

IN THE DISTRICT COURT FOR OKLAHOMA COUNTY  
STATE OF OKLAHOMA

FILED IN THE DISTRICT COURT  
OKLAHOMA COUNTY, OKLA.

STATE OF OKLAHOMA, ex rel,  
JOHN DOAK, Insurance Commissioner for  
the State of Oklahoma,

Plaintiff,

vs.

IMPERIAL CASUALTY AND INDEMNITY  
COMPANY, a domestic insurance company,

Defendant.

APR 18 2012

PATRICIA PRESLEY, COURT CLERK

BY \_\_\_\_\_  
DEPUTY

Case No. CJ-2010-2340

*The Honorable Lisa T. Davis*

**RECEIVER'S FIRST REPORT ON CLAIMS EVALUATION AND REQUEST  
FOR CONFIRMATION OF RECEIVER'S RECOMMENDATIONS**

The State of Oklahoma, ex rel., John Doak, Insurance Commissioner, as statutory receiver of and for Imperial Casualty and Indemnity Company, in liquidation, ("Imperial") files this First Report on Claims Evaluation and Request for Confirmation of Receiver's Recommendations and shows the Court as follows:

**BACKGROUND**

1. On May 12, 2010, this Court placed Imperial in liquidation through its Consent Order of Liquidation With a Finding Insolvency and Permanent Injunction ("Liquidation Order").

2. Under a provision of the Oklahoma Uniform Insurers Liquidation Act, 36 O.S. § 1930, the Receiver must notify all persons holding claims against Imperial to file proofs of claims within 180 days of the date of the Liquidation Order.

3. On September 23, 2010, the Receiver filed the Receiver's Application for Approval for Order Approving Forms of Proof of Claim and Setting Deadline for Filing.

4. On October 14, 2010, the Court entered an order that approved (a) the Receiver's proposed Proof of Claim Form and accompanying instructions; and (b) the Receiver's requested claims deadline of February 15, 2011.

5. On April 14, 2011, the Receiver filed his Application for Approval of Claims Evaluation Plan.

6. On April 22, 2011, the Court entered its Order Approving Claims Evaluation Plan ("April 22, 2011 Order"). The April 22, 2011 Order, as modified through the Court's subsequent February 23, 2012 Order, approved the following deadlines:

<u>Deadline</u>	<u>Activity to Occur on Before Deadline</u>
4/29/11	Receiver's Report on Timely-Filed Claims Due;
4/15/12	Receiver's First Claims Evaluation and Request for Confirmation due (on claims due to be adjudicated); and
10/15/12	Receiver's Supplemental Claims Evaluations and Requests for Confirmation (on subsequently evaluated claims ready to [be] adjudicated) will be submitted within every six months thereafter, beginning with October 15, 2012.

7. The Receiver took all reasonable efforts to determine the identity of all persons who may have claims against Imperial and to provide them with notice to allow them the opportunity to file a claim before the February 15, 2011 claims bar date.

8. On April 29, 2011, the Receiver filed the Receiver's Report on Timely Filed Claims ("Receiver's Report"). The Receiver's Report noted that the Receiver distributed in excess of 16,000 proofs of claim packets to potential claimants. The Receiver's Report also reflected that notice of the proof of claim process and of the

availability of proof of claim packets was published in the *USA Today* on November 15, 2010 and in *The Oklahoman* on November 12, 13, and 14, 2010.

9. The Receiver's Report also states that 373 timely proofs of claims have been filed with the Receiver with an aggregate submitted amount of \$35,082,225.57. Of those claims, the Receiver's Report further states that 118 are unstated or undetermined as to the submitted amount.

10. The majority of claims<sup>1</sup> filed against the Imperial Estate consist of Class 3 claims. Pursuant to 36 O.S. § 1927.1, Class 3 claims include:

All claims under policies including claims of the federal or any state or local, government for losses incurred ("loss claims") including third party claims, claims for unearned premiums, all claims of a guaranty association for payment of covered claims or covered obligations of the insurer and all claims of a guaranty association for reasonable expenses other than those included in Class 2. All claims under life and health insurance and annuity policies, whether for death proceeds, health benefits, annuity proceeds, or investment values shall be treated as loss claims. That portion of any loss, indemnification for which is provided by other benefits or advantages recovered by the claimant, shall not be included in this class, other than benefits or advantages recovered or recoverable in discharge of familial obligation of support or by way of succession at death or as proceeds of life insurance, or as gratuities. No payment by an employer to his employee shall be treated as a gratuity.

11. Two hundred and forty-six timely Class 3 claims are ready for adjudication at this time. The Class 3 claims included in this Report are only a portion of the Class 3 claims to be adjudicated. As other Class 3 claims are ready for adjudication, the Receiver will file additional reports.

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<sup>1</sup>Court review and approval of the Receiver's recommendations regarding Class 1 claims occurs on a regular, monthly basis and is not therefore included in this Report. The Receiver will, at the appropriate time, submit the Receiver's recommendations regarding Class 2 claims in this estate.

12. Forty-five timely Class 6 claims are ready for adjudication at this time. Pursuant to 36 O.S. § 1927.1, Class 6 includes “[c]laims of any person, including claims of state or local governments, except those specifically classified elsewhere in [section 1927.1].” The Class 6 claims included in this Report are only a portion of the Class 6 claims to be adjudicated. As other Class 6 claims become ready for adjudication, the Receiver will file additional reports.

13. The Receiver has not completed marshaling all assets of Imperial.

14. This Report does not address the actual distribution of assets that may ultimately be made to creditors and beneficiaries of Imperial. Neither the Receiver’s recommendation that a claim be allowed in a certain amount, nor the Court’s Order allowing a claim, ensures that the claim will be paid in whole or in part. Payment of an allowed claim is contingent upon: (a) the assets available to the estate for payment of claims; (b) the class of the claim allowed; and (c) whether the assets of the estate are sufficient to pay in full all allowed claims and all classes of claims.

