

**IN THE COMMONWEALTH COURT OF PENNSYLVANIA**

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**IN RE:**

**Reliance Insurance Company  
In Liquidation**

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**NO. 1 REL 2001**

RE: Liquidator’s Application for Approval of  
Final GA Omnibus Notices of Determination  
as of November 1, 2017

**ORDER**

AND NOW, this \_\_\_\_\_ day of \_\_\_\_\_, 2017, upon consideration of  
the Liquidator’s Application for Approval of Final GA Omnibus Notices of  
Determination as of November 1, 2017 (“Application”) and the representations  
made therein, it is hereby ORDERED and DECREED that:

1. The Application is GRANTED;
2. The Disallowed Expenses Recommended and the Allowed Expenses Recommended, both on Exhibit B of the Application, are approved as to amount and class;
3. The Total Class (a) Omnibus Allowed Amount shown on Exhibit B for the GA omnibus class (a) Notices of Determination (“NODs”) are approved both as to class and amount as a full and final settlement of all class (a) claims;
4. The Liquidator is authorized to make a final payment on class (a) claims in the amount of the Allowed Expenses Recommended, as shown on Exhibit B, in the next regular quarterly distribution cycle;
5. The GA individual class (b) undisputed claims listed in Exhibit C of the Application are approved as to Class, Valuation Amount, GA Level Adjustments, and Recommended Allowed Amount for Claims;
6. The final undisputed GA omnibus class (b) NODs listed in Exhibit E of the Application are approved both as to Class and Total Allowed Amount for Claims as a full and final settlement of all class (b) claims;
7. The Offsets Amounts, if any, netted against the GA Total Distribution Amount, as shown on Exhibit F, are approved;

8. The conversion of early access advances, made pursuant to 40 P.S. 221.36, to distributions for class (b) claims to the GAs is approved, all as set forth in Exhibit F of the Application;

9. The Liquidator is authorized to make a Distribution Payment to any GA for class (b) claims, as shown on Exhibit F, in the next regular quarterly distribution cycle; and

10. The GAs included in the Application will receive further distributions on class (b) claims first through the conversion of any early access advances retained by the GAs as set forth in Exhibit F, and then by the payment of distributions whenever this Court approves an increase in the interim distribution percentage or approves a final distribution.

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**Bonnie Brigance Leadbetter**  
Senior Judge

**IN THE COMMONWEALTH COURT OF PENNSYLVANIA**

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**IN RE:**

**Reliance Insurance Company  
In Liquidation**

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**NO. 1 REL 2001**

**APPLICATION FOR APPROVAL OF FINAL  
GA OMNIBUS NOTICES OF DETERMINATION  
AS OF NOVEMBER 1, 2017**

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Applicant, Jessica K. Altman, Acting Insurance Commissioner of the Commonwealth of Pennsylvania, in her official capacity as the Statutory Liquidator (“Liquidator”) of Reliance Insurance Company (“Reliance” or “Estate”), pursuant to PA. R.A.P. 3784(a) and 40 P.S. §221.45, respectfully applies to this Court for an order approving her recommendation on final Guaranty Association omnibus Notices of Determination (“NODs”) as of November 1, 2017. In support of her Application for Approval of Final GA Omnibus Notices of Determination as of November 1, 2017 (“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. Both Pa. R.A.P. No. 3784(a) and 40 P.S. §221.45(a) require that the Liquidator present to the Court a report of claims with the Liquidator's recommendation as to those claims. Pa. R.A.P. No. 3784(a) specifically requires that:

The Claims Report shall include the following: each claimant's name, address, priority class, allowed amount, and whether the claim determination was finalized because no objection was filed, no exceptions were taken to a referee's recommended decision, a recommended decision was sustained by the court or the parties agreed to a settlement.

40 P.S. §221.45(a) requires that the "particulars of the claim" be included also.

## **STATE GUARANTY ASSOCIATIONS**

3. Guaranty Associations ("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, the GA governing statutes. Most states have established GAs to provide a means for the payment of certain types of claims under property and casualty insurance policies

issued by an insurer in receivership, in part, to avoid excessive delay in the payment of such claims and to mitigate financial loss to claimants eligible for GA coverage.<sup>1</sup> Consequently, in accordance with the Liquidation Order and 40 P.S. §221.24, the GAs were provided with Proof of Claim (“POC”) forms and instructions for seeking reimbursement from Reliance for the loss claims paid by the GAs, as well as certain administrative expenses paid by the GAs.

4. In most liquidation proceedings, including the Reliance proceedings, due to the on-going nature of the relationship with the Liquidator, the GAs file omnibus POCs covering all of the individual claims handled and paid by the GAs, as well as the GA claims for administrative expenses. By Order dated December 11, 2003, this Court authorized the GAs to file omnibus POCs in lieu of a separate POC for each individual claim. All GAs have submitted timely filed omnibus POCs covering all of their class (a) and (b) claims.<sup>2</sup> As a group, the GAs represent the largest creditor of the Estate.

5. On November 19, 2007, this Court issued its Order regarding the administration of GA claims (“GA Claims Order”) which approved the

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<sup>1</sup> See e.g., the provisions of 40 P.S. §991.1801, et seq., which set forth the obligations of the Pennsylvania Property Casualty Insurance Guaranty Association (“PA GA Act”). The statutes governing GAs in other states have similar provisions.

<sup>2</sup> This Application encompasses only claims submitted by Property Casualty GAs who have recently agreed to a final omnibus settlement with the Liquidator for its class (a) or class (b) claims and have agreed to the calculation of early access advances to be converted to distribution payments.

Liquidator's Amended Petition to Supplement the Court's September 9, 2002 Claims Procedures Order to Address the Administration of Guaranty Association Claims ("Amended Petition"). The Amended Petition was submitted to obtain approval of a process for addressing individual claims submitted by the GAs prior to addressing the omnibus POCs submitted by the GAs. Undisputed individual GA claims, for both loss claims and administrative expense claims, were submitted in undisputed GA claim reports for approval by the Court, as required by the GA Claims Order. Also pursuant to the GA Claims Order, the Liquidator was authorized to issue, and has issued, NODs for individual GA claims which were not allowed by the Liquidator. Those NODs for individual disallowed claims, which were not disputed, were submitted in undisputed GA NOD reports for approval by the Court.<sup>3</sup> The GA Claims Order also established that the GAs were subject to all other aspects and provisions of the September 9, 2002 Claims Procedures Order.

6. This Application seeks approval for final omnibus class (a) and class (b) NODs that have been issued to the GAs included in this report, and for which the objection period has expired, in order to fully and finally resolve all class (a)

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<sup>3</sup> These reports regarding undisputed GA NODs can be found on the Reliance website, [www.reliancedocuments.com](http://www.reliancedocuments.com). The most recent undisputed report, the Liquidator's Report and Recommendations on Guaranty Association Notices of Determination through July 31, 2017, was filed on September 1, 2017.

and/or class (b) claims submitted by that GA. These final omnibus GA NODs include:

- (a) allowed amounts for class (a) or (b) claims previously approved by the Court for each GA;
- (b) allowed amounts for class (a) or (b) claims which are being submitted to the Court for approval for the first time in this Application;
- (c) disallowed amounts for class (a) claims previous approved by the Court for each GA; and
- (d) disallowed amounts for class (a) claims which are being submitted to the Court for approval for the first time in this Application.

#### **GA CLASS (a) CLAIMS**

7. Certain administrative expenses of the GAs are accorded a priority equal to that of the Liquidator's administrative expenses pursuant to provisions of the Act. Section 221.44(a) of the Act provides as follows:

The order of distribution of claims from the insurer's estate shall be in accordance with the order in which each class of claim is herein set forth. Every claim in each class shall be paid in full or adequate funds retained for such payment before the members of the next class receive any payment. No subclasses shall be established within any class.

- (a) The costs and expenses of administration, including but not limited to the following; . . . . the expenses of a guaranty association in handling claims.



The types of GA administrative expenses which are submitted to Reliance include expenses in the following broad categories: Employee/Contractor; Claim Adjusting; Professional Services (including certain legal expenses which are not otherwise policy benefit defense costs); Office Rent and Utilities; IT services; General Office; and Other Expenses.<sup>4</sup> Previous reports and recommendations to the Court regarding undisputed GA administrative expenses have detailed the review process and limitations placed on GA administrative expenses that were submitted as incurred.<sup>5</sup> The final omnibus settlement of administrative expenses for each GA will obviate the need for future undisputed GA administrative expense reports which will no longer be submitted to the Court.

8. Exhibit A attached to this Application shows the administrative expenses submitted by each GA, through June 30, 2017, totaling approximately \$379 million. Out of that total amount, Reliance has reimbursed the GAs for administrative expenses totaling approximately \$364.5 million.

9. In order to issue a final omnibus NOD for the GAs' class (a) claims, it was necessary to determine an allowed amount for estimated administrative

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<sup>4</sup> Additional information regarding the operations and expenses of the GAs can be found in the Status Reports regularly filed with the Court by the Liquidator.

<sup>5</sup> These reports regarding undisputed GA administrative expenses can be found on the Reliance website, [www.reliancedocuments.com](http://www.reliancedocuments.com). The last undisputed report, the Application for Approval of Report and Recommendation on Undisputed Guaranty Association Administrative Expenses Submitted through September 30, 2016, was filed on May 25, 2017.

expenses that would be incurred in connection with all remaining open claims, even after the Reliance liquidation is concluded. Open claims would include, for example, worker compensation claims, reported prior to the Claims Bar Date, where indemnity payments and/or medical payments are still being made by the GAs or non-worker compensation claims, also reported prior to the Claims Bar Date, which involve pending litigation or mass tort claims which are continuing to develop. After internal research and analysis, along with input from the GA community, the Liquidator determined that GA administrative expenses after September 30, 2016 would be based on a flat amount of \$3,300 for each claim remaining open.

10. Exhibit B to this Application provides information regarding the calculation of the total allowed amount for the GA class (a) omnibus NODs.

Exhibit B includes:

**Disallowed Administrative Expenses Approved by CC:** This column shows all of the GA administrative expenses that have previously been disallowed by the Liquidator and approved by this Court, primarily by Orders approving the recommendations of the Liquidator regarding GA NODs for administrative expenses.

**Allowed Administrative Expenses Approved by CC:** This column shows all of the GA administrative expenses that have previously been approved by this

Court, primarily by Orders approving the recommendations of the Liquidator regarding undisputed GA administrative expenses.

**Disallowed Expenses Recommended:** This column shows administrative expenses submitted by the individual GAs which the Liquidator has determined will not be allowed as a class (a) reimbursable expense either because the priority class and/or the amount are disputed. These disallowed or excluded administrative expenses have not yet been approved by the Court. Each GA has been notified of the reason why administrative expense amounts in this column are being disallowed.

**Allowed Expenses Recommended:** This column shows the allowed amount of administrative expenses being recommended by the Liquidator which have not yet been approved by the Court. Any negative amount in this column is due to the GA reporting a lower amount of expenses after a higher expense amount was previously approved by the Court.

