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Superior Court of California
County of Los Angeles

JUL 29 2021

Sherri R. Carter, Executive Officer/Clerk of Court
By: Tanya Herrera, Deputy

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7 *Commissioner of the State of California, in his*
8 *capacity as Liquidator of Superior National*
9 *Insurance Company, Superior Pacific Casualty*
10 *Company, California Compensation Insurance*
11 *Company, Commercial Compensation Casualty*
12 *Company and Combined Benefits Insurance*
13 *Company*

SUPERIOR COURT OF THE STATE OF CALIFORNIA
COUNTY OF LOS ANGELES
SPRING STREET COURTHOUSE

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

16 Applicant,

17 v.

18 **SUPERIOR NATIONAL INSURANCE**
19 **COMPANY,**

20 Respondent.

Case No. BS061974

**CORRECTED LIQUIDATOR'S NOTICE
OF APPLICATION AND APPLICATION
FOR ORDER:**

- (1) **SETTLING AND APPROVING FINAL REPORT AND ACCOUNT OF LIQUIDATOR;**
- (2) **AUTHORIZING DISBURSEMENT OF FUNDS;**
- (3) **APPROVING PAYMENT OF EXPENSES; AND**
- (4) **TERMINATING LIQUIDATION PROCEEDING AND DISCHARGING INSURANCE COMMISSIONER AS LIQUIDATOR;**

**MEMORANDUM OF POINTS AND
AUTHORITIES IN SUPPORT
THEREOF**

Date: August 31, 2021
Time: 2:00 p.m.
Dept: 14
Judge: Hon. Kenneth R. Freeman

1 The Liquidator's Notice of Application and Application for Orders: 1) Settling and
2 Approving Final Report and Account of Liquidator of Fremont Indemnity Company; (2)
3 Authorizing Disbursement of Funds; (3) Approving Payment of Expenses; and (4) Terminating
4 Liquidation Proceeding and Discharging Insurance Commissioner as Liquidator (Application)
5 previously filed on July 22, 2021 in advertently omitted Exhibits A through E. Accordingly, the
6 Application, including the exhibits, is re-filed herewith.

7
8 Dated: July 29, 2021

Respectfully Submitted,

9 ROB BONTA
10 Attorney General of California

11 

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

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8 *capacity as Liquidator of Superior National*
9 *Insurance Company, Superior Pacific Casualty*
10 *Company, California Compensation Insurance*
11 *Company, Commercial Compensation Casualty*
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10 SUPERIOR COURT OF THE STATE OF CALIFORNIA
11 COUNTY OF LOS ANGELES
12 SPRING STREET COURTHOUSE

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

16 Applicant,

17 v.

18 **SUPERIOR NATIONAL INSURANCE**
19 **COMPANY,**

20 Respondent.

Case No. BS061974

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**(1) SETTling AND APPROVING FINAL
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(3) APPROVING PAYMENT OF
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(4) TERMINATING LIQUIDATION
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1 **TABLE OF CONTENTS**

2 **Page**

3 INTRODUCTION 7

4 ROLES OF THE LIQUIDATOR AND THE COURT..... 8

5 LIQUIDATOR’S FINAL REPORT AND ACCOUNTING 8

6 I. Liquidator’s Report on Activities 8

7 A. Winding Down of Insolvent Insurers’ Business Operations..... 9

8 B. Reinsurance 9

9 C. Release of Statutory Deposits to Insurance Guaranty Associations 9

10 D. Early Access Distributions to Insurance Guaranty Associations..... 10

11 E. Administration of Proofs of Claim..... 11

12 F. Interim Distribution to Non-Covered Class 2 Claimants..... 12

13 G. Legal Matters 12

14 H. Records..... 13

15 II. Liquidator’s Account 13

16 A. Financial Statement as of April 30, 2021..... 13

17 B. Payment of Administrative Expenses 14

18 C. Closing Budget..... 15

19 PROPOSED DISTRIBUTION OF ASSETS..... 15

20 REMAINING ASSETS FOR FUTURE DISTRIBUTION 16

21 MEMORANDUM OF POINTS AND AUTHORITIES 19

22 THE ESTATE IN LIQUIDATION MAY BE CLOSED WHEN THERE IS NO

23 FURTHER NEED TO ADMINISTER THE AFFAIRS OF THE FAILED INSURANCE

24 COMPANY 19

25 CONCLUSION 20

26

27

28

1 **TABLE OF AUTHORITIES**

2 **Page**

3 **CASES**

4 *Commercial Nat. Bank v. Superior Court*
5 (1993) 14 Cal.App.4th 393 8, 15, 19

6 *In re Title USA Corp.*
7 (1996) 36 Cal.App.4th 363 8

8 *Jones & Son v. Independence Indemnity Co.*
9 (1942) 52 Cal.App.2d 374..... 19

10 **STATUTES**

11 Code Civ. Proc., § 1517 17

12 Ins. Code, § 1021 10

13 Ins. Code, § 1025 11, 19

14 Ins. Code, § 1032 8

15 Ins. Code, § 1033 19

16 Ins. Code, § 1033, subd. (a) 7, 8, 15, 19

17 Ins. Code, § 1033, subd. (f)..... 19

18 Ins. Code, § 1035 8, 14, 19

19 Ins. Code, § 1035, subd. (a) 19

20 Ins. Code, § 1035.5 10

21 Ins. Code, § 1036 8, 14

22 Ins. Code, § 1037 19

23 Ins. Code, § 1037, subd. (c) 8

24 Ins. Code, § 1037, subd. (d)..... 8

25 Ins. Code, § 1037, subd. (g)..... 8

26 Ins. Code, § 1057 9, 19

27 Ins. Code, § 1061 13, 18

28

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TABLE OF AUTHORITIES
(continued)

	<u>Page</u>
Ins. Code, § 11691	10
Ins. Code, § 11698	10
Ins. Code, § 11698.3	10
Ins. Code, § 12937	17

1
2
3
4
5
6
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PLEASE TAKE FURTHER NOTICE that any opposition or objection to this motion shall be filed and served on or before August 11, 2021, and any reply shall be filed and served on or before August 17, 2021.

Dated: July 21, 2021

Respectfully Submitted,
ROB BONTA
Attorney General of California



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

LA2000CV0370

1 **INTRODUCTION**

2 Superior National Insurance Company (Superior National) and its related companies,
3 Superior Pacific Casualty Company, California Compensation Insurance Company, Commercial
4 Compensation Casualty Company and Combined Benefits Insurance Company (collectively,
5 Insolvent Insurers), comprised of one of the largest workers' compensation insurance groups in
6 California and transacted insurance throughout the country. The companies began experiencing
7 severe financial issues in the late 1990's. In March 2000, the Commissioner placed each
8 Insolvent Insurer into statutory conservation. The Insolvent Insurers's conservation proceedings
9 were subsequently consolidated and jointly administered under Superior National.

10 As conservator, the Commissioner determined that it was futile to conduct the operations of
11 the Insolvent Insurers and applied to this Court for an order of liquidation. On September 26,
12 2000, this Court issued an order finding the insurers insolvent, terminating the Commissioner's
13 status as conservator and appointed the Commissioner as the liquidator. Upon the Court's
14 issuance of the liquidation order and finding Superior National insolvent, the Liquidator
15 relinquished all open claims files to the California Insurance Guarantee Association (CIGA) and
16 insurance guaranty associations (collectively, IGAs) in other states in which the Insolvent
17 Insurers transacted insurance.

18 After more than 20 years, the Liquidator has essentially completed the administration of the
19 liquidation. All proofs of claims submitted against the estates have been adjusted or
20 administered; all assets monetized and collected, and all administrative tasks have been or are in
21 the final stages of completion.

22 The Liquidator is authorized by Insurance Code¹ section 1033, subdivision (a) to make a
23 final distribution of estate assets on claims in a statutory insolvency proceeding in accordance
24 with the priorities specified therein. As discussed below, the Liquidator has completed a final
25 determination of all timely filed claims, and all estate assets have been marshaled. The
26 Liquidator now proposes to make a distribution of those assets to claimants on all allowed claims
27

28

¹ Unless otherwise noted, all section references will be to the Insurance Code.

1 for each Insolvent Insurer in accordance with the priority scheme set forth in section 1033,
2 subdivision (a).

3 **ROLES OF THE LIQUIDATOR AND THE COURT**

4 Generally, sections 1010 through 1062 primarily govern conservation and liquidation
5 proceedings against insurers domiciled in California. Under these provisions, the Commissioner
6 has broad authority and discretion to operate, wind down, liquidate, and distribute the assets of an
7 insolvent insurer to ensure the “orderly and equitable distribution of the assets” to those entitled
8 to share in those assets. (*In re Title USA Corp.* (1996) 36 Cal.App.4th 363, 372.)

9 As liquidator, the Commissioner acts as a “trustee for the benefit of all creditors and other
10 persons interested in the estate of the person against whom the proceedings are pending.” (§
11 1057.) The Liquidator is vested with “broad powers” to conduct the liquidation process in the
12 manner that he determines to be in the best interests of policyholders and creditors. (*Commercial*
13 *Nat. Bank v. Superior Court* (1993) 14 Cal.App.4th 393, 402.)

14 The Court also plays a vital role in the process. In addition to assisting the Liquidator in
15 enforcing the various injunctions set forth in the Liquidation Order (which injunctions were
16 specifically authorized by the Insurance Code), the Court acts as the arbiter of disputed claims (§
17 1032) and approves the compensation of deputies, clerks and assistants (§ 1035), the
18 compensation of outside counsel employed to assist in the liquidation (§ 1036), compromises of
19 any claims by or against the insurance company (§ 1037, subd. (c)), the acquisition or disposition
20 of certain property (§ 1037, subd. (d)), and larger investment transactions (§ 1037, subd. (g)).

21 **LIQUIDATOR’S FINAL REPORT AND ACCOUNTING**

22 **I. LIQUIDATOR’S REPORT ON ACTIVITIES**

23 The Liquidator has completed, or is in the final stages of completing, all administrative
24 tasks in connection with the liquidation of the Insolvent Insurers. Throughout more than 20 years
25 of liquidation, the Liquidator has performed numerous tasks included shutting down the insurance
26 operations, closing the home and branch offices, continuing long-tail reinsurance billing to
27 conclusion or commutation, completed a comprehensive collection operation, and thereby
28 releasing over \$1.15 billion in assets to the IGA and non-IGA covered claimants.

1 **A. Winding Down of Insolvent Insurers’ Business Operations**

2 At the time the Insolvent Insurers were placed into conservation in March 2000, the
3 Insolvent Insurers was conducting business operations and had contracted out much of the policy
4 administration to third party administrators. After the liquidation order was entered, the
5 Liquidator closed most of the Insolvent Insurers’ offices and consolidated all administrative
6 functions into his Conservation and Liquidation Office (CLO) in San Francisco. (Declaration of
7 Rommel Adao (Adao Decl.), ¶ 4.)

8 **B. Reinsurance**

9 Reinsurance represented the Insolvent Insurers’ largest asset. At the time of conservation,
10 the Insolvent Insurers had a number of disputes with its reinsurers with several reinsurers
11 commencing arbitration. The Liquidator ultimately prevailed on these arbitration disputes,
12 including obtaining a final arbitration award of over \$440 million against U.S. Life Insurance
13 Company.

14 The Liquidator collected reinsurance through both routine monthly billings and
15 commutations/settlements with reinsurers. Throughout the liquidation proceeding, the Insolvent
16 Insurers collected \$912 million in reinsurance proceeds. The Liquidator sought and obtained the
17 Court’s approval of any commutation of reinsurance contract in excess of \$100,000. (Adao
18 Decl., ¶ 6.)

19 The Liquidator completed the routine process of monthly billing and collecting of
20 reinsurance as of June 30, 2019. Final commutation/settlement activities were completed recently
21 in June 2021 with the court’s approval of three reinsurance commutations. (Adao Decl., ¶ 7.)

22 **C. Release of Statutory Deposits to Insurance Guaranty Associations**

23 The entry of the liquidation order triggered the duty of IGAs to pay all of the Insolvent
24 Insurers’ insurance policy liabilities in accordance with the terms of each IGA’s state statute. The
25 IGAs effectively step into the Insolvent Insurers’ shoes and take over the adjustment and payment
26 of all covered open insurance claims. Upon payment of the claim, each IGA becomes subrogated
27 to the policyholders’ claim against the Insolvent Insurers. (Adao Decl., ¶ 8.)

28

1 The IGAs were given immediate access to protective statutory deposits posted by the
2 Insolvent Insurers in each of the states in which it conducted business. For example, section
3 11691 requires every insurer transacting workers' compensation insurance or reinsurance to
4 deposit cash or other forms of securities as collateral for payment of the insurer's obligations in
5 California. In the event of an insurer's delinquency, the Commissioner must immediately take
6 control or possession of the statutory deposit and transfer it to CIGA to pay compensable
7 workers' compensation claims of the insolvent insurer. (§§ 11698, 11698.3.) Approximately
8 \$300 million in statutory deposits were released to IGAs to pay claims against Insolvent Insurers'
9 policies. (Adao Decl., ¶ 9.)

10 **D. Early Access Distributions to Insurance Guaranty Associations**

11 Pursuant to section 1035.5, the Liquidator is authorized to develop a proposal to make
12 periodic disbursements of estate assets to IGAs to assist the IGAs in meeting their statutory
13 obligations to pay covered claims. In November 2001, the Liquidator proposed, and the Court
14 approved, a plan for early access distributions of the Insolvent Insurers assets to IGAs. (Adao
15 Decl., ¶ .) Pursuant to the plan, the Liquidator made fifteen early access distributions totaling
16 \$1,143,859,904:

17 Superior National	\$291,896,545
18 California Compensation	\$696,835,423
19 Combined Benefits	\$ 21,768,513
20 Commercial Compensation	\$ 81,289,145
21 Superior Pacific	\$ 52,070,278

22 (Adao Decl., ¶ 11.)

23 The Liquidator made no further early access distributions after 2017 in order to preserve a
24 sufficient amount of estate assets to make a pro rata distribution to all classes of claimants. (Adao
25 Decl., ¶ 12.)

26 **E. Administration of Proofs of Claim**

27 Pursuant to section 1021, the Liquidator published notices to creditors that claims against
28 the insolvent estates of the Insolvent Insurers had to be filed by no later than the Claims Bar Date

1 of May 25, 2001. The Liquidator mailed approximately 398,000 Proofs of Claim (POC) forms to
2 persons possibly interested in the assets of the Insolvent Insurers. The Liquidator issued two
3 types of POCs. The Liquidator sent “deemed filed” notices to all workers’ compensation
4 claimants with open claims against the Insolvent Insurers and all policyholders who have claims
5 for return of unearned premiums. All other claimants were mailed booklets that contain
6 information and instructions for filing a POC. By the Claims Bar Date, the Liquidator received
7 13,951 POCs of which 4,641 were contingent and undetermined claims. (Declaration of Michele
8 Vass (Vass Decl.), ¶¶ 3-4.)

9 Class 2 claimants consist of (1) IGAs for payments they have made or will make to
10 policyholders, (2) policyholders for return or unearned premiums which several IGAs do not pay
11 or only pay reduced amounts, and (3) any incurred claims not covered by an IGA or are over an
12 IGA’s maximum paid amount. The Liquidator had anticipated that four of the Insolvent Insurers,
13 Superior National Insurance Company, California Compensation Insurance Company, Superior
14 Pacific Insurance Company, and Commercial Compensation Insurance Company, will not have
15 sufficient assets to pay in full Class 2 policyholder claims. (Vass Decl., ¶¶ 5-6.)

16 Combined Benefits Insurance Company has sufficient assets to pay 100% of approved
17 Class 2 through 9 claims and assets to allow interest payments of 10% to Class 2 claimants.
18 (Vass Decl., ¶ 7.)

19 The Liquidator received 4,641 Class 2 contingent and undetermined claims. By 2019, only
20 42 such claims remained opened. Contingent and undetermined claims must be liquidated in
21 order to make a final pro rata distribution. (See § 1025 [providing that only unliquidated or
22 undetermined claims must be “definitely, proved, and allowed” in order to share in any
23 distribution].) Accordingly, the Liquidator sought and obtained a court order setting deadlines of
24 June 30, 2019 for the liquidation of all open Class 2 claims. All open Class 2 claims have now
25 been finally determined. (Vass Decl., ¶¶ 8-9.)

1 **F. Interim Distribution to Non-Covered Class 2 Claimants**

2 In 2011, the Court approved the Liquidator’s proposal for an interim distribution of assets
3 to non-IGA Class 2 claims for unearned premium. Accordingly, the Liquidator disbursed the
4 following amounts:

5	Superior National	\$ 185,910
6	California Compensation	\$ 720,545
7	Combined Benefits	\$ 1,752
8	Commercial Compensation	\$ 562,519
9	Superior Pacific	<u>\$ 1,788</u>
10		\$1,472,514

11 **G. Legal Matters**

12 The Insolvent Insurers engaged in extensive litigation over the years to collect assets and
13 prosecute claims of the estate. Significant litigation included:

- 14 • *Reinsurance Arbitration with U.S. Life.*: Prior to conservation, U.S. Life had
15 commenced arbitration proceedings seeking to rescind the reinsurance contracts. The
16 arbitration judgment in favor of Superior National was confirmed in 2010 and U.S.
17 Life ultimately paid \$528,817,756.16 toward satisfaction of the judgment plus post-
18 judgment interest.
- 19 • *Action against Centre Insurance*: The Liquidator commenced an action against
20 reinsurers related to breaches of reinsurance agreements and sought to recover over
21 \$160 million in pre-conservation transfers from the Insolvent Insurers to Centre. The
22 parties ultimately settled the matter in 2005.
- 23 • *Reinsurance Arbitration with Hannover Re*: The Liquidator commenced arbitration
24 against reinsurers who refused to pay claim obligations under reinsurance
25 agreements. The parties settled the matter in 2006.
- 26 • *Other Notable Disputes*: The Liquidator also defended actions brought by former
27 officers of the company over employment issues and by the Oregon Insurance
28 Guaranty Association over statutory deposits, litigated with Underwriters Insurance

1 Company over a pre-conservation fronting arrangement, and engaged in disputes with
2 the bankruptcy estate of former parent company, Superior National Insurance Group.
3 (Adao Decl., ¶ 13.)

4 All matters have been resolved. There is no litigation pending at this time. (Adao Decl.,
5 ¶ .)

6 H. Records

7 Pursuant to the conservation and liquidation orders, the Commissioner took custody and
8 control of Insolvent Insurers' records, which consisted of some 25,745 boxes of files stored in
9 various facilities across the country and consisting primarily of the company's legacy claim files
10 and policies. The Insolvent Insurer estates incurred approximately \$186,000 annually to store the
11 records. (Adao Decl., ¶¶ 15-16.)

12 It is the Liquidator's practice to obtain court approval to retain an insolvent insurer's
13 records for a period of three years following entry of an order terminating the liquidation
14 proceeding. The Liquidator intends to offer claims records to the IGAs. He will commenced
15 systematic destruction of all remaining records immediately with the approval of the closing
16 order, except for those records necessary for examination by the Department of Finance or other
17 auditor of the Commissioner's books and records pursuant to section 1061. The record
18 destruction process is anticipated to take nine months to complete. (Adao Decl., ¶ 17.)

19 II. LIQUIDATOR'S ACCOUNT

20 A. Financial Statement as of April 30, 2021

21 The financial statements for the Insolvent Insurers show that as of April 30, 2021, the
22 estates have combined assets totaling \$94,240,839, including cash or cash equivalent of which
23 includes pooled investments of \$89,264,852 and accrued investment income of \$241,258, and
24 other recoverables from reinsurers, receivables and other assets total \$4,734,729. Combined
25 liabilities (exclusive of the closing budget) total \$1,549,552,404, including net Class 2 liabilities
26 of \$1,355,847,875, and total net deficiency of \$1,455,311,565. (See Declaration of Regina Alava
27 (Alava Decl.), ¶¶ 3-4 and Exhibit A, Combined Statement of Assets and Liabilities.) The
28 combined Statement of the Income and Expenses of the five Insolvent Insurers from December

1 31, 2000 through April 30, 2021 is attached as Exhibit B to the Declaration of Regina Alava. The
2 financial statements for each individual Insolvent Insurer are attached as Exhibits C through G of
3 the Declaration of Regina Alava.

4 **B. Payment of Administrative Expenses**

5 The Liquidator has paid his operating expenses incurred in the administration of the
6 Insolvent Insurers pursuant to section 1035, which mandates that all expenses of estate
7 administration shall be paid out of the assets of the insolvent insurer and be approved by the
8 court. Such expenses are payable as Class 1 expense of administration pursuant to section 1033,
9 subdivision (a)(1).

10 The Liquidator has incurred the following expenses for each estate:

11

	Administrative and Allocated Overhead Expenses	Professional and Legal Expenses	Total
12 Superior National	\$70,152,565	\$10,390,367	\$80,542,932
13 California Compensation	\$90,991,679	\$21,567,272	\$112,558,951
14 Combined Benefits	\$3,600,073	\$748,265	\$4,348,338
15 Commercial Compensation	\$14,172,343	\$1,873,427	\$16,045,770
16 Superior Pacific	\$20,500,256	\$2,913,347	\$23,413,603

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21 (Alava Decl., ¶ 7.)

22 Pursuant to section 1036, the Liquidator had previously sought and obtained court approval
23 for the employment of and the legal fees and expenses paid to counsel outside of California state
24 service.

25 **C. Closing Budget**

26 The Liquidator has reserved a closing budget for the Insolvent Insurers to cover anticipated
27 costs over the next 12 months (May 1, 2021 through April 30, 2022) in the total amount of
28

1 \$1,019,186.95. This reserve represents the estimated expenses of administration post-closing
 2 such as legal fees, audits fees, tax advice and preparation fees, and administrative expenses. (See
 3 Alava Decl., ¶ 8 and Exhibit H, Estimated Closing Reserve Budget.)

4 **PROPOSED DISTRIBUTION OF ASSETS**

5 Section 1033, subdivision (a) requires the equitable distribution of an insolvent insurer's
 6 assets among all claimants. Thus, claimants of a lower priority class are not entitled to any
 7 distribution until claimants in a higher priority class have been fully paid. Claimants within the
 8 same class are entitled to share pro rata in the distribution to that class. (*Commercial Nat'l Bank*
 9 *v. Superior Court (Garamendi)* (1993) 14 Cal.App.4th 393, 398.)

10 For each estate, the following classes and amounts have been approved for payment:

	Class 2 (IGA and Policyholders)/ distribution percentage	Class 7 (General Creditors)/distribution percentage	Total
Superior National	51.069% \$36,397,566.50	0	\$36,397,566.50
California Compensation	53.959% \$17,190,516.90	0	\$17,190,516.90
Combined Benefits	100% \$3,572.95 plus Interest \$3,648,007.35	100% \$4,098,461.83	\$7,750,042.13
Commercial Compensation	86.059% \$14,164,183.94	0	\$14,164,183.94
Superior Pacific	44.48% \$16,948,903.62	0	\$16,948,903.62

27 (Vass Decl., ¶ 10.)

28 Excluding the expenses of Class 1 (Closing Reserve), the Liquidator proposes to distribute

1 a total amount of \$92,451,213.09 to all approved claims of the Insolvent Insurers. The approved
2 claimants and the amount each claimant is expected to receive based on the projected distribution
3 percentage for each estate are set forth in Exhibit A through E attached hereto. (Vass Decl., ¶
4 11.)

5 **REMAINING ASSETS FOR FUTURE DISTRIBUTION**

6 While the Liquidator has used all commercial means to liquidate the Insolvent Insurers'
7 assets and collect all receivables, the estates may receive unanticipated additional income in the
8 future. To avoid incurring additional administrative expense, the Liquidator further requests
9 authority to make future periodic distributions of the income received from all of the annuities
10 and any other subsequent proceeds to the approved Class 2 claimants based on the approved
11 claimant's pro rata share of the amount of money available to distribute under the established
12 distribution methodology approved by the Court without the need to reopen this liquidation
13 proceeding and/or for further court orders. (Adao Decl., ¶ 18.)

14 Finally, after considering the net cost of processing any subsequent distributions to
15 approved claimants, the Liquidator requests to be relieved of paying any distribution amount less
16 than \$10. (Adao Decl., ¶ 19.)

17 WHEREFORE, the Liquidator prays for an order that provides as follows:

- 18 1. The Final Report and Account of the Liquidator is settled and approved.
- 19 2. The payment of administrative and legal expenses is approved.
- 20 3. The Liquidator is authorized to distribute assets of the Insolvent Insurers as
21 follows:
 - 22 a. approximately \$36,397,566.55 to the approved Class 2 claimants of
23 Superior National Insurance Company as set forth in Exhibit A based on a
24 distribution rate of 51.07% of the approved claim amount;
 - 25 b. approximately \$17,190,516.90 to the approved Class 2 claimants of
26 California Compensation Insurance Company as set forth in Exhibit B
27 based on a distribution rate of 53.96% of the approved claim amount;
 - 28 c. approximately \$7,750,042.13 to the approved claimants of Combined

- 1 Benefits Insurance Company as set forth in Exhibit C based on a
2 distribution rate of 100% of the approved claim amount, plus interest in the
3 amount \$3,648,007.35;
- 4 d. approximately \$14,164,183.94 to the approved Class 2 claimants of
5 Commercial Compensation Casualty Company as set forth in Exhibit D
6 based on a distribution rate of 86.06% of the approved claim amount; and
- 7 e. approximately \$16,948,903.62 to the approved Class 2 claimants of
8 Superior Pacific Casualty Company as set forth in Exhibit E based on a
9 distribution rate of 44.48% of the approved claim amount.

10 The amount available for distribution is subject to adjustment for investment income and changes
11 in market value of investments that have been posted as of the date the investments are withdrawn
12 from the investment pool.

13 4. The Liquidator is authorized to retain a reserve of \$1,019,186.95 for payment of
14 administrative closing expenses incurred by the Liquidator from and after May 1, 2021. A report
15 to the Court of the expenditure of these funds shall not be required. The Liquidator is further
16 authorized to distribute pro rata any surplus amount of the closing reserve to the approved Class 2
17 claimants based on the approved projected distribution rate for each Insolvent Insurer.

