



LOUISIANA DEPARTMENT OF INSURANCE
JAMES J. DONELON
COMMISSIONER

July 10, 2023

The Honorable Patrick Page Cortez
President, Louisiana State Senate
P.O. Box 94183
Baton Rouge, LA 70804

ELECTRONIC TRANSMISSION
apa.senatepresident@legis.la.gov

The Honorable Clay Schexnayder
Speaker, Louisiana House of Representatives
P.O. Box 94062
Baton Rouge, LA 70804

ELECTRONIC TRANSMISSION
apa.housespeaker@legis.la.gov

The Honorable Kirk Talbot
Chairman of the Senate Insurance Committee
P.O. Box 94183
Baton Rouge, LA 70804

ELECTRONIC TRANSMISSION
apa.s-ins@legis.la.gov

The Honorable Mike Huval
Chairman of the House Insurance Committee
P.O. Box 94062
Baton Rouge, LA 70804

ELECTRONIC TRANSMISSION
apa.h-ins@legis.la.gov

RE: Summary Report – Regulation 128— Louisiana Timber and
Agriculture Transportation Group Self-Insurance Funds

Dear President Cortez, Speaker Schexnayder, Senator Talbot, and Representative Huval:

The Louisiana Department of Insurance (LDI) hereby submits the following summary report required by La. R.S. 49:968(D)(1)(b), and announces its intention to finalize Regulation 128, which was published as a Notice of Intent in the February 2023 edition of the *Louisiana Register*.

Interested persons were provided an opportunity to submit comments to the LDI on the proposed regulation. The LDI received comments in response to the Notice of Intent and the LDI responded accordingly. These comments and the LDI's responses are summarized below and enclosed for your review.

Comment 1: Terry Duke submitted the following comment:

Under 19301. Definitions you define the term “Surplus”. Would it be possible to change this to “Members Distribution Payable” This is the term used by the CPA’s on most of the workers’ compensation group self-insured funds. By declaring surplus dollars to Members Distribution Payable we avoid paying federal taxes. If this gives you heartburn could the term be “Members Distribution Payable/Surplus”?

LDI Response to Comment 1:

The LDI determined that it would be appropriate to amend Section 19301 of the Notice of Intent for Regulation 128 by changing the title of the definition of *Surplus* to *Members Distribution Payable/Surplus*.

Comment 2: Terry Duke submitted the following comment:

Under 19305. Financial and Actuarial Reports, A states “Each fund shall submit a current audited financial statement, audited by an independent certified public accountant, of at least two members, at the inception of the fund, a combined net worth of a minimum of \$1,000,000.” We have no problem with the amount of net worth you are requesting. However, in the agriculture, logging and sugar cane industry, we have lots of entities with big net worth’s, but very few of these entities with have an “Audited Financial Statement”. Between the LAC Self Insured Fund and the Louisiana Loggers Self Insured Fund, we have approximately eight hundred insured entities. I would be very surprised if we had twenty-five to thirty of these business’s that had an audited statement. A few more may have a “Reviewed Statement”, but most will have only a “Complication Statement”. These accounts own lots of assets such as land, vehicles or equipment so the net worth is there but they have no need of an audited financial statement. We have seen financials one of our ag fund member that had a net worth that exceed \$300,000,000 but again this statement is not audited. We insure his \$12,000,000 airplane so again I do not question the net worth. Many of these potential members borrow millions of dollars every year and their bankers look at something other than an audited statement. We realize that Act 598 makes reference to financial statements in a couple of places. (6)(a)(i) calls for the \$1,000,000 net worth but does not define the type of financial statement. The problem is in section B. (1) uses the term “audited by and independent certified accountant”. Would it be possible, to add a clause such as, “ **other such financial documentation that may be approved by the Commissioner or Department**” in the regulation. While this may be a problem with the law, we believe that if the Department did not fight this, we could get the legislature to fix in the law in the next session. Remember, the legislature has authorized up to \$3,000,000 to see that this program is a success. To the best of my knowledge, this has never happened before for a group self-insured program.

LDI Response to Comment 2:

The LDI determined that it would be appropriate to amend Section 19305 of the Notice of Intent for Regulation 128 by providing for a fund to provide either evidence satisfactory to

the Commissioner that it possesses a surplus in excess of \$1,000,000 or a current audited financial statement.

