Filed 3/26/2018 9:05:00 AM Commonwealth Court of Pennsylvania 1 LEG 2002

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." <u>See Liquidation</u> 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

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

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

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

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

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Claim Particulars	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 fitnel Legion Claims Bar Date of 7728/15. Legion has evaluated your complete priority (a) claim and final claim as noted above.	This Notice of betermination 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 commonweith 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
Amount Allowed	\$3,421,600.00	\$23,456.05
Amount Claimed	80.00	00 00 00 00 00 00 00 00 00 00 00 00 00
NOD Number	1:332003-1	631351-1
Class	<	٢
Claim Number		
Date POC Filed	2/17/2004	6/7/2005
POC Number	1332003	631351
Address	Andrea Lentine Alabama Insurance Guaranty Association 2020 Canyon Road Suite 200 BIRMINGHAM, AL 35216 BIRMINGHAM, AL 35216	David Harvard Alaska Insurance Guaranty Association C/O Nonhem Adjusters Inc C/O Nonhem Adjusters Inc 1401 Rudakop Anchorage, AK 99508-3108
Claimant Name	Alabama Insurance Guaranty Association	Alaska Insurance Guaranty Association

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

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Claim Particulars	This Notice of Determination pertains to your Proof of Claim fied in the Legion Insurance Company (In Liquidation) Estate ('Legion') for the costs and expenses of administration, excluding non-workers compensation daims, that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar bate of 7/28/15. Legion has evalueted your complete priority (a) claim and final claim as noted above.
Amount Allowed	\$162.312.46
Amount Claimed	\$0.00
NOD Number	1376359-9
Class	۲
Claim Number	
Date POC Filed	6/29/2005
POC Number	1376359
Address	Arizona P&C Insurance Arizona P&C Insurance Guaranty Fund Caranty Fund 2910 North 44th Street Suite 210 (Second Floor) Phoenix, AZ 85018-7269
Claimant Name	Arizona P&C Insurance Guaranty Fund

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Claim Padiculars	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 excluding workers compensation that are designated priority (a) designated priority (a) designated priority (a) designated priority (a) designated priority (a) designated priority (a) designated priority (a) definits. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your and has valuated your and final claim as noted above.	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 Pernsylvania approved final Legion Claims Bar final Legion Claims Bar final Legion Claims Bar and so of 7/28/15, Legion has evalued the full and final claim as noted above.	Pane #4
Amount Allowed	\$450,941.65	\$269,797.51	
Amount	20100 20100	©.0 0	
	1376359-1	631347-1	
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Date POC	F1ed 6/29/2005	6/28/2005	10
POC Number	1376359	631347	
	Address Arizona P&C Insurance Guaranty Fund 2910 North 44th Street Suite 210 (Second Floor) Phoenix, A2 85018-7269	Steve Uhryrowez Arkansas P&C Guaranty Fund 1023 W. Capitol, Ste. 2 Little Rock, AR 72201	
	Claimant Name Arizona P&C Insurance Guaranty Fund	Arkansas P&C Guaranty Fund	

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Claim Particulars	This Notice of Determination pertains to your Proof of chaim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for the costs and expenses of administration that are 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 final claim as noted above.	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for the costs and expresses of administration that are designated priority (a) claims. The claims. The designated priority (a) claims are designated priority (a) claim administrated your complete priority (a) claim and final claim as noted above.
Amount Allowed	\$ 85,720,779.69	\$ 966,994.00
Amount Claimed	80.00 8	80°.0
NOD Number	1332013-1	1332111-1
Class	٩	≪
Claim Number		
Date POC Filed	12/6/2004	4/1/2004
POC Number	1332013	1332111
Address	Wayne D Wilson Calitornia Insurance Guarantee Association P O Box 29056 Glendale, CA 91209-9066	Chad Anderson Colorado Insurance Guaranty Association Co Western Guaranty Fund Services 1720 Bellaire Street, Suite 408 Denver, CO 80222
Claimant Name	California Insurance Guarantee Association	Colorado Insurance Guaranty Association

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Claim Particulars	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 Baar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.	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 cost and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsyvania 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.
Amount Allowed	\$4,126,177.26	\$599,803. 07
Amount Claimed	\$0.0 \$	8 0 0 0
NOD Number	625517-1	1332019-1
Class	۲	۲
Claim Number		
Date POC Filed	12/15/2003	5/26/2005
POC Number	625517	1332019
Address	Paul M Gulko Connecticut Insurance Guaranty Association co Guaranty Fund Mangement Services One Bowdoin Square Boston, MA 02114-2916	Barry Miller Delaware Insurance Guaranty Association 220 Continental Drive Suite 309 NEWARK, DE 19713
Claimant Name	Connecticut Insurance Guaranty Association	Delaware Insurance Guaranty Association

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Claim Particulars	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 cost and expenses of administration that are designated priority (a) Date of 7728/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.	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) chains. The daims. The commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evalueded your complete priority (a) claim and final claim as noted above.
Amount Allowed	\$393,83 8	\$1,447,918.75
Amount Claimed	\$0.00 \$	80.00 8
NOD Number	625499-1	1 332 021 - 6
Class	٢	۸
Claim Number		
Date POC Filed	12/15/2003	6/28/2005
POC Number	625499	1332021
Acidress	Paul M Gulko District of Columbia Insurance Guaranty Assoc c/o Guaranty Fund Management Services One Bowdoin Square Boston, MA 02114-2916	Sandra J. Robinson, President Florida Insurance Guaranty Association Claims, Administration and Accounting P.O. Box 11249 Tallahassee, FL 32317
Claimant Name	District of Columbia Insurance Guaranty Assoc	Florida Insurance Guaranty Association

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

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Claim Particulars	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) Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and final claim as noted above.	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 7728/15. Legion has evalued the full and final claim as noted above.
Amount Allowed	S1,997,848.57	\$5,374,175.00
Amount Claimed	00 ^{.0} \$	о о о
NOD Number	627389-3	1332025-1
Class	٩	≪
Claim Number		
Date POC Filed	6/28/2005	6/17/2005
POC Number	627389	1332025
Address	Sandra J. Robinson, President Florida Workers' Compensation Ins. Guaranty Assn. P.O. Box 15159 Tallahassee, FL 32317-5159	Michael C. Marchman, Exec. Dir. Georgia Insurers Insolvency Pool Gwinnett Commerce Center 3700 Crestwood Parkway NW, Suite 400 Duluth, GA 30096
Ctaimant Name	Florida Workers' Compensation Ins. Guaranty Assn.	Georgia Insurers Insolvency Pool

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Claim Particulars	This Notice of Determination pertains to your Proof of Claim flied 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.	This Notice of Determination pertains to your Proof of Calim filed in the Legion Insuration) 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.
Amount Allowed	\$163,112.51	\$145,225.98
Атоunt Claimed	0 0 0 3	8 0 0
NOD Number	1332043-1	1332109-1
Class	۲	<
Claim Number		
Date POC Filed	4/29/2005	4/1/2004
POC Number	1332043	1332109
Address	Blake J. Obata. Administrator Hawaii Insurance Guaranty Association P.O. Box 4660 Honolulu, HI 96812-4660	Chad Anderson Idaho Insurance Guaranty Association c/o Western Guaranty Fund Services 1720 Bellaire Street, Suite 408 Denver, CO 80222
Claimant Name	Hawaii Insurance Guaranty Association	Idaho Insurance Guaranty Association

