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ORIGINAL FILED
Superior Court of California
County of Los Angeles

JUL 03 2014

Sherri R. Carter, Executive Officer/Clerk
By Myrna Beltran, Deputy

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

9 DAVE JONES, Insurance Commissioner of the
10 State of California,

11 Applicant,

12 vs.

13 MISSION INSURANCE COMPANY, a
14 California corporation,

15 Respondent.

Case No.: C 572 724

Honorable John L. Segal

By Fax

NOTICE OF MOTION AND MOTION TO
APPROVE ACCOUNTING AS TO MISSION
INSURANCE COMPANY TRUST,
ENTERPRISE INSURANCE COMPANY
TRUST AND MISSION NATIONAL
INSURANCE COMPANY TRUST;
DECLARATION OF RAYMOND J.
MINEHAN

17 Consolidated with Case Numbers

18 C 576 324; C 576 416; C 576 323; C 576 325;

19 C 629 709

Date: October 29, 2014 at 8:30 a.m.

Department: 50

Filed: October 31, 1985

1 Please take notice that on the 29th day of October, 2014, at the hour of 8:30 a.m., or as
2 soon thereafter as the matter may be heard, Dave Jones, Insurance Commissioner of the State of
3 California, in his capacity as Trustee of the Mission Insurance Company Trust, the Enterprise
4 Insurance Company Trust, and the Mission National Insurance Company Trust, shall appear in
5 Department 50 of the Los Angeles Superior Court, and present his Motion to Approve
6 Accounting.

7 The motion requests approval of the accounting of the Mission Insurance Company Trust
8 and the Mission National Insurance Company Trust, and an order which discharges the Insurance
9 Commissioner as to the matters to which the accounting relates. This motion deals with the time
10 period from the third quarter of 2009 through the first quarter of 2014, the time period since this
11 Court last heard a motion to approve an accounting.

12 The motion is supported by the Declaration of Raymond J. Minehan, as well as the pleadings and
13 papers on file in this action.

14 Wherefore, premises considered, this Court is requested to issue an order which:
15 approves the accounting, and discharges the Insurance Commissioner, individually and as
16 Insurance Commissioner and Trustee, as the funds referenced in the accounting.
17 and awards all other just and equitable relief

18 Respectfully submitted,

19
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1
2 **Memorandum of Points and Authorities**

3 Mission Insurance Company, Enterprise Insurance Company and Mission National
4 Insurance Company were placed into liquidation along with other Mission affiliates on February
5 24, 1987. The proof of claims deadline pursuant to California Insurance Code Section 1024 ran
6 on September 12, 1987. The deadline to amend timely proofs of claim was August 18, 1995.
7 The companies have each distributed one hundred cents on the dollars in principal to approved
8 policyholder creditors. Mission National Insurance Company Trust has also distributed one
9 hundred cents on the dollar of the principal amount of general creditor claims, and a partial
10 payment of interest to policyholder-class approved claims. All three companies expect to make
11 further distributions as the final assets are collected. The trusts continue to collect assets, and
12 hold substantial reserves until dates in which contingencies might arise, including tax matters,
13 have passed.

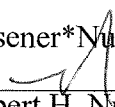
14 In 2009, the Insurance Commissioner sought and obtained an approval of an accounting
15 as to matters through the third quarter of 2009. The Insurance Commissioner now seeks approval
16 of an accounting as to matters through the first quarter of 2009. The Declaration of Ray Minehan
17 provides the details of the financials and expenditures.

