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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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SEP 20 2012

**LOS ANGELES
SUPERIOR COURT**

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

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

Applicant,

v.

**SUPERIOR NATIONAL INSURANCE
COMPANY,**

Respondent.

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

**LIQUIDATOR'S FURTHER STATUS
CONFERENCE STATEMENT FOR
LEAD CASE**

Date: September 28, 2012
Time: 10:00 a.m.
Dept: CCW-322
Judge: The Honorable Kenneth R.
Freeman

1 TO THE COURT AND TO ALL PARTIES AND THEIR ATTORNEYS OF RECORD:
2 THE LIQUIDATOR'S FURTHER STATUS CONFERENCE STATEMENT FOR LEAD CASE.

3 **I.**

4 **OVERVIEW**

5 The Insurance Commissioner of the State of California ("Commissioner" or "Liquidator"),
6 through his CLO¹, manages the Superior National Insurance Companies'² liquidation for the
7 benefit of policy claimants and creditors. It is the purpose of this report to explain the current
8 status of the liquidator's reinsurance and premium recovery efforts, to provide financial
9 information and an updated look at the Liquidator's ongoing litigation efforts. This report
10 updates all the categories of information provided in the Liquidator's report filed on March 15,
11 2012.

12 **II.**

13 **REINSURANCE INFORMATION**

14 The CLO continues to pursue the estate's reinsurance recoveries by performing
15 accounting, audits, billings and collections. In addition to a general summary of reinsurance
16 activities occurring since the last status conference, the Court has directed the CLO to continue to
17 report a schedule of paid loss recoverables (net of premiums payable) including an aging report.
18 Exhibit A is a schedule of paid loss recoverables (net of premiums payable) containing the
19 requested aging report. Exhibit B is a schedule of ceded case reserves listing the amounts of all
20 claims whether paid or reported to the reinsurer, but not yet billed, based on reserve amounts as
21 established by the responsible IGA. Exhibit C is a schedule of ceded incurred but not reported
22 reserves (IBNR). Exhibit D is a computation of difference in amounts of paid loss recoverables
23 (net of premiums payable) between the current and prior reports. The following is a narrative that
24 explains the latest versions of these reports in more detail.

25 ¹ Conservation and Liquidation Office.

26 ² The Superior National Insurance Companies refer to Superior National Insurance
27 Company, Superior Pacific Casualty Company, California Compensation Insurance Company,
28 Commercial Compensation Casualty Company and Combined Benefits Insurance Company,
which are collectively also referred to as the "SNICIL" or the "Estate."

1 **Exhibit A – Paid Loss Recoverables (Net of Premiums Payable)**

2 Exhibit A lists paid loss recoverables (net of premiums payable) due from each reinsurer
3 as of June 30, 2012. Paid loss recoverables are the amounts already paid to the claimants that are
4 due from the reinsurers and premiums payable are amounts due reinsurers pursuant to the terms
5 of each contract. A total of \$8,575,851 is shown as due from reinsurers, up from the \$8,241,879
6 reported in the March, 2012 status report. The increase in paid loss recoverables (net of
7 premiums payable) is \$333,972, resulting primarily from new billings of \$2,412,266 offset by
8 collections of \$2,070,196 and write-offs of \$8,099. (See Exhibit D.) The new billings are from
9 the release of updated reinsurance reports for various XOL treaties. The total collections were
10 primarily from Blackthorn/Ace American, CIGNA Re, LDG Re, SCOR Re, St. Paul Re and
11 Trustmark (all XOL treaty reinsurers). The write-offs of \$8,099 are for balances due from LDG
12 Re that are not subject to the XOL treaties.

13 Also included in the total paid loss recoverables (net of premiums payable) are amounts
14 that are in dispute, due from companies in liquidation, or pre-liquidation receivables in the
15 process of reconciliation. The \$6,825,095 in net balance due from reinsurers (net of premiums
16 payable) results from an increase of \$569,195 from the March 2012 report. This increase is due
17 to billings of \$1,794,981 offset by collections of \$1,217,687 and write-offs of \$8,099. (See
18 Exhibit D.)

