

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

M. DIANE KOKEN, INSURANCE
COMMISSIONER OF THE COMMONWEALTH
OF PENNSYLVANIA,

Plaintiff

vs.

RELIANCE INSURANCE COMPANY,

Defendant

NO. 269 M.D. 2001

RE: Claim of Brian D. Stokes, Esquire, No. 1408093

AFFIDAVIT OF SERVICE

I hereby certify that on August 2, 2006 I served a true and correct copy of the attached Memorandum Opinion and Order of The Honorable James Gardner Colins, President Judge, entered August 1, 2006, approving the Referee's Findings and Conclusions and thereby affirming the Liquidator's assignment of priority level (e) to the Proof of Claim of Brian D. Stokes, No. 1408093, upon the following individual, via electronic mail and regular mail, postage prepaid, and to the individuals listed on the Master Service List attached hereto as Exhibit "A" by regular mail.

Brian D. Stokes, Esquire
6492 Pembroke Place
Orlando, FL 32829-7616

E. Parry Warner

E. PARRY WARNER

1617 JFK Boulevard, 19th Floor
Philadelphia, PA 19103-1895
(215) 665-3000

Attorney for M. Diane Koken, Insurance Commissioner of the
Commonwealth of Pennsylvania, in her capacity as Liquidator
of Reliance Insurance Company

2006 AUG 2 PM 2:37
RECEIVED AND FILED
COMMONWEALTH COURT
OF PENNSYLVANIA

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

M. Diane Koken,
Insurance Commissioner of the
Commonwealth of Pennsylvania,
Plaintiff

v.

Reliance Insurance Company,
Defendant

:
:
:
:
:
:
:
:
:
:

: No. 269 M.D. 2001

2006 AUG - 1 P 3:29
RECEIVED AND FILED
COMMONWEALTH COURT
OF PA (PHILA)

In Re: *Exceptions of Brian Stokes in POC No. 1408093 to
The Amended Decision of Referee Emery*

MEMORANDUM OPINION and ORDER

In the Reliance Insurance Liquidation matter the Court is presented with the exceptions of Brian D. Stokes, Esq., in the matter identified as POC No. 1408093, to the amended decision of Referee Mark Emery¹ which confirmed the Liquidator's priority classification of Stokes' claim, to priority level (e). The issue herein is whether unpaid severance pay is a priority level (e) claim as provided for in the Order of distribution set forth in Section 544 of Article V of the Act of May 17, 1921, P.L. 789, as amended, added by the Act of December 14, 1977, P.L. 280, 40 P.S. §221.44 (known as the Insurance Company Law of 1981 (Act)). Severance pay is not a cost and/or expense of the administration; rather, it is a general

¹ Referee Emery issued his initial decision September 2, 2005. An amended decision was issued September 14, 2005.

expense. therefore, severance pay cannot be a priority level (a) claim, and it was properly assigned as a priority level (e) claim. I further agree that Mr. Stokes has abandoned any policy holder or third party claim.

The Referee found that Mr. Stokes presented a challenge to the assignment of his severance pay claim to a priority level (e) priority level. The Referee found that the claim amount of \$9,083.34 represented the total of the remaining two severance payments Mr. Stokes was scheduled to receive. The Referee found that the facts as presented by Mr. Stokes established that the monies received by Mr. Stokes were monies received pursuant to a severance package, the details of which are set forth in a Severance Agreement. The Referee further found that Mr. Stokes executed a general release of all and any claims he may have had against Reliance Insurance Company. Finally, the Referee found that Mr. Stokes's was not a third party claim. The Referee affirmed the Liquidator's designation of priority level (e) to the Stokes's claim; Mr. Stokes has filed with this Court exceptions/objections to the decision of the Referee.

It is Mr. Stokes's contention that the Liquidator untimely issued a Notice of Determination regarding his proof of claim and should be penalized for tardiness by compelling the Liquidator to accept the priority level designation assigned by Claimant Stokes. Such an argument is absurd.

The authority to act, the manner in which action is taken, and the type of action taken are mandated by Section 544 of the Act, 40 P.S. §221.44. Section 544 of the Act sets forth the Order of Distribution and states in pertinent part:

The order of distribution of claims from the insurer's estate shall be in accordance with the order in which each class of claims is herein set forth. Every claim in each class shall be paid in full or adequate funds retained for

such payment before the members of the next class receive any payment. No subclasses shall be established within any class.

