

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

IN RE: Lincoln General Insurance Company :
In Liquidation : No. 1 LIN 2015

**APPLICATION FOR APPROVAL OF REPORT AND RECOMMENDATIONS
ON LINCOLN INSURANCE COMPANY CLAIMS UNDISPUTED AND RESOLVED
FROM JANUARY 1, 2017 TO DECEMBER 31, 2017**

Applicant, Jessica K. Altman, Acting Insurance Commissioner of the Commonwealth of Pennsylvania, in her official capacity as the Statutory Liquidator (“Liquidator”) of Lincoln General Insurance Company (“Lincoln”), 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 Lincoln General Insurance Company Claims Undisputed and Resolved from January 1, 2017 to December 31, 2017. In support of her Application, the Liquidator avers the following:

BACKGROUND

1. Then Insurance Commissioner Teresa D. Miller, and her successor-in-office, was appointed Statutory Liquidator of Lincoln pursuant to this Court’s Order dated November 5, 2015 (“Liquidation Order”). Jessica K. Altman succeeded Ms. Miller in August 2017, and is now the Acting Insurance Commissioner and Statutory Liquidator of Lincoln.

2. The Liquidation Order provided that “in addition to the notice requirements of Section 524 of Article V¹, 40 P.S. § 221.24, the Liquidator shall publish notice in newspapers of

¹See The Insurance Department Act of 1921, Act of May 17, 1921, P.L. 789, as amended, 40 P.S. §§ 221.1 – 221.63. (This footnote is added here, and is not contained in the text of the Liquidation Order that is being quoted in paragraph 2).

general circulation, where Lincoln has its principal places of business that: (a) specifies the last day for the filing of claims; (b) explains the procedure by which claims may be submitted to the Liquidator; (c) provides the address of the Liquidator's office for the submission of claims; and (d) notifies the public of the right to present a claim, or claims, to the Liquidator." See Liquidation Order, ¶15. By November 23, 2015, the Liquidator provided Notice of the Liquidation Order and a Q&A document that, *inter alia*, informed all interested parties to download a Proof of Claim ("POC") form from the Insurance Department's website, or call for a copy of the POC form.

3. 40 P.S. § 221.45 requires the Liquidator to present to the Court a report of the claims against the insurer with recommendations, including the name and address of each claimant, the particulars of the claim, and the amount of the claim finally recommended, if any. Pa.R.A.P. 3784(a) further refines 40 P.S. § 221.45, and requires the Liquidator to present to the Court a report of the claims against the insurer's estate that have been resolved, with recommendations, including the information required by 40 P.S. § 221.45, as well as the priority class, and whether the claim determination was finalized because no objection was filed, no exceptions were taken to a referee's recommended decision, a recommended decision was sustained by the Court or the parties agreed to a settlement.

REPORT AND RECOMMENDATIONS ON CLAIMS
UNDISPUTED AND RESOLVED AS OF DECEMBER 31, 2017

4. The Liquidator's Report and Recommendations on Lincoln General Insurance Company Claims Undisputed and Resolved from January 1, 2017 to December 31, 2017, is comprised of two parts and attached hereto as Exhibits A and B (collectively referred to as

“Report”). The claims are sorted alphabetically, within each class, by the claimant’s last name or company name. The amount claimed by the claimant, *inter alia*, is also included in the Report².

5. The first part of the Report, which addresses claims that were determined and finalized without objection, and are referred to as “Undisputed Claims”, reflects Notices of Determinations (“NODs”) issued by the Liquidator for which the objection period expired on or before December 31, 2017. In this Report, the Liquidator respectfully submits her recommendations for a total of 139 Undisputed Claims with an allowed amount of \$1,481,151.95, in accordance with Pa.R.A.P. 3784(a) and 40 P.S. § 221.45, for this Court’s approval. The list of Undisputed Claims is attached hereto as Exhibit A.

6. The second part of the Report, which addresses claims that were determined and finalized because no exceptions were taken to a referee’s recommended decision, a recommended decision was sustained by the Court or the parties agreed to a settlement, and are referred to as “Resolved Claims”, is a list of the disputed claims to which objections were filed and resolved on or before December 31, 2017. In this Report, the Liquidator respectfully submits her recommendations for a total of 1 Resolved Claim with an allowed amount of \$32,500.00 in accordance with Pa.R.A.P. 3784(a) and 40 P.S. § 221.45, for this Court’s approval. The list of Resolved Claims is attached hereto as Exhibit B.

7. Upon resolution of the disputed claim listed in Exhibit B, the Liquidator issued an Amended NOD reflecting the settlement of the dispute and the claimant withdrew the objection.

²If the claimant did not indicate a specific claim amount on the Proof of Claim, the claimed amount is noted as \$0.

8. As set forth in Exhibits A and B, the Liquidator respectfully submits her recommendations for a total of 140 claims with a total allowed amount of \$1,513,651.95 in accordance with Pa.R.A.P. 3784(a) and 40 P.S. § 221.45 for this Court's approval.

