

NO. D-1-GV-03-000620

STATE OF TEXAS	§	IN THE DISTRICT COURT OF
	§	
VS.	§	TRAVIS COUNTY, TEXAS
	§	
THE MILLERS INSURANCE COMPANY	§	345TH JUDICIAL DISTRICT

**FINAL REPORT AND  
APPLICATION TO MAKE FINAL DISTRIBUTION**

TO THE HONORABLE JUDGE OF SAID COURT:

COMES NOW, Prime Tempus, Inc., Special Deputy Receiver of The Millers Insurance Company (the “SDR” and “Millers”, respectively) and files this *Final Report and Application to Make Final Distribution* (the “Application”) and in support thereof would respectfully show the Court as follows:

**I. INTRODUCTION**

1.1 The SDR has completed all claims processing and asset collection activities in this proceeding. The SDR submits its final report, and requests this Court to authorize it to make a final distribution of the receivership estate’s assets and dispose of or transfer any remaining records of Millers. Following the completion of the final distribution, the SDR will submit a final accounting and an application to discharge the Receiver and the SDR, and terminate this proceeding.

**II. AUTHORITY**

2.1 The SDR is authorized to file this Application pursuant to the Insurer Receivership Act, Chapter 443 of the Texas Insurance Code (hereinafter the “Code”). Under § 443.154(a) of the Code, the SDR has all the powers of the Receiver, unless specifically limited by the Receiver.

2.2 The subject matter of this Application has been referred to the Special Master appointed in this proceeding in accordance with Paragraph III of the *Amended Order of Reference to Master* entered on November 4, 2005.

### III. BACKGROUND

#### 3.1 Company History

Millers was organized in 1898 as The Millers Mutual Fire Insurance Company. In 1999, Millers was demutualized and reorganized as a stock property and casualty insurance company pursuant to provisions of Chapter 15 of the Texas Insurance Code. Millers was licensed to transact business in Texas, Alabama, Arkansas, Arizona, California, Colorado, District of Columbia, Florida, Georgia, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maryland, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, South Carolina, South Dakota, Tennessee, Utah, Virginia, Washington, Wisconsin, and Wyoming. Millers issued workers' compensation, commercial general liability, commercial multiple peril, commercial auto/truck liability/medical, private passenger auto liability/medical, auto physical damage, agribusiness, special property, products liability-occurrence, and homeowners/farm owners policies. Millers also issued fidelity and surety bonds.

#### 3.2 Institution of Receivership Proceedings

On March 13, 2003, this proceeding was initiated against Millers, and this Court entered a *Temporary Restraining Order and Order Appointing Temporary Receiver* ("TRO"). The *Agreed Permanent Injunction, Order of Liquidation, and Order Appointing Permanent Receiver* ("Liquidation Order") was entered on March 24, 2003.

### **3.3 Appointment of Receivers**

José Montemayor, the Commissioner of Insurance (“Commissioner”) was appointed Receiver on March 13, 2003. Effective June 7, 2005, Mike Geeslin was appointed Commissioner and succeeded José Montemayor as Receiver of Millers. Effective August 15, 2011, Eleanor Kitzman was appointed Commissioner and succeeded Mike Geeslin as Receiver of Millers. In accordance with the Liquidation Order, José Montemayor and Mike Geeslin were discharged as Receiver upon the conclusion of their respective terms as Commissioner.

### **3.4 Appointment of Special Deputy Receiver**

On April 17, 2003, Prime Tempus, Inc., was appointed Special Deputy Receiver.

### **3.5 Referral to Special Master**

On March 24, 2003, this Court signed its *Order of Reference to Master* appointing Tom Collins as Special Master in this proceeding. On September 19, 2005, this Court signed its *Interim Supplemental Order of Reference to Master*. On November 4, 2005, this Court signed its *Amended Order of Reference to Master*.

### **3.6 Impairment**

On March 14, 2003, the Commissioner entered an order designating Millers as an impaired insurer, triggering the provisions of art. 21.28-C of the Code. In accordance with art. 21.28-C, the Texas Property and Casualty Insurance Guaranty Association (“TPCIGA”) became obligated to pay the “covered claims” of Millers. The guaranty associations in the other states in which Millers was licensed became liable to pay “covered claims” of claimants in their states in accordance with their governing statutes on various “trigger” dates, but no later than March 24, 2003, the date of the Liquidation Order. The guaranty associations responsible for paying “covered claims” of Millers shall be collectively referred to as the “Guaranty Associations”.

#### IV. FINANCIAL STATEMENTS

4.1 The current balance sheet for Millers is attached as “Exhibit A”, and incorporated herein by reference. It reflects the financial condition of the receivership estate as of October 31, 2012. The consolidated Cash Sources and Uses Statement, which lists all funds received and disbursed from the date of receivership to October 31, 2012, is attached hereto as “Exhibit B”, and incorporated herein by reference. These exhibits are submitted in accordance with §443.016 of the Code.

#### V. ASSETS

##### 5.1 Inventory of Assets

The SDR filed an Inventory of Known Assets for Millers on September 15, 2003, which is attached as “Exhibit C” and incorporated herein by reference. According to “Exhibit C”, assets totaled \$15,999,089.50 as of March 13, 2003.

##### 5.2 Disposition of Assets

A Disposition of Assets schedule is attached as “Exhibit D” and incorporated herein by reference. The schedule sets forth all asset transactions since March 13, 2003, and reflects total remaining undistributed assets of \$1,281,108 as of October 31, 2012.

##### 5.3 Unliquidated Assets

Certain assets have been written off as uncollectible. In addition, there are assets which may still have value that the SDR has not yet been able to collect in full. The SDR has determined that it would not be cost-effective to continue these proceedings in order to continue collection of these assets. The unliquidated assets are listed in “Exhibit E”. These assets will be assigned to the Commissioner as provided in Paragraph 10.1.

#### **5.4 Charter and Certificate of Authority**

As a result of the SDR's marketing efforts, on March 26, 2009 this Court authorized the sale of the Company Charter and Certificate of Authority to a third party, but the sale was conditioned upon the buyer's successful submission of the required Form A. This was not completed, so the sale lapsed according to the terms of the agreement and no further sale occurred. Pursuant to §443.153(e)(1) of the Code, the SDR requests this Court to order dissolution of the corporate entity and charter upon the termination of this proceeding.

### **VI. CLAIMS**

#### **6.1 Notice of Claims Filing Deadline**

On January 30, 2004, this Court entered its *Order Granting Authority to Provide Notice, Establish a Claims Processing Procedure, and Set Claims Filing Deadline*, establishing a claims filing deadline of September 24, 2004. In accordance with this Order, the SDR provided notice of the claim filing deadline to persons who may have had claims as shown by Miller's books and records.

On April 28, 2005, this Court entered an order to provide late notice to a certain group of policyholders which were not included in the original notice mail out. This group of policyholders is referred to as the NEON Policyholders. Pursuant to this Order, the SDR provided notice to the NEON Policyholders of the right to file a claim within ninety days from the mailing of the notice in accordance with art. 21.28, §3(b) of the Code.

On December 30, 2008, this Court entered an order setting a deadline of February 15, 2009 for late claims under § 443.251 (c) of the Code, and a deadline of March 15, 2009 to finalize contingent claims under § 443.255 (c) of the Code.

## **6.2 Filing of Claims**

The SDR received 1,078 proofs of claim (“POCs”). A total of 1,041 POCs were filed by the claim-filing deadline. Six additional POCs were filed by the NEON Policyholders and were deemed timely filed. The SDR provided written notice to all claimants of the amount allowed and/or classification of their POCs. All actions on all claims have been concluded and are final.

## **6.3 Late Claims**

The SDR received 28 POCs that were filed after the September 24, 2004 claim filing deadline and were late pursuant to art. 21.28, §3(a). Two late claims were received by the SDR pursuant to §443.251(b) of the Code and have been classified as Class 8, late claims pursuant to §443.301(h). One additional proof of claim was submitted on September 21, 2011, which was long after the late claims filing deadline of February 15, 2009. On October 19, 2011, the SDR sent notice to this claimant that all deadlines for filing claims had passed so no further claims could be accepted. No response to this notice has been received.

## **6.4 Processing of Claims**

All POCs representing “covered claims” were referred to the respective Guaranty Associations pursuant to the Code. All POCs against the receivership estate were determined pursuant to art. 21.28, §3(h) and/or § 443.253(b) of the Code with respect to their classification and/or amount. The period of time allowed by art. 21.28, §3(h) and/or § 443.253(b) of the Code to appeal the SDR’s determinations on claims has expired so the SDR’s determinations on these claims are final and not subject to review. The POCs were processed as follows:<sup>1</sup>

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<sup>1</sup> All claims initially were classified under article 21.28, § 8(a) of the Code, in effect as of March 13, 2003. Effective September 1, 2005, the distribution of assets became governed by § 21A.301 of the Code (now codified as § 443.301 of the Code). As a result, the priorities of certain claims were reclassified. The SDR notified all affected claimants of the changes in classification. The classes listed are references to the classes described in § 443.301.

- a) One secured creditor claim was approved by prior order of this court in the amount of \$4,450,000.
- b) The South Carolina guaranty association and four claims under policies of insurance were paid from the South Carolina Special Deposit in the amount of \$87,471.29.
- c) The SDR approved POCs filed on behalf of the guaranty associations for Class 1 claims in the amount of \$5,403,901 and Class 2 claims in the amount of \$7,707,227. Distributions on these claims have been completed.
- d) The approved Class 2 claims filed under policies of insurance and not payable by a guaranty association total \$376,917.22. Distributions on these claims have been completed.
- e) The Class 3 claim by the Internal Revenue Service, which was deemed as a filed POC in accordance with this Court's January 11, 2010 order, was approved in the amount of \$6,526.70 and the claim has been paid.
- f) Claims of Class 5 general creditors were approved in the amount of \$6,824,633.

The distribution amount on thirty general creditor claims will be less than \$50.00. As set forth in Section 8.4 herein, the SDR has requested that these claims be deemed de minimis and not receive a distribution. In accordance with § 443.253 (k) of the Code, the SDR processed claims in classes below Class 5 only with respect to their priority classification, but did not determine the amount or validity of such claims as no assets are available for distribution to those classes.

## **6.5 Claims Reports**

Pursuant to §443.258 of the Code, the SDR submitted a report to this court of its determinations on the proofs of claim on December 9, 2008. This report was approved by order of this court on December 30, 2008. The SDR submitted a Second Report on January 11, 2010 that was approved on January 27, 2010. The SDR also submitted three additional applications for approval of settlements on three other Class 2 claims, referred to as Lawrence Farm & Ranch Supply, Lawrence Wilson and Doddrick Clark. The applications were all approved. Pursuant to

these orders, all of the SDR's determinations on the Class 2 claims have been approved by the Receivership Court and are final. All Class 3 claims by the federal government have been determined, and the United States Department of Justice has entered into a release agreement with the SDR. There were no Class 4 claims. Since the approval of the SDR's determinations on all the Class 2 and Class 3 claims, the SDR has determined all POCs in Class 5 in accordance with §443.253 of the Code. Attached as "Exhibit F" is a report of all POCs filed which have been determined by the SDR since the last report. Exhibit F identifies the claimant and/or the POC number, the classification of the POC, and the amount allowed or other action taken on the POC.<sup>2</sup> No written objections to the SDR's determinations were timely submitted under §443.253(c) of the Code; therefore, the determinations are now final. The SDR submits Exhibit F as its Final Report of Claims and requests the court approve its actions on these claims pursuant to §443.258 of the Code.

#### **6.6 Paid Claims**

Millers issued five claim payments prior to receivership, identified in "Exhibit G", which were not cashed when the TRO was entered. The TRO authorized the Receiver to continue the operation of any bank account of Millers, including but not limited to bank accounts used to pay workers compensation claims.

Pursuant to §443.302 of the Code, the SDR has paid all approved Class 1 and 2 Claims, including all claims by Guaranty Associations, and all Class 3 Claims for federal taxes as provided by this Court's order of January 27, 2010. Further, the SDR has paid the claim settlements for Lawrence Farm & Ranch Supply, Lawrence Wilson, and Doddrick Clark in accordance with the orders approving those claims.

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<sup>2</sup> Claims filed by individuals are identified only by POC number to reduce the disclosure of certain personal information.

## VII. EXPENSES

### 7.1 Expenses Paid Prior to SDR's Appointment

Prior to receivership, Millers was subject to administrative oversight by the Texas Department of Insurance. When Millers was placed in receivership, checks had been issued for administrative fees and expenses that had been approved by the Commissioner's staff. A number of these checks had not been cashed when the Commissioner was appointed as Temporary Receiver. The TRO and the Liquidation Order authorized the Receiver to continue the operation of Millers' bank accounts at his discretion, and pay administrative expenses of the receivership estate from Miller's assets. To ensure the continuation of services prior to the appointment of a special deputy receiver, these checks were allowed to clear, and the Receiver's staff paid additional necessary expenses from Miller's accounts. An itemized statement of these prior payments is attached hereto as "Exhibit G".

### 7.2 Approval of Expenses

The administrative expenses of the Receiver and SDR have been paid through October 31, 2012. The SDR filed monthly Statements of Expenses pursuant to art. 21.28, § 12(b) of the Code, and provided notice to creditors of the Statements of Expenses as required by *Receivership Master's Standing Order No. 1* entered on May 2, 2003, from the date of its appointment until July 31, 2005. These expenses were approved by this Court in accordance with this order and art. 21.28, §12(b) of the Code. On October 12, 2005, this Court approved the terms of compensation of the SDR and other subcontractors pursuant to § 21A.015 (now §443.015) of the Code. The compensation and expenses have been paid in accordance with this order through October 31, 2012.

### **7.3 Closing Expenses**

The SDR proposes to reserve \$148,191.82 for the estimated expenses (“expense reserve”) involved in closing the receivership. These expenses include accumulated expenses incurred by the Texas Department of Insurance's staff from November 2000 through October 2003 in the amount of \$112,989.32. The remainder of the reserve includes the fees and expenses of the SDR, the Receiver, the SDR subcontractors and service providers as summarized on “Exhibit H”.

### **7.4 Final Statement of Expenses**

Pursuant to § 443.015 of the Code, the SDR will submit a final statement of expenses incurred with the final accounting. If actual expenses differ from the expense reserve, the excess funds or the shortfall, as applicable, will be handled as described in Paragraph 8.7.

## **VIII. PROPOSED DISTRIBUTIONS**

### **8.1 Assets Available for Distribution**

As of October 31, 2012, there was \$1,276,355 in cash in the receivership estate. After reserving the expense reserve, as described in Paragraph 7.3, there will be \$1,128,163.18 available for distribution

### **8.2 Eligible Claimants and Final Claims Report**

All Class 1, 2 and 3 claims have been paid in full. There were no Class 4 claims. There are sufficient assets to make a 16.53% pro rata distribution on approved Class 5 claims. “Exhibit I”, is a distribution schedule showing the projected distribution based upon this pro rata percentage. The projected distribution is an approximate figure based on the current financial data and the actual distributions may vary from this projection.

### **8.3 Distribution Process**

The notice attached as “Exhibit J” (the “Distribution Notice”) will be mailed to claimants with approved claims, advising them of the proposed distribution. The Distribution Notice will be mailed to the address provided by the Claimant on the POC, or any subsequent address provided by the claimant.<sup>3</sup> Upon approval of this Application by the Court, distributions will be made by wire transfer, if feasible, or by mailing a check by first class mail to the address provided by the claimant. In the event that a Distribution Notice is returned by the Post Office with an address correction, the SDR will send the distribution check to the corrected address. The SDR will not be obligated to research any returned notices or attempt delivery of items returned after mailing to any corrected address.

### **8.4 Distributions on De Minimis Claims**

Section 443.253 (h) of the Code provides for the disallowance of claims for de minimis amounts, as determined by this Court. As described in the SDR’s prior claims reports, the SDR proposes to establish a distribution threshold of \$50.00, which is reasonable and necessary for cost-effective administration. The SDR requests that this Court find that any claims which would produce a distribution at or below the proposed threshold are de minimis, and authorize the SDR to withhold the amount of any such distribution.

### **8.5 Residual Funds**

It is possible that there may be additional funds in the receivership account after the distribution (hereinafter “Residual Funds”). Such funds may result from interest on the receivership account, excess reserves for closing expenses, or the collection of assets after the

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<sup>3</sup> The Order Granting Authority to Provide Notice, Establish a Claims Processing Procedure, and Set Claim Filing Deadline approved the form of the notice, which required all claimants to provide a current mailing address on the proof of claim, and provide any changes of address to the SDR.

distributions have commenced. Such funds will be handled as described in Paragraphs 8.6 and 8.7.

#### **8.6 Supplemental Distribution**

If it is economically feasible to distribute Residual Funds to the Class 5 claimants, the SDR will make a supplemental pro rata distribution from any such residual funds, after reserving distribution expenses. Any supplemental distribution will be subject to the de minimis distribution threshold of \$50 as approved by the Court.

#### **8.7 Transfer of Remaining Funds**

Section 443.352 of the Code provides that this Court may issue an order to transfer funds remaining after the final distribution that cannot be economically distributed. In the event that there are any funds remaining after the final distribution, and it is not economically feasible to distribute such funds, the SDR requests that such funds be transferred to the Commissioner for deposit in an account established under § 443.304 (c) of the Code. Such funds will be available to pay any expenses exceeding the expense reserve, or expenses incurred for activities after the closing of the receivership, such as responding to inquiries and handling unclaimed funds.

