

Approve Liquidator's Fifth Proposal to Distribute Assets to Guaranty Associations
Pursuant to 40 P.S. §221.36 ("Fifth Early Access Petition") filed on December 29, 2009.

1. 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. Footnote 3 also stated:

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.

2. In accordance with the terms of the Fifth Early Access Petition which was approved by this Court on February 23, 2010 ("Fifth Early Access Order"), the Liquidator submitted an Amended Exhibit A on April 1, 2010 which reflected certain revisions for two GAs as agreed by the Liquidator. The Liquidator provided a copy of Amended Exhibit A to each GA and then on April 2, 2010, distributed the cash as reflected on the Amended Exhibit A.

3. In the Fifth Early Access Petition, the Liquidator explained that, by agreement with the GAs covering the contractual obligations under the accident and health policies issued by Reliance ("L&H GAs"), the L&H GAs would receive no further early access payments. Based on the information available at that time, the amounts

already paid to the L&H GAs pursuant to this Court's Order approving the First Amended Early Access Petition¹, plus other amounts deemed as early access, would exceed the 55% level and paid loss cap approved by this Court in the Fifth Early Access Order.

4. However, after verification of loss payments and resolution of certain other outstanding issues, a final calculation has shown that a few L&H GAs are entitled to further early access distributions under the calculation methodology approved by this Court. In addition, the Liquidator has now calculated the amounts which must be refunded by certain L&H GAs pursuant to the Refunding Agreements approved by this Court and executed by the L&H GAs.

5. Accordingly, the Liquidator now submits a Second Amended Exhibit A in two parts. Exhibit A-1 shows the early access calculations for the property and casualty GAs, based on data as of August 30, 2009, which is almost identical to what was submitted for the property and casualty GAs on April 1, 2010. Only the line for the National Organization of Life and Health Guaranty Associations ("NOLHGA"), a voluntary association whose members consist of all the L&H GAs in the country, and the line for New Hampshire Life were deleted.

6. Exhibit A-2 shows the early access calculations for the L&H GAs, based on data as of December 31, 2009, which indicates the early access payments for certain L&H GAs, as well as the refunds due from certain other L&H GAs. The Kentucky

¹ The Amended Petition to Approve Liquidator's First Proposal to Distribute Assets to State Guaranty Associations Pursuant to 40 P.S. §221.36 ("First Amended Early Access Petition") was approved by this Court on December 11, 2003.

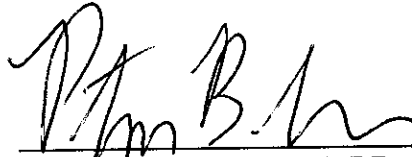
Insurance Guaranty Association, a property and casualty GA, covers accident and health obligations written by its members and thus is included on Exhibit A-2 for the accident and health claims it has paid.

7. Information available to the Liquidator indicates that no states have distributed funds from their special deposits to any L&H GAs, although some of the special deposits may have been designated by statute for the protection of all Reliance policyholders residing in that state. Consequently, there are no Attributable Deposits indicated for the L&H GAs on Exhibit A-2. If special deposit funds are subsequently released to L&H GAs, the amounts will be calculated into any future early access computation and into the final distribution amount for each L&H GA that receives any special deposit funds.

8. Many activities of the L&H GAs in connection with Reliance, with the exception of the New Hampshire Life and Health Insurance Guaranty Association, are coordinated through their consultant, Fred Buck. On behalf of the L&H GAs, he is responsible for collecting refunds, distributing early access payments and remitting the net amount to the Liquidator.

9. Copies of Second Amended Exhibits A-1 and A-2 will be provided to each GA.

By:



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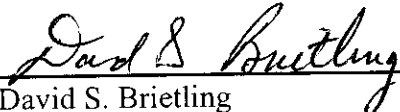
Dated: June 11, 2010

VERIFICATION

I, David S. Brietling, Liquidation Chief Liquidation Officer of Reliance Insurance Company (In Liquidation). I hereby verify that the facts set forth in the Second Amended Exhibit A to the Petition to Approve Liquidator's Fifth Proposal to Distribute Assets to State Guaranty Associations Pursuant to 40 P.S. § 221.36 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: June 17, 2010



David S. Brietling
Chief Liquidation Officer
Reliance Insurance Company (In
Liquidation)