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Claim Particulars	This Notice of Determination pertains to your Proof of Calim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for the costs and expenses of administration that are 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 final daim as noted above.	This Notice of your Proof of Claim filed 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 claims. The claims. The claims. The claims approved a final Legion Claims Bar final Legion Claims Bar Date of 7/22/15. Legion has evaluated your complete priority (a) claim and has valued the full and final daim as noted	
Amount Allowed	\$5,529,700.00	\$564,900.00	
Amount Claimed	8°.9	80°0	
NOD Number	624363-1	629779-1	
Class	۲	٩	
Claim Number			
Date POC Filed	5/6/2004	6/21/2004	
POC Number	624363	629779	
Address	Tim Schotke Exec. Director Ittinois Insurance Guaranty Fund 150 S Wacker Drive, Suite 2970 Chicago, IL 60606	Janis B. Funk, Exec. Director Indiana Insurance Guaranty Association 3502 Woodview Trace Suite 100 Indianapolis, IN 45268	
Claimant Name	Illinois Insurance Guaranty Fund	Indiana Insurance Guaranty Association	

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

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	Claim Particulars	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 77/28/15. Legion has evaluated your complete priority (a) claim and final claim as noted above.	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 evalued the full and final claim as noted above.	Doce #11
	Amount Allowed	\$389,744.76	\$659.783.00	
2000 and 101	Amount Ctaimed	\$0°00	80 0 0	
שר אווששר שר	NOD Number	625901-1	1332107-1	
huren	Class	٢	۲	
)C Claim Number	2	Z	
ı rıdnıc	Date POC Filed	4/28/2004	4/1/2004	ļ
	POC Number	625901	1332107	
egion Insurance co	Address	Steven M. Augspurger, General Counsel Iowa Insurance Guaranty Association 801 Grand Avenue Suite 3700 Des Moines, IA 50309-8004	Chad Anderson Kansas Insurance Guaranty Association c/o Western Guaranty Fund c/o Western Guaranty Fund c/o Bellaire Street, Suite 408 Denver, CO 80222 Denver, CO 80222	
	Claimant Name	lowa Insurance Guaranty Association	Kansas Insurance Guaranty Association	

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

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Claim Particulars	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 priofity (a) claims. The Commonwealth Court of Pennsylvania approved a final Legion has evaluated your base of 7/28/15. Legion has evalued the full and final claim san orted above.	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 designated priority (a) claims. The designated priority (a) claims. The designated priority (a) claims Bar pate of 7/28/15. Legion has evaluated your complete priority (a) claim and has valued the full above.
Amount Allowed	\$1,689,873,57	\$902,427.99
Amount Claimed	80.00	80.00 0.00
NOD Number	1332049-1	1332051-1
Class	۲	۲
OC J Claim Number	24	1 00
Date POC Filed	6/21/2004	5/20/2004
POC Number	1332049	1332051
Address	A. Scott Webster, Exec. Director Kentucky Insurance Guaranty Association 1060 Shelbyville Road Suite 101 Louisville, KY 40223	John Wells, Dir. of Operations Louisiana Insurance Guaranty Association 2142 Quait Run Drive Baton Rouge, LA 70808-4126
Claimant Name	Kentucky Insurance Guaranty Association	Louisiana Insurance Guaranty Association

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

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Claim Particulars	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 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 final claim as noted above.	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.	Darie #13
Amount Allowed	а а а а а х т О по и о о б по и о о б по и о о б по и о	73 81,81, 00,85 00, 00, 00, 00, 00, 00, 00, 00, 00, 00	
Amount Claimed	00.08	00. 0\$	
NOD Number	628739-1	633023-1	
Class	٩	٢	
Claim Number			
Date POC Filed	12/15/2003	12/15/2003	5
POC Number	628739	633023	
Address	Paul M Guiko Maine Insurance Guaranty Association co Guaranty Fund Management Services One Bowdoin Square Boston, MA 02114-2916	Paul M Gilko Massachusetts Insurers Insolvency Fund co Guaranty Fund Management Services One Bowdoin Square Boston, MA 02114-2916	
Claimant Name	Maine Insurance Guaranty Association	Massachusetts Insurers Insolvency Fund	

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

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Associations Claims Report
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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		۲	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 administration that are designated priority (a) claims. The Commonwealth Court of final Legion Claims Bar Date of 7728/15. 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 Edina, MN 55435	1332055	5/5/2005		ح	1332055-1	\$0.00 \$	\$510,723.33	This Notice of betermination 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 Pennsylvaruia approved a final Legion Claims Bar Date of 7/22/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.
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Reference Number: ef8c80bd-2ae7-4918-81f5-eb5159d1fa27

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eport	Claim Particulars	This Notice of pour 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 Pennsylvaria 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.	This Notice of your Proof of Claim filed in the Legion Insurance Company (In Liquidatine) 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 nase evaluated your complete priority (a) claim and final claim as noted above.
mpany (in Liquidation) Undisputed Guaranty Associations Claims Report	Amount Allowed	54,491,632.40	\$1,206,707.00
ssociation	Amount Claimed	80°00	\$0.00
Buaranty As	NOD Number	1332057-1	1332059-1
sputed (Class	<	<
tion) Undis	Claim Number		
Liquida	Date POC Filed	6/17/2005	3/18/2004
mpany (in	POC Number	1332057	1332059
Legion Insurance Co	Address	Arthur Russell, Exec. Director Mississippi Insurance Guaranty Association 713 South Pear Orchard Road Suite 200 Ridgeland, MS 39157-4823	Charles F Renn Missouri P&C Insurance Guaranty Association 994 Diamond Ridge Suite 102 Jefferson City, MO 65109
L C	Claimant Name	Mississippi Insurance Guaranty Association	Missouri P&C Insurance Guaranty Association

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ce Company (in Liquidation) Undisputed Guaranty Associations Claims Report

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

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Claim Particulars	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 has evaluated your complete priority (a) claim and final claim as noted above.	This Notice of Determination pertains to your Protof 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 7/2815. Legion has evaluated your has evaluated your complete priority (a) claim and thas valued the full and final claim as noted above.
Amount Allowed	\$678,948.00	\$451,515.00
Amount Claimed	\$0.00 \$	\$0,00
NOD Number	1332105-1	623595-1
Class	<	<
Claim Number		
Date POC Filed	4/1/2004	11/10/2003
POC Number	1332105	623595
Address	Chad Anderson Montana Insurance Guaranty Association co Western Guaranty Fund Services 1720 Bellaire Street, Suite 408 DENVER, CO 80222 DENVER, CO 80222	Chad Anderson Nebraska P&C Insurance Guaranty Association c/o Western Guaranty Fund Services Suite 408 1120 South Bellaire Street Derver, CO 80222
Ctaimant Name	Montana Insurance Guaranty Association	Nebraska P&C Insurance Guaranty Association

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

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Claims Report
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Legion Insurance

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Claimant Name Addre Nevada insurance Bruce W Gilbert Guaranty Association 3821 Weada Insuranc Association 3821 West Chan Suite 100 Las Vegas, NV 6 Insurance Guaranty Association Association Cuaranty Association Co Guaranty Association A 021 Boston, MA 021	POC Number Date POC Ess Filed Claim Number Class NOD Number Claimed Claim Particulars	E22767 11/10/2003 A 622767-1 50.00 51,850.360.32 This Notice of Determination pertains to provide of Determination pertains to provide of aston listurance company (In Liquidation) festion Blvd., 88102-1859 Pertermination pertains to provide of asting in the Legion listurance company (In Liquidation) 88102-1859 Ecompany (In Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) (administration thatare designated priority (a) (administration that are designated pr	633281 12/15/2003 A 633281-1 50.00 597.583.84 This Notice of premination pertains to provide of administration pertains to provide of administration pertains to provention ation ation ation ation ation ation ation ation ation ation ation ation
Claimant Name Nevada Insurance Guaranty Association New Hamphsire Insurance Guaranty Association	Address	Bruce W Gilbert Nevada Insurance Guaranty Association 3821 West Charleston Blvd., Suite 100 Las Vegas, NV 89102-1859 Las Vegas, NV 89102-1859	Paul M Gulko New Hamphsire Insurance Guaranty Association c/o Guaranty Fund Management Services One Bowdoin Square Boston, MA 02114-2916
	Claimant Name	Nevada Insurance Guaranty Association	New Hamphsire Insurance Guaranty Association

