

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

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

Plaintiff,

v.

RELIANCE INSURANCE COMPANY,

Defendant.

DOCKET NO. 269 MD 2001

2006 SEP 15 P 2:32

RECEIVED AND FILED
CLERK OF COURT

RE: Liquidator's Report and Recommendations on Claims
Undisputed and Settled as of June 30, 2006

ORDER

AND NOW, this ____ day of _____, 2006, upon consideration of the Liquidator's Petition For Approval of Report and Recommendations on Claims Undisputed and Settled as of June 30, 2006 ("Petition"), it is hereby ORDERED and DECREED:

1. The Petition is GRANTED and the claims listed in the Report and Recommendations on Claims Undisputed and Settled as of June 30, 2006 ("Report") are APPROVED and ALLOWED both as to classification and amount as listed;
2. The Report is incorporated herein by reference; and
3. The Claimants listed in the Report or their lawful assignees shall receive a distribution at the time and in the manner as finally approved by this Court as directed by ¶16 of this Court's Order of September 9, 2002.

Hon. James Gardner Colins, President Judge

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

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

Plaintiff,

v.

RELiance INSURANCE COMPANY,

Defendant.

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**PETITION FOR APPROVAL OF REPORT AND RECOMMENDATIONS
ON CLAIMS UNDISPUTED AND SETTLED AS OF JUNE 30, 2006**

Petitioner, M. Diane Koken, Insurance Commissioner of the Commonwealth of Pennsylvania, in her official capacity as the Statutory Liquidator (“Liquidator”) of Reliance Insurance Company (“Reliance”), in compliance with this Court’s Order of September 9, 2002 (“Claims Order”) and pursuant to 40 P.S. § 221.45, respectfully petitions this Court for an order approving her Report and Recommendations on Claims Undisputed and Settled as of June 30, 2006 (“Report”). In support of the Petition, the Liquidator avers the following:

BACKGROUND

1. Plaintiff M. Diane Koken, Insurance Commissioner of the Commonwealth of Pennsylvania, was appointed Liquidator of Reliance pursuant to this Court’s Order dated October 3, 2001 (“Liquidation Order”).

2. The Liquidation Order directed the Liquidator to “give notice by first-class mail to all persons which or who may have claims against Reliance.” See Liquidation Order, ¶ 19. By the end of the first quarter of 2002, the Liquidator provided Proof of Claim (“POC”)

forms and instructions to policyholders and creditors of Reliance as identified by the books and records of Reliance. Additionally, since the first quarter of 2002, the POC forms and instructions have been available on the Reliance Documents website at www.reliancedocuments.com.

3. This Court entered its Claims Order in September of 2002 establishing a comprehensive claims procedure in furtherance of the relevant provisions of the Insurance Department Act of 1921, 40 P.S. §§ 221.1 – 221.63 (the “Act”). The Claims Order requires that the Liquidator present to the Court a report of Notices of Determination (NODs) as to which no objection was filed (undisputed claims). The report for undisputed claims “. . . shall include: the name and address of each claimant, the particulars of the claim, and the amount of the claim determined by the Liquidator.”

4. With respect to NODs as to which an objection was filed (disputed claims), the Claims Order authorizes the Liquidator to settle disputed claims, without prior court approval, “. . . if the resulting amount of such claim against Reliance Insurance Company is \$250,000.00 or less.”

5. If the disputed claims result in a settlement between \$250,000 and \$1,000,000, the Claims Order authorizes the Liquidator to settle the disputed claims subject to Court approval. The Liquidator is required to obtain court approval by submitting a list of the settled claims “. . . which includes the claim number, the date the proof of claim was filed, and the claimant’s name and address, the amount of the claim, and the amount of the claim recommended by the Liquidator.”

6. When undisputed claims or settled claims are approved by the Court, the Claims Order provides that allowed and approved claims “. . . shall be paid at the time and in

the manner provided in the plan of liquidation as finally approved by the Court or as may be otherwise ordered by the Court.”

STATUS OF PROOFS OF CLAIM

7. The deadline for filing Proofs of Claim was December 31, 2003. As of June 30, 2006, Reliance has received a total of 156,282 POCs. Of these 156,282 POCs, 7,881 were received after the claim filing deadline. Notwithstanding the claim filing deadline, Reliance continues to receive new POCs. Information regarding claims, in addition to that provided below, can be found in the quarterly status reports filed with this Court by the Liquidator and available at www.reliancedocuments.com.

