

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.

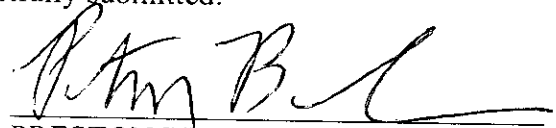
15. The Liquidator believes that the Priority Class and the Net Allowed Amount or Allowed Amount determined for the GA claims listed in the Reports are appropriate, fair, equitable and consistent with the relevant provisions of the Act and this Court's Orders. The Liquidator further believes that approval 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

901 North 7<sup>th</sup> Street

Harrisburg, PA 17102

(717) 787-6009


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  
2500 COLUMBIA AVE  
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

CATALINA EXPRESS  
BERTH 95  
SAN PEDRO, CA 90731

CITY OF RIVERSIDE  
JAMES E. BROWN, SUPERVISING DEPUTY CITY  
ATTORNEY  
3900 MAIN ST  
RIVERSIDE, CA 92522-0001

COHEN, EYAL  
7569 SAN MATEO DR. EAST  
BOCA RATON, FL 33433

CSAC EXCESS INSURANCE AUTHORITY  
75 IRON POINT CIRCLE, SUITE 200  
FOLSOM, CA 95630

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

MILLER, MARY  
PO BOX 3253  
RANCHO PALOS VERDE, CA 90274

MORGAN, BEN  
2229 HIGHWAY 2  
BAKER, FL 32531-7437

O'GORMAN, DEBY  
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

STEWART, THERESA  
11565 CHIMAYO CT  
APPLE VALLEY, CA 92308-5905

THE FUJI BANK LIMITED  
JAMES RITTER  
350 SOUTH GRAND AVENUE  
SUITE 1500  
LOS ANGELES, CA 90071

TIG INSURANCE COMPANY  
FORMERLY KNOWN AS TRANSAMERICA  
250 COMMERCIAL ST  
SUITE 5000  
MANCHESTER, NH 03101

ANDERSON KILL & OLICK, P.C.  
ROBERT Y. CHUNG, ESQ. ATTORNEYS AND  
COUNSELORS AT LAW  
1251 AVENUE OF THE AMERICAS  
NEW YORK, NY 10020-1182

GILBERT LLP  
1100 NEW YORK AVE NW  
SUITE 700  
WASHINGTON, DC 20005-3934

ST. JOSEPH HEALTH FOUND. OF NO. CALIF.  
C/O WENDY PORTILLO ST. JOSEPH HEALTH  
SYSTEM  
500 S MAIN ST STE 700  
ORANGE, CA 92868-4514

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

SWAN TRANSPORTATION COMPANY  
C/O MR. D.W. HILLTON, JR., PRESIDENT  
2716 LEE ST STE 500  
GREENVILLE, TX 75401-4183

THURSTON COUNTY  
RISK MANAGEMENT DEPT  
2000 LAKERIDGE DR SW  
OLYMPIA, WA 98502-6001

TIMES MIRROR COMPANY  
CARA LEEMAN, DIRECTOR, RISK  
MANAGEMENT N/K/A TRIBUNE COMPANY  
435 N. MICHIGAN AVE., 6TH FLOOR  
CHICAGO, IL 60611

FOLEY & LARDNER  
ROBERT LEVENTHAL  
555 S. FLOWER ST  
STE 3500  
LOS ANGELES, CA 90071

KELLY, PARKER & COHEN LLP  
ROBERT E KELLY, JR., ESQ.  
5425 JONESTOWN ROAD, SUITE 103  
HARRISBURG, PA 17112

Claims Objector's List

KING, KREBS & JURGENS  
HENRY A. KING  
201 SAINT CHARLES AVE; 45TH FLOOR  
NEW ORLEANS, LA 70170-1034

LANDMAN CORSI BALLAINE & FORD P.C.  
LOUIS G. CORSI, ESQ.  
120 BROADWAY, 27TH FLOOR  
NEW YORK, NY 10271-0079

LAW OFFICE OF MAX RENEA HICKS  
MAX RENEA HICKS  
101 W 6TH ST STE 504  
AUSTIN, TX 78701-2934

LAW OFFICES OF WEISS & HUNT  
THOMAS J. WEISS, ESQ.  
1925 CENTURY PARK EAST, SUITE 2140  
LOS ANGELES, CA 90067

MORGAN LEWIS & BOCKIUS  
1701 MARKET ST  
PHILADELPHIA, PA 19103-2903

NELSON, LEVINE, DE LUCA & HORST, LLC  
MICHAEL J KURTIS  
518 TOWNSHIP LINE RD  
STE 300  
BLUE BELL, PA 19422

PLEWS, SHADLEY, RACHER & BRAUN  
BRETT E NELSON  
1346 N DELAWARE ST  
INDIANAPOLIS, IN 46202-2415

PODHURST, ORSECK, PA  
25 WEST FLAGLER STREET  
#800  
MIAMI, FL 33130

REED SMITH LLP  
JOHN SHUGRUE  
10 SOUTH WACKER DRIVE  
CHICAGO, IL 60606-7507

STEARNS WEAVER MILLER WEISSLER  
ALHADEFF & SITTERSON  
ALAN FEIN  
150 W FLAGLER ST STE 2200  
MUSEUM TOWER  
MIAMI, FL 33130-1536

