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IN THE DISTRICT COURT OF LANCASTER COUNTY, NEBRASKA

STATE OF NEBRASKA, ex rel.)
 L. TIM WAGNER,)
 DIRECTOR OF INSURANCE OF)
 THE STATE OF NEBRASKA,)
)
 Petitioner,)
)
 vs.)
)
 FAR WEST INSURANCE COMPANY,)
)
 Respondent.)
)

Case No. CI 01 4133

APPLICATION NO. 47

**(LIQUIDATOR'S FOURTH CLAIMS
 REPORT, RECOMMENDATION AND
 APPLICATION TO APPROVE
 CERTAIN UNDISPUTED CLAIMS
 AND TO APPROVE DISTRIBUTIONS
 THEREON)**

Ann M. Frohman, Liquidator ("Liquidator") of Far West Insurance Company ("Far West"), files herewith her Fourth Claims Report, and applies to the Court for an Order approving certain undisputed claims determinations. This application is made pursuant to the Nebraska Insurers Supervision, Rehabilitation and Liquidation Act, NEB. REV. STAT. § 44-4801 *et seq.* (the "Liquidation Act"), specifically NEB. REV. STAT. § 44-4843(1), wherein the Liquidator is required to review all claims duly filed in the liquidation proceedings, make such further investigation as she deems necessary, and submit a claims report to the Court containing her claims recommendations. The Liquidator further applies to the Court for an Order permitting the Liquidator to pay distributions thereon pursuant to NEB. REV. STAT. §44-4844, which allows the Liquidator to pay distributions under the direction of the Court in a manner that will assure the proper recognition of priorities and a reasonable balance between the expeditious completion of the liquidation and the protection of

LANCASTER COUNTY
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 CLERK OF THE
 DISTRICT COURT

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unliquidated and undetermined claims. In support of her application, the Liquidator shows the Court as follows:

1. Attached hereto as Schedule 1 and incorporated herein by reference is a listing of the names and addresses of non-surety claimants in this liquidation holding Class 4 claims as defined in NEB. REV. STAT. §44-4842(4)¹, the amount of each claim finally recommended, and the number assigned by the Liquidator to each Proof of Claim. Of the claims listed on Schedule 1, the claim held by Amwest Surety Insurance Company has already been approved by the Court and is included on Schedule 1 solely to seek Court approval to make an interim distribution thereon. See Application No. 36 (July 25, 2008) and Order thereon (July 29, 2008).

2. Attached hereto as Schedule 2 and incorporated herein by reference is a listing of the names and addresses of surety-related claimants in this liquidation holding Class 4 claims, the amount of each claim finally recommended, and the number assigned by the Liquidator to each Proof of Claim.

3. The Liquidator seeks Court approval of the claims listed on Schedules 1 and 2 (except for the claim held by Amwest Surety Insurance Company, which has already been approved and for which further approval is not necessary).

4. The Liquidator further seeks to pay an interim distribution equal to fifty percent (50%) of the net approved claim amounts of Class 4 claims. The total dollar amount of the interim distribution for which approval is sought herein is \$3,989,503.33, which is fifty percent (50%) of the total of the net claim amounts shown on Schedules 1 and 2.

¹References to NEB. REV. STAT. §44-4842(4) are to the statute in effect on November 9, 2001, the date of the Order of Liquidation, Declaration of Insolvency, and Injunction herein.

5. Every claim in every class having priority over Class 4 claims has been paid in full or adequate funds have been retained for such payment. Adequate funds have also been retained to assure appropriate treatment of all claims which are unliquidated and undetermined on the date of this Application.

6. The Liquidator further applies to the Court for authority to make payments of fifty percent (50%) distributions to all similarly situated Class 4 claims which have received Court approval and which either have been confirmed by the claimant or are exempt from the Liquidator's confirmation process, subject to reporting to the Court from time to time.

7. Omitted claims will be addressed either in future claims reports or under the disputed claims process in Far West's liquidation proceedings.

8. To the best of the Liquidator's knowledge and belief, the claims covered by this report are not subject to modification; if any additional factors hereafter come to the Liquidator's attention which may require any modification, such as third party payments or releases of any such claims, or the existence of specific assets (assets held for the benefit of some but not all claimants) securing any such claims, the Liquidator will promptly bring those matters to the Court's attention in an application to modify such claims.

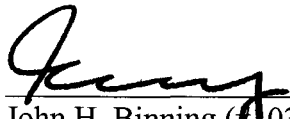
This application is supported by the affidavit of Michael J. FitzGibbons, Special Deputy Liquidator.

The Liquidator prays for an Order approving her Fourth Claims Report and claims recommendations.

DATED: March 31, 2010.

ANN M. FROHMAN, DIRECTOR OF THE
DEPARTMENT OF INSURANCE, STATE OF
NEBRASKA, LIQUIDATOR OF FAR WEST
INSURANCE COMPANY, Petitioner

By: REMBOLT LUDTKE LLP
Attorneys for Petitioner
1201 Lincoln Mall, Suite 102
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(402) 475-5100

By: 

John H. Binning (#0320)
Robert L. Nefsky (#15449)
Jane F. Langan (#20736)