### **IX. UNCLAIMED FUNDS**

#### **9.1 Unclaimed Distributions**

The SDR will maintain the receivership's distribution account for forty-five (45) days, which will provide a reasonable amount of time for claimants to receive and deposit their checks. The SDR will deliver any funds which are unclaimed as of the closing of the account to the Commissioner as required by § 443.304 (a) of the Code.

## **9.2 Unclaimed Covered Claims**

TPCIGA has reported that it does not have any unclaimed “covered claims”. Should the SDR be made aware of any such funds they will be handled pursuant to § 443.304(a) of the Code.

## **9.3 Distributions to Claimants with Unknown Addresses**

The SDR anticipates that a number of addresses which were provided by the claimants are no longer current. In the event that a Distribution Notice is mailed to an address and is returned as undeliverable, any distribution check mailed to such address will not be delivered. The SDR, therefore, requests that this Court enter an order providing that any distribution due to a claimant whose notice is returned as non-deliverable should be treated as unclaimed. The SDR proposes that all distributions to such claimants be withheld from the mailing of the final distribution, and be delivered to the Commissioner upon closing of the account as described in Paragraph 9.1.

# **X. ASSIGNMENTS**

## **10.1 Assignment of Unliquidated Assets**

Section 443.154 of the Code authorizes the SDR to transfer, abandon, or otherwise dispose of or deal with any property of the insurer upon terms and conditions that are fair and reasonable. Further, § 443.352 of the Code permits the Court to enter any orders in connection with an application to terminate a receivership proceeding, including orders to transfer any remaining assets that are uneconomical to distribute. The SDR proposes to assign all of the unliquidated assets listed on Exhibit E to the Commissioner.

Additionally, the SDR proposes to assign to the Commissioner all other non-cash assets of Millers upon the termination of this proceeding. A copy of the proposed assignment is

attached as "Exhibit K". The SDR requests the Court to approve these assignments.

### **10.2 Liquidation and Disposition of Assigned Assets**

In the event that any assigned assets are collected and liquidated, and such amount is sufficient to justify a distribution, this proceeding may be reopened under § 443.353 of the Code. If such amount cannot be distributed economically, the SDR requests that any such funds be deposited in accordance with § 443.304 (c) of the Code.

### **10.3 Assets to be Destroyed**

There is one computer server that was owned by Millers at the time of takeover. This computer is very old and of no value, other than the Estate data contained on it. The drive has been corrupted so the data cannot be accessed without significant expense; therefore, the SDR proposes to destroy this computer pursuant to § 443.154(y) of the Code. Additionally, the SDR was required to purchase additional computer hardware and software on which to maintain company data. Due to the age of this computer hardware and software, it has no real value and the SDR requests authority to destroy all computer software and hardware currently owned by Millers.

## **XI. RECORDS**

11.1 On December 16, 2005, this Court entered an order permitting the SDR to destroy certain records of Millers which were no longer required for the administration of this receivership. The SDR has identified additional physical records that will not be needed after the termination of this proceeding. These records are listed in "Exhibit L". The SDR requests authority to dispose of such records by recycling or shredding in accordance with §443.354 (a) of the Code.

11.2 Prior to receivership, Millers records were maintained by several third parties including, but not limited to, claims adjusting firms and managing general agents. The SDR gathered the records necessary to administer the Estate but many records, including policy files, remain in the possession of third parties. The SDR requests authority to transfer title of these records to these third parties to retain or dispose of such records at their discretion.

11.3 The SDR requests that this Court authorize it to transfer title to the Guaranty Associations those claims records for which they agree to accept responsibility, and to further authorize those Guaranty Associations to retain or dispose of such records at their discretion.

11.4 The remaining physical records that are not required by the Guaranty Associations will be delivered to the Commissioner pursuant to § 443.354 (b) of the Code and in compliance with the Receiver's record retention policy for receivership records. The SDR estimates that the cost of retaining such records will be \$561.00. The SDR requests that the Court authorize the Commissioner to retain or dispose of these records at her discretion.

## **XII. TAX RETURNS**

12.1 Prior to receivership, Millers was part of a consolidated group for federal tax return purposes with Millers American Group, Inc. ("MAG"), the common parent of the group. Neither the TRO nor the Liquidation Order included the common parent or the other subsidiaries of MAG. The officers and directors of MAG abandoned the affairs of the company and the other subsidiaries. The SDR could not rely on MAG to make a proper filing of the returns for Millers, so the SDR has prepared a return for Millers from 2003 through 2011. The SDR duly notified the IRS of the need to file stand alone tax returns and the deemed deconsolidation since 2003. The SDR anticipates filing the federal income tax return for 2012 after the filing of the Final Accounting. No taxes are owed to the Internal Revenue Service.

### **XIII. NOTICE**

#### **13.1 Notice of Application**

In compliance with § 443.007(d) of the Code and the Rules adopted by the Special Master under the *Amended Order of Reference* and Rule 171 of the Texas Rules of Civil Procedure, this Application has been served on the service list as shown on the Certificate of Service 14 days prior to the submission date of the Application.

#### **13.2 Distribution Notices**

The Distribution notice attached as “Exhibit J” will be mailed at least 14 days prior to the submission date of the Application to all claimants with approved claims. The SDR requests this Court to find that Exhibit J constitutes adequate notice of the Application.

### **XIV. OFFER OF PROOF**

**14.1** Craig Koenig, President of Prime Tempus, Inc., SDR, submits his affidavit and certification pursuant to §443.017(b) verifying the statements in this Application and authenticating the attached exhibits. The affidavit is attached hereto as Exhibit M.

### **PRAYER**

WHEREFORE, PREMISES CONSIDERED, the SDR respectfully prays that this Court enter an Order:

1. Accepting into evidence all the Exhibits filed with this Final Report and Application to Make Final Distribution;
2. Granting the Final Report and Application to Make Final Distribution;
3. Dissolving the corporate entity and charter upon discharge of the Receiver and Special Deputy Receiver;
4. Finding that the Statement of Expenses previously filed in this proceeding pursuant to

article 21.28, §12 (b) of the Code have been approved, and approving the estimated expenses, Exhibit H, through the closing of the receivership pursuant to § 443.015 of the Code;

5. Approving the Final Claims Report, contained in Exhibit F, and authorizing the SDR to distribute cash assets of the receivership as described in the Application and on Exhibit I, and authorizing the SDR to withhold any distributions of \$50.00 or less;

6. Authorizing the SDR to transfer to the Commissioner any residual funds remaining after all distributions are made;

7. Authorizing the SDR to deliver all unclaimed funds to the Commissioner and finding that any distribution to a claimant whose notice is returned as undeliverable shall be deemed as unclaimed;

8. Authorizing the assignment of unliquidated assets to the Commissioner;

9. Authorizing the SDR to transfer title of receivership records maintained by third parties, and authorizing those third parties to retain or dispose of such records at their discretion;

10. Authorizing the SDR to transfer to the Guaranty Associations claim records for which they agree to accept responsibility, and authorizing those Guaranty Associations to retain or dispose of such records at their discretion;

11. Authorizing the destruction of all software and computer equipment at the close of the Estate;

12. Authorizing the SDR to dispose of the physical records listed in Exhibit L and deliver any remaining physical records that are not transferred to a Guaranty Association to the Commissioner, and authorizing the Commissioner to maintain or dispose of such records at her discretion;

13. Authorizing the SDR to file any required tax returns;

14. Finding that the Distribution Notice, attached as Exhibit J, constitutes adequate notice of the Application; and
15. Granting such further relief to which the SDR may be entitled.

Respectfully submitted,

STROUD, MARRERO & WELCH, PLLC  
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By: /s/ Rachel J. Stroud  
Attorneys the Special Deputy Receiver

## APPLICANT'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 Report and Application to Make Final Distribution (The Millers Insurance Company)* is hereby set for written submission before the Special Master, Tom Collins, on **Monday, January 7, 2013**.

The Special Master has established the following rules pursuant to Rule 171 of the Texas Rules of Civil Procedure:

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, Ms. Jean Sustaita, at [Jean.Sustaita@tdi.texas.gov](mailto:Jean.Sustaita@tdi.texas.gov)
  - (b) All interested parties, including the undersigned counsel and those listed on the Applicant's Certificate of Service.
3. 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.
4. If a matter is set for submission, an objecting party shall expeditiously coordinate with Applicant's counsel and the master's docket clerk [(512) 463-6450] to obtain an oral hearing, unless the master determines that an oral hearing is not necessary. The objecting party shall serve a Notice of Oral Hearing on applicant's counsel and all interested parties, including those listed on the Applicant's Certificate of Service.
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 a Guaranty Association or other interested party should be filed at least three (3) calendar days before the submission or hearing date.

/s/ Rachel J. Stroud  
Rachel Stroud

## CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing document has been served on all interested parties in accordance with TEX. INS. CODE § 443.007(d) and the Texas Rules of Civil Procedure this 17<sup>th</sup> day of December, 2012.

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**Millers Insurance Co.  
Statement of Net Assets**

**For the Period Ending  
10/31/12**

Line	10/31/12
<b>Cash</b>	
1	Cash
	Cash - Unrestricted
	APF Funds (Loan proceeds)
	1,276,355
<b>Investments</b>	
2	Short-Term Investments
3	Bonds
4	Stocks - Preferred & Common
	610
5	Investments in Subsidiaries, Controlled or Affiliated Entities
6	Mortgage Loans
7	Real Estate
8	Policy Loans
9	Other Invested Assets
<b>Restricted Assets</b>	
10	Statutory Deposits
11	Funds held by or deposited with Reinsured Companies
12	Restricted - Other
<b>Reinsurance Receivable</b>	
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
<b>Other Receivables</b>	
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
	0
<b>Other Assets</b>	
21	FF&E
	4,143
22	Other Assets
	<b>Total Assets</b>
	<b>1,281,108</b>

**NOTES**

Ref No.

The receivership statement of assets is prepared using a liquidation basis of accounting that differs from generally accepted accounting principles (GAAP). Estimates and assumptions are utilized to report asset amounts. Assets are generally shown at the



Noted amount represents value associated with ownership of 12,202 shares of FIHC Class A Common Stock.

20

Other receivables include prepaid receiver's expenses in the amount of \$311,019, that were incurred post receivership but prior to the appointment of the Special Deputy Receiver ("SDR").

These prepaid receiver's expenses have been reserved at 100%. The allowance results in a net balance of zero for this item.

21

The server that held the financial data was purchased from the leasing company. In addition, in accordance with an approved CBA, an additional Dell server was purchased for data storage.

R-514

**Millers Insurance Co.  
Statement of Net Liabilities**

**For Period Ending  
10/31/12**

Line

10/31/12

1	Secured Claims	
2	APF Loan	
3	Special Deposit Claims	
<b>Administrative Claims - Class 1</b>		
4	Administrative Claims - State/Receiver	
	Special Deputy Receiver, Subcontractors Fees & Expenses	2,605
	Liquidation Oversight	250
	Special Master's Fees	
5	Administrative Claims - Guaranty Assns	
	Administrative Expense Paid	
	Administrative Expense Reserves	
6	LAE - Guaranty Assns	
	LAE Paid	
	LAE Reserves	
<b>Policy Claims - Class 2</b>		
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	
<b>Other Liabilities</b>		
12	Class 3 Claims	
13	Class 4 Claims	
14	Class 5 General Unsecured Creditor Claims	1,822,898
15	Class 5 Reinsurance Related Unsecured Claims	5,001,735
16	Class 6 Claims	21,574
17	Class 7 Claims	
18	Class 8 Claims	
19	Class 9 Claims	
20	Class 10 Interest	
21	Class 11 Claims	
22	Other Liabilities	
	<b>Total Liabilities</b>	<b>6,849,062</b>
23	Total Equity/(Deficit) Excess (Deficiency) of Assets over Liabilities	(5,567,954)
	<b>Total Liabilities &amp; Equity</b>	<b>1,281,108</b>

## NOTES

All amounts recorded based on adjudicated claims unless otherwise specified

Ref. No.  
General

The receivership statement of liabilities is prepared using a liquidation basis of accounting that differs from generally accepted accounting principles (GAAP). Estimates and assumptions are utilized to report liability amounts. Liabilities are recorded at their estimated disposal value. If the estimated disposal value cannot be determined, the book value of the liability is recorded.

14

General unsecured creditor claims in the amount of \$1,822,898 represent proofs of claim filed for pre-receivership goods and services or by other insurance carriers. The amounts listed represent claims approved by the SDR or as stated by the claimant, but may not be approved by the Receivership Court.

15

Ceded reinsurance related unsecured claims in the amount of \$1,800 reflects POC's received and approved by the SDR and the Receivership Court.

Assumed reinsurance related unsecured claims in the amount of \$4,999,935 reflects POC's received and approved by the SDR and the Receivership Court.

16

State and local government claims in the amount of \$17,280 reflect invoices for pre-receivership goods and services. These amounts do not reflect any amounts approved by the SDR as claims of the receivership.

State and local government penalty claims in the amount of \$4,295 reflect invoices for pre-receivership goods and services. These amounts do not reflect any amounts approved by the SDR as claims of the receivership.

**Millers Insurance Co.  
Sources & Uses of Cash**

Inception to October 31, 2012

	10/31/12
<b>Income</b>	
Premium Receipts	41,417
Agents' Balances Received	367,340
Reinsurance Recoveries	5,790,598
Salvage & Subrogation Recoveries	502,908
Affiliates Recovery	0
Settlement/Litigation Recovery	880,718
Other Receipts	926,977
Sale of Real & Personal Property	1,099
Investment Sales/Receipts	11,267,687
Other Asset Receipts	429,935
<b>Total Receipts from Assets/Receivables</b>	<b>20,208,678</b>
Interest & Dividend Receipts, EA Interest	521,658
Cash Deposit Interest	1,059,738
<b>Total Cash Receipts</b>	<b>21,790,074</b>
SDR Fees & Expenses	977,370
Legal Fees & Expenses	144,635
Other Fees & Expenses	1,531,754
Other Expenses	670,379
RLO Fees & Expenses	118,939
<b>Total Disbursements for Operations</b>	<b>3,443,077</b>
Loss Claims & LAE Expense Payments	11,841,524
Early Access Payments - GA	0
Refunds & Other Distributions	5,948,490
<b>Total Cash Distributions</b>	<b>17,790,014</b>
<b>Total Cash Disbursements &amp; Distributions</b>	<b>21,233,091</b>
<b>Reclassification to/from Restricted Cash</b>	
<b>Net Increase(Decrease) in Cash</b>	<b>556,983</b>
<b>Cash at Beginning of Period</b>	<b>719,372</b>
<b>Cash at End of Period</b>	<b>1,276,355</b>



3190-01  
PL

NO. GV-3-00620

STATE OF TEXAS

VS.

THE MILLERS INSURANCE COMPANY

§  
§  
§  
§  
§

IN THE DISTRICT COURT OF

TRAVIS COUNTY, TEXAS

345TH JUDICIAL DISTRICT

INVENTORY OF KNOWN ASSETS

TO THE HONORABLE JUDGE OF THE COURT:

NOW COMES, Prime TEMPU, Inc., Special Deputy Receiver under contract to the Permanent Receiver of The Millers Insurance Company and in accordance with Texas Insurance Code art. 21.28, § 2(f) files the Inventory of Known Assets as of March 13, 2003. The Inventory of Known Assets is compiled from the books and records of the company as of the date the Special Deputy Receiver took possession and control of the premises and of the assets of the companies and is attached hereto as Exhibit A.

Respectfully submitted,

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Telephone: 512/482-9291  
Facsimile: 512/482-9211

By: Brian E. Riewe  
Brian E. Riewe  
State Bar No. 16915600

Steven R. Welch  
State Bar No. 21126600

Attorneys for the Special Deputy Receiver

2003 SEP 15 PM 3:30



## CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing document has been served on all counsel of record in accordance with the Texas Rules of Civil Procedure this 15th day of September, 2003.

