

NOTICE OF DETERMINATION

Written notice of this determination is provided to you or your attorney consistent with Section 500.8139(1) of the Michigan Insurance Code. Within 60 days from the mailing of this notice, you or your attorney may file objections with the Receiver of this determination. Written objections to this Notice of Determination must be filed with the Receiver at the following address:

Cadillac Insurance Company, In Liquidation
30700 Telegraph Road, Suite 4550
Bingham Farms, Michigan 48025

If a filing of objection is not made, you or your attorney shall not further object to this determination.

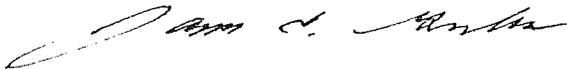
Consistent with Section 500.8139(2) of the Michigan Insurance Code, if objections are filed with the Receiver and the Receiver does not alter his or her denial of the claim as a result of the objections, the Receiver shall ask the court for a hearing as soon as practicable and shall give notice of the hearing by first-class mail to you or your attorney and to any other persons directly affected, not less than 10 nor more than 30 days before the date of the hearing. The matter may be heard by the court or by a court appointed referee who shall submit findings of fact along with his or her recommendation.

We would like to make distributions in the Cadillac Estate as soon as possible. To assist us in this, it would be very helpful if you would sign the waiver below, and return that signed copy to us, assuming you do not object to our determination. By doing this, we will be able to finalize this claim on our records without waiting for the 60 day objection period to run.

Thanks you for your assistance in this matter.

Sincerely,

CADILLAC INSURANCE COMPANY, IN LIQUIDATION



James E. Gerber, Deputy Receiver

I, Michael E. Surguine representing the Arizona Insurance Guaranty Association, waive the right to the 60-day objection and accept the determined values as stated on this letter dated April 16, 2009.

Michael E. Surguine, Executive Director
Signature and Title

May 19, 2009
Dated

EXHIBIT E

CALIFORNIA INSURANCE GUARANTEE ASSOCIATION

AGREEMENT FOR DISBURSEMENT OF FUNDS

This Agreement is entered into by and between the CALIFORNIA INSURANCE GUARANTEE ASSOCIATION, (the "Guaranty Association") and R. Kevin Clinton, the Commissioner of the Office of Financial and Insurance Regulation of the State of Michigan, acting in his capacity as Receiver/Liquidator of Cadillac Insurance Company (the "Liquidator").

On January 2, 1990, Cadillac Insurance Company ("Cadillac") was placed into liquidation by the Ingham County Circuit Court for the State of Michigan, and the Commissioner of Insurance for the State of Michigan was, pursuant to statute, appointed Liquidator of Cadillac.

Pursuant to its obligations under Chapter 79 of the Michigan Insurance Code, MCL 500.7901 et seq., and/or a similar statute in its own state, the Guaranty Association has administered and paid claims on behalf of insureds of the now insolvent Cadillac.

From inception through December 31, 2008, the Guaranty Association has paid administrative expenses in handling claims in the amount of \$2,924,948.00 and has received \$2,627,070.00 in prior distributions from the Cadillac estate, leaving \$297,878.00 in unreimbursed administrative expenses.

From inception through December 31, 2008, the Guaranty Association has paid covered claims (net of recoveries) on behalf of the now insolvent Cadillac in the amount of \$8,990,673.00, such amount being a preferred claim under MCL 500.7834(1).

Consistent with the above, the Liquidator, on April 16, 2009, sent a Notice of Determination to the Guaranty Association setting forth the final determined value of the Guaranty Association's approved claims for administrative expense and losses. This determination was accepted in writing by the Guaranty Association (*see* attached Exhibit A).

The Liquidator proposes, after reserving amounts necessary for the payment of ongoing administrative expenses of Cadillac, to distribute to all guaranty funds 100% of the final determined and approved value of all incurred and unpaid administrative expense claims.

The Liquidator proposes, after reserving amounts necessary for payment of all administrative expenses, to distribute to preferred claimants under MCL 500.7834(1), a 50% pro-rata share, as partial payment, of each preferred claimant's final determined and approved loss claim through September 30, 2010.

THEREFORE, in consideration of the uncertainties in determining with finality the obligations of the Liquidator and the Liquidator's agreement at this time to distribute to the Guaranty Association, pursuant to Sections 7824, 7832, and 7834(1) of the Michigan Insurance Code, MCL 500.7824, 500.7832, 500.7843(1), \$ 297,878.00 for reasonable expenses in handling claims, and \$4,495,336.50 for covered claims, for a total payment of \$4,793,214.50, the Guaranty Association agrees:

1. To return to the Liquidator of Cadillac such amounts, together with income hereafter earned on them, as the Liquidator, in his sole discretion, determines may be required to pay expenses or claims with equal or higher priority for payment under former Chapter 78 of the Michigan Insurance Code.

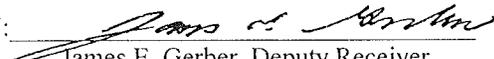
2. In the event a claim is made against the Liquidator of Cadillac, his successor and/or the representatives of either of them pursuant to 31 U.S.C. § 3713 for any tax liability arising from the liquidation, to indemnify and hold harmless the Liquidator, his successors and/or the representatives of either of them as the Liquidator deems necessary for all costs, including, but not limited to, taxes, interest and penalties incurred in connection with such claim, up to the amount of any distributions made to the Guaranty Association, together with income earned thereon, to the extent that funds from the assets of the Cadillac estate are unavailable to pay these costs. With the approval of the Court that appointed the Liquidator, the Liquidator, his successors and/or the representatives of either of them shall have the authority to settle any such claim under 31 U.S. C. § 3713, and the costs of such settlement shall be included in the amount to be paid by the Guaranty Association up to the amount of the funds transferred to the Guaranty Association, together with income earned thereon, and to the extent that funds from the assets of the Cadillac estate are unavailable to pay these costs.

3. To make a report to the Liquidator, upon request of the Liquidator, accounting for assets disbursed to the Guaranty Association, all disbursements made from the assets, interest earned by the Guaranty Association on the assets, and any other matters as the Court may direct.

4. If any legal action is necessary to enforce this Agreement, the Guaranty Association agrees that such action shall be commenced in the liquidation proceedings involving Cadillac, now pending in the Circuit Court for the County of Ingham, State of Michigan, Case No. 89-64126-CR, and the Liquidator shall be entitled to recovery of reasonable attorneys' fees and expenses from the Guaranty Association in enforcing its rights hereunder.

