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14 *Attorneys for Applicant Dave Jones,*
15 *Insurance Commissioner of the State of California,*
16 *in his capacity as Liquidator of Superior National*
17 *Insurance Company, Superior Pacific Casualty*
18 *Company, California Compensation Insurance*
19 *Company, Commercial Compensation Casualty*
20 *Company and Combined Benefits Insurance*
21 *Company*

22 SUPERIOR COURT OF THE STATE OF CALIFORNIA
23 COUNTY OF LOS ANGELES
24 CENTRAL CIVIL WEST

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

27 Applicant,

28 v.

SUPERIOR NATIONAL INSURANCE
COMPANY,

Respondent.

ORIGINAL FILED

MAY 15 2013

**LOS ANGELES
SUPERIOR COURT**

Case No.: BS061974
Consolidated with: BS061675
BS062171
BS062173
BS063746

NOTICE OF APPLICATION AND
APPLICATION FOR ORDER
APPROVING LIQUIDATOR'S
PROPOSAL TO DISBURSE ASSETS TO
CERTAIN STATE INSURANCE
GUARANTY ASSOCIATIONS;
DECLARATIONS OF ROMMEL ADAO
AND RAYMOND MINEHAN IN
SUPPORT THEREOF

Hearing date: TBD
Time: TBD
Dept: CCW 310
Judge: The Honorable Kenneth R.
Freeman

TO ALL INTERESTED PARTIES AND THEIR ATTORNEYS OF RECORD:

PLEASE TAKE NOTICE that Dave Jones, Insurance Commissioner of the State of California, in his capacity as Liquidator ("Liquidator") of Superior National Insurance Company, Superior Pacific Casualty Company, California Compensation Insurance Company, Combined Benefits Insurance Company and Commercial Compensation Casualty Company (collectively the "Insolvent Companies"), hereby applies for an Order approving the Liquidator's application to disburse the assets of the Insolvent Companies to certain state insurance guaranty associations or funds pursuant to Insurance Code section 1035.5.

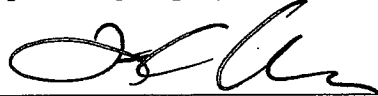
The application is based on this Notice, the accompanying Application in support thereof, the Declarations of Rommel Adao and Raymond Minehan, and such additional evidence and argument as may be offered at the time of the hearing on this application.

Pursuant to Insurance Code section 1035.5, subdivision (e), notice of said application shall be given by United States certified mail at least 30 days prior to the submission of said application to the Court. The Court may take action upon the application provided that the notice has been given and the Commissioner's proposal complies with Insurance Code section 1035.5, subdivisions (b)(1) – (4).

Dated: May 15, 2013

Respectfully Submitted,

KAMALA D. HARRIS
Attorney General of California
W. DEAN FREEMAN
FELIX E. LEATHERWOOD
Supervising Deputy Attorneys General



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

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1 **I. SUMMARY OF APPLICATION**

2 Pursuant to Insurance Code § 1035.5, the Liquidator seeks court approval for his proposal
3 to disburse the Insolvent Companies' assets to certain insurance guaranty associations ("IGAs").
4 In aggregate amounts, the Liquidator seeks court approval to disburse \$19,263,710 from the
5 insolvent estate of California Compensation Insurance Company; \$1,500,000 from the insolvent
6 estate of Combined Benefits Insurance Company; \$5,798,192 from the insolvent estate of
7 Superior National Insurance Company; \$1,000,000 from the insolvent estate of Superior Pacific
8 Casualty Company, and \$1,454,747 from the insolvent estate of Commercial Compensation
9 Casualty Company. This is a total distribution from the five estates of \$29,016,649. The specific
10 amounts to be disbursed to IGAs are set forth in Section "IV" below.

11 The Liquidator submits that he has complied with the requirements of Insurance Code §
12 1035.5 for disbursement of assets to insurance guaranty associations and, accordingly, this Court
13 should approve the instant application.

14 **II. INSURANCE CODE § 1035.5 GOVERNS THE DISBURSEMENT OF ASSETS TO**
15 **INSURANCE GUARANTY ASSOCIATIONS**

16 Insurance Code § 1035.5 controls the disbursement of an insolvent insurer's assets to the
17 California Insurance Guarantee Association ("CIGA") and/or to any other insurance guaranty
18 association. Insurance Code § 1035.5 provides in its entirety:

19 "Notwithstanding the provisions of Article 14 (commencing with §1010),
20 with regard only to those insurers subject to this article:

21 "(a) Within 120 days of the issuance of an order directing the winding up
22 and liquidation of the business of an insolvent insurer under §1016, the
23 commissioner shall make application to the court for approval of a proposal to
24 disburse the insurer's assets, from time to time as such assets become available, to
25 the California Insurance Guarantee Association, or the California Life and Health
26 Insurance Guarantee Association, and to any entity or person performing a similar
27 function in another state.

28 "(b) The proposal shall at least include the following provisions for:

1 “(1) Reserving amounts for the payment of expenses of administration and
2 the payment of claims of secured creditors (to the extent of the value of the security
3 held) and claims falling within the priorities established in paragraphs (1) to (4),
4 inclusive, of subdivision (a) of §1033.

5 “(2) Disbursement of the assets marshaled to date and subsequent
6 disbursements of assets as they become available.

7 “(3) Equitable allocation of disbursements to each of the associations
8 entitled thereto.

9 “(4) The securing by the commissioner from each of the associations
10 entitled to disbursements pursuant to this section of an agreement to return to the
11 commissioner such assets previously disbursed as may be required to pay claims of
12 secured creditors and claims falling within the priorities established in paragraphs
13 (1) to (5), inclusive, of subdivision (a) of §1033 in accordance with the priorities.
14 No bond shall be required of any association.

15 “(5) A full report to be made by the association to the commissioner
16 accounting for all assets so disbursed to the association, all disbursements made
17 therefrom, any interest earned by the association on the assets, and any other matter
18 as the court may direct.

19 “(c) The commissioner's proposal shall provide for disbursements to the
20 associations in amounts estimated at least equal to the claim payments made or to
21 be made by the associations for which such associations could assert a claim against
22 the commissioner, and shall further provide that if the assets available for
23 disbursement from time to time do not equal or exceed the amount of the claim
24 payments made or to be made by the associations, then disbursements shall be in
25 the amount of available assets. The reserves of the insolvent insurer on the date of
26 the order of liquidation shall be used for purposes of determining the pro rata
27 allocation of funds among eligible associations.
28

1 “(d) The commissioner shall offset the amount disbursed to any entity or
2 person performing a function in any other state similar to that function performed
3 by the California Insurance Guarantee Association, or the California Life and
4 Health Insurance Guarantee Association, by the amount of any statutory deposit,
5 premiums, or any other asset of the insolvent insurer held in that state.

6 “(e) Notice of such application shall be given to the associations in and to
7 the commissioners of insurance of each of the states. Any such notice shall be
8 deemed to have been given when deposited in the United States certified mails,
9 first-class postage prepaid, at least 30 days prior to submission of such application
10 to the court. Action on the application may be taken by the court provided the above
11 required notice has been given and provided further that the commissioner's
12 proposal complies with paragraphs (1) and (4) of subdivision (b).”

13 California and other states have similar requirements regarding the handling of assets of
14 insolvent insurers that require the equitable distribution of an insolvent insurer's assets among all
15 IGAs. (Cal. Ins. Code, § 1033, subd. (a); *Commercial Nat'l Bank v. Superior Court* (1993), 14
16 Cal.App.4th 393, 398 (finding that claimants within same class are entitled to share pro rata in
17 distribution to class).) Therefore, pursuant to Insurance Code section 1035.5(b)(4), the Liquidator
18 secured agreements from IGAs receiving distributions from the Liquidator to return to the
19 Liquidator the distributed assets as may be required to pay claims of secured creditors and claims
20 failing within the priorities established in Insurance Code section 1033, subdivisions (a) (1) to (5),
21 inclusive. (Declaration of Rommel Adao (“Adao Decl.”), Exhibits “A,” “B” and “C.”)

22 **III. PREVIOUS EARLY ACCESS DISTRIBUTIONS**

23 The Liquidator has previously made nine early access distributions to IGAs.

24 On November 13, 2001, Los Angeles Superior Court Judge Frances Rothschild approved
25 distributions by the Liquidator to CIGA the amounts of \$11,125,000 from the estate of Superior
26 National Insurance Company and \$13,875,000 from the estate of California Compensation
27 Insurance Company, for a total distribution of \$25 million. (Adao Decl., ¶ 4.)
28

1 On February 13, 2002, Judge Rothschild approved distributions by the Liquidator to
2 CIGA of an additional \$5 million from the estates of Superior National Insurance Company and
3 California Compensation Insurance Company. (Adao Decl., ¶ 5.)

4 On January 16, 2003, this Court approved distributions by the Liquidator to certain IGAs
5 in the amounts of \$104,907,447 from California Compensation Insurance Company; \$1,712,274
6 from Combined Benefits Insurance Company; \$15,717,252 from Commercial Compensation
7 Casualty Company; and \$8,814,098 from Superior Pacific Casualty Company, for a total
8 distribution from the four estates of \$131,151,071. (Adao Decl., ¶ 6.)

9 On June 10, 2003, this Court approved the distributions by the Liquidator to certain IGAs
10 in the amounts of \$37,888,752 from California Compensation Insurance Company; \$4,207,971
11 from Combined Benefits Insurance Company; \$9,355,770 from Commercial Compensation
12 Casualty Company, for a total distribution from the three estates of \$51,452,493. (Adao Decl., ¶
13 7.)

14 On August 2, 2005, this Court approved the distributions by the Liquidator to certain
15 IGAs in the amounts of \$130,942,593 from California Compensation Insurance Company;
16 \$5,749,786 from Combined Benefits Insurance Company; \$8,372,626 from Commercial
17 Compensation Casualty Company; \$33,599,122 from Superior National Insurance Company; and
18 \$4,527,090 from Superior Pacific Casualty Company, for a total distribution from the five estates
19 of \$183,191,217. (Adao Decl., ¶ 8.)

20 On May 31, 2007, this Court approved the distributions by the Liquidator to certain IGAs
21 of \$32,114,636 from California Compensation Insurance Company; \$1,848,730 from Combined
22 Benefits Insurance Company; \$1,083,895 from Commercial Compensation Casualty Company;
23 \$8,718,925 from Superior National Insurance Company; and \$6,281,609 from Superior Pacific
24 Casualty Company, for a total distribution from the five estates of \$50,047,795. (Adao Decl., ¶
25 9.)