18 California Insurance Code Section 1037 provides that the Insurance Commissioner shall
19 have the right and duty to manage the liquidation of an insurance company as liquidator. Here,
20 the Court has previously authorized the creation of the Mission Insurance Company Trust and
21 the Mission National Insurance Company Trust. The Insurance Commissioner's discretion in the
22 handling of these matters is broad. *Low v. Golden Eagle Ins. Co.*, (2002) 104 Cal. App. 4th 306;
23 128 Cal. Rptr. 2d 423. Even a less deferential standard of review, however, would support
24 the relief requested here—to discharge the Insurance Commissioner based on the accounting
25 provided. The Court is requested to approve this accounting.
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Respectfully submitted,

Wisener*Nunnally*Gold, LLP



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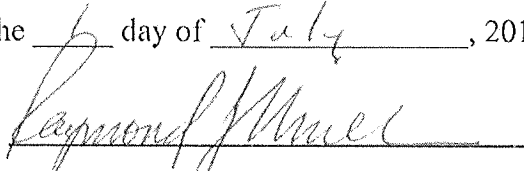
1 Declaration of Raymond J. Minehan

2 I, Raymond J. Minehan, make this Declaration in San Francisco, California, under the
3 penalty of perjury of the laws of the State of California and show:

4 1. I am Raymond J. Minehan. I am over the age of eighteen years. I am competent
5 to be a witness. I have personal knowledge of the events to which I attest. I acquired my
6 personal knowledge in my role as an employee of the California Conservation and Liquidation
7 Office ("CLO"). I am one of the persons who prepares and supervise the preparation by others
8 of my staff of the regular accounting statements for the CLO as to the Mission Insurance
9 Company Trust, the Mission National Insurance Company Trust and the Enterprise Insurance
10 Company Trust. I am the Chief Financial Officer of the California Conservation and
11 Liquidation Office. I have over twenty years' experience in the preparation of financial
12 statements. I am familiar with the records to which I attest, which are business records of the
13 CLO. I am familiar with the day to day operations of the CLO and of the trusts addressed in this
14 declaration through my position at the CLO.

15 2. I attach as Exhibit "A" a true and correct copy of the financial statements for the
16 Mission Insurance Company Trust, the Mission National Insurance Company Trust and the
17 Enterprise Insurance Company Trust. The expenditures by the trusts are set forth therein, and
18 were actual and reasonable expenditures for these trusts.

19 I hereby execute this declaration under the penalty of perjury of the laws of the State of
20 California in San Francisco, California, on the 6 day of July, 2014.

21 
22
23 Raymond J. Minehan

Mission Ins Co

STATEMENT OF ASSETS AND LIABILITIES

As of March 31, 2014

	(Opening Balance)							
	Jan 1	Dec 31	Dec 31	Dec 31	Dec 31	Dec 31	31-Mar	
	1998	2009	2010	2011	2012	2013	2014	Change
ASSETS								
Cash and cash equivalents:								
Unrestricted	217,610	-	-	-	-	-	-	(217,610)
Restricted	16,455,223	580,869	580,856	580,657	-	-	-	(16,455,223)
Participation in pooled investments, at market	480,851,923	93,303,621	101,347,478	102,943,846	105,633,457	109,931,525	110,508,752	(370,343,171)
Non-pooled short-term investments, at market								
Unrestricted	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Other securities held	-	-	-	-	-	-	-	-
Accrued investment income	-	538,979	544,869	463,134	395,435	302,892	232,481	232,481
Statutory deposits held by other states	16,677,901	-	-	-	-	-	-	(16,677,901)
Funds held by guaranty associations	-	-	-	-	-	-	-	-
Recoverable from reinsurers	63,758,552	21,586,435	21,586,435	21,586,435	21,586,435	21,066,619	20,791,308	(42,967,244)
Salvage and subrogation recoverable	-	-	-	-	-	-	-	-
Premium balances	-	-	-	-	-	-	-	-
Receivable from affiliates, net of allowances	91,265,656	79,798,066	24,027,176	23,979,501	23,816,444	23,816,444	23,816,444	(67,449,212)
Other receivable	-	-	-	-	-	-	-	-
Property and equipment, net of accumulated depreciation	-	-	-	-	-	-	-	-
Deposits and other assets	256,437	-	-	-	-	-	-	(256,437)
Total Assets	669,483,302	195,807,970	148,086,813	149,553,573	151,431,771	155,117,481	155,348,985	(514,134,317)
LIABILITIES								
Unclaimed Funds and Other Secured Claims	-	1,813,829	1,788,875	1,759,360	1,178,701	1,173,188	1,173,188	1,173,188
Reserve for Federal Income Tax Liability	-	77,584,526	77,581,972	77,589,272	77,584,389	77,580,231	77,580,231	77,580,231
Claims against policies, including guaranty associations, before distributions	784,277,837	846,832,561	846,832,561	846,832,561	846,832,561	846,832,561	846,832,561	62,554,724
Policyholder distributions	-	(846,629,597)	(846,832,560)	(846,832,560)	(846,832,560)	(846,832,560)	(846,832,560)	(846,832,560)
California and Federal claims having preference	-	-	-	-	-	-	-	-
All other claims	1,024,261,559	256,851,568	198,438,478	198,438,478	198,438,478	198,438,478	198,438,478	(825,823,081)
Total Liabilities	1,808,539,396	336,452,887	277,809,326	277,787,110	277,201,568	277,191,898	277,191,898	(1,531,347,498)
NET ASSETS (DEFICIENCY)	(1,139,056,094)	(140,644,917)	(129,722,512)	(128,233,537)	(125,769,797)	(122,074,417)	(121,842,912)	1,017,213,182

