

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

RECEIVED AND FILED  
COMMONWEALTH COURT  
OF PA (PHILA)

2011 NOV 23 A 11:42

IN RE:

Reliance Insurance Company  
In Liquidation

NO. 1 REL 2001

RE: Liquidator's Report and Recommendations on Guaranty  
Association Notices of Determination through July 31, 2011

ORDER

AND NOW, this \_\_\_\_ day of \_\_\_\_\_, 2011, upon consideration of the  
Liquidator's Petition for Approval of Report and Recommendations on Guaranty Association  
("GA") Notices of Determination through July 31, 2011 ("Petition"), it is hereby ORDERED  
and DECREED:

1. The Petition is GRANTED;
2. The claim listed in the Loss/ALAE Report attached as Exhibit A to the Petition is APPROVED and ALLOWED both as to priority classification and Net Allowed Amount as listed;
3. The claims listed in the Administrative Expense Report attached as Exhibit B to the Petition are APPROVED and ALLOWED both as to priority classification and Allowed Amount as listed;
4. The GAs listed in the Reports shall receive a distribution on the approved Notices of Determination issued for the claims listed in the Reports at the time and in the manner as finally approved by this Court as directed by this Court's Orders of December 12, 2008 (¶26); February 19, 2010.

Further, the Liquidator shall provide notice of this Order to the Master Service List, the listed GAs, and shall file an affidavit affirming that such service was effectuated.

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Bonnie Brigance Leadbetter  
President Judge

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

IN RE:

Reliance Insurance Company  
In Liquidation

NO. 1 REL 2001

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RECEIVED AND FILED  
COMMONWEALTH COURT  
OF PA (PHILA)

PETITION FOR APPROVAL OF REPORT AND RECOMMENDATIONS  
ON GUARANTY ASSOCIATION NOTICES OF DETERMINATION  
THROUGH JULY 31, 2011

Petitioner, Michael F. Consedine, 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 (“2002 Claims Order”), November 19, 2007 (“GA Claims Order”) and December 12, 2008 (“2008 Claims Order” and collectively “Claims Orders”) and pursuant to 40 P.S. §221.45, respectfully petitions this Court for an order approving his Reports and Recommendations on Guaranty Association (“GA”) Notices of Determination through July 31, 2011 (“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”) and 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 and 40 P.S. §221.24.

2. On September 9, 2002, and December 12, 2008, this Court entered its Orders (“Claims Orders”) 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 (“Act”). The Claims Orders and 40 P.S. §221.45 require that the Liquidator present to the Court a report of claims with his recommendation as to those claims. The December 12, 2008 Order requires the following information to be included in the claims report: “Claimant’s name, address, priority class, allowed amount, and the particulars of the claim, including whether the NOD was issued without Objection or after the settlement of an Objection.”

3. On November 19, 2007, this Court issued its Order regarding the administration of GA claims (“GA Claims Order”) which approved the Liquidator’s Amended Petition to Supplement the Court’s September 9, 2002 Claims Procedures Order to Address the Administration of Guaranty Association Claims. Pursuant to the GA Claims Order, the Liquidator is required to issue Notices of Determination (“NODs”) only for those GA claims which will not be allowed by the Liquidator or which will be contested by the GAs.

### **STATE GUARANTY ASSOCIATIONS**

4. Most states have established GAs to provide a means for the payment of covered claims under certain property and casualty insurance policies, to avoid excessive delay in the payment of such claims and to avoid financial loss to claimants or policyholders as a result of the insolvency of an insurer. See e.g., 40 P.S. §991.1801(1). Although certain Reliance claims, under accident and health policies, have been paid by GAs who normally handle life, accident and health obligations, this Report includes only claims paid by GAs

covering property, casualty and worker compensation claims. The GAs are separate legal entities created by statute in each state that are obligated to pay covered claims of an insolvent insurer in accordance with, and subject to the limitations set forth in, their governing statutes. See e.g., 40 P.S. §991.1803(b).

5. The GAs covered loss claims, including related loss adjustment expenses, are accorded a priority equal to that which the claimant whose claim has been paid would have been entitled to against the assets of the insolvent insurer. See e.g., 40 P.S. §991.1816(c). Certain administrative expenses of the GAs are accorded a priority equal to that of the Liquidator's administrative expenses pursuant to both GA statutory provisions<sup>1</sup> and provisions of the Act. Consequently, in accordance with the Liquidation Order and 40 P.S. §221.24, all GAs were provided with Proof of Claim ("POC") forms and instructions.