18 5. Without further court order, the Commissioner is further authorized to distribute
19 other post-distribution proceeds to the approved claimants based on each claimant's equitable
20 (pro rata) share of the remaining approved unpaid portion of the Insolvent Insurer's liability. The
21 Commissioner shall not be required to pay any distribution amount less than \$10.

22 6. In accordance with the six month waiting period of Code of Civil Procedure
23 section 1517, the Commissioner, as to disbursements which are either undeliverable or as to
24 which issued checks have not then been negotiated, is authorized to void such checks as have not
25 then been negotiated and escheat all undeliverable amounts and amounts of non-negotiated
26 checks to the Insurance Fund pursuant to Insurance Code section 12937.

27 7. The Liquidator is authorized to destroy all records of the Insolvent Insurers in his
28 custody and control, except for those records necessary for examination by the Department of

1 Finance or other auditor of the Liquidator's books and records pursuant to Insurance Code section
2 1061.

3 8. The Liquidator is authorized to take any action necessary to accomplish the
4 purpose of this Order.

5 9. The estate of each Insolvent Insurer shall be closed and the Commissioner shall be
6 discharged as liquidator upon the filing of a declaration that the Commissioner has distributed the
7 assets in accordance with this Court's order.

8

9 Dated: July 21, 2021

Respectfully Submitted,

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ROB BONTA
Attorney General of California

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LISA W. CHAO
Supervising Deputy Attorney General
Attorneys for Applicant
Ricardo Lara, 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

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CONCLUSION

The Commissioner has completed the liquidation of Superior National Insurance Company, California Compensation Insurance Company, Combined Benefits Insurance Company, Commercial Compensation Casualty Company, and Superior Pacific Casualty Company. Thus, the Commissioner should be allowed to disburse the current assets so that this matter may be closed and that he may be discharged as liquidator.

Dated: July 21, 2021

Respectfully Submitted,

ROB BONTA
Attorney General of California



LISA W. CHAO
Supervising Deputy Attorney General
Attorneys for Applicant
Ricardo Lara, 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

EXHIBIT A

Exhibit A

Superior National Insurance Company
Final Distribution to IGAs and Non-IGA Policyholders

Insurance Guarantee Association(IGA)

ARIZONA P&C INS GUARANTY FUND	\$	3,725,992.91
CALIFORNIA NSURANCE GUARANTY ASSOCIATION	\$	32,616,585.42
COLORADO INSURANCE GUARANTY ASSOCIATION	\$	3,140.52
NEVADA INSURANCE GUARANTY ASSOCIATION	\$	6,188.04
	\$	36,351,906.89

Non-IGA Policyholders

POC #	Payee	Final Dist	POC #	Payee	Final Dist
6004023	TREST & CLOPTON INS.	\$ 4.53	6014089	JFK, NC.	\$ 36.87
6014008	STROBLE PLASTER NG & STUCCO	\$ 338.60	6014090	CHASSIS AUTO PARTS WAREHOUSE	\$ 33.53
6014011	DP'S AUTOMOTIVE COMPANY	\$ 110.35	6014091	BEL AIRE CARE	\$ 298.71
6014012	CAFs VALLEY INC	\$ 542.65	6014094	HERITAGE MARKETING, INC.	\$ 46.22
6014013	CRAVENS, DARGAN & CO MGMT SVS	\$ 3.38	6014095	M & M EARTHMOVERS, NC.	\$ 188.48
6014014	FRY REGLET CORP	\$ 54.31	6014096	DRAXIER & ASSOCIATES, INC	\$ 59.24
6014015	COX, ORD	\$ 144.86	6014097	PROFESSIONAL MED. SERVICES	\$ 24.06
6014016	AMERICAN PR DE, NC.	\$ 228.85	6014098	LIQU DITY SOLUTIONS NC	\$ 223.18
6014019	UNIVERSITY TERMITE & PEST CONTROL	\$ 241.04	6014100	CATHY A HEATH	\$ 5.00
6014020	MESA FRAMERS, LLC	\$ 2,541.53	6014101	SEASONED HEARTS ADULT CARE	\$ 0.60
6014021	JAKES CUSTOM FRAMING, INC.	\$ 1,156.91	6014102	YUKIKO F. COOPER	\$ 24.10
6014022	FOUNDATION FOR SENIOR LIVING NC.	\$ 23.52	6014103	GINER BOGNAR	\$ 19.01
6014023	FOUNDATION FOR SENIOR LIVING NC.	\$ 190.19	6014104	VIORL & L NA BOT	\$ 19.01
6014024	CAL-AGRO SEED COMPANY NC.,	\$ 20.14	6014105	SANDY'S IN HOME CARE	\$ 33.55
6014025	DIXON MANAGEMENT INC.	\$ 10.99	6014106	VINCENTE & M LAGROS BAUTISTA	\$ 10.05
6014026	BRADCO, NC.	\$ 126.94	6014107	SENIOR PARADISE LIVING CORP.	\$ 18.50
6014027	CALVERT O L COMPANY	\$ 17.95	6014108	CARLISLE, INC.	\$ 37.42
6014028	DUNLAP OIL COMPANY, NC.	\$ 905.08	6014109	SENIOR ASSISTED CARE HOME	\$ 9.01
6014029	SCHMELZLA OIL COMPANY	\$ 4.98	6014110	M CUSTOM FURNITURE	\$ 105.72
6014030	PARAMOUNT PROMOTIONS INC.	\$ 42.55	6014111	SCOTTSDALE DEVELOPMENT CORP	\$ 20.69
6014031	U.S. MOBILE COMMUNICATIONS, NC.	\$ 15.09	6014112	AZTEC TOOL	\$ 19.03
6014032	ROBINSON POOLS ENTERPRISES, NC.	\$ 91.18	6014113	AQUARIUS MEDICAL CORPORATION	\$ 111.34
6014033	3 D PETROLEUM, NC.	\$ 254.48	6014114	GENERAL SOUTHWEST INSUR.	\$ 10.03
6014034	AERO RENTAL (A CORP)	\$ 434.10	6014115	AAMCO TRANSMISSIONS	\$ 40.89
6014035	M & L ENTERPRISES, INC.	\$ 5.58	6014116	HORIZON ART	\$ 30.16
6014036	ARIZONA HOME EXTERIORS	\$ 169.81	6014117	THE ARIZONA RIB COMPANY	\$ 59.82
6014037	APACHE SUN GOLF CLUB NC	\$ 48.71	6014118	LIQU DITY SOLUTIONS NC	\$ 102.37
6014038	OPEN RANGE STEAK HOUSE	\$ 15.11	6014119	LIQU DITY SOLUTIONS NC	\$ 257.37
6014039	LAWRENCE BAITY SR.	\$ 22.95	6014120	HEMEX LABORATOR ES, NC.	\$ 85.60
6014040	STANLEY & SHARYL YOUNG	\$ 18.50	6014121	CHEM N DE ROSIES NC.	\$ 12.84
6014041	CHATEAU ENTERPRISES, LLC	\$ 54.77	6014122	KRAMER AND KRAMER LLC	\$ 8.37
6014042	SERRA MADRE ADULT CARE	\$ 26.33	6014123	ALTERNATIVE ENG NEER NG RESOURCE	\$ 138.18
6014043	CORONADO GOLF COURSE	\$ 73.29	6014124	GIRLS RANCH OF ARIZONA INC.	\$ 232.12
6014044	ALLSTATE ELECTRIC MOTOR CO.	\$ 328.37	6014125	DOC'S SEWER AND DRAIN SERVICE NC.	\$ 25.14
6014046	VLLAGE BAKEHOUSE, INC.	\$ 11.50	6014126	TUCSON JEWISH COMMUNITY CENTER	\$ 271.89
6014047	KYOTO JAPANESE RESTAURANT	\$ 762.41	6014127	GREENE PLAZA ENTERPRISES 2 LLC	\$ 38.04
6014048	REDMAN POWER CHAIR, LLC	\$ 29.08	6014128	ARIZONA PLUMBING CONTRACTORS	\$ 16.20
6014049	GROVES GROUP, LLC	\$ 152.14	6014129	COMMON SENSE PROPERTY MANAGEMENT	\$ 24.08
6014050	ROTHROCK BUILDING & REMODELING	\$ 17.39	6014130	RHINO STAGING INCORPORATED	\$ 345.16
6014051	A NEW 5 STAR IMAGE CORP	\$ 11.18	6014131	AUTO STYLE NC.	\$ 332.33
6014052	URBAN ENDEAVORS, NC.	\$ 44.24	6014132	CRS EQUIPMENT INC.	\$ 95.09
6014054	KOHLHASE NSURANCE, INC.	\$ 16.22	6014133	T-PEC NC.	\$ 321.06
6014055	MADDEN MEDIA	\$ 42.53	6014134	PERFORMANCE SYSTEMS, NC.	\$ 66.57
6014056	LARSON PUBLISHING INC.	\$ 17.95	6014135	PALOMBI HOMES COMPANY	\$ 920.79
6014057	MISSION MEDICAL CENTER INC.	\$ 60.39	6014136	LIQU DITY SOLUTIONS NC	\$ 215.33
6014058	CACTUS HEATING & COOLING	\$ 51.98	6014137	SIR BOUNCE A LOT INCORPORATED	\$ 119.13
6014059	ROGERS & KUNNEN NC	\$ 7.88	6014138	TONOPAH JOE'S	\$ 34.17
6014060	GAMMAGE & BUNHAM	\$ 106.87	6014139	M-RON CORPORATION	\$ 63.16
6014061	MDS COMMUNICATIONS	\$ 98.97	6014140	LIQU DITY SOLUTIONS NC	\$ 247.30
6014062	OUTREACH SERVICES INC.	\$ 24.67	6014141	SSI GENERAL CONTRACTORS OF SCOTTSDALE LLC	\$ 114.72
6014063	INSTITUTE FOR BONE & JOINT DISORDERS	\$ 750.21	6014142	ASSIST, LLC	\$ 22.35
6014064	RICK HALL'S AUTO DOCTOR, NC.	\$ 98.50	6014143	DEZ, JR. JAMES A	\$ 71.04
6014065	WHITE MOUNTAIN COUNTRY CLUB	\$ 478.28	6014146	MIST AMERICA MANUFACTURING	\$ 27.38
6014067	J. W. GARRETT & COMPANY	\$ 15.05	6014147	BASSETT CONSTRUCTION & DEVELOPMENT	\$ 59.35
6014068	R & R SCREEN MANUFACTURING CO.	\$ 14.01	6014148	AMERICAN MANAGEMENT CO. NC.	\$ 194.72
6014069	AUDIO VISUAL PROJECTION SVCS., INC.	\$ 104.59	6014149	ROY'S CAFY	\$ 63.23
6014070	LOWN'S COSTUMES, INC.	\$ 18.41	6014150	SCHMELZLA FARMING COMPANY	\$ 29.63
6014071	LARRY FELDMANN	\$ 16.82	6014151	ALL ARIZONA CURB CO.	\$ 5.58
6014072	WHITE MOUNTAIN MOBILE HOMES NC.	\$ 201.74	6014152	URBAN TELECOMMUNICATIONS, NC.	\$ 101.27
6014073	WHITE MOUNTAIN MOBILE HOMES, INC	\$ 181.25	6014153	M & L ENT. NC., AAMCO TRANSMISSION	\$ 95.88
6014074	LINKSAT AMERICA	\$ 66.01	6014154	JAMES GARVEY	\$ 279.70
6014075	SHARKO'S FOOD SERVICE	\$ 53.69	6014156	RE MANAGEMENT COMPANY	\$ 57.65
6014076	SEMPLER & COOPER (A CORP)	\$ 49.73	6014157	NATIONWIDE PAGING, INC.	\$ 20.91
6014077	TATUM RANCH COMMUNITY ASSOC	\$ 323.34	6014158	KEEN SERVICES	\$ 20.18
6014078	THE PRODUCTION GROUP	\$ 26.25	6014159	AMERICAN MEDICAL EXPRESS	\$ 26.80
6014079	RYANCO INC	\$ 68.82	6014160	ROGER'S CIVIL ENGINEERING, LLC	\$ 15.65

Exhibit A

Superior National Insurance Company
Final Distribution to IGAs and Non-IGA Policyholders

6014080	ARIZONA SUNLAND FOODS	\$	34.64	6014161	BULLHEAD CITY MOTEL INVESTMENTS, LLC	\$	7.79
6014083	JANE ZIVNEY ACCESSORIES LTD	\$	53.16	6014162	ACT FARMS II	\$	139.29
6014086	I Q ORDER.COM INCORPORATED	\$	30.21	6014163	UNICOM BUS NESS FORMS	\$	95.60
6014088	SHREE ENTERPRISES, LLC	\$	7.22	6014164	FASHION SOLUTIONS L.L.C.	\$	25.18

POC #	Payee		Final Dist	POC #	Payee		Final Dist
6014165	LIQUIDITY SOLUTIONS INC	\$	246.09	6014256	CORPORATE ARTS	\$	103.50
6014166	U.D. REGISTRY, INC.	\$	111.93	6014257	A.S.E. TECHNOLOG ES, NC.	\$	7.81
6014169	GREASEBUSTERS, INC.	\$	12.33	6014258	LANGE BU LDING & REMODELING	\$	75.57
6014171	TURBOANALYSIS, INC.	\$	25.14	6014259	COVENANT CHRISTIAN SCHOOL	\$	27.97
6014172	LINDA E. & MICHAEL Z SHELDON	\$	4.98	6014260	MICH E CONCRETE LLC	\$	118.06
6014173	MOUNTAINSIDE MATERIALS, INC.	\$	28.55	6014261	CHURCH PLUMBING	\$	12.35
6014174	ROCKWELL, JERRY	\$	9.49	6014262	BURRIS COMMUNICATION INC.	\$	144.17
6014176	BWA HOLD NGS, LLC	\$	121.94	6014263	HARBISON BU LDERS, LLC	\$	35.53
6014177	QSG INC	\$	39.72	6014264	NATIONAL OAK DISTR BUTORS, INC.	\$	2.83
6014178	EXECUTIVE GOLF, LTD	\$	19.58	6014265	CALVARY COMMUNITY CHURCH	\$	118.55
6014179	CANYON MOUNTAIN ENTERTAINMENT	\$	41.43	6014266	PHIL'S HOME MA NTENANCE	\$	233.83
6014180	FLAGGSTAFF AQUARIUM & SUPPL ES, LLC	\$	2.28	6014267	JORGE P LOPEZ	\$	936.47
6014181	NE L S NGER, MD	\$	2.79	6014268	RUSSELL'S COLORCRAFT, INC.	\$	28.02
6014182	MICHAEL AMADEI, MD	\$	49.81	6014269	HEARING INNOVATIONS, INC.	\$	22.35
6014184	OCA HOLDINGS, LLC	\$	6.75	6014270	AIDAN, NC.	\$	2.77
6014185	THE SCHNEIDER GROUP	\$	6.73	6014271	WARREN TRACY HAWK NS, MD	\$	4.43
6014186	PERKINS CONCRETE NC	\$	72.76	6014272	LAKEVIEW FAMILY HEALTHCARE, PC	\$	65.46
6014187	BARROWS NORTH CENTRAL	\$	27.93	6014273	M L F PA NT NG, INC.	\$	219.82
6014188	PHOENIX HOLDINGS II, LLC	\$	56.50	6014274	AUTO PRO, NC.	\$	31.85
6014189	J.L.F., INC.	\$	93.41	6014275	SAN CARLOS R RIGATION & DRAINAGE	\$	308.25
6014190	HIGH COUNTRY PAVING, INC.	\$	86.19	6014276	ARTHUR & MARY BL ER	\$	32.97
6014191	SANTA RITA STEEL & HARDWARE CO., INC.	\$	19.05	6014277	SIERRA FARMING, INC.	\$	34.66
6014192	TENUTA, JON	\$	44.79	6014278	ENZED CONSTRUCTION, INC.	\$	323.28
6014193	AZ NVESTMENTS	\$	1.13	6014279	EXCEL ROOFING, INC.	\$	39.21
6014194	LARRY JOHN WRIGHT ADVERTISING	\$	5.02	6014280	JEAN BLYTHE, MONI FINANCIAL SRVS, INC.	\$	11.63
6014195	ERIC & SONS, NC.	\$	66.57	6014281	TIFFANY LOYD	\$	93.72
6014196	STEWARDS, NC.	\$	5.09	6014282	SCOTTSDALE PROFESSIONAL ENT.	\$	18.99
6014197	AMERICAN SERVICE SYSTEMS NC.	\$	308.41	6014283	JF & AC ENTERPRISES, NC.	\$	55.33
6014198	AARON PLUMBING COM PANY	\$	74.36	6014284	SANTOKU AMERICA, INC.	\$	211.50
6014199	YORK FARMS INC	\$	30.19	6014285	NTEGRITY KITCHENS	\$	124.70
6014200	UNIQUE, NC.	\$	270.80	6014286	DIVA CONSTRUCTION COMPANY	\$	70.44
6014201	CHARLES A. BISCHOFF PC	\$	11.22	6014287	TITAN A/C AND HEAT NG INC.	\$	59.24
6014202	GOLDEN FLAME DISTR BUTING	\$	115.74	6014288	NTEGRATED REAL ESTATES SERVICE LLC	\$	1.66
6014203	DESERT SKY CONSTRUCTION AND DEVE	\$	23.46	6014289	YP NET INC.	\$	41.96
6014204	MARK WASSENAAR	\$	75.47	6014290	KNOLL MOTEL, INC.	\$	12.90
6014205	BEST WESTERN OUTLOOK LODGE	\$	4.45	6014291	GIBSON'S MARTINI RANCH, LLC	\$	23.54
6014206	DYKSTRA NC.;DYKSTRA MACHINERY	\$	2.28	6014292	ANYTHING FOR BABY, NC.	\$	8.34
6014207	IL FORNO RISTORANTE	\$	136.50	6014293	KEITH HUGHES; HUGHES DEVELOPMENT	\$	232.21
6014208	SUREWAY NC.	\$	981.71	6014294	MOLLY MAID OF G LBERT	\$	51.52
6014209	HOTEL CLEAN NG SERVICES, NC.	\$	345.37	6014295	PLATINUM STAR LIMITED COMPANY	\$	47.03
6014210	VICTORY LANE TRUST, JOE YAREMA JR.	\$	363.09	6014296	MORRISON, PENELOPE	\$	302.28
6014211	PEW-ELLSWORTH FARM	\$	73.78	6014297	OUTBACK TRUCK NG, NC.	\$	40.83
6014212	UNDERGROUND DETECTION SERVICES, INC.	\$	3.32	6014298	HOME SPRINKLER COMPANY	\$	137.67
6014213	GEMTEK PRODUCTS	\$	19.63	6014299	SUNRISE VISTA CARE CENTERS LLC	\$	75.02
6014214	ADVANTIV INC.	\$	65.97	6014300	FAMOUS DOOR	\$	14.52
6014215	DIRT DOGS PLUMBING LLC	\$	176.20	6014301	LATTA WELDING	\$	203.04
6014216	HALLARAN ENTERPRISES, NC.	\$	59.84	6014302	HOUS NG TECHNOLOGY INC.	\$	754.08
6014217	SARALO BAGEL RESTAURANT CORP	\$	15.16	6014303	COMMERCIAL CERAMIC NC	\$	228.78
6014218	F RST MAGNUS F NANCIAL, INC.	\$	454.28	6014304	ANGELICA'S RECORD DISTR BUTORS	\$	185.74
6014219	AMERICA'S MORTGAGE LENDING	\$	35.83	6014305	ALLGON EXTERM NATING NC.	\$	34.72
6014220	FOUNTA N HILLS FITNESS AND RAQUET	\$	36.87	6014306	S.O.S. EXTERMINATING INC.	\$	1,236.85
6014221	FELIX AND YURI DBA: F NN SUPPLY	\$	308.25	6014307	COLOR TILE/A.C.G. #368	\$	54.26
6014222	GEORGE CROSS LLC	\$	16.73	6014308	ROLF'S NTERNATIONAL SALONS, NC.	\$	739.50
6014223	WEST COAST AIR CONDITIONING INC.	\$	5.64	6014309	CREATIVE LITHO NC	\$	10.67
6014226	LIQUIDITY SOLUTIONS INC	\$	455.31	6014310	CENTER FOR PROFESSIONAL DEVELOPMENT	\$	90.58
6014227	ELIANE EMES	\$	22.97	6014312	FLORAL WORKS, NC.	\$	67.72
6014229	CIRCULATION MARKETING, INC.	\$	66.61	6014313	SURG NET	\$	26.89
6014231	CHAVEZ, MIKE	\$	14.60	6014314	CLEANROOM SCIENCES, INC.	\$	503.50
6014232	DISPLAY INSPECTION SERVICES	\$	76.64	6014315	AEROFAST LTD	\$	35.25
6014233	SYSTEMS TECHNOLOGY GROUP	\$	56.64	6014316	PERMA FINISH INC.	\$	333.45
6014234	MICROCLEAN NC	\$	19.52	6014317	L NKS AT QUEEN CREEK JO NT VENTURES	\$	222.61
6014235	BECHER NVESTMENT, LLC	\$	44.70	6014318	PONDEROSA BAPTIST CHURCH	\$	1.72
6014236	HEALTHSTAFF, LLC PMB 118	\$	73.88	6014319	CONCRETE RE NFORCEMENTS, INC.	\$	29.10
6014237	PARADIGM HEALTHCARE, LLC	\$	15.16	6014320	KENNETH SHAW	\$	18.41
6014239	ABACUS PROJECT MANAGEMENT	\$	8.89	6014321	MULHOLLAND SHEET METAL	\$	6.11
6014240	ABACUS PROJECT MANAGEMENT	\$	330.60	6014322	QUALITY EQU PMENT SERVICES, CO.	\$	170.01

Exhibit A

**Superior National Insurance Company
Final Distribution to IGAs and Non-IGA Policyholders**

6014242	ARTHUR BL ER; DYNAMITE CONSTRUCTION	\$	37.42	6014323	LA UNICA NCORPORATE	\$	19.01
6014243	AMERI-TEE LIGHTNING	\$	41.34	6014326	TEEN CHALLENGE OF ARIZONA	\$	253.94
6014244	ROMACK BUILDERS, LTD	\$	117.98	6014327	NTECON	\$	99.58
6014245	R E A CONSTRUCTION	\$	143.18	6014328	DAN LIVERNOIS	\$	69.89
6014252	ESTRELLA RANGEL	\$	27.07	6014329	DALLMAN AND ASSOCIATES LLC	\$	48.07

POC #	Payee		Final Dist	POC #	Payee		Final Dist
6014330	COMMON SENSE PEST CONTROL	\$	31.93	6014365	TATUM ELECTRIC	\$	11.22
6014331	ASSET CONSTRUCTION SERVICES LLC	\$	62.61	6014366	CHJ, INC.	\$	49.84
6014332	CENTURY 22 PEST CONTROL	\$	15.63	6014369	PAUL JOHNSON DRYWALL, NC.	\$	831.31
6014333	MESA VERDE HOME SERVICES	\$	158.87	6014370	PEW-ELLSWORTH FARM	\$	65.42
6014334	CHAPARRAL HOMES, NC.	\$	20.14	6014371	FASHION MAGIC, NC.	\$	10.38
6014335	COZY COTTAGE CATERING LLC	\$	28.57	6014372	THRIFTY BEST SERVICE	\$	15.05
6014336	MAKE UP FOR EVER INC.	\$	60.37	6014373	QUALITY ART LLC	\$	208.69
6014337	ALL SAVERS TRAVEL & EDUCATIONAL	\$	2.75	6014377	JENSEN PATIO BRICK CORPORATION	\$	220.35
6014338	INT TECHNOLOGY LLC	\$	48.11	6014378	STRUCTURAL INSULATED PANELS	\$	86.68
6014339	ALLIANCE CONTRACTING, INC.	\$	50.39	6014380	PERFECTION MACHINE & TOOL, INC.	\$	42.47
6014340	SCOTTSDALE TROPHY	\$	13.37	6014382	MANAGEMENT SUPPORT SERVICES	\$	150.42
6014341	WILCOX, PATRICK	\$	105.76	6014383	REINHEAD SAND & ROCK INC.	\$	599.13
6014342	LIVING SPRINGS ASSEMBLY	\$	33.51	6014384	WHITE GLOVE SERVICE SYSTEM	\$	1,067.89
6014343	EL NINO CAR WASH INCORPORATED	\$	75.55	6014386	SAM LEVITZ	\$	224.90
6014345	CALIBER MECHANICAL SYSTEMS, NC.	\$	169.25	6014387	GLACIER INSURANCE ADMINISTRATORS	\$	5.56
6014351	ARIZONA STUCCO SYSTEMS, LLC	\$	1,083.00	6014388	WENTZ & PATRICK CONSTRUCTION	\$	921.34
6014353	PRESCOTT SURGICAL CLINIC, PC	\$	30.80	6014389	PARSON'S STEEL ERECTORS, INC.	\$	219.27
6014354	DESERT FIRE INDUSTRIES	\$	360.79	6014390	TURNING POINT OF CENTRAL CALIFORNIA	\$	68.29
6014355	DBC BUILDERS	\$	102.88	6014391	YOUNG ALARM, NC.	\$	135.99
6014357	COOK'S CRYOGENIC SERVICE NC	\$	78.89	6014392	J. R. MCDADE CO.	\$	606.68
6014358	FOOTHILLS ENVIRONMENTS, LLC	\$	16.24	6014393	PROFESSIONAL STAFFING	\$	6.77
6014359	TAYLOR DESIGN RECRUITING, INC.	\$	97.10	6014395	ASSOCIATED STAFFING	\$	1,007.07
6014361	VANEGAS INVESTMENT CORP.	\$	53.69	6014396	SEARLS REFRIGERATION COMPANY	\$	42.00
6014363	CORONADO STONE CUTTING, INC.	\$	211.45	6014397	DIX RESOURCES	\$	35.90
6014364	GARVIN PLUMBING	\$	10.07	6017032	CH HOLDERBY SEWING MACHING CO	\$	64.35
				6017034	FIRST GOLF CORPORATION	\$	12.35
						Total	\$ 45,659.66