Mission National Ins Co

STATEMENT OF ASSETS AND LIABILITIES

As of March 31, 2014

	(Opening Balance)							
	Jan 1	Dec 31	Dec 31	Dec 31	Dec 31	Dec 31	31-Mar	
	1998	2009	2010	2011	2012	2013	2014	Change
ASSETS								
Cash and cash equivalents:								
Unrestricted	102,520	-	-	-	-	-	-	19,453
Restricted	-	-	-	-	-	-	-	-
Participation in pooled investments, at market	232,119,932	21,728,199	22,345,278	22,913,833	23,586,587	25,285,625	26,200,181	(205,919,751)
Non-pooled short-term investments, at market								
Unrestricted	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Other securities held	-	-	-	-	-	-	-	-
Accrued investment income	-	125,397	112,753	103,027	88,280	69,641	54,852	54,852
Statutory deposits held by other states	1,947,958	-	-	-	-	-	-	(1,947,958)
Funds held by guaranty associations	-	-	-	-	-	-	-	-
Recoverable from reinsurers	13,739,903	5,119,864	5,119,864	5,119,864	5,119,864	3,542,319	2,706,799	(11,033,104)
Salvage and subrogation recoverable	-	-	-	-	-	-	-	-
Premium balances	-	-	-	-	-	-	-	-
Receivable from affiliates, net of allowances	(23,054,953)	-	-	-	-	-	-	23,054,953
Other receivable	-	120,680	90,643	89,329	48,442	33,986	19,453	19,453
Property and equipment, net of accumulated depreciation	-	-	-	-	-	-	-	-
Deposits and other assets	-	-	-	-	-	-	-	-
Total Assets	224,855,360	27,094,140	27,668,538	28,226,053	28,843,173	28,931,571	28,981,284	(195,874,076)
LIABILITIES								
Unclaimed Funds and Other Secured Claims	-	1,886,786	1,886,786	1,886,786	1,886,786	1,886,786	1,886,786	1,886,786
Reserve for Federal Income Tax Liability	-	15,868,148	15,866,997	15,870,142	15,868,383	15,866,987	15,866,987	15,866,987
Claims against policies, including guaranty associations, before distributions	354,972,480	596,098,477	596,098,477	596,098,477	596,098,477	596,098,477	596,098,477	241,125,997
Policyholder distributions	-	(499,606,732)	(499,851,864)	(499,851,864)	(499,851,864)	(499,851,864)	(499,851,864)	(499,851,864)
California and Federal claims having preference	-	-	-	-	-	-	-	-
All other claims	14,177,008	16,838,096	16,838,096	16,838,096	16,838,096	16,838,096	16,838,096	2,661,088
Total Liabilities	369,149,488	131,084,775	130,838,491	130,841,636	130,839,877	130,838,481	130,838,481	(238,311,007)
NET ASSETS (DEFICIENCY)	(144,294,128)	(103,990,635)	(103,169,953)	(102,615,583)	(101,996,704)	(101,906,910)	(101,857,197)	42,436,931

