

**IN THE COMMONWEALTH COURT OF PENNSYLVANIA**

**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, 2014

**ORDER**

**AND NOW**, this \_\_\_\_ day of \_\_\_\_\_, 2014, upon consideration of the  
Liquidator's Application for Approval of Report and Recommendations on Guaranty  
Association ("GA") Notices of Determination through July 31, 2014 ("Application"), it is  
hereby ORDERED and DECREED:

1. The Application is GRANTED;
2. The claims listed in the Loss/ALAE Report attached as Exhibit A and in the Administrative Expense Report attached as Exhibit C to the Application are APPROVED as to priority classification;
3. The Net ALLOWED Amounts in Class (b) and the DISALLOWED amounts shown for the claims listed in the Loss/ALAE Report attached as Exhibit A to the Application are approved;
4. The ALLOWED and DISALLOWED amounts shown for the claims listed in the Administrative Expense Report attached as Exhibit C to the Application are approved;
5. The GAs listed in the Reports shall receive a distribution on the allowed amount in the approved Notices of Determination listed in the Reports at the time and in the manner as finally approved by this Court.

---

**Bonnie Brigance Leadbetter, Judge**

**IN THE COMMONWEALTH COURT OF PENNSYLVANIA**

**IN RE:**

**Reliance Insurance Company  
In Liquidation**

**NO. 1 REL 2001**

**APPLICATION FOR APPROVAL OF REPORT AND  
RECOMMENDATIONS ON GUARANTY ASSOCIATION NOTICES OF  
DETERMINATION THROUGH JULY 31, 2014**

Applicant, 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 November 19, 2007 (“GA Claims Order”), Pa. R.A.P. 3874(a), and pursuant to 40 P.S. §221.45, respectfully applies to this Court for an order approving his Reports and Recommendations on Guaranty Association (“GA”) Notices of Determination through July 31, 2013 (“Report”). In support of the Application, the Liquidator avers the following:

**BACKGROUND**

1. Applicant, 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 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.

3. On June 8, 2012, this Court issued Pa. R.A.P. Nos. 2771-3784 which apply to all actions in this Court arising under the Insurance Department Act of 1921, 40 P.S. §§221.1 – 221.63 (“Act”). The applicable appellate rules 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, including specific information such as the “particulars of the claim”. On October 2, 2012, this Court issued its order allowing the Liquidator to continue issuing NODs as to class only for any claims below class (b) priority unless and until it is determined that sufficient assets will be available for distribution to a class below class (b).

### **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 one or more omnibus POCs for 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 by the Liquidator are submitted to this Court for approval on an annual basis as undisputed GA claims. Detailed information regarding the review and reconciliation process prior to submitting these claims for approval can be found in these annual undisputed reports.<sup>2</sup> As of

---

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

<sup>2</sup> The most recent report and recommendation on undisputed GA loss/alaе claims was filed on December 20, 2013 and the most recent report and recommendation on undisputed GA administrative expense claims was filed on October 28, 2014. Both documents can be found on the Reliance website ([www.reliancedocuments.com](http://www.reliancedocuments.com)).

June 30, 2014, this Court has approved class (b) claims totaling \$1.7 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 GAs through June 30, 2014 and approved by this Court total approximately \$298.8 million. 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 Application seeks approval of those NODs issued to the GAs which the GAs have not disputed or which have been issued as part of the resolution of a disputed GA claim. The objection period has expired for each NOD listed in the Report.

**GUARANTY ASSOCIATION LOSS/ALAE  
NOTICES OF DETERMINATION THROUGH JULY 31, 2014**

9. The Liquidator's Report and Recommendations on Guaranty Association Loss/ALAE Notices of Determination through July 31, 2014 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 period covered by the NOD. Any payment activity on the listed claims after the period covered by the NOD will be included on future NODs and in future reports, as appropriate. Further, as the Liquidator continues his periodic review of GA claim files, as described above, there may be adjustments to the payment

activity for each listed claim; and those adjustments will be reflected in future NODs and 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 GA Claimed Amount (the total amount paid by the GA on each claim submitted to Reliance);
- (f) Deductible Reimbursement Amount<sup>4</sup> ;
- (g) Disallowed Amount;
- (h) Net Allowed Amount Class B (the total Gross GA Claimed Amount minus the Disallowed Amount, any amounts for claims below class (b), and any Deductible Reimbursement;
- (i) Net Allowed Amount Below Class B (the total Gross GA Claimed Amount minus the Disallowed Amount, any amounts for class (b) claims, and any Deductible Reimbursement ; and

---

<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.

(j) Resolved Objection (whether the NOD was issued as part of the resolution of a disputed GA claim).

11. Exhibit B is a Summary Report of the Loss/ALAE NODs issued to all GAs which shows the total Disallowed Amount of \$746,613.14 and a total Net Allowed Amount for class (b) claims of \$13,879,054.69 and total Net Allowed Amount for claims below class (b) of \$127,660.02 for the 19 GA NODs listed in the Loss/ALAE Report.

**GUARANTY ASSOCIATION ADMINISTRATIVE EXPENSE NOTICES OF DETERMINATION THROUGH JULY 31, 2014**

12. The Liquidator's Report and Recommendations on Guaranty Association Administrative Expense Notices of Determination through July 31, 2014 is attached as Exhibit C (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) GA Claimed Amount (the total amount paid by the GA for each expense submitted to Reliance);
- (f) Disallowed Amount;
- (h) Allowed Amount (the total GA Claimed Amount minus the Disallowed Amount); and
- (i) Resolved Objection (whether the NOD was issued as part of the resolution of a disputed GA claim).

13. Each NOD addresses payments made by the GAs, submitted to Reliance, and processed by Reliance through the period covered by the NOD. Any payment activity



regarding an expense addressed by a NOD after the period covered by the NOD will be reflected on future NODs and included on future reports, as appropriate. Further, as the Liquidator continues his periodic review of GA administrative expenses, as described above, there may be adjustments to the payment activity for each listed administrative expense claim; and those adjustments will be reflected in future NODs and future reports, as appropriate.

14. Exhibit D is a Summary Report of the Administrative Expense NODs issued to all GAs which shows the total Disallowed Amount of \$9,783,213.17 for the 100 GA NODs listed in the Administrative Expense Report.

#### **RECOMMENDATION OF THE LIQUIDATOR**

15. The Liquidator recommends approval of:

- (a) the priority class listed for each GA NOD in the Loss/ALAE Report and the Administrative Expense Report (collectively, Reports);
- (b) the Disallowed Amounts and Net Allowed Amounts for Class (b) listed for each GA NOD in the Loss/ALAE Report; and
- (c) the Disallowed Amounts and Allowed Amounts listed for each GA NOD in the Administrative Expense Report.

In total for all Reports, the Liquidator is recommending that \$127,660.02 be allowed for GA Claims at various priorities and that \$10,529,826.31 be disallowed for GA claims at various priorities for a total of 110 GA NODs listed in the Reports.

16. 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. The GA NODs listed in the Reports do not include any NODs

as to which an exception was taken to a referee recommendation or as to which a recommended decision was sustained by this Court.

17. 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.

18. The Liquidator believes that the Priority Class, the Net Allowed Amount, Allowed Amount and Disallowed Amount determined for each of 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.