Since these are substantive changes, the LDI gave the public an opportunity for a hearing as published in a potpourri in the May 2023 edition of the *Louisiana Register*. A public hearing was held on June 21, 2023, at 10:00 a.m. in the Poydras Hearing Room, Poydras Building, 1702 North Third Street, Baton Rouge, Louisiana. No interested persons wishing to make comments attended the public hearing.

Subject to legislative oversight, the LDI intends to submit Regulation 128 to the Office of the State Register for final publication in the August 2023 edition of the Louisiana Register. A copy of the summary report will be placed on the LDI's website in accordance with La. R.S. 49:968(D)(1)(c).

Enclosures: Notice of Intent – Regulation 128;
Potpourri – Regulation 128

\$1,188 (\$594 SGF and \$594 FED) will be expended in FY 22-23 for the state's administrative expense for promulgation of this proposed rule and the final rule.

II. ESTIMATED EFFECT ON REVENUE COLLECTIONS OF STATE OR LOCAL GOVERNMENTAL UNITS (Summary)

It is anticipated that the implementation of this proposed rule will have no effect on revenue collections other than the federal share of the promulgation costs for FY 22-23. It is anticipated that \$594 will be collected in FY 22-23 for the federal share of the expense for promulgation of this proposed rule and the final rule.

III. ESTIMATED COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS OR NONGOVERNMENTAL GROUPS (Summary)

This proposed rule amends the provisions governing long term-personal care services (LT-PCS) in order to update and remove obsolete terminology to reflect the current assessment tool used to determine LT-PCS eligibility, and to ensure that consistent language is used throughout the administrative rule. It is anticipated that implementation of this proposed rule will not result in costs to LT-PCS providers in FY 22-23, FY 23-24, and FY 24-25, but will be beneficial by ensuring that the current LT-PCS provisions are accurately reflected in the Louisiana Administrative Code.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

This rule has no known effect on competition and employment.

Tara A. LeBlanc
Medicaid Executive Director
2302#070

Evan Brasseaux
Interim Deputy Fiscal Officer
Legislative Fiscal Office

NOTICE OF INTENT

**Department of Insurance
Office of the Commissioner**

Regulation 128—Louisiana Timber
and Agriculture Transportation
Group Self-Insurance Funds
(LAC 37:XIII.Chapter 193)

In accordance with R.S. 49:950 et seq., the Administrative Procedure Act, and through the authority granted under R.S. 22:1 et seq., and specifically R.S. 22:11, the Department of Insurance hereby gives notice of its intent to promulgate *Regulation 128—Louisiana Timber and Agriculture Transportation Group Self-Insurance Funds*. The Department of Insurance is promulgating *Regulation 128* to comply with Acts 2022, No. 598, § 1, of the Regular Session of the Louisiana Legislature, that enacted R.S. 3:4351.1 through 4351.16, authorizing the creation of the timber and agriculture transportation group self-insurance fund and giving the Department of Insurance regulatory authority over such fund.

**Title 37
INSURANCE**

Part XIII. Regulations

**Chapter 193. Regulation Number 128— Louisiana
Timber and Agriculture Transportation
Group Self-Insurance Funds**

§19301. Definitions

A. When used in this regulation, the following words or terms shall have the following meaning.

Contingent Liability—the amount that a group self-insurance fund may be obligated to pay in excess of a given fund year's normal premium collected or on hand.

Department—the Louisiana Department of Insurance.

Group Self-Insurance Fund or Fund—employers who enter into agreements to pool their automobile liabilities for timber transportation vehicles, agriculture transportation vehicles, or a combination of both types of vehicles in accordance with Louisiana Revised Statutes 3:4351.2.

Surplus—assets of a group self-insurance fund in excess of loss reserves, actual and contingent liabilities and loss development reserves in all fund years.

AUTHORITY NOTE: Promulgated in accordance with R.S. 3:4351.9(D).

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 49:

§19303. Excess Insurance or Reinsurance

A. All funds shall maintain specific excess insurance or reinsurance in the amount of at least \$2,000,000 per occurrence and aggregate excess insurance or reinsurance of at least \$2,000,000.