19 Trustmark owes SNICIL a total amount of \$1,764,845, down by \$235,224. The decrease
20 is due to new billings of \$617,285 offset by collections of \$852,509. The majority of the balance
21 is due to disputes in penalty payments, CT claims, undocumented bill review payments and other
22 billing issues. Castlewood owes SNICIL a total amount of \$5.5 million, up by \$517,044, due to
23 new billings. We continue to submit billings and supporting documentation to them. The CLO is
24 pressing both reinsurers to settle all billed and overdue amounts. The CLO is actively pursuing
25 commutation of two major excess treaties with Castlewood at this time. The commutation of
26 these two treaties will significantly reduce the amount due from Castlewood.

27 Trustmark, CNA Re, LDG Re and other excess reinsurers have also expressed their desire
28 to commute their reinsurance obligations to SNICIL. In the second quarter of 2011, the

1 California Insurance Guaranty Association (CIGA), responsible for handling the majority of the
2 claims that will underlie the commutations, completed their evaluation of the carried reserves on
3 their open files in conformity with their reserving philosophy. The CLO started the commutation
4 process by submitting to the actuaries the fourth quarter, 2010 loss data for the development of
5 the commutation proposals for submission to the interested reinsurers.

6 Reinsurers continue to request for claim audits. An audit by CNA Re was completed in
7 the first quarter of 2012. An audit by St. Paul Re/Travelers scheduled in the second quarter of
8 2011 has been indefinitely postponed due to some disagreements in the language of the
9 Confidentiality Agreement with CIGA. Both parties are now in the process of resolving their
10 issues. An audit by Trustmark is scheduled in the third quarter of 2012, subject to the approval of
11 the Confidentiality Agreement with CIGA.

12 Exhibit A also shows the aging of the paid loss recoverables (net of premiums payable).

13 **Exhibit B – Ceded Case Reserves**

14 Exhibit B lists the ceded case reserves as of June 30, 2012 related to each reinsurer's
15 contract with the liquidating companies. These are claims that have been reported to the
16 Liquidator but have not been paid to the claimants and therefore are not yet due from the
17 reinsurers. The total of the ceded case reserves is currently \$93,442,870, which is a decrease of
18 \$739,401 from the March 2012 status report. The reduction is due to the decrease of case
19 reserves of the various XOL treaties, particularly the Superior Pacific/Pac Rim XOL treaties (\$1.8
20 million) offset by the increase in case reserves of the Trustmark XOL treaties (\$331,000), the
21 Superior National XOL \$1M xs \$1M Per Person WC treaty effective April 1, 1997 (\$621,000)
22 and the Superior National XOL \$1M xs \$1M Per Person WC treaty effective January 1, 1996
23 (\$126,000).

24 **Exhibit C – Ceded IBNR (Incurred But Not Reported Reserves)**

25 This exhibit lists the undiscounted ceded incurred but not reported reserves as of June 30,
26 2012. The total of the ceded IBNR is currently \$63.4 million, which is unchanged from the
27 March 2012 status report.

28 ///

1 The IBNR of \$63 million pertains to the XOL treaties, some of which have not had the
2 benefit of an actuarial study since liquidation and therefore, the carried IBNR is outdated and
3 unreliable. The extensive reserve audits at CIGA's third party administrators were completed in
4 the second quarter of 2011 and allow the CLO and its consulting actuaries to update their reserve
5 studies. The CLO had commissioned a reserve analysis of gross reserves as of December 31,
6 2010. A final report on the analysis was released in the first quarter of 2012. The actuaries are
7 currently undertaking an analysis of the ceded programs based on data as of December 31, 2010.
8 This review is in conjunction with the proposed commutation of the various XOL programs. The
9 ceded IBNR will be updated as we receive the actuaries' analysis of each program.