19. Pursuant to 40 P.S. §221.45(b), the GA Claims Order, and Pa. R.A.P. 3784(a), the Liquidator respectfully requests that this Court approve:

- (a) the priority class listed for each GA NOD in the Reports;
- (b) the Disallowed Amounts and Net Allowed Amounts for Class (b) listed for each GA NOD in the Loss/ALAE Report;
- (c) the Disallowed Amounts and Allowed Amounts list for each GA NOD in the Administrative Expense Report; and

(d) that 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 Application 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 20, 2014

**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 20, 2014

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

**CERTIFICATE OF SERVICE**

I, Marilyn K. Kincaid, 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.

Upon the attached list of Guaranty Associations by a Notice of Filing.

Dated: November 20, 2014

  
MARILYN K. KINCAID

## Master Service List Parties

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))

Nicholas M. Insua  
McCarter & English LLP  
1735 Market Street  
Suite 700  
Philadelphia, PA 19103  
Phone: (215) 979-3800  
Fax: (215) 979-3899  
E-mail: [ninsua@mccarter.com](mailto:ninsua@mccarter.com)  
(Attorney for Water Applications Distribution Group,  
Inc. formerly known as U.S. Filter Distribution  
Group, Inc. as successor-by-merger to Pacific Water  
Works Supply Co., Inc.)

Timothy P. Law, (215) 851-8100  
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)  
(Counsel for Henry Company)

Timothy J. O'Driscoll, (215) 988-2700  
Thomas L. Mueller  
Drinker Biddle & Reath LLP  
One Logan Square  
Suite 2000  
Philadelphia, PA 19103  
Phone: (215) 988-2700  
Fax: (215) 988-2757  
[Timothy.ODriscoll@dbr.com](mailto:Timothy.ODriscoll@dbr.com)  
[Thomas.Mueller@dbr.com](mailto:Thomas.Mueller@dbr.com)  
(Counsel for Aurora National Life Assurance  
Company)

Emily Grim, (202) 772-3925  
Richard Shore  
Daniel I. Wolf  
Gilbert LLP  
1100 New York Avenue, NW  
Suite 700  
Washington, DC 20005  
Phone: (202) 772-3925  
Fax: (202) 772-3333  
E-mail: [grime@gotofirm.com](mailto:grime@gotofirm.com)  
[shorer@gotofirm.com](mailto:shorer@gotofirm.com)  
[wolfd@gotofirm.com](mailto:wolfd@gotofirm.com)  
(Counsel for Armstrong World Industries, Inc. and  
The Shook & Fletcher Asbestos Settlement Trust)

Charles J. Jesuit, Jr., (215) 665-2000  
Cozen O'Connor  
1900 Market Street  
Philadelphia, PA 19103  
Phone: (215) 665-2000  
Fax: (215) 665-2013  
E-mail: [cjesuit@cozen.com](mailto:cjesuit@cozen.com)  
(Attorney for Aramark Corporation)

Douglas Y. Christian, (215) 864-8404/8136  
Benjamin M. Schmidt  
Ballard Spahr LLP  
1735 Market Street, 51<sup>st</sup> Floor  
Philadelphia, PA 19103  
Phone: (215) 864-8404/8136  
Fax: (215) 864-9206/8999  
E-mail: [Christiand@ballardspahr.com](mailto:Christiand@ballardspahr.com)  
[schmidt@ballardspahr.com](mailto:schmidt@ballardspahr.com)

Richard B. Allyn  
Robins, Kaplan, Miller & Ciresi LLP  
2800 LaSalle Plaza  
800 LaSalle Avenue  
Minneapolis, MN 55402  
Phone: (612) 349-8571  
Fax: (612) 339-4181  
E-mail: [rballyn@rkmc.com](mailto:rballyn@rkmc.com)  
(Attorneys for Carlson Holdings, Inc. and NAFCO  
Insurance Company Ltd)



**Master Service List  
Non-Parties**

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

Richard F. McMenemy, 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: [धारबाugh@morganlewis.com](mailto:धारबाugh@morganlewis.com)  
[rmcmenemy@morganlewis.com](mailto:rmcmenemy@morganlewis.com)  
(Attorneys for Fuji Bank)

Richard F. McMenemy, 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: [rmcmenemy@morganlewis.com](mailto:rmcmenemy@morganlewis.com)  
(Attorney for Milliken & Company)

Richard F. McMenemy, 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: [rmcmenemy@morganlewis.com](mailto:rmcmenemy@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) 864-6360  
White and Williams LLP  
1650 Market Street  
One Liberty Place, Suite 1800  
Philadelphia, PA 19103  
Phone: 215-864-6360  
Fax: 215-789-7683  
E-mail: [rushd@whiteandwilliams.com](mailto:rushd@whiteandwilliams.com)  
(Attorney for Baptist Health South Florida, Inc.,  
Palm Springs General Hospital, and Travelers  
Casualty and Surety Co.)

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.)

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)

Timothy A. Diemer, (313)965-1900  
Jacobs and Diemer, P.C.  
The Guardian Building  
500 Griswold St., Suite 2825  
Detroit, MI 48226  
Phone: (313)965-1900  
Fax: (313)965-1919  
E-mail: [TimDiemer@jacobsdiemer.com](mailto:TimDiemer@jacobsdiemer.com)  
(Counsel for DTE Energy Company)

Patricia Rothbardt, (212) 858-3688  
Reliance Insurance Company (in Liquidation)  
Legal Department- 10<sup>th</sup> Floor  
75 Broad Street  
New York, NY 10004  
Phone: (212) 858-3688  
Fax: (212) 858-9098  
Email: [patricia.rothbardt@relianceinsurance.com](mailto:patricia.rothbardt@relianceinsurance.com)  
(Attorney for Reliance Insurance  
Company (in Liquidation))

**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

**Andrew Wade, Chief Counsel,** 602-542-5781  
Arizona Industrial Commission Special Fund  
Phone:602-542-5781 Ext:  
Fax:  
Email:~Andrew Wade, Chief Counsel~ <awade@ica.state.az.us>  
800 West Washington Street  
Phoenix, AZ 85007

**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

**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

**Laura McGrory, Director,** 602-542-4411  
Arizona Industrial Commission Special Fund  
Phone:602-542-4411 Ext:  
Fax:602-542-7889  
Email:~Laura McGrory, Director~ <lmcgrory@ica.state.az.us>  
800 West Washington Street  
Phoenix, AZ 85007

**Steve A. Uhrynawycz, Administrator,** (501) 371-2776  
Arkansas Property and Casualty Advisory Association  
Phone:(501) 371-2776 Ext:  
Fax:(501) 371-2774  
Email:~Steve A. Uhrynawycz, Administrator~  
<steve.uhrynawycz@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

**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

**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

**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

**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

**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 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

**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

**Benjamin W. Jeffers,** 313-568-6800  
Michigan Property & Casualty Guaranty Association  
Phone:313-568-6800 Ext:  
Fax:855-245-9129  
Email:~Benjamin W. Jeffers~ <Bjeffers@dykema.com>  
400 Renaissance Center  
Detroit, MI 48243

**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

**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

**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

**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

**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

**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>  
Suite 100  
233 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>  
Suite 100  
233 Mount Airy Road  
Basking Ridge, NJ 07920

**Scott D. Fischer, Acting Special Deputy Superintendent, 212-  
341-6524**  
New York Property/Casualty Security Funds  
Phone:212-341-6524 Ext:  
Fax:  
Email:~Scott D. Fischer, Acting Special Deputy Superintendent~  
<sfischer@nylb.org>  
15th Floor  
110 William Street  
New York, NY 10038