WAGERLAW  
EDWARD PHILIP DABDOUB  
5801 BISCAYNE BLVD  
MIAMI, FL 33137

WELTON & WILLIAMSON, LLC  
MARK WELTON, ATTY  
1020 FERDON BOULEVARD SOUTH  
CRESTVIEW, FL 32536

WRENN LAW GROUP, PLLC  
MICHAEL R. WRENN  
TWO UNION SQUARE  
601 UNION STREET, SUITE 5110  
SEATTLE, WA 98101

REED SMITH LLP  
JOHNATHAN YOUNG ESQ  
599 LEXINGTON AVENUE  
NEW YORK, NY 10022-7650

Claims Objector's List

MCNAIR LAW FIRM, P.A.  
M. GRAIG GARNER, JR  
PO BOX 11390  
COLUMBIA, SC 29211-1390

REED SMITH LLP  
ALAN K COTLER  
2500 ONE LIBERTY PLACE  
1650 MARKET STREET  
PHILADELPHIA, PA 19103-7301

KLEHR, HARRISON, HARVEY, BRANZBURG, LLP  
DOUGLAS F. SCHLEICHER  
1835 MARKET ST, 14TH FLOOR  
PHILADELPHIA, PA 19103

RAYNES MCCARTY  
STEPHEN RAYNES, ESQ.  
1845 WALNUT STREET, 20TH FLOOR  
PHILADELPHIA, PA 19103

SALTZ, MONGELUZZI, BARRETT & BENESKY,  
PC  
CHARLES J. KOCHER  
ONE LIBERTY PLACE, 52ND FLOOR  
1650 MARKET STREET  
PHILADELPHIA, PA 19103

MONTGOMERY, MCCRAKEN, WALKER, &  
RHOADS, LLP  
123 SOUTH BROAD STREET  
PHILADELPHIA, PA 19109

GOLOMB & HONIK  
DAMIEN ZILLAS  
1515 MARKET STREET, SUITE 1100  
PHILADELPHIA, PA 19102

MCGUIRE WOODS LLPS  
J. MARK LAWLESS  
327 CONGRESS AVE  
SUITE 490  
AUSTIN, TX 78701-3656

LOCKE LORD BISSELL & LIDDELL LLP  
MARGARET M ANDERSON  
111 S WACKER DR  
CHICAGO, IL 60606-4302

BRITT, HANKINS & MOUGHAN  
TWO PENN CENTER PLAZA  
SUITE 515  
PHILADELPHIA, PA 19102

SAUL, EWING, LLP  
1500 MARKET ST  
FL 38  
PHILADELPHIA, PA 19102-2186

TYBOUT, REDFEARN & PELL  
750 SHIPYARD DR. SUITE 400  
WILMINGTON, DE 19801

WHITEFORD, TAYLOR & PRESTON  
1220 North Market Street  
Suite 608  
WILMINGTON, DE 19801

WHITEFORD, TAYLOR & PRESTON  
Seven Saint Paul Street  
Wells Fargo Building- Suite 1500  
BALTIMORE, MD 21202-1636

Claims Objector's List

California Insurance Guarantee Association  
Wayne Wilson - Executive Director  
6th Floor  
101 N. Brand Blvd.  
Glendale, CA 91203

Delaware Insurance Guaranty Association  
John Falkenbach - Executive Director  
Suite 309  
220 Continental Drive  
Newark, DE 19713

Illinois Insurance Guaranty Fund  
Anne Sharp - Executive Director  
Suite 1910  
120 South LaSalle Street  
Chicago, IL 60603

Pennsylvania Property & Casualty Insurance Guaranty  
Association  
Stephen Perrone - Executive Director  
One Penn Center, Suite 1850  
1617 J. F. Kennedy Blvd  
Philadelphia, PA 19103

Maryland Property & Casualty Insurance Guaranty  
Corp.  
Joseph R. Petr - President  
305 Washington Ave.  
Suite 600  
Towson, MD 21204-4715

## Master Service List

IN RE: Reliance Insurance Company In Liquidation  
No. 1 REL 2001 (Commonwealth Court of Pennsylvania)

Preston M. Buckman, Esquire, (717) 787-6009  
Department Counsel for Insurance  
Governor's Office of General Counsel  
Commonwealth of Pennsylvania  
Insurance Department  
Office of the Chief Counsel  
Capitol Associates Building  
901 North 7<sup>th</sup> Street  
Harrisburg, PA 17102  
Phone: (717) 787-6009  
Fax: (717) 772 4543  
E-mail: [pbuckman@pa.gov](mailto:pbuckman@pa.gov)  
(Attorneys for the Pennsylvania  
Insurance Department)