10 III.

11 ARBITRATION AND OTHER MATTERS

12 On September 11, 2012, the Court approved the Liquidator's settlement of SNTL's
13 indemnity claim against SNICIL. Pursuant to the terms of the settlement, the Liquidator paid
14 \$8.5 million to SNTL Litigation Trust on September 13, 2012. With the SNTL payment and per
15 the terms of the settlement agreement, SNTL's lien against the estate assets is reduced to \$6.5
16 million representing the maximum amount still recoverable by SNTL from the estates. The
17 amount that will be paid to SNTL in satisfaction of the estates' remaining indemnity obligation to
18 SNTL depends on SNTL making further distributions to Centre Insurance Company that are
19 subject to indemnity by the SNICIL estate.

20 IV.

21 FINANCIAL REPORT

22 The CLO's Accounting Department has updated its financial statements through June 30,
23 2012, and a copy of the consolidated balance sheet for the SNICIL estates is attached hereto as
24 Exhibit E. Secured claims liability balance includes \$28 million for the SNTL lien, which has
25 since been reduced pursuant to the SNTL settlement as discussed above.

26 The financial statements incorporate the results of a December 31, 2009
27 PriceWaterhouseCooper's actuarial report commissioned by the Liquidator to review the
28 adequacy of SNICIL reserves and IBNR for workers' compensation claims.

1 The accounting department continues its other projects on an on-going basis, including its
2 estate asset allocations, supporting the billing activities of the reinsurance department resolving
3 statutory deposits accounts in various jurisdictions and/or recoveries and the IGA claims data
4 reconciliation project.

5 V.

6 **CLAIMS ADMINISTRATION**

7 **A. Claims Processing**

8 **1. Premium and Subrogation Collection Activity**

9 Premium collection and subrogation recoveries have virtually ceased. There are still some
10 protracted collection and subrogation matters being monitored, but minimal expense is being
11 incurred. The SNICIL estates will bear no direct cost, other than the minimal allocation for the
12 monitoring process, as these matters are being pursued through vendors operating on a
13 contingency fee basis. Recoveries from January through August 2012 total \$7,578.50 for
14 subrogation and \$4,203 for premium. Both totals represent collection on all five estates.

15 **2. Claims Administration**

16 All Proof of Claim matters, other than the claims of Insurance Guaranty Associations
17 ("IGAs"), are resolved, and liabilities should be relatively fixed. As long as the estate remains
18 open there is the possibility of requests for late filing of Proof of Claims (see *Middleton v.*
19 *Imperial Insurance Company* (1983) 34 Cal.3d 134 for criteria allowing such filings).

20 There is one Proof of Claim that was previously approved by the Court (Claim of Tammy
21 Sellers) will require modification. Such modification will not be sought until the Liquidator
22 reports this claim to Medicare in the specific format Medicare requires, and that reporting process
23 has been recently commenced. On May 24, 2011, the Court approved the Class 2 claim of
24 Tammy Sellers against the estate of California Compensation Insurance Company. The order
25 authorized the Liquidator to allocate 75% of the claim amount to the claimant and 25% to
26 Medicare. The amount of the ultimate liability will not change, but the allocation of the claim
27 between the claimant and Medicare will need to be revisited as Medicare is unable to accept
28 payments for prospective claims. The Liquidator anticipates that he will seek an order modifying

1 the May 24, 2011 order and distributing the entire claim amount to the claimant.

2 The estates have not finalized any IGA claims since the Liquidator last reported finalizing
3 claims of 18 of 61 IGAs that have paid SNICIL claims. Since the formal resolution of the IGAs'
4 claims involves a discounting of future reserves, the Liquidator generally waits until there is
5 prospect of a relatively imminent closure of the estate before finalizing their claims. The 18 IGAs
6 whose claims have been finalized had no open claims or minimal activity. The Liquidator notes
7 that 17 out of the remaining 43 IGAs claims either have zero or one claim remaining open. The
8 reconciliation process with those IGAs who no longer have any open claim files continues. The
9 process of reconciling and approving IGA POC claims will continue for at least the next many
10 months, and if the estate approaches a closure position, the IGA resolution activity will have to be
11 intensified.

12 VI.

13 EARLY ACCESS DISTRIBUTION

14 Pursuant to the court's order of September 10, 2012, authorizing the Liquidator to
15 disburse estate assets, the Liquidator completed a total distribution of \$40,769,086 from the
16 Superior National Insurance Companies to various state insurance guarantee associations.