8. As of June 30, 2006, Reliance has issued NODs for 72,474 of the 156,282 POCs for a total allowed amount of \$372,573,611. This Court has approved 55,063 of those NODs for a total allowed amount of \$258,813,721. Exhibit A breaks down this information by priority class.

9. Exhibit B indicates the status of all 156,282 POCs received as of June 30, 2006. Of the 83,808 POCs for which NODs have not been issued, 20,631 relate to claims currently being handled by the GAs and 40,912 of these POCs are either contingent or a POC where the claimant has notified Reliance that there may be a claim in the future, but has not yet identified any particular claim. Approximately 19,987 of the 83,808 POCs are in various stages of review and evaluation and the remaining 2,278 POCs are ready to evaluate and NODs will be issued within 180 days.

STATUS OF OBJECTIONS

10. The Liquidator has received a total of 849 objections to the 72,474 NODs issued, an objection rate of slightly more than 1%. Large groups of these objections relate to

several claimants with similar types of claims and thus are resolved collectively through the dispute resolution process.

11. Of the 849 objections received as of June 30, 2006, 711 have been resolved. Of the 138 unresolved objections, 108 are assigned to referees and 30 have not yet been assigned to referees as of June 30, 2006. Exhibit C indicates the status of all objections received through June 30, 2006 and Exhibit D breaks down this information by priority class and also includes the Allowed Amounts for objections in each priority class.

**REPORT AND RECOMMENDATION ON CLAIMS
UNDISPUTED AND SETTLED AS OF JUNE 30, 2006**

12. The Liquidator's Report and Recommendations on Claims Undisputed and Settled as of June 30, 2006 ("Report") is attached as Exhibit E. Exhibit E is comprised of 4 sections, E-I, E-II, E-III and E-IV, and reflects NODs issued by the Liquidator for which the objection period expired by June 30, 2006. Exhibits E-I, E-II, E-III, and E-IV are collectively referred to as the "Report".

13. Pursuant to paragraph 10(c) of the Claims Order, Exhibit E-I is a list of the undisputed claims filed against the assets of the Reliance estate. The claims are sorted alphabetically, within each class, by the Claimant's name. The amount claimed by the Claimant, *inter alia*, is included in the Report.¹ NODs that are issued as to classification only will have N/A in the Allowed Amount column of the Report.²

¹ If the claimant did not indicate a specific claim amount on the Proof of Claim, the claimed amount is noted as \$0.

² The majority of claimants with undisputed claims below Class B were issued NODs as to their class status only. These claimants were advised that the Liquidator would evaluate the allowed amount of the claims if and when it appeared that there would be assets sufficient to distribute to the relevant class. However, if a claim was covered by reinsurance the allowed amount was determined to facilitate prompt reinsurance billings.

14. A small number of the undisputed NODs listed in Exhibit E-I may actually be amended NODs issued to correct the class or allowed amount of a claim previously recommended by the Liquidator and approved by this Court. For example, if new information later comes to the attention of the claims evaluator which would alter the allowed amount or priority, an amended NOD is issued. The claimant then has an opportunity to object to the amended NOD. 40 P.S. §221.45(b) of the Act specifically authorizes the Liquidator to recommend and this Court to consider modifications of and to claims previously approved by the Court.

15. The second section of the Report (Exhibit E-II), although not required by the Claims Order, but in compliance with 40 P.S. § 221.45, is a list of disputed claims which were settled for \$250,000 or less.

16. The third section of the Report, Exhibit E-III, is a list of the disputed claims which were settled for amounts between \$250,000 and \$1,000,000 pursuant to paragraph 13 of the Claims Order. These claims are also sorted alphabetically, within each class, by the Claimant's name.

17. Upon resolution of the disputed claims listed in Exhibits E-II and E-III, the Liquidator issued an Amended NOD for these settled claims reflecting the resolution of the dispute and an agreement that no objection would be filed to the Amended NOD, or in some cases, the claimant withdrew their objection. Accordingly, the Report reflects the dates that the objection was filed and the date it was resolved.

18. In evaluating the undisputed claims and resolving the disputed claims, the Liquidator carefully reviewed all documentation submitted by the claimants in support of the

claims and independently determined the merit, classification and value of each claim, as required by the Act. See 40 P.S. §§ 221.37, 221.38, 221.44, 221.45.