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Claim Particulars	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 Pennsylvaraia approved a final Legion Claims Bar Date of 7128/15. Legion has evaluated your complete priority (a) claim and final claim as noted above.	This Notice of your Proof of Claim filed in the Legion Insurance Company (In Liquidator) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The commweath Court of Pennsylvaria approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (a) claim and final claim as noted above.
Amount Allowed	\$1 ,562,584,62	\$2.842.991.21
Amount Claimed	00'02	\$0.00
NOD Number	627199-1	1332015-4
Class	۲	ح
Claim Number		
Date POC Filed	2/20/2004	2/28/2005
POC Number	627199	1332015
Address	Joseph I., DeltaFera New Jersey P&I. Insurance Guaranty Association 233 Mount Airy Road Basking Ridge, NJ 07920	Joseph L DellaFera New Jersey Workers' Compensation Security Fund 233 Mount Airy Road Basking Ridge, NJ 07920
Claimant Name	New Jersey P&L Insurance Guaranty Association	New Jersey Workers' Compensation Security Fund

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Claim Particulars	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 administration that are costs and expenses of administration that are claims. The Commonwealth Count of Fennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your omplete priority (a) claim and has valued the full and final carm as noted above.	This Notice of betermination pertains to your Proof of Claim filed in the Legion Insurance corrpany (In Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pernsyvania approved a final Legion Claims Bar Date of 7128/15. Legion has evaluated your has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.	Page #19
Amount Allowed	6 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	s1,659,145,00	
Amount Claimed	00. 09	\$0.00	
NOD Number	13320692	1332073-2	
Class	۲	≪	
Claim Number			
Date POC Filed	6/13/2005	5/5/2005	a27
POC Number	1332069	1332073	31f5-eb5159d1f
Address	Steve Vanetsky New Mexico Insurance Guaranty Association of Integrion Group P.O. Box 27815 Aburguergue, NM 87125	Peter Gallanis NOLHGA 13873 Park Center Road Suite 505 HERNDON, VA 20171	Reference Number: ef8c80bd-2ae7-4918-81f5-eb5159d1fa27
Claimant Name	New Mexico Insurance Guaranty Association	NOLHGA	Reference Numbe

Ctaim Particulars	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 claims. The comproved 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.	This Notice of your Proof of Claim filled 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 fineal Legion Claims Bar Date of 7728/15, Legion has evaluated your complete priority (a) daim and has valued the full and final daim as noted above.	Dode #20
	\$3,658,552.16	\$84,757.47	
Amount Claimed	\$0.00	\$0.00	
NOD Number	1370449-1	1332077-1	
Class	۲	۲	
Ctaim Number			
Date POC Filed	6/27/2005	4/1/2004	
POC Number	1370449	1332077	
Address	Raymond F Evans, Jr. North Carolina Insurance Guaranty Association 2910 Sumner Boulevard Raleigh, NC 27616	Jeffry J. Cahill North Dakota Insurance Guaranty Association P.O. Box 2534 Bismarck, ND 58502-2634	
Claimant Name	North Carolina Insurance Guaranty Association	North Dakota Insurance Guaranty Association	

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

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Claim Particulars	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.	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 Pensylvania 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.	Pade
Amount Allowed	\$660,490.00	\$2.115,954,89	
Amount Ctaimed	8 9 9	89.09	
NOD Number	1324359-1	1369323-1	
Class	۲	۲	
Claim Number			
Date POC Filed	12/1/2003	6/21/2005	t
POC Number	1324359	1366323	311 01 12 1 13 1
Address	Steve Durish Ohio Insurance Guaranty Association 1840 Mackenzie Drive Columbus, OH 43220	Amanda Barbera Oklahoma P&C Insurance Guaranty Association 2601 Northwest Expressway Suite 330 E Oklahoma City, OK 73112 Oklahoma City, OK 73112	
Claimant Name	Ohio Insurance Guaranty Association	Oklahoma P&C Insurance Guaranty Association	

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

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Claim Particulars	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 Permsylvania approved a final Legion Claims Bar Date of 7728/15. Legion has evaluated your has evaluated your and has valued the full and final claim as noted above.	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 Pennsylvaria approved a final Legion Claims Bar final Legion Claims Bar Date of 7/28/15, Legion has evaluated your complete priority (a) claim and final claim as noted above.	
Amount Allowed	22 25 26 26 27 27 27 27 27 27 27 27 27 27 27 27 27	23851,238.04 40 57 50 7 50 7 50 7 50 50 50 50 50 50 50 50 50 50 50 50 50	
Amount Claimed	\$0.00 20	so.00	
NOD Number	628917-1	1330393-3	
Class	<	<	
Claim Number			
Date POC Filed	7/6/2004	1/12/2004	
POC Number	628917	1330393	
Address	David C. Johnson Oregon Insurance Guaraniy Association 10700 Southwest Beaverton Highway, Suite 426 Beaverton, OR 97005-3019	Stephen F. Perrone Pennsylvania P&C Insurance Guaranty Association 1617 John F. Kennedy Boulevard Suite 1850 Philadelphia, PA 19103	
Claimant Name	Cregon Insurance Guaranty Association	Pennsylvania P&C Insurance Guaranty Association	

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

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Claim Particulars	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 designated priority (a) claims Bar Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 77/28/15. Legion has evaluated your and has valued the full and final claim as noted above.	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 final Legion Claims Bar final Legion Claims Bar Date of 1728/15, Legion has evaluated your complete priority (a) claim and final claim as noted above.	
Amount Allowed	\$2,998,51,20	\$2,085,460.00	
Amount Claimed	00.0 0	80.08	
NOD Number	1368561-1	627705-1	
Class	۲	ح	
Claim Number			
Date POC Filed	6/21/2005	6/14/2004	
POC Number	1398561	627705	
Address	Sue Pease Pennsylvania Worker's Compensation Security Fund 901 N 7th Street Harrisburg, PA 17102	John Spielberger Property & Casualty Ins. Guaranty Corp. (Manyland) 305 Washington Avenue Suite 800 Towson, MD 21204-4715	
Claimant Name	Pernsylvania Worker's Compensation Security Fund	Property & Casualty Ins. Guaranty Corp. (Maryland)	

