

1 EDMUND G. BROWN JR.
Attorney General of the State of California
2 W. DEAN FREEMAN
Supervising Deputy Attorney General
3 FELIX E. LEATHERWOOD
Supervising Deputy Attorney General
4 MARLA K. MARKMAN, State Bar No. 77300
Deputy Attorney General
5 300 South Spring Street, Suite 1702
Los Angeles, CA 90013
6 Telephone: (213) 897-2491
Fax: (213) 897-5775
7

8 Attorneys for Applicant Insurance Commissioner
of the State of California, in his capacity as Liquidator
of Paula Insurance Company
9

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JUL 21 2008

**LOS ANGELES
SUPERIOR COURT**

10 **SUPERIOR COURT OF THE STATE OF CALIFORNIA**

11 **FOR THE COUNTY OF LOS ANGELES**

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

14 Applicant,

15 v.

16 **PAULA INSURANCE COMPANY,**

17 Respondent.
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CASE NO.: BS 075685

**NOTICE OF HEARING ON
APPLICATION AND
APPLICATION OF
INSURANCE COMMISSIONER
FOR ORDERS:**

**(1) SETTLING AND
APPROVING THE FINAL
REPORT AND ACCOUNT OF
THE LIQUIDATOR OF PAULA
INSURANCE COMPANY**

**(2) AUTHORIZING
DISBURSEMENT OF FUNDS**

**(3) APPROVING PAYMENT
OF EXPENSES; AND**

**(4) TERMINATING
LIQUIDATION PROCEEDING
AND DISCHARGING
INSURANCE COMMISSIONER
AS LIQUIDATOR**

**[DECLARATIONS OF SCOTT
PEARCE, MICHELE VASS,
RAY MINEHAN, AND MARK
AKAMINE ATTACHED
HEREWITH]**

**Date: September 5, 2008
Time 9:30 a.m.
Place: Dept. 85**

1 TO THOSE PERSONS AND ENTITIES WHO HAVE APPEARED AND ASSERTED AN
2 INTEREST IN THE ESTATE OF PAULA INSURANCE COMPANY IN LIQUIDATION:

3 PLEASE TAKE NOTICE that on September 5, 2008, at 9:30 a.m. in Department 85 of
4 the Los Angeles Superior Court, located at 111 North Hill Street, Los Angeles, California,
5 90012, the Insurance Commissioner of the State of California as Liquidator of Paula Insurance
6 Company will apply to the court for an Order (1) Settling and Approving Final Report and
7 Account of Liquidator of Paula Insurance Company; (2) Authorizing Disbursement of Funds;
8 (3) Approving Payment of Expenses; and, (4) Terminating Proceeding and Discharging the
9 Insurance Commissioner as Liquidator.

10 This application is based on this notice, the memorandum of points and authorities, the
11 declarations of Scott Pearce, Michele Vass, Ray Minehan and Mark Akamine, all papers and
12 pleadings on file in the above numbered case and such other and further evidence as is permitted
13 by the Court at the time of hearing.

14 Dated: *July 17, 2008*

15 EDMUND G. BROWN JR.
16 Attorney General of the State of California
17 W. DEAN FREEMAN
18 Supervising Deputy Attorney General
19 FELIX E. LEATHERWOOD
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23 Attorneys for Applicant Insurance Commissioner
24 of the State of California, in his capacity as Liquidator
25 of Paula Insurance Company
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Applicant Insurance Commissioner of the State of California ("Commissioner"), in his capacity as Liquidator of Paula Insurance Company, respectfully states as follows:

FACTUAL BACKGROUND

1. Respondent Paula Insurance Company ("Paula") was a corporation duly organized and existing under and by virtue of the laws of the State of California. Under a Certificate of Authority issued by the Insurance Commissioner in his regulatory capacity, Paula was authorized to transact the business of disability, liability and workers' compensation insurance.

2. Pursuant to Insurance Code sections 700.01, 700.02 and 700.025, Paula was required to have unimpaired paid-in capital of not less than \$2,200,000.

3. The Commissioner in his regulatory capacity conducted an examination of the financial condition of Paula and determined, *inter alia*, that Paula's policyholder surplus as of December 31, 2002, was negative \$22,028,334. (Declaration of Scott Pearce at ¶ 6.)

4. Based on the exam results, and pursuant to Insurance Code section 1011, the Commissioner filed an application for the conservation of Paula. On April 26, 2002, this Court appointed the Commissioner as Conservator of Paula. (Declaration of Scott Pearce at ¶ 7.)

5. Pursuant to Insurance Code section 1016, the Commissioner filed an application with this Court to terminate his appointment as Conservator and appoint him as Liquidator of Paula. On June 21, 2002, this Court terminated the Commissioner's appointment as Conservator, and appointed the Commissioner as Liquidator. (Declaration of Scott Pearce at ¶ 8.)

6. The Commissioner has completed the liquidation of Paula; all claims have been adjusted; all reinsurance billed and collected; and all administrative tasks have been completed. (Declaration of Scott Pearce at ¶ 9.)

7. The Commissioner is authorized by Insurance Code section 1033 to make a distribution of assets on claims in a statutory insolvency proceeding in accordance with the priorities specified therein. As discussed below, the Commissioner has completed a final determination of all timely filed claims, and all estate assets have been marshaled. The Commissioner now proposes to make a pro rata distribution of those assets to approved

claimants under section 1033 on all allowed claims. Specifically, in accordance with section 1033, the Commissioner proposes to make a final distribution of Paula's assets to the following classes of approved claimants: Class 1 (expenses of administration); Class 2 (policyholder and insurance guaranty association claims ("IGA")). As the Commissioner reported to the Court in the Status Report filed January 29, 2007, there are insufficient assets to permit distribution to claimants in priority classes lower than Class 2.

LIQUIDATOR'S FINAL REPORT AND ACCOUNTING

A. Claims

8. Pursuant to Insurance Code section 1021, the Commissioner published notices to creditors that claims against the insolvent estate of Paula had to be filed by no later than the Claims Bar Date of March 30, 2003. (A true and correct copy of Proof of Publication is attached as Exhibit A to the Declaration of Scott Pearce.) The Commissioner published notices in the statutorily required counties of Alameda, Los Angeles, Sacramento, San Diego, San Francisco, and Santa Clara. The Commissioner also published notices in Fresno County because a large number of Paula policyholders were located in that county.

9. Upon this Court's order of liquidation the IGAs in the various states in which Paula had issued policies became responsible for adjusting (reviewing/paying) the covered claims of the state's residents. All of these IGAs have made final determinations on all covered claims in their respective states and have submitted final claims in the Paula liquidation. (See Declaration of Michele Vass at ¶ 3.)

10. The Commissioner reconciled the Proof of Claim ("POC") database and reports as follows:^{1/}

A. 56,210 POC forms were mailed to persons possibly interested in Paula's assets.

B. 55,546 POCs were closed due to one of the following reasons: (1) lack of response; (2) an IGA was responsible for the claim; (3) the claim was in a

1. See Declaration of Michele Vass at ¶ 4.

1 priority class for which there were insufficient assets.

2 C. 453 Class 2, non-IGA claims were approved for a total amount of
3 \$620,016.76.

4 D. 9 Class 2, IGA claims were approved for a total amount of
5 \$274,021,148.20.

6 E. 202 POCs were either rejected or were in a priority class lower
7 than Class 2.

8 11. As Liquidator, the Commissioner was responsible for adjusting all non-IGA
9 claims, i.e., all "non-covered" and "overcap" claims.² All of the non-IGA claims against the
10 estate have been adjusted and final determinations have been made. The time to challenge these
11 determinations has expired. (Declaration of Michele Vass at ¶ 5.)

12 12. The Commissioner previously determined that there would be insufficient assets
13 to allow for a distribution of assets to general creditors (Class 7). The total amount claimed by
14 general creditors was approximately \$30.7 million. Accordingly, in July 2006, the
15 Commissioner mailed "no asset" letters to those claimants. (Declaration of Michele Vass at ¶ 6.)

16 **B. Legal Matters**

17 13. The majority of the litigation during the liquidation of Paula involved additional
18 premium owed to Paula as a result of premium audits of policyholders' payroll records. The
19 Commissioner retained the services of collection agencies and collections attorneys to assist with
20 the collection efforts. From the date of liquidation to April 30, 2008, the Commissioner
21 collected an additional \$2,174,319.95 as a result of premium audits. (Declaration of Michele
22 Vass at ¶ 7.)

23 14. On November 19, 2007, an application for an Order to Show Cause ("OSC") was
24 filed by claimants whose claims were denied. Claimants' counsel was informed that even if they
25 were successful in the OSC proceeding, these were Class 7 claims and that there were

26 _____
27 ² "Non-covered" claims are those that are not covered by the claimant's IGA. For California claimants, see Ins. Code
28 § 1063.1(c); "Overcap" claims are those that exceed the claimant's IGA's statutory limit. For California claimants, see
Ins. Code § 1063.1(c)(7). There is no statutory cap for the California Insurance Guarantee Association workers'
compensation claims payments. *Ibid*

insufficient assets to make a distribution to any claimants in priority class lower than Class 2.

Consequently, claimants dismissed the OSC. (Declaration of Michele Vass at ¶ 8.)

15. There is no litigation pending at this time.

C. Reinsurance

16. At liquidation, Paula carried \$35.2 million in ceded reserves (estimates of future recoverables from reinsurers). Paula had major reinsurance contracts with General Re, Everest Re, Insurance Corporation of Hannover, and Lloyds. The Commissioner billed and collected on Paid Losses on each of those contracts. However, because the Paid Losses involved long-tail claims (claims that could take many years to close), the Commissioner eventually commuted each of those contracts. Upon the Commissioner's motions, this Court approved and authorized each of the commutations with the reinsurers. (See Declaration of Mark Akamine at ¶ 3.)

17. The details of the collections and commutations with Paula's reinsurers are as follows: From the date of liquidation to April 30, 2008, the Commissioner collected \$47.3 million in reinsurance. (See Declaration of Mark Akamine at ¶ 4.)

Reinsurer	Paid Losses Collected @4/30/08 (millions)	Commutation Settlements @4/30/08 (millions)	Total Collections @4/30/08 (millions)
General Re	\$ 1.4	\$27.0	\$28.4
Everest Re	\$11.0	\$ 2.3	\$13.3
Ins Corp of Hannover	\$ 2.2	\$ 3.3	\$ 5.5
Lloyds	\$ 0.1	\$ 0.0	\$ 0.1
Total	\$14.7	\$32.6	\$47.3

D. Transfer of Statutory Deposits And Early Distribution of General Assets to The California Insurance Guarantee Association And Other Insurance Guaranty Associations

18. As of August 31, 2002, Paula's statutory deposits in the various states in which Paula issued workers' compensation policies totaled approximately \$71,864,911. These statutory deposits were utilized as security for Paula's obligations arising out of workers' compensation

1 policies issued in those various states. Pursuant to Court order, the Commissioner made the
2 following transfers to the California Insurance Guarantee Association ("CIGA") from the
3 statutory deposit and general assets:^{3/}

4	A.	October 18, 2002	\$12,500,000.00
5	B.	April 22, 2003	\$10,917,377.00
6	C.	July 3, 2003	\$12,500,000 .00
7	D.	July 29, 2003	\$12,500,000.00
8	E.	August 26, 2003	\$ 3,484,028.05
9	F.	June 8, 2007	\$ 7,777,265.00

10 19. The Commissioner has also credited the various IGAs with the amount of the
11 statutory deposit held in their home states. Exhibit B to the Declaration of Ray Minehan
12 provides the details. Further, upon the Commissioner's application, on May 31, 2007, this Court
13 authorized an early distribution of general assets (the \$32,634 distribution to the Nevada IGA
14 was from its statutory deposit, not from Paula's general assets) to various IGA that were paying
15 Paula policyholder claims in their respective home states. A total of \$14,000,000 was distributed
16 to six IGAs as follows:^{4/}

17	A.	Alaska Insurance Guaranty Assoc.	\$1,190,033
18	B.	California Insurance Guarantee Assoc.	\$7,777,265
19	C.	Florida Workers' Compensation Ins. Guar. Assoc.	\$ 300,576
20	D.	Idaho Insurance Guaranty Assoc.	\$ 183,492
21	E.	Nevada Insurance Guaranty Assoc.	\$ 32,634
22	F.	Texas Property & Casualty Insurance Assoc.	\$4,516,000

23 **E. Interim Distribution of Assets to Non-IGA Claimants**

24 20. Further on May 31, 2007, and upon the Commissioner's application, this Court
25 approved an Interim Distribution of Assets to approved, non-IGA claimants. This interim
26 distribution was in the amount of \$52,944.69 and equaled approximately 25% of their approved

27 _____
28 3. Declaration of Ray Minehan at ¶ 3.

4. Declaration of Ray Minehan at ¶ 4.

1 claims. (Declaration of Ray Minehan at ¶ 5.)

2 **F. The Liquidator's Account**

3 21. The Commissioner has completed all administrative tasks in connection with the
4 liquidation of Paula. These tasks included closing offices, terminating real estate and equipment
5 leases, and selling Paula's furniture, fixture, and equipment. (Declaration of Scott Pearce at
6 ¶ 11.)

7 22. The Commissioner has paid his operating expenses incurred in the administration
8 of the Paula estate pursuant to Insurance Code section 1035, which mandates that all expenses of
9 estate administration shall be paid out of the assets of the insolvent insurer and approved by the
10 court. From April 26, 2002, to April 30, 2008, the Paula estate incurred and paid the following
11 operating expenses:

12	General and Administrative Expenses:	\$4,679,686
13	Legal and Professional Fees:	\$1,751,436
14	Depreciation & Amortization	\$ 152,078
15	Allocated Expenses:	\$4,508,911
16	Loss on Disposition of Fixed Assets	\$1,548,974
17	Income Tax Expenses	\$ 700,960

18 The total of the Operating Expenses for Paula from April 26, 2002, to April 30, 2008, is
19 \$12,641,086 plus \$700,960 which has been set aside as accrued tax liability. The full details of
20 all expenses is contained in the Statement of Income And Expenses attached to the Declaration
21 of Ray Minehan. (Declaration of Ray Minehan at ¶ 6 and Exhibit A-4 Statement of Income and
22 Expenses.)

23 23. The Commissioner estimates a closing budget for Paula over the next three years
24 in the amount of \$574,941. This sum represents the estimated expenses for administration (e.g.,
25 storage of Paula's records for three years; destruction of said records after three years); legal fees;
26 audit fees; tax preparation fees; indirect expenses; and allocated expenses. (Declaration of Scott
27 Pearce at ¶ 12.)

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1 **G. Final Financial Statements as of April 30, 2008**

2 24. Attached as Exhibit A to the Declaration of Ray Minehan are the following
3 financial statements covering the period from April 26, 2002 through April 30, 2008: "Statement
4 of Changes in Net Assets" (page 1); "Statement of Assets and Liabilities" (page 2); "Statement of
5 Income and Expenses" page 3).

6 25. The financial statements for Paula for the period April 26, 2002, (date of
7 conservation) to April 30, 2008, show that the Paula estate has assets totaling \$54,769,933 and
8 liabilities totaling \$189,845,570, which results in a net deficiency of assets of \$135,075,637.
9 (See Declaration of Ray Minehan at ¶ 8 and Exhibit A, Statement of Assets and Liabilities.)

10 **PROPOSED FINAL DISTRIBUTION OF ASSETS**

11 26. Insurance Code section 1033 requires the equitable distribution of an insolvent
12 insurer's assets among all claimants similarly situated, i.e., in the same priority class. Thus,
13 claimants in a lower priority class are not entitled to any distribution until claimants in a higher
14 priority class have been fully paid. Claimants within the same class are entitled to share pro rata
15 in the distribution to that class. (*Commercial Nat'l Bank v. Superior Court (Garamendi)* (1993)
16 14 Cal.App.4th 393, 398).

17 **A. Final Distribution to IGAs**

18 27. There were nine IGAs that paid claims on behalf of Paula. Each IGA calculated
19 claims reserves for future claims payment. In order to finalize the approved claims amount for
20 each IGA, the Commissioner had to calculate the present value of those claims reserves.
21 However, each of those states has unique workers' compensation laws. The practical effect of
22 unique workers' compensation laws in each state is that similar claims in different states may
23 stay open longer in some states than in other states. An actuarial study on each IGA's claims
24 reserve would have provided a present value calculation that accounts for each state's workers'
25 compensation laws. However, actuarial studies are costly and time consuming. In order to avoid
26 the considerable time and expense of conducting an actuarial study on each IGA's claims
27 reserves, the Commissioner applied an across-the-board five percent (5%) discount in calculating
28 the present value of the claims reserves. The calculation involved dividing the total of the

1 outstanding reserves equally over an eight year period and then applying a five percent (5%)
2 discount over that period. This methodology was applied on each IGA's claims reserves. The
3 Commissioner believes this methodology provides the proper balance between treating all IGA
4 claimants equally, preserving estate assets and completing all liquidation tasks in order to make a
5 final distribution of assets sooner rather than later. (See Declaration of Michele Vass at ¶ 9.)

6 28. The list of IGAs that will receive a distribution of assets and the final approved
7 claim and the distribution amount, based on a distribution percentage of approximately 49.89
8 percent (49.89%), is attached as Exhibit B to the Declaration of Ray Minehan.

9 29. The Commissioner made an Interim Distribution to Class 2, non-IGA claimants in
10 May 2007. At that time, the non-IGA claimants with final approved claims received 25% of their
11 approved claim amount. This group of Class 2, non-IGA claimants will receive an additional
12 14.89% at this time such that the total distribution to this group will be 49.89% of their final
13 approved claim. Those claimants who did not participate in the Interim Distribution in May
14 2007 will receive the full 49.89% of their final approved claim with this final distribution. In
15 sum, when this final distribution is completed, all Class 2 claimants (IGA and non-IGA) will
16 have received 49.89% of their final approved claim. (Declaration of Ray Minehan at ¶ 9.)

17 30. Attached as Exhibit C to the Declaration of Ray Minehan are spreadsheets that list
18 the names of all approved Class 2 claimants of the Paula estate, the approved amount for each
19 claimant, and the amount to be distributed to each claimant based on a final distribution
20 percentage of approximately 49.89%. For this final distribution, Class 2, non-IGA claimants will
21 receive approximately \$256,368.73; Class 2 IGA claimants will receive approximately
22 \$52,719,493.20. (See Declaration of Ray Minehan at ¶ 10.)

23 31. Excluding the expenses for Class 1 (Administrative Expenses), the Commissioner
24 proposes to distribute a total of approximately \$52,975,862 in this final distribution of assets.
25 (Declaration of Ray Minehan at ¶ 11.)

26 WHEREFORE, the Commissioner prays for an order that provides as follows:

27 1. The Report and Account of Conservator and Liquidator for the period from April
28 26, 2002, through April 30, 2008, is settled and approved;

2. The Commissioner is authorized to apply an across-the-board five percent (5%) discount in calculating the present value of the claims reserves in order to determine the final approved claim for each of the nine IGAs, using the methodology as explained in Paragraph 27 of the Insurance Commissioner's Application of Insurance Commissioner for Orders Settling and Approving Final Report and Account of the Liquidator of Paula Insurance.

3. The Commissioner is authorized to distribute approximately \$52,975,862 to approved Class 2 claimants. The amount available for distribution is subject to adjustment for investment income and changes in market value of investments that have been posted as of the date the investments are withdrawn from the investment pool. The distributions shall be made within two weeks of receipt of the signed order from the Court;

4. The Commissioner is authorized to retain the sum of \$574,941 for payment of administrative expenses incurred by the Commissioner from May 1, 2008, to May 1, 2011, for administrative and closing costs and to retain the sum of \$700,960 for accrued tax liability. The Commissioner is authorized to pay any excess closing and administrative costs out of the funds appropriated for the maintenance of the Department of Insurance. A report to the Court of the expenditure of these funds shall not be required;

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

6. The Commissioner is authorized to maintain in the Conservation & Liquidation Office imaged databases, all records of Paula Insurance Company for three years from the date of the Court's order, and thereafter the Commissioner is authorized to destroy all records of Respondent, except for those records necessary for examination by the Department of Finance or other auditor of the Commissioner's books and records pursuant to Insurance Code section 1061;

7. The Commissioner is authorized to take any action necessary to accomplish the purpose of this Order; and

1 8. The estate of Paula Insurance Company is closed and the Commissioner is
2 discharged as liquidator upon the filing of a declaration that the Commissioner has distributed the
3 assets in accordance with this Court's order and upon the filing of a dismissal of the action.

4 9. Upon dismissal of this action, the Insurance Commissioner, his Special Deputies,
5 the Conservation and Liquidation Office, its employees, the California Department of Insurance,
6 and its personnel, and the Insurance Commissioner's agents and attorneys, is discharged from
7 any and all claims, debts, liabilities, or duties to further account for the assets or liabilities of
8 Paula Insurance Company through the date of the declaration that the Commissioner has
9 distributed the assets in accordance with this Court's order, and shall have no liability thereafter
10 for such claims, debts, liabilities or accounting.