19. NODs have been issued in both the disputed and settled categories referencing allowed amounts subject to a policy aggregate limit. In these cases, the NOD states that the allowed amount of the claim is subject to 40 P.S. §221.40(d) which requires that if “...the aggregate allowed amount of the claims to which the same limit of liability in the policy is applicable exceeds that limit, then each claim as allowed shall be reduced a proportionate amount so that the total equals the policy limit.” The NODs recommended in this report are submitted subject to 40 P.S. §221.40(d).

20. The fourth section of the Report, Exhibit E-IV, is a summary sheet indicating, for each priority class, the total number of NODs and the total amount allowed for each of Exhibits E-I, E-II, and E-III.³ A grand total is also shown for the combined report categories.

21. Given the discretion afforded the Liquidator to “comport, compromise, or in any other manner negotiate” claims against the liquidated estate, 40 P.S. § 221.45(a), the Liquidator believes that the classification and amounts she has determined for the reported claims are appropriate, fair and equitable and consistent with the relevant provisions of the Act and this Court’s Order. The Liquidator further believes that the approval of the claims listed in the attached Report is in the best interests of the Reliance estate, its policyholders, claimants and other creditors.

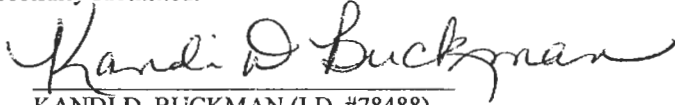
22. Pursuant to 40 P.S. § 221.45(b) and relevant provisions of the Claims Order, the Liquidator respectfully requests that this Court approve and allow the classification and/or

³ For purposes of this Report, the Class A claims are expenses incurred during the period of rehabilitation and paid as administrative costs therefore the NOD reflects a value of \$0.

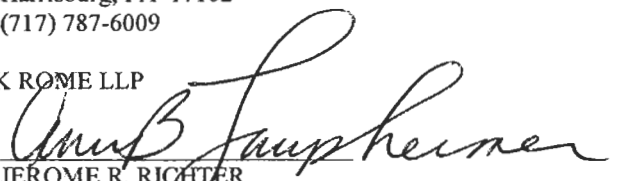
amount (as applicable) of the claims listed in the Report. In accordance with ¶16 of the Claims Order, any distribution to the Claimants or their lawful assignees will be made at the time and in the manner approved by this Court.

WHEREFORE, the Liquidator respectfully requests that this Court grant her Petition and approve and allow the claims as listed in the Report attached as Exhibit E, enter an Order in the form attached hereto, and grant such other relief as the Court shall determine appropriate and just.

Respectfully submitted:

By: 
KANDI D. BUCKMAN (I.D. #78488)
Special Funds Counsel
Pennsylvania Insurance Department
Capitol Associates Building
Office of Chief Counsel
901 North 7th Street
Harrisburg, PA 17102
(717) 787-6009

BLANK ROME LLP

By: 
JEROME R. RICHTER
ANN B. LAUPHEIMER

One Logan Square
Philadelphia, PA 19103
Telephone: (215) 569-5500
Facsimile: (215) 569-5459

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

Date: September 15 2006

VERIFICATION

I, David S. Brietling, Liquidation Chief Operating Officer for Reliance Insurance Company, In Liquidation, am authorized by M. Diane Koken, Insurance Commissioner of the Commonwealth of Pennsylvania, pursuant to 40 P.S. § 221.23, to act on her behalf in her capacity as the Liquidator of Reliance Insurance Company. I hereby verify that the facts set forth in the foregoing pleading are true and correct to the best of my knowledge, information and belief.

I understand that this Verification is made subject to the penalties of 18 P.S. § 4904 relating to unsworn falsification to authorities.

Date: September 14, 2006



DAVID S. BRIETLING
Liquidation Chief Operating Officer

CERTIFICATE OF SERVICE

I, Sheila E. Branyan, on behalf of the Statutory Liquidator of Reliance Insurance Company (In Liquidation), hereby certify that on or about this day, pursuant to the Court's Order of April 1, 2004, service of the foregoing was made on the attached Master Service List, the Claimants and if applicable Claimant's Counsel listed below through transmission via facsimile or first class mail of a Notice of Filing and through posting of a true and correct copy in PDF file format on the Reliance Documents website (www.reliancedocuments.com).