Far West Insurance Company
 Schedule 1: Non-Surety
 Class 4
 March 2010

Poc#	Claimant's Name	Address 1	Address 2	Address 3	City	State	Zip	Liquidator's Recommended Amount	50% Distribution Amount
700234	AAS APPRAISAL SERVICE	P.O. BOX 1491			GARDENA	CA	90249	1,065.00	532.50
700212	Adecco N.A. LLC dba Accountants on Call	Park 80 West Plaza 2; 9th Floor			Saddle Brook	NJ	07663	1,985.65	992.83
700020	Adolph T. Lopez D.B.A. Al Lopez	1400 North Concord Avenue			Santa Maria	CA	93454	74.00	37.00
700263	AIMS- Acclamation Insurance Management Service	1451 River Park Drive, Suite #130			Sacramento	CA	95815	0.00	0.00
700016	ALBERT P. JIMHOFF	11220 ELDERBERRY DR			PORT RICHEY	FL	34668	0.00	0.00
700184	ALBERT P. ROSATI	P.O. BOX 1921			N EASTHAM	MA	34112	0.00	0.00
700200	ALDO M. VALDES-DIAS	4900 SW 94 AVE			COOPER CITY	FL	33328	0.00	0.00
700074	AMBROSIO, RAMIREZ	6488 MOSELEY ST			HOLLYWOOD	FL	33024	0.00	0.00
700013	AMCO Insurance Co	7760 OFFICE PLAZA DR S DEPT 2019			DES MOINES	IA	50391-2019	649.58	324.79
700433	AMERICAN INS TEMPS	P.O. Box 8638			Calabasas	CA	91372-8638	3,825.00	1,912.50
700337	American Management Corp	PO Box 2020			Conway	AR	72033	0.00	0.00
700437	American Standard Insurance Company	PO Box 3528			Englewood	CO	80155	12,083.02	6,041.51
700321	ANGELO, LOPICCOLO JR	10393 HORIZON DR			SPRING HILL	FL	34608	0.00	0.00
700027	ANGRISANI, ROSEMARY	178 BIMINI DRIVE			PALMETTO	FL	34221	0.00	0.00
700185	ANNE, MELNICK	2114 43 ST			LONG ISLAND CITY	NY	33322	0.00	0.00
700278	AURELIO, SANTANA	c/o Del Rosario Insurance Agency	1255 W. 46th Street, Suite #23		HIALEAH	FL	33012	0.00	0.00
700095	BARR, GEORGE I	PO BOX 333			JEWETT CITY	CT	6351	0.00	0.00
700102	BERNARD SMITH	6250 W SUNRISE ST			HOMOSASSA	FL	34446	0.00	0.00
700256	BETTYE J. DELANOY	8206 CASSIA CT			TAMARAC	FL	33321	0.00	0.00
700193	Bienvenu Foster Ryan & O'Bannon	1010 Common Street, Ste #2200			NEW ORLEANS	LA	70130	0.00	0.00
700377	Billie Unruh	c/o Junker Shiaras & Harrington, PC	3004 NORTH 68TH ST		SCOTTSDALE	AZ	85251	997.88	498.94
700324	BLAKE TAYLOR	8535 PARADISE VALLEY RD.			SPRING VALLEY	CA	91977-5750	1,521.79	760.90
700125	Bob Pando Insurance	1610 Blossom Hill Rd #8			San Jose	CA	95124	17.50	8.75
700072	Boring-Johndrow-Leveroni-Vreeburg, Inc.	845 Marshall St.			Redwood City	CA	94063	0.00	0.00
700104	BRENT E. MANOR	c/o Palm Avenue Gallery	45 South Palm Avenue		Sarasota	FL	34236-5610	0.00	0.00
700021	BRIAN J. WILSON	4263 27TH COURT SW APT# 203			NAPLES	FL	34116	0.00	0.00
700385	BRYANT & ASSOCIATES	462 West Hagler			FRESNO	CA	95711	0.00	0.00

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Poc#	Claimant's Name	Address 1	Address 2	Address 3	City	State	Zip	Liquidator's Recommended Amount	50% Distribution Amount
700146	CAL WEST SUBROGATION RECOVERY	336 RAMON DRIVE			LOS ALTOS	CA	94024	2,220.20	1,110.10
700497	Caldwell & Associates Insurance Services, Inc.	321 N. Mall Drive, Suite B-202			Saint George	UT	84790	0.00	0.00
700100	California Casualty Ins. Co.	PO Box 39700			Colorado Springs	CO	80949	13,160.80	6,580.40
700255	CARLOS .CANTOR	18452 OLD PRINCETON LN			BOCA RATON	FL	33498	0.00	0.00
700141	CARLOS . QUINTANILLA	5412 WALSTONE CT			TAMPA	FL	33624	0.00	0.00
700466	CARROLL,KELLY,TROTTER/FRANZEN & MCKENNA	111 W. Ocean Blvd, 14th Floor			LONG BEACH	CA	90802	1,852.60	926.30
700058	Carter Tyler Inc	16350 Valle Vista Way			Riverside	CA	92506	116,800.00	58,400.00
700079	Carvalho Insurance Agency	1366 N. 10th Ave.			Hanford	CA	93230	54.00	27.00
700390	Century Premium Insurance Finance Co.	PO Box 44-1444			Miami	FL	33144	0.00	0.00
700303	City of San Bernardino	Finance Department	300 North D Street		San Bernardino	CA	92418	13,841.49	6,920.75
700342	Coats, Rose, Yale, Ryman & Lee, P.C.	17225 El Camino Real, #240			Houston	TX	77058	3,938.37	1,969.19
700049	CONNOR & SMITH	ATTN: RUTH GREVESEN	41 East Burkitt		Sheridan	WY	82801	495.05	247.53
700004	CORPORATE CREATIVE	9221 CORBIN AVE, Suite #200			Northridge	CA	91324	8,200.00	4,100.00
700086	Cramer Johnson W. & Associates	1420 Edgewater Drive			Orlando	FL	32804	952.90	476.45
700091	Cramer Johnson W. & Associates	1420 Edgewater Drive			Orlando	FL	32804	354.15	177.08
700084	Cramer Johnson W. & Associates	1420 Edgewater Drive			Orlando	FL	32804	169.00	84.50
700088	Cramer Johnson W. & Associates	1420 Edgewater Drive			Orlando	FL	32804	142.40	71.20
700089	Cramer Johnson W. & Associates	1420 Edgewater Drive			Orlando	FL	32804	0.00	0.00
700090	Cramer Johnson W. & Associates	1420 Edgewater Drive			Orlando	FL	32804	0.00	0.00
700087	Cramer Johnson W. & Associates	1420 Edgewater Drive			Orlando	FL	32804	0.00	0.00
700085	Cramer Johnson W. & Associates	1420 Edgewater Drive			Orlando	FL	32804	0.00	0.00
700364	Cumberland & Coats	Attn: Shelly	550 Dana Street		San Louis Obispo	CA	93401	3,195.85	1,597.93
700233	Curtis & Arata Attorney & Counselors	Attn: Terri L. Cipponeri	P. O. Box 3030		Modesto	CA	95353	3,568.15	1,784.08
700137	Custard Insurance Adjusters	PO Box 921329			Northcross	GA	30010	359.77	179.89
700161	Dallin Garcia	16580 SW 146 CT			MIAMI	FL	33177	0.00	0.00
700047	Dakota Land Bird Seed Co	c/o BankWest Insurance	PO Box 453		Presho	SD	57568	0.00	0.00
700025	DAVID GOSSEN	PO BOX 1225			INTERLACHEN	FL	32148	0.00	0.00