**Dave C. Edwards, President, 303-759-5066**  
Nebraska Property and Liability 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**  
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

**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>  
Suite 100  
233 Mount Airy Road  
Basking Ridge, NJ 07920

**Becky Tafoya, Executive Director, 505-291-4968**  
New Mexico Property and Casualty Insurance Guaranty Fund  
Phone:505-291-4968 Ext:  
Fax:505-293-6400  
Email:~Becky Tafoya, Executive Director~ <BeckyT@keenan-  
assoc.com>  
PO Box 27815  
Albuquerque, NM 87125

**Scott D. Fischer, Acting Special Deputy Superintendent, 212-  
341-6524**  
New York Public Motor Vehicle Liability Security Fund  
Phone:212-341-6524 Ext:  
Fax:  
Email:~Scott D. Fischer, Acting Special Deputy Superintendent~  
<sfischer@nylb.org>  
15th Floor  
110 William Street  
New York, NY 10038

**Scott D. Fischer, Acting Special Deputy Superintendent**, 212-341-6524  
New York Workers Compensation Security Fund  
Phone:212-341-6524 Ext:  
Fax:  
Email:~Scott D. Fischer, Acting Special Deputy Superintendent~  
<sfischer@nylb.org>  
15th Floor  
110 William Street  
New York, NY 10038

**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

**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

**Steve S. Durish, President**, 614-442-6601  
Ohio Insurance Guaranty Association  
Phone:614-442-6601 Ext:  
Fax:614-442-0004  
Email:~Steve S. Durish, President~ <sdurish@ohioga.org>  
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

**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**, 615-726-5634  
Tennessee Insurance Guaranty Association  
Phone:615-726-5634 Ext:  
Fax:615-744-5634  
Email:~W. Davidson Broemel, Executive Secretary~  
<dbroemel@bakerdonelson.com>  
3100 West End Ave  
Suite 670  
Nashville, TN 37203-5805

**Allen J. Muhlestein, Executive Director**, 801-566-0562  
Utah Property & Casualty Insurance Guaranty Association  
Phone:801-566-0562 Ext:  
Fax:801-561-5776  
Email:~Allen J. Muhlestein, Executive Director~  
<allenm@utgf.org>  
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

**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

**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

**Steve S. Durish, President**, 614-442-6601  
West Virginia Insurance Guaranty Association (WVIGA)  
Phone:614-442-6601 Ext:  
Fax:614-442-0004  
Email:~Steve S. Durish, President~ <sdurish@ohioga.org>  
1840 Mackenzie Drive  
Columbus, OH 43220



**Allan Patek, Executive Director**, 608-242-9473  
Wisconsin Insurance Security Funds  
Phone:608-242-9473 Ext:  
Fax:608-242-9472  
Email:~Allan Patek, Executive Director~ <allan@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

Phone: Ext:  
Fax:  
Email:

Phone: Ext:  
Fax:  
Email:

Phone: Ext:  
Fax:  
Email:

Phone: Ext:  
Fax:  
Email:

Phone: Ext:  
Fax:  
Email:

Phone: Ext:  
Fax:  
Email:

Phone: Ext:  
Fax:  
Email:

Phone: Ext:  
Fax:  
Email:

# Exhibit A

Reliance Insurance Company (In Liquidation)  
 Guaranty Association Loss/ALAE NODs  
 as of 07/31/2014

GA Claim Number	Line of Business	Policy Aggregate	Priority Class	Gross GA Claimed Amount	Deductible Reimbursement Amount	Disallowed Amount	Net Allowed Amount Class B	Net Allowed Amt Below Class B	Resolved Objection
<b>Alabama Insurance Guaranty Association</b>									
Suite 200, 2020 Canyon Road, Birmingham, AL 35216									
A750001977	Commerical Auto	N	B	388,644.33	0.00	-48,000.00	340,644.33	0.00	
<b>Alabama Insurance Guaranty Association Total:</b>				<b>388,644.33</b>	<b>0.00</b>	<b>-48,000.00</b>	<b>340,644.33</b>	<b>0.00</b>	
<b>Louisiana Insurance Guaranty Association</b>									
2142 Quail Run Drive, Baton Rouge, LA 70808-4126									
852187	Commerical Auto	N	B	195,587.34	0.00	-22,738.53	172,848.81	0.00	
<b>Louisiana Insurance Guaranty Association Total:</b>				<b>195,587.34</b>	<b>0.00</b>	<b>-22,738.53</b>	<b>172,848.81</b>	<b>0.00</b>	
<b>Missouri Property &amp; Casualty Insurance Guaranty Association</b>									
Suite 102, 994 Diamond Ridge, Jefferson City, MO 65109									
2412200026	Worker's Compensation	N	B	6,366.09	0.00	-6,366.09	0.00	0.00	
<b>Missouri Property &amp; Casualty Insurance Guaranty Association Total:</b>				<b>6,366.09</b>	<b>0.00</b>	<b>-6,366.09</b>	<b>0.00</b>	<b>0.00</b>	
<b>New York Property/Casualty Security Funds</b>									
15th Floor, 110 William Street, New York, NY 10038									
204460	Personal Auto	N	B	2,575.35	0.00	0.00	0.00	2,575.35	
210570	General Liability	Y	B	379,616.00	0.00	-31,000.00	348,616.00	0.00	
216657	General Liability	Y	B	891,725.59	0.00	-156,375.60	735,349.99	0.00	
218311	General Liability	Y	B	620,620.99	0.00	-95,635.77	524,985.22	0.00	
228073	General Liability	Y	B	102,998.57	0.00	-9,000.00	93,998.57	0.00	
<b>New York Property/Casualty Security Funds Total:</b>				<b>1,997,536.50</b>	<b>0.00</b>	<b>-292,011.37</b>	<b>1,702,949.78</b>	<b>2,575.35</b>	
<b>New York Public Motor Vehicle Liability Security Fund</b>									
15th Floor, 110 William Street, New York, NY 10038									
228621	Commerical Auto	N	B	250,098.17	0.00	0.00	125,013.50	125,084.67	
<b>New York Public Motor Vehicle Liability Security Fund Total:</b>				<b>250,098.17</b>	<b>0.00</b>	<b>0.00</b>	<b>125,013.50</b>	<b>125,084.67</b>	
<b>New York Workers Compensation Security Fund</b>									
15th Floor, 110 William Street, New York, NY 10038									

Reliance Insurance Company (In Liquidation)  
 Guaranty Association Loss/ALAE NODs  
 as of 07/31/2014