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

Page #23

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Claim Particulars	This Notice of This Notice of your Proof Claim filed in the Legion Insurance Company (In Liquidation) Estate (*Legion") for costs and expenses of administration. A final Claims Bar Date of 7728/15 was approved by administrative costs or administrative expenses being incurred by the Puerto Rico Insurance Guararity Association related to Legion. As such no amount has been allowed for this proof of claim.	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 Pernsylvania approved a final Legion Claims Bar has evaluated your and has valued the full and final claim as noted above.	Page #24
Amount Allowed	\$0.00	\$506,485.19	
Amount Claimed	80°00	\$0.00	
NOD Number	1332089-2	633273-1	
Class	۲	۲	
Claim Number			
Date POC Filed	2/17/2004	12/15/2003	700
POC Number	1332089	833273	#E abE4E0d4fa07
Address	Puerto Rico P&C Insurance Guaranty Association P.O. Box 364967 San Juan, PR 00936-4967	Paul M Gulko, Rhode Island P&C Insurance Guaranty Association co Guaranty Fund Management Services One Bowdoin Square Boston, MA 02114-2916	2010 100 100 100 100 100 100 100 100 100
Claimant Name	Puerto Rico P&C Insurance Guaranty Association	Rhode Island P&C Insurance Guaranty Association	

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

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Ctaim Particulars	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 thas valued the full and as valued the full and as valued the full	This Notice of your Proof of Claim filed in the Legion Insurance Company (In Liquidaton) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvaria approved a filma Legion Claims Bar Data of 7/28/15. Legion has evaluated your complete priority (a) claim and final claim as noted above.	Page #25
Amount Allowed	\$2,822,535.07	\$87.925.50	
Amount Claimed	\$0.00	\$0.0 0	
NOD Number	1332091-2	628899-2	
Class	۲	٩	
Claim Number			
Date POC Filed	2/23/2004	12/12/2003	a27
POC Number	1332091	88 80 9	115-eb5159d11
Address	J. Smith Harrison South Carolina P&C Insurance Guaranty Association P.O. Box 407 P.O. Box 407 Columbia, SC 29202	South Dakota Insurance Guaranty Association do Edwin Evans P.O. Box 2790 Sioux Falls, SD 57101-2790	Doference Number ef8c80bd-2ae7-4918-8115-eb5159d1fa27
Claimant Name	South Carolina P&C Insurance Guaranty Association	South Dakota Insurance Guaranty Association	Doforence Numb

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

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Claim Particulars	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 evalued to the full and final claim as noted and final claim as noted above.	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Compary (In Liquidation) Estate ("Legion") for the costs and expenses of administration that are designated priority (a) claims. The Commonwealth Court of Pennsylvania approved a film Legion Claims Bar Date of 7128/15. Legion has evaluated your has evaluated your complete priority (a) claim and has valued the full and final daim as noted	Page #26
Amount Allowed	\$914,638.00	\$ 32,130,515.51	
Amount Claimed	30 [.] 00	\$0.00	
NOD Number	1362263-1	625051-6	
Class	۲	۲	
Claim Number			
Date POC Filed	5/27/2005	4/1/2004	F 0
POC Number	1362263	625051	
Address	Jason Porter Chief Couns. Special Fund Industrial Commission of Arizona 800 W. Washington St. Phoenix, AZ 85007	David Axinn. Special Deputy Superintendent of Financial Service of State of NY clo New York Liquidation Bureau 110 William Street, 15th Floor New York, NY 10038	
Claimant Name	Commission of Arizona Commission of Arizona	Superintendent of Financial Service of State of NY	

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

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lowed Claim Particulars	23.40 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 definite. The commonwealth Court of Pennsylvaria approved a final Legion Claims Bar Date of 77/20/5, Legion has evaluated your complete priority (a) daim and has valued the full and final claim as noted above.	This Notice of This Notice of Determination pertains to your Proof of Claim field 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 final claim as noted above.
Amount Allowed	54, 878,323,40	\$4.316.783.26
Amount Claimed	80.00 8	\$0`0 9
NOD Number	625277-1	1332095-2
Class	۲	۲
Date POC Filed Claim Number	6/21/2004	2/20/2004
POC Number	625 <i>277</i>	1332095
Address	David Broemel Tennessee Insurance Guaranty Association 3100 West End Ave. Suite 670 Nashville, TN 37203-5805	Marvin Kelly Texas P&C Insurance Guaranty Association 9120 Burnet Road Austin, TX 78758 Austin, TX 78758
Claimant Name	Tennessee Insurance Guaranty Association	Texas P&C Insurance Guaranty Association

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

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

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Amount Amount Allowed Claim Particulars	\$0.00 \$221,531.88 This Notice of Determination pertains to your Proof of Olaim filed in the Legion Insurance Company (in Liquidation) Estate ("Legion") for the costs and expresses of administration that are dessignated priority (a) claims. The Commonwealth Court of Pensylvania approved a final Legion Claims Bar Date of 7728/15. Legion has evaluated your complete priority (a) daim and has valued the full and the sulued the full and the sulued the full and the sulued the full and the subove.	 \$0,00 \$588,577,59 This Notice of Determination pertains to your Proof of Claim field 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 Peneton Claims Bar Date of 7728/15. Legion Thas evaluated your complete priority (a) claim 	Page #28
NOD Number	629505-1	633265-1	
Class	۲	<	
Date POC Filed Claim Number	1/3/2005	12/15/2003	~
POC Number D	629505	933265	-81f5-eb5159d1fa27
Address	Utah P&C Insurance Guaranty Association PO Box 1608 Sandy, UT 84091-1608	Paul M. Gulto Vermont P&C Insurance Guaranty Association c/o Guaranty Fund Management Services One Bowdoin Square Boston, MA 02114-2916	Reference Number: ef8c80bd-2ae7-4918-81f5-eb5159d1fa27
Claimant Name	Utah P&C Insurance Guaranty Association	Vermont P&C Insurance Guaranty Association	Reference Numbe

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	Claim Particulars	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 administration that are designated priority (a) claims. The commonwealth Court of Permsylvaria 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 has valued the full above.	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 Pennstyvania approved a frants/vania approved a frants/valia approved approved a frants/valia approved approved approved approved approved frants/valia approved approved approved approved approved frants/valia approved app	004000
	Amount Allowed	\$2,709,760,10	\$125,976.00	
	Amount Claimed	\$0.00	80.00	
	NOD Number	632329-1	1332103-1	
hnica	Class	۲	۲	
	Date POC Filed Claim Number	11/18/2003	4/1/2004	t
mpany (m	POC Number	632328	1332103	
בפטוטוו וווצמו מווכב כסוווףמווץ (ווו בוקמוסמוסון) סוומוצףמובת סממומווץ האסטטמווטוא רכשטון ורכשונים ויכשטו	Address	Paul M Guiko Virginia P&C Insurance Guaranty Association c/o Guaranty Fund Management Services One Bowdcin Square Boston, MA 02114-2916	Chad Anderson Washington Insurance Guaranty Association do Westem Guaranty Fund Services 1720 Bellaire Street, Suite 408 Denver. CO 80222	
	Claimant Name	Virginia P&C Insurance Guaranty Association	Washington Insurance Guaranty Association	- - -

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

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

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Claim Particulars	This Notice of 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 7728/15. Legion has evaluated your complete priority (a) claim and has valued the full and final claim as noted above.	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 Pennsytvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evalued the full and final claim as noted above.
Amount Allowed	\$170,000.00	\$625,934,18
Amount Claimed	\$0.00	\$0.00
NOD Number	623911-1	1332113-1
Class	∢	ح
Claim Number		
Date POC Filed	12/1/2003	6/9/2005
POC Number	623911	1332113
Address	Steve Durish West Virginia Insurance Guaranty Association 1840 Mackenzie Drive Columbus, OH 43220-2980	Wisconsin Insurance Security Funds 2820 Walton Commons West Suite 135 MADISON, WI 53718-6797 MADISON, WI 53718-6797
Claimant Name	West Virginia Insurance Guaranty Association	Wisconsin Insurance Security Funds