15. Park Avenue Property and Casualty Insurance Company (“Park Avenue”) is an insolvent insurer that is the subject of separate receivership proceedings in an action in the Oklahoma County District Court pending as Case No. CJ-2009-11178 (“Park Avenue Receivership Proceedings”).<sup>2</sup> Imperial was owned by the predecessor of Park Avenue and Imperial and Park Avenue provided workers compensation benefits through common transactions with insureds. On a number of occasions, claimants have submitted claims to the Park Avenue Receiver that should have been submitted to the Imperial

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<sup>2</sup> In addition to serving as Receiver in the present action, John Doak is also serving as the statutory receiver for Park Avenue in the Park Avenue Receivership Proceedings.

Receiver. In each such instance, the Receiver has treated the claim as a claim against the Imperial receivership estate.

**EXPLANATION OF RECEIVER'S RECOMMENDATION**

16. Attached hereto as Exhibit 1 and Exhibit 2 are reports detailing the Receiver's recommendations on the Class 3 and Class 6 claims which are ready for adjudication. The table below is a summary of the Receiver's recommendations with respect to the Class 3 and Class 6 claims that are ready for adjudication:

<u>Class</u>	<u>Claimed<sup>3</sup></u>	<u>Recommended Allowance</u>	<u>Recommended Denial</u>
3	\$2,863,963.79	\$ 460, 408.52	\$2,403,555.27
6	\$ 789,817.96	\$ 583, 124.15	\$ 206,693.81.

17. The attached Exhibit 1 refers to the Receiver's recommendations as to the Class 3 claims that are ready for adjudication. The Receiver has analyzed the claims reflected on Exhibit 1 and recommends that each of the claims be classified as a Class 3 claim for purposes of 36 O.S. § 1927.1.

18. The "Amount Claimed" column on Exhibit 1 reflects the amount that the Class 3 claimant has sought through the particular claim. The "Amount Allowed" column sets forth the amount the Receiver recommends that the Court allow as to a particular Class 3 claim. The "Remark Code" column provides a code indicating the basis or bases for the Receiver's recommendation as to a particular claim. A definition for each of the codes used is set forth in the attached Exhibit 4.

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<sup>3</sup>A number of the proofs of claim either left the amount claimed unstated or indicated that the amount was undetermined. The Receiver has not assigned a value to those claims for the purpose of this Report.

19. The attached **Exhibit 2** refers to the Receiver's recommendations as to the Class 6 claims that are ready for adjudication. The Receiver has analyzed the claims reflected on **Exhibit 2** claims and recommends that each of the claims be classified as a Class 6 claim for purposes of 36 O.S. § 1927.1.

20. The "Amount Claimed" column on **Exhibit 2** reflects the amount that the Class 6 claimant has sought through the particular claim. The "Amount Allowed" column sets forth the amount the Receiver recommends that the Court allow as to a particular Class 6 claim. The "Remark Code" Column on **Exhibit 2** provides a code indicating the basis for the Receiver's recommendation as to a particular claim. A definition for each of the codes used is set forth in the attached **Exhibit 4**.

21. The Proof of Claim form filed by each claimant contains the following language in bold type: **"If you have a change of address, you are required to inform the receiver of the new address in order to receive any payment that might be due."** To the extent any Notice of this proceeding is returned as undeliverable, the Receiver asks the Court to find that the due process rights of the claimant have not been impaired and to order the denial of their claim without further attempts to give actual notice.

22. Attached hereto as **Exhibit 3** is a report reflecting untimely claims submitted to the Receiver. The "Amount Claimed" column on **Exhibit 3** reflects the amount that the claimant has sought through the particular claim. The "Amount Allowed" column sets forth the amount the Receiver recommends that the Court allow as to a particular claim. The "Remark Code" column provides a code indicating the basis or bases for the Receiver's recommendation as to a particular claim. A definition for each of the codes used is set forth in the attached **Exhibit 4**. The Receiver recommends that the

claims reflected on Exhibit 3 be found untimely-filed. For any of the untimely-filed claims for which the Receiver recommends an amount be allowed, the Receiver further recommends, pursuant to 36 O.S. § 1930, that such claims be determined to be ineligible to share in the distribution of the assets of the receivership estate until all timely allowed claims in Classes One through Nine have been first paid in full with interest.

23. Pursuant to 36 O.S. § 1918, the Receiver requests the Court to set a hearing on the claims and establish a date certain for filing an objection to the Receiver's recommendation. Attached hereto as Exhibit 5 is the Receiver's proposed form of notice of hearing to be provided to claimants made the subject of this Report.

24. The denial of any timely-filed proof of claim included in the Receiver's Report does not alter the statutory obligation, if any, of the Oklahoma Property and Casualty Insurance Guaranty Association or other applicable state guaranty fund, to provide indemnity and defense of a covered claim as defined by the Oklahoma Property & Casualty Insurance Guaranty Association Act, 36 O.S. § 2004 (7), or other applicable state statute.

25. The Receiver's characterization of a claim or payment does not constitute an admission of liability by Imperial for purposes of any litigation.

**WHEREFORE**, the Receiver requests that this Court:

- a. order that the Receiver provide notice of opportunity to object and be heard to each of the claimants making a claim reflected on the Exhibits attached to this Report and find that the proposed form of notice attached hereto as Exhibit 5 is proper in all respects;
- b. establish a date for filing an objection to the recommendations of the Receiver;
- c. establish a date for hearing the Receiver's recommendations to the Court and any objections thereto;

- d. upon hearing any objections thereto, enter an order approving the Receiver's Report and confirming the Receiver's recommendations as to each of the claims described herein; and
- e. grant the Receiver such other and further relief as the Court deems appropriate.