(a) The costs and expenses of administration, including but not limited to the following; the actual and necessary cost of recovering the assets of the insurer; compensation for all services rendered in the liquidation; any necessary filing fees; the fees and mileage payable to witnesses; reasonable attorney's fees; the expenses of a guarantee association and handling claims.

* * *

(e) Claims under non-assessable policies for unearned premium or other premium refunds and claims of general creditors.

40 P.S. §221.44.

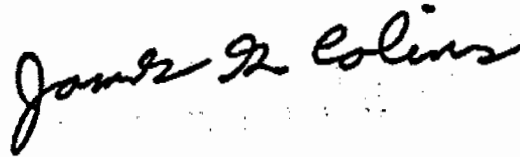
The Liquidator has and must follow the strict guidelines proscribed by the Act. Pursuant to the Act, priority level(a) claims are claims for expenses for the general administration of the insolvent estate. In this instance, the Liquidator has followed the Act, as she concluded that Stokes's claim was one of a general creditor and accordingly assigned the claim a priority level (e). The record is devoid of evidence establishing the monies Stokes received from Reliance were not severance payments but rather were priority level (a) payments, which payments are general costs of administration of the Reliance Estate.

Accordingly, the Court enters the following

ORDER

And now, this 1st day of August 2006, the Court does Approve the Findings and Conclusions of the Referee as set forth in his decision attached hereto. Brian Stokes's request for oral argument is DENIED.

The Liquidator is directed to serve a copy of this order upon those listed on the Master Service List.

A handwritten signature in black ink that reads "James G. Colins". The signature is written in a cursive style with a large initial "J".

JAMES GARDNER COLINS, President Judge

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

M. DIANE KOKEN, Insurance Commissioner
of the Commonwealth of Pennsylvania,

Plaintiff

vs.

RELIANCE INSURANCE COMPANY,

Defendant

NO. 269 M.D. 2001

CLAIM OF BRIAN D. STOKES, ESQUIRE, NO. 1408093

RECOMMENDATION BY REFEREE

On December 20, 2004, this matter was assigned to the Referee. On January 25, 2005, a telephone conference was held involving E. Parry Warner, Esquire, counsel for the Liquidator, and the claimant, Brian D. Stokes, Esquire, acting pro se. At such telephone conference the parties stipulated that there are no questions of fact, and therefore no factual record need be established. The parties further agreed upon a briefing schedule. The parties have fully complied with the scheduling requirements, the matter has been fully briefed, and is now ripe for consideration. For the reasons set forth herein, we have determined that Stokes' Objections to the Determination of the Liquidator must be DENIED.

Stokes' claim arises as a result of his past employment with Reliance Insurance Company (Reliance). Although no testimony was entered upon the record, there are certain facts that are undisputed. Stokes was a practicing attorney in Florida when he was recruited to join Reliance's staff counsel office. Stokes commenced his employment with Reliance in September of 1998. As Reliance began its decline, Stokes employment was terminated. At that time Stokes was offered a severance package, which included a continuation of salary for nine (9) months. These

" EXHIBIT A"

1270

payments, totaling Eighty-one Thousand Seven Hundred Fifty and 06/100 (\$81,750.06) Dollars, were to be made in 18 semi-monthly payments.

Stokes accepted the severance package, and executed an Agreement and General Release (Agreement). Thereafter Stokes received 16 semi-monthly payments in accordance with the Agreement. However, when Reliance went into rehabilitation, the final two payments, totaling \$9,083.34, were still due. These payments have not been made, and are the value of Stokes' claim.

Stokes Proof of Claim asserts that he is a Policy Holder or Third Party Claim. Stokes stated a claim in the amount of \$250,000.00. This figure was based upon Stokes claiming he was due not only the remaining severance payments, but also amounts due him for loss of income incurred due to Reliance fraudulently inducing him to join their operations. Stokes claims that he has lost income due to leaving a partner position, and having to return to his prior practice as an associate. The Liquidator issued a Notice of Determination, classifying the claim as priority status (e), a general creditor.

At the initial conference before the Referee, Stokes abandoned his claim for any monies above and beyond that due him under the Agreement. The parties further agreed that the matter before the Referee was an issue of law, not fact, and therefore no factual testimony would need to be entered upon the record. While Stokes was acting pro se, as a practicing, and clearly experienced, attorney, the Referee accepted such positions as fully informed and final.