Poc#	Claimant's Name	Address 1	Address 2	Address 3	City	State	Zip	Liquidator's Recommended Amount	50% Distribution Amount
700060	David O. Walling	355 West Route 66			Glendale	CA	91740	67.15	33.58
700432	DAVID PENNINGTON	HARVEY PENNINGTON, CABOT, GRIFFITH & RENSEN	ELEVEN PENN CENTER	1835 Market St, 29th Floor	PHILADELPHIA	PA	19103-2989	0.00	0.00
700001	DEANNE ACUNA	P.O. BOX 92455			LONG BEACH	CA	90809	1,081.00	540.50
700032	Deborah L. Jeffs	5405 Alton Parkway, Suite 5-A			Irvine	CA	92714	88.40	44.20
700514	DEBRA LYNCH	12624 RIVER ROAD, S.E.			FORT MYERS	FL	33905	0.00	0.00
700399	Donahue, Wood & Loving	88 SCRIPPS DRIVE SUITE 200			Sacramento	CA	95825	19,549.46	9,774.73
700358	DOUGLAS HAYDEL	3350 DEER PARK DRIVE SUITE A			STOCKTON	CA	95219	1,739.07	869.54
700357	DOUGLAS HAYDEL	3350 DEER PARK DRIVE SUITE A			STOCKTON	CA	95219	968.25	484.13
700356	DOUGLAS HAYDEL	3350 DEER PARK DRIVE SUITE A			STOCKTON	CA	95219	850.60	425.30
700118	DUMOND, DEBORAH AND BROWN, DAVID	511 NEWTON			PORT ORANGE	FL	32127	0.00	0.00
700029	Earl J. Porter, Jr., Engr.	214 THIRD AVE			NORTH NASHVILLE	TN	37201	600.00	300.00
700009	ECS - Engineered Constructors, Inc	4615 Southwest Freeway, Ste #475			Houston	TX	77027	0.00	0.00
700048	ELAINE MORRIS	366 LASAVETTE DRIVE			PORT CHARLOTTE	FL	33952	0.00	0.00
700169	ELIZABETH L. MARCHON	7159 - 46 AVE. CIR. E.			BRADENTON	FL	34203	0.00	0.00
700365	Elliott Claims Service, Inc	P.O. BOX 990			Daytona Beach	FL	32115	191.05	95.53
700254	Elliott Claims Service, Inc	PO Box 990			Daytona Beach	FL	32115	0.00	0.00
700292	Encompass Insurance	PO Box 15860			Sacramento	CA	95852-0860	0.00	0.00
700539	ERICKSEN, ARBUTHNOT, KILDUFF, DAY, & LINDSTROM INC	570 LENNON LANE			WALNUT CREEK	CA	94598	96,088.37	48,044.19
700242	ESTELLE BETTY ZELMAN	45 Eastern Promenade, Unit 7K			Portland	ME	04101-4805	0.00	0.00
700208	EXPRESS CONNECTION	12021 WILSHIRE BLVD	SUITE 922		LOS ANGELES	CA	90025	718.75	359.38
700444	F O G S, Inc. Dba: Saint-Moore I	P.O. Box 1860			Redlands	CA	92373	96.05	48.03
700182	FAUX & ASSOCIATES	2785 E. Desert Inn Road	Suite 270		Las Vegas	NV	89121	382.54	191.27
700300	Finco Financial Corp	PO Box 2037			Hallandale	FL	33008-2037	0.00	0.00
700299	Finco Financial Corp	PO Box 2037			Hallandale	FL	33008-2037	0.00	0.00
700467	FRONTIER ADJUSTERS, INC	P.O. BOX 7610			PHOENIX	AZ	85011	14,649.81	7,324.91
700420	G&D Trucking	5463 Cherokee Road			Stockton	CA	95207	335.70	167.85
700515	G.S. Levine Insurance Services, Inc	3377 Carmel Mountain Rd.			San Diego	CA	92121	0.00	0.00

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Poc#	Claimant's Name	Address 1	Address 2	Address 3	City	State	Zip	Liquidator's Recommended Amount	50% Distribution Amount
700150	Galway Insurance Company	1100 Cornwall Road			Manmouth Junction	NJ	08852-0904	0.00	0.00
700312	GLASCO, LAWRENCE OR KATHLEEN	4665 KOLA ROAD			NEW SMYRNA	FL	32168	0.00	0.00
700121	GORDON, WILLIAMS	38550 TRELUS AVE			ZEPHYRHILLS	FL	33540	0.00	0.00
700481	Guardian Group Inc.	2350 West, 205th Street			Torrance	CA	90501-1460	4,590.64	2,295.32
700388	Guyon, Inc Profit Sharing Plan	Brokers Insurance Mart, Inc	PO Box 4759		Hayward	CA	94540-4759	64.00	32.00
700521	HADDOCK, FRANCES L	573802 Lessie Road			HILLARD	FL	32046	0.00	0.00
700145	Harco National Insurance	PO Box 68309			Schaumburg	IL	60168-0309	6,489.49	3,244.75
700107	Hawaii Insurance Consultants	Six Waterfront Plaza, Third Floor	500 Ala Moana Blvd.		Honolulu	HI	96813	74,826.70	37,413.35
700257	Hib Royal and Hamilton Co. of Arizona	2051 W. Northern Avenue			Phoenix	AZ	85021	0.00	0.00
700528	Hiltgen & Brewer	9400 N. Broadway Extension	One Benham Pl #800		Oklahoma City	OK	73114	1,008.02	504.01
700529	Hiltgen & Brewer, P.C	One Benham Place Suite 800	9400 North Broadway Extension		Oklahoma City	OK	73114-7401	1,840.62	920.31
700093	Insurance Center of Salinas	P.O. Box 1689			Salinas	CA	93902	0.00	0.00
700092	Insurance Center of Salinas	P.O. Box 1689			Salinas	CA	93902	0.00	0.00
700246	Jacobson, Hansen, Najarian & McQuilian	1690 W. Shaw Ave., #201			FRESNO	CA	93711-3516	8,322.08	4,161.04
700409	James Publishing, Inc	P.O. Box 25202			Santa Ana	CA	92799	0.00	0.00
700306	JANET, SASSO	22231 - 61 STREET N.			ROYAL PALM BEACH	FL	33432	0.00	0.00
700289	Jeffrey C. Trudgeon	c/o Farmers Insurance Group of Companies	8540 Archibald Ave. Suite B		Rancho Cucamonga	CA	91730	78.20	39.10
700290	Jennifer Santos Taylor	4728 38th Avenue			St. Pete	FL	33714	0.00	0.00
700101	Jerry Lui Insurance Agency	3106 N. San Gabriel Blvd., Suite B			Rosemead	CA	91770	0.00	0.00
700187	JOSEPH, BENTON	22473 SEA BASS DR			BOCA RATON	FL	33428	0.00	0.00
700375	JUNKER SHIARAS & HARRINGTON, P.C	3004 NORTH 68TH ST			SCOTTSDALE	AZ	85251	2,292.40	1,146.20
700202B	Kamco Property Company	c/o Morgan Jones	2909 Cole Ste# 100		Dallas	TX	75204	287.30	143.65
700202C	Kamco Property Company	c/o Morgan Jones	2909 Cole Ste# 100		Dallas	TX	75204	89.25	44.63
700202A	Kamco Property Company	Attn: A.D. Bates, Asset Manager	5408 W. Plano Parkway		Plano	TX	75093	0.00	0.00
700574	Karl Reth	1046 Commerce St #6			San Marcos	CA	92069	85.85	42.93
700425	KATHY L POOLE	467 TINDALL CAMP RD			LAKE WALES	FL	33853	0.00	0.00
700019	Keck Insurance Agency	28936 Front Street, Ste. #202			Temecula	CA	92590	0.00	0.00