Respectfully submitted,



John M. O'Connor, OBA No. 6741  
William W. O'Connor, OBA No. 13200  
Michael L. Willis, OBA No. 15371  
NEWTON, O'CONNOR, TURNER & KETCHUM  
15 West Sixth Street, Suite 2700  
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Phone: (918) 587-0101  
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joconnor@newtonoconnor.com

-AND-

Mark A. Willingham, OBA # 22769  
OKLAHOMA INSURANCE DEPARTMENT  
3625 NW 56th Suite 100  
Oklahoma City, OK 73112  
(405) 521-2828 - telephone  
(405) 522-0125 - facsimile  
mark.willingham@oid.ok.gov

**ATTORNEYS FOR PLAINTIFF,  
STATE OF OKLAHOMA, ex rel.  
JOHN DOAK, INSURANCE COMMISSIONER**



**CERTIFICATE OF SERVICE**

This is to certify that a true and correct copy of the foregoing was served via United States mail, postage prepaid and properly addressed, on the 13th day of April, 2012 upon the following:

Oklahoma Receivership Office  
Donna Wilson / Debra Crowe  
3613 NW 56<sup>th</sup> Street, Suite 330  
Oklahoma City, OK 73112

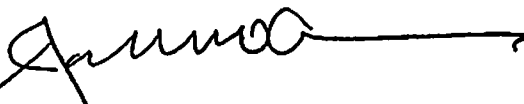
Owen Laughlin  
Oklahoma Insurance Department  
3625 NW 56<sup>th</sup> Street, Ste. 100  
Oklahoma City, OK 73112

Mark Tharp  
Tharp & Associates  
300 West Osborn Road, Ste. 500  
Phoenix, AZ 85013

Providence Holdings Inc.  
8000 Warren Parkway, #104  
Frisco, TX 75034

Stephen Jones  
Jones, Otjen & Davis  
114 E. Broadway, Suite 1100  
Enid, OK 73702-0472

Mark Steckbeck, Esquire  
National Conference of Insurance Guaranty Funds  
300 North Meridian Street  
Suite 1020  
Indianapolis, In 46204-1754

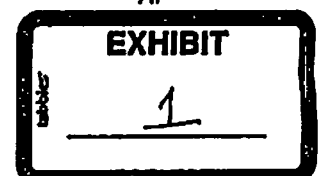
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John M. O'Connor

**Imperial Casualty and Indemnity Company  
Claims Allowed By Class**

**Class 3**

<u>Proof of Claim Number</u>	<u>Amount Claimed</u>	<u>Amount Allowed</u>	<u>Timely Filed</u>	<u>Remark Code</u>
ICIC-00001	\$ 1,480.00	\$ -	Yes	DN
ICIC-00002	\$ 10,733.40	\$ -	Yes	DG
ICIC-00004	\$ 495.00	\$ 495.00	Yes	AP
ICIC-00006	\$ 39,356.50	\$ -	Yes	DI
ICIC-00007	\$ 856.00	\$ -	Yes	DG
ICIC-00008	\$ 443.75	\$ 443.75	Yes	AP
ICIC-00009	Unstated	\$ -	Yes	DG
ICIC-00010	Unstated	\$ -	Yes	DG
ICIC-00011	\$ 100,000.00	\$ -	Yes	DI
ICIC-00012	\$ 111.00	\$ 110.00	Yes	AP
ICIC-00013	\$ 257.00	\$ 257.00	Yes	AP
ICIC-00014	\$ 484.06	\$ 484.06	Yes	AP
ICIC-00015	\$ 2,095.70	\$ 2,095.70	Yes	AP
ICIC-00016	\$ 774.60	\$ 774.60	Yes	AP
ICIC-00019	\$ 1,600.20	\$ -	Yes	DG
ICIC-00024	Undetermined	\$ -	Yes	DG
ICIC-00025	Unstated	\$ -	Yes	DS
ICIC-00026	\$ 750.00	\$ -	Yes	CA
ICIC-00027	\$ 137.00	\$ -	Yes	DI, DN
ICIC-00028	\$ 66.00	\$ -	Yes	DI
ICIC-00040	\$ 500.00	\$ -	Yes	DG
ICIC-00044	\$ 1,488.00	\$ 1,488.00	Yes	AP
ICIC-00045	Unstated	\$ -	Yes	DG
ICIC-00047	\$ 1,659.10	\$ 1,659.10	Yes	AP
ICIC-00048	\$ 3,076.85	\$ -	Yes	DI
ICIC-00049	Unstated	\$ -	Yes	DG
ICIC-00052	Unstated	\$ -	Yes	DI
ICIC-00061	Unstated	\$ -	Yes	DG
ICIC-00062	\$ 85.00	\$ -	Yes	PP
ICIC-00063	\$ 231.00	\$ -	Yes	DG
ICIC-00064	\$ 92.62	\$ -	Yes	DG, PP
ICIC-00066	\$ 61,225.00	\$ 18,142.64	Yes	AE
ICIC-00070	\$ 885.75	\$ -	Yes	DG
ICIC-00071	\$ 885.75	\$ -	Yes	DD
ICIC-00073	Undetermined	\$ -	Yes	DG
ICIC-00074	Unstated	\$ -	Yes	DG
ICIC-00076	Unknown	\$ -	Yes	DG
ICIC-00081	\$ 4,932.00	\$ 4,932.00	Yes	AP



