

EXHIBIT "C"

Declaration of John Battle

I, John Battle, being duly sworn, do upon my oath attest:

1. I am John Battle. I am over the age of eighteen years. I am competent to be a witness. I have personal knowledge of the facts to which I attest. If called upon to testify to those facts, I could and would do so.

2. I am the head of the claims department at the Conservation and Liquidation Office ("CLO"). I have had a computer run generated of the approved proofs of claims in this matter, to whom distributions will be made in the next distribution. This proof of claim run has been created with an intention that it be accurate, but it is not intended to circumvent the requirements of California Insurance Code Section 1033. Accordingly, the distribution will be made only to appropriate approved claimants, and this list is not to be considered a substitute for appropriate approvals pursuant to Section 1024 of the California Insurance Code. I attach the computer list as Exhibit "A" and incorporate it herein by reference for all purposes.

I hereby declare the foregoing to be true and correct under the penalty of perjury of the laws of the State of California on this 29th day of November, 2005.


John Battle