

NO. D-1-GN-92-002133

STATE OF TEXAS	§	IN THE DISTRICT COURT
<i>Plaintiff,</i>	§	
	§	
V.	§	TRAVIS COUNTY, TEXAS
	§	
EMPLOYERS CASUALTY	§	
COMPANY,	§	
<i>Defendant.</i>	§	353rd JUDICIAL DISTRICT

**FINAL ACCOUNTING AND APPLICATION TO
TERMINATE EMPLOYERS CASUALTY COMPANY PROCEEDING
AND DISCHARGE RECEIVER AND SPECIAL DEPUTY RECEIVER**

TO THE HONORABLE JUDGE OF SAID COURT:

Jack M. Webb, Special Deputy Receiver of Employers Casualty Company (the “SDR” and “ECC”, respectively) files this *Final Accounting and Application to Terminate Employers Casualty Company Proceeding and Discharge Receiver and Special Deputy Receiver* (the “Application”).

I. INTRODUCTION

1.1 This Court entered an *Order Approving Final Report and Application to Make Final Distribution* (“Distribution Order”) on August 20, 2012, and an *Order Granting Application for Authority to Make Supplemental Distribution* (“Supplemental Distribution Order”) on August 27, 2013. The Distribution Order and Supplemental Distribution Order are attached as Exhibit 1 and Exhibit 2, respectively. The SDR has completed the distribution of ECC’s assets and hereby submits his final accounting. The SDR requests that the Court terminate the ECC Receivership proceeding, and discharge Julia Rathgeber, the Commissioner of Insurance of the State of Texas (“Commissioner”), as Receiver of ECC, and Jack M. Webb as the SDR of ECC.

1.2 The Employers National Insurance Company and Employers of Texas Lloyds

receiverships, which were administratively consolidated in this proceeding, have been terminated. The termination of the ECC Receivership will conclude this proceeding.

II. AUTHORITY

2.1 The SDR files this Application pursuant to TEX. INS. CODE § 443.352, which provides for the termination of the receivership proceeding. The SDR is authorized to file this Application under TEX. INS. CODE § 443.154 (a). Unless otherwise indicated, all statutory references herein are to the Texas Insurance Code.

2.2 The subject matter of the Application has been referred to the Special Master appointed in this proceeding in accordance with Paragraph III of the *Second Amended Order of Reference to Master* entered on November 3, 2005.

III. DISTRIBUTIONS

3.1 The Distribution Order and the Supplemental Distribution Order required the SDR to make a distribution of the assets from the ECC Receivership, and file a final accounting thereof. The SDR distributed the estate's assets in accordance with the Distribution Order and Supplemental Distribution Order, as shown in the schedule attached Exhibit 3, with the exception of the unclaimed or *de minimis* distributions identified on the attached Exhibit 4¹. All such unclaimed and/or undistributed funds have been remitted to the Commissioner pursuant to Section 443.304.

3.2 In the event that there are any funds remaining from the Reserve for Final Expenses approved in the Distribution Order and Supplemental Distribution Order, or if any funds are received after the entry of the order terminating this proceeding, all residual funds will be distributed to the Commissioner pursuant to Section 443.304.

IV. RECORDS

4.1 The Distribution Order authorized the SDR to dispose of certain records and to transfer the remaining records to the Commissioner, and grant the Commissioner such discretion to retain or dispose of these records as appropriate. The SDR has disposed of the records in the manner described in the Distribution Order and shall transfer the remaining records to the Commissioner.

V. FEDERAL INCOME TAX RETURNS

5.1 The final federal income tax return for ECC has been filed. The SDR has previously filed all income tax returns with the Internal Revenue Service from the date of receivership forward. No taxes are owed to the Internal Revenue Service. The SDR received a refund of certain taxes paid by Employers National Insurance Company, filed as part of a consolidated return with its parent, ECC. The refund has been distributed pursuant to this Court's Supplemental Distribution Order.

VI. FINAL FINANCIAL STATEMENTS

- 6.1 Attached hereto are the following final financial statements for the receivership:
- a) Statement of Net Assets (Exhibit 5a) and Statement of Net Liabilities (Exhibit 5b).
 - b) Sources and uses of cash (Exhibit 6).

VII. ASSIGNMENT

7.1 The Distribution Order authorized the SDR to assign to the Commissioner any remaining unknown or non-cash assets of ECC. Attached hereto as Exhibit 7 is the executed Assignment transferring ownership of the remaining assets of ECC to the Commissioner.

VIII. TERMINATION AND DISCHARGE

8.1 The SDR requests that this Court issue its final order terminating the ECC receivership proceeding, and discharging the Commissioner as Receiver of ECC and Jack M. Webb as the SDR of ECC.

8.2 Section 443.014 provides immunity to current and former Receivers, SDRs and their assistants and contractors. As immunity continues to apply to such persons after they have been discharged, the termination of this proceeding will not affect the immunity available to the Receiver and SDR, their assistants and contractors, and their predecessors.

IX. OFFER OF PROOF

9.1 Jack M. Webb, Special Deputy Receiver of Employers Casualty Company, submits the attached certification and affidavit pursuant to Section 443.017 (b) verifying the statements in this Application and authenticating the attached exhibits, which are incorporated herein by reference.

X. NOTICE

10.1 This Application has been served on the service list for this proceeding in accordance with Section 443.007(d) in the manner shown on the Certificate of Service, and has been posted on the SDR's website at www.TexasReceiver.com.

10.2 Pursuant to the *Order Granting SDR's Application to Use Electronic Service of Pleadings and Notices*, all pleadings filed in response to this Application or in regards to this proceeding shall be served by email on the undersigned counsel and all parties shown in the attached Certificate of Service.

PRAYER

WHEREFORE, PREMISES CONSIDERED, the SDR respectfully prays that this Court grant this Application and enter an order:

1. Accepting the SDR's final financial statements;
2. Approving in all respects this *Final Accounting and Application to Terminate Employers Casualty Company Proceeding and Discharge Receiver and Special Deputy Receiver*;
3. Discharging the Commissioner as Receiver of ECC, and Jack M. Webb as the SDR of ECC;
4. Terminating the ECC proceeding; and
5. Granting the Receiver and the Special Deputy Receiver such other and further relief to which they may be justly entitled.

RESPECTFULLY SUBMITTED,

By: Christopher Fuller

Christopher Fuller

Texas Bar No. 07515500

4612 Ridge Oak Drive

Austin, Texas 78731

Tel. (512) 470-9544

cfuller@fullerlaw.org

Attorney for Jack M. Webb, Special Deputy
Receiver of Employers Casualty Company

CERTIFICATE OF SERVICE

I certify that on November 15, 2013, a true and correct copy of this Application was served pursuant to the provisions of the *Amended Order of Reference*, the *Order Granting SDR's Application to Use Electronic Service of Pleadings and Notices*, the Texas Rules of Civil Procedure and TEX. INS. CODE §443.007(d) on the following by electronic mail, except as specifically noted.

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Christopher Fuller

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Guaranty Fund Mgmt Service.
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SPECIAL DEPUTY RECEIVER'S NOTICE OF SUBMISSION

Pursuant to the terms of the *Amended Order of Reference to Master* entered by the District Court in this cause, the SDR's *Final Accounting and Application to Terminate Employers Casualty Company Proceeding and Discharge Receiver and Special Deputy Receiver* is hereby set for written submission before the Special Master, Tom Collins, on December 2, 2013.

The Special Master has asked that the following rules be provided you:

1. Any objection must be filed with the Travis County District Clerk at least three (3) calendar days before the submission date.
2. A copy of any objection shall be served by email by such date on:
 - a) The Special Master's Docket Clerk, at SpecialMasterClerk@tdi.state.tx.us.
 - b) All interested parties by email, including the undersigned counsel, Christopher Fuller at cfuller@fullerlaw.org and those listed on the Applicant's Certificate of Service.
3. The objecting party shall coordinate with opposing counsel and the Docket Clerk at (512) 463-6450 to obtain an oral hearing setting for argument on the Application and Objection, and complete and attach an "Objecting Party's Notice of Oral Hearing" to the objection.
4. The written objection must specifically list all reasons for objection with supporting references to and discussion of statutory and case authorities. Reasons not stated in writing will not be considered orally.
5. Failure to file timely a written objection before the Special Master constitutes a waiver of the right to object to the Special Master's recommendation to the District Court.
6. Any Acknowledgment of Notice and Waiver to be filed by the Guaranty Association or other interested party should be filed at least (3) calendar days before the submission or hearing date.

Christopher Fuller
Christopher Fuller

NO. D-1-GN-92-002133

STATE OF TEXAS
Plaintiff,

V.

EMPLOYERS CASUALTY
COMPANY AND EMPLOYERS
OF TEXAS LLOYDS
Defendants.

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IN THE DISTRICT COURT

TRAVIS COUNTY, TEXAS

353rd JUDICIAL DISTRICT

Filed in The District Court
of Travis County, Texas

AUG 20 2012 BP

At
Amalia Rodriguez-Nehdoza, Clerk

ORDER APPROVING SPECIAL DEPUTY RECEIVER'S FINAL REPORT AND APPLICATION TO MAKE FINAL DISTRIBUTION

On this day the Court heard the *Final Report and Application to Make Final Distribution* (the "Application") filed by Jack M. Webb, Special Deputy Receiver of Employers Casualty Company (the "SDR" and "ECC", respectively). The SDR appeared by and through its counsel. Having considered the Application, and the recommendation of the Special Master appointed in this proceeding ("the Master"), the Court finds as follows:

1. The *Second Amended Order of Reference to Master* ("Order of Reference") entered by this Court on November 3, 2005 provides that the Application is referred to the Master;
2. The Application was submitted to the Master in accordance with the Order of Reference;
3. Notice of the Application was provided in accordance with TEX. INS. CODE §443.007 (d) and the Order of Reference;
4. No objections were filed to the Application, and the Texas Property & Casualty Insurance Guaranty Association ("TPCIGA") filed its Acknowledgment and Waiver to the Application;
5. The Master has issued a recommendation that the Application should be granted pursuant to Rule 171 of the Texas Rules of Civil Procedure;

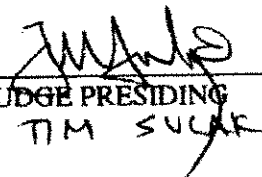
6. The Court has jurisdiction over the Application and the parties in interest; and
7. The Application should be GRANTED in all respects.

It is therefore ORDERED, ADJUDGED and DECREED as follows


1. The Application is granted in all respects.
2. Exhibits 1 through 5 to the Application are accepted and approved.
3. The SDR shall file a final report of expenses with its final accounting. No further interim reports of expenses are required pursuant to TEX. INS. CODE § 443.015 (g).
4. The SDR's Release Agreement with the United States, Exhibit 6, is approved.
5. The reserve for the estimated expenses to administer this proceeding through its termination, as set forth in Exhibit 7 to the Application, is approved.
6. The amendment to the claim report to allow proof of claim No. 1451 filed by Commonwealth Insurance Company as an approved Class 5 claim for \$1,648.69 is approved and the SDR is authorized to make payment in full on the claim.
7. The SDR shall not make any distribution on the ENIC approved claim.
8. The SDR shall distribute the assets of the receivership in accordance with TEX. INS. CODE § 443.302 as described in Exhibit 8 to the Application.
9. The SDR's proposed treatment of withheld distributions to claimants who cannot be located or identified or who refuse to accept earlier distributions or failed to cash earlier distribution checks is approved.
10. The assignment to the Commissioner of all unknown and unliquidated assets of ECC is approved, and the SDR is authorized to execute an assignment in a form substantially similar to Exhibit 9.
11. The SDR is authorized to dispose of ECC's records in the manner described in the Application.

12. The SDR is authorized to transfer to the Commissioner all remaining records of ECC in its possession that may be required after the termination of this proceeding pursuant to TEX. INS. CODE § 443.354 (b), and the reserve for the estimated expenses to maintain such records is approved. The Commissioner is authorized to maintain or dispose of such records at her discretion.
13. The SDR's proposed notice, Exhibit 11, is approved and the Court finds that such notice is proper.
14. The SDR is authorized to execute and file any other tax forms as may be necessary.
15. The SDR is authorized to file a final expense report with the final accounting.
16. The SDR is authorized to take any action necessary to implement this Order.
17. This Order does not modify any of the terms or provisions of this Court's *Permanent Injunction and Order Appointing Permanent Receiver* against ECC.
18. This Order constitutes a final judgment fully resolving all issues relating to the Application, provided that this Court shall retain jurisdiction to issue further orders pursuant to TEX. INS. CODE Chapter 443.

SIGNED this 17th day of AUGUST, 2012.



 JUDGE PRESIDING
 TIM SUGAR

PROPER NOTICE GIVEN
 ACKNOWLEDGMENT OF NOTICE AND WAIVER
 OF OBJECTION PRESENTED
 SUBMITTED
 RECOMMENDED
 SIGNED ON 14th DAY OF Aug. 2012


 TOM COLLINS, RECEIVERSHIP SPECIAL MASTER

EXHIBIT 2

AUG 27 2013

At 4:30 PM.
Amalia Rodriguez-Mendoza, Clerk

NO. D-1-GN-92-002133

STATE OF TEXAS
Plaintiff,

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IN THE DISTRICT COURT

V.

TRAVIS COUNTY, TEXAS

EMPLOYERS CASUALTY
COMPANY,
Defendant.