B. The maximum retention allowed for a fund's specific excess policy shall be approved by the department.

1. A fund shall submit a feasibility study prepared by a qualified actuary which analyzes the impact the specific retention on the fund.

2. No fund shall secure a retention which in the commissioner's opinion is not actuarially sound.

3. The commissioner shall deny the use of a retention if he finds that the higher retention will have a significant adverse effect on the financial condition of the fund.

C. The fund shall secure an aggregate limit of at least 20 percent of the annual premium of the fund for the term of the policy. The retention of the aggregate policy shall be subject to the approval of the commissioner.

AUTHORITY NOTE: Promulgated in accordance with R.S. 3:4351.3.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 49:

§19305. Financial and Actuarial Reports

A. Each fund shall submit a current audited financial statement, audited by an independent certified public accountant, of at least two members showing, at the inception of the fund, a combined net worth of a minimum of \$1,000,000, current financial statements of all other members, a combined ratio of current assets to current liabilities of more than one to one, a combined working capital of an amount establishing financial strength and liquidity of the members to pay normal compensation claims promptly, and showing evidence of the financial ability of the group to meet its obligations. An audited or a financial statement properly certified by an officer, owner, or partner for all members joining the fund after the inception date shall be submitted to the commissioner until such time as an audited financial statement is available for the fund as a whole. Thereafter, the filing of member financial statements with the department is no longer required. In no event shall the cumulative net worth or ratio of the current assets to current liabilities of all members be less than that required in this Subsection.

B. An annual financial statement audited by an independent certified public accountant shall be due annually within six months of the close of the fiscal year of the fund, unless an extension is granted by the commissioner.

C. Actuarial reviews shall be made by a qualified actuary. Actuarial reports shall be due and filed at the same time as the fund's annual financial statement, except as otherwise provided by the commissioner.

AUTHORITY NOTE: Promulgated in accordance with R.S. 3:4351.3.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 49:

§19307. Insolvencies

A. Pursuant to R.S. 3:4351.9(D)(1), a fund subject to delinquency proceedings shall be governed by the applicable provisions of R.S. 22:731, et seq., pertaining to administrative supervisions, or the applicable provisions of R. S. 22:2001, et seq., pertaining to receivership, that are not inconsistent with the provisions of R. S. 3:4351.1, et seq.

AUTHORITY NOTE: Promulgated in accordance with R.S. 3:4351.9.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 49:

§19309. Cease and Desist Orders and Other Penalties

A.1. After notice and opportunity for a hearing, the commissioner may issue an order requiring a person or group to cease and desist from engaging in an act or practice found to be not in compliance with R.S. 3:4351, et seq. or with any rule promulgated by the department pursuant to the Administrative Procedure Act or order or directive issued by the department. Any cease and desist order issued under this Section may include a prohibition against the fund writing any new or renewal business.

2. After notice and opportunity for a hearing, the commissioner may suspend or revoke the certificate of authority of the fund found to be not in compliance with R.S. 3:4351, et seq. or with any rule promulgated by the department pursuant to the Administrative Procedure Act or order or directive issued by the department.

B. Upon the determination that a fund failed to comply with any provision of R.S. 3:4351 et seq., any rule or regulation promulgated by the department, or orders or directives issued by the commissioner, the department may levy a fine of up to \$2,000 for each violation.

AUTHORITY NOTE: Promulgated in accordance with R.S. 3:4351.5.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 49:

§19311. Examinations

A. The commissioner shall examine, not less frequently than once every five years, and at any other time when an examination is necessary in the opinion of the commissioner, all group self-insurance funds established pursuant to R.S. 3:4351 et seq. The reasonable expenses of such examinations shall be paid by the fund being examined.

AUTHORITY NOTE: Promulgated in accordance with R.S. 3:4351.5.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 49:

Family Impact Statement

1. Describe the Effect of the Proposed Regulation on the Stability of the Family. The proposed regulation should have no measurable impact upon the stability of the family.

2. Describe the Effect of the Proposed Regulation on the Authority and Rights of Parents Regarding the Education and Supervision of their Children. The proposed regulation should have no impact upon the rights and authority of children regarding the education and supervision of their children.

3. Describe the Effect of the Proposed Regulation on the Functioning of the Family. The proposed regulation should have no direct impact upon the functioning of the family.