Poc#	Claimant's Name	Address 1	Address 2	Address 3	City	State	Zip	Liquidator's Recommended Amount	50% Distribution Amount
700272	Keenan & Associates, Inc	P. O. Box 14590			Albuquerque	NM	87191-4590	654.48	327.24
700479	Klinedinst, Flehman, McKillop	Attn.: Susan Hinton	501 West Broadway	Suite 600	San Diego	CA	92101-5581	2,541.94	1,270.97
700683	LA TORRACA & GOETTSCHE	211 E. OCEAN BLVD., STE. 400			LONG BEACH	CA	90801	5,331.64	2,665.82
700041	LAROQUE, SHARON L	2611 ALA WAI BLVD. #1206			HONOLULU	HI	96815	0.00	0.00
700037	LARSEN, BERT	94-182 ANANIA DRIVE #350			MILLIANI	HI	96789	0.00	0.00
700429	LASITTER, MILDRED	4494 REAVES ROAD			KISSIMMEE	FL	34746	0.00	0.00
700484	LAW OFFICES GIBEAUT, MAHAN, & BRISCOE	6701 CENTER DRIVE WEST SUITE 611			LOS ANGELES	CA	90045	3,555.00	1,777.50
700486	LAW OFFICES GIBEAUT, MAHAN, & BRISCOE	6701 CENTER DRIVE WEST SUITE 611			Los Angeles	CA	90045	1,783.00	891.50
700488	LAW OFFICES GIBEAUT, MAHAN, & BRISCOE	6701 CENTER DRIVE WEST SUITE 611			Los Angeles	CA	90045	1,360.00	680.00
700489	LAW OFFICES GIBEAUT, MAHAN, & BRISCOE	6701 CENTER DRIVE WEST SUITE 611			Los Angeles	CA	90045	607.00	303.50
700485	LAW OFFICES GIBEAUT, MAHAN, & BRISCOE	6701 CENTER DRIVE WEST SUITE 611			Los Angeles	CA	90045	570.00	285.00
700490	LAW OFFICES GIBEAUT, MAHAN, & BRISCOE	6701 CENTER DRIVE WEST SUITE 611			Los Angeles	CA	90045	400.00	200.00
700487	LAW OFFICES GIBEAUT, MAHAN, & BRISCOE	6701 CENTER DRIVE WEST SUITE 611			Los Angeles	CA	90045	240.26	120.13
700491	LAW OFFICES GIBEAUT, MAHAN, & BRISCOE	6701 CENTER DRIVE WEST SUITE 611			LOS ANGELES	CA	90045	50.00	25.00
700421	Leanne Scummino	5463 Cherokee Road			Stockton	CA	95207	0.00	0.00
700056	LEO, SEMPREVIVO	5831 Whispering Pine Way #417-81			Greenacres	FL	33463-1301	0.00	0.00
700076	Lionel Ramos Co.	PO Box 1498			Bakersfield	CA	93302	132.74	66.37
700077	Lionel Ramos Co.	PO Box 1498			Bakersfield	CA	93302-1498	0.00	0.00
700078	Lionel Ramos Co.	PO Box 1498			Bakersfield	CA	93302-1498	0.00	0.00
700533	Lumberman's Mutual Casualty Company	c/o Gibson Robb & Lindh LLP	275 Battery St., Ste# 920		San Francisco	CA	94111	0.00	0.00
700476	Lyndon Property Insurance Company	c/o Bernard Reinert, Member	North American Bond Claim Services	811 N. Second Street	St. Louis	MO	63102	70,000.00	35,000.00
700148	M Kevin O'Neill Construction	c/o Bill Clark & Son Insurance Agency	PO Box 398		La Mesa	CA	91944-0398	0.00	0.00
700112	Macrovision Corporation	2830 DeLa Cruz Blvd			Santa Clara	CA	95050	782.00	391.00
700266	MANN, BERENS & WISNER, LLP	2929 North Central Ave.	Suite 1600		Phoenix	AZ	85012-2760	4,075.25	2,037.63
700023	MARCO ALVAREZ	6104 NUTWOOD AVENUE			BUNNELL	FL	32110	0.00	0.00
700381	Maria Judith ramirez Garcia	c/o M.A.N. Insurance Agency	5000 York Blvd		LOS ANGELES	CA	90042-1799	0.00	0.00
700276	Maria Lara	c/o Fred M. Charness, Esq.	6700 Fallbrook Avenue, Ste #192		West Hills	CA	91307-3530	0.00	0.00