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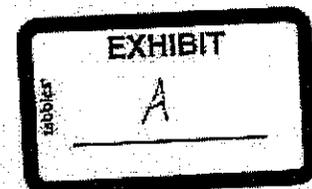
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Brian E. Riewe  
Brian E. Riewe

THE MILLERS INSURANCE COMPANY  
 INVENTORY OF KNOWN ASSETS AS OF  
 March 13, 2003

Account No.	Account Description	Initial Balance
<b>Cash Assets</b>		
100003-1	LaSalle Bank -	5590030846 6,257.33
100003-2	LaSalle Bank -	5590030853 59.61
100003-3	LaSalle Bank -	5800177338 233.71
100003-4	LaSalle Bank -	5590028642 1,613.36
100004	Bank of Albuquerque -	2027297657 4,323.32
100005	US Bank -	163800516532 47,175.78
100006-2	Federal Home Loan Bank -	5362202 396.71
100006-3	Federal Home Loan Bank -	5362105 1,249.04
100006-4	Federal Home Loan Bank -	5362318 926.68
100007-1	Bank of America -	480100135 21.58
100007-10	Bank of America -	4770723367 22.42
100007-11	Bank of America -	480103543 36.61
100007-12	Bank of America -	480103653 1,233.99
100007-13	Bank of America -	480103815 844.77
100007-14	Bank of America -	4770473983 3,917.81
100007-15	Bank of America -	4770473975 42,199.43
100007-16	Bank of America -	480104490 104.53
100007-17	Bank of America -	2330025445 91.15
100007-18	Bank of America -	480149976 44.04
100007-19	Bank of America -	480109068 5.95
100007-2	Bank of America -	480101451 43.92
100007-20	Bank of America -	480109084 26.21
100007-21	Bank of America -	480109042 618.66
100007-22	Bank of America -	480109107 13.27
100007-23	Bank of America -	480109123 17.50
100007-24	Bank of America -	480109110 24.63
100007-25	Bank of America -	480109039 23.97
100007-26	Bank of America -	480109097 68.31
100007-27	Bank of America -	480043165 44.59
100007-28	Bank of America -	1631026517 15,302.49
100007-29	Bank of America -	480101668 4,715.00
100007-3	Bank of America -	480101671 4,629.60
100007-4	Bank of America -	2330022046 782.49
100007-5	Bank of America -	4792312769 860.73
100007-6	Bank of America -	480043157 250.16
100007-7	Bank of America -	4770723354 2,039.37
100007-8	Bank of America -	4770723370 118.50
100007-9	Bank of America -	4770723383 3,386.43
100008-1	Bank of America -	480109055 756.36
100008-2	Bank of America -	480043173 28.31
100008-3	Bank of America -	1631028525 570,160.26
100009	Wells Fargo -	835537077 4,703.01
<b>Total Cash Assets</b>		<b>719,371.58</b>



**Assets for Recovery**

**Receivable**

10120	Agents Balances	182,633.18
10130	Reinsurance	1,768,749.19
10140	Subrogation	73,592.33
10150-1	Premium Tax Receivable	331,215.15
10150-2	MI Catastrophic Assoc	46,893.26
10150-4	Interest Receivable	91,053.49
10180	Litigation Receivable	880,718.47

**Investment**

10201	Homeowners Holding Stock	1,424,669.03
10202	FHLB Common Stock	433,900.00
10203	Entergy LA Preferred Stock	8,200.00
10210	Securities	4,654,118.79
10301	Bank of America CD	500,000.00
10320	Restoration Plan	502,846.47
	Statutory Deposits	
10510-1	Georgia	35,994.36
10510-2	Louisiana	86,295.31
10510-3	New Mexico	378,960.94
10510-4	North Carolina	80,777.34
10510-5	Oregon	539,347.66
10510-6	South Carolina	439,290.40
10510-7	Texas	2,822,362.54

**Total Assets for Recovery**

15,279,717.91

**Total Assets**

15,999,089.50

THE MILLERS INSURANCE COMPANY IN RECEIVERSHIP  
DISPOSITION OF ASSETS SCHEDULE

ASSET DESCRIPTION	INVENTORY OF ASSETS 03/13/03	NEW ASSETS	SOURCE OF NEW ASSETS	ASSET RECOVERY	SOURCE OF RECOVERY	DATE OF RECOVERY	AMT OF WRITE OFF	REASON FOR WRITE OFF	DATE OF WRITE OFF	SOURCE OF SETTLEMENT	DATE OF SETTLEMENT	ASSET BALANCE 10/31/12
CASH												
Operating Account	719,372	(12,897,460) 9,088,384 2,206 (7,350) 3,117,062	Cash Disbursements Cash Receipts Interest Bank Charge Transfer from Treasury									
Tx Treasury Account		1,050,322 (10,245) (5,268) 16,761,403 (3,117,062) (13,405,018)	Interest Bank Charge Correct deposit error Cash Receipts Transfer to operating acct Cash Disbursements									
Subtotal	719,372	556,984		0			0		0			1,276,355
INVESTMENTS												
Stocks/Bonds	0											
Homeowners Holding Stock	1,424,669			1,424,669	Receipt of Homeowners Holding Stock	08/31/03						
FHLB Common Stock	493,900	2,600 610	Stock Dividend 12,202 Shares FIHC Common Stock	496,500	Stock FHLB stock repurchase	09/30/03						
Energy LA Preferred Stock	8,200						8,200	Write Entry stock to zero - no market for stock	10/31/03			
Securities	4,654,119	500,000	BOA CD - Restricted 10/03	500,000	Release of BoAM CD	08/04/04						
					FHLB Line of Credit	03/13/03						
					Redemption of bonds	03/31/03						
					Redemption of bonds	04/31/03						
					Bonds Redeemed FHLB	05/30/03						
					Adj for bonds liquidated	06/30/03						
					FHLB	06/30/03						
					Receipt of bonds.	07/31/03						
					FHLB Activity	08/31/03						
					Securities sold	09/30/03						
					Securities sold	10/31/03						
Other	500,000			502,846	Transfer assets to TIB	10/31/03						
Bank of America CD Restoration Plan	502,846			500,000								
Statutory Deposits	4,381,028			1,627,688	Tx Statutory Deposit Recovered	05/30/03						
				674,051	Tx Statutory Deposit - securities sold	09/30/03						
				520,824	Tx Statutory Deposit - securities sold	10/31/03						
				80,777	NC pmt of statutory deposit	07/31/04						
		80,777	Return of statutory deposit by NC 04/30/05									
				86,295	Liquidation of Louisiana statutory deposits	05/31/05						
				338,290	Release or S. Carolina statutory Deposit	07/31/05						





THE MILLERS INSURANCE COMPANY IN RECEIVERSHIP  
DISPOSITION OF ASSETS SCHEDULE

Allowance for Recovery													
	4,773	Reverse 12/03 JE - early access	14,060	Claims paid post receivership	12/31/03								
	250,000	Court approved settlement - Inspire 06/05	8,976	Payment of BoAm fees	08/04/04								
	(436,840)		(30,000)	Recovery of 20% initial distribution	06/30/06								
	(4,773)	Increase allowance for Reserve for court approved settlement - Inspire 06/05	12,000	Recovery of 20% initial distribution	08/30/06								
	(150,000)		18,238	Recovery of initial distribution - Inspire Reserve additional	01/31/07								
			5,389	Receivership expense	05/30/03								
			11,386	Adj for allowance prepaid exp	06/30/03								
			3,936	Increase allowance for prepaid exp	07/31/03								
			(146,617)	Adj for allowance	08/31/03								
	(4,773)		(14,060)	Adj for allowance	09/30/03								
			(8,976)	Payment of BoAm fees	12/31/03								
			(12,000)	Adj allowance for recovery of initial distribution - Inspire	08/04/04								
			(106,304)	Adj allowance for Inspire per CBA 2011-001	01/31/07								
Adjustment for rounding					05/31/11								
Subtotal	1,606,206		4,021,605					106,304		980,718			0
<b>OTHER ASSETS</b>													
Furniture, Fixtures & Equipment	0	2 Dell Inspiron Laptops B62B & 472BJ31 09/03 US Bancorp 3/04 New Server Dell Poweredge 1600S- Intern 12/04	2,094	2,094	08/31/05								
Other Assets			2,094										
Subtotal	0		2,094					0		0			4,143
<b>RESTRICTED ASSETS</b>													
Statutory Deposits		New Mexico Statutory Deposit Adjust NM Statutory Deposit	376,961										
			(376,961)										
Restricted Funds			5,288	Deposit received in error	07/31/03								
			(5,288)	Correct transfer error	10/01/03								
			368,873	Early access funds not released	07/31/05								
			519,251	Early access funds not released	02/28/06								
			(8,234)	payment of SC special deposit	06/30/06								
			712,593	Early access funds not released	1/31/2007								
			22,029	Early access funds not released	04/30/08								
			127,763	Restrict for reinsurance	11/30/09								
			(319,570)	Distribution to the NM NMI&A from the NM Ancillary	01/31/10								
			(1,294,942)	Adjustment to Restricted Funds	02/28/10								



**Exhibit E**  
**The Millers Insurance Company in Receivership**  
**Schedule of Unliquidated Assets**

1. Assets Assigned to the Texas Commissioner of Insurance :

- a. Settlement Agreement and proof of claim 239 filed in the bankruptcy styled: *In re INSpire Insurance Solutions, Inc. and INSpire Claims Management, Inc.*, Case No. 02-41228-DML-11 (Jointly Administered), United States Bankruptcy Court, Northern District of Texas, Fort Worth, Texas. (\$105,988.17 remaining balance owed)
- b. Proceeds from future distributions from the *In re Cendant Corporation Litigation* for claims filed in the names of Millers Mutual Fire Insurance Company (claim no. 82795, original amount \$153,900) and Millers Casualty Insurance Company of Texas (claim no. 82794, original amount \$31,520). The remaining balances owed are \$91,170.43 and \$18,672.46 respectively.
- c. Annuity issued by Axa Equitable Life Insurance Company or its predecessor for the benefit of former retired employees of The Millers Insurance Company or its predecessor.
- d. Subrogation Receivables:

Claim #	Adverse	Court/Recovery Contractor	Current Balance
60016	Karl Alan Schultz	Grant County, Washington Grant County Clerk, PO Box 37, Ephrata, WA 98823 Case #85- 1-00156-0	\$11,751.51
MP003433	Tamra Gallian Martins	Josephine County, Oregon Oregon Judicial Dept, Josephine County Circuit Court, 500 NW 6 <sup>th</sup> St, Room 254, Dept. 17, Grants Pass, OR 97526 Case #971780M	\$408.00
0285OR000899	Michael Paritsky	Oregon Judicial Dept, 1163 State Street, Salem, OR 97301 Case #99CR0155	\$200.48
2001-03-02176	Mark Baylus Burgess	Oconee County, South Carolina South Carolina Dept of Probation, Parole & Pardon Svcs, PO Box 50666, Columbia, SC 29250 Vendor #V01087739	\$55,339.86
517402	Eric O'Quinn	Michael Patterson P.O. Box 780252, San Antonio, TX 78278	\$8,320.00
9771-6062	Jose J. Cabrera	First Financial Asset Mgmt 230 Peachtree St NE #1700, Atlanta, GA 30303	\$214.00

NA005939	Deliahia Jackson & Shondra Jackson	Williams, Elliott & Edwards 1924 29 <sup>th</sup> Avenue South, Birmingham, AL 35209	\$2,272.57
NA003522	Ray Warren	Williams, Elliott & Edwards 1924 29 <sup>th</sup> Avenue South, Birmingham, AL 35209	\$19,609.52
NA008248	James E. Samuels	Williams, Elliott & Edwards 1924 29 <sup>th</sup> Avenue South, Birmingham, AL 35209	\$3,314.35
NA008928	Gene P. Cordelle	Williams, Elliott & Edwards 1924 29 <sup>th</sup> Avenue South, Birmingham, AL 35209	\$9,177.75
NA008018	James L. McCrary	Williams, Elliott & Edwards 1924 29 <sup>th</sup> Avenue South, Birmingham, AL 35209	\$2,032.86
NA004188	Fagin	Williams, Elliott & Edwards 1924 29 <sup>th</sup> Avenue South, Birmingham, AL 35209	\$10,325.00
NA006467	James Brown	Williams, Elliott & Edwards 1924 29 <sup>th</sup> Avenue South, Birmingham, AL 35209	\$3,713.33
NA009638	Betty Ballard	Williams, Elliott & Edwards 1924 29 <sup>th</sup> Avenue South, Birmingham, AL 35209	\$622.06
9771-4502	James Brendel	U.S. District Court, Sacramento, CA 2:00CR00584	\$19,544.59
NA008994	Al White	Williams, Elliott & Edwards 1924 29 <sup>th</sup> Avenue South, Birmingham, AL 35209	\$4,171.31
Employee embezzlement	Sharon Colbert	US District Court, Northern District of Texas, Attn: Mannie Abdulwahab 1100 Commerce Room 1452, Dallas, TX 75242 214-753-2210 Case #496-CR-154-01	\$84,709.98

- e. Stock: 12,202 Class A shares in the Facility Insurance Holding Corporation. These shares are listed on the estate's balance sheet at a value of \$.05 per share or \$610.10.
- f. Stock: 950 Shares in The LTV Corporation CUSIP No. 501921-10-0.

**Exhibit F**  
**The Millers Insurance Company**  
**In Receivership**  
**Final Report of Claims**

POC No.	Creditor Name	Class	Approved Amount	Claim Status
16	Engineering & Fire Investigations	5	\$375.62	Allowed
19	Secura NV	5	\$51,863.94	Allowed
21	Borton, Petrini & Conron, LLP	5	\$0.00	Classified, de minimis
22	Borton, Petrini & Conron, LLP	5	\$0.00	Classified, de minimis
25	Borton, Petrini & Conron, LLP	5	\$0.00	Classified, de minimis
26	Borton, Petrini & Conron, LLP	5	\$0.00	Classified, de minimis
31	Borton, Petrini & Conron, LLP	5	\$343.92	Allowed
34	Borton, Petrini & Conron, LLP	5	\$0.00	Classified, de minimis
35	Borton, Petrini & Conron, LLP	5	\$0.00	Classified, de minimis
36	Borton, Petrini & Conron, LLP	5	\$0.00	Classified, de minimis
38	Borton, Petrini & Conron, LLP	5	\$0.00	Classified, de minimis
49	Delcamp & Siegel	5	\$392.00	Allowed
86	J. Walling & Associates, Inc.	5	\$319.66	Allowed
118	Watkins, McGugin, McNeilly & Rowan	5	\$0.00	Classified, de minimis
120	Catri, Holton, Kessler & Kessler, PA	5	\$0.00	Classified, de minimis
127	Catri, Holton, Kessler & Kessler, PA	5	\$0.00	Classified, de minimis
128	Catri, Holton, Kessler & Kessler, PA	5	\$435.28	Allowed
171	Adams & Graham, LLP	5	\$295.42	Allowed
540	Gerling Allgemeine Versicherungs-AG	5	\$157,441.07	Allowed
711	Royston, Rayzor, Vickery & Williams, LLP	5	\$0.00	Classified, de minimis
742	Mauk & Burgoyne	5	\$315.28	Allowed
970	The Law Offices of Wolf & Wolfe, Ltd.	5	\$425.50	Allowed
971	The Law Offices of Wolf & Wolfe, Ltd.	5	\$0.00	Classified, de minimis
972	The Law Offices of Wolf & Wolfe, Ltd.	5	\$0.00	Classified, de minimis
973	The Law Offices of Wolf & Wolfe, Ltd.	5	\$381.12	Allowed
975	The Law Offices of Wolf & Wolfe, Ltd.	5	\$0.00	Classified, de minimis
976	The Law Offices of Wolf & Wolfe, Ltd.	5	\$337.50	Allowed
977	The Law Offices of Wolf & Wolfe, Ltd.	5	\$0.00	Classified, de minimis
978	The Law Offices of Wolf & Wolfe, Ltd.	5	\$425.50	Allowed
792	Koning & Associates	5	\$0.00	Classified, de minimis
1002	Jeansonne & Remondet, LLC	5	\$392.61	Allowed
1006	Etter, McMahon, Lamberson & Clary, PC	5	\$0.00	Classified, de minimis
852	Associated Reproduction Services	5	\$0.00	Classified, de minimis
853	Associated Reproduction Services	5	\$236.84	Allowed
856	Associated Reproduction Services	5	\$0.00	Classified, de minimis
858	Associated Reproduction Services	5	\$211.67	Allowed
859	Associated Reproduction Services	5	\$0.00	Classified, de minimis
861	Associated Reproduction Services	5	\$141.56	Allowed
796	Stephen R. Barry, Esq.	5	\$0.00	Classified, de minimis
798	Stephen R. Barry, Esq.	5	\$0.00	Classified, de minimis
800	Stephen R. Barry, Esq.	5	\$0.00	Classified, de minimis
802	Stephen R. Barry, Esq.	5	\$351.00	Allowed
803	Stephen R. Barry, Esq.	5	\$378.00	Allowed
806	Stephen R. Barry, Esq.	5	\$0.00	Classified, de minimis
877	Polsinelli Shaiton Welte Suelthaus, PC	5	\$333.05	Allowed
891	Allstate Insurance Co.	5	\$367.30	Allowed

**EXHIBIT G**  
**The Millers Insurance Company**  
**Itemized List of Payments Paid Prior to Appointment**  
**Special Deputy Receiver**