Marilyn K. Kincaid, Esquire, (215) 864-4205  
Reliance Insurance Company  
(in Liquidation)  
Three Parkway  
5<sup>th</sup> Floor  
Philadelphia, PA 19102  
Phone: (215) 864-4205  
Fax: (215) 864-4105  
E-mail: [marilyn.kincaid@relianceinsurance.com](mailto:marilyn.kincaid@relianceinsurance.com)  
(Attorney for Reliance Insurance  
Company (in Liquidation))

Richard F. McMenamin, Esquire, (215) 963-5751  
David L. Harbaugh, Esquire  
Morgan, Lewis & Bockius LLP  
1701 Market Street  
Philadelphia, PA 19103-2921  
Phone: (215) 963-5751  
Fax: (215) 963-5001  
E-mail: [dharbaugh@morganlewis.com](mailto:dharbaugh@morganlewis.com)  
[rmcmenamin@morganlewis.com](mailto:rmcmenamin@morganlewis.com)  
(Attorneys for Fuji Bank)

Richard F. McMenamin, Esquire, (215) 963-5596  
Erica Smith Klocek, Esquire  
Morgan, Lewis & Bockius LLP  
1701 Market Street  
Philadelphia, PA 19103-2921  
Phone: (215) 963-5596  
Fax: (215) 963-5001  
E-mail: [esklocek@morganlewis.com](mailto:esklocek@morganlewis.com)  
[rmcmenamin@morganlewis.com](mailto:rmcmenamin@morganlewis.com)  
(Attorneys for Milliken & Company)

Richard F. McMenamin, Esquire, (215) 963-5596  
Morgan, Lewis & Bockius LLP  
1701 Market Street  
Philadelphia, PA 19103-2921  
Phone: (215) 963-5596  
Fax: (215) 963-5001  
E-mail: [rmcmenamin@morganlewis.com](mailto:rmcmenamin@morganlewis.com)  
(Attorneys for The Bank of New York Mellon  
(Formerly Mellon Bank, N.A.))

Jayson R. Wolfgang, Esquire, (717) 237-4852  
Buchanan Ingersoll  
One South Market Square  
213 Market Street, 3<sup>rd</sup> Floor  
Harrisburg, PA 17101  
Phone: (717) 237-4852  
Fax: (717) 233-0852  
E-mail: [jayson.wolfgang@bipc.com](mailto:jayson.wolfgang@bipc.com)  
(Attorneys for Federal Insurance Company)

Rowe W. Snider, Esquire, (312) 443-0700  
Steven T. Whitmer, Esquire  
Julie L. Young, Esquire  
Locke Lord Bissell & Liddell LLP  
111 S. Wacker Drive  
Chicago, Illinois 60606  
Phone: (312) 443-0700  
Fax: (312) 443-0336  
E-mail: [rsnider@lockelord.com](mailto:rsnider@lockelord.com)  
[swhitmer@lockelord.com](mailto:swhitmer@lockelord.com)  
[jyoung@lockelord.com](mailto:jyoung@lockelord.com)  
(Attorneys for Illinois Insurance Guaranty Fund)

Daryn E. Rush, Esquire, (215) 446-6220  
Gibbons PC  
1700 Two Logan Square  
18<sup>th</sup> & Arch Streets  
Philadelphia, PA 19103-2769  
Phone: (215) 446-6220  
Fax: (215) 446-6336  
E-mail: [drush@gibbonslaw.com](mailto:drush@gibbonslaw.com)  
(Attorney for Baptist Health South Florida, Inc.,  
Palm Springs General Hospital, and Travelers  
Casualty and Surety Co.)

Yen T. Lucas, (717) 783-1975  
Chief Counsel  
Pennsylvania Insurance Department  
Office of Chief Counsel  
1341 Strawberry Square  
Harrisburg, PA 17120  
Phone: (717) 783-1975  
Fax: (717) 772-1969  
E-mail: [yelucas@pa.gov](mailto:yelucas@pa.gov)  
(Counsel for Michael F. Consedine,  
Insurance Commissioner of the Commonwealth of  
Pennsylvania)

Timothy P. Law, (215) 851-8100  
Matthew D. Rosso  
Reed Smith LLP  
2500 One Liberty Place  
1650 Market Street  
Philadelphia, PA 19103  
Phone: (215) 851-8100  
Fax: (215) 851-1420  
E-mail: [tlaw@reedsmith.com](mailto:tlaw@reedsmith.com)  
[mrosso@reedsmith.com](mailto:mrosso@reedsmith.com)  
(Counsel for Unisys Corporation and Tribune  
Company, Lincoln National Corporation, Warrantech  
et. al)

Henry M. Sneath, (412) 288-4000  
Bridget M. Gillespie, (412) 288-4017  
Picadio Sneath Miller & Norton, P.C.  
4710 US Steel Tower  
600 Grant Street  
Pittsburgh, PA 15219-2702  
Phone: (412) 288-4000  
(412) 288-4017  
Fax: (412) 288-2405  
E-mail: [hsneath@psmn.com](mailto:hsneath@psmn.com)  
[bgillespie@psmn.com](mailto:bgillespie@psmn.com)  
(Counsel for Washington Mutual Bank (“WAMU”),  
as successor to Hawthorne Financial Corp. and  
Hawthorne Saving, F.S.B.)