GA Claim Number	Line of Business	Policy Aggregate	Priority Class	Gross GA Claimed Amount	Deductible Reimbursement Amount	Disallowed Amount	Net Allowed Amount Class B	Net Allowed Amt Below Class B	Resolved Objection
230945	Worker's Compensation	N	B	121,752.95	-91,752.95	-30,000.00	0.00	0.00	
236446	Worker's Compensation	N	B	37,473.35	0.00	-16,880.00	20,593.35	0.00	
242233	Worker's Compensation	N	B	43,700.00	0.00	-20,000.00	23,700.00	0.00	
<b>New York Workers Compensation Security Fund Total:</b>				<b>202,926.30</b>	<b>-91,752.95</b>	<b>-66,880.00</b>	<b>44,293.35</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									
RL0167	General Liability	Y	B	366,345.96	0.00	-115,695.65	250,650.31	0.00	
<b>Pennsylvania Property &amp; Casualty Insurance Guaranty Association Total:</b>				<b>366,345.96</b>	<b>0.00</b>	<b>-115,695.65</b>	<b>250,650.31</b>	<b>0.00</b>	
<b>Pennsylvania Workers' Compensation Security Fund</b>									
Capital Associates Building, 901 N 7th Street, Harrisburg, PA 17102									
4600960004696	Worker's Compensation	N	B	205,889.45	0.00	-33,905.85	171,983.60	0.00	
<b>Pennsylvania Workers' Compensation Security Fund Total:</b>				<b>205,889.45</b>	<b>0.00</b>	<b>-33,905.85</b>	<b>171,983.60</b>	<b>0.00</b>	
<b>Utah Property &amp; Casualty Insurance Guaranty Association</b>									
P. O. Box 1608, Sandy, UT 84091-1608									
RN1210	General Liability	Y	B	1,274,300.89	0.00	-50,000.00	1,224,300.89	0.00	
<b>Utah Property &amp; Casualty Insurance Guaranty Association Total:</b>				<b>1,274,300.89</b>	<b>0.00</b>	<b>-50,000.00</b>	<b>1,224,300.89</b>	<b>0.00</b>	
<b>Virginia Property &amp; Casualty Insurance Guaranty Association</b>									
One Bowdoin Square, Boston, MA 02114-2916									
143346	Commerical Auto	N	B	89,877.96	0.00	-64,854.05	25,023.91	0.00	
144760	Commerical Auto	N	B	279,290.30	0.00	-20,381.00	258,909.30	0.00	
<b>Virginia Property &amp; Casualty Insurance Guaranty Association Total:</b>				<b>369,168.26</b>	<b>0.00</b>	<b>-85,235.05</b>	<b>283,933.21</b>	<b>0.00</b>	
<b>Washington Insurance Guaranty Association</b>									
Suite 408, 1720 South Bellaire Street, Denver, CO 80222									
18230	Personal Auto	N	B	124,701.76	0.00	-15,000.00	109,701.76	0.00	
19222	Directors & Officers	Y	B	9,463,515.75	0.00	-10,780.60	9,452,735.15	0.00	
<b>Washington Insurance Guaranty Association Total:</b>				<b>9,588,217.51</b>	<b>0.00</b>	<b>-25,780.60</b>	<b>9,562,436.91</b>	<b>0.00</b>	

# Exhibit B

Reliance Insurance Company (In Liquidation)  
 Summary Report of Guaranty Association Loss/ALAE NODs  
 as of 07/31/2014

GA Legal Entity Name	NOD Count	GA Claim Count	Gross GA Claimed Amount	Deductible Reimbursement Amount	Disallowed Amount	Net Allowed Amount Class B	Net Allowed Amt below Class B
Alabama Insurance Guaranty Association	1	1	388,644.33	0.00	-48,000.00	340,644.33	0.00
Louisiana Insurance Guaranty Association	1	1	195,587.34	0.00	-22,738.53	172,848.81	0.00
Missouri Property & Casualty Insurance Guaranty Association	1	1	6,366.09	0.00	-6,366.09	0.00	0.00
New York Property/Casualty Security Funds	5	5	1,997,536.50	0.00	-292,011.37	1,702,949.78	2,575.35
New York Public Motor Vehicle Liability Security Fund	1	1	250,098.17	0.00	0.00	125,013.50	125,084.67
New York Workers Compensation Security Fund	3	3	202,926.30	-91,752.95	-66,880.00	44,293.35	0.00
Pennsylvania Property & Casualty Insurance Guaranty Association	1	1	366,345.96	0.00	-115,695.65	250,650.31	0.00
Pennsylvania Workers' Compensation Security Fund	1	1	205,889.45	0.00	-33,905.85	171,983.60	0.00
Utah Property & Casualty Insurance Guaranty Association	1	1	1,274,300.89	0.00	-50,000.00	1,224,300.89	0.00
Virginia Property & Casualty Insurance Guaranty Association	2	2	369,168.26	0.00	-85,235.05	283,933.21	0.00
Washington Insurance Guaranty Association	2	2	9,588,217.51	0.00	-25,780.60	9,562,436.91	0.00
<b>Grand Total:</b>	<b>19</b>	<b>19</b>	<b>14,845,080.80</b>	<b>-91,752.95</b>	<b>-746,613.14</b>	<b>13,879,054.69</b>	<b>127,660.02</b>

# Exhibit C

Reliance Insurance Company (In Liquidation)  
 Guaranty Association Administrative Expense NODs  
 as of 07/31/2014

NOD ID	Reduction Reason	Priority Class	GA Claimed Amount	Disallowed Amount	Allowed Amount	Resolved Objection
<b>Alabama Insurance Guaranty Association</b>						
Suite 200, 2020 Canyon Road, Birmingham, AL 35216						
2012ALXXLLR01A	Litigation Expenses Against RIL	E	49,965.82	49,965.82	0.00	
2012ALXXLSR01A	Legal Settlement 8% Reduction	E	13,441.53	13,441.53	0.00	
<b>Alabama Insurance Guaranty Association Total:</b>			<b>63,407.35</b>	<b>63,407.35</b>	<b>0.00</b>	
<b>Arizona Property and Casualty Insurance Guaranty Fund</b>						
Suite 270, 1110 West Washington, Phoenix, AZ 85007						
2011AZPCINV01A	Investment Fees	E	126,560.86	126,560.86	0.00	
2011AZPCLLD01A	Legal Large Deductible Litigation In	E	4,921.65	4,921.65	0.00	
2011AZPCLSR01A	Legal Settlement 8% Reduction	E	1,425.11	1,425.11	0.00	
2012AZPCINV01A	Investment Fees	E	1,534.02	1,534.02	0.00	
2012AZPCLSR01A	Legal Settlement 8% Reduction	E	195.07	195.07	0.00	
<b>Arizona Property and Casualty Insurance Guaranty Fund Total:</b>			<b>134,636.71</b>	<b>134,636.71</b>	<b>0.00</b>	
<b>Arkansas Property and Casualty Advisory Association</b>						
Suite 2, 1023 West Capitol Avenue, Little Rock, AR 72201						
2012ARXXLSR01A	Legal Settlement 8% Reduction	E	166.40	166.40	0.00	
<b>Arkansas Property and Casualty Advisory Association Total:</b>			<b>166.40</b>	<b>166.40</b>	<b>0.00</b>	
<b>California Insurance Guarantee Association</b>						
P.O. Box 29066, Glendale, CA 91209-9066						
2009CAXXTPA02B	TPA Fees - Billing Overcharge	A	0.00	0.00	0.00	
2011CAXXLSR12A	Legal Settlement 44% Reduction	E	197,152.00	197,152.00	0.00	
2011CAXXTPA01A	TPA Fees - Excessive Fees	A	1,057,687.00	1,057,687.00	0.00	
2012CAXXLOB01B	Lobbying Non Legal	E	15,620.00	15,620.00	0.00	
2012CAXXLSR11A	CAIGA Resolution Agreement - Lega	E	16,832.00	16,832.00	0.00	
<b>California Insurance Guarantee Association Total:</b>			<b>1,287,291.00</b>	<b>1,287,291.00</b>	<b>0.00</b>	



