

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

In Re: Legion Insurance Company :
(In Liquidation) : No. 1 LEG 2002

**APPLICATION FOR APPROVAL
OF REPORT AND RECOMMENDATIONS
ON LEGION INSURANCE COMPANY'S
UNDISPUTED GUARANTY ASSOCIATIONS' CLAIMS**

Jessica K. Altman, Insurance Commissioner of the Commonwealth of Pennsylvania ("Commissioner"), in her official capacity as Statutory Liquidator for Legion Insurance Company ("Legion or Estate"), in compliance with and pursuant to Pa.R.A.P. 3784(a) and 40 P.S. § 221.45, respectfully applies to this Court for an Order approving her Report and Recommendations on Legion Insurance Company's Undisputed Guaranty Associations' Claims (the "Report" as more fully described below). In support of this Application the Liquidator avers the following:

BACKGROUND AND FACTS

1. Legion was a Pennsylvania domiciled property and casualty insurer that was licensed to write business in all fifty states, the District of Columbia, and the territory of Puerto Rico.

2. By Order dated July 25, 2003 (the "Liquidation Order") this Court found Legion to be insolvent and appointed the Insurance Commissioner and her successors in office as Statutory Liquidator of Legion ("Liquidator").

3. The Liquidation Order directed the Liquidator to 'give notice by publication and by first-class mail to all persons which or who may have claims against Legion.' See Liquidation Order ¶19 and 40 P.S. § 221.24.

4. When Legion was placed into liquidation by the Liquidation Order, the overwhelming majority of Legion's open claims were assumed by fifty-six state property and casualty and workers' compensation guaranty associations, and the National Organization of Life and Health Guaranty Associations ("NOLHGA"), acting on behalf of various state life and health guaranty associations (collectively referred to as the "GAs").

5. Legion wrote various property and casualty and accident and health lines of business, including workers' compensation coverage, which frequently creates long-term liability for the estate of an insolvent insurer. That has been the case in the Legion liquidation, where the overwhelming numbers of remaining open claims are workers' compensation claims that are being handled by state guaranty associations.

6. In most liquidation proceedings, including Legion, due to the ongoing nature of the relationship between the Liquidator and the GAs, the GAs file one or more omnibus proofs of claim in lieu of separate proofs for each claim. All GAs have submitted timely filed omnibus proofs of claim (the "POCs") covering all of their claims. As a group, the GAs represent the largest creditors of the Estate.

7. The GAs' omnibus POCs primarily include covered policy loss and expense claims and certain administrative expenses of the GAs. These claims are classified as class (b) and class (a) claims, respectively, in accordance with Article V of the Insurance Department Act¹.

8. On July 30, 2012, the Court implemented Article V Rules to govern insurance rehabilitations and liquidations and all other matters under Article V of the Act. See Pa. R.A.P. 3771-3784 (the "Article V Rules"). The Article V Rules require that the Liquidator present to the

¹Act of May 17, 1921, P.L. 789, *as amended*. Article V was added by the Act of December 14, 1977, P.L. 280, *as amended*, 40 P.S. §§ 221.1—221.63 ("Act").

Court a report of the Liquidator's recommendations with respect to each proof of claim. The Report shall include the following: the claimant's name, address, class, and the particulars of the claim, including whether the value of the claim was determined without objection (hereinafter referred to as "Undisputed Claims") or after settlement or Court resolution of an objection (hereinafter referred to as "Resolved Claims"). Additionally, the Report shall include the amount of the claim finally recommended. See Pa. R.A.P. 3784(a).

9. The Article V Rules further provide that "[no] claims shall be paid, in part or in whole, until the Report is approved by the Court." Pa. R.A.P. 3784(a).

10. During the administration of the Legion liquidation, the Liquidator has sought and received the Court's permission to distribute early access payments to the GAs that have been affected by Legion's insolvency. Nine early access distribution payments totaling \$1,690,561,839.00 have been made to the GAs. Because of these distributions, the Liquidator is not seeking an Order allowing an interim distribution of assets to the GAs at this time.

11. The Liquidator has now evaluated the omnibus POCs of each of the state GAs, and have agreed to the final amounts of those claims. The Report, as more fully described below, sets forth the amounts that have been agreed between Legion and each relevant GA, and is attached hereto as Exhibit A and incorporated herein by reference.

12. As the Liquidator and individual GAs reached agreement on the final value of the GA's notice of determination ("NOD or NODs"), the NODs were issued on a rolling basis from the third quarter of 2015 to the first quarter of 2018 in accordance with Article V of the Act.

**REPORT AND RECOMMENDATIONS
ON UNDISPUTED CLAIMS OF GUARANTY ASSOCIATIONS**

13. The Liquidator's Report and Recommendations on Legion Insurance Company's Undisputed Guaranty Associations' Claims² is comprised of one part attached hereto as Exhibit A. The claims of the GAs are sorted alphabetically by the GA name³.

14. The Report addresses claims that were "determined without objections" ("Undisputed Claims") and reflects NODs issued by the Liquidator for which the objection period expired before March 2018 or the GA waived its right to object. The total number of Undisputed Claims in class (a) administrative expense is 58 with an allowed amount of \$205,573,931.22. The total number of Undisputed Claims in class (b) (policy loss and expense claims) is 58 with an allowed amount of \$2,030,416,228.62. The total number of Undisputed Claims in class (g) (subrogation payments made to other insurance companies) is 2 with an allowed amount of \$1,981,364.82.

15. Because all of the GA POCs were resolved without objection, there are no Resolved Claims to report.

16. As set forth in Exhibit A, the Liquidator respectfully submits her recommendations for a total of 118 claims with a total allowed amount of \$2,237,971,524.66 in accordance with and pursuant to Pa.R.A.P. 3784(a) and 40 P.S. § 221.45 for this Court's approval.

17. This Court's approval of the final GA NODs will significantly assist the Liquidator's efforts to resolve the Estate's liabilities, and thus allow the Liquidator to take an important step towards finalizing the Estate's affairs.

²The Liquidator has filed twenty-three previous Reports and Recommendations on Legion Insurance Company Claims Undisputed and Resolved with the latest one approved on March 5, 2018.

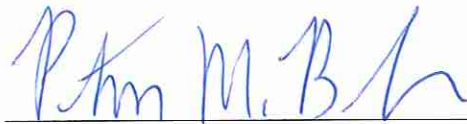
³Where a GA did not indicate a specific final claim amount when it originally filed its omnibus POC, the claimed amount is noted as \$0. The GA claim amounts set forth in the Senior Vice President's Affidavit, more fully described below, varies in that the amounts set forth therein are the final amounts asserted by the GAs through their subsequent UDS electronic filings with the Estate, as more fully detailed in the Affidavit.

18. In fulfilling her statutory requirements, the Liquidator carefully reviewed all documentation submitted by the GA claimants in support of the claims and independently determined the merit, classification and value of each claim, as required by the Act. See 40 P.S. §§ 221.37, 221.38, 221.44, 221.45.

19. The Affidavits of the Chief Liquidation Officer and the Senior Vice President – Claims of Legion in support of the Liquidator’s submission of this Application are attached hereto as Exhibits B and C.

WHEREFORE, the Liquidator respectfully requests that this Court grant her Application and enter an Order in the form attached hereto.