Enterprise Ins Co

STATEMENT OF ASSETS AND LIABILITIES

As of March 31, 2014

	(Opening Balance)							Change
	Jan 1 1998	Dec 31 2009	Dec 31 2010	Dec 31 2011	Dec 31 2012	Dec 31 2013	31-Mar 2014	
ASSETS								
Cash and cash equivalents:								
Unrestricted	29,771,800	332,637	-	-	-	-	-	(29,771,800)
Restricted	-	-	-	-	-	-	-	-
Participation in pooled investments, at market	-	1,255,629	6,983,468	7,213,177	7,407,648	7,454,895	7,498,139	7,498,139
Non-pooled short-term investments, at market								
Unrestricted	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Other securities held	-	-	-	-	-	-	-	-
Accrued investment income	-	7,470	32,096	32,418	27,730	20,560	15,770	15,770
Statutory deposits held by other states	-	-	-	-	-	-	-	-
Funds held by guaranty associations	-	-	-	-	-	-	-	-
Recoverable from reinsurers	299,581	-	-	-	-	-	-	(299,581)
Salvage and subrogation recoverable	-	-	-	-	-	-	-	-
Premium balances	-	-	-	-	-	-	-	-
Receivable from affiliates, net of allowances	40,108,050	-	-	-	-	-	-	(40,108,050)
Other receivable	848,164	-	-	-	-	-	-	(848,164)
Property and equipment, net of accumulated depreciation	-	-	-	-	-	-	-	-
Deposits and other assets	-	-	-	-	-	-	-	-
Total Assets	71,027,595	1,595,736	7,015,564	7,245,595	7,435,378	7,475,455	7,513,909	(63,513,686)
LIABILITIES								
Unclaimed Funds and Other Secured Claims	-	661,335	661,189	661,189	661,189	661,189	661,189	661,189
Reserve for Federal Income Tax Liability	341,083	580,296	579,329	579,343	579,363	579,325	579,325	238,242
Claims against policies, including guaranty associations, before distributions	75,391,507	120,573,416	120,573,416	120,573,416	120,573,416	120,573,416	120,573,416	45,181,909
Policyholder distributions	-	(120,573,414)	(120,573,414)	(120,573,414)	(120,573,414)	(120,573,414)	(120,573,414)	(120,573,414)
California and Federal claims having preference	-	-	-	-	-	-	-	-
All other claims	18,008,695	30,780,906	30,780,906	30,780,906	30,780,906	30,780,906	30,780,906	12,772,211
Total Liabilities	93,741,285	32,022,539	32,021,426	32,021,440	32,021,461	32,021,422	32,021,422	(61,719,863)
NET ASSETS (DEFICIENCY)	(22,713,690)	(30,426,803)	(25,005,862)	(24,775,845)	(24,586,082)	(24,545,968)	(24,507,513)	(1,793,823)