353rd JUDICIAL DISTRICT

**ORDER APPROVING SPECIAL DEPUTY RECEIVER'S APPLICATION AUTHORITY
TO MAKE SUPPLEMENTAL DISTRIBUTION**

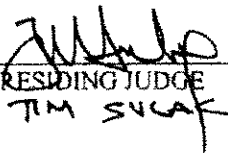
On the undersigned day, the Court considered the *Application for Authority to Make Supplemental Distribution* (the "Application") filed by Jack M. Webb, Special Deputy Receiver of Employers Casualty Company (the "SDR" and "ECC", respectively). After considering the Application, the evidence submitted, and the recommendation of the Special Master appointed in this proceeding (the "Master"), the Court finds as follows:

1. The *Second Amended Order of Reference to Master* (the "Order of Reference") provides that the Application is referred to the Master;
2. The Application was submitted to the Master in accordance with the Order of Reference;
3. Notice of the Application was provided in accordance with TEX. INS. CODE §443.007 (d) and the Order of Reference, and no objections to the Application were filed;
4. The Texas Property and Casualty Insurance Guaranty Association filed its Acknowledgment and Waiver to the Application.
5. The Master has issued a recommendation that the Application should be granted pursuant to Rule 171 of the Texas Rules of Civil Procedure;
6. The Court has jurisdiction over the Application and the parties in interest; and
7. The Application should be GRANTED in all respects.

IT IS THEREFORE ORDERED ADJUDGED AND DECREED as follows:

1. The Application is GRANTED;
2. The SDR is authorized to make a supplemental distribution to creditors as described in the Application;
3. The treatment of de minimis claims as described in the Application is approved;
4. The Reserve to pay the costs of the supplemental distribution, and additional administrative costs that will be incurred during the period of the supplemental distribution is approved; and
5. This Order is not intended to and shall not create any third party beneficiaries.
6. This Order constitutes a final judgment fully resolving all issues relating to the Application, provided that this Court shall retain jurisdiction to issue further orders pursuant to TEX. INS. CODE Chapter 443.
7. This Court retains exclusive jurisdiction to enforce the provisions of this Order and the rights and duties of the parties hereunder or any issues relating to this Order.

Signed the 27th day of AUGUST, 2013.



PRESIDING JUDGE
TIM SUCK

PROPER NOTICE GIVEN
ACKNOWLEDGMENT OF NOTICE AND WAIVER
OF OBJECTION PRESENTED

SUBMITTED
RECOMMENDED
SIGNED ON 26th DAY OF August 2013



TOM COLLINS, RECEIVERSHIP SPECIAL MASTER

**EMPLOYERS CASUALTY COMPANY
CLASS 10 INTEREST ON APPROVED CLAIMS
FINAL DISTRIBUTION IN 2012 AND SUPPLEMENTAL DISTRIBUTION IN 2013**

EXHIBIT 3

POC #	POC NAME	APPROVED FINAL CLASS 10 INTEREST DISTRIBUTION		FINAL CLASS 10 INTEREST PAID		FINAL CLASS 10 INTEREST WITHHELD		APPROVED SUPPLEMENTAL CLASS 10 INTEREST DISTRIBUTION		SUPPL. CLASS 10 INTEREST PAID		SUPPL. CLASS 10 INTEREST WITHHELD	
		PAID	WITHHELD	PAID	WITHHELD	PAID	WITHHELD	PAID	WITHHELD	PAID	WITHHELD	PAID	WITHHELD
IGA CLAIMS													
2131	ALABAMA INS. GUARANTY ASSOC.	19,525		19,525				7,918				7,918	
2240	ALASKA INS. GUARANTY ASSOC.	385		385				156				156	
1124	ARIZONA P & C GUARANTY FUND	381		381				154				154	
2368	ARKANSAS P & C GUARANTY ASSOC.	450		450				182				182	
1437	CALIFORNIA INS. GUARANTY ASSOC.	20,854		20,854				8,457				8,457	
1185	CONNECTICUT INS. GUARANTY ASSOC.	2,341		2,341				950				950	
1576	FLORIDA W.C. INS. GUARANTY ASSOC.	243		243				98				98	
1546	GEORGIA INSURERS INSOLVENCY POOL	478		478				194				194	
2221	IDAHO INS. GUARANTY ASSOC.	615		615				249				249	
2344	ILLINOIS INS. GUARANTY ASSOC.	2,183		2,183				885				885	
2372	INDIANA INS. GUARANTY ASSOC.	1,592		1,592				646				646	
893	IOWA INS. GUARANTY ASSOC.	90		90				36				36	
2222	KANSAS INS. GUARANTY ASSOC.	121		121				49				49	
2185	KENTUCKY INS. GUARANTY ASSOC.	94		94				38				38	
1812	LOUISIANA INS. GUARANTY ASSOC.	2,638		2,638				1,070				1,070	
2345	MARYLAND P&C INS. GUARANTY ASSOC.	194		194				79				79	
1190	MASSACHUSETTS INS. GUARANTY ASSOC.	10,214		10,214				4,142				4,142	
874	MICHIGAN P&C GUARANTY FUND	4,343		4,343				1,761				1,761	
2248	MINNESOTA INS. GUARANTY ASSOC.	65		65				26				26	
1672	MISSISSIPPI INS. GUARANTY ASSOC.	2,080		2,080				844				844	
2905	MISSOURI P & C INS. GUARANTY ASSOC.	18,552		18,552				7,524				7,524	
2223	MONTANA INS. GUARANTY ASSOC.	1,258		1,258				510				510	
2237	NEBRASKA INS. GUARANTY ASSOC.	10,501		10,501				4,259				4,259	
1824	NEVADA INS. GUARANTY ASSOC.	97		97				39				39	
1189	NEW HAMPSHIRE INS. GUARANTY ASSOC.	5,586		5,586				2,265				2,265	
1772	NEW MEXICO INS. GUARANTY ASSOC.	7,039		7,039				2,855				2,855	
1412	NORTH CAROLINA INS. GUARANTY ASSOC.	598		598				242				242	
1511	OHIO INS. GUARANTY ASSOC.	1,028		1,028				417				417	
502	OKLAHOMA P & C INS. GUARANTY ASSOC.												
2338	OREGON INS. GUARANTY ASSOC.	3,954		3,954				1,604				1,604	
1544	PENNSYLVANIA INS. GUARANTY ASSOC.	2,060		2,060				836				836	
1695	PENNSYLVANIA W/C SECURITY FUND	767		767				311				311	
1188	RHODE ISLAND INSURERS INSOLVENCY FUND	571		571				232				232	
350	S. CAROLINA P & C INS. GUARANTY ASSOC.	3,368		3,368				1,366				1,366	
2408	TENNESSEE INS. GUARANTY ASSOC.	6,214		6,214				2,520				2,520	
1851	TEXAS LIFE & HEALTH INS. GUARANTY ASSOC.	28,993		28,993				11,759				11,759	
736	TEXAS P & C INS. GUARANTY ASSOC.	134		134				54				54	
1385	UTAH P&C INS. GUARANTY ASSOC.	31		31				620				620	
1186	VERMONT P&C INS. GUARANTY ASSOC.	1,529		1,529				1,031				1,031	
1187	VIRGINIA P&C INS. GUARANTY ASSOC.	2,542		2,542				1,031				1,031	
1510	WEST VIRGINIA INS. GUARANTY ASSOC.												
TOTAL - IGA CLAIMS		163,708	0	163,708	0	66,379	0	66,379	0	66,379	0	66,379	0

**EMPLOYERS CASUALTY COMPANY
CLASS 10 INTEREST ON APPROVED CLAIMS
FINAL DISTRIBUTION IN 2012 AND SUPPLEMENTAL DISTRIBUTION IN 2013**

EXHIBIT 3

POC.#	POC.NAME	APPROVED FINAL CLASS 10 INTEREST DISTRIBUTION		FINAL CLASS 10 INTEREST WITHHELD		APPROVED SUPPLEMENTAL CLASS 10 INTEREST DISTRIBUTION		SUPPL. CLASS 10 INTEREST PAID		SUPPL. CLASS 10 INTEREST WITHHELD	
		PAID	WITHHELD	PAID	WITHHELD	PAID	WITHHELD	PAID	WITHHELD	PAID	WITHHELD
CLASS 2 NON IGA AND CLASS 5 AND 6 CLAIMS											
002734	A T & T CREDIT CORPORATION (CIT Communications Finance Corp.)	3,940		3,940		1,598		1,598		37	
004963	ACCESSOR/COLLECTOR FOR HARRIS COUNTY	91		91		37		37			
000704	ACCURATE FORMS & SUPPLIES	48		48							
004279	ACE USA (ACE Property & Casualty Insurance Company)	2,666		2,666		1,081		1,081			
001848	ACME DESIGN TECHNOLOGY	30		30							
003724	ADAMS & GRAHAM, L.L.P.	6		6							
003700	ADAMS & GRAHAM, L.L.P.	22		22							
003708	ADAMS & GRAHAM, L.L.P.	7		7							
001552	ADJUSTING SERVICES UNLIMITED (Michigan Claim Services, Inc.)	6		6		2		2			
001553	ADJUSTING SERVICES UNLIMITED (Michigan Claim Services, Inc.)	2		2		1		1			
001554	ADJUSTING SERVICES UNLIMITED (Michigan Claim Services, Inc.)	8		8		3		3			
001555	ADJUSTING SERVICES UNLIMITED (Michigan Claim Services, Inc.)	45		45		18		18			
001556	ADJUSTING SERVICES UNLIMITED (Michigan Claim Services, Inc.)	10		10		4		4			
000981	ADOLPHUS HOTEL										
003852	AIPSO (Automobile Insurance Plans Service Office)	61,121		61,121		24,788		24,788			
4855	AIR EQUIPMENT RENTAL, INC.	1,349		1,349		547		547			
002064	ALABAMA LIFE & DISABILITY INSURANCE										
000732	ALDRICH CHEMICAL COMPANY										
001091	ALLSTAR SYSTEMS	167		167		68		68			68
002143	ALLSUP INC	90		90		36		36			
003723	AMERICAN BANK, N.A. WACO, TEXAS (American Bank, N.A.)	476		476		193		193			
002833	AMERICAN INTERNATIONAL RECOVERY (AI Recovery)	149		149		61		61			61
002879	AMERICAN MUTUAL REINSURANCE CO (PRO Insurance Solutions Ltd.)	132,269		132,269		53,642		53,642			
000698	ARATEX SERVICES INC										
001573	AREA TANKS INC.	942		942		382		382			
002206	ARIZONA DEPARTMENT OF INSURANCE										
001832	ATMOS ENERGY CORPORATION	435		435		176		176			
000583	AUSTIN REGIONAL CLINIC, P.A.	762		762		309		309			
003848	AUTOMOBILE INSURANCE PLANS SERVICE (Automobile Insurance Plans Service Office)										
002373	B J TIDWELL INDUSTRIES	28		28							
001405	BELLSOUTH TELECOMMUNICATIONS	1		1							
001727	BELLSOUTH TELECOMMUNICATIONS										
000709	BESS OFFICE SERVICES & SYSTEMS INC	42		42							
004909	BRAZORIA COUNTY TAX OFFICE										
000723	BRAZOSPORT TIRE CO.	285		285		116		116			
001462	BRIN & BRIN, P. C.										
000724	BROWN'S TIRE SPECIALIST, INC.	326		326		132		132			
000803	BT MILLER (Staples Advantage)										
000702	BUSINESS RECORDS STORAGE, INC.										
000741	CAROL DAVIS REPORTING, RECORDS & VIDEO, INC.										
000742	CAROL DAVIS REPORTING, RECORDS & VIDEO, INC.										
002452b	CARTER & CARROLL (Thomas Glenn Carter)	39		39		16		16			
002452a	CARTER & CARROLL (Larry Carroll)	39		39		16		16			
005621	CARTER WELL SERVICE, INC.(Billye Jean McCracken)	192		192		78		78			

All amounts in whole dollars

**EMPLOYERS CASUALTY COMPANY
CLASS 10 INTEREST ON APPROVED CLAIMS
FINAL DISTRIBUTION IN 2012 AND SUPPLEMENTAL DISTRIBUTION IN 2013**