Stokes first issue is that the Liquidator failed to timely provide a written notice of determination of his claim. Stokes argues that this failure necessitates a default finding against the Liquidator, therefore entitling him to a Priority Level (a) classification.

Stokes refers to the Commonwealth Court's Order of September 9, 2002, which established the procedural guidelines for claims. Paragraph 10(b) of that Order states, in part:

Within one hundred eighty (180) days from when all necessary documentation has been received and when all claim requirements have been satisfied, the Liquidator shall provide a written notice of determination of the Proof of Claim (notice of determination) to the claimant.

The Liquidator received the Proof of Claim on February 21, 2002. The notice of determination is dated July 14, 2004. Clearly the Liquidator did not even remotely comply with the 180 day time limit. The Liquidator has not raised any reasonable excuse for this delay. However, while it must be emphatically stressed that this conduct is not condoned, the determination of claims must be based upon the statutory guidelines, and not procedural defects.

The Court's order does not establish a penalty in the event the Liquidator does not issue a Notice of Determination within 180 days. As the Court did not establish a specific sanction for failure to comply with its order, we are not empowered to create such penalty. In addition, Stokes does not provide any evidence, let alone a claim, that the untimely notice injured him. Under the current administration of the liquidation, a timely determination would have put Stokes in no further position than he is now. Stokes has not lost any benefit, nor missed an opportunity to be part of a class to which payments have been made. As the delay of the Liquidator has not effected the substantive rights of Stokes, a classification by default is not warranted.

In regard to Stokes' other arguments, the classification of claims is controlled by Section 544 of the Insurance Department Act of 1921, 40 P.S. §221.44. Under the "Order of Distribution" established therein, the following statutory language controls:

The order of distribution of claims from the insurer's estate shall be in accordance with the order in which each class of claims is herein

set forth. Every claim in each class shall be paid in full or adequate funds retained for such payment before members of the next class receive any payment. No subclasses shall be established within any class.

(a) The cost and expense of administration, including but not limited to the following; the actual and necessary cost of recovering the assets of the insurer; compensation for all services rendered in the liquidation; any necessary filing fees; the fees and mileage payable to witnesses; reasonable attorney's fees; the expense of a guarantee association and handling claims.

(b) All claims under policies for losses wherever incurred, including third party claims, and all claims against the insurer for liability for bodily injury or for injury to or destruction of tangible property which are not under policies, shall have the next priority.

* * *

(e) Claims under non-accessible policies for unearned premium or other premium refunds and claims of general creditors.

Stokes argues that he is entitled to priority status (a), as he provided services to the Liquidator during the period of liquidation. Stokes claims that it is "undisputed" that after his termination he continued to provide assistance to Reliance. Stokes fails to provide any detailed description of these alleged services. More important, there are no facts of record establishing what services were provided. While such factual deficiency would make it difficult to find in favor of Stokes, the issue is otherwise moot.

Stokes alleges that he fielded numerous phone calls, and purposely did not make himself available to lawyers handling adverse shareholder claims. If Stokes provided such services, they do not constitute services rendered as part of the liquidation. Rather, they constitute services Stokes provided to, and on behalf of, Reliance. These actions may have benefited Reliance, but there is no reason to believe they benefited the process of the liquidation, or furthered the work of the Liquidator.

Stokes has abandoned this claim by asserting a claim solely for the amount due him under the Agreement. These services were provided as part of the terms of the Agreement. The fact that such services may have been performed during a period of liquidation can not transform the claim to priority (a).

Stokes himself states that these alleged services were provided "consistent with its terms and as required by the Agreement." As the services were provided as part of the Agreement, Stokes priority status is controlled by the nature of the Agreement, and not by the services allegedly rendered during the liquidation.

In the alternative, Stokes argues that he is entitled to priority status (b). Stokes basis is that his claim is one for fraudulent misrepresentation. While both Florida and Pennsylvania law may recognize such claim in tort, its application to the statutory scheme under the Insurance Department Act is misplaced.

Stokes again abandoned any claim under this theory by pursuing a claim only for the remaining balance due under the Agreement. Under such a claim, the manner in which Stokes entered employment with Reliance is of no issue or importance to the determination of priority status.