Respectfully submitted,



Preston M. Buckman (I.D. No. 57570)
Insurance Department Counsel
Governor’s Office of General Counsel
Office of Liquidations, Rehabilitations
and Special Funds
901 North 7th Street
Harrisburg, PA 17102
(717) 787-6009

Counsel for Jessica K. Altman, Insurance
Commissioner of the Commonwealth of
Pennsylvania, in her official capacity as
Statutory Liquidator of Legion Insurance
Company (In Liquidation)

Dated: _____

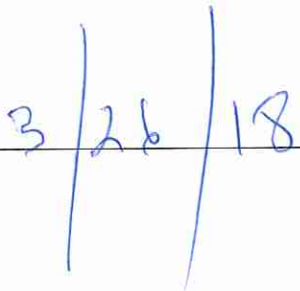


EXHIBIT A

Legion Insurance Company (In Liquidation) Undisputed Guaranty Associations Claims Report

Class A	Total Number of Undisputed Claims	Total Amount Allowed
	58	\$205,573,931.22

Class B	Total Number of Undisputed Claims	Total Amount Allowed
	58	\$2,030,416,228.62

Class G	Total Number of Undisputed Claims	Total Amount Allowed
	2	\$1,981,364.82

All Classes	Total Number of Undisputed Claims	Total Amount Allowed
	118	\$2,237,971,524.66

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Alabama Insurance Guaranty Association	Andrea Lentine Alabama Insurance Guaranty Association 2020 Canyon Road Suite 200 BIRMINGHAM, AL 35216	1332003	2/17/2004		A	1332003-1	\$0.00	\$3,421,600.00	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.
Alaska Insurance Guaranty Association	David Harvard Alaska Insurance Guaranty Association C/O Northern Adjusters Inc 1401 Rudakop Anchorage, AK 99508-3108	631351	6/7/2005		A	631351-1	\$0.00	\$23,456.05	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Arizona P&C Insurance Guaranty Fund	Arizona P&C Insurance Guaranty Fund 2910 North 44th Street Suite 210 (Second Floor) Phoenix, AZ 85018-7269	1376359	6/29/2005		A	1376359-9	\$0.00	\$162,312.46	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for the costs and expenses of administration, excluding non-workers compensation claims, that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Arizona P&C Insurance Guaranty Fund	Arizona P&C Insurance Guaranty Fund 2910 North 44th Street Suite 210 (Second Floor) Phoenix, AZ 85018-7269	1376359	6/29/2005		A	1376359-1	\$0.00	\$460,941.65	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for the costs and expenses, excluding workers compensation claims, of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.
Arkansas P&C Guaranty Fund	Steve Uhyrowez Arkansas P&C Guaranty Fund 1023 W. Capitol, Ste. 2 Little Rock, AR 72201	631347	6/28/2005		A	631347-1	\$0.00	\$269,797.51	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.

Reference Number: ef8c80bd-2ae7-4918-81f5-eb5159d1fa27

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
California Insurance Guarantee Association	Wayne D Wilson California Insurance Guarantee Association P O Box 29066 Glendale, CA 91209-9066	1332013	12/6/2004		A	1332013-1	\$0.00	\$85,720,779.69	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.
Colorado Insurance Guaranty Association	Chad Anderson Colorado Insurance Guaranty Association c/o Western Guaranty Fund Services 1720 Bellaire Street, Suite 408 Denver, CO 80222	1332111	4/1/2004		A	1332111-1	\$0.00	\$966,994.00	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Connecticut Insurance Guaranty Association	Paul M Gulko Connecticut Insurance Guaranty Association c/o Guaranty Fund Management Services One Bowdoin Square Boston, MA 02114-2916	625517	12/15/2003		A	625517-1	\$0.00	\$4,126,177.26	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.
Delaware Insurance Guaranty Association	Barry Miller Delaware Insurance Guaranty Association 220 Continental Drive Suite 309 NEWARK, DE 19713	1332019	5/26/2005		A	1332019-1	\$0.00	\$599,803.07	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
District of Columbia Insurance Guaranty Assoc	Paul M Gulko District of Columbia Insurance Guaranty Assoc c/o Guaranty Fund Management Services One Bowdoin Square Boston, MA 02114-2916	625499	12/15/2003		A	625499-1	\$0.00	\$393,993.83	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.
Florida Insurance Guaranty Association	Sandra J. Robinson, President Florida Insurance Guaranty Association Claims, Administration and Accounting P.O. Box 14249 Tallahassee, FL 32317	1332021	6/28/2005		A	1332021-6	\$0.00	\$1,447,918.75	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Florida Workers' Compensation Ins. Guaranty Assn.	Sandra J. Robinson, President Florida Workers' Compensation Ins. Guaranty Assn. P.O. Box 15159 Tallahassee, FL 32317-5159	627389	6/28/2005		A	627389-3	\$0.00	\$1,997,848.67	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.
Georgia Insurers' Insolvency Pool	Michael C. Marchman, Exec. Dir. Georgia Insurers Insolvency Pool Gwinnett Commerce Center 3700 Crestwood Parkway NW, Suite 400 Duluth, GA 30096	1332025	6/17/2005		A	1332025-1	\$0.00	\$5,374,175.00	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Hawaii Insurance Guaranty Association	Blake J. Obata, Administrator Hawaii Insurance Guaranty Association P.O. Box 4660 Honolulu, HI 96812-4660	1332043	4/29/2005		A	1332043-1	\$0.00	\$163,112.51	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.
Idaho Insurance Guaranty Association	Chad Anderson Idaho Insurance Guaranty Association c/o Western Guaranty Fund Services 1720 Bellaire Street, Suite 408 Denver, CO 80222	1332109	4/1/2004		A	1332109-1	\$0.00	\$145,225.98	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Illinois Insurance Guaranty Fund	Tim Schotke Exec. Director Illinois Insurance Guaranty Fund 150 S Wacker Drive, Suite 2970 Chicago, IL 60606	624363	5/6/2004		A	624363-1	\$0.00	\$5,529,700.00	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.
Indiana Insurance Guaranty Association	Janis B. Funk, Exec. Director Indiana Insurance Guaranty Association 3502 Woodview Trace Suite 100 Indianapolis, IN 46268	629779	6/21/2004		A	629779-1	\$0.00	\$594,900.00	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Iowa Insurance Guaranty Association	Steven M. Augspurger, General Counsel Iowa Insurance Guaranty Association 801 Grand Avenue Suite 3700 Des Moines, IA 50308-8004	625901	4/28/2004		A	625901-1	\$0.00	\$389,744.76	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.
Kansas Insurance Guaranty Association	Chad Anderson Kansas Insurance Guaranty Association c/o Western Guaranty Fund Services 1720 Bellaire Street, Suite 408 Denver, CO 80222	1332107	4/1/2004		A	1332107-1	\$0.00	\$659,783.00	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Kentucky Insurance Guaranty Association	A. Scott Webster, Exec. Director Kentucky Insurance Guaranty Association 10605 Shelbyville Road Suite 101 Louisville, KY 40223	1332049	6/21/2004		A	1332049-1	\$0.00	\$1,689,873.57	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.
Louisiana Insurance Guaranty Association	John Wells, Dir. of Operations Louisiana Insurance Guaranty Association 2142 Quail Run Drive Baton Rouge, LA 70808-4126	1332051	5/20/2004		A	1332051-1	\$0.00	\$902,427.99	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Maine Insurance Guaranty Association	Paul M Gilko Maine Insurance Guaranty Association c/o Guaranty Fund Management Services One Bowdoin Square Boston, MA 02114-2916	628739	12/15/2003		A	628739-1	\$0.00	\$789,914.69	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.
Massachusetts Insurers Insolvency Fund	Paul M Gilko Massachusetts Insurers Insolvency Fund c/o Guaranty Fund Management Services One Bowdoin Square Boston, MA 02114-2916	633023	12/15/2003		A	633023-1	\$0.00	\$7,838,045.00	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Michigan P&C Guaranty Association	Thomas R. Kujawa, Exec. Director Michigan P&C Guaranty Association P.O. Box 531266 Livonia, MI 48153-1266	1332053	5/23/2005		A	1332053-1	\$0.00	\$1,962,955.29	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.
Minnesota Insurance Guaranty Association	Paul Steffen, Exec. Director Minnesota Insurance Guaranty Association 7600 Parklawn Avenue, Suite 460 Edina, MN 55435	1332055	5/5/2005		A	1332055-1	\$0.00	\$510,723.33	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Mississippi Insurance Guaranty Association	Arthur Russell, Exec. Director Mississippi Insurance Guaranty Association 713 South Pear Orchard Road Suite 200 Ridgeland, MS 39157-4823	1332057	6/17/2005		A	1332057-1	\$0.00	\$4,491,632.40	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.
Missouri P&C Insurance Guaranty Association	Charles F Renn Missouri P&C Insurance Guaranty Association 994 Diamond Ridge Suite 102 Jefferson City, MO 65109	1332059	3/18/2004		A	1332059-1	\$0.00	\$1,206,707.00	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Montana Insurance Guaranty Association	Chad Anderson Montana Insurance Guaranty Association c/o Western Guaranty Fund Services 1720 Bellaire Street, Suite 408 DENVER, CO 80222	1332105	4/1/2004		A	1332105-1	\$0.00	\$678,948.00	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.
Nebraska P&C Insurance Guaranty Association	Chad Anderson Nebraska P&C Insurance Guaranty Association c/o Western Guaranty Fund Services Suite 408 1720 South Bellaire Street Denver, CO 80222	623595	11/10/2003		A	623595-1	\$0.00	\$451,515.00	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.