Mission Ins CoSTATEMENT OF CHANGES TO NET ASSETS
As of March 31, 2014

	1998 to 2014	2009	2010	2011	2012	2013	Mar 31 2014	Jan 1998 to Mar 2014
Income								
Reinsurance Recoveries	17,019,505	-	-	-	-	-	-	17,019,505
Litigation Recoveries	2,633,791	-	-	-	-	-	-	2,633,791
Premiums and Other Collections	11,849,571	233,245	5,809,645	345,012	98,430	3,662,478	6,937	11,849,571
Salvage/Subrogation Recoveries	773,701	-	-	-	-	-	-	773,701
Net Investment Income	248,097,152	5,965,978	4,254,319	1,659,004	3,049,054	749,510	384,452	248,097,152
	<u>280,373,719</u>	<u>6,199,223</u>	<u>10,063,964</u>	<u>2,004,016</u>	<u>391,389</u>	<u>4,411,988</u>	<u>391,389</u>	<u>280,373,719</u>
Operating Expenses								
Legal and Professional	9,050,524	98,673	83,734	62,025	52,841	65,264	16,690	9,050,524
General and Administrative	14,486,845	216,843	222,022	188,870	194,784	217,634	27,702	14,486,845
Allocated Expenses	8,733,529	424,279	394,329	217,534	273,065	433,772	115,430	8,733,529
Loss (Gain) on Disposition of Assets	(2,975,024)	-	-	-	-	-	-	(2,975,024)
	<u>29,295,874</u>	<u>739,795</u>	<u>700,085</u>	<u>468,429</u>	<u>159,822</u>	<u>716,671</u>	<u>159,822</u>	<u>29,295,874</u>
Losses and Other Expenses								
Incurred Losses and Claims Expense	76,590,041	25,067,674	(1,202,786)	47,675	163,057	-	-	76,590,041
Court-ordered Debt Forgiveness	(915,746,819)	-	-	-	-	-	-	(915,746,819)
Provision for Federal Income taxes	78,933,754	-	-	-	-	-	-	78,933,754
	<u>(760,223,024)</u>	<u>25,067,674</u>	<u>(1,202,786)</u>	<u>47,675</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(760,223,024)</u>
NET INCOME (LOSS)	<u>1,011,300,869</u>	<u>(19,608,246)</u>	<u>10,566,665</u>	<u>1,487,912</u>	<u>231,568</u>	<u>3,695,318</u>	<u>231,568</u>	<u>1,011,300,869</u>
Adjustments vo assets and liabilities	5,911,248	(2,119)	355,740	-	-	-	-	5,911,248
Changes to Net Assets	<u>1,017,212,117</u>	<u>(19,610,365)</u>	<u>10,922,405</u>	<u>1,487,912</u>	<u>231,568</u>	<u>3,695,318</u>	<u>231,568</u>	<u>1,014,979,947</u>

Mission National Ins Co

STATEMENT OF CHANGES TO NET ASSETS

As of March 31, 2014

	1998 to 2014	2009	2010	2011	2012	2013	Mar 31 2014	Jan 1998 to Mar 2014
Income								
Reinsurance Recoveries	(2,348,254)	-	-	-	-	-	-	(2,348,254)
Litigation Recoveries	943,000	-	-	-	-	-	-	943,000
Premiums and Other Collections	246,747	57,184	1	15	99	41,124	-	246,747
Salvage/Subrogation Recoveries	236,868	-	-	-	-	-	-	236,868
Net Investment Income	112,982,419	1,251,135	679,202	366,273	679,768	161,160	88,584	112,982,419
	<u>112,060,779</u>	<u>1,308,320</u>	<u>679,203</u>	<u>366,288</u>	<u>88,584</u>	<u>202,283</u>	<u>88,584</u>	<u>112,060,779</u>
Operating Expenses								
Legal and Professional	1,462,469	36,617	18,333	22,341	17,861	27,632	6,516	1,462,469
General and Administrative	123,276	3,759	825	190	44	41	5	123,276
Allocated Expenses	6,186,799	121,856	84,496	48,143	57,678	125,180	32,350	6,186,799
Loss (Gain) on Disposition of Assets	(7,868,879)	-	-	-	-	-	-	(7,868,879)
	<u>(96,335)</u>	<u>162,232</u>	<u>103,654</u>	<u>70,674</u>	<u>38,871</u>	<u>152,853</u>	<u>38,871</u>	<u>(96,335)</u>
Losses and Other Expenses								
Incurred Losses and Claims Expense	130,133,260	(678,723)	-	(258,756)	(14,596)	(40,364)	-	130,133,260
Court-ordered Debt Forgiveness	(75,397,352)	-	-	-	-	-	-	(75,397,352)
Provision for Federal Income taxes	17,442,781	-	-	-	-	-	-	17,442,781
	<u>72,178,689</u>	<u>(678,723)</u>	<u>-</u>	<u>(258,756)</u>	<u>-</u>	<u>(40,364)</u>	<u>-</u>	<u>72,178,689</u>
NET INCOME (LOSS)	<u>39,978,425</u>	<u>1,824,810</u>	<u>575,549</u>	<u>554,370</u>	<u>49,713</u>	<u>89,794</u>	<u>49,713</u>	<u>39,978,425</u>
Adjustments vo assets and liabilities	2,458,506	-	245,133	-	-	-	-	2,458,506
Changes to Net Assets	<u>42,436,931</u>	<u>1,824,810</u>	<u>820,682</u>	<u>554,370</u>	<u>49,713</u>	<u>89,794</u>	<u>49,713</u>	<u>42,436,931</u>