EXHIBIT B

Exhibit B

California Compensation Insurance Company
Final Distribution to Non-IGA Policyholders

Insurance Guarantee Association(IGA)

ALABAMA NSURANCE GUARANTY ASSOCIATION	\$	1,282.34
ARKANSAS P&C GUARANTY ASSOCIATION	\$	17,420.17
CAL FORNIA NSURANCE GUARANTY ASSOCIATION	\$	16,246,731.17
COLORADO INSURANCE GUARANTY ASSOCIATION	\$	11,999.42
FLOR DA WORKER'S COMP INS GUARANTY ASSOC	\$	19,200.89
GEORGIA INSURERS NSOLVENCY POOL	\$	10,433.91
LL NOIS INSURANCE GUARANTY FUND	\$	137,846.52
KANSAS INSURANCE GUARANTY ASSOCIATION	\$	5,693.29
KENTUCKY NSURANCE GUARANTY ASSOCIATION	\$	158.57
LOUISIANA INSURANCE GUARANTY ASSOCIATION	\$	61,059.50
MISSOURI P&C INSURANCE GUARANTY ASSOC	\$	314,795.10
OKLAHOMA P&C INSURANCE GUARANTY ASSOCIATI	\$	178,176.08
PENNSYLVANIA WORKER'S COMP SECURITY FUND	\$	163.31
SOUTH CAROLINA P&C INSURANCE GUARANTY ASSK	\$	1,909.25
	\$	17,006,869.52

Non-IGA Policyholders

POC #	Payee	Final Dist
286514	H B. BARNARD COMPANY	\$ 3,727.46
2000450	RELIANCE INSURANCE CO. IN LIQUIDATION	\$ 18,291.46
6000000	LANDES HEAT NG & AIR	\$ 0.24
6000001	GET IT TO GO FOOD STORE, NC.	\$ 0.86
6000002	CONSOLIDATED MOTORS-TRUCK PARTS, INC.	\$ 0.94
6000004	LEE PUB	\$ 1.63
6000005	SZECHUAN V LLAGE, INC.	\$ 1.71
6000006	JOHNSON PAV NG	\$ 2.25
6000007	THE WHEELER AGENCY	\$ 2.87
6000008	IIR CALIFORNIA, INC.	\$ 2.39
6000009	PIZZA K	\$ 2.41
6000011	N.I.C., INC.	\$ 3.27
6000014	HARBER, INC.	\$ 4.02
6000015	CHARLES S. DAVIS	\$ 4.04
6000016	DCI INTERIORS, INC.	\$ 4.58
6000017	WURST HAUS, INC.	\$ 4.66
6000019	ALBA DRYWALL	\$ 5.44
6000020	TRAWICK'S GRILL	\$ 5.44
6000021	SERGIO J MENEZ	\$ 4.98
6000022	COVER TO COVER	\$ 6.30
6000023	D & S PROMOTIONS, INC.	\$ 6.30
6000024	CENTRAL AMERICA NETWORK, INC.	\$ 6.53
6000025	RODNEY HELMICK	\$ 7.07
6000026	COWBOY B LL'S, INC.	\$ 7.15
6000027	L H B ARNALL BROOKS SEPTIC TANKS	\$ 7.15
6000028	LEWIS WILLIAMSON TRUCK NG	\$ 7.69
6000029	MIZELL FLOOR COVER NG, NC.	\$ 7.23
6000030	MURRAY'S AUTO SALES	\$ 7.93
6000031	LOGUE'S CONSTRUCTION, NC.	\$ 8.47
6000032	GILBERT'S FORESTRY SERVICES, INC.	\$ 8.55
6000033	ACCURATE CONSTRUCTION	\$ 9.17
6000034	ATLANTA DELI CONCEPTS, NC.	\$ 9.17
6000035	GLASS SERVICE CENTER, INC.	\$ 9.17
6000036	NORRIS WHEEL & BRAKE	\$ 8.71
6000037	LAN-MAR MAR NA, INC.	\$ 8.87
6000038	SAM'S T RE, INC.	\$ 8.87
6000039	3 W QU LT NG & LAM NAT NG CO., INC.	\$ 9.40
6000040	GROUP UNITED CORPORATION	\$ 9.48
6000042	AUTHENTIC SPECIALTY	\$ 10.80
6000043	NICHOLS & ASSOCIATES	\$ 10.80
6000044	V LLAGE PIZZA OF MCRAE, NC.	\$ 10.80
6000045	J M ESCOE	\$ 10.42
6000046	DEVRO'S FIBERGLASS, ACRYLIC SALES & SERVI	\$ 10.96
6000047	EMS SEAFOOD, NC.	\$ 10.96
6000048	GEORGIA ASSOC. OF PETROLEUM RETA LERS	\$ 10.96
6000049	J M WALLACE	\$ 10.96
6000050	ARC-I-TRIM	\$ 11.04
6000051	KNOWLES BBQ	\$ 11.04
6000052	TENA KEITH	\$ 12.36
6000053	TERRY'S & SONS, INC.	\$ 12.51
6000054	OSPICIO DIA X CASTILLO	\$ 13.05
6000055	JAMES L. WILLIAMS	\$ 12.59
6000056	BLACKSTONE SALES, INC.	\$ 13.29
6000057	CHEN'S DRAGON, NC.	\$ 13.29

POC #	Payee	Final Dist
6000076	IN LEE	\$ 16.48
6000077	ALL PURPOSE CONSTRUCTION SERVICES	\$ 17.02
6000078	BRANTLEY ECONO-SEAL	\$ 17.02
6000080	ABSOLUTE AUDIO	\$ 17.33
6000081	DIVERSIFIED CUSTOM NTERIOR/EXTERIOR, INC	\$ 17.87
6000082	ABEST AGENCIES, INC.	\$ 17.41
6000083	ROGE LO GARCIA	\$ 17.49
6000084	FAYZ'S EMPORIUM, NC.	\$ 18.81
6000085	STONE CREEK GOLFING COMMUNITY	\$ 19.35
6000086	J & B BUFFALO STYLE W NGS, NC.	\$ 19.59
6000088	ROMAN'S PIZZA- CLAXTON	\$ 19.82
6000089	JRT CORPORATION/HUG A BUNCH DAY CARE	\$ 20.36
6000090	RONN E L. HOLD, JR., DDS, PC	\$ 20.44
6000091	CREATIVE NSTALLATIONS, INC.	\$ 20.98
6000092	DIEGO VEGA	\$ 20.98
6000094	CUSTOM SECURITY, INC.	\$ 20.60
6000095	UNI JIN, NC.	\$ 21.14
6000096	MAX CARE	\$ 20.88
6000098	ELLIS SAMPLE COMPANY	\$ 21.22
6000099	S & K POWER WASHING	\$ 21.61
6000100	LA SONORENSE, INC.	\$ 21.76
6000101	SHELL MART 306	\$ 22.62
6000103	BJM CONSULT NG, NC.	\$ 22.70
6000104	HARRISON HARDWARE, NC.	\$ 23.24
6000105	P & W AUTO PARTS	\$ 23.24
6000107	STEWART WEBSTER PRINTING, INC.	\$ 23.24
6000108	ECONO AUTO PA NT NG OF COLUMBUS, INC.	\$ 22.77
6000109	SPRAYBERRY BOTTLE SHOP	\$ 22.93
6000110	SHANA ROSENCRANTZ	\$ 23.55
6000111	TRI-STATE POURED WALLS	\$ 24.25
6000112	KOOL RUNNINGS, INC.	\$ 24.33
6000113	CUI INTERNATIONAL, INC.	\$ 25.73
6000114	FUJITA JAPANESE RESTAURANT, INC.	\$ 25.73
6000115	THE FURNITURE CL NIC	\$ 25.73
6000116	EL DURANGO, INC.	\$ 26.34
6000117	CHINA BUFFET, INC.	\$ 26.42
6000118	CENTURY COMMUNICATIONS, INC.	\$ 26.50
6000119	GOLDEN ISLES SELECT PRODUCTS	\$ 26.69
6000120	LESL E C. BROWER & DOUGLAS A. BROWER	\$ 26.74
6000121	BASS ROCK COMPANY	\$ 26.82
6000122	JASON HERNDON	\$ 26.82
6000123	SCOTT & SONS STONWORKS	\$ 26.82
6000124	GYM BUSTERS CONSTRUCTION COMPANY	\$ 26.90
6000125	NATIONW DE W NDOW CLEANING, INC.	\$ 28.06
6000126	KUDZU BAR & GR LL	\$ 28.06
6000127	TREXY TRAD NG COMPANY, INC.	\$ 27.68
6000128	ROBERT LUMPKIN, JR.	\$ 28.91
6000129	LARRY'S CHICKEN	\$ 29.61
6000130	MARCHELLO'S ITALIAN RESTAURANT, NC.	\$ 30.31
6000131	TERRY'S HICKORY HOUSE BARBEQUE	\$ 30.70
6000132	HARRINGTON SPORTS, INC.	\$ 31.24
6000133	ACADEMY ROOF NG, NC.	\$ 32.72
6000134	GOLDEN CHOPSTIX, INC.	\$ 32.26
6000135	THE MAD ITALIAN, INC.	\$ 33.09

Exhibit B

California Compensation Insurance Company
Final Distribution to Non-IGA Policyholders

6000058	MIDCOM CORPORATION	\$	13.53	6000136	INDIAN SHOALS LANDSCAPING	\$	33.12
6000059	HICKEY'S TREE SERVICE, INC.	\$	13.24	6000137	T & T PA NT NG	\$	33.12
6000060	COLEMAN TIRE, NC.	\$	13.45	6000138	A R SOUTHERN MASONRY	\$	34.27
6000061	QUALITY RES LIENT FLOORS	\$	13.45	6000139	BROOME TIRE CO., NC.	\$	34.27
6000062	SHANG-MEI ENTERPRISE CORP.	\$	13.45	6000140	BROADLEAF TIMBER, NC.	\$	33.81
6000063	CURTIS MUFFLER SHOP	\$	13.99	6000141	DUE WEST SURVEYING, INC.	\$	33.81
6000065	AXON'S M NI MART	\$	14.69	6000142	HYA COMPANY, NC.	\$	34.97
6000066	PASTA MANI, NC.	\$	14.23	6000143	BALBOA MENSWEAR	\$	34.51
6000067	JACK W LSON & SON PA NT NG CONTRACTORS	\$	14.84	6000144	W NTER & CARN CONSTRUCTION, NC.	\$	36.68
6000068	UNG LAI, INC.	\$	14.84	6000145	THE PAINTING COMPANY	\$	36.22
6000069	ALEX PAINTING, INC.	\$	14.92	6000146	F & R PA NT NG	\$	36.76
6000070	SUNNY GARDEN, NC.	\$	15.00	6000147	MULTI-RESTAURANT CONCEPT, NC.	\$	37.00
6000071	VICTORY LANE FOOD STORES	\$	15.54	6000148	LAKE CITY ELECTRIC	\$	37.62
6000073	BETTY RISH	\$	16.24	6000149	NORTHSTAR VINYL PRODUCTS	\$	38.67
6000074	T.W. BARNETT ELECTRIC, LLC	\$	16.24	6000150	MARY T'S, INC.	\$	39.25
6000075	ENCORE EVENTS & ENTERTAINMENT, NC.	\$	15.86	6000151	CAJUN & GRILL	\$	39.79

POC #	Payee	Final Dist	POC #	Payee	Final Dist
6000152	BERTACINI CARPENTRY	\$ 39.41	6000227	NEWSONG M NISTRIES, INC.	\$ 78.03
6000153	TODD SMITH	\$ 39.41	6000228	AROUND TOWN CLEANING SERVUCE, NC.	\$ 78.35
6000154	GOLD N PAWN	\$ 40.03	6000229	LAKE SIDE FOOD MART, NC.	\$ 79.66
6000155	SPINOLI'S CORPORATION	\$ 42.05	6000230	SOUTH METRO ELECTRIC, NC.	\$ 79.20
6000156	PATTERSON'S TV SALES & SERVICE	\$ 41.66	6000231	VAL-U-CARE, INC.	\$ 80.68
6000157	B & K PLUMB NG	\$ 43.60	6000232	NATIONAL ELECTRONIC CONTROL SYSTEMS, NC.	\$ 81.69
6000158	O'STEEN HEATING & COOL NG, NC.	\$ 43.68	6000233	VERONE B. MYERS	\$ 82.31
6000159	DAN EL M. BARNES-ATTORNEY AT LAW	\$ 44.38	6000234	NOTTELY MARINE, INC.	\$ 86.04
6000160	HATCHETT EQUIPMENT REPAIR	\$ 44.53	6000235	SOUTHERN TRACE APARTMENTS, NC.	\$ 85.58
6000161	KYLE BROCK	\$ 44.53	6000236	J H ROOFING COMPANY	\$ 87.75
6000162	COASTAL GRASS & LANDSCAP NG COMPANY	\$ 44.61	6000237	CREATIVE LEARNING CENTER, NC.	\$ 88.99
6000163	LOGAN MECHANICAL, NC.	\$ 44.69	6000238	SOUTHEAST DITCHING, INC.	\$ 89.23
6000164	FORMSA, NC.	\$ 45.39	6000239	ABBCO SERVICE CORPORATION	\$ 91.32
6000165	MCS RADIUS, INC.	\$ 45.39	6000240	SHIVAM HOSPITALITY, NC.	\$ 91.48
6000166	RICK SMILEY	\$ 45.47	6000241	LED FORD AUTO PARTS	\$ 92.50
6000167	ACME MERCHANDISE (ATLANTA) CORPORATION	\$ 46.79	6000242	OMEGA RESEARCH & DEVELOPMENT	\$ 93.06
6000168	ATLANTA AREA CONTA NERS, LLC	\$ 46.87	6000243	PHILL PS BROTHERS CONTRACT NG, NC.	\$ 95.37
6000169	EDD E W MPEY & RON RUSH NG	\$ 47.56	6000244	OWENS D RECTIONAL BORING	\$ 97.70
6000170	CHRISTOPHER C. DEATON	\$ 47.64	6000245	MARJO, NC.	\$ 98.47
6000171	TOMMY MCELWEE MASONRY CONTRACTOR	\$ 47.80	6000246	W LLIAM MCNAIR, CONTRACTOR	\$ 100.03
6000172	TOP BAIT	\$ 48.34	6000247	THE FLYING BURRITO, NC.	\$ 99.57
6000173	FLYNN EXTERIORS	\$ 49.44	6000248	WATSON W RING, INC.	\$ 100.73
6000174	SOUTHERN STATIONARY & PR NT NG CO.	\$ 49.98	6000249	JAMBURITOS	\$ 100.27
6000176	CRUMMER CONSTRUCTION CO.	\$ 49.59	6000250	THOMPSON'S HARDWARE & LUMBER	\$ 101.66
6000177	MIKE KEIGER PAINTING CONTRACTOR	\$ 51.53	6000251	BARKER & ASSOCIATES LAND SURVEYORS	\$ 103.84
6000178	ROMAN'S PIZZA- GLENNVILLE	\$ 51.61	6000252	PLEASANT LIVING, INC.	\$ 103.84
6000179	DOLLY'S FARM HOUSE RESTAURANT, INC.	\$ 51.15	6000253	THAI STAR RESTAURANT, NC.	\$ 104.39
6000180	WESTLOCK ENTERPRISES, LLC	\$ 52.31	6000254	GREAT PANDA RESTAURANT	\$ 109.43
6000181	M LOU HOPSON	\$ 53.00	6000256	PAGE, DAVID	\$ 113.32
6000182	N W ELECTRIC, NC.	\$ 52.54	6000257	RAM REZ BROTHERS F NISH NG, NC.	\$ 115.03
6000183	SNELLGROVE SEAFOOD	\$ 52.54	6000258	MCK NNEY HEATING & A R, INC.	\$ 116.51
6000184	TAYLOR'S PIZZA, INC.	\$ 53.08	6000259	BARRENT NE CONSTRUCTION CO.	\$ 116.59
6000185	WHEELER EXECUTIVE CENTER	\$ 52.62	6000260	WHITE'S SEAFOOD MARKET	\$ 116.75
6000186	DECKER FLOOR NG INSTALLATION, INC.	\$ 54.18	6000261	GENE SMITH	\$ 118.76
6000187	J. B. MIXON	\$ 54.80	6000262	COASTAL OUTDOORS & MARINE, NC.	\$ 118.38
6000189	BEHAVIORAL SC ENCE TECHNOLOGY	\$ 55.16	6000263	RELIABLE NVESTORS, NC.	\$ 119.62
6000190	LARRY JOHN CONFER, JR.	\$ 56.11	6000264	JKP, NC.	\$ 120.31
6000191	THE FORK & SPOON FAMILY RESTAURANT	\$ 55.73	6000265	TOP HAT RESTAURANT	\$ 121.17
6000192	COMMERCIAL MECHANICAL INSULATION	\$ 57.67	6000266	H E C, INC.	\$ 122.03
6000194	JEFFERSON HOUSE RESTAURANT, NC.	\$ 57.83	6000267	MICHAEL A. THOMPSON	\$ 123.58
6000195	SCANPOT USA, NC.	\$ 57.83	6000268	MCMAN CLEAN NG SERVICES	\$ 123.82
6000196	RODEWAY INN- VALDOSTA	\$ 58.60	6000269	BRYAN'S HOME BU LD NG & REPA R	\$ 125.06
6000197	SHERMAN & HEMSTREET, INC.	\$ 58.60	6000270	FULCHERS SERVICE STATION, INC.	\$ 126.77
6000198	PREMIUM FOODS, NC.	\$ 58.68	6000271	CHINN BROTHERS, NC.	\$ 126.93
6000199	TEXTILE ENTERPRISES, INC. & MALLARD FRAME	\$ 59.46	6000272	COMPUTER EDUCATION & DESIGN, NC.	\$ 127.47
6000201	WAKEF ELD FARMS	\$ 60.24	6000274	J.L. WALKER CONSTRUCTION, INC.	\$ 129.96
6000202	GRIMSLEY ENTERPRISES, NC.	\$ 59.78	6000275	THE M DLAND CONNECTION, ETAL	\$ 131.27
6000203	SAM C. HANEY GENERAL CONTRACTOR, INC.	\$ 60.93	6000277	ENTERPRISE W RE PRODUCTS, INC.	\$ 133.68
6000204	NEW FORSYTH NN	\$ 60.55	6000278	L & R FOODS, NC.	\$ 134.46
6000205	ALL ED CONSTRUCTION, NC.	\$ 61.17	6000279	WEYMON L. SEAGRAVES	\$ 135.94
6000206	ROB NSON'S FUEL STOP	\$ 61.25	6000280	YESTERYEAR WOODWORKS, NC.	\$ 136.17
6000207	BHAGAT INVESTMENTS, INC.	\$ 61.33	6000281	SIMS RIGG NG & CRANE SERVICES, NC.	\$ 136.87

Exhibit B

**California Compensation Insurance Company
Final Distribution to Non-IGA Policyholders**

6000208	JOHN POWERS	\$	62.11	6000283	DOOLY G N, INC.	\$	138.82
6000209	GERMAN MOTOR WORKS, LTD.	\$	63.19	6000284	TOTAL SERVICES COMPANY	\$	139.60
6000210	B E. GREEN, NC.	\$	64.74	6000285	CONNECT NG CONTRACTORS	\$	140.92
6000211	NICKY NICHOLS PRODUCTIONS, INC.	\$	64.28	6000287	DAVENPORTS DIRECTIONAL DRILLING	\$	147.75
6000213	J M SELLARS	\$	65.99	6000288	TRUCK MOUNTS, INC.	\$	149.70
6000214	TRINITY MACHINE SHOP, INC.	\$	66.77	6000289	LEDFORD & SONS	\$	150.56
6000215	CANYON GR LL	\$	67.31	6000290	JB & MD NVESTMENTS, NC.	\$	151.72
6000216	CARE MANAGEMENT, INC.	\$	68.78	6000291	J & J PA NT NG	\$	154.83
6000217	LA BOTANA TEX-MEX RESTAURANT	\$	71.04	6000292	IDEAL DESIGNS, LTD.	\$	156.62
6000218	JAMES D. RACHELS	\$	72.59	6000293	VICTOR CARPET M LLS, INC.	\$	161.04
6000219	FORT PERRY OUTDOORS, NC.	\$	72.13	6000294	RICHARD A. DUNHAM CONSTRUCTION	\$	161.90
6000220	NTERIOR TRIM SYSTEMS, JOHN VEZOLLES	\$	72.75	6000295	SCQ, INC.	\$	161.98
6000221	DEPENDABLE USED CARS, LLC	\$	72.83	6000296	HODGES-WARD ELLIOTT ASSOCIATES, NC.	\$	166.18
6000222	4/H FOODS, INC.	\$	72.99	6000297	ULLOM-QUARLES, INC.	\$	168.51
6000223	ELIZONDA PA NT NG & CLEANING	\$	73.07	6000298	ADA RSV LLE MOB LE HOME MOVERS, INC.	\$	169.13
6000224	CARROLLTON PRINTING COMPANY	\$	74.38	6000299	STEVE M NCHEW	\$	173.64
6000225	JUBILEE FARMS	\$	75.40	6000300	HUDDLE HOUSE #52	\$	174.81
6000226	LAKE PARK TRAVEL CENTER AUTO TRUCK	\$	76.87	6000301	HAMMOND GLEN PROPERTIES	\$	175.43

POC #	Payee	Final Dist	POC #	Payee	Final Dist
6000302	SUNTRA CORPORATION	\$ 179.47	6005017	AGENTS NSURANCE SERVICES	\$ 9.48
6000303	GUA-MAR CONSTRUCTION, NC.	\$ 181.80	6005020	CHAMPION FIRST AID	\$ 12.40
6000304	FARMERS SUPPLY COMPANY OF VALDOSTA	\$ 185.37	6005025	ACTION MANAGEMENT & CONSULTING	\$ 10.96
6000305	CON-TIL	\$ 187.08	6005027	NETCOM DESIGN	\$ 10.96
6000306	LATLANTA ELECTRONICS	\$ 187.24	6005029	STRATS, INC.	\$ 10.96
6000307	CLIMATROL, NC.	\$ 188.48	6005038	SOLID SURFACE FABRICATION	\$ 37.54
6000308	CABLE CONNECTIONS, INC.	\$ 190.35	6005045	BIMEDA ANIMAL, INC.	\$ 47.80
6000309	RANDELL BOLMAN	\$ 193.30	6005051	SUMMIT GROUP	\$ 10.96
6000310	RAYDECO ENTERPRISES, INC.	\$ 197.03	6005054	MISSOURI THREAD PRODUCTS	\$ 10.96
6000311	BERKLEY ENV RONMENTAL, INC.	\$ 199.44	6005056	AMERICARE HOME CARE	\$ 10.96
6000312	LENZY HANNAH	\$ 202.55	6005061	GREATER KANSAS CITY FOUND.	\$ 10.96
6000313	R L. BAKER	\$ 204.42	6005062	FOOD SERVICE CONSULTANTS, NC.	\$ 78.03
6000314	GREENFIELD PROFESSIONALS, INC.	\$ 207.69	6005063	BART RAMSOUR & SONS	\$ 10.96
6000315	DONNY TUTEN PLUMB NG CO., INC.	\$ 209.86	6005064	HAITH & COMPANY	\$ 80.31
6000316	ROY LEE SMITH PRODUCE, INC.	\$ 215.46	6005067	SPORTSMAN'S SUPPLY	\$ 10.96
6000317	SPR, INC.	\$ 215.46	6005069	DOUGLAS COUNTY HEALTH DEPARTMENT	\$ 10.96
6000318	KASS INDUSTRIAL CONTRACTORS	\$ 224.70	6005073	MORROW T RE SUPPLY	\$ 10.96
6000319	PNEU WAY CONSTRUCTION, INC.	\$ 231.62	6005079	SQUIRES MFG. CORP.	\$ 10.96
6000320	SERVPRO OF ATHENS, NC.	\$ 233.25	6005080	DON DILLEY	\$ 10.96
6000321	NATHAN W. THOMAS	\$ 237.99	6005081	THE WOMEN'S EXCHANGE OF ST. LOUIS	\$ 10.96
6000322	CHARLES SHAFER JR.	\$ 240.09	6005089	JEROME GROUP INC.	\$ 10.96
6000323	BOGGS TRANSPORTATION, INC.	\$ 260.07	6005090	WELSCH FLATNESS & LUTZ, INC.	\$ 133.84
6000324	LEO'S TV & APPLIANCE CENTER, INC.	\$ 260.93	6005091	JOHN ANDERSON TBA, INC	\$ 10.96
6000325	CULTURE ROCK COMPANY, NC.	\$ 270.71	6005095	ST. LOUIS PRODUCE MARKET	\$ 10.96
6000327	BOBBY REID & REX MORGAN	\$ 284.40	6005097	IRON COUNTY FARMS	\$ 10.96
6000328	T & E INTERIORS	\$ 286.42	6005098	DOUG SW NGER & HAROLD SW NGER	\$ 10.96
6000329	KICK N CHICKEN, INC.	\$ 290.70	6005100	PULASKI COUNTY HEALTH DEPARTMENT	\$ 10.96
6000330	A & O PLUMBING	\$ 292.55	6005106	NOW STRUCTURES, NC.	\$ 10.96
6000331	WEST GA MASONRY CONTRACTORS	\$ 304.29	6005115	JOPLIN TRA LER SALES, NC.	\$ 10.96
6000332	STONE MOUNTA N CHEVRON	\$ 307.72	6005122	TREASURE LAKE RV CAMPING CLUB	\$ 10.96
6000333	NATIONAL TENANT IMPROVEMENTS	\$ 351.63	6005123	CRD & ASSOCIATES, INC.	\$ 318.44
6000335	TURNER CONSTRUCTION	\$ 370.12	6005126	VANDEVANTER ENG NEER NG CO.	\$ 10.96
6000336	KENNY YOUNG CONSTRUCTION COMPANY, INC.	\$ 389.63	6005132	HERITAGE CARE, INC.	\$ 10.96
6000337	A-KING ROOTER, NC.	\$ 397.56	6005135	ALAN BARTON	\$ 10.96
6000338	DENFORD HICKS	\$ 431.92	6005137	TED'S TRASH SERVICE	\$ 10.96
6000339	J & M CONSTRUCTION, NC.	\$ 485.93	6005143	PETTIS COUNTY HEALTH GROUP	\$ 10.96
6000341	SEXTON TRUCK NG, NC.	\$ 557.61	6005144	NANCY TRANSPORTATION, NC.	\$ 10.96
6000342	ENZYMATIC DEINK NG TECHNOLOGIES, LLC	\$ 584.03	6005146	U.S. REEL CORP	\$ 10.96
6000343	MURRAY & MURRAY CONSTRUCTION, NC.	\$ 593.59	6005148	THE BICK GROUP	\$ 804.93
6000344	GOLDEN ISLE SUPERCENTER, NC.	\$ 616.13	6005153	DISABLED AMERICAN VETERANS	\$ 1,067.17
6000345	GILLIS BROTHERS, NC.	\$ 731.86	6005154	HOMECARE OF MID-MISSOURI, INC.	\$ 48.66
6000347	SUNBELT STRUCTURES, INC.	\$ 781.37	6005155	ST. LOUIS FABRICATION SERVICES, INC.	\$ 269.16
6001001	C E. CARTER & ASSOC.	\$ 2.14	6005156	VNA OF SOUTHEAST MISSOURI	\$ 345.80
6001007	DAPHNE REPA R, NC.	\$ 6.84	6005157	BUTLER COUNTY HEALTH	\$ 572.45
6001008	DIGITAL CYBERNETICS, NC.	\$ 7.07	6005160	MLBANK SYSTEMS NC.	\$ 1,967.30
6001010	SOUTHEAST LAND & T MBER SERV.	\$ 7.23	6005161	M DWEST MATERIALS COMPANY	\$ 10.96
6001027	KNIGHTS OF COLUMBUS	\$ 10.96	6008003	GREEN COUNTRY BEHAVIORAL	\$ 387.54
6001029	CALLAHAN'S TIRE & WHEEL	\$ 20.90	6013005	MECHANICAL INDUSTRIES NC.	\$ 3.96
6001049	SO. HEAT NG, A R CONDITIONING	\$ 40.81	6014007	AUTO PRO, NC.	\$ 95.60