Richard Brown
6375 Main Street
Statford, CT 06614

COUNSEL:

Berchem, Moses & Devlin, P.C.
Attn: Bryan L. Leclerc, Esq.
75 Broad Street
Milford, CT 06460

Monica Chiodo
95 Percy Williams Drive
East Eslip, NY 11730

COUNSEL:

Richard Kubick, Esq.
7 East 14th Street
New York, NY 10003

City of Gadsden
P.O. Box 267
Gadsden, AL 35902

COUNSEL:

Kirkpatrick Lockhart Nicholson Graham LLP
Payne Shoemaker Building
240 North Third Street
Harrisburg, PA 17101-1507

Elizabeth Jangula
2020 W. Glendale Ave., Apt. 2052
Phoenix, AZ 85021-7855

COUNSEL:

Warnock, Mackinlay & Associates, P.L.L.C.
2525 E. Camelback Road
Suite 600
Phoenix, AZ 85016-4214

Isle of Capri Casino
151 Beach Blvd.
Biloxi, MS 39530

COUNSEL:

Bryant, Clark, Dukes, Blakeslee, Ramsay & Hammond
P.O. Box 10
Gulfport, MS 39502-0010

Jon Hoffheimer
Administrator of the Estate of Edith Sharp,
Deceased, et al.

1200 Mercantile Library Building
Cincinnati, OH 45202

COUNSEL:

Waite, Schneider, Bayles & Chesley
1 West Fourth Street
Cincinnati, OH 45202

Sonia Lanzo
2244 Tillotson Ave.
Bronx, NY 10475

COUNSEL:

Spiegel & Borbato, LLP
2622 E. Tremont Ave.
Bronx, NY 10461

Peter B. Wilday
3710 Grant Drive, Suite H
Reno, Nevada 89509-5317

COUNSEL:

Lane, Fahrendorf, Vilorio & Oliphant
327 California Ave.
Reno, NV 89509

Philip A. Rivera
C/O Felipe Rivera
1301 Hoe Avenue 5A
Bronx, NY 10459

COUNSEL:

Spiegel & Borbato, LLP
2622 E. Tremont Ave.
Bronx, NY 10461

Sam Gibilisco
1255 Club House Drive
Pasadena, CA 91105-2728

COUNSEL:

Thon, Beck, Vanni, Phillipi & Nutt
1100 E. Green Street
Pasadena, CA 91106-2506

Metropolitan Development and Housing
Agency

701 South 6th Street
Nashville, TN 37206-3809

COUNSEL:

Trauger & Tuke
222 Fourth Ave North
Nashville, TN 37219-2117

Felipe Rivera
1301 Hoe Avenue 5A
Bronx, NY 10459

COUNSEL:

Spiegel & Borbato, LLP
2622 E. Tremont Ave.
Bronx, NY 10461

Luis Suber
C/O Sonia Lanzo
2244 Tillotson Avenue
Bronx, NY 10475

COUNSEL:

Spiegel & Borbato, LLP
2622 E. Tremont Ave.
Bronx, NY 10461

Dated: September 15, 2006



On behalf of the Statutory Liquidator of
Reliance Insurance Company

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
Ann B. Laupheimer
Blank Rome LLP
One Logan Square
Philadelphia, PA 19103
(215) 569-5500
(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
(717) 783-1975
(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
(717) 787-6009
(Attorneys for the Pennsylvania
Insurance Department)

Marilyn K. Kincaid, Esquire
Reliance Insurance Company
(in Liquidation)
Three Parkway
Philadelphia, PA 19102
(215) 864-4205
(Attorney for Reliance Insurance
Company (in Liquidation))

Joseph C. Crawford
Wolf, Block, Schorr & Solis-Cohen LLP
1650 Arch Street
22nd Floor
Philadelphia, PA 19103
Phone: (215) 977-2293
Fax: (215) 405-3893

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

Hillary C. Steinberg
James Michael Matour
Hangley Aronchick Segal & Pudlin, P.C.
One Logan Square
Philadelphia, PA 19103
(215) 568-6200
(Attorneys for Reliance Group
Holdings, Inc.)

