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ELECTRONICALLY  
**FILED**  
Superior Court of California,  
County of San Francisco

**07/24/2019**  
Clerk of the Court  
BY: VANESSA WU  
Deputy Clerk

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12 *Commissioner of the State of California as*  
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*Company*

14 SUPERIOR COURT OF THE STATE OF CALIFORNIA  
15 COUNTY OF SAN FRANCISCO

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

Case No. CPF-97-984281

19 Applicant,

**APPLICANT INSURANCE**  
**COMMISSIONER'S AMENDED**  
**NOTICE OF MOTION AND MOTION**  
**FOR APPROVAL OF SECOND**  
**INTERIM DISTRIBUTION**

20 v.

21 **WESTERN EMPLOYERS INSURANCE**  
22 **COMPANY,**

23 Respondent.

Date: August 19, 2019  
Time: 9:30 a.m.  
Dept: 302  
Judge: Honorable Ethan P. Schulman  
Resv. No.: 06130819-06

1 TO RESPONDENT AND ITS ATTORNEYS OF RECORD, ALL POLICYHOLDERS,  
2 CREDITORS, INSURANCE GUARANTY ASSOCIATIONS AND OTHER INTERESTED  
3 PARTIES:

4 PLEASE TAKE NOTICE THAT on August 19, 2019 at 9:30 a.m., or as soon thereafter as  
5 this matter may be heard, in Department 302 of the above-entitled court located at 400 McAllister  
6 Street, San Francisco, California, applicant Insurance Commissioner of the State of California  
7 (“Commissioner”) as Liquidator of Western Employers Insurance Company will, and hereby  
8 does, apply to the Court for an order approving a second interim distribution. On July 16, 2019,  
9 the Commissioner filed and served the original notice of motion and motion and other moving  
10 papers requesting approval of a second interim distribution of \$62,846,995.79. The  
11 Commissioner hereby amends the motion and proposes a total interim distribution of  
12 \$62,838,008.17 to policyholder-class claimants (Class 2) and general creditors (Class 7) who  
13 have approved claims that were resolved by June 30, 2019.<sup>1</sup> The amendment reflects a decrease  
14 of \$8,987.62 in the amount of the total proposed distribution, following a revision of the amount  
15 of two claimants’ distribution. This revision results from a distribution audit process as explained  
16 in the supporting declaration of Raymond J. Minehan. Under the proposed distribution, the  
17 approved proof of claim holders will still receive payments to bring each approved claimant’s  
18 distribution up to 100 percent of the principal amounts of their respective approved claims, plus  
19 seven-percent interest.

20 As discussed in greater detail in the concurrently filed amended declaration of John Battle,  
21 the amended proposed interim distribution will only affect the payments for two of the claimants,  
22 the New York Liquidation Bureau and the Ohio Insurance Guaranty Association. The proposed  
23 payments for all other claimants remain unchanged from the proposal described in the moving  
24 papers previously served. All recipients and individual amounts are described in Exhibit “A” to  
25

26 <sup>1</sup> In light of the amendment of this motion, in the memorandum of points and authorities  
27 and declaration of Raymond J. Minehan filed in support of the motion, all references to the total  
28 amount of proposed interim distribution are hereby amended from \$62,846,995.79 to  
\$62,838,008.17, and all references to the estimated remaining assets after the proposed interim  
distribution are hereby amended from \$41,136,985 to \$41,145,973.

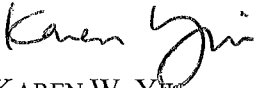
1 the amended declaration of John Battle. The Commissioner further respectfully requests that the  
2 Court authorize him to take any action necessary to effectuate the proposed distribution.

3 This motion is based on this amended notice of motion and motion and the amended  
4 declaration of John Battle concurrently filed herewith, the memorandum of points and authorities  
5 and the declaration of Raymond J. Minehan in support of this motion filed and served on July 16,  
6 2019 and as amended herein; all papers and pleadings on file in this matter; such other and further  
7 evidence as is permitted by the Court at the time of the hearing; and such oral argument as may be  
8 presented at the hearing.

