

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.)
)
AMWEST SURETY INSURANCE)
COMPANY,)
)
Respondent.)

Case No. CI 01 2102

**ORDER TERMINATING
LIQUIDATION PROCEEDINGS AND
DISCHARGING LIQUIDATOR
(PURSUANT TO APPLICATION NO.
145)**

THIS MATTER comes before the Court on the Application of Bruce R. Ramage, Nebraska Insurance Director, statutory Liquidator (the "Liquidator") of Amwest Surety Insurance Company ("Amwest"), for an Order terminating Amwest's liquidation proceedings and discharging the Liquidator. Application No. 145 was filed pursuant to the Nebraska Insurers Supervision, Rehabilitation and Liquidation Act, NEB. REV. STAT. §44-4801 *et seq.* ("Liquidation Act"), specifically NEB. REV. STAT. § 44-4846, which permits the Liquidator to terminate the liquidation proceedings and apply to the Court for discharge when all assets justifying the expense of collection and distribution have been collected and distributed.

Hearing was held on the Application on June 18, 2015 pursuant to notice provided to all interested persons shown on the Court's records. Present on behalf of the Liquidator were Robert L. Nefsky and Jane F. Langan Mach. Michael J. FitzGibbons, the Special Deputy Liquidator, testified on behalf of the Liquidator. No one else appeared.

LANCASTER COUNTY
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CLERK OF THE
DISTRICT COURT

DEPARTMENT OF JUSTICE

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STATE OF NEBRASKA



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The Court has reviewed Application No. 145 and has considered the evidence adduced at the hearing. The Court finds as follows:

LIQUIDATION ORDER

1. On June 7, 2001, the Court determined that Amwest was insolvent and entered an Order of Liquidation, Declaration of Insolvency and Injunction ("Liquidation Order") as to Amwest under the Liquidation Act.

ACTIONS TAKEN IN LIQUIDATION

2. Pursuant to the Liquidation Order and the Liquidation Act, the Liquidator took possession of the assets of Amwest and administered them under the supervision of the Court. In particular, and without limitation:

a. The Liquidator gave or caused to be given notice of the Liquidation Order pursuant to NEB. REV. STAT. §44-4822. The notice required all claimants to file with the Liquidator their claims together with proper proofs thereof pursuant to NEB. REV. STAT. §44-4836 not later than 5:00 p.m., CDT, on June 7, 2002.

b. The Liquidator identified, and collected and liquidated all assets of Amwest which in the Liquidator's judgment justified the expense of collection and liquidation.

c. The Liquidator established a claims procedure meeting the requirements of the Liquidation Act, specifically NEB. REV. STAT. §44-4836, and adjudicated and classified all claims filed thereunder.

d. The Liquidator's claims recommendations on undisputed claims were submitted to the Court for approval pursuant to NEB. REV. STAT. §44-4843 at various times throughout the liquidation proceedings. Disputed claims were submitted to the Court under NEB. REV. STAT. §44-4839 and the Court's Procedures Governing Referee's Participation in Claim Administration,

as amended and restated, also at various times throughout the liquidation proceedings. The Court acted on all such matters so submitted, and all claims are now subject to final orders of the Court.

e. On June 9, 2014, the Court, upon application of the Liquidator, permitted the Liquidator to cease consideration of new claims filed in Amwest's liquidation proceedings and terminated Amwest's claims adjudication process except as otherwise required by law. That Order took effect thirty (30) days after its entry, on July 10, 2014.

f. The Liquidator has paid the administrative costs and expenses of Amwest's liquidation (Class 1 claims) in the ordinary course of its operations. The Liquidator has projected and set aside sufficient funds to fully pay final administrative expenses and costs to close, subject to the Court's approval herein. The Liquidator has set aside all remaining assets for a final distribution to Amwest's Class 3 (policyholder) claimants. The Liquidator has distributed Amwest's general assets in amounts sufficient to pay one hundred percent (100%) of the approved claim amounts in Class 2 and fifty-five percent (55%) of the approved claim amounts in Class 3. The Liquidator projects that total distributions in respect of approved Class 3 claims, including distributions for which approval is sought herein, will approximate seventy percent (70%) of the total allowed claim amount. There are no assets available to pay any claims in classes subordinate to Class 3. These priority classifications are as defined in NEB. REV. STAT. §44-4842 in effect on June 7, 2001, the date of entry of the Liquidation Order, which the Court has previously determined are appropriate for Amwest's liquidation proceedings based on NEB. REV. STAT. §44-4818(2), whereby the rights and liabilities of the insurer, its creditors and others are fixed as of the date of the Liquidation Order.