<u>Proof of Claim Number</u>	<u>Amount Claimed</u>	<u>Amount Allowed</u>	<u>Timely Filed</u>	<u>Remark Code</u>
ICIC-00082	\$ 4,875.64	\$ 4,875.64	Yes	AP
ICIC-00083	\$ 4,608.20	\$ 4,608.20	Yes	AP
ICIC-00086	\$ 500,000.00	\$ -	Yes	DG
ICIC-00087	Unstated	\$ -	Yes	DG
ICIC-00088	Unstated	\$ -	Yes	DG
ICIC-00089	Unstated	\$ -	Yes	DG
ICIC-00090	\$ 1,845.00	\$ 1,845.00	Yes	AP
ICIC-00093	\$ 11,808.00	\$ -	Yes	DI
ICIC-00096	Unstated	\$ -	Yes	DG
ICIC-00097	\$ 10,284.16	\$ -	Yes	DG
ICIC-00100	\$ 175,000.00	\$ -	Yes	DG
ICIC-00102	Unstated	\$ -	Yes	DI
ICIC-00103	\$ 1,352.19	\$ 1,173.82	Yes	CX
ICIC-00104	\$ 3,000.00	\$ -	Yes	DG
ICIC-00107	\$ 2,202.00	\$ -	Yes	DG
ICIC-00108	\$ 2,855.00	\$ 2,855.00	Yes	AP
ICIC-00109	\$ 1,815.60	\$ 1,815.60	Yes	AP
ICIC-00112	\$ 194.00	\$ -	Yes	PP
ICIC-00113	\$ 788.00	\$ 788.00	Yes	AP
ICIC-00114	\$ 393.00	\$ 393.00	Yes	AP
ICIC-00115	\$ 394.00	\$ 394.00	Yes	AP
ICIC-00118	\$ 754.00	\$ 754.00	Yes	AP
ICIC-00119	\$ 126.00	\$ 126.00	Yes	AP
ICIC-00120	\$ 42.00	\$ 42.00	Yes	AP
ICIC-00121	\$ 5,822.30	\$ 1,235.00	Yes	DD
ICIC-00122	\$ 856.00	\$ -	Yes	DD
ICIC-00123	\$ 492.00	\$ -	Yes	DG
ICIC-00124	Unstated	\$ -	Yes	DG
ICIC-00125	Unstated	\$ -	Yes	DG
ICIC-00126	\$ 35.00	\$ -	Yes	PP
ICIC-00127	\$ 35.00	\$ -	Yes	DD
ICIC-00128	\$ 46.45	\$ 46.45	Yes	AP
ICIC-00129	\$ 2,695.80	\$ 2,695.80	Yes	AP
ICIC-00131	\$ 68,684.99	\$ 68,684.99	Yes	AP
ICIC-00134	\$ 673.99	\$ -	Yes	DG
ICIC-00136	\$ 593.09	\$ 593.09	Yes	AP
ICIC-00138	\$ 1,363.00	\$ -	Yes	DG
ICIC-00142	\$ 984.00	\$ 984.00	Yes	AP
ICIC-00143	Unstated	\$ -	Yes	DG
ICIC-00145	\$ 1,919.08	\$ -	Yes	DG
ICIC-00147	Unstated	\$ -	Yes	DG
ICIC-00148	Unstated	\$ -	Yes	DG
ICIC-00149	\$ 185.00	\$ -	Yes	DN
ICIC-00151	Undetermined	\$ -	Yes	PP
ICIC-00152	\$ 2,061.26	\$ -	Yes	DG

<u>Proof of Claim Number</u>	<u>Amount Claimed</u>	<u>Amount Allowed</u>	<u>Timely Filed</u>	<u>Remark Code</u>
ICIC-00154	\$ 144.00	\$ -	Yes	DG
ICIC-00155	Unstated	\$ -	Yes	DG
ICIC-00156	Unstated	\$ -	Yes	DG
ICIC-00157	\$ 9,695.93	\$ -	Yes	DG
ICIC-00161	\$ 41,133.28	\$ -	Yes	DI
ICIC-00168	\$ 1,097.00	\$ 1,097.00	Yes	AP
ICIC-00172	\$ 7,864.00	\$ 3,837.55	Yes	AE
ICIC-00173	\$ 351.00	\$ -	Yes	DG
ICIC-00174	Undetermined	\$ -	Yes	DG
ICIC-00175	\$ 829.00	\$ 829.00	Yes	AP
ICIC-00176	\$ 651.00	\$ 651.00	Yes	AP
ICIC-00177	\$ 4,962.12	\$ 4,962.12	Yes	AP
ICIC-00178	\$ 694.00	\$ 694.00	Yes	AP
ICIC-00180	\$ 640.38	\$ 640.38	Yes	AP
ICIC-00181	\$ 64.00	\$ 64.00	Yes	AP
ICIC-00182	\$ 259.50	\$ 259.50	Yes	AP
ICIC-00183	\$ 880.00	\$ 880.00	Yes	AP
ICIC-00184	\$ 51.00	\$ 51.00	Yes	AP
ICIC-00187	\$ 1,234.68	\$ 1,234.68	Yes	AP
ICIC-00188	\$ 512.00	\$ 512.00	Yes	AP
ICIC-00189	\$ 1,026.95	\$ 1,026.95	Yes	AP
ICIC-00190	\$ 480.00	\$ 480.00	Yes	AP
ICIC-00191	\$ 1,168.76	\$ 1,168.76	Yes	AP
ICIC-00192	\$ 944.00	\$ 944.00	Yes	AP
ICIC-00193	\$ 2,422.19	\$ 2,422.19	Yes	AP
ICIC-00194	\$ 40,000.00	\$ -	Yes	DG
ICIC-00195	\$ 16,900.45	\$ 4,070.56	Yes	DP
ICIC-00198	Unstated	\$ -	Yes	DG
ICIC-00199	\$ 200,000.00	\$ -	Yes	DG
ICIC-00201	Undetermined	\$ -	Yes	DG
ICIC-00203	\$ 690.00	\$ 690.00	Yes	AP
ICIC-00205	\$ 5,301.00	\$ 5,301.00	Yes	AP
ICIC-00206	\$ 75.00	\$ 75.00	Yes	AP
ICIC-00207	\$ 688.50	\$ 688.50	Yes	AP
ICIC-00208	\$ 2,949.00	\$ 2,949.00	Yes	AP
ICIC-00210	\$ 162.00	\$ 162.00	Yes	AP
ICIC-00212	\$ 3,941.50	\$ 3,941.50	Yes	AP
ICIC-00214	\$ 112.50	\$ 112.50	Yes	AP
ICIC-00215	\$ 40.50	\$ 40.50	Yes	AP
ICIC-00216	\$ 54.00	\$ 54.00	Yes	AP
ICIC-00218	\$ 3,153.00	\$ 3,153.00	Yes	AP
ICIC-00219	\$ 2,368.80	\$ 2,368.80	Yes	AP
ICIC-00220	\$ 999.00	\$ 999.00	Yes	AP