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 Second 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, the attached list of Guaranty Associations, and to Fred Buck at BKAssoc@aol.com 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: June 17, 2010


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Exhibit A

Exhibit A-1

EARLY ACCESS CALCULATIONS FOR PROPERTY AND CASUALTY GUARANTY ASSOCIATIONS AS OF AUGUST 31, 2009

Exhibit A-1

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	-
Massachusetts Insurers Insolvency Fund - WC	30,119,236	67,859,761			53,781,239		-		-	-

EARLY ACCESS CALCULATIONS FOR PROPERTY AND CASUALTY GUARANTY ASSOCIATIONS AS OF AUGUST 31, 2009

Exhibit A-1

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
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	-	-	-	-	-
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

EARLY ACCESS CALCULATIONS FOR PROPERTY AND CASUALTY GUARANTY ASSOCIATIONS AS OF AUGUST 31, 2009

Exhibit A-1

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
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

* As adjusted by the Liquidator as described in paragraph 14

Exhibit A-2

EARLY ACCESS CALCULATIONS FOR LIFE AND HEALTH GUARANTY ASSOCIATIONS AS OF DECEMBER 31, 2009

Exhibit A-2

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 Life & Disability Insurance Guaranty Association	942,846	942,846	518,565	518,565		270,070	248,495	93,074	-	155,421
Alaska Life & Health Insurance Guaranty Association	1,954	1,954	1,075	1,075		1,954	(879)	-	879	-
Arizona Life & Disability Insurance Guaranty Fund	277,291	277,291	152,510	152,510		42,320	110,190	49,733	-	60,457
Arkansas Life and Health Insurance Guaranty Association	83,689	83,689	46,029	46,029		63,397	(17,368)	10,157	27,525	-
California Life & Health Insurance Guarantee Association	2,656,826	2,656,826	1,461,254	1,461,254		2,001,174	(539,920)	267,451	807,371	-
Connecticut Life and Health Insurance Guaranty Association	172,514	172,514	94,883	94,883		157,306	(62,423)	6,541	68,964	-
Colorado Life & Health Insurance Protection Association	534,237	534,237	293,830	293,830		269,946	23,884	17,042	-	6,842
Delaware Life & Health Insurance Guaranty Association	3,309	3,309	1,820	1,820		3,070	(1,250)	127	1,377	-
District of Columbia Life & Health Insurance Guaranty Association	35,754	35,754	19,665	19,665		28,743	(9,078)	3,736	12,814	-
Florida Life & Health Insurance Guaranty Association	8,344,986	8,344,986	4,589,742	4,589,742		3,686,902	902,840	1,933,374	1,030,534	-
Georgia Life & Health Insurance Guaranty Association	3,748,854	3,748,854	2,061,870	2,061,870		2,017,604	44,266	748,011	703,745	-
Hawaii Life & Disability Insurance Guaranty Association	109	109	60	60		109	(49)	-	49	-
Idaho Life & Health Insurance Guaranty Association	17,629	17,629	9,696	9,696		9,898	(202)	4,120	4,322	-
Illinois Life & Health Insurance Guaranty Association	544,657	544,657	299,561	299,561		462,095	(162,534)	38,564	201,098	-
Indiana Life and Health Insurance Guaranty Association	390,252	390,252	214,639	214,639		201,744	12,895	43,655	30,760	-
Iowa Life & Health Insurance Guaranty Association	12,354	12,354	6,795	6,795		3,970	2,825	4,468	1,643	-
Kansas Life & Health Insurance Guaranty Association	336,780	336,780	185,229	185,229		15,706	169,523	57,829	-	111,694
Kentucky Insurance Guaranty Association	356,240	356,240	195,932	195,932		32,816	163,116	-	-	163,116
Louisiana Life & Health Insurance Guaranty Association	709,522	709,522	390,237	390,237		648,949	(258,712)	20,120	278,832	-