g. The Liquidator performed numerous other administrative functions during the course of the liquidation proceedings, including the following, among others: coordination with guaranty funds in those states where policies issued by Amwest were covered by guaranty funds, cooperation in the opening and closing of ancillary receiverships in various states, and the return of off-balance sheet assets (such as bond collateral) to the persons and entities entitled thereto.

PRO FORMA CLOSING ACCOUNTING

3. Pursuant to NEB. REV. STAT. §44-4818(5) and paragraph 7 of the Liquidation Order, the Liquidator has filed annual financial reports for Amwest, starting with a list of assets as of June 30, 2001, and ending with financial statements for the year ended December 31, 2014, and has received Court approval of each such filing. The Liquidator has prepared a pro forma closing accounting for Amwest for the period ending May 31, 2015 which, subject to Court approval, the Liquidator has set as the effective date of the Court's order terminating Amwest's liquidation proceedings. The Liquidator's pro forma closing accounting was marked as Exhibit 71 for purposes of the hearing and received into evidence. The Liquidator will file a final closing accounting with the Court as soon as practicable following the final claim distribution, completion of the necessary post-termination matters, such as completion and filing of the final consolidated federal income tax return and the expiration of the prompt determination period thereunder, the deposit of unclaimed property with the Court, and the finalization and filing of the closing accounting and the accountants' examination thereof.

EXAMINATION OF CLOSING ACCOUNTING

4. The Liquidator has applied for authorization pursuant to §§44-4849 and 44-4821(1)(d) of the Act to engage an examination of the closing accounting. The Liquidator intends to engage the certified public accounting firm of Plante & Moran PLLC, Chicago, Illinois,

to perform agreed-upon procedures to examine the closing accounting of Amwest's liquidation proceedings. The engagement would be an extension of the current engagement with Plante & Moran, PLLC covering the years 2013 and 2014 for the additional period beginning January 1, 2015 through the effective closing date of these proceedings. The Court has approved the current engagement pursuant to Application No. 135 herein. The proposed engagement with Plante & Moran, PLLC has been marked as Exhibit 66 for purposes of this hearing and received into evidence. The engagement is substantially similar to the current engagement except that it extends the period under examination and increases the fee accordingly. The Liquidator has represented that the completed accountant's report will be submitted along with the final accounting.

UNCLAIMED FUNDS

5. The Liquidator is holding unclaimed funds which are subject to distribution, including amounts distributable to any creditor, shareholder, member, or other person who is unknown or cannot be found. A summary of unclaimed funds held by the Liquidator is shown on the pro forma closing accounting (Exhibit 71), received into evidence. Additional unclaimed funds may come into existence if any final claim distributions herein are not cashed. Pursuant to NEB. REV. STAT. §44-4845, the Liquidator proposes to deposit all unclaimed funds with the Court, which shall be paid without interest to the person(s) entitled thereto or his, her or its legal representative upon proof satisfactory to the Court of his, her or its right thereto. A detailed listing of all relevant information known to the Liquidator concerning the unclaimed funds, including names of the holders, their last known addresses, and amounts held, shall accompany the deposit. Any amount on deposit not claimed within three years will be presumed abandoned and

will then be subject to the Nebraska Uniform Disposition of Unclaimed Property Act, NEB. REV. STAT. §69-1301 *et seq.*

6. The Special Deputy Liquidator has testified that amounts identified on Exhibit 65, the pre-revision pro forma closing accounting, as escheat (unclaimed funds), includes \$740,349, \$461,410 of which is sourced in retail bail agencies formerly owned by Amwest which were liquidated during the liquidation proceedings. The balance of \$278,939 is sourced in other entries. The Special Deputy Liquidator has testified that while these amounts were designated as “escheat” in the financial records, there was no detail in those records as to payees, locations, or amounts, there was no apparent factual basis for that designation, and the Liquidator has determined that amount should properly be designated as general assets of Amwest which are available for distribution to its claimants.