6. In most liquidation proceedings, including Reliance, due to the on-going nature of the relationship between the Liquidator and the GAs, the GAs file omnibus POCs covering all of their claims. By Order dated December 11, 2003, this Court authorized the GAs to file omnibus POCs in lieu of separate proofs for each claim. All GAs have submitted timely filed omnibus POCs covering all of their claims. As a group, the GAs represent the largest creditor of the Estate.

7. The loss claims, including allocated loss adjustment expense ("ALAE") claims, and administrative expense claims reported by the GAs which are allowed in full by the Liquidator, after a reconciliation process with the GAs, are submitted to this Court for approval on an annual basis as undisputed GA claims. Detailed information regarding the

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<sup>1</sup> See e.g., 40 P.S. §991.1816(c).

review and reconciliation process can be found in these annual undisputed reports.<sup>2</sup> As of June 30, 2011, this Court has approved class (b) claims totaling \$1.3 billion for GAs, some of which may be subject to 40 P.S. §221.40(d) regarding aggregate limits. Undisputed administrative expense claims submitted by the property casualty GAs through June 30, 2011 and approved by this Court total \$115,498,855. The vast majority of GA claims are undisputed and will be submitted for approval in the undisputed reports.

8. If the Liquidator does not allow a GA claim in full as submitted or does not allow the GA claim at all, a NOD is issued to the GA pursuant to the GA Claims Order. The NODs issued to the GAs include a detailed explanation of the reason for the reduction or denial of the GA claim. In some cases, the GAs have requested that a NOD be issued because their claims or accounting systems cannot accommodate a correction of the claim as submitted to Reliance. This Petition seeks approval of those NODs issued to the GAs which the GAs have not disputed or which have been resolved with the GAs subsequent to a dispute. The objection period has expired for each NOD listed in the Report.

**GUARANTY ASSOCIATION LOSS/ALAE NOTICES OF DETERMINATION  
THROUGH JULY 31, 2011**

9. The Liquidator's Report and Recommendations on Guaranty Association Loss/ALAE Notices of Determination through July 31, 2011 is attached as Exhibit A (Loss/ALAE Report). Each NOD addresses payments made by the GAs, submitted to Reliance, and processed by Reliance through the date that the NOD was issued. Any payment activity on the listed claims after the date the NOD was issued will be included on future reports, as appropriate. Further, as the Liquidator continues his periodic review of GA claim

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<sup>2</sup> The most recent report and recommendation on undisputed GA loss/alaе claims was filed on December 6, 2010 and is document number 2647 on the Reliance website ([www.reliancedocuments.com](http://www.reliancedocuments.com)). The

files, as described above, there may be adjustments to the payment activity for each listed claim; and those adjustments will be included in future reports, as appropriate.

10. The Loss/ALAE Report includes the name and address of each GA, as well as the following columns of information:

- (a) GA Claim Number;
- (b) Line of Business;
- (c) Policy Aggregate<sup>3</sup>;
- (d) Priority Class;
- (e) Gross Paid Amount (the total amount paid by the GA on each claim);
- (f) Deductible Reimbursement Amount<sup>4</sup>;
- (g) the Excluded Amount which is not allowed; and
- (h) the Net Allowed Amount (the total paid amount minus the Excluded Amount and any Deductible Reimbursement).

**GUARANTY ASSOCIATION ADMINISTRATIVE EXPENSE NOTICES OF DETERMINATION THROUGH JULY 31, 2011**

11. The Liquidator's Report and Recommendations on Guaranty Association Administrative Expense Notices of Determination through July 31, 2011 is attached as

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most recent report and recommendation on undisputed GA administrative expense claims was filed on October 25, 2011 and is also on the Reliance website.

<sup>3</sup> Certain claims listed on Exhibit A are claims under policies subject to a policy aggregate limit. These claims are 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."

<sup>4</sup> Deductible agreements required the insureds to pay some agreed portion of each claim and insureds continue to be billed for their portion of the claim. Any deductible recoveries paid to the GAs are credited against the paid amount for that particular claim so that GAs are not reimbursed twice for the same claim.