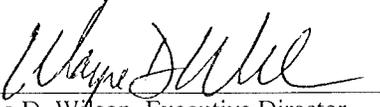
This Agreement is conditioned upon the approval of the Ingham County Circuit Court. Unless and until the Court enters a written Order approving this Agreement and authorizing its implementation, neither the Guaranty Association nor the Liquidator shall have any obligation(s) arising under this Agreement.

R. Kevin Clinton, Liquidator of
CADILLAC INSURANCE COMPANY

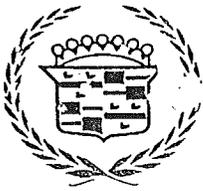
BY: 
James E. Gerber, Deputy Receiver

DATED: 6/12/2011

CALIFORNIA INSURANCE GUARANTEE ASSOCIATION

BY: 
Wayne D. Wilson, Executive Director

DATED: 6/16/2011



Cadillac Insurance Company, In Liquidation

30700 Telegraph Road, Suite 4550
Bingham Farms, MI 48025

VIA CERTIFIED MAIL – RETURN RECEIPT REQUESTED

NOTICE OF DETERMINATION

April 16, 2009

Mr. Wayne D. Wilson, Executive Director
CALIFORNIA INSURANCE GUARANTEE ASSOCIATION
P. O. Box 29066
Glendale, CA 91209-9066

RE: CADILLAC INSURANCE COMPANY, IN LIQUIDATION
CLAIMANT: CALIFORNIA INSURANCE GUARANTEE ASSOCIATION
LIQUIDATION POC NO.: CA 02854

Dear Mr. Wilson:

The Receiver of Cadillac Insurance Company, In Liquidation (“Cadillac Estate”) is readying the Cadillac Estate for closure. As part of this process, all applicable Insurance Guaranty Associations are being notified of the determined value and class of their claims.

As reflected in periodic reporting, the CALIFORNIA INSURANCE GUARANTEE ASSOCIATION (“CIGA”) is on record with the Cadillac Estate as being “closed”, with no open files or outstanding claims or files. Listed below is the determined value of the CIGA’s full and final claim for reimbursement of administrative expenses (100%); and losses (prorated % to be determined) in the Cadillac Estate. The full and final determined value of the CIGA’s Class 1 claims is set forth below:

CLASS 1 CLAIM:

ADMINISTRATIVE EXPENSE AND LOSS ADJUSTMENT EXPENSE (“Admin Exp.”)

CIGA Admin. Exp. Paid 01-02-1990 through 12-31-2008	\$2,924,948.00 ✓
Cadillac Estate Distribution of Admin. Exp.	<u>(2,627,070.00) ✓</u>
Balance of Class 1 Admin.Exp. to CIGA	\$ 297,878.00

CLASS 1 CLAIM:

LOSSES

CIGA Losses Paid 01-02-1990 through 12-31-2008	\$9,073,204.00 ✓
Losses Recovered	<u>(82,531.00) ✓</u>
Balance of Class 1 Losses to CIGA	\$8,990,673.00

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Cadillac Insurance Company, In Liquidation
30700 Telegraph Road, Suite 4550
Bingham Farms, Michigan 48025

If a filing of objection is not made, you or your attorney shall not further object to this determination.

Consistent with Section 500.8139(2) of the Michigan Insurance Code, if objections are filed with the Receiver and the Receiver does not alter his or her denial of the claim as a result of the objections, the Receiver shall ask the court for a hearing as soon as practicable and shall give notice of the hearing by first-class mail to you or your attorney and to any other persons directly affected, not less than 10 nor more than 30 days before the date of the hearing. The matter may be heard by the court or by a court appointed referee who shall submit findings of fact along with his or her recommendation.

We would like to make distributions in the Cadillac Estate as soon as possible. To assist us in this, it would be very helpful if you would sign the waiver below on the second copy of this letter enclosed, and return that signed copy to us, assuming you do not object to our determination. By doing this, we will be able to finalize this claim on our records without waiting for the 60 day objection period to run.

Thanks you for your assistance in this matter

Sincerely,

CADILLAC INSURANCE COMPANY, IN LIQUIDATION



James E. Gerber, Deputy Receiver

I, WAYNE D. WILSON representing the California Insurance Guarantee Association, waive the right to the 60-day objection and accept the determined values as stated on this letter dated April 16, 2009.

Wayne D. Wilson EXECUTIVE DIRECTOR
Signature and Title

4/24/2009
Date

EXHIBIT F

FLORIDA INSURANCE GUARANTY ASSOCIATION

AGREEMENT FOR DISBURSEMENT OF FUNDS

This Agreement is entered into by and between the FLORIDA INSURANCE GUARANTY ASSOCIATION, (the "Guaranty Association") and R. Kevin Clinton, the Commissioner of the Office of Financial and Insurance Regulation of the State of Michigan, acting in his capacity as Receiver/Liquidator of Cadillac Insurance Company (the "Liquidator").

On January 2, 1990, Cadillac Insurance Company ("Cadillac") was placed into liquidation by the Ingham County Circuit Court for the State of Michigan, and the Commissioner of Insurance for the State of Michigan was, pursuant to statute, appointed Liquidator of Cadillac.

Pursuant to its obligations under Chapter 79 of the Michigan Insurance Code, MCL 500.7901 et seq., and/or a similar statute in its own state, the Guaranty Association has administered and paid claims on behalf of insureds of the now insolvent Cadillac.

From inception through December 31, 2002, the Guaranty Association has paid administrative expenses in handling claims in the amount of \$733,122.00 and has received \$.733,122.00 in prior distributions from the Cadillac estate and other recoveries, leaving \$0.00 in unreimbursed administrative expenses.

From inception through December 31, 2002, the Guaranty Association has paid covered claims (net of recoveries) on behalf of the now insolvent Cadillac in the amount of \$3,641,964.00, such amount being a preferred claim under MCL 500.7834(1).

Consistent with the above, the Liquidator, on April 16, 2009, sent a Notice of Determination to the Guaranty Association setting forth the final determined value of the Guaranty Association's approved claims for administrative expense and losses. This determination was accepted in writing by the Guaranty Association (*see* attached Exhibit A).

The Liquidator proposes, after reserving amounts necessary for the payment of ongoing administrative expenses of Cadillac, to distribute to all guaranty funds 100% of the final determined and approved value of all incurred and unpaid administrative expense claims.

The Liquidator proposes, after reserving amounts necessary for payment of all administrative expenses, to distribute to preferred claimants under MCL 500.7834(1), a 50% pro-rata share, as partial payment, of each preferred claimant's final determined and approved loss claim through September 30, 2010.