FINAL FEES AND EXPENSES

7. To permit the closing of Amwest’s liquidation proceedings, it is necessary to pay the final fees and expenses incurred in terminating the liquidation, including fees and expenses which relate to matters which may occur after the liquidation proceedings are closed. The final fees and expenses are set forth in the Liquidator’s pro forma closing accounting (Exhibit 71).

8. Included in the final fees and expenses are occupancy and overhead expenses, tax return preparation and related expenses, an employee closing bonus, and the final fees and expenses of the various service providers to the Liquidator, as set forth in detail on Exhibit 71.

9. The proposed payments to various service providers, including the Special Deputy Liquidator, and his legal counsel, accountants, clerks, and assistants, are for professional and administrative services which may be required following the termination of Amwest’s liquidation proceedings. The Liquidator proposes to make lump sum final payments to the service providers

as specified on Exhibit 71. In consideration of such payments, which would be nonrefundable, the service providers would render all required future services to the Amwest liquidation estate, regardless of whether the amounts which would otherwise be due to them under their current compensation arrangements are more or less than the amounts shown on Exhibit 71. The lump sum payments were determined based on amounts historically paid to the service providers and the assumption that post-termination services would be required for an indefinite period following the termination of these proceedings. The Liquidator has applied for approval to pay the final fees and expenses shown on Exhibit 71 without further order of the Court as final administrative expenses incident to the termination of Amwest's liquidation proceedings.

FINAL INCOME TAX RETURN

10. Included in the Liquidator's final accounting is a provision for costs related to federal and state income taxes in the amount of \$10,000, which have accrued to Amwest during its liquidation proceedings. The Liquidator has previously advanced \$38,500 to Deloitte Tax LLP for preparation of consolidated federal income tax returns for the years 2013, 2014 and 2015, pursuant to Application No. 139 herein. The Liquidator does not anticipate that any taxes will be due.

11. Amwest files consolidated federal income tax returns with its parent Amwest Insurance Group, Inc., which is in bankruptcy in California. Tax returns have been filed for the years 2001-2014 inclusive, and must be filed for the short year 2015.

ASSIGNMENT OF LEASE

12. Amwest is the named lessee in a real estate lease ("Lease") for office space in Scottsdale, Arizona, which runs through January 31, 2016. FitzGibbons & Co., which is owned by Michael J. FitzGibbons, the Special Deputy Liquidator, as well as other insurance receiverships

for which Mr. FitzGibbons is a deputy receiver, share that space and reimburse the Liquidator for their share of occupancy costs associated therewith based on the time devoted to each such matter. As part of the termination of these proceedings, the Liquidator, FitzGibbons & Co., and the landlord have, subject to the Court's approval, made an agreement whereby FitzGibbons & Co. will become the lessee under the Lease, Amwest will share space and occupancy costs on a basis equivalent to that which it is currently paying, and Amwest will prepay to the Landlord its share of occupancy costs and related expenses and an assignment fee. The proposed financial arrangements are set forth on the pro forma closing accounting (Exhibit 71). The proposed Assignment and Assumption Agreement and Landlord's Consent has been admitted in evidence as Exhibit 67. The Court finds that the assignment of Amwest's rights and obligations under the Lease and prepayment of its occupancy costs through January 31, 2016 would relieve the Liquidator from any ongoing financial obligation thereunder after the effective date of May 31, 2015 and that the proposed arrangements are fair and reasonable to the Liquidator.

FINAL CLAIM DISTRIBUTION

13. Pursuant to NEB. REV. STAT. §44-4844, the Liquidator may 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 unliquidated and undetermined claims.

14. The Liquidator seeks Court approval to pay from its general assets a final distribution to Class 3 Policyholder Claimants. The aggregate amount of the distribution for which approval is requested is all assets remaining after payment of secured creditors, the deposit of unclaimed property, and payment of administrative costs to close. The pro forma administrative costs and final distribution amounts as of May 31, 2015, the proposed closing date of Amwest's

liquidation proceedings, are set forth on the Pro Forma Closing Accounting (Exhibit 71). The projected total dollar amount of the final distribution for which approval is sought is \$9,858,238.