4. Describe the Effect of the Proposed Regulation on Family Earnings and Budget. The proposed regulation should have no direct impact upon family earnings and budget.

5. Describe the Effect of the Proposed Regulation on the Behavior and Personal Responsibility of Children. The proposed regulation should have no impact upon the behavior and personal responsibility of children.

6. Describe the Effect of the Proposed Regulation on the Ability of the Family or a Local Government to Perform the Function as Contained in the Rule. The proposed regulation should have no impact upon the ability of the family or a local governmental unit to perform the function as contained in the Rule.

Small Business Analysis

The impact of the proposed regulation on small businesses as defined in the Regulatory Flexibility Act has been considered. It is estimated that the proposed action is not expected to have a significant adverse impact on small businesses. The agency, consistent with health, safety, environmental and economic welfare factors has considered and, where possible, utilized regulatory methods in the drafting of the proposed regulation that will accomplish the objectives of applicable statutes while minimizing the adverse impact of the proposed regulation on small businesses.

1. Identification and Estimate of the Number of the Small Businesses Subject to the Proposed Rule. The proposed regulation should have no measurable impact upon small businesses.

2. The Projected Reporting, Record Keeping, and Other Administrative Costs Required for Compliance with the Proposed Rule, Including the Type of Professional Skills Necessary for Preparation of the Report or Record. The proposed regulation should have no measurable impact upon small businesses.

3. A Statement of the Probable Effect on Impacted Small Businesses. The proposed regulation should have no measurable impact upon small businesses.

4. Describe any Less Intrusive or Less Costly Alternative Methods of Achieving the Purpose of the Proposed Rule. The proposed regulation should have no measurable impact on small businesses; therefore, will have no less intrusive or less cost alternative methods.

Poverty Impact Statement

1. Describe the Effect on Household Income, Assets, and Financial Security. The proposed regulation should have no effect on household income assets and financial security.

2. Describe the Effect on Early Childhood Development and Preschool through Postsecondary Education Development. The proposed regulation should have no effect on early childhood development and preschool through postsecondary education development.

3. Describe the Effect on Employment and Workforce Development. The proposed regulation should have no effect on employment and workforce development.

4. Describe the Effect on Taxes and Tax Credits. The proposed regulation should have no effect on taxes and tax credits.

5. Describe the Effect on Child and Dependent Care, Housing, Health Care, Nutrition, Transportation and Utilities Assistance. The proposed regulation should have no effect on child and dependent care, housing, health care, nutrition, transportation and utilities assistance.

Provider Impact Statement

1. Describe the Effect on the Staffing Level Requirements or Qualifications Required to Provide the Same Level of Service. The proposed regulation will have no effect.

2. The Total Direct and Indirect Effect on the Cost to the Provider to Provide the Same Level of Service. The proposed regulation will have no effect.

3. The Overall Effect on the Ability of the Provider to Provide the Same Level of Service. The proposed regulation will have no effect.

Public Comments

Interested persons who wish to make comments may do so by writing to Lisa Henson, Staff Attorney, Louisiana Department of Insurance, P.O. Box 94214, Baton Rouge, LA 70804-9214, by faxing comments to (225) 342-1632, or electronically at regulations@ldi.la.gov. Comments will be accepted through the close of business, 4:30 p.m., March 13, 2023.

James J. Donelon
Commissioner

FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES

RULE TITLE: Regulation 128—Louisiana Timber and Agriculture Transportation Group Self-Insurance Funds

I. ESTIMATED IMPLEMENTATION COSTS (SAVINGS) TO STATE OR LOCAL GOVERNMENT UNITS (Summary)

The proposed rule changes will not result in additional costs or savings for state or local governmental units. The rule promulgates Regulation 128 to comply with Acts 2022, No. 598, § 1, of the Regular Session of the Louisiana Legislature, that enacted R.S. 3:4351.1 through 4351.16, authorizing the creation of the timber and agriculture transportation group self-insurance fund and giving the Department of Insurance regulatory authority over such fund.

II. ESTIMATED EFFECT ON REVENUE COLLECTIONS OF STATE OR LOCAL GOVERNMENTAL UNITS (Summary)

The proposed rule changes will not affect revenue collections of state or local governmental units.