EXHIBIT 3

POC #	POC NAME	APPROVED FINAL CLASS 10 INTEREST DISTRIBUTION		FINAL CLASS 10 INTEREST PAID		APPROVED SUPPLEMENTAL CLASS 10 INTEREST DISTRIBUTION		SUPPL. CLASS 10 INTEREST PAID		SUPPL. CLASS 10 INTEREST WITHHELD	
		DISTRIBUTION	PAID	PAID	PAID	DISTRIBUTION	PAID	DISTRIBUTION	PAID	WITHHELD	WITHHELD
002736b	CASH JONES & SPRINGHETTI (Bill Jones)										
002737b	CASH JONES & SPRINGHETTI (Bill Jones)										
002736c	CASH JONES & SPRINGHETTI (David Springhetti)										
002737c	CASH JONES & SPRINGHETTI (David Springhetti)										
002736a	CASH JONES & SPRINGHETTI (Michael Cash)										
002737a	CASH JONES & SPRINGHETTI (Michael Cash)										
002231	CATELLUS OPERATING LTD PARTNERSHIP (ProLogis L.P.)	34,856	34,866			14,136	14,136				
000616	CENTRAL CITY CAR CARE CENTER (Carol Bracken Galler)										
002827											
002828											
002826											
000614	CITY OF AMARILLO, TEXAS										
002137	CITY OF DALLAS										
004120	CITY OF GRAND PRAIRIE	106	106			43	43				
005702	CITY OF HOUSTON	113	113			46	46				
000833	CLARK SCOTT & SULLIVAN (Scott, Sullivan, Streetman & Fox, P.C.)	115	115			47	47				
002729	CLOPTON PENNY & BRENNER	16	16			6	6				6
002730	CLOPTON PENNY & BRENNER	23	23			9	9				9
002733	CLOPTON PENNY & BRENNER	34	34			14	14				14
001438	COLE AND ASSOCIATES	40	40								
001492	COMMISSIONER OF REVENUE SERVICES (Connecticut Dept. of Revenue Services)	104	104			42	42				
001451	COMMONWEALTH INSURANCE COMPANY	98	98			40	40				
001452	COMMONWEALTH INSURANCE COMPANY	22	22			9	9				
004881	COMMONWEALTH OF PENNSYLVANIA	401	401			163	163				163
000734	COMMUNICATIONS BROKERS, INC.	177	177			72	72				
001040	COMPUTATA (Computata Products Inc.)	121	121			48	48				
002893	COMPUTER ASSOCIATES INTERNATIONAL INC (CA Inc.)	981	981			398	398				
000491	COMPUTER ASSOCIATES INTERNATIONAL, INC (CA, Inc.)	1,742	1,742			707	707				
004277	CONNECTICUT GENERAL LIFE INSURANCE CO.	18,445	18,445			7,480	7,480				
000978	CONSOLIDATED TEX-PACK, INC.										
002205	COPY DUPLICATING PRODUCTS INC	147	147			60	60				
004907	COTTON, BLEDSOE, TIGHE & DAWSON	42	42								
001342	COURT REPORTING ASSOCIATES OF HOUSTON										
001440											
001809	CROWLEY HAUGHEY HANSON TOOLE & DIETRICH (Crowley Fleck PLLP)	17	17			7	7				
000698	CROWLEY HAUGHEY HANSON TOOLE & DIETRICH (Crowley Fleck PLLP)	83	83			34	34				
001120	CUMMINS-ALLISON CORP	35	35								
000613	CUNNINGHAM AUTO SERVICE										
001994											
000697	DALLAS FLEET MAINTENANCE, INC.	29	29			29	29				
002170	DALLAS WATER UTILITIES DEPARTMENT	42	42			40	40				
000701		98	98			43	43				
001719		106	106			43	43				
000927											
002796	DECKER & ASSOCIATES	1,042	1,042			423	423				
001600											

**EMPLOYERS CASUALTY COMPANY
CLASS 10 INTEREST ON APPROVED CLAIMS
FINAL DISTRIBUTION IN 2012 AND SUPPLEMENTAL DISTRIBUTION IN 2013**

EXHIBIT 3

POC #	POC NAME	APPROVED FINAL CLASS 10 INTEREST DISTRIBUTION	FINAL CLASS 10 INTEREST PAID	FINAL CLASS 10 INTEREST WITHHELD	APPROVED SUPPLEMENTAL CLASS 10 INTEREST DISTRIBUTION	SUPPL. CLASS 10 INTEREST PAID	SUPPL. CLASS 10 INTEREST WITHHELD
001393	DEPARTMENT OF REVENUE AND TAXATION/LA.	63	63		26	26	
000384	DIAMOND P LEASE & WELL SERVICE						
000615	DIVERSIFIED OFFICE PRODUCTS, INC.						
002394							
003936	DURRETT HARDIN HUNTER DAMERON & FRITCHIE	75	75		30	30	
002406	EMPLOYERS TEXAS LLOYDS	373,312	373,312		N/A		
002132	EPPE WATTS & SHANNON	50	50		20	20	
002133	EPPE WATTS & SHANNON	31	31		13	13	
000778	EQUIPMENT MANUFACTURING CORPORATION	534	534		216	216	
002855a		863	863		350	350	
002855b		863	863		350	350	
000554		1,170	1,170		475	475	
000844							
002948	FAIRCHILD, PRICE, THOMAS & HALEY	62	62		1	1	
000848	FILMORE LAW FIRM (The Filmore Law Firm, P.C.)	3	3		16	16	
000858	FILMORE LAW FIRM (The Filmore Law Firm, P.C.)	39	39		21	21	
000859	FILMORE LAW FIRM (The Filmore Law Firm, P.C.)	52	52		3	3	
000863	FILMORE LAW FIRM (The Filmore Law Firm, P.C.)	8	8		7	7	
000865	FILMORE LAW FIRM (The Filmore Law Firm, P.C.)	16	16		1	1	
000866	FILMORE LAW FIRM (The Filmore Law Firm, P.C.)	3	3		6	6	
002848	FILMORE LAW FIRM (The Filmore Law Firm, P.C.)	14	14		10	10	
000849	FILMORE LAW FIRM (The Filmore Law Firm, P.C.)	25	25		1	1	
000850	FILMORE LAW FIRM (The Filmore Law Firm, P.C.)	3	3		1	1	
000851	FILMORE LAW FIRM (The Filmore Law Firm, P.C.)	3	3		1	1	
000852	FILMORE LAW FIRM (The Filmore Law Firm, P.C.)	1	1		1	1	
000854	FILMORE LAW FIRM (The Filmore Law Firm, P.C.)	2	2		25	25	
000855	FILMORE LAW FIRM (The Filmore Law Firm, P.C.)	62	62		1	1	
000856	FILMORE LAW FIRM (The Filmore Law Firm, P.C.)	1	1		0	0	
000861	FILMORE LAW FIRM (The Filmore Law Firm, P.C.)	1	1		1	1	
000862	FILMORE LAW FIRM (The Filmore Law Firm, P.C.)	3	3		1	1	
000864	FILMORE LAW FIRM (The Filmore Law Firm, P.C.)	11	11		4	4	
000857	FILMORE LAW FIRM (The Filmore Law Firm, P.C.)	3	3		1	1	
000860	FILMORE LAW FIRM (The Filmore Law Firm, P.C.)	2	2		1	1	
004628	FINANCIAL INS CORP (Facility Insurance Company)	178,475	178,475		72,381	72,381	
001375	FINANCIAL PURCHASING MANAGEMENT SYSTEMS						
000605	FIRST EQUIPMENT COMPANY	63	63		26	26	
001205							
005823	GARDNER GARDNER & GARDNER						
001305	GARDNER WILLIS SWEAT & GOLDSMITH (Gardner, Willis, Sweet & Handleman, LLP)	64	64		26	26	
000445	GARLINGTON LOHN & ROBINSON (Garlington, Lohn & Robinson, PLLP.)	489	489		198	198	
002354	GAY AND TAYLOR	28	28		28		
001538	GHOLSON HICKS NICHOLS & WARD						
000977		91	91		37	37	
002174	GLUSMAN MOORE ARBOUR & BROYLES (Glusman, Moore, Arbour, Broyles & Glusman)	125	125		51	51	
000440	GODWIN & CARLTON (Godwin & Carlton, P.C.)						
000859	GOLDSTEIN & ASSOCIATES (Steven R. Goldstein)	33	33				

All amounts in whole dollars

**EMPLOYERS CASUALTY COMPANY
CLASS 10 INTEREST ON APPROVED CLAIMS
FINAL DISTRIBUTION IN 2012 AND SUPPLEMENTAL DISTRIBUTION IN 2013**

EXHIBIT 3

POC #	POC NAME	APPROVED FINAL CLASS 10 INTEREST		APPROVED SUPPLEMENTAL CLASS 10 INTEREST DISTRIBUTION		FINAL CLASS 10 INTEREST		SUPPL. CLASS 10 INTEREST		SUPPL. CLASS 10 INTEREST WITHHELD
		DISTRIBUTION PAID	WITHHELD	DISTRIBUTION PAID	WITHHELD	DISTRIBUTION PAID	WITHHELD	DISTRIBUTION PAID	WITHHELD	
002448	GORBYS REEVES & PETERS (Gorby, Peters & Associates, LLC)	42		42		42		35		
000840	GUARDSMARK INC	85		85		85		7		
001368	GULF COAST RENTALS INC (Pagel, Davis & Hill, P.C.)	16		16		16		414		
001369	GULF COAST RENTALS INC (Pagel, Davis & Hill, P.C.)	1,022		1,022		1,022		154		
001370	GULF COAST RENTALS INC (Pagel, Davis & Hill, P.C.)	380		380		380		6		
001269	GUNNING LAFAZIA & GNYS INC (Gunning & Lafazia, Inc.)	14		14		14		12		
001286	GUNNING LAFAZIA & GNYS INC (Gunning & Lafazia, Inc.)	28		28		28		15		
001288	GUNNING LAFAZIA & GNYS INC (Gunning & Lafazia, Inc.)	36		36		36		18		
004296	GUY CARPENTER & CO (Guy Carpenter & Company, LLC)	44		44		44		89		89
002067	HANNA BROPHY MACLEAN MCALEER & JENSEN	219		219		219				
000987	HART FORMS & SERVICES									
002795	HATCHER & WASHINGTON									
001352										
000611	HERB'S PAINT & BODY SHOP #2, INC. (Herb's Paint & Body Corp. No. 2)	67		67		67		27		
000609	HERB'S PAINT & BODY SHOP #2, INC. (Herb's Paint & Body Corp. No. 2)	65		65		65		27		
001562	HEWLETT-PACKARD (Hewlett-Packard Company)	63		63		63		65		
004297	HIDALGO COUNTY DISTRICT CLERK	160		160		160				
000662	HIGHRISE FIRE CONSULTANTS							4,037		
4232a	HLP - JOE ED AND BETTY JO PHARRIS	9,955		9,955		9,955		4,037		
4232b	HLP - CERTAIN UNDERWRITERS AT LLOYDS	9,955		9,955		9,955		4,037		
4232c	HLP - STP NUCLEAR OPERATING COMPANY	14,933		14,933		14,933		6,056		
002407	HOLIDAY QUALITY FOODS									
000715	HOLLAND DELIVERY SERVICE									
000717	HOLLAND DELIVERY SERVICE									
004852	HOUSE & HOUSE (House & House, P.C.)	112		112		112		45		
004910	HOUSTON INDEPENDENT SCHOOL DISTRICT	199		199		199		81		
002173	HUGHES WATTERS & ASKANASE	25		25		25				
002278	HUGHES WATTERS & ASKANASE	2,383		2,383		2,383		966		
001069	IBM CORPORATION	1,038		1,038		1,038		421		
1857	ICO WORLDWIDE (A. Schulman, Inc.)									
000610	INDEPENDENT OKLAHOMA INSURANCE AGENCY									
002298	INFORMATION ON CALL	17,628		17,628		17,628		7,149		
003690	INSURANCE SERVICES OFFICE INC	816		816		816		331		
3956	INTERNATIONAL INDUSTRIES	70		70		70		28		
001349		110		110		110		44		
000206		20		20		20		8		
002259	JAMES D COALWELL ESQ (Law Office of James D. Coalwell)	11		11		11		4		
002260	JAMES D COALWELL ESQ (Law Office of James D. Coalwell)	11		11		11		4		
002261	JAMES D COALWELL ESQ (Law Office of James D. Coalwell)	53		53		53		21		
005701	JEFFERSON COUNTY TAX OFFICE	89		89		89		36		
000992		54		54		54				
1581		73		73		73		29		
002812	JOHN P. CAMP, P.C. (John P. Camp)	36		36		36		15		
001622	JOHN P. CAMP, P.C. (John P. Camp)	39		39		39		16		
001623	JOHN P. CAMP, P.C. (John P. Camp)	36		36		36		15		
001128	JOHNSTON, WILKINS, DURHAN & HOLTZ	6		6		6				

All amounts in whole dollars

**EMPLOYERS CASUALTY COMPANY
CLASS 10 INTEREST ON APPROVED CLAIMS
FINAL DISTRIBUTION IN 2012 AND SUPPLEMENTAL DISTRIBUTION IN 2013**

EXHIBIT 3

POC #	POC NAME	APPROVED FINAL CLASS 10 INTEREST DISTRIBUTION		FINAL CLASS 10 INTEREST		APPROVED SUPPLEMENTAL CLASS 10 INTEREST DISTRIBUTION		SUPPL. CLASS 10 INTEREST	
		PAID	WITHHELD	PAID	WITHHELD	PAID	WITHHELD	PAID	WITHHELD
001130	JOHNSTON, WILKINS, DURHAN & HOLTZ	30		30		404		404	
000270		996		996		3,028		3,028	
000871	JUSTIN INDUSTRIES (Acme Services Company, L.P.)	7,467		7,467		331		331	
001895	KEMP, SMITH, DUNCAN & HAMMOND	816		816					
000705	KENCO COMPANY			8,711		3,533		3,533	
2339		20,237		20,237		8,207		8,207	
1948	KEY ENERGY SERVICES	59		59					
000624	KOGER EQUITY INC. (DRA CRT Acquisition Corp.)								
1463		33		33		11,110		11,110	
002410	LAKE TINDALL & THACKSTON	27,395		27,395					
4190	LAMONS GASKET (Lamons Gasket Company) (TriMas Corporation)	26		26					
000802	LAWYERS COOPERATIVE PUBLISHING								
1382		29		29					
000617	LEE PRESORT SERVICES, INC.								
001353	LEGAL RESEARCH SYSTEMS INC								
000607	LEGAL RESEARCH SYSTEMS, INC.								
000866	LIEN CHEMICAL CO. OF LUBBOCK	40		40					
002851	LINCOLN PROPERTY COMPANY								
1686		427		427		173		173	
003758	LITTLER, MENDELSON, FASTIFF, TICHY & MATHIASON (Littler Mendelson, P.C.)								
003806	LONDON & YANCEY								
003882	LORD BISSELL & BROOK	53		53					
000737	LOVE ENVELOPES, INC.	297		297		121		121	
5046	LUBBOCK METHODIST HOSPITAL (Covenant Health System)								
1460		466		466		189		189	
000879	MANN & JOHNSON PS (Law Office of Robert J. McLaughlin, PLLC)								
5822									
1466	MASTERBUILT INC.								
1466		4,452		4,452		1,806		1,806	
1160	MATTHEW HALL & COMPANY INC. (AMEC Holdings, Inc)	7,140		7,140		2,896		2,896	
5840	MCCOY CORPORATION	169		169		69		69	
001081	MCKINNEY STRINGER & WEBSTER (McKinney & Stinger, P.C.)	46		46					
003979	MCMAHON SUROVIK SUTTLE BUHRMANN COBB & HICKS								
001054	MEDIPLUS								
001650	MERCER & ZINDER	560		560		227		227	
4170	METHODIST HOSPITAL OF DALLAS	8,711		8,711		3,533		3,533	
4178	METHODIST HOSPITAL OF DALLAS	19,911		19,911		8,075		8,075	
4181	METHODIST HOSPITAL OF DALLAS	580		580		235		235	
2297	METHODIST HOSPITAL OF DALLAS	5,322		5,322		2,158		2,158	
004654	MIC RE CORPORATION (GMAC Risk Services, Inc.)								
005849	MICHIGAN DEPT OF TREASURY	55		55					
000498	MILLER BRACE CO								
001251	MILLS SHIRLEY ECKEL & BASSETT (Mills Shirley L.L.P.)	8		8		3		3	
001255	MILLS SHIRLEY ECKEL & BASSETT (Mills Shirley L.L.P.)	447		447		181		181	
001258	MILLS SHIRLEY ECKEL & BASSETT (Mills Shirley L.L.P.)	22		22		9		9	
001252	MILLS SHIRLEY ECKEL & BASSETT (Mills Shirley L.L.P.)	31		31		12		12	