THEREFORE, in consideration of the uncertainties in determining with finality the obligations of the Liquidator and the Liquidator's agreement at this time to distribute to the Guaranty Association, pursuant to Sections 7824, 7832, and 7834(1) of the Michigan Insurance Code, MCL 500.7824, 500.7832, 500.7843(1), \$0.00 for reasonable expenses in handling claims, and \$1,820,982.00 for covered claims, for a total payment of \$1,820,982.00, the Guaranty Association agrees:

1. To return to the Liquidator of Cadillac such amounts, together with income hereafter earned on them, as the Liquidator, in his sole discretion, determines may be required to pay expenses or claims with equal or higher priority for payment under former Chapter 78 of the Michigan Insurance Code.

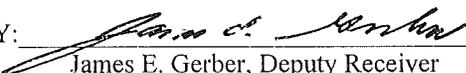
2. In the event a claim is made against the Liquidator of Cadillac, his successor and/or the representatives of either of them pursuant to 31 U.S.C. § 3713 for any tax liability arising from the liquidation, to indemnify and hold harmless the Liquidator, his successors and/or the representatives of either of them as the Liquidator deems necessary for all costs, including, but not limited to, taxes, interest and penalties incurred in connection with such claim, up to the amount of any distributions made to the Guaranty Association, together with income earned thereon, to the extent that funds from the assets of the Cadillac estate are unavailable to pay these costs. With the approval of the Court that appointed the Liquidator, the Liquidator, his successors and/or the representatives of either of them shall have the authority to settle any such claim under 31 U.S. C. § 3713, and the costs of such settlement shall be included in the amount to be paid by the Guaranty Association up to the amount of the funds transferred to the Guaranty Association, together with income earned thereon, and to the extent that funds from the assets of the Cadillac estate are unavailable to pay these costs.

3. To make a report to the Liquidator, upon request of the Liquidator, accounting for assets disbursed to the Guaranty Association, all disbursements made from the assets, interest earned by the Guaranty Association on the assets, and any other matters as the Court may direct.

4. If any legal action is necessary to enforce this Agreement, the Guaranty Association agrees that such action shall be commenced in the liquidation proceedings involving Cadillac, now pending in the Circuit Court for the County of Ingham, State of Michigan, Case No. 89-64126-CR, and the Liquidator shall be entitled to recovery of reasonable attorneys' fees and expenses from the Guaranty Association in enforcing its rights hereunder.

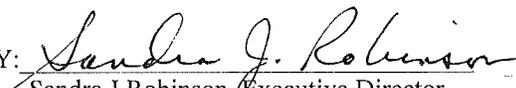
This Agreement is conditioned upon the approval of the Ingham County Circuit Court. Unless and until the Court enters a written Order approving this Agreement and authorizing its implementation, neither the Guaranty Association nor the Liquidator shall have any obligation(s) arising under this Agreement.

R. Kevin Clinton, Liquidator of
CADILLAC INSURANCE COMPANY

BY: 
James E. Gerber, Deputy Receiver

DATED: 6/2/2011

FLORIDA INSURANCE GUARANTY ASSOCIATION

BY: 
Sandra J. Robinson, Executive Director

DATED: 6/7/2011

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Cadillac Insurance Company, In Liquidation

30700 Telegraph Road, Suite 4550
Bingham Farms, MI 48025

VIA CERTIFIED MAIL – RETURN RECEIPT REQUESTED

NOTICE OF DETERMINATION

April 16, 2009

Ms. Sandy Robinson
Florida Insurance Guaranty Association
Post Office Box 14249
Tallahassee, FL 32317

RE: **CADILLAC INSURANCE COMPANY, IN LIQUIDATION**
CLAIMANT: FLORIDA INSURANCE GUARANTY ASSOCIATION (“FIGA”)
LIQUIDATOR CLAIM NO.: FL 00001A

Dear Ms. Robinson:

The Receiver of Cadillac Insurance Company, In Liquidation (“Cadillac Estate”) is readying the Cadillac Estate for closure. As part of this process, all applicable Insurance Guaranty Associations are being notified of the determined value and class of their claims.

As reflected in periodic reporting, the FIGA is on record with the Cadillac Estate as being “closed”, with no open files or outstanding claims or files. Listed below is the determined value of the FIGA’s full and final claim for reimbursement of administrative expenses (100%); and losses (prorated % to be determined) in the Cadillac Estate. The full and final determined value of the FIGA’s Class 1 claims is set forth below:

CLASS 1 CLAIM:

ADMINISTRATIVE EXPENSE AND LOSS ADJUSTMENT EXPENSE (“Admin Exp.”)

FIGA Admin. Exp. Paid 01-02-1990 through 12-31-2002	\$733,122.00
Admin Exp. Recovered by FIGA	(\$697,223.44) ✓
Cadillac Estate Distribution of Admin. Exp.	<u>(\$ 35,898.56) ✓</u>
Balance of Class 1 Admin.Exp. to FIGA	\$0.00

CLASS 1 CLAIM:

LOSSES

FIGA Losses Paid 01-02-1990 through 12-31-2002	\$3,676,097.00
Losses Recovered	<u>(\$ 34,133.00)</u>
Balance of Class 1 Losses to FIGA	\$3,641,964.00

Phone: (248) 258-4878

Email: administrator@cadillacreceivership.com

Fax: (248) 258-4997

NOTICE OF DETERMINATION

Written notice of this determination is provided to you or your attorney consistent with Section 500.8139(1) of the Michigan Insurance Code. Within 60 days from the mailing of this notice, you or your attorney may file objections with the Receiver of this determination. Written objections to this Notice of Determination must be filed with the Receiver at the following address:

Cadillac Insurance Company, In Liquidation
30700 Telegraph Road, Suite 4550
Bingham Farms, Michigan 48025

If a filing of objection is not made, you or your attorney shall not further object to this determination.

Consistent with Section 500.8139(2) of the Michigan Insurance Code, if objections are filed with the Receiver and the Receiver does not alter his or her denial of the claim as a result of the objections, the Receiver shall ask the court for a hearing as soon as practicable and shall give notice of the hearing by first-class mail to you or your attorney and to any other persons directly affected, not less than 10 nor more than 30 days before the date of the hearing. The matter may be heard by the court or by a court appointed referee who shall submit findings of fact along with his or her recommendation.

We would like to make distributions in the Cadillac Estate as soon as possible. To assist us in this, it would be very helpful if you would sign the waiver below, and return that signed copy to us, assuming you do not object to our determination. By doing this, we will be able to finalize this claim on our records without waiting for the 60 day objection period to run.