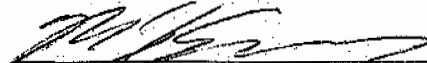
Even if Stokes would not have abandoned his claim for anything beyond the monies due ~~him under the Agreement, the result would be the same.~~ The Agreement entered in to between Stokes and Reliance contained a clear and unequivocal release of all claims Stokes may have had against Reliance. The particular language states:

[Stokes] hereby freely, knowingly and irrevocably releases and discharges [Reliance] ... from any and all rights, actions, causes of action, suits, debts, contracts, controversies agreements, promises, damages, judgements, claims, demands, or obligations whatsoever, of whatever kind and based upon on whatever legal theory, including, but not limited to, obligations in law or equity, whether

known or unknown, that [Stokes] or his heirs, executors, administrators, successors and assigns ever had, now have, or hereafter can, shall, or may have for all matters arising out of her employment with [Reliance] and the cessation of that employment and including, but not limited to, any violation of ...contract, tort, or common law.

Stokes' release of Reliance limits his ability to claim a priority level of (b) for damage to tangible property. Stokes apparently is arguing that Reliance has defaulted on payments under the Agreement, and therefore cannot enforce the release language contained therein. Stokes provides no support for this argument. However, Reliance no longer has control over the remaining two payments due under the Agreement. All such control is now with the Liquidator. The Liquidator is then controlled by the clear dictates of the Insurance Department Act. The Act requires that Stokes claim be given a class (e) status, and therefore the remaining payments to Stokes may only be made when, or if, such class is able to obtain payment through the order of distribution.

Respectfully submitted,


Mark K. Emery, Referee

Date: September 14, 2005

EXHIBIT "A"

MASTER SERVICE LIST

M. Diane Koken, Insurance Commissioner of the Commonwealth of Pennsylvania

v.

Reliance Insurance Company

No. 269 M.D. 2001 (Commonwealth Court of Pennsylvania)

Jerome R. Richter, Esquire
Ann B. Laupheimer, Esquire
Blank Rome LLP
One Logan Square
Philadelphia, PA 19103

(Attorneys for M. Diane Koken, Insurance Commissioner
Of the Commonwealth of Pennsylvania)

Steven B. Davis, Esquire
Chief Counsel
Pennsylvania Insurance Department
1341 Strawberry Square
Harrisburg, PA 17120

(Attorneys for the Pennsylvania Insurance Department)

Amy L. Weber, Esquire
Deputy Chief Counsel
Preston M. Buckman, Esquire
Special Funds Counsel

Commonwealth of Pennsylvania Insurance Department
Office of the Chief Counsel, Capitol Associates Building
901 North 7th Street
Harrisburg, PA 17102

(Attorneys for the Pennsylvania Insurance Department)

Marilyn K. Kincaid, Esquire
Reliance Insurance Company (In Liquidation)
Three Parkway
Philadelphia PA 19102

(Attorney for Reliance Insurance Company (In Liquidation))

Joseph C. Crawford, Esquire
Wolf, Block, Schorr & Solis-Cohen LLP
1650 Arch Street, 22nd Floor
Philadelphia, PA 19103

(Attorneys for M. Diane Koken, Insurance Commissioner
Of the Commonwealth of Pennsylvania)

Hillary C. Steinberg, Esquire
James Michael Matour, Esquire
Hangley Aronchick Segal & Pudlin, P.C.
One Logan Square
Philadelphia, PA 19103

(Attorneys for Reliance Group Holdings, Inc.)

Douglas B. Provencher, Esquire
Provencher & Flatt, LLP
823 Sonoma Avenue
Santa Rosa, CA 95404
(Attorneys for Great Western Collection Bureau)

Jeffrey B. Rotwitt
Obermayer Rebmann Maxwell & Hippel
One Penn Center, 19th Floor
Philadelphia, PA 19103-1895
(Attorneys for M. Diane Koken, Insurance Commissioner
Of the Commonwealth of Pennsylvania)

William Charles Bensley, Esquire
George Whittaker Howard, Esquire
Edward M. Nass, Esquire
Howard Brenner & Nass, P.C.
1608 Walnut Street, Suite 1700
Philadelphia, PA 19103
(Attorneys for Francine and Ted Forman)

Brad S. Karp, Esquire
Paul, Weiss, Rifkind, Wharton & Garrison
1285 Avenue of the Americas
New York, NY 10019
(Attorneys for Reliance Group Holdings, Inc.)