11 Dated: *July 17, 2008*

EDMUND G. BROWN JR.
Attorney General of the State of California
W. DEAN FREEMAN
Supervising Deputy Attorney General
FELIX E. LEATHERWOOD
Supervising Deputy Attorney General
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1 In accordance with the foregoing provisions, the estate will wait the six month time
2 provided by Code of Civil Procedure section 1517 and thereafter, in accordance with the
3 provisions of Insurance Code section 12937, the Commissioner, as to disbursements which are
4 either undeliverable or as to which issued checks have not then been negotiated, will void such
5 checks as have not then been negotiated and escheat all undeliverable amounts and amounts of
6 non-negotiated checks to the Insurance Fund pursuant to Insurance Code section 12937.

7 The Liquidator has completed the marshaling of Paula's assets and has adjusted or
8 otherwise made provision for the adjustment of all claims. Therefore, the Liquidator has
9 completed his tasks and this estate should be closed.

10 CONCLUSION

11 The Liquidator has completed the liquidation of respondent Paula Insurance Company
12 and should be allowed to disburse the remaining assets so that this matter may be concluded and
13 the Liquidator discharged.

14 Dated: July 17, 2008

15 EDMUND G. BROWN JR.
Attorney General of the State of California
16 W. DEAN FREEMAN
Supervising Deputy Attorney General
17 FELIX E. LEATHERWOOD
Supervising Deputy Attorney General
18 MARLA K. MARKMAN
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19 

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21 Deputy Attorney General

22 Attorneys for Applicant Insurance Commissioner
23 of the State of California, in his capacity as Liquidator
of Paula Insurance Company

PEARCE DECLARATION

DECLARATION OF SCOTT PEARCE

I, Scott Pearce, declare:

1. I am employed as the Senior Estate Trust Officer ("ETO") of the Insurance Commissioner of the State of California's Conservation & Liquidation Office ("CLO"). I make this declaration in support of the Application of the Insurance Commissioner of the State of California (the Commissioner") in his capacity as Liquidator of Paula Insurance Company ("Paula") for orders approving the final report and accounting of the Paula estate. I know the following of my own knowledge (except as to any matters stated on information and belief, and as to such matters, I am informed and believe they are true), and could and would competently testify if called upon to do so.

2. I have been an ETO at the CLO since February 2003 and have been the Senior ETO since May 2005. As the Senior ETO, I supervise the other ETOs at the CLO. I have been the ETO for Paula since July 2007.

3. As an ETO, I am responsible for the management of financially impaired or insolvent insurance companies (referred to as "estates") from the time of conservation or liquidation until the court has discharged the Insurance Commissioner of his or her duties as Conservator or Liquidator. I serve as a fiduciary, and in this capacity, I lead and direct a support team consisting of individuals who work in the areas of Accounting, Claims, Reinsurance, Legal, Finance, Information Technology, Human Resources, and Administration. Once the California Insurance Commissioner identifies an insurance company as financially impaired or at risk of mismanaging its assets, he files an application with the court for conservation or liquidation of the company. As an ETO, I receive input and advice from other insurance professionals, including attorneys from the California Department of Insurance and the California Attorney General's Office, and private law firms.

4. The statements contained in this declaration are not all within my personal knowledge, and I am informed that no single officer of the CLO has personal knowledge of all of these matters. The statements in this declaration are based upon information assembled by authorized employees of the CLO and I am informed and believe that the statements based upon

1 that information are true.

2 5. I have reviewed the CLO files for Paula, which are maintained in the normal
3 course of business.

4 6. The Commissioner in his regulatory capacity conducted an examination of the
5 financial condition of Paula and determined that Paula's policyholder surplus as of December 31,
6 2002, was negative \$22,028,334.

7 7. Based on examination results, and pursuant to Insurance Code section 1011, the
8 Commissioner filed a verified application for the conservation of Paula and on April 26, 2002,
9 this Court appointed the Commissioner as Conservator of Paula.

10 8. Pursuant to Insurance Code section 1016, the Commissioner filed an application
11 with this Court to terminate his appointment as Conservator and appoint him as Liquidator of
12 Paula. On June 21, 2002, this Court terminated the Commissioner's appointment as Conservator
13 and appointed the Commissioner as Liquidator.

14 9. The Commissioner has completed the liquidation of Paula; all claims have been
15 adjusted; all reinsurance billed and collected; and, all administrative tasks have been completed.

16 10. Pursuant to Insurance Code section 1021, the Commissioner published notices to
17 creditors to inform them that claims against the insolvent estate of Paula had to be filed by no
18 later than the Claims Bar Date of March 30, 2003. The Commissioner published notice in the
19 statutorily required counties of Alameda, Los Angeles, Sacramento, San Diego, San Francisco,
20 and Santa Clara and also in Fresno County because a large number of Paula policyholders were
21 located in that county. A true and correct copy of the Proof of Publication is attached hereto as
22 Exhibit A.

23 11. The Commissioner has completed all administrative tasks in connection with the
24 liquidation of Paula. These tasks included closing offices, terminating real estate and equipment
25 leases, and selling Paula's furniture, fixture, and equipment.

26 12. The Commissioner estimates a closing budget for Paula over the next three years
27 in the amount of \$574,941. This sum represents the estimated expenses for administration (e.g.,
28 storage of Paula's records for three years; destruction of said records after three years); legal fees;

1 audit fees; tax preparation fees; indirect expenses; and allocated expenses.

2 I hereby declare under penalty of perjury that the foregoing is true and correct.

3 Executed this 16 day of July, 2008, in San Francisco, California.


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6 SCOTT PEARCE
7 Senior Estate Trust Officer
8 Conservation & Liquidation Office
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EXHIBIT A

STATE OF CALIFORNIA

P.O. BOX 26894

DEPT. OF INSURANCE CONSERVATIO

SAN FRANCISCO, CA 941260894

PROOF OF PUBLICATION

COUNTY OF FRESNO STATE OF CALIFORNIA

EXHIBIT A.

PUBLIC NOTICE

#162679

OFFICIAL LEGAL NOTICE:

**NOTICE TO ALL POLICYHOLDERS, INSURED, CREDITORS,
SHAREHOLDERS, AND ALL
OTHER PERSONS OR ENTITIES INTERESTED IN THE ASSETS OF
PAULA INSURANCE COMPANY
AND TO THE BOARD OF GOVERNORS OF
THE CALIFORNIA INSURANCE GUARANTEE ASSOCIATION**

NOTICE IS HEREBY GIVEN that on June 21, 2002 the Superior Court for the State of California, in and for the County of Los Angeles entered an Order Appointing Liquidator in the case entitled Insurance Commissioner of the State of California v. Paula Insurance Company, Case No. BS 075685, as the Liquidator of Paula Insurance Company (the "Company in Liquidation"), which order appointed the Insurance Commissioner of the State of California as Liquidator of the Company in Liquidation (in such capacity, "Commissioner") and directed the Commissioner to marshal assets and wind up the business and affairs of said Company in Liquidation as provided for in California Insurance Code Section 1016.

NOTICE IS FURTHER GIVEN that all insurance policies of the Company in Liquidation, and all liabilities on the part of the Company in Liquidation thereunder will terminate at 12:01 a.m. on July 21, 2002 unless the policy previously expired, or was terminated, or cancelled. Due to the cancellation of all policies of the Company in Liquidation, you should speak to your insurance agent or broker immediately to make sure you obtain new and appropriate coverage as soon as possible.

NOTICE IS FURTHER GIVEN that any and all policyholders, insureds, creditors, types of claims made against certain types of insurance policies. The types of claims and policies for which payment may be made, the extent of the payment, and the persons to whom payment may be made, are specified in Sections 1063, et seq, of the California Insurance Code. Furthermore, claims that might not be covered by CIGA might be covered by an insurance guaranty association in another state, depending on the state in which the insured or claimant resides, the nature of the claim, the type of policy, and other factors.

If you have a claim that you believe is covered by CIGA or another guaranty association, you should contact CIGA, or its designated representative, and report your claim.

This notice is given and published pursuant to the provisions of Sections 1021, 1022, 1023, and 1063.7 of the California Insurance Code for the purpose of liquidating and winding up the business of the Company in Liquidation and **ALL PERSONS ARE HEREBY WARNED THAT UNLESS THEIR CLAIM IS FILED IN THE MANNER AND WITHIN THE TIME PERIOD HEREIN SPECIFIED, THEIR CLAIM MAY NOT BE ACCEPTED FOR FILING OR ALLOWANCE AND SHALL BE DEEMED WAIVED.**

Date: 7/1/02

HARRY W. LOW
Insurance Commissioner of the
State of California as Liquidator of

The undersigned states:

McClatchy Newspapers in and on all dates herein stated was a corporation, and the owner and publisher of The Fresno Bee.

The Fresno Bee is a daily newspaper of general circulation now published, and on all-the-dates herein stated was published in the City of Fresno, County of Fresno, and has been adjudged a newspaper of general circulation by the Superior Court of the County of Fresno, State of California, under the date of November 22, 1994, Action No. 520058-9.

The undersigned is and on all dates herein mentioned was a citizen of the United States, over the age of twenty-one years, and is the principal clerk of the printer and publisher of said newspaper; and that the notice, a copy of which is hereto annexed, marked Exhibit A, hereby made a part hereof, was published in The Fresno Bee in each issue thereof (in type not smaller than nonpareil), on the following dates.

July 8, 15, 22, 29, 2002

Beginning on the _____ day of _____ 19____
to the _____ day of _____ 19____ inclusive.

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Dated JULY 29, 2002

Cathy Aguilera

PROOF OF PUBLICATION

(2015.5 C.C.P.)

State of California

County of Santa Clara

FILING STAMP

I am a citizen of the United States and a resident of the State of California. I am over the age of 18 years, and not party to or interested in the above-entitled matter. I am the principal clerk of the printer of San Jose City Times, 1095 The Alameda, San Jose, California 95126 a newspaper published in the English language in the City of San Jose, and adjudged a newspaper of general circulation as defined by the laws of the State of California by the Superior Court of the County of Santa Clara, State of California, on December 22, 1992, Case No. 725878; that the notice of which the annexed is a printed copy has been published in each regular and entire issue of said newspaper and not in any supplement thereof on the following dates, to wit:

July 10, 17, 24 & 31, 2002

All in the year of 2002

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Dated: July 31, 2002

at San Jose, California

Kathy Wrightson

Kathy Wrightson

Official
Legal Notice:

NOTICE TO ALL POLICYHOLDERS, INSURED, CREDITORS, SHAREHOLDERS, AND ALL OTHER PERSONS OR ENTITIES INTERESTED IN THE ASSETS OF PAULA INSURANCE COMPANY AND TO THE BOARD OF GOVERNORS OF THE CALIFORNIA INSURANCE GUARANTEE ASSOCIATION

NOTICE IS HEREBY GIVEN that on June 21, 2002, the Superior Court for the State of California, in and for the County of Los Angeles entered an Order Appointing Liquidator in the case entitled Insurance Commissioner of the State of California v. Paula Insurance Company, Case No. BS 075685, as the Liquidator of Paula Insurance Company (the "Company in Liquidation"), which order appointed the Insurance Commissioner of the State of California, as Liquidator of the Company in Liquidation (in such capacity, "Commissioner") and directed the Commissioner to marshal assets and wind up the business and affairs of said Company in Liquidation as provided for in California Insurance Code Section 1016.1. NOTICE IS FURTHER GIVEN that all insurance policies of the Company in Liquidation, and all liabilities on the part of the Company in Liquidation thereunder will terminate at 12:01 a.m. on July 21, 2002 unless the policy previously expired, or was terminated, or cancelled. Due to the cancellation of all policies of the Company in Liquidation, you should speak to your insurance agent or broker immediately to make sure you obtain new and appropriate coverage as soon as possible.

NOTICE IS FURTHER GIVEN that any and all policyholders, insureds, creditors, shareholders, or other persons having any claim or demand of any kind against the Company in Liquidation must file their claim together with proper proof thereof with the Insurance Commissioner of the State of California, c/o The Conservation & Liquidation Office, P.O. Box 26894, San Francisco, CA 94126, on or before March 30, 2003 (the "Claims Bar Date"). Any claims not filed on or before the Claims Bar Date shall be deemed waived.

A claim must be set forth in writing and under oath, on a form prescribed by the Insurance Commissioner. The prescribed form requires the following information:

- The particulars of the claim and the consideration therefor;
- Whether the claim is secured or unsecured and, if secured, the nature and amount of such security;
- The payments, if any, made thereon;
- A statement that the sum claimed is justly owing from

such person to the claimant, (e) A statement that there is no offset to the claim, (f) Such other data or supporting documents as the Commissioner requires, including a full copy of your policy and a statement whether the claim is Contingent and Undetermined. Even if you do not have a specific claim at the present time, but wish to protect yourself from unknown claims or claims with unknown amounts, you should file a Contingent and Undetermined Claim. A Contingent and Undetermined Claim is an incident or event which you believe could lead to or give rise to a claim in the future. If you file a Contingent and Undetermined Claim, you must provide the following additional information, if you know it at the time you file your claim. If you do not yet know the following information, you may still file a Contingent and Undetermined Claim and then provide the information when it becomes known to you:

- The date(s) of event(s) or occurrence(s);
 - The name(s) of all known claimant(s);
 - A detailed description of the incident(s) or event(s);
 - A detailed description of the outcome(s);
 - The event(s) that resulted from the original incident(s) or event(s);
 - Your estimate of the dollar amount of the future claim.
- Forms are being mailed to all policyholders, creditors, and other interested parties. Forms may also be obtained by writing to Paula Insurance Company, c/o the Conservation & Liquidation Office, P.O. Box 26894, San Francisco, CA 94126. NOTICE IS FURTHER GIVEN that the rights of policyholders, insureds, claimants, creditors, shareholders, and all other persons interested in the assets of the Company in Liquidation are fixed as of June 21, 2002.

NOTICE OF APPLICABILITY OF THE CALIFORNIA INSURANCE GUARANTEE ASSOCIATION. NOTICE IS FURTHER GIVEN that the Company in Liquidation was admitted to transact insurance business in the State of California and therefore participated in the California Insurance Guarantee Association ("CIGA"). CIGA provides payment for certain types of claims made against certain types of insurance policies. The types of claims and policies for which payment may be made, the extent of the payment, and the persons to whom payment may be made, are specified in Sections 1063, et seq., of the California Insurance Code. Furthermore, claims that might not be covered by CIGA might be covered by an insurance guaranty association in another state, depending on the state in which the insured or claimant resides, the nature of the claim, the type of policy, and other factors.

If you have a claim that you believe is covered by CIGA or another guaranty association, you should contact CIGA or its designated representative, and report your claim. This notice is given and published pursuant to the provisions of Sections 1021, 1022, 1023, and 1063.7 of the California Insurance Code for the purpose of liquidating and winding up the business of the Company in Liquidation and ALL PERSONS ARE HEREBY WARNED THAT UNLESS THEIR CLAIM IS FILED IN THE MANNER AND WITHIN THE TIME PERIOD HEREIN SPECIFIED, THEIR CLAIM MAY NOT BE ACCEPTED FOR FILING OR ALLOWANCE AND SHALL BE DEEMED WAIVED. Date: July 31, 2002 Insurance Commissioner of the State of California as Liquidator of Paula Insurance Company By Loren D. Suter Deputy Commissioner (Pub. Ct. 7/10, 7/17, 7/24, 7/31)

THE RECORDER

10 United Nations Plaza, 3rd Floor, San Francisco, CA 94102-4911
LEGAL ADVERTISING (415) 749-5555

PROOF OF PUBLICATION (2010, 2015.5 C.C.P.)

OFFICIAL LEGAL NOTICE:
NOTICE TO ALL
POLICYHOLDERS, INSURED,
CREDITORS, SHAREHOLDERS,
AND ALL OTHER PERSONS OR
ENTITIES INTERESTED IN THE
ASSETS OF PAULA INSURANCE
COMPANY AND TO THE BOARD
OF GOVERNORS OF THE
CALIFORNIA INSURANCE
GUARANTEE ASSOCIATION

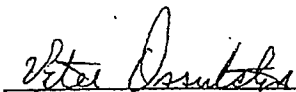
STATE OF CALIFORNIA
COUNTIES OF SAN FRANCISCO
AND SAN MATEO

I am a citizen of the United States and a resident of the County aforesaid. I am over the age of eighteen years, and not a party to or interested in the above matter. I am the principal clerk of the printer and publisher of THE RECORDER, a newspaper of general circulation printed and published daily except Saturdays, Sundays, and legal holidays, in the City and County of San Francisco with circulation in Alameda, Contra Costa, San Mateo and Santa Clara counties, and which newspaper has been adjudged a newspaper of general circulation by the Superior Court of the City and County of San Francisco, State of California under the date December 2, 1907, recorded in Record Book 15, at page 155 thereof, and which newspaper was also adjudged a newspaper of general circulation in San Mateo County on December 5, 2001, that the notice of which the annexed is a printed copy (set in type not smaller than nonpareil), has been published in each regular and entire issue of said newspaper and not in any supplement thereof on the following dates, to-wit:

JULY 8, 15, 22, 29, 2002

I declare under penalty of perjury that the foregoing is true and correct.

Executed on JULY 29, 2002
at San Francisco, California


(Signature)

OFFICIAL LEGAL NOTICE:
NOTICE TO ALL
POLICYHOLDERS, INSURED,
CREDITORS, SHAREHOLDERS,
AND ALL OTHER PERSONS OR
ENTITIES INTERESTED IN THE
ASSETS OF PAULA INSURANCE
COMPANY AND TO THE BOARD
OF GOVERNORS OF THE
CALIFORNIA INSURANCE
GUARANTEE ASSOCIATION

NOTICE IS HEREBY GIVEN that on June 21, 2002, the Superior Court for the State of California, in and for the County of Los Angeles entered an Order Appointing Liquidator in the case entitled Insurance Commissioner of the State of California v. Paula Insurance Company, Case No. BS 075885, as the Liquidator of Paula Insurance Company (the "Company in Liquidation"), which order appointed the Insurance Commissioner of the State of California as Liquidator of the Company in Liquidation (in such capacity, "Commissioner") and directed the Commissioner to marshal assets and wind up the business and affairs of said Company in Liquidation as provided for in California Insurance Code Section 1018.

NOTICE IS FURTHER GIVEN that all insurance policies of the Company in Liquidation, and all liabilities on the part of the Company in Liquidation, thereunder will terminate at 12:01 a.m. on July 21, 2002 unless the policy previously expired, or was terminated, or cancelled. Due to the cancellation of all policies of the Company in Liquidation, you should speak to your insurance agent or broker immediately to make sure you obtain new and appropriate coverage as soon as possible.

NOTICE IS FURTHER GIVEN that any and all policyholders, insureds, creditors, shareholders, or other persons having any claim against the Company in Liquidation should file such claim with the Liquidation Office, P.O. Box 26894, San Francisco, CA 94126.

NOTICE IS FURTHER GIVEN that the rights of policyholders, insureds, claimants, creditors, shareholders, and all other persons interested in the assets of the Company in Liquidation are fixed as of June 21, 2002.

NOTICE OF APPLICABILITY
OF THE CALIFORNIA INSURANCE
GUARANTEE ASSOCIATION

NOTICE IS FURTHER GIVEN that the Company in Liquidation was admitted to transact insurance business in the State of California and therefore participated in the California Insurance Guarantee Association ("CIGA"). CIGA provides payment for certain types of claims made against certain types of insurance policies. The types of claims and policies for which payment may be made, the extent of the payment, and the persons to whom payment may be made, are specified in Sections 1063, et seq. of the California Insurance Code. Furthermore, claims that might not be covered by CIGA might be covered by an insurance guarantee association in another state, depending on the state in which the insured or claimant resides, the nature of the claim, the type of policy, and other factors. If you have a claim that you believe is covered by CIGA or another guaranty association, you should contact CIGA, or its designated representative, and report your claim.

This notice is given and published pursuant to the provisions of Section 1022.

The Argus

c/o ANG Newspapers
39737 Paseo Padre Parkway, Fremont, CA 94538
Legal Advertising
(510) 293-2601

Legal No. **115562**

PUBLIC NOTICES

NOTICE TO ALL POLICYHOLDERS, INDURED, CREDITORS, SHAREHOLDERS, AND ALL OTHER PERSONS OR ENTITIES INTERESTED IN THE ASSETS OR PAULA INSURANCE COMPANY AND TO THE BOARD OF GOVERNORS OF THE CALIFORNIA INSURANCE GUARANTEE ASSOCIATION

NOTICE IS HEREBY GIVEN that on June 21, 2002 the Superior Court for the State of California, in and for the County of Los Angeles entered in Order Appointing Liquidator in the case entitled Insurance Commissioner of the State of California v. Paula Insurance Company, Case No. BS-075885, as the Liquidator of Paula Insurance Company (the "Company in Liquidation"), which order appointed the Insurance Commissioner of the State of California as Liquidator of the Company in Liquidation (in such capacity, "Commissioner") and directed the Commissioner to marshal assets and wind up the business and affairs of said Company in Liquidation as provided for in California Insurance Code Section 1016.

