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May 15, 2018

**VIA U.S. CERTIFIED MAIL**

Hon. Bonnie Brigance Leadbetter  
Commonwealth Court of Pennsylvania  
Pennsylvania Judicial Center  
601 Commonwealth Avenue  
P.O. Box 61260  
Suite 1500  
Harrisburg, PA 17106

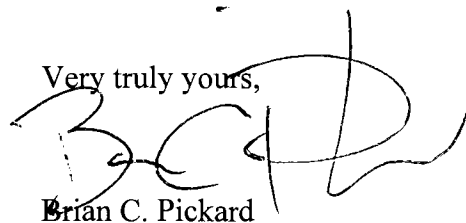
**Re: IN RE: Reliance Insurance Company In Liquidation  
No. 1 REL 2001**

Dear Judge Leadbetter:

This firm represents Gallagher Fluid Seal, Inc. ("Gallagher") in the above-captioned matter.

I write in response to the Court's Order of May 8, 2018, instructing Gallagher to file an amended application, if any, on or before May 21, 2018 and to inform that Court that Gallagher has reached an amicable resolution with the Liquidator regarding its objections to the Estimated Claims Value Process ("ECVP"). Accordingly, Gallagher does not intend to file an amended application and will not further pursue its opposition to the ECVP.

Very truly yours,



Brian C. Pickard

BCP:mb

cc: Gail Burgess (via email)  
Marilyn Kincaid (via email)