III. ESTIMATED COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS OR NONGOVERNMENTAL GROUPS (Summary)

The proposed rule change will not result in any costs and/or economic benefits to directly affected persons or nongovernmental groups. The rule promulgates Regulation 128 to comply with Acts 2022, No. 598, § 1, of the Regular Session of the Louisiana Legislature, that enacted R.S. 3:4351.1 through 4351.16, authorizing the creation of the timber and agriculture transportation group self-insurance fund and giving the Department of Insurance regulatory authority over such fund.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

The proposed rule changes will not affect competition or employment.

S. Denise Gardner
Chief of Staff
2302#039

Evan Brasseaux
Interim Deputy Fiscal Officer
Legislative Fiscal Office

NOTICE OF INTENT

Department of Public Safety and Corrections Office of Motor Vehicles

Designation or Restrictions on Driver's Licenses and Identification Cards (LAC 55:III.108)

Under the authority of R.S. 37:3270 et seq., and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Office of Motor Vehicles hereby proposes to amend Section 108 under Chapter 1 to implement Act 210 of the 2022 Regular Session which required the creation of an autism spectrum disorder designation on a special identification card; the criteria for obtaining an autism spectrum disorder designation for new applicants or renewals. This legislation became effective August 1, 2022.

Title 55 PUBLIC SAFETY

Part III. Motor Vehicles

Chapter 1. Driver's License

Subchapter A. General Requirements

§108. Designations or Restrictions on Driver's Licenses and Identification Cards

A. - A.6. ...

B. Autism

1. A special Louisiana driver's license or identification card shall be issued to any applicant upon request who has been diagnosed as having autism spectrum disorder. The designation shall be issued by the department and exhibited on the driver's license or identification card.

2. An autism designation shall be exhibited on a driver's license, including a temporary instructional permit, or identification card.

3. Only applicants with autism spectrum disorder documented as required in Paragraph B.4. of this Section are eligible for the designation autism.

4. All applications for an autism designation shall be accompanied by one of the following to obtain the designation authorized in this Section:

Potpourri

POTPOURRI

Department of Environmental Quality
Office of the Secretary
Legal Affairs and Criminal Investigations Division

Withdrawal of Log Number OS100
Voluntary Environmental Self-Audit Regulations
(LAC 33:I.Chapter 70)

This potpourri notice announces the withdrawal of rulemaking for log number OS100 to allow the Louisiana Department of Environmental Quality to correct and/or provide clarification for the following proposed regulations: LAC 33:I.7009.E.1.h, LAC 33:I.7009.F, and LAC 33:I.7011.B.6.h. The Notice of Intent was published in the Louisiana Register on April 20, 2023. The rulemaking process has been terminated and the public hearing scheduled for May 25, 2023, has been canceled. (2305Pot1)

Courtney J. Burdette
Executive Counsel

2305#026

POTPOURRI

Department of Insurance
Office of the Commissioner

Regulation 128—Louisiana Timber and Agriculture
Transportation—Group Self-Insurance Funds
(LAC 37:XIII.Chapter 193)

The Department of Insurance published a Notice of Intent to promulgate its rule, Regulation 128, in the February 20, 2023, Volume 49, No. 2 edition of the *Louisiana Register*. The Department of Insurance proposes the following changes: to amend Section 19301 of the current notice of intent of Regulation 128 by changing the title of the definition of *Surplus* to *Members Distribution Payable/Surplus*; to amend Section 19305 by providing for a fund to provide either evidence satisfactory to the Commissioner that it possesses a surplus in excess of \$1,000,000 or a current audited financial statement. Since these are substantive changes, the Louisiana Department of Insurance is giving the public an opportunity for a hearing as published in this potpourri.

Title 37

INSURANCE

Part XIII. Regulations

Chapter 193. Regulation Number 128—Louisiana Timber and Agriculture Transportation Group Self-Insurance Funds

§19301. Definitions

A. When used in this regulation, the following words or terms shall have the following meaning.

* * *

Members Distribution Payable/Surplus—assets of a group self-insurance fund in excess of loss reserves, actual and contingent liabilities and loss development reserves in all fund years.

AUTHORITY NOTE: Promulgated in accordance with R.S. 3:4351.9(D).

