

**IN THE CIRCUIT COURT OF COLE COUNTY  
STATE OF MISSOURI**

CHLORA LINDLEY-MYERS, DIRECTOR	)	
MISSOURI DEPARTMENT OF COMMERCE	)	
AND INSURANCE,	)	
	)	
Plaintiff,	)	
v.	)	Case No.: 15AC-CC00224
	)	
	)	
LUMBERMEN’S UNDERWRITING ALLIANCE,	)	
	)	
Defendant.	)	

**MOTION FOR APPROVAL OF THIRD  
INTERIM DISTRIBUTION OF ESTATE ASSETS**

COMES NOW plaintiff Chlora Lindley-Myers, Director, Missouri Department of Commerce and Insurance, in her capacity as Liquidator (“Liquidator”) of Lumbermen’s Underwriting Alliance (“LUA” or the “Estate”), and respectfully requests that this Court enter an Order approving a Third Interim Distribution of Estate Assets pursuant to Mo. Rev. Stat. § 375.1222.

In support of her motion, the Liquidator states the following:

1. On May 23, 2016, this Court entered a Judgment, Decree and Order of Liquidation with Finding of Insolvency (the “Liquidation Order”) against LUA and placed LUA into liquidation.

2. Pursuant to the Liquidation Order and the Insurers Supervision, Rehabilitation and Liquidation Act, Mo. Rev. Stat. §§ 375.1150 *et seq.* (the “Liquidation Act”), the Liquidator acts for and on behalf of LUA and is vested by operation of law with title to all of the property, contracts, rights of action, books and records of LUA, and is administering them under the general supervision of the Court. The Liquidation Order and the Liquidation Act also direct the Liquidator

to (a) identify, marshal and liquidate the assets of the Estate; (b) process and evaluate claims to determine the liabilities of the Estate; and (c) distribute assets to claimants of the Estate in accordance with Mo. Rev. Stat. § 375.1218.

3. Pursuant to Mo. Rev. Stat. § 375.1222, “[u]nder the direction of the court, the liquidator shall pay distributions in a manner that will assure the proper recognition of the priorities and a reasonable balance between the expeditious completion of the liquidation and the protection of unliquidated and undetermined claims, including third party claims.”

4. On June 1, 2021, this Court approved a First Interim Distribution at 40% of certain allowed Class 2 claims. The Liquidator paid a total of \$6,856,747 in the First Interim Distribution. That First Interim Distribution did not include a distribution to state Guaranty Associations (“GAs”) because, at that time, the GAs had received a total of \$40,952,231 through early access payments pursuant to Mo. Rev. Stat. § 375.1205 (\$17,438,332), and payments pursuant to the Joint Collection Agreement (“JCA”) (\$23,513,898). Payments under the First Interim Distribution went to Non-GA Class 2 claimants (policyholders) that had the effect of leveling all Class 2 claimants – GA and Non-GA claimants alike – to approximately 40% of their allowed claims.

5. On December 21, 2021, this Court entered its Order approving an amendment to the JCA (the “Amended JCA”) and suspension of payments under the Early Access Plan.

6. Pursuant to the Amended JCA, the Liquidator and the GAs who were signatories to the JCA agreed to divide post-liquidation Large Deductible Reimbursements evenly, with 50% considered a general asset of the Estate and 50% distributed as direct reimbursements to the signatory GAs that paid the underlying claims rather than as general assets of the Estate.

7. Because the GAs had previously received 80% of the Large Deductible Reimbursements, and some GAs received early access distributions, many GAs were “overpaid”

in that some GAs received amounts greater than the 40% level targeted in the First Interim Distribution. Accordingly, as set forth in the Amended JCA, the Liquidator has been off-setting the 50% direct reimbursements due the GAs against the overpayments.

8. On June 7, 2022, this Court approved a Second Interim Distribution at 50% of certain allowed Class 2 claims. The Second Interim Distribution included Non-GA Class 2 allowed claims and the GAs' Class 2 claims, after off-set.

9. This proposed Third Interim Distribution also will include Non-GA Class 2 allowed claims and the GAs' Class 2 claims, after off-set.