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

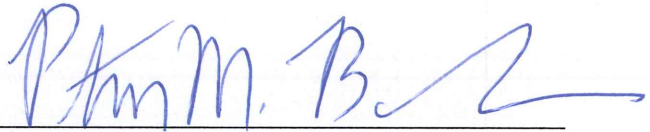
10. Given the discretion afforded the Liquidator pursuant to 40 P.S. § 221.45(a) to "comport, compromise, or in any other manner negotiate the amount for which claims will be recommended to the court," the Liquidator believes that the classification and amounts she has determined for the reported claims are appropriate, fair and equitable and consistent with the relevant provisions of Article V. The Liquidator further believes that the approval of the claims listed in the attached Report is in the best interests of the Lincoln estate claimants and other creditors.

11. Pursuant to Pa.R.A.P. 3784(a) and 40 P.S. § 221.45(b), the Liquidator respectfully requests that this Court approve the classification and allowed amount of the claims listed in the Report and allow the claimants listed in the Report or their lawful assignees to receive a distribution in accordance with 40.P.S. § 221.44 at the time and in the manner as approved by this Court.

WHEREFORE, the Liquidator respectfully requests that this Court grant her Application and approve and allow the claims as listed in the Report attached as Exhibits A and B, enter an

Order in the form attached hereto, and grant such other relief as the Court shall determine appropriate and just.

Respectfully submitted:

By: 

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

Attorney for Applicant, Jessica K. Altman,
Acting Insurance Commissioner of the
Commonwealth of Pennsylvania, in her
Official Capacity as Statutory Liquidator of
Lincoln General Insurance Company (In
Liquidation)

Dated: _____

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EXHIBIT A

Undisputed and Resolved Claims

Undisputed Claims

LINCOLN GENERAL INSURANCE COMPANY

Report Period: 01/01/2017 thru 12/31/2017

Number of Undisputed Claims:	139	Amount Claimed:	19,627,709.70	Amount Approved:	1,481,151.95
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Undisputed and Resolved Claims
Undisputed Claims

LINCOLN GENERAL INSURANCE COMPANY

Report Period: 01/01/2017 thru 12/31/2017

Name	Address	POC #	POC Received Dt	Claim Numbers	Class	Total Claimed Amt	Total Allowed Amt	Claim Particulars
A GOOD PLUMBER INC	A GOOD PLUMBER INC PO BOX 2251 LIVERMORE, CA 94551	1602	06/06/2016	1600063	B	0.00	0.00	0.00 P&C INSURED
ADVANCED ORTHOPAEDICS PLLC	ADVANCED ORTHOPAEDICS PLLC 80-20 KEW GARDENS RD KEW GARDENS, NY 11415	1545	03/01/2016	1600048	B	139.34	0.00	0.00 P&C THIRD PARTY
AM CHIROPRACTIC, PC	AM CHIROPRACTIC, PC GARY TSIRELMAN, ESQ. 129 LIVINGSTON STREET 2ND FLOOR BROOKLYN, NY 11201	1956	07/11/2016	1600134	B	88.56	0.00	0.00 P&C THIRD PARTY
AM CHIROPRACTIC, PC	AM CHIROPRACTIC, PC GARY TSIRELMAN, ESQ. 129 LIVINGSTON STREET 2ND FLOOR BROOKLYN, NY 11201	1955	07/11/2016	1600133	B	730.62	0.00	0.00 P&C THIRD PARTY
ARGUELLES MD PC	ARGUELLES MD PC 1468 FLATBUSH AVE BROOKLYN, NY 11210	1815	04/15/2016	1600094	B	0.00	0.00	0.00 P&C THIRD PARTY
BOT MEDICAL PC	BOT MEDICAL PC BAKER SAUNDERS 100 GARDEN CITY PLAZA SUITE 500 GARDEN CITY, NY 11530	2172	07/04/2016	1600188	B	248.94	0.00	0.00 P&C THIRD PARTY
BRONX ACUPUNCTURE THERAPY PC	BRONX ACUPUNCTURE THERAPY PC GARY TSIRELMAN 129 LIVINGSTON ST 2ND AND 3RD FLS BROOKLYN, NY 11201	2000	07/14/2016	1600143	B	10,025.00	0.00	0.00 P&C THIRD PARTY
BRUSH STROKES INC	BRUSH STROKES INC 123 SUTCLIFFE CIRCLE FOL SOM, CA 95630	1337	03/11/2016	1600022	B	0.00	0.00	0.00 P&C INSURED
BURDEN, GULISANO & HANSEN	BURDEN, GULISANO & HANSEN 605 BRISBANE BLDG 403 MAIN STREET BUFFALO, NY 14203	2028	06/30/2016	908850	B	821.00	821.00	POST LIQUIDATION DEFENSE WORK PROVIDED AT THE LIQUIDATORS REQUEST PRIOR TO THE TRIGGERING OF THE NEW YORK GUARANTY FUND.
CAPLAN, SIDNEY	CAPLAN, SIDNEY NOLAN PLUMHOFF & WILLIAMS SUITE 700, NOTTINGHAM CENTRE 502 WASHINGTON AVE. TOWSON, MD 21284	295	06/22/2016	1500100	B	0.00	0.00	0.00 P&C INSURED
CAPLAN, SIDNEY	CAPLAN, SIDNEY NOLAN PLUMHOFF & WILLIAMS SUITE 700, NOTTINGHAM CENTRE 502 WASHINGTON AVE. TOWSON, MD 21284	1629	06/22/2016	1500101	B	0.00	0.00	0.00 P&C INSURED
CAPLAN, SIDNEY	CAPLAN, SIDNEY NOLAN PLUMHOFF & WILLIAMS SUITE 700, NOTTINGHAM CENTRE 502 WASHINGTON AVE. TOWSON, MD 21284	1628	06/22/2016	1200313	B	0.00	0.00	0.00 P&C INSURED
CASTRO, MARTHA	CASTRO, MARTHA ROBERT G WILLIAMS 1432 DIVISADERO EDENSMO, CA 93721	532	04/22/2016	7109681	B	833,854.93	0.00	0.00 P&C THIRD PARTY
COMPREHENSIVE CARE PHYSICAL THERAPY	COMPREHENSIVE CARE PHYSICAL THERAPY 37 PARK EAST NEW HYDE PARK, NY 11040	1705	04/15/2016	1600077	B	361.90	0.00	0.00 P&C THIRD PARTY
COMPREHENSIVE PT PC	COMPREHENSIVE PT PC BAKER SANDERS LLC 100 GARDEN CITY PLAZA	1866	07/04/2016	1600108, 1600109	B	1,445.00	0.00	0.00 P&C THIRD PARTY

