

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

In Re: Reliance Insurance Company :
in Liquidation : No. REL 2001

In Re: Objection by Symetra Life Insurance Company f/k/a Safeco Life Insurance Company to Application for Approval of Administrative Agreements Related to Certain Structured Settlement Annuity Contracts and Transfer of Ownership of Those Annuity Contracts

CERTIFICATION OF RESPONSE TO PAYEES NOTICE AND RESOLUTION OF OBJECTION BY SYMETRA LIFE INSURANCE COMPANY

On behalf of Reliance Insurance Company (In Liquidation) (“Reliance”), I hereby certify that:

1. On January 8, 2014, Reliance filed with this Court the Application for Approval of Administration Agreements Related to Certain Structured Settlement Annuity Contracts and Transfer of Ownership of Those Annuity Contracts (the “January 8, 2014 Administration Agreement Application”). The January 8 Administration Agreement Application involved 16 annuity contracts issued by six different annuity issuers. Symetra Life Insurance Company f/k/a Safeco Life Insurance Company (“Symetra”) was one of the six annuity issuers.
2. On February 10, 2014, Symetra filed with this Court its Application of Symetra Life Insurance Company f/k/a Safeco Life Insurance Company for Leave to Intervene for a Limited Purpose and to File Limited Objection to the January 8, 2014 Administration Agreement Application.
3. On February 14, 2014, this Court granted Symetra’s Application for Leave to Intervene and considered its Objection to the January 8, 2014 Administration Agreement Application (“Symetra’s Objection”) filed.

4. Symetra's Objection stated that Reliance's proposal to transfer certain annuity contracts to their payees after a period of administration by Symetra "could result in unanticipated tax consequences of which payees have not been properly advised and to which payees have not been given a chance to object." *See* Symetra Objection, at page 2. It stated that Reliance should give proper notice and that any decision on Reliance's January 8, 2014 Administration Agreement Application should be delayed until the notice period has elapsed and should await payee objections, if any.
5. Reliance and Symetra thereafter engaged in a dialogue concerning the substance of Symetra's Objection and reached an agreement on revised language to be included in the Notice to Payees. The revised Notice to Payees was approved by the Court in an Order dated March 4, 2014, including its provision that payees must object within 60 days from the mailing of the Notice with a written objection addressed to the Commonwealth Court of Pennsylvania at an address identified in the Notice.
6. According to the provisions of the March 4, 2014 Order, Symetra and the other five annuity issuers furnished Reliance with the addresses of the payees affected, and on March 7, 2014, Reliance mailed the Notices and filed a Certification with the Court that it had done so.
7. One of the Notices that was sent to the address provided by an annuity issuer other than Symetra was returned with an unknown address. Reliance immediately corrected and mailed the Notice again. The second mailed Notice was not returned.
8. On May 7, 2014, the 60-day objection period expired.
9. Reliance received no objection of any kind by any payee, written or otherwise.
10. Reliance received two telephone calls, one asking for a copy of Reliance's Application, and one asking for more information about the consequences of a transfer. Reliance sent the copy of its Application to the first payee. Reliance advised the second payee to consult a tax or financial advisor

about the consequences of transfer and if there was an objection, to send it in writing to the address in the Notice. Neither caller followed up with an objection, or in any other way.

11. In view of the above facts, Symetra has agreed to withdraw its Objection and therefore Reliance will not be filing a response.



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Attorney for Applicant, Michael F. Consedine,
Insurance Commissioner of the
Commonwealth of Pennsylvania, in his capacity as
Statutory Liquidator of Reliance Insurance Company

Dated: May 27, 2014

CERTIFICATE OF SERVICE

I, Claire Rocco, hereby certify that I am this day serving the foregoing document upon the persons indicated below and in the manner indicated below in accordance with Pa. R.A.P. Nos. 121, 3780 and 3784(a):

Upon the attached Master Service Parties List by first class U.S. Mail or e-mail.

Upon the attached Master Service Non-Parties List by a Notice of Filing.

Dated: May 27, 2014

Claire Rocco

CLAIRE ROCCO

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

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