10. The Liquidator files semi-annual reports with this Court, which provide detailed information regarding, among other things, the financial condition of LUA and the claims process. The Liquidator filed her most recent semi-annual report as of December 31, 2022, on May 25, 2023.

11. Subject to caveats regarding financial information in the semi-annual reports and in the Notes to the financial statements, total unrestricted estimated assets for LUA as of December 31, 2022 were \$137,361,592. Total estimated liabilities were \$336,980,015, leaving an estimated net deficit of \$126,595,618. As of December 31, 2022, the estimated reserve for Class 1 claims was \$15,705,661. Investment maturities in the end of May 2023, will generate available cash and cash equivalents of approximately \$13 million, which will provide sufficient cash for continued payment in full of all Class 1 claims and for this proposed Third Interim Distribution on Class 2 claims.

12. The deadline for filing Proofs of Claim ("POCs") was set at May 24, 2016. As of April 1, 2023, the Liquidator has received 1,393 POCs.

13. The Liquidator has preliminarily classified 1,271 POCs as Class 2 claims. As of April 1, 2023, LUA had issued Class 2 Notice of Determinations (“NOD”) for 1,164 of the 1,271 Class 2 claims.

14. Of the 1,164 NODs issued, the Liquidator has allowed 122 POCs – in full or in part and/or as contingent – as Class 2 claims.<sup>1</sup> Of the 122 allowed POCs, 118 are currently eligible for distribution. A listing of all the allowed Class 2 POCs eligible for distribution, including the amount allowed Class 2 POCs eligible for distribution, including the amount allowed, amount paid in the First Interim Distribution, amount paid in the Second Interim Distribution, and amount paid to GAs, is attached hereto as Exhibit A.

#### **Asset Distribution Calculation**

15. LUA’s staff and consultants have completed an asset distribution analysis that projects inflow and outflow in future years for the purpose of estimating ultimate distribution levels to determine the appropriate amount for the Third Interim Distribution. Cash coming into the Estate consists largely of deductible recoveries, reinsurance collections, second injury fund recoveries and investment income. The cash going out of the Estate is and will be attributable to operating expenses and interim asset distributions to Non-GA and GA claimants.

16. The Liquidator identified three categories of Class 2 approved claims. (1) contingent claims of GAs, some of which have received JCA payments, early access distributions, and/or seized or have access to state deposits; (2) contingent claims of insureds who are administering and paying claims under their workers’ compensation policy directly because the

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<sup>1</sup> The GAs each submitted a POC. Although the Liquidator has classified 48 GA POCs for claim payments and ALAE as contingent Class 2 claims, and included the GA POCs in the total numbers, the Liquidator has not issued NOD letters to the GAs.

claims were rejected for statutory reasons by the GAs; and (3) claimants who have received NODs allowing their POC in full or in part.

17. The Liquidator's analysis employs a conservative scenario in order to adequately protect Class 2 claimants, including those who have and those who have not received an NOD, from the risk of disproportionate payouts. Disproportionate payouts can occur due to interim distribution overpayments, which generally cannot be recovered from individual claimants, seizure or availability of state deposits, and overpayments to GAs through the JCA and/or early access payments. The analysis also utilizes the best estimate of ultimate losses of known and unknown losses and ALAE exposures, based on claims data reported to the Liquidator through December 31, 2022.

18. Although the conservative scenario produced by the analysis is considered reasonable, the actual financial results for the Estate could deviate from specific projections due to the uncertainty inherent in numerous assumptions for various factors, including:

- a. Variability of the ultimate dollar amount of claims incurred and related reinsurance recoverables on those claims;
- b. Collectability of ceded reinsurance;
- c. Timing of claim payments by GAs, claim determinations by LUA and timing of associated reinsurance collections;
- d. Extent, timing and cost (discount) of reinsurance commutations;
- e. Future operating expenses of LUA;
- f. Future investment income on invested assets; and
- g. Priority of classification of certain types of disputed NODs.