COOP CITY CHIROPRACTIC PC	SUITE 500 CAMPDEN CITY, NY 14120 COOP CITY CHIROPRACTIC PC 1001 ALCOTT PLACE RR0000, NY 10475	1886	07/01/2016	1600112	B	0.00	0.00	P&C THIRD PARTY
COOP CITY CHIROPRACTIC PC	COOP CITY CHIROPRACTIC PC 1001 ALCOTT PLACE RR0000, NY 10475	1868	07/01/2016	1600107	B	322.14	0.00	P&C THIRD PARTY
CUSTOM COMMERCIAL CONSTRUCTION CORP.	CUSTOM COMMERCIAL CONSTRUCTION CORP. 76 BROOK STREET RAY SHORE, NY 11706	1674	06/30/2016	822669	B	0.00	0.00	P&C THIRD PARTY
DAKOTA PLUMBING	DAKOTA PLUMBING 20702 EL TORO RD #309 LAKE FOREST, CA 97630	1238	01/19/2016		B	0.00	0.00	P&C INSURED
DC CONSTRUCTION	DC CONSTRUCTION 592 OLYMPIC ST BERNING, CA 95003	453	04/11/2016	1500119	B	0.00	0.00	P&C INSURED
ESTATE OF CHRISTIAN, MICHAEL	ESTATE OF CHRISTIAN, MICHAEL SUZANNE M GRAVES 1317 W FOOTHILLS BLVD SUITE 245 HUNTINGTON, CA 91706	475	03/17/2016		B	144,985.90	16,110.39	P&C INSURED
EZ-FLO INTERNATIONAL INC	EZ-FLO INTERNATIONAL INC 21804 CACTUS AVE SUITE 200 DIVERSTONE, CA 92578	1603	07/11/2016		B	292,041.45	0.00	P&C INSURED
FLATBUSH CHIROPRACTIC PC	FLATBUSH CHIROPRACTIC PC 1468 FLATBUSH AVE ROCKY HILL, NY 11210	1706	04/15/2016	1600070	B	520.70	0.00	P&C THIRD PARTY
FREEDOM CHIROPRACTIC, PC	FREEDOM CHIROPRACTIC, PC 1220 E NEW YORK AVE ROCKY HILL, NY 11212	1752	04/15/2016	1600081	B	277.44	0.00	P&C THIRD PARTY
FUTAMATA, KUNINORI	FUTAMATA, KUNINORI ROSS S. HECKMANN 1214 VALENCIA WAY ARCADIA, CA 91006-2000	552	07/06/2016	0502734	B	122,610.62	0.00	P&C THIRD PARTY
GATOFF MECHANICAL GROUP	GATOFF MECHANICAL GROUP 1800 ACCESS ROAD OCEANSTON, NY 11572	1313	02/16/2016		B	0.00	0.00	P&C INSURED
GENEAU GRANITE AND TILE	GENEAU GRANITE AND TILE 408 JOE LYLE ST RAKERSFIELD, CA 93314	1489	04/11/2016	1600037	B	0.00	0.00	P&C INSURED
GIBSON, MCASKILL & CROSBY LLP	GIBSON, MCASKILL & CROSBY LLP 69 DELAWARE AVE SUITE 900 BUFFALO, NY 14202	1675	06/30/2016	C0000167, C0001589, C0002052	B	625.00	625.00	POST LIQUIDATION DEFENSE WORK PROVIDED AT THE LIQUIDATORS REQUEST PRIOR TO THE TRIGGERING OF THE NEW YORK GUARANTY FUND.
GILL, ANDREAS	GILL, ANDREAS MALLILO & GROSSMAN 163-09 NORTHERN BLVD FLUSHING, NY 11358	1059	07/11/2016	C0001692	B	0.00	0.00	P&C THIRD PARTY
HERNANDEZ, ROSEANNE	HERNANDEZ, ROSEANNE 1750 SEDGWICK AVE RR0000, NY 10453	807	03/07/2016	C0001812	B	25,000.00	0.00	P&C THIRD PARTY
HULEN	HULEN COLON, NORMAN 209-45 26TH AVE RAY TEPERACE, NY 11260	828	02/11/2016	C0001462	B	25,000.00	0.00	P&C THIRD PARTY
HUNT CONSTRUCTION GROUP	HUNT CONSTRUCTION GROUP JASON A PERKINS, ESQUIRE 450 SOUTH ORANGE AVE - SUITE 500 OELAND, IL 32801	1692	07/01/2016	1400007	B	0.00	0.00	P&C INSURED