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

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	Claim Particulars	This Notice of Determination pertains to your Proof of Caim 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 final claim as noted above.	This Notice of Determination pertains to your Proof of Calm filed in the Legion Insurance Company (In Liquidaton) Estate ("Legion") for direct polley 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 has valued the full and has noted above.
	Amount Allowed	\$44,937.00	\$58,646,248,77
	Amount Claimed	00. 09	80.00 8
dualanty As	NOO Number	1332101-1	1332003-2
hnied	Class	K	۵
	Date POC Filed Claim Number	4/1/2004	2/17/2004
npany (in	POC Number	1332101	1332003
Legion insurance Company (in Eiquidation) Origisputed Guaranty Associations Claintis Neport	Address	Chad Anderson Wyoming Insurance Guaranty Association Co Western Guaranty Fund Services 1720 Bellaire Street, Suite 408 Denver, CO 80222	Andrea Lentine Alabama Insurance Guaranty Association 2020 Canyon Road Suite 200 BIRMINGHAM, AL 35216 BIRMINGHAM, AL 35216
Ť	Claimant Name	Wyoming Insurance Guaranty Association	Alabama Insurance Guaranty Association

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

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

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Claimant Name Alaska Insurance Guaranty Association	Address David Harvard Alaska Insurance Guaranty Association C/O Northern Adjusters Inc C/O Northern Adjusters Inc 1401 Rudakop Anchorage, AK 99508-3108	POC Number 631351	Date POC Filed 6/7/2005	Claim Number	a as C	NOD Number 631351-2	Amount Claimed \$0.00	Amount Allowed \$1,850.911.40	Claim Particulars 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
Arizona P&C Insurance Guaranty Fund	Arizona P&C Insurance Guaranty Fund 2910 North 44th Street 2910 Second Floor) Phoenix, AZ 85018-7269	1376359	6/29/2005		۵	1376359-2	8 9 9	\$1,156,248.54	Pennsylvaria 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. 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. compensation claims. The claims. The commonwealth Court of final Legion Claims Bar final Legion Claims Bar Date of 7/28/15, Legion
nce Number	Reference Number: ef8c80bd-2ae7-4918-81f5-eb5159d1fa27	115-eb5159d1fa	27						has evaluated your complete priority (b) claim and final claim as noted above. Page #32

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Claim Particulars	This Notice of pour Levol of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for airrect 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 7128/15. Legion has evaluated your complete priority (b) claim and has valued the full and has valued the full above.	This Notice of 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 final Legion Claims Bar final Legion Claims Bar final claim s valued the full and has valued the full and final claim as noted above.	Pace #33
Amount Allowed	5 8,529,953.89	\$ 3,866,118.45	
Amount Claimed	80.00 8	\$0.00	
NOD Number	1376359-12	631347-2	
Class	۵	<u>م</u>	
Claim Number			
Date POC Filed	6/29/2005	6/28/2005	
POC Number	1376359	631347	
Address	Arizona P&C Insurance Guaranty Fund 2910 North 44th Street Suite 210 (Second Floor) Phoenix, AZ 85018-7269	Steve Uhryrowez Arkansas P&C Guaranty Fund 1023 W. Capitol, Ste. 2 Little Rock, AR 72201	
Claimant Name	Arizone P&C Insurance Guaranty Fund	Arkansas P&C Guaranty Fund	:

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

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Claim Particulars	This Notice of Determination perfains 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 bas evaluated your ocnplete priority (b) claim and has valued the full and final Legion above.	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 final Legion Claims Bar Date of 7728/15. Legion has evaluated your has evaluated your complete priority (b) claim and has valued the full and final cleim as noted above.	Page #34
Amount Allowed	56 92,248,054,00 248,054,00 248,054,00 248,054,00 248,054,00 248,000 248,0000 248,0000 248,0000 248,0000 248,0000 248,0000 248,00000 248,000000000000000000000000000000000000	\$12,449,725 23,24 2,72 2,72 2,72 2,72 2,72 2,72 2,72 2	
Amount Claimed	00°0 %	\$0 [.] 00	
NOD Number	1332013-2	1332111-2	
Class	۵	۵	
Claim Number			
Date POC Filed	12/6/2004	4/1/2004	127
POC Number	1332013	132111	f5-eb5159d1fa
Address	Wayne D Wilson California Insurance Guarantee Association P O Box 29066 Glendale, CA 91209-9066	Chad Anderson Colorado Insurance Guaranty Association do Western Guaranty Fund Services 1720 Bellaire Street, Suite 408 Denver, CO 80222	Reference Number: ef8c80bd-2ae7-4918-81f5-eb5159d1fa27
Claimant Name	California Insurance Guarantee Association	Colorado Insurance Guaranty Association	Reference Number

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

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Claim Particulars	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 Permsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and final claim as noted above.	This Notice of Determination pertains to your Proof of Calim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for and expense payments that are designated priority (b) claims. The Commonwealth Court of Frennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evalued the vull and has valued the full and final claim as noted above.
Amount Allowed	\$33,461,050.59	\$5,016,559.04
Amount Claimed	\$0.00	0 0 2
NOD Number	625517-2	1332019-2
Class	ω	Ф
Claim Number		
Date POC Filed	12/15/2003	5/26/2005
POC Number	625517	1332019
Address	Paul M Gulko Connecticut Insurance Guaranty Faund Mangerrent Services One Bowdoin Square Boston, MA 02114-2916	Barry Miller Delaware Insurance Guaranty Association 220 Confinential Drive Suite 309 NEWARK, DE 19713
Claimant Name	Connectiout Insurance Guaranty Association	Delaware Insurance Guaranty Association

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

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	Claim Particulars	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate (Tuegion') 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 final claim as noted above.	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 fraid claim as noted and has valued the full and fraid claim as noted
-	Amount Allowed	\$2,664,241.34	\$27,920,365.18
	Amount Claimed	0 0 9	80 0 0
	NOD Number	625499-2	1332021-1
	Class	۵	۵
	Claim Number		
	Date POC Filed	12/15/2003	6/28/2005
	POC Number	625499	1332021
	Address	Paul M Guiko District of Columbia Insurance Guaranty Assoc do Guaranty Fund Management Services One Bowdoin Square Boston, MA 02114-2916	Sandra J. Robinson, President Florida Insurance Guaranty Association Claims, Administration and Accounting P.O. Box 11249 Tallahassee, FL 32317
	Claimant Name	District of Columbia Insurance Guaranty Assoc	Florida Insurance Guaranty Association

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

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1104	Claim Particulars	This Natice of Determination pertains to your Proof of Chaim 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 han a valuated the full and final daim as noted above.	This Notice of betermination 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 Fennsylvania 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 has valued the full and final claim as noted above.	
	Amount Allowed	\$54,504,843.24	\$97,605,784.80	
sociations	Amount Claimed	\$0.00 \$	\$0.05	
ouaranıy As	NOD Number	627389-2	1332025-2	
bniea (Class	۵	m	
mpany (in Liquidation) Undisputed Guaranty Associations Claints Reput	Date POC Filed Claim Number	6/28/2005	6/17/2005	
mpany (in	POC Number	627389	1332025	
Legion Insurance Col	Address	Sandra J. Robinson, President Florida Workers' Compensation Ins. Guaranty Assn. P.O. Box 15159 P.O. Box 15159 Tallahassee, FL 32317-5159	Michael C. Marchman, Exec. Dir. Georgia Insurers Insolvency Pool Gwinnett Commerce Center 3700 Crestwood Patkway NW, Suite 400 Duluth, GA 30096	
	Claimant Name	Florida Workers' Compensation Ins. Guaranty Assn.	Georgia Insurers Insolvency Pool	