Exhibit B

**California Compensation Insurance Company
Final Distribution to Non-IGA Policyholders**

6001063	POSITIVE ELECTRIC COMPANY	\$	10.96	6016000	BEAUPRE, INC.	\$	165.25
6001064	HORTON, ANNE I.	\$	10.96	6016001	M DCOM CORPORATION	\$	412.42
6001068	ALABAMA MANUFACTURED HOUSING	\$	10.96	6016002	M DWEST BRASS FORG NG CO.,	\$	606.41
6001069	BECK'S BEST FOOD	\$	10.96	6016003	A C M E	\$	7.69
6001071	N.I.C. NC.	\$	98.15	6016004	BUSHNELL ILLINOIS	\$	983.14
6001073	SOUTHERN ASPHALT SERVICES	\$	101.20	6016005	UPTOWN TAVERN	\$	4.82
6001074	ST. CLA R PLUMBING, INC.	\$	10.96	6016006	ANATOL AUTOMATION, INC.	\$	2,473.14
6001080	LEE'S CARPET	\$	136.71	6016007	AL'S FAMILY CAFs	\$	42.98
6001085	UTILIT ES REPA R SEVICE	\$	10.96	6016008	W NDM LL CITY DISCOUNT LIQUOR	\$	10.26
6001089	LAWLEY'S PAINTING	\$	239.63	6016009	T N. & W. IRRIGATION	\$	214.44
6001108	HOME CARE PLUS INC.	\$	10.96	6016010	FARLEY CUTTING SERVICES USA	\$	220.04
6005002	COMMUNITY OF THE GOOD SHEPHERD	\$	3.11	6016011	ELEVATOR TECHNICIANS, NC.	\$	279.58
6005003	SYMMETRY INCORPORATED	\$	3.65	6016012	MONI'S BAR & GR LL INC.	\$	57.67
6005004	BUSSELL'S FLOOR COVER NG	\$	3.73	6016013	FRANK HOFFMAN, ATTORNEY	\$	26.90
6005006	TODD GRAVES	\$	3.89	6016014	CHRISTIAN CIVIC OUTREACH OF P	\$	22.70
6005008	AUTOBODY COLOR COM.	\$	5.44	6016015	LOUIS LAKIS FORD, NC.	\$	253.62
6005011	ARROW PAINTING	\$	6.84	6016016	SUTTON CARPET CO., INC.	\$	1,637.83
6005013	J M ERNEST	\$	6.53	6016017	NEVER COMPROMISE	\$	11.83
6005014	MANCHESTER GRAPHICS	\$	7.15	6016018	AERERO, INC.	\$	92.50
6005015	KESEMAN TOOL & D E	\$	8.47	6016019	C.J. POWER INC.	\$	525.81
6005016	ZEPHYR MANUFACTURING	\$	9.17	6016020	GURNEE DODGE, INC.	\$	32.64

POC #	Payee	Final Dist	POC #	Payee	Final Dist		
6016021	UNIQUE TOWING, INC.	\$	82.85	6016061	PRECISION CERAMIC TILE & COMM	\$	229.53
6016022	ERN E POULOS RACING STABLES I	\$	107.10	6016062	ROCKENBACH CHEVROLET SALES, I	\$	276.85
6016023	LITTON AMBULANCE SERVICE, INC	\$	45.63	6016063	MARQUIE & LAMBERT SALES & SER	\$	117.68
6016024	ALANSON MANUFACTURING COMPANY	\$	37.62	6016064	JOHANSEN & ANDERSON NC.	\$	13.88
6016025	MAPCARGO NTERNATIONAL	\$	2.76	6016065	FRANZ STATIONERY COMPANY	\$	6.22
6016026	SHARON'S MAID SERVICE	\$	516.10	6016066	LITTLE MISS MUFF N, NC.	\$	56.11
6016027	SOUTHERN LLINOIS GYMNASTICS	\$	17.87	6016068	OMEGA RESEARCH & DEV.	\$	9.25
6016028	G.P. & W. INC.	\$	74.66	6017000	ACKERMAN CONSTRUCTION, NC.	\$	107.42
6016029	BEHAVIORAL SC ENCE TECHNOLOGY	\$	20.44	6017001	AUGUST NE/LORETTO ANIMAL CL NIC	\$	231.46
6016030	CHEDDAR'S MEYERCOUPH CASUAL D	\$	851.48	6017002	BMW HEALTHCARE, INC.	\$	71.12
6016031	XERTREX NTERNATIONAL, INC.	\$	147.37	6017003	CARE MANAGEMENT NC.	\$	54.95
6016032	R DGE MOTORS, NC.	\$	44.00	6017004	CIRCLES FOOD STORES, NC.	\$	35.09
6016033	BARKER ROCKFORD COMPANY	\$	46.80	6017005	DESIGN PURCHASING NETWORK	\$	15.94
6016034	WRITE IMPRESSIONS LTD.	\$	24.01	6017006	EMERGENCY PHYSICIANS ENTERPRISES	\$	356.99
6016035	FLOYD'S RESTAURANT INC.	\$	195.71	6017007	ENCORE REHAB LITATION INC.	\$	6.99
6016036	THOMAS C. FATLAND	\$	103.53	6017008	FLORIDA GLAZ ERY, NC.	\$	262.32
6016037	TREND TOOL INC.	\$	41.66	6017009	G&S GRAND, NC.	\$	41.27
6016038	HEISLER GREEN CHEMICAL CO.	\$	3.89	6017011	GOOD MARINE SERVICES	\$	72.67
6016039	ESSEX ENVIRONMENTAL NC.	\$	97.92	6017012	GREER AND K RBY CO. NC.	\$	3.35
6016040	SECHRIST CL NICAL SERVICES	\$	53.95	6017013	HAITH & COMPANY	\$	8.92
6016041	JEANETTE ANTINK	\$	670.31	6017014	J H THORNTON CO.,	\$	323.51
6016042	SENICA'S NTERSTATE TOWING	\$	24.09	6017015	J.H. THORNTON, CO.	\$	919.85
6016043	MICK'S GARAGE, INC.	\$	121.17	6017016	JEFFERSON COUNTY MEMORIAL HOSPITAL	\$	18.19
6016044	JOSEPH PEARSON	\$	301.10	6017017	KANSAS UNIVERSITY PHYSICIANS	\$	1,031.35
6016045	BALDW N MANUFACTUR NG COMPANY	\$	100.35	6017018	KBK INDUSTR ES	\$	17.42
6016046	POWERS ENTERPRISES, NC.	\$	416.53	6017019	KBK INDUSTR ES	\$	3.50
6016047	BURRIS DISPOSAL SERVICE	\$	62.49	6017020	LONN E CHRISTENBERRY	\$	255.90
6016048	B MACQ INC.	\$	148.93	6017021	LONN E CHRISTENBERRY	\$	766.71
6016049	LOLITA DAVIS	\$	382.80	6017022	MANAGEMENT SUCCESS	\$	320.16
6016050	L NCOLN LAND EXPRESS	\$	94.67	6017023	M DCOM CORPARATION	\$	17.37
6016051	CHEDDARS CHAMPAIGN FOOD, INC.	\$	704.58	6017024	OKLAHOMA WASTE & WIP NG	\$	909.54
6016052	LYRAN S NG NG SOCIETY	\$	42.82	6017026	PIONEER INDUSTR ES, NC.	\$	47.64
6016053	WAYNE ENDRE	\$	111.77	6017027	S & K POWER WASHING	\$	43.42
6016054	SEATON TRUCK NG INC.	\$	213.43	6017028	STRUCTURE DESIGNS NC.	\$	121.74
6016055	COURIER CAFs/SILVER CREEK	\$	4.74	6017029	SUN BELT RES DENTIAL	\$	143.17
6016057	DAVID DORRIS	\$	14.07	6017030	TANN ELECTRIC, NC.	\$	214.36
6016058	ARMANDO TRUCKING, INC.	\$	2.17	6017031	THE LIGHTHOUSE RESTAURANT	\$	102.76
6016059	WILLIAM KEENE, INC.	\$	14.15	6017206	TAMMY SELLERS	\$	104,748.90
6016060	FULLMOON INVESTMENTS NC.	\$	16.56				
						Total	\$ 183,647.38

EXHIBIT C

Exhibit C

Combined Benefits Insurance Company
Final Distribution to All Approved Claimants

IGAs (Class 2)

POC #	Payee	Final Dist	Interest	Total Dist
6017181	CALIFORNIA INSURANCE GUARANTEE ASSOC	\$ -	\$ 3,630,394.87	\$ 3,630,394.87
2002723	CALIFORNIA LIFE AND HEALTH GUARANTY ASSOC.	\$ 3,110.00	\$ 15,911.71	\$ 19,021.71
Totals		\$ 3,110.00	\$ 3,646,306.58	\$ 3,649,416.58

Class 2

POC #	Payee	Final Dist	Interest	Total Dist
6014324	DIVERSIFIED INSPECTIONS, INC.	\$ 161.31	\$ 980.05	\$ 1,141.36
6014325	CABLEAMERICA CORPORATION	\$ 77.73	\$ 470.41	\$ 548.14
6017210	PATRICIA ANSPACH	\$ 132.00	\$ 236.88	\$ 368.88
6017213	SIDNEY P HUNT	\$ 91.91	\$ 13.43	\$ 105.34
Totals		\$ 462.95	\$ 1,700.77	\$ 2,163.72

Class 7

POC #	Payee	Final Dist	Interest	Total Dist
6017209	ST PAUL RE	\$ 1,258,994.10	\$ -	\$ 1,258,994.10
6017216	CAL COMP	\$ 1,973,438.93	\$ -	\$ 1,973,438.93
6017217	COMMERCIAL COMPENSATION	\$ 866,028.80	\$ -	\$ 866,028.80
Totals		\$ 4,098,461.83	\$ -	\$ 4,098,461.83

EXHIBIT D

Exhibit D

Commercial Compensation Insurance Company
Final Distribution to All IGAs and Non-IGA Policyholders

Insurance Guarantee Associations (IGAs)

ALABAMA INSURANCE GUARANTY ASSOCIATION	1,357,999.54
ALASKA INSURANCE GUARANTY ASSOCIATION	29,731.42
ARKANSAS P&C GUARANTY ASSOCIATION	240,919.65
CALIFORNIA INSURANCE GUARANTY ASSOCIATION	3,205,739.65
COLORADO INSURANCE GUARANTY ASSOCIATION	978,102.40
DELAWARE INSURANCE GUARANTY ASSOCIATION	152,208.93
DISTRICT OF COLUMBIA GUARANTY ASSOCIATIO	112.01
FLORIDA WORKER'S COMP INS GUARANTY ASSOC	54,331.17
GEORGIA INSURERS INSOLVENCY POOL	31,988.09
IDAHO INSURANCE GUARANTY ASSOCIATION	86,049.83
ILLINOIS INSURANCE GUARANTY FUND	17,908.89
INDIANA INSURANCE GUARANTY ASSOCIATION	46,752.72
IOWA INSURANCE GUARANTY ASSOCIATION	12,792.98
KANSAS INSURANCE GUARANTY ASSOCIATION	96,330.01
KENTUCKY INSURANCE GUARANTY ASSOCIATION	12,335.83
LOUISIANA INSURANCE GUARANTY ASSOCIATION	107,973.56
MARYLAND P&C INSURANCE GUARANTY CORPORATION	10,524.04
MISSISSIPPI INSURANCE GUARANTY ASSOCIATION	218,478.07
MISSOURI P&C INSURANCE GUARANTY ASSOC	374,908.97
MONTANA INSURANCE GUARANTY ASSOCIATION	11.98
NEBRASKA P&C INSURANCE GUARANTY ASSOCIATION	22,076.73
NEVADA INSURANCE GUARANTY ASSOCIATION	29,436.59
NEW JERSEY WC RATING AND INSPECTION BUREAU	529,258.39
NEW MEXICO P&C INSURANCE GUARANTY ASSOCIATION	142,531.69
NEW YORK LIQUIDATION BUREAU	2,751,273.14
OKLAHOMA P&C INSURANCE GUARANTY ASSOCIATION	127,633.25
PENNSYLVANIA WORKER'S COMP SECURITY FUND	1,149,264.06
TENNESSEE INSURANCE GUARANTY ASSOCIATION	1,620,997.56
TEXAS P&C INSURANCE GUARANTY ASSOCIATION	309,509.69
UTAH P&C INSURANCE GUARANTY ASSOCIATION	305,469.85
WISCONSIN INSURANCE SECURITY FUND	28,716.22
WYOMING INSURANCE GUARANTY ASSOCIATION	12,321.66
	14,063,688.57

Non-IGA Policyholders

POC #	Payee	Final Dist	POC #	Payee	Final Dist
969322	SOLA OPTICAL	\$ 2,792.69	6001055	JOHN M. LOCKLIER	\$ 13.06
6000003	PRECISION FABRICATION	\$ 2.00	6001056	THE CARPET PLACE, INC.	\$ 13.06
6000041	GOVERNMENT HOSPITAL ASSOC.	\$ 12.76	6001057	(YOO-NEK) CAR WASH INC.	\$ 13.06
6000064	VALUESTAR, INC.	\$ 17.23	6001058	HILLARD & SONS INC.	\$ 13.06
6000072	CROSS MANUFACTURING	\$ 19.10	6001059	SIGMA NU(THETA CHAPTER)	\$ 13.06
6000079	THE TAILORS, INC.	\$ 20.53	6001060	MATERIALS RECOVERY CORPORATION	\$ 13.06
6000087	AMERICAN SUPERIOR, INC.	\$ 23.49	6001061	PRECISION FABRICATION	\$ 73.01
6000093	SJB GROUP, INC.	\$ 24.65	6001062	FARMERS WAREHOUSE	\$ 13.06
6000097	BARRETT & SONS BUILDER, INC.	\$ 25.82	6001065	PHI GAMMA DELTA CHAPTER AT AUBURN	\$ 89.65
6000102	RLB CONSTRUCTION, INC.	\$ 27.28	6001066	ALAFAB, INC.	\$ 13.06
6000106	SONIC OF AMERICUS	\$ 27.00	6001067	MAGNOLIA FUNERAL HOME INC.	\$ 13.06
6000175	ROSE CLARK	\$ 59.43	6001070	DIVERSIFIED JANITORIAL SERV.	\$ 114.88
6000188	MATTHEW BEAL	\$ 65.60	6001072	APEX CONSTRUCTION, LLC	\$ 13.06
6000193	DIVE SHOP IV, INC.	\$ 68.23	6001075	NELSON IRON & METAL CO.	\$ 13.06
6000212	STATESBORO GLASS, INC.	\$ 78.06	6001076	CONCRETE CUTTERS & BREAKERS INC.	\$ 13.06
6000255	PEDRO C. MAR	\$ 132.21	6001077	B & M METAL BUILDING	\$ 155.93
6000276	THERAPY MANAGEMENT SERVICES	\$ 157.35	6001078	MCALPINE, BOOTH, CARR INTERIORS, INC.	\$ 156.00
6000282	BOBBY & SHERRI REID	\$ 163.77	6001079	C&M XPRESS LUBE & CAR WASH	\$ 13.06
6000286	RONALD BLACKMON	\$ 173.74	6001081	RICHARDSON, SPEAR & SPEAR P.C.	\$ 13.06
6000326	CHARLES GREER LUMBER CO., INC.	\$ 325.47	6001082	MCELROY BUILDERS, INC.	\$ 13.06
6000334	CLASSIC VINYL SIDING, INC.	\$ 440.08	6001083	TEEL PAINTING & WALLCOVERING	\$ 13.06
6000340	H & O CONTRACTORS	\$ 632.30	6001084	WOODS COMMUNICATIONS	\$ 13.06
6000346	BRADDOCK METALLURGICAL GEORGIA, INC.	\$ 914.64	6001086	A PLUS CUSTOM CLEANING	\$ 13.06
6001000	LANDSCAPE SPECIALIST OF NA	\$ 2.49	6001087	JL JOHNSTON CONTRACTING	\$ 13.06
6001002	BUSINESS SUPPLY COMPANY, INC.	\$ 4.12	6001088	S AND S MACHINE SHOP	\$ 13.06
6001003	ARTISIAN FILMS, INC.	\$ 5.87	6001090	ALABAMA BANCSEV, INC.	\$ 13.06
6001004	GOVERNMENT STREET PRES. CHURCH	\$ 5.59	6001091	GWINS STATIONARY AND COMM.	\$ 13.06
6001005	SPLENDID CLEANERS	\$ 7.05	6001092	SPRADLIN AUTO PARTS, INC.	\$ 13.06
6001006	JONES VETERINARY HOSPITAL	\$ 7.91	6001094	TAC SYSTEMS, INC.	\$ 353.78
6001009	NEALA CONCRETE	\$ 9.27	6001095	PLANTATION GOLF, INC.	\$ 13.06
6001011	PROFESSIONAL MANUFACTURERS	\$ 9.53	6001096	SEAY SEAY AND LITCHFIELD	\$ 13.06
6001012	GARRETT & GARRETT, INC.	\$ 11.29	6001097	CLIFFORD STEIGERWALD	\$ 13.06
6001013	SOUTHERN MEDICAL BUSINESS SERVICES	\$ 12.62	6001098	TRI-FAB STEEL INC.	\$ 13.06
6001014	SOUTHSIDE BAPTIST CHURCH	\$ 13.20	6001099	W.H. THOMPSON CONSTRUCTION	\$ 13.06
6001015	METRO INVESTMENT INC.	\$ 13.06	6001100	GORDON OAKS, INC.	\$ 13.06
6001017	J P MILLWORK INC	\$ 15.41	6001101	TRAINED LABOR FORCE, INC.	\$ 13.06
6001018	MONTEVALLO DEVELOPMENT, LLC	\$ 13.06	6001102	SOUTHSIDE CHURCH OF CHRIST	\$ 624.66
6001019	ANNETTE W SHARP	\$ 17.60	6001103	VULLCAN PUBLICATIONS INC.	\$ 822.33
6001020	CERVANTES CONSULTING CENTER, INC.	\$ 17.46	6001104	BL FABRICATION INC.	\$ 13.06
6001021	EVERGREEN GOLF CLUB, INC.	\$ 17.18	6001105	COASTAL PLASTERING CO., INC.	\$ 13.06
6001022	ROMAR HARBOR	\$ 13.06	6001106	EAGLES MANAGEMENT INC.	\$ 13.06
6001023	TUSCALOOSA CONVENTION & VISITORS	\$ 19.51	6001107	GLOVER'S OLD ERIE FARM	\$ 1,296.89
6001024	CHRIS TOMBERLIN	\$ 13.06	6001109	ENCORE REHABILITATION, INC.	\$ 13.06
6001025	AARON CONSTRUCTIONS	\$ 20.20	6001110	SAAD ENTERPRISES INC	\$ 13.06
6001026	ALABAMA MOVING IMAGE	\$ 21.14	6001111	BYRD HOMES INC	\$ 13.06
6001028	SPIRITS, INC.	\$ 13.06	6002000	LONG CENTER INC.	\$ 0.17
6001030	ATOMIC PICTURES, INC.	\$ 26.26	6002001	JAKIDAN'S CAFS, INC.	\$ 0.75
6001031	TAYLOR ENTERPRISES	\$ 13.06	6002002	CIRCLE CITY ANTIQUARIAN BOOKS INC	\$ 2.05
6001032	REFORM CLEANERS	\$ 26.87	6002004	BIG RON'S MOVING & STORAGE, INC.	\$ 1.13

Exhibit D

Commercial Compensation Insurance Company
Final Distribution to All IGAs and Non-IGA Policyholders

6001033	P AND M MECHANICAL, INC.	\$	13.06	6002005	SCHURMAN LANGE COMPANY, INC.	\$	1.37
6001034	GATHERINGS, KENNEDY & ASSOC.	\$	13.06	6002006	HOOSIER TERMITE & PEST CONTROL	\$	2.19
6001035	THE PEOPLES BANK	\$	13.06	6002007	DURNIL'S TERMITE AND PEST CONTROL, INC.	\$	9.38
6001036	CIRCULATION MARKETING	\$	31.75	6002008	PHILLIPS PRODUCE, INC.	\$	13.94
6001037	CREATIVE WALL SOLUTIONS	\$	31.26	6002009	HOT CREWS, INC.	\$	3.41
6001038	PATRICIA MCGREGOR	\$	13.06	6002010	BROWNSTONE LOUNGE, INC.	\$	3.96
6001039	THE ARC OF ALABAMA INC	\$	13.06	6002011	PRINTING PARTNERS	\$	3.99
6001040	PRISM SYSTEMS, INC.	\$	35.84	6002012	ULCLE AL'S PECANS, INC.	\$	3.85
6001041	P G & W ENTERPRISES	\$	39.32	6002013	HAMPTON INDUSTRIES SERVICES INC.	\$	4.74
6001042	L AND J DIRT, INC.	\$	40.34	6002014	PIONEER PEST CONTROL INC.	\$	6.14
6001043	UNIVERSTAL REFRACTIONS	\$	40.84	6002015	SPECTRUM SPORTS INC.	\$	6.48
6001044	CHATHAM CONSTRUCTION AND DEV.	\$	13.06	6002016	GUARDIAN ANGEL HOME & HEALTH CARE	\$	6.37
6001045	RENAISSANCE CAFs	\$	13.06	6002017	WELCO TRUCKSTOP, INC.	\$	7.27
6001046	REESE FUNERAL HOME, INC.	\$	13.06	6002018	T & G PEST CONTROL, INC.	\$	7.16
6001047	WARHURST AND EATON PC	\$	13.06	6002019	FREY FARMS	\$	42.86
6001048	DELCO GENERAL CONTRACTORS	\$	48.12	6002020	HOMES AGAIN	\$	11.09
6001050	ARTISAN FILMS, INC.	\$	13.06	6002021	ROADRUNNER INC.	\$	10.60
6001051	ENTERPRISE TEXACO, LLC	\$	13.06	6002022	VOGEL BROTHERS CORP.	\$	11.86
6001052	GOVERNMENT ST. PRES. CHURCH	\$	13.06	6002023	SECURITY FIRST INC.	\$	12.55
6001053	MRS. ELLA'S COUNTRY KITCHEN LLC	\$	56.46	6002024	TRUSTEES OF COLUMBUS INDIANA	\$	13.17
6001054	CENTRAL PARK USA	\$	32.15	6002025	GREG SPIVEY REMODELING INC.	\$	63.83