<u>Clear Date</u>	<u>Check Date</u>	<u>Reference</u>	<u>Jrnl</u>	<u>Trans Description</u>	<u>Amount</u>
<b>CLAIMS PAYMENTS (Paragraph 4)</b>					
3/18/2003	5/3/2002	849	13 CDJ	Valedes Business Park Lot Owne	260.00
3/18/2003	5/3/2002	769	14 CDJ	Valdes Business Park Lot Owner	167.00
3/13/2003	9/27/2002	152177	1 CDJ	Chamar Construction (PIP - Chapa)	2,500.00
3/27/2003	1/23/2003	505389	24 CDJ	BOA 3383 - Culbertson - SC	2,273.00
3/14/2003	3/6/2003	330	2 CDJ	Pharmacy Management Svcs - Glen Cooley	315.08
3/18/2003	3/11/2003	338	15 CDJ	Anthony Yves Adams - Death benefits thru 3/14	469.28
<b>TOTAL:</b>					<b>5,984.36</b>
<b>EXPENSE PAYMENTS (Paragraph 4)</b>					
3/17/2003	9/2/2002	800	8 CDJ	Zarosinski-Leavitt Ins. Agency	88.40
3/17/2003	1/27/2003	934875	11 CDJ	Chapin Shea McNitt & Carter	1,631.27
3/28/2003	1/27/2003	702346	27 CDJ	Borton, Petrini & Conron - Settlement Bumpus	11,666.67
3/28/2003	1/27/2003	934879	28 CDJ	Shannon Gracey Ratliff & Mille	936.00
3/17/2003	3/6/2003	329	9 CDJ	Apollo Enterprises - Willie Laviolette	418.69
3/14/2003	3/7/2003	332	3 CDJ	Abbott, Davis, Rothwell, Mulli - Soft Tech Design	155.00
3/14/2003	3/7/2003	333	4 CDJ	Abbott, Davis, Rothwell, Mulli - Rapid Roof Systems	161.50
3/14/2003	3/7/2003	335	5 CDJ	Stellatio & Schwartz - James Tinerella	470.00
3/17/2003	3/7/2003	331	10 CDJ	Bradford, Koenig, Shepperd & K - Shippers Service Inc	142.00
3/27/2003	3/7/2003	334	26 CDJ	LaFolette, Johnson, DeHaas, Fe - Jose Alvarez	250.00
3/17/2003	3/11/2003	934902	12 CDJ	Olga Garza	325.00
3/18/2003	3/11/2003	341	16 CDJ	Borton, Petrini & Conron - The Coffee Table Resraurant	221.20
3/18/2003	3/11/2003	346	17 CDJ	Borton, Petrini & Conron - Michael Edward Grace Jr	214.00
3/31/2003	3/11/2003	934900	37 CDJ	BFO enterprises	2,500.00
3/14/2003	3/14/2003	3/14sc	6 CDJ	US Bank	23.86
3/27/2003	3/18/2003	tranf9977	25 CDJ	Great Western Life Ins	3,569.09
3/24/2003	3/24/2003	wire324	19 CDJ	ELM/FAR	28,002.18
3/24/2003	3/24/2003	wire325	20 CDJ	ELM/FAR	25,974.60
3/28/2003	3/24/2003	934905	29 CDJ	Iron Mountain	4,181.79
3/31/2003	3/24/2003	934906	36 CDJ	Iron Mountain	3,498.13
3/31/2003	3/24/2003	934907	38 CDJ	USBankcorp Oliver-Allen	7,614.43
3/31/2003	3/25/2003	347	34 CDJ	Hardiman & Carroll - claim #2279-0034	168.50
4/7/2003	3/26/2003	934908	51 CDJ	BOA 3173 - Walker Sewell	125.00
4/8/2003	3/31/2003	934909	52 CDJ	BOA 3173 - Stellato & Schwartz	470.00
4/9/2003	4/4/2003	934910	54 CDJ	BOA 3173 - Royston Razzor Vickery & Williams	460.00
4/16/2003	4/10/2003	934911	63 CDJ	BOA 3173 - Bank One	106.00
4/14/2003	4/14/2003	04/14sc	55 CDJ	US Bank	14.25
3/31/2003		143765	31 CDJ	BOA 3815 - no copy	15,000.00
4/16/2003		934913	64 CDJ	BOA 3173 - no copy	2,364.91
<b>TOTAL:</b>					<b>110,752.47</b>
<b>SUBROGATION OFFSETS</b>					
3/19/2003	12/31/2002	10002170	18 CRJ	CGI/Inspire	7.50
3/26/2003	2/14/2003	10002753	21 CRJ	CGI/Inspire - Nirtelina Serrano	60.00
3/26/2003	2/14/2003	10002752	22 CRJ	CGI/Inspire - Nathan Flores	33.00
3/26/2003	2/14/2003	10002754	23 CRJ	CGI/Inspire - Anthony Kowalczyk	6.80
4/4/2003	2/21/2003	10002866	46 CRJ	CGI/Inspire	3.20
4/4/2003	2/21/2003	10002865	47 CRJ	CGI/Inspire	27.00
4/4/2003	2/28/2003	10002864	48 CRJ	CGI/Inspire	37.50

4/4/2003	2/28/2003	10002863	49	CRJ	CGI/Inspire	3.91
4/4/2003	2/28/2003	10002862	50	CRJ	CGI/Inspire	33.00
4/16/2003	3/7/2003	10003033	56	CRJ	CGI/Inspire	30.00
4/16/2003	3/7/2003	10003034	62	CRJ	CGI/Inspire	11.90
3/31/2003	3/13/2003	609067	35	CRJ	Dyer Auto Auction	195.00
4/16/2003	3/14/2003	10003171	58	CRJ	CGI/Inspire	37.50
4/16/2003	3/14/2003	10003172	59	CRJ	CGI/Inspire	6.80
4/16/2003	3/21/2003	10003174	57	CRJ	CGI/Inspire	30.00
4/16/2003	3/21/2003	10003173	60	CRJ	CGI/Inspire	20.40
4/16/2003	3/21/2003	10003175	61	CRJ	CGI/Inspire	27.00
4/9/2003	4/7/2003	1565	53	CRJ	Butros Khoshbin Wilson Vogt	193,711.55

**TOTAL:** 194,282.06

**TOTAL OF ALL PAYMENTS:** 311,018.89

**EXHIBIT H**  
**R514 Millers Insurance Company**  
**Estimated Closing Budget**

<b>Estimated SDR Fees</b>	<b>Estimated Expenses</b>
Administration	4,945.00
Subrogation	650.00
Accounting	7,980.00
Claims	1,325.00
Reinsurance	1,300.00
Total SDR Fees	16,200.00
<b>Estimated Miscellaneous Expenses</b>	
Long Distance	40.00
Supplies-boxes/labels/folders/forms	45.00
Postage/Courier	105.00
Bank Charges	260.00
Total Miscellaneous Expenses	450.00
<b>Estimated Subcontractors Fees &amp; Expenses</b>	
Legal	10,050.00
Legal Expenses	772.50
Records Storage Fees	1,644.00
IT Subcontractors	790.00
Accounting and Tax Subcontractor	3,660.00
Total Subcontractor Fees & Expenses	16,916.50
<b>Other Fees &amp; Expenses</b>	
Pre-Receivership Rehabilitation Expenses	112,989.32
Texas State Library Records Storage	561.00
Liquidation Oversight Allocated Expenses	1,000.00
Special Master Fees	75.00
Total Other Fees & Expenses	114,625.32
<b>Grand Total of All Expenses</b>	<b>148,191.82</b>

THE MILLERS INSURANCE COMPANY  
IN RECEIVERSHIP  
PROPOSED CLASS 5 DISTRIBUTION LIST

POC #	Creditor Name	Class	Approved Amount	Proposed Distribution
6	Macro Pro Inc.	5	\$3,011.37	\$497.78
10	Allstate Insurance Co.	5	\$2,060.10	\$340.53
13	Skinner & Hagopian, LLP	5	\$3,846.89	\$635.89
16	Engineering & Fire Investigations	5	\$375.62	\$62.09
19	Secura NV	5	\$51,863.94	\$8,573.11
21	Borton, Petrini & Conron, LLP	5	\$219.71	**
22	Borton, Petrini & Conron, LLP	5	\$34.50	**
23	Borton, Petrini & Conron, LLP	5	\$1,819.25	\$300.72
24	Borton, Petrini & Conron, LLP	5	\$3,257.55	\$538.47
25	Borton, Petrini & Conron, LLP	5	\$184.00	**
26	Borton, Petrini & Conron, LLP	5	\$69.00	**
27	Borton, Petrini & Conron, LLP	5	\$602.05	\$99.52
29	Borton, Petrini & Conron, LLP	5	\$2,507.36	\$414.47
30	Borton, Petrini & Conron, LLP	5	\$1,086.40	\$179.58
31	Borton, Petrini & Conron, LLP	5	\$343.92	\$56.85
32	Borton, Petrini & Conron, LLP	5	\$1,639.41	\$270.99
33	Borton, Petrini & Conron, LLP	5	\$501.00	\$82.82
34	Borton, Petrini & Conron, LLP	5	\$94.99	**
35	Borton, Petrini & Conron, LLP	5	\$92.90	**
36	Borton, Petrini & Conron, LLP	5	\$67.50	**
38	Borton, Petrini & Conron, LLP	5	\$62.61	**
39	Borton, Petrini & Conron, LLP	5	\$2,162.00	\$357.38
40	Borton, Petrini & Conron, LLP	5	\$1,860.55	\$307.55
41	Borton, Petrini & Conron, LLP	5	\$4,192.40	\$693.00
42	Borton, Petrini & Conron, LLP	5	\$1,218.30	\$201.38
43	Borton, Petrini & Conron, LLP	5	\$1,573.25	\$260.06
44	Borton, Petrini & Conron, LLP	5	\$669.50	\$110.67
45	Borton, Petrini & Conron, LLP	5	\$586.50	\$96.95
46	Borton, Petrini & Conron, LLP	5	\$1,487.55	\$245.89
47	Borton, Petrini & Conron, LLP	5	\$440.40	\$72.80
48	Borton, Petrini & Conron, LLP	5	\$925.00	\$152.90
49	Delcamp & Siegel	5	\$392.00	\$64.80
50	Delcamp & Siegel	5	\$729.25	\$120.55

\*\* De Minimis Claim

THE MILLERS INSURANCE COMPANY  
IN RECEIVERSHIP  
PROPOSED CLASS 5 DISTRIBUTION LIST

POC #	Creditor Name	Class	Approved Amount	Proposed Distribution
51	Delcamp & Siegel	5	\$441.50	\$72.98
52	Delcamp & Siegel	5	\$813.50	\$134.47
53	Delcamp & Siegel	5	\$1,860.80	\$307.59
55	Delcamp & Siegel	5	\$1,870.00	\$309.11
59	AIPSO	5	\$27,299.00	\$4,512.52
68	Montgomery & Andrews, PA	5	\$484.24	\$80.04
76	Mutual Reinsurance Bureau	5	\$1,002,719.47	\$165,749.53
86	J. Walling & Associates, Inc.	5	\$319.66	\$52.84
108	Idaho Surveying & Rating Bureau	5	\$4,640.71	\$767.11
118	Watkins, McGugin, McNeilly & Rowan	5	\$218.00	**
120	Catri, Holton, Kessler & Kessler, PA	5	\$213.33	**
121	Catri, Holton, Kessler & Kessler, PA	5	\$4,364.90	\$721.52
122	Catri, Holton, Kessler & Kessler, PA	5	\$5,279.22	\$872.66
124	Catri, Holton, Kessler & Kessler, PA	5	\$1,626.06	\$268.79
125	Catri, Holton, Kessler & Kessler, PA	5	\$802.04	\$132.58
126	Catri, Holton, Kessler & Kessler, PA	5	\$843.68	\$139.46
127	Catri, Holton, Kessler & Kessler, PA	5	\$180.08	**
128	Catri, Holton, Kessler & Kessler, PA	5	\$435.28	\$71.95
134	Matson, Driscoll & Damico	5	\$4,572.77	\$755.88
149	National Insurance Crime Bureau	5	\$9,050.36	\$1,496.02
150	Dennis G. Black	5	\$227.52	**
169	Adams & Graham, LLP	5	\$480.34	\$79.40
170	Adams & Graham, LLP	5	\$13,174.93	\$2,177.82
171	Adams & Graham, LLP	5	\$295.42	**
178	Hatch, Allen & Shepherd, PA	5	\$31,570.04	\$5,218.53
359	Reeves, Chavez, Albers, Anderson & Baca, PA	5	\$3,105.07	\$513.27
360	Reeves, Chavez, Albers, Anderson & Baca, PA	5	\$3,443.35	\$569.19
372	Esurance	5	\$3,026.92	\$500.35
381	Frontier Adjusters, Inc.	5	\$1,015.63	\$167.88
398	R Krannert Riddle	5	\$7,586.82	\$1,254.10
439	Alameda-Contra Costa Transit District	5	\$20,375.00	\$3,367.99
445	Bolling Walter & Gawthrop	5	\$15,357.24	\$2,538.55
506	Lippische Landes-Brandversicherungsanstalt	5	\$2,531.82	\$418.51

\*\* De Minimis Claim

THE MILLERS INSURANCE COMPANY  
IN RECEIVERSHIP  
PROPOSED CLASS 5 DISTRIBUTION LIST

POC #	Creditor Name	Class	Approved Amount	Proposed Distribution
540	Gerling Allgemeine Versicherungs-AG	5	\$157,441.07	\$26,025.01
566	Paragon Strategic Solutions, Inc.	5	\$79,193.75	\$13,090.73
582	Riley Adjustment Bureau, Inc.	5	\$595.00	\$98.35
595	MetLife Auto & Home	5	\$10,992.68	\$1,817.09
607	Boornazian, Jensen & Garthe	5	\$19,287.17	\$3,188.17
608	Grain Dealers Mutual Ins. Co.	5	\$344,832.01	\$57,000.73
609	Deutsch Kerrigan & Stiles, LLP	5	\$1,309.00	\$216.38
653	Quest Discovery Services	5	\$686.19	\$113.43
654	Davis, Brown, Koehn, Shors & Roberts, PC	5	\$7,274.23	\$1,202.43
656	Gaines, Wolter & Kinney, PC	5	\$773.44	\$127.85
657	Gaines, Wolter & Kinney, PC	5	\$1,378.60	\$227.88
661	Acceptance Insurance Co.	5	\$155,009.00	\$25,622.99
695	Mercury Insurance Co.	5	\$2,103.73	\$347.75
710	Royston, Rayzor, Vickery & Williams, LLP	5	\$4,278.58	\$707.25
711	Royston, Rayzor, Vickery & Williams, LLP	5	\$38.37	**
712	Royston, Rayzor, Vickery & Williams, LLP	5	\$10,447.22	\$1,726.93
713	Royston, Rayzor, Vickery & Williams, LLP	5	\$12,292.92	\$2,032.02
714	Royston, Rayzor, Vickery & Williams, LLP	5	\$4,546.37	\$751.51
737	Delta Lloyd Schadeverzekering NV	5	\$360.00	\$59.51
739	Mauk & Burgoyne	5	\$3,466.11	\$572.95
741	Mauk & Burgoyne	5	\$1,713.39	\$283.22
742	Mauk & Burgoyne	5	\$315.28	\$52.12
743	Mauk & Burgoyne	5	\$2,304.26	\$380.89
746	National Assoc of Insurance Commissioners	5	\$1,414.60	\$233.83
750	Encompass/Allstate Ins Co	5	\$9,850.00	\$1,628.21
786	Metropolitan Property & Casualty Ins Co	5	\$10,119.69	\$1,672.78
792	Koning & Associates	5	\$148.00	**
794	Koning & Associates	5	\$494.00	\$81.66
796	Stephen R. Barry, Esq.	5	\$108.00	**
797	Stephen R. Barry, Esq.	5	\$1,352.00	\$223.49
798	Stephen R. Barry, Esq.	5	\$117.00	**
799	Stephen R. Barry, Esq.	5	\$441.00	\$72.90
800	Stephen R. Barry, Esq.	5	\$202.50	**

\*\* De Minimis Claim

THE MILLERS INSURANCE COMPANY  
IN RECEIVERSHIP  
PROPOSED CLASS 5 DISTRIBUTION LIST

POC #	Creditor Name	Class	Approved Amount	Proposed Distribution
801	Stephen R. Barry, Esq.	5	\$1,540.70	\$254.68
802	Stephen R. Barry, Esq.	5	\$351.00	\$58.02
803	Stephen R. Barry, Esq.	5	\$378.00	\$62.48
804	Stephen R. Barry, Esq.	5	\$544.00	\$89.92
805	Stephen R. Barry, Esq.	5	\$468.00	\$77.36
806	Stephen R. Barry, Esq.	5	\$144.00	**
835	Richard Lee Hartman	5	\$13,787.08	\$2,279.00
840	Richard Lee Hartman	5	\$1,560.95	\$258.03
841	Richard Lee Hartman	5	\$5,918.94	\$978.40
842	Richard Lee Hartman	5	\$2,875.38	\$475.30
846	Stonington Insurance Co	5	\$66,122.31	\$10,930.02
852	Associated Reproduction Services	5	\$179.17	**
853	Associated Reproduction Services	5	\$236.84	**
856	Associated Reproduction Services	5	\$194.70	**
858	Associated Reproduction Services	5	\$211.67	**
859	Associated Reproduction Services	5	\$86.45	**
861	Associated Reproduction Services	5	\$141.56	**
862	Associated Reproduction Services	5	\$1,271.23	\$210.13
863	Associated Reproduction Services	5	\$1,008.94	\$166.78
864	Associated Reproduction Services	5	\$960.32	\$158.74
869	Stonington Insurance Co.	5	\$27,452.48	\$4,537.89
877	Polsinelli Shalton Welte Suelthaus, PC	5	\$333.05	\$55.05
889	Allstate Insurance Co.	5	\$1,738.34	\$287.35
890	Allstate Insurance Co.	5	\$6,367.88	\$1,052.61
891	Allstate Insurance Co.	5	\$367.30	\$60.71
936	W. Anthony Park	5	\$1,750.00	\$289.28
968	Peifer, Hanson & Mullins, PA	5	\$3,594.21	\$594.12
969	Peifer, Hanson & Mullins, PA	5	\$3,568.96	\$589.95
970	The Law Offices of Wolf & Wolfe, Ltd.	5	\$425.50	\$70.34
971	The Law Offices of Wolf & Wolfe, Ltd.	5	\$103.50	**
972	The Law Offices of Wolf & Wolfe, Ltd.	5	\$12.50	**
973	The Law Offices of Wolf & Wolfe, Ltd.	5	\$381.12	\$63.00
974	The Law Offices of Wolf & Wolfe, Ltd.	5	\$609.50	\$100.75

\*\* De Minimis Claim

THE MILLERS INSURANCE COMPANY  
IN RECEIVERSHIP  
PROPOSED CLASS 5 DISTRIBUTION LIST

POC #	Creditor Name	Class	Approved Amount	Proposed Distribution
975	The Law Offices of Wolf & Wolfe, Ltd.	5	\$46.00	**
976	The Law Offices of Wolf & Wolfe, Ltd.	5	\$337.50	\$55.79
977	The Law Offices of Wolf & Wolfe, Ltd.	5	\$149.50	**
978	The Law Offices of Wolf & Wolfe, Ltd.	5	\$425.50	\$70.34
980	The Law Offices of Wolf & Wolfe, Ltd.	5	\$2,288.50	\$378.29
982	Connecticut Indemnity	5	\$3,191,603.33	\$527,572.03
1000	Jeansonne & Remondet, LLC	5	\$418.50	\$69.18
1001	Jeansonne & Remondet, LLC	5	\$1,271.64	\$210.20
1002	Jeansonne & Remondet, LLC	5	\$392.61	\$64.90
1004	Etter, McMahon, Lamberson & Clary, PC	5	\$4,257.40	\$703.75
1005	Etter, McMahon, Lamberson & Clary, PC	5	\$1,017.41	\$168.18
1006	Etter, McMahon, Lamberson & Clary, PC	5	\$213.57	**
1019	Davis Rothwell Earle & Xochihua PC	5	\$78,156.28	\$12,919.23
1020	Swiss Re Italia Spa	5	\$1,800.00	\$297.54
1021	National Fire Insurance Co of Hartford	5	\$1,292,483.35	\$213,647.50
			<b>Total Proposed:</b>	<b>\$1,127,402.27</b>

\*\* De Minimis Claim

**THE MILLERS INSURANCE COMPANY  
IN RECEIVERSHIP**

Prime Tempus, Inc.  
Special Deputy Receiver  
27310 Ranch Road 12  
Dripping Springs, Texas 78620

Phone: (512) 894-3705

Facsimile: (512) 894-3725

December 17, 2012

Re: Cause No.D-1-GV-03-00620; *State of Texas v. The Millers Insurance Company*; In the 345<sup>th</sup> Judicial District Court of Travis County, Texas.