Reliance Insurance Company (In Liquidation)  
 Guaranty Association Administrative Expense NODs  
 as of 07/31/2014

NOD ID	Reduction Reason	Priority Class	GA Claimed Amount	Disallowed Amount	Allowed Amount	Resolved Objection
<b>Colorado Insurance Guaranty Association</b>						
Suite 408, 1720 South Bellaire Street, Denver, CO 80222						
2012COXXLSR01A	Legal Settlement 8% Reduction	E	20.00	20.00	0.00	
<b>Colorado Insurance Guaranty Association Total:</b>			<b>20.00</b>	<b>20.00</b>	<b>0.00</b>	
<b>Connecticut Insurance Guaranty Association</b>						
One Bowdoin Square, Boston, MA 02114-2916						
2012CTXXLAS01A	Legal Assessments - Methodology	E	2,181.50	2,181.50	0.00	
2012CTXXLSR01A	Legal Settlement 8% Reduction	E	47.21	47.21	0.00	
<b>Connecticut Insurance Guaranty Association Total:</b>			<b>2,228.71</b>	<b>2,228.71</b>	<b>0.00</b>	
<b>Delaware Insurance Guaranty Association</b>						
Suite 309, 220 Continental Drive, Newark, DE 19713						
2008DEXXINV01A	Investment Fees	E	77,094.75	77,094.75	0.00	Y
2010DEXXINV01A	Investment Fees	E	18,149.86	18,149.86	0.00	Y
2012DEXXINV01A	Investment Fees	E	25,088.80	25,088.80	0.00	
2012DEXXLLR01A	Litigation Expenses Against RIL	E	5,303.56	5,303.56	0.00	
2012DEXXLSR01A	Legal Settlement 8% Reduction	E	125.17	125.17	0.00	
<b>Delaware Insurance Guaranty Association Total:</b>			<b>125,762.14</b>	<b>125,762.14</b>	<b>0.00</b>	
<b>District of Columbia Insurance Guaranty Association</b>						
One Bowdoin Square, Boston, MA 02114-2916						
2012DCXXLAS01A	Legal Assessments - Methodology	E	1,421.34	1,421.34	0.00	
2012DCXXLSR01A	Legal Settlement 8% Reduction	E	64.87	64.87	0.00	
<b>District of Columbia Insurance Guaranty Association Total:</b>			<b>1,486.21</b>	<b>1,486.21</b>	<b>0.00</b>	
<b>Florida Insurance Guaranty Association, Incorporated</b>						
P.O. Box 14249, Tallahassee, FL 32317						
2012FLPCLSR01A	Legal Settlement 8% Reduction	E	3.60	3.60	0.00	
<b>Florida Insurance Guaranty Association, Incorporated Total:</b>			<b>3.60</b>	<b>3.60</b>	<b>0.00</b>	

Reliance Insurance Company (In Liquidation)  
 Guaranty Association Administrative Expense NODs  
 as of 07/31/2014

NOD ID	Reduction Reason	Priority Class	GA Claimed Amount	Disallowed Amount	Allowed Amount	Resolved Objection
<b>Florida Workers Compensation Insurance Guaranty Association</b>						
P.O. Box 14249, Tallahassee, FL 32317						
2012FLWCLAS01A	Legal Assessments - Methodology	E	2,073.22	2,073.22	0.00	
2012FLWCLLD01A	Legal Large Deductible Litigation In	E	10,109.68	10,109.68	0.00	
2012FLWCLLG01A	Legal Legislative	E	195,558.17	195,558.17	0.00	
2012FLWCLSR02A	Legal Settlement 25% Reduction	E	1,625.20	1,625.20	0.00	
<b>Florida Workers Compensation Insurance Guaranty Association Total:</b>			<b>209,366.27</b>	<b>209,366.27</b>	<b>0.00</b>	
<b>Georgia Insurers Insolvency Pool</b>						
Suite R, 2177 Flintstone Drive, Tucker, GA 30084						
2012GAXXLAS01A	Legal Assessments - Methodology	E	606.48	606.48	0.00	
2012GAXXLSR01A	Legal Settlement 8% Reduction	E	79.17	79.17	0.00	
<b>Georgia Insurers Insolvency Pool Total:</b>			<b>685.65</b>	<b>685.65</b>	<b>0.00</b>	
<b>Hawaii Insurance Guaranty Association</b>						
P.O. Box 4660, Honolulu, HI 96812-4660						
2012HIXXLAS01A	Legal Assessments - Methodology	E	686.29	686.29	0.00	
2012HIXXLSR01A	Legal Settlement 8% Reduction	E	19.71	19.71	0.00	
<b>Hawaii Insurance Guaranty Association Total:</b>			<b>706.00</b>	<b>706.00</b>	<b>0.00</b>	

Reliance Insurance Company (In Liquidation)  
 Guaranty Association Administrative Expense NODs  
 as of 07/31/2014

NOD ID	Reduction Reason	Priority Class	GA Claimed Amount	Disallowed Amount	Allowed Amount	Resolved Objection
<b>Illinois Insurance Guaranty Fund</b>						
Suite 1910, 120 South LaSalle Street, Chicago, IL 60603						
2008ILXXINV01A	Investment Fees	E	189,734.30	189,734.30	0.00	Y
2010ILXXINV01A	Investment Fees	E	44,437.26	44,437.26	0.00	Y
2012ILXXINV01A	Investment Fees	E	14,124.33	14,124.33	0.00	
2012ILXXLAS01A	Legal Assessments - Methodology	E	512.39	512.39	0.00	
2012ILXXLCC01A	Legal Coordinating Committee	A	24,842.00	24,842.00	0.00	
2012ILXXLDF01A	Large Deductible 3% Fee	E	137,607.09	137,607.09	0.00	
2012ILXXLLR01A	Litigation Expenses Against RIL	E	135,981.60	135,981.60	0.00	
2012ILXXLOE01A	Legal - Charged for Other Estates Ex	E	2,369.57	2,369.57	0.00	
2012ILXXLSR02A	Legal Settlement 25% Reduction	E	14,606.66	14,606.66	0.00	
<b>Illinois Insurance Guaranty Fund Total:</b>			<b>564,215.20</b>	<b>564,215.20</b>	<b>0.00</b>	
<b>Indiana Insurance Guaranty Association</b>						
Suite 360, 8777 Purdue Rd, Indianapolis, IN 46268						
2012INXXLLR01A	Litigation Expenses Against RIL	E	50.00	50.00	0.00	
2012INXXLSR01A	Legal Settlement 8% Reduction	E	260.71	260.71	0.00	
<b>Indiana Insurance Guaranty Association Total:</b>			<b>310.71</b>	<b>310.71</b>	<b>0.00</b>	
<b>Iowa Insurance Guaranty Association</b>						
Suite 3700, 801 Grand Ave, Des Moines, IA 50309-8004						
2012IAXXLSR02A	Legal Settlement 25% Reduction	E	2,737.18	2,737.18	0.00	
<b>Iowa Insurance Guaranty Association Total:</b>			<b>2,737.18</b>	<b>2,737.18</b>	<b>0.00</b>	
<b>Kansas Insurance Guaranty Association</b>						
Suite 408, 1720 South Bellaire Street, Denver, CO 80222						
2012KSXXLSR01A	Legal Settlement 8% Reduction	E	2,115.12	2,115.12	0.00	
<b>Kansas Insurance Guaranty Association Total:</b>			<b>2,115.12</b>	<b>2,115.12</b>	<b>0.00</b>	