Enterprise Ins Co**STATEMENT OF CHANGES TO NET ASSETS**

As of March 31, 2014

	1998 to 2014	2009	2010	2011	2012	2013	Mar 31 2014	Jan 1998 to Mar 2014
Income								
Reinsurance Recoveries	-	-	-	-	-	-	-	-
Litigation Recoveries	205,000	-	-	-	-	-	-	205,000
Premiums and Other Collections	2,354,912	175	0	148,364	9,610	61,403	29,833	2,354,912
Salvage/Subrogation Recoveries	7,402	-	-	-	-	-	-	7,402
Net Investment Income	8,734,978	242,275	22,307	114,370	213,730	47,489	25,946	8,734,978
	<u>11,302,293</u>	<u>242,450</u>	<u>22,307</u>	<u>262,734</u>	<u>55,779</u>	<u>108,892</u>	<u>55,779</u>	<u>11,302,293</u>
Operating Expenses								
Legal and Professional	526,446	43,343	3,836	4,976	4,815	9,066	150	526,446
General and Administrative	16,924	5,395	4,430	469	12	56	2	16,924
Allocated Expenses	1,818,475	136,025	20,884	27,274	28,750	59,655	17,173	1,818,475
Loss (Gain) on Disposition of Assets	(594,494)	-	-	-	-	-	-	(594,494)
	<u>1,767,351</u>	<u>184,763</u>	<u>29,149</u>	<u>32,719</u>	<u>17,325</u>	<u>68,777</u>	<u>17,325</u>	<u>1,767,351</u>
Losses and Other Expenses								
Incurred Losses and Claims Expense	10,649,839	76,591	(5,427,784)	-	-	-	-	10,649,839
Court-ordered Debt Forgiveness	-	-	-	-	-	-	-	-
Provision for Federal Income taxes	672,454	-	-	-	-	-	-	672,454
	<u>11,322,293</u>	<u>76,591</u>	<u>(5,427,784)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,322,293</u>
NET INCOME (LOSS)	<u>(2,055,685)</u>	<u>(18,905)</u>	<u>5,420,941</u>	<u>230,015</u>	<u>38,454</u>	<u>40,115</u>	<u>38,454</u>	<u>(1,938,662)</u>
Adjustments vo assets and liabilities	(6,472)	-	-	-	-	-	-	(6,472)
Changes to Net Assets	<u>(2,062,156)</u>	<u>(18,905)</u>	<u>5,420,941</u>	<u>230,015</u>	<u>38,454</u>	<u>40,115</u>	<u>38,454</u>	<u>(1,945,134)</u>

PROOF OF SERVICE: By REGULAR MAIL
(Code Civ. Proc., ' ' 1013, 2015.5)

STATE OF TEXAS, COUNTY OF DALLAS.

I am employed in the County of Dallas, State of Texas. I am over the age of 18 and not a party to the within action; my business address is 245 Cedar Sage Drive, Suite 240, Garland, Texas 75040.

On this date, I served the foregoing document described as **NOTICE OF MOTION AND MOTION TO APPROVE ACCOUNTING AS TO MISSION INSURANCE COMPANY TRUST, ENTERPRISE INSURANCE COMPANY TRUST AND MISSION NATIONAL INSURANCE COMPANY TRUST; DECLARATION OF RAYMOND J. MINEHAN** by placing a copy thereof enclosed in sealed envelopes addressed as follows:

Sent via FIRST CLASS MAIL to:
The Attached List

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

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

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

Executed on July 3, 2014 at Garland, Texas.



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