

OCT 20 2008

STATE OF ARIZONA

DEPARTMENT OF INSURANCE

DEPT OF INSURANCE
BY MA

In the Matter of:

**COLONIAL LIFE & ACCIDENT
INSURANCE COMPANY**

Petitioner.

No. 08A-040-INS

ORDER

On October 14, 2008, the Office of Administrative Hearings, through Administrative Law Judge ("ALJ") Lewis D. Kowal, issued an Administrative Law Judge Decision ("Recommended Decision"), received by the Director of the Department of Insurance ("Director") on October 15, 2008, a copy of which is attached and incorporated by this reference. The Director of the Department of Insurance has reviewed the Recommended Decision and enters the following Order:

1. The Recommended Findings of Fact and Conclusions of Law are adopted.
2. Petitioner's appeal is denied and the retaliatory taxes and additions to the rate of tax the Department calculated for Petitioner for the calendar years 2005, 2006 and 2007 are affirmed.

NOTIFICATION OF RIGHTS

Pursuant to Arizona Revised Statutes ("A.R.S.") § 41-1092.09, Petitioner may request a rehearing with respect to this order by filling a written motion with the Director of the Department of Insurance within 30 days of the date of this Order, setting forth the basis for relief under A.A.C. R20-6-114(B). Pursuant to A.R.S. § 41-1092.09, it is not necessary to request a rehearing before filing an appeal to Superior Court.

Petitioner may appeal the final decision of the Director to the Superior Court of Maricopa County for judicial review pursuant to A.R.S. § 20-166. A party filing an appeal

1 must notify the Office of Administrative Hearings of the appeal within ten days after filing
2 the complaint commencing the appeal, pursuant to A.R.S. § 12-904(B).

3 DATED this 15th day of October, 2008.

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6 CHRISTINA URIAS, Director
7 Arizona Department of Insurance

8 COPY of the foregoing mailed this
9 20th day of October, 2008 to:

10 Office of Administrative Hearings
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**ATTACHMENT ADMINISTRATIVE LAW JUDGE
DECISION - REDACTED.** The document contains
personal information that may be inappropriate for public
disclosure, including names, addresses, contract numbers,
amount requested by claimant, final determinations of
claim amounts and calculated distribution amounts.