Exhibit B (Administrative Expense Report). The Administrative Expense Report includes the name and address of each GA, as well as the following information:

- (a) NOD ID#;
- (b) Reason for the reduction resulting in the NOD;
- (c) Priority Class;
- (e) Paid Amount (the total amount paid by the GA for each expense);
- (f) Excluded Amount which is not allowed; and
- (h) Allowed Amount (the total Paid Amount minus the Excluded Amount).

Exhibit C is a Summary Report of the Administrative Expense NODs issued to all GAs.

### **RECOMMENDATION OF THE LIQUIDATOR**

12. The Liquidator is recommending approval of the Net Allowed Amount for the class (b) GA NOD in the Loss/ALAE Report which totals \$10,943.95 for one GA and is also recommending approval of the Allowed Amounts listed for the class (a) GA NODs in the Administrative Expense Report totaling \$0 for 24 GAs. In total for both the Loss/ALAE Report and the Administrative Expense Report (collectively "Reports"), the Liquidator is recommending that \$10,943.95 be allowed and approved for 25 GA NODs.

13. NODs that are issued as to classification only will have N/A in the Allowed Amount column of the Reports.<sup>5</sup> If the NOD was issued after the settlement of an objection, a "Y" is indicated in the Resolved Objection column of the Reports. If nothing is entered in that column, then the NOD was never disputed.

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<sup>5</sup> The majority of NODs issued with a priority class below (b) were issued NODs as to their class status only. These claims will be evaluated if and when it appears that there will be assets sufficient to distribute to the relevant class.



14. A small number of the undisputed NODs listed in the Reports may actually be amended NODs which were 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 is submitted to or discovered by Reliance which would alter the allowed amount or priority, an amended NOD is issued. The GA would then have an opportunity to object to the amended NOD. 40 P.S. §221.45(b) of the Act authorizes the Liquidator to recommend and this Court to consider modifications of and to claims previously approved by the Court.

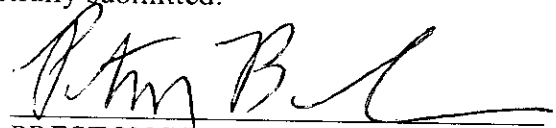
15. The Liquidator believes that the Priority Class and the Net Allowed Amount or Allowed Amount determined for the GA claims listed in the Reports are appropriate, fair, equitable and consistent with the relevant provisions of the Act and this Court's Orders. The Liquidator further believes that approval of the Notices of Determination issued for the GA claims listed on the Reports is in the best interests of the Reliance Estate, its policyholders, claimants and other creditors.

16. Pursuant to 40 P.S. §221.45(b) and relevant provisions of the Claims Orders and the GA Claims Order, the Liquidator respectfully requests that this Court approve and allow the Priority Class and the Net Allowed Amount or Allowed Amount for the claims listed on both Exhibit A and Exhibit B. In accordance with the Claims Orders, any distribution to the GAs based on the Notices of Determination listed on the Reports will be made at the time and in the manner recommended by the Liquidator and approved by this Court.

WHEREFORE, the Liquidator respectfully requests that this Court grant his Petition, approve and allow both the Priority Class and the Net Allowed Amount or Allowed Amount of the claims listed on the Reports, and enter an Order in the form attached hereto.

Respectfully submitted:

By:



PRESTON BUCKMAN (I.D. #57570)

Special Funds Counsel

Pennsylvania Insurance Department

Capitol Associates Building

Office of Chief Counsel

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Harrisburg, PA 17102

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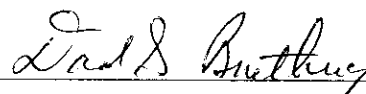
Date: November 23, 2011

**VERIFICATION**

I, David S. Brietling, am authorized by the Insurance Commissioner of the Commonwealth of Pennsylvania, pursuant to 40 P.S. §221.23, to act on his behalf in his capacity as the Liquidator of Reliance Insurance Company and to supervise the daily operations as Chief Liquidation Officer for 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: November 22, 2011

  
\_\_\_\_\_  
DAVID S. BRIETLING  
Chief Liquidation Officer

CERTIFICATE OF SERVICE

I, Marilyn K. Kincaid, hereby certify that on or about this day, pursuant to the Court's Orders of April 1, 2004, and December 12, 2008, service of the foregoing was made on the attached Claim Objector List, Master Service List, and the attached GA List 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 at [www.reliancedocuments.com](http://www.reliancedocuments.com).