**EMPLOYERS CASUALTY COMPANY
CLASS 10 INTEREST ON APPROVED CLAIMS
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EXHIBIT 3

POC #	POC NAME	APPROVED FINAL CLASS 10 INTEREST DISTRIBUTION		FINAL CLASS 10 INTEREST PAID		FINAL CLASS 10 INTEREST WITHHELD		APPROVED SUPPLEMENTAL CLASS 10 INTEREST DISTRIBUTION		SUPPL. CLASS 10 INTEREST PAID		SUPPL. CLASS 10 INTEREST WITHHELD	
001253	MILLS SHIRLEY ECKEL & BASSETT (Mills Shirley L.L.P.)	60		60				24		24			
001254	MILLS SHIRLEY ECKEL & BASSETT (Mills Shirley L.L.P.)	8		8				3		3			
001256	MILLS SHIRLEY ECKEL & BASSETT (Mills Shirley L.L.P.)	199		199				81		81			
001257	MILLS SHIRLEY ECKEL & BASSETT (Mills Shirley L.L.P.)	94		94				38		38			
001259	MILLS SHIRLEY ECKEL & BASSETT (Mills Shirley L.L.P.)	117		117				47		47			
001260	MILLS SHIRLEY ECKEL & BASSETT (Mills Shirley L.L.P.)	12		12				5		5			
001610	MILLS SHIRLEY ECKEL & BASSETT (Mills Shirley L.L.P.)	12		12				5		5			
001611	MILLS SHIRLEY ECKEL & BASSETT (Mills Shirley L.L.P.)	117		117				47		47			
001612	MILLS SHIRLEY ECKEL & BASSETT (Mills Shirley L.L.P.)	8		8				3		3			
001613	MILLS SHIRLEY ECKEL & BASSETT (Mills Shirley L.L.P.)	31		31				12		12			
001614	MILLS SHIRLEY ECKEL & BASSETT (Mills Shirley L.L.P.)	60		60				24		24			
001615	MILLS SHIRLEY ECKEL & BASSETT (Mills Shirley L.L.P.)	8		8				3		3			
001616	MILLS SHIRLEY ECKEL & BASSETT (Mills Shirley L.L.P.)	447		447				181		181			
001617	MILLS SHIRLEY ECKEL & BASSETT (Mills Shirley L.L.P.)	199		199				81		81			
001618	MILLS SHIRLEY ECKEL & BASSETT (Mills Shirley L.L.P.)	94		94				38		38			
001619	MILLS SHIRLEY ECKEL & BASSETT (Mills Shirley L.L.P.)	22		22				9		9			
001926a	MILLS WHITTEN MILLS MILLS & HINKLE (Earl D. Mills, Esq.)	*		*				*		*			
001435a	MILLS WHITTEN MILLS MILLS & HINKLE (Earl D. Mills, Esq.)	*		*				*		*			
001456a	MILLS WHITTEN MILLS MILLS & HINKLE (Earl D. Mills, Esq.)	*		*				*		*			
001457a	MILLS WHITTEN MILLS MILLS & HINKLE (Earl D. Mills, Esq.)	*		*				*		*			
001458a	MILLS WHITTEN MILLS MILLS & HINKLE (Earl D. Mills, Esq.)	*		*				*		*			
001926b	MILLS WHITTEN MILLS MILLS & HINKLE (Earl D. Mills, Esq.)	*		*				*		*			
001455b	MILLS WHITTEN MILLS MILLS & HINKLE (Reggie N. Whitten, Esq.)	*		*				*		*			
001456b	MILLS WHITTEN MILLS MILLS & HINKLE (Reggie N. Whitten, Esq.)	*		*				*		*			
001457b	MILLS WHITTEN MILLS MILLS & HINKLE (Reggie N. Whitten, Esq.)	*		*				*		*			
001458b	MILLS WHITTEN MILLS MILLS & HINKLE (Reggie N. Whitten, Esq.)	*		*				*		*			
001459a	MILLS WHITTEN MILLS MILLS & HINKLE (Earl D. Mills, Esq.)	*		*				*		*			
004965	MINET RE NORTH AMERICA	28		28				28		28			
002945	MINNESOTA DEPARTMENT OF COMMERCE	121		121				121		121			
001888	MISSOURI DEPARTMENT OF INSURANCE	*		*				*		*			
001493	MOOSE AUTO GLASS INC	32		32				32		32			
001787	MOTOR VEHICLE ACCIDENT (Motor Vehicle Accident Indemnification Corp)	*		*				*		*			
000487	MURCHISON & CUMMING LLP	4		4				4		4			
000808	MURCHISON & CUMMING LLP	5		5				5		5			
000811	MURCHISON & CUMMING LLP	6		6				6		6			
000812	MURCHISON & CUMMING LLP	52		52				21		21			
000816	MURCHISON & CUMMING LLP	6		6				6		6			
000817	MURCHISON & CUMMING LLP	14		14				14		14			
001789	MURCHISON & CUMMING LLP	4		4				4		4			
004007	MUTUAL FIRE MARINE & INLAND INSURANCE CO	38		38				38		38			
001518	NAMAN HOWELL SMITH & LEE	20,789		20,789				20,789		20,789			
001519	NAMAN HOWELL SMITH & LEE	15		15				15		15			
001520	NAMAN HOWELL SMITH & LEE	63		63				63		63			
001716	NAMAN HOWELL SMITH & LEE	36		36				36		36			
		12		12				12		12			
		8,431		8,431				8,431		8,431			

All amounts in whole dollars

**EMPLOYERS CASUALTY COMPANY
CLASS 10 INTEREST ON APPROVED CLAIMS
FINAL DISTRIBUTION IN 2012 AND SUPPLEMENTAL DISTRIBUTION IN 2013**

EXHIBIT 3

POC #	POC NAME	APPROVED FINAL CLASS 10 INTEREST		FINAL CLASS 10 INTEREST		APPROVED SUPPLEMENTAL CLASS 10 INTEREST DISTRIBUTION		SUPPL. CLASS 10 INTEREST		SUPPL. CLASS 10 INTEREST WITHHELD
		DISTRIBUTION	PAID	PAID	WITHHELD	DISTRIBUTION	PAID	PAID	WITHHELD	
002010	NAMAN HOWELL SMITH & LEE	134	134	134				55		
002009	NAMAN HOWELL SMITH & LEE	157	157	157				64		
001110	NAMAN HOWELL SMITH & LEE	48	48	48				19		
001111	NAMAN HOWELL SMITH & LEE	103	103	103				42		
001112	NAMAN HOWELL SMITH & LEE	292	292	292				118		
002363	NAMAN HOWELL SMITH & LEE	63	63	63				26		
001692	NATIONAL UNITY INSURANCE CO									
001693	NATIONAL UNITY INSURANCE CO									
000783										
003841	NEW ENGLAND REINSURANCE CORP (First State Insurance Company	24,021	24,021	24,021				9,742		9,742
001933	NEW YORK STATE INSURANCE DEPT (Ideal Mutual Insurance Co. in Liquidation)	136	136	136				55		55
1012	NEWELL RECYCLING CO. INC.	1,193	1,193	1,193				484		484
002449	O & A TEX-PACK EXPRESS									
001686	OLD REPUBLIC INSURANCE CO	20,814	20,814	20,814				8,441		8,441
004274	OMEGA INSURANCE LTD (Omega II Insurance Ltd.)	2,976	2,976	2,976				1,207		1,207
001400	QOSTERBAAN COOPER & PETERSON									
002030	PACIFIC CONSTRUCTION MANAGEMENT INC.	95	95	95				38		38
001907	PACKAGING SERVICES	67	67	67				27		27
002693	PATTERSON RITNER LOCKWOOD & JURICH (Patterson, Lockwood, Jurich & Hillier LLP)	727	727	727				295		295
000501	PATTERSON'S BUSINESS									
004465	PAUL NAPOLITAN INC (Guy Carpenter & Company, LLC)	0	0	0				0		0
004162	PAUL NAPOLITAN INC (Guy Carpenter & Company, LLC)	3	3	3				1		1
004163	PAUL NAPOLITAN INC (Guy Carpenter & Company, LLC)	200	200	200				81		81
002045	PENNSYLVANIA DEPT OF REVENUE (Commonwealth of Pennsylvania - Dept of Revenue)	2,309	2,309	2,309				937		937
001381	PETERSON FARRIS DOORES & JONES									
001364	PHELPS DUNBAR (Phelps Dunbar, LLP)	37	37	37				15		15
001365	PHELPS DUNBAR (Phelps Dunbar, LLP)	19	19	19				8		8
001366	PHELPS DUNBAR (Phelps Dunbar, LLP)	12	12	12				5		5
001367	PHELPS DUNBAR (Phelps Dunbar, LLP)	538	538	538				218		218
004946	PHILADELPHIA REINSURANCE CORP.	12,010	12,010	12,010				4,871		4,871
000795	PIERCE COUCH HENDRICKSON JOHNSTON & BAYSINGER									
000504	PIONEER JANITORIAL SERVICE									
001776	POLLUTION LIABILITY INSURANCE ASSOCIATION	55,695	55,695	55,695				22,587		22,587
000700	PROXY MESSAGE CENTER OF DALLAS, INC.	47	47	47						47
001878	QUALITY ENVIRONMENTAL SVCS (Envision Services, LLC)	78	78	78				32		32
1140	QUEST & SONS INC.									
002279	R FORD FRANCIS SHUMAN ANNAND & POE (Francis Nelson & Brison)	85	85	85				34		34
002336	R L GRESHAM & CO	37	37	37						
003980	REPUBLIC INSURANCE CO (Columbia Insurance Company)	165,348	165,348	165,348				67,057		67,057
003985	REPUBLIC INSURANCE CO (Columbia Insurance Company)	2,588	2,588	2,588				1,050		1,050
1329										
002276	RI INS. COMMISSION (Rhode Island Dept of Attorney General)	30	30	30						
1240		2	2	2						2
000944	RILEY, TIM (Riley Law Firm)	5	5	5				2		2
000945	RILEY, TIM (Riley Law Firm)	1	1	1				1		1
000946	RILEY, TIM (Riley Law Firm)	6	6	6				3		3

All amounts in whole dollars

**EMPLOYERS CASUALTY COMPANY
CLASS 10 INTEREST ON APPROVED CLAIMS
FINAL DISTRIBUTION IN 2012 AND SUPPLEMENTAL DISTRIBUTION IN 2013**