JC HEALING TOUCH REHAB PC	1762	04/15/2016	1600069, 1600073, 1600085	B	0.00	0.00	P&C THIRD PARTY
JC HEALING TOUCH REHAB PC 961 EAST 174TH STREET SUITE 18 BRONX, NY 10460							
KERSHENBAUM, DAVID KERSHENBAUM, DAVID JOSHUA HAFFNER - KABATEK, BROWN, KELLNER 644 S. FIGUEROA STREET LOS ANGELES, CA 90017	1997	02/25/2016	0990055	B	3,717,330.18	0.00	P&C THIRD PARTY
KLEIN, ROBERT KLEIN, ROBERT 550 S CALIFORNIA AVE SUITE 330 PALO ALTO, CA 94306	545	07/01/2016	1200152	B	308,301.79	0.00	P&C THIRD PARTY
KOENCK, JAMES KOENCK, JAMES COLDERBANK LAW OFFICE 112 J STREET SUITE 301 SACRAMENTO, CA 95814	1949	10/24/2016	1600128	B	0.00	0.00	P&C THIRD PARTY
LMS ACUPUNCTURE PC LMS ACUPUNCTURE PC 4256-2 BRONX BLVD SUITE 4E BRONX, NY 10466	1784	04/15/2016	1600090	B	0.00	0.00	P&C THIRD PARTY
LUCIDO, JOSEPH LUCIDO, JOSEPH 25417 BOOTS ROAD MONTREY, CA 93940	1225	07/01/2016	1400164	B	138,300.00	0.00	P&C THIRD PARTY
LUTZ, BRADLEY LUTZ, BRADLEY UNKNOWN METROPOLITAN MEDICAL SUPPLIES	422	02/25/2016	1000911	B	3,717,330.18	0.00	P&C THIRD PARTY
METROPOLITAN MEDICAL SUPPLIES METROPOLITAN MEDICAL SUPPLIES BAKER SANDERS LLC 100 GARDEN CITY PLAZA SUITE 500 CARDEN, CA 94520	1704	05/02/2016	1600071	B	1,083.59	0.00	P&C THIRD PARTY
MORRE, DUNCAN MORRE, DUNCAN 3921 MARVIN ST OCEANSIDE, CA 92056	2050	12/12/2016		B	0.00	0.00	RETURN PREMIUM
MORRIS, VINCENT MORRIS, VINCENT KEN YILMAZ, BACHU AND ASSOCIATES, ESQ 87-46 VAN WYCK EXPRESSWAY NEW CARROLLS, NY 11410	1046	12/10/2015	C0002041	B	1,000,000.00	0.00	P&C THIRD PARTY
NATURAL THERAPY ACUPUNCTURE NATURAL THERAPY ACUPUNCTURE 1468 FLATBUSH AVE ROCKY LN, NY 11210	1643	04/15/2016	1600066	B	175.00	0.00	P&C THIRD PARTY
OSPINA, MARIA OSPINA, MARIA 2433 VALENTINE AVE BRONX, NY 10458	752	12/23/2015	C0001586	B	5,000.00	0.00	P&C THIRD PARTY
OWUSU, AGBE OWUSU, AGBE ERIS GREEN, ESQUIRE 295 MADISON AVE NY, NY 10017	1043	02/01/2016	C0000940	B	25,000.00	0.00	P&C THIRD PARTY
RKT DEVELOPMENT INC RKT DEVELOPMENT INC PO BOX 508 LOS ANGELES, CA 90070	2075	02/06/2017		B	0.00	0.00	P&C INSURED
ROHER, DARIUS ROHER, DARIUS CHRISTOPHER JANICULA, GIEG AND GIEG 401 N. LOGAN BLVD MILWAUKEE, WI 53233	214	05/16/2016	70654	B	0.00	0.00	P&C THIRD PARTY
ROUNDTREE, DORSEY ROUNDTREE, DORSEY DELL & DEAN PLLC 1225 FRANKLIN AVE SUITE 450 CADDEN, CTY, NY 11520	1029	12/07/2015	C0001553	B	500,000.00	0.00	P&C THIRD PARTY
SHARA ACUPUNCTURE PC SHARA ACUPUNCTURE PC 109-17 46TH STREET THRONA, NY 11368	1644	04/15/2016	1600067	B	1,751.90	0.00	P&C THIRD PARTY
SHIROM ACUPUNCTURE, PC SHIROM ACUPUNCTURE, PC GARY TSIRELMIAN, ESQ. 129 LIVINGSTON STREET 2ND FLOOR BROOKLYN, NY 11201	1952	07/11/2016	1600129	B	4,445.00	0.00	P&C THIRD PARTY