POC #	Payee	Final Dist	POC #	Payee	Final Dist		
6002026	LASTING IMPRESSIONS CONSTRUCTION, INC.	\$	14.12	6004052	NADER & PEDRO TRUCKING	\$	6.03
6002027	THE COLLINS GROUP, INC.	\$	74.24	6004053	TRANSPOWER INC	\$	6.03
6002028	D & E AUTO ELECTRIC INC	\$	16.95	6004055	ALBANY INDUSTRIES INC	\$	6.03
6002029	DUNELAND DEVELOPMENT LLC	\$	92.89	6004056	SMOKEHOUSE AND BARBECUE CO	\$	6.03
6002030	HEAVEN SCENT MAIDS	\$	19.34	6004057	MISSISSIPPI SEAFOOD EXCHANGE	\$	6.03
6002031	NORTHERN INDIANA MECHANICAL, INC.	\$	19.34	6004059	LEATHERMAN DRILLING INC	\$	6.03
6002032	VAN EYK & SON	\$	20.12	6004060	SEWARD FARMS	\$	6.03
6002033	ACCURATE AIR INC	\$	21.07	6005000	KILBURG HOTELS, INC.	\$	0.59
6002034	BENNETT PAINTING INC.	\$	126.50	6005007	OZARK WHOLESALE FLORIST, INC.	\$	5.59
6002035	STYLE-RITE AWNING CO., INC.	\$	30.55	6005009	ROUSE SHEET METAL	\$	6.75
6002036	ELKS BPOE VALPO LODGE 500	\$	30.82	6005010	COMMUNITY BANK OF MARSHALL	\$	6.61
6002037	STRAITLINE, INC.	\$	31.75	6005012	CITADEL HEALTH CARE	\$	7.78
6002038	ROLYNO'S PIZZA	\$	34.67	6005018	UNITY CONSTRUCTION, INC.	\$	12.89
6002039	AZIMOW & CULBERTSON SCRAP	\$	39.07	6005021	THE CENTER FOR PROFESSIONAL DEV.	\$	15.55
6002040	WELBY AND DAVID DBA: KEY SHEET METAL CO.	\$	402.81	6005022	STYLES RESTAURANT INC.	\$	15.70
6002041	TOTAL ENTERPRISES LTD	\$	85.41	6005024	PAR REMANUFACTURING	\$	17.16
6002042	DEVELOPMENTAL SERVICES INC.	\$	111.37	6005026	TT GROUP, INC.	\$	18.66
6002043	CREATIVE MARBLE, INC.	\$	143.36	6005031	RAYNE COMPANY INC.	\$	32.15
6002044	CENTER FOR PROFESSIONAL DEVELOPMENT	\$	1.65	6005034	CAPE GRECIAN STEAK HOUSE	\$	41.83
6002045	WESTMARK PRODUCTS INC.	\$	0.24	6005042	ELECTRICAL MOTOR SUPPLY	\$	13.06
6002046	FROST FRAMING	\$	18.66	6005044	HOLIDAY HILLS	\$	13.06
6003000	BENOIT PORTABLE BUILDINGS, INC.	\$	131.34	6005047	ADVANTA REAL ESTATE SERVICES	\$	59.68
6003001	RICK'S CABARET INTERNATIONAL	\$	243.16	6005049	ARDE'S VILLA	\$	65.16
6003002	POSTIVE FEED	\$	1,989.01	6005052	FRED AND BARBARA BUNCH	\$	13.06
6003003	MEDITERRANEAN TILE, INC.	\$	868.40	6005055	BK QUALITY SERVICES INC.	\$	13.06
6004000	PRECISION FABRICATION	\$	2.00	6005057	AMERICA'S BEST CAMPGROUND	\$	13.06
6004001	AUSTIN PEAY MINI STORAGE LLC	\$	2.34	6005059	RESOURCES LTD	\$	13.06
6004002	C & M PULPWOOD, INC.	\$	1.77	6005060	CEDAR CLIFF, INC.	\$	13.06
6004003	BRENT GRAY CLEAN SWEEP	\$	3.96	6005065	G & M ELECTRICAL & PLUMBING	\$	13.06
6004004	SIX FORTH HUNTING CLUB, INC.	\$	3.68	6005068	ROGER SMITH, INC.	\$	225.84
6004006	BEHAVIORAL SCIENCE TECHNOLOGY	\$	5.25	6005071	MISSOURI MEERSCHAUM COMPANY	\$	13.06
6004007	PRISM SYSTEMS, INC.	\$	5.69	6005072	SMART SOLUTIONS	\$	13.06
6004008	LOTT CONSTRUCTION, INC.	\$	6.03	6005074	MOORE PRINTING CO.	\$	13.06
6004009	SECURITY RISK MANAGEMENT	\$	9.68	6005078	MC CRACKEN MOTORS	\$	129.44
6004010	OUTDOOR GRAPHICS	\$	12.31	6005082	LONNIE R. HOLIDAY	\$	13.06
6004011	M & M WATER ASSOC.	\$	15.99	6005083	SECHRIST CLINICAL SERVICES	\$	14.16
6004012	MORRIS & MORRIS, INC.	\$	16.30	6005084	WINKLER PLUMBING & HEATING	\$	13.06
6004013	CAPITAL AUTOMOTIVE SERVICE	\$	6.03	6005086	MGM PROPERTIES, INC.	\$	13.06
6004014	JOHN R. COBB	\$	17.18	6005087	MAGNA-TEL, INC.	\$	13.06
6004015	ROBERT FEMYER	\$	6.03	6005093	TEAM MOTOR SPORTS	\$	13.06
6004016	REBUL ACADEMY INC.	\$	6.03	6005099	TEMPERATURE CONTROL COMPANY	\$	13.06
6004017	SECURITY STEEL	\$	6.03	6005101	PZAZZ RESTAURANT	\$	13.06
6004018	JOHNSON TRUCKING	\$	27.89	6005103	ROGER SMITH, INC.	\$	102.29
6004019	AARON CONSTRUCTION, INC.	\$	28.36	6005104	CONTRACTORS GLASS & MATERIAL	\$	13.06
6004020	DR. D. G. MAY DVM	\$	6.03	6005108	HASLAG STEEL SALES	\$	13.06
6004021	FAMILY EAR, NOSE AND THROAT, LLC	\$	6.03	6005109	JOHN COOK CONSTRUCTION	\$	13.06
6004022	SOUTHERN HYDRAULICS, INC.	\$	6.03	6005110	GREATER OZARKS ASSN FOR RETARDED CHIL	\$	13.06
6004024	HOWARD JOHNSON EXPRESS	\$	41.83	6005113	UNITHERM FURNACE CORP.	\$	13.06
6004025	MARSHALL BOULDIN	\$	6.03	6005114	GEORGIA NATIONAL GLASS	\$	13.06
6004026	THOMAS & BRANDON GARRETT	\$	6.03	6005118	CROFT TRAILER SUPPLY	\$	13.06
6004027	DOUGLAS CONSTRUCTION	\$	52.54	6005119	GEMACO PLAYING CARD COMPANY	\$	122.11
6004028	BOB'S TOWING	\$	6.03	6005120	SULLIVAN COUNTY MEMORIAL HOSPITAL	\$	368.75
6004029	RUNNING R. SPECIALTY WOODWORKS	\$	6.03	6005125	COOLEY PLUMBING	\$	13.06
6004030	THE GREEN TEAM	\$	6.03	6005127	GAROZZO'S INC.	\$	445.99
6004031	ROLLING HILLS COUNTRY CLUB	\$	6.03	6005128	PUBLICATION PRINTING COMPANY	\$	454.44
6004032	HYDRA CLEAN, INC.	\$	6.03	6005129	MAGNUM DIAMOND & MACHINERY INC.	\$	13.06
6004033	STEEL PRODUCTIONS, LLC	\$	6.03	6005131	AURORA R-VIII SCHOOL DISTRICT	\$	13.06
6004035	MISSISSIPPI ALARM SERVICE, INC.	\$	6.03	6005133	DAVLAN ENGINEERING, INC.	\$	13.06
6004036	J.L. WALKER BROADCASTING, INC.	\$	97.45	6005134	EMERGENCY EQUIPMENT & TRAINING, INC.	\$	13.06
6004037	FERTILE GROUND, INC.	\$	6.03	6005138	E & M READY MIX, INC.	\$	13.06

Exhibit D

Commercial Compensation Insurance Company
Final Distribution to All IGAs and Non-IGA Policyholders

6004038	N & W FARMS, INC.	\$	6.03	6005140	GOLDEN AGE NURSING HOME DISTRICT 1	\$	13.06
6004039	B & M METAL BUILDING	\$	6.03	6005141	CENTRAL PALLET SUPPLY	\$	13.06
6004040	JENKINS & MCCURLEY, INC.	\$	6.03	6005142	ARNIE'S PLUMBING SERVICE	\$	13.06
6004042	TRI INDUSTRIAL SUPPLY, INC.	\$	6.03	6005147	CASSVILLE R-4 SCHOOL	\$	13.06
6004043	ART BRICKEY BUILDER	\$	179.46	6005152	STARLIGHT THEATRE ASSOC.	\$	4.54
6004044	JOSEPH J. SCHEPENS	\$	6.03	6005158	POINT OF PURCHASE CORPORATION	\$	2,048.94
6004046	TONY ANTHONY	\$	6.03	6005159	CHEMICAL DYNAMICS, INC.	\$	977.32
6004047	PEARL RIVER COUNTY	\$	6.03	6005162	KANSAS CITY HOME CARE, INC	\$	13.06
6004048	GRAND HOUSING, INC.	\$	824.10	6006000	VALLEY AMBULANCE SERVICES, INC	\$	13.06
6004049	DOROTHY COLE DBA COLE BUILDERS	\$	6.03	6006001	TACO TOWN INC.	\$	13.06
6004051	PIERCE CONSTRUCTION & MAIN.	\$	6.03	6006002	VICTOR A. HOMANDL	\$	13.06

POC #	Payee		Final Dist	POC #	Payee		Final Dist
6007001	DR. MICHAEL SCHALET	\$	14.22	6009063	BENNY C. SPICER CONSTRUCTION	\$	27.89
6007002	HARRIET SHORE	\$	27.89	6009064	DICKSON SPORTSMAN STORE INC	\$	28.47
6007003	ST. MAXIMILIAN KOLBE PREP SCHOOL, INC	\$	58.11	6009065	HASTINGS & SONS LUMBER CO.	\$	29.19
6007004	EDWARD F. SECCO LICENSED LAND SURVEYO	\$	19.07	6009066	CARROLL STREET LIQUORS, INC.	\$	29.05
6007007	TAYLOR PRODUCTS OF NEW JERSEY, INC.	\$	1,087.21	6009067	INSTALLATION GROUP	\$	29.63
6007008	ALL AMERICAN SEWER SERVICE, INC.	\$	18.65	6009068	GOOLSBY'S BAR-B-QUE	\$	29.50
6007009	PERFECT PAVING CO., INC.	\$	271.91	6009069	PARKER'S	\$	30.08
6007010	SIGN EXPRESS COMPUTER SYSTEMS CORP.	\$	434.21	6009070	TIM HOLMES CONSTRUCTION	\$	30.66
6007011	CAFS TERIAS, INC.	\$	127.22	6009071	THE POTTING SHED, LLC	\$	30.82
6007012	JAMES MCMONIGLE	\$	19.95	6009072	RANGER INDUSTRIES	\$	31.68
6008002	SIGHT N SOUND APPLIANCE CENTER	\$	6,970.17	6009073	CATMUR DEVELOPMENT CO. INC.	\$	31.54
6009000	SOUTHERN HYDRAULICS, INC.	\$	0.69	6009074	TECHNOLOGY SALES INC.	\$	31.85
6009001	AUSTIN PEAY MINI STORE	\$	2.34	6009075	WESTERN OUTLET STORE INC	\$	32.15
6009002	SP3	\$	2.93	6009076	WADE SPANN	\$	32.73
6009003	UNIVERSAL REFRACTORIES	\$	3.13	6009077	WESTERMAN'S CONSTRUCTION	\$	32.15
6009004	PREMIER PROPERTIES & RIVERBOTTOM MATER	\$	2.79	6009078	TN JAYCEE FOUNDATION INC	\$	32.15
6009005	TMA GROUP	\$	3.51	6009079	MUSIC DOCTORS, INC.	\$	25.21
6009006	BIG ROCK CONSTRUCTION, INC.	\$	3.82	6009080	COMFORT COMPONENT SALES	\$	32.15
6009007	MID-TENN EXCAVATING	\$	4.12	6009081	TENNESSEE SPECIAL OLYMPICS INC	\$	32.15
6009008	PROFESSIONAL MANUFACTURERS	\$	5.13	6009082	ROYCE ALLEN ROGERS	\$	32.15
6009009	FIRST BAPTIST CHURCH	\$	6.89	6009083	CAPITOL DISTRIBUTOR	\$	32.15
6009010	JOEL'S BODY SHOP	\$	6.75	6009084	TOTALLY BOREING, LLC	\$	32.15
6009011	CITATION SUPPORT INC	\$	7.47	6009085	CHARLENE UNDERWOOD	\$	32.15
6009012	DAVECO INC	\$	7.33	6009086	CLARK W. TAYLOR, INC.	\$	37.89
6009013	R&R WOOD PRODUCTS	\$	7.19	6009087	CLARKS DECORATING & CONSTRUCTION	\$	32.15
6009014	D AND D HOMES	\$	7.91	6009088	CHRISTENSON CLIPS, INC.	\$	32.15
6009015	CROSSVILLE CREATIVE LEARNING	\$	7.78	6009089	ON THE LEVEL INC	\$	32.15
6009016	ROBERT WHITE	\$	8.52	6009090	CIRCULATION MARKETING	\$	39.44
6009017	HOOPER CONSTRUCTION CO	\$	9.24	6009091	COOKEVILLE CREATIVE LEARN.	\$	32.15
6009018	BLAIR LUMBER INSPECTION	\$	9.54	6009092	SOUTHERN GOSPEL MUSIC ASSOCIATION, INC	\$	32.15
6009019	F & F TRUCKING	\$	10.57	6009093	BAKER KINSMAN & HOLLIS PC	\$	32.15
6009020	QUICK O MUFFLER & QUICK O LUBE	\$	11.15	6009094	HIGHLAND RIM TERRACE	\$	32.15
6009021	NEW LIFE FOUNDATION	\$	12.34	6009095	SUN TAN VILLAGE, INC.	\$	32.15
6009022	CONSTRUCTION CLEANERS	\$	13.06	6009096	JIMMY MANGRUM CONSTRUCTION	\$	32.15
6009023	CUMBERLAND CYCLES, INC.	\$	14.22	6009097	TRUSTEES KEITH MEMORIAL UNITED METHODO	\$	32.15
6009024	AMERICAN BUSINESS ON-LINE, LLC	\$	13.81	6009098	MULTI-COUNTY PAYMASTER & ACCOUNTING, I	\$	32.15
6009025	OHIO VALLEY CONFERENCE	\$	14.53	6009099	DONNIE MOORE HOME REPAIR	\$	32.15
6009026	JAMES L. MUNGLE ENTERPRISES	\$	15.75	6009100	TED K. GIBBS DBA: BIG APPLE MARKE	\$	32.15
6009027	BENTLEY'S ELECTRIC CO. INC.	\$	15.71	6009101	DICKSON COUNTY INSULATION	\$	32.15
6009028	CASA INC	\$	16.44	6009103	UNIVERSITY ONCOLOGY	\$	32.15
6009029	PAUL D. DAVIS BOILER REPAIR INC	\$	16.44	6009104	D & A MOBILE HOME SERVICES	\$	32.15
6009030	HALLS PLUMBING	\$	16.44	6009105	LARRY BANKS STUDIO	\$	32.15
6009031	INTERNET SOLUTIONS	\$	17.60	6009106	BAGWELL OFFICE SYSTEMS	\$	32.15
6009032	CATFISH KITCHEN	\$	18.04	6009107	TAVEN APARTMENTS LTD PARTNERSHIP	\$	32.15
6009033	GRAY CONSTRUCTION	\$	17.90	6009108	WILLIAM AKINS & TOBY SCROGGINS	\$	32.15
6009035	FIRST MEDIA COMMUNICATIONS	\$	18.79	6009109	L & G ASSOCIATES INC	\$	32.15
6009036	RITeway PLUMBING	\$	18.79	6009110	BENCHMARK PLUMBING CONTRACTORS	\$	32.15
6009037	LARRY DAWSON HEATING & AIR	\$	19.37	6009111	WALLER & DONN	\$	32.15
6009038	DANNY CAMPBELL CONCRETE	\$	19.23	6009112	ST. ANDREWS UNITED METHODIST CHURCH	\$	32.15
6009039	STOKES PRODUCTION SERV	\$	19.09	6009113	SMITH'S DRYWALL	\$	32.15
6009040	H BLOCKMAN & COMPANY	\$	19.09	6009115	FRAZIER CONCRETE	\$	32.15
6009041	DANNY'S ELECTRIC, INC.	\$	19.95	6009116	CRABTREE BROTHERS	\$	32.15
6009042	KFC LEWISBURG	\$	19.81	6009117	HANCOCK BROTHERS INC.	\$	32.15
6009043	RELIABLE TRANSFER COMPANY	\$	19.81	6009118	ABA SALES & SERVICE INC.	\$	32.15
6009045	BROWN & BROWN BUILDERS LLC	\$	20.84	6009119	JIMMY HAYES PLUMBING CO	\$	32.15
6009047	DICKSON OPTICAL PC	\$	20.56	6009120	KEITH DOTSON CEILING CO	\$	32.15
6009048	COUNTRY STONE, INC.	\$	21.86	6009121	PLEASANT VIEW CHRISTIAN SCHOOL	\$	32.15
6009049	PROFESSIONAL HEALTH CARE MANAGEMENT, I	\$	22.02	6009122	P H DORRIS GENERAL	\$	32.15
6009050	PHILLIPS LANDSCAPING	\$	22.74	6009124	DOCTORS GRAVES SANFORD COX AND AYCOCK	\$	32.15
6009051	RALPH BUCKNER FUNERAL HOME, LLC	\$	24.21	6009125	DICK'S FLOWERS, INC.	\$	32.15
6009052	HENRY W. CARDWELL VFW POST 4188	\$	24.96	6009126	NASHVILLE ACADEMY INC.	\$	32.15
6009053	LARRY E YANCEY CONSTRUCTION CO INC	\$	25.82	6009127	LAGUARDO UTILITY DISTRICT	\$	32.15
6009054	AKERSLOOT DEPRIEST WALL	\$	25.68	6009128	THE MCCULLOUGH COMPANY	\$	32.15
6009055	RUBY'S ON THE GREEN	\$	26.26	6009129	LAVON DUKE TRUCKING	\$	32.15
6009056	BUCHANAN AND POWERS	\$	26.70	6009130	CROSS ROADS SERVICE	\$	32.15
6009057	DR GAYLON BROWN	\$	26.42	6009131	BOBBY'S BACKHOE SERVICE	\$	32.15
6009059	SPENCER ENTERPRISES	\$	26.42	6009132	SPACE CONNECTION	\$	32.15
6009060	THE PLAYING FIELD	\$	27.59	6009133	VARNELL NURSERY & GARDEN CENTER	\$	32.15
6009061	DAWSON-HARTMAN HEATING & COOLING INC	\$	28.17	6009134	S T GRIFFIN CERAMIC TILE	\$	32.15
6009062	STAR ELECTRONICS INC	\$	28.03	6009135	CUSTOM ENTERPRISES INC.	\$	32.15

Exhibit D

Commercial Compensation Insurance Company
Final Distribution to All IGAs and Non-IGA Policyholders

POC #	Payee	Final Dist	POC #	Payee	Final Dist
6009136	PIERCE CONSTRUCTION COMPANY	\$ 32.15	6009207	J M SIMTH CONSTRUCTION	\$ 32.15
6009137	MCKAY BOOKS INC	\$ 32.15	6009208	NATIONAL BUILDING SYSTEMS INC.	\$ 32.15
6009138	DONELSON AUTO CLINIC	\$ 32.15	6009210	SHARPE HOME IMPROVEMENT	\$ 32.15
6009139	GOODWILL VILLAGE L P	\$ 32.15	6009211	BILLY DALE WALLACE	\$ 32.15
6009140	VCE INC	\$ 32.15	6009212	GIBBS BROTHERS CONSTRUCTION CO	\$ 32.15
6009141	TECHNOLOGY SALES COMPANY, INC.	\$ 32.15	6009213	RAYMOND BLAKEMORE PAINTING	\$ 32.15
6009142	COLONIAL HEIGHTS EXXON	\$ 32.15	6009214	WEST FORK MARKET	\$ 32.15
6009143	JOHN MARTIN CONSTRUCTION CO	\$ 32.15	6009215	VAUGHN BROTHERS CONSTRUCTION	\$ 32.15
6009144	JOE JOHNSON	\$ 32.15	6009216	SERVALL GUTTER CO	\$ 32.15
6009145	STRIPING UNLIMITED	\$ 32.15	6009217	JAMES MORROW CONSTRUCTION	\$ 32.15
6009146	L&L BUILDERS INC	\$ 32.15	6009218	DICKSON COUNTRY CLUB	\$ 32.15
6009147	MYNATT HOME CONST.	\$ 32.15	6009219	CROSSVILLE TIRE APPLIANCE	\$ 32.15
6009148	DUNNAM ELECTRIC COMPANY	\$ 32.15	6009220	TNT CONSTRUCTION COMPANY	\$ 32.15
6009149	CHARLIE RICHARDSON	\$ 32.15	6009221	Q C TECHNOLOGIES	\$ 32.15
6009150	PAUL DAVIS RESTORATION	\$ 32.15	6009222	WAYCHOFF CEE BEE	\$ 32.15
6009151	WINDSOR LANDSCAPING	\$ 32.15	6009223	MID STATE CONCRETE	\$ 32.15
6009152	TOMMY'S MARKET AND TIRE CENTER, INC.	\$ 32.15	6009224	TIMS FORD MARINA INC	\$ 32.15
6009153	GRIGGS & STEWART FURNITURE APPLIANCE &	\$ 32.15	6009225	V & W READY MIX COMPANY, INC.	\$ 32.15
6009154	CARISSA'S ARMOIRES & ANTIQUES	\$ 32.15	6009226	H & H HOMEBUILDERS	\$ 32.15
6009155	MIKE WALLS CONSTRUCTION, INC.	\$ 32.15	6009227	STREET CONSTRUCTION	\$ 32.15
6009156	DICKSON COUNTY NURSING HOME	\$ 32.15	6009228	FINCHUM CONSTRUCTION COMPANY	\$ 32.15
6009157	TONY MCCORD CONSTRUCTION	\$ 32.15	6009229	COMFORT PLUS WINDOWS & SIDING	\$ 32.15
6009158	LTD TRUCKING INC	\$ 32.15	6009230	BKA CONSTRUCTION	\$ 32.15
6009159	C & C CONCRETE PRODUCTS INC.	\$ 32.15	6009231	AMERICAN MACHINERY MOVERS, INC.	\$ 32.15
6009160	EATON'S LLC	\$ 32.15	6009232	BRIDGES PAINTING	\$ 32.15
6009161	DUNN'S CAR CARE	\$ 32.15	6009233	DELTA IMAGING SYSTEMS	\$ 23.08
6009162	TENN-AM CORPORATION	\$ 32.15	6009234	J MART	\$ 32.15
6009163	JACOBS WELL DRILLING	\$ 32.15	6009235	O'NEAL TRUCK REPAIR LLC	\$ 32.15
6009164	MODERN MUSIC INC.	\$ 32.15	6009236	RICK WARREN CONSTRUCTION	\$ 32.15
6009165	FRAYSER SMALL ANIMAL	\$ 32.15	6009237	MOTLOW STATE COMMUNITY COLLEGE	\$ 32.15
6009166	MIDDLE TENNESSEE MOVERS LLC	\$ 32.15	6009238	CENTRAL PARK DEVELOPMENT PARTNERS GP	\$ 32.15
6009167	POWERS TRUCKING CO LLC	\$ 32.15	6009239	DEMONBRUEN CONSTRUCTION	\$ 32.15
6009168	B&B HOME IMPROVEMENTS	\$ 32.15	6009240	F C MURPHY PAINTING	\$ 32.15
6009169	INTERSTATE CONSTRUCTION	\$ 101.84	6009241	JOEL PARKER HOME BUILDER	\$ 32.15
6009170	HOLDER CONSTRUCTION	\$ 32.15	6009242	PRO-TEC UNLIMITED	\$ 32.15
6009171	SMS TRANSPORTATION LLC	\$ 32.15	6009243	SKILLS DEVELOPMENT SERVICES INC	\$ 32.15
6009172	AMOCO EXPRESS	\$ 32.15	6009244	TENNESSEE AMERICAN CONTRACTORS INC.	\$ 32.15
6009173	C&C ALUMINUM BUILDERS	\$ 32.15	6009245	THE FLOOR STORE	\$ 32.15
6009174	RONALD BROOM	\$ 32.15	6009246	BPC CORPORATION	\$ 302.15
6009175	MCFARLANE CONSTRUCTION	\$ 32.15	6009247	WILLIAM PERIGO & RONNIE DUKE	\$ 32.15
6009176	JERRY NELSON	\$ 32.15	6009248	KERRY G CAMPBELL, INC.	\$ 32.15
6009177	CORDOVA BOWLING CENTER	\$ 4.40	6009249	KING & BALLOW	\$ 32.15
6009178	J & M GUTTERING CUSTOM EXTERIORS, LLC	\$ 32.15	6009250	PENDERGRASS & SON CONTRACTORS LLC	\$ 32.15
6009179	BROWNSVILLE COUNTRY CLUB, LLC	\$ 32.15	6009251	JERRY W BOWMAN INC	\$ 32.15
6009180	MUSIC VALLEY AMOCO	\$ 32.15	6009252	VALLEY CABLE CONSTRUCTION	\$ 32.15
6009181	PATTERSON CONSTRUCTION	\$ 32.15	6009253	JIM GRIGGS DRYWALL	\$ 32.15
6009182	AERO MACHINE LLC	\$ 32.15	6009254	JAMES CRABTREE SIDING	\$ 32.15
6009183	H BROWN & SONS INC	\$ 32.15	6009255	EIKON CONSTRUCTION CO INC	\$ 32.15
6009184	MOORES INSULATION	\$ 32.15	6009256	VENDING CHATTANOOGA INC	\$ 32.15
6009185	BOBBY DALE HALL	\$ 32.15	6009257	PRETZEL TIME OF TN	\$ 32.15
6009186	DAVIS PAINTING UNLIMITED	\$ 32.15	6009258	WEST TENNESSEE CONSTRUCTION CO INC	\$ 32.15
6009187	ALLIED LUMBER LP	\$ 32.15	6009259	ALLIANCE ELECTRIC SERVICES, INC.	\$ 32.15
6009188	KLEAN WAY CLEANERS & LAUNDRY LLC	\$ 32.15	6009260	GENTRY CONTRACTING	\$ 32.15
6009189	GIFFIN CONSTRUCTION LLC	\$ 32.15	6009261	CAPITOL CITY SCAFFOLDING AND EQUIP.	\$ 32.15
6009190	LAKE WOMACK NURSERY INC	\$ 32.15	6009262	TABB CONSTRUCTION, INC.	\$ 32.15
6009191	AUSTIN CONSTRUCTION	\$ 32.15	6009263	PLAYER'S DRAFT HOUSE	\$ 32.15
6009192	TRIM FAST INC	\$ 32.15	6009265	MEMPHIS STAGEHANDS AND GRIPS	\$ 32.15
6009193	COUNTRY VIEW ESTATES	\$ 32.15	6009266	GRAY LEE BUILDERS INC	\$ 32.15
6009194	DAVE'S HOME IMPROVEMENTS	\$ 32.15	6009267	VILLAGE MANOR LLC	\$ 32.15
6009195	CATZ CONSTRUCTION CO INC	\$ 32.15	6009268	DAWSON CONSTRUCTION	\$ 32.15
6009196	WILLIE WOOD CONSTRUCTION	\$ 32.15	6009269	MEADOWS EXCAVATING	\$ 32.15
6009197	MC CONSTRUCTION INC	\$ 32.15	6009270	DICKSON COUNTY HIGHWAY DEPT.	\$ 32.15
6009198	J&M TRADING INC	\$ 32.15	6009271	J.R. ROBERTS CONCRETE	\$ 32.15
6009199	INTERSTATE BATTERY SYSTEMS	\$ 32.15	6009272	TERRY TRUCKING, INC.	\$ 32.15
6009200	MARTHA VETTER	\$ 32.15	6009273	MCBRYAR BROTHERS CONSTRUCTION	\$ 32.15
6009201	BROWN'S CONCRETE & BLOCK CO. INC.	\$ 32.15	6009274	PEMKO MANUFACTURING CO	\$ 32.15
6009202	SPARTA PLEXI-GLASS AND MIRROR	\$ 32.15	6009275	BARRY TOWELL CONSTRUCTION, INC.	\$ 32.15
6009203	COUNTRY RESTAURANTS, INC.	\$ 32.15	6009276	JAMES N BUSH CONSTRUCTION CO INC	\$ 32.15
6009204	COLUMBIA HEARTH & HOME INC	\$ 32.15	6009277	THOMISON ROOFING	\$ 32.15
6009205	MALONE HEATING AND A/C	\$ 32.15	6009278	FRIENDS FOR LIFE CORPORATION	\$ 32.15
6009206	HARD CORE INC	\$ 32.15	6009279	B L BENNETT & ASSOC.	\$ 32.15