9 Dated: July 24, 2019

Respectfully Submitted,

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Attorney General of California

  
KAREN W. YIU  
Supervising Deputy Attorney General  
*Attorneys for Applicant Insurance  
Commissioner of the State of California as  
Liquidator of Western Employers  
Insurance Company*

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12 *Commissioner of the State of California as*  
13 *Liquidator of Western Employers Insurance*  
*Company*

14 SUPERIOR COURT OF THE STATE OF CALIFORNIA  
15 COUNTY OF SAN FRANCISCO

17 **INSURANCE COMMISSIONER OF THE**  
18 **STATE OF CALIFORNIA,**  
  
19 Applicant,  
  
20 v.  
  
21 **WESTERN EMPLOYERS INSURANCE**  
22 **COMPANY,**  
  
23 Respondent.

Case No. CPF-97-984281

**AMENDED DECLARATION OF JOHN  
BATTLE IN SUPPORT OF INSURANCE  
COMMISSIONER'S MOTION FOR  
APPROVAL OF SECOND INTERIM  
DISTRIBUTION**

Date: August 19, 2019  
Time: 9:30 a.m.  
Dept: 302  
Judge: Honorable Ethan P. Schulman  
Resv. No.: 06130819-06

ELECTRONICALLY  
**FILED**  
Superior Court of California,  
County of San Francisco  
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BY: VANESSA WU  
Deputy Clerk

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1 I, John Battle, declare as follows:

2 1. I make this declaration in my official capacity as the Chief Claims Officer at the  
3 California Insurance Commissioner's Conservation and Liquidation Office ("CLO"). I have been  
4 in that role for 14 years. I have over 50 years of experience in handling claims, the last 19 years  
5 being in a liquidation environment. I have personal knowledge of the matters contained in this  
6 declaration and, if called upon as a witness to testify, I could and would competently testify to  
7 them.

8 2. I am familiar with the documents and files maintained by the CLO pertaining to the  
9 records of Western Employers Insurance Company ("WEIC") and claims made against WEIC.

10 3. WEIC was originally a New York-domiciled insurer known as Leatherby Insurance  
11 Company, and was re-domesticated to California in the late 1970's. The company was licensed  
12 in 38 states.

13 4. After four years of being in run-off liquidation, WEIC determined it could no longer  
14 continue the run-off without the assistance of the California Department of Insurance. WEIC has  
15 been in liquidation since April 19, 1991. The Insurance Commissioner was appointed Liquidator  
16 of WEIC ("Liquidator") under Insurance Code section 1016.

17 5. WEIC primarily wrote workers' compensation business and general liability business.  
18 The workers' compensation business consists of business which is covered by state insurance  
19 guaranty associations, pursuant to statute. The general liability business includes claims which  
20 are covered by guaranty associations, claims which are not covered by guaranty associations, and  
21 a large number of claims which are partially covered by guaranty associations. The general  
22 liability claims include a substantial number of claims for coverage for toxic tort matters, such as  
23 asbestos and environmental claims.

24 6. WEIC wrote coverage on very long-tail exposures (asbestos, tobacco, etc.) and its  
25 policyholders have been subject to extensive litigation associated with claims that exceed state  
26 guaranty fund limits or were altogether not covered.

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1           7.    The initial claims bar date for WEIC was November 15, 1991. The Liquidator  
2 received 9,608 proofs of claims by the claims bar date, of which 4,966 were in lines of business  
3 other than workers' compensation.