EXHIBIT 3

POC #	POC NAME	APPROVED FINAL CLASS 10 INTEREST DISTRIBUTION		FINAL CLASS 10 INTEREST PAID		APPROVED SUPPLEMENTAL CLASS 10 INTEREST DISTRIBUTION		SUPPL. CLASS 10 INTEREST PAID		SUPPL. CLASS 10 INTEREST WITHHELD	
		DISTRIBUTION	INTEREST	PAID	WITHHELD	DISTRIBUTION	INTEREST	PAID	WITHHELD		
000950	RILEY, TIM (Riley Law Firm)	20	20	20	8	8	8	8	8	8	8
000951	RILEY, TIM (Riley Law Firm)	13	13	13	5	5	5	5	5	5	5
000955	RILEY, TIM (Riley Law Firm)	3	3	3	1	1	1	1	1	1	1
000856	RILEY, TIM (Riley Law Firm)	208	208	208	84	84	84	84	84	84	84
000959	RILEY, TIM (Riley Law Firm)	918	918	918	372	372	372	372	372	372	372
001799	RISTAU CLAIMS SERVICE (Richard Ristau)	92	92	92	37	37	37	37	37	37	37
1745											
2412											
002247	RODEY DICKASON SLOAN AKIN & ROBB, P.A.	9	9	9	4	4	4	4	4	4	4
000009	RODEY DICKASON SLOAN AKIN & ROBB, P.A.	363	363	363	147	147	147	147	147	147	147
003769	ROERIG, OLIVEIRA & FISHER L.L.P.	87	87	87	36	36	36	36	36	36	36
005730	RSR CORPORATION	43,946	43,946	43,946	17,822	17,822	17,822	17,822	17,822	17,822	17,822
000094											
000454	SAELTZER, EUGENE (McDonald, Saeitzer, Morris, Creegan & Waddock)										
001379	SANDBERG SMITH WUSTENFELD & COREY										
002946	SBC BUSINESS BANKRUPTCY (AT&T)	1,121	1,121	1,121	455	455	455	455	455	455	455
003986	SCOTT HULSE MARSHALL FEUILLE (Scott, Hulse, Marshall, Feuille, Finger)	28	28	28	109	109	109	109	109	109	109
000788	SCOTT HULSE MARSHALL FEUILLE (Scott, Hulse, Marshall, Feuille, Finger)	26	26	26	109	109	109	109	109	109	109
002201	SIMMONS PERRINE ALBRIGHT & ELLWOOD										
002753	SMITH OILFIELD ENVIRONMENT	268	268	268	109	109	109	109	109	109	109
000707	SMITH, UNDERWOOD & PERKINS (Underwood Perkins P.C.)										
000606	SOUTHLAND										
001300	SPARR & ASSOCIATES (Sparr, Brewster & Geerdes, Inc.)	143	143	143	58	58	58	58	58	58	58
001301	SPARR & ASSOCIATES (Sparr, Brewster & Geerdes, Inc.)	7	7	7	3	3	3	3	3	3	3
001302	SPARR & ASSOCIATES (Sparr, Brewster & Geerdes, Inc.)	0	0	0	0	0	0	0	0	0	0
001303	SPARR & ASSOCIATES (Sparr, Brewster & Geerdes, Inc.)	17	17	17	7	7	7	7	7	7	7
001311	SPARR & ASSOCIATES (Sparr, Brewster & Geerdes, Inc.)	100	100	100	40	40	40	40	40	40	40
001409	SPARR & ASSOCIATES (Sparr, Brewster & Geerdes, Inc.)	29	29	29	12	12	12	12	12	12	12
002414	SPECIAL COMPENSATION FUND (State of MN, Dept of Labor & Industry, Special Compliance Fund)	1,052	1,052	1,052	427	427	427	427	427	427	427
005017	ST PAUL FIRE & MARINE INC CO (St. Paul Surplus Lines Insurance Co.)	70	70	70	29	29	29	29	29	29	29
002011	STATE FARM LLOYDS	927	927	927	376	376	376	376	376	376	376
002829	STATE FARM MUTUAL (State Farm Mutual Automobile Insurance Co.)	1,344	1,344	1,344	545	545	545	545	545	545	545
002388	STATE FARM MUTUAL AUTO (State Farm Mutual Automobile Insurance Co.)	138	138	138	56	56	56	56	56	56	56
002358	STATE FARM MUTUAL INS CO (State Farm Mutual Automobile Insurance Co.)	428	428	428	174	174	174	174	174	174	174
001132	STATE OF MONTANA	30	30	30	43	43	43	43	43	43	43
004911	STATE OF TEXAS, COUNTY OF HARRIS	106	106	106	43	43	43	43	43	43	43
000664	STEPHEN KARP TIRE CO.										
001591	SWESTERN PUBLIC SERVICE (Southwestern Public Service Company)										
000735	SYNTRIX TECHNOLOGIES, INC.										
000608	TARANTINO PROPERTIES, INC.										
000845	TASCON INC	2,158	2,158	2,158	875	875	875	875	875	875	875
001264	TEAGUE CAMPBELL DENNIS & GORHAM	3,176	3,176	3,176	1,288	1,288	1,288	1,288	1,288	1,288	1,288
002116	TEXAS - NEW MEXICO POWER COMPANY	462	462	462	188	188	188	188	188	188	188
002845	TEXAS ASSOCIATION OF SCHOOL BOARDS	382,580	382,580	382,580	155,154	155,154	155,154	155,154	155,154	155,154	155,154
003714	TEXAS MUNICIPAL LEAGUE (Texas Municipal League Intergovernmental Risk Pool)	132,089	132,089	132,089	53,569	53,569	53,569	53,569	53,569	53,569	53,569
001042	THE CLOEREN COMPANY (Cloeren Incorporated)	478	478	478	194	194	194	194	194	194	194

**EMPLOYERS CASUALTY COMPANY
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FINAL DISTRIBUTION IN 2012 AND SUPPLEMENTAL DISTRIBUTION IN 2013**

EXHIBIT 3

POC #	POC NAME	APPROVED FINAL CLASS 10 INTEREST		FINAL CLASS 10 INTEREST		APPROVED SUPPLEMENTAL CLASS 10 INTEREST DISTRIBUTION		SUPPL. CLASS 10 INTEREST		SUPPL. CLASS 10 INTEREST WITHHELD
		DISTRIBUTION	PAID	DISTRIBUTION	PAID	DISTRIBUTION	PAID	DISTRIBUTION	PAID	
000703	THE PLANT PLACE (The Plant Place, Inc.)	196	196			79	79			79
002437	THE REINSURANCE CORPORATION NY (The Insurance Corp. of New York in Liquidation)	1,200	1,200			487	487			487
003737	THE SCHULMAN CO	37	37							
001893	THE UNDERWOOD LAW FIRM (Gibson, Ochsner & Adkins) (John F. Howell III)	95	95			38	38			38
000722	THOMAS & PRICE (Thomas, Donahue, Thomas & Hurewitz, LLP.)	27	27							
000725	THOMAS & PRICE (Thomas, Donahue, Thomas & Hurewitz, LLP.)	2	2							
000728	THOMAS & PRICE (Thomas, Donahue, Thomas & Hurewitz, LLP.)	7	7							
000015	TIGHE, COTTRELL & LOGAN (Tighe & Cottrell, P.A.)	129	129			52	52			52
002117										
002074	TMW REAL ESTATE MANAGEMENT INC	4,914	4,914			1,993	1,993			1,993
002288	TOBIN & ROONEY INC.	2,154	2,154			874	874			874
000730	TPCIGA (Texas Property & Casualty IGA)	121,933	121,933			49,450	49,450			49,450
002346	TRANSPORTATION INSURANCE CO / CNA	685	685			278	278			278
004218	TRONOX WORLDWIDE FKA KERR-MCGEE (TRONOX Worldwide LLC)	220	220			89	89			89
001285	TRW CREDIT DATA									
001100b	TURPIN SMITH DYER SAKS & MACDONALD (L. Lloyd MacDonald)									
001101b	TURPIN SMITH DYER SAKS & MACDONALD (L. Lloyd MacDonald)									
001102b	TURPIN SMITH DYER SAKS & MACDONALD (L. Lloyd MacDonald)									
001100a	TURPIN SMITH DYER SAKS & MACDONALD (Richard B. Saxe)									
001101a	TURPIN SMITH DYER SAKS & MACDONALD (Richard B. Saxe)									
001102a	TURPIN SMITH DYER SAKS & MACDONALD (Richard B. Saxe)									
000655	U.H.W. CORP	63	63							63
001697	UNDERWOOD WILSON BERRY STEIN & JOHNSON	9	9			4	4			4
001698	UNDERWOOD WILSON BERRY STEIN & JOHNSON	10	10			4	4			4
001699	UNDERWOOD WILSON BERRY STEIN & JOHNSON	61	61			25	25			25
001442	UNIFIRST CORPORATION	29	29							
002409	UNISYS CORPORATION	85	85			35	35			35
000659	UNITED SAFETY SERVICE, INC.									
004968	VALERO ENERGY	24,993	24,993			10,136	10,136			10,136
004887	VOLUNTARY PURCHASING	806	806			327	327			327
002043		19	19							
002044		12	12							
003874	W. H. BRAUM, INC. (WHB Company, Inc.)	30,391	30,391							
004974		40	40							
000362	WALLACE MOSTY MACHANN JACKSON & WILLIAMS									
001752	WATSON & CARAWAY									
001753	WATSON & CARAWAY									
002755	WEIBY MAKI DURST LEDIN & BICK SC (Weiby, Maki, Durst, Ledin, Bick & Lehr)	37	37							
004892	WELLER GREEN MCGOWAN & TOUPS	4	4							
004693	WELLER GREEN MCGOWAN & TOUPS	5	5							
004895	WELLER GREEN MCGOWAN & TOUPS	24	24							
000838	WEST PUBLISHING CORP.	157	157			64	64			64
001454	WESTBROOK FORMS, INC									
002835	WORTHEN TRUST COMPANY INC									
000430	WRIGHT & GREENHILL (Wright & Greenhill, P.C.)	31	31			13	13			13
000431	WRIGHT & GREENHILL (Wright & Greenhill, P.C.)	3	3			1	1			1

**EMPLOYERS CASUALTY COMPANY
CLASS 10 INTEREST ON APPROVED CLAIMS
FINAL DISTRIBUTION IN 2012 AND SUPPLEMENTAL DISTRIBUTION IN 2013**

EXHIBIT 3

POC #	POC NAME	APPROVED FINAL CLASS 10 INTEREST		FINAL CLASS 10 INTEREST		APPROVED SUPPLEMENTAL CLASS 10 INTEREST DISTRIBUTION		SUPPL. CLASS 10 INTEREST	
		DISTRIBUTION	PAID	PAID	WITHHELD	DISTRIBUTION	PAID	PAID	WITHHELD
000505	WRIGHT & GREENHILL (Wright & Greenhill, P.C.)	5	5	5	5	2	2	2	2
000506	WRIGHT & GREENHILL (Wright & Greenhill, P.C.)	2	2	2	2	1	1	1	1
000507	WRIGHT & GREENHILL (Wright & Greenhill, P.C.)	11	11	11	11	5	5	5	5
000630	WRIGHT & GREENHILL (Wright & Greenhill, P.C.)	29	29	29	29	12	12	12	12
004590									
002294	YOUNG MOORE HENDERSON & ALVIS (Young, Moore & Henderson, P.A.)	39	39	39	39				
	TOTAL CLASS 2 NON IGA AND CLASS 5 AND 6 CLAIMS	2,069,188	2,068,743	445	687,087	680,912	6,175		

ARGO PARTNERS CLASS 2 AND 5 CLAIMS

001706	AIRGAS SOUTHWEST INC (Ira WELDERS SUPPLY INC)	65	65	65	65	27	27	27	27
004996	ARMBRECHT JACKSON DEMOUY CROWE HOLMES & REEVES	142	142	142	142	58	58	58	58
002149	BENCKENSTEIN NORVELL & NATHAN	131	131	131	131	53	53	53	53
001087	BRUGGEMAN SMITH & PECKHAM	1,480	1,480	1,480	1,480	600	600	600	600
000448	BURFORD & RYBURN	170	170	170	170	69	69	69	69
000446	BURFORD & RYBURN	307	307	307	307	125	125	125	125
001547	CLAYTON H THOMAS JR & ASSOCIATES	285	285	285	285	116	116	116	116
000523	COPELAND COOK TAYLOR & BUSH	101	101	101	101	41	41	41	41
000538	COPELAND COOK TAYLOR & BUSH	240	240	240	240	97	97	97	97
000532	COPELAND COOK TAYLOR & BUSH	37	37	37	37	15	15	15	15
000535	COPELAND COOK TAYLOR & BUSH	40	40	40	40	16	16	16	16
001900	COPELAND COOK TAYLOR & BUSH	120	120	120	120	48	48	48	48
000711	COSTELLO COONEY & FEARNON	167	167	167	167	68	68	68	68
1402	DATA PREPARATION, INC.	1,642	1,642	1,642	1,642	666	666	666	666
000821	DELTA FABRICATION & MACHINE INC	192	192	192	192	78	78	78	78
560	DENNIS FREDRICKSON & ASSO	996	996	996	996	404	404	404	404
003798	DOUBLE T TOOL & SUPPLY CO	996	996	996	996	404	404	404	404
000372	EL CAMINO RESOURCES	75	75	75	75	30	30	30	30
001114	FILLMORE & PURTLE	185	185	185	185	75	75	75	75
000452	FIRST IMAGE MANAGEMENT CO	187	187	187	187	76	76	76	76
002936	FULREADER ROSENTHAL SULLIVAN CLIFFORD & SANTORO	474	474	474	474	192	192	192	192
003965	GALIHER CLARKE & GALIHER	554	554	554	554	225	225	225	225
001643	GARBARINI & SCHER PC	21	21	21	21	8	8	8	8
001625	GESSEL STONE BARKER & LYMAN	63	63	63	63	26	26	26	26
001620	GESSEL STONE BARKER & LYMAN	522	522	522	522	212	212	212	212
001627	GESSEL STONE BARKER & LYMAN	22	22	22	22	9	9	9	9
001628	GESSEL STONE BARKER & LYMAN	13	13	13	13	5	5	5	5
001629	GESSEL STONE BARKER & LYMAN	29	29	29	29	12	12	12	12
001630	GESSEL STONE BARKER & LYMAN	34	34	34	34	14	14	14	14
001631	GESSEL STONE BARKER & LYMAN	3	3	3	3	1	1	1	1
001632	GESSEL STONE BARKER & LYMAN	56	56	56	56	23	23	23	23
001633	GESSEL STONE BARKER & LYMAN	27	27	27	27	11	11	11	11
001634	GESSEL STONE BARKER & LYMAN	56	56	56	56	23	23	23	23
001635	GESSEL STONE BARKER & LYMAN	35	35	35	35	14	14	14	14
001636	GESSEL STONE BARKER & LYMAN	39	39	39	39	16	16	16	16
	GESSEL STONE BARKER & LYMAN	25	25	25	25	10	10	10	10

All amounts in whole dollars

**EMPLOYERS CASUALTY COMPANY
CLASS 10 INTEREST ON APPROVED CLAIMS
FINAL DISTRIBUTION IN 2012 AND SUPPLEMENTAL DISTRIBUTION IN 2013**