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

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

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Claim Particulars	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 Pernsynania approved a final Legion Claims Bar Date of 7128/15, Legion has evaluated your has evaluated your and has valued the full and final claim as noted above.	This Notice of Determination pertains to your Proof of Claim field 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 728/15, Legion has evaluated your has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.	Page #38
Amount Allowed	\$1,705,380.67	\$1,565,893.60	
Amount Claimed	\$0.00	\$0.00 \$	
NOD Number	1332043-2	1332109-2	
Class	ш	a i :	
Claim Number			
Date POC Filed	4/29/2005	4/1/2004	50.7 1
POC Number	1332043	1332109	155 of 5044607
Aridress	Blake J. Obata, Administrator Hawaii Insurance Guaranty Association P.O. Box 4660 Honolutu, HI 96812-4660	Chad Anderson Idaho Insurance Guaranty Association do Western Guaranty Fund co Western Guaranty Fund Services 1720 Bellaire Street, Suite 408 Denver, CO 80222	
	daman vane Hawaii Insurance Guaranty Association	trance Guaranty Association	

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

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Claim Particulars	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 has evaluated your and has calued the full and final claim as noted above.	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 final Legion Claims Bar final Legion Claims Bar final Legion Claims Bar complete priority (b) claim and thas valued the full and final claim as noted above.	Page #39
Amount Allowed	S42,120,013.34 Deter in your fine from from prio Date from and and and and and and and and and and	\$ 2,589,673.37 Deter in the second of the	
Amount Claimed	\$0 00	S 0,00	
NOD Number	624383-2	629779-2	
Class	۵	α	
Claim Number			
Date POC Filed	5/6/2004	6/21/2004	a27
POC Number	624363	629779	f5-eb5159d1f
Address	Tim Schotke Exec. Director Illinois Insurance Guaranty Fund 150 S Wacker Drive, Suite 2970 Chicago, IL 60606 Chicago, IL 60606	Janis B, Funk, Exec. Director Indiana Insurance Guaranty Association 3502 Woodview Trace 3502 Woodview Trace 3502 Woodview Trace 1ndianapolis, IN 46268	Reference Number: ef8c80bd-2ae7-4918-81f5-eb5159d1fa27
Claimant Name	Illinois Insurance Guaranty Fund	Indiana Insurance Guaranty Association	Reference Numbe

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Claim Particulars	This Notice of 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 Fennsylvania 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.	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 7728/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.	Pade #40
Amount Allowed	S2,626.535.06	\$13,411,110.34	
Amount Ctaimed	80.00	80.0 0	
NOD Number	625901-2	1332107-2	
Class	۵	ω	
Claim Number			
Date POC Filed	4/28/2004	4/1/2004	201
POC Number	625901	1332107	1911 - L FAFOLIAGAO
Address	Steven M. Augspurger, General Courtsel Iowa Insurance Guaranty Association 801 Grand Avenue Suite 3700 Des Moines, IA 50309-8004	Chad Anderson Kansas Insurance Guaranty Association co Western Guaranty Fund Services 1720 Bellaire Street, Suite 408 Denver, CO 80222	
Claimant Name	lowa Insurance Guaranty Association	Kansas Insurance Guaranty Association	

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

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Amount Allowed	\$25,411,385.72	\$8.785.928.85
Amount Claimed	80°.0	S 0.00
NOD Number	1332049-2	1332051-2
Class	۵	ά
Claim Number		
Date POC Filed	5/21/2004	5/20/2004
POC Number	1332049	1332051
Address	A. Scott Webster, Exec. Director Kentucky Insurance Guaranty Association 10605 Shelbyville Road Suite 101 Louisville, KY 40223	John Wells, Dir. of Operations Louisiana Insurance Guaranty Association 2142 Quail Run Drive Baton Rouge, LA 70808-4126
Claimant Name	Kentucky Insurance Guaranty Association	Louisiana Insurance Guaranty Association

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

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Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report
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Claim Particulars	This Notice of Determination pertains to your Proto of Claim fifed 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 final claim as noted above.	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 thas valued the full and final claim as noted above.
Amount Allowed	\$4,222,095,39	\$50,287,000.01
Amount Claimed	D0.08	80.00 8
NOD Number	628739-2	633023-2
Class	۵	Ω
Claim Number		
Date POC Filed	12/15/2003	12/15/2003
POC Number	628739	633023
Address	Paul M Gulko Maine Insurance Guaranty Association c/o Guaranty Fund Management Services One Bowdoin Square Boston, MA 02114-2916	Paul M Gilko Massachusetts Insurers Insolvency Fund co Guaranty Fund Management Services One Bowdoin Square Boston, MA 02114-2916
Claimant Name	Maine Insurance Guaranty Association	Massachusetts Insurers Insolvency Fund

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

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Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Ctaim Particulars
Michigan P&C Guaranty Association	Thomas R. Kujawa, Exec. Director Michigan P&C Guaranty Association P.O. Box 531266 Livonia, Mil 48153-1266	1332053	5/23/2005		۵	1332053-2	0 0 9	\$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 ioss 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 has evaluated your 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, Sutte 460 Edina, MN 55435 Edina, MN 55435	1332055	5/5/2005		م	1332055-2	\$0.00	\$5,405,806.26	This Notice of Determination pertains to your Proof of chaim 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 complet priority (b) claim and has valued the full and final claim as noted above.
Reference Numbe	Reference Number: ef8c80bd-2ae7-4918-81f5-eb5159d1fa27	lf5-eb5159d1f	a27						Page #43

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

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Amount Allowed	\$59,525,187.03	\$16,642,306.63
Amount Claimed	80.00	80°.00
NOD Number	1332057-2	1332059-2
Class	α	۵
Ctaim Number		
Date POC Filed	6/17/2005	3/18/2004
POC Number	1332057	1332059
Address	Arthur Russell, Exec. Director Mississippi Insurance Guaranty Association 713 South Pear Orchard Road Suite 200 Ridgeland, MS 39157-4823	Charles F Renn Missouri P&C Insurance Guaranty Association 994 Diamond Ridge Suite 102 Jefferson City, MO 65109
Claimant Name	Mississippi Insurance Guaranty Association	Missouri P&C Insurance Guaranty Association

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

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Ctaim Particulars	This Notice of Determination pertains to your Protof 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 the full and has valued the full and final claim as noted above.	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.
Amount Allowed	\$ 5, 198, 260, 24	\$6.639.405.81
Amount Claimed	\$0.00	8 ⊙ \$
NOD Number	1332105-2	623595-2
Class	۵	α).
Claim Number		
Date POC Filed	4/1/2004	11/10/2003
POC Number	1332105	623595
Address	Chad Anderson Montana Insurance Guaranty Association cio Western Guaranty Fund cio Western Guaranty Fund cio Western Guaranty Fund Services 1720 Bellaire Street, Suite 408 DENVER, CO 80222	Chad Anderson Nebraska P&C Insurance Guaranty Association clo Western Guaranty Fund Services Suite 408 1720 South Bellaire Street Denver, CO 80222
Claimant Name	Montana Insurance Guaranty Association	Nebraska P&C Insurance Guaranty Association