Reference Number: ef8c80bd-2ae7-4918-81f5-eb5159d1fa27

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Nevada Insurance Guaranty Association	Bruce W Gilbert Nevada Insurance Guaranty Association 3821 West Charleston Blvd., Suite 100 Las Vegas, NV 89102-1859	622767	11/10/2003	A	622767-1	\$0.00	\$1,850,360.32	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.
New Hampshire Insurance Guaranty Association	Paul M Gulko New Hampshire Insurance Guaranty Association c/o Guaranty Fund Management Services One Bowdoin Square Boston, MA 02114-2916	633281	12/15/2003	A	633281-1	\$0.00	\$987,563.84	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
New Jersey P&L Insurance Guaranty Association	Joseph L. DellaFera New Jersey P&L Insurance Guaranty Association 233 Mount Airy Road Basking Ridge, NJ 07920	627199	2/20/2004		A	627199-1	\$0.00	\$1,562,584.62	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.
New Jersey Workers' Compensation Security Fund	Joseph L. DellaFera New Jersey Workers' Compensation Security Fund 233 Mount Airy Road Basking Ridge, NJ 07920	1332015	2/28/2005		A	1332015-4	\$0.00	\$2,842,991.21	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
New Mexico Insurance Guaranty Association	Steve Vanetsky New Mexico Insurance Guaranty Association c/o Integron Group P.O. Box 27815 Albuquerque, NM 87125	1332069	5/13/2005		A	1332069-2	\$0.00	\$415,100.00	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.
NOLHGA	Peter Gallanis NOLHGA 13873 Park Center Road Suite 505 HERNDON, VA 20171	1332073	5/5/2005		A	1332073-2	\$0.00	\$1,659,145.00	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.

Reference Number: ef8c80bd-2ae7-4918-81f5-e65159d1fa27

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
North Carolina Insurance Guaranty Association	Raymond F Evans, Jr. North Carolina Insurance Guaranty Association 2910 Summer Boulevard Raleigh, NC 27616	1370449	6/27/2005		A	1370449-1	\$0.00	\$3,659,552.16	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.
North Dakota Insurance Guaranty Association	Jeffrey J. Cahill North Dakota Insurance Guaranty Association P.O. Box 2634 Bismarck, ND 58502-2634	1332077	4/1/2004		A	1332077-1	\$0.00	\$84,757.47	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Ohio Insurance Guaranty Association	Steve Durish Ohio Insurance Guaranty Association 1840 Mackenzie Drive Columbus, OH 43220	1324359	12/1/2003		A	1324359-1	\$0.00	\$660,490.00	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.
Oklahoma P&C Insurance Guaranty Association	Amanda Barbera Oklahoma P&C Insurance Guaranty Association 2601 Northwest Expressway Suite 330 E Oklahoma City, OK 73112	1366323	6/21/2005		A	1366323-1	\$0.00	\$2,115,954.89	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Oregon Insurance Guaranty Association	David C. Johnson Oregon Insurance Guaranty Association 10700 Southwest Beaverton Highway, Suite 425 Beaverton, OR 97005-3019	628917	7/6/2004		A	628917-1	\$0.00	\$575,169.53	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.
Pennsylvania P&C Insurance Guaranty Association	Stephen F. Perrone Pennsylvania P&C Insurance Guaranty Association 1617 John F. Kennedy Boulevard Suite 1850 Philadelphia, PA 19103	1330393	1/12/2004		A	1330393-3	\$0.00	\$961,238.04	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Pennsylvania Worker's Compensation Security Fund	Sue Pease Pennsylvania Worker's Compensation Security Fund 901 N 7th Street Harrisburg, PA 17102	1368561	6/21/2005		A	1368561-1	\$0.00	\$2,998,512.00	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.
Property & Casualty Ins. Guaranty Corp. (Maryland)	John Spielberger Property & Casualty Ins. Guaranty Corp. (Maryland) 305 Washington Avenue Suite 600 Towson, MD 21204-4715	627705	6/14/2004		A	627705-1	\$0.00	\$2,085,460.00	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Puerto Rico P&C Insurance Guaranty Association	Puerto Rico P&C Insurance Guaranty Association P.O. Box 364967 San Juan, PR 00936-4967	1332089	2/17/2004		A	1332089-2	\$0.00	\$0.00	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for costs and expenses of administration. A final Claims Bar Date of 7/28/15 was approved by the Commonwealth Court of Pennsylvania. Legion has no record of any costs or administrative expenses being incurred by the Puerto Rico Insurance Guaranty Association related to Legion. As such, no amount has been allowed for this proof of claim.
Rhode Island P&C Insurance Guaranty Association	Paul M Gulko, Rhode Island P&C Insurance Guaranty Association c/o Guaranty Fund Management Services One Bowdoin Square Boston, MA 02114-2916	633273	12/15/2003		A	633273-1	\$0.00	\$506,465.19	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
South Carolina P&C Insurance Guaranty Association	J. Smith Harrison South Carolina P&C Insurance Guaranty Association P.O. Box 407 Columbia, SC 29202	1332091	2/23/2004		A	1332091-2	\$0.00	\$2,822,535.07	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.
South Dakota Insurance Guaranty Association	South Dakota Insurance Guaranty Association c/o Edwin Evans P.O. Box 2790 Sioux Falls, SD 57101-2790	628899	12/12/2003		A	628899-2	\$0.00	\$67,925.50	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Special Fund Industrial Commission of Arizona	Jason Porter Chief Couns. Special Fund Industrial Commission of Arizona 800 W. Washington St. Phoenix, AZ 85007	1362263	5/27/2005		A	1362263-1	\$0.00	\$914,638.00	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim, less statutory deposits applied to pre-liquidation amounts, and has valued the full and final claim as noted above.
Superintendent of Financial Service of State of NY	David Axinn, Special Deputy Superintendent of Financial Service of State of NY c/o New York Liquidation Bureau 110 William Street, 15th Floor New York, NY 10038	625051	4/1/2004		A	625051-6	\$0.00	\$32,130,515.51	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Tennessee Insurance Guaranty Association	David Broemel Tennessee Insurance Guaranty Association 3100 West End Ave. Suite 670 Nashville, TN 37203-5805	625277	6/21/2004		A	625277-1	\$0.00	\$4,878,323.40	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.
Texas P&C Insurance Guaranty Association	Marvin Kelly Texas P&C Insurance Guaranty Association 9120 Burnet Road Austin, TX 78758	1332095	2/20/2004		A	1332095-2	\$0.00	\$4,316,783.26	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.