17 With the latest early access distribution, the amount of estate assets disbursed from the
18 inception of liquidation total \$1,426,468,796.

19 VII.

20 CONCLUSION

21 The Superior National Insurance Companies continue to conduct significant run-off
22 activities, including recovering reinsurance assets; claims administration, estate accounting,
23 reinsurance negotiations and settlements. Moreover, these liquidating companies continue to
24 fulfill a significant goal of collecting and distributing assets to the IGAs, in order to close the gap
25 between the assets of the liquidating companies and their financial obligations. If the Court has

26 ///

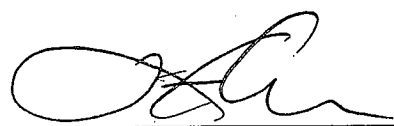
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1 questions concerning the contents of this status report, the Liquidator will endeavor to provide
2 answers within a reasonable time.

3
4 Dated: September 20, 2012

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

7
8 

9 LISA W. CHAO
Deputy Attorney General
10 *Attorneys for Applicant Insurance Commissioner*
11 *of the State of California, in his capacity as*
12 *Liquidator of Superior National Insurance*
13 *Company, Superior Pacific Casualty Company,*
14 *California Compensation Insurance Company,*
15 *Commercial Compensation Casualty Company*
16 *and Combined Benefits Insurance Co.*

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EXHIBIT "A"

Exhibit A
SUPERIOR NATIONAL INSURANCE COMPANIES IN LIQUIDATION
Paid Loss Recoverables (Net of Premiums Payable) by Reinsurers
June 30, 2012

	TOTAL	< 30 days	30-59 days	60-89 days	90-119 days	120 days and over
Arrowwood Indemnity	-					-
AUL RMS (SF)/American Acc Re	(144)					(144)
AUL RMS UNUM LIFE AM	(323,172)					(323,172)
AUL RMS/American United Life	21,125					21,125
AUL RMS/FED INS CHUBB	-					-
Berkley	-					-
Berkley/North Star Re	4,490					4,490
Blackthorn Re Srvc/Ace American	144,434		45,999	12,950		85,485
Captive Reinsurers	(14,089)					(14,089)
Cigna Re/Connecticut General Life	546,096		16,151	30,466	-	499,479
CIGNA Re/Life Insurance Co. of North Am	225,535		20,013	15,083	-	190,439
CIGNA*	-					-
Clarendon	-					-
Cleanwater	-					-
CNA Re/Continental Casualty	168,479		9,219	35,983		123,277
Continental*	4,813					4,813
Coronet/Camelback Re (In Liquidation)	-					-
Donnelly Skirtich/Continental Assurance	(43)					(43)
Employers Re*	-					-
Excess*	53,750					53,750
General Security National	-					-
Global Re Corp of America	118,481		2,853	17,991		97,636
HartRe (CA)/Hartford Fire	-					-
Home (In Liquidation)	-					-
Int'l Sol/IOA Re/Continental Casualty Co./C	5,524,550	-	109,704	137,086	23,241	5,254,520
JEH Re/John Hancock Mutual	-					-
LDG Re Corp-OCR/Workers Comp Alterna	325,812	-	28,061	4,926		292,826
LDG Re SRD/First All Financial	-					-
Life Insurance Company of North America	-					-
LRD Re- SRD/Transatlantic	22,517			10,215		12,305
New England Re*	-					-
North America*	-					-
North Star Re	-					-
Pennsylvania Manufacturers	6,574					6,574
Praetorian	1,415		1,414			1
Reinsurance Services of Princeton/Amer U	(21,165)					(21,165)
ReliaStar Life	(114)					(114)
Reliastar Life UK	-					-
Scandinavian Re	-					-
Scor Re (IL)	1					1
Scor Re*	-					-
St Paul Re	-					-
Swiss Re America Corp	-					-
Toa Re	434					434
Transatlantic Re	-					-
Travelers Indemnity*	3,457					3,457
Travelers/Phoenix*	-					-
Trustmark	1,764,845	18,595	32,731	38,121		1,675,394
Underwriters Re	-					-
United Republic (In Liquidation)	-					-
Zurich (UK)	(2,230)	-		1,405	(3,635)	-
Total at June 30, 2012	8,575,851	18,595	266,145	304,225	19,606	7,967,278
	100.00%	0.22%	3.10%	3.55%	0.23%	92.90%
Trustmark (In Dispute)	(1,764,845)	(18,595)	(32,731)	(38,121)	-	(1,675,394)
Home (In Liquidation)	-	-	-	-	-	-
United Republic (In Liquidation)	-	-	-	-	-	-
Coronet (In Liquidation)	-	-	-	-	-	-
Captive Program	14,089	-	-	-	-	14,089
*Pre-liq receivables in process of reconcilia	-	-	-	-	-	-
Net Balance Due at June 30, 2012	6,825,095	-	233,414	266,105	19,606	6,305,973
	100.00%	0.00%	3.42%	3.90%	0.29%	92.39%