<u>Proof of Claim Number</u>	<u>Amount Claimed</u>	<u>Amount Allowed</u>	<u>Timely Filed</u>	<u>Remark Code</u>
ICIC-00221	\$ 7,154.95	\$ 7,154.95	Yes	AP
ICIC-00222	\$ 1,540.50	\$ 1,540.50	Yes	AP
ICIC-00223	\$ 3,155.60	\$ 3,155.60	Yes	AP
ICIC-00224	\$ 324.00	\$ 324.00	Yes	AP
ICIC-00225	\$ 2,079.00	\$ 2,079.00	Yes	AP
ICIC-00226	\$ 3,547.10	\$ 3,547.10	Yes	AP
ICIC-00227	\$ 783.00	\$ 783.00	Yes	AP
ICIC-00228	Undetermined	\$ -	Yes	DG
ICIC-00231	Unstated	\$ -	Yes	DG
ICIC-00233	\$ 55.56	\$ 55.56	Yes	AP
ICIC-00234	Undetermined	\$ -	Yes	DG
ICIC-00235	\$ 1,118.20	\$ 1,118.20	Yes	AP
ICIC-00237	\$ 76,866.00	\$ -	Yes	DG
ICIC-00239	\$ 24,350.90	\$ 21,709.60	Yes	AP
ICIC-00240	Unstated	\$ -	Yes	PP
ICIC-00243	Unstated	\$ -	Yes	DG
ICIC-00254	\$ 5,100.00	\$ -	Yes	DS
ICIC-00255	\$ 130,748.14	\$ 72,321.96	Yes	AE
ICIC-00264	\$ 17,657.00	\$ -	Yes	DG
ICIC-00268	\$ 3,848.00	\$ 3,848.00	Yes	AP
ICIC-00269	\$ 2,515.50	\$ 2,367.00	Yes	DP
ICIC-00271	\$ 196.00	\$ 196.00	Yes	AP
ICIC-00273	\$ 5,595.50	\$ 5,595.50	Yes	AP
ICIC-00274	\$ 1,890.50	\$ 1,890.50	Yes	AP
ICIC-00275	Undetermined	\$ -	Yes	DG
ICIC-00276	\$ 861.33	\$ 861.33	Yes	AP
ICIC-00278	\$ 1,654.00	\$ -	Yes	DG
ICIC-00279	\$ 829.07	\$ -	Yes	DG
ICIC-00283	Unstated	\$ -	Yes	PP
ICIC-00285	\$ 2,825.00	\$ 2,825.00	Yes	AP
ICIC-00292	Unstated	\$ -	Yes	DG
ICIC-00295	\$ 7,539.75	\$ 7,374.45	Yes	NC
ICIC-00297	Undetermined	\$ -	Yes	DG
ICIC-00299	Unstated	\$ 20,437.75	Yes	DP
ICIC-00300	Undetermined	\$ -	Yes	DI
ICIC-00301	\$ 13,422.30	\$ 10,899.37	Yes	DP
ICIC-00307	\$ 3,282.38	\$ -	Yes	DG
ICIC-00308	\$ 38,996.38	\$ -	Yes	DG
ICIC-00309	\$ 82,870.67	\$ -	Yes	DG
ICIC-00313	\$ 29,000.00	\$ -	Yes	PE
ICIC-00314	\$ 1,101.80	\$ -	Yes	PP
ICIC-00315	Unstated	\$ -	Yes	TX
ICIC-00316	\$ 14,559.90	\$ 3,247.30	Yes	CA, DN, DP, PP