SS MEDICAL CARE PC	1761	04/15/2016 1600085	B	0.00	0.00	P&C THIRD PARTY
SS MEDICAL CARE PC 961 EAST 174TH STREET SUITE 18 ROCKY HAVEN, NY 10460						
SULLIVAN, ROBERT JOHN BROGHAMMER, GREEVE, CLIFFORD, WENGEL, AND PARAS LLP 1740 CREEKSIDE OAKS DRIVE CITY, NY	1896	09/01/2016 1600117	B	0.00	0.00	P&C THIRD PARTY
SVILIK, ALAN 15335 MORRISON ST SHERMAN OAKS, CA 91403	1854	06/10/2016 1600105	B	0.00	0.00	P&C THIRD PARTY
SWANSON, JANET CALDERBANK LAW 112 J STREET, SUITE 301 SACRAMENTO, CA 95814	1150	12/21/2015 1500111	B	0.00	0.00	P&C THIRD PARTY
SWANSON, PAUL COLDERBANK LAW 112 J STREET, SUITE 301 SACRAMENTO, CA 95814	523	12/21/2015 1500111	B	0.00	0.00	P&C THIRD PARTY
TAMAYO PLASTERING TAMAYO PLASTERING 107 SOUTH WASHINGTON STREET CLOVERDALE, CA 95425	1585	06/24/2016 1600056	B	0.00	0.00	P&C INSURED
TERP, MARIE GERALD L. LOTTO 330 VETERANS MEMORIAL HWY ROCHESTER, NY 11716	382	02/25/2016 827377	B	2,000,000.00	0.00	P&C THIRD PARTY
THE TRAVELERS INDEMNITY COMPANY 1 TOWER SQUARE 0000-08MSA HARTFORD, CT 06183	1714	07/06/2016 65725	B	2,672,572.96	0.00	P&C THIRD PARTY
TOLEDO-GARCIA, S TOLEDO-GARCIA, S 2433 VALENTINE AVE ROCKY HAVEN, NY 10460	751	12/23/2015 C0001586	B	21,000.00	0.00	P&C THIRD PARTY
TRAPANI CONSTRUCTION CO., INC. TRAPANI CONSTRUCTION CO., INC. MICHAEL WALL 150 SOUTH WACKER DR. SUITE 3025 CHICAGO, IL 60606	1625	06/24/2016 1100026	B	1,500,000.00	0.00	P&C INSURED
TRUE ALIGN CHIROPRACTIC CARE PC 961 EAST 174TH STREET SUITE 18 ROCKY HAVEN, NY 10460	1786	04/15/2016 C0003719	B	0.00	920.46	P&C THIRD PARTY
VELASQUEZ, ROSA 2203 BELMONT AVE ROCKY HAVEN, NY 10460	806	03/07/2016 C0001812	B	25,000.00	0.00	P&C THIRD PARTY
VESPA SUPPLY INC 2201 AVENUE X ROCKY HAVEN, NY 10460	1781	04/15/2016 1600087	B	1,414.56	0.00	P&C THIRD PARTY
ALL STAR REPORTERS 90 FLORAL PARKWAY FLORAL PARK, NY 11001	2006	11/08/2016 1100379	E	432.35	432.35	GEN CRED
ALONGI AND ASSOCIATES, LLC 119 LITTLETON RD PARTRIP, NY 07054	1272	02/11/2016 1200093, 417812, 422065, 731689	E	2,689.30	2,689.30	GEN CRED
ARNOLD, GERALDINE 22 MONTGOMERY STREET APT 2P COLUCCI/ESTER, NY 12601	1254	02/01/2016	E	0.00	0.00	RETURN PREMIUM
BALTRIP, ANNETTE 5402 FM 1488 RD # 1218 MAGNOLIA, TX 77354	1347	02/22/2016	E	0.00	0.00	RETURN PREMIUM
BENTHALE, MCKIBBIN & MCKNIGHT 1450 IOWA AVE., STE 210 PIVERSTONE, CA 92507	1321	03/01/2016 1000817, 1000845	E	2,170.00	2,170.00	GEN CRED
BOGIA, RICHARD 2 ARNOLD DRIVE PANDOLPH, NJ 07860	1691	07/01/2016 511338	E	2,014.60	2,014.60	GEN CRED
BOLEN & MASSINO LLP 133 NORTH ALTADENA DRIVE SUITE 420 DANBURG, CA 91107	2084	01/30/2017 1000070	E	81.00	81.00	GEN CRED