15. Some of the administrative costs to close are not finally known at this time. Those costs will be finalized when vendor invoices are received. The final administrative costs will affect the amount of the final distribution.

16. Every claim in every class having priority over the Class 3 Policyholder claims covered by Application No. 145 has been paid in full or adequate funds have been retained for such payment. There are no remaining Class 3 Policyholder claims which are unliquidated or undetermined.

17. The Liquidator has submitted three schedules, admitted into evidence as Exhibits 68, 69 and 70, listing the names and addresses of each Class 3 Policyholder claimant to whom the Liquidator seeks to make a distribution and the basis for determining the dollar amount of such distribution.

18. The Liquidator has testified that the factors specified in Application No. 62 (For Order Modifying Approval of Liquidator's First Claims Report) have been accounted for, as reflected on Exhibits 68, 69, and 70.

19. The Liquidator has further testified that all claims listed on Exhibits 68, 69, and 70 have either been confirmed or are exempt from confirmation because the approved claim amount does not exceed \$1,000. The Court finds that Exhibits 68, 69, and 70 do not include any of the claims affected by Application No. 144 and the Order thereon, which retroactively disallows claims previously allowed by the Court because they were never confirmed by the claimants. Copies of Application No. 144 and the Order thereon were served on the claimants affected by Application No. 144. If as a result of service of the Order granting Application No. 144, any

claimants affected thereby confirm that the amount of their claim is still owing within the appeal time following issuance thereof, the Liquidator will modify the affected exhibits and will file the same with the Court with the closing accounting to add their claims to the final Class 3 policyholder distribution.

DISCHARGE OF LIQUIDATOR

20. The Liquidator has applied to the Court for the discharge and exoneration of the Liquidator, Special Deputy Liquidator, and the employees, contractors, agents, assistants, clerks, attorneys, accountants and representatives providing services in the liquidation of Amwest (“discharged persons”). The discharged persons would be exonerated from any and all further liability to Amwest, its creditors, claimants, shareholders, policyholders, and the liquidation estate. Until filing of the final closing accounting and the accountant’s examination thereof and the Court’s acceptance thereof, the Liquidator would, to the extent of assets remaining in Amwest’s liquidation estate, retain the fiduciary and statutory obligation to return collateral and escheat assets, pay final administrative costs and make final distributions, as anticipated in the pro forma closing accounting, and would retain the fiduciary and statutory obligation to complete all post-closing tasks necessary or advisable to complete the liquidation of Amwest. Upon filing of the final closing accounting and accountant’s examination thereof in form and substance satisfactory to the Court, the Liquidator has requested that the Court issue a final discharge of the discharged persons. Pursuant to the discharge, all persons would be enjoined from commencing or prosecuting, without leave of this Court, any action or proceeding against the discharged persons in connection with or arising out of their status or service in Amwest’s liquidation proceedings, and the Court will retain jurisdiction for the purpose of enforcing its injunction. The injunction will be an extension of the injunction contained in the Liquidation Order and the

Liquidator asserts that it is clearly contemplated under the purposes of the Liquidation Act as it would enhance the efficiency and economy of these liquidation proceedings, clarify the law, and minimize legal uncertainty and litigation. NEB. REV. STAT. §44-4801(3). The Liquidator has represented that all actions by the discharged persons in connection with or arising out of Amwest's liquidation proceedings have been conducted pursuant to the Liquidation Act and under the direction and supervision of the Court. The Liquidator has requested that termination of Amwest's liquidation proceedings should therefore not terminate the injunction contained in the Liquidation Order, and any person desiring to commence or prosecute an action against the Liquidator or any other discharged person should be enjoined from doing so absent leave of this Court.

DISCHARGE OF CLAIMS REFEREE

21. The Liquidator has applied to the Court for the discharge of Theodore L. Kessner, the Court appointed claims referee herein, on such terms as the Court shall determine. All matters requiring the participation of the claims referee have been resolved.

BOOKS AND RECORDS

22. Following termination of Amwest's liquidation proceedings and filing of the final tax returns, the Liquidator does not anticipate that he will have any further use for the books and records of Amwest. Subject to the Liquidator's compliance with Nebraska Department of Insurance Records Retention and Disposition Schedule 47-3-6, which requires the retention of certain of Amwest's records for a period of five years after completion of the liquidation, and subject to review by the State Archives for possible accession, the Liquidator or his successor in interest intends to dispose of Amwest's remaining records, and has applied for approval from the Court to do so pursuant to NEB. REV. STAT. §44-4848.