EXHIBIT "B"

Exhibit B
SUPERIOR NATIONAL INSURANCE COMPANIES IN LIQUIDATION
Ceded Case Reserves by Reinsurers
June 30, 2012

American Accident Group I	147,452
American Accident Group II	147,452
AUL RMS (SF) Fed Ins Chubb	1,541,548
AUL RMS (SF) Unum Life American	-
Berkley (formerly Signet)	26,170
Berkley/North Star Re (formerly North Star Re thru CSMC)	7,150
Blackthorn Re/Ace American	7,800,153
Captive Reinsurers	518,396
CIGNA	-
Cigna Re/Connecticut General Life	3,606,006
CIGNA Re/Life Insurance Co. of North America	2,954,603
Clarendon National	15,836
Clearwater (formerly Skandia America)	6,007
CNA Re/Continental Casualty	3,528,451
Cologne Re of America	3,519
Continental Ins (formerly Continental Re)	4,319
Coronet Ins/Camelback Re (in Liq)	-
Excess	44,026
First Allmerica Financial (LDG Re-SRD)	2,102,110
General Security National (formerly Le Mans Re)	2,815
Global American Re (Constitution Re)	1,626,841
Hart/Re (CA)/Hartford Fire (formerly Hartford Fire)	21,868
Home (in Liquidation)	-
Imperial Casualty & Indemnity (commuted)	-
Int'l Sol/IOA Re/Continental Casualty Company	25,739,209
JEH Re/John Hancock Mutual	99,050
Lincoln National Life	353,093
New England Re	-
North America	32,953
North Star Re	4,363
Partner Re of NY (formerly Winterthur)	-
Pennsylvania Manufacturer's	10,250
Phoenix Home Life Mutual	294,816
Praetorian	795,208
Reliastar Life (Minnesota)	2,867,945
ReliaStar Life (UK)	-
Scor Re	965,393
Scor Re (IL)	8,784,172
Security of Hartford (formerly Orion)	1,408
St Paul Re	3,804,736
Swiss Re America (formerly Buffalo Re)	12,317
Swiss Re America (formerly North American)	3,798
Swiss Re America (formerly Underwriters Re)	9,838
Toa Re of America (formerly Mercantile and Gen Re)	9,799
Toa Re of America	591
Transatlantic Re	1,707,610
Transatlantic Re (LDG Re-SRD)	2,954,603
Travelers Indemnity	5,119
Travelers/Phoenix	20,133
Trustmark	12,672,724
United Republic In Liquidation	-
Workers Comp Alternative Facility/LDG Re	8,073,553
Zurich Re (UK) Ltd./Benfield LTD	115,466
Total	93,442,870

EXHIBIT "C"

Exhibit C
SUPERIOR NATIONAL INSURANCE COMPANIES IN LIQUIDATION
Ceded IBNR by Reinsurers
June 30, 2012

US Life	
All Other Treaties (In Process of Review)	63,418,950
<hr/>	
Total at June 30, 2012	63,418,950

EXHIBIT "D"

Exhibit D
**COMPUTATION OF DIFFERENCES IN AMOUNTS OF PAID LOSS
RECOVERABLES (NET OF PREMIUM PAYABLES)
BETWEEN JUNE 30, 2012 AND DECEMBER 31, 2011**