Company Name	Address	City	State	Zip	Phone	Contract No.	Contract Description	Contract Value	Contract Type
BREMER WHYTE BROWN & O'MEARA LLP	20320 S W BIRCH STREET NEWPORT BEACH, CA 92660	NEWPORT BEACH	CA	92660		1702	07/05/2016 1300284, 1500103	10,955.28	9,153.33 GEN CRED
BREMER WHYTE BROWN & O'MEARA	21271 BURBANK BLVD SUITE 110 WAGON WHEEL HILLS, CA 91367		CA	91367		2042	10/21/2016	0.00	0.00 GEN CRED
BURDEN, GULISANO & HANSEN	605 BRISBANE BLDG 403 MAIN STREET BUFFALO, NY 14203	BUFFALO	NY	14203		1677	06/30/2016 908850	1,633.50	812.50 GEN CRED
BURNHAM BROWN	P O BOX 119 OAKLAND, CA 94604	OAKLAND	CA	94604		1672	06/28/2016	4,486.00	4,579.70 GEN CRED
CARTER, JENNIFER	54625 AVENIDA VELASCO LA QUINTA, CA 91353	LA QUINTA	CA	91353		2072	01/17/2017	200.00	200.00 RETURN PREMIUM
CASTLE & DECKER	30 OAK COURT DANVILLE, CA 94526	DANVILLE	CA	94526		1273	02/12/2016 1300354	375.00	375.00 GEN CRED
CHOJNACKA, EDWARDA	190 SECOND ST RICHMOND, NY 10511	RICHMOND	NY	10511		2085	02/06/2017	941.00	941.00 RETURN PREMIUM
CITY OF LA QUINTA	RUTAN & TUCKER LLP 611 ANTON BOULEVARD 14TH FLOOR COSTA MESA, CA 92626	COSTA MESA	CA	92626		2010	06/27/2016 2016-002	32,250.00	0.00 P&C SURETY
CITY OF LA QUINTA	RUTAN & TUCKER LLP 611 ANTON BOULEVARD 14TH FLOOR COSTA MESA, CA 92626	COSTA MESA	CA	92626		2007	06/27/2016 2016-001, 2016-002	42,250.00	0.00 P&C SURETY
COMBS LAW OFFICE, PLLC	1006 SOUTH LAKE DRIVE PRESTONBURG, KY 41653	PRESTONBURG	KY	41653		1447	04/11/2016 1200089	1,277.10	1,277.10 GEN CRED
CREDIT CONTROL, LLC	5757 PHANTOM DRIVE SUITE 330 HAZELWOOD, MO 63042	HAZELWOOD	MO	63042		1497	04/29/2016	15,045.00	0.00 GEN CRED
DADERIAN CONSULTING INC	24921 DANA POINT HARBOR DR #13210 DANA POINT, CA 92629	DANA POINT	CA	92629		1388	04/01/2016	2,632.75	2,632.75 GEN CRED
FORCON INTERNATIONAL CORP	1216 OAKFIELD DRIVE BRANDON, FL 33511	BRANDON	FL	33511		1252	02/05/2016 1400007	4,904.02	4,904.02 GEN CRED
FOSMER, DESIREAH	14 WICKED HOLLOW WAY HAMPTON, NY 12837	HAMPTON	NY	12837		1317	02/16/2016	0.00	0.00 RETURN PREMIUM
GIBSON, MCASKILL & CROSBY LLP	69 DELAWARE AVE SUITE 900 BUFFALO, NY 14203	BUFFALO	NY	14203		2027	07/12/2016 C0000167, C0001589, C0002052	6,850.23	6,850.23 GEN CRED
GINA BARSOTTI	600 W SHAW AVENUE, SUITE 400 FRESNO, CA 93704	FRESNO	CA	93704		1320	02/29/2016 1000470	4,217.72	4,217.72 GEN CRED
GOLDMAN MAGDALIN & KRICKS LLP	3623 OLD CONEJO RD, SUITE 205 NEWBURY PARK, CA 91320	NEWBURY PARK	CA	91320		1314	02/16/2016 1000702, 1000708	1,950.30	1,950.30 GEN CRED
GRAY DUFFY LLP	15760 VENTURA BLVD 16TH FLOOR FARMINGTON HILLS, MI 48334	FARMINGTON HILLS	MI	48334		1726	07/06/2016 1200152, 1200447, 1200482, 1300061, 1300159, 1300171, 1300188, 14000719, 1400747	11,354.38	11,354.38 GEN CRED
HOLMDEL TOWNSHIP	4 CRAWFORDS CORNER RD HOVUS, EUGENE EDGAR 2611 EC REMS CT APT 205 HUNTER, KAREN 88 ROSEMARY DR ROCHESTER, NY 14621	HOVUS, EUGENE EDGAR	NY	14621		1500	05/02/2016 LIQ-003	523,571.13	0.00 P&C SURETY
HOVIS, EUGENE EDGAR	2611 EC REMS CT APT 205 HUNTER, KAREN 88 ROSEMARY DR ROCHESTER, NY 14621	HUNTER, KAREN	NY	14621		1256	02/08/2016	0.00	0.00 RETURN PREMIUM
HUNTER, KAREN	88 ROSEMARY DR ROCHESTER, NY 14621	ROCHESTER	NY	14621		1491	04/18/2016	0.00	0.00 RETURN PREMIUM