**Total Class (a) Omnibus Allowed Amount:** This column includes both the Allowed Administrative Expenses Approved by CC and the Allowed Expenses Recommended for a total and final omnibus allowed amount of class (a) administrative expenses as stated on the final omnibus class (a) NOD issued to the individual GA.

11. All of the amounts listed in the Total Class (a) Omnibus Allowed Amount column of Exhibit B have been determined by the Liquidator to be reasonable and necessary class (a) “expenses of a guaranty association in handling claims”, appropriately reimbursable, and otherwise consistent with the relevant provisions of the Act. The Liquidator further believes that the approval of these undisputed final omnibus class (a) NODs is in the best interests of the Reliance Estate, its policyholders, claimants and other creditors.

### **GA CLASS (b) CLAIMS**

12. Loss claims paid by the GAs, including allocated loss adjustment expenses (“ALAE”), are accorded a priority equal to that which the claimant would have been entitled in the absence of a GA because any person paid by a GA is deemed to have assigned their rights under the policy to the GA to the extent of their recovery from the GA. See 40 P.S. §991.1816. Consequently, if the claimant paid by the GA would have been entitled to a class (b) claim under 40 P.S. §221.44, the GA is entitled to that same priority once it pays the claimant. Section 221.44 of the Act provides as follows:

The order of distribution of claims from the insurer’s estate shall be in accordance with the order in which each class of claim is herein set forth. Every claim in each class shall be paid in full or adequate funds retained for such payment before the members of the next class receive any payment. No subclasses shall be established within any class.

(b) All claims under policies for losses wherever incurred, including third party claims . . . .

13. As of June 30, 2017, this Court has already approved final omnibus GA NODs for class (b) claims totaling \$140.1 billion for 13 GAs who have concluded final settlements.<sup>6</sup> The remaining GAs, whose final omnibus class (b) NODs have not yet been issued or approved by the Court, were administering approximately 4,565 open claim files as of June 30, 2017. As shown on Exhibit A, the remaining GAs reported that they have collectively paid a total of approximately \$3.1 billion for property casualty loss claims, including ALAE, through June 30, 2017. Those GAs have also reported additional outstanding reserves of approximately \$894.8 million for future payments.

14. Previous reports and recommendations to the Court regarding undisputed GA loss claims, including ALAE, have detailed the review process for individual GA claims.<sup>7</sup> Almost all GAs are now reporting paid and outstanding loss information through the automated Uniform Data Standards (“UDS”) interface which is subsequently processed in the Reliance operating systems to update

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<sup>6</sup> Additional information regarding the loss claims paid by the GAs can be found in the Status Reports regularly filed with the Court by the Liquidator.

<sup>7</sup> These reports regarding undisputed GA loss claims can be found on the Reliance website, [www.reliancedocuments.com](http://www.reliancedocuments.com). The last undisputed report, the Liquidator's Report and Recommendation on Undisputed Guaranty Association Claims through December 31, 2014, was filed on December 14, 2016.

records and generate the related reinsurance billings. In addition to a review and reconciliation of the claims information submitted through UDS, Reliance reviews the amounts paid and detail information for a sampling of individual closed claims to ensure compliance with the requirements and limitations imposed by the Act. Any issues found in either the UDS review or the review of closed claim files are addressed with the individual GA. After this review and reconciliation, the closed claims paid by the GA through a certain time period would then be submitted to the Court for approval in an undisputed GA loss claims report. The final omnibus settlement of class (b) claims for each GA will obviate the need for future undisputed GA loss claim reports which will no longer be submitted to the Court.

15. In order to issue a final omnibus NOD for a GA's class (b) claims, it was also necessary to determine an allowed amount for any open claims which would require continued GA payments, likely beyond the closing of the Reliance liquidation. These continued payments would include, primarily, indemnity payments, medical costs, and ALAE for worker compensation claims that were reported prior to the Claims Bar Date of March 31, 2016. Some, but not all, worker compensation claimants settle indemnity benefits with the GAs by accepting a fixed lump sum amount for future benefits. The settlement of medical benefits is also possible, but occurs less often, in part because some states do not permit medical benefits to be settled. While the GAs may not be able to settle

these claims with the individual claimants, the future liability of the GAs can be settled with Reliance by calculating an appropriate present value for the stream of estimated future payments for indemnity, medical costs, and ALAE. Open claims would also include any non-worker compensation claims reported prior to the Claims Bar Date which involve (a) pending litigation which may not conclude before the Reliance liquidation is closed; (b) personal injury protection claims under a personal or commercial auto policy; or (c) mass tort claims which are continuing to develop.

16. For these open GA claims, Reliance carefully evaluates the reserve amount established by the GA for each claim to determine if the reserve is reasonable. Reliance actuaries are extensively involved in providing guidance for the reserve review process used by the claim evaluators to determine the appropriate present value for reserve amounts. Issues identified and negotiated with the GAs in the reserve review process include, among other things, (a) the types and frequency of certain future medical costs; (b) the life expectancy of an individual claimant; (c) the types and frequency of ALAE associated with the claim; (d) an allowance for increases in future medical costs; (e) an adjustment (decrease) to the estimated future payments to a present value amount; and (f) the ultimate liability for claims that are still developing or still in litigation.

17. Exhibit C lists the loss claims, including ALAE, for the individual class (b) undisputed claims which have not been previously submitted to and approved by the Court for each GA included in this Application. Exhibit C includes the name and address of each GA, as well as the following columns of information: GA Claim Number; Line of Business; Class; and Valuation Amount. The Valuation Amount includes any agreed adjustments regarding individual claims. The claims listed are grouped by individual GA and a Total Valuation Amount is provided for each individual GA at the end of its listed claims. Below the Total Valuation Amount for each GA on Exhibit C are GA Level Adjustments related to the GA's overall class (b) claims. The GA Level Adjustments include:

(a) subsequent GA activity on claims previously reported to the Court, such as recoveries, additional payments, or reversal of transactions not yet reported to the Court;

(b) amounts reflecting agreements with the GAs such as the Agreement for Handling Reliance Large Deductible Policies between Reliance and the GAs as approved by the Court on April 26, 2002 and the agreement for Reliance to pay certain worker compensation indemnity payments shortly after liquidation, as approved by the Court in the Liquidation Order; and



(c) deductible reimbursement amounts<sup>8</sup> credited to each GA so that the GA is not reimbursed twice for the same claim.

The Total Valuation Amount plus or minus the GA Level Adjustments equals the Recommended Allowed Amount for Claims for each GA.<sup>9</sup>

18. Attached as Exhibit D is a summary list of the individual Recommended AA<sup>10</sup> for Claims for each GA and a grand total for all GAs. In total, the Liquidator is recommending approval of 624 individual class (b) GA claims, not previously submitted to this Court, and a total Recommended AA for Claims of \$145,540,356.79 for 15 GAs.

19. The Liquidator believes that the Class and the Valuation Amount for the claims listed on Exhibit C are appropriate, fair, equitable, and consistent with the relevant provisions of the Act and this Court's Orders. The Liquidator further

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<sup>8</sup> Reliance issued many policies, primarily worker compensation policies, which included deductible provisions or deductible endorsements ("Deductible Agreements"). Generally, these Deductible Agreements required the insureds to pay some agreed portion of each claim and the insured was required to provide collateral for this liability. The insureds would enter into the Deductible Agreements in exchange for a reduced premium. The provisions of 40 P.S. §221.23a conferred the benefit of the Deductible Agreements solely on the GAs and any recovery of deductible amounts related to claims paid by GAs must be paid to the GAs.

<sup>9</sup> In a very few cases, if a GA had only a few claims, or even no claims, not yet approved by the Court, the adjustments may exceed the total allowed amount, resulting in a negative Recommended Allowed Amount. If a GA had no claims not yet approved by the Court and no GA Level Adjustments, it would not be included on Exhibit C or Exhibit D even though the NOD reflecting settlement of all its class (b) claims is included on Exhibit E.

<sup>10</sup> AA is an acronym for Allowed Amount.

believes that the approval of the claims listed on Exhibit C is in the best interests of the Reliance Estate, its policyholders, claimants and other creditors.

20. Exhibit E lists the final omnibus NODs that have been issued for each GA for its class (b) claims. The Total AA for Claims for each GA's class (b) claims consists of all class (b) allowed amounts already approved by the Court (in the column titled Approved AA for Claims)<sup>11</sup> and the class (b) allowed amounts which are being recommended for Court approval in Exhibit C (in the column titled Recommended AA for Claims).

21. The Liquidator believes that the Total AA for Claims for each class (b) final omnibus NOD listed on Exhibit E is appropriate, fair, equitable, and consistent with the relevant provisions of the Act and this Court's Orders. The Liquidator further believes that the approval of the NODs listed on Exhibit E at priority class (b) is in the best interests of the Reliance Estate, its policyholders, claimants and other creditors.

### **DISTRIBUTIONS ON GA CLASS (b) CLAIMS**

22. In previous orders from this Court approving GA undisputed class (b) claims and class (b) NODs, the Court has ordered that the GAs shall receive a distribution regarding the approved allowed amounts at the time and in the manner

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<sup>11</sup> This column includes both the undisputed class (b) allowed amounts previously approved by the Court through the Liquidators' undisputed claim reports and the allowed amounts stated in individual GA NODs previously issued and approved by the Court.

recommended by the Liquidator and finally approved by this Court. The GAs included in this Application have not yet received any distribution payments pursuant to 40 P.S. §221.46 on class (b) claims, but have received early access advances pursuant to 40 P.S. §221.36.<sup>12</sup> The last early access advances were approved by this Court in its Order of November 24, 2015 and those advances were calculated based on 65% of incurred losses, subject to a cap of paid losses.

23. Now that the Liquidator has settled all class (b) claims for the GAs included in this Application, the Liquidator recommends that it is time to convert the early access advances into distribution payments so that the GAs with an approved final omnibus class (b) NOD will share in the same distributions as all other claimants with an approved class (b) NOD. Exhibit F provides the calculations for the conversion of early access advances to distribution payments for each GA included in this Application. The Total AA for all class (b) claims listed in column C of Exhibit F is the same as the Total AA for Claims stated in each GA's final omnibus class (b) NOD as shown in Exhibit E. The current Court approved distribution percentage of 80% is then applied to the Total AA to show the GA Total Distribution Amount in column D. Column E indicates any offset to the GA Total Distribution Amount which would include, for example, amounts

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<sup>12</sup> A small number of GAs have not received any early access advances because those GAs chose to rely only on special deposits that Reliance was required to post prior to liquidation and which are held in their states for reimbursement of all or some of their claim payments.

owed to Reliance by the GA for subrogation amounts recovered by the GA or deductible overpayments due to various recoveries by the GAs (“Offset Amount”). The GA Net Distribution Amount in Column F is a result of subtracting any Offset Amount from the GA Total Distribution Amount. The Early Access Advances to GAs which have already been paid, shown in column G, are then netted with the GA Net Distribution Amount to determine the Distribution Payments that will be made to each GA in column H. If the early access advances in column G currently exceed the GA Net Distribution Amount in column F for any GA included in this Application, that GA will not receive a distribution payment. Column I shows the total Early Access to be Converted to Distribution, while column J shows any Early Access Retained by a GA which would only be retained until an approved increase in the distribution percentage increases the GA Net Distribution Amounts to a point which exceeds all early access advances to that GA.