Far West Insurance Company
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 March 2010

Poc#	Claimant's Name	Address 1	Address 2	Address 3	City	State	Zip	Liquidator's Recommended Amount	50% Distribution Amount
700189	Maria Roza	5010 N. Nob Hill Road #107			Surprise	FL	33351	0.00	0.00
700269	MARIA Z. GRISALES	17925 SW 147 CT			MIAMI	FL	33187	0.00	0.00
700135	MAX A. HANSEN & ASSOCIATES, PC	8 South Idaho Street, Suite A	P.O. Box 1301		Dillon	MT	59725	1,208.14	604.07
700462	McGuire and Hester	PO Box 8101			Wainut Creek	CA	94596-8101	0.00	0.00
700073	MCL, INC.	PO BOX 557751			MIAMI	FL	33255-9944	0.00	0.00
700026	MEYDEL, NOWOGRODZKI	12401 DIVOT DR LOT 97			BOYNTON BEACH	FL	33437	0.00	0.00
700407	MICHELLE D. JONES	6476 107TH TER NORTH			PINELLAS PARK	FL	33782	0.00	0.00
700363	Midlands Claim	P.O. Box 23198			Oklahoma City	OK	73123	3,414.65	1,707.33
700226	NAKATSU, ANDREW T	67-163 KANOLULU STREET			WAIALUA	HI	96791-9623	0.00	0.00
700188	NOMURA INSURANCE SERVICES	12121 Wilshire Blvd., Ste. 1100			Los Angeles	CA	90025	2,306.09	1,153.05
700050	NORMAN, SILVERMAN	10413 NW 70 COURT			TAMARAC	FL	33321	0.00	0.00
700458	Norman Vinson	1013 W. Dorothy Dr.			Brea	CA	92821	46,000.00	23,000.00
700456	Omega Business Products	PO Box 608			La Canada	CA	91012-0608	3,787.96	1,893.98
700427	Onstad's Insurance	2266 Camino Ramon			San Ramon	CA	94583	0.00	0.00
700992	Onstad's Insurance	2266 Camino Ramon			San Ramon	CA	94583	0.00	0.00
700106	OWENS, AGNES N.	7539 GARDNER ROAD			TAMPA	FL	33625	0.00	0.00
700116	Panzer Insurance Agency	P.O. Box 570548			Tarzana	CA	91357	0.00	0.00
700036	Paolo J.J. D'Amico	PO Box 31185			San Francisco	CA	94131	0.00	0.00
700105	PATRICIA, SCHROEDER	2498 NE WILDA ST	521 Adams Blvd, Roscommon MI 48653		JENSEN BEACH	FL	34957	0.00	0.00
700053	PATTERSON, EMMA & ALFRED	8530 ELBERT STREET			PENSACOLA	FL	32514	0.00	0.00
700542	PMA Re Management - Reinsurance Division	Attn.: Donna Benedetti - Claims Department	1735 Market Street	Suite 2800	Philadelphia	PA	19103-7590	0.00	0.00
700455	PREMIUM ASSIGNMENT - TALL	P.O. BOX 3066			TALLAHASSEE	FL	32315	0.00	0.00
700454	PREMIUM ASSIGNMENT - TALL	P.O. BOX 3066			TALLAHASSEE	FL	32315	0.00	0.00
700453	PREMIUM ASSIGNMENT - TALL	P.O. BOX 3066			TALLAHASSEE	FL	32315	0.00	0.00
700451	PREMIUM ASSIGNMENT - TALL	P.O. BOX 3066			TALLAHASSEE	FL	32315	0.00	0.00
700452	PREMIUM ASSIGNMENT - TALL	P.O. BOX 3066			TALLAHASSEE	FL	32315	0.00	0.00
700537	Puritan Budget Plan Inc	PO Box 100051			Duluth	GA	30096	0.00	0.00

Far West Insurance Company
 Schedule 1: Non-Surety
 Class 4
 March 2010

Poc#	Claimant's Name	Address 1	Address 2	Address 3	City	State	Zip	Liquidator's Recommended Amount	50% Distribution Amount
700033	Quality Adjustments Inc	PO Box 151			Winter Haven	FL	33882	1,480.00	740.00
700075	R C Small & Associates Inc	5100 Thompson Terrace, Suite #B			Colleyville	TX	76034-5803	0.00	0.00
700166	Redding-Troy Insurance	7740 East 88th Street, Ste. 100			Indianapolis	IN	46256	0.00	0.00
700493	Reliance Insurance	c/o Cambridge Integrated Services	2570 Blvd of the Generals, Ste# 110		Norrilstown	PA	19403	443.97	221.99
700504	Republic Western Insurance Co	Attn: Susan Ferrell	2721 North Central Ave.		Phoenix	AZ	85004	0.00	0.00
700535	Richard D. Groma	820 Milliani Street, Suite# 812			Honolulu	HI	96813	600.00	300.00
700113	RICHARD J. SHAHEEN	4622 NW 100 TERR			CORAL SPRINGS	FL	33076	0.00	0.00
700008	Richard Kufner, Assoc.	P.O. Box 7116			Phoenix	AZ	85011	700.00	350.00
700006	Richard Kufner, Assoc.	P.O. Box 7116			Phoenix	AZ	85011	637.10	318.55
700005	Richard Kufner, Assoc.	P.O. Box 7116			Phoenix	AZ	85011	326.55	163.28
700286	Robert Buck Const. Corp.	2620 Mallorca Place			Carlsbad	CA	92009	35.70	17.85
700538	Roberts, Taylor & Sensabaugh	P.O. Box 1343	204 Bedford-Euleess Road, W. Suite E		Hurst	TX	76053	40,766.63	20,383.32
700267	Roof Man	c/o Brokers Insurance Mart, Inc	PO Box 4759		Hayward	CA	94540	154.70	77.35
700376	ROSA . GUTIERREZ	c/o Junker Shiaras & Harrington, PC	3004 NORTH 68TH ST		SCOTTSDALE	AZ	85251	794.75	397.38
700039	ROTMAN, JULE	4865 WEST PLEASANT ACRES PLACE			LECANTO	FL	34461	0.00	0.00
700223	Roxanne Hardenburgh	c/o Malkasian * Accountancy	3800 Watt Avenue, Ste. #250		Sacramento	CA	95821	0.00	0.00
700164	S.E.A., Inc	7349 Worthington-Galena Road			Columbus	OH	43085	0.00	0.00
700460	SAFECO INSURANCE COMPANY	P.O. BOX 461			ST LOUIS	MO	63166	5,188.61	2,594.31
700524	SAMS & ASSOCIATES	9852 BUSINESS PARK DR SUITE C			SACRAMENTO	CA	95827-1709	4,604.93	2,302.47
700426	Sandra S. Villegas dba AMCI	4790 Caughlin Pkwy, #324			Reno	NV	89509	52.00	26.00
700038	Sanford S. Davidson MD	c/o D.E. Banker & Associates	761 Deep Valley Drive		Palos Verdes	CA	90274	193.80	96.90
700014	SARDINHA, DEAN JEROME	91-264 NAMAHOE PLACE			KAPOLEI	HI	96707-0000	0.00	0.00
700055	SATO, GERALD KENJI	600 KULIYOUU PLACE			HONOLULU	HI	96821	0.00	0.00
700052	Sattler Insurance Agency	1500 Newell Ave., Ste. 101			Walnut Creek	CA	94596	690.20	345.10
700215	SCS&Associates, Inc	1200 SW 3rd Street			Pompano Beach	FL	33069	0.00	0.00
700144	Seaboard Adjustment Bureau, Inc	PO Box 4734			South Daytona	FL	32121	270.00	135.00
700341	SELLERS, MARION, & BACHI	811 NORTH OLIVE AVE			WEST PALM BEACH	FL	33401	2,827.89	1,413.95

