

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 GENERAL INSURANCE COMPANY CLAIMS
UNDISPUTED AND RESOLVED FROM JANUARY 1, 2020 TO DECEMBER 31, 2020**

Applicant, Jessica K. Altman, 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, 2020 to December 31, 2020. 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 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, 2020

4. The Liquidator's Report and Recommendations on Lincoln General Insurance Company Claims Undisputed and Resolved from January 1, 2020 to December 31, 2020, 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 Report.²

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

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 Determination (“NODs”) issued by the Liquidator for which the objection period expired on or before December 31, 2020. In this Report, the Liquidator respectfully submits her recommendations for a total of 37 Undisputed Claims with an allowed amount of \$885,339.34, 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, 2020. There was 1 (one) Resolved Claim with an allowed amount of \$1,044,131.69 during calendar year 2020, as reflected in Exhibit B attached hereto.

7. As set forth in Exhibits A and B, the Liquidator respectfully submits her recommendations for a total of 38 claims with a total allowed amount of \$1,929,471.03 in accordance with Pa.R.A.P. 3784(a) and 40 P.S. § 221.45 for this Court’s approval.

8. 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.

9. 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.

10. 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: /s/ Preston M. Buckman
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) 886-2080

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

Dated: 1/7/21

EXHIBIT A

**Undisputed and Resolved Claims
Undisputed Claims**

LINCOLN GENERAL INSURANCE COMPANY

Report Period: 01/01/2020 thru 12/31/2020

Number of Undisputed Claims:

37 Amount Claimed:

\$1,919,751.10 Amount Approved:

\$885,339.34

**Undisputed and Resolved Claims
Undisputed Claims**

LINCOLN GENERAL INSURANCE COMPANY

Report Period: 01/01/2020 thru 12/31/2020

Name	Address	POC Number	Received Date	Claim Numbers	Class	Amount Claimed	Amount Allowed	POC Type
CONNECTICUT INSURANCE GA (CTIGA)	CONNECTICUT INSURANCE GA (CTIGA) ONE BOWDOIN SQUARE BOSTON, MA 021142916	21	3/31/2016		A	\$21.27	\$21.27	GUARANTY ASSOC ADMIN
GEORGIA INSURERS INSOLVENCY POOL (GAC)	GEORGIA INSURERS INSOLVENCY POOL (GAC) SUITE 400 3700 CRESTWOOD PARKWAY NW DULUTH, GA 30096	36	6/30/2016		A	\$5,298.15	\$5,298.15	GUARANTY ASSOC ADMIN
LOUISIANA INSURANCE GA (LAC)	LOUISIANA INSURANCE GA (LAC) 2142 QUAIL RUN DRIVE BATON ROUGE, LA 708084126	60	12/31/2015		A	\$1,311.99	\$1,311.99	GUARANTY ASSOC ADMIN
MAINE INSURANCE GA (MEIGA)	MAINE INSURANCE GA (MEIGA) ONE BOWDOIN SQUARE BOSTON, MA 021142916	63	3/31/2016		A	\$28,691.07	\$28,691.07	GUARANTY ASSOC ADMIN
MASSACHUSETTS INSURERS INSOLVENCY FUND (MAIF)	MASSACHUSETTS INSURERS INSOLVENCY FUND (MAIF) ONE BOWDOIN SQUARE BOSTON, MA 021142916	69	12/31/2015		A	\$2.66	\$2.66	GUARANTY ASSOC ADMIN
MISSISSIPPI INSURANCE GA (MSC)	MISSISSIPPI INSURANCE GA (MSC) SUITE 200 713 SOUTH PEAR ORCHARD ROAD RIDGELAND, MS 391574823	78	12/31/2015		A	\$14,647.12	\$14,647.12	GUARANTY ASSOC ADMIN
NEVADA INSURANCE GA (NVC)	NEVADA INSURANCE GA (NVC) SUITE 100 3821 WEST CHARLESTON BOULEVARD LAS VEGAS, NV 891021859	93	12/31/2015		A	\$80,204.93	\$80,204.93	GUARANTY ASSOC ADMIN
NEW HAMPSHIRE INSURANCE GA (NHIGA)	NEW HAMPSHIRE INSURANCE GA (NHIGA) ONE BOWDOIN SQUARE BOSTON, MA 021142916	96	12/31/2015		A	\$4.09	\$4.09	GUARANTY ASSOC ADMIN
NEW JERSEY WORKERS COMPENSATION SF (NJWCFSF)	NEW JERSEY WORKERS COMPENSATION SF (NJWCFSF) 222 MOUNT AIRY ROAD BASKING RIDGE, NJ 07920	102	12/31/2015		A	\$17,709.31	\$17,709.31	GUARANTY ASSOC ADMIN