Subject: **NOTICE OF CLOSING**

Dear Claimant:

Please be advised that the Special Deputy Receiver of The Millers Insurance Company has asked the Court to terminate the liquidation proceedings.

You are listed as a claimant in the receivership proceeding. Pursuant to § 443.301 of the Texas Insurance Code, your claim has been categorized as a Class 5 or below claim against the estate. All Class 1, 2 and 3 claims have been paid in full. There were no Class 4 claims. It is anticipated that there will be funds available to make a pro-rata distribution of 16.53% to Class 5 claimants. However, if your Class 5 claim would result in a distribution of \$50.00 or less, such distribution will not be made as the cost of making the distribution exceeds the recovery. Such amount is deemed de minimis. There will be no company funds available to pay any other class of claims.

The Final Report and Application to Distribute Assets is set for submission before the Special Master on Monday, January 7, 2013. If you wish to file an objection to the Final Report and Application to Distribute Assets, including, but not limited to any objection to the approved expenses, or any claims, you must follow these rules:

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 to:
  - (a) The Special Master's Docket Clerk, Ms. Jean Sustaita, at [Jean.Sustaita@tdi.texas.gov](mailto:Jean.Sustaita@tdi.texas.gov).
  - (b) All interested parties, including the undersigned counsel and those listed on the Applicant's Certificate of Service.
3. 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.
4. If a matter is set for submission, an objecting party shall expeditiously coordinate with Applicant's counsel and the master's docket clerk [(512) 463-6450] to obtain an oral hearing, unless the master determines that an oral hearing is not necessary. The objecting party shall serve a Notice of Oral Hearing on applicant's counsel and all interested parties, including those listed on the Applicant's Certificate of Service.
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 a Guaranty Association or other interested party should be filed at least three (3) calendar days before the submission or hearing date.

Upon receipt of the order approving the Final Report, your distribution check will be mailed to you. Please be advised that this check **must be cashed within 30 days** from the date it is issued. After that the account will be closed and any unclaimed funds will be transferred to the Commissioner of the Texas Department of Insurance.

Should you have any questions regarding this notice, please do not hesitate to contact my office at (512) 894-3705.

Sincerely,

Craig A. Koenig, President of Prime Tempus, Inc.  
Special Deputy Receiver for the Millers Insurance Company

**EXHIBIT J**

**TRANSFER AND ASSIGNMENT OF ALL ASSETS, KNOWN AND UNKNOWN**

Date: \_\_\_\_\_, 2012.

Assignor: Eleanor Kitzman, Receiver of  
The Millers Insurance Company

Assignor's Mailing Address (including county): 333 Guadalupe Street  
Tower 1, 13th Floor  
Austin, Travis County, Texas 78701

Assignee: Eleanor Kitzman, Commissioner of Insurance  
Texas Department of Insurance

Assignee's Mailing Address (including county): 333 Guadalupe Street  
Tower I, 13<sup>th</sup> Floor  
Austin, Travis County, Texas 78701

**Known Assets**

For value received, Assignor transfers and assigns all of her rights and interests, whether past, present, or future, if any, in the assets listed on the attached "Exhibit 1" hereto. Neither Assignor nor Assignor's successors or assign shall have, claim or demand any right or title to any part thereof of the assets as listed on the Exhibit.

**Unknown Assets**

For value received, Assignor transfers her rights, title and interests, if any, in and to all unknown, non-cash assets in The Millers Insurance Company's receivership estate to Assignee, or her successors, to be handled in trust in accordance with Texas Insurance Code § 443.352, and neither Assignor nor Assignor's successors or assigns shall have, claim or demand any right or title to such assets or any part thereof.

Eleanor Kitzman, Receiver of  
The Millers Insurance Company

By: \_\_\_\_\_  
Craig A. Koenig, President of Prime Tempus, Inc.,  
Special Deputy Receiver of The Millers Insurance  
Company

STATE OF TEXAS           §  
  §  
COUNTY OF HAYS       §

On this the \_\_\_\_\_ day of \_\_\_\_\_, 2012, came before me Craig A. Koenig, President of Prime Tempus, Inc., Special Deputy Receiver of The Millers Insurance Company, who, after being duly sworn, stated and acknowledged before me that he has read the above document and that he has signed the above document for the considerations and purposes and in the capacity expressed in the document.

\_\_\_\_\_  
NOTARY PUBLIC - STATE OF TEXAS

Exhibit L  
The Millers Insurance Company  
Records to Be Destroyed

SAFESITE		RECORD	
PREFIX	BOX NOS.	CAT.	DESCRIPTION
FHQ10000	1-10	A2C	CLOSED CLAIMS RECEIVED FROM TPCIGA
FHQ1000	11-22	A2C	SUBROGATION CLAIMS
FHQ1000	23	A4L	CERTIFICATE OF AUTHORITY FILES-PULLED ACTIVE COAS-REMAINING TO BE DESTROYED
FHQ1000	24	A4L	OLD CERTIFICATE OF AUTHORITY CORRESPONDENCE FILES
FHQ1000	25	A4A	DEMUTUALIZATION DOCUMENTS
FHQ1000	28	A3R	BANK RECONCILIATIONS 2002-2003
FHQ1000	29-34	A1F	REINSURANCE RECORDS
FHQ1000	35-99	A2C	CLOSED CLAIMS
FHQ100	100-140	A2C	CLOSED CLAIMS
FHQ100	141	A2F	REINSURANCE RECORDS
FHQ100	142	A2F	REINSURANCE RECORDS
FHQ100	143-153	A4J	CORP RECORDS - MINUTES
FHQ100	199	A2B	OPEN WC CLAIMS TRANSFERRED BY TPCIGA TO LOUISIANA
FHQ100	247	A3O	ANNUAL STATEMENTS/PREMIUM TAXES 2001
FHQ100	248	A3	FLORIDA HOMEOWNERS RECONCILIATIONS 2000-2002
FHQ100	249	A3	INSPIRE ANNL RPTS/ACCT REC/CORRESPONDENCE 1997-2002
FHQ100	251	A5D	CLOSED VARIOUS LEGAL FILES
FHQ100	252	A5D	LEGAL FILES-INSPIRE BANKRUPTCY RECORDS
FHQ100	253	A5D	LEGAL FILES-SOUTHLAND SECURITIES PART 1
FHQ100	254	A5D	LEGAL FILES-SOUTHLAND SECURITIES PART 2
FHQ100	255	A4G/A4H	CONTRACTS & COMPANY INSURANCE POLICIES
FHQ100	278	A3N	FINANCIAL WORKPAPERS 6/2000 - 9/2000
FHQ100	279	A3N	FINANCIAL WORKPAPERS 1/2000 - 6/2000
FHQ100	280	A3E	SCHEDULE D 2001 - 2002
FHQ100	288	A3O	MONTHLY FINANCIALS 9/2000 - 12/2000
FHQ100	291	A3E	SCHEDULE D 2000
FHQ100	295	A4V	FIXED ASSET REGISTERS 2001-2002
FHQ100	296	A3M	MONTHLY INVESTMENTS 2000
FHQ100	298	A3O	ACCOUNTING RECORDS 1999 - 2001
FHQ100	299	A3R	SAFEKEEPING STATEMENTS 1999 - 2002
FHQ100	315	A3N	1998 FINANCIAL REPORTS/STATEMENTS
FHQ100	340	A3N	FINANCIAL STATEMENTS 3/1999 - 9/2000
FHQ100	341	A3U	1099s 1996 - 1999
FHQ100	342	A3U	1099s 1994 - 1997
FHQ100	345	A3N	FINANCIAL STATEMENTS 2/2000 - 8/2000
FHQ100	346	A4J	BOARD MINUTES (FILE COPY) 6/1997 - 7/1999
FHQ100	347	A4J	AUDIT COMMITTEE MINUTES
FHQ100	348	A4J	BOARD MINUTES (FILE COPY) 2000 - 2003
FHQ100	350	A4A	CORP RECS TO INCLUDE CORRESPONDENCE FILES, EMPLOYEE FILES & BUDGET PLANNING 1995-2000
FHQ100	351	A4J	BOARD COMMITTEE MINUTES (FILE COPY)
FHQ100	352	A4A	CORP RECORDS TO INCLUDE KELLERS CORRESPONDENCE "A"
FHQ100	353	A4A	CORP RECORDS TO INCLUDE KELLERS CORRESPONDENCE FILES 1996 - 1999
FHQ100	354	A4A	CORP RECORDS TO INCLUDE ACTUARIAL RPTS 1997-1998
FHQ100	356	A3M	INVESTMENT ACTIVITY 2001 - 2002
FHQ100	358	A4A	CORP RECORDS TO INCLUDE KELLER CORRESPONDENCE FILES L-M 1997-2001
FHQ100	359	A4A	CORP RECORDS TO INCLUDE KELLER CORRESPONDENCE FILES T-Y 1997-2000
FHQ100	360	A4A	CORP RECORDS TO INCLUDE KELLER CORRESPONDENCE FILES P-T 1997-2001
FHQ100	362	A4A	CORP RECORDS TO INCLUDE KELLERS CORRESPONDE FILES K-P 1998-2001
FHQ100	363	A4A	CORP RECORDS TO INCLUDE KELLER CORRESPONDE FILES I-K 1997-2001
FHQ100	364	A4A	CORP RECORDS TO INCLUDE KELLER CORRESPONDENCE FILES "I" 1997-2001
FHQ100	365	A4A	CORP RECORDS TO INCLUDE KELLER CORRESPONDENCE FILES "F-H"
FHQ100	366	A2F	CORPORATE RECORDS - REINSURANCE
FHQ100	367	A4A	CORP RECORDS TO INCLUDE KELLER CORRESPONDENCE FILES C-F 1993 -2001
FHQ100	368	A4A	CORP RECORDS TO INCLUDE VARIOUS FINANCIAL RPTS & BUDGET PLANNING 1997 - 2000
FHQ100	369	A4A	CORP RECORDS TO INCLUDE KELLER CORRESPONDENCE FILES A-C 1997-2001
FHQ100	370	A4A	CORP RECORDS TO INCLUDE KELLER CORRESPONDENCE FILES "C" 1997-2001
FHQ100	375	A3O	JOURNAL VOUCHERS 12/199 - 1/2000
FHQ100	384	A3U	TAX FORMS 1993 - 1996
FHQ100	385	A3U	TAX FORMS 1989 - 1994
FHQ100	386	A3R	BANK RECONCILIATIONS 2001
FHQ100	396	A3O	MONTHLY FINANCIALS 10/1999 - 2/2000

Exhibit L  
The Millers Insurance Company  
Records to Be Destroyed

FHQ100	401	A4A	CORP RECORDS TO INCLUDE KELLER CORRESPONDENCE FILES "L" 1997-2000
FHQ100	402	A4A	CORP RECORDS TO INCLUDE KELLER CORRESPONDENCE "I-L"
FHQ100	403	A4A	CORP RECORDS TO INCLUDE KELLER CORRESPONDENCE FILES H-I 1993-2001
FHQ100	404	A4A	CORP RECORDS TO INCLUDE KELLER CORRESPONDENCE FILES G-H 1997-1998
FHQ100	405	A4A	CORP RECORDS TO INCLUDE KELLER CORRESPONDENCE FILES D-G 1995-2000
FHQ100	406	A4A	CORP RECORDS TO INCLUDE KELLER CORRESPONDENCE FILES R-S 1997-1998
FHQ100	407	A4A	CORP RECORDS TO INCLUDE KELLER CORRESPONDENCE FILES N-Q 1997-1999
FHQ100	408	A4A	CORP RECORDS TO INCLUDE KELLER CORRESPONDENCE FILES M-N 1997-2001
FHQ100	409	A1F	REINSURANCE CONTRACTS 1994 - 1998
FHQ100	410	A1F	REINSURANCE CONTRACTS 1997 - 1999
FHQ100	411	A3B	REINSURANCE RECONCILIATIONS 1997 - 2000
FHQ100	412	A3B	REINSURANCE RECONCILIATIONS 1999 - 2002
FHQ100	413	A3B	REINSURANCE REPORTS 1999 - 2000
FHQ100	414-418	A2D	REINSURANCE CLOSED REINS CLAIMS SUPPORT
FHQ100	419	A2D	REINSURANCE REPORTS 2001 KEYSTATE & MPC
FHQ100	420	A2D	REINSURANCE REPORTS 1999 MANUAL ENTRIES KEYSTATE & MPC
FHQ100	421	A2D	REINSURANCE REPORTS - 1999 MONTH END
FHQ100	422	A2D	REINSURANCE - YEAR 2000 STAT ENTRIES
FHQ100	423	A2D	REINSURANCE - YEAR 2000 STAT ENTRIES
FHQ100	424	A2D	REINSURANCE - EXKO
FHQ100	425	A2D	REINSURANCE - WE LOVE CONTRACTS 1998-2000 BILLINGS /CESSIONS
FHQ100	426	A2D	REINSURANCE - BILLINGS YR 2002
FHQ100	427	A2D	REINSURANCE BILLINGS INFO
FHQ100	429	A1F	REINSURANCE AGREEMENTS 1999
FHQ100	430	A30	ACCOUNTS CURRENT RECONCILIATIONS 7/1999 - 12/2000
FHQ100	431	A3R	SUPPORT FOR CASH JES 2000 & BANK RECONCILIATION BY GL ACCOUNT 2000
FHQ100	432	A3R	BANK RECONCILIATION BY GL ACCOUNT 1997-2000
FHQ100	433	A3R	BANK RECONCILIATION BY GL ACCOUNT 2000
FHQ100	434	A3R	BANK RECONCILIATION BY GL ACCOUNT 2000
FHQ100	435	A3R	BANK RECONCILIATION BY GL ACCOUNT 2000
FHQ100	436	A3R	BANK RECONCILIATION BY GL ACCOUNT 2000
FHQ100	438	A3R	BANK RECONCILIATION BY GL ACCOUNT 1/2001 - 5/2001
FHQ100	439	A3R	BANK RECONCILIATION BY GL ACCOUNT 5/2001 - 1/24/2002
FHQ100	440	A3R	BANK RECONCILIATION BY GL ACCOUNT 2001
FHQ100	441	A3R	BANK RECONCILIATION BY GL ACCOUNT 2000 SUNCOAST
FHQ100	442	A3N	MANUAL CHECK REGISTERS - WPC & WINS 1/2000 - 12/2001
FHQ100	443	A3O	ACCOUNT CURRENTS 1/2001 - 12/2001
FHQ100	451	A3O	WPC ACCOUNT CURRENT 2000
FHQ100	452	A3U	1998 PREMIUM TAX RECORDS
FHQ100	455	A3U	1997 PREMIUM TAX RECORDS
FHQ100	456	A3U	1997 PREMIUM TAX RECORDS
FHQ100	457	A3O	WPC ACCOUNT CURRENT
FHQ100	458	A1F	REINSURANCE RECORDS
FHQ100	459	A1F	REINSURANCE RECORDS
FHQ100	460	A1F	REINSURANCE RECORDS
FHQ100	462	A3O	MGA ACCOUNT CURRENT 2001 - 4/2002
FHQ100	463	A3N/A3R	WPC MANUAL ADJ INFO 1999-2000; WPC COMM STMTS 2001; MGA & SPL BANK RECON 1/2002 - 6/2002
FHQ100	466	A3U	2001 PREMIUM TAX RETURNS
FHQ100	469	A3	2002 BANK STATEMENT RECONCILIATIONS & SAFEKEEPING STMTS
FHQ100	472	A4O	MISC CORRESPONDENCE FILES RELATING TO DEMUTUALIZATION
FHQ100	473	A4O	MAG STOCKHOLDER CORRESPONDENCE
FHQ100	474	A4A	CORP RECORDS TO INCLUDE DOCS REGARDING ACQUISITION OF INSTANT INS HOLDINGS & VARIOUS LOSS RPTS 1999
FHQ100	475	A3V	INCOME TAX RETURNS 1995 - 1998
FHQ100	479	A5D	AMERICAN SUPERIOR vs MILLERS, KEYSTATE & TRI-STATE DOCUMENTS PRODUCED
FHQ100	480	A3N	ACTUARIAL WORKPAPERS 2000 - 2001
FHQ100	481	A4A	CORP RECORDS TO INCLUDE VARIOUS FINANCIAL STMTS 1997 THRU 2000
FHQ100	483	A4A	PROGRAM BUSINESS AND REINSURANCE FROM ROB WILSON'S OFFICE
FHQ100	484	A4A	CORP RECORDS TO INCLUDE VARIOUS FINANCIAL RPTS & AGREEMENTS 1997-2001
FHQ100	485	A3O/A3R	MONTHLY RECONCILIATIONS, GEN LEDGER & BANK STMTS 1999 - 2000
FHQ100	488	A4A	CORP RECORDS TO INCLUDE AUDIT & EXAM RPTS, TDI CORRESPONDENCE 1991-1996
FHQ100	490	A4A	CORP RECORDS TO INCLUDE KELLER CORRESPONDENCE OFFICE LEASES, ETC 1993- 2000