4           8.    The claims adjustment process has progressed substantially. The Liquidator  
5 successfully recovered substantial assets for WEIC, and is now in a position to make a further  
6 substantial interim distribution upon claims. The Liquidator proposes a second interim  
7 distribution that will result in payment of 100 percent of the principal amount of each approved  
8 claim held by a policyholder-class claimant (Class 2) or general creditor (Class 7) and resolved by  
9 June 30, 2019. On July 15, 2019, I executed a declaration stating, among other things, that the  
10 projected total payment for the second interim distribution would be \$62,846,995.79, assuming  
11 the distribution will be scheduled for October 18, 2019. That amount was based on information  
12 available to CLO at the time of the execution of the declaration, which I believed to be correct at  
13 that time.

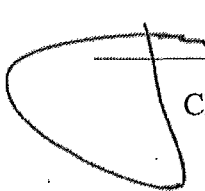
14                 Subsequently, CLO completed a distribution audit for this proposed distribution that  
15 showed corrections were required in the distribution figure stated as to two of the proposed  
16 individual claims distribution payments. Specifically, the proposed payment for the New York  
17 Liquidation Bureau should be changed from \$5,084,335.66 to \$5,220,754.84, and the proposed  
18 payment for the Ohio Insurance Guaranty Association should be changed from \$211,322.29 to  
19 \$65,915.49. As a result of these two changes, the corrected total amount of the second interim  
20 distribution should be \$62,838,008.17, a decrease of \$8,987.62 from the total amount previously  
21 stated. Because the proposed distribution is a 100-percent distribution of the respective principal  
22 amounts of the Class 2 and Class 7 claims, these changes will not affect the amounts to be  
23 payable to other claimants. Attached hereto as Exhibit "A", and incorporated herein by reference,  
24 is a corrected listing of the individual payments by proof of claim number. Based upon the  
25 claims projections and the outstanding claims, this sum may be distributed without any projection  
26 of any feasible scenario in which the distribution will be preferential.

27           9.    At present, only one open potential proof of claim remains unresolved. The United  
28 States has notified the Insurance Commissioner of a review of a potential claim as to a policy

1 issued to insured Pioneer Metal Finishing, Inc. While the Insurance Commissioner already  
2 rejected the insured's proof of claim, the policy in issue involves a \$2,000,000 limit. Currently,  
3 this claim is disputed. Even if it proves to be payable, due and owing, based on the financial  
4 documents prepared by the CLO's accounting personnel and on Raymond Minehan's declaration  
5 which I understand is also being submitted in support of this motion, the WEIC estate would have  
6 sufficient assets after the proposed interim distribution to make those payments and the interest  
7 payments in full, with substantial funds remaining in the estate after such payments. As the  
8 corrected total proposed interim distribution is decreased by \$8,987.62, the estimated remaining  
9 assets after the proposed interim distribution will be increased by that amount, to about  
10 \$41,145,973.

11 10. As the CLO's Chief Claims Officer, I believe that the proposed second interim  
12 distribution upon claims is reasonable and in the best interests of the public, WEIC's  
13 policyholders and claimants, and the insurance guaranty associations.

14 I declare under penalty of perjury under the laws of the State of California that the  
15 foregoing is true and correct and that I execute this declaration on the 27 day of July,  
16 2019 at San Francisco, California.

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18  \_\_\_\_\_  
19 John Battle  
20 Chief Claims Officer, CLO