Dated: November 23 2011

  
\_\_\_\_\_  
MARILYN K. KINCAID

Claims Objector's List

ALEXANDER, ESTELLE  
PO BOX 630-152  
MIAMI, FL 33163

ARMSTRONG WORLD INDUSTRIES , INC.  
CONNIE FRITZ  
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LANCASTER, PA 17603-4117

BASKETBALL PROPERTIES  
601 BISCAYNE BLVD  
AMERICAN AIRLINES ARENA  
MIAMI, FL 33132-1801

BRISTOL PARK MEDICAL GROUP  
C/O WENDY PORTILLO ST JOSEPHS HEALTH  
500 S MAIN ST STE 700  
ORANGE, CA 92868-4514

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BERTH 95  
SAN PEDRO, CA 90731

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JAMES E. BROWN, SUPERVISING DEPUTY CITY  
ATTORNEY  
3900 MAIN ST  
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BOCA RATON, FL 33433

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75 IRON POINT CIRCLE, SUITE 200  
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PO BOX 965  
GENOA, NV 89411-096

OMEGA NATCHIQ, INC.  
4418 PESSON RD  
NEW IBERIA, LA 70560-8750

RAYBESTOS PRODUCTS CO.  
1204 DARLINGTON AVE  
CRAWFORDSVILLE, IN 47933-1958

Claims Objector's List

SOUTH CAROLINA SCHOOL BOARDS  
INSURANCE TRUST  
JACQUELYN CURTIN, DIRECTOR OF FINANCE  
1027 BARNWELL ST  
COLUMBIA, SC 29201-3801

ST. JOSEPH HERITAGE MEDICAL  
GROUP/YORBA PARK MEDICAL GROUP  
C/O WENDY PORTILLO - ST. JOSEPH HEALTH  
SYSTEM  
500 S MAIN ST STE 700  
ORANGE, CA 92868-4514

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THE FUJI BANK LIMITED  
JAMES RITTER  
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LOS ANGELES, CA 90071

TIG INSURANCE COMPANY  
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C/O MR. D.W. HILLTON, JR., PRESIDENT  
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WHITEFORD, TAYLOR & PRESTON  
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Claims Objector's List

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Illinois Insurance Guaranty Fund  
Anne Sharp - Executive Director  
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Pennsylvania Property & Casualty Insurance Guaranty  
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## Master Service List

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No. 1 REL 2001 (Commonwealth Court of Pennsylvania)

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# Exhibit A

Reliance Insurance Company (In Liquidation)  
 Guaranty Association Loss/ALAE NODs  
 as of 07/31/2011

GA Claim Number	Line of Business	Policy Aggregate	Priority Class	Gross Paid Amount	Deductible Reimbursement Amount	Excluded Amount	Net Allowed Amount	Resolved Objection
<b>Nebraska Property and Liability Insurance Guaranty Association</b>								
P.O. Box 57006, Section C, Lincoln, NE 68505								
RIC-0059	Workers' Compensation	N	B	10,943.95	0.00	0.00	10,943.95	
<b>Nebraska Property and Liability Insurance Guaranty Association Total:</b>				<b>10,943.95</b>	<b>0.00</b>	<b>0.00</b>	<b>10,943.95</b>	

# Exhibit B

Reliance Insurance Company (In Liquidation)  
 Guaranty Association Administrative Expense NODs  
 as of 07/31/2011