Thanks you for your assistance in this matter.

Sincerely,

CADILLAC INSURANCE COMPANY, IN LIQUIDATION



James E. Gerber, Deputy Receiver

I, Sandra J. Robinson representing the Florida Insurance Guaranty Association, waive the right to the 60-day objection and accept the determined values as stated on this letter dated April 16, 2009.

Sandra J. Robinson Exec. Director
Signature and Title

April 27, 2009
Dated

EXHIBIT G

FLORIDA LIFE & HEALTH INSURANCE GUARANTY ASSOCIATION

AGREEMENT FOR DISBURSEMENT OF FUNDS

This Agreement is entered into by and between the FLORIDA LIFE & HEALTH INSURANCE GUARANTY ASSOCIATION, (the "Guaranty Association") and R. Kevin Clinton, the Commissioner of the Office of Financial and Insurance Regulation of the State of Michigan, acting in his capacity as Receiver/Liquidator of Cadillac Insurance Company (the "Liquidator").

On January 2, 1990, Cadillac Insurance Company ("Cadillac") was placed into liquidation by the Ingham County Circuit Court for the State of Michigan, and the Commissioner of Insurance for the State of Michigan was, pursuant to statute, appointed Liquidator of Cadillac.

Pursuant to its obligations under Chapter 79 of the Michigan Insurance Code, MCL 500.7901 et seq., and/or a similar statute in its own state, the Guaranty Association has administered and paid claims on behalf of insureds of the now insolvent Cadillac.

From inception through December 31, 1998, the Guaranty Association has paid administrative expenses in handling claims in the amount of \$23,065.00 and has received \$23,065.00 in prior distributions from the Cadillac estate, leaving \$0.00 in unreimbursed administrative expenses.

From inception through December 31, 1998, the Guaranty Association has paid covered claims on behalf of the now insolvent Cadillac in the amount of \$823,198.00, such amount being a preferred claim under MCL 500.7834(1).

Consistent with the above, the Liquidator, on April 16, 2009, sent a Notice of Determination to the Guaranty Association setting forth the final determined value of the Guaranty Association's approved claims for administrative expense and losses. This determination was deemed accepted, as no objections were filed with the Liquidator by the Guaranty Association (*see* attached Exhibit A).

The Liquidator proposes, after reserving amounts necessary for the payment of ongoing administrative expenses of Cadillac, to distribute to all guaranty funds 100% of the final determined and approved value of all incurred and unpaid administrative expense claims.

The Liquidator proposes, after reserving amounts necessary for payment of all administrative expenses, to distribute to preferred claimants under MCL 500.7834(1), a 50% pro-rata share, as partial payment, of each preferred claimant's final determined and approved loss claim through September 30, 2010.

THEREFORE, in consideration of the uncertainties in determining with finality the obligations of the Liquidator and the Liquidator's agreement at this time to distribute to the Guaranty Association, pursuant to Sections 7824, 7832, and 7834(1) of the Michigan Insurance Code, MCL 500.7824, 500.7832, 500.7843(1), \$ 0.00 for reasonable expenses in handling claims, and \$411,599.00 for covered claims, for a total payment of \$411,599.00, the Guaranty Association agrees:

1. To return to the Liquidator of Cadillac such amounts, together with income hereafter earned on them, as the Liquidator, in his sole discretion, determines may be required to pay expenses or claims with equal or higher priority for payment under former Chapter 78 of the Michigan Insurance Code.

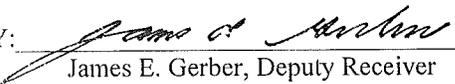
2. In the event a claim is made against the Liquidator of Cadillac, his successor and/or the representatives of either of them pursuant to 31 U.S.C. § 3713 for any tax liability arising from the liquidation, to indemnify and hold harmless the Liquidator, his successors and/or the representatives of either of them as the Liquidator deems necessary for all costs, including, but not limited to, taxes, interest and penalties incurred in connection with such claim, up to the amount of any distributions made to the Guaranty Association, together with income earned thereon, to the extent that funds from the assets of the Cadillac estate are unavailable to pay these costs. With the approval of the Court that appointed the Liquidator, the Liquidator, his successors and/or the representatives of either of them shall have the authority to settle any such claim under 31 U.S. C. § 3713, and the costs of such settlement shall be included in the amount to be paid by the Guaranty Association up to the amount of the funds transferred to the Guaranty Association, together with income earned thereon, and to the extent that funds from the assets of the Cadillac estate are unavailable to pay these costs.

3. To make a report to the Liquidator, upon request of the Liquidator, accounting for assets disbursed to the Guaranty Association, all disbursements made from the assets, interest earned by the Guaranty Association on the assets, and any other matters as the Court may direct.

4. If any legal action is necessary to enforce this Agreement, the Guaranty Association agrees that such action shall be commenced in the liquidation proceedings involving Cadillac, now pending in the Circuit Court for the County of Ingham, State of Michigan, Case No. 89-64126-CR, and the Liquidator shall be entitled to recovery of reasonable attorneys' fees and expenses from the Guaranty Association in enforcing its rights hereunder.

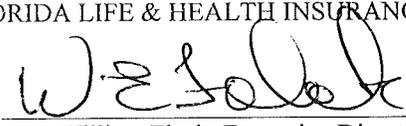
This Agreement is conditioned upon the approval of the Ingham County Circuit Court. Unless and until the Court enters a written Order approving this Agreement and authorizing its implementation, neither the Guaranty Association nor the Liquidator shall have any obligation(s) arising under this Agreement.

R. Kevin Clinton, Liquidator of
CADILLAC INSURANCE COMPANY

BY: 
James E. Gerber, Deputy Receiver

DATED: 6/2/2011

FLORIDA LIFE & HEALTH INSURANCE GUARANTY ASSOCIATION

BY: 
Mr. William Flack, Executive Director
FLACK

DATED: 6-17-11

VIA CERTIFIED MAIL – RETURN RECEIPT REQUESTED

NOTICE OF DETERMINATION

April 16, 2009

Mr. William Flack, Executive Director
Florida Life & Health Insurance Guaranty Association
3740 Beach Boulevard, Suite 201-A
Jacksonville, FL 32207-3877

RE: **CADILLAC INSURANCE COMPANY, IN LIQUIDATION**
CLAIMANT: FLORIDA LIFE & HEALTH INSURANCE GUARANTY ASSOCIATION (“FLHIGA”)
LIQUIDATOR CLAIM NO.: FL 00001B

Dear Mr. Flack:

The Receiver of Cadillac Insurance Company, In Liquidation (“Cadillac Estate”) is readying the Cadillac Estate for closure. As part of this process, all applicable Insurance Guaranty Associations are being notified of the determined value and class of their claims.