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# EXHIBIT A



## Class 2 (Non-IGA)

| Proof of Claim Number | Approved Amount | Interim Distribution Paid 11/12/15 | Approved Amount Owed | Interest        | 2019 Distribution Amount |
|-----------------------|-----------------|------------------------------------|----------------------|-----------------|--------------------------|
| 8427                  | 5,000,000.00    | 3,000,000.00                       | 2,000,000.00         | 1,572,027.40    | 3,572,027.40             |
| 9990                  | 3,791.67        | 2,275.00                           | 1,516.67             | 1,185.58        | 2,702.25                 |
| 10403                 | 767,791.80      | 0.00                               | 767,791.80           | 59,929.83       | 827,721.63               |
| 14336                 | 5,000,000.00    | 3,000,000.00                       | 2,000,000.00         | 2,068,739.73    | 4,068,739.73             |
| 14401                 | 480,000.00      | 0.00                               | 480,000.00           | 37,466.30       | 517,466.30               |
| 14590                 | 700,000.00      | 420,000.00                         | 280,000.00           | 487,234.52      | 767,234.52               |
| 14591                 | 1,500,000.00    | 900,000.00                         | 600,000.00           | 1,044,073.97    | 1,644,073.97             |
| 18692                 | 1,475,000.00    | 885,000.00                         | 590,000.00           | 812,817.95      | 1,402,817.95             |
| 20799                 | 700,000.00      | 420,000.00                         | 280,000.00           | 213,237.26      | 493,237.26               |
| 20824                 | 5,000,000.00    | 3,000,000.00                       | 2,000,000.00         | 1,572,027.40    | 3,572,027.40             |
| 22506                 | 3,786,866.00    | 2,272,119.60                       | 1,514,746.40         | 1,003,239.37    | 2,517,985.77             |
| 25374                 | 1,500,000.00    | 900,000.00                         | 600,000.00           | 503,252.05      | 1,103,252.05             |
| 27450                 | 1,400,000.00    | 1,200,000.00                       | 200,000.00           | 795,852.05      | 995,852.05               |
| 27968                 | 496,516.00      | 297,909.60                         | 198,606.40           | 131,920.90      | 330,527.30               |
| 27969                 | 496,516.00      | 297,909.60                         | 198,606.40           | 131,920.90      | 330,527.30               |
| 29091                 | 4,000,000.00    | 2,400,000.00                       | 1,600,000.00         | 1,384,964.38    | 2,984,964.38             |
| 1672                  | 950,000.00      | 0.00                               | 950,000.00           | 111,319.18      | 1,061,319.18             |
| 640057                | 2,200,000.00    | 0.00                               | 2,200,000.00         | 71,726.03       | 2,271,726.03             |
| 25572                 | 1,250,000.00    | 0.00                               | 1,250,000.00         | 36,917.81       | 1,286,917.81             |
|                       | \$36,706,481.47 | \$18,995,213.80                    | \$17,711,267.67      | \$12,039,852.60 | \$29,751,120.27          |