26 On June 24, 2008, this Court approved the distributions by the Liquidator to certain IGAs
27 in the amounts of \$26,380,125 from California Compensation Insurance Company; \$388,959
28 from Commercial Compensation Casualty Company; and \$4,969,738 from Superior Pacific

Casualty Company, for a total distribution from the three estates of \$31,738,822. (Adao Decl., ¶ 10.)

On October 1, 2010, this Court approved the distributions by the Liquidator of certain IGAs in the amounts of \$210,000,000 from California Compensation Insurance Company; \$30,000,000 from Commercial Compensation Casualty Company; \$7,500,000 from Superior Pacific Casualty Company; and \$80,000,000 from Superior National Insurance Company, for a total distribution from the four estates of \$327,500,000. (Adao Decl., ¶ 11.)

On August 3, 2011, this Court approved the distributions by the Liquidator of certain IGAs and individual policyholders with non-covered claims in the amounts of \$55,024,210 from California Compensation Insurance Company, \$1,752 from Combined Benefits Insurance Company, \$49,314,946 from Superior National Insurance Company, \$1,788 from Superior Pacific Casualty Company, and \$10,134,352 from Commercial Compensation Casualty Company, for a total distribution from the five estates of \$114,477,048. (Adao Decl., ¶ 12.)

On September 10, 2012, this Court approved the distributions by the Liquidator of certain IGAs in the amounts of \$34,680,371 from California Compensation Insurance Company; \$577,602 from Combined Benefits Insurance Company; \$3,293,891 from Superior National Insurance Company; \$1,873,621 from Superior Pacific Casualty Company, and \$348,601 from the Commercial Compensation Casualty Company for a total distribution from the five estates of \$40,769,086. (Adao Decl., ¶ 13.)

IV. PROPOSED DISTRIBUTIONS

Pursuant to the requirements of Insurance Code § 1035.5, the Liquidator proposes to make the following specific disbursements of assets to the following IGAs from the Insolvent Companies.

A. California Compensation Insurance Company

As of December 31, 2012, the Liquidator of California Compensation Insurance Company ("California Compensation") has total cash assets of approximately \$37,503,070. This amount consists of \$37,386,608 in the CLO Investment Pool and \$116,462 in Non-Pooled Accounts. (See Declaration of Raymond Minehan ("Minehan Decl."), Exhibit "A," which is a spreadsheet

entitled "Consolidated Superior National Estates, Statement of Assets and Liabilities in Liquidation," and details the total cash and certain liabilities of the Insolvent Companies.)

The Liquidator proposes to distribute and pay up to 54.5% of each IGA's projected ultimate liability which is comprised of paid losses, loss adjustment expenses, reserves and incurred but not reported (IBNR) claims, less applicable statutory deposits and previous payments, for a total payment to all IGAs of \$19,263,710. Accordingly, the Liquidator of California Compensation proposes to distribute and pay the following amounts:

1. Alabama Ins. Guaranty Assoc.	\$ 137,013
2. California Insurance Guarantee Association	\$ 18,955,702
3. Florida Workers' Comp. Ins. Guaranty Association	\$ 18,000
4. Georgia Insurers Insolvency Pool	\$ 76,958
5. Illinois Insurance Guaranty Fund	\$ 76,037

(See Minehan Decl., Exhibit "B," entitled "Superior National Insurance Companies in Liquidation, Summary of 10th Early Access Distribution to IGAs" detailing the distributions by company to each IGA.)

Pursuant to Insurance Code section 1035.5, subdivision (b)(1), the Liquidator has retained sufficient assets from the total cash assets of California Compensation for the payment of projected administrative expenses and the payment of claims of secured creditors and claims falling within the priorities established in Insurance Code section 1033, subdivisions (a)(1) to (4). Specifically, the Liquidator has retained \$1,702 for accrued expenses as of December 31, 2012; \$335,047 for unclaimed property to be escheated; \$5,023,909 to secure California Compensation's proportionate share of the lien upon the proceeds of the U.S. Life arbitration between U.S. Life and the Insolvent Companies granted to SNTL Litigation Trust pursuant to section V.C., page 17 of the Settlement Agreement dated September 8, 2000 (the "SNTL Lien"). (Minehan Decl., ¶ 5 and Exhibit "A.")

Subtracting the total proposed distribution of \$19,263,710 and the above amounts from total cash assets of \$37,503,070 leaves remaining excess cash assets for California Compensation of \$12,878,702 which is more than adequate to cover all future expenses of administration.

(Minehan Decl., ¶ 5.)

No distribution will be made to any other IGA since the amounts previously distributed already equal the present calculated percentage of IGA ultimate liability. Other than the IGAs listed immediately above, the Liquidator has no information concerning any payments made by other IGAs on behalf of California Compensation that would demonstrate an exigency requiring the Liquidator to make an early distribution or reserve assets to make an early distribution to other IGAs.

B. Combined Benefits Insurance Company

As of December 31, 2012, the Liquidator of Combined Benefits Insurance Company ("Combined Benefits") has total cash assets of approximately \$12,921,741. This amount consists of \$12,691,971 in the CLO Investment Pool as of December 31, 2012 and \$229,771 in Non Pooled Accounts. (Minehan Decl., Exhibit "A.")

The Liquidator proposes to distribute and pay up to 95% of each IGA's projected ultimate liability which is comprised of paid losses, loss adjustment expenses, reserves and IBNR claims, less applicable statutory deposits and previous payments, for a total payment to California Insurance Guarantee Association of \$1,500,000.

Pursuant to Insurance Code section 1035.5, subdivision (b)(1), the Liquidator has retained sufficient cash assets from the total cash assets of Combined Benefits for the payment of administrative expenses and the payment of claims of secured creditors and claims falling within the priorities established in Insurance Code section 1033, subdivision (a)(1) to (4). Specifically, the Liquidator has retained \$84 for accrued expenses as of December 31, 2012; \$603 for unclaimed property to be escheated; and \$47,264 to secure Combined Benefits' proportionate share of the SNTL Lien. (Minehan Decl., ¶ 6 and Exhibit "A.")

Subtracting the total proposed distribution of \$1,500,000 and the above reserved amounts from total cash assets of \$12,921,741 leaves remaining excess cash assets for Combined Benefits of \$11,373,790, which is more than adequate to cover all future expenses of administration. (Minehan Decl., ¶ 6.)

No distribution will be made to any other IGA since the amounts previously distributed

1 already equal the present calculated percentage of IGA ultimate liability. Other than the IGAs
2 listed immediately above, the Liquidator has no information concerning any payments made by
3 other IGAs on behalf of Combined Benefits that would demonstrate an exigency requiring the
4 Liquidator to make an early distribution or reserve assets to make an early distribution to other
5 IGAs.

6 **C. Superior National Insurance Company**

7 As of December 31, 2012, the Liquidator of Superior National Insurance Company
8 ("Superior National") has total cash assets of approximately \$18,006,715 in the CLO Investment
9 Pool. (Minehan Decl., Exhibit "A.")

10 The Liquidator proposes to distribute and pay up to 56% of each IGA's projected ultimate
11 liability comprised of paid losses, loss adjustment expenses, reserves and IBNR claims, less
12 applicable statutory deposits and previous payments, for a total payment to all IGAs of
13 \$5,798,192. Accordingly, the Liquidator of Superior National proposes to distribute and pay the
14 following amounts:

- | | | |
|----|---|--------------|
| 15 | 1. Industrial Commission of Arizona | \$ 632,789 |
| 16 | 2. California Insurance Guarantee Association | \$ 5,165,403 |

17 (See Minehan Decl., Exhibit "B," entitled "Superior National Insurance Companies in
18 Liquidation, Summary of 10th Early Access Distribution to IGAs" detailing the distributions by
19 company to each IGA.)

20 Pursuant to Insurance Code section 1035.5, subdivision (b)(1), the Liquidator has retained
21 certain amounts from the total cash assets of Superior National for the payment of administrative
22 expenses and the payment of claims of secured creditors and claims falling within the priorities
23 established in Insurance Code section 1033, subdivision (a)(1) to (4). Specifically, the Liquidator
24 has retained \$3,927 for accrued expenses as of December 31, 2012; \$81,724 for unclaimed
25 property to be escheated; and \$1,154,859 to secure Superior National's proportionate share of the
26 SNTL Lien. (Minehan Decl., ¶ 7 and Exhibit "A.")

27 Subtracting the total proposed distribution of \$5,798,192 and the above reserved amounts
28 from total cash assets of \$18,006,715 leaves remaining excess cash assets for Superior National

of \$10,968,013, which is more than adequate to cover all future expenses of administration.
(Minehan Decl., ¶ 7.)

No distribution will be made to any other IGA since the amounts previously distributed already equal the present calculated percentage of IGA ultimate liability. Other than the IGAs listed immediately above, the Liquidator has no information concerning any payments made by other IGAs on behalf of Superior National that would demonstrate an exigency requiring the Liquidator to make an early distribution or reserve assets to make an early distribution to other IGAs.

D. Superior Pacific Casualty Company

As of December 31, 2012, the Liquidator of Superior Pacific Casualty Company ("Superior Pacific") has total cash assets of approximately \$2,415,063 in the CLO Investment Pool as of December 31, 2012. (Minehan Decl., Exhibit "A.")

The Liquidator proposes to distribute and pay up to 25% of each IGA's projected ultimate liability comprised of paid losses, loss adjustment expenses, reserves and IBNR claims, less applicable statutory deposits and previous payments, for a total payment to all IGAs of \$1,000,000. Accordingly, the Liquidator of Superior Pacific proposes to distribute and pay the following amounts:

1. California Insurance Guarantee Association	\$ 995,982
2. Texas P&C Insurance Guarantee Association	\$ 4,018

(See Minehan Decl., Exhibit "B," entitled "Superior National Insurance Companies in Liquidation, Summary of 10th Early Access Distribution to IGAs" detailing the distributions by company to each IGA.)

Pursuant to Insurance Code section 1035.5, subdivision (b)(1), the Liquidator has retained sufficient cash assets from the total cash assets of Superior Pacific for the payment of administrative expenses and the payment of claims of secured creditors and claims falling within the priorities established in Insurance Code section 1033, subdivisions (a)(1) to (4). Specifically, the Liquidator has retained \$725 for accrued expenses as of December 31, 2012; \$386 for unclaimed property to be escheated; and \$16,783 to secure Superior Pacific's proportionate share

of the SNTL Lien. (Minehan Decl., ¶ 8 and Exhibit "A.")

