

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

JOEL S. ARIO, Insurance Commissioner of
the Commonwealth of Pennsylvania,
In his official capacity as Liquidator of
RELIANCE INSURANCE COMPANY

Plaintiff,

v.

RELIANCE INSURANCE COMPANY,

Defendant.

No. 269 M.D. 2001

2010 APR - 1 P 1:00

RECEIVED AND FILED
COMMONWEALTH COURT
OF PENNSYLVANIA

In Re: *Petition to Approve Liquidator's Fifth Proposal
to Distribute Assets to Guaranty Associations
Pursuant to 40 P.S. §221.36*

**LIQUIDATOR'S SUBMISSION OF FINAL AMENDED EXHIBIT A
TO PETITION TO APPROVE LIQUIDATOR'S FIFTH PROPOSAL
TO DISTRIBUTE ASSETS TO GUARANTY ASSOCIATIONS
PURSUANT TO 40 P.S. §221.36**

On December 29, 2009, Joel S. Ario, Insurance Commissioner of the Commonwealth of Pennsylvania, in his official capacity as Statutory Liquidator ("Liquidator") of Reliance Insurance Company, filed the Petition to Approve Liquidator's Fifth Proposal to Distribute Assets to Guaranty Associations Pursuant to 40 P.S. §221.36 ("Fifth Early Access Petition"). Attached to the Fifth Early Access Petition was Exhibit

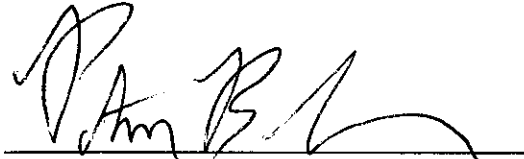
A which included for each Guaranty Association (“GA”) (1) the incurred loss amounts; (2) previous early access amounts; and (3) total cash distributions, among other things.

In footnote 3 on page 5 of the Fifth Early Access Petition, the Liquidator explained that Exhibit A reflected data reported by the GAs and that certain adjustments might be necessary to Exhibit A.

Provided, however, Exhibit A shall be finalized prior to any cash distribution. The Liquidator shall file a copy of the final amended Exhibit A with this Court and provide a copy to each GA. Thereafter, the Liquidator shall promptly distribute the cash as reflected on the amended Exhibit A in accordance with the provisions of this proposal without further orders of the Court.

In accordance with the terms of footnote 3 to the Fifth Early Access Petition which was approved by this Court on February 23, 2010, the Liquidator has attached hereto the final Amended Exhibit A which reflects certain revisions for two GAs as agreed by the Liquidator. Pursuant to this Court’s Order approving the Fifth Early Access Petition, the Liquidator will provide a copy of Amended Exhibit A to each GA and then promptly distribute the cash as reflected on Amended Exhibit A.

By:



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Reliance Insurance Company

Dated: April 1, 2010

AMENDED EXHIBIT A

Reliance Insurance Company (in Liquidation)
Exhibit A

Guaranty Association	Paid Loss *	Incurred Loss *	55% of Incurred Loss	Eligible Distribution	Attributable Deposits	Other Deemed Early Access	Adjusted Eligible Distribution	Previous Early Access Distributions	Fifth Distribution	
									Total Refund Owed	Total Cash Distribution
Alabama Insurance Guaranty Association	44,503,868	106,760,549	58,718,302	44,503,868	180,000	-	44,323,868	24,939,169	-	19,384,699
Alaska Insurance Guaranty Association	8,810,274	13,022,190	7,162,204	7,162,204	-	-	7,162,204	5,282,366	-	1,879,838
Arizona Property and Casualty Insurance Guaranty Fund	6,311,837	6,349,438	3,492,191	3,492,191	495,407	-	2,996,784	3,602,022	605,238	-
Arizona State Compensation Fund	6,986,354	19,612,664			22,794,372	-	-	-	-	-
Arkansas Property and Casualty Guaranty Fund	6,701,856	7,887,600	4,338,180	4,338,180	2,240,468	-	2,097,712	2,281,329	183,617	-
California Insurance Guarantee Association	602,468,513	789,739,146	434,356,530	434,356,530	280,629,836	-	153,726,694	99,295,966	-	54,430,728
Colorado Insurance Guaranty Association	20,052,611	50,682,539	27,875,397	20,052,611	-	-	20,052,611	12,325,569	-	7,727,042
Connecticut Insurance Guaranty Association	46,086,484	66,043,274	36,323,800	36,323,800	-	-	36,323,800	28,151,212	-	8,172,588
Delaware Insurance Guaranty Association	5,287,540	7,525,734	4,139,154	4,139,154	565,000	-	3,574,154	3,076,659	-	497,495
District of Columbia Insurance Guaranty Association	10,443,658	31,257,068	17,191,387	10,443,658	-	-	10,443,658	4,948,529	-	5,495,129
Florida Insurance Guaranty Association	83,459,330	85,166,570	46,841,614	46,841,614	1,303,264	-	45,538,350	52,947,158	7,408,808	-
Florida Workers Compensation Insurance Guaranty Association	214,261,017	284,045,706	156,225,138	156,225,138	3,517,394	-	152,707,744	119,013,841	-	33,693,903
Georgia Insurers Insolvency Pool	45,714,765	76,169,320	41,893,126	41,893,126	-	-	41,893,126	26,907,573	-	14,985,553
Hawaii Insurance Guaranty Association	5,035,521	7,773,478	4,275,413	4,275,413	-	-	4,275,413	3,716,279	-	559,134
Idaho Insurance Guaranty Association	2,325,276	4,581,481	2,519,815	2,325,276	1,101,000	-	1,224,276	562,578	-	661,698
Illinois Insurance Guaranty Fund	49,507,281	54,732,031	30,102,617	30,102,617	-	-	30,102,617	32,706,368	2,603,751	-
Indiana Insurance Guaranty Association	5,458,311	6,107,201	3,358,961	3,358,961	-	-	3,358,961	3,711,945	352,984	-
Iowa Insurance Guaranty Association	9,792,786	10,705,659	5,888,112	5,888,112	-	-	5,888,112	7,230,608	1,342,496	-
Kansas Property & Casualty Insurance Guaranty Association	14,703,191	20,867,419	11,477,080	11,477,080	227,668	-	11,249,412	8,655,030	-	2,594,382
Kentucky Insurance Guaranty Association	21,214,964	40,665,477	22,366,012	21,214,964	24,714	-	21,190,250	11,726,304	-	9,463,946
Louisiana Insurance Guaranty Association	63,527,903	85,130,903	46,821,997	46,821,997	877,000	-	45,944,997	38,055,494	-	7,889,503
Maine Insurance Guaranty Association	4,589,070	8,464,668	4,655,568	4,589,070	-	-	4,589,070	2,803,640	-	1,785,430
Maryland Property & Casualty Insurance Guaranty Corporation	26,745,855	35,347,791	19,441,285	19,441,285	-	-	19,441,285	15,659,149	-	3,782,136
Massachusetts Insurers Insolvency Fund - Non-WC	13,149,212	13,279,881	7,303,935	7,303,935	930,009	-	6,373,925	7,195,093	821,168	-