RUBERRY, STALMACK & GARVEY	4000 MACARTHUR BLVD EAST TOWER 6TH FL NEWPORT BEACH, CA 92660	1701	07/01/2016	0502734, 0725639, 0901306, 1100026, 1100434, 1200110, 1300791, 15775, 7007031, 814056	E	64,671.45	5,614.06	GEN CRED
RUBIN, FIORELLA & FRIEDMAN, LLP	10 SOUTH LASALLE STREET, SUITE 1800 CHICAGO, IL 60603	1731	03/15/2016	1100154, 1100379, 407881, 827721, 828056, 9681635	E	12,053.12	12,053.12	GEN CRED
SALAH LAW CORPORATION	630 THIRD AVE, 3RD FLOOR NEW YORK, NY 10017	1348	03/21/2016	1000083, 1000770	E	4,820.20	4,396.20	GEN CRED
THOMSON REUTERS	14724 VENTURA BLVD, STE 775 SHERMAN OAKS, CA 91403	1572	06/01/2016		E	6,833.50	2,680.08	GEN CRED
TOWNSHIP OF JACKSON	610 OPPERMAN DRIVE FARGO, MN 55173	2186	06/09/2017	2017-001	E	237,948.21	237,948.21	P&C SURETY
VAN DE POEL, LEVY, ALLEN & ARNEAL	10 ALLEN STREET DUBLIN, OH 43017	1581	06/13/2016	1100193, 1400086, 7000262	E	11,072.25	11,072.25	GEN CRED
CALIFORNIA DEPT OF INSURANCE	WALNUT CREEK, CA 94596 ATTN: ACCOUNTS RECEIVABLE 300 CAPITOL MALL, FLOOR 14 SACRAMENTO, CA 95814	1723	07/06/2016		F	5,624.32	5,624.32	STATE/LOCAL
CALIFORNIA STATE CONTROLLERS OFFICE	JUSTIN W. DERSCH, STAFF COUNSEL 300 CAPITOL MALL, SUITE 1850 SACRAMENTO, CA 95814	1678	06/30/2016		F	606,615.82	606,615.82	STATE/LOCAL
MINNESOTA WORKERS COMPENSATION	7701 FRANCE AVE SOUTH SUITE 450 EDINA, MN 55425	1520	05/09/2016		F	1,000.00	1,000.00	STATE/LOCAL
SOUTH DAKOTA DIVISION OF INSURANCE	124 SOUTH EUCLID AVE 2ND FLOOR DIERPE, SD 57501	1342	03/14/2016		F	1,550.00	1,550.00	STATE/LOCAL
SOUTH DAKOTA DIVISION OF INSURANCE	124 SOUTH EUCLID AVE 2ND FLOOR DIERPE, SD 57501	1341	03/14/2016		F	568.00	568.00	STATE/LOCAL
WISCONSIN INSURANCE SFS (WISF)	SUITE 135 2820 WALTON COMMONS WEST MADISON, WI 53704	1492	04/18/2016		F	200.00	200.00	STATE/LOCAL
WYOMING DEPARTMENT OF INSURANCE	106 E 6TH AVE CHEYENNE, WY 82002	1646	06/27/2016		F	2,695.00	2,695.00	STATE/LOCAL
AIPSO	302 CENTRAL AVE TOLSON, IL 62590	1730	07/08/2016		G	302,572.00	302,572.00	GEN CRED
AXIS SURPLUS INSURANCE COMPANY	MICHAEL WALL 111 S WACKER DRIVE SUITE 3500 BOLEN & MASSINO LLP	1728	07/06/2016	814056	G	0.00	0.00	P&C THIRD PARTY
BOLEN & MASSINO LLP	133 NORTH ALTADENA DRIVE SUITE 420 MIRAMONTE, CA 91107	1908	09/15/2016	1000236	G	594.00	594.00	GEN CRED
GOLDBERG SEGALLA	665 MAIN STREET LIBERTY, NY 14203	1900	08/15/2016		G	17.50	17.50	GEN CRED
LIBERTY MUTUAL	P.O. BOX 9102 WESTON, MA 02483	1590	06/10/2016	1600036	G	4,800.00	0.00	P&C THIRD PARTY
LIBERTY MUTUAL INSURANCE COMPANY	LIBERTY MUTUAL INSURANCE COMPANY CLARK & DISTEFANO PC SEA, DIST. MI 08750	1734	06/13/2016	405054	G	164,246.05	3,064.43	P&C THIRD PARTY
LIBERTY MUTUAL INSURANCE CORPORATION	LIBERTY MUTUAL INSURANCE CORPORATION P.O. BOX 1588 MORGANSS, GA 30091	2040	11/21/2016	908196	G	12,908.16	0.00	P&C THIRD PARTY
NATHAN, KRISHNA	4401 RUSSELL AVE LOS ANGELES, CA 90077	2259	10/02/2017	PETCARE	G	193.00	193.00	P&C INSURED
POMCO FOR THE CITY OF YONKERS	JONES JONES LLC 5 HANOVER SQUARE	1340	03/16/2016	731480	G	14,799.85	0.00	P&C THIRD PARTY