Subtracting the total proposed distribution of \$1,000,000 and the above reserved amounts from total cash assets of \$2,415,063 leaves remaining excess cash assets for Superior Pacific of \$1,397,169, which is more than adequate to cover all future expenses of administration. (Minehan Decl., ¶ 8.)

No distribution will be made to any other IGA since the amounts previously distributed already equal the present calculated percentage of IGA ultimate liability. Other than the IGAs listed immediately above, the Liquidator has no information concerning any payments made by other IGAs on behalf of Superior Pacific that would demonstrate an exigency requiring the Liquidator to make an early distribution or reserve assets to make an early distribution to other IGAs.

E. Commercial Compensation Casualty Company

As of December 31, 2012, the Liquidator of Commercial Compensation Casualty Company ("Commercial Compensation") has total cash assets of approximately \$12,277,507 in the CLO Investment Pool. (Minehan Decl., ¶ 9 and Exhibit "A.")

The Liquidator proposes to distribute and pay up to 82% of each IGA's projected ultimate liability which is comprised of paid losses, loss adjustment expenses, reserves and IBNR claims, less applicable statutory deposits and previous payments, for a total distribution to all IGAs of \$1,454,747. Accordingly, the Liquidator of Commercial Compensation proposes to distribute and pay the following amounts:

1. Alaska Insurance Guaranty Assn.	\$ 2,415
2. Colorado Insurance Guaranty Association	\$ 63,978
3. Delaware Insurance Guaranty Association	\$ 25,967
4. Indiana Insurance Guaranty Association	\$ 13,714
5. Mississippi Insurance Guaranty Association	\$ 14,465
6. Nebraska Property & Liability Insurance Guaranty Assn.	\$ 2,625
7. New Jersey Workers' Comp. Security Fund	\$ 97,982
8. New Mexico P&C Insurance Guaranty Assn.	\$ 47,122

1	9.	New York State Ins. Dept. Liquidation Bureau	\$	406,238
2	10.	Pennsylvania Workers' Comp. Security Fund	\$	255,959
3	11.	Tennessee Insurance Guaranty Association	\$	503,063
4	12.	Texas P&C Insurance Guaranty Association	\$	12,943
5	13.	Utah Property & Casualty Guaranty Association	\$	8,276
6	(Minehan Decl., Exhibit "B.")			

7 Pursuant to Insurance Code section 1035.5, subdivision (b)(1), the Liquidator has retained
8 sufficient assets from the total cash assets of Commercial Compensation for the payment of
9 administrative expenses and the payment of claims of secured creditors and claims falling within
10 the priorities established in Insurance Code section 1033, subdivisions (a)(1) to (4). Specifically,
11 the Liquidator retained \$463,817 for accrued expenses as of December 31, 2012; \$218,928 for
12 unclaimed property to be escheated; and \$257,186 to secure Commercial Compensation's
13 proportionate share of the SNTL Lien. (Minehan Decl., ¶ 9 and Exhibit "A.")

14 Subtracting the total proposed distribution of \$1,454,747 and the above amounts from
15 total cash assets of \$12,277,507 leaves remaining excess cash assets for Commercial
16 Compensation of \$9,882,829, which is more than adequate to cover all future expenses of
17 administration. (Minehan Decl., ¶ 9.)

18 No distribution will be made to any other IGA since the amounts previously distributed
19 already equal the present calculated percentage of IGA ultimate liability. Other than the IGAs
20 listed immediately above, the Liquidator has no information concerning any payments made by
21 other IGAs on behalf of Commercial Compensation that would demonstrate an exigency
22 requiring the Liquidator to make an early distribution or reserve assets to make an early
23 distribution to other IGAs.

24 WHEREFORE, the Liquidator prays that the Court issue an Order as follows:

- 25 1. Finding that proper notice of this application was provided to all IGAs in and all
26 Commissioners of Insurance of each of the states pursuant to Insurance Code section 1035.5,
27 subdivision (e) and to all interested parties in this proceeding;
- 28 2. Authorizing the Liquidator of California Compensation Insurance Company to

1 distribute and pay a total of \$19,263,710 from the assets of California Compensation Insurance
2 Company to certain insurance guaranty associations as set forth in this application;

3 3. Authorizing the Liquidator of Combined Benefits Insurance Company to distribute
4 and pay a total of \$1,500,000 from the assets of Combined Benefits Insurance Company to certain
5 insurance guaranty associations as set forth in this application;

6 4. Authorizing the Liquidator of Superior National Insurance Company to distribute
7 and pay a total of \$5,798,192 from the assets of Superior National Insurance Company to certain
8 insurance guaranty associations as set forth in this application;

9 5. Authorizing the Liquidator of Superior Pacific Casualty Company to distribute and
10 pay a total of \$1,000,000 from the assets of Superior Pacific Casualty Company to certain
11 insurance guaranty associations as set forth in this application;

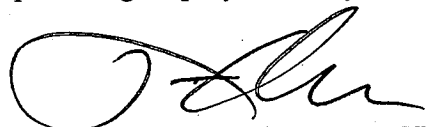
12 6. Authorizing the Liquidator of Commercial Compensation Casualty Company to
13 distribute and pay a total of \$1,454,747 from the assets of Commercial Compensation Casualty
14 Company to certain insurance guaranty associations as set forth in this application; and

15 7. Authorizing the Liquidator to take any and all action necessary to accomplish the
16 purposes of this Order.

17 Dated: May 15, 2013

Respectfully Submitted,

18 KAMALA D. HARRIS
19 Attorney General of California
20 W. DEAN FREEMAN
21 FELIX E. LEATHERWOOD
22 Supervising Deputy Attorneys General

23 
24 LISA W. CHAO
25 Deputy Attorney General
26 *Attorneys for Applicant Dave Jones,*
27 *Insurance Commissioner of the State of*
28 *California, in his capacity as Liquidator of*
Superior National Insurance Company,
Superior Pacific Casualty Company,
California Compensation Insurance
Company, Commercial Compensation
Casualty Company and Combined Benefits
Insurance Company

Declaration of Rommel Adao

DECLARATION OF ROMMEL ADAO

I, Rommel Adao, declare as follows:

1. I am employed as an Estate Trust Manager with the Insurance Commissioner of the State of California's Conservation and Liquidation Office. If called upon to testify, I could and would testify competently, under oath, to the following facts as they are personally known to me, except as to those matters stated on information and belief, and as to those matters, I believe them to be true. The statements contained in this declaration are not all within my personal knowledge, and I am informed and believe that no single officer of the CLO has personal knowledge of all these matters. The statements herein are based on information assembled by authorized employees of the CLO, and I am informed and believe that the statements based upon that information are true and correct.

2. The Insurance Commissioner of the State of California, in his statutory role as Conservator or Liquidator, has the responsibility for the management and administration of the conservation and/or liquidation of numerous California insurers, including the estates of Superior National Insurance Company, Superior Pacific Casualty Company, California Compensation Insurance Company, Combined Benefits Insurance Company and Commercial Compensation Casualty Company (collectively the "Insolvent Companies").

3. Since 2013, I am the CLO employee responsible for the overall management of the Insolvent Companies in conservation and in liquidation, including but not limited to financial reporting, claim administration, and disbursement of assets. I am also responsible for the management of books and records of the Insolvent Companies, and I have overall custody and control thereof.

4. On November 13, 2001, this Court approved the distribution by the Liquidator to the California Insurance Guarantee Association ("CIGA") of \$11,125,000 from the estate of Superior National Insurance Company and \$13,875,000 from the estate of California Compensation Insurance Company, for a total distribution of \$25 million.

5. On February 13, 2002, this Court approved the distribution by the Liquidator to the CIGA of an additional \$5 million from the estates of Superior National Insurance Company and California Compensation Insurance Company.

6. On January 16, 2003, this Court approved the distribution by the Liquidator to certain insurance guaranty associations ("IGAs") of \$104,907,447 from California Compensation Insurance Company, \$1,712,274 from Combined Benefits Insurance Company; \$15,717,252 from Commercial Compensation Casualty Company; and \$8,814,098 from Superior Pacific Casualty Company, for a total distribution from the four estates of \$131,151,071.

7. On June 10, 2003, this Court approved the distribution by the Liquidator of \$37,888,752 from California Compensation Insurance Company, \$4,207,971 from Combined Benefits Insurance Company, and \$9,355,770 from Commercial Compensation Casualty Company, for a total distribution from the three estates of \$51,452,493.

8. On August 2, 2005, this Court approved the distribution by the Liquidator to certain IGAs of \$130,942,593 from California Compensation Insurance Company; \$5,749,786 from Combined Benefits Insurance Company; \$8,372,626 from Commercial Compensation Casualty Company; \$33,599,122 from Superior National Insurance Company; and \$4,527,090 from Superior Pacific Casualty Company, for a total distribution from the five estates of \$183,191,217.

9. On May 31, 2007, this Court approved the distribution by the Liquidator to IGAs of \$32,114,636 from California Compensation Insurance Company; \$1,848,730 from Combined Benefits Insurance Company; \$1,083,895 from Commercial Compensation Casualty Company; \$8,718,925 from Superior National Insurance Company; and \$6,281,609 from Superior Pacific Casualty Company, for a total distribution from the five estates of \$50,047,795.

10. On June 24, 2008, this Court approved the distribution by the Liquidator to IGAs of \$26,380,125 from California Compensation Insurance Company; \$388,959 from Commercial Compensation Casualty Company; and \$4,969,738 from Superior Pacific Casualty Company, for a total distribution from the three estates of \$31,738,822.

1 11. On October 1, 2010, this Court approved the distribution by the Liquidator to
2 IGAs of \$210,000,000 from California Compensation Insurance Company, \$30,000,000 from
3 Commercial Compensation Casualty Company, \$7,500,000 from Superior Pacific Casualty
4 Company, and \$80,000,000 from Superior National Insurance Company, for a total distribution
5 from the four estates of \$327,500,000.

6 12. On August 3, 2011, this Court approved the distributions by the Liquidator of
7 certain IGAs and individual policyholders with non-covered claims of \$55,024,210 from
8 California Compensation Insurance Company, \$1,752 from Combined Benefits Insurance
9 Company, \$49,314,946 from Superior National Insurance Company, \$1,788 from Superior
10 Pacific Casualty Company, and \$10,134,352 from Commercial Compensation Casualty
11 Company, for a total distribution from the five estates of \$114,477,048.