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

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Claim Particulars	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.	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.
Amount Allowed	\$10,888.083.01	\$7.136,412.28
Amount Claimed	\$0.00	0 0 0
NOD Number	622767-2	633281-2
Class	ω	æ
Date POC Filed Claim Number	11/10/2003	12/15/2003
POC Number	622767	633281
Address	Bruce W Gilbert Nevada Insurance Guaranty Association 3821 West Charleston Blvd., 50tte 100 Las Vegas, NV 89102-1859 Las Vegas, NV 89102-1859	Paul M Gulko New Hamphsire Insurance Guaranty Association co Guaranty Eurid Management Services One Bowdoin Square Boston, MA 02114-2916
Claimant Name	Nevada Insurance Guaranty Association	New Hamphsire Insurance Guaranty Association

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

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Associations Claims Report
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	Claim Particulars	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 Priority (b) claims Bar that Legion Claims Bar Date of 7728/15. Legion has evaluated your and has valued by your complete priority (b) claim and final claim as noted above.	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 Pennsylvaria approved a final Legion Claims Bar Date priority (b) claim has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.	l
Amount Allowed		\$37,005,096.00	\$73,034,442,43	
Amount	Claimed	80.00 8	\$0.00	
	NOD Number	627199-2	1332015-1	
	Class	۵	4 9]	
	Claim Number			
Date POC	Filed	2/20/2004	2/28/2005	
POC Number		627199	1332015	
	Address	Joseph L. DellaFera New Jersey P&L Insurance Guaranty Association 233 Mount Airy Road Basking Ridge, NJ 07920	Joseph L DellaFera New Jersey Workers' Compensation Security Fund 233 Mount Ainy Road Basking Ridge, NJ 07920	
	Claimant Name	New Jersey P&L Insurance Guaranty Association	New Jersey Workers Compensation Security Fund	

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

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Claim Particulars	This Notice of Determination pertains to your Protof 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 thas valued the full and final claim as noted above.	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 77/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and final claim as noted above
Amount Allowed	\$4,630,767.01	\$2,786,023.00
Amount Claimed	00.0\$	8°.0
NOD Number	1332069-3	1332073-3
Class	α	20
Claim Number		
Date POC Filed	6/13/2005	5/5/2005
POC Number	1332069	1332073
Address	Steve Vanetsky New Mexico Insurance Guaranty Association c/o Integrion Group P.O. Box 27815 Alburquerque, NM 87125	Peter Gallanis NOLHGA 13873 Park Center Road Suite 505 HERNDON, VA 20171
Claimant Name	New Mexico Insurance Guaranty Association	NOLHGA

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

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Claimant Name North Carolina Increase Guaranty	Address Raymond F Evans, Jr. North Carolina Insurance	POC Number 1370449	Date POC Filed 6/27/2005	Claim Number	Class B	NOD Number 1370449-2	Amount Claimed \$0.00	Amount Allowed \$40,265,420.28	Claim Particulars This Notice of Determination pertains to
Association	Guaranty Association 2910 Sumner Boulevard Raleigh, NC 27616								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 final claim as noted above.
North Dakota Insurance Guaranty Association	Jeffry J. Cahill North Dakota Insurance Guaranty Association P.O. Box 2634 Bismarck, ND 58502-2634	1332077	4/1/2004		۵	1332077-2	20 O 29	\$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 Pennsylvaria approved a final Legion Claims Bar Date of 7/28/15. Legion has evalued the full and final claim as noted above.
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Claim Particulars	This Notice of Determination pertains to your Proof of Caim 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 7728/15. Legion has evaluated your combete priority (b) claim and final claim as noted above.	This Notice of Determination pertains to your Proof of Caim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for direct policy related ioss and expense payments that are designated priority (b) claims. The priority (b) claims. The priority (b) claims Bar priority (b) claims Bar priority (b) 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.
Amount Allowed	S1, 637, 666.17	\$16,928,254.14
Amount Claimed	\$0.00 \$	\$0.00
NOD Number	1324359-2	13663234
Class	۵	æ
Claim Number		
Date POC Filed	12/1/2003	6/21/2005
POC Number	1324359	1366325
Address	Steve Durish Ohio Insurance Guaranty Association 1840 Mackenzie Drive Columbus, OH 43220	Amanda Barbera Oklahoma P&C insurance Guaranty Association 2801 Northwest Expressway Suite 330 E Oklahoma City, OK 73112 Oklahoma City, OK 73112
Claimant Name	Ohio Insurance Guaranty Association	Oklahoma P&C Insurance Guaranty Association

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

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Claim Particulars	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 Fennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and final claim as noted above.	This Notice of 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 Pennsylvaria approved a frant Legion Claims Bar farat Legion Claims Bar farat Legion Claims Bar farat ed Yash's. Legion has evaluated your has evaluated your and has valued the full and final claim as noted above.
Amount Allowed	5 8.229,669.84	\$13,744,910.01
Amount Claimed	00 02 05	80.00
NOD Number	628917-2	1330393-1
Class	۵	æ.
Ctaim Number		
Date POC Filed	7/6/2004	1/12/2004
POC Number	628917	1330393
Address	David C. Johnson Oregon Insurance Guaranty Association 10700 Southwast Beaverton Highway, Suite 426 Beaverton, OR 97005-3019	Stephen F. Perrone Pernsylvaria P&C Insurance Guaranty Association 1617 John F. Kennedy Boulevard Suite 1850 Philadelphia, PA 19103
Claimant Name	Oregon Insurance Guaranty Association	Pennsylvania P&C Insurance Guaranty Association

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

Legion Insurance Company (in Liquidation) Undisputed Guaranty Associations Claims Report
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Claim Particulars	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 Pernsylvania approved a fimal Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and has valued the full and has valued the full and final claim as noted	This Notice of 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 Pennsylvaria approved a final Legion Claims Bar Date of 7128/15. Legion has evaluated your complete priority (b) claim and has valued the full and thas valued the full and final claim as noted above.
Amount Allowed	\$70,744,451.03	\$12,885,353.37
Amount Claimed	\$0.00 \$	\$0.00
NOD Number	1368561-2	627705-2
Class	α	ω
Claim Number		
Date POC Filed	6/21/2005	6/14/2004
POC Number	1385561	627705
Address	Sue Pease Pennsylvania Worker's Compensation Security Fund 901 N 7th Street Harrisburg, PA 17102	John Spielberger Property & Casualty Ins. Guaranty Corp. (Maryland) 305 Washington Avenue Suite 600 Towson, MD 21204-4715
Claimant Name	Pennsylvania Worker's Compensation Security Fund	Property & Casualty Ins. Guaranty Corp. (Maryland)

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

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Claimant Name	Address	POC Number		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		۵	1332089-4	80 00	80.00	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate (Tegion") for policy related loss and expense payments. A final Claims Bar Date of 7/28/15 was approved by Ti28/15 was approved by the Commonwealth Point Claims Bar Date of Points Date of any pagivory loss and expense payments being incurred by the Puefto 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 02114-2915	633273	12/15/2003		œ	633273-2	S 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 final Legion Claims Bar Date of 7728/15. Legion has evaluated your complete priority (b) claim and final claim as noted above.
Deference Alumbo	Boforonoo Alimmhoro 68080hd 2007 4018 8445 oh5150d1fo37	65 eh6150d1fa	20						Pare #53

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Claim Particulars	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.	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 final claim as noted above.
Amount Allowed	\$48,161,345.75	\$623,360.11
Amount Claimed	0 0 0	0 0 0
NOD Number	1332091-1	628899-3
Class	۵	۵
Claim Number		
Date POC Filed	2/23/2004	12/12/2003
POC Number	1332091	628899
Address	J. Smith Harrison South Carolina P&C Insurance Guaranty Association P.O. Box 407 Columbia, SC 29202	South Dakota Insurance Guaranty Association do Edwin Evans P.O. Box 2790 Sioux Falls, SD 57101-2790
Claimant Name	South Carolina P&C Insurance Guaranty Association	South Dakota Insurance Guaranty Association