Reliance Insurance Company (in Liquidation)
Exhibit A

Guaranty Association	Paid Loss *	Incurred Loss *	55% of Incurred Loss	Eligible Distribution	Attributable Deposits	Other Deemed Early Access	Adjusted Eligible Distribution	Previous Early Access Distributions	Fifth Distribution	
									Total Refund Owed	Total Cash Distribution
Massachusetts Insurers Insolvency Fund - WC	30,119,236	67,859,761			53,781,239		-		-	-
Michigan Property & Casualty Guaranty Association	51,118,410	80,149,343	44,082,139	44,082,139	-	-	44,082,139	31,093,866	-	12,988,273
Minnesota Insurance Guaranty Association	15,996,475	20,344,851	11,189,668	11,189,668	-	-	11,189,668	10,191,523	-	998,145
Mississippi Insurance Guaranty Association	34,442,264	54,351,405	29,893,273	29,893,273	-	-	29,893,273	21,060,691	-	8,832,582
Missouri Property & Casualty Insurance Guaranty Association	33,066,579	43,938,333	24,166,083	24,166,083	115,000	-	24,051,083	20,360,163	-	3,690,920
Montana Casualty Insurance Guaranty Association	3,725,173	5,874,721	3,231,096	3,231,096	-	-	3,231,096	2,155,951	-	1,075,145
Nebraska Property and Liability Insurance Guaranty Association	6,740,843	12,726,472	6,999,559	6,740,843	-	-	6,740,843	3,752,883	-	2,987,960
Nevada Insurance Guaranty Association	6,400,655	8,170,546	4,493,800	4,493,800	985,000	-	3,508,800	3,373,068	-	135,732
New Hampshire Insurance Guaranty Association	11,927,741	24,044,078	13,224,243	11,927,741	1,278,618	-	10,649,123	6,094,910	-	4,554,213
New Jersey Property-Liability Insurance Guaranty Association	58,908,066	64,960,577	35,728,317	35,728,317	841,568	-	34,886,749	38,516,779	3,630,030	-
New Jersey Compensation Rating and Inspection Bureau	45,388,799	56,980,729	31,339,401	31,339,401	-	-	31,339,401	25,991,391	-	5,348,010
New Jersey Surplus Lines Guaranty Fund	11,863,451	12,759,214	7,017,568	7,017,568	107,144	-	6,910,424	4,390,071	-	2,520,353
New Mexico Insurance Guaranty Association	5,950,822	8,684,362	4,776,399	4,776,399	2,070,909	-	2,705,490	1,670,195	-	1,035,295
New York Workers Compensation Security Fund	151,037,331	221,772,942	121,975,118	121,975,118	-	-	121,975,118	81,436,145	-	40,538,973
New York Property / Casualty Insurance Security Fund	283,511,610	329,403,838	181,172,111	181,172,111	329,453	-	180,842,658	159,440,407	-	21,402,251
New York Public Motor Vehicle Liability Security Fund	8,847,679	23,901,202	13,145,661	8,847,679			8,847,679	2,417,033		6,430,646
North Carolina Insurance Guaranty Association	64,873,144	86,930,618	47,811,840	47,811,840	1,258,004	-	46,553,836	33,462,463	-	13,091,373
North Dakota Insurance Guaranty Association	251,263	251,263	138,195	138,195	-	-	138,195	174,858	36,663	-
Ohio Insurance Guaranty Association	9,146,477	9,607,713	5,284,242	5,284,242	-	-	5,284,242	6,395,762	1,111,520	-
Oklahoma Property & Casualty Insurance Guaranty Association	17,069,158	24,632,161	13,547,688	13,547,688	-	-	13,547,688	11,545,022	-	2,002,666
Oregon Insurance Guaranty Association - Non-WC	14,642,523	14,643,523	8,053,938	8,053,938	-	-	8,053,938	9,973,614	1,919,676	-
Oregon Insurance Guaranty Association - WC	7,660,545	13,772,489			36,148,708	-	-		-	-