12 13. On September 10, 2012, this Court approved the distributions by the Liquidator of
13 certain IGAs in the amounts of \$34,680,371 from California Compensation Insurance Company;
14 \$577,602 from Combined Benefits Insurance Company; \$3,293,891 from Superior National
15 Insurance Company; \$1,873,621 from Superior Pacific Casualty Company, and \$348,601 from
16 the Commercial Compensation Casualty Company for a total distribution from the five estates of
17 \$40,769,086.

18 14. Attached and incorporated herein as Exhibit "A" is a true and correct copy of the
19 Agreement for Early Access Distribution of Funds, dated August 23, 2002.

20 15. Attached and incorporated herein as Exhibit "B" is a true and correct copy of the
21 Agreement for Early Access Distribution of Funds, dated May 4, 2005.

22 ///

23 ///

24 ///

25 ///

26 ///

27 ///

28 ///

1 16. Attached and incorporated herein as Exhibit "C" is a true and correct copy of the
2 Agreement for Early Access Distribution of Funds between the Liquidator and South Dakota
3 Property and Casualty Insurance Guaranty Association, dated September 9, 2010.

4 I declare under penalty of perjury under the laws of the State of California that the
5 foregoing is true and correct.

6 Executed this 14TH day of May 2013, at San Francisco, California.


7
8 
9 Rommel Adao

Exhibit “A”

AGREEMENT FOR EARLY ACCESS DISTRIBUTION OF FUNDS

This Agreement is made this twenty-third day of August, 2002, by and between the California Insurance Commissioner ("Commissioner"), as liquidator of Superior National Insurance Company, California Compensation Insurance Company, Combined Benefits Insurance Company, Superior Pacific Casualty Company and Commercial Compensation Casualty Company (hereinafter "Superior National") and the Insurance Guaranty Associations of the following states: Alabama, Alaska, Arizona, Arkansas, California, Colorado, Delaware, District of Columbia, Florida, Georgia, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maryland, Massachusetts, Mississippi, Missouri, Nebraska, Nevada, New Jersey, New Mexico, New York, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Virginia, Wisconsin, and Wyoming (the "IGAs").

RECITALS

1. On March 3, 2000, pursuant to an order of the Los Angeles Superior Court, State of California, the Commissioner conserved Superior National. On September 26, 2000, the same court determined Superior National to be insolvent, and appointed the Commissioner as liquidator, ordering the liquidator to liquidate and wind up the business of Superior National and to exercise all powers necessary for the purpose of carrying out the order; and,
2. Superior National was licensed to transact primarily Workers' Compensation Insurance but also wrote General Liability insurance. Superior National was licensed to write business in Alabama, Alaska, Arizona, Arkansas, California, Colorado, Delaware, District of Columbia, Florida, Georgia, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maryland, Massachusetts, Mississippi, Missouri, Nebraska, Nevada, New Jersey, New Mexico, New York, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Virginia,

Wisconsin, and Wyoming. The Superior National estate now contains assets of \$246,503,304 in cash and securities (see attached chart).

3. The IGAs pursuant to their respective enabling statutes have statutory duties to pay and discharge covered claims and related loss adjustment services and defense expenses for insureds and claimants with regards to "covered claims" (as that term is defined in each of the IGAs enabling statute) in the event of the finding of insolvency of and appointment of a receiver and/or liquidator of an insurance carrier which was a member insurer of that IGA.

4. Pursuant to their statutory obligations, the IGAs, between the date of liquidation and June 30, 2002, have paid covered claim liabilities, including paid losses and allocated loss adjustment expenses in the amounts recorded on Exhibit "A" attached hereto.

NOW THEREFORE, in consideration of the mutual covenants contained herein, and for other good and valuable consideration, the parties agree as follows:

1. The Commissioner may, from time to time, and upon approval by the supervising liquidation court, distribute assets of Superior National to the IGAs on an equitable basis, after the Commissioner has first reserved assets sufficient for the following:

- a) payment of the expenses of administration;
- b) payment of claims of secured creditors to the extent of the value of the security held; and
- c) payment of anticipated claims, if any, falling within the priorities established in paragraphs (1) - (2), inclusive, of Insurance Code § 1033(a).

Such distributions will be equitably allocated between the IGAs in the same ratio as the individual IGA's payments for covered claims and loss adjustment expenses bears to the total covered claims and loss adjustment expenses paid by all of the IGAs; provided that any such distributions will be

reduced by any statutory/special deposits available to any IGA from such deposits maintained by Superior National in the IGA's state, except where the IGA's state has refused payment of such statutory deposit to the IGA.

2. The IGAs further agree to make a full report to the Commissioner, accounting for all assets received by the IGA, all disbursements made, all interest earned on the assets, and any other matter that the court may direct.
3. The IGA will return to the Commissioner, upon demand, all or part of the assets as maybe required by the Commissioner to pay the claims of secured creditors and claims falling within the priorities established in Insurance Code § 1033(a) (1) - (2), in accordance with those priorities, as the code section now exists or as it may exist in the future. This obligation will include an obligation to return any assets that are in excess of the total distribution that the IGA would be entitled to from the estate pursuant to Insurance Code sections 1033 *et seq.* at the time of a proposed distribution by the Commissioner. In the event that the IGA must make an assessment in accordance with its enabling statute in order to make a refund to the Commissioner pursuant to this paragraph, then the IGA shall have 120 days from the date such refund is requested to make such refund to the Commissioner.
4. The IGA will comply with all requirements set forth in Insurance Code § 1035.5.
5. If any legal action is necessary to enforce this Agreement, the IGA agrees that the action will be brought in the Los Angeles Superior Court, State of California, in the liquidation proceedings of

Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of this agreement, that such court will have jurisdiction over the IGA.

DATED: Oct. 3rd., 2002

Harry Low
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

By *Loren D. Suter*
Loren D. Suter
for Deputy Insurance Commissioner

DATED: 9/19/, 2002

Alabama Insurance Guaranty Association

By *Betty S. Davis*
Betty S. Davis
Manager Executive Director

SUPERIOR NATIONAL INSURANCE COMPANY WAS NOT LICENSED IN ALABAMA.
THE AGREEMENT IS BEING SIGNED ON BEHALF OF CALIFORNIA COMPENSATION
INSURANCE COMPANY AND COMMERCIAL COMPENSATION INSURANCE COMPANY
ONLY.

BD

Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of this agreement, that such court will have jurisdiction over the IGA.

DATED: Oct 3rd, 2002

Harry Low
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

By John H. Suter
for Loren D. Suter
Deputy Insurance Commissioner

DATED: Sept. 20, 2002

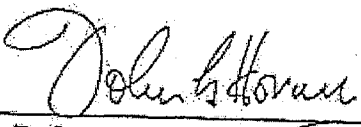
Alaska Insurance Guaranty Association

By E. Dane Havard
E. Dane Havard
Fund Administrator

Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of this agreement, that such court will have jurisdiction over the IGA.

DATED: Oct. 3rd, 2002

Harry Low
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

By 
Loren D. Suter
Deputy Insurance Commissioner

DATED: 9/17, 2002

State Compensation Fund of Arizona (AZ WC)

By 
Pat Hardepal
Financial Services

Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of this agreement, that such court will have jurisdiction over the IGA.

DATED: Oct 3rd, 2002

Harry Low
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

By John D. Suter
for Loren D. Suter
Deputy Insurance Commissioner

DATED: Sep 11, 2002

California Insurance Guarantee Association

By Lawrence E. Mulryan
Lawrence E. Mulryan
Executive Director

Western Guaranty Fund

SEP 17 2002

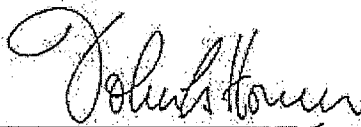
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Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of

this agreement, that such court will have jurisdiction over the IGA.

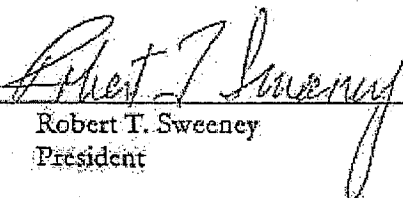
DATED: Oct 3rd, 2002

Harry Low
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

By 
Loren D. Suter
for Deputy Insurance Commissioner

DATED: Sept 18, 2002

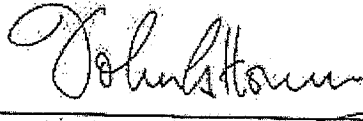
Western Guaranty Fund Services (CO)

By 
Robert T. Sweeney
President

Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of this agreement, that such court will have jurisdiction over the IGA.

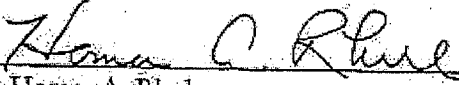
DATED: Oct. 3rd, 2002

Harry Low
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

By 
Loren D. Suter
Deputy Insurance Commissioner
for

DATED: Sept 17, 2002

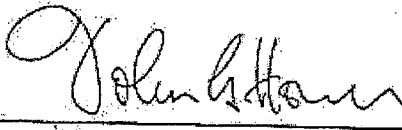
Delaware Insurance Guaranty Association

By 
Homer A. Rhule
Executive Manager

Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of this agreement, that such court will have jurisdiction over the IGA.

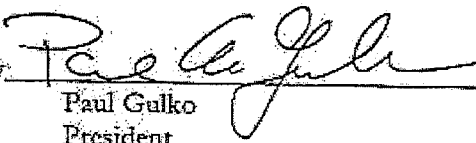
DATED: Oct 3rd, 2002

Harry Low
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

By 
Loren D. Suter
Deputy Insurance Commissioner

DATED: 9/18, 2002

Guaranty Fund Management Services (D.C.)

By 
Paul Gulko
President

Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of this agreement, that such court will have jurisdiction over the IGA.

DATED: Oct 3rd, 2002

Harry Low
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

By Johnston

Loren D. Suter
Deputy Insurance Commissioner

DATED: Sept 17, 2002

Guaranty Association

Florida Workmen's Compensation Insurance

By Anthony M. Grippa

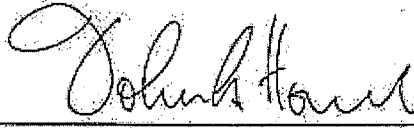
Anthony M. Grippa
Executive Director

Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of this agreement, that such court will have jurisdiction over the IGA.