As reflected in periodic reporting, the FLHIGA is on record with the Cadillac Estate as being “closed”, with no open files or outstanding claims or files. Listed below is the determined value of the FLHIGA’s full and final claim for reimbursement of administrative expenses (100%); and losses (prorated % to be determined) in the Cadillac Estate. The full and final determined value of the FLHIGA’s Class 1 claims is set forth below:

CLASS 1 CLAIM:

ADMINISTRATIVE EXPENSE AND LOSS ADJUSTMENT EXPENSE (“Admin Exp.”)

FLHIGA Admin. Exp. Paid 01-02-1990 through 12-31-1998	\$23,065.00
Cadillac Estate Distribution of Admin Exp.	<u>(\$23,065.00)</u>
Balance of Class 1 Admin.Exp. to FLHIGA	\$0.00

CLASS 1 CLAIM:

LOSSES

FLHIGA Losses Paid 01-02-1990 through 12-31-1998	\$823,198.00
Losses Recovered	<u>0.00</u>
Balance of Class 1 Losses to FLHIGA	\$823,198.00

April 16, 2009

NOTICE OF DETERMINATION

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Cadillac Insurance Company, In Liquidation
30700 Telegraph Road, Suite 4550
Bingham Farms, Michigan 48025

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We would like to make distributions in the Cadillac Estate as soon as possible. To assist us in this, it would be very helpful if you would sign the waiver below, and return that signed copy to us, assuming you do not object to our determination. By doing this, we will be able to finalize this claim on our records without waiting for the 60 day objection period to run.

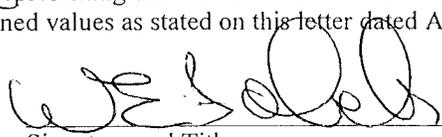
Thanks you for your assistance in this matter.

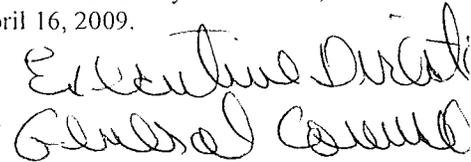
Sincerely,

CADILLAC INSURANCE COMPANY, IN LIQUIDATION

James E. Gerber, Deputy Receiver

I, William E. Falck representing the Florida Life & Health Insurance Guaranty Association, waive the right to the 60-day objection and accept the determined values as stated on this letter dated April 16, 2009.


Signature and Title


Executive Director
General Counsel

6-17-11
Dated

EXHIBIT H
GEORGIA INSURERS INSOLVENCY POOL

AGREEMENT FOR DISBURSEMENT OF FUNDS

This Agreement is entered into by and between the GEORGIA INSURERS INSOLVENCY POOL, (the "Guaranty Association") and R. Kevin Clinton, the Commissioner of the Office of Financial and Insurance Regulation of the State of Michigan, acting in his capacity as Receiver/Liquidator of Cadillac Insurance Company (the "Liquidator").

On January 2, 1990, Cadillac Insurance Company ("Cadillac") was placed into liquidation by the Ingham County Circuit Court for the State of Michigan, and the Commissioner of Insurance for the State of Michigan was, pursuant to statute, appointed Liquidator of Cadillac.

Pursuant to its obligations under Chapter 79 of the Michigan Insurance Code, MCL 500.7901 et seq., and/or a similar statute in its own state, the Guaranty Association has administered and paid claims on behalf of insureds of the now insolvent Cadillac.

From inception through December 31, 2002, the Guaranty Association has paid administrative expenses in handling claims in the amount of \$93,221.74 and has received \$93,221.74 in prior distributions from the Cadillac estate and other recoveries, leaving \$0.00 in unreimbursed administrative expenses.

From inception through December 31, 2002, the Guaranty Association has paid covered claims (net of recoveries) on behalf of the now insolvent Cadillac in the amount of \$125,895.00, such amount being a preferred claim under MCL 500.7834(1).

Consistent with the above, the Liquidator, on April 16, 2009, sent a Notice of Determination to the Guaranty Association setting forth the final determined value of the Guaranty Association's approved claims for administrative expense and losses. This determination was accepted in writing by the Guaranty Association (*see attached Exhibit A*).

The Liquidator proposes, after reserving amounts necessary for the payment of ongoing administrative expenses of Cadillac, to distribute to all guaranty funds 100% of the final determined and approved value of all incurred and unpaid administrative expense claims.

The Liquidator proposes, after reserving amounts necessary for payment of all administrative expenses, to distribute to preferred claimants under MCL 500.7834(1), a 50% pro-rata share, as partial payment, of each preferred claimant's final determined and approved loss claim through September 30, 2010.

THEREFORE, in consideration of the uncertainties in determining with finality the obligations of the Liquidator and the Liquidator's agreement at this time to distribute to the Guaranty Association, pursuant to Sections 7824, 7832, and 7834(1) of the Michigan Insurance Code, MCL 500.7824, 500.7832, 500.7843(1), \$0.00 for reasonable expenses in handling claims, and \$62,947.50 for covered claims, for a total payment of \$62,947.50, the Guaranty Association agrees:

1. To return to the Liquidator of Cadillac such amounts, together with income hereafter earned on them, as the Liquidator, in his sole discretion, determines may be required to pay expenses or claims with equal or higher priority for payment under former Chapter 78 of the Michigan Insurance Code.

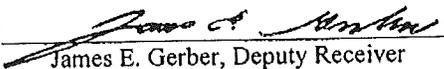
2. In the event a claim is made against the Liquidator of Cadillac, his successor and/or the representatives of either of them pursuant to 31 U.S.C. § 3713 for any tax liability arising from the liquidation, to indemnify and hold harmless the Liquidator, his successors and/or the representatives of either of them as the Liquidator deems necessary for all costs, including, but not limited to, taxes, interest and penalties incurred in connection with such claim, up to the amount of any distributions made to the Guaranty Association, together with income earned thereon, to the extent that funds from the assets of the Cadillac estate are unavailable to pay these costs. With the approval of the Court that appointed the Liquidator, the Liquidator, his successors and/or the representatives of either of them shall have the authority to settle any such claim under 31 U.S. C. § 3713, and the costs of such settlement shall be included in the amount to be paid by the Guaranty Association up to the amount of the funds transferred to the Guaranty Association, together with income earned thereon, and to the extent that funds from the assets of the Cadillac estate are unavailable to pay these costs.