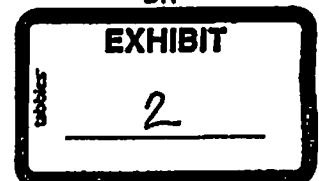
<u>Proof of Claim Number</u>	<u>Amount Claimed</u>	<u>Amount Allowed</u>	<u>Timely Filed</u>	<u>Remark Code</u>
ICIC-00319	\$ 2,626.02	\$ -	Yes	DG
ICIC-00320	Unstated	\$ -	Yes	DG
ICIC-00321	Unstated	\$ -	Yes	DG
ICIC-00326	\$ 38,090.00	\$ 35,203.79	Yes	DP
ICIC-00327	Undetermined	\$ -	Yes	DG
ICIC-00328	\$ 210.27	\$ 210.27	Yes	AP
ICIC-00331	Unstated	\$ -	Yes	DG
ICIC-00332	\$ 4,162.30	\$ 4,162.30	Yes	AP
ICIC-00339	Unstated	\$ -	Yes	DG
ICIC-00341	\$ 2,997.05	\$ -	Yes	DG
ICIC-00342	\$ 781.80	\$ 781.80	Yes	AP
ICIC-00343	\$ 868.90	\$ 868.90	Yes	AP
ICIC-00344	\$ 570.00	\$ 570.00	Yes	AP
ICIC-00345	\$ 1,260.00	\$ 1,260.00	Yes	AP
ICIC-00346	\$ 3,433.00	\$ 3,433.00	Yes	AP
ICIC-00347	\$ 3,173.30	\$ 3,173.30	Yes	AP
ICIC-00348	\$ 2,011.50	\$ 2,011.50	Yes	AP
ICIC-00349	\$ 4,458.00	\$ 4,158.00	Yes	DP
ICIC-00351	Unstated	\$ -	Yes	DG
ICIC-00353	\$ 1,172.00	\$ 1,172.00	Yes	AP
ICIC-00354	\$ 7,237.64	\$ 7,237.64	Yes	AP
ICIC-00357	\$ 100,000.00	\$ -	Yes	DG
ICIC-00358	Unstated	\$ -	Yes	DG
ICIC-00359	Unstated	\$ -	Yes	DG
ICIC-00360	Unstated	\$ -	Yes	DG
ICIC-00361	Unstated	\$ -	Yes	DG
ICIC-00362	Unstated	\$ -	Yes	DG
ICIC-00363	Unstated	\$ -	Yes	DG
ICIC-00368	\$ 1,200.00	\$ 912.00	Yes	PF
ICIC-00369	\$ 400.00	\$ 304.00	Yes	PF
ICIC-00370	\$ 9,652.00	\$ -	Yes	PP
ICIC-00371	\$ 85,000.00	\$ -	Yes	DG
PAPC-00002	\$ 550.00	\$ 550.00	Yes	AP
PAPC-00044	\$ 771.22	\$ 752.09	Yes	AE
PAPC-00106	\$ 16,460.00	\$ -	Yes	PP
PAPC-00111	\$ 1,769.00	\$ 1,769.00	Yes	AP
PAPC-00205	\$ 692.50	\$ 692.50	Yes	AL
PAPC-00216	\$ 1,967.36	\$ 1,305.36	Yes	PP
PAPC-00219	\$ 629.00	\$ 629.00	Yes	AP
PAPC-00220	\$ 713.50	\$ 713.50	Yes	AP
PAPC-00228	\$ 104.20	\$ 104.20	Yes	AP
PAPC-00231	\$ 1,616.80	\$ 1,616.80	Yes	AP
PAPC-00233	\$ 371.40	\$ 371.40	Yes	AP
PAPC-00235	\$ 4,511.00	\$ 4,511.00	Yes	AP

<u>Proof of Claim Number</u>	<u>Amount Claimed</u>	<u>Amount Allowed</u>	<u>Timely Filed</u>	<u>Remark Code</u>
PAPC-00236	\$ 728.00	\$ 728.00	Yes	AP
PAPC-00237	\$ 117.00	\$ 117.00	Yes	AP
PAPC-00238	\$ 408.00	\$ 408.00	Yes	AP
PAPC-00239	\$ 71.90	\$ 71.90	Yes	AP
PAPC-00240	\$ 1,236.40	\$ 1,236.40	Yes	AP
PAPC-00241	\$ 2,042.40	\$ 2,042.40	Yes	AP
PAPC-00242	\$ 858.00	\$ 858.00	Yes	AP
PAPC-00243	\$ 1,215.50	\$ 1,215.50	Yes	AP
PAPC-00244	\$ 4,993.10	\$ 4,993.10	Yes	AP
PAPC-00247	\$ 415.30	\$ 415.30	Yes	AP
PAPC-00248	\$ 1,306.50	\$ 1,306.50	Yes	AP
PAPC-00252	\$ 3,848.00	\$ 3,848.00	Yes	AP
PAPC-00341	\$ 48,000.00	\$ -	Yes	DG
PAPC-00362	\$ 341.18	\$ -	Yes	PP
PAPC-00365	\$ 100.50	\$ 100.50	Yes	AP
PAPC-00374	\$ 525.66	\$ 525.66	Yes	AP
PAPC-00375	\$ 1,335.26	\$ -	Yes	PP
PAPC-00376	\$ 1,025.29	\$ 1,025.29	Yes	AP
PAPC-00377	\$ 641.92	\$ -	Yes	PP
PAPC-00378	\$ 1,142.58	\$ 1,142.58	Yes	AP
PAPC-00379	\$ 861.94	\$ 861.94	Yes	AP
PAPC-00386	\$ 781.80	\$ 781.80	Yes	AP
PAPC-00387	\$ 868.90	\$ 868.90	Yes	AP
PAPC-00388	\$ 570.00	\$ 570.00	Yes	AP
PAPC-00389	\$ 1,260.00	\$ 1,260.00	Yes	AP
PAPC-00390	\$ 3,433.00	\$ 3,433.00	Yes	AP
PAPC-00391	\$ 3,173.30	\$ 3,173.30	Yes	AP
PAPC-00392	\$ 2,011.50	\$ 2,011.50	Yes	AP
PAPC-00393	\$ 4,458.00	\$ 4,458.00	Yes	AP
PAPC-00397	Unknown	\$ -	Yes	DG
PAPC-00398	\$ 593,216.00	\$ -	Yes	DG
PAPC-00404	Unstated	\$ -	Yes	DG
PAPC-00412	\$ 24.00	\$ -	Yes	DG
<b>Class 3 Total:</b>	<b>\$ 2,863,963.79</b>	<b>\$ 460,408.52</b>		