DATED: Oct. 8th, 2002

Harry Low
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

By



Loren D. Suter

Deputy Insurance Commissioner

DATED: 9/27, 2002

Georgia Insurers Insolvency Pool

By




Michael C. Marchman

Executive Director

Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of this agreement, that such court will have jurisdiction over the IGA.

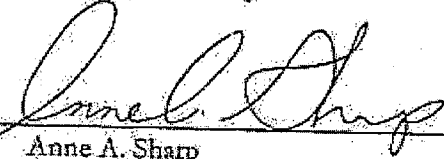
DATED: Oct 8th, 2002

Harry Low
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

By 
for Loren D. Suter
Deputy Insurance Commissioner

DATED: October 7,, 2002

Illinois Insurance Guaranty Fund

By 
Anne A. Sharp
Executive Director

Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of this agreement, that such court will have jurisdiction over the IGA.

DATED: Oct 16 2002

Harry Low
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

for By John H. Super
Loren D. Super
Deputy Insurance Commissioner

DATED: October 7 2002

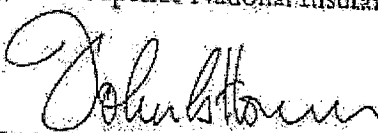
Indiana Insurance Guaranty Association

By Janis B. Funk
Janis B. Funk
Executive Director

Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of this agreement, that such court will have jurisdiction over the IGA.


DATED: Oct 3rd, 2002

Harry Low
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

By 
Loren D. Suter
Deputy Insurance Commissioner

DATED: 9/19/02, 2002

Iowa Insurance Guaranty Association

By 
Kent M. Forney
General Counsel

Western Guaranty Fund

Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of this agreement, that such court will have jurisdiction over the IGA.

RECEIVED

DATED: Oct 3rd., 2002

Harry Low
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

By

John D. Suter
Loren D. Suter
Deputy Insurance Commissioner

for

DATED: Sept 18, 2002

Western Guaranty Fund Services (KS)

By

Robert T. Sweeney
Robert T. Sweeney
President

Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of this agreement, that such court will have jurisdiction over the IGA.

DATED: Oct 3rd, 2002

Harry Low
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

By 

Loren D. Suter
Deputy Insurance Commissioner

fa

DATED: September 17, 2002

Kentucky Insurance Guaranty Association

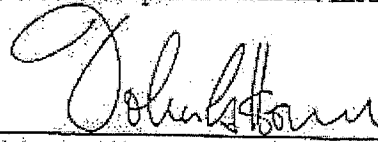
By 

Scott Webster
Claims Director

Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of this agreement, that such court will have jurisdiction over the IGA.

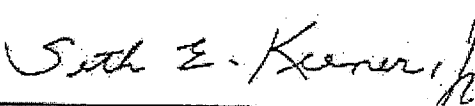
DATED: Oct 3rd, 2002

Harry Low
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

By 
Loren D. Suter
Deputy Insurance Commissioner
for

DATED: 9-26, 2002

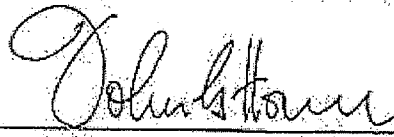
Louisiana Insurance Guaranty Association

By 
Seth Keener
Executive Director

Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of this agreement, that such court will have jurisdiction over the IGA.

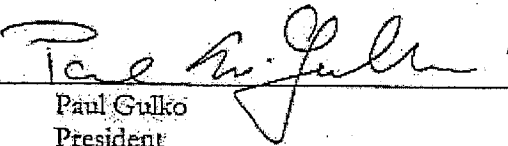
DATED: Oct 3rd, 2002

Harry Low
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

By 
Loren D. Suter
Deputy Insurance Commissioner

DATED: 9/18, 2002

Guaranty Fund Management Services (NA)

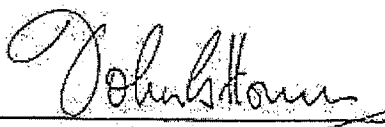
By 
Paul Gulko
President

Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of this agreement, that such court will have jurisdiction over the IGA.

DATED: Oct 3rd, 2002

Harry Low
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

By


Loren D. Suter
Deputy Insurance Commissioner

DATED: 9-17, 2002

Mississippi Insurance Guaranty Association

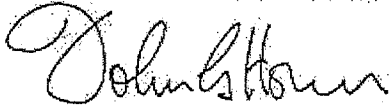
By


C. William Satterfield
Executive Director

Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of this agreement, that such court will have jurisdiction over the IGA.

DATED: Oct. 3rd, 2002


Harry Low
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

By 
Loren D. Suter
Deputy Insurance Commissioner

for,

DATED: Sept 19, 2002

Missouri Property and Casualty
Insurance Guaranty Association

By 
Charles F. Renn
Executive Director

Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of this agreement, that such court will have jurisdiction over the IGA.

DATED: 22 November, 2002

Harry Low
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

By John H. Suter
for Loren D. Suter
Deputy Insurance Commissioner

DATED: 11/12/, 2002

New Mexico Insurance Guaranty Association

By Gary M. Kernan
Gary M. Kernan
Fund Administrator

Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of this agreement, that such court will have jurisdiction over the IGA.

DATED: Oct 3rd, 2002

Harry Low
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

By: *Loren D. Suter*
for: Loren D. Suter
Deputy Insurance Commissioner

DATED: Sept. 18, 2002

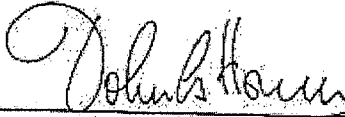
New York Insurance Department Liquidation Bureau

By: *Richard S. Karpin*
Richard S. Karpin
Assistant Special Deputy Superintendent of Insurance

Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of this agreement, that such court will have jurisdiction over the IGA.


DATED: Oct 3rd, 2002

Harry Low
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

By 
for Loren D. Suter
Deputy Insurance Commissioner

DATED: September 26, 2002

Oklahoma Property & Casualty
Insurance Guaranty Association

By 
Howard B. Howell
General Manager

Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of this agreement, that such court will have jurisdiction over the IGA.

DATED: 22 November 2002

Harry Low
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

By John D. Suter
John D. Suter
Deputy Insurance Commissioner

DATED: _____, 2002

Oregon Insurance Guaranty Association

By John B. Wreath
John B. Wreath
Administrator

Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of this agreement, that such court will have jurisdiction over the IGA.

DATED: Oct 3rd, 2002

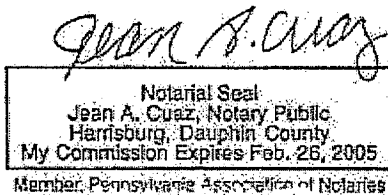
Harry Low
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

By *John D. Suter*
Loren D. Suter
Deputy Insurance Commissioner

for

DATED: 9/20, 2002

Pennsylvania Workmans' Compensation
Security Fund

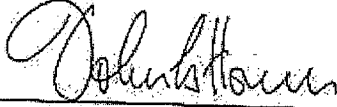


By *Michael P. Sullivan*
Michael P. Sullivan
Claims Manager

Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of this agreement, that such court will have jurisdiction over the IGA.


DATED: Oct. 3rd, 2002

Harry Low
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

By 
for Loren D. Suter
Deputy Insurance Commissioner

DATED: 9/19/, 2002

South Carolina Property & Casualty
Insurance Guaranty Association

By 
J. Smith Harrison
Manager

Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of this agreement, that such court will have jurisdiction over the IGA.

DATED: Oct 3rd, 2002

Harry Low
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

By John Suter
Loren D. Suter
for Deputy Insurance Commissioner

DATED: 9/18, 2002

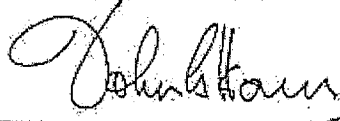
Tennessee Insurance Guaranty Association

By David Broemel
David Broemel
Executive Secretary

Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of this agreement, that such court will have jurisdiction over the IGA.

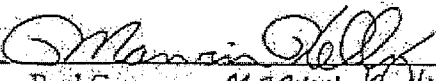
DATED: Oct 3rd, 2002

Harry Low
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

By 
Loren D. Suter
Deputy Insurance Commissioner
for.

DATED: September 20, 2002

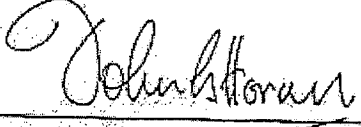
Texas Property and Casualty
Insurance Guaranty Association

By 
~~Paul Carmona~~ MERVIN Kelly, Executive
Director

Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of this agreement, that such court will have jurisdiction over the IGA.

DATED: Oct. 3rd, 2002


Harry Low
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

By 
for Loren D. Suter
Deputy Insurance Commissioner

DATED: 9/25/02, 2002

Association

Utah Property and Casualty Insurance Guaranty

By 
Allen J. Muhlestein
Executive Director

Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of this agreement, that such court will have jurisdiction over the IGA.

DATED: Oct 8th, 2002

Harry Low
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

By John L. Hower
for. Loren D. Suter
Deputy Insurance Commissioner

DATED: OCT 1, 2002

Wisconsin Insurance Security Funds

By Mark H. Femal
Mark H. Femal
Executive Director

Western Guaranty Fund

SEP 17 2002

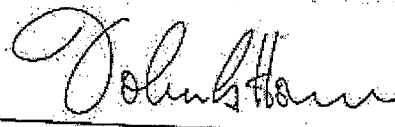
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Superior National, by way of an Order to Show Cause, and the IGA agrees, solely for purposes of this agreement, that such court will have jurisdiction over the IGA.

DATED: Oct 3rd, 2002

Harry Low
Insurance Commissioner of the State of California
Liquidator of Superior National Insurance Company

By


Loren D. Suter
Deputy Insurance Commissioner

for

DATED: Sept 18, 2002

Western Guaranty Fund Services (WY)

By

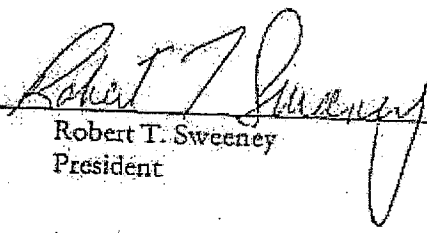

Robert T. Sweeney
President

Exhibit “B”



CONSERVATION & LIQUIDATION OFFICE

P.O. Box 26894
San Francisco, CA 94126-0894
Tel: 415.676.5000 Fax: 415.676.5002
www.caclo.org

AGREEMENT FOR EARLY ACCESS DISTRIBUTION OF FUNDS

This Agreement is effective upon the later of the two signatory dates. This agreement between the Arkansas Property & Casualty Fund and the California Insurance Commissioner ("Commissioner"), in his capacity as Liquidator of California Compensation Insurance Company, Combined Benefits Insurance Company, Commercial Compensation Casualty Company, Superior National Insurance Company and Superior Pacific Insurance Company (hereinafter referred to as "SNICIL Companies").