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NOTICE IS FURTHER GIVEN that any and all policyholders, insured, creditors, shareholders, or other persons having any claims or demand of any kind against the Company in Liquidation, must file their claim together with proper proof thereof with the Insurance Commissioner of the State of California, c/o The Conservation & Liquidation Office, P.O. Box 26894, San Francisco, CA 94126, on or before March 30, 2003 (the "Claims Bar Date"). After the Claims Bar Date, if you are a policyholder, you should contact CIGA, or its designated representative, and report your claim.

This notice is given and published pursuant to the provisions of Sections 1021, 1022, 1023, and 1063.7 of the California Insurance Code for the purpose of liquidating and winding up the business of the Company in Liquidation and ALL PERSONS ARE HEREBY WARNED THAT UNLESS THEIR CLAIM IS FILED IN THE MANNER AND WITHIN THE TIME PERIOD HEREIN SPECIFIED, THEIR CLAIM MAY NOT BE ACCEPTED FOR FILING OR ALLOWANCE AND SHALL BE DEEMED WAIVED.

Date: July 1, 2002

HARRY W. LOW
Insurance Commissioner of the
State of California as Liquidator of
Paula Insurance Company

By Loren D. Suter
Deputy Commissioner

The Argus, #115562
July 8, 15, 22, 29, 2002

PROOF OF PUBLICATION

In the matter of:

NOTICE TO ALL POLICY HOLDERS INDURED, CREDITORS, SHAREHOLDERS, AND ALL OTHER PERSONS OR ENTITIES INTERESTED IN THE ASSETS OR PAULA INSURANCE COMPANY AND TO THE BOARD OF GOVERNORS OF THE CALIFORNIA INSURANCE GUARANTEE ASSOCIATION

The undersigned below, deposes and says that he/she was the public Notice Advertising Clerk of the ARGUS a newspaper of general circulation as defined by Government Code Section 6000 adjudicated as such by the Superior Court of the State of California, County of Alameda (Order Nos. 314 854) which is published and circulated in Washington Township in said county and state seven days a week.

That the

PUBLIC NOTICE

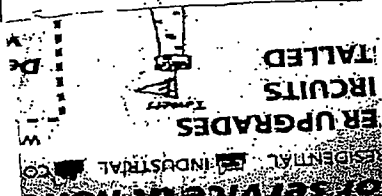
of which the annexed is a printed copy, was published in every issue of the ARGUS, on the following dates:

JULY 8, 15, 22, 29, 2002

I certify (or declare) under the penalty of perjury that the foregoing is true and correct.

Hazmere Seble

Public Notice Advertising Clerk



DEPARTMENT OF INSURANCE

P.O. BOX 26894

SAN FRANCISCO, CA 94126-0894

Affidavit of Publication

—of—

CLASSIFIED ADVERTISING

State of California, }

County of Los Angeles

ss.

BARBARA GENTRY

of said

County and State being duly sworn, says:

That ~~she~~ ^{he} is and at all times herein mentioned was a citizen of the United States, over 21 years of age, and not a party to nor interested in the above entitled matter; that ~~she~~ ^{he} is a principal clerk of the printers and publishers of the **LOS ANGELES TIMES** a newspaper printed and published daily in the said Los Angeles County; that the

LEGAL NOTICE

in the above entitled matter of which the annexed is a printed copy, was published in said newspaper

LOS ANGELES TIMES

202 WEST FIRST ST.

LOS ANGELES, CA 90012

on the following days, to-wit:

MONDAY JULY 8, 2002

MONDAY JULY 15, 2002

MONDAY JULY 22, 2002

MONDAY JULY 29, 2002

Subscribed and sworn to before
me, this AUG 14 2002 day of

Notary Public in and for the County of Los Angeles, State of California

OFFICIAL LEGAL NOTICE

NOTICE TO ALL POLICYHOLDERS, INSURED, CREDITORS,
SHAREHOLDERS, AND ALL OTHER PERSONS OR ENTITIES
INTERESTED IN THE ASSETS OF
PAULA INSURANCE COMPANY
AND TO THE BOARD OF GOVERNORS OF
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NOTICE IS FURTHER GIVEN that any and all policyholders, insureds, creditors, shareholders, or other persons having any claim or demand of any kind against the Company in Liquidation must file their claim together with proper proof thereof with the Insurance Commissioner of the State of California, c/o The Conservation & Liquidation Office, P.O. Box 26894, San Francisco, CA 94126, on or before March 30, 2003 (the "Claims Bar Date"). Any claims not filed on or before the Claims Bar Date shall be deemed waived.

A claim must be set forth in writing and under oath, on a form prescribed by the Insurance Commissioner. The prescribed form requires the following information:

- The particulars of the claim and the consideration therefor.
- Whether the claim is secured or unsecured and, if secured, the nature and amount of such security.
- The payments, if any, made thereon.
- A statement that the sum claimed is justly owing from such person to the claimant.
- A statement that there is no offset to the claim.
- Such other data or supporting documents as the Commissioner requires, including a full copy of your policy and a statement whether the claim is Contingent and Undetermined.

Even if you do not have a specific claim at the present time, but wish to protect yourself from unknown claims or claims with unknown amounts, you should file a Contingent and Undetermined Claim. A Contingent and Undetermined Claim is an incident or event which you believe could lead to or give rise to a claim in the future.

If you file a Contingent and Undetermined Claim, you must provide the following additional information, if you know it at the time you file your claim. If you do not yet know the following information, you may still file a Contingent and Undetermined Claim and then provide the information when it becomes known to you:

- The date(s) of event(s) or occurrences.
- The name(s) of all known claimant(s).
- A detailed description of the incident(s) or event(s).
- A detailed description of the outcome(s).
- The event(s) that resulted from the original incident(s) or event(s).
- Your estimate of the dollar amount of the future claim.

Forms are being mailed to all policyholders, creditors, and other interested parties. Forms may also be obtained by writing: Paula Insurance Company, c/o The Conservation & Liquidation Office, P.O. Box 26894, San Francisco, CA, 94126.



**Los Angeles Times
Communications LLC**

Publishers of
Los Angeles Times

Affidavit of Publication of

COUNTY OF FRESNO
STATE OF CALIFORNIA

EXHIBIT A.

PUBLIC NOTICE

#142679

OFFICIAL LEGAL NOTICE

NOTICE TO ALL POLICYHOLDERS, INSURED, CREDITORS,
SHAREHOLDERS, AND ALL
OTHER PERSONS OR ENTITIES INTERESTED IN THE ASSETS OF
PAULA INSURANCE COMPANY
AND TO THE BOARD OF GOVERNORS OF
THE CALIFORNIA INSURANCE GUARANTEE ASSOCIATION

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The prescribed form requires the following information:

- The particulars of the claim and the consideration therefor;
- Whether the claim is secured or unsecured and, if secured, the nature and amount of such security;
- The payments, if any, made thereon;
- A statement that the sum claimed is justly owing from such person to the claimant;
- A statement that there is no offset to the claim;
- Such other data or supporting documents as the Commissioner requires, including a full copy of your policy and a statement whether the claim is Contingent and Undetermined.

Even if you do not have a specific claim at the present time, but wish to protect yourself from unknown claims or claims with unknown amounts, you should file a Contingent and Undetermined Claim. A Contingent and Undetermined Claim is one incident or event which you believe could lead to or give rise to a claim in the future.

If you file a Contingent and Undetermined Claim, you must provide the following additional information, if you know at the time you file your claim. If you do not yet know the following information, you may still file a Contingent and Undetermined Claim and then provide the information when it becomes known to you.

- The date(s) of occurrence;
- The name(s) of all known claimant(s);
- A detailed description of the incident(s) or event(s);
- A detailed description of the outcome(s);
- The event(s) that resulted from the original incident(s) or event(s);
- Your estimate of the dollar amount of the future claim.

Forms are being mailed to all policyholders, creditors, and other interested parties. Forms may also be obtained by writing: Paula Insurance Company, c/o the Conservation & Liquidation Office, P.O. Box 26894, San Francisco, CA, 94126.

NOTICE IS FURTHER GIVEN that the rights of policyholders, insureds, claimants, creditors, shareholders, and all other persons interested in the assets of the Company in Liquidation are fixed as of June 21, 2002.

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CALIFORNIA INSURANCE GUARANTEE ASSOCIATION

NOTICE IS FURTHER GIVEN that the Company in Liquidation was admitted to transact insurance business in the State of California and therefore participated in the California Insurance Guarantee Association ("CIGA"). CIGA provides payment for certain types of claims made against certain types of insurance policies. The types of claims and policies for which payment may be made, the extent of the payment, and the persons to whom payment may be made, are specified in Sections 1063, et seq., of the California Insurance Code. Furthermore, claims that might not be covered by CIGA might be covered by an insurance guaranty association in another state, depending on the state in which the insured or claimant resides, the nature of the claim, the type of policy, and other factors.

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Date: 7/1/02

HARRY W. LOW
Insurance Commissioner of the
State of California as Liquidator of
Paula Insurance Company

By /s/ Logan D. Suter
Deputy Commissioner

The undersigned states:

McClatchy Newspapers in and on all dates herein stated was a corporation, and the owner and publisher of The Fresno Bee.

The Fresno Bee is a daily newspaper of general circulation now published, and on all the dates herein stated was published in the City of Fresno, County of Fresno, and has been adjudged a newspaper of general circulation by the Superior Court of the County of Fresno, State of California, under the date of November 22, 1994, Action No. 520058-9.

The undersigned is and on all dates herein mentioned was a citizen of the United States, over the age of twenty-one years, and is the principal clerk of the printer and publisher of said newspaper; and that the notice, a copy of which is hereto annexed, marked Exhibit A, hereby made a part hereof, was published in The Fresno Bee in each issue thereof (in type not smaller than nonpareil), on the following dates.

July 8, 15, 22, 29, 2002

Beginning on the _____ day of _____ 19____
to the _____ day of _____ 19____ inclusive.

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Dated JULY 29, 2002

Cathy Aguirre

Conservation & Liquidation

Office -

Re: Paula Insurance Company

State of California ss.

County of SACRAMENTO

I, ROY E. HERBURGER, certify on penalty of perjury:

PUBLIC NOTICE

OFFICIAL LEGAL NOTICE:

NOTICE TO POLICYHOLDERS, INSURED, CREDITORS, SHAREHOLDERS, AND ALL OTHER PERSONS OR ENTITIES INTERESTED IN THE ASSETS OF PAULA INSURANCE COMPANY AND TO THE BOARD OF GOVERNORS OF THE CALIFORNIA INSURANCE GUARANTEE ASSOCIATION

NOTICE IS HEREBY GIVEN that on June 21, 2002, the Superior Court for the State of California, in and for the County of Los Angeles entered an Order Appointing Liquidator in the case entitled Insurance Commissioner of the State of California v. Paula Insurance Company, Case No. BS 075685, as the Liquidator of Paula Insurance Company (the "Company in Liquidation"), which order appointed the Insurance Commissioner of the State of California as Liquidator of the Company in Liquidation (in such capacity, "Commissioner") and directed the Commissioner to marshal assets and wind up the business and affairs of said Company in Liquidation as provided for in California Insurance Code Section 1016.

NOTICE IS FURTHER GIVEN that all insurance policies of the Company in Liquidation thereunder will terminate at 12:01 a.m. on July 21, 2002 unless the policy previously expired, or was terminated, or cancelled. Due to the cancellation of all policies of the Company in Liquidation, you should speak to your insurance agent or broker immediately to make sure you obtain new and appropriate coverage as soon as possible.

NOTICE IS FURTHER GIVEN that any and all policyholders, insureds, creditors, shareholders, or other persons having any claim or demand of any kind against the Company in Liquidation must file their claim together with proper proof thereof with the Insurance Commissioner of the State of California, c/o The Conservation & Liquidation Office, P.O. Box 26894, San Francisco, CA 94128, on or before March 30, 2003 (the "Claims Bar Date"). Any claims not filed on or before the Claims Bar Date shall be deemed waived.

A claim must be set forth in writing and under oath, on a form prescribed by the Insurance Commissioner. The prescribed form requires the following information:

- The particulars of the claim and the consideration therefor.
- Whether the claim is secured or unsecured and, if secured, the nature and amount of such security.
- The payments, if any, made thereon.
- A statement that the sum claimed is justly owing from such person to the claimant.

- A statement that there is no offset to the claim.
- Such other data or supporting documents as the Commissioner requires, including a full copy of your policy and a statement whether the claim is Contingent and Undetermined.

Even if you do not have a specific claim at the present time, but wish to protect yourself from unknown claims or claims with unknown amounts, you may file a Contingent and Undetermined Claim. A Contingent and Undetermined Claim is an incident or event which you believe could lead or give rise to a claim in this

this notice is given and published pursuant to the provisions of Sections 1021, 1022, 1023, and 1063.7 of the California Insurance Code for the purpose of liquidating and winding up the business of the Company in Liquidation and ALL PERSONS ARE HEREBY WARNED THAT UNLESS THEIR CLAIM IS FILED IN THE MANNER AND WITHIN THE TIME PERIOD SPECIFIED HEREIN, THEIR CLAIM MAY NOT BE ACCEPTED FOR FILING OR ALLOWANCE AND SHALL BE DEEMED WAIVED.

DATE: 7/1/02 HARRY W. LOW

Certificate of Publication of

PUBLIC NOTICE

That affiant is and at all times hereinafter mentioned was a citizen of the United States, over the age of eighteen years and was at and during all said times the printer and publisher of THE ELK GROVE CITIZEN, a newspaper published in Elk Grove, County of Sacramento, State of California; that said newspaper is and was at all times herein mentioned, a newspaper of general circulation as that term is defined by Sections 6000 and 6001 of the Government Code of the State of California, and as provided by said sections is and was at all times herein mentioned published for the dissemination of local and telegraphic news and intelligence of a general character, having a bona fide subscription list of paying subscribers, and is not and was not during all said times devoted to the interests or published for the entertainment or instruction of a particular class, profession, trade, calling, race or denomination, or for the entertainment and instruction of any number of such classes, professions, trades, callings, races or denominations; that at all said times said newspaper has been established, printed and published in said Sacramento County and State, at regular intervals for more than one year preceding the first publication of the NOTICE herein mentioned; that said NOTICE was set in type not smaller than nonpareil and was preceded with words printed in black face type not smaller than nonpareil describing and expressing in general terms the purport and character of the notice intended to be given; that the NOTICE in the above entitled matter, of which the annexed is a true printed copy, was published in said newspaper on the following dates, to wit:

JULY 10, 2002

JULY 17, 2002

JULY 24, 2002

JULY 31, 2002

that the date of the first publication of said

PUBLIC NOTICE

JULY 10, 2002

in said newspaper is

No. _____ Dept. _____

Superior Court
STATE OF CALIFORNIA

County of _____

Certificate of Publication of

Filed _____

Clerk

By _____ Deputy Clerk

Attorney for _____

VASS DECLARATION

DECLARATION OF MICHELE VASS

I, Michele Vass, declare:

1. I am the Claims Manager of the California Insurance Commissioner's Conservation & Liquidation Office ("CLO"). I make this declaration in my official capacity, in support of the Application of the Insurance Commissioner of the State of California (the Commissioner") in his capacity as Liquidator of Paula Insurance Company ("Paula") for orders approving the final report and accounting of the Paula estate. I know the following of my own knowledge (except as to any matters stated on information and belief, and as to such matters, I am informed and believe they are true), and could and would competently testify if called upon to do so.

2. I have worked at the CLO's Claims Department since February 1999, first as an independent contractor and then as an employee of the CLO. I have twenty-seven years of experience in handling and negotiating insurance claims. I have extensive experience investigating and resolving liability claims.

3. Upon this Court's order of liquidation and finding of insolvency of Paula, the IGAs in the various states in which Paula had issued policies became responsible for adjusting (reviewing/paying) the covered claims of the state's residents. All of these IGAs have made final determinations on all covered claims in their respective states and have submitted final claims in the Paula liquidation.

4. As part of the process in closing an estate, the Commissioner reconciles the Proof of Claim ("POC") database. This reconciliation has been completed, and the Commissioner reports as follows:

A. 56,210 POC forms were mailed to persons possibly interested in Paula's assets.

B. 55,546 POCs were closed due to one of the following reasons: (1) lack of response; (2) an IGA was responsible for the claim; (3) the claim was in a priority class for which there were insufficient assets.

C. 453 Class 2, non-IGA claims were approved for a total amount of

1 \$620,016.76.

2 D. 9 Class 2, IGA claims were approved for a total amount of
3 \$274,021,148.20.

4 E. 202 POCs were either rejected or were in a priority class lower
5 than Class 2.

6 5. As Liquidator, the Commissioner was responsible for adjusting all non-IGA
7 claims, i.e., all "non-covered" and "overcap" claims.^{5/} All of the non-IGA claims against the
8 estate have been adjusted and final determinations have been made. The time to challenge these
9 determinations has expired. Insurance Code section 1032.

10 6. The Commissioner previously determined that there would be insufficient assets
11 to allow for a distribution of assets to general creditors (Class 7). The total amount claimed by
12 general creditors was approximately \$30.7 million. Accordingly, in July 2006, the
13 Commissioner mailed "no asset" letters to those claimants.

14 7. Most of the litigation during the liquidation of Paula involved additional premium
15 owed to Paula as a result of premium audits of the policyholders' payroll records. The
16 Commissioner retained the services of collection agencies and collections attorneys to assist with
17 the collection efforts. From the date of liquidation to April 30, 2008, the Commissioner
18 collected an additional \$2,174,319.95 as a result of premium audits.

19 8. On November 19, 2007, an application for an Order to Show Cause ("OSC") was
20 filed by claimants whose claims were denied. Claimants' counsel was informed that even if they
21 were successful in the OSC proceeding, these were Class 7 claims and that there were
22 insufficient assets to make a distribution to any claimants in priority class lower than Class 2.
23 Consequently, claimants dismissed the OSC.

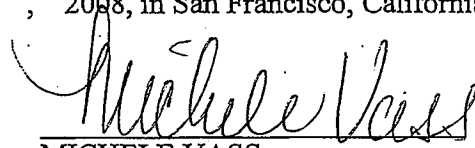
24 9. There were nine IGAs that paid claims on behalf of Paula. Each IGA calculated
25 claims reserves for future claims payment. In order to finalize the approved claims amount for
26

27 ⁵ "Non-covered" claims are those that are not covered by the claimant's IGA. For California claimants, see Ins. Code
28 § 1063.1(c); "Overcap" claims are those that exceed the claimant's IGA's statutory limit. For California claimants, see
Ins. Code § 1063.1(c)(7). There is no statutory cap for the California Insurance Guarantee Association workers'
compensation claims payments. *Ibid*

1 each IGA, the Commissioner had to calculate the present value of those claims reserves.
2 However, each of the home states for those nine IGAs has unique workers' compensation laws.
3 The practical effect of unique workers' compensation laws in each state is that similar claims in
4 different states may stay open longer in some states than in other states. An actuarial study on
5 each IGA's claims reserve would have provided a present value calculation that accounts for
6 each state's workers' compensation laws. However, actuarial studies are costly and
7 time-consuming. In order to avoid the considerable time and expense of conducting an actuarial
8 study on each IGA's claims reserves, the Commissioner applied an across-the-board five percent
9 (5%) discount in calculating the present value of the claims reserves. The calculation involved
10 dividing the total of the outstanding reserves equally over an eight year period and then applying
11 a five percent (5%) discount over that period. This methodology was applied on each IGA's
12 claims reserves. The Commissioner believes this methodology provides the proper balance
13 between treating all IGA claimants equally, preserving estate assets and completing all
14 liquidation tasks in order to make a final distribution of assets sooner rather than later.

15 I hereby declare under penalty of perjury that the foregoing is true and correct.

16 Executed this 15 day of July , 2008, in San Francisco, California.

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18 
19 MICHELE VASS
20 Claims Manager
21 Conservation & Liquidation Office
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MINEHAN DECLARATION

DECLARATION OF RAY MINEHAN

I, Raymond Minehan, declare:

1. I am the Chief Financial Officer ("CFO") of the California Insurance Commissioner's Conservation & Liquidation Office ("CLO"). I make this declaration in my official capacity as the CFO in support of the Application of the Insurance Commissioner of the State of California (the Commissioner") in his capacity as Liquidator of Paula Insurance Company ("Paula") for orders approving the final report and accounting of the Paula estate. I know the following of my own knowledge (except as to any matters stated on information and belief, and as to such matters, I am informed and believe they are true), and could and would competently testify if called upon to do so.

2. I have served as the CFO of the CLO since May 2005. Previously, I was a CFO and Chief Administrative Officer at two investment banks. Prior to that, I spent 17 years, the last five years of which were as an audit partner, at Arthur Andersen & Co. from 1972 through 1989. My duties include oversight of all of the finance department and human resource activities. In this capacity, I have responsibility for all accounting functions, including financial reporting. In addition, I am a member of the executive committee of the CLO.