Frank P. DeGiulio, (215) 625-9900  
Charles P. Neely  
Palmer Biezup & Henderson LLP  
190 North Independence Mall West  
Suite 401  
Philadelphia, PA 19106  
Phone: (215) 625-9900  
Fax: (215) 625-0185  
e-mail: [fpd@pbh.com](mailto:fpd@pbh.com)  
[cneely@pbh.com](mailto:cneely@pbh.com)  
(Counsel for Republic Western Insurance Company)

Craig Tractenberg, (212) 940-3722  
NIXON PEABODY LLP  
Two Penn Center  
1500 JFK Blvd  
Suite 200  
Philadelphia, PA 19102  
Phone: (212) 940-3722  
Fax: (866) 852-3722  
E-Mail: [ctractenberg@nixonpeabody.com](mailto:ctractenberg@nixonpeabody.com)  
(Counsel for Massachusetts Insurers Insolvency  
Fund)

Nicholas E. Chimicles, Esquire, (610) 642-8500  
Anthony A. Geyelin, Esquire  
Chimicles & Tikellis LLP  
361 W. Lancaster Avenue  
Haverford, PA 19041  
Phone: (610) 642-8500  
Fax: (610) 649-3633  
Email: [Nick@Chimicles.com](mailto:Nick@Chimicles.com)  
[TonyGeyelin@Chimicles.com](mailto:TonyGeyelin@Chimicles.com)  
(Counsel for Petitioner, the Certified Class in the In  
re Phoenix Leasing Limited Partnership Litigation)

Jayne A. Risk, (215)656-3328  
DLA Piper (US) LLP  
One Liberty Place  
1650 Market Street  
Philadelphia PA 19103  
Phone: (215)656-3328  
fax: (215)606-3328  
Email: [jayne.risk@dlapiper.com](mailto:jayne.risk@dlapiper.com)

Stephen A. Loney, Jr., (267) 675-4600  
Hogan & Hartson LLP  
1835 Market Street  
29<sup>th</sup> Floor  
Philadelphia, PA 19103  
Phone: (267) 675-4600  
Fax: 267-675-4601  
e-mail: [saloney@hhlaw.com](mailto:saloney@hhlaw.com)  
(Counsel for Genworth Life Insurance Company and  
Genworth Life and Annuity Insurance Company  
(formerly General Electric Capital Assurance  
Company, First Colony Life Insurance Life Insurance  
Company, Federal Home Life Insurance Company,  
and GE Life and Annuity Assurance Company) and  
National Structured Settlements Trade Association)

## GA LIST

**Betty S. Davis, Executive Director,** (205) 823-4042  
Alabama Insurance Guaranty Association  
Phone:(205) 823-4042 Ext:  
Fax:(205) 979-3578  
Email:~Betty S. Davis, Executive Director~  
<aiga01@bellsouth.net>  
Suite 200  
2020 Canyon Road  
Birmingham, AL 35216

**Michael E. Surguine, Executive Director,** (602) 364-3863  
Arizona Property and Casualty Insurance Guaranty Fund  
Phone:(602) 364-3863 Ext:  
Fax:(602) 364-3872  
Email:~Michael E. Surguine, Executive Director~  
<msurguine@azinsurance.gov>  
Suite 270  
1110 West Washington  
Phoenix, AZ 85007

**Steve A. Uhrynowycz, Administrator,** (501) 371-2776  
Arkansas Property and Casualty Advisory Association  
Phone:(501) 371-2776 Ext:  
Fax:(501) 371-2774  
Email:~Steve A. Uhrynowycz, Administrator~  
<steve.uhrynowycz@arkansas.gov>  
Suite 2  
1023 West Capitol Avenue  
Little Rock, AR 72201

**Dave C. Edwards, President,** 303-759-5066  
Colorado Insurance Guaranty Association  
Phone:303-759-5066 Ext:  
Fax:303-759-5312  
Email:~Dave C. Edwards, President~ <dedwards@wgfs.org>  
Suite 408  
1720 South Bellaire Street  
Denver, CO 80222

**Susan R. Daniels, Fund Administrator,** (907) 868-3999  
Alaska Insurance Guaranty Association  
Phone:(907) 868-3999 Ext:  
Fax:(907) 868-3866  
Email:~Susan R. Daniels, Fund Administrator~  
<sdaniels@nadj.com>  
Suite 100  
1401 Rudakof Circle  
Anchorage, AK 99508