Recitals

1. On March 6, 2000, pursuant to an order of the County of Los Angeles Superior Court, State of California, the Commissioner conserved "SNICIL Companies". On September 26, 2000, the same court determined "SNICIL Companies" to be insolvent, and appointed the Commissioner as Liquidator, ordering the Liquidator to liquidate and wind up the business of "SNICIL Companies" and to exercise all powers necessary for the purpose of carrying out the order;
2. The "SNICIL Companies" Estate has sufficient assets in cash and securities to provide early access of funds to Guaranty Associations;
3. The Commissioner proposes, pursuant to California Insurance Code §1035.5,

after reserving amounts necessary for payment of expenses of administration and the payment of claims of secured creditors (to the extent of the value of security held) and claims falling within the priorities established in subdivisions (1) and (2) of California Insurance Code §1033, to distribute available assets of "SNICIL Companies" on an equitable allocation to those Guaranty Associations eligible to participate in the distribution;

4. Such distributions will be equitably allocated between the Guaranty Associations in a ratio consisting of each Guaranty Association's reported payments for covered claims and loss adjustment expenses and the total reported covered claims and loss adjustment expenses paid by all Guaranty Associations; provided that any such allocated distributions will be reduced by the entire amount of any statutory/special deposits available to any Guaranty Association from such deposits posted by "SNICIL Companies" in the Guaranty Association's state, regardless of whether such deposit has been actually received by such Guaranty Association;

5. "SNICIL Companies" maintained statutory deposits ("Deposits") with the Insurance Commissioner or regulator in each state in which "SNICIL Companies" operated. The Deposits secured or partially secured "SNICIL Companies" liabilities to workers' compensation claimants in those states, and the proceeds of the Deposits have been or may be made available for distribution by the applicable Commissioner or regulator to the Guaranty Association for its use in paying covered claims. Neither "SNICIL Companies" nor the Liquidator has come into possession of any portion of the Deposits. The amount of the Deposit in the state of a Guaranty Association will be included in the calculation of that Guaranty Association's early access distribution under this Agreement.

Agreement

NOW THEREFORE, in consideration of the mutual covenants contained herein, and for other good and valuable consideration, the parties agree as follows:

1. The Commissioner may, from time to time, and upon approval by the "SNICIL Companies"

Liquidation court, distribute assets of "SNICIL Companies" to Guaranty Association on an equitable basis, after the Commissioner has first reserved assets sufficient for the following:

- (a) payment of the expenses of administration California Insurance Code §1033 (a) (1)
- (b) payment of claims of secured creditors to the extent of the value of the security held; and
- (c) payment of claims falling within the priorities established in paragraphs (1) – (2), inclusive, of California Insurance Code §1033, subd. (a).

Such distributions will be made equitably between all Guaranty Associations.

2. Any such distributions to a Guaranty Association will be offset by the entire amount of any statutory/special deposits available to the Guaranty Association from such deposits maintained by "SNICIL Companies" in the Guaranty Association's state. The Commissioner will not object to the release of any statutory/special deposit maintained by "SNICIL Companies" in the Guaranty Association's state for payment of workers' compensation claims, provided that such Association expressly agrees to promptly refund to the Liquidator any surplus portion of the deposit that exceeds the amount necessary to pay compensable workers' compensation claims under "SNICIL Companies" policies, and allocated claims expense necessary to pay those claims.

3. The Guaranty Association agrees to make a full report to the Commissioner, accounting for all assets received by it, all disbursements made, all interest earned on the assets, and any other

matter that the court may direct.

4. The Guaranty Association will return to the Commissioner, upon demand, all or part of the assets received pursuant to this Agreement or pursuant to applicable law, as may be required by the Liquidator to pay the pro rata portion of all allowed claims of secured creditors and claims falling within the priorities established in California Insurance Code section 1033(a) (1) – (2), in accordance with those priorities, as the code section exists or may exist in the future. This obligation will include an obligation to return any assets that are in excess of the total distribution that the Guaranty Association would be entitled to from the "SNICIL Companies" Estate pursuant to California Insurance Code section 1033(a) at the time of a proposed distribution by the Commissioner. In the event that the Guaranty Association's receipt of distributions under this Agreement or its receipt of "SNICIL Companies" Statutory Deposit results in the Guaranty Association having received funds that exceed the amount of the pro rata distribution to which the Guaranty Association is entitled under a court approved interim or final distribution approved by the Court, the Guaranty Association shall refund to the Liquidator such amount as is necessary to ensure that the Guaranty Association has received no more than its equitably allocated share of the court-approved distribution. In the event that the Guaranty Association must make an assessment in accordance with its enabling statute in order to make a refund to the Commissioner pursuant to this paragraph, then the Guaranty Association will have 120 days from the date such refund is requested to make such refund to the Commissioner.

5. The Guaranty Association will comply with all requirements set forth in California Insurance Code §1035.5.

6. If any legal action is necessary to enforce this agreement, the Guaranty Association agrees that such action will be commenced in the County of Los Angeles, Superior Court of the State of California, in the Liquidation proceeding of "SNICIL Companies", by way of an Order to Show Cause and the Guaranty Association agrees, for this purpose only, to subject itself to the jurisdiction of the County of Los Angeles Superior Court of the State of California by way of an Order to Show Cause procedure.

John Garamendi
Insurance Commissioner of the State of California,
Liquidator of "SNICIL Companies" in Liquidation

Dated: May 4, 2005

By David Wilson
David Wilson
Special Deputy Insurance Commissioner

Dated: APRIL 28, 2005

Arkansas Property & Casualty Guaranty Fund
By Steve A. Uhrynowycz
Steve A. Uhrynowycz, Esq.
Administrator

6. If any legal action is necessary to enforce this agreement, the Guaranty Association agrees that such action will be commenced in the County of Los Angeles, Superior Court of the State of California, in the Liquidation proceeding of "SNICIL Companies", by way of an Order to Show Cause and the Guaranty Association agrees, for this purpose only, to subject itself to the jurisdiction of the County of Los Angeles Superior Court of the State of California by way of an Order to Show Cause procedure.

Dated: May 4, 2005

John Garamendi
Insurance Commissioner of the State of California,
Liquidator of "SNICIL Companies" in Liquidation

By David E. Wilson
David Wilson
Special Deputy Insurance Commissioner

Dated: April 20, 2005

Nebraska Property & Liability Insurance Guaranty Assn.

By L. Dean Fletcher
L. Dean Fletcher
Administrator

6. If any legal action is necessary to enforce this agreement, the Guaranty Association agrees that such action will be commenced in the County of Los Angeles, Superior Court of the State of California, in the Liquidation proceeding of "SNICIL Companies", by way of an Order to Show Cause and the Guaranty Association agrees, for this purpose only, to subject itself to the jurisdiction of the County of Los Angeles Superior Court of the State of California by way of an Order to Show Cause procedure:

Dated: May 4, 2005

John Garamendi
Insurance Commissioner of the State of California,
Liquidator of "SNICIL Companies" in Liquidation

By David Wilson
David Wilson
Special Deputy Insurance Commissioner

Dated: March 29, 2005

New Jersey Compensation, Rating & Inspection Bureau
(NJCRIB)

On behalf of the New Jersey Workers Compensation
Security Fund

By Grover E. Czech
Grover E. Czech, Esq.
Executive Director, NJCRIB

6. If any legal action is necessary to enforce this agreement, the Guaranty Association agrees that such action will be commenced in the County of Los Angeles, Superior Court of the State of California, in the Liquidation proceeding of "SNICIL Companies", by way of an Order to Show Cause and the Guaranty Association agrees, for this purpose only, to subject itself to the jurisdiction of the County of Los Angeles Superior Court of the State of California by way of an Order to Show Cause procedure.

Dated: May 4, 2005

John Garamendi
Insurance Commissioner of the State of California,
Liquidator of "SNICIL Companies" in Liquidation

By David E. Wilson
David E. Wilson
Special Deputy Insurance Commissioner

Dated: April 12, 2005

Nevada Insurance Guaranty Association
By Donna M. Meade
Donna Meade
Executive Director

Exhibit “C”

AGREEMENT FOR EARLY ACCESS DISTRIBUTION OF FUNDS

This Agreement is effective upon the later of the two signatory dates. This agreement
SOUTH DAKOTA PROPERTY & CASUALTY INS. GUARANTY ASSOCIATION
between the Florida American Guaranty Fund Group and the California Insurance Commissioner
("Commissioner"), in his capacity as Liquidator of California Compensation Insurance Company,
Combined Benefits Insurance Company, Commercial Compensation Casualty Company, Superior
National Insurance Company and Superior Pacific Insurance Company (hereinafter referred to as
"SNICIL Companies".)

Recitals

1. On March 6, 2000, pursuant to an order of the County of Los Angeles Superior Court, State of California, the Commissioner conserved "SNICIL Companies". On September 26, 2000, the same court determined "SNICIL Companies" to be insolvent, and appointed the Commissioner as Liquidator, ordering the Liquidator to liquidate and wind up the business of "SNICIL Companies" and to exercise all powers necessary for the purpose of carrying out the order;
2. The "SNICIL Companies" Estate has sufficient assets in cash and securities to provide early access of funds to Guaranty Associations;
3. The Commissioner proposes, pursuant to California Insurance Code §1035.5, after reserving amounts necessary for payment of expenses of administration and the payment of claims of secured creditors (to the extent of the value of security held) and claims falling within the priorities established in subdivisions (1) and (2) of California Insurance Code §1033, to distribute available assets of "SNICIL Companies" on an equitable allocation to those Guaranty Associations eligible to participate in the distribution;
4. Such distributions will be equitably allocated between the Guaranty Associations in a ratio consisting of each Guaranty Association's reported payments for covered claims and loss adjustment expenses and the total reported covered claims and loss adjustment expenses paid by all Guaranty Associations; provided that any such allocated distributions will be reduced by the entire amount of

any statutory/special deposits available to any Guaranty Association's state, regardless of whether such deposit has been actually received by such Guaranty Association;

5. "SNICIL Companies" maintained statutory deposits ("Deposits") with the Insurance Commissioner or regulator in each state in which "SNICIL Companies" operated. The Deposits secured or partially secured "SNICIL Companies" liabilities to workers' compensation claimants in those states, and the proceeds of the Deposits have been or may be made available for distribution by the applicable Commissioner or regulator to the Guaranty Association for its use in paying covered claims. Neither "SNICIL Companies" nor the Liquidator has come into possession of any portion of the Deposits. The amount of the Deposit in the state of a Guaranty Association will be included in the calculation of that Guaranty Association's early access distribution under this agreement.