### **CONCLUSION**

24. The GA claims and NODs included in this Application are undisputed and therefore, pursuant to the GA Claims Order, no objections have been filed regarding these claims; no exceptions were filed regarding a referee recommendation; no recommended decision was sustained by this Court; and the parties did not agree to a settlement after the filing of an objection. Pursuant to 40 P.S. §221.45(b) and Pa. R.A.P. No. 3784(a), the Liquidator respectfully requests

that this Court approve the class (a) and class (b) GA final omnibus NODs as recommended in this Application.

25. In addition to the final omnibus GA NODs, the Liquidator is also requesting approval by the Court of the Allowed and Disallowed Expenses Recommended in Exhibit B, the Recommended AA for Claims on Exhibits C and E, and the conversion of the early access amounts to distribution as shown in Exhibit F, including the Offset Amount listed in Exhibit F. Furthermore, the Liquidator is seeking authority to make a final payment for class (a) administrative expenses to the GAs for the Allowed Expenses Recommended in Exhibit B; to make any Distribution Payments for class (b) claims to the appropriate GAs as shown in Exhibit F; and to allow the GAs included in this Application to participate in future distributions by first converting any early access amounts retained by the GA, and then by receiving distribution payments on the remaining allowed amount of their approved and final class (b) omnibus NOD based on the distribution percentage approved by the Court.

WHEREFORE, the Liquidator respectfully requests that this Court enter an Order in the form attached hereto which:

a. grants the Application for Approval of Final GA Omnibus Notices of Determination as of November 1, 2017;

b. approves the Disallowed Expenses Recommended and the Allowed Expenses Recommended, both on Exhibit B of the Application, as to amount and class;

c. approves the Total Class (a) Omnibus Allowed Amount shown in Exhibit B, both as to amount and class, for the GA omnibus class (a) NODs as a full and final settlement of all class (a) claims;

d. authorizes the Liquidator to make a final payment on class (a) claims in the amount of the Allowed Expenses Recommended for the GAs listed on Exhibit B, in the next regular quarterly distribution cycle:

e. approves the GA individual class (b) undisputed claims listed in Exhibit C of the Application as to Class, Valuation Amount, GA Level Adjustments, and Recommended Allowed Amount for Claims;

f. approves the final undisputed GA omnibus class (b) NODs listed in Exhibit E of the Application both as to Class and Total Allowed Amount for Claims as a full and final settlement of all class (b) claims;

g. approves the Offsets Amounts, if any, netted against the GA Total Distribution Amount, as shown on Exhibit F;


h. approves the conversion of early access advances, made pursuant to 40 P.S. 221.36, to distributions for class (b) claims to the GAs all as set forth in Exhibit F of the Application;

i. authorizes the Liquidator to make a Distribution Payment to any GA for class (b) claims, as shown on Exhibit F, in the next regular quarterly distribution cycle; and

j. orders that the GAs included in the Application will receive further distributions on class (b) claims first through the conversion of any early access advances retained by the GAs as set forth in Exhibit F, and then by the payment of distributions whenever this Court approves an increase in the interim distribution percentage or approves a final distribution.

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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 1, 2017



**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 1, 2017

  
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DAVID S. BRIETLING  
Chief Liquidation Officer

# Exhibit A

Guaranty Association Data as of 06-30-2017

STATE	LOCATION	Court Approved Class (a) Omnibus NOD	Court Approved Class (b) Omnibus NOD	CLAIMS & ALAE PAID	CLAIMS & ALAE RESERVES	ADMIN EXPENSES	TOTAL BY STATE
ALABAMA	P&C	-	-	71,718,883.46	58,198,023.76	9,545,628.89	139,462,536.11
ALASKA	P&C	-	-	12,718,644.36	2,999,516.25	1,072,512.45	16,790,673.06
ARIZONA	P&C	-	-	6,249,587.51	100.00	1,292,649.82	7,542,337.33
ARIZONA	WC	-	-	11,633,070.80	6,114,938.73	-	17,748,009.53
ARKANSAS	P&C	-	7,414,521.03	-	-	499,732.91	7,914,253.94
CALIFORNIA	P&C	-	-	713,225,723.95	109,276,949.70	107,294,284.24	929,796,957.89
COLORADO	P&C	-	-	27,395,602.72	21,358,230.16	2,540,309.45	51,294,142.33
CONNECTICUT	P&C	-	-	51,713,028.08	20,145,291.91	7,501,494.61	79,359,814.60
DELAWARE	P&C	-	7,785,513.83	-	-	1,531,634.44	9,317,148.27
DISTRICT OF COLUMBIA	P&C	-	-	14,158,169.13	22,480,001.41	1,556,681.48	38,194,852.02
FLORIDA	P&C	-	-	84,618,235.07	241,545.05	4,316,004.76	89,175,784.88
FLORIDA	WC	-	-	247,482,079.98	38,953,172.19	8,476,401.70	294,911,653.87
GEORGIA	P&C	-	-	53,795,231.06	13,741,159.00	5,890,058.81	73,426,448.87
HAWAII	P&C	-	-	5,426,554.27	1,038,891.47	876,487.45	7,341,933.19
IDAHO	P&C	-	3,054,686.90	-	-	350,390.37	3,405,077.27
ILLINOIS	P&C	-	54,943,524.69	-	-	8,702,723.08	63,646,247.77
INDIANA	P&C	-	5,793,002.06	-	-	1,037,699.78	6,830,701.84
IOWA	P&C	-	-	10,163,491.53	863,063.26	913,198.45	11,939,753.24
KANSAS	P&C	-	19,725,751.86	-	-	1,466,501.27	21,192,253.13
KENTUCKY	L&H	-	-	109,079.00	-	1,708.85	110,787.85
KENTUCKY	P&C	-	-	29,759,213.16	18,946,003.27	2,087,627.25	50,792,843.68
LOUISIANA	P&C	-	-	70,350,644.78	33,178,259.78	5,468,236.45	108,997,141.01
MAINE	P&C	-	-	6,297,279.61	5,163,388.41	985,047.58	12,445,715.60
MARYLAND	P&C	-	-	38,218,827.63	14,366,921.10	9,236,370.12	61,822,118.85
MASSACHUSETTS	P&C	-	-	13,336,280.50	87,555.10	1,476,431.92	14,900,267.52
MASSACHUSETTS	WC	-	-	45,130,544.82	25,285,077.56	6,426,929.18	76,842,551.56
MICHIGAN	P&C	-	-	59,244,563.70	15,599,829.62	8,102,912.60	82,947,305.92
MINNESOTA	P&C	-	-	18,538,168.75	4,161,085.41	1,951,134.95	24,650,389.11
MISSISSIPPI	P&C	-	-	43,987,324.33	12,541,990.10	4,126,168.12	60,655,482.55
MISSOURI	P&C	-	-	36,818,537.52	4,618,226.62	2,728,528.76	44,165,292.90
MONTANA	P&C	-	-	5,188,485.38	1,651,551.53	794,927.89	7,634,964.80
NEBRASKA	P&C	-	-	9,124,344.77	4,577,676.54	902,395.76	14,604,417.07
NEVADA	P&C	-	-	9,443,782.82	5,105,358.86	1,335,544.76	15,884,686.44
NEW HAMPSHIRE	L&H	-	-	56,659.00	-	46,166.65	102,825.65
NEW HAMPSHIRE	P&C	-	-	14,920,820.78	11,852,547.75	2,153,192.65	28,926,561.18
NEW JERSEY	P&C	-	-	65,016,828.53	12,876,002.15	4,357,167.52	82,249,998.20
NEW JERSEY	SL	-	-	11,532,049.03	178,252.62	691,410.54	12,401,712.19
NEW JERSEY	WC	-	-	55,129,367.20	18,177,466.04	2,976,259.05	76,283,092.29
NEW MEXICO	P&C	-	-	7,894,296.00	1,370,755.77	837,743.41	10,102,795.18
NEW YORK	P&C	-	-	343,113,098.50	30,802,098.26	77,160,531.52	451,075,728.28
NEW YORK	PMV	-	-	18,427,011.08	513,439.04	-	18,940,450.12
NEW YORK	WC	-	-	211,143,317.58	181,130,277.53	-	392,273,595.11
NOLHGA		-	-	32,274,770.00	-	6,445,770.46	38,720,540.46
NORTH CAROLINA	P&C	-	-	80,519,521.47	18,897,674.35	6,291,642.84	105,708,838.66
NORTH DAKOTA	P&C	-	245,976.90	-	-	8,550.00	254,526.90
OHIO	P&C	-	9,375,755.18	-	-	2,046,341.84	11,422,097.02
OKLAHOMA	P&C	-	-	20,837,176.17	5,916,962.31	2,780,608.12	29,534,746.60
OREGON	P&C	-	-	24,971,395.52	4,657,718.68	1,345,762.87	30,974,877.07
PENNSYLVANIA	P&C	-	-	41,745,765.71	4,777,590.79	2,257,502.99	48,780,859.49
PENNSYLVANIA	WC	-	-	171,085,456.37	53,085,904.04	13,350,618.47	237,521,978.88
PUERTO RICO	P&C	-	-	8,726,784.86	15,000.00	1,235,129.00	9,976,913.86
RHODE ISLAND	P&C	-	11,566,708.83	-	-	948,381.27	12,515,090.10
SOUTH CAROLINA	P&C	-	-	27,149,104.48	5,098,014.15	3,924,094.13	36,171,212.76
SOUTH DAKOTA	P&C	-	1,766,121.78	-	-	157,339.09	1,923,460.87
TENNESSEE	P&C	-	-	42,661,131.41	15,870,126.81	6,504,549.80	65,035,808.02
TEXAS	P&C	-	-	151,281,292.45	55,650,637.48	20,678,220.90	227,610,150.83
UTAH	P&C	-	-	8,893,184.58	2,869,970.09	1,235,141.75	12,998,296.42
VERMONT	P&C	-	14,394,202.65	-	-	983,895.25	15,378,097.90
VIRGIN ISLANDS	P&C	-	-	658,225.89	1.00	-	658,226.89
VIRGINIA	P&C	-	-	43,623,181.58	23,948,997.61	4,847,637.20	72,419,816.39
WASHINGTON	P&C	-	-	32,219,614.82	5,541,621.82	3,057,731.65	40,818,968.29
WEST VIRGINIA	P&C	-	3,575,743.69	-	-	345,146.62	3,920,890.31
WISCONSIN	P&C	-	-	11,402,630.77	851,950.88	1,908,719.73	14,163,301.38
WYOMING	P&C	-	487,906.98	-	-	78,945.33	566,852.31
TOTAL:		-	140,129,416.38	3,121,128,062.47	894,776,815.96	379,142,558.80	4,535,176,853.61

