

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  
JULY 13 2006

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](http://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](http://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.<sup>1</sup> NODs that are issued as to classification only will have N/A in the Allowed Amount column of the Report.<sup>2</sup>

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

<sup>2</sup> 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.<sup>3</sup> 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

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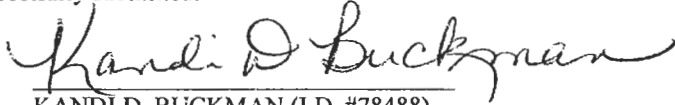
<sup>3</sup> For purposes of this Report, the Class A claims are expenses incurred during the period of rehabilitation and paid as administrative costs therefore the NOD reflects a value of \$0.

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.

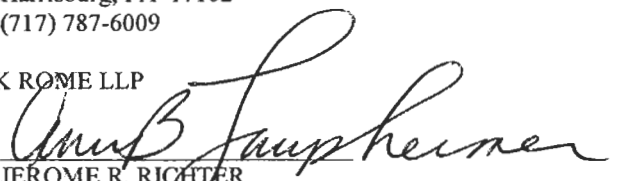


WHEREFORE, the Liquidator respectfully requests that this Court grant her Petition and approve and allow the claims as listed in the Report attached as Exhibit E, enter an Order in the form attached hereto, and grant such other relief as the Court shall determine appropriate and just.

Respectfully submitted:

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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](http://www.reliancedocuments.com)).

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Dated: September 15, 2006



On behalf of the Statutory Liquidator of  
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v.

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