Far West Insurance Company
 Schedule 1: Non-Surety
 Class 4
 March 2010

Poc#	Claimant's Name	Address 1	Address 2	Address 3	City	State	Zip	Liquidator's Recommended Amount	50% Distribution Amount
700305	Shah, Ajit	c/o Paragon Subrogation Services, Inc	PO Box 280519		Northridge	CA	91328-0519	0.00	0.00
700179	Sherman Parent Ins. Brokers LLC	4770 Campus Drive, Suite #100			Newport Beach	CA	92660	67.20	33.60
700119	STATEWIDE CLAIMS SERVICES	P.O. BOX 23816			FT LAUDERDALE	FL	33307	596.41	298.21
700291	Sullivan Daily Times	PO Box 130			Sullivan	IN	47882-0130	45.08	22.54
700499	Swiss Reinsurance America Corporation	Reinsurance Accounting Dept.- Ms. Alice Blankenship	175 King Street		Armonk	NY	10504	0.00	0.00
700147	Taylor Agency, Inc.	615 Riffel Road Suite A			Wooster	OH	44691	42.15	21.08
700483	Tharp & Associates	300 W. Osborn Rd, 5th Floor			PHOENIX	AZ	85013	0.00	0.00
700024	The Canon Group	Attn: Tim Grayem - Director	27936 Lost Canyon Road		Santa Clarita	CA	91351	19,378.00	9,689.00
700043	THOMAS A. CUMMINGS	35035 PERCH DR			ZEPHYRHILLS	FL	33541	0.00	0.00
700080	THOMAS APPRAISAL SERVICE	P.O. BOX 1038			CITRUS HEIGHTS	CA	95611	0.00	0.00
700422	THOMAS E. MULKEY	2255 CORNELIUS BLVD			PORT CHARLOTTE	FL	33953	0.00	0.00
700127	TIMOTHY REICH	1019 34 AVE WEST			BRADENTON	FL	34205	0.00	0.00
700297	Totura & Company	P.O. Box 100009			Fort Lauderdale	FL	33310	1,299.15	649.58
700526	TRILLIUM ADVERTISING	P.O. Box 10328			Eugene	OR	97440	38,571.80	19,285.90
700207	Union Bank of Ca, N.A.	Allison Berry 445 S. Figueroa	Suite 403		Los Angeles	CA	90071	0.00	0.00
700308	Unisource Discovery	3900 Kilroy Airport Way # 180			Long Beach	CA	90806	214.50	107.25
700368	VICENT C. MARINELLO	432 SE 22ND DR			HOMESTEAD	FL	33033	0.00	0.00
700018	Victor A. Tyler	16350 Valle Vista Way			Riverside	CA	92506	0.00	0.00
700281	Walsh & Mickenna, Pc	109 East Main St, Suite One	P.O. Box 6400		Bozeman	MT	59771-6400	353.38	176.69
700034	Walter Mortensen Assoc.	4701 Stockdale Hwy			Bakersfield	CA	93309	0.00	0.00
700419	West Post a/o San Francisco Mini Bus	c/o Claims Management Services	PO Box 1447		Roswell	GA	30077-1447	0.00	0.00
700309	White,Zuckerman,Warsavsky,Luna & Wolf	14455 Ventura Blvd 3rd Fl			Sherman Oaks	CA	91423	2,560.00	1,280.00
700204	WILBERT CLARK	1411 8 AVE EAST			PALMETTO	FL	34221	0.00	0.00
700132	WINSTEAD SECHREST & MIMICK	5400 Renaissance Tower	1201 Elm Street		Dallas	TX	75270-2199	1,320.35	660.18
700046	Wolf Taylor & McCaleb(Wayne C. Wolf)	PO Box 30428			Albuquerque	NM	87190	426.42	213.21
700475	Amwest Surety Insurance Company	8300 N. Hayden Rd., Ste. A100			Scottsdale	AZ	85258	7,249,280.00	3,624,640.00
700165	Michael Waldmann	1753 N.W. 97th Ter.			Coral Springs	FL	33071	100.00	50.00
								7,951,726.32	3,975,863.31