EARLY ACCESS CALCULATIONS FOR LIFE AND HEALTH GUARANTY ASSOCIATIONS AS OF DECEMBER 31, 2009

Exhibit A-2

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
Maine Life & Health Insurance Guaranty Association	2,358	2,358	1,297	1,297		694	603	886	283	-
Maryland Life & Health Insurance Guaranty Corporation	206,162	206,162	113,389	113,389		15,854	97,535	98,098	563	-
Massachusetts Life & Health Insurance Guaranty Association	175,626	175,626	96,594	96,594		124,432	(27,838)	7,049	34,887	-
Michigan Life & Health Insurance Guaranty Association	634,480	634,480	348,964	348,964		51,522	297,442	198,930	-	98,512
Minnesota Life & Health Insurance Guaranty Association	301,740	301,740	165,957	165,957		274,357	(108,400)	14,592	122,992	-
Mississippi Life & Health Insurance Guaranty Association	210,170	210,170	115,594	115,594		94,888	20,706	6,055	-	14,651
Missouri Life & Health Insurance Guaranty Association	164,871	164,871	90,679	90,679		38,784	51,895	50,151	-	1,744
Montana Life & Health Insurance Guaranty Association	3,355	3,355	1,845	1,845		2,718	(873)	339	1,212	-
Nebraska Life and Health Insurance Guaranty Association	13,969	13,969	7,683	7,683		12,338	(4,655)	869	5,524	-
Nevada Life & Health Insurance Guaranty Association	167,266	167,266	91,996	91,996		92,853	(857)	88,823	89,680	-
New Hampshire Life & Health Insurance Guaranty Association	56,659	56,659	31,162	31,162			31,162	39,451	8,289	-
New Jersey Life & Health Insurance Guaranty Association	40,343	40,343	22,189	22,189		19,325	2,864	10,966	8,102	-
New Mexico Life Insurance Guaranty Association	83,633	83,633	45,998	45,998		14,250	31,748	36,975	5,227	-
North Carolina Life & Health Insurance Guaranty Association	1,084,169	1,084,169	596,293	596,293		147,872	448,421	432,529	-	15,892
North Dakota Life & Health Insurance Guaranty Association	2,019	2,019	1,110	1,110		2,019	(909)	-	909	-
Ohio Life & Health Insurance Guaranty Association	1,578,065	1,578,065	867,936	867,936		1,577,298	(709,362)	365	709,727	-
Oklahoma Life & Health Insurance Guaranty Association	576,013	576,013	316,807	316,807		229,693	87,114	107,296	20,182	-
Oregon Life & Health Insurance Guaranty Association	97,770	97,770	53,774	53,774		29,751	24,023	31,484	7,461	-
Pennsylvania Life & Health Insurance Guaranty Association	559,267	559,267	307,597	307,597		154,088	153,509	154,682	1,173	-

EARLY ACCESS CALCULATIONS FOR LIFE AND HEALTH GUARANTY ASSOCIATIONS AS OF DECEMBER 31, 2009

Exhibit A-2

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
Rhode Island Life & Health Insurance Guaranty Association	307,746	307,746	169,260	169,260		16,204	153,056	154,364	1,308	-
South Carolina Life & Accident & Health Insurance Guaranty Association	1,386,739	1,386,739	762,706	762,706		473,435	289,271	406,987	117,716	-
South Dakota Life & Health Insurance Guaranty Association	25,594	25,594	14,077	14,077		15,438	(1,361)	83	1,444	-
Tennessee Life & Health Insurance Guaranty Association	514,011	514,011	282,706	282,706		340,744	(58,038)	51,429	109,467	-
Texas Life, Accident, Health & Hospital Service Insurance Guaranty Association	2,904,341	2,904,341	1,597,388	1,597,388		1,233,805	363,583	539,695	176,112	-
Utah Life & Health Insurance Guaranty Association	22,477	22,477	12,362	12,362		3,871	8,491	9,762	1,271	-
Vermont Life & Health Insurance Guaranty Association	59,429	59,429	32,686	32,686		(1,618)	34,304	27,201	-	7,103
Virginia Life, Accident & Sickness Insurance Guaranty Association	318,981	318,981	175,440	175,440		21,198	154,242	68,305	-	85,937
Washington Life & Disability Insurance Guaranty Association	1,222,589	1,222,589	672,424	672,424		1,149,669	(477,245)	17,439	494,684	-
West Virginia Life & Health Insurance Guaranty Association	23,012	23,012	12,657	12,657		3,864	8,793	10,204	1,411	-
Wisconsin Insurance Security Fund	160,635	160,635	88,349	88,349		87,295	1,054	22,933	21,879	-
Wyoming Life and Health Insurance Guaranty Association	154	154	85	85		154	(69)	-	69	-
Total Life and Health	32,073,446	32,073,446	17,640,396	17,640,396	-	16,144,568	1,495,828	5,885,944	5,111,485	721,369