Robert H. Levin, Esquire
Adelman Lavine Gold & Levin, P.C.
Suite 900, Four Penn Center
1600 JFK Boulevard
Philadelphia, PA 19103-2808
(Attorneys for Committee of Policyholders)

R. Nicholas Gimbel, Esquire
McCarter & English, LLP
Mellon Bank Center
1735 Market Street, Suite 700
Philadelphia, PA 19103
(Attorneys for Brand Scaffold Services, Inc.,
Magellan Insurance Co. Ltd. And Sun Life Assurance Company of Canada)

Richard D. Batchelder, Jr., Esquire
Ropes & Gray
One International Place
Boston, MA 02110-2624
(Attorneys for Miami Cruiseline Holdings LLC)

Frank F. McGinn, Esquire
Bartlett Hackett Feinberg, P.C.
10 High Street, Suite 920
Boston, MA 02110
(Attorneys for Flatley Company)

Frederick P. Santarelli, Esquire
Elliott Greenleaf & Siedzikowski, P.C.
925 Harvest Drive
P.O. Box 3010
Blue Bell, PA 19422
(Attorneys for Estate of Leo Frances Tenczynski)

Janet S. Baer, Esquire
Kirkland & Ellis
200 East Randolph Drive, Suite 6500
Chicago, IL 60601
(Attorneys for AmeriServe Food Dist.)

Elizabeth F. Abrams, Esquire
Reed Smith LLP
2500 One Liberty Place
Philadelphia, PA 19103
(Attorneys for Vitas Healthcare Corp. and Various State Guaranty Assocs.)

Thomas J. Madigan, Esquire
Christopher A. Coppola, Esquire
Cohen & Grigsby, P.C.
11 Stanwix Street, 15th Floor
Pittsburgh, PA 15222
(Attorneys for O'Brien-Kreitzberg & Associates, Inc.)

Mr. Jeff Farkas
Ms. Laura Torrado
Bear Stearns Investment Products Inc.
383 Madison Avenue
New York, NY 10179
(Non-Attorney representative of Bear Stearn)

Terence R. Savage, Esquire
Employment Development Department
State of California
800 Capitol Mall, Legal Office
Sacramento, CA 95814
(Attorneys for Employment Development Department, State of California)

Michael Wunschuh, Esquire
Dennis Comstock, Esquire
VonWin Capital, L.P.
60 Madison Avenue, Suite 201
New York, NY 10011
(Attorneys for VonWin Capital)

Philip J. Goodman, Esquire
Chadbourne & Parke LLP
1200 New Hampshire Avenue, NW
Washington, DC 20036
(Attorneys for 1741 Ivar LLC)

John Norig Ellison, Esquire
Timothy Patrick Law
Anderson, Kill & Olick P.C.
1600 Market Street, 32nd Floor
Philadelphia, PA 19103

-and-

Marvin L. Wilenzik, Esquire
Frederick P. Santarelli, Esquire
Eric P. Wilenzik, Esquire
Elliott Reihner Siedzikowski & Egan, P.C.
925 Harvest Drive
Blue Bell, PA 19422
(Attorneys for Synagro Technologies, Inc.)

Jeremy Harwood, Esquire
Healy & Baillie, LLP
61 Broadway, 32nd Floor
New York, NY 10006-2834

-and-

Joseph M. Donley, Esquire
William E. Cox, Esquire
Kittredge, Donley, Elson, Fullem & Embick
421 Chestnut Street, 5th Floor
Philadelphia, PA 19106
(Attorneys for Steamship Mutual Underwriting Association (Bermuda) Ltd.)

Thomas V. White, Esquire
Joseph P. Rusnak, Esquire
Tune, Entekin & White, P.C.
AmSouth Center, 21st Floor
315 Deaderick Street
Nashville, TN 37238

(Attorneys for Home Builders Association of Tennessee Self-Insured Trust)

Michele Smolin, Esquire
McDonald, Hopkins, Burke & Haber
600 Superior Avenue E
Cleveland, OH 44114-2653

(Attorneys for United Church of Christ Insurance Board)

Lisa Laborsky, Esquire
Britt, Hankins, Schaible & Moughan
Two Penn Center Plaza, Suite 515
1500 John F. Kennedy Boulevard
Philadelphia, PA 19102-1888

(Attorneys for the Pennsylvania Property and Casualty Insurance Guaranty Association)

Janice Marie Savinis, Esquire
Savins, D'Amico & Kane, LLC
Suite 3626, Gulf Tower
707 Grant Street
Pittsburgh, PA 15219
(Attorney for Harold W. Thomas)

