

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

JOEL S. ARIO, Acting
Insurance Commissioner of the
Commonwealth of Pennsylvania,

Plaintiff,

v.

RELIANCE INSURANCE COMPANY,

Defendant.

DOCKET NO. 269 MD 2007

2008 MAY 30 P 2:51

RECEIVED AND FILED
COMMONWEALTH COURT
OF PA (PHILA)

RE: Liquidator's Report and Recommendations on Claims
Undisputed and Settled as of December 31, 2007

ORDER

AND NOW, this ____ day of _____, 2008, upon consideration of the
Liquidator's Petition For Approval of Report and Recommendations on Claims Undisputed
and Settled as of December 31, 2007 ("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 December 31, 2007 ("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

JOEL S. ARIO, Acting
Insurance Commissioner of the
Commonwealth of Pennsylvania,

Plaintiff,

v.

RELIANCE INSURANCE COMPANY,

Defendant.

DOCKET NO. 269 MD 2001

**PETITION FOR APPROVAL OF REPORT AND RECOMMENDATIONS
ON CLAIMS UNDISPUTED AND SETTLED AS OF DECEMBER 31, 2007**

Petitioner, Joel S. Ario, Acting Insurance Commissioner of the Commonwealth of Pennsylvania, in his 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 his Report and Recommendations on Claims Undisputed and Settled as of December 31, 2007 (“Report”). In support of the Petition, the Liquidator avers the following:

BACKGROUND

1. Plaintiff, 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. 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

6. The deadline for filing Proofs of Claim was December 31, 2003. As of December 31, 2007, Reliance has received a total of 159,523 POCs. Of these 159,523 POCs, 9,862 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.

7. As of December 31, 2007, Reliance has issued NODs for 103,922 of the 159,523 POCs (approximately 65%) for a total allowed amount of \$550,255,854. This Court has approved 82,846 of those NODs for a total allowed amount of \$433,363,097. Exhibit A breaks down this information by priority class.

8. Exhibit B indicates the status of all 159,523 POCs received as of December 31, 2007. Of the 55,601 POCs for which NODs have not been issued, 10,034 relate to claims currently being handled by the GAs and 30,356 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 14,634 of the 55,601 POCs are in various stages of review and evaluation and the remaining 577 POCs are ready to evaluate and NODs will be issued within 180 days.

STATUS OF OBJECTIONS

9. The Liquidator has received a total of 940 objections to the 103,922 NODs issued, an objection rate of slightly less 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.

10. Of the 940 objections received as of December 31, 2007, 867 have been resolved. Of the 73 unresolved objections, 71 are assigned to referees and 2 have not yet been assigned to referees as of December 31, 2007. Exhibit C indicates the status of all objections

received through December 31, 2007 and Exhibit D breaks down this information by priority class and also includes the Allowed Amounts for objections in each priority class.

REPORT AND RECOMMENDATIONS ON CLAIMS
UNDISPUTED AND SETTLED AS OF DECEMBER 31, 2007

11. The Liquidator's Report and Recommendations on Claims Undisputed and Settled as of December 31, 2007 ("Report") is attached as Exhibit E. Exhibit E is comprised of 3 sections, E-I, E-II, and E-III, and reflects NODs issued by the Liquidator for which the objection period expired by December 31, 2007. Exhibits E-I, E-II, and E-III are collectively referred to as the "Report".

12. 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

13. 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

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.

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.

14. 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.

15. Upon resolution of the disputed claims listed in Exhibits E-II, 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.

16. 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.

17. NODs have been issued in both the undisputed 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).

18. The third section of the Report, Exhibit E-III, 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 and E-II.³ A grand total is also shown for the combined report categories.

19. 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 he 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.

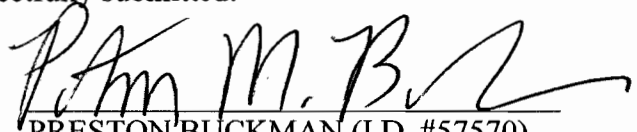
20. Pursuant to 40 P.S. §221.45(b) and relevant provisions of the Claims Order, the Liquidator respectfully requests that this Court approve and allow the classification and/or amount (as applicable) of the claims listed in the Report. In accordance with ¶16 of the Claims Order, any distribution to the Claimants or their lawful assignees will be made at the time and in the manner approved by this Court.

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.

WHEREFORE, the Liquidator respectfully requests that this Court grant his Petition; approve and allow the claims as listed in the Report attached as Exhibit E; and enter an Order in the form attached hereto.

Respectfully submitted:

By:



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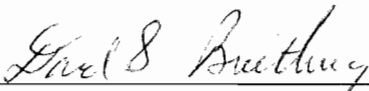
Date: May 30, 2008

VERIFICATION

I, David S. Brietling, have been retained by the Insurance Commissioner of the Commonwealth of Pennsylvania, and am responsible for the on-site insurance and financial operations of Reliance Insurance Company (in Liquidation) as Chief Liquidation Officer. I am also responsible for coordinating the activities of the Pennsylvania Insurance Department's Reliance liquidation team. I am authorized by the Insurance Commissioner to make this verification on behalf of the Liquidator of Reliance Insurance Company. I hereby verify that the facts set forth in the foregoing Report 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: May 29, 2008



DAVID S. BRIETLING
Chief Liquidation Officer

CERTIFICATE OF SERVICE

I, Sheila E. Branyan, hereby certify that on or about this day, pursuant to the Court's Order of April 1, 2004, service of the foregoing Petition for Approval of Report and Recommendations on Claims Undisputed and Settled as of December 31, 2007 was made on all persons listed on the Attached Master Service List and Claim Objector List through the transmission of a Notice of Filing and through posting of a true and correct copy of the Petition in PDF format on the Reliance Documents website (www.reliancedocuments.com).

Dated: May 30, 2008


SHEILA E. BRANYAN

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v.

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Claim Objector Service List

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