3. To make a report to the Liquidator, upon request of the Liquidator, accounting for assets disbursed to the Guaranty Association, all disbursements made from the assets, interest earned by the Guaranty Association on the assets, and any other matters as the Court may direct.

4. If any legal action is necessary to enforce this Agreement, the Guaranty Association agrees that such action shall be commenced in the liquidation proceedings involving Cadillac, now pending in the Circuit Court for the County of Ingham, State of Michigan, Case No. 89-64126-CR, and the Liquidator shall be entitled to recovery of reasonable attorneys' fees and expenses from the Guaranty Association in enforcing its rights hereunder.

This Agreement is conditioned upon the approval of the Ingham County Circuit Court. Unless and until the Court enters a written Order approving this Agreement and authorizing its implementation, neither the Guaranty Association nor the Liquidator shall have any obligation(s) arising under this Agreement.

R. Kevin Clinton, Liquidator of
CADILLAC INSURANCE COMPANY

BY: 
James E. Gerber, Deputy Receiver

DATED: 6/2/2011

GEORGIA INSURERS INSOLVENCY POOL

BY: 
Michael C. Marchman, Executive Director

DATED: 6/22/11



Scanned

Cadillac Insurance Company, In Liquidation

30700 Telegraph Road, Suite 4550
Bingham Farms, MI 48025

VIA CERTIFIED MAIL – RETURN RECEIPT REQUESTED

NOTICE OF DETERMINATION

April 16, 2009

Mr. Michael C. Marchman, Executive Director
Georgia Insurers Insolvency Pool
2177 Flintstone Drive, Suite R
Tucker, GA 30084

RE: **CADILLAC INSURANCE COMPANY, IN LIQUIDATION**
CLAIMANT: GEORGIA INSURERS INSOLVENCY POOL (“GIIP”)
LIQUIDATION POC NO.: GA 00070

Dear Mr. Marchman:

The Receiver of Cadillac Insurance Company, In Liquidation (“Cadillac Estate”) is readying the Cadillac Estate for closure. As part of this process, all applicable Insurance Guaranty Associations are being notified of the determined value and class of their claims.

As reflected in periodic reporting, the GIIP is on record with the Cadillac Estate as being “closed”, with no open files or outstanding claims or files. Listed below is the determined value of the GIIP’s full and final claim for reimbursement of administrative expenses (100%); and losses (prorated % to be determined) in the Cadillac Estate. The full and final determined value of the GIIP’s Class 1 claims is set forth below:

CLASS 1 CLAIM:

ADMINISTRATIVE EXPENSE AND LOSS ADJUSTMENT EXPENSE (“Admin Exp.”)

GIIP Admin. Exp. Paid 01-02-1990 through 12-31-2002	\$ 93,221.74
Cadillac Estate Distribution of Admin. Exp.	<u>(\$ 93,221.74)</u>
Balance of Class 1 Admin.Exp. to GIIP	\$ 0.00

CLASS 1 CLAIM:

LOSSES

GIIP Losses Paid 01-02-1990 to 12-31-2002	\$ 125,895.00
Losses Recovered	<u>0.00</u>
Balance of Class 1 Losses to GIIP	\$ 125,895.00

Phone: (248) 258-4878

Email: administrator@cadillacreceivership.com

Fax: (248) 258-4997

April 16, 2009

NOTICE OF DETERMINATION

Written notice of this determination is provided to you or your attorney consistent with Section 500.8139(1) of the Michigan Insurance Code. Within 60 days from the mailing of this notice, you or your attorney may file objections with the Receiver of this determination. Written objections to this Notice of Determination must be filed with the Receiver at the following address:

Cadillac Insurance Company, In Liquidation
30700 Telegraph Road, Suite 4550
Bingham Farms, Michigan 48025

If a filing of objection is not made, you or your attorney shall not further object to this determination.

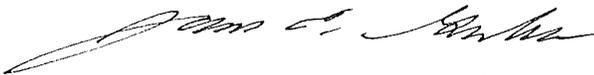
Consistent with Section 500.8139(2) of the Michigan Insurance Code, if objections are filed with the Receiver and the Receiver does not alter his or her denial of the claim as a result of the objections, the Receiver shall ask the court for a hearing as soon as practicable and shall give notice of the hearing by first-class mail to you or your attorney and to any other persons directly affected, not less than 10 nor more than 30 days before the date of the hearing. The matter may be heard by the court or by a court appointed referee who shall submit findings of fact along with his or her recommendation.

We would like to make distributions in the Cadillac Estate as soon as possible. To assist us in this, it would be very helpful if you would sign the waiver below, and return that signed copy to us, assuming you do not object to our determination. By doing this, we will be able to finalize this claim on our records without waiting for the 60 day objection period to run.

Thanks you for your assistance in this matter.

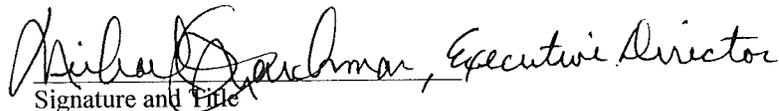
Sincerely,

CADILLAC INSURANCE COMPANY, IN LIQUIDATION



James E. Gerber, Deputy Receiver

I, MICHAEL C. MARCHMAN representing the GEORGIA INSURERS INSOLVENCY POOL, waive the right to the 60-day objection and accept the determined values as stated on this letter dated April 16, 2009


Signature and Title

4/28/09
Dated

EXHIBIT I

INDIANA INSURANCE GUARANTY ASSOCIATION

AGREEMENT FOR DISBURSEMENT OF FUNDS

This Agreement is entered into by and between the INDIANA INSURANCE GUARANTY ASSOCIATION, (the "Guaranty Association") and R. Kevin Clinton, the Commissioner of the Office of Financial and Insurance Regulation of the State of Michigan, acting in his capacity as Receiver/Liquidator of Cadillac Insurance Company (the "Liquidator").

On January 2, 1990, Cadillac Insurance Company ("Cadillac") was placed into liquidation by the Ingham County Circuit Court for the State of Michigan, and the Commissioner of Insurance for the State of Michigan was, pursuant to statute, appointed Liquidator of Cadillac.

Pursuant to its obligations under Chapter 79 of the Michigan Insurance Code, MCL 500.7901 et seq., and/or a similar statute in its own state, the Guaranty Association has administered and paid claims on behalf of insureds of the now insolvent Cadillac.

From inception through December 31, 2002, the Guaranty Association has paid administrative expenses in handling claims in the amount of \$200,333.58 and has received \$200,333.58 in prior distributions from the Cadillac estate, leaving \$0.00 in unreimbursed administrative expenses.