**Don Smith, Executive Director,** 602-631-2300  
Arizona State Compensation Fund  
Phone:602-631-2300 Ext:  
Fax:  
Email:~Don Smith, Executive Director~ <dsmith@scfaz.com>  
3030 North Third Street  
Phoenix, AZ 85012

**Wayne D. Wilson, Executive Director,** 818-844-4300 Ext: 142  
California Insurance Guarantee Association  
Phone:818-844-4300 Ext:142  
Fax:818-844-2406  
Email:~Wayne D. Wilson, Executive Director~  
<wilsonw@CAIGA.ORG>  
P.O. Box 29066  
Glendale, CA 91209-9066

**Paul M. Gulko, President,** 800-852-2003  
Connecticut Insurance Guaranty Association  
Phone:800-852-2003 Ext:  
Fax:617-305-0001  
Email:~Paul M. Gulko, President~ <pgulko@gfms.org>  
One Bowdoin Square  
Boston, MA 02114-2916

## GA LIST

**John J. Falkenbach, Executive Director, 302-456-3656**  
Delaware Insurance Guaranty Association  
Phone:302-456-3656 Ext:  
Fax:302-456-3680  
Email:~John J. Falkenbach, Executive Director~  
<jfalkenbach@deiga.com>  
Suite 309  
220 Continental Drive  
Newark, DE 19713

**Sandy J. Robinson, Executive Director, 850-386-9200**  
Florida Insurance Guaranty Association, Incorporated  
Phone:850-386-9200 Ext:  
Fax:850-523-1887  
Email:~Sandy J. Robinson, Executive Director~  
<srobinson@agfgroup.org>  
P.O. Box 14249  
Tallahassee, FL 32317

**Michael C. Marchman, Executive Director, 770-621-9835**  
Georgia Insurers Insolvency Pool  
Phone:770-621-9835 Ext:  
Fax:770-938-3296  
Email:~Michael C. Marchman, Executive Director~  
<mmarchman@gaiga.org>  
Suite R  
2177 Flintstone Drive  
Tucker, GA 30084

**Dave C. Edwards, President, 303-759-5066**  
Idaho Insurance Guaranty Association  
Phone:303-759-5066 Ext:  
Fax:303-759-5312  
Email:~Dave C. Edwards, President~ <dedwards@wgfs.org>  
Suite 408  
1720 South Bellaire Street  
Denver, CO 80222

**Paul M. Gulko, President, 800-852-2003**  
District of Columbia Insurance Guaranty Association  
Phone:800-852-2003 Ext:  
Fax:617-305-0001  
Email:~Paul M. Gulko, President~ <pgulko@gfms.org>  
One Bowdoin Square  
Boston, MA 02114-2916

**Sandy J. Robinson, Executive Director, 850-386-9200**  
Florida Workers Compensation Insurance Guaranty Association  
Phone:850-386-9200 Ext:  
Fax:850-523-1887  
Email:~Sandy J. Robinson, Executive Director~  
<srobinson@agfgroup.org>  
P.O. Box 14249  
Tallahassee, FL 32317

**Blake J. Obata, Administrator, (808) 528-1222**  
Hawaii Insurance Guaranty Association  
Phone:(808) 528-1222 Ext:  
Fax:(808) 532-1495  
Email:~Blake J. Obata, Administrator~ <bobata@lava.net>  
P.O. Box 4660  
Honolulu, HI 96812-4660

**Anne A. Sharp, Executive Director, (312) 422-9700**  
Illinois Insurance Guaranty Fund  
Phone:(312) 422-9700 Ext:  
Fax:(312) 422-9750  
Email:~Anne A. Sharp, Executive Director~ <Asharp@IIGF.org>  
Suite 1910  
120 South LaSalle Street  
Chicago, IL 60603

## GA LIST

**Janis B. Funk, Executive Director**, 317-636-8204  
Indiana Insurance Guaranty Association  
Phone:317-636-8204 Ext:  
Fax:317-264-2395  
Email:~Janis B. Funk, Executive Director~  
<jfunk@quadassoc.org>  
Suite 360  
8777 Purdue Rd  
Indianapolis, IN 46268

**Dave C. Edwards, President**, 303-759-5066  
Kansas Property & Casualty Insurance Guaranty Association  
Phone:303-759-5066 Ext:  
Fax:303-759-5312  
Email:~Dave C. Edwards, President~ <dedwards@wgfs.org>  
Suite 408  
1720 South Bellaire Street  
Denver, CO 80222

**John Wells, Director of Operations**, 225-757-1688 Ext: 219  
Louisiana Insurance Guaranty Association  
Phone:225-757-1688 Ext:219  
Fax:225-757-1699  
Email:~John Wells, Director of Operations~ <jwells@laiga.org>  
2142 Quail Run Drive  
Baton Rouge, LA 70808-4126