Agreement

NOW THEREFORE, in consideration of the mutual covenants contained herein, and for other good and valuable consideration, the parties agree as follows:

1. The Commissioner may, from time to time, and upon approval by the "SNICIL Companies" Liquidation court, distribute assets of "SNICIL Companies" to Guaranty Association on an equitable basis, after the Commissioner has first reserved assets sufficient for the following:

- (a) payment of the expenses of administration California Insurance Code §1033(a) (1)
- (b) payment of claims of secured creditors to the extent of the value of the security held; and
- (c) payment of claims falling within the priorities established in paragraphs (1) – (2), inclusive, of California Insurance Code §1033, subd. (a).

Such distributions will be made equitably between all Guaranty Associations.

2. Any such distributions to a Guaranty Association will be offset by the entire amount of any statutory/special deposits available to the Guaranty Association from such deposits maintained by "SNICIL Companies" in the Guaranty Association's state. The Commissioner will not object to the

release of any statutory/special deposits maintained by "SNICIL Companies" in the Guaranty Association's state. The Commissioner will not object to the release of any statutory/special deposit maintained by "SNICIL Companies" in the Guaranty Association's state for payment of workers' compensation claims, provided that such Association expressly agrees to promptly refund to the Liquidator any surplus portion of the deposit that exceeds the amount necessary to pay compensable workers' compensation claims under "SNICIL Companies" policies, and allocated claims expense necessary to pay those claims.

3. The Guaranty Association agrees to make a full report to the Commissioner, accounting for all assets received by it, all disbursements made, all interest earned on the assets, and any other matter that the court may direct.

4. The Guaranty Association will return to the Commissioner, upon demand, all or part of the assets received pursuant to this Agreement or pursuant to applicable law, as may be required by the Liquidator to pay the pro rata portion of all allowed claims of secured creditors and claims falling within the priorities established in California Insurance Code section 1033(a) (1) – (2), in accordance with those priorities, as the code section exists or may exist in the future. This obligation will include an obligation to return any assets that are in excess of the total distribution that the Guaranty Association would be entitled to from the "SNICIL Companies" Estate pursuant to California Insurance Code section 1033(a) at the time of a proposed distribution by the Commissioner. In the event that the Guaranty Association's receipt of distributions under this Agreement or its receipt of "SNICIL Companies" Statutory Deposit results in the Guaranty Association having received funds that exceed the amount of the pro rata distribution to which the Guaranty Association is entitled under a court approved interim or final distribution approved by the Court, the Guaranty Association shall refund to the Liquidator such amount as is necessary to ensure that the Guaranty Association has received no more than its equitably allocated share of the court-approved distribution.

In the event that the Guaranty Association must make an assessment in accordance with its enabling statute in order to make a refund to the Commissioner pursuant to this paragraph, then the Guaranty Association will have 120 days from the date such refund is requested to make such refund to the Commissioner.

5. The Guaranty Association will comply with all requirements set forth in California Insurance Code §1035.5.

6. If any legal action is necessary to enforce this agreement, the Guaranty Association agrees that such action will be commenced in the County of Los Angeles, Superior Court of the State of California, in the Liquidation proceeding of "SNICIL Companies", by way of an Order to Show Cause and Guaranty Association agrees, for this purpose only, to subject itself to the jurisdiction of the County of Los Angeles Superior Court of the State of California by way of an Order to Show Cause procedure.

Dated: 9/20, 2010

STEVE POIZNER
Insurance Commissioner of the State of California,
Liquidator of SNICIL Companies in Liquidation

By David E. Wilson
DAVID E. WILSON
Special Deputy Insurance Commissioner

Dated: Sept 9, 2010

By Edwin E. Evans
EDWIN E. EVANS, Esq.
South Dakota P&C Insurance Guaranty Association

Declaration of Raymond Minehan

DECLARATION OF RAYMOND MINEHAN

I, Raymond Minehan, declare as follows:

1. I am employed as Chief Financial Officer of the California Insurance Commissioner's Conservation & Liquidation Office ("CLO"). I have held my current position since May 7, 2005.

2. I have personal knowledge of the facts and circumstances set forth in this declaration, and if called upon to do so, I could and would competently testify thereto.

3. As Chief Financial Officer of the CLO, I am responsible for preparing, supervising and reviewing the financial accounting for the insolvent insurers' estates administered by the CLO, including the Insolvent Companies.

4. In determining the proposed amount to be distributed by each of the estates and pursuant to Insurance Code § 1035.5(b) the Liquidator has retained sufficient assets to provide for the payment of expenses administration, the payment of claims of secured creditors (to the extent of the value of the security held), and claims within the priorities established in paragraphs (1) to (4), inclusive, of subdivision (a) of Section 1033.

5. Pursuant to Insurance Code § 1035.5(b) the Liquidator has retained liquid investment assets on behalf of the California Compensation Insurance Company ("California Compensation") to provide for the payment of \$1,702 for accrued expenses as of December 31, 2012; \$335,047 for unclaimed property to be escheated; and \$5,023,909 to secure California Compensation's proportionate share of the lien upon the proceeds of the U.S. Life arbitration between U.S. Life and the Insolvent Companies granted to SNTL Litigation Trust pursuant to section V.C., page 17 of the Settlement Agreement dated September 8, 2000 (the "SNTL Lien"). After taking into account these amounts including the proposed distribution, California Compensation has an additional \$12,878,702 in excess liquid investment assets available. The excess liquid investment assets are more than adequate to cover all future administrative expenditures and additional distributions.

1 6. Pursuant to Insurance Code § 1035.5(b) the Liquidator has retained liquid
2 investment assets on behalf of Combined Benefits Insurance Company ("Combined Benefits") to
3 provide for the payment of \$84 for accrued expenses as of December 31, 2012; \$603 for
4 unclaimed property to be escheated; and \$47,264 to secure Combined Benefits' proportionate
5 share of the SNTL Lien. After taking into account these amounts including the proposed
6 distribution, Combined Benefits has an additional \$11,373,790 in excess liquid investment assets.
7 The excess liquid investment assets are more than adequate to cover any future administrative
8 expenditures and additional distributions.

9 7. Pursuant to Insurance Code § 1035.5(b) the Liquidator has retained liquid
10 investment assets on behalf of Superior National Insurance Company ("Superior National") to
11 provide for the payment of \$3,927 for accrued expenses as of December 31, 2012; \$81,724 for
12 unclaimed property to be escheated; and \$1,154,859 to secure Superior National's proportionate
13 share of the SNTL Lien. After taking into account these amounts including the proposed
14 distribution, Superior National has an additional \$10,968,013 in excess liquid investment assets.
15 The excess liquid investment assets are more than adequate to cover any future administrative
16 expenditures and additional distributions.

17 8. Pursuant to Insurance Code § 1035.5(b) the Liquidator has retained liquid
18 investment assets on behalf of Superior Pacific Casualty Company ("Superior Pacific") to provide
19 for the payment of \$725 for accrued expenses as of December 31, 2012; \$386 for unclaimed
20 property to be escheated; and \$16,783 to secure Superior Pacific's proportionate share of the
21 SNTL Lien. After taking into account these amounts including the proposed distribution,
22 Superior Pacific has an additional \$1,397,169 in excess liquid investment assets. The excess
23 liquid investment assets are more than adequate to cover all future administrative expenditures
24 and additional distributions.

25 9. Pursuant to Insurance Code § 1035.5(b) the Liquidator has retained liquid
26 investment assets on behalf of Commercial Compensation Casualty Company ("Commercial
27 Compensation") to provide for the payment of \$463,817 for accrued expenses as of December 31,
28

1 2012; \$218,928 for unclaimed property to be escheated; and \$257,186 to secure Commercial
2 Compensation's proportionate share of the SNTL Lien. After taking into account these amounts
3 including the proposed distribution, Commercial Compensation has an additional \$9,882,829 in
4 excess liquid investment assets. The excess liquid investment assets are more than adequate to
5 cover all future administrative expenditures and additional distributions.

6 10. Attached and incorporated herein as Exhibit "A" is a true and correct copy of a
7 spreadsheet entitled "Consolidated Superior National Estates, Statement of Assets & Liabilities in
8 Liquidation." This spreadsheet accurately details total cash in possession and certain liability of
9 the Liquidator as of December 31, 2012, and the other cash availability calculations of California
10 Compensation, Combined Benefits, Superior National, Superior Pacific and Commercial
11 Compensation.

12 11. Attached and incorporated herein as Exhibit "B" is a true and correct copy of a
13 spreadsheet entitled "Superior National Insurance Companies in Liquidation, Summary of 10th
14 Early Access Distribution to IGAs." This spreadsheet accurately details the proposed amounts of
15 the early access distributions to each IGA by each of the Insolvent Companies.

16 I declare under penalty of perjury under the laws of the State of California that the
17 foregoing is true and correct.