23. The Special Deputy Liquidator has testified that the Amwest liquidation estate has the following books and records: Amwest's pre-liquidation minutes of stockholder and board of director meetings, articles of incorporation, journals, ledgers, stock records, and lease records; hard copy Proof of Claim (POC) files containing relevant claim and policy information which permitted the Liquidator to adjudicate all claims filed in the liquidation; hard copy and electronic POC log, which identifies each POC, its adjudication, confirmation and distribution payments; and Amwest servers containing the Amwest claim system, which is made up of Amwest's policy (bond) and claim information both pre- and post-liquidation. These books and records will be retained. In addition, there are approximately 1,000 boxes containing hard copy claim files, which served as the basis for the information contained in the Amwest claim system, which was utilized by the Liquidator to implement and develop the statutory proof of claim process.

24. The Liquidator seeks Court authorization to destroy the approximately 1,000 boxes of hard copy records. The Special Deputy Liquidator has testified that all relevant and material information on claims filed in the liquidation proceedings is duplicated in the POC files and that those records are therefore no longer useful. The Special Deputy Liquidator has testified that destruction of these records is permitted under Section 44-4848 of the Liquidation Act, and that their destruction complies with Schedule 47-3-6, because the records which are not duplicated in the POC files and logs were not used in the liquidation after the basic claim and claimant contact information was extracted from them. These records are now in storage in Scottsdale, Arizona. If these records are transported to Nebraska and stored for five years, the Liquidator has testified that the additional cost to the liquidation estate is estimated to be approximately \$36,000. Although this cost was budgeted for in the pro forma closing accounting, the Liquidator considers it to be unnecessary and eliminating it will increase the distribution to Class 3 claimants.

25. The Court finds that NEB. REV. STAT. §44-4848, the Liquidator has the responsibility to determine which records are useful and to make recommendations to the Court, and also that the Liquidator, in his capacity as Director of the Nebraska Department of Insurance, is charged with interpreting Schedule 47-3-6.

NOTICE

26. The Court finds that all notices required by law have been given.

EFFECTIVE DATE

27. The Liquidator has set May 31, 2015 as the effective date of the termination of Amwest's liquidation proceedings. The Special Deputy Liquidator testified that all actions required of the Liquidator by the Liquidation Act, with the exception of the final distribution and closing steps, were initiated on or before May 31, 2015, and that the remaining work is all related to distributions and closing. The Special Deputy Liquidator testified that the specific end date after which no transactions were initiated permits the preparation and filing of a final consolidated federal income tax return and initiates the 60-day prompt determination period available to Amwest's bankrupt parent corporation and therefore Amwest because of the filing of consolidated returns. The Special Deputy Liquidator further testified, and the Court finds that given the 14-year duration of Amwest's liquidation proceedings, it is unlikely that any matters requiring the reopening of the liquidation proceedings will occur, and that a May 31, 2015 effective termination date for these proceedings is appropriate under the circumstances.

ORDER

IT IS HEREBY ORDERED AND ADJUDGED:

1. Amwest's liquidation proceedings are hereby terminated, effective May 31, 2015 upon entry of this Order.

2. The Liquidator's revised pro forma closing accounting (Exhibit 71) is hereby approved. The Court specifically approves the redesignation of \$740,349 formerly designated as "escheat" (unclaimed property) to general assets. The Liquidator shall file a final closing accounting with the Court as soon as practicable following resolution of all matters in process. The final closing accounting shall be subject to acceptance by the Court

3. The extension of the Liquidator's engagement with the certified public accounting firm of Plante & Moran, PLLC, to prepare an agreed-upon procedures report examining the financial statements and transactions of the liquidation for the years 2013, 2014 and the short year 2015, in accordance with the engagement agreement submitted to the Court in these proceedings, is hereby approved. The scope of the engagement shall be the same as that approved by the Court in its Order on Application No. 135, except that it shall be expanded to cover the year 2015 and shall include an examination of the final closing accounting. As agreed in its engagement letter, Plante & Moran shall maintain confidential information provided to it by the Liquidator in strict confidence to protect the liquidation proceedings and the interests of Amwest's creditors and claimants. Once completed, a report of the examination shall be filed with the Liquidator and with the Court and shall be subject to acceptance by the Court. The books, records and other documents of the Amwest receivership shall be made available to Plante & Moran at any time without notice. The expense of the examination shall be considered as a cost of administration of Amwest's liquidation.