**Joseph R. Petr, President**, 410-296-1620  
Maryland Property & Casualty Insurance Guaranty Corporation  
Phone:410-296-1620 Ext:  
Fax:410-828-1265  
Email:~Joseph R. Petr, President~ <jpetr@pcigc.com>  
Suite 600  
305 Washington Avenue  
Towson, MD 21204-4715

**Steven M. Augspurger, Executive Director**, 515-246-5890  
Iowa Insurance Guaranty Association  
Phone:515-246-5890 Ext:  
Fax:515-246-5808  
Email:~Steven M. Augspurger, Executive Director~  
<augspurger.steven@bradshawlaw.com>  
Suite 3700  
801 Grand Ave  
Des Moines, IA 50309-8004

**Scott Webster, Executive Director**,  
Kentucky Insurance Guaranty Association  
Phone: Ext:  
Fax:  
Email:~Scott Webster, Executive Director~  
<scott.webster@kyinsuranceguaranty.com>  
Suite 101  
10605 Shelbyville Road  
Louisville, KY 40223

**Paul M. Gulko, President**, 800-852-2003  
Maine Insurance Guaranty Association  
Phone:800-852-2003 Ext:  
Fax:617-305-0001  
Email:~Paul M. Gulko, President~ <pgulko@gfms.org>  
One Bowdoin Square  
Boston, MA 02114-2916

**Paul M. Gulko, President**, 800-852-2003  
Massachusetts Insurers Insolvency Fund  
Phone:800-852-2003 Ext:  
Fax:617-305-0001  
Email:~Paul M. Gulko, President~ <pgulko@gfms.org>  
One Bowdoin Square  
Boston, MA 02114-2916

## GA LIST

**Thomas R. Kujawa, Executive Director**, 248-482-0381 Ext: 18  
Michigan Property & Casualty Guaranty Association  
Phone:248-482-0381 Ext:18  
Fax:248-482-0388  
Email:~Thomas R. Kujawa, Executive Director~  
<tkujawa@mpcga.org>  
P.O. Box 531266  
Livonia, MI 48153-1266

**Arthur Russell, Executive Director**, 601-957-0072  
Mississippi Insurance Guaranty Association  
Phone:601-957-0072 Ext:  
Fax:601-957-0087  
Email:~Arthur Russell, Executive Director~ <arussell@msiga.net>  
Suite 200  
713 South Pear Orchard Road  
Ridgeland, MS 39157

**Dave C. Edwards, President**, 303-759-5066  
Montana Casualty Insurance Guaranty Association  
Phone:303-759-5066 Ext:  
Fax:303-759-5312  
Email:~Dave C. Edwards, President~ <dedwards@wgfs.org>  
Suite 408  
1720 South Bellaire Street  
Denver, CO 80222

**Bruce W. Gilbert, Executive Director**, 702-368-0607  
Nevada Insurance Guaranty Association  
Phone:702-368-0607 Ext:  
Fax:702-368-2455  
Email:~Bruce W. Gilbert, Executive Director~ <BGilbert@niga-  
pc.org>  
Suite 100  
3821 West Charleston Boulevard  
Las Vegas, NV 89102-1859

**Paul Steffen, Executive Director**, 952-831-1908  
Minnesota Insurance Guaranty Association  
Phone:952-831-1908 Ext:  
Fax:952-831-1973  
Email:~Paul Steffen, Executive Director~ <psteffen@popp.net>  
Suite 460  
7600 Parklawn Ave  
Edina, MN 55435

**Charles F. Renn, Executive Director**, (573) 634-8455  
Missouri Property & Casualty Insurance Guaranty Association  
Phone:(573) 634-8455 Ext:  
Fax:(573) 634-8488  
Email:~Charles F. Renn, Executive Director~ <MIGA@mo-  
iga.org>  
Suite 102  
994 Diamond Ridge  
Jefferson City, MO 65109

**L. Dean Fletcher, Administrator**, 402-483-2202  
Nebraska Property and Liability Insurance Guaranty Association  
Phone:402-483-2202 Ext:  
Fax:402-483-2590  
Email:~L. Dean Fletcher, Administrator~ <ldf3436p@aol.com>  
Section C  
PO Box 57006  
Lincoln, NE 68505

**Paul M. Gulko, President**, 800-852-2003  
New Hampshire Insurance Guaranty Association  
Phone:800-852-2003 Ext:  
Fax:617-305-0001  
Email:~Paul M. Gulko, President~ <pgulko@gfms.org>  
One Bowdoin Square  
Boston, MA 02114-2916

## GA LIST

**Joseph L. DellaFera, Chief Executive Officer, 908-382-7100**  
New Jersey Property and Liability Insurance Guaranty Association  
Phone:908-382-7100 Ext:  
Fax:908-382-7150  
Email:~Joseph L. DellaFera, Chief Executive Officer~  
<jdellafera@njguaranty.org>  
1st Floor  
222 Mount Airy Road  
Basking Ridge, NJ 07920