19. In order to assess the impact of various assumptions on the ultimate distribution percentage, the analysis considered the possibility of:

- a. Higher dollar amounts of incurred claims;
- b. Lower recovery of deductibles;
- c. Lower dollar amounts of claims recoverable under reinsurance;
- d. Lower investment income;
- e. Higher operating expenses;
- f. Slower and/or lower levels of reinsurance collections; and
- g. Commutation costs (discounts).

**Proposal for Third Interim Distribution**

20. Based on the scenarios produced by the asset distribution analysis and considering the factors described above, and prior distributions, the Liquidator is proposing a third distribution that brings all Non-GA and GA claimants to a paid percentage of 52.5% of the NOD allowed amounts as follows:

- a. Non-GA Class 2 POCs allowed in full or in part for a fixed amount: Will receive an amount to arrive at a total of 52.5% of the allowed amount.
- b. Non-GA Contingent Class 2 POCs allowed in full or in part: Will receive an amount to arrive at a total of 52.5% of amount allowed that the claimant actually paid through December 31, 2022.
- c. GA Contingent Class 2 claims: Will receive an amount to arrive at a total of 52.5% of amount actually paid as of December 31, 2022. If, however, a GA has received early access payments, JCA payments, and/or has seized or has access to a state deposit, it will not receive a distribution if it already

has received at least 52.5% of amounts actually paid through overpayment under the JCA or early access payments, or if it has seized or has access to a state deposit of at least 52.5% of amounts actually paid.

21. Based on this distribution calculation, a 52.5% distribution would result in a third interim distribution totaling approximately \$3.3 million.

22. The Liquidator believes that the amount of the proposed Third Interim Distribution fulfills her duty to “pay distributions in a manner that will assure the proper recognition of the priorities and a reasonable balance between the expeditious completion of the liquidation and the protection of unliquidated and undetermined claims . . .” as required by Mo. Rev. Stat. § 375.1222.

#### **Notice of Motion**

23. The Liquidator shall provide written notice of this Motion to all Distribution Claimants listed in Exhibit A at the address listed in each Distribution Claimant’s POC.

24. The Liquidator shall post a copy of this Motion on LUA’s website: [www.lumbermensunderwriting.com](http://www.lumbermensunderwriting.com) under the Pleadings/Notices tab.

25. The Liquidator shall provide a copy of this Motion to the National Conference of Insurance Guaranty Funds for distribution to all GAs.

WHEREFORE, the Liquidator requests that the Court grant this Motion and issue an Order as follows:

a) Approving a Third Interim Distribution Percentage for a total of 52.5% of NOD allowed amounts for Class 2 claimants as follows: (1) Non-GA Class 2 POCs allowed in full or in part for a fixed amount: a total of 52.5% of the allowed amount; (2) Non-GA Contingent Class 2 POCs allowed in full or in part: a total of 52.5% of the allowed amount that the claimant has actually paid as of December 31, 2022; and (3) GA Contingent Class 2 claims: a total of 52.5% of

amounts actually paid as of December 31, 2022. If, however, a GA has received early access payments, JCA payments, and/or has seized or has access to a state deposit, it will not receive a distribution if it already has received at least 52.5% of amounts actually paid;

b) Directing the Liquidator to issue checks based on the Third Interim Distribution to the Distribution Claimants and GAs as set forth in Exhibit A;

c) Directing that, for this Third Interim Distribution and all future distributions except the final distribution, the Liquidator need not issue a check for less than \$10.00 per claimant. The Liquidator shall issue a check if a claimant's distribution amount is increased beyond the threshold *de minimus* amount in the future. This *de minimus* distribution threshold will not apply to the final distribution of LUA assets and all claimants will receive the ultimate distribution percentage in the final distribution, even if the amount is less than \$10.00.

d) Affirming and approving in all respects the conduct of the Liquidator, her employees, agents and counsel in connection with the Third Interim Distribution requested by this Motion.

Respectfully submitted,

NORTON ROSE FULBRIGHT US LLP

/s/ Jodi M. Adolf

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**Attorneys for Plaintiff**

**CERTIFICATE OF SERVICE**

Pursuant to Missouri Rule of Civil Procedure 55.03(a), I hereby certify that I personally caused the signature to the original of the foregoing which was filed this 25<sup>th</sup> day of May, 2023, using the Court's electronic filing system, which sends notification of filings to counsel of record.

