESSING

#### 23 A. Premium and Subrogation Collection Activity

24 From an internal standpoint premium collection and subrogation recoveries have virtually  
25 ceased. There are still some protracted collection and subrogation matters being monitored, but  
26 minimal expense is being incurred. The SNICIL estates will bear no direct cost, other than the  
27 minimal allocation for the monitoring process, as these matters are being pursued through  
28 vendors operating on a contingency fee basis. The total premium collected in 2008 was

1 \$44,481.26, and the total subrogation collected was \$20,419. Both totals represent collection on  
2 all five estates.

3 **B. Claims Administration:**

4 The estates continue to have the two open claims previously noted. U.S. Life's claim will  
5 not be formally adjudicated until the matter resolves. The non-covered Arkansas claim has not yet  
6 exceeded the statutory payment cap of \$300,000 although the CLO is informed that there is a  
7 prognosis of a major medical procedure. The CLO does not currently take a position on the claim  
8 since the Arkansas Guaranty Association continues to pay medical benefits within the statutory  
9 cap.

10 The estates are yet to finalize the claims from the 61 (multiple states have claims on more  
11 than one of the 5 estates) Guaranty Associations who paid claims. Since the formal resolution of  
12 the Guaranty Association claims involves a discounting of future reserves, the Liquidator  
13 generally waits until there appears to be a prospect of a relatively imminent closure of the estate  
14 before finalizing their claim. The CLO notes that 29 out of the 61 Guaranty Association claims  
15 either have zero or one claim remaining open.

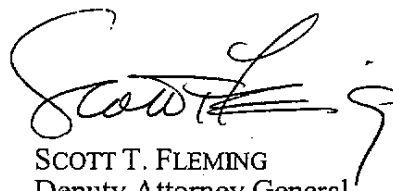
**CONCLUSION**

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

Dated: January 28, 2009

Respectfully Submitted,

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MARK P. RICHELSON  
Deputy Attorney General



SCOTT T. FLEMING  
Deputy Attorney General  
*Attorneys for Applicant*

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EXHIBIT A

EXHIBIT A



**Exhibit A**  
**SUPERIOR NATIONAL INSURANCE COMPANIES IN LIQUIDATION**  
**Paid Loss Recoverables (Net of Premiums Payable) by Reinsurers**  
**September 30, 2008**

	<b>TOTAL</b>	<b>&lt; 30 days</b>	<b>30-59 days</b>	<b>60-89 days</b>	<b>90-119 days</b>	<b>120 days and over</b>
AUL RMS UNUM LIFE AM	(323,174)					(323,174)
AUL RMS/FED INS CHUBB						
AUL RMS/American United Life	21,125					21,125
AUL RMS (SF)/American Acc Re	(144)					(144)
Blackthorn Re Svc/Ace American	75,266				52,631	22,635
Captive Reinsurers	34,543					34,543
Clearwater Insurance	-					
CIGNA*	-					
Cigna Re/Connecticut General Life	33,118				15,026	18,092
CIGNA Re/Life Insurance Co. of North America	-					
CNA Re/Continental Casualty	278,058					278,058
Continental Re*	18,263					18,263
Coronet Ins/Camelback Re	-					
Donnelly Skirlich/Continental Assurance	(43)					(43)
Employers Re*	-					
Excess*	278,425					278,425
FHA/HealthNet	5,471,076					5,471,076
Gerling Global	-					
Home (In Liquidation)	260,304					260,304
Ing Re (UK)	-					
Insurance Co. of Hannover	-					
Int'l Sol/OA Re/Continental Casualty Company	2,816,735	31,162			155,475	2,630,099
JEH Re/John Hancock Mutual	1,324,793					1,324,793
LDG Re Corp-OCR/Workers Comp Alternative Facility	101,793		3,862		47,348	50,583
LDG Re SRD/First All Financial	-					
LRD Re- SRD/Transatlantic	15,301				15,301	
Life Insurance Company of North America	-					
New England Re*	-					
North America*	9,553					9,553
Reinsurance Services of Princeton/Amer United Life Ins	(21,165)					(21,165)
Reliastar Life UK	-					
ReliaStar Life	11,215					11,215
Scandinavian Re	-					
Scor Re*	-					
Scor Re (IL)	114,380					114,380
St Paul Re	5,372					5,372
Transatlantic Re	-					
Travelers SPC-HF/Travelers Ind*	16,602					16,602
Travelers/Phoenix*	-					
Trustmark	798,822		256,228			542,595
Underwriters Re	-					
United Republic*	42,170					42,170
US Life	395,109,883	5,441,197			4,519,124	385,149,562
Zurich (UK)	1,287		1,287			
<b>Total at Sept. 30, 2008</b>	<b>406,493,558</b>	<b>5,472,359</b>	<b>261,377</b>	<b>-</b>	<b>4,804,904</b>	<b>395,954,918</b>
	<b>100.00%</b>	<b>1.35%</b>	<b>0.06%</b>	<b>0.00%</b>	<b>1.18%</b>	<b>97.41%</b>
US Life (in Arbitration)	(395,109,883)	(5,441,197)	-	-	(4,519,124)	(385,149,562)
FHA/HealthNet (In Dispute)	(5,471,076)	-	-	-	-	(5,471,076)
Trustmark (In Dispute)	(798,822)	-	(256,228)	-	-	(542,595)
Home (In Liquidation)	(260,304)	-	-	-	-	(260,304)
Captive Program	(34,543)	-	-	-	-	(34,543)
*Pre-liquidation receivables in process of reconciliation	(365,013)	-	-	-	-	(365,013)
<b>Net Balance Due at Sept. 30, 2008</b>	<b>4,453,917</b>	<b>31,162</b>	<b>5,149</b>	<b>-</b>	<b>285,780</b>	<b>4,131,826</b>
	<b>100.00%</b>	<b>0.70%</b>	<b>0.12%</b>	<b>0.00%</b>	<b>6.42%</b>	<b>92.77%</b>

