

Reliance through August 31, 2016. Further, the Report details such information as the GA claim number, the line of business covered, the priority classification assigned, the Uniform Data Standards gross paid amount (the total amount paid by the GA on each claim), the deductible reimbursement amount credited to the GA, if any, and the net allowed amount. According to the Liquidator, the claims listed in the Report are all undisputed and, therefore, no Notices of Determination were issued and no objections were filed. In sum, the Liquidator is recommending approval of 1,960 class (b) GA claims for a total net allowed amount of \$139,794,394.65.

The Liquidator requests approval of the claims listed in Exhibit A, averring that the priority classifications and net allowed amounts are appropriate, fair, equitable and consistent with the relevant provisions of the Act and this Court's Orders. The Liquidator further avers that approval of the claims listed on Exhibit A is in the best interests of the Estate, its policyholders, claimants and other creditors.

Pursuant to Section 545(a) of the Act, 40 P.S. § 221.45(a), the Liquidator must review all claims duly filed in the liquidation proceedings and investigate further any claims where such action is deemed necessary. Moreover, it is well settled that the Liquidator has broad discretion to administer the Reliance Estate in order to protect the multiple interests involved. Considering the Liquidator's discretion and authority, her averments regarding the claim review process and that she has determined that the net allowed amounts are appropriate and fair, consistent with statutory and judicial standards and have not been disputed, the

Court hereby **GRANTS** the Application, this **18th day of January, 2017**, as follows:

1. The Application is **GRANTED**.
2. The claims listed in Exhibit A of the Report and Recommendation on Undisputed Guaranty Association Claims through December 31, 2014 (Report) are **APPROVED** and **ALLOWED** both as to priority classification and net allowed amount (if applicable) as listed;
3. The Report is incorporated herein by reference; and
4. The Guaranty Associations shall receive a distribution regarding these undisputed and approved claims at the time and in the manner recommended by the Liquidator and as finally approved by the Court.



BONNIE BRIGANCE LEADBETTER,
Senior Judge

Certified from the Record

JAN 18 2017

And Order Exit