Exhibit L  
The Millers Insurance Company  
Records to Be Destroyed

FHQ100	491	A4A	CORP RECORDS TO INCLUDE AM BEST PRESENTATIONS & CORRESPONDENCE 1994 - 1999
FHQ100	492	A4A	CORP RECORDS TO INCLUDE VARIOUS FIN RPTS & ANALYSIS ON AAM & AGRI BUS 1997-2000
FHQ100	493	A4O	MILLERS CASUALTY STOCK RECORDS
FHQ100	494	A4A	CORP RECORDS TO INCLUDE KELLER CORRESPONDENCE "S-T" 1997-2002
FHQ100	495	A4A	CORP RECORDS TO INCLUDE KELLER CORRESPONDENCE "T-Z" 1997-2000
FHQ100	497	A3U	1998 PREMIUM TAX
FHQ100	498	A3U	1998 PREMIUM TAX AZ - TX
FHQ100	499	A3R	1997 -2001 CASUALTY OPERATING ACCOUNT RECONCILIATIONS
FHQ100	504	A3I	2001 - 2002 DAILY CHECK REGISTERS FOR WPC
FHQ100	508	A3R	1997 - 2001 MUTUAL OPERATING ACCOUNT RECONCILIATIONS
FHQ100	512	A3N	REINSURANCE REPORTS 2000 & 2001
FHQ100	513	A3N	REINSURANCE SCHEDULE F YR 2000; PIIC 1999; MA PREM ADJ 1998
FHQ100	550	A3	CLAIMS REPORT FOR VARIOUS PROGRAMS 1999
FHQ100	551	A3V	MAG CONSOLIDATED TAX INFORMATION, MISC CONTRACTS
FHQ100	552	A3	J DRIGGERS CORRESPONDENCE FILES & VARIOUS AGENT AGREEMENTS & REPORT
FHQ100	553	A3	1998 ANALYSIS REPORT
FHQ100	554	A3P	2001 FINANCIAL STATEMENTS
FHQ100	559	A3V	INCOME TAX 1997-1999
FHQ100	563	A3	2000 BANK RECONCILIATIONS, 1997-2001 BUDGETS, CONTRACTS
FHQ100	568	A3	VARIOUS MONTHLY REPORTS AND TEST RUNS 1999-2002
FHQ100	569	A3	BALANCE SHEETS & FIN RPTS -MILLERS HOLDING & DIRECT 2000
FHQ100	571	A3	NAIC BOOKS & MANUALS
FHQ100	574	A3N	DEPOSITS / TRIAL BALANCES 1997-2001
FHQ100	577	A3	BINDERS - MILLERS HOLDING BANK RECONCILIATIONS 1998-1999
FHQ100	579	A3	VARIOUS FINANCIAL REPORT 1999-2002
FHQ100	580	A3	BALANCE SHEETS & TRIAL BALANCES 1997-1998
FHQ100	582	A3N	1998 FINANCIAL REPORTS
FHQ100	586	A3N	ANALYSIS REPORTS 2001
FHQ100	587	A4J/A4E	BOARD FILES - CORRESPONDENCE, TRIP REIMBURSEMENT, ETC.
FHQ100	592	A4	CORP RECORDS - CORRESPONDENCE FILES "A-I" 1997-2000
FHQ100	593	A4	CORP RECORDS - CORRESPONDENCE FILES "I-Z" 1997-2001
FHQ100	594	A4	CO. REC. BOUND VOLUMES DEMUTUALIZATION & INSPIRE PUBLIC OFFERING
FHQ100	595	A4P	STATE FILES ON EMPLOYEE & WC
FHQ100	600	B2	TDI-K NICHOLS CORRESPONDENCE FILES
FHQ100	601	A4	J DRAWERT CORRESPONDENCE FILES 1992-1997
FHQ100	602	A4	BINDERS OF 1997 CRUISE & 2001 BUSINESS PLAN
FHQ100	603	A4	VENDOR CORRESPONDENCE FILES 1995-1998
FHQ100	604	A4	EXHIBIT B 1997-1998, EXP EXHIBIT 1996-1998, 1999 DOCS REGARDING DEMUTUALIZATION
FHQ100	605	A3L	CORRESPONDENCE FILES, QTRLY & ANNL STMTS ON LUTHERAN BENEVOLENT 1997-1998
FHQ100	606	A3A	CGI CLAIMS ADMIN BILLING 1/2002 - 12/2002
FHQ100	609	A3B	RECOVERY REPORTS 2000 & OUTSTANDING RECEIVABLES 2000
FHQ100	613	A4L	COMPANY RECORDS TO INCLUDE CORRESPONDENCE AND COA FILES (REMOVED FOR RETENTION)
FHQ100	614	A3G	TDI AUDIT 2000
FHQ100	615	A3	ACQUISITIONS
FHQ100	625	A3P	EMPLOYEE RECORDS
FHQ100	626	A3P	EMPLOYEE RECORDS
FHQ100	627	A3B	REINSURANCE - MISC NOTES, SPECIAL PROJECTS, ETC
FHQ100	628	A3B	REINSURANCE - MISC BILLINGS 1998 - 2003
FHQ100	629	A3B	REINSURANCE - MILLERS MUTUAL CORRESPONDENCE
FHQ100	630	A3B	REINSURANCE - YEAR 2002 & 2003 RECONCILIATIONS
FHQ100	631	A3B	REINSURANCE - MISC ASSUMED AND CEDED
FHQ100	632	A3B	REINSURANCE - EXCESS OF LOSS CLAIMS & OIS CLAIMS
FHQ100	633	A3B	REINSURANCE - 1997 - 1999 BILLINGS, CLASSIC & FLHO
FHQ100	634	A3B	REINSURANCE - REPORT OCTOBER 2002 - JANUARY 2003
FHQ100	635	A3B	REINSURANCE - EXCESS OF LOSS CLAIMS
FHQ100	636	A3B	REINSURANCE - BINDERS MISC 1996 - 1998
FHQ100	637	A3B	REINSURANCE - STAT ENTRIES REINS RPT 1/2002 - 1/2003
FHQ100	638	A3B	REINSURANCE - BINDERS 1998 REINS & 1998 NSA
FHQ100	639	A3B	REINSURANCE - MISC REINSURANCE TREATIES
FHQ100	640	A3B	REINSURANCE BILLING 1998 -2000

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FHQ100	641	A3B	REINSURANCE REPORT 1996 - 2001 (PERIL BOOK)
FHQ100	642	A3B	REINSURANCE MONTHLY REPORTS FOR 2000
FHQ100	643	A3B	REINSURANCE YEAR END 1993 - 1996
FHQ100	644	A3B	REINSURANCE CHAO REPORT 2000
FHQ100	645	A3B	REINSURANCE QUARTERLY STATEMENT, CA FILING 1995 & 1996
FHQ100	646	A3B	REINSURANCE 1998 REINSURANCE CONFIRMATION
FHQ100	647	A3B	REINSURANCE REPORTS 1993 - 1994 & 1998 - 1999
FHQ100	663	A3N	MONTH END REPORTS 2/2001
FHQ100	668	A3R	BANK STATEMENTS 3/2001 - 4/2001
FHQ100	673	A3N	MONTH END REPORTS 1/2001, 3/2001 & 5/2001
FHQ100	674	A4	PROXY STMTS, REINS PROGRAM RPTS 1997-1998
FHQ100	675	A4	VARIOUS LOSS & REINSURANCE RPTS 1996-1997
FHQ100	676	A4/A3N	CORRESPONDENCE/AGMT FILES 1997-2001
FHQ100	678	A3N	MONTH END REPORTS 3/2001 - 5/2001
FHQ100	682	A4	1998 APPLICATION TO CONVERT & VARIOUS INSPIRE AGREEMENTS
FHQ100	683	A3N	MONTH END REPORTS 5/2001
FHQ100	684	A3N	MONTH END REPORTS 4/2001, 5/2001 - 8/2001
FHQ100	685	A3B	RECOVERIES 2001 & 2002
FHQ100	686	A3R	ACCOUNT BANK STATEMENTS/ANALYSIS 1996-2000
FHQ100	688	A3N	MONTH END REPORTS 2/2001 - 5/2001
FHQ100	692	A3N	MONTH END REPORTS 1/2001, 3/2001 & 4/2001
FHQ100	693	A3N	MONTH END REPORTS 1/2001 - 2/2001
FHQ100	699	A3B	DB COMMISSION STATEMENTS, RECONCILIATIONS & RECOVERIES 2000-2001
FHQ100	700	A3B/A3N	RECOVERIES 2001 & MONTH END REPORTS 3/2001
FHQ100	701	A3N	MONTH END REPORTS 1/2001
FHQ100	702	A3N	MONTH END REPORTS 2/2001
FHQ100	745	A3N	JOURNAL VOUCHERS-RECEIVABLE NSA 7/2000
FHQ100	752	A3N	JOURNAL VOUCHERS JULY 2000
FHQ100	763	A3	PROGRAM BUSINESS - REINSURANCE BINDERS
FHQ100	764	A4	CORP RECORDS TO INCLUDE DRAFT MASTER AGREEMENT & 1996-2000 LOSS RUNS
FHQ100	765	A3	PROGRAM BUSINESS - REINSURANCE BINDERS
FHQ100	766	A3	FLORIDA HOMEOWNERS
FHQ100	767	A4A	DUE DILIGENCE - MIC
FHQ100	768	A4A	R FRODIN CORRESPONDENCE FILES & MONTH END RPTS 1997-2000
FHQ100	771	A3	PROGRAM BUSINESS - REINSURANCE BINDERS
FHQ100	772	A4	CORP RECORDS TO INCLUDE J KELLER CORRESPONDENCE FILES 1997-2002
FHQ100	783	A3U/A3V	IRS AUDIT & INCOME TAX 1993 - 1996
FHQ100	808	A3	EMP PROM NOTES 1997-1999; VARIOUS STATE TAX FILINGS 1997-2002
FHQ100	850	A4	SOLD COMPANY VENICLE RECORDS 1995-2000
FHQ100	853	A4	MAG SHAREHOLDERS AS OF 12/20/1999
FHQ100	854	A4	MAG SHAREHOLDERS AS OF 5/4/2000 (10 VOLUMES)
FHQ100	886	A3N	ACCOUNTS PAYABLE 2003
FHQ10	1112	A3O	JOURNAL VOUCHERS - JULY 2001 - AUGUST 2001
FHQ10	1113	A3O	JOURNAL VOUCHERS - JULY 2001
FHQ10	1114	A3O	JOURNAL VOUCHERS - JUNE 2001
FHQ10	1115	A3N	OPERATING EXP REVIEW, PROFIT CTR RECAP 1/2001-6/2001; ACTUARIAL/BUDGET
FHQ10	1116	A3O	UNDERWRITING RECAP 6/2001-6/2002
FHQ10	1117	A3O	JOURNAL VOUCHERS - JUNE 2001
FHQ10	1118	A3O	JOURNAL VOUCHERS - NOVEMBER 2001
FHQ10	1119	A3O	JOURNAL VOUCHERS - OCTOBER 2001
FHQ10	1120	A3O	JOURNAL VOUCHERS - SEPTEMBER 2001 - OCTOBER 2001
FHQ10	1121	A3O	JOURNAL VOUCHERS - SEPTEMBER 2001
FHQ10	1121	A3O	JOURNAL VOUCHERS - AUGUST 2001
FHQ10	1122	A3O	JOURNAL VOUCHERS - JANUARY 2002
FHQ10	1123	A3N	FINANCIALS - PHASE 1 & 2 REPORTS JUNE/JULY 2002, NOV/DEC 2002, DEC 2001
FHQ10	1124	A3N	INCURRED LOSS
FHQ10	1124	A3N	FINANCIALS - PHASE 1 & 2 REPORTS JAN - MAY 2002
FHQ10	1125	A3O	JOURNAL VOUCHERS - DECEMBER 2001
FHQ10	1126	A3O	JOURNAL VOUCHERS - NOVEMBER 2001, DECEMBER 2001
FHQ10	1127	A3O	JOURNAL VOUCHERS - MAY 2002
FHQ10	1128	A3O	JOURNAL VOUCHERS - APRIL 2002, MAY 2002
FHQ10	1129	A3O	JOURNAL VOUCHERS - MARCH 2002, APRIL 2002
FHQ10	1130	A3O	JOURNAL VOUCHERS - MARCH 2002
FHQ10	1131	A3O	JOURNAL VOUCHERS - FEBRUARY 2002
FHQ10	1132	A3O	JOURNAL VOUCHERS - SEPTEMBER 2002, OCTOBER 2002