POC #	Payee	Final Dist	POC #	Payee	Final Dist
6009280	SPECIALIZED COMMUNICATIONS CONTRACTING	\$ 121.80	6010061	M J REDDEN BUILDER SUPPLY	\$ 95.54
6009281	MACHINE SERVICE INC	\$ 131.62	6010062	MARS LUMBER, INC.	\$ 169.34
6009282	H M HECKLE & CO INC	\$ 191.80	6010063	C & C LIMOUSINE SERVICE, INC.	\$ 33.45
6009283	CONTINENTAL MACHINERY MOVERS INC	\$ 415.73	6010064	DELIA'S DOLLS & GIFTS	\$ 47.26
6009284	OVERHEAD DOOR COMPANY OF NASHVILLE, IN	\$ 1,127.11	6010065	THE PC WORKSHOP, INC.	\$ 22.30

Exhibit D

Commercial Compensation Insurance Company
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6009286	MURFREESBORO AUTO SALES & LEAS	\$	32.15	6010066	R D CHRISTIE TRUCKING	\$	171.38
6009288	ROGER PROCTOR FRAMING	\$	32.15	6010067	ALLSHOUSE APPLIANCE, INC.	\$	93.91
6009289	RID LAR TRUCKING COMPANY INC	\$	32.15	6010068	GEORGE PRINCE	\$	70.58
6009290	S & S INDUSTRIES INC	\$	32.15	6010069	RICHARD CIOFFI	\$	195.01
6009292	WILLIAMS CONSTRUCTION	\$	32.15	6010070	GRAM'S PLACE, INC.	\$	13.81
6010000	G.B. INSULATION, INC.	\$	65.44	6010071	LAWLESS PAINTING & WALLPAPER	\$	338.23
6010001	GARLEY, INC.	\$	80.13	6010072	THE BOATHOUSE THREE	\$	86.44
6010002	MOTHER'S RESTAURANT, INC.	\$	88.35	6010073	COONEY, RIKARD & CURTIN, INC.	\$	68.98
6010003	PHIL TUNA PACKING CORP.	\$	133.09	6010074	PIERRE FABRE, INC.	\$	4.35
6010004	DECORATING DETAILS	\$	23.19	6010075	EGENDA NET, INC.	\$	51.35
6010005	KREMER, IRR & ASSOC., INC.	\$	4.54	6010076	AMERICAN MUNICIPAL SECURITIES, INC.	\$	93.33
6010006	KEYSTONE FIRE APPARATUS, INC.	\$	226.48	6010077	WINDERMAN AUTO SALES, INC.	\$	159.51
6010007	CRAFTON SHOE REPAIR	\$	9.99	6010078	RAY'S FOOD, INC.	\$	14.22
6010008	PAJERS FLOWER SHOP	\$	8.96	6010079	COPY SYSTEMS, INC.	\$	3.82
6010009	KNIGHT CORPORATION	\$	77.03	6010080	ETZ CHAIM CTR FOR JEWISH STUDIES	\$	2.93
6010010	BURKHART BUILDING SYSTEMS	\$	30.66	6010081	JOSEPH L. MESSA JR.	\$	6.17
6010011	FLOWERS BY AUDREY ANN	\$	36.69	6010082	ALL STATE SIGNS, INC.	\$	95.82
6010012	RAY BOB PACKAGING, INC.	\$	159.07	6010083	AJAX BOILER, INC.	\$	36.97
6010013	B.L.HOLMES & K.L.JACKSON	\$	8.52	6010084	FRANK J. BUTCH CO., INC.	\$	28.33
6010014	REAL DEAL AUTO & METAL, INC.	\$	52.24	6010085	TRANS WESTERN POLYMERS, INC.	\$	226.72
6010015	CHARLES E. SHOEMAKER, INC.	\$	113.86	6010086	DAVID BORTZ	\$	54.89
6010016	OAKLAND MEDICAL ASSOCIATES	\$	49.31	6010087	RALPH BIXLER	\$	39.62
6010017	HANDEL'S HOMEMADE ICE CREAM	\$	71.61	6010088	RETROLITE CORPORATION OF AMERICA	\$	67.35
6010018	COASTAL ASSOCIATES, INC.	\$	19.23	6010089	RT AUTO SALVAGE, INC.	\$	79.08
6010019	PERFECT HOST ENTERPRISES	\$	3.07	6010090	JOSEPH HUNT COMPANY	\$	29.94
6010020	COLONIAL GARDEN CENTER, INC.	\$	171.25	6010091	LIFE MANAGEMENT CONSULTANTS	\$	287.32
6010021	NORTH PENN VALLEY POOL & SPA	\$	17.32	6010092	KENDRIK RUBBER & PLASTIC PRODUCTS CO.,	\$	149.53
6010022	CHARLES & STEPHENS SALON, INC.	\$	2.05	6010093	SOUTH STREET DELI, INC.	\$	58.69
6010023	DAMICO AUTO PARTS	\$	6.61	6010094	MEDICAL EQUIPMENT CONTRACTORS, INC.	\$	283.64
6010024	GEORGE BALTHASER	\$	15.69	6010095	HAYDEN TREE SERVICE, INC.	\$	129.59
6010025	MICHAEL POREMSKI PLUMBING	\$	2.79	6010096	INTER PRO EXPENSE SYSTEMS, INC.	\$	6.17
6010026	GOLDEN HANGER ENTERPRISES, INC.	\$	29.50	6010097	MARCO BROTHERS, INC.	\$	67.79
6010027	INFO GENIE, INC.	\$	6.03	6010098	COURIER EXPRESS, INC.	\$	61.48
6010028	KEEBAR, INC.	\$	14.22	6010099	M & M FLOORING, INC.	\$	206.91
6010029	THOMAS B. & GAYLE SWEENEY	\$	441.85	6010100	AGOSTINONE MUSHROOMS, INC.	\$	18.79
6010030	REITER LANDSCAPING	\$	23.19	6010101	TARCO, INC.	\$	493.65
6010031	BASTIN MANAGEMENT, INC.,	\$	146.32	6010102	SECHRIST CLINICAL SERVICES, INC.	\$	232.15
6010032	GRAHAM ELECTRIC COMPANY	\$	10.71	6010103	PAULSON & COMPANY	\$	118.28
6010033	PHOENIX ELECTRICAL & MECHANICAL	\$	13.78	6010104	ORIENT HVAC, INC.	\$	27.28
6010034	ESSEX RESTAURANTS, INC.	\$	143.66	6010105	B M BAILEY PLASTERING, INC.	\$	67.65
6010035	BIG DEE'S PIZZA, INC.	\$	78.06	6010106	KRONBERGER CO., INC.	\$	70.72
6010036	SABIR, INC.	\$	971.41	6010107	PITT EXPRESS SYSTEMS, INC.	\$	490.71
6010037	KAUFMAN O'DONNELL, LLC	\$	3.38	6010108	HIGHLAND MILLING & ASPHALT CO.	\$	11.01
6010038	DEL VAL TILE DISTRIBUTORS	\$	48.14	6010109	J & D MOTEL, INC.	\$	29.63
6010039	KENNETH TALLEY	\$	3.51	6010110	ALFACEL, INC.	\$	8.12
6010040	LAUSCH'S MOVING SERVICE	\$	102.43	6010111	MARRCO PAPER COMPANY, INC.	\$	75.71
6010041	ENTERPRISES NETWORKING SYSTEMS, INC.	\$	1,116.02	6010112	ROBERT B.CELLITTI MOVING/STORAGE, INC	\$	835.69
6010042	REEN'S DELICATESSEN, INC.	\$	53.71	6010113	JANITORIAL SVCS, INC.& JEFF VOLINS	\$	60.01
6010043	GROLL ORNAMENTAL IRON & WIRE WORKS	\$	84.67	6010114	INDUSTRIAL PUMP & MOTOR REPAIR	\$	286.15
6010044	TROMBETTO TRUCKING CO.	\$	207.79	6010115	LANGHORNE ENTERPRISES ASSOC, INC.	\$	62.67
6010045	CARL COLTERYAHY DAIRY, INC.	\$	175.20	6010116	THE RITTENHOUSE PLAZA	\$	157.30
6010046	MCGINLEY MAINTENANCE	\$	133.97	6010117	714 HOLDINGS LP	\$	190.31
6010047	ON LINE CONSULTING	\$	3.55	6010118	B. LEVINE TEXTILES, INC.	\$	355.27
6010048	F E JOHANSSSEN & SONS, INC.	\$	705.37	6010119	SMALLOW MANAGEMENT COMPANY	\$	196.62
6010049	R K MINI MART, INC.	\$	129.71	6010120	CUSTOM CABINETS & CARPENTRY	\$	82.90
6010050	OCC NORTH AMERICA	\$	3.96	6010121	PHILLIPS HEATING & AIR	\$	310.50
6010051	MR. MUSIC, INC.	\$	99.50	6011000	JOSEPH, MARK	\$	21.42
6010052	VALUESTAR, INC.	\$	14.20	6011001	K.O. INSTALLERS, INC.	\$	9.99
6010053	HAWKERSMITH & SON NURSERY, INC.	\$	79.24	6011002	COWLEY, BRUCE	\$	22.16
6010054	KEYSTONE FOOD EQUIPMENT, INC.	\$	313.74	6011003	PERSCHON, KEVIN	\$	151.16
6010055	FIAMINGO MOVING & STORAGE, INC.	\$	1,042.16	6011004	BIRD, VAL	\$	6.89
6010056	KEYES TOWING, INC.	\$	254.45	6011005	FISCHER FAMILY 1993 TRUST	\$	227.75
6010057	NORTH CONCRETE, INC.	\$	93.19	6011006	ALLEN E NIELSEN	\$	39.62
6010058	J P SCANNELL CONSTRUCTION	\$	90.67	6011007	HVAC INSTALLATION	\$	108.58
6010059	ACCI/ALL CARE PENNSYLVANIA, INC.	\$	218.06	6011008	K & A CLEANING, INC.	\$	13.36
6010060	PELLES HEATING & COOLING SERVICE	\$	101.10	6011009	S.T.AVERY CONSTRUCTION CO., INC.	\$	2.35

POC #	Payee	Final Dist
6011010	BIN, HE	\$ 24.21
6011011	ZINN INVESTMENTS, LLC	\$ 47.98
6011012	ENTERPRISES NETWORKING SYSTEMS, INC.	\$ 139.38
6011013	EXTRA SPACE STORAGE, INC.	\$ 1,585.67
6011014	ORIGINAL WOOD WORKING	\$ 110.49
6011015	GRIFFIN'S GOLDEN GLOW, INC.	\$ 164.35
6011016	TRADITIONS HEALTH CARE, INC.	\$ 11.59
6011017	UNIVERSAL REFRACTORIES, INC.	\$ 29.31
6011018	OLYMPUS TECHNOLOGIES, INC.	\$ 18.34
6011019	EMTECH ELECTRONICS, INC.	\$ 67.51
6011020	CRANE WEST, INC.	\$ -
6011021	SHERMAN CONCRETE	\$ 244.76
6011022	DAVIDSON SALES & ENGINEERING	\$ 213.36
6011023	CLAYMAC, INC.	\$ 132.47
6011024	RESPLY, INC.	\$ 28.17
6011025	MOTOR BRAKE SERVICE, INC.	\$ 76.89

POC #	Payee	Final Dist
6013008	DONNER PARK UNION	\$ 13.06
6014001	PADGETT INSURANCE AGENCY	\$ 4.26
6014003	AMERICAN'S MORTGAGE LENDING CO.	\$ 103.90
6014004	UNITED WEST GROUP INC.	\$ 154.09
6014005	RENAL TRANSPORT SYSTEMS	\$ 28.61
6014006	BYRON MEDICAL	\$ 62.65
6017025	PAK PETROLEUM, INC.	\$ 50.28
6017035	ACTSYS MEDICAL INC.	\$ 45.93
6017036	ADVANTA REAL ESTATE SERVICES	\$ 105.54
6017037	AJ PASSAGEWAY, INC.	\$ 11.45
6017039	AMERICAN ALARM, INC.	\$ 70.18
6017040	ANDREA DEAN	\$ 9.54
6017041	APPLE JACKS SNACKS	\$ 85.11
6017043	BARBARA HUGHES INTERIORS INC.	\$ 40.20
6017044	BARCUM PROPERTIES, LLC	\$ 140.59
6017045	BEHAVIORAL SCIENCE TECH.	\$ 5.25

Exhibit D

Commercial Compensation Insurance Company
Final Distribution to All IGAs and Non-IGA Policyholders

6011026	MARK'S AUTO, INC.	\$	75.12	6017046	BEHAVIORAL SCIENCE TECHNOLOGY	\$	43.41
6011027	BIDWELL, INC.	\$	197.95	6017047	BRITISH WIRE WHEEL INC.	\$	67.07
6011028	MOUNTAIN LAND REHABILITATION, INC.	\$	301.95	6017048	BROADWAY ENGINEERING	\$	65.00
6011029	WILSON SPECIALTY STRUCTURES	\$	106.67	6017049	C2M INC. CASTILLO CONSTRUCTORS & MANAGEMEN	\$	211.61
6011030	DYECO, LC	\$	18.21	6017050	CAROL CRAVENS	\$	214.82
6011031	J.M.A.CLASSICS, INC.	\$	23.63	6017052	CCR CONSTRUCTION	\$	141.03
6011032	ARCHER MECHANICAL, INC.	\$	291.28	6017053	CHATEAU COOL STONE INC.	\$	120.19
6011033	GREYSTONE CONSTRUCTION, INC.	\$	291.00	6017054	CHECKS, INC.	\$	7.50
6011034	J F DRYWALL	\$	34.03	6017055	CHEMICAL DYNAMICS, INC.	\$	48.62
6011035	INTERWEST HOME MEDICAL	\$	120.08	6017056	CHURCH OF THE REDEEMER	\$	12.04
6011036	COOMBS ENTERPRISES, LLC	\$	36.53	6017057	CIRCULATION MARKETING	\$	121.16
6011037	STEVE NEELEY	\$	45.35	6017058	CIRCULATION MARKETING, INC	\$	78.88
6011038	PARKDALE CARE CENTER, INC.	\$	1,262.69	6017059	CIRCULATION MARKETING	\$	74.03
6011039	RED CLIFFE REGIONAL, INC.	\$	6,757.40	6017060	CJL, INC. TEXAS COMMUNICATIONS	\$	513.29
6011040	SANDY REGIONAL, INC.	\$	939.57	6017061	CLACKAMAS TEXACO	\$	220.55
6011041	MORF CONSTRUCTION, INC.	\$	7.64	6017062	COFFEE USA	\$	51.97
6011042	E A WHITE CONSTRUCTION	\$	27.18	6017063	COFFEE USA	\$	44.16
6011043	PAPA LT, LLC	\$	8.52	6017064	COMMERCIAL CONTRACTORS	\$	260.32
6011044	RANDY TANNER PAINTING, INC.	\$	108.58	6017065	COMMERCIAL CONTRACTORS	\$	105.80
6011045	FREARSON & SONS CONSTRUCTION, INC.	\$	28.33	6017066	CRANE WEST, INC.	\$	4.93
6011046	TROY COMPUTING CORP.	\$	39.09	6017067	CUSTOM WOODWORKS, INC.	\$	14.39
6011047	SGTLK, LLC	\$	73.07	6017068	DAVE BURGESS CONSTRUCTION, INC.	\$	36.55
6011048	WEST VALLEY TIRE & AUTO SERV.	\$	8.66	6017069	DE LA PENA TRANSMISSION	\$	9.24
6011049	ADVANTEDGE MARINE	\$	79.97	6017070	DIAMOND J TRANSPORTATION	\$	42.86
6011050	WEBBER BROTHERS	\$	857.86	6017071	DIGGS DRILLING INC.	\$	61.18
6011051	DANIEL J CARPENTER	\$	327.08	6017072	DOLLAR RENT A CAR	\$	97.52
6011052	MJV, INC.	\$	35.36	6017073	DONLAN CONSTRUCTION INC.	\$	158.77
6012000	AES CONSULTANTS, LTD.	\$	47.54	6017074	DWP LLC	\$	31.26
6012001	KENTCO, INC.	\$	43.58	6017075	EA WHITE CONSTRUCTION	\$	63.08
6012002	JOURNEY HOUSE, INC.	\$	128.99	6017076	EAST MCKINLEY STREET LAUNDRY	\$	43.58
6012003	POWEREX, INC.	\$	3.81	6017077	ENGINE REBUILDERS SUPPLY	\$	305.80
6012004	PHASETRONICS, INC.	\$	45.40	6017078	ENID INSURANCE AGENCY	\$	3.82
6012005	MEIER BROTHERS TIRE SUPPLY, INC.	\$	2.79	6017079	ENID INSURANCE AGENCY, INC.	\$	164.80
6012006	COMMUNITY ACTION, INC.	\$	5,335.91	6017080	FALMAT, INC.	\$	18.37
6012007	DOLPHIN, CARTAGE & MULROY	\$	237.43	6017081	FIRST BAPTIST CHURCH OF ALBANY	\$	125.18
6012008	CARMELITE SISTERS OF THE DIVINE HEART OF	\$	626.29	6017082	FITNESS AGE INC.	\$	36.97
6012009	MILWAUKEE COMMUNITY SERVICE, INC.	\$	676.49	6017083	GAROZZO'S INC.	\$	323.06
6012010	MERKEL ELECTRIC CO., INC.	\$	1,125.20	6017084	GREEN SPOT PACKAGING	\$	11.01
6012011	KLISMITH FORESTRY MANAGEMENT, INC.	\$	203.37	6017086	HALFF BROTHERS RANCH LTD	\$	40.79
6012012	BEHAVIORAL SCIENCE TECHNOLOGY	\$	4.84	6017087	HEALTH HERO NETWORK, INC.	\$	156.14
6012013	KULPS OF STRATFORD	\$	2,446.33	6017088	HIGGINBOTHAM-BARTLETT	\$	123.13
6012014	SECHRIST CLINICAL SERVICES	\$	198.11	6017089	ICE SPECIALTY ENTERTAINMENT	\$	709.33
6012015	LAVONNE L. NEWTON	\$	6.45	6017090	INDEMNITY EXCESS AND SURPLUS AG.	\$	81.15
6012016	AETNA MOVING & STORAGE, INC.	\$	1,080.90	6017091	INTERSTATE CONSTRUCTION	\$	17.74
6012017	COTTONWOOD DAIRY, LLC	\$	212.47	6017092	INTERSTATE CONSTRUCTION	\$	42.05
6012018	CROSS MANUFACTURING	\$	20.36	6017093	INTERWEST HOME MEDICAL	\$	164.43
6012019	VAN DRISSE LINCOLN-MERCURY, INC.	\$	539.13	6017094	INTERWEST HOME MEDICAL	\$	428.94
6012020	EARLY CHILDHOOD EDUCATIONAL CENTER, INC.	\$	12.34	6017095	J.B. OLSEN, INC.	\$	54.07
6013000	UNITED ALLOYS, INC.	\$	26.42	6017096	JOHN BOGGS	\$	105.81
6013001	CRAIG RUTLEDGE	\$	378.88	6017097	KANTO CORPORATION	\$	26.90
6013002	AUTOLAND INC.	\$	18.34	6017098	KILBURG HOTELS INC.	\$	1.37
6013003	THERAPY MANAGEMENT SERVICES	\$	448.01	6017099	KILBURG HOTELS, INC.	\$	12.54
6013004	LER INCORPORATED CORP.	\$	18.04	6017100	LAVETA INN	\$	22.02
6013006	BACO REALTY CORPORATION	\$	327.96	6017101	MIDCOM CORPORATION	\$	80.92
6013007	CAL-BLAST INC.	\$	26.87	6017102	MIKE BACA	\$	75.43

POC #	Payee	Final Dist	POC #	Payee	Final Dist		
6017103	MONMOUTH MINI STORAGE	\$	9.54	6017133	SAND SPRINGS HOTEL MANAGEMENT, INC.	\$	211.59
6017104	MORTON MOUGEL MFG INC	\$	4.84	6017134	SAPULPA LAUNDRY	\$	19.67
6017105	MOUNTAIN LAND REHABILITATION, INC	\$	49.21	6017135	SCOTTA'S GRAB-A-BAG	\$	220.85
6017106	MOUNTAIN LAND REHABILITATION, INC	\$	53.06	6017137	SHINGARA SINGH	\$	49.31
6017107	MYSTIC MOON	\$	49.75	6017138	SISKIYOU AUDIOLOGY CORP.	\$	22.00
6017108	NATIONAL MULTIMEDIA MARKETING	\$	174.32	6017139	SMALL BUSINESS GROUP, INC.	\$	21.00
6017109	NORTHCOAST INDUSTRIES	\$	2.35	6017140	SOTEC	\$	7.11
6017110	OMNI WORLD TRADE CENTER	\$	38.18	6017141	SOUTH CENTRAL CONCRETE PRODUCTS	\$	125.54
6017111	PACIFIC SUN INDUSTRIES	\$	31.27	6017142	SOUTHWEST ENTERTAINMENT INC.	\$	242.55
6017112	PACIFIC SUN INDUSTRIES	\$	37.57	6017143	STEVE GARLOCK EQUIPMENT	\$	11.08
6017113	PANORAMIC CARE SYSTEMS INC.	\$	42.42	6017144	SUMMIT SURVEILLANCE SYSTEMS, INC.	\$	32.43
6017114	PARAGON BUILDERS	\$	123.54	6017145	SUPER 8 TULSA AIRPORT	\$	347.47
6017115	PELZ COMMODITIES, INC.	\$	17.76	6017146	T. RIALS MANAGEMENT, INC.	\$	263.83
6017116	PENGO CORPORATION	\$	4.38	6017147	T.W. ASSOCIATES, INC. DBA: MISCO	\$	32.13
6017117	PIERRE FABRE, INC.	\$	19.14	6017148	TECH MARK, INC.	\$	62.95
6017118	POSTIVE FEED	\$	126.55	6017149	THE BOATHOUSE THREE	\$	132.51
6017119	PROGRESSIVE ELECTRONICS	\$	15.25	6017150	TITAN INDUSTRIES	\$	194.29
6017120	PUN WUN LEE	\$	9.82	6017151	TRUONG, VONG "DANNY"	\$	195.18
6017121	QUALITY REINFORCEMENT	\$	25.84	6017152	TT GROUP, INC.	\$	0.56
6017122	QUBE SOFTWARE, INC.	\$	31.26	6017153	TULSA CONFERENCE CENTER, INC	\$	68.97
6017123	RAYMOND S. MALENCIK, DDS	\$	2.05	6017155	VALMARK, INC.	\$	59.43
6017124	RAYNE COMPANY, INC.	\$	216.53	6017156	VECTOR ENGINEERING	\$	24.41
6017125	RAYNE COMPANY, INC.	\$	79.01	6017157	VICTORIAN LIGHTS, INC.	\$	5.42
6017127	RIDER, WILLIAM	\$	127.36	6017158	VICTORIAN LIGHTS, INC.	\$	205.72
6017128	RIDGLASS MFG	\$	104.35	6017159	W.E. PHARMACEUTICALS	\$	6.42
6017130	ROYAL INDUSTRIAL	\$	446.09	6017161	WESTMARK PRODUCTS	\$	60.60

Exhibit D

Commercial Compensation Insurance Company
Final Distribution to All IGAs and Non-IGA Policyholders

6017131	ROYAL INDUSTRIAL CONTRACTORS INC.	\$	191.36	6017162	WISTER LAKE FEED, INC.	\$	17.76	
6017132	S & J CONSTRUCTION	\$	17.32	6017163	ZELDA'S ANTIQUES & INTERIORS	\$	68.98	
				6017164	ZELDA'S ANTIQUES & INTERIORS	\$	96.70	
							Total	<u>\$ 100,495.37</u>

EXHIBIT E

Exhibit E

Superior Pacific Casualty Company
Final Distribution to IGAs and Non-IGA Policyholders

<u>Insurance Guarantee Associations (IGAs)</u>	<u>Final Dist</u>
ARIZONA P&C INS GUARANTY FUND	\$ 29,730.99
CALIFORNIA INSURANCE GUARANTY ASSOCIATION	\$ 16,598,148.58
GEORGIA INSURERS INSOLVENCY POOL	\$ 2,154.54
TEXAS P&C INSURANCE GUARANTY ASSOCIATION	\$ 315,688.12
Total	\$ 16,945,722.23

Non-IGA Policyholders		Final Dist
POC #	Payee	
6014066	MURDOCK, FRAN & HARDY, GAYLON	\$ 123.94
6014085	FIBUS ENTERPRISES	\$ 373.59
6014183	PLUMBRITE INC.	\$ 11.35
6014368	SUREWAY INC.	\$ 2,495.40
6017033	SMITH ACQUISITION COMPANY	\$ 177.11
	Total	\$ 3,181.39

DECLARATION OF SERVICE BY U.S. MAIL

Case Name: **Insurance Commissioner v. Superior National Insurance Co.
Insurance Company and Consolidated Proceedings**
Superior Court of California, County of Los Angeles, Case No.: BS061974

Consolidated With: **BS061675
BS062171
BS062173
BS063746**

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; my business address is 300 South Spring Street, Suite 1702, Los Angeles, CA 90013.