Jeffrey B. Rotwitt
Obermayer Rebmann Maxwell & Hippel
1 Penn Center, 19th Floor
Philadelphia, PA 19103-1895
(215) 665-3000
(Attorneys for M. Diane Koken,
Insurance Commissioner of the
Commonwealth of Pennsylvania)

William Charles Bensley
George Whittaker Howard
Edward M. Nass
Howard Brenner & Nass, P.C.
1608 Walnut Street, Suite 1700
Philadelphia, PA 19103
(215) 546-8200
(Attorneys for Francine and Ted Forman)

Brad S. Karp
Paul, Weiss, Rifkind, Wharton & Garrison
1285 Avenue of the Americas
New York, NY 10019
(212) 373-3000
(Attorneys for Reliance Group
Holdings, Inc.)

Robert H. Levin
Adelman Lavine Gold & Levin, P. C.
1900 Two Penn Center Plaza
Philadelphia, PA 19102
(215) 568-7515
(Attorneys for Committee of Policyholders)

Richard D. Batchelder, Jr.
Ropes & Gray
One International Place
Boston, MA 02110-2624
(617) 951-7000
(Attorneys for Miami Cruiseline
Holdings LLC)

Frank F. McGinn
Bartlett Hackett Feinberg, P.C.
155 Federal Street
9th Floor
Boston, MA 02110
(617) 422-0200
(Attorneys for Flatley Company)

Elizabeth F. Abrams
Reed Smith Shaw & McClay LLP
2500 One Liberty Place
Philadelphia, PA 19103
(215) 851-8855
(Attorneys for Vitas Healthcare Corp.
and Various State Guaranty Assocs.)

Thomas J. Madigan
Pepper Hamilton LLP
One Mellon Center
500 Grant Street, 50th Floor
Pittsburgh, PA 15219-2502
(412) 454-5000
(Attorneys for O'Brien-Kreitzberg
& Associates, Inc.)

Douglas B. Provencher
Provencher & Flatt, LLP
823 Sonoma Avenue
Santa Rosa, CA 95404
(707) 284-2380
(Attorneys for Great Western Collection
Bureau)

Terence R. Savage
Employment Development Department
State of California
800 Capitol Mall, Legal Office
Sacramento, CA 95814
(916) 654-8410
(Attorneys for Employment Development
Department, State of California)

R. Nicholas Gimbel
McCarter & English, LLP
Mellon Bank Center
1735 Market Street
Suite 700
Philadelphia, PA 19103
Phone: (215) 979-3800

Fax: (215) 979-3899
(Attorneys for Brand Scaffold Services, Inc.,
Magellan Ins. Co. Ltd., and Sun Life Assurance
Company of Canada)

Philip J. Goodman
Chadbourn & Parke LLP
1200 New Hampshire Avenue, NW
Washington, DC 20036
(202) 974-5600
(Attorneys for 1741 Ivar LLC)

John Norig Ellison
Timothy Patrick Law
Anderson, Kill & Olick P.C.
1600 Market Street, Suite 2500
Philadelphia, PA 19103
(215) 568-4202
-and-
Marvin L. Wilenzik
Elliott Reihner Siedzikowski & Egan, P.C.
925 Harvest Drive
P.O. Box 3010
Blue Bell, PA 19422
(215) 977-1050
(Attorneys for Synagro Technologies, Inc.)

Jeremy Harwood, Esquire
Healy & Baillie, LLP
61 Broadway, 32 Floor
New York, NY 10006-2834
(212) 943-3980
-and-
Joseph M. Donley, Esquire
William E. Cox, Esquire
Kittredge, Donley, Elson, Fullem & Embick
400 Market Street, Suite 200
Philadelphia, PA 19106
(215-829-9900)
(Attorneys for Steamship Mutual Underwriting
Association (Bermuda) Ltd.)

Thomas V. White, Esquire
Joseph P. Rusnak, Esquire
Tune, Entekin & White, P.C.
AmSouth Center, Suite 1700
315 Deaderick Street
Nashville, TN 37238
(615) 244-2770
(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
(216) 348-5400

(Attorneys for United Church of Christ Insurance Board)

Lisa Luborsky, Esquire
Britt, Hankins & Moughan
Two Penn Center Plaza, Suite 515
1500 John F. Kennedy Blvd.
Philadelphia, PA 19102-1888
(215) 569-6918
(Attorneys for the Pennsylvania Property and Casualty Insurance Guaranty Association)