## Class 2 Guaranty Funds

| Guaranty Fund                                   | Claim Number | Approved Amount  | Deposits and Early Access | Distribution Payment | Approved Amount Balance Owed | Interest       | 2019 Distribution Amount |
|---|--------------|------------------|---------------------------|----------------------|------------------------------|----------------|--------------------------|
| ARIZONA PROP & CAS GTY FUND                     | 29570        | 65,283.08        | 0.00                      | 52,226.00            | 13,057.08                    | 8,015.46       | 21,072.54                |
| INDUSTRIAL COMMISSIONS OF AZ                    | 29571        | 10,416,643.38    | 2,194,347.68              | 4,740,388.32         | 3,481,907.38                 | 408,003.23     | 3,889,910.61             |
| PENNSYLVANIA INS GTY ASSOC-ATT: STEPHEN PERRONE | 29572        | 227,691.00       | 0.00                      | 182,152.80           | 45,538.20                    | 35,728.15      | 81,266.35                |
| PENNSYLVANIA WORKERS COMPENSATION SECURITY FUND | 29573        | 2,035,296.85     | 0.00                      | 1,628,237.48         | 407,059.37                   | 926,333.30     | 1,333,392.67             |
| NEW JERSEY PROP & LIAB INS GTY                  | 29574        | 1,716,365.26     | 263,588.00                | 1,109,228.98         | 343,548.28                   | 118,015.90     | 461,564.18               |
| NEW JERSEY WORKERS COMPENSATION SECURITY FUND   | 29575        | 3,259,776.56     | 0.00                      | 2,400,108.62         | 859,667.94                   | 230,814.95     | 1,090,482.89             |
| OHIO INSURANCE GUARANTY ASSOC                   | 29576        | 212,088.33       | 104,936.00                | 64,734.66            | 42,417.67                    | 23,497.82      | 65,915.49                |
| WEST VIRGINIA INS GTY ASSN                      | 29577        | 49,127.03        | 62,437.00                 | 0.00                 | 0.00                         | 0.00           | 0.00                     |
| CONNECTICUT INS GUARANTY ASSOCIATION            | 29578        | 2,085,641.00     | 2,406,352.54              | 0.00                 | 0.00                         | 0.00           | 0.00                     |
| DISTRICT OF COLUMBIA INS GUARANTY FUND MGMT     | 29579        | 161,837.75       | 10,679.00                 | 118,791.20           | 32,367.55                    | 75,647.42      | 108,014.97               |
| MASSACHUSETTS INS GUARANTY FUND MGMT            | 29580        | 3,898,688.64     | 2,856,058.44              | 0.00                 | 1,042,630.20                 | 130,771.54     | 1,173,401.74             |
| MAINE INS GUARANTY FUND MGMT                    | 29581        | 376,325.42       | 49,805.00                 | 251,255.34           | 75,265.08                    | 151,353.86     | 226,618.94               |
| NEW HAMPSHIRE INS GUARANTY FUND MGMT            | 29582        | 8,046,897.61     | 376,766.00                | 4,571,846.00         | 3,098,285.61                 | 388,601.41     | 3,486,887.02             |
| RHODE ISLAND INS GUARANTY FUND MGMT             | 29583        | 9,928.43         | 2,318.00                  | 5,624.74             | 1,985.69                     | 1,307.27       | 3,292.96                 |
| VIRGINIA INS GUARANTY FUND MGMT                 | 29584        | 453,751.01       | 302,919.00                | 60,081.81            | 90,750.20                    | 39,455.70      | 130,205.90               |
| VERMONT INS GUARANTY FUND MGMT                  | 29585        | 149,649.87       | 14,662.00                 | 105,057.90           | 29,929.97                    | 62,245.18      | 92,175.15                |
| COLORADO INS GUARANTY FUND SERVICES             | 29586        | 323,983.00       | 12,758.00                 | 246,428.40           | 64,796.60                    | 30,438.76      | 95,235.36                |
| KANSAS INS GUARANTY FUND SERVICES               | 29587        | 394,935.03       | 47,035.00                 | 0.00                 | 347,900.03                   | 43,568.52      | 391,468.55               |
| MONTANA INS GUARANTY FUND SERVICES              | 29588        | 2,022.00         | 0.00                      | 1,617.60             | 404.40                       | 323.87         | 728.27                   |
| ALABAMA INS GUARANTY ASSOC                      | 29591        | 272,800.54       | 60,958.00                 | 156,695.67           | 55,146.87                    | 89,454.07      | 144,600.94               |
| ALASKA INS GUARANTY ASSOC                       | 29592        | 674.00           | 0.00                      | 539.20               | 134.80                       | 343.21         | 478.01                   |
| ARKANSAS PROP & CASUALTY GTY FUND               | 29593        | 68,680.78        | 68,680.78                 | 0.00                 | 0.00                         | 0.00           | 0.00                     |
| CALIFORNIA INS GUARANTEE ASSOC                  | 29595        | 47,982,845.62    | 49,887,994.67             | 0.00                 | 0.00                         | 0.00           | 0.00                     |
| FLORIDA WC INSURANCE GTY ASSOC                  | 29596        | 6,054,149.85     | 568,320.00                | 4,434,000.00         | 1,051,829.85                 | 144,835.53     | 1,196,665.38             |