**Joseph L. DellaFera, Chief Executive Officer, 908-382-7100**  
New Jersey Workers' Compensation Security Fund  
Phone:908-382-7100 Ext:  
Fax:908-382-7150  
Email:~Joseph L. DellaFera, Chief Executive Officer~  
<jdellafera@njguaranty.org>  
1st Floor  
222 Mount Airy Road  
Basking Ridge, NJ 07920

**Jonathan L. Bing, Special Deputy Superintendent, 212-341-6707**  
New York Property/Casualty Security Funds  
Phone:212-341-6707 Ext:  
Fax:  
Email:~Jonathan L. Bing, Special Deputy Superintendent~  
<jbing@nylb.org>  
15th Floor  
110 William Street  
New York, NY 10038

**Jonathan L. Bing, Special Deputy Superintendent, 212-341-6707**  
New York Workers Compensation Security Fund  
Phone:212-341-6707 Ext:  
Fax:  
Email:~Jonathan L. Bing, Special Deputy Superintendent~  
<jbing@nylb.org>  
15th Floor  
110 William Street  
New York, NY 10038

**Joseph L. DellaFera, Chief Executive Officer, 908-382-7100**  
New Jersey Surplus Lines Guaranty Fund  
Phone:908-382-7100 Ext:  
Fax:908-382-7150  
Email:~Joseph L. DellaFera, Chief Executive Officer~  
<jdellafera@njguaranty.org>  
1st Floor  
222 Mount Airy Road  
Basking Ridge, NJ 07920

**Gary M. Keenan, Fund Administrator, 505-293-6600**  
New Mexico Insurance Guaranty Association  
Phone:505-293-6600 Ext:  
Fax:505-293-6400  
Email:~Gary M. Keenan, Fund Administrator~ <gkeen@keenan-  
assoc.com>  
P.O. Box 14590  
Albuquerque, NM 87191-4590

**Jonathan L. Bing, Special Deputy Superintendent, 212-341-6707**  
New York Public Motor Vehicle Liability Security Fund  
Phone:212-341-6707 Ext:  
Fax:  
Email:~Jonathan L. Bing, Special Deputy Superintendent~  
<jbing@nylb.org>  
15th Floor  
110 William Street  
New York, NY 10038

**Raymond F. Evans Jr., Managing Secretary, 919-783-9813**  
North Carolina Insurance Guaranty Association  
Phone:919-783-9813 Ext:  
Fax:919-783-0355  
Email:~Raymond F. Evans Jr., Managing Secretary~  
<rfe@ncrb.org>  
P.O. Box 176010  
Raleigh, NC 27619-6010

## GA LIST

**Jeffrey J. Cahill, Managing Secretary**, 701-224-9555  
North Dakota Insurance Guaranty Association  
Phone:701-224-9555 Ext:  
Fax:701-258-9632  
Email:~Jeffrey J. Cahill, Managing Secretary~  
<jsc46@bis.midco.net>  
P.O. Box 2634  
Bismarck, ND 58502-2634

**Larry W. Fitch CIC, General Manager**, 405-843-5454  
Oklahoma Property & Casualty Insurance Guaranty Association  
Phone:405-843-5454 Ext:  
Fax:405-843-5369  
Email:~Larry W. Fitch CIC, General Manager~  
<LWFitch@opciga.org>  
Suite 330E  
2601 Northwest Expressway  
Oklahoma City, OK 73112

**Stephen F. Perrone, Executive Director**, 215-568-1007 Ext: 18  
Pennsylvania Property & Casualty Insurance Guaranty Association  
Phone:215-568-1007 Ext:18  
Fax:215-568-0736  
Email:~Stephen F. Perrone, Executive Director~  
<sperrone@ppciga.org>  
One Penn Center, Suite 1850  
1617 J. F. Kennedy Blvd  
Philadelphia, PA 19103

**Jose E. Camacho Postigo, Executive Director**, (787) 775-1122  
Puerto Rico Property and Casualty Insurance Guaranty Association  
Phone:(787) 775-1122 Ext:  
Fax:(787) 775-1138  
Email:~Jose E. Camacho Postigo, Executive Director~  
<priga74@gmail.com>  
P.O. Box 364967  
San Juan, PR 00936-4967

**Frank A. Gartland, President**, 614-442-6601  
Ohio Insurance Guaranty Association  
Phone:614-442-6601 Ext:  
Fax:614-442-0004  
Email:~Frank A. Gartland, President~ <fgart@rrcol.com>  
1840 Mackenzie Drive  
Columbus, OH 43220

**David C. Johnson, Administrator**, 503-641-7132  
Oregon Insurance Guaranty Association  
Phone:503-641-7132 Ext:  
Fax:503-641-7127  
Email:~David C. Johnson, Administrator~  
<djohnson.oiga@frontier.com>  
Suite 426  
10700 S W Beaverton Highway  
Beaverton, OR 97005