Reliance Insurance Company (In Liquidation)  
 Guaranty Association Administrative Expense NODs  
 as of 07/31/2014

NOD ID	Reduction Reason	Priority Class	GA Claimed Amount	Disallowed Amount	Allowed Amount	Resolved Objection
<b>Maine Insurance Guaranty Association</b>						
One Bowdoin Square, Boston, MA 02114-2916						
2012MEXXLAS01A	Legal Assessments - Methodology	E	1,271.33	1,271.33	0.00	
2012MEXXLSR01A	Legal Settlement 8% Reduction	E	44.96	44.96	0.00	
<b>Maine Insurance Guaranty Association Total:</b>			<b>1,316.29</b>	<b>1,316.29</b>	<b>0.00</b>	
<b>Maryland Property &amp; Casualty Insurance Guaranty Corporation</b>						
One Bowdoin Square, Boston, MA 02114-2916						
2012MDXXLAS01A	Legal Assessments - Methodology	E	1,056.65	1,056.65	0.00	
2012MDXXLLR01A	Litigation Expenses Against RIL	E	21,424.49	21,424.49	0.00	
2012MDXXLSR01A	Legal Settlement 8% Reduction	E	10,443.63	10,443.63	0.00	
<b>Maryland Property &amp; Casualty Insurance Guaranty Corporation Total:</b>			<b>32,924.77</b>	<b>32,924.77</b>	<b>0.00</b>	
<b>Massachusetts Insurers Insolvency Fund</b>						
One Bowdoin Square, Boston, MA 02114-2916						
2012MAXXLSR01A	Legal Settlement 8% Reduction	E	5,926.29	5,926.29	0.00	
<b>Massachusetts Insurers Insolvency Fund Total:</b>			<b>5,926.29</b>	<b>5,926.29</b>	<b>0.00</b>	
<b>Michigan Property &amp; Casualty Guaranty Association</b>						
P.O. Box 531266, Livonia, MI 48153-1266						
2012MIXXLAS01A	Legal Assessments - Methodology	E	3,802.48	3,802.48	0.00	
2012MIXXLSR02A	Legal Settlement 25% Reduction	E	6,109.08	6,109.08	0.00	
<b>Michigan Property &amp; Casualty Guaranty Association Total:</b>			<b>9,911.56</b>	<b>9,911.56</b>	<b>0.00</b>	
<b>Minnesota Insurance Guaranty Association</b>						
Suite 460, 7600 Parklawn Ave, Edina, MN 55435						
2012MNXXLSR01A	Legal Settlement 8% Reduction	E	741.78	741.78	0.00	
<b>Minnesota Insurance Guaranty Association Total:</b>			<b>741.78</b>	<b>741.78</b>	<b>0.00</b>	

Reliance Insurance Company (In Liquidation)  
 Guaranty Association Administrative Expense NODs  
 as of 07/31/2014

NOD ID	Reduction Reason	Priority Class	GA Claimed Amount	Disallowed Amount	Allowed Amount	Resolved Objection
<b>Mississippi Insurance Guaranty Association</b>						
Suite 200, 713 South Pear Orchard Road, Ridgeland, MS 39157						
2012MSXXLAS01A	Legal Assessments - Methodology	E	0.00	0.00	0.00	
2012MSXXLSR01A	Legal Settlement 8% Reduction	E	19.98	19.98	0.00	
<b>Mississippi Insurance Guaranty Association Total:</b>			<b>19.98</b>	<b>19.98</b>	<b>0.00</b>	
<b>Missouri Property &amp; Casualty Insurance Guaranty Association</b>						
Suite 102, 994 Diamond Ridge, Jefferson City, MO 65109						
2012MOXXLSR01A	Legal Settlement 8% Reduction	E	39.78	39.78	0.00	
<b>Missouri Property &amp; Casualty Insurance Guaranty Association Total:</b>			<b>39.78</b>	<b>39.78</b>	<b>0.00</b>	
<b>Montana Casualty Insurance Guaranty Association</b>						
Suite 408, 1720 South Bellaire Street, Denver, CO 80222						
2012MTXXLSR01A	Legal Settlement 8% Reduction	E	1,882.96	1,882.96	0.00	
<b>Montana Casualty Insurance Guaranty Association Total:</b>			<b>1,882.96</b>	<b>1,882.96</b>	<b>0.00</b>	
<b>Nebraska Property and Liability Insurance Guaranty Association</b>						
Suite 408, 1720 South Bellaire Street, Denver, CO 80222						
2012NEXXINV01A	Investment Fees	E	4,172.61	4,172.61	0.00	
2012NEXXLAS01A	Legal Assessments - Methodology	E	15,987.27	15,987.27	0.00	
2012NEXXLLD01A	Legal Large Deductible Litigation In	E	2,736.30	2,736.30	0.00	
2012NEXXLSR01A	Legal Settlement 8% Reduction	E	1,826.16	1,826.16	0.00	
<b>Nebraska Property and Liability Insurance Guaranty Association Total:</b>			<b>24,722.34</b>	<b>24,722.34</b>	<b>0.00</b>	
<b>Nevada Insurance Guaranty Association</b>						
Suite 100, 3821 West Charleston Boulevard, Las Vegas, NV 89102-1859						
2012NVXXLSR01A	Legal Settlement 8% Reduction	E	78.73	78.73	0.00	
<b>Nevada Insurance Guaranty Association Total:</b>			<b>78.73</b>	<b>78.73</b>	<b>0.00</b>	

Reliance Insurance Company (In Liquidation)  
 Guaranty Association Administrative Expense NODs  
 as of 07/31/2014

NOD ID	Reduction Reason	Priority Class	GA Claimed Amount	Disallowed Amount	Allowed Amount	Resolved Objection
<b>New Hampshire Insurance Guaranty Association</b>						
One Bowdoin Square, Boston, MA 02114-2916						
2012NHXXLAS01A	Legal Assessments - Methodology	E	1,129.08	1,129.08	0.00	
2012NHXXLSR01A	Legal Settlement 8% Reduction	E	225.38	225.38	0.00	
<b>New Hampshire Insurance Guaranty Association Total:</b>			<b>1,354.46</b>	<b>1,354.46</b>	<b>0.00</b>	
<b>New Jersey Property and Liability Insurance Guaranty Association</b>						
Suite 100, 233 Mount Airy Road, Basking Ridge, NJ 07920						
2012NJPCLSR01A	Legal Settlement 8% Reduction	E	507.85	507.85	0.00	
<b>New Jersey Property and Liability Insurance Guaranty Association Total:</b>			<b>507.85</b>	<b>507.85</b>	<b>0.00</b>	
<b>New Jersey Surplus Lines Guaranty Fund</b>						
Suite 100, 233 Mount Airy Road, Basking Ridge, NJ 07920						
2012NJSPLSR01A	Legal Settlement 8% Reduction	E	134.42	134.42	0.00	
<b>New Jersey Surplus Lines Guaranty Fund Total:</b>			<b>134.42</b>	<b>134.42</b>	<b>0.00</b>	
<b>New Jersey Workers' Compensation Security Fund</b>						
Suite 100, 233 Mount Airy Road, Basking Ridge, NJ 07920						
2012NJWCLSR01A	Legal Settlement 8% Reduction	E	143.76	143.76	0.00	
<b>New Jersey Workers' Compensation Security Fund Total:</b>			<b>143.76</b>	<b>143.76</b>	<b>0.00</b>	
<b>New York Property/Casualty Security Funds</b>						
15th Floor, 110 William Street, New York, NY 10038						
2010NYXXSAB11A	Excessive Legal Salary & Benefit Ex	E	2,416,507.00	2,416,507.00	0.00	
2010NYXXSAB12B	Excessive Non Legal Salary & Benefi	A	4,459,284.00	4,459,284.00	0.00	
<b>New York Property/Casualty Security Funds Total:</b>			<b>6,875,791.00</b>	<b>6,875,791.00</b>	<b>0.00</b>	