Far West Insurance Company
 Schedule 2: Non-Bail Surety
 Class 4
 March 2010

Poc#	Claimant's Name	Address 1	Address 2	City	State	Zip	Liquidator Recommended Amount	50% Dist Amount
600022	Allan H Rouse Dba: Probate Research	P O Box 1502		Sun City	AZ	85372	36.00	18.00
600367	Amador Cabinet/Supply	16632 Tyler Rd.		Fiddletown	CA	95629	157.00	78.50
600023	American Alliance Mortgage Company	6139 South Rural Road, Bldg., 200-104		Tempe	AZ	85283	211.00	105.50
600342	American Precision Grinding Inc: Profit Sharing Plan	P.O. Box 4687		Irvine	CA	92616	129.00	64.50
600298	Ano Del Nino Owners Association	137 Schlee Way		Santa Rosa	CA	95407	68.00	34.00
600429	Automatic Fire Sprinklers, Inc.	7272 Mars Drive		Huntington Beach	CA	92647	63.75	31.88
600229	Automatic Fire Sprinklers, Inc.	7272 Mars Drive		Huntington Beach	CA	92647	57.80	28.90
600428	Automatic Fire Sprinklers, Inc.	7272 Mars Drive		Huntington Beach	CA	92647	17.00	8.50
600228	Avalon Custom Homes LLC	2550 Whispering Ridge		Bullhead City	AZ	86442	171.50	85.75
600230	Barbara A. Stehr / Ann Robinson-Grady	490 Mountain Ave		Piedmont	CA	94611	459.00	229.50
600208	Beatrice Rotas	1233-3c North Columbus Ave.		Glendale	CA	91202	100.00	50.00
600358	Bothwell Electric * Robert C Bothwell	11620 Sunset Ct.		Montague	CA	96064	75.00	37.50
600011	Burkdoll Construction	38665 Rd. 64		Dinuba	CA	93618	94.00	47.00
600028	Cafe Beaujolais, LLC	961 Ukiah St		Mendocino	CA	95460	356.00	178.00
600307	Danny G. Graves	9806 Ancestry Ct.		Dallas	TX	75217	10,000.00	5,000.00
600185	David Kawano, Mid Pension Plan David Kawano, M.D. Profit	one Baywood Ave., Suite 6		San Mateo	CA	94402	64.00	32.00
600287	Duro-Sense Corp. Profit Sharing Plan	20801 Higgins Court		Torrance	CA	90501	503.00	251.50
600422	Edward Allen Goldsmith	c/o Holtzen & Bauermeister	PO Box 661509	Arcadia	CA	91066-1509	106.25	53.13
600443	El Monte Ford, Inc. 401k Plan	11401 E. Garvey Ave.		El Monte	CA	91732	637.50	318.75
600077	Eliana DeFrancesch	PO Box 280		Edgard	LA	70049	17.00	8.50
600120	Fcl, Inc. Profit Sharing Plan	11892 Goldring Rd		Arcadia	CA	91006-5879	62.90	31.45
600115	Fox Electric Dba: Fox Company	c/o table Mt. Ins Agency	PO Box 2137	Oroville	CA	95965	109.00	54.50
600096	Gary Wild	20551 Montauk Circle		Huntington Beach	CA	92646	66.00	33.00
600136	Gray & Prouty, Inc. 401 (K) Incentive	1755 East Street		Redding	CA	96001	691.00	345.50

Far West Insurance Company
 Schedule 2- Non-Bail Surety
 Class 4
 March 2010

Poc#	Claimant's Name	Address 1	Address 2	City	State	Zip	Liquidator Recommended Amount	50% Dist Amount
600362	Great Sandwiches, Inc.	576 Bellflower Blvd, #104		Long Beach	CA	90814	32.80	16.40
600144	Hallwood, Inc dba Chase Bros. Dairy	PO Box 1272		Oxnard	CA	93032	4.00	2.00
600221	Hernandez Stucco, Inc.	4331 E Joey		Flagstaff	AZ	86004	80.40	40.20
600190	Hilton Retirement Plan And Trust	5312 Comercio Lane	Suite B	Woodland Hills	CA	91364	55.00	27.50
600308	Houstoun, Woodard, Eason, Gentile, Tomfor	Attn: Lynn Trumper	1776 Yorktown, suite 200	Houston	TX	77056	5,806.50	2,903.25
600149	Indigo Designs, Inc Profit Sharing And Pension Plan	1509 Seabright Street, Suite D		Santa Cruz	CA	95062	69.00	34.50
600163	Isu Vansal Insurance Services	Attn: Jan Gilbert	6180 Laurel Canyon Blvd., Suite 270	North Hollywood	CA	91606	164.05	82.03
600199	Isu Vansal Insurance Services	Attn: Jan Gilbert	6180 Laurel Canyon Blvd., Suite 270	North Hollywood	CA	91606	141.10	70.55
600170	Isu Vansal Insurance Services	Attn: Jan Gilbert	6180 Laurel Canyon Blvd., Suite 270	North Hollywood	CA	91606	94.35	47.18
600196	Isu Vansal Insurance Services	Attn: Jan Gilbert	6180 Laurel Canyon Blvd., Suite 270	North Hollywood	CA	91606	77.35	38.68
600168	Isu Vansal Insurance Services	Attn: Jan Gilbert	6180 Laurel Canyon Blvd., Suite 270	North Hollywood	CA	91606	36.55	18.28
600166	Isu Vansal Insurance Services	Attn: Jan Gilbert	6180 Laurel Canyon Blvd., Suite 270	North Hollywood	CA	91606	7.65	3.83
600555	Jesus E. Avina-A&A Grove Service	PO Box 1862		Fallbrook	CA	92088	2,765.00	1,382.50
600176	Joseph A. Geleris	175 N. Pennsylvania #3		Glendora	CA	91740	162.00	81.00
600378	Julie F. Robertson	10013 East 8th Street, #2		Upland	CA	91784	46.75	23.38
600113	Kim Luu	3106 N. San Gabriel Blvd., #B		Rosemead	CA	91770	127.50	63.75
600210	Massier Plumbing, Inc. Profit Sharing Plan & Trust	3662 Northridge Drive		Concord	CA	94518	86.70	43.35
600211	Massier Plumbing, Inc. Profit Sharing Plan & Trust	3662 Northridge Drive		Concord	CA	94518	85.00	42.50
600424	Michael J Fiorentino Dba: Fiorentino Investigations	9526 N 132nd Place		Scottsdale	AZ	85259	71.00	35.50
600399	Mid-Peninsula Leasing Inc.	25250 Mission Blvd.		Hayward	CA	94544	360.00	180.00
600188	Morris's Rubbish Service, Inc. Defined Benefit Plan & Trust	836 Covington Drive		Arroyo Grande	CA	93420	44.00	22.00
600262	Outsource Fleet Services, Inc. Profit Sharing And 401k Plan	618 Galveston St.		Sacramento	CA	95691	60.30	30.15
600321	Paramount Saw Corporation 401(K) Profit Sharing Plan	c/o Prince & Fleming Insurance Brokers, Inc	17330 Brookhurst St. #320	Fountain Valley	CA	92708	107.20	53.60
600363	Preschutti Construction, Inc. 401(K) Profit Sharing Plan	P.O. Box 2704		Mammoth Lakes	CA	93546	13.95	6.98