NOD ID	Reduction Reason	Priority Class	Paid Amount	Excluded Amount	Allowed Amount	Resolved Objection
<b>Alabama Insurance Guaranty Association</b>						
Suite 200, 2020 Canyon Road, Birmingham, AL 35216						
2007ALXXLS01A	Legal Settlement 8% Reduction	A	7,487.44	-7,487.44	0.00	
<b>Alabama Insurance Guaranty Association Total:</b>			<b>7,487.44</b>	<b>-7,487.44</b>	<b>0.00</b>	
<b>Alaska Insurance Guaranty Association</b>						
C/O Northern Adjusters, Inc., Suite 100, 1401 Rudakof Circle, Anchorage, AK 99508						
2007AKXXLS01A	Legal Settlement 8% Reduction	A	495.32	-495.32	0.00	
<b>Alaska Insurance Guaranty Association Total:</b>			<b>495.32</b>	<b>-495.32</b>	<b>0.00</b>	
<b>Colorado Insurance Guaranty Association</b>						
Suite 408, 1720 South Bellaire Street, Denver, CO 80222						
2007COXXLS01A	Legal Settlement 8% Reduction	A	5,820.45	-5,820.45	0.00	
<b>Colorado Insurance Guaranty Association Total:</b>			<b>5,820.45</b>	<b>-5,820.45</b>	<b>0.00</b>	
<b>Florida Insurance Guaranty Association</b>						
P.O. Box 14249, , Tallahassee, FL 32317						
2007FLPCLS01A	Legal Settlement 8% Reduction	A	10,090.11	-10,090.11	0.00	
<b>Florida Insurance Guaranty Association Total:</b>			<b>10,090.11</b>	<b>-10,090.11</b>	<b>0.00</b>	
<b>Florida Workers Compensation Insurance Guaranty Association</b>						
P.O. Box 14249, , Tallahassee, FL 32317						
2007FLWCLS02A	Legal Settlement 25% Reduction	A	68,129.57	-68,129.57	0.00	
<b>Florida Workers Compensation Insurance Guaranty Association Total:</b>			<b>68,129.57</b>	<b>-68,129.57</b>	<b>0.00</b>	
<b>Georgia Insurers Insolvency Pool</b>						
Suite R, 2177 Flintstone Drive, Tucker, GA 30084						
2007GAXXLS01A	Legal Settlement 8% Reduction	A	2,759.09	-2,759.09	0.00	
<b>Georgia Insurers Insolvency Pool Total:</b>			<b>2,759.09</b>	<b>-2,759.09</b>	<b>0.00</b>	

Reliance Insurance Company (In Liquidation)  
 Guaranty Association Administrative Expense NODs  
 as of 07/31/2011

NOD ID	Reduction Reason	Priority Class	Paid Amount	Excluded Amount	Allowed Amount	Resolved Objection
<b>Hawaii Insurance Guaranty Association</b>						
P.O. Box 4660, , Honolulu, HI 96812-4660						
2007HIXXLS01A	Legal Settlement 8% Reduction	A	4,393.05	-4,393.05	0.00	
<b>Hawaii Insurance Guaranty Association Total:</b>			<b>4,393.05</b>	<b>-4,393.05</b>	<b>0.00</b>	
<b>Idaho Insurance Guaranty Association</b>						
Suite 408, 1720 South Bellaire Street, Denver, CO 80222						
2007IDXXLS01A	Legal Settlement 8% Reduction	A	346.31	-346.31	0.00	
<b>Idaho Insurance Guaranty Association Total:</b>			<b>346.31</b>	<b>-346.31</b>	<b>0.00</b>	
<b>Iowa Insurance Guaranty Association</b>						
C/O Bradshaw, Fowler, Proctor & Fairgrave, P.C., Suite 3700, 801 Grand Avenue, Des Moines, IA 50309-8004						
2007IAXXLS02A	Legal Settlement 25% Reduction	A	95,185.63	-95,185.63	0.00	
<b>Iowa Insurance Guaranty Association Total:</b>			<b>95,185.63</b>	<b>-95,185.63</b>	<b>0.00</b>	
<b>Kansas Property &amp; Casualty Insurance Guaranty Association</b>						
Suite 408, 1720 South Bellaire Street, Denver, CO 80222						
2007KSXXLS01A	Legal Settlement 8% Reduction	A	2,816.67	-2,816.67	0.00	
<b>Kansas Property &amp; Casualty Insurance Guaranty Association Total:</b>			<b>2,816.67</b>	<b>-2,816.67</b>	<b>0.00</b>	
<b>Kentucky Insurance Guaranty Association</b>						
Suite 101, 10605 Shelbyville Road, Louisville, KY 40223						
2007KYXXLS01A	Legal Settlement 8% Reduction	A	375.42	-375.42	0.00	
<b>Kentucky Insurance Guaranty Association Total:</b>			<b>375.42</b>	<b>-375.42</b>	<b>0.00</b>	
<b>Minnesota Insurance Guaranty Association</b>						
Suite 460, 7600 Parklawn Ave, Edina, MN 55435						
2007MNXXLS01A	Legal Settlement 8% Reduction	A	7,316.45	-7,316.45	0.00	
<b>Minnesota Insurance Guaranty Association Total:</b>			<b>7,316.45</b>	<b>-7,316.45</b>	<b>0.00</b>	