Reference Number: ef8c80bd-2ae7-4918-81f5-e65159d1fa27

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Utah P&C Insurance Guaranty Association	Utah P&C Insurance Guaranty Association PO Box 1608 Sandy, UT 84091-1608	629505	1/3/2005		A	629505-1	\$0.00	\$221,531.88	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.
Vermont P&C Insurance Guaranty Association	Paul M. Gulko Vermont P&C Insurance Guaranty Association c/o Guaranty Fund Management Services One Bowdoin Square Boston, MA 02114-2916	633265	12/15/2003		A	633265-1	\$0.00	\$598,677.59	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Virginia P&C Insurance Guaranty Association	Paul M Guiko Virginia P&C Insurance Guaranty Association c/o Guaranty Fund Management Services One Bowdoin Square Boston, MA 02114-2916	632329	11/18/2003		A	632329-1	\$0.00	\$2,709,760.10	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.
Washington Insurance Guaranty Association	Chad Anderson Washington Insurance Guaranty Association c/o Western Guaranty Fund Services 1720 Bellaire Street, Suite 408 Denver, CO 80222	1332103	4/1/2004		A	1332103-1	\$0.00	\$125,976.00	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.

Reference Number: ef8c80bd-2ae7-4918-81f5-eb5159d1fa27

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
West Virginia Insurance Guaranty Association	Steve Durish West Virginia Insurance Guaranty Association 1840 Mackenzie Drive Columbus, OH 43220-2980	623911	12/1/2003		A	623911-1	\$0.00	\$170,000.00	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.
Wisconsin Insurance Security Funds	Wisconsin Insurance Security Funds 2820 Walton Commons West Suite 135 MADISON, WI 53718-6797	1332113	6/9/2005		A	1332113-1	\$0.00	\$625,934.18	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Wyoming Insurance Guaranty Association	Chad Anderson Wyoming Insurance Guaranty Association c/o Western Guaranty Fund Services 1720 Bellaire Street, Suite 408 Denver, CO 80222	1332101	4/1/2004		A	1332101-1	\$0.00	\$44,937.00	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.
Alabama Insurance Guaranty Association	Andrea Lentine Alabama Insurance Guaranty Association 2020 Canyon Road Suite 200 BIRMINGHAM, AL 35216	1332003	2/17/2004		B	1332003-2	\$0.00	\$58,646,248.77	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Alaska Insurance Guaranty Association	David Harvard Alaska Insurance Guaranty Association C/O Northern Adjusters Inc 1401 Rudakop Anchorage, AK 99508-3108	631351	6/7/2005		B	631351-2	\$0.00	\$1,650,911.40	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.
Arizona P&C Insurance Guaranty Fund	Arizona P&C Insurance Guaranty Fund 2910 North 44th Street Suite 210 (Second Floor) Phoenix, AZ 85018-7289	1376359	6/29/2005		B	1376359-2	\$0.00	\$1,156,248.54	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for direct policy related loss and expense payments, excluding workers compensation claims, that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Arizona P&C Insurance Guaranty Fund	Arizona P&C Insurance Guaranty Fund 2910 North 44th Street Suite 210 (Second Floor) Phoenix, AZ 85018-7269	1376359	6/29/2005		B	1376359-12	\$0.00	\$8,529,953.89	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.
Arkansas P&C Insurance Guaranty Fund	Steve Uhnyrowez Arkansas P&C Guaranty Fund 1023 W. Capitol, Ste. 2 Little Rock, AR 72201	631347	6/28/2005		B	631347-2	\$0.00	\$3,866,118.45	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.

Reference Number: ef8c80bd-2ae7-4918-81f5-eb5159d1fa27

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
California Insurance Guarantee Association	Wayne D Wilson California Insurance Guarantee Association P O Box 29066 Glendale, CA 91209-9066	1332013	12/6/2004		B	1332013-2	\$0.00	\$692,248,054.00	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.
Colorado Insurance Guaranty Association	Chad Anderson Colorado Insurance Guaranty Association c/o Western Guaranty Fund Services 1720 Bellaire Street, Suite 408 Denver, CO 80222	1332111	4/1/2004		B	1332111-2	\$0.00	\$12,449,796.21	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Connecticut Insurance Guaranty Association	Paul M Gulko Connecticut Insurance Guaranty Association c/o Guaranty Fund Management Services One Bowdoin Square Boston, MA 02114-2916	625517	12/15/2003		B	625517-2	\$0.00	\$33,461,050.59	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.
Delaware Insurance Guaranty Association	Barry Miller Delaware Insurance Guaranty Association 220 Continental Drive Suite 309 NEWARK, DE 19713	1332019	5/26/2005		B	1332019-2	\$0.00	\$5,016,559.04	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
District of Columbia Insurance Guaranty Assoc	Paul M Gulko District of Columbia Insurance Guaranty Assoc c/o Guaranty Fund Management Services One Bowdoin Square Boston, MA 02114-2916	625499	12/15/2003		B	625499-2	\$0.00	\$2,664,241.34	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.
Florida Insurance Guaranty Association	Sandra J. Robinson, President Florida Insurance Guaranty Association Claims, Administration and Accounting P.O. Box 14249 Tallahassee, FL 32317	1332021	6/28/2005		B	1332021-1	\$0.00	\$27,920,365.18	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Florida Workers' Compensation Ins. Guaranty Assn.	Sandra J. Robinson, President Florida Workers' Compensation Ins. Guaranty Assn. P.O. Box 15159 Tallahassee, FL 32317-5159	627389	6/28/2005		B	627389-2	\$0.00	\$54,504,843.24	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.
Georgia Insurers Insolvency Pool	Michael C. Marchman, Exec. Dir. Georgia Insurers Insolvency Pool Gwinnett Commerce Center 3700 Crestwood Parkway NW, Suite 400 Duluth, GA 30096	1332025	6/17/2005		B	1332025-2	\$0.00	\$97,505,784.80	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.