3. As of August 31, 2002, Paula's statutory deposits in the various states in which Paula issued workers' compensation policies totaled approximately \$71,864,911. These statutory deposits were utilized as security for Paula's obligations arising out of workers' compensation policies issued in those various states. Pursuant to Court authorizations, the Commissioner made the following transfers to the California Insurance Guarantee Association ("CIGA") from the statutory deposit and general assets:

A.	October 18, 2002	\$12,500,000.00
B.	April 22, 2003	\$10,917,377.00
C.	July 3, 2003	\$12,500,000.00
D.	July 29, 2003	\$12,500,000.00
E.	August 26, 2003	\$ 3,484,028.05
F.	June 8, 2007	\$ 7,777,265.00

4. The Commissioner has also credited the various IGAs with the amount of the statutory deposit held in their home states. Exhibit B attached hereto provides the details. Further, upon the Commissioner's application, on May 31, 2007, this Court authorized an early distribution of general assets (the \$32,634 distribution to the Nevada IGA was from its statutory deposit, not from Paula's general assets) to various IGA that were paying Paula policyholder claims in their respective home states. A total of \$14,000,000 was distributed to six IGAs as follows:

A.	Alaska Insurance Guaranty Assoc.	\$1,190,033
B.	California Insurance Guarantee Assoc.	\$7,777,265
C.	Florida Workers' Compensation Ins. Guar. Assoc.	\$ 300,576
D.	Idaho Insurance Guaranty Assoc.	\$ 183,492
E.	Nevada Insurance Guaranty Assoc.	\$ 32,634
F.	Texas Property & Casualty Insurance Assoc.	\$4,516,000

5. Also on May 31, 2007, and upon the Commissioner's application, this Court approved an Interim Distribution of assets to approved, non-IGA claimants. This Interim Distribution was in the amount of \$52,944.69 and equaled approximately 25% of their approved claims.

6. The Commissioner has paid the operating expenses incurred in the administration of the Paula estate pursuant to Insurance Code section 1035, which mandates that all expenses of estate administration shall be paid out of the assets of the insolvent insurer and approved by the Court. From the date of conservation to April 30, 2008, the Paula estate incurred and paid the following operating expenses:

General and Administrative Expenses:	\$4,679,686
Legal and Professional Fees:	\$1,751,436
Depreciation & Amortization	\$ 152,078
Allocated Expenses:	\$4,508,911
Loss on Disposition of Fixed Assets	\$1,548,974
Income Tax Expenses	\$ 700,960

1 The total of the Operating Expenses for Paula from the date of conservation to April 30, 2008 is
2 \$12,641,086 plus \$700,960 which as been set aside as accrued tax liability. The full details of all
3 expenses is contained in the Statement of Income And Expenses attached hereto as Exhibit A-4.

4 7. Attached hereto as Exhibit A are the following financial statements covering the
5 period from April 26, 2002 through April 30, 2008: "Statement of Changes in Net Assets" (page
6 A-2); "Statement of Assets and Liabilities" (page A-3); "Statement of Income and Expenses"
7 page A-4).

8 8. In summary, these statements show that as of April 30, 2008, the Paula estate had
9 assets totaling \$54,769,933 and liabilities totaling \$189,845,570, which results in a net deficiency
10 of assets of \$135,075,637.

11 9. As discussed above, the Commissioner made an Interim Distribution to Class 2,
12 non-IGA claimants in May 2007. At that time, the non-IGA claimants with final approved
13 claims received 25% of their approved claim amount. This group of Class 2, non-IGA claimants
14 will receive an additional 14.89% at this time such that the total distribution to this group will be
15 49.89% of their final approved claim. Those claimants who did not participate in the Interim
16 Distribution in May 2007 will receive the full 49.89% of their final approved claim with this
17 final distribution. In sum, when this final distribution is completed, all Class 2 claimants (IGA
18 and non-IGA) will have received 49.89% of their final approved claim.

19 10. Attached hereto as Exhibit C are spreadsheets that list the names of all approved
20 Class 2 claimants of the Paula estate, the approved amount for each claimant, and the amount to
21 be distributed to each claimant based on a Final Distribution percentage of approximately
22 49.89%. For this Final Distribution, Class 2, non-IGA claimants will receive approximately
23 \$256,368.73; Class 2 IGA claimants will receive approximately \$52,719,493.20.

24 11. Excluding the expenses for Class 1 (Administrative Expenses), the Commissioner
25 proposes to distribute a total of approximately \$52,975,862 in this Final Distribution of assets.

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I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed this 15 day of July, 2008, in San Francisco, California.

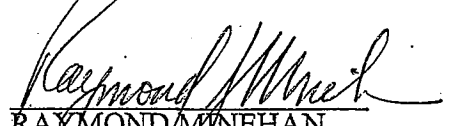

RAYMOND MINEHAN
Chief Financial Officer
Conservation & Liquidation Office

EXHIBIT A

**INSURANCE COMMISSIONER OF THE STATE OF CALIFORNIA
CONSERVATION & LIQUIDATION OFFICE**

**FINANCIAL STATEMENTS
PAULA Insurance Company in Liquidation
As of April 30, 2008**

(Prepared on a Liquidation Basis of Accounting)

INDEX

Statement of Changes in Net Assets	Page 1
Statement of Assets and Liabilities	Page 2
Statement of Income and Expenses	Page 3

Note: These unaudited financial statements should be read in conjunction with the Report on Audits of Combined Financial Statements of Estates in Conservation, with opinion by independent public accountants.

Date of Conservation: 4/26/2002
Date of Liquidation: 6/21/2002
Date of Report: 4/30/2008

Conservation & Liquidation Office

Paula Ins Co in Liquidation

STATEMENT OF CHANGES IN NET ASSETS

As of April 30, 2008

	As of 4/30/2008	Date of Conservation to 4/30/2008
Excess (deficiency) of revenues over expenses	\$ 18,041,651	\$ (116,822,674)
Change in net excess (deficiency) in assets	<u>\$ 18,041,651</u>	<u>\$ (116,822,674)</u>
Beginning net deficiency in assets	<u>(117,033,986)</u>	<u>(18,252,963)</u>
Ending net deficiency in assets	<u>\$ (135,075,637)</u>	<u>\$ (135,075,637)</u>

Conservation & Liquidation Office
Paula Ins Co in Liquidation
 STATEMENT OF ASSETS AND LIABILITIES
 As of April 30, 2008

	Conservation at 4/26/2002	As of 4/30/2008	Change from Conservation to 4/30/2008
ASSETS			
Cash and cash equivalents:			
Unrestricted	\$ (1,768,405)	\$ 7,412	\$ 1,775,817
Participation in pooled investments, at market	-	53,745,568	53,745,568
Other securities held	667,077	-	(667,077)
Accrued investment income	476,016	330,158	(145,858)
Statutory deposits held by other states	84,427,314	-	(84,427,314)
Funds held by guaranty associations	-	114,525	114,525
Recoverable from reinsurers	11,168,965	225,000	(10,943,965)
Salvage and subrogation recoverable	-	32,527	32,527
Premium balances	13,910,555	314,743	(13,595,812)
Receivable from affiliates	32,857	-	(32,857)
Property and equipment, net of accumulated depreciation	1,934,092	-	(1,934,092)
Deposits and other assets	4,178,950	-	(4,178,950)
Total Available Assets	115,027,422	54,769,933	(60,257,489)
LIABILITIES			
Secured claims	62,966	43,714	(19,252)
Accrued administrative expenses	1,352,788	773,151	(579,637)
Claims against policies, including guaranty associations, before distributions	128,064,200	274,641,165	146,576,965
Early access and other Class 2 distributions	-	(85,917,854)	(85,917,854)
California and Federal claims having preference	335,820	-	(335,820)
All other claims	3,464,611	305,394	(3,159,217)
Total Estimated Liabilities	133,280,385	189,845,570	56,565,185
NET ASSETS (DEFICIENCY)	\$ (18,252,963)	\$ (135,075,637)	\$ (116,822,674)

Conservation & Liquidation Office.

Paula Ins Co in Liquidation

STATEMENT OF INCOME AND EXPENSES

As of April 30, 2008

	Year to date 4/30/2008	From date of Conservation to 4/30/2008
INCOME		
Premium Collections	757,966	6,837,905
Reinsurance Recoveries	-	-
Litigation Recoveries	-	-
Salvage/Subrogation Recoveries	128,377	5,048,163
Net Investment Income	707,672	12,203,298
Total Income	1,594,015	24,089,366
EXPENSES		
Incurred Losses and Loss Adj Expenses	(17,525,485)	127,569,994
Operating Expenses		
Legal and Professional	30,008	1,751,436
General and Administrative	24,934	4,679,686
Depreciation and Amortization	8,712	152,078
Allocated Expenses	314,194	4,508,911
Loss on Disposition of Fixed Assets	-	1,548,974
Total Operating Expenses	377,848	12,641,086
Total Expenses	(17,147,637)	140,211,080
Net Income (Loss) before Taxes	18,741,651	(116,121,714)
Less Provision for Income Taxes	700,000	700,960
NET INCOME (LOSS)	18,041,651	(116,822,674)

EXHIBIT B

Paula Insurance Company
2008 Final Distribution
Detail of Payment Amounts

Class 2 IGA Claimants

POC NO	Guaranty Fund	Approved Amount	Funds Held by IGA	Stat Dep Released	Early Access Paid Amount	Distribution Amt
145000	ALASKA INSURANCE GUARANTY ASSN	\$4,737,926.00			\$1,190,033.00	\$1,173,619.42
145007	ARIZONA STATE COMPENSATION FUND	\$19,896,336.55		\$8,535,415.00		\$1,390,452.14
87256	CALIFORNIA INSURANCE GUARANTEE ASSOC.	\$209,156,412.00		\$51,901,405.00	\$7,777,265.00	\$44,665,099.65
145024	FLORIDA INSURANCE GUARANTY ASSOCIATION	\$1,758,575.00		\$300,000.00	\$300,576.00	\$276,740.37
145077	NEVADA INSURANCE GUARANTY ASSOCIATION	\$92,158.00		\$59,532.24	\$32,634.00	\$0.00 ¹
145075	NEW MEXICO P&C INSURANCE GUARANTY ASSOCIATION	\$4,883,992.00	\$114,525.00	\$2,390,000.00		\$0.00 ²
145086	OREGON INSURANCE GUARANTY ASSOCIATION	\$12,784,797.00		\$8,269,370.35		\$0.00
145034	STATE OF IDAHO SPECIAL INDEMNITY FUND	\$1,856,130.00		\$419,188.00	\$183,492.00	\$323,304.53
145099	TEXAS P&C INSURANCE GUARANTY ASSOCIATION	\$18,854,821.65			\$4,516,000.00	\$4,890,277.09
		\$274,021,148.20	\$114,525.00	\$71,864,910.59	\$14,000,000.00	\$52,719,493.20

Note: 1- Correction: Funds represent a partial release of a \$200,000 statutory deposit and not an early access distribution as indicated

2- Interest of statutory deposit held by New Mexico

EXHIBIT C

**Paula Insurance Company
2008 Final Distribution
Detail of Payment Amounts**

Class 2 NON-IGA Claimants

POC NO	Claimant Name	Approved Amount	2007 Interim Distribution Paid Amount	Final Distribution Amount
105519	4-B FARMS	\$87.00		\$43.40
107644	4-M FARMS	\$1,350.07	\$337.52	\$336.00
121214	A & A MATERIALS	\$6,334.00		\$3,159.90
119021	A TOUCH OF GLASS	\$728.00	\$182.00	\$181.18
120734	AAA ALARM & SECURITY INC.	\$983.00		\$490.40
117774	AARON PLUMBING, LLC	\$239.00		\$119.23
121843	ABLE CONCRETE	\$3,946.82		\$1,968.99
121267	ABP ELECTRICAL SYSTEMS INC.	\$245.25		\$122.35
115588	ACTIVE TIRE, LLC	\$1,875.00	\$468.75	\$466.65
104919	ADVANCED COOLING LLC	\$1,662.29		\$829.28
115405	AIR FILTER PRODUCTS	\$397.00		\$198.06
121182	AIR REFRIGERATION	\$2,273.79		\$1,134.35
59799	AIRCO PRODUCTS, INC. (01)	\$175.51		\$87.56
105747	RAY, ALAN	\$67.12		\$33.48
109085	ALL SERVICE DISTRIBUTORS, INC.	\$785.55		\$391.89
108514	ALTI PACKING, INC.	\$10,084.35	\$2,521.09	\$2,509.78
121681	AMADO CAFE, LLC.	\$420.00		\$209.53
120287	AMC CONSOLIDATED	\$106.14		\$52.95
119774	AMERICAN BINDERY & MAILING INC.	\$223.00		\$111.25
120041	AMERICAN SIGN & LIGHTING	\$6,763.00		\$3,373.92
120649	AMERICAN TAKII, INC.	\$151.54		\$75.60
121887	AMERICA'S CABINET PAINT SHOP,	\$180.00		\$89.80
121344	AMW REPAIR SERVICE	\$2,889.00	\$722.25	\$719.01
116215	ARCHITECTURAL WOOD INTERIORS	\$639.20		\$318.88
110809	ARENA MEDIA GROUP, INC.	\$23.00		\$11.47
111663	ARGUS DEVELOPMENT COMANY	\$13.00		\$6.49
119738	ARIZONA COUNTRY CLUB	\$2,853.00		\$1,423.30
119104	ARIZONA LIGHTING, INC.	\$869.00	\$217.25	\$216.28
120168	ARIZONA RAIN SPRINKLING CO.	\$704.91	\$176.23	\$175.43
115118	ARIZONA RAINFALL, INC.	\$1,003.21		\$500.48
101370	ARIZONA RV SALVAGE, INC.	\$3,894.00		\$1,942.64
112969	ARIZONA VENDING EXCHANGE, INC.	\$98.00		\$48.89
108600	ARIZONA WHOLESALE FUEL WOOD	\$511.60		\$255.23
119267	ART OF ITALY LLC	\$1,738.91		\$867.51
119109	ARTIFACT ENTERTAINMENT	\$1,957.00	\$489.25	\$487.06
55483	ARTISAN CASES & SIGNS, INC.	\$514.00	\$128.50	\$127.92
121859	ARTISAN COLOUR INC	\$1,382.00		\$689.45
119528	ATLANT, INC.	\$363.00	\$90.75	\$90.34
120385	BILL HUGHES	\$1,612.00		\$804.19
114250	THE ACTIVATION CENTER, ATTN:	\$1,155.00		\$576.21
111554	AUTO STOP	\$461.00		\$229.98
59637	AVI KWA AME FARM (AZ)	\$1,612.87		\$804.63
115995	AZCOM DOOR INSTALLATION	\$456.00		\$227.49
108510	AZTEC HARVESTING, INC.	\$74.03		\$36.93
120755	B C HARVESTING CO.	\$2,809.67		\$1,401.69
108493	B.K.W. FARMS, INC.	\$401.48		\$200.29
114634	BALAR EQUIPMENT CORPORATION	\$921.00		\$459.47
115196	BALLPARK ELECTRIC, INC.	\$359.98		\$179.59
105222	BARNEY FARMS	\$2,798.80		\$1,396.26
107383	BARNEY'S BUILDING CO.	\$924.73		\$461.33
110899	BARRETT ELECTRIC DBA:	\$32.56		\$16.24
104285	BARTLETT & BARTLETT FARMS C/O JAMES D. BEATON	\$197.31		\$98.43
59138	BAVARIAN MOTORS, LTD	\$907.00		\$452.48
109536	BAY AREA PRODUCE INCORPORATED	\$223.93		\$111.71
55572	BEAR CANYON/TANQUE VERDE MINI STORAGE,	\$260.00		\$129.71
121327	BELASCO ELECTRIC	\$1,092.00		\$544.78

108252	BELLOC'S, INC.	\$620.06		\$309.33
105555	BICKMAN FARMS	\$15,459.00		\$7,712.17
121160	BIG O TIRES	\$1,967.00		\$976.31
120831	BLACK DOG FARMS	\$174.00		\$86.80
119237	BLACKROCK EXCAVATING	\$249.00	\$62.25	\$61.97
117107	BOMARS LANDSCAPING INC.	\$1,663.00	\$415.75	\$413.89
60371	BORDERS & BEYOND LANDSCAPING, INC.	\$1,206.31	\$301.57	\$300.23
107388	BOYD EQUIPMENT CENTER, INC.	\$251.00		\$125.22
104130	MCLAURIN, BRUCE	\$457.00		\$227.99
120848	BUD S SERVICE CENTER	\$3,186.00	\$796.50	\$792.93
110404	C & R PIPE AND STEEL, INC.	\$8,634.00		\$4,307.32
115603	C&R TIRE-TATUM, LLC	\$1,728.00		\$862.06
109811	PECAN FARMS OF ARIZONA, INC., C/O	\$61.90		\$30.88
114462	CABINETS BY SUZI, INC.	\$993.00		\$495.39
108158	CACTUS PRODUCE, INC.	\$993.13		\$495.45
119899	CACTUSCASH, INC.	\$974.00		\$485.91
121082	CALIXTRO DISTRIBUTING CO.	\$256.03		\$127.73
121339	CALLAWAY PRODUCE COMPANY, LLC	\$2,242.00		\$1,118.49
121793	CAMELBACK CABINETS LLC	\$1,189.05	\$297.26	\$295.93
120925	CANTON DRAGON	\$50.00		\$24.94
119766	CANYON STATE VENDING, LLC	\$467.00	\$116.75	\$116.23
119666	CARR SEED COMPANY, INC.	\$530.00		\$264.41
116360	CARTERS TACK & FEED TRUCKING	\$390.00	\$97.50	\$97.06
120768	CHALK ENTERPRISES INC.	\$2,172.00		\$1,083.57
103198	CHATEAU BASQUE RESTAURANT	\$31.00		\$15.47
100648	CHESTER'S CHUCK WAGON	\$436.00		\$217.51
119099	CHILDRESS BUICK / KIA INC.	\$6,979.50		\$3,481.93
120803	CHIM FARM LABOR CONTRACTOR	\$1,020.44		\$509.08
113712	CHRISTIANSEN CONSTRUCTION CO.	\$3,010.00		\$1,501.63
107696	CHRISTMAS WOODWORKING, INC.	\$757.00		\$377.65
60108	CHUCK'S CUSTOM PAINTING	\$519.06	\$129.76	\$129.19
104940	CITRUS CARE INC	\$1,023.38		\$510.54
120365	CLARKE CONCRETE DESIGN, INC.	\$2,502.38	\$625.60	\$622.79
116615	CLARK'S SEPTIC TANK SERVICE	\$928.00		\$462.96
118188	CHARLES GARY ROLF	\$166.00		\$82.81
102216	LIECHTY, CLINTON	\$57.00		\$28.44
119525	CMB CONCRETE, INC.	\$4,396.52	\$1,099.13	\$1,094.20
103114	COCHISE FLOOR COVERING & INT.	\$1,339.84		\$668.42
117684	COLLINS PRECISION MFG., INC.	\$2,981.00	\$745.25	\$741.91
101235	COLONIA VERDE HOMEOWNERS ASSN.	\$417.00		\$208.03
119356	COMMERCIAL MINERAL CO., INC.	\$428.00		\$213.52
108613	COMMERCIAL TENANT IMPROVEMENT	\$441.45		\$220.23
51087	COMPLETE MARINE, INC.	\$285.00	\$71.25	\$70.93
117071	COMPLETE PETS LLC	\$258.00	\$64.50	\$64.21
72586	URIBE, CONSTANCE	\$120.00		\$59.87
101891	CONSTRUCTION CONSULTANTS	\$1,072.00	\$268.00	\$266.80
119691	COPPERSTATE ROOFING SUP (AZG)	\$298.00		\$148.67
108601	CORONATION PEAK RANCHES, INC.	\$3,584.71		\$1,788.34
120667	COUNTRY SUITES BY CARLSON	\$2,722.00		\$1,357.95
119759	COUSINS SUBS	\$425.00		\$212.02
119271	CPI INC.	\$1,913.00		\$954.36
121857	CRAWFORD ELECTRIC INC	\$183.15		\$91.37
105659	CROSSWIND DAIRY	\$3,489.00		\$1,740.59
108875	CULLISON FARMS	\$2,099.95		\$1,047.62
62391	CURRY FAMILY LTD	\$698.80	\$174.70	\$173.92
109492	CURTIS, INC., GLEN	\$197.00		\$98.28
110703	CUSTOM HOME FRAMING DBA:	\$2,667.14		\$1,330.58
112985	CUSTOM OUTDOOR LANDSCAPE INNOV	\$765.00	\$196.25	\$195.37
119362	CUSTOM STEEL SERVICES	\$44.74		\$22.32
102019	D & H AIR CONDITIONING CO., INC	\$50.96		\$25.42
120866	DAVIES TILE INC.	\$323.87	\$80.97	\$80.60
114201	DCSJ, LTD.	\$99.24		\$49.51
119885	DEAN-WARREN LTD	\$398.00		\$198.55
117679	DECK MACHINE & TOOL	\$871.00		\$434.52
121941	DEFFNER MASONRY	\$359.54	\$89.89	\$89.48
109514	DEL PUEBLO POWER	\$11.00		\$5.49