EXHIBIT 3

POC.#	POC.NAME	APPROVED FINAL CLASS 10 INTEREST DISTRIBUTION		FINAL CLASS 10 INTEREST PAID	FINAL CLASS 10 INTEREST WITHHELD	APPROVED SUPPLEMENTAL CLASS 10 INTEREST DISTRIBUTION		SUPPL. CLASS 10 INTEREST PAID	SUPPL. CLASS 10 INTEREST WITHHELD
		DISTRIBUTION	PAID			DISTRIBUTION	PAID		
001637	GESSEL STONE BARKER & LYMAN	36		36		14		14	
001638	GESSEL STONE BARKER & LYMAN	74		74		30		30	
001639	GESSEL STONE BARKER & LYMAN	30		30		12		12	
001640	GESSEL STONE BARKER & LYMAN	128		128		52		52	
001641	GESSEL STONE BARKER & LYMAN	64		64		26		26	
001642	GESSEL STONE BARKER & LYMAN	18		18		7		7	
001643	GESSEL STONE BARKER & LYMAN	63		63		26		26	
001644	GESSEL STONE BARKER & LYMAN	33		33		13		13	
001645	GESSEL STONE BARKER & LYMAN	752		752		305		305	
4213	HARDIE - TYNES MANUFACTURING CO INC	15		15		6		6	
001596	HD CALDWELL JR & ASSOCIATES	109		109		44		44	
001597	HD CALDWELL JR & ASSOCIATES	174		174		71		71	
001598	HD CALDWELL JR & ASSOCIATES	174		174		14		14	
002079	HICKEY & CIANCIOLO & FISHMAN	35		35		6		6	
002080	HICKEY & CIANCIOLO & FISHMAN	25		25		10		10	
002081	HICKEY & CIANCIOLO & FISHMAN	23		23		9		9	
002082	HICKEY & CIANCIOLO & FISHMAN	1		1		0		0	
002083	HICKEY & CIANCIOLO & FISHMAN	4		4		2		2	
002084	HICKEY & CIANCIOLO & FISHMAN	75		75		30		30	
002085	HICKEY & CIANCIOLO & FISHMAN	18		18		7		7	
002086	HICKEY & CIANCIOLO & FISHMAN	3		3		1		1	
002087	HICKEY & CIANCIOLO & FISHMAN	24		24		10		10	
002088	HICKEY & CIANCIOLO & FISHMAN	4		4		1		1	
002089	HICKEY & CIANCIOLO & FISHMAN	24		24		10		10	
002090	HICKEY & CIANCIOLO & FISHMAN	4		4		1		1	
002091	HICKEY & CIANCIOLO & FISHMAN	3		3		1		1	
002092	HICKEY & CIANCIOLO & FISHMAN	6		6		3		3	
002093	HICKEY & CIANCIOLO & FISHMAN	5		5		2		2	
002094	HICKEY & CIANCIOLO & FISHMAN	86		86		35		35	
002095	HICKEY & CIANCIOLO & FISHMAN	27		27		11		11	
002096	HICKEY & CIANCIOLO & FISHMAN	15		15		6		6	
002097	HICKEY & CIANCIOLO & FISHMAN	6		6		2		2	
002098	HICKEY & CIANCIOLO & FISHMAN	23		23		9		9	
002099	HICKEY & CIANCIOLO & FISHMAN	4		4		2		2	
002100	HICKEY & CIANCIOLO & FISHMAN	4		4		2		2	
002101	HICKEY & CIANCIOLO & FISHMAN	21		21		9		9	
002102	HICKEY & CIANCIOLO & FISHMAN	3		3		1		1	
002103	HICKEY & CIANCIOLO & FISHMAN	3		3		1		1	
002104	HICKEY & CIANCIOLO & FISHMAN	26		26		11		11	
002105	HICKEY & CIANCIOLO & FISHMAN	27		27		11		11	
002106	HICKEY & CIANCIOLO & FISHMAN	20		20		8		8	
002107	HICKEY & CIANCIOLO & FISHMAN	24		24		10		10	
002108	HICKEY & CIANCIOLO & FISHMAN	28		28		12		12	
002109	HICKEY & CIANCIOLO & FISHMAN	14		14		6		6	
002110	HICKEY & CIANCIOLO & FISHMAN	2		2		1		1	
002112	HICKEY & CIANCIOLO & FISHMAN	1		1		0		0	
002113	HICKEY & CIANCIOLO & FISHMAN	3		3		1		1	

**EMPLOYERS CASUALTY COMPANY
CLASS 10 INTEREST ON APPROVED CLAIMS
FINAL DISTRIBUTION IN 2012 AND SUPPLEMENTAL DISTRIBUTION IN 2013**

EXHIBIT 3

POC #	POC NAME	APPROVED FINAL CLASS 10 INTEREST DISTRIBUTION		FINAL CLASS 10 INTEREST PAID		APPROVED SUPPLEMENTAL CLASS 10 INTEREST DISTRIBUTION		SUPPL. CLASS 10 INTEREST PAID		SUPPL. CLASS 10 INTEREST WITHHELD	
		DISTRIBUTION	PAID	PAID	DISTRIBUTION	DISTRIBUTION	PAID	PAID	WITHHELD	WITHHELD	
002114	HICKEY & CIANCIOLO & FISHMAN	12	12			5	5			5	
002115	HICKEY & CIANCIOLO & FISHMAN	29	29			12	12			12	
002111	HICKEY & CIANCIOLO & FISHMAN	1	1			0	0			0	
000542	HOWARD MOSS LOVEDEY STRICKROTH & WALKER	141	141			57	57			57	
001450	ICE MILLER DONADIO & RYAN	128	128			52	52			52	
000553	JILIO & ASSOCIATES CERTIFIED COURT REPORTERS	357	357			145	145			145	
004829	KRUSEN EVAND & BYRNE	96	96			39	39			39	
004930	KRUSEN EVANS & BYRNE	158	158			64	64			64	
004931	KRUSEN EVANS & BYRNE	288	288			117	117			117	
004932	KRUSEN EVANS & BYRNE	26	26			10	10			10	
004933	KRUSEN EVANS & BYRNE	518	518			210	210			210	
2868	LIDE TANK CO INC	978	978			397	397			397	
001270	LINDHORST & DREIDAME	308	308			125	125			125	
002873	MARGOLIS EDELSTEIN AS SLIMM & GOLDBERG	126	126			51	51			51	
003729	MARK MALTER LAW FIRM	2,146	2,146			870	870			870	
002139	MITCHELL LANG & SMITH	72	72			29	29			29	
001199	MMVI VIDEO PRODUCTIONS INC	168	168			68	68			68	
000809	MURCHISON & CUMMING LLP	97	97			39	39			39	
000813	MURCHISON & CUMMING LLP	76	76			31	31			31	
000816	MURCHISON & CUMMING LLP	101	101			41	41			41	
000818	MURCHISON & CUMMING LLP	91	91			37	37			37	
000020	ROGER C STEEDLE LAW OFFICE	134	134			54	54			54	
001047	ROUNTREE COX GUIN & BLACKMAN	219	219			89	89			89	
563	S & N WELL SERVICING LTD	1,069	1,069			434	434			434	
1996	THE BOVIARD SUPPLY CO	1,244	1,244			505	505			505	
824	TIM BLACKSHEAR CO INC	58	59			24	24			24	
000449	WATKINS & EAGER	7	7			3	3			3	
002215	WATKINS & EAGER	61	61			25	25			25	
002220	WATKINS & EAGER	3	3			1	1			1	
002227	WATKINS & EAGER	17	17			7	7			7	
002228	WATKINS & EAGER	35	35			14	14			14	
002229	WATKINS & EAGER	94	94			38	38			38	
002230	WATKINS & EAGER	30	30			12	12			12	
002235	WATKINS & EAGER	341	341			138	138			138	
001383	WEBB CARLOCK COPELAND SEMLER & STAIR	274	274			111	111			111	
001728	WELLER GREEN MCGOWN & TOUPS LLP	19	19			8	8			8	
001731	WELLER GREEN MCGOWN & TOUPS LLP	11	11			4	4			4	
001732	WELLER GREEN MCGOWN & TOUPS LLP	3	3			1	1			1	
001734	WELLER GREEN MCGOWN & TOUPS LLP	4	4			2	2			2	
001735	WELLER GREEN MCGOWN & TOUPS LLP	2	2			1	1			1	
001733	WELLER GREEN MCGOWN & TOUPS LLP										
TOTAL ARGO PARTNERS CLASS 2 AND 5 CLAIMS		21,276	21,276	0	21,276	8,629	8,629	8,629	8,629	8,629	8,629
000618	LIQUIDITY SOLUTIONS CLASS 2 AND 5 CLAIMS										
002458	ABILENE BUSINESS EQUIPMENT, INC.	32	32			13	13			13	
	AMERICAN INTERSTATE INSURANCE COMPANY OF GEORGIA	812	812			329	329			329	

All amounts in whole dollars

**EMPLOYERS CASUALTY COMPANY
CLASS 10 INTEREST ON APPROVED CLAIMS
FINAL DISTRIBUTION IN 2012 AND SUPPLEMENTAL DISTRIBUTION IN 2013**

EXHIBIT 3

POC #	POC NAME	APPROVED FINAL CLASS 10 INTEREST DISTRIBUTION		FINAL CLASS 10 INTEREST PAID		FINAL CLASS 10 INTEREST WITHHELD		APPROVED SUPPLEMENTAL CLASS 10 INTEREST DISTRIBUTION		SUPPL. CLASS 10 INTEREST PAID		SUPPL. CLASS 10 INTEREST WITHHELD	
		DISTRIBUTION	INTEREST	PAID	INTEREST	DISTRIBUTION	INTEREST	DISTRIBUTION	INTEREST	PAID	INTEREST	PAID	INTEREST
000695	ANDERSON GARAGE, INC	39		39				16		16			
002622	BALL & WEED	2		2				1		1			
002823	BALL & WEED	2		2				1		1			
002824	BALL & WEED	15		15				6		6			
002825	BALL & WEED	54		54				22		22			
002885	BALL & WEED	50		50				20		20			
002916	BALL & WEED	6		6				3		3			
002145	BENCKENSTEIN NORVELL & NATHAN	23		23				9		9			
002147	BENCKENSTEIN NORVELL & NATHAN	48		48				20		20			
002379	BRANNON RASBERRY & ASSO	20		20				8		8			
002380	BRANNON RASBERRY & ASSO	32		32				13		13			
002381	BRANNON RASBERRY & ASSO	13		13				5		5			
000807	BROWN & JAMES P C	66		66				27		27			
001810	BRW PAPER CO INC	55		55				22		22			
000447	BURFORD & RYBURN LLP	3		3				1		1			
002417	BURFORD & RYBURN LLP	2		2				1		1			
002418	BURFORD & RYBURN LLP	5		5				2		2			
002419	BURFORD & RYBURN LLP	79		79				31		31			
002420	BURFORD & RYBURN LLP	2		2				1		1			
002421	BURFORD & RYBURN LLP	5		5				2		2			
002422	BURFORD & RYBURN LLP	1		1				0		0			
002430	BURFORD & RYBURN LLP	9		9				3		3			
002431	BURFORD & RYBURN LLP	4		4				2		2			
002783	BURFORD & RYBURN LLP	2		2				1		1			
000798	BURFORD & RYBURN LLP	99		99				40		40			
002698	CAFFERY OUBRE DUGAS & CAMPBELL	590		590				238		238			
002844	COBB & SHEALY	148		148				60		60			
002908	COBB & SHEALY PA	32		32				13		13			
002359	CONKLIN BENHAM DUCEY LISTMAN & CHUHRAN PC	245		245				99		99			
1775	DIAMOND FENCE CO	197		197				80		80			
002384	EVANS & DIXON	1,353		1,353				549		549			
002385	EVANS & DIXON	91		91				37		37			
000019	FREEMAN FREEMAN & SMILEY	2,155		2,155				874		874			
575	GLOBE WELL SERVICE INC	2,091		2,091				848		848			
576	GLOBE WELL SERVICE INC	3,056		3,056				1,239		1,239			
002370	GRAY AND PROUTY	857		857				348		348			
005718	HAYNES & BOONE	528		528				214		214			
001818	HERMANN HOSPITAL	5,064		5,064				2,051		2,051			
003697	HUNTER SMITH & DAVIS	16		16				7		7			
003696	HUNTER SMITH & DAVIS	44		44				18		18			
001952	HUNTER SMITH & DAVIS	24		24				10		10			
001953	HUNTER SMITH & DAVIS	33		33				13		13			
001954	HUNTER SMITH & DAVIS	6		6				3		3			
001966	HUNTER SMITH & DAVIS	69		69				28		28			
002125	J F SMITH & SONS ,INC	44		44				18		18			
002842	LEONARD & LEONARD	249		249				101		101			

**EMPLOYERS CASUALTY COMPANY
CLASS 10 INTEREST ON APPROVED CLAIMS
FINAL DISTRIBUTION IN 2012 AND SUPPLEMENTAL DISTRIBUTION IN 2013**