/s/ Jodi Adolf \_\_\_\_\_  
Attorneys for Plaintiff

	POC	POC Claimant	POC Amount Allowed thru 12/31/22 *	TID 52.5% ***** (cumulative amount distributed)	FID **** Amount Paid 40%	SID ***** Amount Paid 50%	Balance to be Paid June 2023 ***
1	1-00009	G4S Compliance & Investigations	613.00	321.83	245.20	61.50	15.13
2	1-00011	Kolb, Stewart & Associates, Inc.	3,215.75	1,688.27	1,286.30	321.88	80.09
3	1-00053	Nexus Specialty Hospital	19,418.65	10,194.79	7,767.46	1,942.33	485.00
4	1-00054	Nexus Specialty Hospital	15,311.13	8,038.34	6,124.45	1,531.57	382.32
5	1-00055	Nexus Specialty Hospital	1,385.82	727.56	554.33	138.91	34.32
6	1-00073	Encore Unlimited, LLC	1,215.57	638.17	486.23	121.79	30.15
7	1-00096	Magnolia Strong Group, Inc.	421.00	221.03	168.40	42.50	10.13
8	1-00097	Magnolia Strong Group, Inc.	209.00	109.73	83.60	20.50	5.63
9	1-00108	Shannon Cole Custom Case Management	1,182.10	620.60	472.84	118.05	29.71
10	1-00165	Meridian Investigative Group, Inc.	1,389.00	729.23	555.60	138.50	35.13
11	1-00224	Professional Court Reporters	255.00	133.88	102.00	25.50	6.38
12	1-00225	Professional Court Reporters	573.60	301.14	229.44	57.80	13.90
13	1-00226	Professional Court Reporters	960.80	504.42	384.32	96.40	23.70
14	1-00244	Roseburg Forest Products, Co.	2,950,045.00	1,548,773.63	1,180,018.00	295,004.50	73,751.13
15	1-00257	IMPAXX (formerly NuQuest)	2,000.00	1,050.00	800.00	200.00	50.00
16	1-00258	IMPAXX (formerly NuQuest)	1,200.00	630.00	480.00	120.00	30.00
17	1-00261	Veritext Corp dba Hahn & Bowersock	462.50	242.81	185.00	46.25	11.56
18	1-00263	Encore Unlimited, LLC	826.39	433.85	330.56	82.20	21.09
19	1-00284	Kindercare Learning Centers , Inc.	183,283.17	96,223.66	68,181.26	20,194.33	7,848.07
20	1-00321	Avicore Reporting	316.00	165.90	-	158.00	-
21	1-00322	Carter Brothers Manufacturing Company, Inc.	6,540,975.44	3,434,012.11	2,616,390.18	654,097.72	163,524.21
22	1-00325	The Info Agency, LLC	1,905.20	1,000.23	-	952.60	47.63
23	1-00330	Nuzzo & Roberts LLC	1,641.80	861.95	656.72	163.90	41.33
24	1-00383	Disability Management Network DBA Triune Health Group	424.00	222.60	-	212.00	10.60
25	1-00387	Aplin & Ringsmuth	1,763.46	925.82	705.38	176.73	43.71
26	1-00389	Caney Guest Home, Inc.	479,100.00	251,527.50	191,640.00	47,910.00	11,977.50
27	1-00395	Peranich Reporting	5,749.65	3,018.57	2,299.86	574.83	143.88
28	1-00396	One Call Care Transport & Translate	591.10	310.33	-	295.55	14.78
29	1-00399	Jardine, Baker, Hickman, and Houston	3,371.87	1,770.23	-	1,685.94	84.29
30	1-00404	Genex Services	26,467.09	13,895.22	-	13,233.55	661.67
31	1-00461	John Lambdin, Weyerhaeuser NR Company	4,200,000.00	2,205,000.00	1,680,000.00	420,000.00	105,000.00
32	1-00464	Victoria Peterson	438.39	230.15	175.36	44.20	10.59
33	1-00465	Cuneo, Black, Ward & Missler	103.20	54.18	41.28	10.60	-
34	1-00466	Cuneo, Black, Ward & Missler	42.88	22.51	17.15	4.44	-
35	1-00467	Cuneo, Black, Ward & Missler	38.80	20.37	15.52	3.40	-
36	1-00468	Victoria Peterson	383.80	201.50	153.52	37.90	10.08
37	1-00469	Victoria Peterson	445.00	233.63	178.00	44.50	11.13
38	1-00599	Javier S. Hernandez DBA SR Healthcare	650.00	341.25	-	325.00	16.25
39	1-00600	Performance Pallet Corp.	236,229.17	124,020.31	94,491.67	23,622.59	5,906.05
40	1-00841	Genex Services	4,120.82	2,163.43	-	2,060.41	103.02
41	1-00842	BPM Lumber, LLC	1,002,507.00	526,316.18	401,002.80	100,250.50	25,062.88
42	1-00960	Pike Electric, LLC	125,906.73	66,101.03	45,061.32	20,101.26	938.45
43	1-00962	Gale Sutow & Associates	33.00	17.33	13.20	-	-
44	1-01054	Atlas Roofing Corporation	581,536.24	305,306.53	158,719.57	84,114.18	62,472.78
45	1-01087	Flahive, Ogden & Latson	300.00	157.50	120.00	30.00	7.50
46	1-01089	Flahive, Ogden & Latson	375.00	196.88	150.00	37.50	9.38
47	1-01090	Flahive, Ogden & Latson	707.00	371.18	282.80	70.50	17.88
48	1-01092	Flahive, Ogden & Latson	99.00	51.98	39.60	9.50	2.88
49	1-01093	Flahive, Ogden & Latson	114.90	60.32	45.96	11.45	2.91
50	1-01118	Maria Grant	98,226.32	51,568.82	50,055.57	-	1,513.25
51	1-01119	Bradford & Barthel , LLP	231.00	121.28	92.40	23.50	5.38
52	1-01120	Bradford & Barthel, LLP	115.00	60.38	46.00	11.50	2.88
53	1-01121	Bradford & Barthel, LLP	115.00	60.38	46.00	11.50	2.88
54	1-01122	Bradford & Barthel, LLP	470.00	246.75	188.00	47.00	11.75
55	1-01123	Bradford & Barthel, LLP	127.50	66.94	51.00	12.75	3.19
56	1-01199	Ainsworth Engineered LLC	10,000.00	5,250.00	-	4,231.96	1,018.04
57	1-01200	Ainsworth Engineered LLC	30,448.28	15,985.35	8,769.66	3,848.25	3,367.44
58	1-01304	William J. Pursley	30.00	15.75	-	15.00	-
59	1-01380	Clayton Homes/Cavalier Homes	269,087.43	141,270.90	91,938.78	30,277.67	19,054.45
60	1-01381	Aviagen	39,057.03	20,504.94	15,622.81	3,905.52	976.61
61	1-01382	Arrowhead Senior Living Community	26,265.82	13,789.56	6,736.75	68,697.30	-
62	1-01384	JRN, Inc.	68,683.22	36,058.69	24,222.90	8,832.33	3,003.46
63	1-01385	Kolbe & Kolbe Millwork Co., Inc.	20,719.61	10,877.80	7,975.98	2,383.81	518.01