| GEORGIA INSURERS INSOLVENCY                     | 29597        | 494,323.78       | 0.00                      | 350,466.00           | 143,857.78                   | 17,105.28      | 160,963.06               |
| HAWAII INS GUARANTY ASSOC                       | 29598        | 56,703.39        | 6,712.00                  | 38,650.71            | 11,340.68                    | 23,132.07      | 34,472.75                |
| ILLINOIS INS GUARANTY ASSOC                     | 29599        | 437,077.76       | 715,990.00                | 0.00                 | 0.00                         | 0.00           | 0.00                     |
| INDIANA INS GUARANTY ASSOC                      | 29600        | 5,140.00         | 0.00                      | 4,112.00             | 1,028.00                     | 2,339.39       | 3,367.39                 |
| IOWA INS GUARANTY ASSOC                         | 29601        | 4,735.87         | 0.00                      | 3,788.70             | 947.17                       | 2,411.58       | 3,358.75                 |
| KENTUCKY INS GUARANTY ASSOC                     | 29602        | 399,311.55       | 6,751.00                  | 240,890.69           | 151,669.86                   | 21,495.57      | 173,165.43               |
| LOUISIANA INS GUARANTY ASSOC                    | 29603        | 42,988.34        | 21,900.00                 | 12,490.67            | 8,597.67                     | 4,361.63       | 12,959.30                |
| MARYLAND PROP & CAS INS GTY                     | 29604        | 263,356.56       | 263,357.00                | 0.00                 | 0.00                         | 0.00           | 0.00                     |
| MICHIGAN PROP & CAS GTY ASSOC                   | 29605        | 29,800.00        | 29,800.00                 | 0.00                 | 0.00                         | 0.00           | 0.00                     |
| MINNESOTA INS GUARANTY ASSOC                    | 29606        | 13,707.68        | 13,708.00                 | 0.00                 | 0.00                         | 0.00           | 0.00                     |
| MISSOURI INS GUARANTY ASSOC                     | 29607        | 5,717.13         | 5,439.63                  | 0.00                 | 277.50                       | 202.45         | 479.95                   |
| NEBRASKA INS GUARANTY FUND SERVICES             | 29608        | 43,863.57        | 0.00                      | 35,090.86            | 8,772.71                     | 22,336.05      | 31,108.76                |
| MISSISSIPPI INS GUARANTY ASSOC                  | 29610        | 310,588.70       | 46,872.00                 | 146,759.00           | 116,957.70                   | 16,575.95      | 133,533.65               |
| NEW MEXICO PROP & CAS INS GTY                   | 29611        | 128,552.88       | 135,552.57                | 0.00                 | 0.00                         | 0.00           | 0.00                     |
| NORTH CAROLINA INS GTY ASSOC                    | 29612        | 11,077.69        | 11,078.00                 | 0.00                 | 0.00                         | 0.00           | 0.00                     |
| NEW YORK LIQUIDATION BUREAU                     | 29613        | 15,440,912.00    | 1,002,009.00              | 11,350,720.60        | 3,088,182.40                 | 2,132,572.44   | 5,220,754.84             |
| OKLAHOMA PROP & CAS INS GTY                     | 29614        | 1,132.84         | 1,133.00                  | 0.00                 | 0.00                         | 0.00           | 0.00                     |
| OREGON INS GUARANTY ASSOC                       | 29615        | 6,036,058.35     | 6,698,121.74              | 0.00                 | 0.00                         | 0.00           | 0.00                     |
| SOUTH CAROLINA PROP & CAS GTY                   | 29616        | 36,865.13        | 36,865.13                 | 0.00                 | 0.00                         | 0.00           | 0.00                     |
| TENNESSEE INS GUARANTY ASSOC                    | 29617        | 246,117.81       | 143,522.00                | 53,372.25            | 49,223.56                    | 24,358.11      | 73,581.67                |
| TEXAS PROP & CAS INS GUARANTY ASSOC             | 29618        | 7,028,994.19     | 839,611.00                | 2,538,710.00         | 3,650,673.19                 | 527,197.22     | 4,177,870.41             |
| UTAH PROP & CAS INS GTY ASSOC                   | 29619        | 189,893.00       | 21,664.00                 | 130,250.40           | 37,978.60                    | 24,945.33      | 62,923.93                |
| WASHINGTON INS GUARANTY FUND SERVICES           | 29620        | 5,392.00         | 0.00                      | 4,313.60             | 1,078.40                     | 2,432.37       | 3,510.77                 |
| WISCONSIN INS SECURITY FUND                     | 29621        | 36,744.55        | 0.00                      | 29,395.64            | 7,348.91                     | 16,723.70      | 24,072.61                |
| SOUTH DAKOTA P&C IGA                            | 640053       | 4,602.21         | 0.00                      | 3,681.77             | 920.44                       | 2,094.62       | 3,015.06                 |
|   |              | \$119,538,739.02 | \$69,290,701.18           | \$35,071,707.61      | \$18,363,477.34              | \$5,749,038.91 | \$24,112,516.25          |