EXHIBIT 3

POC #	POC NAME	APPROVED	FINAL	APPROVED	FINAL	APPROVED	FINAL	APPROVED	FINAL	SUPPL.	SUPPL.
		FINAL CLASS 10 INTEREST DISTRIBUTION	CLASS 10 INTEREST PAID	FINAL CLASS 10 INTEREST DISTRIBUTION	CLASS 10 INTEREST PAID	FINAL CLASS 10 INTEREST WITHHELD	CLASS 10 INTEREST WITHHELD	FINAL CLASS 10 INTEREST DISTRIBUTION	CLASS 10 INTEREST PAID	FINAL CLASS 10 INTEREST WITHHELD	CLASS 10 INTEREST WITHHELD
001509	LOONEY & CO	1,403	1,403	569	569					569	
002249	LOVRETOVICH & KAREN	66	66	27	27					27	
002250	LOVRETOVICH & KAREN	58	58	24	24					24	
002251	LOVRETOVICH & KAREN	103	103	42	42					42	
002252	LOVRETOVICH & KAREN	244	244	99	99					99	
002253	LOVRETOVICH & KAREN	42	42	17	17					17	
002255	LOVRETOVICH & KAREN	225	225	91	91					91	
002256	LOVRETOVICH & KAREN	75	75	31	31					31	
002257	LOVRETOVICH & KAREN	153	153	62	62					62	
002258	LOVRETOVICH & KAREN	147	147	59	59					59	
002254	LOVRETOVICH & KAREN	59	59	24	24					24	
002367	MARK BOLSON KUNTZ & SEREMBE	37	37	15	15					15	
001686	MCCOY WILKINS STEPHENS & TIPTON	50	50	20	20					20	
002760	MORRIS RESEARCH & ASSESSMENT CNT	89	89	36	36					36	
001243	NEEDHAM JOHNSON LOVEFACE & JOHNSON	112	112	45	45					45	
003893	NORRIS, CHOPLIN, & SCHROEDER	185	185	75	75					75	
931	NORTH ST. FRANCOIS COUNTY R-1 SCH. DIST.	1,244	1,244	505	505					505	
002830	PARKER STANBURY	68	68	27	27					27	
002831	PARKER STANBURY	90	90	37	37					37	
002832	PARKER STANBURY	245	245	99	99					99	
001911	PARKER STANBURY BABCOCK COMBS BERGSTEN	304	304	123	123					123	
2065	PIERCE RANCH	301	301	122	122					122	
001707	RABBITT PITZER & SNODGRASS PC	120	120	49	49					49	
002160	RAY & MCCHRISTIAN	155	155	63	63					63	
002153	RAY & MCCHRISTIAN	426	426	173	173					173	
002154	RAY & MCCHRISTIAN	29	29	12	12					12	
002165	RAY & MCCHRISTIAN	19	19	8	8					8	
002156	RAY & MCCHRISTIAN	164	164	67	67					67	
002157	RAY & MCCHRISTIAN	40	40	16	16					16	
002158	RAY & MCCHRISTIAN	19	19	8	8					8	
002159	RAY & MCCHRISTIAN	109	109	44	44					44	
002161	RAY & MCCHRISTIAN	132	132	54	54					54	
001481	RAY & MCCHRISTIAN	373	373	151	151					151	
004953	SALTER & RICHARDS, P.C.	86	86	35	35					35	
001535	SIROTE & PERMUTT	308	308	125	125					125	
001430	TOXACHEMICA INTERNATIONAL	1,072	1,072	435	435					435	
000933	UARCO, INC.	51	51	21	21					21	
001621	VERBECK COURT REPORTERS	43	43	17	17					17	
002393	WOOLSEY FISHER WHITEAKER AND MCDONALD	125	125	51	51					51	
000902	WRIGHT HENSON SOMERS SEBELIUS CLARK & BAKER	421	421	171	171					171	
TOTAL LIQUIDITY SOLUTIONS CLASS 2 AND 5 CLAIMS		27,364	27,364	11,097	11,097	0	27,364	11,097	11,097	11,097	0
* De Minimis		2,281,536	2,281,091	773,192	767,017	445	445	445	445	6,175	6,175

For privacy reasons, the names of individual claimants have been redacted.

EMPLOYERS CASUALTY COMPANY
 UNCLAIMED AND/OR UNDISTRIBUTED FUNDS
 AS OF OCTOBER 16, 2013

EXHIBIT 4

POC #	CLAIMANT NAME	2009	2009	2009	2012	2012	2013	TOTAL
		CLASS 2	CLASS 5	CLASS 6	INTERIM CLASS 10	FINAL CLASS 10	SUPPL. CLASS 10	
1091	Allstar Systems		2,787.55		391.00	167.00	68.00	3,413.55
2833	American International Recovery (AI Recovery)						61.00	61.00
1405	Bellsouth Telecommunications		469.11		66.00	28.00		563.11
1727	Bellsouth Telecommunications		22.87		3.00	1.00		26.87
2729	Clopton Penny & Brenner						6.00	6.00
2730	Clopton Penny & Brenner						9.00	9.00
2733	Clopton Penny & Brenner						14.00	14.00
4881	Commonwealth of Pennsylvania Dept of Insurance						163.00	163.00
2205	Copy Duplicating Products, Inc.		81.00					81.00
697	Dallas Fleet Maintenance, Inc.				68.00	29.00		97.00
2354	Gay & Taylor, Inc.		461.20		65.00	28.00		554.20
2067	Hanna Brophy MacLean McAleer & Jensen						89.00	89.00
1686		47.14						47.14
1349							28.00	28.00
992			900.00		126.00	54.00		1,080.00
1329		15.27						15.27
802	Lawyers Cooperative Publishing					26.00		26.00
607	Legal Research Systems, Inc.				14.00			14.00
1353	Legal Research Systems, Inc.				15.00			15.00
1054	Medi-Plus Nationwide, Inc.		163.11					163.11
1460		53.75						53.75
2030	Pacific Construction Management Inc.						38.00	38.00
4946	Philadelphia Reinsurance Corp.						4,871.00	4,871.00
700	Proxy Message Center of Dallas, Inc.		790.53		111.00	47.00		948.53
1878	Quality Environmental Svcs (Envision Services, LLC)						32.00	32.00
2279	R Ford Francis Shuman Annand & Poe (Francis Nelson & Brisson)						34.00	34.00
1240		36.73				2.00		38.73
2946	SBC Business Bankruptcy (AT&T)						455.00	455.00
1591	Southwestern Public Service		136.55					136.55
5017	St Paul Fire & Marine Ins Co (St Paul Surplus Lines Ins. Co.)						29.00	29.00
735	Syntrex Technologies, Inc.		116.91					116.91
2346	Transportation Insurance Co / CNA						278.00	278.00
1285	TRW Credit Data		272.91		38.00			310.91
2394		142.25						142.25
655	U.H.W. Corporation		1,053.42		147.00	63.00		1,263.42
659	United Safety Service, Inc.		189.20		26.00			215.20
1454	Westbrook Forms, Inc.		96.82		14.00			110.82
1745		69.08						69.08
TOTALS		364.22	7,541.18	0.00	1,084.00	445.00	6,175.00	15,609.40

For privacy reasons, the names of individual claimants have been redacted.

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**Employers Casualty Company
Statement of Net Assets**

**For the Period Ending
10/16/13**

EXHIBIT 5a

Line	10/16/13
Cash	
1	Cash
	Cash - Unrestricted
	APF Funds (Loan proceeds)
Investments	
2	Short-Term Investments
3	Bonds
4	Stocks - Preferred & Common
5	Investments in Subsidiaries, Controlled or Affiliated Entities
6	Mortgage Loans
7	Real Estate
8	Policy Loans
9	Other Invested Assets
	MetLife Common Stock
	<i>Detail Item if any</i>
Restricted Assets	
10	Statutory Deposits
11	Funds held by or deposited with Reinsured Companies
12	Restricted - Other
	<i>Detail Item if any</i>
	<i>Detail Item if any</i>
Reinsurance Receivable	
13	Reinsurance Recoverables on Paid Losses & LAE (net of allowance)
14	Reinsurance Recoverables on Unpaid Losses & LAE (net of allowance)
15	Reinsurance Recoverables on UEP & Contingent Commissions
Other Receivables	
16	Salvage & Subrogation Recoveries
17	Premiums Due from Agents & Policyholders
18	Receivable from Parents, Subsidiaries & Affiliates
19	Receivable from Guaranty Associations - Early Access Payments
20	Other Receivables
	Accounts Receivable (net of allowance)
	Other Receivable (net of allowance)
	Class II POC Receivable (net of allowance)
Other Assets	
21	FF&E
22	Other Assets
	<i>Detail Item if any</i>
	<i>Detail Item if any</i>
	Total Assets
	0

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**Employers Casualty Company
Statement of Net Liabilities**

For Period Ending
10/16/13

EXHIBIT 5b

Line

10/16/13

1	Secured Claims	
2	APF Loan	
3	Special Deposit Claims	
Administrative Claims - Class 1		
4	Administrative Claims - State/Receiver	
	Special Deputy Receiver, Subcontractors Fees & Expenses	
	Liquidation Oversight	
	Special Master's Fees	
5	Administrative Claims - Guaranty Assns	
	Administrative Expense Paid	
	Administrative Expense Reserves	
6	LAE - Guaranty Assns	
	LAE Paid	
	LAE Reserves	
Policy Claims - Class 2		
7	Loss Claims - Guaranty Assns	
	Loss Claims Paid	
	Loss Claims Reserves	
8	Loss Claims - Other	
	Other Loss Claims Paid	
	Other Loss Claims Reserves	
9	LAE - Other	
10	Unearned & Advance Premium Claims - GA	
11	Unearned & Advance Premium Claims - Other	
Other Liabilities		
12	Class 3 Claims	
13	Class 4 Claims	
14	Class 5 General Unsecured Creditor Claims	
15	Class 5 Reinsurance Related Unsecured Claims	
16	Class 6 Claims	
17	Class 7 Claims	
18	Class 8 Claims	
19	Class 9 Claims	
20	Class 10 Interest	17,727,209
21	Class 11 Claims	438,000
22	Other Liabilities	
	<i>Detail Item if any</i>	
	<i>Detail Item if any</i>	
	Total Liabilities	18,165,209
23	Total Equity/(Deficit) Excess (Deficiency) of Assets over Liabilities	(18,165,209)
	Total Liabilities & Equity	0

	A	B	C	T
1			Employers Casualty Company	Inception
2	R-487		Sources and Uses of Cash thru 10/16/13	to Date
3				
4			EXHIBIT 6	
5				
6			Beginning Unencumbered Cash	13,055,481
7			Premium	
8			Premium Collections	22,024,755
9			Premium Collection Expense - SDR	(126)
10			Premium Collection Expense - Legal	-
11			Premium Collection Expense - Other	(5,231,097)
12			Receivable	
13			Agents Balance Receipts	-
14			Agent Balance Expense - SDR	-
15			Agent Balance Expense - Legal	-
16			Agent Balance Expense - Other	(374)
17			Reinsurance Recovery	35,024,882
18			Reinsurance Expense - SDR	(70,164)
19			Reinsurance Expense - Legal	(11,366)
20			Reinsurance Expense - Other	(2,270,495)
21			Subrogation Recovery	3,646,697
22			Subrogation Expense - SDR	(34,011)
23			Subrogation Expense - Legal	(960)
24			Subrogation Expense - Other	(828,627)
25			Affiliates Recovery	10,556,273
26			Affiliates Expense - SDR	(1,525)
27			Affiliates Expense - Legal	-
28			Affiliates Expense - Other	(1,137,714)
29			Settlement/Litigation Recovery	13,951,811
30			Settlement/Litigation Expense - SDR	(121)
31			Settlement/Litigation Expense - Legal	(982)
32			Settlement/Litigation Expense - Other	(5,462,129)
33			Other Receivable Receipts	9,714,299
34			Other Receivable Expense - SDR	(849)
35			Other Receivable Expense - Legal	(930)
36			Other Receivable Expense - Other	(1,278,562)
37			Sale/Conversion of Assets	
38			Sales of Real & Personal Property	11,582,186
39			Sales Real & Personal Prop Expense - SDR	(5,318)
40			Sales Real & Personal Prop Expense - Legal	(105)
41			Sales Real & Personal Prop Expense - Other	(1,778,133)
42			Investment Sales/Receipts	110,183,679
43			Investment Expense - SDR	(989)
44			Investment Expense - Legal	-
45			Investment Expense - Other	(1,377,408)
46			Other Asset Receipts	6,138,261
47			Other Asset Expense - SDR	(29,786)
48			Other Asset Expense - Legal	(1,220)
49			Other Asset Expense - Other	(1,677,771)
50			NET INCOME FROM ASSETS/RECEIVABLE	201,622,081
51				
52			Passive Income	
53			Investments Interest/Dividends	28,225
54			Cash Deposit Interest Income	47,214,869
55			Early Access Imputed Interest Income	21,732,854
56			NET INCOME/INCLUDING PASSIVE	270,598,029

	A	B	C	T
1			Employers Casualty Company	Inception
2	R-487		Sources and Uses of Cash thru 10/16/13	to Date
58			CLAIMS EXPENSE:	
59			Claims Administrative Expenses:	
60			Claims Expense - SDR	(3,657,849)
61			Claims Expense - Legal	(1,624,701)
62			Claims Expense - Other	(983,869)
63			TOTAL CLAIMS EXPENSES	(6,266,419)
64				
65			Distributions: (not included in claims totals)	
66			Refunds	-
67			Loss Claims Payments	-
68			LAE Expense Payments	-
69			Early Access - Guaranty Associations	(163,811,929)
70			Other Distributions	(91,831,824)
71			TOTAL DISTRIBUTIONS	(255,643,753)
72				
73				
74			GENERAL ADMINISTRATION EXPENSES	
75			Takeover Expense (pre-appointment)	-
76			Bank Charges	(213,829)
77			Building/Utilities/Related Expenses	(2,810,501)
78			Employee - Payroll, P/RTax, Benefits, Contract	(6,216,574)
79			Equipment/Lease/Maintenance	(3,406,724)
80			Inventory/Storage/Moving	(453,772)
81			IT/Computer Expense	-
82			Mailing/Printing/Postage/Publication	(347,570)
83			Miscellaneous Expenses	(595,860)
84			Telephone	(298,790)
85			Receivership Allocation	(794,483)
86			GENERAL ADMINISTRATION EXPENSES	(15,138,103)
87				
88			SUBCONTRACTOR ADMINISTRATIVE FEES & EXPENSES:	
89			Accounting/Auditing/Federal Income Tax Services	(349,917)
90			Accounting HSP Administration	-
91			Accounting/Auditing - Expenses	-
92			Consulting Fees/Services	(994,372)
93			Consulting Fees/Services - Expenses	-
94			Legal Fees/Services	(351,546)
95			Legal Fees/Services HSP Administration	-
96			Legal Fees/Services - Expenses	(6,601)
97			SUBCONTRACTOR ADMINISTRATIVE FEES & EXP	(1,702,436)
98				
99			SDR ADMINISTRATIVE FEES & EXPENSES:	
100			SDR Administration Fees	(3,240,634)
101			SDR Accounting Fees	(1,085,036)
102			SDR HSP Administration	-
103			SDR Special Services	(537,666)
104			SDR Travel Expenses	(12,581)
105			SDR Expenses	(23,769)
106			SDR ADMINISTRATIVE FEES & EXPENSES	(4,899,688)
107				
108			TOTAL RECEIVERSHIP ADMINISTRATIVE EXPENSE	(21,740,227)
109				
110			NET RECOVERIES	242,591,383
111				
112			Net Recoveries including Distributions	(13,052,370)

	A	B	C	T
1			Employers Casualty Company	Inception
2	R-487		Sources and Uses of Cash thru 10/16/13	to Date
113				
137				
138			CASH RECONCILIATION	
139			Beginning Unencumbered Cash	13,055,481
140			Distributions	(255,643,753)
141			Net Increase (Decrease)	242,591,383
142			Ending Unencumbered Cash	3,111
143				
144			Accounts Payable	
145			APF Loan	
146			FY 2012 Reconciliation Adjustments	
147			Ending Cash Available	3,111
148				
149			Cash Assets (from Balance Sheet)	
150			Difference (should <2)	3,111
151				
152			Explanation of Reconciliation Adjustments	
153			Amount represents variance in conversion of income statements to revised format in	
154			September, 2005 and subsequent years.	