	POC	POC Claimant	POC Amount Allowed thru 12/31/22 *	TID 52.5% ***** (cumulative amount distributed)	FID **** Amount Paid 40%	SID ***** Amount Paid 50%	Balance to be Paid June 2023 ***
64	1-01386	White Lily Foods/The J.M. Smucker Co.	79,147.55	41,552.46	22,629.90	17,015.25	1,907.31
65	1-01393	Blandin Paper Company	447,793.53	235,091.60	112,776.99	32,238.29	90,076.32
66	1-01395	Hunt Forest Products, LLC	6,427.92	3,374.66	1,730.43	613.03	1,031.20
67	1-01396	Yates Group, Inc. previously E-Z Mart Stores, Inc.	10,339.27	5,428.12	4,135.71	1,033.64	258.77
68	1-01397	Southworth Milton	37,234.57	19,548.15	14,893.83	3,723.29	931.03
69	1-01399	The Evangelical Lutheran Good Samaritan Society	111,570.22	58,574.37	31,283.92	24,077.28	3,213.17
70	1-01405	HT Hackney Co. - P.F.C. Inc.	9,608.76	5,044.60	2,895.38	1,295.20	854.02
<b>INSURED/CONTINGENT/FIXED Sub-Totals</b>			<b>17,666,002.05</b>	<b>9,274,651.16</b>	<b>6,856,746.89</b>	<b>1,892,797.33</b>	<b>586,733.98</b>