Francine L. Semaya, Esquire
Joseph James Bellew, Esquire
Cozen O'Connor
45 Broadway, 16th Floor
New York, NY 10006
(Attorneys for Allied Holdings and Client Assurance Pool)

Anthony L. Miscioscia, Esquire
Gale White, Esquire
Bruce E. Baty, Esquire
White and Williams LLP
1800 One Liberty Place
Philadelphia, PA 19103
(Attorneys for United National Insurance Company)

Richard F. McMenamin, Esquire
David L. Harbaugh, Esquire
Morgan, Lewis & Bockius LLP
1701 Market Street
Philadelphia, PA 19103-2921
(Attorneys for Fuji Bank Limited and The Tribune Company)

Eric P. Wilenzik, Esquire
Elliott Reihner Siedzikowski & Egan, P.C.
925 harvest Drive
Blue Bell, PA 19422
(Attorneys for Brandywine Realty Trust)

Jed A. Hart, Esquire
Angelo, Gordon & Company
245 Park Avenue, 26th Floor
New York, NY 10167

James W. Schacht, Esquire
Navigant Consulting, Inc.
175 West Jackson Boulevard, Suite 500
Chicago, IL 60604

Sarah H. Zinn, Esquire
Hogan & Hartson, LLP
555 13th Street, N.W.
Washington, D.C. 20004-1109
(Attorneys for National Structured Settlements Trade Association,
General Electric Capital Assurance Co., First colony Life Ins. Co.,
Federal Home Life Ins. Co. and GE Life and Annuity Assurance Co.)

David W. Cranshaw, Esquire
Morris, Manning & Martin, LLP
1600 Atlanta Financial Center
3343 Peachtree Road, N.E.
Atlanta, GA 30326
(Attorneys for ChoicePoint and its division ChoicePoint Commercial Speciality)

P. Kevin Brobson, Esquire
Buchanan Ingersoll
One South Market Square
213 Market Street, 3rd Floor
Harrisburg, PA 17101

(Attorneys for Magellan Reinsurance Company, Ltd. And RBH Reinsurance Ltd.)

Bruce R. Hoffman, Esquire
Law Office of Bruce R. Hoffman, LLC
574 Sea Island Parkway
Saint Helena Island, SC 29920-4205
(Pro Se)

R. Jane Lynch, Esquire
Cox, Castle & Nicholson LLP
2049 Century Park East, Suite 2800
Los Angeles, CA 90067
(Attorneys for Lake at Las Vegas Joint Venture)

Kevin E. Wolff, Esquire
Robert J. Re, Esquire
McElroy, Deutsch & Mulvaney, LLP
1300 Mount Kemble Avenue
Morristown, NJ 07962-2075
(Attorneys for Celanese Americas Corporation, Ellwood Insurance Limited,
And Celwood Insurance Company (f/k/a Hoechst Celanese Insurance Company, Ltd.)

Michael B. Dubin, Esquire
Semanoff, Ormsby, Greenberg & Torchia
Suite 200 Jenkins Court
610 Old York Road
Jenkintown, PA 19046
(Attorneys for Integrated Health Services, Inc.)

Deborah Fuchs Cohen, Esquire
Eric Jonathan Rothschild, Esquire
Pepper Hamilton LLP
3000 Two Logan Square
Philadelphia, PA 19103
(Attorneys for M. Diane Koken, Insurance Commissioner
Of the Commonwealth of Pennsylvania)

Leonard P. Goldberger, Esquire
Amy Elizabeth Vulpio, Esquire
White & Williams, LLP
1800 One Liberty Place
Philadelphia, PA 19103-7395
(Attorneys for Insurance Company of North America)

Harold S. Horwich, Esquire
Bingham McCutchen
One State Street
Hartford, CT 06103
(Attorneys for St. Joseph's Medical Center)

Susan J. Guerrieri, Esquire
Stephen C. Baker, Esquire
John B. Dempsey, Esquire
Drinker Biddle & Reath LLP
One Logan Square
18th & Cherry Streets
Philadelphia, PA 19103-6996
(Insurance for Mawson & Mawson, Inc.)