From inception through December 31, 2002, the Guaranty Association has paid covered claims on behalf of the now insolvent Cadillac in the amount of \$49,475.00, such amount being a preferred claim under MCL 500.7834(1).

Consistent with the above, the Liquidator, on April 16, 2009, sent a Notice of Determination to the Guaranty Association setting forth the final determined value of the Guaranty Association's approved claims for administrative expense and losses. This determination was accepted in writing by the Guaranty Association (*see attached Exhibit A*).

The Liquidator proposes, after reserving amounts necessary for the payment of ongoing administrative expenses of Cadillac, to distribute to all guaranty funds 100% of the final determined and approved value of all incurred and unpaid administrative expense claims.

The Liquidator proposes, after reserving amounts necessary for payment of all administrative expenses, to distribute to preferred claimants under MCL 500.7834(1), a 50% pro-rata share, as partial payment, of each preferred claimant's final determined and approved loss claim through September 30, 2010.

THEREFORE, in consideration of the uncertainties in determining with finality the obligations of the Liquidator and the Liquidator's agreement at this time to distribute to the Guaranty Association, pursuant to Sections 7824, 7832, and 7834(1) of the Michigan Insurance Code, MCL 500.7824, 500.7832, 500.7843(1), \$0.00 for reasonable expenses in handling claims, and \$24,737.50 for covered claims, for a total payment of \$24,737.50, the Guaranty Association agrees:

1. To return to the Liquidator of Cadillac such amounts, together with income hereafter earned on them, as the Liquidator, in his sole discretion, determines may be required to pay expenses or claims with equal or higher priority for payment under former Chapter 78 of the Michigan Insurance Code.

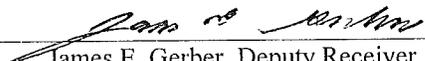
2. In the event a claim is made against the Liquidator of Cadillac, his successor and/or the representatives of either of them pursuant to 31 U.S.C. § 3713 for any tax liability arising from the liquidation, to indemnify and hold harmless the Liquidator, his successors and/or the representatives of either of them as the Liquidator deems necessary for all costs, including, but not limited to, taxes, interest and penalties incurred in connection with such claim, up to the amount of any distributions made to the Guaranty Association, together with income earned thereon, to the extent that funds from the assets of the Cadillac estate are unavailable to pay these costs. With the approval of the Court that appointed the Liquidator, the Liquidator, his successors and/or the representatives of either of them shall have the authority to settle any such claim under 31 U.S. C. § 3713, and the costs of such settlement shall be included in the amount to be paid by the Guaranty Association up to the amount of the funds transferred to the Guaranty Association, together with income earned thereon, and to the extent that funds from the assets of the Cadillac estate are unavailable to pay these costs.

3. To make a report to the Liquidator, upon request of the Liquidator, accounting for assets disbursed to the Guaranty Association, all disbursements made from the assets, interest earned by the Guaranty Association on the assets, and any other matters as the Court may direct.

4. If any legal action is necessary to enforce this Agreement, the Guaranty Association agrees that such action shall be commenced in the liquidation proceedings involving Cadillac, now pending in the Circuit Court for the County of Ingham, State of Michigan, Case No. 89-64126-CR, and the Liquidator shall be entitled to recovery of reasonable attorneys' fees and expenses from the Guaranty Association in enforcing its rights hereunder.

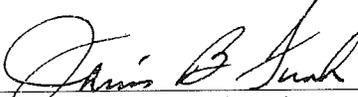
This Agreement is conditioned upon the approval of the Ingham County Circuit Court. Unless and until the Court enters a written Order approving this Agreement and authorizing its implementation, neither the Guaranty Association nor the Liquidator shall have any obligation(s) arising under this Agreement.

R. Kevin Clinton, Liquidator of
CADILLAC INSURANCE COMPANY

BY: 
James E. Gerber, Deputy Receiver

DATED: 6/2/2011

INDIANA INSURANCE GUARANTY ASSOCIATION

BY: 
Janis B. Funk, Executive Director

DATED: 6-15-11



Cadillac Insurance Company, In Liquidation

APR 21 2009

30700 Telegraph Road, Suite 4550
Bingham Farms, MI 48025

VIA CERTIFIED MAIL – RETURN RECEIPT REQUESTED

NOTICE OF DETERMINATION

April 16, 2009

Ms. Janis B. Funk, Executive Director
Indiana Insurance Guaranty Association
Suite 1070, 251 East Ohio Street
Indianapolis, IN 46204-2143

RE: CADILLAC INSURANCE COMPANY, IN LIQUIDATION
CLAIMANT: INDIANA INSURANCE GUARANTY ASSOCIATION (“IIGA”)
LIQUIDATION POC NO.: IN 00131

Dear Ms. Funk:

The Receiver of Cadillac Insurance Company, In Liquidation (“Cadillac Estate”) is readying the Cadillac Estate for closure. As part of this process, all applicable Insurance Guaranty Associations are being notified of the determined value and class of their claims.

As reflected in periodic reporting, the IIGA is on record with the Cadillac Estate as being “closed”, with no open files or outstanding claims or files. Listed below is the determined value of the IIGA’s full and final claim for reimbursement of administrative expenses (100%); and losses (prorated % to be determined) in the Cadillac Estate. The full and final determined value of the IIGA’s Class 1 claims is set forth below:

CLASS 1 CLAIM:

ADMINISTRATIVE EXPENSE AND LOSS ADJUSTMENT EXPENSE (“Admin Exp.”)

IIGA Admin. Exp. Paid 01-02-1990 through 12-31-2002	\$ 200,333.58
Cadillac Estate Distribution of Admin. Exp.	<u>(\$ 200,333.58)</u>
Balance of Class 1 Admin.Exp. to IIGA	\$0.00

CLASS 1 CLAIM:

LOSSES

IIGA Losses Paid 01-02-1990 through 12-31-2002	\$ 49,475.00
Losses Recovered	<u>\$0.00</u>
Balance of Class 1 Losses to IIGA	\$ 49,475.00

INDIANA INSURANCE GUARANTY ASSOCIATION

Page 2

April 16, 2009

NOTICE OF DETERMINATION

Written notice of this determination is provided to you or your attorney consistent with Section 500.8139(1) of the Michigan Insurance Code. Within 60 days from the mailing of this notice, you or your attorney may file objections with the Receiver of this determination. Written objections to this Notice of Determination must be filed with the Receiver at the following address:

Cadillac Insurance Company, In Liquidation
30700 Telegraph Road, Suite 4550
Bingham Farms, Michigan 48025

If a filing of objection is not made, you or your attorney shall not further object to this determination.