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FHQ10	1133	A3O	JOURNAL VOUCHERS - AUGUST 2002, SEPTEMBER 2002
FHQ10	1134	A3O	JOURNAL VOUCHERS - JULY 2002, AUGUST 2002
FHQ10	1135	A3O	JOURNAL VOUCHERS - JUNE 2002, JULY 2002
FHQ10	1136	A3O	JOURNAL VOUCHERS - JUNE 2002
FHQ10	1137	A3E	QUARTERLY STATEMENTS 2002, ACTUARIALS 2001
FHQ10	1139	A3E	RBC FILING WORKPAPERS 2000
FHQ10	1140	A3E	RBC FILING, ACTUARIALS, EXPENSE EXHIBITS 2000 - 2001
FHQ10	1141	A3E	AUDIT REPORTS 2000, 2001 & COMPANY LETTERS
FHQ10	1142	A3O	JOURNAL VOUCHERS - JANUARY 2000
FHQ10	1144	A3O	JOURNAL VOUCHERS - DECEMBER 2002
FHQ10	1145	A3O	JOURNAL VOUCHERS - NOVEMBER 2002
FHQ10	1146	A3O	JOURNAL VOUCHERS - OCTOBER 2002, NOVEMBER 2002
FHQ10	1147	A3O	JOURNAL VOUCHERS - APRIL 2000, MAY 2000
FHQ10	1148	A3O	JOURNAL VOUCHERS - APRIL 2000
FHQ10	1149	A3O	JOURNAL VOUCHERS - MARCH 2000
FHQ10	1150	A3O	JOURNAL VOUCHERS - FEBRUARY 2000, MARCH 2000
FHQ10	1151	A3O	JOURNAL VOUCHERS - JANUARY 2000, FEBRUARY 2000
FHQ10	1152	A3O	JOURNAL VOUCHERS - SEPTEMBER 2000
FHQ10	1153	A3O	JOURNAL VOUCHERS - AUGUST 2000
FHQ10	1154	A3O	JOURNAL VOUCHERS - JUNE 2000, AUGUST 2000
FHQ10	1155	A3O	JOURNAL VOUCHERS - JUNE 2000
FHQ10	1156	A3O	JOURNAL VOUCHERS - MAY 2000
FHQ10	1158	A3E	FINANCIAL STATEMENTS - 1997 - 2002; AUDIT REPORTS 1999 & 2001
FHQ10	1159	A3E	FINANCIAL STATEMENTS - 2001
FHQ10	1160	A3E	FINANCIAL STATEMENTS - FEBRUARY 2001 - JUNE 2001
FHQ10	1161	A3E	FINANCIAL STATEMENTS - JUNE 2001 - SEPTEMBER 2001
FHQ10	1162	A3O	JOURNAL VOUCHERS - DECEMBER 2000
FHQ10	1163	A3O	JOURNAL VOUCHERS - NOVEMBER 2000, DECEMBER 2000
FHQ10	1164	A3O	JOURNAL VOUCHERS - NOVEMBER 2000
FHQ10	1165	A3O	JOURNAL VOUCHERS - OCTOBER 2000
FHQ10	1166	A3O	JOURNAL VOUCHERS - SEPTEMBER 2000, OCTOBER 2000
FHQ10	1167	A3U	ANNUAL STATEMENT PREMIUM TAXES ALL STATES 1999
FHQ10	1168	A3U	ANNUAL STATEMENT PREMIUM TAXES ALL STATES 2000 MILLERS CASUALTY
FHQ10	1169	A3U	ANNUAL STATEMENT PREMIUM TAXES ALL STATES 2000 MILLERS INS CO
FHQ10	1170	A3U	ANNUAL STATEMENT PREMIUM TAXES ALL STATES 2000 MILLERS INS CO
FHQ10	1172	A3U	ANNUAL STATEMENT PREMIUM TAXES ALL STATES 2001
FHQ10	1173	A3N/A3U	COMPANY REPORTS 1999 & 1997; ANNUAL STATEMENT PREMIUM TAXES ALL STATES
FHQ10	1174	A3U	ANNUAL STATEMENT PREMIUM TAXES ALL STATES 1999
FHQ10	1177	A3O	JOURNAL VOUCHERS - MARCH 2001
FHQ10	1178	A3O	JOURNAL VOUCHERS - FEBRUARY 2001
FHQ10	1179	A3O	JOURNAL VOUCHERS - JANUARY 2001, FEBRUARY 2001
FHQ10	1180	A3O	JOURNAL VOUCHERS - JANUARY 2001
FHQ10	1181	A3N	FINANCIALS - BANK OF AMERICA & LA SALLE BANK CASH RECONCILIATIONS 10/2002 - 1/2003
FHQ10	1182	A3U	ANNUAL STATEMENT PREMIUM TAXES ALL STATES 1999
FHQ10	1183	A3U/A3E	PREMIUM TAXES 1997 - 2000; STATUTORY FINANCIAL STATEMENTS 12/1991 & 1992
FHQ10	1187	A3U	ANNUAL STATEMENT PREMIUM TAXES ALL STATES & PAPERS TO BE FILED IN STATE FILES
FHQ10	1189	A3E	QUARTERLY STATEMENTS 2000 - 2001
FHQ10	1192	A3N	FINANCIALS - BANK OF AMERICA 6/2002 - 7/2002
FHQ10	1193	A3N	FINANCIALS - BANK OF AMERICA 2001 & 2002; FEDERAL HOME LOAN BANK 8/2002
FHQ10	1194	A3O	JOURNAL VOUCHERS - MAY 2001
FHQ10	1195	A3O	JOURNAL VOUCHERS - APRIL 2001, MAY 2001
FHQ10	1196	A3O	JOURNAL VOUCHERS - MARCH 2001, APRIL 2001
FHQ10	1197	A3N	MONTH END REPORT & MONTHLY WORKPAPERS 1/2001 - 5/2001 & 11/2001
FHQ10	1198	A3N	MONTH END REPORT & MONTHLY WORKPAPERS 9/2001 - 10/2001
FHQ10	1199	A3N	MONTH END REPORT & FINANCIAL WORKPAPERS 7/2002 - 11/2002 & 8/2001
FHQ10	1200	A3N	MONTH END REPORT & FINANCIAL WORKPAPERS 12/2001 - 7/2001
FHQ10	1201	A3R	LA SALLE BANK BALANCE REPORTS 8/2001 - 12/2001, 2/2002 - 9/2002; BANK OF AMERICA
FHQ10	1202	A4A	PREVIOUS DAY DETAIL 2/2002 - 6/2002
FHQ10	1203	A4A	DEBORAH CAPPS - ADMINISTRATIVE FILES & REINSURANCE BINDERS
FHQ10	1204	A3B	DEBORAH CAPPS - ADMINISTRATIVE FILES
FHQ10	1205	A3B	DEBORAH CAPPS - REINSURANCE & ENDORSEMENTS BILLING FILES
FHQ10	1206	A4A	DEBORAH CAPPS - REINSURANCE & ENDORSEMENTS
FHQ10	1206	A4A	J DRIGGER GENERAL CORRESPONDENCE FILES 1999-2001

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FHQ10	1211	A3N	MONTH END REPORTS & FINANCIAL WORKPAPERS 4/2001 - 7/2001
FHQ10	1217	A3R	FINANCIAL - RECONCILIATIONS & BANK INFO 1999
FHQ10	1218	A3O	ACCOUNTING - GL BALANCE BY ACCOUNT FOR 2002 #100020 - 250009
FHQ10	1219	A3O/A3R	FINANCIAL - MAJOR PERIL RECONCILIATION 1998 - 2000; LA SALLE BANK BALANCE
FHQ10	1224	A2A/A3A	REPORTS 9/2001, 1/2002 & 10/2002; JOURNALS 7/2000 & 10/2002 CANCELLED CHECKS #43173 2920 - 3070, 919000 - 926999
FHQ10	1236	A3R	ACCOUNTING - ACCOUNT ANALYSIS REPORTS 2001; SUNCOAST RECONCILIATION 2002
FHQ10	1237	A1E	BONDS (CANCELLED AT RECEIVERSHIP)
FHQ10	1238	A1D	CLOSED/CANCELLED BONDS
FHQ10	1239	A4I	AGENCY AGREEMENTS 2002
FHQ10	1240	A4I	AGENCY AGREEMENTS, WPC MANUALS
FHQ10	1241	A2C	UNMATCHED CLAIM MAIL - SUNCOAST
FHQ10	1242	A2C	UNMATCHED CLAIM MAIL - SUNCOAST
FHQ10	1278	A3B	MASTER REGISTERS 9/1999 - 2/2000
FHQ10	1283	A3B	MASTER REGISTERS 3/2000- 9/2000
FHQ10	1285	A3R	FLORIDA HOMEOWNERS RECON 1998; CLAIMS FROM "LISA'S DESK" NOBEL 3 BANK RECONCILIATIONS 8/2002 - 10/2002; FLORIDA HOMEOWNERS CLAIMS
FHQ10	1369	A3R	5/2001 - 12/2001
FHQ10	1375	A3R	BANK RECONCILIATION REPORTS ACCOUNT #3815 2002
FHQ10	1377	A3C	HARBOR MICHIGAN CLAIM FILES
FHQ10	1378	A3R	MILLER SUNCOAST BANK RECONCILIATION #3815 2/2002 - 4/2002
FHQ10	1379	A3R	MILLER SUNCOAST BANK RECONCILIATION #3815 5/2002 - 6/2002
FHQ10	1380	A3R	MILLER SUNCOAST BANK RECONCILIATION #3815 7/2002 - 9/2002
FHQ10	1381	A3R	MILLER SUNCOAST BANK RECONCILIATION #3815 1/2002 & CLASSIC AUTO BANK
FHQ10	1382	A3R	RECONCILIATIONS 1998 - 2002
FHQ10	1383	A3R	HARBOR RETURN PREMIUM, DEPOSITORY BANK RECONCILIATIONS 1998 - 2001
FHQ10	1384	A3R	HARBOR BANK RECONCILIATIONS, NSF, CLAIMS ACCOUNT 1998 - 2002
FHQ10	1385	A3R	HARBOR BANK RECONCILIATIONS, NSF, CLAIMS ACCOUNT 1998 - 2002
FHQ10	1386	A3R	WE LOVE BANK RECONCILIATIONS 1/2002 - 12/2002, NOBEL CASH SPLIT & CREDIT
FHQ10	1393	A3B	CARD 1/2000 - 4/2000
FHQ10	1396	A3R/A3B	WE LOVE BANK RECONCILIATIONS 6/199 - 12/2001 MILLERS NOBEL 2000 BACKUP MILLERS NOBEL 2001 R/P BANK RECONCILIATIONS & CASH SPLIT 7/2001 - 9/2001
FHQ10	1397	A3R/A3B	MILLERS NOBEL 2001 DEPOSITORY BANK RECONCILIATIONS & CASH SPLIT TO 6/2001
FHQ10	1401	A3B	MILLERS NOBEL 2000 BACKUP MILLERS NOBEL 2001 COMM & CALMS BANK RECONCILIATIONS; CASH SPLIT 10/2001 -
FHQ10	1402	A3B/A3R	12/2001; A/R SUMMARY FILE 2001
FHQ10	1419	A4A	SHAREHOLDER LIST AS OF 12/31/1998 OF MILLERS MUTUAL-DEMUTUALIZED & ALL STOCKS CONVERTED AND/OR PAID
FHQ10	1434	A3O/A3R	AFFIDAVITS OF FORGERY 99/00; RECONC '00; RECEIVABLES BY ACCT '00; JE 1/01;
FHQ10	1438	A3R	PETTY CASH '00; DIRECT BILL RECEIVABLES 8/01-4/02 & 11/02 PAYROLL ACCOUNT RECONCILIATION 1998-2002
FHQ10	1460	A3R	MUTUAL FIRE ARP RECONCILIATION STATEMENT 2/28/2003; SIT/INSPIRE ACCOUNT ANALYSIS REPORT 1999; ESCHEAT RETURNS 1997 - 1999
FHQ10	1462	A4A	OLD FILES - CAPITOL STOCK TAX, SURETY & FIDELITY BOND, INCOME TAX 1926-1990
FHQ10	1464	A3R/A3O	DEPOSITORY ACCOUNTS 2002; WPC CLAIMS G/L BALANCE 2002; WPC RETURN
FHQ10	1466	A3B/A3A	PREMIUM LEDGER 2002 - 2002; ACCOUNT CURRENT RECEIVABLE 1999 ESCHEAT BACKUP 1998 AND LATER
FHQ10	1467	A3A	ESCHEAT BACKUP 1998; ABANDONED PROPERTY 1996; UNCLAIMED FUNDS 1998 - 1999 BY STATE
FHQ10	1468	A3R	RECONCILIATIONS 2001; BANK STATEMENTS 2002; INCOME STMT 1997; PAYMENT LOG 4/2000; CHECK REGISTER 1996 - 1997
FHQ10	1469	A3R	MGA WINS RECONCILIATION 1999 - 2000; PETTYER CASH 1994, 1998 & 1999; AGRI BUSINESS WINS RECONCILIATION 1999; MILLERS RETIREMENT PLAN
FHQ10	1471	A3N	ACCOUNT BALANCE PER LEDGER 2001 - 2002; COMMISSION DEPOSITORY AND
FHQ10	1472	A3N	ESCROW ACCOUNTS 2000 - 2002
FHQ10	1473	A3B	ACCOUNT BALANCE PER LEDGER 2001 - 2002 WE LOVE PERMIUMS ACCOUNT CURRENT BY CO 10/1999 - 6/2000; WPC DIRECT BILL RECEIVABLE 1/2001 - 7/2001
FHQ10	1476	A3B	MGA WPC ACCOUNT CURRENT RECEIVABLE 5/2002 - 2/2003; WE LOVE RECOVERIES/RECONC 1998 - 1999; AGED RECEIVABLES 12/1999; MGA DIRECT BILL RECONC 12/2000

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FHQ10	1488	A2A	UNCLAIMED FUNDS 1998 -1999 BY STATE
FHQ10	1489	A3R/A3B	RECONCILIATIONS 2000 - 2002; LOSS REPORTS 2000 - 2001; SALES TAX PAYABLE 6/1999 - 2/2002
FHQ10	1490	A3A/A3R	CHECK REGISTER 2002; RECONCILIATION 1999 - 2000; VOIDED PAYMENTS 1999;
FHQ10	1594	A4A	NOTES, JOURNALS & REGISTER 1999; INCOME ANALYSIS STATEMENTS 2000
FHQ10	1595	A4A	K BARR - LEGAL CORRESPONDENCE/WORK PRODUCT 1997-2002
FHQ10	1596	A4A	K BARR - LEGAL CORRESPONDENCE/WORK PRODUCT 1997-2001
FHQ10	1597	A5A	K BARR - LEGAL CORRESPONDENCE/WORK PRODUCT 1997-2001
FHQ10	1600	A4A	K BARR - LEGAL CORRESPONDENCE/WORK PRODUCT 1997-1999
FHQ10	1601	A1F	K BARR - LEGAL CORRESPONDENCE/WORK PRODUCT 2001-2002
FHQ10	1602	A3D	REINSURANCE BINDER
FHQ10	1603	A5D	LEASES & LASALLE NOTE
FHQ10	1604	A5D	LITIGATION REPORTS 1997-1999
FHQ10	1605	A5D	CLOSED LAWSUIT FILES 1998-2002
FHQ10	1607	A3G	LEGAL WORK PRODUCT - E&O POLICIES 1998-2002; AUDIT RPTS
FHQ10	1608	A3G	AUDIT REPORTS ON VARIOUS PROGRAMS 1998-2002
FHQ10	1609	A34	K BARR - LEGAL WORK PRODUCT - 1998 -2000
FHQ10	1610	A3R	NOBEL/MILLERS RP RECONCILIATION 2002, DEPOSITORY RECONCILIATIONS JAN 2002, COMMISSION STMT 9/2002
FHQ10	1611	A3R	MGA CASUALTY CLAIMS RECONCILIATION, WPC MUTUAL CLAIMS RECONCILIATION, WPC CASUALTY CLAIMS RECONCILIATION JAN - DEC 2001
FHQ10	1634	A5B	MGA MUTUAL CLAIMS RECONC JAN-DEC 2001; MILLERS/NOBEL SPLIT & C/C
FHQ10	1635	A5B	BREAKDOWN RPTS JAN 2002; CLAIMS RECONCILIATION MILLER NEON 2002;
FHQ10	1636	A5B	MILLER/NOBEL CLAIMS RECONC 2002; MILLERS/NOBEL COMM STMT 8/2002
FHQ10	1637	A5B	LITIGATION REPORTS 1997-2002; EMPLOYEE MANUALS
FHQ10	1638	A5B	LEGAL CORRESPONDENCE/WORK PRODUCT "C-I" 1998-2002
FHQ10	1639	A5B	CLAIMS DEPT CORRESPONDENCE "INSPIRE-K" & VARIOUS RPTS 1998-2000
FHQ10	1640	A5B	LEGAL CORRESPONDENCE/WORK PRODUCT FILES "K-S" 1999-2002
FHQ10	1641	A5B	SUBPOENA RESONSE 1999-2002 AND CORRESPONDENCE FILES
FHQ10	1664	A3	LEGAL CORRESPONDENCE/WORK PRODUCT "S-Y" 1995-2002
FHQ10	1672	A4O/A4A	LEGAL CORRESPONDENCE/WORK PRODUCT 1997-2000
FHQ10	1676	A3A	LEGAL CORRESPONDENCE/WORK PRODUCT 1998-2002
FHQ10	1682	A4J/A4O	FINANCIAL STMTS, AGREEMENTS, REPORTS, ANNUAL STMTS 1999-2002
FHQ10	1683	A4	STOCK LEDGER MILLERS CAS CO 1962-1970; DEMUTUALIZATION OF MILLERS MUTUAL (BOOK)
FHQ10	1684	A3	REINS PREM OR LOSS BORDERAUX FOR MISC AGENTS 1995 & PRIOR YEARS; LA FAIR
FHQ10	1685	A4J	PLAN; LA JOINT REINS PLAN FUNDING FROM REINS 1993
FHQ10	1686	A4J	MILLER AMERICAN GROUP MINUTES & STOCK OPTION AGMTS
FHQ10	1687	A4	COMPANY RECORDS TO INCLUDE CORRESPONDENCE AND COA (PULLED FOR
FHQ10	1688	A4H	RETENTION)
FHQ10	1689	A2/A5	EMP FLEX PLAN DATA, AP, AR, ACTUARIAL RPTS 1992-2002
FHQ10	1693	A3	MILLERS AMERICAN GROUP - CORPORATE RECORDS - MINUTES
FHQ10	1694	A3	MILLERS AMERICAN GROUP - CORPORATE RECORDS - MINUTES & FILES
FHQ10	1695	A5	WE LOVE FILES FROM SHARON SHOLDEN'S OFFICE
FHQ10	1701	A5	MILLERS MUTUAL FIRE INS CO - COMPANY INSURANCE POLICIES
FHQ10	1702	A5D	LEGAL & CLAIMS VARIOUS REPORTS
FHQ10	1703	A5D	VARIOUS MONTHLY FINANCIAL/REINSURANCE REPORTS AND AGMTS 1989-2002
FHQ10	1704	A5D	MONTHLY FINANCIAL STATEMENTS 1998-2000
FHQ10	1705	A5D	LEASE AGMTS, LOSS RUNS, FINANCIAL STMTS 1994-2000
FHQ10	1706	A5D	VARIOUS AGMTS & COMPUTER SYSTEM UPGRADE, LICENSING AGMTS 1994-2000
FHQ10	1707	A5D	LOUISIANA CLASS ACTION LAWSUIT
FHQ10	1708	A5D	PINNACLE LAWSUIT
FHQ10	1709	A5D	PINNACLE LAWSUIT
FHQ10	1710	A5D	LEGAL FILE - CASSIDY, BALL ET AL vs MILLERS (DR SMITH LAWSUIT)
FHQ10	1711	A5D	LEGAL FILE - CASSIDY, BALL ET AL vs MILLERS (DR SMITH LAWSUIT)
FHQ10	1712	A5D	LEGAL FILE - CASSIDY, BALL ET AL vs MILLERS (DR SMITH LAWSUIT)
FHQ10	1718	A5D	LEGAL FILE - CASSIDY, BALL ET AL vs MILLERS (DR SMITH LAWSUIT)
FHQ10	2335-2350	A2C	LEGAL FILE - JAME SLEE COUNTESS vs HAZEL'S RAWHIDE WESTERN STORE, ET AL (REC'D FROM BRACKETT & ELLIS)
FHQ10	4970	A2C	CLAIM FILES
FHQ10	5123	A2C	CLAIM FILES
FHQ10	5299	A2C	CLAIM FILES - WC FOR NEW MEXICO