EXHIBIT B

EXHIBIT B

**Exhibit B**  
**SUPERIOR NATIONAL INSURANCE COMPANIES IN LIQUIDATION**  
**Ceded Case Reserves by Reinsurers**  
**September 30, 2008**

American Accident Group I	79,071
American United Life	
AUL RMS (SF) Unum Life American	
Blackthorn Re Srvc/Ace American	2,601,590
Buffalo Re	73,610
Captive Reinsurers	695,408
CIGNA	148,191
Cigna Re/Connecticut General Life	1,055,513
CIGNA Re/Life Insurance Co. of North America	985,451
Clarendon National Insurance	95,637
CNA Re/Continental Casualty	1,080,025
Cologne Re of America	12,643
Cont Re	22,906
Coronet Ins/Camelback Re	7,184
Excess	31,448
FHA/HealthNet	
First Allmerica Financial (LDG Re-SRD)	
Gerling Global (Constitution Re)	404,106
Hartford Fire	162,477
Home (in Liquidation)	14,265
Imperial Casualty & Indemnity	13,984
Insurance Co. of Hanover (IL)	201,009
Int'l Sol/IOA Re/Continental Casualty Company	6,448,023
JEH Re/John Hancock Mutual	93,617
Le Mans Reinsurance	17,212
Mercantile and General Re	65,930
New England Re	
North America	19,027
North America Re	75,645
North Star Re	23,974
North Star Re thru CSMC	47,016
Pennsylvania Manufacturer's	69,182
Reliastar Life (Minnesota)	452,363
ReliaStar Life (UK)	40,121
Scor Re	301,495
Scor Re (IL) (All State)	2,504,762
Security Re	5,057
Signet Re	147,325
Skandia America Re	56,983
St Paul Re	1,311,013
Toa Re of America	11,128
Transatlantic Re	818,170
Transatlantic Re (LDG Re-SRD)	985,451
Travelers Indemnity	40,502
Travelers/Phoenix	20,547
Trustmark	5,973,185
Underwriters Re	61,206
United Republic Re	24,192
US Life	64,096,178
Winterthur Swiss Ins. Co.	14,518
Workers Comp Alternative Facility/LDG Re	2,567,398
Zurich Re (UK) Ltd./Benfield LTD	101,862
<b>Total at September 30, 2008</b>	<b>94,077,600</b>
<b>Disputed - US Life</b>	<b>(64,096,178)</b>
<b>Net Ceded Case Reserves</b>	<b>29,981,422</b>

EXHIBIT C

EXHIBIT C

**Exhibit C**  
**SUPERIOR NATIONAL INSURANCE COMPANIES IN LIQUIDATION**  
**Ceded IBNR by Reinsurers**  
**September 30, 2008**

US Life	66,786,417
All Other Treaties (In Process of Review)	64,094,771
<b>Total at September 30, 2008</b>	<b>130,881,188</b>
Disputed - US Life	(66,786,417)
<b>Net Ceded IBNR</b>	<b>64,094,771</b>

EXHIBIT D

EXHIBIT D

**Exhibit D**  
**COMPUTATION OF DIFFERENCES IN AMOUNTS OF PAID LOSS**  
**RECOVERABLES (NET OF PREMIUM PAYABLES)**  
**BETWEEN THE FEBRUARY 2009 AND OCTOBER 2008**  
**STATUS CONFERENCE REPORTS**

**Paid Loss Recoverables (Net of Premium Payables)**

**\$ 5,496,670** Increase in paid loss recoverables (net of premium payables) computed as follows:

New Billings	\$ 5,984,004
Reversal of Allowance for Bad Debts	178,389
Less: Collections	(660,821)
Write off of uncollectible	(4,902)
<b>Increase</b>	<b>\$ 5,496,670</b>

**Net Balance Due**

**\$ 223,478** Increase in net balance due computed as follows:

New Billings	\$ 450,156
Reclass of Blackthorn Re's "In Dispute" balance	\$ 64,429
Less: Collections	(291,107)
<b>Increase</b>	<b>\$ 223,478</b>