					Amount paid to GA **		
71	1-00105	Alabama Insurance Guaranty Association	1,261,404.87	662,237.56	557,476.01	23,129.04	81,632.51
72	1-00877	Arizona Property & Casualty Insurance Guaranty Fund	1,517,929.63	796,913.06	8,975,026.87	-	-
73	1-00845	Arkansas P&C Guaranty Fund	97,842.26	51,367.19	3,654.88	44,154.53	3,557.78
74	1-00052	California Insurance Guarantee Association	45,928,047.00	24,112,224.68	46,813,133.26	-	-
75	1-00045	Colorado Insurance Guaranty Association	179,632.37	94,306.99	23,538.60	57,742.03	13,026.36
76	1-00111	Connecticut Insurance Guaranty Association	812,021.85	426,311.47	-	384,094.73	42,216.74
77	1-00266	Delaware Insurance Guaranty Association	87,218.96	45,789.95	111,989.28	29,113.79	-
78	1-00112	District of Columbia Insurance Guaranty Association	17,906.89	9,401.12	-	8,953.45	447.67
79	1-00223	Florida Workers' Compensation Insurance Guaranty Association	4,791,617.85	2,515,599.37	1,505,771.85	798,978.97	210,848.55
80	1-00424	Georgia Insurers Insolvency Pool	2,003,452.27	1,051,812.44	426,985.29	490,352.90	134,474.25
81	1-00046	Idaho Insurance Guaranty Association	35,401.95	18,586.02	215,933.83	-	-
82	1-00104	Illinois Insurance Guaranty Fund	701,486.15	368,280.23	216,917.24	125,709.42	25,653.57
83	1-00840	Indiana Insurance Guaranty Association	142,261.90	74,687.50	34,825.36	36,305.59	3,556.55
84	1-00208	Iowa Insurance Guaranty Association	18,500.52	9,712.77	10,550.35	-	-
85	1-00047	Kansas Insurance Guaranty Association	637,730.77	334,808.65	267,628.74	38,196.53	28,983.38
86	1-00018	Kentucky Insurance Guaranty Association	950,669.06	499,101.26	358,839.94	97,101.22	43,160.10
87	1-01162	Louisiana Insurance Guaranty Association	1,343,074.98	705,114.36	-	646,059.09	59,055.27
88	1-00113	Maine Insurance Guaranty Association	84,967.22	44,607.79	-	37,309.10	7,298.69
89	1-00317	Maryland - Property & Casualty Insurance Guaranty Corporation	862,596.11	452,862.96	371,498.19	36,518.01	44,846.76
90	1-00114	Massachusetts Insurers Insolvency Fund	643,857.47	338,025.17	1,454,000.00	-	-
91	1-00140	Michigan P&C Guaranty Association	1,043,128.10	547,642.25	555,274.69	-	-
92	1-00038	Minnesota Insurance Guaranty Association	5,380,678.28	2,824,856.10	2,438,061.78	97,878.03	288,916.29
93	1-00462	Mississippi Insurance Guaranty Association	407,899.14	214,147.05	75,382.03	83,358.18	55,406.84
94	1-00026	Missouri P&C Insurance Guaranty Association	30,816.44	16,178.63	6,936.28	8,471.94	770.41
95	1-00048	Montana Insurance Guaranty Association	340,195.56	178,602.67	110,999.39	58,753.08	8,850.20
96	1-00049	Nebraska P&L Insurance Guaranty Association	-	-	-	-	-
97	1-00005	Nevada Insurance Guaranty Association	570,640.00	299,586.00	134,454.00	119,768.73	45,363.27
98	1-00116	New Hampshire Insurance Guaranty Association	38,427.61	20,174.50	-	19,213.81	960.69