Reliance Insurance Company (in Liquidation)
Exhibit A

Guaranty Association	Paid Loss *	Incurred Loss *	55% of Incurred Loss	Eligible Distribution	Attributable Deposits	Other Deemed Early Access	Adjusted Eligible Distribution	Previous Early Access Distributions	Fifth Distribution	
									Total Refund Owed	Total Cash Distribution
Pennsylvania Property & Casualty Insurance Guaranty Association	39,353,088	49,987,186	27,492,952	27,492,952	-	-	27,492,952	24,630,160	-	2,862,792
Pennsylvania Workers Compensation Security Fund	135,578,393	188,661,686	103,763,927	103,763,927	-	-	103,763,927	71,567,991	-	32,195,936
Puerto Rico Miscellaneous Insurance Guaranty Association	8,357,286	9,483,286	5,215,807	5,215,807	5,000,000	-	215,807	403,614	187,807	-
Rhode Island Insurers' Insolvency Fund	9,143,085	11,979,502	6,588,726	6,588,726	-	-	6,588,726	6,004,284	-	584,442
South Carolina Property & Casualty Insurance Guaranty Association	29,230,328	35,184,204	19,351,312	19,351,312	1,058,910	-	18,292,402	19,641,243	1,348,841	-
South Dakota Property & Casualty Insurance Guaranty Association	1,766,316	1,789,259	984,093	984,093	-	-	984,093	1,237,251	253,158	-
Tennessee Insurance Guaranty Association	33,061,132	61,126,364	33,619,500	33,061,132	-	-	33,061,132	19,687,861	-	13,373,271
Texas Property & Casualty Insurance Guaranty Association	125,544,422	204,911,872	112,701,529	112,701,529	-	-	112,701,529	81,355,277	-	31,346,252
Utah Property & Casualty Insurance Guaranty Association	7,612,105	13,982,787	7,690,533	7,612,105	-	-	7,612,105	4,463,322	-	3,148,783
Vermont Property & Casualty Insurance Guaranty Association	7,061,839	16,660,735	9,163,404	7,061,839	-	-	7,061,839	3,872,285	-	3,189,554
Virgin Islands Insurance Guaranty Association	414,355	5,264,256			1,035,000	-	-	-	-	-
Virginia Property & Casualty Insurance Guaranty Association	33,956,625	55,552,384	30,553,811	30,553,811	1,780,073	-	28,773,738	18,572,796	-	10,200,942
Washington Insurance Guaranty Association	31,420,213	34,182,921	18,800,606	18,800,606	-	-	18,800,606	20,467,659	1,667,053	-
West Virginia Guaranty Association	3,578,889	3,578,889	1,968,389	1,968,389	-	-	1,968,389	1,573,354	-	395,035
Wisconsin Insurance Security Fund	10,633,023	15,035,512	8,269,532	8,269,532	-	-	8,269,532	7,025,469	-	1,244,063
Wyoming Insurance Guaranty Association	487,998	487,998	268,399	268,399	-	-	268,399	320,814	52,415	-
Total P & C	2,667,024,815	3,725,546,766	1,990,470,678	1,951,682,083	420,675,758	-	1,644,765,642	1,269,114,056	23,525,225	399,176,811
NOLGHA	31,981,970	31,981,970	17,590,084	17,590,084	TBD **	16,144,571	1,445,513	5,846,493	-	-
New Hampshire Life	56,659	56,659	31,162	31,162	TBD **	-	31,162	39,451	-	-
Grand Total	2,699,063,444	3,757,585,395	2,008,091,924	1,969,303,329	420,675,758	16,144,571	1,646,242,317	1,275,000,000	23,525,225	399,176,811

* As adjusted by the Liquidator as described in paragraph 14

** TBD - To be Determined

CERTIFICATE OF SERVICE

I, Marilyn K. Kincaid, hereby certify that on or about this day, pursuant to the Court's Order of December 12, 2008, service of the foregoing Amended Exhibit A to the Petition to Approve Liquidator's Fifth Proposal to Distribute Assets to Guaranty Associations Pursuant to 40 P.S. §221.36 was made on the attached Master Service List and the attached list of Guaranty Associations through the transmission 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).

Dated: April 1, 2010


MARILYN K. KINCAID

Master Service List

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v.

Reliance Insurance Company

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

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