Consistent with Section 500.8139(2) of the Michigan Insurance Code, if objections are filed with the Receiver and the Receiver does not alter his or her denial of the claim as a result of the objections, the Receiver shall ask the court for a hearing as soon as practicable and shall give notice of the hearing by first-class mail to you or your attorney and to any other persons directly affected, not less than 10 nor more than 30 days before the date of the hearing. The matter may be heard by the court or by a court appointed referee who shall submit findings of fact along with his or her recommendation.

We would like to make distributions in the Cadillac Estate as soon as possible. To assist us in this, it would be very helpful if you would sign the waiver below, and return that signed copy to us, assuming you do not object to our determination. By doing this, we will be able to finalize this claim on our records without waiting for the 60 day objection period to run.

Thanks you for your assistance in this matter.

Sincerely,

CADILLAC INSURANCE COMPANY, IN LIQUIDATION



James E. Gerber, Deputy Receiver

I, JAVIS B. FURK representing the Indiana Insurance Guaranty Association, waive the right to the 60-day objection and accept the determined values as stated on this letter dated April 16, 2009.


Signature and Title

4-24-2009
Dated

EXHIBIT J

LOUISIANA INSURANCE GUARANTY ASSOCIATION

AGREEMENT FOR DISBURSEMENT OF FUNDS

This Agreement is entered into by and between the LOUISIANA INSURANCE GUARANTY ASSOCIATION (the "Guaranty Association") and R. Kevin Clinton, the Commissioner of the Office of Financial and Insurance Regulation of the State of Michigan, acting in his capacity as Receiver/Liquidator of Cadillac Insurance Company (the "Liquidator").

On January 2, 1990, Cadillac Insurance Company ("Cadillac") was placed into liquidation by the Ingham County Circuit Court for the State of Michigan, and the Commissioner of Insurance for the State of Michigan was, pursuant to statute, appointed Liquidator of Cadillac.

Pursuant to its obligations under Chapter 79 of the Michigan Insurance Code, MCL 500.7901 et seq., and/or a similar statute in its own state, the Guaranty Association has administered and paid claims on behalf of insureds of the now insolvent Cadillac.

From inception through December 31, 2002, the Guaranty Association has paid administrative expenses in handling claims in the amount of \$116,082.23 and has received \$116,082.23 in prior distributions from the Cadillac estate and other recoveries, leaving \$0.00 in unreimbursed administrative expenses.

From inception through December 31, 2002, the Guaranty Association has paid covered claims (net of recoveries) on behalf of the now insolvent Cadillac in the amount of \$1,017,347.00, such amount being a preferred claim under MCL 500.7834(1).

Consistent with the above, the Liquidator, on April 16, 2009, sent a Notice of Determination to the Guaranty Association setting forth the final determined value of the Guaranty Association's approved claims for administrative expense and losses. This determination was accepted in writing by the Guaranty Association (see attached Exhibit A).

RECEIVED

The Liquidator proposes, after reserving amounts necessary for the payment of ongoing administrative expenses of Cadillac, to distribute to all guaranty funds 100% of the final determined and approved value of all incurred and unpaid administrative expense claims.

The Liquidator proposes, after reserving amounts necessary for payment of all administrative expenses, to distribute to preferred claimants under MCL 500.7834(1), a 50% pro-rata share, as partial payment, of each preferred claimant's final determined and approved loss claim through September 30, 2010.

THEREFORE, in consideration of the uncertainties in determining with finality the obligations of the Liquidator and the Liquidator's agreement at this time to distribute to the Guaranty Association, pursuant to Sections 7824, 7832, and 7834(1) of the Michigan Insurance Code, MCL 500.7824, 500.7832, 500.7843(1), \$0.00 for reasonable expenses in handling claims, and \$508,673.50 for covered claims, for a total payment of \$508,673.50, the Guaranty Association agrees:

1. To return to the Liquidator of Cadillac such amounts, together with income hereafter earned on them, as the Liquidator, in his sole discretion, determines may be required to pay expenses or claims with equal or higher priority for payment under former Chapter 78 of the Michigan Insurance Code.

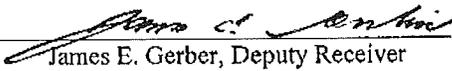
2. In the event a claim is made against the Liquidator of Cadillac, his successor and/or the representatives of either of them pursuant to 31 U.S.C. § 3713 for any tax liability arising from the liquidation, to indemnify and hold harmless the Liquidator, his successors and/or the representatives of either of them as the Liquidator deems necessary for all costs, including, but not limited to, taxes, interest and penalties incurred in connection with such claim, up to the amount of any distributions made to the Guaranty Association, together with income earned thereon, to the extent that funds from the assets of the Cadillac estate are unavailable to pay these costs. With the approval of the Court that appointed the Liquidator, the Liquidator, his successors and/or the representatives of either of them shall have the authority to settle any such claim under 31 U.S. C. § 3713, and the costs of such settlement shall be included in the amount to be paid by the Guaranty Association up to the amount of the funds transferred to the Guaranty Association, together with income earned thereon, and to the extent that funds from the assets of the Cadillac estate are unavailable to pay these costs.

3. To make a report to the Liquidator, upon request of the Liquidator, accounting for assets disbursed to the Guaranty Association, all disbursements made from the assets, interest earned by the Guaranty Association on the assets, and any other matters as the Court may direct.

4. If any legal action is necessary to enforce this Agreement, the Guaranty Association agrees that such action shall be commenced in the liquidation proceedings involving Cadillac, now pending in the Circuit Court for the County of Ingham, State of Michigan, Case No. 89-64126-CR, and the Liquidator shall be entitled to recovery of reasonable attorneys' fees and expenses from the Guaranty Association in enforcing its rights hereunder.

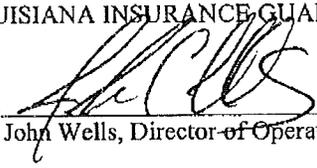
This Agreement is conditioned upon the approval of the Ingham County Circuit Court. Unless and until the Court enters a written Order approving this Agreement and authorizing its implementation, neither the Guaranty Association nor the Liquidator shall have any obligation(s) arising under this Agreement.

R. Kevin Clinton, Liquidator of
CADILLAC INSURANCE COMPANY

BY: 
James E. Gerber, Deputy Receiver

DATED: 6/2/2011

LOUISIANA INSURANCE GUARANTY ASSOCIATION

BY: 
John Wells, Director of Operations & Logistics

DATED: 6/6/2011