Reference Number: ef8c80bd-2ae7-4918-81f5-eb5159d1fa27

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Hawaii Insurance Guaranty Association	Blake J. Obata, Administrator Hawaii Insurance Guaranty Association P.O. Box 4660 Honolulu, HI 96812-4660	1332043	4/29/2005		B	1332043-2	\$0.00	\$1,705,380.67	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.
Idaho Insurance Guaranty Association	Chad Anderson Idaho Insurance Guaranty Association c/o Western Guaranty Fund Services 1720 Bellaire Street, Suite 406 Denver, CO 80222	1332109	4/1/2004		B	1332109-2	\$0.00	\$1,565,893.60	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Illinois Insurance Guaranty Fund	Tim Schotke Exec. Director Illinois Insurance Guaranty Fund 150 S Wacker Drive, Suite 2970 Chicago, IL 60606	624363	5/6/2004		B	624363-2	\$0.00	\$42,120,013.34	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.
Indiana Insurance Guaranty Association	Janis B. Funk, Exec. Director Indiana Insurance Guaranty Association 3502 Woodview Trace Suite 100 Indianapolis, IN 46268	629779	6/21/2004		B	629779-2	\$0.00	\$2,599,673.37	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Iowa Insurance Guaranty Association	Steven M. Augspurger, General Counsel Iowa Insurance Guaranty Association 801 Grand Avenue Suite 3700 Des Moines, IA 50309-8004	625901	4/28/2004		B	625901-2	\$0.00	\$2,626,535.06	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.
Kansas Insurance Guaranty Association	Chad Anderson Kansas Insurance Guaranty Association c/o Western Guaranty Fund Services 1720 Bellaire Street, Suite 408 Denver, CO 80222	1332107	4/1/2004		B	1332107-2	\$0.00	\$13,411,110.34	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Kentucky Insurance Guaranty Association	A. Scott Webster, Exec. Director Kentucky Insurance Guaranty Association 10605 Shelbyville Road Suite 101 Louisville, KY 40223	1332049	5/21/2004		B	1332049-2	\$0.00	\$25,411,385.72	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.
Louisiana Insurance Guaranty Association	John Wells, Dir. of Operations Louisiana Insurance Guaranty Association 2142 Quail Run Drive Baton Rouge, LA 70808-4126	1332051	5/20/2004		B	1332051-2	\$0.00	\$8,785,928.85	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Maine Insurance Guaranty Association	Paul M Gulko Maine Insurance Guaranty Association c/o Guaranty Fund Management Services One Bowdoin Square Boston, MA 02114-2916	628739	12/15/2003		B	628739-2	\$0.00	\$4,222,095.39	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.
Massachusetts Insurers Insolvency Fund	Paul M Gilko Massachusetts Insurers Insolvency Fund c/o Guaranty Fund Management Services One Bowdoin Square Boston, MA 02114-2916	633023	12/15/2003		B	633023-2	\$0.00	\$50,287,000.01	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Michigan P&C Guaranty Association	Thomas R. Kujawa, Exec. Director Michigan P&C Guaranty Association P.O. Box 531266 Livonia, MI 48153-1266	1332053	5/23/2005		B	1332053-2	\$0.00	\$23,364,346.84	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.
Minnesota Insurance Guaranty Association	Paul Stiefen, Exec. Director Minnesota Insurance Guaranty Association 7600 Parklawn Avenue, Suite 460 Edina, MN 55435	1332055	5/5/2005		B	1332055-2	\$0.00	\$5,405,806.26	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Mississippi Insurance Guaranty Association	Arthur Russell, Exec. Director Mississippi Insurance Guaranty Association 713 South Pear Orchard Road Suite 200 Ridgeland, MS 39157-4823	1332057	6/17/2005		B	1332057-2	\$0.00	\$59,525,187.03	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.
Missouri P&C Insurance Association	Charles F Renn Missouri P&C Insurance Guaranty Association 994 Diamond Ridge Suite 102 Jefferson City, MO 65109	1332059	3/18/2004		B	1332059-2	\$0.00	\$16,642,306.63	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Montana Insurance Guaranty Association	Chad Anderson Montana Insurance Guaranty Association c/o Western Guaranty Fund Services 1720 Bellaire Street, Suite 408 DENVER, CO 80222	1332105	4/1/2004		B	1332105-2	\$0.00	\$5,198,260.24	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.
Nebraska P&C Insurance Guaranty Association	Chad Anderson Nebraska P&C Insurance Guaranty Association c/o Western Guaranty Fund Services Suite 408 1720 South Bellaire Street Denver, CO 80222	623595	11/10/2003		B	623595-2	\$0.00	\$6,639,405.91	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Nevada Insurance Guaranty Association	Bruce W Gilbert Nevada Insurance Guaranty Association 3821 West Charleston Blvd., Suite 100 Las Vegas, NV 89102-1859	622767	11/10/2003		B	622767-2	\$0.00	\$10,388,083.01	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.
New Hampshire Insurance Guaranty Association	Paul M Gulko New Hampshire Insurance Guaranty Association c/o Guaranty Fund Management Services One Bowdoin Square Boston, MA 02114-2916	633281	12/15/2003		B	633281-2	\$0.00	\$7,136,412.28	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.

Reference Number: ef8c80bd-2ae7-4918-81f5-eb5159d1fa27

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
New Jersey P&L Insurance Guaranty Association	Joseph L. DellaFera New Jersey P&L Insurance Guaranty Association 233 Mount Airy Road Basking Ridge, NJ 07920	627199	2/20/2004		B	627199-2	\$0.00	\$37,006,096.00	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.
New Jersey Workers' Compensation Security Fund	Joseph L. DellaFera New Jersey Workers' Compensation Security Fund 233 Mount Airy Road Basking Ridge, NJ 07920	1332015	2/28/2005		B	1332015-1	\$0.00	\$73,034,442.43	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
New Mexico Insurance Guaranty Association	Steve Vanelsky New Mexico Insurance Guaranty Association c/o Integration Group P.O. Box 27815 Albuquerque, NM 87125	1332069	6/13/2005		B	1332069-3	\$0.00	\$4,630,767.01	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.
NOLHGA	Peter Gallanis NOLHGA 13873 Park Center Road Suite 505 HERNDON, VA 20171	1332073	5/5/2005		B	1332073-3	\$0.00	\$2,786,023.00	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
North Carolina Insurance Guaranty Association	Raymond F Evans, Jr. North Carolina Insurance Guaranty Association 2910 Sumner Boulevard Raleigh, NC 27616	1370449	6/27/2005		B	1370449-2	\$0.00	\$40,265,420.28	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.
North Dakota Insurance Guaranty Association	Jeffrey J. Cahill North Dakota Insurance Guaranty Association P.O. Box 2634 Bismarck, ND 58502-2634	1332077	4/1/2004		B	1332077-2	\$0.00	\$416,974.78	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Ohio Insurance Guaranty Association	Steve Durish Ohio Insurance Guaranty Association 1840 Mackenzie Drive Columbus, OH 43220	1324359	12/1/2003		B	1324359-2	\$0.00	\$1,637,666.17	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.
Oklahoma P&C Insurance Guaranty Association	Amanda Barbera Oklahoma P&C Insurance Guaranty Association 2601 Northwest Expressway Suite 330 E Oklahoma City, OK 73112	1366323	6/21/2005		B	1366323-4	\$0.00	\$16,928,254.14	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.

Reference Number: ef8c80bd-2ae7-4918-81f5-eb5159d1fa27

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Oregon Insurance Guaranty Association	David C. Johnson Oregon Insurance Guaranty Association 10700 Southwest Beaverton Highway, Suite 426 Beaverton, OR 97005-3019	628917	7/6/2004		B	628917-2	\$0.00	\$8,229,669.84	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.
Pennsylvania P&C Insurance Guaranty Association	Stephen F. Perrone Pennsylvania P&C Insurance Guaranty Association 1617 John F. Kennedy Boulevard Suite 1850 Philadelphia, PA 19103	1330393	1/12/2004		B	1330393-1	\$0.00	\$13,744,910.01	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Pennsylvania Worker's Compensation Security Fund	Sue Pease Pennsylvania Worker's Compensation Security Fund 901 N 7th Street Harrisburg, PA 17102	1368561	6/21/2005		B	1368561-2	\$0.00	\$70,744,451.03	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.
Property & Casualty Ins. Guaranty Corp. (Maryland)	John Spielberger Property & Casualty Ins. Guaranty Corp. (Maryland) 305 Washington Avenue Suite 600 Towson, MD 21204-4715	627705	6/14/2004		B	627705-2	\$0.00	\$12,885,353.37	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Puerto Rico P&C Insurance Guaranty Association	Puerto Rico P&C Insurance Guaranty Association P.O. Box 364967 San Juan, PR 00936-4967	1332089	2/17/2004		B	1332089-4	\$0.00	\$0.00	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for policy related loss and expense payments. A final Claims Bar Date of 7/28/15 was approved by the Commonwealth Court of Pennsylvania. Legion has no record of any policy loss and expense payments being incurred by the Puerto Rico Insurance Guaranty Association related to Legion. As such, no amount has been allowed for this proof of claim.
Rhode Island P&C Insurance Guaranty Association	Paul M. Gulko, Rhode Island P&C Insurance Guaranty Association c/o Guaranty Fund Management Services One Bowdoin Square Boston, MA 02114-2916	633273	12/15/2003		B	633273-2	\$0.00	\$3,824,823.03	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.