121702	DENIS GRIGGS CONSTRUCTION	\$520.00	\$130.00	\$129.42
121302	DEN-MARK SPECIALTY CONSTRUCTION INC	\$380.36	\$95.09	\$94.66
116875	DESERT CITRUS HARVESTING, INC.	\$272.80		\$136.09
102040	DESERT HILLS ANIMAL HOSPITAL	\$393.00		\$196.06
116500	DESERT HILLS CONTRACTING, LLC	\$622.95		\$310.78
120113	DESERT MANUFACTURING INC.	\$834.58		\$416.35
106780	DESERT SHADES	\$530.00		\$264.41
121128	DESERT VISTA INC.	\$7,331.64		\$3,657.60
121145	DESERT WEED CONTROL, INC.	\$588.11		\$293.40
113212	DESERT WIND SHUTTERS	\$295.00		\$147.17
61938	DISCOUNT CONSTRUCTION	\$1,215.75	\$303.93	\$302.58
120466	DISCOVERY WEST FARMING CO.	\$589.87		\$294.27
121231	DISTINCTIVE DOOR/LINDEN ENTERPRISES, INC.	\$23,422.00	\$5,855.50	\$5,829.25
118066	D'N'J PAINTING, INC.	\$697.50	\$174.38	\$173.59
100500	DOBSON FAMILY FARMS III	\$4,050.20		\$2,020.56
119833	DOMINGOS FARMS INC.	\$1,223.44	\$305.86	\$304.49
105491	DOORS & MORE, INC..	\$748.44		\$373.38
104100	DOUG MELLON FARMS	\$119.83	\$29.95	\$29.83
105335	DOUG WEST FARMING DOUGLAS D. WEST	\$312.85		\$156.07
117634	DRC CONSTRUCTION	\$78.40		\$39.11
110399	DUANE GRENNY FRAMING	\$4,264.00		\$2,127.22
118355	DUNCAN FAMILY FARMS	\$544.14	\$136.04	\$135.42
115142	DWIGHT'S AUTO GLASS	\$145.00		\$72.34
116341	E S M, INC.	\$1,390.34		\$693.61
115469	EAGLE FARM	\$807.23		\$402.71
113182	EAGLE WEST LLC (AZ)	\$658.00		\$328.26
113254	EASTSIDE HARVESTING	\$171.00		\$85.31
119699	ECHOLS SAW & SUPPLIES	\$307.00	\$76.75	\$76.41
116594	ECONOMY IRRIGATION, INC.	\$962.00		\$479.92
121513	ED BOSCHMA DAIRY	\$1,441.00		\$718.88
54761	ELIMINATOR BOATS, INC.	\$4,138.00		\$2,064.36
115152	ELLSWORTH & ELLSWORTH	\$1,054.80		\$526.22
100448	EMCO CATTLE COMPANY, INC.	\$306.95		\$153.13
105364	EMCO HARVESTING COMPANY EDWARD A MONTIEL	\$2,756.75		\$1,375.29
121626	EMERY INTERIORS	\$1,134.00		\$565.73
120901	EMRY S GIFTS OF DISTINCTION	\$302.00	\$75.50	\$75.16
56739	ENGLAND FARMING PARTNERSHIP	\$904.42	\$226.10	\$225.10
120731	ENMAR INC.	\$3,204.62		\$1,598.72
112983	ENVIRONMENTAL PLANNING GROUP	\$517.00		\$257.92
121337	EPIC CUSTOM KITCHENS, INC.	\$1,644.00		\$820.16
104101	ESPARZA, JORGE O FARM LABOR CONTRACTOR	\$470.08		\$234.51
120763	ESTRELLA GINNING CO. INC.	\$1,631.32		\$813.83
119262	EVANS SOUTHWEST INC. (AZ)	\$2,753.62		\$1,373.72
108033	FALFA FARMS 95	\$526.69		\$262.75
105972	FALLEN OAK PACKING	\$2,199.34		\$1,097.20
120737	FAMILY EYECARE ASSOCIATES OF ARIZONA	\$1,773.00		\$884.51
105929	FANCIFUL COMPANY, INC. AZ	\$607.00		\$302.82
108617	FARM CONTRACTING, INC.	\$1,188.55	\$297.14	\$295.80
52178	FARMCO PARTNERSHIP	\$1,105.81		\$551.67
111764	FENCEMASTERS, INC.	\$841.21		\$419.66
119905	FIESTA FURNISHING	\$376.00		\$187.58
1160132	FILLY'S RESTAURANT	\$190.00	\$47.50	\$47.29
121998	FIREPLACE FURNISHINGS, INC.	\$1,810.00	\$452.50	\$450.47
121886	FIRESPRINKLING SPECIALISTS INC	\$911.00	\$227.75	\$226.73
115831	FOOTHILLS DELIVERY SERVICE	\$636.00		\$267.40
114453	FORKLIFT SOLUTIONS, INC.	\$1,196.00		\$596.66
113370	C & R TIRE, -FRANK	\$1,371.00	\$342.75	\$341.21
113371	C & R TIRE, -FRANK	\$1,728.00		\$862.06
54558	FRANK'S SERVICE & TRUCKING LLC	\$1,920.58		\$958.14
119292	FRAZIER FARMS	\$333.53		\$166.39
118349	FRESH NETWORK	\$116.74		\$58.24
121232	FRGC DEVELOPMENT LLC	\$1,870.00	\$467.50	\$465.40
100461	FRITZ BOTTLING CO., INC. AND DESERT DISTRIBUT	\$236.40		\$117.94
112422	CATAIL IRRIGATION & SUPPLY, DBA:, GAIL	\$614.69		\$306.66
101364	GALE TRANSFER	\$826.92		\$412.53
121228	GANTZEL FARMS, INC.	\$427.73		\$213.39

121230	GANTZEL, MIKE FARMS	\$753.35		\$375.83
111230	GEORGE'S LUMPING SERVICE	\$1,247.00		\$622.10
115471	GERONIMO ENTERPRISES	\$440.21		\$219.61
120347	GHELFI CAPITAL INVESTMENTS LLC	\$108.00		\$53.88
102130	GLASS SMITH DBA: OMEGA GLASS CORPORATION	\$1,126.00	\$281.50	\$280.24
102894	GLOBAL PRODUCTS, INC.	\$265.00		\$132.20
116425	GLO-QUARTZ, INC. (00)	\$173.00		\$86.31
112540	GOLD CIRCUIT, INC.	\$1,223.80	\$305.95	\$304.58
120593	GOLD LINE MFG. CO.	\$144.00		\$71.84
117065	GRASEMERE DAIRY SERVICE	\$786.00		\$392.12
121215	GREENE N THINGS	\$1,099.52		\$548.53
117754	GREENPOINT, LLC	\$981.00		\$489.40
105580	GREER FARMS LEY	\$3,444.86		\$1,718.57
51990	GREG SPRAWLS FARMS	\$753.00	\$188.25	\$187.41
108039	GUEVARA CARPET SERVICE	\$155.44		\$77.55
120269	GUISEPPE S FOOD INC.	\$126.00		\$62.86
111332	GUM TECHNOLOGY CORPORATION	\$354.00		\$176.60
105017	H.H. AND R FARMS	\$256.00		\$127.71
107935	HAMILTON FARMS	\$1,470.11	\$367.53	\$365.88
121893	HASPORT PERFORMANCE INC.	\$115.00	\$28.75	\$28.62
121174	HATFIELD LAUNDRY DEVELOPMENT	\$924.00		\$460.96
105567	HAYDEN FARMS	\$1,071.13		\$534.36
116378	SARAH FARMS	\$1,525.00		\$760.79
112375	HELEN'S BAKERY	\$12.00		\$5.99
105310	HERSETH FEED LOTS, ETAL	\$1,646.67		\$821.49
103100	HIGHWAY NURSERY, LLC	\$680.84		\$339.66
113249	HINTZE DEVELOPMENT CO., INC.	\$540.00	\$135.00	\$134.39
121713	HOME GAMES LTD.	\$2,218.00		\$1,106.51
116843	HOMEOWNERS ASSOC FINISTERRA	\$54.00		\$26.94
1150018	HORTICULTURAL FRONTIERS	\$2,920.00		\$1,456.73
115149	HOT FOOT ROOTER PLUMBING	\$611.00		\$304.82
120902	HOT METALS INC.	\$580.00		\$289.35
121666	HOTSY INDUSTRIAL SYSTEMS LLC	\$414.00		\$206.54
120244	HUERTA FARMING INC.	\$1,888.00		\$941.88
117115	IMAGETAG, INC.	\$1,656.00		\$826.14
57584	INDEPENDENT ELECTRIC CO., INC.	\$1,916.19	\$479.04	\$476.91
150055	INDUSTRIAL MANAGEMENT SERVICES	\$1,140.00	\$285.00	\$283.72
150053	DONALD R. WAY	\$3,415.00	\$853.75	\$849.92
121269	INSTY PRINTS	\$273.00	\$68.25	\$67.94
117782	INTEGRATED REAL ESTATE SERVICE	\$1,027.00	\$256.75	\$255.60
120634	INTERFACE TECHNICAL TRAINING	\$826.00	\$206.50	\$205.57
108882	INTERIOR SHUTTER CO.	\$171.00		\$85.31
118351	J & L FARMS	\$369.60		\$184.39
105871	J R NORTON COMPANY	\$215.00		\$107.26
106024	J R NORTON VENTURES LTD	\$459.00		\$228.99
120868	J. M. DE FOREST INC.	\$603.00		\$300.82
100646	J.T.D. CONTRACTING, INC.	\$729.34		\$363.85
121034	JACK IN THE BOX (DBA) CMAZ, LLC.	\$5,087.00		\$2,537.80
100133	GARCIA, JAMES	\$3,308.81		\$1,650.70
121142	JERRY S AUTO SERVICE	\$728.00	\$182.00	\$181.18
119645	JESUS G. DOMINGUEZ FARM LABOR	\$3,929.88		\$1,960.54
109667	JOE MASSOLO & SONS TRUC ARIZONA ACCOUNT	\$820.35		\$409.26
119799	JOE'S BODY, PAINT, FRAME & TRU	\$4,093.00		\$2,041.91
116156	JOHN'S PLACE, INC. (00)	\$7.00		\$3.49
112971	BUTCH JOHNSON FARMS	\$1,336.34		\$666.67
110714	E.F. EDWARDS FINANCIAL (99-00), JR., D	\$199.00		\$99.28
110911	HIDDEN HILLS MOBILODGE/ LAZEY ACRES STORAGE	\$2,637.00	\$659.25	\$656.29
118138	JV FARMS, INC.	\$402.00		\$200.55
108426	J-V FARMS, INC.	\$2,963.14		\$1,478.25
121205	K D LANDSCAPING INC.	\$478.88		\$238.90
114221	KODIAK PRODUCE & STORAGE INC.	\$635.00	\$158.75	\$158.04
115473	KOEPNICK-ELLSWORTH FARM	\$973.13		\$485.47
108012	KYMMER FARMS INC	\$1,545.00		\$770.77
150045	IRENE R. CONNOR	\$579.00	\$144.75	\$144.10
119029	LANDSCAPE RESOURCES CO.	\$503.18		\$251.03
121967	LANE CONCRETE CORP	\$547.51	\$136.88	\$136.26

119895	SCHMELZLA'S FARMS, INC.	\$491.00		\$244.95
120386	LAZER ELECTRIC INC.	\$341.57	\$85.39	\$85.01
116920	LAZY EH RANCH, LLP	\$240.00		\$119.73
119517	LEDEZMA TRUCKING, INC.	\$354.00		\$176.60
107732	LETTUCE TRAK	\$244.00		\$121.73
116139	LONGUST DISTRIBUTING, INC.(CA)	\$3,760.74		\$1,876.15
112408	LORD'S ELECTRIC COMPANY	\$729.99		\$364.18
109232	LOS PINOS MARKET	\$78.00		\$38.91
113344	LUCKY LABOR SOURCE, INC. (AZ)	\$3,088.47		\$1,540.77
118958	LYNCH BROTHERS MFG. COMPANY	\$3,766.00		\$1,878.78
59970	M & M MOTORS, INC.	\$339.00	\$84.75	\$84.37
109067	M & W COTTON STOMPIN	\$233.00		\$116.24
119184	MAINTENANCE SERVICES JERRY L. ELSEY DBA:	\$100.00		\$49.89
121221	MARATHON FARMING CO.	\$536.26		\$267.53
103281	MARJON CERAMICS, INC.	\$1,023.00		\$510.35
108747	MARLIN PACKING CO., INC	\$6,534.78		\$3,260.07
51733	MARVEL DEER VALLEY MASONRY & BUILDING SUPPLY	\$5,764.00	\$1,441.00	\$1,434.54
109199	MCCLESKEY & SONS ELECTRIC	\$1,173.00		\$585.19
115607	MCELHANEY CATTLE CO.	\$7,411.45		\$3,697.42
109653	MEL NICK OUTERWEAR MFG CO INC	\$272.00		\$135.70
116590	METAL MANUFACTURING CO.	\$86.00	\$21.50	\$21.40
62337	MEXICAN TILE COMPANY	\$2,022.00	\$505.50	\$503.23
120116	MI RANCHITO MEXICAN FOOD PRODUCTS	\$1,487.35		\$742.01
115846	MICHAEL GUTHART CATERING	\$324.00		\$161.64
119025	MILEX AUTO SERVICE CENTERS	\$1,044.00	\$261.00	\$259.83
121136	MODULAR SYSTEMS INC.	\$3,446.00	\$861.50	\$857.64
105515	MOHAVE FARMS	\$1,266.00		\$631.58
114864	MONARCH BREWERY, LLC	\$7,357.00		\$3,670.25
108015	MOSTY FARMS, INC.	\$105.25		\$52.51
112512	MOUNTAIN DRYWALL, INC.	\$4,746.10	\$1,186.53	\$1,181.20
107965	MR. SUDS THE CARPET CARETAKER	\$535.00		\$266.90
121719	MURRAY'S LANDSCAPE	\$2,074.00		\$1,034.68
116951	THE MIDDLE WAY CAFE INC.	\$756.00	\$189.00	\$188.15
119751	NATIVE NEW YORKER	\$464.00		\$231.48
117093	NATIVE NEW YORKER (BROADWAY)	\$1,147.00		\$572.21
117097	NATIVE NEW YORKER (BROWN)	\$440.00		\$219.51
117095	NATIVE NEW YORKER (GILBERT)	\$646.00		\$322.28
114244	NBC CONTRACTING, INC. (AZ)	\$162.20		\$80.92
119693	NEW FRONTIER PAINTING, INC.	\$800.99	\$200.25	\$199.35
120718	NEW RIVER ELECTRIC INC.	\$30.23		\$15.08
121143	NOGALES MANUFACTURING INC.	\$619.00		\$308.81
116475	NORTHERN SUNSET ELECTRIC	\$30.22		\$15.08
109044	NUSSBAUMER, INC., FRED	\$318.29		\$158.79
120071	OAK CREEK SHEET METAL	\$836.89	\$209.22	\$208.29
119695	OLANDER GLASS CORP.	\$1,526.00	\$381.50	\$379.79
107507	ORANGE-SOL INDUSTRIAL PROD INC	\$109.00		\$54.38
116476	ORBIT	\$656.00	\$164.00	\$163.26
114189	ORION SECURITY SPECALISTS INC	\$699.25		\$348.84
150051	ORTIZ BROS., INC.	\$7,249.24	\$1,812.31	\$1,804.18
111338	P.S. CONSTRUCTION PLUMB-IT, INC., DBA:	\$488.00		\$243.45
119722	PACE FARMS	\$786.20		\$392.22
114074	PARK LIVESTOCK CO., INC. (NV)	\$100.00		\$49.89
119290	PASTICHE MODERN EATERY	\$433.00	\$108.25	\$107.76
114179	PATRICK'S CARPET, INC.	\$7,906.00		\$3,944.14
117689	PAUL ASH MANAGEMENT CO., LLC	\$4,129.00		\$2,059.87
108863	PEMER PACKING COMPANY	\$2,514.89		\$1,254.63
61602	PEREZ POOL PLASTERING	\$1,937.00		\$966.33
121062	PEW ELLSWORTH FARM	\$574.48		\$286.60
101232	PIER DE ORLEANS VSTS SEAFOOD CO., INC.	\$894.00		\$446.00
120651	AVIYAH KURTZ	\$981.00		\$489.40
121319	PILOT ENGINEERING CO	\$1,070.29		\$533.95
105549	PINTO CREEK COMPANY, LLC	\$1,768.00		\$882.02
120098	PORTABOX COMPANY	\$315.49		\$157.39
61810	POWER & PALMER, INC.	\$107.04	\$26.76	\$26.64
105988	PRATT BROTHERS RANCH	\$599.00		\$298.83
105983	PRATT FARMS ARD	\$243.53		\$121.49

105512	PRATT RANCHES	\$285.43		\$142.40
119515	PRECISION PLUMBING & AIR, INC.	\$1,080.00		\$538.79
117142	PRECISION SEED COATERS	\$1,156.00		\$576.70
121625	PRICE RITE INC	\$215.62		\$107.57
118358	PRODUCTION FARM MANAGEMENT INC	\$4,639.20	\$1,159.80	\$1,154.60
120014	PROGENY ADVANCED GENETICS	\$16.00		\$7.98
110783	QMA PATIOS, LLC	\$255.38		\$127.40
120072	QUALITY AUTO & FLEET SERVICES	\$557.00		\$277.88
121794	QUALITY INN SOUTH MOUNTAIN	\$3,621.00		\$1,806.44
62186	QUIET GRAPHICS	\$579.00		\$288.85
109642	R.G. DAIRY, INC.	\$1,017.00		\$507.36
150054	RAMIREZ FLOOR COVERING INC.	\$116.86	\$29.22	\$29.08
120875	RASCON LANDSCAPING AND NURSERY CO., INC.	\$410.84		\$204.96
119349	RECYCLED BUSINESS SYSTEMS, LLC	\$566.00	\$141.50	\$140.87
115148	RED DOG ELECTRIC & LIGHTING	\$777.32		\$387.79
120675	RED MOUNTAIN BUILDERS	\$150.97		\$75.32
120382	RESTAURANT ROXSAND	\$1,363.00		\$679.97
114427	RETINA ASSOC. SOUTHWEST P.C.	\$48.00		\$23.95
113241	RHGC, LLC & BELLOWS & ROSE LLC	\$470.00		\$234.47
121717	RINCON MARKET INC.	\$1,035.00	\$258.75	\$257.59
109520	RITWAY INN - ALBUQUERQUE	\$10.00		\$4.99
119091	RIVERS LATH & STUCCO LLC	\$102.93	\$25.73	\$25.62
121086	RM RACING	\$515.00		\$256.92
119757	ROBERTS TIRE SALES	\$3,143.00		\$1,567.98
114240	ROBINSON EQUIPMENT COMPANY	\$32.00		\$15.96
119708	ROLF'S INTERNATIONAL SALONS	\$82.00		\$40.91
116459	ROLL-A-SHIELD, INC. OF PHOENIX	\$177.00		\$88.30
120867	RONNA LEA S COUNTRY LLC	\$604.00		\$301.32
150003	WHITE, RONNIE	\$836.50	\$209.13	\$208.18
105744	ROUND TABLE PIZZA JOHNSON-HARPER, INC., DBA:	\$1,477.00		\$736.84
116066	RUG CLEANING SPECIALISTS	\$82.29		\$41.05
119761	RW POCKETS (C. HENSON)	\$1,334.79		\$665.90
108145	S & S MACHINE SHOP	\$908.00	\$227.00	\$225.98
120836	S. O. S. COMMUNICATIONS INC.	\$1,583.14		\$789.80
118133	S. O. S. EXTERMINATING INC.	\$539.00	\$134.75	\$134.15
108043	SAFFORD AUTO SUPPLY	\$427.00		\$213.02
107699	SAGUARO SPOUTING & AWNINGS	\$2,166.00		\$1,080.57
105522	SAN TAN TILLAGE	\$225.00		\$112.25
102907	SANTA CRUZ EXCAVATING, INC.	\$281.33		\$140.35
60036	SANTA RITA STEEL & HARDWARE CO	\$23.00		\$11.47
115596	SCHLOTZSKY'S DELI -TEMPE	\$141.00		\$70.34
105346	SCOTT FARMS WILLIAM J SCOTT LIA	\$479.99		\$239.46
117779	SCOTTSDALE SHUTTERS, INC. ETAL	\$7,619.00		\$3,800.96
120663	SEDONA BOTTLING COMPANY	\$522.00	\$130.50	\$129.91
119229	SELECT SEED OF ARIZONA	\$231.00	\$57.75	\$57.49
117686	SERVICESTAR H & R HOLDINGS	\$692.00		\$345.22
101270	SHAMROCK TILING, INC.	\$197.40	\$49.35	\$49.13
119990	SHANGHAI EXPRESS	\$267.00		\$133.20
120177	SHER-GOOD CONCRETE INC.	\$1,351.42		\$674.20
119991	SHRED RITE (DBA)	\$88.00		\$43.90
115200	SIERRA ESTRELLA DAIRY	\$4,608.00	\$1,152.00	\$1,146.84
105553	SIERRA FARMING	\$15,459.00	\$3,864.75	\$3,847.42
55793	SIERRA GLASS	\$13.00		\$6.49
119347	SIERRA VISTA ELECTRIC, INC.	\$4,375.25	\$1,093.81	\$1,088.91
100651	SIMONSEN GENERATOR SERVICE	\$476.00		\$237.47
120307	SJS TRUCKING INC.	\$358.04		\$178.62
111592	SKYLINE NURSERY LLC	\$771.53		\$384.90
104926	SKYVIEW COOLING CO	\$118.65		\$59.19
121410	SMALL PLANET BAKERY INC	\$551.00	\$137.75	\$137.13
104292	SMITH RANCHES INC. DALE D. SMITH	\$2,744.00		\$1,368.92
108323	SOUTHERN ARIZONA CITRUS EXCHANGE	\$216.00	\$54.00	\$53.76
117699	SPEC INTERNATIONAL	\$447.27	\$111.82	\$111.31
120904	SPECIAL CARBIDE TOOLS	\$113.00		\$56.37
117610	SPECIALTY ELECTRIC	\$6,776.80		\$3,380.80
120842	SPEEDY GONZALES CONSTRUCTION,	\$7,733.00	\$1,933.25	\$1,924.58
110981	SPOKESMAN BICYCLE SHOP	\$341.00	\$85.25	\$84.87