On July 29, 2021, I served the attached **CORRECTED LIQUIDATOR'S NOTICE OF APPLICATION AND APPLICATION FOR ORDER: (1) SETTling AND APPROVING FINAL REPORT AND ACCOUNT OF LIQUIDATOR; (2) AUTHORIZING DISBURSEMENT OF FUNDS; (3) APPROVING PAYMENT OF EXPENSES; AND (4) TERMINATING LIQUIDATION PROCEEDING AND DISCHARGING INSURANCE COMMISSIONER AS LIQUIDATOR; MEMORANDUM OF POINTS AND AUTHORITIES IN SUPPORT THEREOF** by placing a true copy thereof enclosed in a sealed envelope with postage thereon fully prepaid, in the United States Mail at Los Angeles, California, addressed as follows:

SEE ATTACHED SERVICE LIST

I declare under penalty of perjury under the laws of the State of California and the United States of America the foregoing is true and correct and that this declaration was executed on July 29, 2021, at Los Angeles, California.

Norma L. Herrera-Gilbody
Declarant

Norma L. Herrera-Gilbody
Signature

SERVICE LIST

**Insurance Commissioner v. Superior National
Insurance Company and Consolidated Proceedings**
Superior Court of California, County of Los Angeles, Case No.: BS061974

**Consolidated With: BS061675
 BS062171
 BS062173
 BS063746**

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<p>Michael C. Zellers, Esq. Michelle McAloon, Esq. Tucker Ellis & West LLP 515 S. Flower Street, 42nd Floor Los Angeles, CA 90071</p>	<p>Raymond J. Lester Vice President & Associate General Counsel Trustmark Insurance Company 400 Field Drive Lake Forest, Illinois 60045</p>
<p>Wayne Wilson California Ins. Guarantee Association 101 N. Brand Blvd., Suite 600 Glendale, CA 91203</p>	<p>Linda Dakin-Grimm, Esq. Milbank Tweed Hadley & McCloy LLP 2029 Century Park East, 33rd Floor Los Angeles, CA 90067</p>
<p>Brian Currey, Esq. Erick Y. Kizirian, Esq. O'Melveny & Meyers LLP 400 So. Hope Street Los Angeles, CA 90071-2899</p>	

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Attorneys for Applicant Ricardo Lara, 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

FILED
Superior Court of California
County of Los Angeles

JUL 22 2021

Sherri R. Carter, Executive Officer/Clerk of Court
By S. DREW Deputy

SUPERIOR COURT OF THE STATE OF CALIFORNIA
COUNTY OF LOS ANGELES
SPRING STREET COURTHOUSE

INSURANCE COMMISSIONER OF THE STATE OF CALIFORNIA,

Applicant,

v.

SUPERIOR NATIONAL INSURANCE COMPANY,

Respondent.

Case No. BS061974

DECLARATION OF ROMMEL ADAO IN SUPPORT OF LIQUIDATOR'S APPLICATION FOR ORDER (1) SETTLING AND APPROVING FINAL REPORT AND ACCOUNT OF LIQUIDATOR; (2) AUTHORIZING DISBURSEMENT OF FUNDS; (3) APPROVING PAYMENT OF EXPENSES; AND (4) TERMINATING LIQUIDATION PROCEEDING AND DISCHARGING INSURANCE COMMISSIONER AS LIQUIDATOR

Date: August 31, 2021
Time: 2:00 p.m.
Dept: 14
Judge: Hon. Kenneth R. Freeman

07/22/2021

BY FAX

07/20/2014

1 I, Rommel Adao, declare:

2 1. I am employed as an Estate Trust Manager with the California Insurance
3 Commissioner's Conservation and Liquidation Office (CLO). I have had hands-on involvement
4 in oversight and management of the liquidation of the five insolvent insurers Superior National
5 Insurance Company, Superior Pacific Casualty Company, California Compensation Insurance
6 Company, Commercial Compensation Casualty Company and Combined Benefits Insurance
7 Company (collectively, Insolvent Insurers). I make this declaration in my official capacity as the
8 Estate Trust Manager of the CLO.

9 2. Since 2013, I am the CLO employee responsible for the overall management of the
10 Insolvent Companies in conservation and in liquidation. I am also responsible for the
11 management of books and records of the Insolvent Companies, and I have overall custody and
12 control thereof.

13 3. I am authorized to make this declaration on behalf of applicant Insurance
14 Commissioner of the State of California, in his capacity as Liquidator of the Insolvent Insurers
15 (Liquidator). The following statements are based on my personal knowledge, acquired through
16 my direct involvement in the Insolvent Insurers' liquidation. At the same time, I refer to certain
17 facts and events in this declaration based on information and belief and on records prepared by
18 personnel at the CLO and kept in the ordinary course of CLO's business. If called upon to testify,
19 I could and would testify competently to the facts herein, except as to those matters stated on
20 information and belief, and as to those matters, I believe them to be true.

21 4. At the time the Insolvent Insurers were placed into conservation in March 2000,
22 the Insolvent Insurers was conducting business operations and had contracted out much of the
23 policy administration to third party administrators. After the liquidation order was entered, the
24 Liquidator closed most of the Insolvent Insurers' offices and consolidated all administrative
25 functions into his Conservation and Liquidation Office (CLO) in San Francisco.

26 5. Reinsurance represented the Insolvent Insurers' largest asset. At the time of
27 conservation, the Insolvent Insurers had a number of disputes with its reinsurers with several
28 reinsurers commencing arbitration. The Liquidator ultimately prevailed on these arbitration

1 disputes, including obtaining a final arbitration award of over \$440 million against U.S. Life
2 Insurance Company.

3 6. Throughout the liquidation proceeding, the Liquidator collected reinsurance
4 through both routine monthly billings and commutations/settlements with reinsurers and collected
5 \$912 million in reinsurance proceeds. The Liquidator sought and obtained the Court's approval
6 of any commutation of reinsurance contract in excess of \$100,000.

7 7. The Liquidator completed the routine process of monthly billing and collecting of
8 reinsurance as of June 30, 2019. Final commutation/settlement activities were completed
9 recently in June 2021 with the court's approval of three reinsurance commutations.

10 8. The entry of the liquidation order triggered the duty of state insurance guarantee
11 associations (IGAs) to pay all of the Insolvent Insurers' insurance policy liabilities in accordance
12 with the terms of each IGA's state statute. The IGAs effectively step into the Insolvent Insurers'
13 shoes and take over the adjustment and payment of all covered open insurance claims. Upon
14 payment of the claim, each IGA becomes subrogated to the policyholders' claim against the
15 Insolvent Insurers.

16 9. The IGAs were given immediate access to protective statutory deposits posted by
17 the Insolvent Insurers in each of the states in which it conducted business. Approximately \$300
18 million in statutory deposits were released to IGAs to pay claims against Insolvent Insurers'
19 policies.

20 10. In November 2001, the Liquidator proposed, and the Court approved, a plan for
21 early access distributions of the Insolvent Insurers assets to IGAs.

22 11. Pursuant to the plan, the Liquidator made fifteen early access distributions totaling
23 \$1,143,859,904:

24 Superior National	\$291,896,545
25 California Compensation	\$696,835,423
26 Combined Benefits	\$ 21,768,513
27 Commercial Compensation	\$ 81,289,145
28 Superior Pacific	\$ 52,070,278

1 12. The Liquidator made no further early access distributions after 2017 in order to
2 preserve a sufficient amount of estate assets to make a pro rata distribution to all classes of
3 claimants.

4 13. The Insolvent Insurers engaged in extensive litigation over the years to collect
5 assets and prosecute claims of the estate. Significant litigation included:

- 6 • *Reinsurance Arbitration with U.S. Life.*: Prior to conservation, U.S. Life had
7 commenced arbitration proceedings seeking to rescind the reinsurance contracts. The
8 arbitration judgment in favor of Superior National was confirmed in 2010 and U.S.
9 Life ultimately paid \$528,817,756.16 toward satisfaction of the judgment plus post-
10 judgment interest.
- 11 • *Action against Centre Insurance*: The Liquidator commenced an action against
12 reinsurers related to breaches of reinsurance agreements and sought to recover over
13 \$160 million in pre-conservation transfers from the Insolvent Insurers to Centre. The
14 parties ultimately settled the matter in 2005.
- 15 • *Reinsurance Arbitration with Hannover Re*: The Liquidator commenced arbitration
16 against reinsurers who refused to pay claim obligations under reinsurance
17 agreements. The parties settled the matter in 2006.
- 18 • *Other Notable Disputes*: The Liquidator also defended actions brought by former
19 officers of the company over employment issues and by the Oregon Insurance
20 Guaranty Association over statutory deposits, litigated with Underwriters Insurance
21 Company over a pre-conservation fronting arrangement, and engaged in disputes with
22 the bankruptcy estate of former parent company, Superior National Insurance Group.

23 14. All matters have been resolved. There is no litigation pending at this time.

24 15. Pursuant to the conservation and liquidation orders, the Commissioner took
25 custody and control of Insolvent Insurers' records, which consisted of some 25,745 boxes of files
26 stored in various facilities across the country and consisting primarily of the company's legacy
27 claim files and policies.

28 16. The Insolvent Insurer estates incurred approximately \$186,000 annually to store


1 the records.

2 17. It is the Liquidator's practice to obtain court approval to retain an insolvent
3 insurer's records for a period of three years following entry of an order terminating the liquidation
4 proceeding. The Liquidator intends to offer claims records to the IGAs. He will commenced
5 systematic destruction of all remaining records immediately with the approval of the closing
6 order, except for those records necessary for examination by the Department of Finance or other
7 auditor of the Commissioner's books and records pursuant to section 1061. The record
8 destruction process is anticipated to take nine months to complete.

9 18. Throughout the liquidation proceeding, the Liquidator has used all commercial
10 means to liquidate the Insolvent Insurers' assets and collect all receivables. Nevertheless, the
11 estates may receive unanticipated additional income in the future. To avoid incurring additional
12 administrative expense, the Liquidator further requests authority to make future periodic
13 distributions of the income received from all of the annuities and any other subsequent proceeds
14 to the approved Class 2 claimants based on the approved claimant's pro rata share of the amount
15 of money available to distribute under the established distribution methodology approved by the
16 Court without the need to reopen this liquidation proceeding and/or for further court orders.

17 19. After considering the net cost of processing any subsequent distributions to
18 approved claimants, the Liquidator requests to be relieved of paying any distribution amount less
19 than \$10.

20 I declare under the penalty of perjury under the laws of the State of California that the
21 foregoing is true and correct. Executed this 20 day of July, 2021, in San Francisco,
22 California.

23 
24 Rommel Adao

25
26 LA2000CV0370

DECLARATION OF SERVICE BY U.S. MAIL

Case Name: **Insurance Commissioner v. Superior National Insurance Co.
Insurance Company and Consolidated Proceedings**
Superior Court of California, County of Los Angeles, Case No.: BS061974

Consolidated With: **BS061675
BS062171
BS062173
BS063746**

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; my business address is 300 South Spring Street, Suite 1702, Los Angeles, CA 90013.

On July 22, 2021, I served the attached **DECLARATION OF ROMMEL ADAO IN SUPPORT OF LIQUIDATOR'S APPLICATION FOR ORDER (1) SETTLING AND APPROVING FINAL REPORT AND ACCOUNT OF LIQUIDATOR; (2) AUTHORIZING DISBURSEMENT OF FUNDS; (3) APPROVING PAYMENT OF EXPENSES; AND (4) TERMINATING LIQUIDATION PROCEEDING AND DISCHARGING INSURANCE COMMISSIONER AS LIQUIDATOR** by placing a true copy thereof enclosed in a sealed envelope with postage thereon fully prepaid, in the United States Mail at Los Angeles, California, addressed as follows:

SEE ATTACHED SERVICE LIST

I declare under penalty of perjury under the laws of the State of California and the United States of America the foregoing is true and correct and that this declaration was executed on July 22, 2021, at Los Angeles, California.

Norma L. Herrera-Gilbody

Declarant

Norma L. Herrera-Gilbody

Signature

SERVICE LIST

**Insurance Commissioner v. Superior National
Insurance Company and Consolidated Proceedings**
Superior Court of California, County of Los Angeles, Case No.: BS061974

**Consolidated With: BS061675
 BS062171
 BS062173
 BS063746**

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Joseph K. Hegedus, Esq. Lewis, Brisbois, Bisgaard & Smith, LLP 221 N. Figueroa Street, Suite 1200 Los Angeles, CA 90012	Louis J. Cisz, III Matthew A. Richards Gina M. Fornario Nixon Peabody LLP One Embarcadero Center, 18th Flr. San Francisco, CA 94111-3600
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07/20/2021

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<p>Wayne Wilson California Ins. Guarantee Association 101 N. Brand Blvd., Suite 600 Glendale, CA 91203</p>	<p>Linda Dakin-Grimm, Esq. Milbank Tweed Hadley & McCloy LLP 2029 Century Park East, 33rd Floor Los Angeles, CA 90067</p>
<p>Brian Currey, Esq. Erick Y. Kizirian, Esq. O'Melveny & Meyers LLP 400 So. Hope Street Los Angeles, CA 90071-2899</p>	

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 6 *Attorneys for Applicant Ricardo Lara, Insurance*
 7 *Commissioner of the State of California, in his*
 8 *capacity as Liquidator of Superior National*
 9 *Insurance Company, Superior Pacific Casualty*
 10 *Company, California Compensation Insurance*
 11 *Company, Commercial Compensation Casualty*
 12 *Company and Combined Benefits Insurance*
 13 *Company*

FILED
 Superior Court of California
 County of Los Angeles
JUL 22 2021
 Sherri R. Carter, Executive Officer/Clerk of Court
 By S. DREW Deputy

SUPERIOR COURT OF THE STATE OF CALIFORNIA
 COUNTY OF LOS ANGELES
 SPRING STREET COURTHOUSE

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

16 Applicant,

17 v.

18 **SUPERIOR NATIONAL INSURANCE**
 19 **COMPANY,**

20 Respondent.

Case No. BS061974

**DECLARATION OF REGINA ALAVA IN
 SUPPORT OF LIQUIDATOR'S
 APPLICATION FOR ORDER (1)
 SETTLING AND APPROVING FINAL
 REPORT AND ACCOUNT OF
 LIQUIDATOR; (2) AUTHORIZING
 DISBURSEMENT OF FUNDS;
 (3) APPROVING PAYMENT OF
 EXPENSES; AND (4) TERMINATING
 LIQUIDATION PROCEEDING AND
 DISCHARGING INSURANCE
 COMMISSIONER AS LIQUIDATOR**

Date: August 31, 2021
 Time: 2:00 p.m.
 Dept: 14
 Judge: Hon. Kenneth R. Freeman

BY FAX

8712212021

1 I, Regina Alava, declare:

2 1. I am the Chief Financial Officer in the California Insurance Commissioner's
3 Conservation and Liquidation Office (CLO). I have over 24 years of experience with the CLO, as
4 well as experience prior to my time at CLO working in the finance department of insurance
5 companies. My responsibilities with CLO have included leading the internal CLO financial
6 operations, ensuring the transition of financial data of insolvent companies into the liquidation
7 accounting framework, managing audits and internal controls and implementing upgrades to the
8 financial systems. I am well familiar with the financial records for the five insolvent insurers
9 estates of Superior National Insurance Company, Superior Pacific Casualty Company, California
10 Compensation Insurance Company, Commercial Compensation Casualty Company and
11 Combined Benefits Insurance Company (collectively, Insolvent Insurers). As the Chief Financial
12 Officer and previously the Vice President of Finance, I ensured that the Insolvent Insurers'
13 financial statements are accurately prepared. I make this declaration in my official capacity as the
14 Chief Financial Officer of the CLO.

15 2. I am authorized to make this declaration on behalf of applicant Insurance
16 Commissioner of the State of California, in his capacity as Liquidator of the Insolvent Insurers.
17 The following statements are based on my personal knowledge, acquired through my direct
18 involvement in the Insolvent Insurers' liquidation. If called upon to testify, I could and would
19 testify to the facts herein. I have reviewed the exhibits attached to this declaration. The exhibits
20 were created in the ordinary course of CLO's business from information maintained in a
21 systematic manner. I supervised the creation of these documents.

22 3. The Insolvent Insurers' Combined Statement of Assets and Liabilities as of April
23 30, 2021 is attached hereto as Exhibit A. This financial statement was prepared by the CLO in
24 the ordinary course of its business.

25 4. The statement shows that the estates have combined assets totaling \$94,240,839,
26 including cash or cash equivalent of which includes pooled investments of \$89,264,852 and
27 accrued investment income of \$241,258, and other recoverables from reinsurers, receivables and
28 other assets total \$4,734,729. Combined liabilities (exclusive of the closing budget) total

02/22/2021

1 \$1,549,552,404, including net Class 2 liabilities of \$1,355,847,875, and total net deficiency of
2 \$1,455,311,565.

3 5. The Insolvent Insurers' Combined Statement of Income and Expenses from
4 December 30, 2000 to April 30, 2021 is attached hereto as Exhibit B. This financial statement
5 was prepared by the CLO in the ordinary course of its business.

6 6. The Statement of Assets and Liabilities for each individual Insolvent Insurer are
7 attached as Exhibits C through G. Each statement was prepared by the CLO in the ordinary
8 course of its business.

9 7. The Liquidator has paid his operating expenses incurred in the administration of
10 the Insolvent Insurers. The administrative expenses for each estate through April 30, 2021 are as
11 follows:

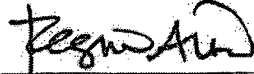
	Administrative and Allocated Overhead Expenses	Professional and Legal Expenses	Total
Superior National	\$70,152,565	\$10,390,367	\$80,542,932
California Compensation	\$90,991,679	\$21,567,272	\$112,558,951
Combined Benefits	\$3,600,072	\$748,265	\$4,348,337
Commercial Compensation	\$14,172,344	\$1,873,427	\$16,045,771
Superior Pacific	\$20,500,256	\$2,913,347	\$23,413,603

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22 8. The Liquidator has reserved a closing budget for the Insolvent Insurers to cover
23 anticipated costs over the next 12 months (May 1, 2021 through April 30, 2022) in the total
24 amount of \$1,019,186.95. This reserve represents the estimated expenses of administration post-
25 closing such as legal fees, audits fees, tax advice and preparation fees, and administrative
26 expenses. The Estimated Closing Reserve Budget is attached here as Exhibit H.
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07/23/2021

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I declare under the penalty of perjury under the laws of the State of California that the foregoing is true and correct. Executed this 20th day of July, 2021, in San Francisco, California.



Regina Alava

LA2000CV0370

07/20/2021

07/23/2021

EXHIBIT A

9/20/2021

Superior National Group
COMBINED STATEMENT OF ASSETS AND LIABILITIES
 As of April 30, 2021

	California Compensation	Combined Benefits	Superior National	Superior Pacific	Commercial Compensation	Total
ASSETS						
Participation in pooled investments, at market	16,072,976	7,773,656	36,284,940	15,602,545	13,530,735	89,264,851
Accrued investment income	43,799	21,058	98,808	40,968	36,625	241,251
Recoverable from reinsurers	-	-	391,628	1,503,633	-	1,895,261
Receivable from affiliates	1,973,439	-	-	-	866,029	2,839,468
Total Available Assets	18,090,214	7,794,714	36,775,376	17,147,146	14,433,389	94,240,839
LIABILITIES						
Secured claims	230,796	603	77,465	386	218,928	528,178
Claims against policies, including guaranty associations, before distributions	1,723,079,895	26,454,411	760,704,233	159,831,695	130,923,156	2,800,993,390
Early access and other policyholder distributions	(912,608,418)	(26,450,838)	(352,088,153)	(54,145,326)	(99,852,780)	(1,445,145,515)
All other claims	99,828,374	4,098,462	13,754,254	62,430,841	13,064,420	193,176,351
Total Estimated Liabilities	910,530,648	4,102,639	422,447,799	168,117,596	44,353,722	1,549,552,404
NET ASSETS (DEFICIENCY)	(892,440,434)	3,692,075	(385,672,423)	(150,970,450)	(29,920,333)	(1,455,311,565)

02/23/2021

EXHIBIT B

07/20/2024

Superior National Group
COMBINED INCOME AND EXPENSES
December 31, 2000 - April 30, 2021

	California Compensation	Combined Benefits	Superior National	Superior Pacific	Commercial Compensation	Total
INCOME						
Premium Collections	209,920,549	6,684,019	62,495,168	22,188,779	14,909,423	316,197,935
Salvage/Subrogation Recoveries	74,289,538	3,590,451	113,475,593	6,443,633	8,069,562	205,868,777
Reinsurance Recoveries	15,848,988	267,045	(167,044)	149,054	4,543,754	20,641,797
Litigation Recoveries	214,632,668	3,166,755	71,408,486	75,779	13,508,760	302,792,448
Other Revenue	53,990,370	2,043,911	(2,499,248)	8,780,596	(6,539,900)	55,775,730
Net Investment Income	38,159,104	4,135,116	12,662,927	4,480,040	5,705,634	65,142,821
Total Income	606,841,217	19,887,297	257,375,882	42,117,882	40,197,234	966,419,513
OPERATING EXPENSES						
Legal and Consulting	21,567,272	748,265	10,390,367	2,913,347	1,873,427	37,492,678
General and Administrative	75,544,688	2,340,205	63,699,889	16,200,879	12,987,684	170,773,344
Allocated Overhead Expenses	15,446,991	1,259,867	6,452,676	4,299,377	1,184,660	28,643,571
Total Operating Expenses	112,558,950	4,348,338	80,542,932	23,413,603	16,045,770	236,909,592
Net Income after Operating Expenses	494,282,268	15,538,960	176,832,950	18,704,280	24,151,464	729,509,921
LOSSES AND OTHER EXPENSES						
Incurrd Losses and Claims Expense	819,768,945	11,449,547	496,821,595	78,293,177	50,380,823	1,456,714,086
Court-ordered Debt Forgiveness	-	(1,191)	(99,004)	(2,293)	(948)	(95,216)
Loss (gain) on Disposition of Fixed Assets	8,224	152	10,263	1,138	1,188	16,871
Provision for Federal Income Taxes	4,129	-	-	-	-	-
Losses and Other Expenses	819,781,298	11,448,507	496,732,854	78,292,022	50,381,063	1,456,635,741
Adjustments to assets and liabilities						
Net Income (Loss)	(325,499,031)	4,090,452	(319,899,903)	(59,587,743)	(26,229,599)	(727,125,823)

02/22/2024

EXHIBIT C

07/20/2024

California Compensation Ins Co
STATEMENT OF ASSETS AND LIABILITIES

	Conservation Feb 2000	Apr 30 2021
ASSETS		
Cash and cash equivalents:		
Unrestricted	(8,408,083)	-
Participation in pooled investments, at market	-	16,072,976
Non-pooled short-term investments, at market		
Unrestricted	174,412,937	-
Accrued investment income	1,411,753	43,799
Recoverable from reinsurers	694,751,649	-
Receivable from affiliates	90,223,061	1,973,439
Other receivable	3,966,870	-
Property and equipment, net of accumulated depreciation	4,402,229	-
Deposits and other assets	18,087,081	-
Total Available Assets	<u>978,847,497</u>	<u>18,090,214</u>
LIABILITIES		
Secured claims	2,718,081	230,796
Accrued administrative expenses	1,317,985	1
Claims against policies, including guaranty associations, before distributions	915,499,841	1,723,079,895
Early access and other policyholder distributions	-	(912,608,418)
California and Federal claims having preference	(207,468)	-
All other claims	58,098,514	99,828,374
Total Estimated Liabilities	<u>977,426,953</u>	<u>910,530,648</u>
NET ASSETS (DEFICIENCY)	<u><u>1,420,544</u></u>	<u><u>(892,440,434)</u></u>

07/23/2024

301

California Compensation Ins Co
INCOME AND EXPENSES

	Dec 31	Year		Year	Apr 30	Year
	2000	2001-2010	2011-2020	2011-2020	2021	2000-2021
INCOME						
Premium Collections	113,318,111	96,682,994	(80,556)	-	-	209,920,549
Salvage/Subrogation Recoveries	-	37,175,428	37,114,110	-	-	74,289,538
Reinsurance Recoveries	-	15,848,988	-	-	-	15,848,988
Litigation Recoveries	-	201,277,037	13,355,632	-	-	214,632,668
Other Revenue	33,889,437	17,774,315	2,326,468	150	150	53,990,370
Net Investment Income	(7,898,039)	39,886,107	6,205,181	(34,144)	(34,144)	38,159,104
Total Income	139,309,509	408,644,869	58,920,834	(33,994)	(33,994)	606,841,217
OPERATING EXPENSES						
Legal and Consulting	-	21,297,072	265,690	4,509	4,509	21,567,272
General and Administrative	63,380,110	9,245,742	2,862,602	56,234	56,234	75,544,688
Allocated Overhead Expenses	-	9,004,902	6,278,038	164,051	164,051	15,446,991
Total Operating Expenses	63,380,110	39,547,716	9,406,330	224,793	224,793	112,558,950
Net Income after Operating Expenses	75,929,399	369,097,152	49,514,504	(258,788)	(258,788)	494,282,268
LOSSES AND OTHER EXPENSES						
Incurred Losses and Claims Expense	169,213,008	847,821,250	(178,499,177)	(18,766,135)	(18,766,135)	819,768,945
Loss (gain) on Disposition of Fixed Assets	-	8,224	-	-	-	8,224
Provision for Federal Income Taxes	(576)	4,705	-	-	-	4,129
Losses and Other Expenses	169,212,432	847,834,179	(178,499,177)	(18,766,135)	(18,766,135)	819,781,298
Adjustments to assets and liabilities						
Net Income (Loss)	(93,283,033)	(478,737,027)	228,013,681	18,507,347	(325,499,031)	