Reference Number: ef8c80bd-2ae7-4918-81f5-eb5159d1fa27

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
South Carolina P&C Insurance Guaranty Association	J. Smith Harrison South Carolina P&C Insurance Guaranty Association P.O. Box 407 Columbia, SC 29202	1332091	2/23/2004		B	1332091-1	\$0.00	\$48,161,345.75	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.
South Dakota Insurance Guaranty Association	South Dakota Insurance Guaranty Association c/o Edwin Evans P.O. Box 2790 Sioux Falls, SD 57101-2790	628899	12/12/2003		B	628899-3	\$0.00	\$623,360.11	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Special Fund Industrial Commission of Arizona	Jason Porter Chief Couns. Special Fund Industrial Commission of Arizona 800 W. Washington St. Phoenix, AZ 85007	1362263	5/27/2005		B	1362263-2	\$0.00	\$10,071,164.08	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim, less statutory deposits applied to pre-liquidation amounts, and has valued the full and final claim as noted above.
Superintendent of Financial Service of State of NY	David Axinn, Special Deputy Superintendent of Financial Service of State of NY c/o New York Liquidation Bureau 110 William Street, 15th Floor New York, NY 10038	625051	4/1/2004		B	625051-1	\$0.00	\$246,313,448.54	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.

Reference Number: ef8c80bd-2ae7-4918-81f5-eb5159d1fa27

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Tennessee Insurance Guaranty Association	David Broemel Tennessee Insurance Guaranty Association 3100 West End Ave. Suite 670 Nashville, TN 37203-5805	625277	6/21/2004		B	625277-2	\$0.00	\$51,597,608.43	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.
Texas P&C Insurance Guaranty Association	Marvin Kelly Texas P&C Insurance Guaranty Association 9120 Burnet Road Austin, TX 78758	1332095	2/20/2004		B	1332095-3	\$0.00	\$48,873,530.12	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Utah P&C Insurance Guaranty Association	Utah P&C Insurance Guaranty Association PO Box 1608 Sandy, UT 84091-1608	629505	1/3/2005		B	629505-2	\$0.00	\$842,705.66	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.
Vermont P&C Insurance Guaranty Association	Paul M. Gulko Vermont P&C Insurance Guaranty Association c/o Guaranty Fund Management Services One Bowdoin Square Boston, MA 02114-2916	633265	12/15/2003		B	633265-2	\$0.00	\$6,494,308.15	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Virginia P&C Insurance Guaranty Association	Paul M Gulko Virginia P&C Insurance Guaranty Association c/o Guaranty Fund Management Services One Bowdoin Square Boston, MA 02114-2916	632329	11/18/2003		B	632329-2	\$0.00	\$35,943,418.71	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.
Washington Insurance Guaranty Association	Chad Anderson Washington Insurance Guaranty Association c/o Western Guaranty Fund Services 1720 Bellaire Street, Suite 408 Denver, CO 80222	1332103	4/1/2004		B	1332103-2	\$0.00	\$718,120.96	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
West Virginia Insurance Guaranty Association	Steve Durish West Virginia Insurance Guaranty Association 1940 Mackenzie Drive Columbus, OH 43220-2980	623911	12/1/2003		B	623911-2	\$0.00	\$1,097,508.64	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.
Wisconsin Insurance Security Funds	Wisconsin Insurance Security Funds 2820 Walton Commons West Suite 135 MADISON, WI 53718-6797	1332113	6/9/2005		B	1332113-2	\$0.00	\$4,995,526.06	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Wyoming Insurance Guaranty Association	Chad Anderson Wyoming Insurance Guaranty Association c/o Western Guaranty Fund Services 1720 Bellaire Street, Suite 408 Denver, CO 80222	1332101	4/1/2004		B	1332101-2	\$0.00	\$1,094,333.42	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for direct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
California Insurance Guarantee Association	Wayne D Wilson California Insurance Guarantee Association P O Box 29066 Glendale, CA 91209-9066	1332013	12/6/2004		G	1332013-9	\$0.00	\$580,197.04	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for subrogation claim payments for amounts paid by other benefit providers (insurance carriers) that are designated priority (g) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15 so no additional claims will be allowed. Legion has evaluated your complete priority (g) claim and has valued the full and final claim as noted above.

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Superintendent of Financial Service of State of NY	David Axinn, Special Deputy Superintendent of Financial Service of State of NY c/o New York Liquidation Bureau 110 William Street, 15th Floor New York, NY 10038	625051	4/1/2004		G	625051-7	\$0.00	\$1,401,167.78	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for subrogation claim payments for amounts paid by other benefit providers (insurance carriers) that are designated priority (g) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15 so no additional claims will be allowed. Legion has evaluated your complete priority (g) claim and has valued the full and final claim as noted above.

EXHIBIT B

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

In Re: Legion Insurance Company :
(In Liquidation) : No. 1 LEG 2002

**AFFIDAVIT OF ROBERT E. HABERLE IN SUPPORT
OF THE LIQUIDATOR'S APPLICATION FOR APPROVAL OF REPORTS AND
RECOMMENDATIONS ON LEGION INSURANCE COMPANY UNDISPUTED
GUARANTY ASSOCIATIONS' CLAIMS**

I, **ROBERT E. HABERLE**, hereby depose and state as follows:

1. I am Chief Liquidation Officer of Legion Insurance Company (In Liquidation) and Villanova Insurance Company (In Liquidation) (“the Estates”), and am responsible for overseeing their daily business operations.

2. I directed the preparation of and have reviewed the Liquidator's Application for Approval of Reports and Recommendations on Legion Insurance Company Undisputed Guaranty Associations' ("GAs") Claims.

3. Based on my review of the Notices of Determination issued by the Estates, my personal knowledge and business experience, and having considered information that I believe necessary to assess the valuation of the Notices of Determination issued by the Estates, I certify that the allowed amounts set forth in Exhibit A to the Application constitute fair and reasonable valuations of the omnibus proofs of claim of the GAs pursuant to the provisions of the Act.

5. My certification is made in reasonable reliance on the work of qualified staff and the Estates' internal procedures for financial operations and claims valuations.

6. I verify that the matters stated therein are true and correct to the best of my knowledge, information and belief, and make these statements subject to the penalties of 18 Pa.C.S. § 4904 relating to unsworn falsification to authorities.



ROBERT E. HABERLE

Sworn to and subscribed before me
this 19th day of March, 2018.