Reliance Insurance Company (In Liquidation)  
 Guaranty Association Administrative Expense NODs  
 as of 07/31/2014

NOD ID	Reduction Reason	Priority Class	GA Claimed Amount	Disallowed Amount	Allowed Amount	Resolved Objection
<b>North Carolina Insurance Guaranty Association</b>						
P.O. Box 176010, Raleigh, NC 27619-6010						
2012NCXXLSR02A	Legal Settlement 25% Reduction	E	269.75	269.75	0.00	
<b>North Carolina Insurance Guaranty Association Total:</b>			<b>269.75</b>	<b>269.75</b>	<b>0.00</b>	
<b>Ohio Insurance Guaranty Association</b>						
1840 Mackenzie Drive, Columbus, OH 43220						
2012OHXXLLR01A	Litigation Expenses Against RIL	E	632.16	632.16	0.00	
2012OHXXLSR01A	Legal Settlement 8% Reduction	E	12.82	12.82	0.00	
<b>Ohio Insurance Guaranty Association Total:</b>			<b>644.98</b>	<b>644.98</b>	<b>0.00</b>	
<b>Oklahoma Property &amp; Casualty Insurance Guaranty Association</b>						
Suite 330E, 2601 Northwest Expressway, Oklahoma City, OK 73112						
2012OKXXLAS01A	Legal Assessments - Methodology	E	1,535.32	1,535.32	0.00	
2012OKXXLSR01A	Legal Settlement 8% Reduction	E	336.48	336.48	0.00	
<b>Oklahoma Property &amp; Casualty Insurance Guaranty Association Total:</b>			<b>1,871.80</b>	<b>1,871.80</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						
2008PAPCINV01A	Investment Fees	E	80,271.00	80,271.00	0.00	Y
2010PAPCINV01A	Investment Fees	E	8,406.65	8,406.65	0.00	Y
2012PAPCINV01A	Investment Fees	E	3,630.92	3,630.92	0.00	
2012PAPCLLR01A	Litigation Expenses Against RIL	E	43.29	43.29	0.00	
2012PAPCLSR01A	Legal Settlement 8% Reduction	E	6.08	6.08	0.00	
<b>Pennsylvania Property &amp; Casualty Insurance Guaranty Association Total:</b>			<b>92,357.94</b>	<b>92,357.94</b>	<b>0.00</b>	

Reliance Insurance Company (In Liquidation)  
 Guaranty Association Administrative Expense NODs  
 as of 07/31/2014

NOD ID	Reduction Reason	Priority Class	GA Claimed Amount	Disallowed Amount	Allowed Amount	Resolved Objection
<b>Pennsylvania Workers' Compensation Security Fund</b>						
Capital Associates Building, 901 N 7th Street, Harrisburg, PA 17102						
2012PAWCINV01A	Investment Fees	E	323,829.80	323,829.80	0.00	
2012PAWCLSR01A	Legal Settlement 8% Reduction	E	669.89	669.89	0.00	
<b>Pennsylvania Workers' Compensation Security Fund Total:</b>			<b>324,499.69</b>	<b>324,499.69</b>	<b>0.00</b>	
<b>Puerto Rico Property and Casualty Insurance Guaranty Association</b>						
P.O. Box 364967, San Juan, PR 00936-4967						
2012PRXXLSR01A	Legal Settlement 8% Reduction	E	0.00	0.00	0.00	
<b>Puerto Rico Property and Casualty Insurance Guaranty Association Total:</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Rhode Island Property &amp; Casualty Insurance Guaranty Association</b>						
One Bowdoin Square, Boston, MA 02114-2916						
2012RIXXLAS01A	Legal Assessments - Methodology	E	963.91	963.91	0.00	
2012RIXXLRS01A	Legal Settlement 8% Reduction	E	31.18	31.18	0.00	
<b>Rhode Island Property &amp; Casualty Insurance Guaranty Association Total:</b>			<b>995.09</b>	<b>995.09</b>	<b>0.00</b>	
<b>South Carolina Property &amp; Casualty Insurance Guaranty Association</b>						
P.O. Box 407, Columbia, SC 29202						
2012SCXXLAS01A	Legal Assessments - Methodology	E	448.99	448.99	0.00	
2012SCXXLSR02A	Legal Settlement 25% Reduction	E	627.60	627.60	0.00	
<b>South Carolina Property &amp; Casualty Insurance Guaranty Association Total:</b>			<b>1,076.59</b>	<b>1,076.59</b>	<b>0.00</b>	
<b>Tennessee Insurance Guaranty Association</b>						
3100 West End Ave, Suite 670, Nashville, TN 37203-5805						
2012TNXXLAS01A	Legal Assessments - Methodology	E	473.84	473.84	0.00	
2012TNXXLSR01A	Legal Settlement 8% Reduction	E	158.40	158.40	0.00	
<b>Tennessee Insurance Guaranty Association Total:</b>			<b>632.24</b>	<b>632.24</b>	<b>0.00</b>	



Reliance Insurance Company (In Liquidation)  
 Guaranty Association Administrative Expense NODs  
 as of 07/31/2014

NOD ID	Reduction Reason	Priority Class	GA Claimed Amount	Disallowed Amount	Allowed Amount	Resolved Objection
<b>Texas Property &amp; Casualty Insurance Guaranty Association</b>						
9120 Burnet Road, Austin, TX 78758						
2012TXXXLAS01A	Legal Assessments - Methodology	E	950.12	950.12	0.00	
2012TXXXLSR01A	Legal Settlement 8% Reduction	E	3,893.12	3,893.12	0.00	
<b>Texas Property &amp; Casualty Insurance Guaranty Association Total:</b>			<b>4,843.24</b>	<b>4,843.24</b>	<b>0.00</b>	
<b>Utah Property &amp; Casualty Insurance Guaranty Association</b>						
P. O. Box 1608, Sandy, UT 84091-1608						
2012UTXXLSR01A	Legal Settlement 8% Reduction	E	30.59	30.59	0.00	
<b>Utah Property &amp; Casualty Insurance Guaranty Association Total:</b>			<b>30.59</b>	<b>30.59</b>	<b>0.00</b>	
<b>Vermont Property &amp; Casualty Insurance Guaranty Association</b>						
One Bowdoin Square, Boston, MA 02114-2916						
2012VTXXLAS01A	Legal Assessments - Methodology	E	923.02	923.02	0.00	
2012VTXXLSR01A	Legal Settlement 8% Reduction	E	49.17	49.17	0.00	
<b>Vermont Property &amp; Casualty Insurance Guaranty Association Total:</b>			<b>972.19</b>	<b>972.19</b>	<b>0.00</b>	
<b>Virginia Property &amp; Casualty Insurance Guaranty Association</b>						
One Bowdoin Square, Boston, MA 02114-2916						
2012VAXXLAS01A	Legal Assessments - Methodology	E	2,645.26	2,645.26	0.00	
2012VAXXLSR01A	Legal Settlement 8% Reduction	E	173.70	173.70	0.00	
<b>Virginia Property &amp; Casualty Insurance Guaranty Association Total:</b>			<b>2,818.96</b>	<b>2,818.96</b>	<b>0.00</b>	
<b>Washington Insurance Guaranty Association</b>						
Suite 408, 1720 South Bellaire Street, Denver, CO 80222						
2012WAXXLSR01A	Legal Settlement 8% Reduction	E	351.20	351.20	0.00	
<b>Washington Insurance Guaranty Association Total:</b>			<b>351.20</b>	<b>351.20</b>	<b>0.00</b>	