## Class 7

| Proof of Claim | 2019 Distribution |              |              |
|----------------|-------------------|--------------|--------------|
| Number         | Approved Amount   | Interest     | Amount       |
| 29200          | 70.81             | 141.35       | 212.16       |
| 29202          | 1,618.62          | 3,231.16     | 4,849.78     |
| 29202          | 1,618.61          | 3,231.14     | 4,849.75     |
| 29204          | 19,403.21         | 38,733.59    | 58,136.80    |
| 29214          | 2,819.50          | 5,628.42     | 8,447.92     |
| 29215          | 325.00            | 648.78       | 973.78       |
| 29216          | 11,110.95         | 22,180.20    | 33,291.15    |
| 29218          | 15,080.05         | 30,103.50    | 45,183.55    |
| 29221          | 9,281.07          | 18,527.30    | 27,808.37    |
| 29223          | 5,242.50          | 10,465.32    | 15,707.82    |
| 29224          | 26,133.42         | 52,168.75    | 78,302.17    |
| 29225          | 11,175.61         | 22,309.27    | 33,484.88    |
| 29247          | 232.00            | 463.13       | 695.13       |
| 29251          | 5,415.05          | 10,809.78    | 16,224.83    |
| 29255          | 200.00            | 399.25       | 599.25       |
| 29271          | 552.80            | 1,103.53     | 1,656.33     |
| 29275          | 236.85            | 472.81       | 709.66       |
| 29279          | 905.38            | 1,807.36     | 2,712.74     |
| 29279          | 905.39            | 1,807.38     | 2,712.77     |
| 29280          | 23,398.80         | 46,709.77    | 70,108.57    |
| 29282          | 7,738.00          | 15,446.96    | 23,184.96    |
| 29288          | 78.00             | 155.71       | 233.71       |
| 29289          | 26,853.82         | 53,606.85    | 80,460.67    |
| 29290          | 1,078.70          | 2,153.35     | 3,232.05     |
| 29292          | 94.11             | 187.87       | 281.98       |
| 29295          | 1,378.23          | 2,751.29     | 4,129.52     |
| 29297          | 3,500.87          | 6,988.60     | 10,489.47    |
| 29302          | 82.00             | 163.69       | 245.69       |
| 29303          | 148.54            | 296.52       | 445.06       |
| 29305          | 394.90            | 788.32       | 1,183.22     |
| 29312          | 165.40            | 330.18       | 495.58       |
| 29314          | 4,727.54          | 9,437.34     | 14,164.88    |
| 29318          | 2,855.10          | 5,699.48     | 8,554.58     |
| 29319          | 15,395.10         | 30,732.42    | 46,127.52    |
| 29320          | 194.20            | 387.67       | 581.87       |
| 29321          | 5,412.20          | 10,804.09    | 16,216.29    |
| 29324          | 547.23            | 1,092.41     | 1,639.64     |
| 29326          | 8,021.42          | 16,012.73    | 24,034.15    |
| 29327          | 1,658.50          | 3,310.77     | 4,969.27     |
| 29332          | 2,228.77          | 4,449.17     | 6,677.94     |
| 29335          | 1,724,707.00      | 3,442,940.44 | 5,167,647.44 |