18 Executed this 14 day of May, 2013, at San Francisco, California.

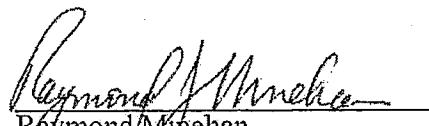
19
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22 Raymond Minahan
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Exhibit “A”

CONSOLIDATED SUPERIOR NATIONAL ESTATES
STATEMENT OF ASSETS AND LIABILITIES IN LIQUIDATION
As of December 31, 2012

	Cal Comp	Combined Benefits	Superior Natl	Superior Pacific	Commercial Comp	TOTAL
ASSETS						
Participation in pooled investments	37,386,600	12,692,000	18,006,700	2,415,100	12,277,500	82,777,900
Non-pooled short-term investments:						
Restricted	116,500	229,800	-	-	-	346,300
Accrued investment income	144,200	47,600	67,800	9,200	46,000	314,800
Statutory deposits held by other states	788,700	-	321,900	-	633,500	1,744,100
Funds held by guaranty associations	-	-	11,005,700	-	12,000	11,017,700
Recoverable from reinsurers - paid	3,092,400	9,400	5,942,800	4,372,500	485,200	13,902,300
Recoverable from reinsurers - case reserves	19,850,300	195,800	41,524,000	21,230,600	6,153,700	88,954,400
Recoverable from reinsurers - IBNR	51,413,500	-	-	8,619,700	807,100	60,840,300
Salvage and subrogation recoverable	1,800	-	19,400	-	-	21,200
Total Available Assets	112,794,000	13,174,600	76,888,300	36,647,100	20,415,000	259,919,000
LIABILITIES						
Secured claims	5,359,000	47,900	1,236,600	17,200	476,100	7,136,800
Accrued administrative expenses	1,700	100	3,900	700	463,800	470,200
Claims against policies, including guaranty associations, before distributions	2,062,676,300	35,664,000	887,194,000	225,574,800	138,714,300	3,349,823,400
Early access and other Class 2 distributions	(875,588,200)	(22,054,800)	(394,312,000)	(39,969,700)	(94,544,200)	(1,426,468,900)
All other claims	119,307,600	6,701,800	28,724,300	62,503,300	13,754,500	230,991,500
Total Estimated Liabilities	1,311,756,400	20,359,000	522,846,800	248,126,300	58,864,500	2,161,953,000
NET ASSETS (DEFICIENCY)	(1,198,962,400)	(7,184,400)	(445,958,500)	(211,479,200)	(38,449,500)	(1,902,034,000)

Note 1 Includes \$6.5 million for SNLT lien, down from \$28 million, pursuant to an approved court order dated May 7, 2003.

Note 2 Does not include expenses for final distribution and related closing activities.

Exhibit “B”

EXHIBIT B

Superior National Insurance Companies in Liquidation Summary of 10th Early Access Distribution to IGA's

Insurance Guaranty Association	301 California Compensation	302 Combined Benefits	304 Superior National	305 Superior Pacific	306 Commercial Compensation	Total	State
Alaska	-	-	-	-	\$ 2,415.00	\$ 2,415.00	AK
Alabama	137,013.00	-	-	-	-	\$ 137,013.00	AL
Arizona	-	-	632,789.00	-	-	\$ 632,789.00	AZ
California	18,955,702.00	1,500,000.00	5,165,403.00	995,982.00	-	\$ 26,617,087.00	CA
Colorado	-	-	-	-	63,978.00	\$ 63,978.00	CO
Deleware	-	-	-	-	25,967.00	\$ 25,967.00	DE
Florida	18,000.00	-	-	-	-	\$ 18,000.00	FL
Georgia	76,958.00	-	-	-	-	\$ 76,958.00	GA
Illinois	76,037.00	-	-	-	-	\$ 76,037.00	IL
Indiana	-	-	-	-	13,714.00	\$ 13,714.00	IN
Mississippi	-	-	-	-	14,465.00	\$ 14,465.00	MS
Nebraska	-	-	-	-	2,625.00	\$ 2,625.00	NE
New Jersey	-	-	-	-	97,982.00	\$ 97,982.00	NJ
New Mexico	-	-	-	-	47,122.00	\$ 47,122.00	NM
New York	-	-	-	-	406,238.00	\$ 406,238.00	NY
Pennsylvania	-	-	-	-	255,959.00	\$ 255,959.00	PA
Tennessee	-	-	-	-	503,063.00	\$ 503,063.00	TN
Texas	-	-	-	4,018.00	12,943.00	\$ 16,961.00	TX
Utah	-	-	-	-	8,276.00	\$ 8,276.00	UT
	\$ 19,263,710.00	\$ 1,500,000.00	\$ 5,798,192.00	\$ 1,000,000.00	\$ 1,454,747.00	\$ 29,016,649.00	

DECLARATION OF SERVICE BY U.S. MAIL

Case Name: **Insurance Commissioner v. Superior National Insurance Co.**
No.: **BS061974 (Consolidated with BS061675, BS062171, BS062173 & BS063746)**

I declare:

I am employed in the Office of the Attorney General, which is the office of a member of the California State Bar, at which member's direction this service is made. I am 18 years of age or older and not a party to this matter. 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 with postage thereon fully prepaid that same day in the ordinary course of business.

On May 15, 2013, I served the attached **NOTICE OF APPLICATION AND APPLICATION FOR ORDER APPROVING LIQUIDATOR'S PROPOSAL TO DISBURSE ASSETS TO CERTAIN STATE INSURANCE GUARANTY ASSOCIATIONS; DECLARATIONS OF ROMMEL ADAO AND RAYMOND MINEHAN IN SUPPORT THEREOF** by placing a true copy thereof enclosed in a sealed envelope in the internal mail collection system at the Office of the Attorney General at 300 South Spring Street, Suite 1702, Los Angeles, CA 90013, 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 May 15, 2013, at Los Angeles, California.

Linda Richardson
Declarant

Linda Richards
Signature

SERVICE LIST

**CASE: INSURANCE COMMISSIONER v. SUPERIOR NATIONAL
INSURANCE COMPANY and CONSOLIDATED PROCEEDINGS**
CASE NO: BS 061974

<p>Brad R. Godshall, Esq. Iain A.W. Nasatir, Esq. PACHULSKI STANG ZIEHL YOUNG & JONES 10100 Santa Monica Blvd., 11th Floor Los Angeles, CA 90067 Tel: (310) 277-6910 / Fax: (310) 201-0760 inasatir@pszyjlaw.com</p>	<p>Robert E. Nagle General Counsel & Vice President Superior Natl. Ins. Group, Inc. 49 Peregrine Circle Oak Park, CA 91377</p>
<p>Peter J. Gurfein, Esq. LANDAU GOTTFRIED & BERGER LLP 1801 Century Park East, Suite 1460 Los Angeles, CA 90067 Tel (310) 557-0050 / Fax: (310) 557-0056 (Centre Insurance Company) pgurfein@lgbfirm.com</p>	<p>Louis J. Cisz, III Matthew A. Richards Gina M. Fornario Nixon Peabody LLP One Embarcadero Center, 18th Flr. San Francisco, CA 94111-3600 lcisz@nixonpeabody.com mrichards@nixonpeabody.com gforario@nixonpeabody.com</p>
<p>Joseph K. Hegedus, Esq. LEWIS, BRISBOIS, BISGAARD & SMITH, LLP 221 N. Figueroa Street, Suite 1200 Los Angeles, CA 90012 Tel: (213) 250-1800 / Fax: (213) 250-7900 hegedus@llbslaw.com</p>	<p>C. Guerry Collins, Esq. LOCKE LORD BISSELL & LIDDELL 300 S. Grand Avenue, Ste. 800 Los Angeles, CA 90071-3200 Tel: (213) 687-6719 / Fax: (213) 485-1200 (California Insurance Guarantee Association) gcollins@lockelord.com</p>
<p>Terence Kenney WILD CAREY & FIFE 120 Montgomery Street, Suite 1000 San Francisco, CA 94104-4313 Tel: (415) 837-3101 / Fax:(415) 837-3111 (Kitchen Works, Inc.) Terencekenney@wcandf.com</p>	<p>Roxanni Gillespie, Esq. BARGER & WOLEN 650 California Street, 9th Floor San Francisco, CA 94108 Tel: (415) 434-2800/ Fax: (415) 434-2533</p>
<p>Henry A. Knebel, Esq. The Law Offices of Henry Knebel 28042 Avenue Stanford, Unit E. Valencia, CA 91355 knebelh@earthlink.net</p>	<p>Philip A. O'Connell, Jr., Esq. Katherine Eddy, Esq. SONNENSHEIN NATH & ROSENTHAL 525 Market Street, 26th Floor San Francisco, CA 94105 Tel: (415) 882-5000 / Fax: (415) 543-5472 poconnelljr@sonnenschein.com (Centre Insurance Company)</p>

<p>Michael S. Lurey, Esq. Kimberly A. Posin, Esq. Lucas R. Bailey LATHAM & WATKINS 355 S. Grand Avenue Los Angeles, CA 90071 Tel: (213) 485-1234 / Fax: (213) 891-8763 Michael.lurey@lw.com</p>	<p>Gerald C. Pluard Jr., Esq. Kemper Insurance Companies – Legal One Temper Drive Long Grove, Illinois 60049-0001 Tel: (847) 320-2000 / Fax: (847) 320-4202 (Lumberman's Mutual Casualty Co. or Kemper Insurance Companies)</p>
<p>James Stinson Sidley Austin LLP One South Dearborn Chicago, IL 60603</p>	<p>Joel Ross RISK ENTERPRISE MANAGEMENT LTD. 2540 Route 130, Suite 109 Cranbury, NJ 08512 (Risk Enterprise Management Ltd.)</p>
<p>John McPherson BARGER & WOLEN, LLP 633 W. 5th Street, 47th Floor Los Angeles, CA 90071 Tel: (213) 680-2800/ Fax: (213) 614-7399 (Risk Enterprise Management Ltd.) jmcpherson@bargerwolen.com</p>	<p>Raymond J. Lester Vice President & Associate General Counsel Trustmark Insurance Company 400 Field Drive Lake Forest, Illinois 60045</p>
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DECLARATION OF SERVICE BY CERTIFIED MAIL

Case Name: **Insurance Commissioner v. Superior National Insurance Co.**

No.: **BS061974 (Consolidated with BS061675, BS062171, BS062173 & BS063746)**

I declare:

I am employed in the Office of the Attorney General, which is the office of a member of the California State Bar at which member's direction this service is made. I am 18 years of age or older and not a party to this matter. 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 with postage thereon fully prepaid that same day in the ordinary course of business.

On May 15, 2013, I served the attached **NOTICE OF APPLICATION AND APPLICATION FOR ORDER APPROVING LIQUIDATOR'S PROPOSAL TO DISBURSE ASSETS TO CERTAIN STATE INSURANCE GUARANTY ASSOCIATIONS; DECLARATIONS OF ROMMEL ADAO AND RAYMOND MINEHAN IN SUPPORT THEREOF** by placing a true copy thereof enclosed in a sealed envelope as certified mail and return receipt requested, in the internal mail collection system at the Office of the Attorney General at 300 South Spring Street, Suite 1702, Los Angeles, CA 90013, addressed as follows:

SEE ATTACHED SERVICE LIST

I declare under penalty of perjury under the law of the State of California the foregoing is true and correct and that this declaration was executed on May 15, 2013, at Los Angeles, California.

Linda Richardson
Declarant

Linda Richards
Signature

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