EXHIBIT 7

ASSIGNMENT

This Assignment is made by Jack M. Webb, Special Deputy Receiver of Employers Casualty Company (the "SDR" and "ECC", respectively) to Julia Rathgeber, the Commissioner of Insurance for the State of Texas (the "Commissioner")

Whereas ECC was placed into permanent receivership on February 11, 1994, and Jack M. Webb, was appointed as Special Deputy Receiver;

Whereas, the SDR does not believe it is in the best interests of the receivership estate of ECC to continue the proceeding to attempt to collect any potential remaining assets;

Whereas, the Court has approved the SDR's Final Report and Application to Make Final Distribution (the "Final Report"), and pursuant to such order the SDR has distributed of the remaining cash assets of the receivership estate of ECC;

Whereas, the Court's order approving the Final Report authorized the SDR to convey any and all remaining known and unknown assets of ECC to the Commissioner;

Therefore, for value received, the sufficiency of which is acknowledged, the SDR conveys to the Commissioner all right, title and interest in the assets identified on the attached Exhibit A and all right, title and interest to all other assets of ECC, including but not limited to unknown asserts, whether known or unknown, and any assets that have been written off by ECC or the SDR. Such right, title and interest shall include any and all claims, potential claims, suits, demands, causes of action, charges or grievances of any kind or character, regardless of the nature or extent, whether arising in tort, contract, by statute or otherwise, and include claims for breach of fiduciary duty, constructive fraud and fraud. It is the intent of the Parties to this Assignment to convey to the Commissioner all legal and equitable rights held by the receivership estate of ECC, whether or not specifically identified herein.

This Assignment constitutes the entire agreement of the parties, and the Parties expressly agree that its terms supersede any other agreements or understandings with respect to the subject matter of this Assignment. This Assignment shall not waive, release or otherwise affect any liabilities or obligations of any party to ECC.

The laws of the State of Texas govern this Assignment, and sole venue and jurisdiction for any action relating to this Assignment shall be in Travis County, Texas.

Jack M. Webb, Special Deputy Receiver of Employers Casualty Company.

By: Jack M. Webb
Jack M. Webb

Date: July 3, 2013

**EMPLOYERS CASUALTY COMPANY
KNOWN UNLIQUIDATED ASSETS**

EXHIBIT A - PAGE 1

<u>RECEIVABLES</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
Mission Insurance Company	Approved claim in liquidation proceeding	83,541.00
BNY Mellon Shareowners Services	10 Shares of MetLife common stock	309.10
Subrogation Claim collected by Attorney Jeffrey Reddall	Claim # 03-91-LV-04553-001 (1)	<u>15,997.91</u>
		99,848.01

<u>Symetra Financial Annuity Contracts (1)</u>	<u>CONTRACT NUMBER</u>
	AA0593663
	AA0585994
	AA0608784
	AA0531983
	AA0547431
	AA0481295

(1) Individuals' names are redacted for privacy reasons

**EMPLOYERS CASUALTY COMPANY
KNOWN UNLIQUIDATED ASSETS**

EXHIBIT A - PAGE 2

The following are the remaining balances under a 1976 Casualty Catastrophe Excess of Loss (Second Layer) Reinsurance Agreement between Texas Employers Insurance Association (TEIA) and Certain Underwriters at Lloyds. TEIA assigned this treaty to ECC at the close of the TEIA receivership proceeding.

<u>Reinsurer</u>	<u>Contact</u>	<u>Amount</u>
Abele-Paix Re (AXA)	AXA Re United Kingdom	\$38,652
Allstate Reinsurance Co. UK Ltd.	Ridgwell Fox & Partners	\$20,627
Ancon Ins. Co.	Ancon Ins. Co. UK Ltd.	\$10,234
Assurances Generales de France	Ridgwell Fox & Partners	\$30,666
Avakuutus Mutual Insurance Company	Proff-Oy	\$4,378
Banco de Seguros del Estado	Banco de Seguros del Estado	\$14,577
Britamco Ltd.	Devonshire Group	\$68,829
Bryanston Insurance Company Ltd.	Bridgeway Management Limited	\$128,686
Caisse Mutuelle d'Assurance	European Reinsurance Consultants & Run-Off Ltd.	\$2,045
City Insurance Company UK Ltd.	PRO Limited	\$38,847
City Insurance Company UK Ltd.	PRO Limited	\$2,322
CNA Reinsurance of London	CNA Re	\$70,965
Compagnia D'Assicuratori Di Milano	The Lawrence Re Ireland td.	\$3,371
Campagnie Europeene d'Assurances Industrielles S.A.	Atropos	\$9,723
Compania de Seguros S.A.	La Agricola Compania de Seguros S.A.	\$8,480
Deutsche Ruckversicherung Aktiengesellschaft	Chiltington International Ltd.	\$5,970
English & American Insurance Co. Ltd.	PRO Limited	\$5,119
English & American Insurance Co. Ltd.	PRO Limited	\$3,096
Excess Insurance Company	Excess Insurance Company	\$275,108
Finland General	Finland General	\$2,045
Folksam International	Folksam International	\$5,119
Fuji Fire & Marine Ins. Co. Ltd., The	PRO Limited	\$3,096
Gothaer Verischerungsbank WaG	Ridgwell Fox & Partners	\$14,960
GTE Re	Marsh Management Services	\$136,422
Herold Ruck per W. Hazeltine Assoc. Ltd.	Aegon Ins. Co UK Ltd.	\$12,721
Insc0 Ltd.	Devonshire Group	\$44,155
Kansa General International Ins. Co. Ltd.	Merilampi, Marttila & Laitasalo	\$6,690
Kua Hua Insurance Company Ltd.	Kua Hua Insurance Company Ltd.	\$8,898
Lombard Insurance Company UK Ltd.	PRO Limited	\$2,322
Mead	Mead	\$4,094
Mercury Reinsurance Co. UK Ltd.	St. Paul Reinsurance Company Ltd.	\$4,146
Minster Insurance company Ltd.	Ridgwell Fox & Partners	\$8,549
Munich Re UK	Munich Reinsurance Company UK	\$74,685
New Zealand Ins. Co. UK Ltd., The	Ridgwell Fox & Partners	\$10,686
Nippon Fire & Marine Ins. Co. UK Ltd., The	PRO Limited	\$3,096
Nippon Fire & Marine Ins. Co. UK Ltd., The	St. Paul Reinsurance Company Ltd.	\$6,078
Pohjola Insurance Company UK Ltd.	PRO Limited	Unknown
San Francisco Ins. Co. Ltd.	St. Paul Reinsurance Company Ltd.	\$50,556
St. Katherine Insurance Company Ltd.	CMGL	\$89,327
St. Katherine Insurance Company Ltd. (X Account)	CMGL	\$38,847
Stronghold	Stronghold	\$89,709
Summit Fidelity & Surety	Wagner, Davis & Gold, P.C.	\$38,652
Terra Nova	Terra Nova Ins. Co. Ltd.	\$146,718
Tower Hill Insurance Company Ltd.	PRO Limited	\$8,771
Turegum Insurance Company	CMGL	\$452,970
UnionAmerica Insurance Co. Ltd.	UnionAmerica Insurance Co. Ltd.	\$177,450
Varma Mutal Insurance Company	Proff-Oy	\$3,882
Winterthur Swiss Insurance Company	Atropos	Unknown
Yasuda Fire & Marine Ins. Co. Ltd.	The Yasuda Fire & Marine Ins., Co of Europe Ltd.	\$95,986
		<u>\$2,282,325</u>
TOTAL		

**SPECIAL DEPUTY RECEIVER'S CERTIFICATION
PURSUANT TO TEX. INS. CODE § 443.017 (b)**

AFFIDAVIT OF JACK M. WEBB

State of Texas
County of Harris

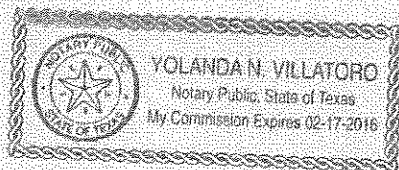
BEFORE ME, the undersigned authority appeared Jack M. Webb, who after being by me duly sworn, stated the following under oath:

1. My name is Jack M. Webb. I am competent to make this affidavit. The statements of fact set forth herein are true and correct, and are within my personal knowledge.
2. I am the Special Deputy Receiver of Employers Casualty Company ("ECC"). I certify that the exhibits, books, accounts, records, papers, correspondence and/or other records and documents attached hereto were produced pursuant to TEX. INS. CODE ANN. § 443.017, are either true and correct copies of records of the insurer and were received from the custody of the insurer or found among its effects or were created by and filed with the Receiver's office in connection with the receivership of this delinquent insurer, and are held by the Special Deputy Receiver in my official capacity.
3. I further state that I have read the statements contained in the attached Application and that they are true and correct based on my personal knowledge, my review of estate records and my consultation with my staff and sub-contractors.
4. Further affiant sayeth not.

By: Jack M. Webb
Jack M. Webb

SUBSCRIBED AND SWORN TO BEFOR ME on November 10, 2013, by Jack M. Webb, Special Deputy Receiver of Employers Casualty Company in receivership.

Yolanda N. Villatoro
Notary Public



NO. D-1-GN-92-002133

STATE OF TEXAS	§	IN THE DISTRICT COURT
<i>Plaintiff,</i>	§	
	§	
V.	§	TRAVIS COUNTY, TEXAS
	§	
EMPLOYERS CASUALTY	§	
COMPANY,	§	
<i>Defendant.</i>	§	353rd JUDICIAL DISTRICT

**ORDER APPROVING FINAL ACCOUNTING, TERMINATING
EMPLOYERS CASUALTY COMPANY PROCEEDING
AND DISCHARGING RECEIVER AND SPECIAL DEPUTY RECEIVER**

On the undersigned day, the Court considered the *Final Accounting and Application to Terminate Employers Casualty Company Proceeding and Discharge Receiver and Special Deputy Receiver* (the “Application”) filed by Jack M. Webb, Special Deputy Receiver of Employers Casualty Company (the “SDR” and “ECC”, respectively). After considering the Application, the evidence submitted, and the recommendation of the Special Master appointed in this proceeding (the “Master”), the Court finds as follows:

1. The *Second Amended Order of Reference to Master* (the “Order of Reference”) provides that the Application is referred to the Master;
2. The Application was submitted to the Master in accordance with the Order of Reference;
3. Notice of the Application was provided in accordance with TEX. INS. CODE §443.007 (d) and the Order of Reference, and no objections to the Application were filed;
4. The Texas Property & Casualty Insurance Guaranty Association filed its Acknowledgment and Waiver to the Application.
5. The Master has issued a recommendation that the Application should be granted pursuant to Rule 171 of the Texas Rules of Civil Procedure;

6. The Court has jurisdiction over the Application and the parties in interest; and
7. The Application should be GRANTED in all respects.

IT IS THEREFORE ORDERED ADJUDGED AND DECREED as follows:

1. The SDR's Final Accounting is accepted in all respects;
2. The Application is GRANTED in all respects;
3. Julia Rathgeber, Commissioner of Insurance for the State of Texas, is discharged as Receiver of ECC, and is released from any further obligations and in connection with the ECC receivership.
4. Jack M. Webb is discharged as Special Deputy Receiver of ECC, and is released from any further obligations in connection with the ECC receivership.
5. The ECC Receivership proceeding is terminated.

6. The Receiver and the SDR are authorized to take any actions and execute any documents as may be necessary to effectuate this Order.

7. The termination of this proceeding will not affect any immunity available under TEX. INS. CODE § 443.014 (b).
8. This Order is not intended to and shall not create any third party beneficiaries.
9. This Order constitutes a final judgment fully resolving all issues relating to the Application, provided that this Court shall retain jurisdiction to issue further orders pursuant to TEX. INS. CODE Chapter 443.

10. This Court retains exclusive jurisdiction to enforce the provisions of this Order and the rights and duties of the parties hereunder or any issues relating to this Order.

Signed the ____ day of _____, 2013.

PRESIDING JUDGE