EXHIBIT E

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 September 30, 2008

	Cal Comp	Combined Benefits	Superior Natl	Superior Pacific	Commercial Comp	TOTAL
<b>ASSETS</b>						
Cash and cash equivalents:						
Restricted	991,900	-	-	-	-	991,900
Participation in pooled investments	40,400,100	2,491,900	8,537,800	6,307,200	2,470,100	60,207,100
Non-pooled short-term investments:						
Restricted	115,400	227,700	-	-	-	343,100
Accrued investment income	205,200	13,000	42,600	32,100	12,400	305,300
Statutory deposits held by other states	1,187,300	-	341,900	-	632,600	2,161,800
Funds held by guaranty associations	-	-	13,155,200	-	226,000	13,381,200
Recoverable from reinsurers - paid	240,284,400	7,798,400	126,242,000	3,404,700	28,764,100	406,493,600
Recoverable from reinsurers - case reserves	40,794,900	1,881,000	33,190,800	7,408,600	10,802,300	94,077,600
Recoverable from reinsurers - IBNR	96,855,800	1,792,800	17,256,600	11,222,800	3,753,200	130,881,200
Salvage and subrogation recoverable	61,200	-	45,000	-	-	106,200
Premium balances	120,900	-	151,700	1,300	28,800	302,700
<b>Total Available Assets</b>	<b>421,017,100</b>	<b>14,204,800</b>	<b>198,963,600</b>	<b>28,376,700</b>	<b>46,689,500</b>	<b>709,251,700</b>
<b>LIABILITIES</b>						
Secured claims <sup>Note 1</sup>	21,803,000	203,600	1,108,000	4,974,800	80,500	28,169,900
Accrued administrative expenses	6,604,200	212,600	2,210,300	1,554,200	602,000	11,183,400
Claims against policies, including guaranty associations, before distributions	1,710,577,400	24,838,900	768,701,300	164,653,700	122,214,000	2,790,985,400
Early access and other Class 2 distributions	(440,784,100)	(17,215,900)	(164,251,500)	(30,600,400)	(47,982,800)	(700,834,700)
All other claims	120,825,600	3,664,300	28,719,200	68,312,700	11,611,500	233,133,300
<b>Total Estimated Liabilities</b>	<b>1,419,026,100</b>	<b>11,703,500</b>	<b>636,487,300</b>	<b>208,895,000</b>	<b>86,525,200</b>	<b>2,362,637,300</b>
<b>NET ASSETS (DEFICIENCY)</b>	<b>(998,009,000)</b>	<b>2,501,300</b>	<b>(437,523,700)</b>	<b>(180,518,300)</b>	<b>(39,835,700)</b>	<b>(1,653,385,600)</b>

<sup>Note 1</sup> Includes \$28 million for SNTL lien, pursuant to an approved court order dated May 7, 2003.

**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 January 29, 2009, I served the attached:

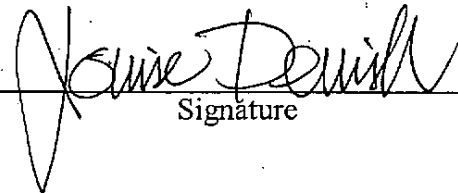
**LIQUIDATOR'S FURTHER STATUS CONFERENCE STATEMENT FOR LEAD  
CASE**

by placing a true copy thereof enclosed in a sealed envelope with postage thereon fully prepaid, in the internal mail collection system at the Office of the Attorney General at 455 Golden Gate Avenue, Suite 11000, San Francisco, CA 94102-7004, 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 January 29, 2009, at San Francisco, California.

\_\_\_\_\_  
Louise Denish  
Declarant

\_\_\_\_\_  
  
Signature

## SERVICE LIST

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

**CASE NO: BS 061974**

<b>Brad R. Godshall, Esq.</b> <b>Lain A.W. Nasatir, Esq.</b> PACHULSKI STANG ZIEHL YOUNG & JONES 10100 Santa Monica Blvd., 11th Floor Los Angeles, CA 90067 Tel: (310) 277-6910 / Fax: (310) 201-0760	<b>Everett M. Brookhart</b> 2663 Capella Way Thousand Oaks, CA 91362 Tel: (805) 493-1623 / Fax: (805) 493-1753 (In Pro Per)
<b>Peter J. Gurfein, Esq.</b> AKIN, GUMP, STRAUSS, HAUER & FELD LLP 2029 Century Park East, Suite 2600 Los Angeles, CA 90067 Tel (310) 552-6696 / Fax: (310) 229-1001 (Centre Insurance Company)	<b>Margaret E. Garms</b> <b>Thelen Reid &amp; Priest LLP</b> <b>101 Second Street, Suite 1800</b> <b>San Francisco, CA 94105-3601</b> (Attorneys for St. Paul Fire and Marine Insurance Company)
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