\*\*New York WC, New York PMV and NY P&C Administrative Expenses are combined and reported under NY P&C

# Exhibit B

**Reliance Insurance Company (In Liquidation)**  
**Guaranty Association Class (a) Final Omnibus Notices of Determination**  
As of 11/01/2017

CC = Commonwealth Court

POC or NOD#	Disallowed Administrative Expenses Approved by CC	Allowed Administrative Expenses Approved by CC	Disallowed Expenses Recommended	Allowed Expenses Recommended	Total Class (a) Omnibus Allowed Amount
<b>Arkansas Property and Casualty Guaranty Fund</b>					
Suite 2, 1023 West Capitol Avenue, Little Rock, AR 72201					
ARXXA001A	\$4,347.24	\$499,729.07	\$3.84	\$26,400.00	\$526,129.07
<b>Delaware Insurance Guaranty Association</b>					
Suite 309, 220 Continental, Newark, DE 19713					
DEXXA001A	\$344,046.42	\$1,435,329.75	\$96,304.69	\$46,200.00	\$1,481,529.75
<b>Illinois Insurance Guaranty Fund</b>					
Suite 2970, 150 South Wacker Drive, Chicago, IL 60606					
ILXXA001A	\$1,647,305.28	\$8,583,857.50	\$39,030.49	\$49,500.00	\$8,633,357.50
<b>North Dakota Insurance Guaranty Association</b>					
P.O. Box 2634, Bismarck, ND 58502-2634					
NDXXA001A	\$55,486.01	\$13,316.55	\$0.00	\$0.00	\$13,316.55
<b>Ohio Insurance Guaranty Association</b>					
1840 Mackenzie Drive, Columbus, OH 43220					
OHXXA001A	\$177,082.83	\$1,963,525.30	\$82,816.54	\$23,100.00	\$1,986,625.30
<b>Rhode Island Property &amp; Casualty Insurance Guaranty Association</b>					
One Bowdoin Square, Boston, MA 02114-2916					
RIXXA001A	\$12,946.68	\$942,527.45	\$5,853.82	\$16,500.00	\$959,027.45
<b>Vermont Property &amp; Casualty Insurance Guaranty Association</b>					
One Bowdoin Square, Boston, MA 02114-2916					
VTXXA001A	\$5,780.59	\$977,239.39	\$6,655.86	\$23,100.00	\$1,000,339.39
<b>West Virginia Insurance Guaranty Association</b>					
1840 Mackenzie Drive, Columbus, OH 43220					
WVXXA001A	\$40,187.54	\$345,178.43	\$-31.81	\$-0.01	\$345,178.42

# Exhibit C

**Reliance Insurance Company (in Liquidation)**  
**Guaranty Association Final Omnibus Notice of Determination**  
**Undisputed Claim Report as of 11/01/2017**

**Alaska Insurance Guaranty Association**

C/O Northern Adjusters, Inc., Suite 100, 1401 Rudakof Circle, Anchorage, AK 99508

GA Claim Number	Line Of Business	Class	Valuation Amount
1.1	General Liability	B	-
1.14	General Liability	B	-
1.4857	Excess Liability	B	485,025.46
11.10094	Workers' Compensation	B	205,524.85
11.10133	Workers' Compensation	B	-
11.10506	Workers' Compensation	B	1,598.12
11.11067	Workers' Compensation	B	-
11.11159	Workers' Compensation	B	994,815.04
11.11376	Workers' Compensation	B	-
11.11388	Workers' Compensation	B	(85.28)
11.11712	Workers' Compensation	B	360,798.95
11.11968	Workers' Compensation	B	448,236.48
11.12068	Workers' Compensation	B	1,034,479.46
11.12308	Workers' Compensation	B	164,553.25
11.12732	Workers' Compensation	B	1,396,312.76
11.12939	Workers' Compensation	B	-
11.13009	Workers' Compensation	B	-
11.1327	Workers' Compensation	B	-
11.13498	Workers' Compensation	B	13,981.15
11.14097	Workers' Compensation	B	175,752.91
11.14457	Workers' Compensation	B	152,151.29
11.16002	Workers' Compensation	B	-
11.16141	Workers' Compensation	B	-
11.17121	Workers' Compensation	B	3.90
11.43148	Workers' Compensation	B	79,215.32
11.4508	Workers' Compensation	B	-
11.50329	Workers' Compensation	B	720.43
11.5033	Workers' Compensation	B	-
11.50331	Workers' Compensation	B	0.75
11.7371	Workers' Compensation	B	385,492.87
11.7562	Workers' Compensation	B	558,591.96
11.79	Workers' Compensation	B	498,862.33
11.8448	Workers' Compensation	B	-
11.962	Workers' Compensation	B	-
11.9665	Workers' Compensation	B	318,347.47
8010008197	Aviation	B	-
8010008231	Commercial Auto	B	-
8010008234	General Liability	B	-
8010008237	Commercial Auto	B	-
8010008239	Commercial Auto	B	-
8010008365	Directors & Officers	B	-
8020001317	Aviation	B	-

Total Valuation Amount\* : 7,274,379.47

GA Level Adjustments : (1,470,385.95)

Recommended Allowed Amount for Claims : **5,803,993.52**

\* Note: This amount is net of claim level adjustments, but before any GA Level adjustments are applied.

**Reliance Insurance Company (in Liquidation)**  
**Guaranty Association Final Omnibus Notice of Determination**  
**Undisputed Claim Report as of 11/01/2017**

**Connecticut Insurance Guaranty Association**

One Bowdoin Square, Boston, MA 02114-2916

GA Claim Number	Line Of Business	Class	Valuation Amount
136802	Commercial Auto	B	48,259.47
136927	Health Facilities	B	35,472.88
137018	Workers' Compensation	B	9,361.67
137019	Workers' Compensation	B	312.51
137026	Workers' Compensation	B	234,918.37
137033	Workers' Compensation	B	1,867.61
137064	Workers' Compensation	B	1,463,160.95
137065	Workers' Compensation	B	53,745.03
137080	Workers' Compensation	B	129,237.93
137115	Workers' Compensation	B	343,303.79
137206	Workers' Compensation	B	30,112.44
137291	Workers' Compensation	B	533,904.02
137297	Workers' Compensation	B	178,297.14
137312	Workers' Compensation	B	22,494.15
137320	Workers' Compensation	B	1,378,192.90
137351	Workers' Compensation	B	1,999,805.70
137407	Workers' Compensation	B	141,793.44
137408	Workers' Compensation	B	278,099.97
137414	Workers' Compensation	B	245,660.50
137424	Workers' Compensation	B	59,613.99
137429	Workers' Compensation	B	141,579.98
137467	Workers' Compensation	B	13,198.01
137484	Workers' Compensation	B	841,334.43
137689	Workers' Compensation	B	77,262.50
137718	Workers' Compensation	B	10,435.17
142416	Personal Auto	B	90,404.73
142529	Workers' Compensation	B	1,417,393.46
142552	Workers' Compensation	B	1,115,062.79
142559	Workers' Compensation	B	344,814.34
142881	Workers' Compensation	B	35,612.22
142888	Workers' Compensation	B	231,861.60
142907	Multi Peril	B	-
142917	Workers' Compensation	B	-
142985	Workers' Compensation	B	175,719.98
143076	Workers' Compensation	B	770,761.43
143181	Workers' Compensation	B	-
143212	General Liability	B	-
143347	Workers' Compensation	B	195,453.42
143471	Workers' Compensation	B	133,545.27
143613	Workers' Compensation	B	-
143644	Workers' Compensation	B	286,549.58
143656	Workers' Compensation	B	56,954.40
143927	Workers' Compensation	B	812,571.01
143933	Workers' Compensation	B	169,164.70
144245	Workers' Compensation	B	-
144335	Personal Auto	B	-
144502	Workers' Compensation	B	238,591.98
144543	Workers' Compensation	B	323,228.02
150327	Workers' Compensation	B	-

\* Note: This amount is net of claim level adjustments, but before any GA Level adjustments are applied.



**Reliance Insurance Company (in Liquidation)**  
**Guaranty Association Final Omnibus Notice of Determination**  
**Undisputed Claim Report as of 11/01/2017**

**Connecticut Insurance Guaranty Association**

GA Claim Number	Line Of Business	Class	Valuation Amount
158453	Workers' Compensation	B	63,222.68
159538	Workers' Compensation	B	39,363.04
159931	Workers' Compensation	B	77,813.74
165961	Workers' Compensation	B	16,842.30
169953	Personal Auto	B	-
175474	Excess Liability	B	-
175820	Workers' Compensation	B	-
176286	Workers' Compensation	B	30,219.50
176669	General Liability	B	391,673.08
179119	Workers' Compensation	B	2,367.66
180679	General Liability	B	1,010,151.53
189827	Workers' Compensation	B	-
189911	Workers' Compensation	B	-
207332	Workers' Compensation	B	-
239455	Workers' Compensation	B	24,405.02
239687	Workers' Compensation	B	12,941.78
240156	Workers' Compensation	B	207,785.79
245236	Workers' Compensation	B	1,154.48
246497	Workers' Compensation	B	5,946.45
247029	Workers' Compensation	B	2,413.08
247042	Workers' Compensation	B	2,294.00
247130	Workers' Compensation	B	-
247138	General Liability	B	3,063.75
247250	Workers' Compensation	B	11,004.86
247517	General Liability	B	1,723.63
247539	Workers' Compensation	B	-
247610	Workers' Compensation	B	-
247676	Workers' Compensation	B	-
247686	Workers' Compensation	B	2,137.16
247774	Workers' Compensation	B	-
247812	Workers' Compensation	B	-
247832	Workers' Compensation	B	471.82
248230	Workers' Compensation	B	9,534.63

Total Valuation Amount\* : 16,585,643.46

GA Level Adjustments : (822,897.87)

Recommended Allowed Amount for Claims : **15,762,745.59**

\* Note: This amount is net of claim level adjustments, but before any GA Level adjustments are applied.

**Reliance Insurance Company (in Liquidation)**  
**Guaranty Association Final Omnibus Notice of Determination**  
**Undisputed Claim Report as of 11/01/2017**

**District of Columbia Insurance Guaranty Association**

One Bowdoin Square, Boston, MA 02114-2916

GA Claim Number	Line Of Business	Class	Valuation Amount
138077	Workers' Compensation	B	-
138086	Workers' Compensation	B	147,099.32
138098	Workers' Compensation	B	23,426.98
138104	Workers' Compensation	B	45,870.21
138107	Workers' Compensation	B	128,576.24
138108	Workers' Compensation	B	102,622.57
138141	Workers' Compensation	B	1,359,873.23
138177	Workers' Compensation	B	180,846.38
138183	Workers' Compensation	B	61,368.37
138184	Workers' Compensation	B	331,249.80
138236	Workers' Compensation	B	284,814.59
138238	Workers' Compensation	B	69,613.68
138254	Workers' Compensation	B	448,486.27
138255	Workers' Compensation	B	-
143072	Workers' Compensation	B	14,444,728.47
144606	Workers' Compensation	B	81,289.21
149719	Workers' Compensation	B	166,888.26
149732	Workers' Compensation	B	0.00
227736	Workers' Compensation	B	1,792,977.94
234490	Workers' Compensation	B	56,472.27
247835	Workers' Compensation	B	-

Total Valuation Amount\* : 19,726,203.79

GA Level Adjustments : (265,733.16)

Recommended Allowed Amount for Claims : **19,460,470.63**

\* Note: This amount is net of claim level adjustments, but before any GA Level adjustments are applied.