Reliance Insurance Company (In Liquidation)  
 Guaranty Association Administrative Expense NODs  
 as of 07/31/2014

NOD ID	Reduction Reason	Priority Class	GA Claimed Amount	Disallowed Amount	Allowed Amount	Resolved Objection
<b>West Virginia Insurance Guaranty Association (WVIGA)</b>						
1840 Mackenzie Drive, Columbus, OH 43220						
2012WVXXCAP02A	CAP - No Loss or Reserve	A	398.76	398.76	0.00	
<b>West Virginia Insurance Guaranty Association (WVIGA) Total:</b>			<b>398.76</b>	<b>398.76</b>	<b>0.00</b>	
<b>Wisconsin Insurance Security Funds</b>						
Suite 135, 2820 Walton Commons West, Madison, WI 53718-6797						
2012WIXXLSR02A	Legal Settlement 25% Reduction	E	815.37	815.37	0.00	
<b>Wisconsin Insurance Security Funds Total:</b>			<b>815.37</b>	<b>815.37</b>	<b>0.00</b>	
<b>Wyoming Insurance Guaranty Association</b>						
Suite 408, 1720 South Bellaire Street, Denver, CO 80222						
2012WYXXLSR01A	Legal Settlement 8% Reduction	E	0.56	0.56	0.00	
<b>Wyoming Insurance Guaranty Association Total:</b>			<b>0.56</b>	<b>0.56</b>	<b>0.00</b>	

# Exhibit D

Reliance Insurance Company (In Liquidation)  
 Summary Report of Guaranty Association Administrative Expense NODs  
 as of 07/31/2014

GA Legal Entity Name	NOD Count	GA Claimed Amount	Disallowed Amount	Allowed Amount
Alabama Insurance Guaranty Association	2	63,407.35	63,407.35	0.00
Arizona Property and Casualty Insurance Guaranty Fund	5	134,636.71	134,636.71	0.00
Arkansas Property and Casualty Advisory Association	1	166.40	166.40	0.00
California Insurance Guarantee Association	5	1,287,291.00	1,287,291.00	0.00
Colorado Insurance Guaranty Association	1	20.00	20.00	0.00
Connecticut Insurance Guaranty Association	2	2,228.71	2,228.71	0.00
Delaware Insurance Guaranty Association	5	125,762.14	125,762.14	0.00
District of Columbia Insurance Guaranty Association	2	1,486.21	1,486.21	0.00
Florida Insurance Guaranty Association, Incorporated	1	3.60	3.60	0.00
Florida Workers Compensation Insurance Guaranty Association	4	209,366.27	209,366.27	0.00
Georgia Insurers Insolvency Pool	2	685.65	685.65	0.00
Hawaii Insurance Guaranty Association	2	706.00	706.00	0.00
Illinois Insurance Guaranty Fund	9	564,215.20	564,215.20	0.00
Indiana Insurance Guaranty Association	2	310.71	310.71	0.00
Iowa Insurance Guaranty Association	1	2,737.18	2,737.18	0.00
Kansas Insurance Guaranty Association	1	2,115.12	2,115.12	0.00
Maine Insurance Guaranty Association	2	1,316.29	1,316.29	0.00
Maryland Property & Casualty Insurance Guaranty Corporation	3	32,924.77	32,924.77	0.00
Massachusetts Insurers Insolvency Fund	1	5,926.29	5,926.29	0.00
Michigan Property & Casualty Guaranty Association	2	9,911.56	9,911.56	0.00
Minnesota Insurance Guaranty Association	1	741.78	741.78	0.00

Reliance Insurance Company (In Liquidation)  
 Summary Report of Guaranty Association Administrative Expense NODs  
 as of 07/31/2014

GA Legal Entity Name	NOD Count	GA Claimed Amount	Disallowed Amount	Allowed Amount
Mississippi Insurance Guaranty Association	2	19.98	19.98	0.00
Missouri Property & Casualty Insurance Guaranty Association	1	39.78	39.78	0.00
Montana Casualty Insurance Guaranty Association	1	1,882.96	1,882.96	0.00
Nebraska Property and Liability Insurance Guaranty Association	4	24,722.34	24,722.34	0.00
Nevada Insurance Guaranty Association	1	78.73	78.73	0.00
New Hampshire Insurance Guaranty Association	2	1,354.46	1,354.46	0.00
New Jersey Property and Liability Insurance Guaranty Association	1	507.85	507.85	0.00
New Jersey Surplus Lines Guaranty Fund	1	134.42	134.42	0.00
New Jersey Workers' Compensation Security Fund	1	143.76	143.76	0.00
New York Property/Casualty Security Funds	2	6,875,791.00	6,875,791.00	0.00
North Carolina Insurance Guaranty Association	1	269.75	269.75	0.00
Ohio Insurance Guaranty Association	2	644.98	644.98	0.00
Oklahoma Property & Casualty Insurance Guaranty Association	2	1,871.80	1,871.80	0.00
Pennsylvania Property & Casualty Insurance Guaranty Association	5	92,357.94	92,357.94	0.00
Pennsylvania Workers' Compensation Security Fund	2	324,499.69	324,499.69	0.00
Puerto Rico Property and Casualty Insurance Guaranty Association	1	0.00	0.00	0.00
Rhode Island Property & Casualty Insurance Guaranty Association	2	995.09	995.09	0.00
South Carolina Property & Casualty Insurance Guaranty Association	2	1,076.59	1,076.59	0.00
Tennessee Insurance Guaranty Association	2	632.24	632.24	0.00
Texas Property & Casualty Insurance Guaranty Association	2	4,843.24	4,843.24	0.00
Utah Property & Casualty Insurance Guaranty Association	1	30.59	30.59	0.00

Reliance Insurance Company (In Liquidation)  
 Summary Report of Guaranty Association Administrative Expense NODs  
 as of 07/31/2014

GA Legal Entity Name	NOD Count	GA Claimed Amount	Disallowed Amount	Allowed Amount
Vermont Property & Casualty Insurance Guaranty Association	2	972.19	972.19	0.00
Virginia Property & Casualty Insurance Guaranty Association	2	2,818.96	2,818.96	0.00
Washington Insurance Guaranty Association	1	351.20	351.20	0.00
West Virginia Insurance Guaranty Association (WVIGA)	1	398.76	398.76	0.00
Wisconsin Insurance Security Funds	1	815.37	815.37	0.00
Wyoming Insurance Guaranty Association	1	0.56	0.56	0.00
<b>Grand Total:</b>	<b>100</b>	<b>9,783,213.17</b>	<b>9,783,213.17</b>	<b>0.00</b>