EXHIBIT B

Undisputed and Resolved Claims

Resolved Claims

LINCOLN GENERAL INSURANCE COMPANY

Report Period: 01/01/2017 thru 12/31/2017

Number of Resolved Claims: Jan 3, 2018	1	Amount Claimed:	32,500.00	Amount Approved:	32,500.00
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Undisputed and Resolved Claims Report

Resolved Claims

LINCOLN GENERAL INSURANCE COMPANY

Report Period: 01/01/2017 thru 12/31/2017

Name	Address	POC #	POC Received Dt	Claim Numbers	Class	Total Claimed Amt	Total Allowed Amt	Claim Particulars
BURNS, JEFFREY	BURNS, JEFFREY ANTHONY URBAN LAW OFFICE, ATT: ANTHONY URBAN 474 N CENTER ST 3RD FL POTTSVILLE, PA 179010890	1206	07/05/2016	712865	B	32,500.00	32,500.00	P&C THIRD PARTY

Jan 3, 2018

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CERTIFICATE OF SERVICE

I hereby certify that I am this day serving the foregoing document upon all parties of record in this proceeding in accordance with the requirements of 1 Pa. Code Chapter 33 in the following manner:

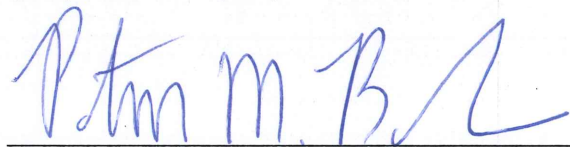
Service via regular U.S. Mail addressed as follows:

Jordan L. Miller, Esquire
jordanm@jdsalaw.com
Jeffers, Danielson, Sonn & Aylward, P.S.
2600 Chester Kimm Road
Wenatchee, WA 98801
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(509) 662-2452 (Fax)

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Schnader Harrison Segal & Lewis LLP
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Anthony J. Urban, Esquire
Anthony Urban Law Offices, P.C.
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(212) 643-6401 (Fax)



PRESTON M. BUCKMAN (I.D. #57570)
Insurance Department Counsel
Office of Liquidations, Rehabilitations
& Special Funds
Governor's Office of General Counsel
Capital Associates Building
901 North 7th Street
Harrisburg, PA 17102
(717) 787-6009

DATED: _____

1/10/18

Counsel for the Statutory Liquidator of
Lincoln General Insurance Company

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

IN RE: Lincoln General Insurance Company :
In Liquidation : No. 1 LIN 2015

RE: Liquidator's Report and Recommendations on Lincoln Insurance Company Claims
Undisputed and Resolved from January 1, 2017 to December 31, 2017.

ORDER

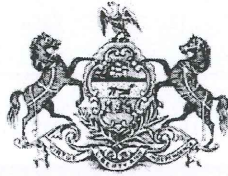
AND NOW, this ____ day of _____, 2018, upon consideration of the
Liquidator's Application for Approval of Report and Recommendations on Lincoln General
Insurance Company Claims Undisputed and Resolved from January 1, 2017 to December 31, 2017
("Application"), it is hereby ORDERED and DECREED:

1. The Application is GRANTED and the claims listed in the Report and
Recommendations on Lincoln General Insurance Company Claims Undisputed and Resolved from
January 1, 2017 to December 31, 2017 ("Report"), are APPROVED and ALLOWED both as to
classification and amount as listed;

2. The Report is incorporated herein by reference; and

3. The Claimants listed in the Report or their lawful assignees shall receive a
distribution in accordance with 40.P.S. § 221.44 at the time and in the manner as approved by this
Court.

RENEE COHN JUBELIRER, JUDGE



COMMONWEALTH OF PENNSYLVANIA
GOVERNOR'S OFFICE OF GENERAL COUNSEL

January 10, 2018

Michael F. Krimmel, Chief Clerk
Commonwealth Court of Pennsylvania
601 Commonwealth Avenue, Suite 2100
P.O. Box 69185
Harrisburg, PA 17120-9185

Re: *Lincoln General Insurance Company (In Liquidation)*
No. 1 LIN 2015

Dear Mr. Krimmel:

Attached please find the Liquidator's Report and Recommendations on Lincoln Insurance Company Claims Undisputed and Resolved from January 1, 2017 to December 31, 2017, with regard to the above-referenced liquidation.

Thank you for your assistance in this matter.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Preston M. Buckman".

Preston M. Buckman
Insurance Department Counsel

PMB:drh

Enclosure