99	1-00903	New Jersey Workers' Compensation Security Fund	8,889,143.24	4,666,800.20	3,710,228.87	258,636.37	697,934.96
100	1-00563	New Mexico Insurance Guaranty Association	354,151.96	185,929.78	422,104.55	-	-
101	1-00802	New York Liquidation Bureau	10,218,442.67	5,364,682.40	4,241,278.84	614,611.99	508,791.57
102	1-00457	North Carolina Insurance Guaranty Association	662,724.31	347,930.26	444,257.11	-	-
103	1-00394	Ohio Insurance Guaranty Association	-	-	-	-	-
104	1-00905	Oklahoma P&C Insurance Guaranty Association	945,884.18	496,589.19	257,902.53	195,559.49	43,127.17
105	1-00447	Oregon Insurance Guaranty Association	210,416.58	110,468.70	856,520.42	-	-
106	1-00667	Pennsylvania Workers' Compensation Security Fund	932,704.70	489,669.97	338,743.77	104,831.60	46,094.60
107	1-00117	Rhode Island P&C Insurance Guaranty Association	238,647.80	125,290.10	-	119,323.90	5,966.20
108	1-00875	South Carolina P&C Insurance Guaranty Association	524,967.04	275,607.70	602,153.89	-	-
109	1-00012	South Dakota P&C Insurance Guaranty Association	192,708.16	101,171.78	8,091.96	87,814.92	5,264.90
110	1-00025	Tennessee Insurance Guaranty Association	1,425,491.11	748,382.83	431,560.85	184,293.16	132,528.82
111	1-00419	Texas P&C Insurance Guaranty Association	2,836,456.10	1,489,139.45	784,775.40	528,845.91	175,518.14
112	1-00463	Utah P&C Insurance Guaranty Association	29,591.59	15,535.58	3,447.03	11,348.77	739.78
113	1-00118	Vermont P&C Insurance Guaranty Association	7,155.37	3,756.57	-	3,577.69	178.88
114	1-00119	Virginia P&C Insurance Guaranty Association	519,485.47	272,729.87	234,646.00	-	38,083.87
115	1-00050	Washington Insurance Guaranty Association	-	-	-	-	-
116	1-00398	West Virginia Insurance Guaranty Association	3,357.16	1,762.51	-	1,678.58	83.93
117	1-00899	Wisconsin Insurance Security Fund	1,493,904.30	784,299.76	796,972.56	-	-
118	1-00051	Wyoming Insurance Guaranty Association	-	-	-	-	-
<b>GA Sub-Totals</b>			<b>99,414,636.95</b>	<b>52,192,684.39</b>	<b>77,801,561.64</b>	<b>5,351,684.55</b>	<b>2,753,338.70</b>

<b>TOTALS</b>			<b>117,080,639.00</b>	<b>61,467,335.55</b>	<b>84,658,308.53</b>	<b>7,244,481.88</b>	<b>3,340,072.68</b>
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			POC Amount Allowed thru 12/31/22 *	TID 52.5% ***** (cumulative amount distributed)	FID **** Amount Paid 40%	SID ***** Amount Paid 50%	Balance to be Paid June 2023 ***
	POC	POC Claimant					

**Notes:**

- \* For SGA - GF D-Records Section 1 Pd Class 2 Claims Less Cumulative GF 50% JCA Distributions Thru 2022
- \*\* Includes EAP Distributions and State Deposits, whether seized or not
- \*\*\* Minimum Payment \$10.00
- \*\*\*\* First Interim Distribution in 2021 ("FID")
- \*\*\*\*\* Second Interim Distribution in 2022 ("SID")
- \*\*\*\*\* Third Interim Distribution in 2023 ("TID")