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 49:

§19305. Financial and Actuarial Reports

A. At inception, each fund shall either:

1. Provide evidence satisfactory to the commissioner that it possesses surplus in excess of \$1,000,000, or

2. Submit a current audited financial statement, audited by an independent certified public accountant, of at least two members showing, at the inception of the fund, a combined net worth of a minimum of \$1,000,000, current financial statements of all other members, a combined ratio of current assets to current liabilities of more than one to one, a combined working capital of an amount establishing financial strength and liquidity of the members to pay normal compensation claims promptly, and showing evidence of the financial ability of the group to meet its obligations. An audited or a financial statement properly certified by an officer, owner, or partner for all members joining the fund after the inception date shall be submitted to the commissioner until such time as an audited financial statement is available for the fund as a whole. Thereafter, the filing of member financial statements with the department is no longer required. In no event shall the cumulative net worth or ratio of the current assets to current liabilities of all members be less than that required in this Subsection.

B. - C. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 3:4351.3.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 49:

Public Comments

A public hearing on the proposed substantive changes will be held by the Louisiana Department of Insurance on June 21, 2023, at 10:00 a.m. in the Poydras Hearing Room, Poydras Building, 1702 North Third Street, Baton Rouge, LA. Interested persons who wish to make comments may do so at the public hearing or by writing to Jennifer Land, Louisiana Department of Insurance, P.O. Box 94214, Baton Rouge, LA 70804-9214. Comments will be accepted no later than June 21, 2023, by close of business, 4:30 p.m.

James J. Donelon
Commissioner

2305#017

POTPOURRI

**Department of Natural Resources
Office of Conservation**

Orphaned Oilfield Sites

Office of Conservation records indicate that the Oilfield Sites listed in the table below have met the requirements as set forth by Section 91 of Act 404, R.S. 30:80 et seq., and as such are being declared Orphaned Oilfield Sites.

Operator	Field	District	Well Name	Well Number	Serial Number
Alvin Johnson	Caddo Pine Island	S	Herndon	12	55023
Alvin Johnson	Caddo Pine Island	S	Muslow	19	60397
Arkansas Fuel Oil Co	Tullos Urania	M	Tremont Lumber Co	C-26	35988
Cep Production LLC	Bee Brake, North	M	Quinn Swd	001	116690
Cep Production LLC	Bee Brake, North	M	Quinn D	001	130147
Cep Production LLC	Bee Brake, North	M	Nichols Sutt; Quinn D	002	131223
Cep Production LLC	Bee Brake, North	M	Quinn	001	144372
Cep Production LLC	Bee Brake, North	M	Quinn	002	145365
Cep Production LLC	Bee Brake, North	M	Quinn A	001	153861
Cep Production LLC	Bee Brake, North	M	Quinn B	001	165026

Operator	Field	District	Well Name	Well Number	Serial Number
Cep Production LLC	Bee Brake, North	M	Quinn C	001	166767
Cep Production LLC	Bee Brake, North	M	Quinn	003	204760
Cep Production LLC	Bee Brake, North	M	Quinn 5	001	227591
Cep Production LLC	Bee Brake, North	M	Quinn 5	003	228091
Cep Production LLC	Bee Brake, North	M	Quinn	004	245325
Cep Production LLC	Caddo Pine Island	S	Sarkozi & May C	009	185044
Cep Production LLC	Caddo Pine Island	S	Sarkozi & May C	003	185284
Cep Production LLC	Caddo Pine Island	S	Sarkozi & May C	004	185336
Cep Production LLC	Caddo Pine Island	S	Sarkozi & May C Swd	001	186290
Cep Production LLC	Caddo Pine Island	S	Sarkozi & May C	012	187996
Cep Production LLC	Caddo Pine Island	S	Sarkozi & May C	013	193953
Cep Production LLC	Caddo Pine Island	S	Sarkozi & May C	014	194710
Cep Production LLC	Caddo Pine Island	S	Sarkozi & May C	015	194711
Cep Production LLC	Caddo Pine Island	S	Sarkozi & May C	001	247596
Cep Production LLC	Caddo Pine Island	S	Sarkozi & May C	002	247597
Fieldwood Onshore LLC	Iberia	L	Helis	002	201349
Gray Wireline Service, Inc.	Anselm Coulee	L	Hellaire Decou Et Ux	001	166195
John M. Muckleroy, Jr.	Monroe	M	J M Muckleroy	005	180651