Reliance Insurance Company (In Liquidation)  
 Guaranty Association Administrative Expense NODs  
 as of 07/31/2011

NOD ID	Reduction Reason	Priority Class	Paid Amount	Excluded Amount	Allowed Amount	Resolved Objection
<b>Mississippi Insurance Guaranty Association</b>						
Suite 200, 713 South Pear Orchard Road, Ridgeland, MS 39157						
2007MSXXLS01A	Legal Settlement 8% Reduction	A	4,162.08	-4,162.08	0.00	
<b>Mississippi Insurance Guaranty Association Total:</b>			<b>4,162.08</b>	<b>-4,162.08</b>	<b>0.00</b>	
<b>Missouri Property &amp; Casualty Insurance Guaranty Association</b>						
Suite 102, 994 Diamond Ridge, Jefferson City, MO 65109						
2007MOXXLS01A	Legal Settlement 8% Reduction	A	1,585.72	-1,585.72	0.00	
<b>Missouri Property &amp; Casualty Insurance Guaranty Association Total:</b>			<b>1,585.72</b>	<b>-1,585.72</b>	<b>0.00</b>	
<b>Montana Casualty Insurance Guaranty Association</b>						
Suite 408, 1720 South Bellaire Street, Denver, CO 80222						
2007MTXXLS01A	Legal Settlement 8% Reduction	A	2,844.07	-2,844.07	0.00	
<b>Montana Casualty Insurance Guaranty Association Total:</b>			<b>2,844.07</b>	<b>-2,844.07</b>	<b>0.00</b>	
<b>New Jersey Compensation Rating and Inspection Bureau</b>						
1st Floor, 222 Mount Airy Road, Basking Ridge, NJ 7920						
2007NJWCLS01A	Legal Settlement 8% Reduction	A	1,464.38	-1,464.38	0.00	
<b>New Jersey Compensation Rating and Inspection Bureau Total:</b>			<b>1,464.38</b>	<b>-1,464.38</b>	<b>0.00</b>	
<b>New Jersey Property and Liability Insurance Guaranty Association</b>						
1st Floor, 222 Mount Airy Road, Basking Ridge, NJ 7920						
2007NJPCLS01A	Legal Settlement 8% Reduction	A	10,212.51	-10,212.51	0.00	
<b>New Jersey Property and Liability Insurance Guaranty Association Total:</b>			<b>10,212.51</b>	<b>-10,212.51</b>	<b>0.00</b>	
<b>New Jersey Surplus Lines Guaranty Fund</b>						
1st Floor, 222 Mount Airy Road, Basking Ridge, NJ 7920						
2007NJSPLS01A	Legal Settlement 8% Reduction	A	7,931.51	-7,931.51	0.00	
<b>New Jersey Surplus Lines Guaranty Fund Total:</b>			<b>7,931.51</b>	<b>-7,931.51</b>	<b>0.00</b>	

Reliance Insurance Company (In Liquidation)  
 Guaranty Association Administrative Expense NODs  
 as of 07/31/2011