Paid Loss Recoverables (Net of Premium Payables)

\$ **333,972** Increase in paid loss recoverables (net of premium payables) computed as follows:

New Billings	\$	2,412,266
Less: Collections/FH Application/LOC Drawdown	\$	(2,070,196)
Write-offs/Adjustments	\$	(8,099)
Increase	\$	333,971

Net Balance Due

\$ **569,196** Increase in net balance due computed as follows:

New Billings	\$	1,794,981
Less: Collections	\$	(1,217,687)
Write-offs/Adjustments	\$	(8,099)
Increase	\$	569,195

EXHIBIT "E"

Insurance Commissioner of the State of California
Conservation & Liquidation Office

CONSOLIDATED SUPERIOR NATIONAL ESTATES
STATEMENT OF ASSETS AND LIABILITIES IN LIQUIDATION
As of June 30, 2012

	Cal Comp	Combined Benefits	Superior Natl	Superior Pacific	Commercial Comp	TOTAL
ASSETS						
Participation in pooled investments	75,862,600	13,165,500	22,176,300	3,988,500	12,754,500	127,947,400
Non-pooled short-term investments:						
Restricted	116,500	229,800	-	-	-	346,300
Accrued investment income	319,600	55,500	93,300	16,600	53,800	538,800
Statutory deposits held by other states	786,200	-	321,600	-	633,400	1,741,200
Funds held by guaranty associations	-	-	11,005,700	-	12,000	11,017,700
Recoverable from reinsurers - paid	2,699,900	3,400	5,509,300	1,200	362,100	8,575,900
Recoverable from reinsurers - case reserves	20,188,000	201,500	41,894,300	24,911,600	6,247,500	93,442,900
Recoverable from reinsurers - IBNR	51,413,500	-	-	11,198,300	807,100	63,418,900
Salvage and subrogation recoverable	2,000	-	19,400	-	200	21,600
Total Available Assets	151,388,300	13,655,700	81,019,900	40,116,200	20,870,600	307,050,700
LIABILITIES						
Secured claims ^{Note 1}	21,976,500	204,200	5,056,700	72,700	1,327,000	28,637,100
Accrued administrative expenses ^{Note 2}	7,900	400	7,500	1,900	464,000	481,700
Claims against policies, including guaranty associations, before distributions	2,055,327,200	35,154,900	887,147,500	224,414,000	137,989,400	3,340,033,000
Early access and other Class 2 distributions	(840,907,800)	(21,482,200)	(391,018,100)	(38,096,100)	(94,195,600)	(1,385,699,800)
All other claims	119,307,800	6,708,100	28,745,100	62,503,300	13,754,500	231,018,800
Total Estimated Liabilities	1,355,711,600	20,585,400	529,938,700	248,895,800	59,339,300	2,214,470,800
NET ASSETS (DEFICIENCY)	(1,204,323,300)	(6,929,700)	(448,918,800)	(208,779,600)	(38,468,700)	(1,907,420,100)

^{Note 1} Includes \$28 million for SNTL lien, pursuant to an approved court order dated May 7, 2003.

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

DECLARATION OF SERVICE BY U.S. MAIL

Case Name: **Insurance Commissioner v. Superior National Insurance Co.**
No.: **BS061974**

I declare:

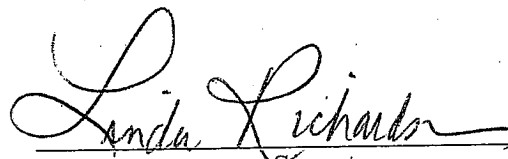
I am employed in the Office of the Attorney General, which is the office of a member of the California State Bar, at which member's direction this service is made. I am 18 years of age or older and not a party to this matter. I am familiar with the business practice at the Office of the Attorney General 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 September 20, 2012, I served the attached **LIQUIDATOR'S FURTHER STATUS CONFERENCE STATEMENT FOR LEAD CASE** 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 September 20, 2012, at Los Angeles, California.

Linda Richardson
Declarant



Signature

<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>
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