**Steve Harman, Director**, 717-783-8093 Ext: 3103  
Pennsylvania Workers' Compensation Security Fund  
Phone:717-783-8093 Ext:3103  
Fax:717-705-0140  
Email:~Steve Harman, Director~ <sharman@state.pa.us>  
Capital Associates Building  
901 N 7th Street  
Harrisburg, PA 17102

**Paul M. Gulko, President**, 800-852-2003  
Rhode Island Property & Casualty Insurance Guaranty Association  
Phone:800-852-2003 Ext:  
Fax:617-305-0001  
Email:~Paul M. Gulko, President~ <pgulko@gfms.org>  
One Bowdoin Square  
Boston, MA 02114-2916

## GA LIST

**J. Smith Harrison Jr., Executive Director**, 803-744-4319  
South Carolina Property & Casualty Insurance Guaranty  
Association  
Phone:803-744-4319 Ext:  
Fax:803-779-0324  
Email:~J. Smith Harrison Jr., Executive Director~  
<smitty@scwind.com>  
P.O. Box 407  
Columbia, SC 29202

**W. Davidson Broemel, Executive Secretary**, 615-724-3212  
Tennessee Insurance Guaranty Association  
Phone:615-724-3212 Ext:  
Fax:615-724-3312  
Email:~W. Davidson Broemel, Executive Secretary~  
<dbroemel@burr.com>  
Suite 680  
1600 Division Street  
Nashville, TN 37203

**Allen J. Muhlestein, Executive Director**, 801-984-1850  
Utah Property & Casualty Insurance Guaranty Association  
Phone:801-984-1850 Ext:  
Fax:801-984-1851  
Email:~Allen J. Muhlestein, Executive Director~  
<amuhl@xmission.com>  
P. O. Box 1608  
Sandy, UT 84091-1608

**Raymond L. Fournier, Executive Director**, 340-776-8050  
US Virgin Islands Insurance Guaranty Association  
Phone:340-776-8050 Ext:  
Fax:340-774-8095  
Email:~Raymond L. Fournier, Executive Director~  
<rlfournier@guardianinsurance.com>  
PO Box 9109  
St. Thomas, USVI 00801

**Edwin E. Evans Esq., Managing Secretary**, 605-336-2880  
South Dakota Insurance Guaranty Association  
Phone:605-336-2880 Ext:  
Fax:605-335-3639  
Email:~Edwin E. Evans Esq., Managing Secretary~  
<eevans@dehs.com>  
P.O. Box 1030  
Sioux Falls, SD 57101-1030

**Marvin Kelly, Executive Director**, 512-345-9335  
Texas Property & Casualty Insurance Guaranty Association  
Phone:512-345-9335 Ext:  
Fax:512-795-0447  
Email:~Marvin Kelly, Executive Director~ <mkelly@tpciga.org>  
9120 Burnet Road  
Austin, TX 78758

**Paul M. Gulko, President**, 800-852-2003  
Vermont Property & Casualty Insurance Guaranty Association  
Phone:800-852-2003 Ext:  
Fax:617-305-0001  
Email:~Paul M. Gulko, President~ <pgulko@gfms.org>  
One Bowdoin Square  
Boston, MA 02114-2916

**Paul M. Gulko, President**, 800-852-2003  
Virginia Property & Casualty Insurance Guaranty Association  
Phone:800-852-2003 Ext:  
Fax:617-305-0001  
Email:~Paul M. Gulko, President~ <pgulko@gfms.org>  
One Bowdoin Square  
Boston, MA 02114-2916

## GA LIST

**Dave C. Edwards, President**, 303-759-5066  
Washington Insurance Guaranty Association  
Phone:303-759-5066 Ext:  
Fax:303-759-5312  
Email:~Dave C. Edwards, President~ <dedwards@wgfs.org>  
Suite 408  
1720 South Bellaire Street  
Denver, CO 80222

**Frank A. Gartland, President**, 614-442-6601  
West Virginia Insurance Guaranty Association (WVIGA)  
Phone:614-442-6601 Ext:  
Fax:614-442-0004  
Email:~Frank A. Gartland, President~ <fgart@rrcol.com>  
1840 Mackenzie Drive  
Columbus, OH 43220

**Randy Blumer, Executive Director**, 608-242-9473  
Wisconsin Insurance Security Funds  
Phone:608-242-9473 Ext:  
Fax:608-242-9472  
Email:~Randy Blumer, Executive Director~ <Randy@wisf-  
madison.org>  
Suite 135  
2820 Walton Commons West  
Madison, WI 53718-6797

**Dave C. Edwards, President**, 303-759-5066  
Wyoming Insurance Guaranty Association  
Phone:303-759-5066 Ext:  
Fax:303-759-5312  
Email:~Dave C. Edwards, President~ <dedwards@wgfs.org>  
Suite 408  
1720 South Bellaire Street  
Denver, CO 80222

# 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>