NOTARY PUBLIC

COMMONWEALTH OF PENNSYLVANIA

NOTARIAL SEAL
ROBERT J. LENAHAN, Notary Public
City of Philadelphia, Phila. County
My Commission Expires December 14, 2019

EXHIBIT C

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

In Re: Legion Insurance Company :
(In Liquidation) : No. 1 LEG 2002

**AFFIDAVIT OF CHRISTOPHER M. WATSON IN SUPPORT
OF THE LIQUIDATOR'S APPLICATIONS TO APPROVE THE REPORT AND
RECOMMENDATIONS ON LEGION INSURANCE COMPANY AND VILLANOVA
INSURANCE COMPANY UNDISPUTED GUARANTY ASSOCIATIONS' CLAIMS**

I, CHRISTOPHER M. WATSON, being duly sworn, deposes and says:

1. I am fully familiar with the facts and circumstances set forth herein. I submit this affidavit in support of the Applications to Approve the Report and Recommendations on Legion Insurance Company ("Legion") and Villanova Insurance Company ("Villanova") (Legion and Villanova together, collectively, the "Estates") Undisputed Guaranty Associations' Claims (collectively the "Applications").

2. I am Senior Vice President of Claims for Legion and Villanova and am currently responsible for handling matters concerning the valuation of proofs of claim filed in the Legion and Villanova liquidation proceedings. I have over thirty years of experience in the insurance claims field. From 1983 to 2009, I was employed in the claims department of Reliance Insurance Company ("Reliance"), in increasing levels of authority, commencing as a Claims Service Representative in 1983 to an Assistant Vice President of Claims from 2001 to 2009. Since Reliance, I have been with Legion and Villanova as Senior Vice President of Claims. See Exhibit 1 – Resume of Christopher M. Watson. I hold the CPCU, ARe, and AIC professional

designations. Throughout my career I have served in various claim technical and management positions responsible for multiple disciplines within claims departments of insurance companies.

3. As head of the Legion and Villanova claims operations, I have been responsible for a staff of claims personnel who review and analyze claims arising under Legion and Villanova policies with the vast majority of those claims being handled by the various state guaranty associations (“GAs” and/or “GA”) across the country. In addition, the claims department has reviewed and maintained the claim files and electronic claims financial reporting submitted by the GAs. Legion and Villanova have maintained and continue to maintain those books and records in the ordinary course of their business operations. I make this affidavit in reliance on the assistance and support of qualified staff and the Estates’ internal procedures for claims operations.

4. I have also been responsible for the review and valuation of all proofs of claim filed in the liquidation proceedings of both Legion and Villanova.

5. By statute, GAs provide a safety net and means to compensate insured and third-party claimants when insurance companies, such as Legion and Villanova in this case, are liquidated and therefore unable to meet policy claim obligations. See 40 P.S. §991.1701 et seq.

6. Generally speaking, when a liquidation order is entered declaring an insurance company insolvent, applicable GAs assume the insolvent insurer’s liability obligations and rights with respect to insureds and third party claimants up to the limits of the GAs’ applicable statutory coverage and maximum per claim limit. See 40 P.S. §991.1701 et seq.

7. In return, the liquidation statutes recognize that the GAs will file claims in the liquidation proceeding to seek at least partial reimbursement from the assets of the liquidated

estates for the amounts expended in fulfilling the GAs' statutory obligations. The liquidators then evaluate those claims in accordance with their respective statutes.

8. 40 P.S. §221.44(a) confers class (a) administrative expense priority claim status on "...expenses of a guaranty association in handling claims."

9. The GAs' class (b) claims include all insured loss and loss adjustment expenses paid by the GAs. See 40 P.S. §221.44(b).

10. The GAs' class (g) claims include subrogation payments made to other insurance companies. See 40 P.S. §221.44 (g).

11. The GAs' class (e) claims for unearned premium payments made to policyholders have previously been addressed, with notices of determination ("NOD") issued and submitted to the Court for approval.

12. Early in the liquidation process, the GAs began reporting summary claim financial data on policy paid losses and allocated loss adjustment expenses and outstanding reserves using an automated interface called UDS, an acronym for Uniform Data Standards. Almost all GAs reported paid and outstanding loss information on a monthly basis utilizing the UDS "C" record reporting format.

13. In addition, the GAs reported summary data on administrative expenses using the Financial Information Questionnaire (FIQ) and/or the UDS "D" record reporting format.

14. Administrative expense reports were submitted on a quarterly basis.

15. The Liquidator's staff conducted prior on-site or desk audits of various GA's administrative expense and claim records.

16. As part of my duties, I supervised a staff of claims professionals that reviewed the submitted data from each GA for accuracy and completeness.

17. My staff also reviewed closed claim detail submitted by the GAs and evaluated reserves on open claims.

18. In preparation for the valuation of each GA's omnibus proofs of claim ("POC"), Legion/Villanova personnel conducted a final review of submitted administrative expenses and policy loss and expense claim payments and reserves in order to determine reasonableness and compliance with statutory requirements and appropriate claim handling practices.

19. For each GA, my staff and I compared the GA's level of administrative expenses to similarly situated GAs, reviewed prior internal audit findings, and reviewed any items identified as potentially not reimbursable under the statute. After completing the due diligence review, I made a recommendation for an allowed class (a) claim to a committee of senior officers of Legion and Villanova and representatives of the Pennsylvania Insurance Department (the "NOD Committee").

20. Similarly, for the class (b) policy loss and expense claims, procedures were established for the review of payment of losses and expenses on closed and open claims, and reserves on open claims for compliance with the requirements and limitations imposed by statute and best claims practices

21. For each GA, my staff reviewed a selection of claim files for compliance with the requirements and limitations imposed by the Act, and for reasonableness of reserves set for open claims. After the due diligence process was completed, I made a recommendation for an allowed class (b) policy loss and expense claim to the NOD Committee.

22. After approval by the NOD Committee of the recommended class (a) and class (b) allowed amounts for each GA, either I or Robert Haberle, the Chief Liquidation Officer of the Estates, contacted the Executive Director of the applicable GA to present our findings and

proposed allowed amount, seek clarification from the GA as to any payments or expenses found not to be reimbursable, and to seek their agreement to our proposed class (a) and class (b) valuations.

23. Each GA was given the opportunity to explain why each proposed disallowed loss payment or expense should be allowed, and appropriate adjustments were made. This process was followed with each GA, and resulted in agreements with all GAs on an allowed class (a) administrative expense and class (b) loss payment, expense and reserve amounts on their omnibus POCs. Each agreed amount was submitted to the NOD Committee for approval.

24. In a few states, the GA is required by statute to make subrogation payments to other insurance companies on claims paid by those companies but where an insured of Legion or Villanova had or could have been found to be liable for the payments made. Those subrogation payments are considered class (g) claims under the Act.

25. A similar due diligence process for those payments was conducted, and agreement was reached with those GAs, and approved by the NOD Committee, for allowed class (g) amounts for those payments.

26. Other class (g) claims relate to states that established ancillary receivers and the GA was reimbursed for all or some administrative expenses and policy claim loss and expense payments by those ancillaries using Estate statutory deposits (which was the case for Villanova in New Mexico and Oregon). Since a GA must file its claims with an ancillary receiver, where one exists, the New Mexico and Oregon claims against the Villanova Estate were valued at \$0 with a class of (g) pursuant to 40 P.S. §221.58(a).

27. In the aggregate, the total amounts claimed by the GAs, exclusive of the future costs of administering claims, were \$215,739,415.61 for class (a), \$2,179,508,940.26 for class

(b) and \$1,981,364.82 for class (g) for Legion, and \$45,288,494.56 for class (a), \$402,610,560.85 for class (b) and \$402,412.57 for class (g) for Villanova.

28. Exhibit A to the Applications sets forth the allowed class (a), class (b) and class (g) amounts agreed to by each GA and approved by the NOD Committee for each of the Estates.

