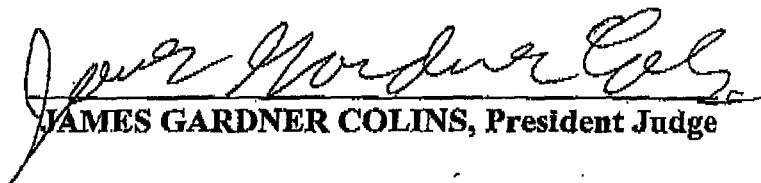


authority under Article V of the Insurance Department Act, 40 P.S. §§221.1 – 221.63;

3 Any upheld claim arising out of a breach of obligation, including a payment obligation, by the Liquidator or Reliance under the Tax Sharing Agreement shall be deemed to be a first priority administrative claim under 40 P.S. §221.44(a).

4. The Liquidator is directed to serve a copy of this order upon all those listed on the Master Service List, and to provide the Court with an affidavit of such service on or before March 3, 2005.


JAMES GARDNER COLINS, President Judge