109583	STANLEY CO., MIKE	\$565.64		\$282.19
121159	STAR MASONRY ET. AL.	\$1,385.79		\$691.34
119755	STARSYS DEVELOPMENT CO.	\$5,287.00	\$1,321.75	\$1,315.82
121495	STATEWIDE LASER SCREED CORP.	\$442.50		\$220.75
120297	SUN FRESH FARMS, A PARTNERSHIP	\$1,931.59	\$482.90	\$480.73
58644	SUN TECH COATING & MFG.	\$326.00	\$81.50	\$81.13
120447	SUNBURST SHUTTERS, INC. ET. AL.	\$8,164.00	\$2,041.00	\$2,031.85
120171	SUNSET ELECTRIC	\$316.00		\$157.65
119031	SUPERSTITION RANCH MARKET	\$534.00	\$133.50	\$132.90
109533	SUPERSTITION SUNRISE RV RESORT	\$366.35		\$182.76
120107	T. M. BANKORD INC.	\$361.02		\$180.11
105455	TANITA PRODUCE CO, INC. GEORGE A LEEPER	\$164.55		\$82.09
118934	TC FARMS	\$176.46		\$88.03
118043	TEMPE ELECTRIC COMPANY	\$214.00	\$53.50	\$53.26
120992	TGM MASONRY	\$344.00	\$86.00	\$85.61
104282	RALPH OR ANN HEINS	\$422.00		\$210.53
119033	THE CARWASHER, INC.	\$2,964.00	\$741.00	\$737.68
105343	THE MARTELL PACKING CO., INC.	\$1,109.33		\$553.42
114872	THE PEDDLER'S SONS PRODUCE CO.	\$713.00	\$178.25	\$177.45
109742	THE TICKET COMPANY	\$389.00		\$194.06
103257	THREE POINTS STORE PAPAGO TRADING POST, INC.	\$1,919.00		\$957.35
118146	TIMBER WOLF PUB (00)	\$538.00	\$134.50	\$133.90
101373	KUHBANDER, TIMOTHY	\$102.00		\$50.89
101395	TIPTON ELECTRICAL CONTRACTING	\$859.15	\$214.79	\$213.82
120862	TOLSON S IRRIGATION SERVICE	\$203.95		\$101.75
111970	TOM ALBER'S COMPLETE LANDSCAPING	\$407.00	\$101.75	\$101.29
118348	TOMCO COOLING	\$188.53	\$47.13	\$46.92
119519	TOMS TIRE SERVICE	\$2,183.00	\$545.75	\$543.30
121257	TORTOLITA PLUMBING LLC	\$707.00	\$176.75	\$175.96
109401	TRANS-WEST COOLING CO	\$375.86		\$187.51
118938	TRANS-WEST COOLING COMPANY	\$1,356.00		\$676.48
105525	TRIPLE A RANCH PROCESS	\$538.00		\$268.40
115867	TRI-TRONICS, INC.	\$32.00		\$15.96
50627	TRI-VALLEY PUMP CO.	\$2,537.17		\$1,265.74
61081	TUBAC RANCH PROPERTIES	\$2,733.00		\$1,363.44
118532	TYCO ENTERPRISES	\$4,818.00	\$1,154.50	\$1,149.32
117650	U.S. MOBILE COMMUNICATIONS INC	\$506.00		\$252.43
52183	V.V. HARVESTING, INC.	\$15,500.19		\$7,732.72
104933	VALDEZ, MIKE CUSTOM GROW	\$183.57		\$91.58
117904	VALLES HARVESTING - AZ	\$160.00		\$79.82
50841	VALLEY CITRUS PACKING	\$612.00	\$153.00	\$152.31
109590	VALLEY HARVESTING BARNES & BERGER (DBA:)	\$452.00		\$225.49
119752	VAN DEN BERG HAY CO. INC.	\$676.00		\$337.24
114139	VARSITY GOLD, INC.	\$603.00		\$300.82
120320	VERDE FARMING	\$189.00		\$94.29
120764	VOICE & DATA CABLE SPECIALISTS	\$2,555.00	\$638.75	\$635.89
102228	WALLPAPERS TO GO	\$133.00		\$66.35
104121	KAMMANN, WALTER	\$452.81		\$225.90
111275	WALTER P. GANTZEL RANCH	\$537.87		\$268.33
105338	WAYMON FARMS, INC.	\$887.56		\$442.79
120550	WESTAR ENVIRONMENTAL LLC	\$173.00		\$86.31
107151	WESTMARC	\$554.00		\$276.38
114213	WESTPAINT CONTRACTING, INC.	\$825.59		\$411.87
112987	WESTSIDE DRYWALL, INC.	\$4,274.76	\$1,068.69	\$1,063.90
119003	WGA INSURANCE SERVICES OF AZ	\$677.00		\$337.74
107148	WIMER CONCRETE, INC.	\$58.00		\$28.93
115129	WOOD INDUSTRIES (AZ)	\$252.00		\$125.72
119749	WOODCHUCKERS CABINETS	\$153.00		\$76.33
121312	WOODS PLUMBING ENTERPRISES, LLC	\$1,270.12		\$633.64
116068	YOKO FAST FOOD	\$72.00		\$35.92
120673	YUMA CITRUS HARVESTING, INC.	\$2,675.61		\$1,334.81
100489	DAVID LIGAS	\$388.00	\$97.00	\$96.57
107666	YUMA LUMBER COMPANY	\$273.20		\$136.29
118182	YUMA NISSAN INC.	\$1,215.00		\$606.14
114626	YUMA TRUSS COMPANY	\$2,307.22		\$1,151.02
104930	YUMA VEGETABLE SHIPPERS ASSOC.	\$178.00		\$88.80

119787	ZIP 34 COURIERS	\$598.00	\$149.50	\$148.83
		\$620,016.76	\$62,944.69	\$258,368.73

AKAMINE DECLARATION

DECLARATION OF MARK AKAMINE

I, Mark Akamine, declare:

1. I am over eighteen years, and I am competent to be a witness. I have personal knowledge of the facts herein. I acquired my personal knowledge in my capacity as the Reinsurance Manager in the California Insurance Commissioner's Conservation & Liquidation Office ("CLO"). I make this declaration in my official capacity as Reinsurance Manager of the CLO and if called upon, I could and would testify to the following facts:

2. I have over 30 years' experience as an insurance professional, and I have been a Reinsurance Manager for approximately 22 years.

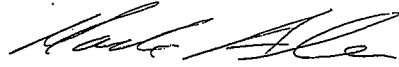
3. At liquidation, Paula carried \$35.2 million in ceded reserves (estimates of future recoverables from reinsurers). Paula had major reinsurance contracts with General Re, Everest Re, and Insurance Corporation of Hannover, and Lloyds. The Commissioner billed and collected on Paid Losses on each of those contracts. However, because the Paid Losses involved longtail claims (claims that could take many years to close), the Commissioner eventually commuted each of those contracts. Upon the Commissioner's application(s), this Court approved and authorized each of the commutations with the reinsurers.

4. In summary, from the date of liquidation to April 30, 2008, the Commissioner has collected \$47.3 million in reinsurance. The details of the collections and commutations with Paula's reinsurers are as follows:

Reinsurer	Paid Losses Collected @4/30/08 (millions)	Commutation Settlements @4/30/08 (millions)	Total Collections @4/30/08 (millions)
General Re	\$ 1.4	\$27.0	\$28.4
Everest Re	\$11.0	\$ 2.3	\$13.3
Ins Corp of Hannover	\$ 2.2	\$ 3.3	\$ 5.5
Lloyds	\$ 0.1	\$ 0.0	\$ 0.1
Total	\$14.7	\$32.6	\$47.3

1 I hereby declare under penalty of perjury that the foregoing is true and correct.

2 Executed this 15th day of July, 2008, in San Francisco, California.

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5 MARK AKAMINE
6 Reinsurance Manager
7 Conservation & Liquidation Office
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DECLARATION OF SERVICE BY U.S. MAIL

Case Name: **INSURANCE COMMISSIONER OF THE STATE OF CALIFORNIA v.
PAULA INSURANCE COMPANY**

No.: **BS 075685**

I declare:

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

On **July 21, 2008**, I served the attached **NOTICE OF HEARING ON APPLICATION AND APPLICATION OF INSURANCE COMMISSIONER FOR ORDERS: (1) SETTLING AND APPROVING THE FINAL REPORT AND ACCOUNT OF THE LIQUIDATOR OF PAULA INSURANCE COMPANY (2) AUTHORIZING DISBURSEMENT OF FUNDS (3) APPROVING PAYMENT OF EXPENSES; AND (4) TERMINATING LIQUIDATION PROCEEDING AND DISCHARGING INSURANCE COMMISSIONER AS LIQUIDATOR [DECLARATIONS OF SCOTT PEARCE, MICHELE VASS, RAY MINEHAN, AND MARK AKAMINE ATTACHED HEREWITH]** by placing a true copy thereof enclosed in a sealed envelope with postage thereon fully prepaid, in the internal mail collection system at the Office of the Attorney General at 300 South Spring Street, Los Angeles, California 90013-1230, addressed as follows:

SEE ATTACHED SERVICE LIST

I declare under penalty of perjury under the laws of the State of California the foregoing is true and correct and that this declaration was executed on **July 21, 2008**, at Los Angeles, California.

Helen Mata
Declarant

Helen Mata
Signature

SERVICE LIST

BS 075685

INSURANCE COMMISSIONER OF THE STATE OF CALIFORNIA V. PAULA
INSURANCE COMPANY

Deborah S. Maddocks
Vice President-Finance
Paula Financial
87 E. Green Street, Suite 206
Pasadena, California 91105

Jeff Snider
Chairman & CEO
Paula Financial
87 E. Green Street, Suite 206
Pasadena, CA 91105

Darlene Gilbert
Bank of America
NM1-101-06-01: Third Floor
Albuquerque, NM 87125-0500

Jennifer Smith
Bank of America
901 Main Street, 7th Floor
Dallas, TX 75202

Gwen Fiorito
Bank of America
2049 Century Park East, 2nd Floor
Los Angeles, CA 90067-3241

Lena Chan
Bank of New York
Western Trust Company
700 South Flower Street, 2nd Floor
Los Angeles, CA 90067-3241

Chip Clark
Investment Managers, General RE
12707 High Bluff Drive, Suite 200
San Diego, CA 92130

Jerry McDermott
United California Bank
601 South Figueroa Street
Los Angeles, CA 90017

Carmen Mariscal
Business Associate
Wells Fargo Bank
21680 Gateway Center Drive
(E2563-027)
Diamond Bar, CA 91765

Julie Durham
2785 Carter Street
Truth or Consequences, New Mexico 87901

C. Guerry Collins, Esq.
Locke, Lord, Bissell & Liddell LLP
300 South Grand Avenue, 8th Floor
Los Angeles, CA 90071

Jeanne M. Jorgensen, Esq.
Allen Watkins Leck Gamble & Mallory LLP
1900 Main Street, 5th Floor
Irvine, CA 92614

Steve C. Strong
Senior Attorney
Qwest Services Corp.
1801 California Street, 49th Floor
Denver, Colorado 80202

Anthony Del Guercio
Associate General Counsel
Everest Reinsurance Company
477 Martinsville Road
PO Box 830
Liberty Corner, NJ 07938

Evan Smiley, Esq.
Albert, Weiland & Golden LLP
650 Town Center Drive, Suite 950
Costa Mesa, California 92626

Tim Ritter
Everest Reinsurance Company
477 Martinsville Road
PO Box 830
Liberty Corner, NJ 07938

SERVICE LIST

BS 075685

INSURANCE COMMISSIONER OF THE STATE OF CALIFORNIA V. PAULA
INSURANCE COMPANY

ALASKA

Susan R. Daniels, Fund Administrator
Alaska Insurance Guaranty Association
c/o Northern Adjusters, Inc.
1401 Rudakof Circle, Suite 100
Anchorage, AK 99508

NEVADA

Bruce W. Gilbert, Executive Director
Nevada Insurance Guaranty Association
3821 W. Charleston Blvd. Suite 100
Las Vegas, NV 89102

ARIZONA

Laura L McGrory, Chief Counsel
Special Fund of the Industrial Commission
of Arizona
800 West Washington, Suite 303
Phoenix, AZ 85007

NEW MEXICO

Gary M. Keenan, Fund Administrator
New Mexico Insurance Guaranty Association
P.O. Box 14590
Albuquerque, NM 87191

CALIFORNIA

Wayne D. Wilson, Executive Director
California Guarantee Insurance Association
P.O. Box 29066
Glendale, CA 91209

OREGON

David C. Johnson, Administrator
Oregon Insurance Guaranty Association
10700 S.W. Beaverton Highway, Suite 426
Beaverton, OR 97005

FLORIDA

Sandra J. Robinson, President
Florida Workers' Compensation Insurance
Guaranty Association
P.O. Box 15159
Tallahassee, FL 32317

TEXAS

Marvin Kelly, Executive Director
Texas Property & Casualty Insurance
Guaranty Association
9120 Burnet Road
Austin, TX 78758

IDAHO

David Edwards, President
Idaho Insurance Guaranty Association
c/o Western Guaranty Fund Services
1720 South Bellaire Street, Suite 408
Denver, CO 80222

SERVICE LIST

Insurance Commissioner v. Paula Insurance Company
Los Angeles Superior Court Case No. BS075685

FARMCO PARTNERSHIP
309 S 1ST ST
BUCKEYE, AZ 85326-2710

V.V. HARVESTING, INC.
10602 CAMINO DEL SOL
YUMA, AZ 86367

FRANK'S SERVICE &
TRUCKING LLC
435 N Cesar Chavez St
SAN LUIS, AZ 85349

SIERRA GLASS
PO Box 789
WILLIAMSBURG, NM 87942-0789

ENGLAND FARMING
PARTNERSHIP
1789 E. HARTFIELD RD.
CASA GRANDE, AZ 85222

BAVARIAN MOTORS, LTD
2417 N 16TH ST
PHOENIX, AZ 85006-1829

AVI KWA AME FARM (AZ)
PO Box 5229
Mohave Valley, AZ 86446-5229

AIRCO PRODUCTS, INC. (01)
748 E 16TH ST
TUCSON, AZ 85719-6601

SANTA RITA STEEL &
HARDWARE CO
804 S SANTA RITA AVE
TUCSON, AZ 85719-6747

TUBAC RANCH PROPERTIES
PO Box 1297
TUBAC, AZ 85646-1297

PEREZ POOL PLASTERING
7601 W. CLAREMONT ST
GLENDALE, AZ 85303

QUIET GRAPHICS
4500 E SPEEDWAY BLVD STE 46
TUCSON, AZ 85712-5320

URIBE, CONSTANCE
2244 S Avenue A, Ste D
Yuma, AZ 85364-8341

TRI-VALLEY PUMP CO.
PO Box 10428
CASA GRANDE, AZ 85230-0428

VALLEY CITRUS PACKING
4148 NORTH ARCADIA DRIVE,
SUITE 200
PHOENIX, AZ 85018

COMPLETE MARINE, INC.
4551 E UNIVERSITY DR
PHOENIX, AZ 85034-7405

MARVEL DEER VALLEY
MASONRY & BLDG. SUPPLY
1113 S. COUNTRY CLUB DRIVE
MESA, AZ 85020

GREG SPRAWLS FARMS
RR 2 BOX 12
CIBOLA, AZ 85328-9700

ELIMINATOR BOATS, INC.
10795 San Sevaine Way
Mira Loma, CA 91752-1146

ARTISAN CASES & SIGNS, INC.
4211 E ELWOOD ST
PHOENIX, AZ 85040-1967

BEAR CANYON/TANQUE VERDE
MINI STORAGE
6750 E Tanque Verde Rd
TUCSON, AZ 85715

INDEPENDENT ELECTRIC
CO., INC.
7850 E. EVANS RD. #109
SCOTTSDALE, AZ 85260-2945

SUN TECH COATING & MFG.
6027 N 57TH DR
GLENDALE, AZ 85301-7763

M & M MOTORS, INC.
601 E Fry Blvd
Sierra Vista, AZ 85635-1824

CHUCK'S CUSTOM
PAINTING
PO Box 41317
Mesa, AZ 85274-1317

FILLY'S RESTAURANT
1615 N APACHE TRL
APACHE JUNCTION, AZ
85219-1802

BORDERS & BEYOND
LANDSCAPING, INC.
PO Box 11195
GLENDALE, AZ 85318-1195

POWER & PALMER, INC.
5625 W. DARIUS CIR.
PRESCOTT, AZ 85305-1568

DISCOUNT CONSTRUCTION
3502 W Greenway Rd, Ste 7
Phoenix, AZ 85053-3847

MEXICAN TILE COMPANY
2222 E THOMAS RD
PHOENIX, AZ 85016-7826

CURRY FAMILY LTD
13253 S. BRIDGES AVE.
YUMA, AZ 85365

GARCIA, JAMES
PO Box 5929
Yuma, AZ 85366-5929

EMCO CATTLE CO., INC.
PO Box 6009
Yuma, AZ 85366-6009

FRITZ BOTTLING CO., INC. AND
DESERT DISTRIBUT
1217 S Fiesta Ave
Parker, AZ 85344-5839

DAVID LIGAS
DBA: YUMA LANDSCAPING
10556 S. EMERALD AVE
YUMA, AZ 85365-7161

DOBSON FAMILY FARMS III
1200 W Queen Creek Rd
Chandler, AZ 85248-3100

J.T.D. CONTRACTING, INC.
4224 N 16th Ave
Phoenix, AZ 85015-4715

CHESTER'S CHUCK WAGON
1400 E. 16TH ST.
YUMA, AZ 85365

SIMONSEN GENERATOR
SERVICE
3851 S Country Club Rd
Tucson, AZ 85714-2005

PIER DE ORLEANS VSTS
SEAFOOD CO., INC.
61 E University Dr
Mesa, AZ 85201-5942

COLONIA VERDE
HOMEOWNERS ASSN.
2700 N Camino Valle Verd
Tucson, AZ 85715

SHAMROCK TILING, INC.
5823 N. 129TH DR.
LITCHFIELD PARK, AZ 85340

GALE TRANSFER
953 S 3rd Ave
Yuma, AZ 85364-3857

ARIZONA RV SALVAGE, INC.
2737 W Lincoln St
Phoenix, AZ 85009-5710

KUHBANDER, TIMOTHY
1834 N 84th Pl
Scottsdale, AZ 85257-2920

TIPTON ELECTRICAL
CONTRACTING
1100 N JUDD PL
CHANDLER, AZ 85226-8709

CONSTRUCTION CONSULTANTS
PO Box 580
ATTN: STEVE WYLY
MARANA, AZ 85653-0580

D & H AIR CONDITIONING
CO., INC
3629 N Oracle Rd
Tucson, AZ 85705-3293

DESERT HILLS ANIMAL HOSP.
13811 N 7th St
Phoenix, AZ 85022-4301

GLASS SMITH
DBA: OMEGA GLASS CORP.
261 W FORT LOWELL RD
TUCSON, AZ 85705-3813

LIECHTY, CLINTON
360 N Court Ave
Tucson, AZ 85701-1035

WALLPAPERS TO GO
6061 E Broadway Blvd # 10
Tucson, AZ 85711-4015

GLOBAL PRODUCTS, INC.
PO Box 91554
Tucson, AZ 85752-1554

SANTA CRUZ EXCAVATING, INC.
2034 W Silver Pl
Tucson, AZ 85745-1129

HIGHWAY NURSERY, LLC
PO Box 4395
Yuma, AZ 85366-4395

COCHISE FLOOR COVERING
& INT.
2149 S Highway 92
Sierra Vista, AZ 85635-5269

CHATEAU BASQUE
RESTAURANT
4340 East US Highway 80
Yuma, AZ 85365-7516

Three Points Store Papago
Trading Post, Inc.
16225 W Ajo Hwy
Tucson, AZ 85735-2121