Joseph F. Orso, III, Esquire
Casale & Bonner, P.C.
33 West Third Street, Suite 202
Williamsport, PA 17701
(Attorneys for Richard Ruhl)

Arthur Makadon, Esquire
Geoffrey A. Kahn, Esquire
Ballard Spahr Andrews & Ingersoll, LLP
1735 Market Street, 51st Floor
Philadelphia, PA 19103
(Attorneys for Deloitte & Touche LLP)

Douglas Y. Christian, Esquire
Reed Smith
2500 One Liberty Place
Philadelphia, PA 19103-7301
(Attorneys for American Longshore Mutual Association)

Lisa M. Salazar, Esquire
McCarter & English, LLP
Mellon Bank Center, Suite 700
Philadelphia, PA 19103-7501
(Attorneys for Robert M. Steinberg)

Robert E. Kelley, Jr., Esquire
Anthony W. Parker, Esquire
Kelly Hoffman & Goduto LLP
Commerce Towers
300 North Second Street, 10th Floor
Harrisburg, PA 17106-2003
(Attorneys for Petitioner South Carolina School Boards Insurance Trust)

Joseph M. Hennelly, Jr., Esquire
Hennelly & Steadman, PLC
Goldworthy House
322 West Roosevelt
Phoenix, AZ 85003
(Attorneys for Mark D. Tharp as Arizona's special Ancillary Receiver of Reliance)

Rowe W. Snider, Esquire
Steven T. Whitmer, Esquire
Julie L. Young, Esquire
Lord, Bissell & Brook
115 South LaSalle Street
Chicago, IL 60603
(Attorneys for NCIGF)

Paul G. Witko, Esquire
Deputy Attorney General
State of New Jersey, Department of Law
and Public Safety, Division of Law
Station Plaza #4, 2nd Floor, 22 S. Clinton Avenue
Trenton, NJ 08625-0117
(Attorney for New Jersey Workers Compensation Bureau)

Malcolm C. Lindquist, Esquire
Lane Powell Spears Lubersky
1420 Fifth Avenue, Suite 4100
Seattle, WA 98101
(Attorney for Labor Ready, Inc.)

James W. Kutz, Esquire
Kimberly M. Colonna, Esquire
McNees Wallace & Nurick, LLC
100 Pines Street, P.O. Box 1166
Harrisburg, PA 17108-1166
(Attorneys for Earth Tech, Inc.)

Guy A. Celucci, Esquire
White and Williams LLP
1800 One Liberty Place
Philadelphia, PA 19103-7395
(Attorneys for Hartford Fire Insurance co., Hartford Specialty Co.,
And the Hartford Financial Services Group, Inc.)

Brian T. Guthrie, Esquire
Daniel W. Krane, Esquire
Drinker Biddle & Reath LLP
One Logan Square
18th & Cherry Streets
Philadelphia, PA 19103-6996
(Attorneys for Lexington Insurance Co.)

Edward G. Biester, Esquire
Duane Morris LLP
One Liberty Place
Philadelphia, PA 19103
(Attorneys for Florida Workers' Compensation Insurance Guaranty Association Incomp.)

Lawrence Licitra, Esquire
Julie Pollack, Esquire
Swiss Reinsurance America Corporation
175 King Street
Armonk, NY 10504
(Attorneys for Swiss Reinsurance America Corp.)

Daryn E. Rush, Esquire
Funk & Bolton
One South Broad Street, Suite 1830
Philadelphia, PA 19107
(Attorneys for Travelers Casualty and Surety Co.)

John C. Connell, Esquire
Jerrold S. Kulback, Esquire
Archer & Greiner, PC
One Centennial Square
Haddonfield, NJ 08033
(Attorneys for New Mexico Mutual Casualty Company and Southwest Casualty Company)

Kimberly A. LaMaina, Esquire
Skadden, Arps, Slate, Meagher & Flom, LLP
One Rodney Square
Wilmington, DE 19801
(Attorneys for Zenith Insurance Company)

Jeffrey B. Cohen, Esquire
John Menke, Esquire
Joseph Krettek, Esquire
Pension Benefit Guaranty Corporation
Office of General Counsel
1200 K Street, NW
Washington, DC 20005
(Attorneys for Pension Benefit Guaranty Corporation)

Timothy P. Law, Esquire
Anderson Kill & Olick, P.C.
1600 Market Street, Suite 2500
Philadelphia, PA 19103
(Attorney for Harlem River Park Houses, Inc.)

Francis Patrick Newell, Esquire
Harkins Cunningham LLP
2800 One Commerce Square
Philadelphia, PA 19103
(Attorneys for Celanese and the Celanese Reinsurers)