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

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Claim Particulars	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 final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim, less statutory deposits applied to mendiquation amounts, and has valued the full and final claim as	This Notice of your Legion Insurance to 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 final has evaluated your complete priority (b) claim and has valued the full and final claim as noted above.	ひゅんゆ 並ん
Amount Allowed	\$10,071,164.08	\$248,313,448.54	
Amount Claimed	\$0.00 \$	\$0.00	
NOD Number	1362263-2	625051-1	
Class	۵	α ·	
Claim Number			
Date POC Filed	5/27/2005	4/1/2004	ľ
POC Number	1362263	625051	
Address	Jason Porter Chief Couns. Special Fund Industrial Commission of Arizona 800 W. Washington St. Phoenix, AZ 85007	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	
Claimant Name	Special Fund Industrial Commission of Arizona	Superintendent of Financial Service of State of NY	

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Ctaim Number Class NOD Number Claimed Ctaim Particulars	B 625277-2 50.00 \$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 PennsyNarial approved a final Legion Claim Sar Determination pertains Bar Date of 71/221.1egion mas evaluated your complete priority (b) claims.	B 1332095-3 50.00 \$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 interct policy related loss and expense payments that are designated priority (b) claims. The Commonwealth Court of Pennsylvaria approved a final Legion Claims Bar Date of 7/28/15. Legion
Date POC Filed	6/21/2004	2/20/2004
POC Number	625277	1332095
Address	David Broemel Tennessee Insurance Guaranty Association 3100 West End Ave. Suite 670 Nashville, TN 37203-5805	Marvin Kelly Texas P&C Insurance Guaranty Association 9120 Burnet Road Austin, TX 78758 Austin, TX 78758
Claimant Name	Tennessee Insurance Guaranty Association	Texas P&C Insurance Guaranty Association

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

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	Claim Particulars	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 Fennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your complete priority (b) claim and final claim as noted above.	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 Pennsylvaria approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your bas evaluated your omblete priority (b) claim and has valued the full and final claim as noted above.	2
Amount Allowed		\$842.705.66 6.50 6.50 7.10 7.56 7.70 7.56 7.70 7.56 7.70 7.56 7.70 7.70 7.70 7.56 7.70 7.56 7.70 7.70 7.70 7.70 7.70 7.65 7.65 7.65 7.65 7.65 7.65 7.65 7.65	\$6,494,308.15 	
Amount	Claimed	0 9	0. Q.	
	NOD Number	629505-2	633265-2	
	Class	۵	ω	
Date DOC	Date Food Filed Claim Number	1/3/2005	12/15/2003	
DOC Number		629505	633265	
	Address	Utah P&C Insurance Guaranty Association PO Box 1608 Sandy, UT 84091-1608	Paul M. Gulko Vermont P&C Insurance Guaranty Association co Guaranty Fund Management Services One Bowdoin Square Boston, MA 02114-2916	
	Claimant Name	Utah P&C Insurance Guaranty Association	Vermont P&C Insurance Guaranty Association	

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

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Company (in Liquic	dation) Undisputed Guaranty Associations Claims Report
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Claim Particulars	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 evalued the full and final claim as noted above.	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 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.
Amount Allowed	\$35,943,418.71	\$718,120.96
Amount Claimed	\$0.00	8 0 9
NOD Number	632329-2	1332103-2
Class	۵	ω
Claim Number		
Date POC Filed	11/18/2003	4/1/2004
POC Number	632329	1332103
Address	Paul M Gulko Virginia P&C Insurance Guaranty Association co Guaranty Fund Management Services Management Services Boston, MA 02114-2916	Chad Anderson Washington Insurance Guaranty Association do Western Guaranty Fund services 1720 Bellaire Street, Suite 408 Deriver, CO 80222
Claimant Name	Virginia P&C Insurance Guaranty Association	Washington Insurance Guaranty Association

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Associations Claims Report
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Legion Insurance Company (in Liqu

Claim Particulars	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 Permsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evaluated your and has valued the full and final daim as noted above.	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 Fennsylvania approved a final Legion Claims Bar Date of 7/28/15. Legion has evalued the full and final claim as noted above.
Amount Allowed	\$1,097,508.64	\$4,995,526.06
Amount Claimed	90°0	C C C
NOD Number	623911-2	132113-2
Class	۵	۵
Claim Number		
Date POC Filed	12/1/2003	6/9/2005
POC Number	623911	1332113
Address	Steve Durish West Virginia Insurance Guaranty Association 1840 Mackenzie Drive Columbus, OH 43220-2980	Wisconsin Insurance Security Funds 2820 Walton Commons West Suite 135 MADISON, WI 53718-6797 MADISON, WI 53718-6797
Claimant Name	West Virginia Insurance Guaranty Association	Wisconsin Insurance Security Funds

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

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Claim Particulars	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate ("Legion") for direct policy related toss and expense payments that are designated priority (b) claims. The Commowealth 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 has lediam as noted above.
Amount Allowed	51,094,333.42
Amount Claimed	\$0.00
NOD Number	1332101-2
Class	۵
Claim Number	
Date POC Filed	4/1/2004
POC Number	1332101
Address	Chad Anderson Wyoming Insurance Guaranty Association do Western Guaranty Fund Services 1720 Bellaire Street, Suite 408 Denver, CO 80222
Claimant Name	Wyorming Insurance Guaranty Association

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

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Ctaim Particulars	This Notice of your Proof of Claim fued in the Legion Insurance Company (In Liquidation) Estate ('Legion') for subrogation claim payments for amounts paid by other benefit providers (Insurance carriers) that are degimated priority (g) claims. The Commonwealth Court of Pennsylvania approved a final Legion Claims Bar Date of 728/15 so no additional claims will be allowed. Legion has valued the full and final claim as noted above.
Amount Allowed	\$580,197.04
Amount Claimed	\$0.0 \$
NOD Number	1332013-9
Class	U
Claim Number	
Date POC Filed	12/6/2004
POC Number	1332013
Address	Wayne D Wilson California Insurance Guarantee Association P 0 Box 29065 Glendale, CA 91209-9066
Claimant Name	California Insurance Guarantee Association

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

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Claim Particulars	This Notice of Determination pertains to your Proof of Claim filed in the Legion Insurance Company (In Liquidation) Estate (Legion') for subrogation daim payments for amounts parid by other benefit providers (insurance carriers) that are carriers) that are carriers) that are carriers that are brait of 728/15 so no additional claims Bar find Legion has evalued the full and final claim as noted above.
Amount Allowed	51,401,167 ,78
Amount Claimed	80.0 %
NOD Number	625051-7
Class	ڻ
Claim Number	
Date POC Filed	4/1/2004
POC Number	625051
Address	David Axinn. Special Deputy Superintendent of Financial Service of State of NY clo New York Liquidation Bureau 110 William Street, 15th Floor New York, NY 10038
Claimant Name	Superintendent of Financial Service of State of NY

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

EXHIBIT B

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

In Re: Legion Insurance Company (In Liquidation)

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. 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.

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ROBERT E. HABERLE

Sworn to and subscribed before me this $\underline{|q|}^{\mu}$ th day of March, 2018.

PUBLIC N 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 thirdparty 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

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

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.

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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

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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

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(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 19⁴⁴/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 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	Lead paint
Latex gloves	Silica
Environmental	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 Underwrite Charter Property Casualty Underwriter (CPCU)	
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