MARJON CERAMICS, INC.
3434 W Earll Dr Ste 101
Phoenix, AZ 85017-5289

DOUG MELLON FARMS
2197 S 4th Ave Ste 206
Yuma, AZ 85364-6473

ESPARZA, JORGE O
FARM LABOR CONTRACTOR
PO Box 4381
Yuma, AZ 85366-4381

KAMMANN, WALTER
5110 S AVENUE 18 E
YUMA, AZ 85365-9463

MCLAURIN, BRUCE
PO Box 7185
Roll, AZ 85347-7185

RALPH OR ANN HEINS
5603 S. OUTRIGGER ROAD
TEMPE, AZ 85283

BARTLETT & BARTLETT
FARMS C/O JAMES D.
BEATON
250 W Pinkley Ave
Coolidge, AZ 85228-4311

SMITH RANCHES INC.
DALE D. SMITH
PO Box 396
Stanfield, AZ 85272-0396

ADVANCED COOLING LLC
PO Box 10879
Yuma, AZ 85366-8879

SKYVIEW COOLING CO
PO Box 2034
Yuma, AZ 85366-2034

YUMA VEGETABLE
SHIPPERS ASSOC.
PO Box 1647
Yuma, AZ 85366-1647

MIKE VALDEZ - CUSTOM GROW
3845 W Venus Dr
Somerton, AZ 85350-7252

CITRUS CARE INC
PO Box 1812
Somerton, AZ 85350-1812

H.H. AND R FARMS
PO Box 5
Buckeye, AZ 85326-0001

BARNEY FARMS
22340 E Queen Creek Rd
Queen Creek, AZ 85242-7041

HERSETH FEED LOTS, ETAL
2791 RAWHIDE ST.
GILBERT, AZ 53296

DOUG WEST FARMING
DOUGLAS D. WEST
7282 E 24th Ln
Yuma, AZ 85365-8832

WAYMON FARMS, INC.
PO Box 2016
Yuma, AZ 85366-2016

THE MARTELL PACKING
CO., INC.
16583 S. B St
SOMERTON, AZ 85350

SCOTT FARMS
WILLIAM J. SCOTT
12498 S Avenue C
YUMA, AZ 85365

EMCO HARVESTING COMPANY
EDWARD A MONTIEL
PO Box 6403
YUMA, AZ 85366-6403

TANITA PRODUCE CO, INC.
GEORGE A LEEPER
PO Box 2109
Phoenix, AZ 85001-2109

DOORS & MORE, INC.
2730 W Rose Ln
Phoenix, AZ 85017-1738

PRATT RANCHES
44996 W Papago Rd
Maricopa, AZ 85239-5301

MOHAVE FARMS
5001 E Washington St Ste 104
Phoenix, AZ 85034-2005

4-B FARMS
5001 E Washington St
Phoenix, AZ 85034-2005

SAN TAN TILLAGE
941 W San Marcos Dr
Chandler, AZ 85225-9588

TRIPLE A RANCH PROCESS
9630 E Morrill Way
Tucson, AZ 85749-8151

PINTO CREEK COMPANY, LLC
PO Box 650
Queen Creek, AZ 85242-0650

SIERRA FARMING HAY SERVICE
1793 N. BIANCO RD.
CASA GRANDE, AZ 85293

BICKMAN FARMS
7603 N Alsup Rd
Litchfield Park, AZ 85340-9619

HAYDEN FARMS
27650 W Southern Ave
Buckeye, AZ 85326-5446

GREER FARMS
PO Box 66
Tolleson, AZ 85353-0066

CROSSWIND DAIRY
29512 W Roosevelt St
Buckeye, AZ 85396-5310

ROUND TABLE PIZZA
JOHNSON-HARPER, INC.
6661 W Bell Rd Pmb B Ste 101
Glendale, AZ 85308-3697

RAY, ALAN
1121 E 9th St
Mesa, AZ 85203-5619

J R NORTON COMPANY
PO Box 44015
Phoenix, AZ 85064-4015

FANCIFUL COMPANY, INC.
PO Box 3857
Salinas, CA 93912-3857

FALLEN OAK PACKING
PO Box 2357
Salinas, CA 93902-2357

PRATT FARMS
44996 W Papago Rd
Maricopa, AZ 85239-5301

PRATT BROTHERS RANCH
44996 W Papago Rd
Maricopa, AZ 85239-5301

J R NORTON VENTURES,
LTD
PO Box 44015
Phoenix, AZ 85064-4015

DESERT SHADES
301 E Markley Dr
Casa Grande, AZ
85222-3411

WIMER CONCRETE, INC.
4435 E. BROADWAY RD. #6
MESA, AZ 85206-2012

WESTMARC
9017 N 57th Dr
Glendale, AZ 85302-3146

BARNEY'S BUILDING CO.
PO Box 27349
Prescott Valley, AZ
86312-7349

BOYD EQUIPMENT CENTER,
INC.
3625 S Country Club Rd
Tucson, AZ 85713-6200

ORANGE-SOL INDUSTRIAL
PROD INC
PO Box 306
Chandler, AZ 85244-0306

4-M FARMS
PO Box 1531
Brawley, CA 92227-0229

YUMA LUMBER COMPANY
3116 S Avenue B
YUMA, AZ 85364-7708

Christmas Woodworking, Inc.
1870 W. Price St.
Tucson, AZ 85705

SAGUARO SPOUTING &
AWNINGS
405 Pylesville Rd
Pylesville, MD 21132-1301

LETTUCE TRAK
PO Box 1468
YUMA, AZ 85366-1468

HAMILTON FARMS
PO BOX 1448
ARIZONA CITY, AZ 85223-1448

MR. SUDS THE CARPET
CARETAKER
4861 E Lester Pl
Tucson, AZ 85712-3507

KYMMER FARMS INC
12375 S. FORT BOWIE ROAD
PEARCE, AZ 85625

MOSTY FARMS, INC.
12375 S. FORT BOWIE ROAD
PEARCE, AZ 85625

FALFA FARMS 95
Po Box 650
Queen Creek, AZ 85242-0650

GUEVARA CARPET SERVICE
1334 W 7th Dr
Mesa, AZ 85202-2031

SAFFORD AUTO SUPPLY
700 W 5th St
Safford, AZ 85546-2815

S & S MACHINE SHOP
20 N. ROGERS
MESA, AZ 85201

CACTUS PRODUCE, INC.
ATTN: TOM DORSEY
5425 E. FLOWER ST.
PHOENIX, AZ 85018

BELLOC'S, INC.
Po Box 998
Eloy, AZ 85231-0998

SOUTHERN ARIZONA CITRUS
EXCHANGE
P.O.BOX 5839
YUMA, AZ 85366

J-V FARMS, INC.
PO Box 2034
YUMA, AZ 85366-2034

B.K.W. FARMS, INC.
PO Box 186
Marana, AZ 85653-0186

AZTEC HARVESTING, INC.
Po Box 153
Blythe, CA 92226-0153

ALTI PACKING, INC.
PO BOX 3017
SOMERTON, AZ 85350-3017

ARIZONA WHOLESALE
FUEL WOOD
5920 E Live Oak Rd
Lodi, CA 95240-9428

CORONATION PEAK
RANCHES, INC.
1073 E Palo Verde St
YUMA, AZ 85365-3447

COMMERCIAL TENANT
IMPROVEMENT
PO BOX 50744
Phoenix, AZ 85076

FARM CONTRACTING, INC.
PO BOX 153
LITCHFIELD PARK, AZ
85340-0153

MARLIN PACKING CO., INC
PO BOX 5839
YUMA, AZ 85366-5839

PEMER PACKING COMPANY
PO Box 4783
Salinas, CA 93912-4783

CULLISON FARMS
PO Box 284
Wellton, AZ 85356-0284

INTERIOR SHUTTER CO.
2231 W Adobe Dr
Phoenix, AZ 85027-1921

NUSSBAUMER, INC.
4751 S Avenue 38 E
ROLL, AZ 85347

M & W COTTON STOMPIN
PO Box 7215
Roll, AZ 85347-7215

ALL SERVICE
DISTRIBUTORS, INC.
PO Box 6668
Nogales, AZ 85628-6668

Mccleskey & Sons Electric
4445 E Drexel Rd
Tucson, AZ 85706-2911

LOS PINOS MARKET
2903 E McDowell Rd
Phoenix, AZ 85008-3618

TRANS-WEST COOLING CO
PO Box 5651
YUMA, AZ 85366-5651

CURTIS, INC., GLEN
PO Box 6407
YUMA, AZ 85366-6407

DEL PUEBLO POWER
PO BOX 339
BERNALILLO, NM 87004-0339

Riteway Inn - Albuquerque
5201 Central Ave NE
Albuquerque, NM 87108-1328

Superstition Sunrise RV Resort
702 S Meridian Rd
Apache Junction, AZ
85220-6482

BAY AREA PRODUCE
INCORPORATED
PO Box 6960
San Jose, CA 95150-6960

STANLEY CO., MIKE
8260 E Joaquin Ln
Sierra Vista, AZ 85650-9097

VALLEY HARVESTING
BARNES & BERGER
15091 S Intake Blvd
Blythe, CA 92225-9242

R.G. DAIRY, INC.
6809 S. 220TH AVE.
BUCKEYE, AZ 85326-9207

MEL NICK OUTERWEAR MFG.
CO., INC
3366 N Dodge Blvd
Tucson, AZ 85716-1573

JOE MASSOLO & SONS TRUC
ARIZONA
18765 Gould Rd
Salinas, CA 93908-9703

THE TICKET COMPANY
4343 N 16th St
Phoenix, AZ 85016-5338

Pecan Farms of Arizona, Inc.
1702 E Highland Ave
Phoenix, AZ 85016-4664

DUANE GRENNY FRAMING
4671 VIRGO AVE.
ANCHORAGE, AK 99516

C & R PIPE AND STEEL, INC.
1890 STEESE HWY
FAIRBANKS, AK 99712-1727

CUSTOM HOME FRAMING
PO Box 297
Pirtleville, AZ 85626-0297

E.F. EDWARDS FINANCIAL
(99-00), JR., D
77 Calle Portal
Sierra Vista, AZ 85635-2967

QMA PATIOS, LLC
2937 W Basil Pl
Tucson, AZ 85741-3333

ARENA MEDIA GROUP, INC.
425 SANDOVAL ST
SANTA FE, NM 87501-2632

BARRETT ELECTRIC
1847 N 74th Ln
Phoenix, AZ 85035

HIDDEN HILLS MOBILODGE/
LAZEY ACRES STORAGE
11387 N. MOORE RD.
ELFRIDA, AZ 85610

SPOKESMAN BICYCLE SHOP
38825 N. BOULDER VIEW DR.
SCOTTSDALE, AZ 85262-3417

GEORGE'S LUMPING SERVICE
PO Box 90727
Phoenix, AZ 85066-0727

WALTER P. GANTZEL RANCH
21 W Combs Rd
Queen Creek, AZ 85240-9160

GUM TECHNOLOGY CORP.
PO Box 35206
Tucson, AZ 85740-5206

P.S. Construction Plumb-It, Inc.
3045 N Dodge Blvd
Tucson, AZ 85716-1786

AUTO STOP
2401 S Pacific Ave
YUMA, AZ 85365-2510

SKYLINE NURSERY LLC
PO Box 1730
Queen Creek, AZ 85242-1730

ARGUS DEVELOPMENT CO.
6300 RIVERSIDE PLAZA LN NW
ALBUQUERQUE, NM 87120-2617

FENCEMASTERS, INC.
3011 E. 43RD ST.
YUMA, AZ 85365

TOM ALBER'S COMPLETE
LANDSCAPING
3119 N CENTRAL DR
CHANDLER, AZ 85224-1310

HELEN'S BAKERY
1014 SAN PEDRO DR NE
ALBUQUERQUE, NM
87110-6722

LORD'S ELECTRIC
COMPANY
993 W 34th Pl # 3
YUMA, AZ 85365-4358

CATAIL IRRIGATION &
SUPPLY, DBA: GAIL
2718 E Malvern St
Tucson, AZ 85716-5658

MOUNTAIN DRYWALL, INC.
ATTN: PAUL FROST, PRES.
21466 E. ROUNDUP WAY
QUEEN CREEK, AZ 85242

GOLD CIRCUIT, INC.
3950 E Mclellan Rd Unit 17
Mesa, AZ 85205-3821

ARIZONA VENDING
EXCHANGE, INC.
3055 N 31st Ave
Phoenix, AZ 85017-5408

BUTCH JOHNSON FARMS
12375 S. Fort Bowie Road
Pearce, AZ 85625

ENVIRONMENTAL
PLANNING GROUP
4350 E Camelback Rd
Phoenix, AZ 85018-2701

CUSTOM OUTDOOR
LANDSCAPE INNOV
1753 Huntington Woods Court
Winston Salem, NC 27103