**Imperial Casualty and Indemnity Company  
Claims Allowed By Class**

**Class 6**

<u>Proof of Claim Number</u>	<u>Amount Claimed</u>	<u>Amount Allowed</u>	<u>Timely Filed</u>	<u>Remark Code</u>
ICIC-00003	\$ 3,977.00	\$ 3,977.00	Yes	AP
ICIC-00041	\$ 14,723.51	\$ 14,723.51	Yes	AP
ICIC-00043	\$ 20,001.00	\$ 10,000.50	Yes	DP
ICIC-00051	\$ 1,639.06	\$ 1,490.05	Yes	CX
ICIC-00065	\$ 32.70	\$ 32.70	Yes	AP
ICIC-00068	\$ 10,141.68	\$ 10,141.68	Yes	AP
ICIC-00098	Unstated	\$ -	Yes	PP
ICIC-00101	\$ 4,176.58	\$ -	Yes	DN
ICIC-00105	\$ 13,073.45	\$ -	Yes	DP
ICIC-00106	\$ 70.00	\$ -	Yes	DP
ICIC-00133	\$ 19,803.19	\$ 19,803.19	Yes	AP
ICIC-00135	\$ 20,001.00	\$ -	Yes	DD
ICIC-00137	\$ 37,738.22	\$ 34,307.47	Yes	CX
ICIC-00150	\$ 9,461.42	\$ -	Yes	DN
ICIC-00158	\$ 17,533.53	\$ 17,533.53	Yes	AP
ICIC-00159	\$ 415,835.65	\$ 415,835.68	Yes	AP
ICIC-00160	\$ 8,385.73	\$ -	Yes	DN
ICIC-00163	\$ 194.22	\$ 194.22	Yes	AP
ICIC-00170	\$ 750.00	\$ 750.00	Yes	AP
ICIC-00171	Undetermined	\$ 139.18	Yes	AE
ICIC-00196	\$ 500.00	\$ 500.00	Yes	AP
ICIC-00200	\$ 102.89	\$ 102.89	Yes	AP
ICIC-00229	\$ 250.00	\$ 250.00	Yes	AP
ICIC-00230	\$ 675.94	\$ 675.94	Yes	AP
ICIC-00256	\$ 44,673.00	\$ -	Yes	DN
ICIC-00261	\$ 3,894.51	\$ -	Yes	DN
ICIC-00262	\$ 19,382.80	\$ -	Yes	PE
ICIC-00263	\$ 666.27	\$ -	Yes	DP
ICIC-00265	\$ 69,696.90	\$ 33,316.00	Yes	DP, CX
ICIC-00266	\$ 24,553.18	\$ 3,378.18	Yes	CX
ICIC-00281	Unstated	\$ -	Yes	DS, CX
ICIC-00282	\$ 2,620.00	\$ 2,620.00	Yes	AP
ICIC-00284	\$ 958.14	\$ -	Yes	DN
ICIC-00286	\$ 7,410.15	\$ 2,452.00	Yes	DN, CX
ICIC-00293	\$ 8,173.18	\$ 8,173.18	Yes	AP
ICIC-00311	Undetermined	\$ -	Yes	DN



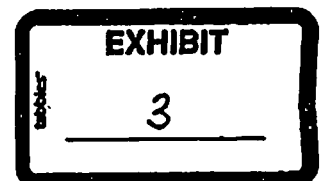


<u>Proof of Claim Number</u>	<u>Amount Claimed</u>	<u>Amount Allowed</u>	<u>Timely Filed</u>	<u>Remark Code</u>
ICIC-00333	\$ 2,682.25	\$ 2,682.25	Yes	AP
ICIC-00335	\$ 5.00	\$ 5.00	Yes	AP
ICIC-00352	Undetermined	\$ -	Yes	DN
ICIC-00364	Undetermined	\$ -	Yes	DN
ICIC-00365	Undetermined	\$ -	Yes	DN
ICIC-00372	\$ 749.91	\$ -	Yes	DN
ICIC-00373	\$ 455.90	\$ -	Yes	DN
ICIC-00374	\$ 4,790.00	\$ -	Yes	DN
PAPC-00164	\$ 40.00	\$ 40.00	Yes	AP
<b>Class 6 Total:</b>	<b>\$ 789,817.96</b>	<b>\$ 583,124.15</b>		

**Imperial Casualty and Indemnity Company  
Claims Allowed By Class**

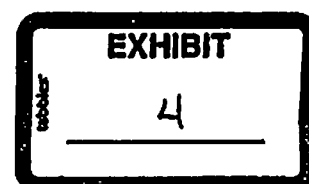
**Untimely Filed Claims**

<u>Proof of Claim Number</u>	<u>Amount Claimed</u>	<u>Amount Allowed</u>	<u>Timely Filed</u>	<u>Remark Code</u>
ICIC-00366	\$ 653.78	\$ -	No	DP, FL
ICIC-00375	\$ 1,100.00	\$ 268.42	No	PF, FL
ICIC-00376	\$ 29,569.25	\$ 7,546.25	No	CA, DS, FL
ICIC-00377	\$ 75,000.00	\$ -	No	DG, FL
ICIC-00378	\$ 2,058.00	\$ 1,190.65	No	PF, FL
ICIC-00379	Unstated	\$ 660.00	No	DP, FL
ICIC-00380	\$ 2,225.60	\$ 2,225.60	No	AP, FL
ICIC-00381	\$ 3,091.00	\$ 3,091.00	No	AP, FL
<b>Untimely Filed Total:</b>	<b>\$ 113,697.63</b>	<b>\$ 14,981.92</b>		



