

1. The Court **ACCEPTS** the Stipulation between the Liquidator and Objectors Warrantech and Objectors Butler, and, the Petition is amended to include the following clarification:

a. a Partial NOD Request only applies to claims that remain open and are being paid over time, such as open workers' compensation claims or open directors and officers claims;

b. the Objectors' claims for insurance coverage for individual warranty claims are not subject to the Partial NOD Request; further, if the Objectors' claims under insurance policies relating to the warranty claims are finally adjudicated to be class (b) priority, NODs will be issued addressing each closed warranty claim, regardless of the amount at issue. For administrative purposes, some NODs may cover more than one individual closed warranty claim. The Liquidator will not delay determination of the Objectors' right to payment from the Reliance Estate of any individual paid warranty claim due to the existence of any open warranty claims submitted under the same POC, further,

2. The Objections filed by Warrantech and Butler are deemed withdrawn; further, there being no further objection to the Petition, the Court accepts the Liquidator's representations that the Petition is in the best interest of the Reliance Estate; accordingly,

1. The Petition is **GRANTED**;

2. The Report and Recommendations on Claims Undisputed and Settled as of June 30, 2007 (Report) is incorporated herein by reference;

3. The Claims set forth in the Report are **APPROVED** and **ALLOWED** as to both classification and amount as listed;

4. 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 paragraph 16 of the "Claims Order" filed by this Court on September 9, 2002;

5. The Liquidator is authorized to issue Partial NODs only for those individual claims exceeding \$100,000 in total paid amounts over any applicable deductible or self-insured retention; and,

6. Any disputes involving Partial NODs shall be addressed in accordance with the applicable provisions of Article V of the Insurance Department Act of 1921 and the Claims Order;

Finally, the Liquidator is directed to serve a copy of this Order upon all listed on the Master Service List.


JAMES GARDNER COLINS, Senior Judge