WESTSIDE DRYWALL, INC.
P.O. Box 160
Litchfield Park, AZ 85340

EAGLE WEST LLC (AZ)
10528 E. DIAMOND AVE.
MESA, AZ 85208

DESERT WIND SHUTTERS
2625 E Seneca St
Tucson, AZ 85716-3084

RHGC, LLC & BELLOWS
& ROSE LLC
1415 N Mill Ave
Tempe, AZ 85281-1205

Hintze Development Co., Inc.
22233 N 23RD AVE
PHOENIX, AZ 85027-1906

EASTSIDE HARVESTING
137 W Battles Rd
Santa Maria, CA 93458-7126

Lucky Labor Source, Inc. (AZ)
PO Box 159
Chualar, CA 93925-0159

C & R TIRE
9580 E Raintree Dr
Scottsdale, AZ 85260-7738

Christiansen Construction Co.
PO BOX 950
Twin Falls, ID 83303-0950

PARK LIVESTOCK CO., INC. (NV)
PO BOX 53
TOPAZ, CA 96133-0053

VARSITY GOLD, INC.
458 N GILBERT RD # B
GILBERT, AZ 85234-4660

PATRICK'S CARPET, INC.
109 W Ventura St
Tucson, AZ 85705-5548

ORION SECURITY
SPECIALISTS, INC.
2330 W Mission Ln Ste 4
Phoenix, AZ 85021-2816

DCSJ, LTD.
1850 N Higley Rd
Mesa, AZ 85205-3304

Westpaint Contracting, Inc.
1513 W. Whispering Wind Drive
Phoenix, AZ 85085-0691

Kodiak Produce & Storage Inc.
835 W. Hermosa Drive
Wickenburg, AZ 85034

ROBINSON EQUIPMENT CO.
PO Box 237
Camp Verde, AZ 86322-0237

NBC CONTRACTING, INC. (AZ)
4445 N 81ST DR
PHOENIX, AZ 85033-2221

THE ACTIVATION CENTER,
3617 E Southern Ave
Mesa, AZ 85206-2500

Retina Assoc. Southwest P.C.
6561 E Carondelet Dr
Tucson, AZ 85710-2161

FORKLIFT SOLUTIONS, INC.
3324 E Atlanta Ave
Phoenix, AZ 85040-2848

CABINETS BY SUZI, INC.
2801 N 37th Ave
Phoenix, AZ 85009-1341

YUMA TRUSS COMPANY
3075 S Avenue 4 E
YUMA, AZ 85365-9515

BALAR EQUIPMENT CORP.
11023 N 22nd Ave
Phoenix, AZ 85029-4805

MONARCH BREWERY, LLC
9474 S Avenue 8 E
YUMA, AZ 85365-8863

THE PEDDLER'S SONS
PRODUCE CO.
214 S 14TH ST
PHOENIX, AZ 85034-2324

ARIZONA RAINFALL, INC.
13001 W Grand Ave
Surprise, AZ 85374-7038

WOOD INDUSTRIES (AZ)
7715 AVE. 296
Visalia, CA 93291

DWIGHT'S AUTO GLASS
1431 W Valencia Rd
Tucson, AZ 85746-6037

RED DOG ELECTRIC &
LIGHTING
PO Box 12232
Scottsdale, AZ 85267-2232

HOT FOOT ROOTER
PLUMBING
114 E 21st St
Douglas, AZ 85607-1012

ELLSWORTH & ELLSWORTH
635 E Pecos Rd
Gilbert, AZ 85295-1689

BALLPARK ELECTRIC, INC.
13302 W Coronado Rd
Goodyear, AZ 85395-2271

SIERRA ESTRELLA DAIRY
19617 West Corto Lane
Buckeye, AZ 85326-0000

AIR FILTER PRODUCTS
PO Box 36066
Phoenix, AZ 85067-6066

EAGLE FARM
25200 S Rittenhouse Rd
Queen Creek, AZ 85243-9552

GERONIMO ENTERPRISES
25200 S Rittenhouse Rd
Queen Creek, AZ 85243-9552

KOEPNICK-ELLSWORTH
FARM
25200 S Rittenhouse Rd
Queen Creek, AZ
85243-9552

ACTIVE TIRE, LLC
965 S 4TH AVE
YUMA, AZ 85364-3845

SCHLOTZSKY'S DELI -TEMPE
1320 W Elliot Rd
Tempe, AZ 85284-1147

C&R TIRE-TATUM, LLC
17225 N Tatum Blvd
Phoenix, AZ 85032-9345

MCELHANEY CATTLE CO.
34673 E County 9th St
Wellton, AZ 85356-6580

FOOTHILLS DELIVERY SERVICE
11111 E Calle Catalina
Tucson, AZ 85748-7858

MICHAEL GUTHART CATERING
6321 E Acoma Dr
Scottsdale, AZ 85254-2598

TRI-TRONICS, INC.
PO Box 17660
Tucson, AZ 85731-7660

AZCOM DOOR INSTALLATION
20817 N 21st Ave
Phoenix, AZ 85027-3478

RUG CLEANING SPECIALISTS
3415 E KLEINDALE RD
TUCSON, AZ 85716-1488

YOKO FAST FOOD
1235 S Gilbert Rd
Mesa, AZ 85204-6005

Longust Distributing, Inc. (CA)
2432 W Birchwood Ave
Mesa, AZ 85202-1064

JOHN'S PLACE, INC.
PO BOX 12046
GLENDALE, AZ 85318-2046

ARCHITECTURAL WOOD
INTERIORS
3617 EAST LA SALLE ST.
Phoenix, AZ 85040

E S M, INC.
3755 E 34th St Ste 101a
Tucson, AZ 85713-5307

CARTERS TACK & FEED
TRUCKING
1430 W WETMORE RD
TUCSON, AZ 85705-2312

SARAH FARMS
2751 PALO VERDE ST.
YUMA, AZ 85365

GLO-QUARTZ, INC.
1550 S EUCLID AVE
TUCSON, AZ 85713-1712

ROLL-A-SHIELD, INC.
OF PHOENIX
455 WEST 21ST #103
TEMPE, AZ 85282

NORTHERN SUNSET ELECTRIC
2426 E Edgewood Ave
Mesa, AZ 85204-4602

ORBIT
4024 E. BROADWAY RD. Ste 1001
PHOENIX, AZ 85040

Desert Hills Contracting, LLC
36815 N 19th Ave
Desert Hills, AZ 85086-9156

TYCO ENTERPRISES
PO BOX 11100
TUCSON, AZ 85734-1100

METAL MANUFACTURING CO.
702 E Fair St
Tucson, AZ 85714-1625

ECONOMY IRRIGATION, INC.
2599 W. POLO GREEN AVE.
POST FALLS, ID 83854

CLARK'S SEPTIC TANK SERVICE
PO Box 11033
Casa Grande, AZ 85230-1033

HOMEOWNERS ASSOC
FINISTERRA
6610 N FINISTERRA
TUCSON, AZ 85750-1015

Desert Citrus Harvesting, Inc.
P.O. Box 4681
Yuma, AZ 85366

LAZY EH RANCH, LLP
911 Carrara Ct
Mesquite, NV 89027-2945

The Middle Way Cafe, Inc.
1551 W Lemondwood Rd
Oro Valley, AZ 85755

GRASEMERE DAIRY
SERVICE
20522 E Superstition Dr
Queen Creek, AZ 85242-9763

COMPLETE PETS LLC
C/O NANCY WILLIAMS
6922 W. HERITAGE WAY
FLORENCE, AZ 85232

NATIVE NEW YORKER
(BROADWAY)
1301 E Broadway Rd
Tempe, AZ 85282-1607

NATIVE NEW YORKER
(GILBERT)
1559 S Gilbert Rd
Mesa, AZ 85204-6007

NATIVE NEW YORKER
(BROWN)
318 E Brown Rd
Mesa, AZ 85201-3561

Bomars Landscaping, Inc.
515 E. CARE FREE HWY
PHOENIX, AZ 85086

IMAGETAG, INC.
7201 W Oakland St
Chandler, AZ 85226-2462

PRECISION SEED COATERS
PO Box 2951
YUMA, AZ 85366-2951

SPECIALTY ELECTRIC
2006 S Kennedy Ln
YUMA, AZ 85365-2439

DRC CONSTRUCTION
PO Box 7083
Mohave Valley, AZ
86446-7083

U.S. Mobile Communications, Inc
2765 N Scottsdale Rd
Scottsdale, AZ 85257-1335

DECK MACHINE & TOOL
1726 N 22nd Ave
Phoenix, AZ 85009-3005

Collins Precision Mfg., Inc.
P.O. Box 1041
Safford, AZ 85548

SERVICESTAR H & R HOLDINGS
6836 E Hummingbird Ln
Paradise Valley, AZ 85253-3613

Paul Ash Management Co., LLC
1985 E River Rd Ste 101
Tucson, AZ 85718-7175

SPEC INTERNATIONAL
13952 N ORACLE RD
TUCSON, AZ 85739-4259

GREENPOINT, LLC
PO BOX 7270
NOGALES, AZ 85628-7270

AARON PLUMBING, LLC
10515 S Nogales Hwy
Tucson, AZ 85706-9391

SCOTTSDALE SHUTTERS, INC.
14885 N 83rd Pl., Ste 103
Scottsdale, AZ 85260-2560

INTEGRATED REAL ESTATE
SERVICE
2120 E 6TH ST, STE #1
TEMPE, AZ 85281-3079

VALLES HARVESTING - AZ
495 El Camino Real Ste A
Greenfield, CA 93927-4919

TEMPE ELECTRIC COMPANY
PO BOX 11
TEMPE, AZ 85280-0011

D'N'J PAINTING, INC.
2638 N Ellis St
Chandler, AZ 85224-1767

S. O. S. EXTERMINATING INC.
1240 W SAN PEDRO ST
GILBERT, AZ 85233-2405

JV FARMS, INC.
PO Box 2034
YUMA, AZ 85366-2034

TIMBER WOLF PUB
740 E APACHE BLVD
TEMPE, AZ 85281-6839

YUMA NISSAN INC.
2000 E 32nd St
YUMA, AZ 85365-3546

CHARLES GARY ROLF
8247 W. ORANGE DR.
GLENDALE, AZ 85303-6005

TOMCO COOLING
44418 W. ADOBE
MARICOPA, AZ 85239

FRESH NETWORK
PO Box 1168
Salinas, CA 93902-1168

J & L FARMS
15000 E County 3rd St
YUMA, AZ 85365-9408

DUNCAN FAMILY FARMS
17203 W INDIAN SCHOOL RD
GOODYEAR, AZ 85338-9209

PRODUCTION FARM
MANAGEMENT INC
7332 E BUTHERUNS DR
SCOTTSDALE, AZ 85260

TC FARMS.
PO Box 166
Solomon, AZ 85551-0166

TRANS-WEST COOLING CO.
PO Box 2796
YUMA, AZ 85366-2796

LYNCH BROTHERS MFG. CO
126 S 42nd Pl
Phoenix, AZ 85034-3092

WGA Insurance Serv. of AZ
PO Box 2130
Newport Beach, CA
92658-8944

A TOUCH OF GLASS
PO BOX 589
YUMA, AZ 85366-0589

MILEX AUTO SERVICE
CENTERS
PO BOX 32574
TUCSON, AZ 85751-2574

Landscape Resources Co.
14807 N 73rd St
Scottsdale, AZ 85260-3187

SUPERSTITION RANCH
MARKET
4755 E MAIN ST
MESA, AZ 85205-7907

THE CARWASHER, INC.
324 N COUNTRY CLUB DR
LOWR
MESA, AZ 85201-6541

Rivers Lath & Stucco LLC
PO Box 14227
Tucson, AZ 85732-4227

CHILDRESS BUICK / KIA INC.
2223 W CAMELBACK RD
PHOENIX, AZ 85015-3489

ARIZONA LIGHTING, INC.
1152 S 4TH AVE
YUMA, AZ 85364-3811

ARTIFACT ENTERTAINMENT
4840 E JASMINE ST
MESA, AZ 85205-3320

MAINTENANCE SERVICES
JERRY L. ELSEY
3790 S Havasu Cir
YUMA, AZ 85365-4570

SELECT SEED OF ARIZONA
PO BOX 6517
YUMA, AZ 85366-6517

BLACKROCK EXCAVATING
70407 County Road 2
Lyman, NE 69352-2327

Evans Southwest Inc. (AZ)
P.O. BOX 27975
SCOTTSDALE, AZ 85255

ART OF ITALY LLC
16 W Camelback Rd
Phoenix, AZ 85013-2518

CPI INC,
2029 N Black Canyon Hwy
Phoenix, AZ 85009-2708

PASTICHE MODERN EATERY
3025 N CAMPBELL AVE
TUCSON, AZ 85719-2877

FRAZIER FARMS
PO Box 767
Gilbert, AZ 85299-0767

Sierra Vista Electric, Inc.
1601 Paseo San Luis #104
Sierra Vista, AZ 85635-4779

RECYCLED BUSINESS
SYSTEMS, LLC
2631 S ROOSEVELT ST
TEMPE, AZ 85282-2017

Commercial Mineral Co., Inc.
2933 N Hayden Rd
Scottsdale, AZ 85251-6550

CUSTOM STEEL SERVICES
4410 W Union Hills Dr
Glendale, AZ 85308-1660

Precision Plumbing & Air, Inc.
3033 W Daley Ln
Phoenix, AZ 85027-1012

LEDEZMA TRUCKING, INC.
11212 W Hidalgo Ave
Tolleson, AZ 85353-9484

TOMS TIRE SERVICE
2350 W PHELPS RD STE 4
PHOENIX, AZ 85023-3222

CMB CONCRETE, INC.
2210 W Shangri La Rd
Phoenix, AZ 85029-4823

ATLANTL, INC.
49 E THOMAS RD # 0
PHOENIX, AZ 85012-3112

Jesus G. Dominguez Farm Labor
P.O. BOX 4681
YUMA, AZ 85366

CARR SEED COMPANY, INC.
1932 Eastman Ave Ste 1
Ventura, CA 93003-7706

Copperstate Roofing Sup (AZG)
2338 N 33rd Ave
Phoenix, AZ 85009-1432

NEW FRONTIER PAINTING, INC.
3244 E Pennsylvania St
Tucson, AZ 85714-2037

OLANDER GLASS CORP.
4141 E SPEEDWAY BLVD
TUCSON, AZ 85712-4521

ECHOLS SAW & SUPPLIES
3824 W VAN BUREN ST
PHOENIX, AZ 85009-4101

Rolf's International Salons
3923 S McClintock Dr. # 40
Tempe, AZ 85282-5810

PACE FARMS
PO Box 514
Chandler, AZ 85244-0514

ARIZONA COUNTRY CLUB
5668 E Orange Blossom Ln
Phoenix, AZ 85018-8192

WOODCHUCKERS CABINETS
847 W 10TH ST
MESA, AZ 85201-3944

NATIVE NEW YORKER
413 W Merrill Ave
Gilbert, AZ 85233-2010

Van Den Berg Hay Co., Inc.
12120 W Southern Ave
Tolleson, AZ 85353-9230

Starsys Development Co.
526 N ALVERNON WAY
TUCSON, AZ 85711-1924

ROBERTS TIRE SALES
4747 S Power Rd
Mesa, AZ 85212-3600

COUSINS SUBS
4310 W Sunset Dunes Pl
Tucson, AZ 85743-8340

RW POCKETS (C. HENSON)
2641 E Libra St
Gilbert, AZ 85234-3912

Canyon State Vending, LLC
11490 N Fox Hollow Trl
Prescott, AZ 86305-4849

AMERICAN BINDERY &
MAILING INC.
3654 W Osborn Rd Ste 1
Phoenix, AZ 85019-4047

JOANNE NEWMAN
2175 Burke Dr.
Lake Havasu City, AZ 86406

JOE'S BODY, PAINT, FRAME
& TRU
774 Fischer Ave
Anchorage, AK 99518-1847

DOMINGOS FARMS INC.
2167 W 13TH LN
YUMA, AZ 85364-4374

DEAN-WARREN LTD
7350 N. DOBSON ROAD
STE. 135
SCOTTSDALE, AZ 85256

SCHMELZLA'S FARMS, INC.
166 E. CIRCLE B ROAD
WILCOX, AZ 85643

CACTUSCASH, INC.
3030 E Camelback Rd
Phoenix, AZ 85016-4404

FIESTA FURNISHING
15320 N Hayden Rd
Scottsdale, AZ 85260-2513

SHANGHAI EXPRESS
51 E Main St Ste 103
Mesa, AZ 85201-7400

SHRED RITE (DBA)
5253 E Main St Ste 2
Mesa, AZ 85205-8021

Progeny Advanced Genetics
1536 Moffett St #B
SALINAS, CA 93905

AMERICAN SIGN & LIGHTING
2230 CINNABAR LOOP
ANCHORAGE, AK 99507-3151

OAK CREEK SHEET METAL
PO BOX 3604
WEST SEDONA, AZ 86340-3604

QUALITY AUTO & FLEET SERV
5331 N 27th Ave
Phoenix, AZ 85017-2937

PORTABOX COMPANY
PO Box 1440
Brawley, CA 92227-0106

T. M. BANKORD INC.
9832 N 36th St
Phoenix, AZ 85028-3941

DESERT MANUFACTURING INC.
3064 S Avenue B
YUMA, AZ 85364-7706

MI RANCHITO MEXICAN FOOD
PRODUCTS
601 N 43rd Ave
Phoenix, AZ 85009-4012

Arizona Rain Sprinkling Co.
8078 N 15TH AVE
PHOENIX , AZ 85021-5468

SUNSET ELECTRIC
2426 E EDGEWOOD AVE
MESA, AZ 85204-4602

SHER-GOOD CONCRETE INC.
4810 E Baseline Rd
Mesa, AZ 85206-4604

HUERTA FARMING INC.
PO Box 5949
YUMA, AZ 85366-5949

GUISEPPE S FOOD INC.
110 W Airport Rd Apt 1
Payson, AZ 85541-3600

AMC CONSOLIDATED
PO Box 6702
Phoenix, AZ 85005-6702

SUN FRESH FARMS, A
PARTNERSHIP
17203 W INDIAN SCHOOL RD
GOODYEAR, AZ 85338-9209

SJS TRUCKING INC.
1148 State Ave
Shafter, CA 93263-2440

VERDE FARMING
PO Box 5793
YUMA, AZ 85366-5793

Ghelfi Capital Investments, LLC
1480 East Bethany Home Rd. #130
PHOENIX, AZ 85014

GLENN CLARKE
10321 FASANO DR.
LAKESIDE, CA 92040

RESTAURANT ROXSAND
2594 E. Camelback Rd
Phoenix, AZ 85016-4204

BILL HUGHES
5602 EST., 20TH ST.
TUCSON, AZ 85711

L, AZER ELECTRIC INC.
5738 E HAWTHORNE ST
TUCSON, AZ 85711-1524

SUNBURST SHUTTERS, INC.
6850 S PRIEST DR
TEMPE, AZ 85283-4370

DISCOVERY WEST
FARMING CO.
2209 N 99th Ave
Phoenix, AZ 85037-4201

Westar Environmental Llc
15942 E. MAPLEWOOD ST.
GILBERT, AZ 85296

GOLD LINE MFG. CO.
1501 E Jackson St
Phoenix, AZ 85034-2310

INTERFACE TECHNICAL
TRAINING
3110 N CENTRAL AVE
PHOENIX, AZ 85012-2695

AMERICAN TAKII, INC.
301 Natividad Rd
Salinas, CA 93906-1401

AVIYAH KURTZ
50 BREWER SPUR
SEDONA, AZ 86336

SEDONA BOTTLING CO.
120 N 57TH DR
PHOENIX , AZ 85043-3627

COUNTRY SUITES BY
CARLSON
3210 GRAND AVE
PHOENIX, AZ 85017-4597

YUMA CITRUS
HARVESTING, INC.
PO Box 5196
YUMA, AZ 85366-5196

RED MOUNTAIN BUILDERS
PO Box 21507
Mesa, AZ 85277-1507

NEW RIVER ELECTRIC INC.
20801 N 21st Ave
Phoenix, AZ 85027-3417

ENMAR INC.
3050 S Country Club Dr # D
Mesa, AZ 85210-8327

AAA ALARM & SECURITY INC.
1815 W Crest Ln
Phoenix, AZ 85027-2154

FAMILY EYECARE ASSOCIATES
OF ARIZONA
9815 EAST BELL RD., STE 105
SCOTTSDALE, AZ 85260

B C HARVESTING CO.
PO Box 325
Holtville, CA 92250-0325

ESTRELLA GINNING CO. INC.
PO Box 8
Maricopa, AZ 85239-0008

VOICE & DATA CABLE
SPECIALISTS
8602 N TATUM BLVD
PHOENIX, AZ 85028-6117

CHALK ENTERPRISES INC.
3137 E President St
Tucson, AZ 85714-2043

CHIM FARM LABOR
CONTRACTOR
PO Box 1441
Somerton, AZ 85350-1441

BLACK DOG FARMS
PO Box 57
Holtville, CA 92250-0057

S. O. S. COMMUNICATIONS INC.
943 S 48th St., Ste 120
Tempe, AZ 85281-5123

SPEEDY GONZALES
CONSTRUCTION
6735 W FRIER DR
GLENDALE, AZ 85303-1314

BUD S SERVICE CENTER
133 S COUNTRY CLUB DR
MESA, AZ 85210-1224

TOLSON S IRRIGATION SERVICE
PO Box 18906
Tucson, AZ 85731-8906

DAVIES TILE INC.
4747 W. ELECTRA LANE
GLENDALE, AZ 85310

RONNA LEA S COUNTRY LLC
PO Box 860
Overgaard, AZ 85933-0860

J. M. DE FOREST INC.
PO Box 1440
Brawley, CA 92227-0106

RASCON LANDSCAPING AND
NURSERY CO., INC.
PO Box 69236
Tucson, AZ 85737-0012

EMRY S GIFTS OF DISTINCTION
8451 E 23RD ST
TUCSON, AZ 85710-6501

HOT METALS INC.
1727 E DEER VALLEY RD
PHOENIX, AZ 85024-5618

SPECIAL CARBIDE TOOLS
3153 E 36th St
Tucson, AZ 85713-5202

CANTON DRAGON
377 N Montezuma St., Ste 1
Prescott, AZ 86301-3020

TGM MASONRY
16440 N Kim Dr
Fountain Hls, AZ 85268-1547

JACK IN THE BOX (DBA) CM, AZ,
LLC.
440 E SOUTHERN AVE
MESA, AZ 85204-4922

PEW ELLSWORTH FARM
25200 S Rittenhouse Rd
Queen Creek, AZ 85243-9552

Calixtro Distributing Co.
PO Box 7299
Nogales, AZ 85628-7299

RM RACING
16161 N 81st St
Scottsdale, AZ 85260-1831

DESERT VISTA INC.
23021 N. 15th Ave., Ste.106
Phoenix, AZ 85027

MODULAR SYSTEMS INC.
7652 E Greenway Rd Ste 103
Scottsdale, AZ 85260-1777

JERRY S AUTO SERVICE
15612 N 32ND ST
PHOENIX, AZ 85032-3859

Nogales Manufacturing Inc.
959 N Bankerd Ave
Nogales, AZ 85621-1336

Desert Weed Control, Inc.
PO BOX 239
ARLINGTON, AZ 85322-0239

STAR MASONRY, ET. AL.
2659 E DESERT LN
GILBERT, AZ 85234-2815

BIG O TIRES
750 S Lindsay Rd
Gilbert, AZ 85296-3002

HATFIELD LAUNDRY
DEVELOPMENT
1646 E Washington St
Phoenix, AZ 85034-1227

AIR REFRIGERATION
2907 E Keim Dr
Phoenix, AZ 85016-2148

K D LANDSCAPING INC.
9020 E Jomax Rd
Scottsdale, AZ 85262-6066

A & A MATERIALS
10333 E McDowell Rd
Scottsdale, AZ 85256-5208

GREENE N THINGS
2150 N Pinal Ave
Casa Grande, AZ 85222-6208

MARATHON FARMING CO.
PO Box 11248
Casa Grande, AZ 85230-1248

GANTZEL FARMS, INC.
PO Box 720
Queen Creek, AZ 85242-0720

GANTZEL, MIKE FARMS
PO Box 720
Queen Creek, AZ 85242-0720

DISTINCTIVE DOOR/LINDEN
ENTERPRISES, INC.
3385 N NEVADA ST
CHANDLER, AZ 85225-1154

FRGC DEVELOPMENT LLC
3605 S FLAGSTAFF RANCH RD
FLAGSTAFF, AZ 86001-2425

TORTOLITA PLUMBING LLC
10959 N SHANNON RD
TUCSON, AZ 85742-8760

ABP ELECTRICAL SYSTEMS INC.
81 E. TOLEDO CT.
GILBERT, AZ 85295

INSTY PRINTS
4758 E GRANT RD
TUCSON, AZ 85712-2703

DEN-MARK SPECIALTY
CONSTRUCTION INC
2223 S 48th St., Ste D
Tempe, AZ 85282-1011

WOODS PLUMBING
ENTERPRISES, LLC
13880 N Adonis Rd
Marana, AZ 85658-9287

PILOT ENGINEERING CO
1535 N Dobson Rd
Chandler, AZ 85224-8580

BELASCO ELECTRIC
7325 N Juniper Rd
Tucson, AZ 85741-1653

EPIC CUSTOM KITCHENS, INC.
1331 W. MELINDA LANE
PHOENIX, AZ 85027

CALLAWAY PRODUCE CO, LLC
2937 N 22nd Ave
Phoenix, AZ 85015-6017

AMW REPAIR SERVICE
4415 S 32ND ST
PHOENIX, AZ 85040-2803

SMALL PLANET BAKERY INC
411 N 7TH AVE
TUCSON, AZ 85705-8332

Statewide Laser Screed Corp.
8645 E Winnston Cir
Mesa, AZ 85212-9380

ED BOSCHMA DAIRY
8808 W Broadway Rd
Tolleson, AZ 85353-9414

PRICE RITE INC
PO Box 20805
Phoenix, AZ 85036-0805

EMERY INTERIORS
9815 W Keyser Dr
Peoria, AZ 85383-2914

Hotsy Industrial Systems Llc
4585 S Palo Verde Rd Ste 415
Tucson, AZ 85714-1962

AMADO CAFE, LLC.
PO Box 6340
Amado, AZ 85645-6340

DENIS GRIGGS CONSTRUCTION
PO BOX 22007
TUCSON, AZ 85734-2007

HOME GAMES LTD.
955 W. GOLF VIEW DR.
ORO VALLEY, AZ 85737

RINCON MARKET INC.
2513 E 6TH ST
TUCSON, AZ 85716-4403

MURRAY'S LANDSCAPE
5143 W. HEADSTALL TRL.
Phoenix, AZ 85083

CAMELBACK CABINETS LLC
4725 N 43RD AVE # SUI
PHOENIX, AZ 85031-1517

QUALITY INN SOUTH
MOUNTAIN
5121 E La Puente Ave
Phoenix, AZ 85044-5212

ABLE CONCRETE
PO Box 6303
Mesa, AZ 85216-6303

CRAWFORD ELECTRIC INC
PO Box 91605
Tucson, AZ 85752-1605

ARTISAN COLOUR INC
8970 E. BAHIA DRIVE #100
SCOTTSDALE, AZ 85260

Firesprinkling Specialists Inc
9170 E. Bahia Dr. Suite 104
Scottsdale, AZ 85260

America's Cabinet Paint Shop
4435 E Decatur St
Mesa, AZ 85205-6344

Hasport Performance Inc.
2849 S. 44th St.
Phoenix, AZ 85040

DEFFNER MASONRY
5633 W PARADISE LN
GLENDALE, AZ 85306-2418

LANE CONCRETE CORP
8226 E Columbus Ave
Scottsdale, AZ 85251-5810

Fireplace Furnishings, Inc.
16220 N 32nd St
Phoenix, AZ 85032-3101

HORTICULTURAL FRONTIERS
2342 E Sequoia Dr
Phoenix, AZ 85024-1819

WHITE, RONNIE
PO BOX 1126
RED ROCK, AZ 85245

IRENE R. CONNOR
1736 W. MYRTLE AVE.
PHOENIX, AZ 85021

ORTIZ BROS., INC.
PO BOX 158
GADSDEN, AZ 85336

DONALD R. WAY
14024 N. 48TH WAY
SCOTTSDALE, AZ 85254

Ramirez Floor Covering Inc.
ATTN: REGINA
3308 E Madison
Phoenix, AZ 85034

Industrial management serv
c/o Barton Hatch
10810 E. Obispo Ave.
Mesa, AZ 85212