Frederick P. Santarelli, Esquire
Elliott Greenleaf & Siedzikowski, P.C.
925 Harvest Drive
P.O. Box 3010
Blue Bell, PA 19422
(215) 977-1050
(Attorneys for Estate of Leo Frances Tenczynski)

Janice Marie Savinis, Esquire
Savinis, D'Amico & Kane, LLC
Suite 3626, Gulf Tower
707 Grant St.
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
(212-908-1270)
(Attorneys for Allied Holdings and Client Assurance Pool)

Richard F. McMenamain, Esquire
David L. Harbaugh, Esquire
Morgan, Lewis & Bockius LLP
1701 Market Street
Philadelphia, PA 19103-2921
(215-963-5596)
(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
(215-977-1000)
(Attorneys for Brandywine Realty Trust)

Sarah H. Zinn, Esquire
Hogan & Hartson, LLP
555 13th Street, N.W.
Washington, D.C. 20004-1109
(202) 637-6459
(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
(404-233-7000)
(Attorneys for ChoicePoint and its division ChoicePoint Commercial Specialist)

P. Kevin Brobson, Esquire
Buchanan Ingersoll
One South Market Square
213 Market Street, 3rd Floor
Harrisburg, PA 17101
(717-237-4800)
(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
(843-838-5290)
(Pro Se)

R. Jane Lynch, Esquire
Cox, Castle & Nicholson LLP
2049 Century Park East, Suite 2800
Los Angeles, CA 90067
(310-277-4222)
(310-277-7889) fax
(Attorneys for Lake at Las Vegas Joint Venture)

Kevin E. Wolff, Esquire
Robert J. Re, Esquire
McElroy, Deutsch & Mulvaney, LLP
1300 Mount Kemble Avenue
P.O. Box 2075
Morristown, NJ 07962-2075
(973-425-8717)
(Attorneys for Celanese Americas Corporation, Elwood 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
(215-887-0200)
(215-887-5356) fax
(Attorneys for Integrated Health Services, Inc.)

Deborah Fuchs Cohen, Esquire
Eric Jonathan Rothschild, Esquire
Pepper Hamilton LLP
3000 Two Logan Square
18th and Arch Streets
Philadelphia, PA 19103
(215) 981-4470
(Attorney for M. Diane Koken,
Insurance Commissioner of the
Commonwealth of Pennsylvania)

Leonard P. Goldberger, Esquire
Amy Elizabeth Vulpio, Esquire
White and Williams LLP
1800 One Liberty Place
Philadelphia, PA 19103-7395
(215) 864-6376
(Attorneys for Insurance Company
of North America)

Harold S. Horwich, Esquire
Bingham McCutchen
One State Street
Hartford, CT 06103
(860) 240-2700
(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 and Cherry Streets
Philadelphia, PA 19103-6996
(215) 988-2700
(Attorneys for Mawson & Mawson, Inc.)

Joseph F. Orso, III, Esquire
Casale & Bonner, P.C.
Suite 202
33 West Third Street
Williamsport, PA 17701
(570) 326-7044
(Attorneys for Richard Ruhl)

Arthur Makadon, Esquire
Geoffrey A. Kahn, Esquire
Ballard Spahr Andrews & Ingersoll, LLP

1735 Market Street, 51st Floor
Philadelphia, PA 19103
(215) 665-8500
(Attorneys for Deloitte & Touche LLP)

Douglas Y. Christian, Esquire
Ballard Spahr Andrews & Ingersoll
1735 Market Street, 51st Floor
Philadelphia, PA 19103-7599
(215) 864-8404
(Attorneys for American Longshore Mutual
Association)

Lisa M. Salazar, Esquire
McCarter & English LLP
Mellon Bank Center, Suite 700
1735 Market Street
Philadelphia, PA 19103-7501
(215) 979-3800
(Attorneys for Robert M. Steinberg)

Robert E. Kelly, Jr., Esquire
Anthony W. Parker, Esquire
Kelly Hoffman & Goduto LLP
Commerce Towers
300 North Second Street, 10th Floor
P.O. Box 62003
Harrisburg, PA 17106-2003
(717) 920-8100
(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
(602) 230-7000
(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, Illinois 60603
(312) 443-0700
(Attorneys for NCIGF)

Paul G. Witko, Deputy Attorney General
State of New Jersey
Office of the Attorney General
Department of Law and Public Safety
Division of Law
Station Plaza #4, 2nd Floor
22 South Clinton Ave.