**Reliance Insurance Company (in Liquidation)**  
**Guaranty Association Final Omnibus Notice of Determination**  
**Undisputed Claim Report as of 11/01/2017**

**Iowa Insurance Guaranty Association**

C/O Bradshaw, Fowler, Procter & Fairgrave, P.C.,  
 Suite 3700, 801 Grand Ave, Des Moines, IA 50309-8004

GA Claim Number	Line Of Business	Class	Valuation Amount
RN01039656	General Liability	B	1,170.00
2286000820301220000	Workers' Compensation	B	310,432.83
2286000820301220000	Workers' Compensation	B	424,389.87
RN97126007	Workers' Compensation	B	67,141.01
1210320250001	Workers' Compensation	B	304,003.34
19999008903	Workers' Compensation	B	242.75
Total Valuation Amount* :			1,107,379.80
GA Level Adjustments :			(119,876.95)
Recommended Allowed Amount for Claims :			987,502.85

\* Note: This amount is net of claim level adjustments, but before any GA Level adjustments are applied.

**Reliance Insurance Company (in Liquidation)**  
**Guaranty Association Final Omnibus Notice of Determination**  
**Undisputed Claim Report as of 11/01/2017**

**Maine Insurance Guaranty Association**

One Bowdoin Square, Boston, MA 02114-2916

GA Claim Number	Line Of Business	Class	Valuation Amount
139555	Workers' Compensation	B	675,303.80
154625	Workers' Compensation	B	55,000.00
139567	Workers' Compensation	B	878,519.40
245870	Workers' Compensation	B	5,425.89
139541	Workers' Compensation	B	27,000.06
234090	Workers' Compensation	B	121,070.98
139549	Workers' Compensation	B	2,182.45
139544	Workers' Compensation	B	326,075.94
139151	Workers' Compensation	B	1,010,370.38
139578	Workers' Compensation	B	1,135,841.75
242500	Workers' Compensation	B	496,648.76
144360	Workers' Compensation	B	318,644.95
139606	Workers' Compensation	B	845,561.23
180383	Workers' Compensation	B	2,434.17
Total Valuation Amount* :			5,900,079.76
GA Level Adjustments :			10,215.38
Recommended Allowed Amount for Claims :			5,910,295.14

\* Note: This amount is net of claim level adjustments, but before any GA Level adjustments are applied.

**Reliance Insurance Company (in Liquidation)**  
**Guaranty Association Final Omnibus Notice of Determination**  
**Undisputed Claim Report as of 11/01/2017**

**Maryland Property and Casualty Insurance Guaranty Corp.**

Suite 600, 305 Washington Avenue, Towson, MD 21204-4715

GA Claim Number	Line Of Business	Class	Valuation Amount
REL-0015-W-002	Workers' Compensation	B	753,130.08
REL-0016-W-002	Workers' Compensation	B	-
REL-0032-W-002	Workers' Compensation	B	541,452.64
REL-0050-W-002	Workers' Compensation	B	258,525.73
REL-0052-W-002	Workers' Compensation	B	174,315.95
REL-0056-W-002	Workers' Compensation	B	916,490.89
REL-0062-W-002	Workers' Compensation	B	2,889,918.02
REL-0120-W-002	Workers' Compensation	B	2,647,483.77
REL-0144-W-002	Workers' Compensation	B	215,444.82
REL-0170-W-002	Workers' Compensation	B	-
REL-0174-W-002	Workers' Compensation	B	150,467.20
REL-0194-W-002	Workers' Compensation	B	824,598.57
REL-0203-W-002	Workers' Compensation	B	1,067,870.57
REL-0222-W-002	Workers' Compensation	B	1,178,358.00
REL-0231-W-002	Workers' Compensation	B	517,028.99
REL-0253-W-002	Workers' Compensation	B	230,000.00
REL-0263-W-002	Workers' Compensation	B	-
REL-0266-W-002	Workers' Compensation	B	-
REL-0274-W-002	Workers' Compensation	B	682,196.75
REL-0292-W-002	Workers' Compensation	B	75,558.51
REL-0294-W-002	Workers' Compensation	B	231,950.00
REL-0296-W-002	Workers' Compensation	B	911,422.21
REL-0312-W-002	Workers' Compensation	B	221,275.86
REL-0344-W-002	Workers' Compensation	B	156,048.78
REL-0354-W-002	Workers' Compensation	B	329,558.95
REL-0355-W-002	Workers' Compensation	B	500,099.00
REL-0360-W-002	Workers' Compensation	B	17,000.00
REL-0362-W-002	Workers' Compensation	B	838,334.00
REL-0371-W-002	Workers' Compensation	B	2,406,374.63
REL-0395-W-002	Workers' Compensation	B	448,132.36
REL-0407-W-002	Workers' Compensation	B	21,715.23
REL-0415-W-002	Workers' Compensation	B	1,451,654.03
REL-0510-W-002	Workers' Compensation	B	72,180.18
REL-0519-W-002	Workers' Compensation	B	1,439.73
REL-0545-W-002	Workers' Compensation	B	122,600.00
REL-0547-W-002	Workers' Compensation	B	110,500.00
REL-0569-W-002	Workers' Compensation	B	764.31
REL-0570-W-002	Workers' Compensation	B	5,000.00
REL-0592-W-002	Workers' Compensation	B	2,117,297.74
REL-0608-W-002	Workers' Compensation	B	-
REL-0609-W-002	Workers' Compensation	B	-
REL-0621-W-002	Workers' Compensation	B	72,451.00
REL-0724-A-002	Commercial Auto	B	-
REL-0966-W-002	Workers' Compensation	B	24,447.29
REL-1045-W-002	Workers' Compensation	B	236,559.59
REL-1070-W-002	Workers' Compensation	B	89,905.14
REL-1077-W-002	Workers' Compensation	B	65,459.28
REL-1132-W-002	Workers' Compensation	B	-
REL-1156-W-002	Workers' Compensation	B	1,025,000.00

\* Note: This amount is net of claim level adjustments, but before any GA Level adjustments are applied.

**Reliance Insurance Company (in Liquidation)**  
**Guaranty Association Final Omnibus Notice of Determination**  
**Undisputed Claim Report as of 11/01/2017**

**Maryland Property and Casualty Insurance Guaranty Corp.**

GA Claim Number	Line Of Business	Class	Valuation Amount
REL-1276-W-002	Excess Liability	B	-
REL-1283-W-002	Workers' Compensation	B	32,912.77
REL-1284-W-002	Workers' Compensation	B	142,425.12
REL-1426-W-002	Workers' Compensation	B	363,041.00
REL-1448-W-002	Workers' Compensation	B	1,700,937.09
REL-1488-W-002	Workers' Compensation	B	-
REL-1494-W-002	Workers' Compensation	B	163,453.78
REL-1646-W-002	Workers' Compensation	B	1,290.40
REL-1697-W-002	Workers' Compensation	B	275,000.00
REL-1720-W-002	Workers' Compensation	B	51,949.49
REL-1724-W-002	Workers' Compensation	B	202,769.37
REL-1829-W-001	Workers' Compensation	B	1,244,198.00
REL-1844-W-001	Workers' Compensation	B	24,212.78
REL-1845-W-001	Workers' Compensation	B	751,785.90
REL-1846-W-001	Workers' Compensation	B	37,100.16
REL-1850-W-001	Workers' Compensation	B	252,386.01
REL-1851-W-001	Workers' Compensation	B	45,774.93
REL-1854-W-001	Workers' Compensation	B	641,481.39
REL-1865-W-001	Workers' Compensation	B	2,578,539.87
REL-1881-W-001	Workers' Compensation	B	76,457.64
REL-1892-W-001	Workers' Compensation	B	4,342.27
REL-1899-W-001	Workers' Compensation	B	65,122.54
REL-1912-W-001	Workers' Compensation	B	34,339.45

Total Valuation Amount\* : 33,289,529.76

GA Level Adjustments : (1,110,901.89)

Recommended Allowed Amount for Claims : **32,178,627.87**

\* Note: This amount is net of claim level adjustments, but before any GA Level adjustments are applied.

**Reliance Insurance Company (in Liquidation)**  
**Guaranty Association Final Omnibus Notice of Determination**  
**Undisputed Claim Report as of 11/01/2017**

**Missouri Property & Casualty Insurance Guaranty Association**  
Suite 102, 994 Diamond Ridge, Jefferson City, MO 65109

GA Claim Number	Line Of Business	Class	Valuation Amount
2412200048	Workers' Compensation	B	85,327.89
2412200059	Workers' Compensation	B	290,149.91
2412200199	Workers' Compensation	B	206,143.23
2412200216	Workers' Compensation	B	25,151.58
2412200349	Workers' Compensation	B	654,812.52
2412200353	Workers' Compensation	B	555,919.05
2412200399	Workers' Compensation	B	43,990.52
2412200563	Workers' Compensation	B	105,078.72
2412200564	Workers' Compensation	B	112,569.13
2412200671	Workers' Compensation	B	640,176.38
2412200685	Workers' Compensation	B	393,908.15
2412200689	Workers' Compensation	B	439,583.72
2412200729	Workers' Compensation	B	-
2412200837	Workers' Compensation	B	500,024.26
2412200892	Workers' Compensation	B	62,417.49
2412201071	Workers' Compensation	B	15,398.26
2412201273	Workers' Compensation	B	-
2412201394	Workers' Compensation	B	522,287.99
2412201423	Workers' Compensation	B	-
2412201596	Workers' Compensation	B	31,743.04
2412202955	Workers' Compensation	B	4,245,518.39
2412203158	General Liability	B	-
2412203761	Workers' Compensation	B	-
3671453751	General Liability	B	-
3671453766	General Liability	B	-
3671453971	Commerical Auto	B	(15.20)
3671453984	General Liability	B	-
3671454090	Commerical Auto	B	-
3671454104	Commerical Auto	B	25,484.16
3671454677	General Liability	B	7,688.17
3671454922	General Liability	B	224,159.47
3671454987	General Liability	B	74,968.74
3671455510	General Liability	B	174,465.21
3671455611	General Liability	B	104,391.79
3671456657	General Liability	B	117,262.36

Total Valuation Amount\* : 9,658,604.93

GA Level Adjustments : (1,479,930.24)

Recommended Allowed Amount for Claims : **8,178,674.69**

\* Note: This amount is net of claim level adjustments, but before any GA Level adjustments are applied.