## Class 7 (page 2)

| Proof of Claim | 2019 Distribution |                |                |
|----------------|-------------------|----------------|----------------|
| Number         | Approved Amount   | Interest       | Amount         |
| 29342          | 490.75            | 979.66         | 1,470.41       |
| 29349          | 470.00            | 938.24         | 1,408.24       |
| 29350          | 7,377.69          | 14,727.69      | 22,105.38      |
| 29354          | 5,261.83          | 10,503.91      | 15,765.74      |
| 29355          | 30.00             | 59.89          | 89.89          |
| 29364          | 4,632.50          | 9,247.61       | 13,880.11      |
| 29366          | 21,241.90         | 42,404.07      | 63,645.97      |
| 29374          | 390.10            | 778.74         | 1,168.84       |
| 29452          | 5,000.00          | 9,981.23       | 14,981.23      |
| 29453          | 54,895.47         | 109,584.89     | 164,480.36     |
| 29456          | 666.00            | 1,329.50       | 1,995.50       |
| 29470          | 5,189.00          | 10,358.52      | 15,547.52      |
| 29537          | 588.00            | 1,173.79       | 1,761.79       |
| 29539          | 26,595.01         | 53,090.20      | 79,685.21      |
| 29546          | 1,334.50          | 2,663.99       | 3,998.49       |
| 29548          | 5,550.50          | 11,080.17      | 16,630.67      |
| 29549          | 36,122.91         | 72,110.24      | 108,233.15     |
| 29550          | 4,975.71          | 9,932.74       | 14,908.45      |
| 29553          | 889.74            | 1,776.14       | 2,665.88       |
| 29554          | 348.74            | 696.17         | 1,044.91       |
| 29556          | 21,645.21         | 43,209.18      | 64,854.39      |
| 29559          | 24.41             | 48.73          | 73.14          |
| 29561          | 630,000.00        | 1,257,635.34   | 1,887,635.34   |
| 29564          | 5,609.78          | 11,198.50      | 16,808.28      |
| 29566          | 3,319.85          | 6,627.24       | 9,947.09       |
| 29567          | 1,666.66          | 3,327.06       | 4,993.72       |
| 29567          | 1,666.67          | 3,327.08       | 4,993.75       |
| 29567          | 1,666.67          | 3,327.08       | 4,993.75       |
| 29688          | 7,137.03          | 14,247.27      | 21,384.30      |
| 29689          | 126.00            | 251.53         | 377.53         |
| 29699          | 104.00            | 207.61         | 311.61         |
| 29849          | 3,769.83          | 7,525.51       | 11,295.34      |
| 29850          | 7,310.70          | 14,593.96      | 21,904.66      |
| 29879          | 100,000.00        | 199,624.66     | 299,624.66     |
| 30115          | 1,268.20          | 2,531.64       | 3,799.84       |
| 30152          | 589.59            | 1,176.97       | 1,766.56       |
| 30158          | 1,294.72          | 2,584.58       | 3,879.30       |
| 30230          | 24,695.82         | 49,298.95      | 73,994.77      |
| 30230          | 24,695.82         | 49,298.95      | 73,994.77      |
| 30230          | 24,695.82         | 49,298.95      | 73,994.77      |
| 30238          | 3,799.16          | 7,584.06       | 11,383.22      |
| 30312          | 4,138.96          | 8,262.38       | 12,401.34      |
| 30315          | 227.71            | 454.57         | 682.28         |
| 30433          | 350.00            | 698.69         | 1,048.69       |
| 30434          | 366.43            | 731.48         | 1,097.91       |
|                | \$2,995,204.64    | \$5,979,167.01 | \$8,974,371.65 |