29. In the aggregate, the agreed and allowed amounts were \$205,573,931.22 for class (a), \$2,030,416,228.62 for class (b) and \$1,981,364.82 for class (g) for Legion, and \$42,377,024.73 for class (a), \$380,417,889.49 for class (b) and \$402,412.57 for class (g) for Villanova¹. This represents an overall 7.0%² reduction from the Legion claimed amounts and an overall 5.9%³ reduction from the Villanova claimed amounts. The reduction resulted from a number of factors, including the identification of expenses not reimbursable pursuant to the statute, expenses above reasonable levels, loss payments not covered by the policies, future recoveries of claim payments from other parties and reserves in excess of appropriate levels.

30. Based upon the foregoing, it is my opinion that

(a) the allowed amounts set forth in Exhibit A constitute fair and reasonable valuations of the omnibus POCs of the GAs pursuant to the provisions of the Act;

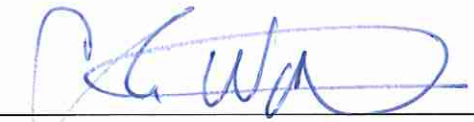
(b) the allowed amounts set forth in Exhibit A are in the best interest of the Legion and Villanova Estates;

¹ The class (a) allowed amounts include \$9,282,600 for Legion and \$1,280,400 for Villanova for the future cost of administering claims, which is excluded for the purposes of calculating the percentage reductions. See 40 P.S. §221.44(a).

² The 7.0% reduction for Legion consists of a 9.0% reduction of class (a), 6.9% reduction of class (b) and 0.0% reduction of class (g).

³ The 5.9% reduction for Villanova consists of a 9.3% reduction of class (a), 5.5% reduction of class (b) and 0.0% reduction of class (g).

Consequently, I have recommended to the Liquidator and her staff that the allowed amounts in Exhibit A be approved.



CHRISTOPHER M. WATSON

Sworn to and subscribed
before me this 19th day
of March, 2018


Notary Public

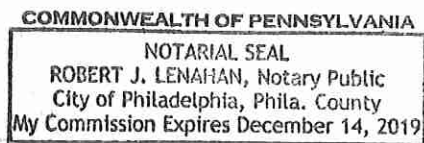


EXHIBIT 1

Christopher M. Watson CPCU, AIC, ARe
354 Robin Lane
Collegeville, PA 19426
610-409-9371

Professional Experience:

Legion Insurance Company (In Liquidation)
Villanova Insurance Company (In Liquidation)
Philadelphia, PA 19102

Senior Vice President – Claims (10/2009 – Present)

Legion Insurance Company and Villanova Insurance Company (“Estate”) were placed into liquidation in July 2003. A member of the senior management team reporting to the Chief Liquidation Officer. Primary responsibilities include determining Estate claim liabilities through appropriate reserving practices; proofs of claim evaluation and resolution; lead and manage Estate claims staff; monitor and coordinate claim activity with state guaranty associations. With other essential activities including collaborating with other department leaders on vital reinsurance commutations and collections, ensuring appropriate claim distributions and accurate claim statistical reporting.

Reliance Insurance Company (In Liquidation)
Philadelphia, PA 19102

Assistant Vice President (10/2001 – 10/2009)

Liability Claims

Reliance was placed into liquidation in October 2001. Lead and manage the runoff of Liability claims, including mass tort claims. Ensure that all pending and new claims are referred to the appropriate guaranty association and evaluate guaranty association claim disposition. Ensure that all Liability proofs of claim filed with the Reliance Estate are addressed in an appropriate and timely manner.

Reinsurance Commutation Working Group

Work closely with senior management, reinsurance, actuarial and claims staff to achieve appropriate reinsurance commutation outcomes. Specific responsibilities include the coordination and oversight of claim reserve audits; participate as a member of the commutation working group; communicate with reinsurance representatives relating to claim issues impacting a potential commutation.

Reliance Insurance Company
Philadelphia, PA. 19102

Sr. Claims Officer (5/98-10/2001)

Lead and manage a nationally focused team of claims professionals specializing in evaluating and managing the outcomes of the Company’s mass tort, complex and environmental liability claims. Project leader for the redevelopment of the Claims Division’s Claim Manual and develop a Year 2000 claims strategy.

- Leadership of 9 team members;
- Locations in Philadelphia PA and Portland OR;
- Claims portfolio primarily included:
 - Asbestos
 - Latex gloves
 - Environmental
 - Lead paint
 - Silica
 - Tobacco
- Operating Budget - \$600,000

Claims Manager (7/92 – 5/98)

Responsible for the management and leadership of claims professionals and administrative support staff in achieving appropriate claim outcomes. Participate in a team environment with colleagues to achieve shared objectives and vision.

Valley Forge, PA (2/97- 5/98)

- Leadership of 66 team members;
- Office locations in Valley Forge, Philadelphia, and Pittsburgh, PA;
- Venues included: Pennsylvania, Delaware, New Jersey , Virginia, West Virginia, Maryland , District of Columbia and Kentucky;
- Line of Business included: General Liability, Automobile, Workers Compensation and Property;
- Operating budget - \$3,200,000.

Portland, OR (3/93 – 2/97)

- Leadership of 36 team members;
- Office locations in Portland and Eugene, OR;
- Venues included: Oregon, Idaho and Washington;
- Line of Business included: General Liability, Automobile, Workers Compensation and Property;
- Operating budget - \$1,700,000.

Spokane, WA (7/92 – 3/93)

- Leadership of 20 team members;
- Venues included: Washington, Idaho and Montana;
- Line of Business included: General Liability, Automobile and Property;
- Operating budget - \$900,000.

Assistant to Claims Counsel (4/91 – 7/92)

Assisted the Vice President and Claims Counsel in the development and implementation of standards and systems to ensure the quality and cost effectiveness of legal representation. Responsibilities included conducting Litigation Management workshops; developing, monitoring and reporting of litigation business plan results; administration of 7 staff counsel offices; coordinating legal expense audits.

Home Office Specialty Examiner (4/90 – 4/91)

Responsible for providing technical consultation and monetary authority to field claims offices and third party administrators on the company's Public Entity Program. Managed the effective claim "runoff" of the discontinued RELEX reinsurance program (Illinois Insurance Exchange).

Claims Supervisor/Claims Professional (12/83 – 4/90)

Supervised up to 5-casualty claims professionals handling a portfolio of General Liability and Automobile claims arising in the states of PA, NJ, DE, and NY. Actively participated as an instructor in the intra-company claims training program. Served in various liability technical claims positions in the Valley Forge, PA claims office. These positions ranged from the entry-level position, Claims Service Representative to the most senior technical field position, Claims Specialist.

Education:

American Institute for Property and Liability Underwriters, Inc.

Charter Property Casualty Underwriter (CPCU) 1988

Insurance Institute Of America, Inc.

Associate in Claims (AIC) 1987

Associate in Reinsurance (ARe) 1991

Associate in Risk Management (completed parts ARM 54 & ARM 55)

Albright College; Reading, Pennsylvania

Bachelor of Science - Business Administration 1983

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

In Re: Legion Insurance Company :
(In Liquidation) : No. 1 LEG 2002

ORDER

AND NOW, this _____ of _____, 2018, upon consideration of the foregoing Application For Approval Of Report And Recommendations On Legion Insurance Company's Undisputed Guaranty Associations' Claims ("Application"), IT IS HEREBY ORDERED that the Guaranty Association Notices of Determination as set forth in Exhibit A of the Application are APPROVED and ALLOWED as to both class and amount.

No distributions shall be made on Notices of Determination approved by this Order without further Order of this Court.

MARY HANNAH LEAVITT, President Judge