**Reliance Insurance Company (in Liquidation)**  
**Guaranty Association Final Omnibus Notice of Determination**  
**Undisputed Claim Report as of 11/01/2017**

**Montana Casualty Insurance Guaranty Association**

Suite 408, 1720 South Bellaire Street, Denver, CO 80222

GA Claim Number	Line Of Business	Class	Valuation Amount
16798	Workers' Compensation	B	-
16722	Excess Liability	B	274,988.05
25979	Excess Liability	B	-
16674	Workers' Compensation	B	173,403.03
16726	Excess Liability	B	797,701.58
25980	Excess Liability	B	277,295.21
26023	Excess Liability	B	-
16732	Workers' Compensation	B	40,096.22
16745	Workers' Compensation	B	17,904.10
16753	Workers' Compensation	B	136,919.87
16755	Workers' Compensation	B	-
16756	Workers' Compensation	B	186,373.93
16762	Workers' Compensation	B	70,861.83
16764	Workers' Compensation	B	19,340.71
16773	Workers' Compensation	B	1,507.84
26565	General Liability	B	560,341.26
16801	Workers' Compensation	B	-
16802	Workers' Compensation	B	-
16807	Workers' Compensation	B	24.00
16808	Workers' Compensation	B	102,371.39
26599	Workers' Compensation	B	200.15
16668	Workers' Compensation	B	51,713.27

Total Valuation Amount\* : 2,711,042.44

GA Level Adjustments : (129,477.62)

Recommended Allowed Amount for Claims : 2,581,564.82

\* Note: This amount is net of claim level adjustments, but before any GA Level adjustments are applied.



**Reliance Insurance Company (in Liquidation)**  
**Guaranty Association Final Omnibus Notice of Determination**  
**Undisputed Claim Report as of 11/01/2017**

**Nebraska Property and Liability Insurance Guaranty Association**

Suite 408, 1720 South Bellaire Street, Denver, CO 80222

GA Claim Number	Line Of Business	Class	Valuation Amount
31026	Excess Liability	B	271,378.00
28230	Workers' Compensation	B	415,794.84
28200	Workers' Compensation	B	51,049.56
28190	Workers' Compensation	B	852,320.44
28202	Workers' Compensation	B	310,477.63
28149	Workers' Compensation	B	115,703.03
31028	Excess Liability	B	204,465.00
28257	Workers' Compensation	B	14,678.38
28258	Workers' Compensation	B	-
28259	Workers' Compensation	B	3,152,756.16
28261	Workers' Compensation	B	609,547.13
28262	Workers' Compensation	B	738,022.41
31027	Excess Liability	B	168,831.00
28276	Workers' Compensation	B	668,553.03
28301	Workers' Compensation	B	-
28320	Workers' Compensation	B	126,679.93

Total Valuation Amount\* : 7,700,256.54

GA Level Adjustments : (90,765.93)

Recommended Allowed Amount for Claims : 7,609,490.61

\* Note: This amount is net of claim level adjustments, but before any GA Level adjustments are applied.

**Reliance Insurance Company (in Liquidation)**  
**Guaranty Association Final Omnibus Notice of Determination**  
**Undisputed Claim Report as of 11/01/2017**

**Nevada Insurance Guaranty Association**

Suite 100, 3821 West Charleston Boulevard, Las Vegas, NV 89102-1859

GA Claim Number	Line Of Business	Class	Valuation Amount
RN98012471	Excess Liability	B	7,205,799.24
RN97000870	Excess Liability	B	964,830.44
RN01005758	General Liability	B	-
RN01009023	Excess Liability	B	1,873.82
V7000280151959	General Liability	B	-
RIWNV043	Excess Liability	B	1,178.64
RN03001425	Excess Liability	B	3,081.54
RIWNV044	Excess Liability	B	1,381.76
RIWNV042	Excess Liability	B	79.64
RIWNV039	Excess Liability	B	45.62
RIWNV030	Excess Liability	B	45.62
RN05044224	Excess Liability	B	955.65
RN06000529	Excess Liability	B	589.72
RIWNV027	Excess Liability	B	45.62
RIWNV032	Excess Liability	B	45.62
RIWNV031	Excess Liability	B	45.62
RIWNV038	Excess Liability	B	45.62
RIWNV028	Excess Liability	B	45.61
RIWNV029	Excess Liability	B	45.61
RIWNV036	Excess Liability	B	45.61
RIWNV035	Excess Liability	B	45.61
RIWNV040	Excess Liability	B	45.61
RINV6968	Excess Liability	B	8,854.05
RIWNV037	Excess Liability	B	45.61
RN98108445	Excess Liability	B	2,460.80
RIWNV033	Excess Liability	B	45.61
RN99091310	Excess Liability	B	45.62
V7000920051486	Workers' Compensation	B	29,876.61

Total Valuation Amount\* : 8,221,600.52

GA Level Adjustments : (25,928.68)

Recommended Allowed Amount for Claims : **8,195,671.84**

\* Note: This amount is net of claim level adjustments, but before any GA Level adjustments are applied.

**Reliance Insurance Company (in Liquidation)**  
**Guaranty Association Final Omnibus Notice of Determination**  
**Undisputed Claim Report as of 11/01/2017**

**New Hampshire Insurance Guaranty Association**

One Bowdoin Square, Boston, MA 02114-2916

GA Claim Number	Line Of Business	Class	Valuation Amount
139573	Workers' Compensation	B	171,919.33
139612	Workers' Compensation	B	523,961.17
139652	Workers' Compensation	B	515,123.58
139655	Workers' Compensation	B	466,628.98
139663	Workers' Compensation	B	111,816.54
139679	Workers' Compensation	B	378,432.20
139680	Workers' Compensation	B	1,834,040.03
139772	Workers' Compensation	B	1,133,818.21
139779	Workers' Compensation	B	578,146.18
139781	Workers' Compensation	B	206,306.49
139783	Workers' Compensation	B	776,889.54
139796	Workers' Compensation	B	457,120.54
139800	Workers' Compensation	B	60,508.30
139808	Workers' Compensation	B	576,646.92
139815	Workers' Compensation	B	46,392.68
139824	Workers' Compensation	B	36,055.87
139827	Workers' Compensation	B	1,081,090.52
139831	Workers' Compensation	B	844,090.22
139839	Workers' Compensation	B	-
139842	Workers' Compensation	B	1,858,170.72
139854	Workers' Compensation	B	-
139867	Workers' Compensation	B	3,565.42
139869	Workers' Compensation	B	129,355.46
139870	Workers' Compensation	B	27,281.73
142646	Workers' Compensation	B	1,305,418.47
143184	Workers' Compensation	B	199,940.38
144047	Workers' Compensation	B	-
148374	Workers' Compensation	B	24,745.39
149979	Workers' Compensation	B	237,259.44
150390	Workers' Compensation	B	-
152074	Workers' Compensation	B	-
153766	Workers' Compensation	B	-
153992	Workers' Compensation	B	176,444.25
154076	Workers' Compensation	B	-
154858	Workers' Compensation	B	-
160677	Workers' Compensation	B	167,842.70
164571	Workers' Compensation	B	22,180.59
167312	Workers' Compensation	B	7,841.00
167316	Workers' Compensation	B	39,830.94
167318	Workers' Compensation	B	12,964.00
173382	Workers' Compensation	B	-
173387	Workers' Compensation	B	8,889.65
173858	Workers' Compensation	B	26,924.22
227658	Workers' Compensation	B	334,539.61
228047	General Liability	B	-
233024	Workers' Compensation	B	502,162.31
238932	Workers' Compensation	B	10,367.64
247255	Workers' Compensation	B	-

\* Note: This amount is net of claim level adjustments, but before any GA Level adjustments are applied.

**Reliance Insurance Company (in Liquidation)**  
**Guaranty Association Final Omnibus Notice of Determination**  
**Undisputed Claim Report as of 11/01/2017**

**New Hampshire Insurance Guaranty Association**

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GA Claim Number	Line Of Business	Class	Valuation Amount
248239	Workers' Compensation	B	4,738.00
Total Valuation Amount* :			14,899,449.22
GA Level Adjustments :			(1,801,104.31)
Recommended Allowed Amount for Claims :			13,098,344.91

\* Note: This amount is net of claim level adjustments, but before any GA Level adjustments are applied.

**Reliance Insurance Company (in Liquidation)**  
**Guaranty Association Final Omnibus Notice of Determination**  
**Undisputed Claim Report as of 11/01/2017**

**Oklahoma Property & Casualty Insurance Guaranty Association**

2601 Northwest Expressway, Suite 330E, Oklahoma City, OK 73112

GA Claim Number	Line Of Business	Class	Valuation Amount
01-004-00000119	Workers' Compensation	B	233,634.13
01-004-00000128	Workers' Compensation	B	-
01-004-00000131	Workers' Compensation	B	31,552.32
01-004-00000132	Workers' Compensation	B	10,044.84
01-004-00000211	Workers' Compensation	B	105,377.83
01-004-00000216	Workers' Compensation	B	18,026.92
01-004-00000240	Workers' Compensation	B	410,713.02
01-004-00000247	Workers' Compensation	B	151,130.03
01-004-00000254	Workers' Compensation	B	370,837.10
01-004-00000277	Workers' Compensation	B	146,828.12
01-004-00000297	Workers' Compensation	B	184,494.76
01-004-00000311	Workers' Compensation	B	536,835.52
01-004-00000350	Workers' Compensation	B	-
01-004-00000369	Workers' Compensation	B	97,352.63
01-004-00000371	Workers' Compensation	B	731,963.45
01-004-00000392	Workers' Compensation	B	736,553.07
01-004-00000433	Workers' Compensation	B	700,209.15
01-004-00000443	Workers' Compensation	B	193,919.26
01-004-00000463	Workers' Compensation	B	351,121.76
01-004-00000489	Workers' Compensation	B	217,500.60
01-004-00000494	Workers' Compensation	B	3,145.82
01-004-00000527	Workers' Compensation	B	-
01-004-00000568	Workers' Compensation	B	-
01-004-00000574	Workers' Compensation	B	234,837.54
01-004-00000581	Workers' Compensation	B	1,187,316.36
01-004-00000621	Workers' Compensation	B	345,825.12
01-004-00000648	Workers' Compensation	B	704,063.06
01-004-00000729	Workers' Compensation	B	1,194,420.53
01-004-00000731	Workers' Compensation	B	-
01-004-00000735	Workers' Compensation	B	-
01-004-00000743	Workers' Compensation	B	-
01-004-00000843	Workers' Compensation	B	1,607,432.98
01-004-00000888	Workers' Compensation	B	-
01-004-00000983	Workers' Compensation	B	-
01-004-00001055	Workers' Compensation	B	-
01-004-00001143	Workers' Compensation	B	15.23
01-004-00001156	Workers' Compensation	B	132,807.82
01-004-00001263	Excess Liability	B	515,303.21
RN06000919	Excess Liability	B	708,666.81
RN11000477	Workers' Compensation	B	1,310.36
RN11000584	Workers' Compensation	B	112,250.05
RN99041230	Workers' Compensation	B	2,954.39

Total Valuation Amount\* : 11,978,443.79

GA Level Adjustments : (908,798.07)

Recommended Allowed Amount for Claims : **11,069,645.72**

\* Note: This amount is net of claim level adjustments, but before any GA Level adjustments are applied.