## Remark Codes

CODE	DEFINITION
AA	POC IS APPROVED AT POLICY ALLOWABLE BENEFIT
AD	APPROVED AS POC GUARANTY ASSOCIATION PAID LESS DEDUCTIBLE
AE	POC IS APPROVED AT EXCEPTION AMOUNT
AL	POC IS APPROVED AT AMOUNT SUPPORTED BY DOCUMENTATION PRESENTED
AP	POC IS APPROVED AT SUBMITTED AMOUNT
AR	APPROVED AS POC FOR RETROSPECTIVE POLICY
AS	APPROVED AS POC FOR W/C SECURITY DEPOSIT AND DEDUCTIBLES
AT	APPROVED AS POC SUBJECTIVE TIMELY FILED POC
AX	APPROVED AS POC GUARANTY ASSOCIATION PAID THRESHOLD EXCESS DUE
CA	CLAIM IS/HAS BEEN CONSIDERED ON ANOTHER POC FORM
CM	EXCEEDS MAXIMUM VISITS PER CALENDAR YEAR
CP	CLAIM WAS PARTIALLY PAID BY GUARANTY ASSOCIATION
CX	CLAIM RECOMMENDATION EXCLUDES INTEREST AND/OR PENALTIES
DD	DENIED AS POC DUPLICATE, WHOLLY OR PARTIALLY, OF ANOTHER POC ON FILE
DE	DENIED AS POC APPLIED TO ERISA DEDUCTIBLE
DG	DENIED AS POC/CLAIM IS GUARANTY ASSOCIATION OBLIGATION
DI	DENIED DUE TO NET WORTH DETERMINATION BY GA OR EXCLUSION FOR HIGH DEDUCTIBLE POLICIES; CLAIM REFERRED TO INSURED
DN	DENIED NOT ICIC OR PAPC OBLIGATION
DO	DENIED NO OBLIGATION DUE CLAIMANT
DP	DENIED AS POC CLAIMED AMOUNT WAS INCURRED/ASSESSED POST RECEIVERSHIP
DS	DENIED AS POC NO DOCUMENTS OR INSUFFICIENT DOCUMENTS RECEIVED
DU	DUPLICATE OF CHARGE(S) PREVIOUSLY CONSIDERED
DX	POC IS DENIED AS PART OF A SETTLEMENT
DZ	POC IS DENIED PREVIOUSLY PAID
EE	THIS CLAIM HAS BEEN ALLOWED ON THE PARTICIPANT'S PROOF OF CLAIM FORM
ES	THIS CLAIM HAS BEEN PAID AS PART OF A SETTLEMENT
FL	THIS CLAIM WAS NOT TIMELY FILED
FN	POC NOT COMPLETE
NC	NOT A COVERED BENEFIT
NP	DENIED NO UNEARNED PREMIUM DUE
PE	DATE OF SERVICE IS PRIOR TO THE EFFECTIVE DATE
PF	PAID OR CALCULATED PURSUANT TO FEE SCHEDULE OR COURT ORDER
PP	THIS CLAIM WAS PAID/DENIED (PARTIALLY OR FULLY) PRIOR TO RECEIVERSHIP
PR	THIS CLAIM HAS BEEN ALLOWED ON THE PROVIDER'S PROOF OF CLAIM FORM
PX	THIS CLAIM WAS DENIED DUE TO A PRE-EXISTING CONDITION
RI	REQUESTED INFORMATION NOT RECEIVED
SS	FULL TIME STUDENT STATUS WAS NEVER ESTABLISHED
TE	THIS CLAIM HAS BEEN ALLOWED ON THE TRUSTEE'S PROOF OF CLAIM FORM
TR	THIS CLAIM HAS BEEN ALLOWED ON THE TRUST'S PROOF OF CLAIM FORM
TX	DATE OF SERVICE IS AFTER THE TERMINATION DATE
UN	UNABLE TO IDENTIFY THE PATIENT AS A PARTICIPANT
WE	POC IS WITHDRAWN





recommendation as to the amount of your claim to be allowed, if any, and the Receiver's recommendation regarding the classification of your claim, which classification reflects the nature of your claim and the priority the Receiver recommends be given to your claim under Oklahoma law, 36 O.S. § 1927.1.

**IF YOU DO NOT WISH TO OBJECT TO THE RECEIVER'S RECOMMENDATION, YOU ARE NOT REQUIRED TO TAKE ANY ACTION AT THIS TIME. IF YOU WISH TO OBJECT TO THE RECEIVER'S RECOMMENDATION, YOU MUST FILE A PROPER, WRITTEN OBJECTION WITH THE COURT NO LATER THAN [DATE]. To be a proper, written objection:**

- (1) the objection must contain the case information located at the top of this Notice (State of Oklahoma, ex. rel. John Doak, Insurance Commissioner v. Imperial Casualty and Indemnity Company Case No. CJ-2010-2340, Judge Lisa T. Davis);**
- (2) the objection must be filed with the Clerk of the Oklahoma County District Court, 320 Robert S. Kerr Avenue, Oklahoma City, Oklahoma 73102, and a copy mailed to the Receiver's counsel at the address shown below;**
- (3) the objection must be signed by the claimant or the claimant's representative;**
- (4) the objection must be typewritten on a good grade of white paper size 8 ½ by 11 inches, give the name, current address and telephone number of the claimant making the objection, including the name and position of the person signing the objection, if the claimant is a business; and**
- (5) the objection must state the exact grounds on which the objection is based and be accompanied by a concise brief that contains (a) a written statement of material facts as to which the objecting party contends no genuine issue exists verified by a person with knowledge of the facts; (b) references to supporting documentation submitted with the proof of claim; and (c) citation to applicable authority supporting the objection;**
- (6) if you wish to present the Court with oral argument on your objection at the hearing, the objection must indicate your intention to appear at the hearing and make such oral argument. Failure to expressly state an intention to make oral argument in your objection may be deemed by the Court to be a waiver of the right to oral argument.**

***Failure to file a timely and proper written objection as described above may result in your objection being denied. If the Court approves your claim in whole or in part, it does not mean that you will actually receive the allowed amount as ordered by the Court. The amount of payment on your claim, if any, is dependent upon the class or priority the Court assigns your claim based on Oklahoma law, and the assets in the estate available for payment. Certain legal matters still pending before the Court may prevent the payment of claims for some time. Any questions regarding this Notice, the Receiver's Recommendations as to your claim or any of the other claims to be heard during the hearing on the date referenced above should be directed to the Assistant Receiver's Office. Contact information for the Assistant Receiver's Office is set forth below.***

**Assistant Receiver's Office**

Mark D. Tharp, Assistant Receiver  
300 West Osborn Road, Suite 500  
Phoenix, AZ 85013  
Phone: (602) 277-4807 or 1-800-388-2427  
Fax: (602) 274-9849

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