4. The Liquidator's proposed deposit of unclaimed funds with the Court pursuant to NEB. REV. STAT. §44-4845 is hereby approved. A detailed listing of all relevant information known to the Liquidator concerning the unclaimed funds, including names of the holders, their last known addresses, and amounts held, shall accompany the deposit. Such funds shall be paid

without interest to the person(s) entitled thereto or his, her or its legal representative upon proof satisfactory to the Court of his, her or its right thereto. Any amount on deposit not claimed within three years will be presumed abandoned and will then be subject to the Nebraska Uniform Disposition of Unclaimed Property Act, NEB. REV. STAT. §69-1301 *et seq.*

5. The Liquidator's proposed payment of final fees and expenses for Amwest's liquidation proceedings and the basis on which the Liquidator proposes to pay them are hereby approved. Such final fees and expenses are those detailed on the Liquidator's pro forma closing accounting and include the following: final occupancy and overhead costs; costs related to the storage, transportation, destruction of and accessing Amwest's books and records; an administrative fee paid to the Amwest Insurance Group, Inc. bankruptcy trustee relating the final consolidated federal income tax return; any unpaid fees to Plante & Moran, PLLC; any unpaid tax return preparation fees; an employee closing bonus; and the final fees and expenses of the various service providers to the Liquidator.

6. Pursuant to NEB. REV. STAT. §44-4844, the Liquidator is AUTHORIZED AND ORDERED to pay final distributions from Amwest's remaining assets to the claimants as listed on Exhibits 68, 69, and 70, submitted at the hearing of this application, subject to finalization of those closing expenses which were estimated at the time of the hearing, and subject to any additional confirmed claims received by the Liquidator prior to the mailing of the final distribution checks.

7. The Liquidator, the Special Deputy Liquidator, and the employees, contractors, agents, assistants, clerks, attorneys, accountants and representatives providing services in the liquidation of Amwest ("discharged persons"), are hereby discharged and exonerated from any and all further liability to Amwest, its creditors, claimants, shareholders, policyholders, and the liquidation estate, provided that until filing of the final closing accounting and the accountant's

examination thereof and the Court's acceptance thereof, the Liquidator shall, to the extent of assets remaining in Amwest's liquidation estate, retain the fiduciary and statutory obligation to return collateral and deposit unclaimed funds, pay final administrative costs and make final distributions, as anticipated in the pro forma closing accounting, and shall retain the fiduciary and statutory obligation to complete all post-closing tasks necessary or advisable to complete the liquidation of Amwest. Upon filing of the final closing accounting and accountant's examination thereof in form and substance satisfactory to the Court, the Liquidator has requested that the Court issue a final discharge of the discharged persons. All persons are hereby permanently enjoined from commencing or prosecuting, without leave of this Court, any action or proceeding against the discharged persons in connection with or arising out of their service in Amwest's liquidation proceedings or their status as specified in this paragraph, and the Court will retain jurisdiction for the purpose of enforcing its injunction. The injunction is an extension of the injunction contained in the Liquidation Order.


8. Theodore L. Kessner, the claims referee appointed by the Court, is hereby discharged from any further service as claims referee.

9. The Liquidator's application to destroy approximately 1,000 boxes of Amwest's pre-liquidation books and records from which information was taken to input into the claim system, and which is now materially duplicated in the Proof of Claim files, the Proof of Claim Log, and the claim system itself, is hereby approved. The Liquidator shall comply with Nebraska Department of Insurance Records Retention and Disposition Schedule 47-3-6 as to all records designated therein, which requires retention of Amwest's records with respect to the liquidation for a period of five years following completion of the liquidation. Thereafter, and subject to

review by the State Archives for possible accession, the Liquidator or his successor in interest may destroy such records pursuant to NEB. REV. STAT. §44-4848.

BY THE COURT:

Date: June 18, 2015



John A. Colborn
District Judge

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