**Reliance Insurance Company (in Liquidation)**  
**Guaranty Association Final Omnibus Notice of Determination**  
**Undisputed Claim Report as of 11/01/2017**

**South Carolina Property and Casualty Insurance Guaranty Association**  
Suite 101, One Greystone Building, Columbia, SC 29210

GA Claim Number	Line Of Business	Class	Valuation Amount
G4230	Workers' Compensation	B	480,201.79
G4235	Workers' Compensation	B	340,491.66
G4238	Workers' Compensation	B	2,356,327.67
G4292	Workers' Compensation	B	63,715.29
G4341	Workers' Compensation	B	-
G4366	Workers' Compensation	B	-
G4385	Workers' Compensation	B	1,649.75
G4393	Workers' Compensation	B	5,710.28
G4423	Workers' Compensation	B	278,072.62
G4489	Workers' Compensation	B	12,191.33
G4562	Workers' Compensation	B	387,289.42
G4567	Workers' Compensation	B	269,417.04
G4568	Workers' Compensation	B	64,225.60
G4579	Workers' Compensation	B	-
G4597	Excess Liability	B	-
G4707	Workers' Compensation	B	175,731.06
G4709	Workers' Compensation	B	1,987.33
G4713	Workers' Compensation	B	825,299.46
G4732	Workers' Compensation	B	6,138.07
G4753	Workers' Compensation	B	175,081.35
G4835	Workers' Compensation	B	-
G4940	Workers' Compensation	B	41,594.88
G4966	Workers' Compensation	B	633,012.75
G4970	Workers' Compensation	B	171,443.24
G5010	Workers' Compensation	B	3,189.24
G5036	Workers' Compensation	B	168,089.65
G5055	Workers' Compensation	B	480.50
G5071	Workers' Compensation	B	136,066.26
G5093	Workers' Compensation	B	21,578.14
G5154	Workers' Compensation	B	-
G5299	Workers' Compensation	B	13,133.49
G5304	Workers' Compensation	B	-
G5382	Lawyers	B	28,602.92
G5433	Workers' Compensation	B	24,436.25
G5435	Workers' Compensation	B	232,286.36
G5443	Workers' Compensation	B	-
G5483	Workers' Compensation	B	813,775.71
G5530	Workers' Compensation	B	210,779.77
G5573	Workers' Compensation	B	39,685.00
G5704	Workers' Compensation	B	-
G5779	Workers' Compensation	B	(18.36)
G5817	Commercial Auto	B	-
G5927	Workers' Compensation	B	-
G7017	Excess Liability	B	840,669.65
G7612	Workers' Compensation	B	77,232.87
G7764	Workers' Compensation	B	338,831.02
G8527	Workers' Compensation	B	8,348.92
G8634	Workers' Compensation	B	-
G8698	Workers' Compensation	B	4,615.92

\* Note: This amount is net of claim level adjustments, but before any GA Level adjustments are applied.

**Reliance Insurance Company (in Liquidation)**  
**Guaranty Association Final Omnibus Notice of Determination**  
**Undisputed Claim Report as of 11/01/2017**

**South Carolina Property and Casualty Insurance Guaranty Association**

GA Claim Number	Line Of Business	Class	Valuation Amount
G9011	Workers' Compensation	B	-
G9050	Workers' Compensation	B	1,804.00
G9399	Workers' Compensation	B	74.00
G9406	Workers' Compensation	B	2,500.00
G9816	General Liability	B	10,000.00
G9839	Umbrella	B	-

Total Valuation Amount\* : 9,265,741.90

GA Level Adjustments : (2,853,330.32)

Recommended Allowed Amount for Claims : **6,412,411.58**

**Reliance Insurance Company (in Liquidation)**  
**Guaranty Association Final Omnibus Notice of Determination**  
**Undisputed Claim Report as of 11/01/2017**

**Utah Property and Casualty Insurance Guaranty Association**

7400 South Union Park Avenue, Suite 201, Midvale, UT 84047

GA Claim Number	Line Of Business	Class	Valuation Amount
01005112	Workers' Compensation	B	684,710.09
01005137	Workers' Compensation	B	1,175,345.74
RN1304	Workers' Compensation	B	-
01005209	Workers' Compensation	B	79,952.49
RN1386	Workers' Compensation	B	0.00
01005128	Workers' Compensation	B	18,971.96
01005124	Workers' Compensation	B	713,653.58
RN1302	Workers' Compensation	B	-
01008077	Workers' Compensation	B	-
01005219	Workers' Compensation	B	164,792.21
01005130	Workers' Compensation	B	-
01005119	Workers' Compensation	B	-
01005139	Workers' Compensation	B	(7,298.44)
01009006	Workers' Compensation	B	1,196.00
01005138	Workers' Compensation	B	15,985.18
01005121	Workers' Compensation	B	45,399.81
RN1328	Workers' Compensation	B	2,368.40
RN1368	Commerical Auto	B	-
RN1299	Workers' Compensation	B	-
01009004	Workers' Compensation	B	-
01009003	Workers' Compensation	B	969.64
01009005	Workers' Compensation	B	39,868.58
01005116	Workers' Compensation	B	71,641.23
RN1296	Workers' Compensation	B	-
RN1289	Workers' Compensation	B	-
RN1327	Workers' Compensation	B	-
RN1297	Workers' Compensation	B	-
RN1163	Commerical Auto	B	-
01005114	Workers' Compensation	B	80,814.25
RN1185	General Liability	B	393,828.55
RN1194	General Liability	B	-
01005133	Workers' Compensation	B	953,582.79
RN1325	Workers' Compensation	B	-

Total Valuation Amount\* : 4,435,782.06

GA Level Adjustments : (390,314.47)

Recommended Allowed Amount for Claims : **4,045,467.59**

\* Note: This amount is net of claim level adjustments, but before any GA Level adjustments are applied.



**Reliance Insurance Company (in Liquidation)**  
**Guaranty Association Final Omnibus Notice of Determination**  
**Undisputed Claim Report as of 11/01/2017**

**Wisconsin Insurance Security Fund**

Suite 135, 2820 Walton Commons West, Madison, WI, 53718-6797

GA Claim Number	Line Of Business	Class	Valuation Amount
20104-1364	Accident & Health	B	-
20104-1016	Workers' Compensation	B	120,878.68
20104-1003	Workers' Compensation	B	165,566.69
20104-1228	Workers' Compensation	B	-
20104-1063	Workers' Compensation	B	-
20104-1307	Workers' Compensation	B	-
20104-1032	Workers' Compensation	B	-
20104-1030	Workers' Compensation	B	-
20104-1166	Workers' Compensation	B	-
20104-1327	Workers' Compensation	B	8,760.98
20104-1375	Workers' Compensation	B	-
20104-1273	Workers' Compensation	B	177,896.29
20104-1359	Workers' Compensation	B	-
20104-1207	Workers' Compensation	B	-
20104-1076	Workers' Compensation	B	-
20104-1287	Workers' Compensation	B	50,469.35
20104-1276	Workers' Compensation	B	-
20104-1126	Workers' Compensation	B	-
20104-1125	Workers' Compensation	B	-
20104-1334	Workers' Compensation	B	-
20104-1179	Workers' Compensation	B	(285.00)
20104-2148	Commerical Auto	B	-
20104-2076	Directors & Officers	B	-
20104-1240	Workers' Compensation	B	13,518.34
20104-1184	Workers' Compensation	B	7,432.78
20104-1316	Workers' Compensation	B	126.69
20104-1138	Workers' Compensation	B	142,984.31
20104-1390	Workers' Compensation	B	7,197.15
20104-1144	Workers' Compensation	B	7,931.86
20104-1160	Workers' Compensation	B	436,676.81
20104-1156	Workers' Compensation	B	67,518.98
20104-1211	Workers' Compensation	B	10,823.85
20104-1242	Workers' Compensation	B	-
20104-1081	Workers' Compensation	B	28,400.70
20104-2152	General Liability	B	-
20104-2153	Excess Liability	B	-
20104-2160	General Liability	B	-
20104-1294	Excess Liability	B	1,207.19
20104-2177	General Liability	B	-
20104-1364	Workers' Compensation	B	57,181.13
20104-1371	Workers' Compensation	B	20,184.95
20104-1381	Workers' Compensation	B	-
20104-1383	Excess Liability	B	74,154.60
20104-1380	Workers' Compensation	B	3,506.04
20104-2179	Garage	B	2,306.50
20104-1116	Workers' Compensation	B	-
20104-1002	Workers' Compensation	B	179,650.07
20104-1321	Workers' Compensation	B	361,410.36
20104-1104	Workers' Compensation	B	-

\* Note: This amount is net of claim level adjustments, but before any GA Level adjustments are applied.

**Reliance Insurance Company (in Liquidation)**  
**Guaranty Association Final Omnibus Notice of Determination**  
**Undisputed Claim Report as of 11/01/2017**

**Wisconsin Insurance Security Fund**

GA Claim Number	Line Of Business	Class	Valuation Amount
20104-1136	Workers' Compensation	B	10,652.00
20104-1361	Workers' Compensation	B	47,188.29
20104-1062	Workers' Compensation	B	580,216.30
20104-1097	Workers' Compensation	B	-
20104-1377	Workers' Compensation	B	-
20104-2158	General Liability	B	-
20104-1323	Workers' Compensation	B	-
20104-1074	Workers' Compensation	B	-
20104-2159	Directors & Officers	B	-
20104-1044	Workers' Compensation	B	-
20104-1009	Workers' Compensation	B	59,098.67
20104-1075	Workers' Compensation	B	-
20104-1164	Workers' Compensation	B	-
20104-1098	Workers' Compensation	B	-
20104-1092	Workers' Compensation	B	582,003.12
20104-1117	Workers' Compensation	B	-
20104-1337	Workers' Compensation	B	-
20104-1388	Workers' Compensation	B	10,075.38
20104-1105	Workers' Compensation	B	-
20104-1089	Workers' Compensation	B	314,324.90
20104-2157	Commerical Auto	B	-
20104-1124	Workers' Compensation	B	-
20104-2127	Commerical Auto	B	-
20104-2134	Commerical Auto	B	-
20104-1374	Workers' Compensation	B	11,217.53
20104-1115	Workers' Compensation	B	-
20104-2131	Commerical Auto	B	-
20104-2130	Commerical Auto	B	-
20104-2170	General Liability	B	4,002.00
20104-2168	General Liability	B	657.50
20104-1350	Workers' Compensation	B	9,927.13
20104-1360	Workers' Compensation	B	-
20104-1367	Workers' Compensation	B	-
20104-1368	Workers' Compensation	B	-
20104-1382	Workers' Compensation	B	-
20104-1379	Workers' Compensation	B	6,713.86
20104-1384	Workers' Compensation	B	18,048.84
20104-1389	Workers' Compensation	B	55,687.61
20104-1341	Workers' Compensation	B	-
20104-1041	Workers' Compensation	B	171,213.97
20104-1011	Workers' Compensation	B	70,197.44
20104-1309	Workers' Compensation	B	123.33
20104-1057	Workers' Compensation	B	-
20104-1035	Workers' Compensation	B	-
20104-1008	Workers' Compensation	B	-
20104-1045	Workers' Compensation	B	7,360.00
20104-1085	Workers' Compensation	B	-
20104-1084	Workers' Compensation	B	-
20104-1258	Workers' Compensation	B	31,837.09
20104-1268	Workers' Compensation	B	409.88

\* Note: This amount is net of claim level adjustments, but before any GA Level adjustments are applied.