07/22/2021

EXHIBIT D

07/23/2021

Combined Benefits Ins Co
STATEMENT OF ASSETS AND LIABILITIES

	Conservation Feb 2000	Apr 30 2021
ASSETS		
Cash and cash equivalents:		
Unrestricted	194,914	-
Participation in pooled investments, at market	-	7,773,656
Non-pooled short-term investments, at market		
Unrestricted	10,814,287	-
Accrued investment income	106,159	21,058
Recoverable from reinsurers	1,305,575	-
Receivable from affiliates	38,298	-
Other receivable	2,785,088	-
Property and equipment, net of accumulated depreciation	110,125	-
Total Available Assets	<u>15,354,446</u>	<u>7,794,714</u>
LIABILITIES		
Secured claims	21,441	603
Accrued administrative expenses	31,915	1
Claims against policies, including guaranty associations, before distributions	14,613,886	26,454,411
Early access and other policyholder distributions	-	(26,450,838)
California and Federal claims having preference	(101,055)	-
All other claims	5,930,798	4,098,462
Total Estimated Liabilities	<u>20,496,985</u>	<u>4,102,639</u>
NET ASSETS (DEFICIENCY)	<u><u>(5,142,539)</u></u>	<u><u>3,692,075</u></u>

07/27/2021

302
Combined Benefits Ins Co
INCOME AND EXPENSES

	Dec 31	Year		Apr 30	Year
	2000	2001-2010	2011-2020	2021	2000-2021
INCOME					
Premium Collections	4,995,713	1,688,306	0	-	6,684,019
Salvage/Subrogation Recoveries	-	1,878,486	1,711,965	-	3,590,451
Reinsurance Recoveries	-	267,045	-	-	267,045
Litigation Recoveries	-	3,124,828	41,927	-	3,166,755
Other Revenue	2,022,501	15,071	6,339	-	2,043,911
Net Investment Income	20,144	2,414,361	1,714,235	(13,625)	4,135,116
Total Income	7,038,358	9,388,097	3,474,467	(13,625)	19,887,297
OPERATING EXPENSES					
Legal and Consulting	-	657,428	86,278	4,559	748,265
General and Administrative	2,303,127	(78,196)	115,179	95	2,340,205
Allocated Overhead Expenses	-	521,395	714,385	24,087	1,259,867
Total Operating Expenses	2,303,127	1,100,628	915,842	28,741	4,348,338
Net Income after Operating Expenses	4,735,231	2,201,256	2,558,625	(42,366)	15,538,960
LOSSES AND OTHER EXPENSES					
Incurred Losses and Claims Expense	4,266,594	14,707,206	(7,731,432)	207,179	11,449,547
Loss (gain) on Disposition of Fixed Assets	-	(1,191)	-	-	(1,191)
Provision for Federal Income Taxes	-	152	-	-	152
Losses and Other Expenses	4,266,594	14,706,167	(7,731,432)	207,179	11,448,507
Net Income (Loss)	468,637	(12,504,911)	10,290,057	(249,545)	4,090,452

07/23/2021

EXHIBIT E

07/23/2024

Superior National Ins Co
STATEMENT OF ASSETS AND LIABILITIES

	Conservation 2000	Apr 30 2021
ASSETS		
Cash and cash equivalents:		
Unrestricted	(1,266,479)	-
Participation in pooled investments, at market	-	36,284,940
Non-pooled short-term investments, at market		
Unrestricted	69,299,974	-
Other securities held	-	-
Accrued investment income	588,839	98,808
Recoverable from reinsurers	154,277,830	391,628
Receivable from affiliates	62,548,128	-
Other receivable	42,312,327	-
Property and equipment, net of accumulated depreciation	6,696,081	-
Deposits and other assets	3,474,936	-
Total Available Assets	337,931,636	36,775,376
LIABILITIES		
Secured claims	1,689,798	77,465
Accrued administrative expenses	1,660,012	-
Claims against policies, including guaranty associations, before distributions	384,418,884	760,704,233
Early access and other policyholder distributions	-	(352,088,153)
California and Federal claims having preference	4,465,249	-
All other claims	105,139,054	13,754,254
Total Estimated Liabilities	497,372,997	422,447,799
NET ASSETS (DEFICIENCY)	(159,441,361)	(385,672,423)

07/23/2021

304
Superior National Ins Co
 INCOME AND EXPENSES

	Dec 31	Year		Apr 30	Year
	2000	2001-2010	2011-2021	2021	2000-2021
INCOME					
Premium Collections	32,454,969	30,135,435	(95,235)	-	62,495,168
Salvage/Subrogation Recoveries	-	92,823,659	20,651,934	-	113,475,593
Reinsurance Recoveries	-	(167,044)	-	-	(167,044)
Litigation Recoveries	-	69,283,029	2,125,457	-	71,408,486
Other Revenue	(3,456,033)	335,527	621,123	135	(2,499,248)
Net Investment Income	(4,928,639)	11,957,044	5,697,440	(62,918)	12,662,927
Total Income	24,070,297	204,367,649	(3,414,775)	(62,783)	257,375,882
OPERATING EXPENSES					
Legal and Consulting	-	9,898,047	466,773	25,547	10,390,367
General and Administrative	62,396,692	1,157,963	143,915	1,319	63,699,889
Allocated Overhead Expenses	-	3,558,406	2,804,087	90,183	6,452,676
Total Operating Expenses	62,396,692	14,614,416	3,414,775	117,049	80,542,932
Net Income after Operating Expenses	(38,326,395)	29,228,831	(3,414,775)	(179,832)	176,832,950
LOSSES AND OTHER EXPENSES					
Incurred Losses and Claims Expense	50,102,188	523,689,114	(84,289,983)	7,320,275	496,821,595
Loss (gain) on Disposition of Fixed Assets	-	(99,004)	-	-	(99,004)
Provision for Federal Income Taxes	8,745	1,518	-	-	10,263
Losses and Other Expenses	50,110,933	523,591,628	(84,289,983)	7,320,275	496,732,854
Net Income (Loss)	(88,437,328)	(494,362,796)	80,875,207	(7,500,107)	(319,899,903)

02/23/2024

EXHIBIT F

07/20/2024

Superior Pacific Casualty Co
STATEMENT OF ASSETS AND LIABILITIES

	Conservation 2000	Apr 30 2021
ASSETS		
Cash and cash equivalents:		
Unrestricted	1,716,095	-
Participation in pooled investments, at market	-	15,602,545
Non-pooled short-term investments, at market		
Unrestricted	56,459,055	-
Restricted	-	-
Accrued investment income	491,165	40,968
Recoverable from reinsurers	19,268,968	1,503,633
Receivable from affiliates	(56,293,206)	-
Other receivable	1,963,391	-
Property and equipment, net of accumulated depreciation	1,964,659	-
Deposits and other assets	470,459	-
Total Available Assets	26,040,586	17,147,146
LIABILITIES		
Secured claims	132,211	386
Claims against policies, including guaranty associations, before distributions	103,872,334	159,831,695
Early access and other policyholder distributions	-	(54,145,326)
California and Federal claims having preference	71,316	-
All other claims	1,387,899	62,430,841
Total Estimated Liabilities	105,463,760	168,117,596
NET ASSETS (DEFICIENCY)	(79,423,174)	(150,970,450)

07/20/2024

Superior Pacific Casualty Co
INCOME AND EXPENSES

	Dec 31	Year		Apr 30	Year
	2000	2001-2010	2011-2020	2021	2000-2021
INCOME					
Premium Collections	20,783,878	1,382,274	22,627	-	22,188,779
Salvage/Subrogation Recoveries	-	3,782,974	2,660,659	-	6,443,633
Reinsurance Recoveries	-	149,054	-	-	149,054
Litigation Recoveries	-	60,891	14,888	-	75,779
Other Revenue	8,537,015	85,041	158,515	25	8,780,596
Net Investment Income	(861,482)	3,585,721	1,779,929	(24,128)	4,480,040
Total Income	28,459,411	9,045,956	4,636,618	(24,102)	42,117,882
OPERATING EXPENSES					
Legal and Consulting	-	2,558,106	330,135	25,105	2,913,347
General and Administrative	14,558,156	1,609,381	32,628	713	16,200,879
Allocated Overhead Expenses	-	2,188,994	2,053,973	56,411	4,299,377
Total Operating Expenses	14,558,156	6,356,481	2,416,736	82,229	23,413,603
Net Income after Operating Expenses	13,901,255	2,689,474	2,219,882	(106,332)	18,704,280
LOSSES AND OTHER EXPENSES					
Incurred Losses and Claims Expense	33,695,557	104,369,476	(65,195,687)	5,423,831	78,293,177
Loss (gain) on Disposition of Fixed Assets	-	(2,293)	-	-	(2,293)
Provision for Federal Income Taxes	-	1,138	-	-	1,138
Losses and Other Expenses	33,695,557	104,368,321	(65,195,687)	5,423,831	78,292,022
Net Income (Loss)	(19,794,302)	(101,678,847)	67,415,569	(5,530,163)	(59,587,743)

02/22/2021

8/12/2023

EXHIBIT G

Commercial Compensation Casualty Co
STATEMENT OF ASSETS AND LIABILITIES

	Feb 29 2000	Apr 30 2021
ASSETS		
Cash and cash equivalents:		
Unrestricted	(430,937)	-
Restricted	6,725,573	-
Participation in pooled investments, at market	-	13,530,735
Non-pooled short-term investments, at market		
Unrestricted	-	-
Restricted	-	-
Accrued investment income	126,084	36,625
Recoverable from reinsurers	27,868,839	-
Receivable from affiliates	7,694,763	866,029
Property and equipment, net of accumulated depreciation	464,110	-
Deposits and other assets	112,167	-
Total Available Assets	69,868,154	14,433,389
LIABILITIES		
Secured claims	90,723	218,928
Accrued administrative expenses	232,041	(2)
Claims against policies, including guaranty associations, before distributions	75,689,996	130,923,156
Early access and other policyholder distributions	-	(99,852,780)
California and Federal claims having preference	1,748,427	-
All other claims	31,486,139	13,064,420
Equity Stakeholder Liability	-	-
Total Estimated Liabilities	109,247,326	44,353,722
NET ASSETS (DEFICIENCY)	(39,379,172)	(29,920,333)

07/22/2021

3/06

Commercial Compensation Casualty Co
INCOME AND EXPENSES

	Dec 31	Year		Year	Apr 30	Year
	2000	2001-2010	2011-2020	2021	2000-2021	
INCOME						
Premium Collections	7,270,347	7,642,341	(3,264)	-	14,909,423	
Salvage/Subrogation Recoveries	-	5,993,127	2,076,436	-	8,069,562	
Reinsurance Recoveries	-	4,543,754	-	-	4,543,754	
Litigation Recoveries	-	13,280,614	228,145	-	13,508,760	
Other Revenue	(6,696,993)	95,307	61,787	-	(6,539,900)	
Net Investment Income	342,271	3,091,674	2,295,446	(23,757)	5,705,634	
Total Income	915,625	34,646,816	4,658,550	(23,757)	40,197,234	
OPERATING EXPENSES						
Legal and Consulting	-	1,795,361	74,054	4,012	1,873,427	
General and Administrative	11,467,449	1,512,422	7,760	53	12,987,684	
Allocated Overhead Expenses	-	518,367	646,442	19,850	1,184,660	
Total Operating Expenses	11,467,449	3,826,150	728,257	23,915	16,045,770	
Net Income after Operating Expenses	(10,551,824)	30,820,665	3,930,294	(47,671)	24,151,464	
LOSSES AND OTHER EXPENSES						
Incurred Losses and Claims Expense	5,392,046	42,920,848	2,947,697	(879,768)	50,380,823	
Loss (gain) on Disposition of Fixed Assets	-	(948)	-	-	(948)	
Provision for Federal Income Taxes	1,112	76	-	-	1,188	
Losses and Other Expenses	5,393,158	42,919,976	2,947,697	(879,768)	50,381,063	
Net Income (Loss)	(15,944,982)	(12,099,310)	982,597	832,097	(26,229,599)	

07/22/2021

EXHIBIT H

07/20/2024

YTD Consolidated Budget Balances

	301	302	304	305	306	Total
Allocated Expenses	\$ 392,957.27	\$ 7,670.42	\$ 116,002.83	\$ 91,413.31	\$ 1,793.80	\$ 609,837.63
Allocated GOLD Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department of Insurance	\$ 6,200.00	\$ (148.25)	\$ 2,000.00	\$ 1,500.00	\$ 100.00	\$ 9,651.75
Other Legal Expense	\$ 9,300.00	\$ 300.00	\$ 3,000.00	\$ 2,250.00	\$ 150.00	\$ 15,000.00
Department of Justice	\$ 12,400.00	\$ 400.00	\$ 4,000.00	\$ 3,000.00	\$ 200.00	\$ 20,000.00
DOF Audit	\$ 23,529.30	\$ 8,529.30	\$ 13,029.30	\$ 11,779.30	\$ 8,279.30	\$ 65,146.50
Actuarial Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Temporary Help	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Professional Fees	\$ 11,160.00	\$ 360.00	\$ 3,600.00	\$ 2,700.00	\$ 180.00	\$ 18,000.00
Tax Advice	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 1,860.00	\$ 60.00	\$ 600.00	\$ 450.00	\$ 30.00	\$ 3,000.00
Records Storage (GRM/Iron Mountain)	\$ 101,208.32	\$ 3,694.49	\$ 36,852.48	\$ 27,708.32	\$ 1,845.94	\$ 171,309.55
Record Retrieval Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Delivery Expense (Fedex)	\$ (7.00)	\$ -	\$ -	\$ -	\$ -	\$ (7.00)
Destruction of Records (Iron Mountain?) - TBD	\$ 66,494.08	\$ 2,144.97	\$ 21,449.70	\$ 16,087.28	\$ 1,072.49	\$ 107,248.52
Federal Income Tax Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 625,101.98	\$ 23,010.93	\$ 200,534.31	\$ 156,888.21	\$ 13,651.53	\$ 1,019,186.95

07/22/2024

DECLARATION OF SERVICE BY U.S. MAIL

Case Name: **Insurance Commissioner v. Superior National Insurance Co.
Insurance Company and Consolidated Proceedings**
Superior Court of California, County of Los Angeles, Case No.: BS061974

Consolidated With: **BS061675
BS062171
BS062173
BS063746**

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; my business address is 300 South Spring Street, Suite 1702, Los Angeles, CA 90013.

On July 22, 2021, I served the attached **DECLARATION OF REGINA ALAVA IN SUPPORT OF LIQUIDATOR'S APPLICATION FOR ORDER (1) SETTLING AND APPROVING FINAL REPORT AND ACCOUNT OF LIQUIDATOR; (2) AUTHORIZING DISBURSEMENT OF FUNDS; (3) APPROVING PAYMENT OF EXPENSES; AND (4) TERMINATING LIQUIDATION PROCEEDING AND DISCHARGING INSURANCE COMMISSIONER AS LIQUIDATOR** by placing a true copy thereof enclosed in a sealed envelope with postage thereon fully prepaid, in the United States Mail at Los Angeles, California, addressed as follows:

SEE ATTACHED SERVICE LIST

I declare under penalty of perjury under the laws of the State of California and the United States of America the foregoing is true and correct and that this declaration was executed on July 22, 2021, at Los Angeles, California.

Norma L. Herrera-Gilbody
Declarant

Norma L. Herrera-Gilbody
Signature

07/22/2021

SERVICE LIST

**Insurance Commissioner v. Superior National
Insurance Company and Consolidated Proceedings**
Superior Court of California, County of Los Angeles, Case No.: BS061974

**Consolidated With: BS061675
 BS062171
 BS062173
 BS063746**

Iain A.W. Nasatir, Esq. Pachulski Stang Ziehl Young & Jones 10100 Santa Monica Blvd., 11th Floor Los Angeles, CA 90067	Robert E. Nagle General Counsel & Vice President Superior Natl. Ins. Group, Inc. 49 Peregrine Circle Oak Park, CA 91377
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Michael S. Lurey, Esq. Kimberly A. Posin, Esq. Lucas R. Bailey Latham & Watkins 355 S. Grand Avenue Los Angeles, CA 90071	Christopher Norgaard, Esq. Nina B. Ries, Esq. Newell, Campbell & Roche Llp 633 W. 5th Street, Suite 2600 Los Angeles, CA 90071
Robert L. Slaughter III, Esq. Lewis Brisbois, Bisgaard & Smith 221 No. Figueroa St., Ste. 1200 Los Angeles, CA 90012	Gerald C. Pluard Jr., Esq. Kemper Insurance Companies – Legal One Temper Drive Long Grove, Illinois 60049-0001

07/27/2024

<p>John McPherson Hinshaw & Culbertson, LLP 633 W. 5th Street, 47th Floor Los Angeles, CA 90071</p>	<p>Joel Ross Risk Enterprise Management Ltd. 2540 Route 130, Suite 109 Cranbury, NJ 08512</p>
<p>Michael C. Zellers, Esq. Michelle McAloon, Esq. Tucker Ellis & West Llp 515 S. Flower Street, 42nd Floor Los Angeles, CA 90071</p>	<p>Raymond J. Lester Vice President & Associate General Counsel Trustmark Insurance Company 400 Field Drive Lake Forest, Illinois 60045</p>
<p>Wayne Wilson California Ins. Guarantee Association 101 N. Brand Blvd., Suite 600 Glendale, CA 91203</p>	<p>Linda Dakin-Grimm, Esq. Milbank Tweed Hadley & McCloy LLP 2029 Century Park East, 33rd Floor Los Angeles, CA 90067</p>
<p>Brian Currey, Esq. Erick Y. Kizirian, Esq. O'Melveny & Meyers LLP 400 So. Hope Street Los Angeles, CA 90071-2899</p>	

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07/20/2024

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 E-mail: Lisa.Chao@doj.ca.gov
 6 *Attorneys for Applicant Ricardo Lara, Insurance*
 7 *Commissioner of the State of California, in his*
 8 *capacity as Liquidator of Superior National*
 9 *Insurance Company, Superior Pacific Casualty*
 10 *Company, California Compensation Insurance*
 11 *Company, Commercial Compensation Casualty*
 12 *Company and Combined Benefits Insurance*
 13 *Company*

FILED
 Superior Court of California
 County of Los Angeles

JUL 22 2021

Sherri R. Carter, Executive Officer/Clerk of Court
 By S. DREW Deputy

SUPERIOR COURT OF THE STATE OF CALIFORNIA
 COUNTY OF LOS ANGELES
 SPRING STREET COURTHOUSE

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

Applicant,

v.

**SUPERIOR NATIONAL INSURANCE
 COMPANY,**

Respondent.

Case No. BS061974

**DECLARATION OF MICHELE VASS IN
 SUPPORT OF LIQUIDATOR'S
 APPLICATION FOR ORDER (1)
 SETTLING AND APPROVING FINAL
 REPORT AND ACCOUNT OF
 LIQUIDATOR; (2) AUTHORIZING
 DISBURSEMENT OF FUNDS;
 (3) APPROVING PAYMENT OF
 EXPENSES; AND (4) TERMINATING
 LIQUIDATION PROCEEDING AND
 DISCHARGING INSURANCE
 COMMISSIONER AS LIQUIDATOR**

Date: August 31, 2021
 Time: 2:00 p.m.
 Dept: 14
 Judge: Hon. Kenneth R. Freeman

BY FAX

07/22/2021

1 I, Michele Vass, declare:

2 1. I am the Chief Claims Officer in the California Insurance Commissioner's
3 Conservation and Liquidation Office (CLO). I have over 30 years of claims representative
4 experience in the adjustment of claims, both as to solvent insurers and as to insolvent insurers. I
5 have been employed with the CLO for over twenty years. In my prior role as a CLO Claims
6 Manager, and now as its Chief Claims Officer, I have had hands-on involvement in claims
7 adjustment in the liquidation of the five insolvent insurers Superior National Insurance Company,
8 Superior Pacific Casualty Company, California Compensation Insurance Company, Commercial
9 Compensation Casualty Company and Combined Benefits Insurance Company (collectively,
10 Insolvent Insurers). I make this declaration in my official capacity as the Chief Claims Officer of
11 the CLO.

12 2. I am authorized to make this declaration on behalf of applicant Insurance
13 Commissioner of the State of California, in his capacity as Liquidator of the Insolvent Insurers
14 (Liquidator). The following statements are based on my personal knowledge, acquired through
15 my direct involvement in the Insolvent Insurers' liquidation. At the same time, I refer to certain
16 facts and events in this declaration based on information and belief and on records prepared by
17 personnel at the CLO and kept in the ordinary course of CLO's business. If called upon to testify,
18 I could and would testify competently to the facts herein, except as to those matters stated on
19 information and belief, and as to those matters, I believe them to be true.

20 3. At the outset of the liquidation, the Liquidator mailed approximately 398,000
21 Proofs of Claim (POC) forms to persons possibly interested in the assets of the Insolvent Insurers.
22 The Liquidator issued two types of POCs. The Liquidator sent "deemed filed" notices to all
23 workers' compensation claimants with open claims against the Insolvent Insurers and all
24 policyholders who have claims for return of unearned premiums. All other claimants were mailed
25 booklets that contain information and instructions for filing a POC.

26 4. By the Claims Bar Date of May 25, 2001, the Liquidator received 13,951 POCs of
27 which 4,641 were contingent and undetermined claims.

28 5. Class 2 claimants of the Insolvent Insurers consist of (1) state insurance guarantee

1 associations (IGAs) for payments they have made or will make to policyholders, (2)
 2 policyholders for return or unearned premiums which several IGAs do not pay or only pay
 3 reduced amounts, and (3) any incurred claims not covered by an IGA or are over an IGA's
 4 maximum paid amount.

5 6. The Liquidator had anticipated that four of the Insolvent Insurers, Superior
 6 National Insurance Company, California Compensation Insurance Company, Superior Pacific
 7 Insurance Company, and Commercial Compensation Insurance Company, will not have sufficient
 8 assets to pay in full Class 2 policyholder claims.

9 7. Combined Benefits Insurance Company has sufficient assets to pay 100% of
 10 approved Class 2 through 9 claims and assets to allow interest payments of 10% to Class 2
 11 claimants.

12 8. By 2019, only 42 contingent and undetermined claims remained opened. The
 13 Liquidator sought and obtained a court order setting deadlines of June 30, 2019 for the liquidation
 14 of all open Class 2 claims.

15 9. All open Class 2 claims as well as all other classes of claims have now been finally
 16 determined.

17 10. For each estate, the following classes and amounts have been approved for
 18 payment:

	Class 2 (IGA and Policyholders)/ distribution percentage	Class 7 (General Creditors)/distribution percentage	Total
Superior National	51.069% \$36,397,566.50	0	\$36,397,566.50
California Compensation	53.959% \$17,190,516.90	0	\$17,190,516.90
Combined Benefits	100% \$3,572.95 plus Interest \$3,648,007.35	100% \$4,098,461.83	\$7,750,042.13

07/27/2024

Commercial Compensation	86.059% \$14,164,183.94	0	\$14,164,183.94
Superior Pacific	44.48% \$16,948,903.62	0	\$16,948,903.62

11. The approved claimants and the amount each claimant of Superior National Insurance Company is expected to receive is attached as Exhibit A to the Liquidator's application.

12. The approved claimants and the amount each claimant of California Compensation Insurance Company is expected to receive is attached as Exhibit B to the Liquidator's application.

13. The approved claimants and the amount each claimant of Combined Benefits Insurance Company is expected to receive is attached as Exhibit C to the Liquidator's application.

14. The approved claimants and the amount each claimant of Commercial Compensation Casualty Company is expected to receive is attached as Exhibit D to the Liquidator's application.

15. The approved claimants and the amount each claimant of Superior Pacific Casualty Company is expected to receive is attached as Exhibit E to the Liquidator's application.

I declare under the penalty of perjury under the laws of the State of California that the foregoing is true and correct. Executed this 20th day of July, 2021, in San Francisco, California.


Michele Vass

LA2000CV0370

DECLARATION OF SERVICE BY U.S. MAIL

Case Name: **Insurance Commissioner v. Superior National Insurance Co.
Insurance Company and Consolidated Proceedings**
Superior Court of California, County of Los Angeles, Case No.: BS061974

Consolidated With: **BS061675
BS062171
BS062173
BS063746**

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; my business address is 300 South Spring Street, Suite 1702, Los Angeles, CA 90013.

On July 22, 2021, I served the attached **DECLARATION OF MICHELE VASS IN SUPPORT OF LIQUIDATOR'S APPLICATION FOR ORDER (1) SETTLING AND APPROVING FINAL REPORT AND ACCOUNT OF LIQUIDATOR; (2) AUTHORIZING DISBURSEMENT OF FUNDS; (3) APPROVING PAYMENT OF EXPENSES; AND (4) TERMINATING LIQUIDATION PROCEEDING AND DISCHARGING INSURANCE COMMISSIONER AS LIQUIDATOR** by placing a true copy thereof enclosed in a sealed envelope with postage thereon fully prepaid, in the United States Mail at Los Angeles, California, addressed as follows:

SEE ATTACHED SERVICE LIST

I declare under penalty of perjury under the laws of the State of California and the United States of America the foregoing is true and correct and that this declaration was executed on July 22, 2021, at Los Angeles, California.

Norma L. Herrera-Gilbody

Declarant



Signature

SERVICE LIST

**Insurance Commissioner v. Superior National
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07/21/2014

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