P.O. Box 117
Trenton, NJ 08625-0117
(609) 777-3512
(Attorney for New Jersey Workers Compensation
Bureau)

Malcolm C. Lindquist, Esquire
Lane Powell Spears Lubersky
1420 Fifth Ave.
Suite 4100
Seattle, WA 98101
(206) 223-7101
(Attorney for Labor Ready, Inc.)

James W. Kutz, Esquire
Kimberly M. Colonna, Esquire
McNees Wallace & Nurick, LLC
100 Pine St, P.O. Box 1166
Harrisburg, PA 17108-1166
(717) 232-8000
(Attorneys for Earth Tech, Inc.)

Guy A. Cellucci, Esquire
White and Williams LLP
1800 One Liberty Place
Philadelphia, PA 19103-7395
(215) 864-7000
(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 and Cherry Streets
Philadelphia, PA 19103-6996
(215) 988-2700
(Attorneys for Lexington Insurance Co.)

Edward G. Biester, Esquire
Duane Morris LLP
3030 South 17th Street
Philadelphia, PA 19103
(215) 979-1000
(Attorneys for Florida Workers' Compensation
Insurance Guaranty Association Incorp.)

Lawrence Licitra, Esquire
Julie Pollack, Esquire
Swiss Reinsurance America Corporation
175 King Street
Armonk, NY 10504
(914) 828-8000
(Attorneys for Swiss Reinsurance America Corp.)

Daryn E. Rush, Esquire

Funk & Bolton
One South Broad Street
Suite 1830
Philadelphia, PA 19107
(215) 568-4104
(Attorneys for Travelers Casualty and Surety Co.)

John C. Connell, Esq.
Jerrold S. Kulback, Esq.
Archer & Greiner, PC
One Centennial Square
Haddonfield, NJ 08033
(856) 795-2121
(Attorneys for New Mexico Mutual Casualty
Company and Southwest Casualty Company)

Kimberly A. LaMaina
Skadden, Arps, Slate, Meagher & Flom, LLP
One Rodney Square
Wilmington, DE 19801
(302) 651-3184
(Attorneys for Zenith Insurance Company)

Jeffrey B. Cohen
John Menke
Joseph Krettek
Pension Benefit Guaranty Corporation
Office of the General Counsel
1200 K Street, N.W.
Washington, D.C. 20005
(202) 326-4020
(Attorneys for Pension Benefit Guaranty
Corporation)

Timothy P. Law, Esquire
Anderson Kill & Olick, P.C.
1600 Market Street, Suite 2500
Philadelphia, PA 19103
(215) 568-4762
(Attorney for Harlem River Park Houses, Inc.)

Francis Patrick Newell
Harkins Cunningham LLP
2800 One Commerce Square
2005 Market Street
Philadelphia, PA 19103
(215) 851-6700
(Attorney for Celanese and the Celanese Reinsurers)

Jeff Farkas
Laura Torrado
Bear Stearns Investment Products Inc.
383 Madison Avenue
New York, NY 10179
(212) 272-3330
(Non-Attorney Representative of Bear Stearns)

Michael Winschuh
Dennis Cornstock
VonWin Capital, L.P.
60 Madison Avenue, Suite 201
New York, NY 10011
(212) 889-1601
(Attorneys for VonWin Capital)

Anthony L. Miscioscia
Gale White
Bruce E. Baty
White and Williams LLP
1800 One Liberty Place
Philadelphia, PA 19103
(215) 864-6234
(Attorneys for United National Insurance Company)

Jed A. Hart
Angelo, Gordon & Co.
245 Park Avenue, 26th Floor
New York, NY 10167
(212) 692-2003

James W. Schacht
Navigant Consulting, Inc.
175 West Jackson Blvd., Suite 500
Chicago, IL 60604
(312) 583-5700

Michael J. Cawley
Wilson, Elser, Moskowitz, Eldermen & Dicker LLP
The Curtis Center
Suite 1130 East
Independence Square West
Philadelphia, PA 19106
(215) 627-6900
(Attorney for British Aviation Insurance Group Ltd.)

Laura L. McGrogry, Chief Counsel
Legal Division
Industrial Commission of Arizona
P.O. Box 19070
Phoenix, AZ 85005-9070
(Counsel for the Arizona Workers Compensation
Guaranty Association)