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FHQ10	5306	A2C	CLAIM FILES
FHQ10	5310	A2C	CLAIM FILES
FHQ10	5315	A2C	CLAIM FILES
FHQ10	5316	A2C	CLAIM FILES
FHQ10	5321	A2C	CLAIM FILES
FHQ10	5329	A2C	CLAIM FILES
FHQ10	5334	A2C	CLAIM FILES
FHQ10	5340	A2C	CLAIM FILES
FHQ10	5345	A2C	CLAIM FILES
FHQ10	5355	A2C	CLAIM FILES
FHQ10	5360	A2C	CLAIM FILES
FHQ10	5364	A2C	CLAIM FILES
FHQ10	5981	A2C	CLAIM FILES
FHQ10	6302	A3B	REINSURANCE TREATIES 1986 - 1995
FHQ10	6303	A3E	PHASE 1 & 2 LOSS RUNS & FINANCIAL REPORTS 8/2002 - 1/2003
FHQ10	6304	A3B	REINSURANCE 1990 - 1998
FHQ10	6305	A3E	ANNUAL STATEMENT WORK PAPERS, CANCELLED & VOIDED CHEKCS, RTND MAIL 1998-2002
FHQ10	6306	A3B	REINSURANCE RECORDS
FHQ10	7772	A1D	POLICY FILES - 1991
FHQ1	11178	A1D	CEO OFFICE-MILLER LIFE BOX 1 OF 2 TO STORAGE 8/16/2002
FHQ1	11199	A3N	2001 CLASSIC RPT; 2000 INSTANT AUTO RECONS; MM & MC BY STATE 12/1995-9/1996
FHQ1	11203	A3B	REINSURANCE 1997 REPORTS
FHQ1	11205	A3N	INSTANT AUTO MARCH-APRIL 2000
FHQ1	11206	A3G	1997 DELOITT & TOUCHE
FHQ1	11209	A1D	CEO OFFICE - MILLER LIFE BOX 2 OF 2 TO STORAGE 8/16/2002
FHQ1	11212	A3N	INSTANT AUTO MARCH 2000 EXTRAS
FHQ1	11214	A3A	REINSURANCE - 1992 - 1994
FHQ1	11218	A3N	FLHO JAN & FEB 01 AUG-OCT 2000
FHQ1	11219	A3A	REINSURANCE - 1992-1993
FHQ1	11226	A3N	INSTANT AUTO MAY-JUNE 2000
FHQ1	11227	A3N	REINSURANCE - ASSUMED LOSSES REPORTS & PYMTS
FHQ1	11230	A4	CEO OFFICE - STRATEGIC PLANNING 94-98; TRADEMARK/LOGO; BYLAWS, ART OF INCORP (PULLED FOR RETENTION)
FHQ1	11231	A3N	INSTANT AUTO JAN-FEB 2000
FHQ1	11232	A3B	REINSURANCE MONTHLY REPORTS
FHQ1	11234	A3N	REINSURANCE-1992 - 1993
FHQ1	12039	A3B	REINSURANCE RECORDS
FHQ1	12040	A3B	REINSURANCE RECORDS
FHQ1	12169	A3N	MGA WPC MONTH END REPORTS 6/2000 BOX #2
FHQ1	12466	A3M	MM, MC & ML STOCKS & BONDS SOLD, REDEEMED OR CALLED 1993-1995
FHQ1	12474	A4	MILLERS LIFE RECORDS
FHQ1	12516	A3	LIFE CO 1991-1993 ANNUITY JOURNAL; 1993 LIFE LOSS; PREM JOURNAL; PREM DEP;
FHQ1	12620	A3N	AGENT COMM STMT
FHQ1	12620	A3N	REINSURANCE - CEDED LOSSES & CEDED PREMIUMS
FHQ1	12653	A4A	MILLERS LIFE INSURANCE DEPT
FHQ1	12743	A3N	LBIE STAT FILES & OL PREMIUM TAXES
FHQ1	12748	A3N	REINSURANCE REPORTS 1994 -1996
FHQ1	12749	A3N	WPC MILLERS MONTH END
FHQ1	12753	A3N	MGA WPC APRIL 2000 MONTH END 6-8 OF 8
FHQ1	12759	A3N	MGA WPC MONTH END OCT 2000 1-3 OF 5
FHQ1	12762	A3N	MGA JAN 2000 MONTH END BINDER 3 - 7 OF 7
FHQ1	12765	A3	ACCOUNTING RECORDS
FHQ1	12767	A3N	SPL MONTH END APRIL 2000 1-3 OF 3; MARCH 2000 2 OF 3
FHQ1	12772	A3N	SPL WPC MONTH END MARCH 2000 3 OF 3; FEB 2000 1-3 OF 3
FHQ1	12773	A3N	WPC MILLERS MONTH END
FHQ1	12777	A3N	MGA WPC MONTH END NOV 2000 1-3 OF 7; MGA 7/12/00 & 9/22/00
FHQ1	12779	A3N	MGA WPC MONTH END NOV 2000 4-7 OF 7
FHQ1	12780	A3N	SPL MONTH END REPORTS 1-3 OF 3
FHQ1	12782	A3N	MGA WPC MAY 2000 MONTH END 5 OF 5; APRIL 2000 1-5 OF 8
FHQ1	12783	A3N	MGA WPC FEB 2000 MONTH END 3 & 4 OF 4 & JAN 2000 MONTH END 1 & 2 OF 7
FHQ1	12785	A3N	SPL WPC MONTH END DEC 2000 4-5 OF 5; MGA WPC 12/98 - 4/99
FHQ1	12789	A3N	SPL WPC MONTH END DEC 2000 1-3 OF 5
FHQ1	12794	A4O	1998 JOURNAL ENTRIES
FHQ1	12819	A3N	MGA WPC MONTH END OCT 2000 4-5 of 5

Exhibit L  
The Millers Insurance Company  
Records to Be Destroyed

FHQ1	12823	A3N	WPC MILLERS MONTH END
FHQ1	12826	A3N	WPC MGA MONTH END
FHQ1	12829	A3N	WPC MILLERS MONTH END
FHQ1	12831	A3N	SPL MONTH END JAN 2000 1-3 OF 3; MGA WPC MONTH END MAY 2000 1 OF 5
FHQ1	12833	A3N	SPL MONTH END APRIL 2000 1-3 OF 3
FHQ1	12834	A3N	SPL WPC MONTH END NOV 2000 3-7 OF 7
FHQ1	12838	A3N	WPC MGA MONTH END
FHQ1	12839	A3N	WPC MILLERS MONTH END
FHQ1	12841	A3N	WPC MILLERS MONTH END
FHQ1	12842	A3N	MGA WPC MARCH 2000 MONTH END 1 - 3 OF 5
FHQ1	12844	A3N	ILL CST CNT FL PRM GROWTH
FHQ1	12845	A3N	WPC MGA MONTH END
FHQ1	12846	A3N	MGA WPC MAY 2000 MONTH END 2-4 OF 5
FHQ1	12848	A3N	WPC MILLERS MONTH END
FHQ1	12849	A3N	SPL WPC MONTH END OCT 2000 1-3 OF 3
FHQ1	12852	A3N	MGA WPC MARCH 2000 MONTH END 4 & 5 OF 5; FEB 2000 MONTH END 1 & 2 OF 4
FHQ1	12853	A3N	WPC MGA MONTH END
FHQ1	12854	A3N	WPC MGA MONTH END
FHQ1	12855	A3N	UNCLAIMED FUNDS FILES PROG MGMT FILES - HARBOR NON STANDARD AUTO, HARBOR LOW VALUE DW, FLOHO
FHQ1	12856	A4G	CLARENDON, NIA
FHQ1	12857	A3N	WPC MILLERS MONTH END
FHQ1	12858	A3N	WPC MGA MONTH END
FHQ1	12859	A3	AM TEX RECORDS INSTANT AUTO MONTH END REPORTS 1/1999-6/1999; TRI STATE RECON 1998-1999;
FHQ1	12860	A3N	MISC SUNCOAST REPORTS 1998 INVESTMENTS 1993; 1991 MILLERS LIFE & MC PURCHASED STOCK CERT; MILLERS LIFE
FHQ1	12904	A3M/A3O	TRANSFER SHEETS 1990
FHQ1	12956	A3B	AGRIBUSINESS PREMIUM BILLING - AGENCY FILES 1997 F - I
FHQ1	12984	A2A	CLAM DRAFTS - MUTUAL 591445 - 595488
FHQ1	12988	A3N	MONTH END WPC REPORTS FOR MGA BINDERS 4-6 OF 6
FHQ1	12999	A3N	MONTH END WPC REPORTS FOR MGA BINDERS 1-3 OF 6
FHQ1	13008	A3N	AUDITED FINANCIAL STATEMENTS 1980-1990
FHQ1	13011	A3N	LBIE - STATE FILES & PREMIUM TAX
FHQ1	13018	A4H	INSURANCE POLICIES FOR MILLERS GROUP BANK STMT SUNCOAST CLAIMS BANK OF AMER ACCT 000480103815 10/02; MILLER MUT
FHQ1	13046	A3R	FIR ARP BK OF AMER 480103815 11/02
FHQ1	13054	A3N	MC MO END RPTS 6/2000 - 8/2000 52656939
FHQ1	13073		MISSING BOX AT SAFESITE (REMOVED FROM INV)
FHQ1	13077	A3N	MILLERS CASUALTY MONTH END REPORTS
FHQ1	13084	A3R	SUN COAST BANK STMT RECON US BANK 163800516532 11/2000 - 3/2001
FHQ1	13088	A3R	SUN COAST BANK STMT/RECON 430103815 1/2000 - 5/2000
FHQ1	13090	A3R	SUN COAST BANK/STMT 430103815 6/2000 - 10/2000
FHQ1	13093	A3R	SUN COAST BK STMT RECONC 8/2001 - 11/2001 BANK OF AMERICA 480103815
FHQ1	13094	A3R	SUN COAST BK STMT RECONC 5/2001 - 11/2001 BANK OF AMERICA 480103815
FHQ1	13097	A3R	SUN COAST BANK STMT 11/2002 - 12/2002 BANK OF AMERICA
FHQ1	13099	A3R	VARIOUS PROG BANK STMTS ON SMALL ACCOUNTS 2002
FHQ1	13100	A2C	CLAIM FILE - CLAIM #9670-1034
FHQ1	13136	A3N	WPC MGA CLMS RECON & MUTUAL & CAS 2000; CHECK REGISTERS
FHQ1	13183	A3R	WPC BANK RECONCILIATIONS, SPL, MUTUAL & CASUALTY
FHQ1	13192	A3R	MILLERS CAS FL HO BANK STMTS
FHQ1	13266	A3R	MILLERS FL H/O BANK RECONCILIATIONS
FHQ1	13283	A2C	CLAIM FILES RECEIVED FROM FLORIDA
FHQ1	13285-13291	A2C	CLOSED CLAIMS FROM TPCIGA
FHQ1	13357	A2C	CLOSED CLAIMS
FHQ1	13358	A2C	CLOSED CLAIMS/SUBRO LEGAL FILES RETURNED BY BLANK & ASSOC
FHQ1	13359	A2C	CLOSED CLAIMS
FHQ1	13364	A2C	SUBRO LITIGATION FILES
FHQ1	13365	B2	SDR TAKEOVER
FHQ1	13366	A2C	CLAIM RELATED LITIGATION FILES
FHQ1	13367	A3	VARIOUS COMMISSION AND GL RECONCILIATION REPORTS 1968-2002
FHQ1	13370	A2C	CLOSED CLAIM FILES
FHQ1	13371-13375	A2C	CLOSED CLAIM FILES RETURNED BY TPCIGA
FHQ1	13376	A2C	CLOSED CLAIM FILES RETURNED BY NM IGA
FHQ1	13377		REINSURANCE RECORDS
FHQ1	13480-13484	A2B	WORKER COMP CLAIMS - TX

Exhibit L  
The Millers Insurance Company  
Records to Be Destroyed

FHQ1	13485	A2B	WORKER COMP CLAIMS - NM
FHQ1	13486	A2B	WORKER COMP CLAIMS - NM
FHQ1	13487	A2B	WORKER COMP CLAIMS - VARIOUS STATES
FHQ1	13489	A2B	CLAIMS WITH MINOR CLAIMANTS - CA
FHQ1	13490	A2B	CLAIMS WITH MINOR CLAIMANTS - CA, OR & TX
FHQ1	13491	A2B	CLAIMS WITH MINOR CLAIMANTS - NM, ID, IL, IN, MI
FHQ1	13492	A2B	CLAIMS WITH MINOR CLAIMANTS - LA
FHQ1	13495	A2B	CLAIMS WITH MINOR CLAIMANTS - LA
FHQ1	13496	A2B	CLAIMS WITH MINOR CLAIMANTS - LA
FHQ1	13497	A2B	CLAIMS WITH MINOR CLAIMANTS - LA
FHQ1	13498	A2B	CLAIMS WITH MINOR CLAIMANTS - CA
FHQ1	13499	A2B	CLAIMS WITH MINOR CLAIMANTS - CA
FHQ1	13500	A2B	CLAIMS WITH MINOR CLAIMANTS - OR
FHQ1	13501	A2B	CLAIMS WITH MINOR CLAIMANTS - ID, AL, NM
FHQ1	13502	A2B	CLAIMS WITH MINOR CLAIMANTS - TX, NM, CA, OR, ID
FHQ1	13503	A2B	CLAIMS WITH MINOR CLAIMANTS - AL, LA, MI
FHQ1	13504	A2B	CLAIMS WITH MINOR CLAIMANTS - LA
FHQ1	13505	A2B	CLAIMS WITH MINOR CLAIMANTS - LA
FHQ1	13507	A2B	CLAIMS WITH MINOR CLAIMANTS - NM, ID, OR, OK
FHQ1	13508	A2B	CLAIMS WITH MINOR CLAIMANTS - AL
FHQ1	13509	A2B	CLAIMS WITH MINOR CLAIMANTS - CA
FHQ1	13510	A2B	CLAIMS WITH MINOR CLAIMANTS - MI
FHQ1	13511	A2B	CLAIMS WITH MINOR CLAIMANTS - IN, IL, WA
FHQ1	13513	A2B	CLAIMS WITH MINOR CLAIMANTS - AL
FHQ1	13514	A2B	CLAIMS WITH MINOR CLAIMANTS - LA
FHQ1	13515	A2B	CLAIMS WITH MINOR CLAIMANTS - FL, ID, OK, OR, NM
FHQ1	13516	A2B	CLAIMS WITH MINOR CLAIMANTS - CA
FHQ1	13517	A2B	CLAIMS WITH MINOR CLAIMANTS - CA
FHQ1	13523	A2B	CLAIMS WITH MINOR CLAIMANTS - VARIOUS STATES
FHQ1	13526	B1	CLAIMS OPENED AND REFERRED AFTER RECEIVERSHIP
FHQ1	13527	B1	CLAIMS OPENED AND REFERRED AFTER RECEIVERSHIP
FHQ1	13528	B1	CLAIMS OPENED AND REFERRED AFTER RECEIVERSHIP
FHQ1	13529	B1	CLAIMS OPENED AND REFERRED AFTER RECEIVERSHIP
FHQ1	13530	B1	CLAIMS DEPT CORRESPONDENCE WITH GUARANTY ASSOCIATIONS
FHQ1	13531	B1	CLAIMS DEPT CORRESPONDENCE FILES
FHQ1	13532	B1	CLAIMS DEPT CORRESPONDENCE FILES
FHQ1	13533	B1	FIQs 2003 - 2006
FHQ1	13548-13550	A2C	CLOSED CLAIMS RETURNED BY MI PCGA
FHQ1	13560	A2C	CLOSED CLAIMS
FHQ1	13561	B1	CLAIMS DEPT
FHQ1	13562	A2C	CLOSED CLAIMS FROM MI
FHQ1	13563	A2C	CLOSED CLAIMS FROM MI
FHQ1	13564	A2C	CLOSED CLAIMS FROM NM & CA
FHQ1	13565	A2C	CLOSED CLAIMS FROM NM
FHQ1	13566	A2C	CLOSED CLAIMS FROM NM
FHQ1	13567	B1	LATE CLAIM NOTICE
FHQ1	13568	A2C	COLUMBIA CONSTRUCTION CLAIM
FHQ1	13569	A2C	CLOSED CLAIMS & ANNUAL STMTS
FHQ1	13570	B2	A/P WORK PRODUCT 2008-2011
FHQ1	13571	B2	A/P WORK PRODUCT 2004-2007
FHQ1	13572	B2	A/P WORK PRODUCT 2003-2004
FHQ1	13573	A3R	1998-2002 BANK STMTS
FHQ1	13574	A3R	2003 BANK STMTS
FHQ1	13575-13590	A2C	CLOSED CLAIMS PREV ASSIGNED
FHQ1	13591-13594	B1	LATE CLAIMS NOTICES
FHQ1	13595	B1	FIQ AND EARLY ACCESS