NOD ID	Reduction Reason	Priority Class	Paid Amount	Excluded Amount	Allowed Amount	Resolved Objection
<b>North Carolina Insurance Guaranty Association</b>						
P.O. Box 176010, , Raleigh, NC 27619-6010						
2007NCXXLS02A	Legal Settlement 25% Reduction	A	116,075.39	-116,075.39		0.00
<b>North Carolina Insurance Guaranty Association Total:</b>			<b>116,075.39</b>	<b>-116,075.39</b>		<b>0.00</b>
<b>Pennsylvania Property &amp; Casualty Insurance Guaranty Association</b>						
One Penn Center, Suite 1850, 1617 J. F. Kennedy Blvd, Philadelphia, PA 19103						
2007PAPCLS01A	Legal Settlement 8% Reduction	A	1,878.55	-1,878.55		0.00
<b>Pennsylvania Property &amp; Casualty Insurance Guaranty Association Total:</b>			<b>1,878.55</b>	<b>-1,878.55</b>		<b>0.00</b>
<b>Pennsylvania Workers Compensation Security Fund</b>						
Pennsylvania Department of Insurance - Bureau of Special Funds, Capital Associates Building, 901 N 7th Street, Harrisburg, PA 17102						
2007PAWCLS01A	Legal Settlement 8% Reduction	A	1,437.28	-1,437.28		0.00
<b>Pennsylvania Workers Compensation Security Fund Total:</b>			<b>1,437.28</b>	<b>-1,437.28</b>		<b>0.00</b>
<b>Tennessee Insurance Guaranty Association</b>						
Suite 680, 1600 Division Street, Nashville, TN 37203						
2007TNXXLS01A	Legal Settlement 8% Reduction	A	3,214.35	-3,214.35		0.00
<b>Tennessee Insurance Guaranty Association Total:</b>			<b>3,214.35</b>	<b>-3,214.35</b>		<b>0.00</b>
<b>Texas Property &amp; Casualty Insurance Guaranty Association</b>						
9120 Burnet Road, , Austin, TX 78758						
2007TXXXLS01A	Legal Settlement 8% Reduction	A	5,672.02	-5,672.02		0.00
<b>Texas Property &amp; Casualty Insurance Guaranty Association Total:</b>			<b>5,672.02</b>	<b>-5,672.02</b>		<b>0.00</b>
<b>Wisconsin Insurance Security Funds</b>						
Suite 135, 2820 Walton Commons West, Madison, WI 53718-6797						
2007WIXXLS02A	Legal Settlement 25% Reduction	A	59,154.44	-59,154.44		0.00
<b>Wisconsin Insurance Security Funds Total:</b>			<b>59,154.44</b>	<b>-59,154.44</b>		<b>0.00</b>

# Exhibit C

Reliance Insurance Company (In Liquidation)  
 Summary Report of Guaranty Association Administrative Expense NODs  
 as of 07/31/2011

GA Legal Entity Name	NOD Count	Paid Amount	Excluded Amount	Allowed Amount
Alabama Insurance Guaranty Association	1	7,487.44	-7,487.44	0.00
Alaska Insurance Guaranty Association	1	495.32	-495.32	0.00
Colorado Insurance Guaranty Association	1	5,820.45	-5,820.45	0.00
Florida Insurance Guaranty Association	1	10,090.11	-10,090.11	0.00
Florida Workers Compensation Insurance Guaranty Association	1	68,129.57	-68,129.57	0.00
Georgia Insurers Insolvency Pool	1	2,759.09	-2,759.09	0.00
Hawaii Insurance Guaranty Association	1	4,393.05	-4,393.05	0.00
Idaho Insurance Guaranty Association	1	346.31	-346.31	0.00
Iowa Insurance Guaranty Association	1	95,185.63	-95,185.63	0.00
Kansas Property & Casualty Insurance Guaranty Association	1	2,816.67	-2,816.67	0.00
Kentucky Insurance Guaranty Association	1	375.42	-375.42	0.00
Minnesota Insurance Guaranty Association	1	7,316.45	-7,316.45	0.00
Mississippi Insurance Guaranty Association	1	4,162.08	-4,162.08	0.00
Missouri Property & Casualty Insurance Guaranty Association	1	1,585.72	-1,585.72	0.00
Montana Casualty Insurance Guaranty Association	1	2,844.07	-2,844.07	0.00
New Jersey Compensation Rating and Inspection Bureau	1	1,464.38	-1,464.38	0.00
New Jersey Property and Liability Insurance Guaranty Association	1	10,212.51	-10,212.51	0.00
New Jersey Surplus Lines Guaranty Fund	1	7,931.51	-7,931.51	0.00
North Carolina Insurance Guaranty Association	1	116,075.39	-116,075.39	0.00
Pennsylvania Property & Casualty Insurance Guaranty Association	1	1,878.55	-1,878.55	0.00
Pennsylvania Workers Compensation Security Fund	1	1,437.28	-1,437.28	0.00

Reliance Insurance Company (In Liquidation)  
 Summary Report of Guaranty Association Administrative Expense NODs  
 as of 07/31/2011

GA Legal Entity Name	NOD Count	Paid Amount	Excluded Amount	Allowed Amount
Tennessee Insurance Guaranty Association	1	3,214.35	-3,214.35	0.00
Texas Property & Casualty Insurance Guaranty Association	1	5,672.02	-5,672.02	0.00
Wisconsin Insurance Security Funds	1	59,154.44	-59,154.44	0.00
<b>Grand Total:</b>	<b>24</b>	<b>420,847.81</b>	<b>-420,847.81</b>	<b>0.00</b>