Far West Insurance Company
 Schedule 2: Non-Bail Surety
 Class 4
 March 2010

Poc#	Claimant's Name	Address 1	Address 2	City	State	Zip	Liquidator Recommended Amount	50% Dist Amount
600088	Robert E. Betz/Robert D. Betz dba: Bob Betz Construction	16620 Dam Road		Clear Lake	CA	95422	117.00	58.50
600085	San Diego Restaurant Supply Profit Sharing Plan	1202 Market St.		San Diego	CA	92101	137.00	68.50
600114	Shelton Lee Flooring Specialties, Inc.	474 Kiernan Ave, Ste D		Modesto	CA	95356	0.00	-
600340	Siegfried & Parzifal, Inc Retirement Trust	18701 Arenth Avenue		City of Industry	CA	91748	45.05	22.53
600091	Smith Heating And Air Conditioning Pension Plan	PO Box 8306		Stockton	CA	95208-0306	103.50	51.75
600137	Tim Corbett Construction Profit Sharing Plan	PO Box 2984		Carmel	CA	93921	212.00	106.00
600047	Todd Stewart Automotive, Inc.	1400 North 9th Street, #22		Modesto	CA	95350	61.00	30.50
600433	Tomlinson Const Inc	PO Box 549		Yuba City	CA	95992	110.70	55.35
600314	Tri City's Trucking/Ron Cochrane	1317 Isleta Blvd S.W.		Albuquerque	NM	87105	720.00	360.00
600061	Tuscan Estate Homes, Inc.	16114 N. 81st Street		Scottsdale	AZ	85260	72.60	36.30
600119	Vance Paulsen Roofing	111 Palm Ave		Woodland	CA	95695	188.00	94.00
600248	Versallis, LLC	18101 Von Karman Ave., #170		Irvine	CA	92612	450.00	225.00
600365	West Coast Cabinets, Inc.	3740 Cincinnati Avenue		Rocklin	CA	95671	61.20	30.60
600069	West Coast Cabinets, Inc.	3740 Cincinnati Avenue		Rocklin	CA	95671	48.00	24.00
600226	Western Tree Company Inc Profit Sharing Plan	3401 E Southern Ave		Phoenix	AZ	85040	204.00	102.00
							27,279.90	13,640.00

IN THE DISTRICT COURT OF LANCASTER COUNTY, NEBRASKA

STATE OF NEBRASKA, ex rel.)
L. TIM WAGNER,)
DIRECTOR OF INSURANCE OF)
THE STATE OF NEBRASKA,)
)
Petitioner,)
)
vs.)
)
FAR WEST INSURANCE COMPANY,)
)
Respondent.)
)

Case No. CI 01 4133

**AFFIDAVIT OF MICHAEL J.
FITZGIBBONS MADE IN SUPPORT
OF APPLICATION 47 (FOR
LIQUIDATOR'S FOURTH CLAIMS
REPORT)**

STATE OF IOWA)
)
COUNTY OF Pottawattamie)^{ss.}

Michael J. FitzGibbons, being first duly sworn, deposes and says as follows:

1. I am the Special Deputy Liquidator of Far West Insurance Company ("Far West"). I was appointed to my position by L. Tim Wagner, the late Liquidator of Far West and continue to serve in my position at the request of Ann M. Frohman, the current Liquidator. In my position, I am personally involved in the liquidation of Far West, including the matters addressed in this Affidavit and I have personal knowledge of the matters addressed in this Affidavit.

2. I am submitting this Affidavit in support of Application No. 47, which contains the Liquidator's Fourth Claims Report and application to approve and pay an interim distribution on certain undisputed Class 4 claims.

3. My responsibilities in the liquidation of Far West include oversight of and active involvement in the liquidation process. I have been actively involved in the liquidation at all times since Far West was placed into liquidation. I am familiar with Far West's claims process and with the claims that have been filed. I am over 21 years of age and suffer no legal disability.

4. Attached to Application No. 47 as Schedules 1 and 2 and incorporated therein by reference is a listings of the names and addresses of claimants in this liquidation holding Class 4 non-surety and Class 4 surety-related claims as defined in NEB. REV. STAT. §44-4842(4), in existence on November 9, 2001, the date of Far West's Order of Liquidation, Declaration of Insolvency and Injunction, the amount of each claim finally recommended, and the number assigned by the Liquidator to each Proof of Claim. The claim held by Amwest Surety Insurance Company listed on Schedule 1 has previously been approved by the District Court of Lancaster County,

Nebraska and is included thereon solely to obtain payment authorization. See Application No. 36 (July 25, 2008) and Order thereon (July 29, 2008).

5. The Liquidator further seeks to pay an interim distribution equal to fifty percent (50%) of the net approved claim amounts of Class 4 claims. The total dollar amount of the interim distribution for which approval is sought herein is \$3,989,503.33, which is fifty percent (50%) of the total of the net claim amounts shown on Schedules 1 and 2.

6. Every claim in every class having priority over Class 4 claims has been paid in full or adequate funds have been retained for such payment. Adequate funds have also been retained to assure appropriate treatment of all claims which are unliquidated and undetermined on the date of this Application.

7. To the best of the Liquidator's knowledge and belief, the claims covered by this application are not subject to modification, or those factors have already been accounted for, as reflected on the attached schedules. If any additional factors hereafter come to the Liquidator's attention, such as third party payments or releases of any such claims, or the existence of specific assets (assets held for the benefit of some but not all claimants) securing any such claims, the Liquidator will promptly bring those matters to the Court's attention in a supplemental report or an application to modify such claims as the case requires.

Date: 3-31-10

Michael J. FitzGibbons
Michael J. FitzGibbons

Subscribed and sworn to before me this 31st day of March, 2010.

Susanne Kuester
Notary Public

J:\RLN\Far West\filings\App 47 mjf aff.wpd