**Reliance Insurance Company (in Liquidation)**  
**Guaranty Association Final Omnibus Notice of Determination**  
**Undisputed Claim Report as of 11/01/2017**

**Wisconsin Insurance Security Fund**

GA Claim Number	Line Of Business	Class	Valuation Amount
20104-1198	Workers' Compensation	B	-
20104-1173	Workers' Compensation	B	68,273.42
20104-1239	Workers' Compensation	B	-
20104-1012	Workers' Compensation	B	-
20104-1025	Workers' Compensation	B	108,833.42
20104-1023	Workers' Compensation	B	209,507.94
20104-2060	Commerical Auto	B	3,142.50
20104-2095	General Liability	B	-
Total Valuation Amount* :			4,326,211.42
GA Level Adjustments :			(80,761.99)
Recommended Allowed Amount for Claims :			4,245,449.43

\* Note: This amount is net of claim level adjustments, but before any GA Level adjustments are applied.

# Exhibit D

Reliance Insurance Company (in Liquidation)  
 Guaranty Association Final Omnibus Notice of Determination  
 Undisputed Claim Report as of 11/01/2017  
 Legal Entity Summary Report

GA Name	GA Claim Count	Recommended AA For Claims
Alaska Insurance Guaranty Association	42	5,803,993.52
Connecticut Insurance Guaranty Association	82	15,762,745.59
District of Columbia Insurance Guaranty Association	21	19,460,470.63
Iowa Insurance Guaranty Association	6	987,502.85
Maine Insurance Guaranty Association	14	5,910,295.14
Maryland Property and Casualty Insurance Guaranty Corp.	72	32,178,627.87
Missouri Property & Casualty Insurance Guaranty Association	35	8,178,674.69
Montana Casualty Insurance Guaranty Association	22	2,581,564.82
Nebraska Property and Liability Insurance Guaranty Association	16	7,609,490.61
Nevada Insurance Guaranty Association	28	8,195,671.84
New Hampshire Insurance Guaranty Association	49	13,098,344.91
Oklahoma Property & Casualty Insurance Guaranty Association	42	11,069,645.72
South Carolina Property and Casualty Insurance Guaranty Association	55	6,412,411.58
Utah Property and Casualty Insurance Guaranty Association	33	4,045,467.59
Wisconsin Insurance Security Fund	107	4,245,449.43
<b>Total:</b>	<b>624</b>	<b>145,540,356.79</b>

# Exhibit E

**Reliance Insurance Company (In Liquidation)**  
**Guaranty Association Class (b) Final Omnibus Notices of Determination**  
As of 11/01/2017

AA = Allowed Amount

POC or NOD#	Approved AA for Claims	Recommended AA for Claims	Total AA for Claims
<b>Alaska Insurance Guaranty Association</b>			
C/O Northern Adjusters, Inc., Suite 100, 1401 Rudakof Circle, Anchorage, AK 99508			
AKXXB001A	\$9,203,745.23	\$5,803,993.52	\$15,007,738.75
<b>Connecticut Insurance Guaranty Association</b>			
One Bowdoin Square, Boston, MA 02114-2916			
CTXXB001B	\$41,723,046.94	\$15,762,745.59	\$57,485,792.53
<b>District of Columbia Insurance Guaranty Association</b>			
One Bowdoin Square, Boston, MA 02114-2916			
DCXXB001A	\$4,523,544.46	\$19,460,470.63	\$23,984,015.09
<b>Iowa Insurance Guaranty Association</b>			
C/O Bradshaw, Fowler, Procter & Fairgrave, P.C., Suite 3700, 801 Grand Ave, Des Moines, IA 50309-8004			
IAXXB001A	\$9,212,141.73	\$987,502.85	\$10,199,644.58
<b>Maine Insurance Guaranty Association</b>			
One Bowdoin Square, Boston, MA 02114-2916			
MEXXB001A	\$3,627,689.44	\$5,910,295.14	\$9,537,984.58
<b>Maryland Property and Casualty Insurance Guaranty Corp.</b>			
Suite 600, 305 Washington Avenue, Towson, MD 21204-4715			
MDXXB001A	\$20,422,483.72	\$32,178,627.87	\$52,601,111.59
<b>Missouri Property &amp; Casualty Insurance Guaranty Association</b>			
Suite 102, 994 Diamond Ridge, Jefferson City, MO 65109			
MOXXB001A	\$32,553,791.43	\$8,178,674.69	\$40,732,466.12
<b>Montana Casualty Insurance Guaranty Association</b>			
Suite 408, 1720 South Bellaire Street, Denver, CO 80222			
MTXXB001A	\$3,457,826.76	\$2,581,564.82	\$6,039,391.58
<b>Nebraska Property and Liability Insurance Guaranty Association</b>			
Suite 408, 1720 South Bellaire Street, Denver, CO 80222			
NEXXB001B	\$5,280,292.01	\$7,609,490.61	\$12,889,782.62
<b>Nevada Insurance Guaranty Association</b>			
Suite 100, 3821 West Charleston Boulevard, Las Vegas, NV 89102-1859			
NVXXB001A	\$6,343,533.99	\$8,195,671.84	\$14,539,205.83

**Reliance Insurance Company (In Liquidation)**  
**Guaranty Association Class (b) Final Omnibus Notices of Determination**  
As of 11/01/2017

POC or NOD#	Approved AA for Claims	Recommended AA for Claims	Total AA for Claims
<b>New Hampshire Insurance Guaranty Association</b> One Bowdoin Square, Boston, MA 02114-2916			
NHXXB001B	\$8,418,706.22	\$13,098,344.91	\$21,517,051.13
<b>Oklahoma Property &amp; Casualty Insurance Guaranty Association</b> 2601 Northwest Expressway, Suite 330E, Oklahoma City, OK 73112			
OKXXB001A	\$15,046,158.95	\$11,069,645.72	\$26,115,804.67
<b>South Carolina Property and Casualty Insurance Guaranty Association</b> Suite 101, One Greystone Building, Columbia, SC 29210			
SCXXB001A	\$24,726,669.19	\$6,412,411.58	\$31,139,080.77
<b>Utah Property and Casualty Insurance Guaranty Association</b> 7400 South Union Park Avenue, Suite 201, Midvale, UT 84047			
UTXXB001A	\$6,418,154.97	\$4,045,467.59	\$10,463,622.56
<b>Wisconsin Insurance Security Fund</b> Suite 135, 2820 Walton Commons West, Madison, WI, 53718-6797			
WIXXB001A	\$7,606,094.37	\$4,245,449.43	\$11,851,543.80



# Exhibit F

## Converting Guaranty Association Early Access to Guaranty Association Distributions

AA = Allowed Amount

Guaranty Association	(A) Approved AA for Class (b) Claims	(B) Recommended AA for Class (b) Claims	(C) Total AA for Class (b) Claims	(D) 80% of Total AA for Class (b) Claims = GA Total Distribution Amount	(E) Offsets Amounts	(F) GA Net Distribution Amounts	(G) Early Access Advances to GA	(H) Distribution Payments	(I) Early Access to be converted to Distribution	(J) Early Access retained by GA
Alaska Insurance Guaranty Association	9,203,745.23	5,803,993.52	15,007,738.75	12,006,191.00	-	12,006,191.00	10,299,751.00	1,706,440.00	10,299,751.00	-
Connecticut Insurance Guaranty Association	41,723,046.94	15,762,745.59	57,485,792.53	45,988,634.02	-	45,988,634.02	45,037,451.65	951,182.37	45,037,451.65	-
District of Columbia Insurance Guaranty Association	4,523,544.46	19,460,470.63	23,984,015.09	19,187,212.07	-	19,187,212.07	13,581,393.95	5,605,818.12	13,581,393.95	-
Iowa Insurance Guaranty Association	9,212,141.73	987,502.85	10,199,644.58	8,159,715.66	-	8,159,715.66	6,530,487.98	1,629,227.68	6,530,487.98	-
Maine Insurance Guaranty Association	3,627,689.44	5,910,295.14	9,537,984.58	7,630,387.66	-	7,630,387.66	5,738,697.67	1,891,689.99	5,738,697.67	-
Maryland Property and Casualty Insurance Guaranty Corporation	20,422,483.72	32,178,627.87	52,601,111.59	42,080,889.27	-	42,080,889.27	27,538,388.29	14,542,500.98	27,538,388.29	-
Missouri Property and Casualty Insurance Guaranty Association	32,553,791.43	8,178,674.69	40,732,466.12	32,585,972.90	-	32,585,972.90	27,344,026.70	5,241,946.20	27,344,026.70	-
Montana Casualty Insurance Guaranty Association	3,457,826.76	2,581,564.82	6,039,391.58	4,831,513.26	-	4,831,513.26	4,837,753.87	-	4,831,513.26	6,240.61
Nebraska Property and Liability Insurance Guaranty Association	5,280,292.01	7,609,490.61	12,889,782.62	10,311,826.10	-	10,311,826.10	8,413,007.28	1,898,818.82	8,413,007.28	-
Nevada Insurance Guaranty Association	6,343,533.99	8,195,671.84	14,539,205.83	11,631,364.66	-	11,631,364.66	8,976,367.24	2,654,997.42	8,976,367.24	-
New Hampshire Insurance Guaranty Association	8,418,706.22	13,098,344.91	21,517,051.13	17,213,640.90	-	17,213,640.90	14,711,595.56	2,502,045.34	14,711,595.56	-
Oklahoma Property and Casualty Insurance Guaranty Association	15,046,158.95	11,069,645.72	26,115,804.67	20,892,643.74	-	20,892,643.74	17,630,459.24	3,262,184.50	17,630,459.24	-
South Carolina Property and Casualty Insurance Guaranty Association	24,726,669.19	6,412,411.58	31,139,080.77	24,911,264.62	-	24,911,264.62	20,168,202.18	4,743,062.44	20,168,202.18	-
Utah Property and Casualty Insurance Guaranty Association	6,418,154.97	4,045,467.59	10,463,622.56	8,370,898.05	-	8,370,898.05	7,633,484.33	737,413.72	7,633,484.33	-
Wisconsin Insurance Security Fund	7,606,094.37	4,245,449.43	11,851,543.80	9,481,235.04	-	9,481,235.04	8,934,035.68	547,199.36	8,934,035.68	-

**EXHIBIT F**