**Undisputed and Resolved Claims
Undisputed Claims**

LINCOLN GENERAL INSURANCE COMPANY

Report Period: 01/01/2020 thru 12/31/2020

Name	Address	POC Number	Received Date	Claim Numbers	Class	Amount Claimed	Amount Allowed	POC Type
RHODE ISLAND INSURERS INSOLVENCY FUND (RIIF)	RHODE ISLAND INSURERS INSOLVENCY FUND (RIIF) ONE BOWDOIN SQUARE BOSTON, MA 021142916	141	12/31/2015		A	\$5.29	\$5.29	GUARANTY ASSOC ADMIN
TEXAS PROPERTY & CASUALTY INSURANCE GA (TXC)	TEXAS PROPERTY & CASUALTY INSURANCE GA (TXC) 9120 BURNET ROAD AUSTIN, TX 78758	153	12/31/2015		A	\$13,017.24	\$13,017.24	GUARANTY ASSOC ADMIN
VERMONT PROPERTY & CASUALTY INSURANCE GA (VTPCIGA)	VERMONT PROPERTY & CASUALTY INSURANCE GA (VTPCIGA) ONE BOWDOIN SQUARE BOSTON, MA 021142916	159	3/31/2017		A	\$0.00	\$0.00	GUARANTY ASSOC ADMIN
VIRGINIA INSURANCE GA (VAC)	VIRGINIA INSURANCE GA (VAC) ONE BOWDOIN SQUARE BOSTON, MA 021142916	162	12/31/2015		A	\$7,979.36	\$7,979.36	GUARANTY ASSOC ADMIN
ALISA AND JARED LEE	ALISA AND JARED LEE LAW OFFICE OF EVAN WILLIAMS 149 COURT ST AUBURN, CA 95603	2442	6/5/2018	1600252	B	\$300,000.00	\$0.00	P&C THIRD PARTY
ALVAREZ, WILSON	ALVAREZ, WILSON WILLIAM SCHWITZER & ASSOC 112 MADISON AVE NEW YORK, NY 10016	376	6/20/2016	732210	B	\$0.00	\$0.00	P&C THIRD PARTY
CAPLAN, SIDNEY	CAPLAN, SIDNEY CATHERINE A. POTTHAST, P.A. 2324 WEST JOPPA ROAD SUITE 425 LUTHERVILLE, MD 21093	2484	10/18/2018	2018090	B	\$0.00	\$790.87	P&C INSURED
CAPLAN, SIDNEY	CAPLAN, SIDNEY CATHERINE A. POTTHAST, P.A. 2324 WEST JOPPA ROAD SUITE 425 LUTHERVILLE, MD 21093	2460	8/28/2018	1600256	B	\$422.70	\$0.00	P&C INSURED
CORDELL DAVIS PLASTERING	CORDELL DAVIS PLASTERING GARY REDENBACHER ESQUIRE P O BOX 66134 SCOTT VALLEY, CA 95067	1915	11/14/2016	1600122	B	\$0.00	\$6,850.00	P&C INSURED

**Undisputed and Resolved Claims
Undisputed Claims**

LINCOLN GENERAL INSURANCE COMPANY

Report Period: 01/01/2020 thru 12/31/2020

Name	Address	POC Number	Received Date	Claim Numbers	Class	Amount Claimed	Amount Allowed	POC Type
DAVI PLASTERING	DAVI PLASTERING 1027 ROOSEVELT ST MONTEREY, CA 93940	2446	6/8/2018	1600253	B	\$0.00	\$0.00	P&C INSURED
ERIC HARVEY HOMES	ERIC HARVEY HOMES 17620 REO BALL CIRCLE GRASS VALLEY, CA 95949	2242	9/29/2017		B	\$300,000.00	\$36,439.51	P&C INSURED
HEALTHWAY MEDICAL CARE	HEALTHWAY MEDICAL CARE 1957 SOUTHERN BLVD 2ND FLOOR BRONX, NY 10460	1816	4/15/2016	1600099	B	\$0.00	\$0.00	P&C THIRD PARTY
HOLDERS AIR CONDITIONING	HOLDERS AIR CONDITIONING 2808 EISSLER STREET BAKERSFIELD, CA 93306	1515	11/14/2016	1600148	B	\$0.00	\$0.00	P&C INSURED
LOUISIANA INSURANCE GA (LAC)	LOUISIANA INSURANCE GA (LAC) 2142 QUAIL RUN DRIVE BATON ROUGE, LA 708084126	58	4/18/2016		B	\$157.50	\$157.50	GUARANTY ASSOC LOSS
LUIS A SANCHEZ PLASTERING	LUIS A SANCHEZ PLASTERING PO BOX 232 GROVER BEACH, CA 93462	2225	10/10/2017	1600209	B	\$0.00	\$0.00	P&C INSURED
MAINE INSURANCE GA (MEIGA)	MAINE INSURANCE GA (MEIGA) ONE BOWDOIN SQUARE BOSTON, MA 021142916	61	2/16/2017		B	\$250,798.75	\$250,798.75	GUARANTY ASSOC LOSS
MISSISSIPPI INSURANCE GA (MSC)	MISSISSIPPI INSURANCE GA (MSC) SUITER 200 713 SOUTH PEAR ORCHARD ROAD RIDGELAND, MS 391574823	76	5/13/2016		B	\$82,917.67	\$82,917.67	GUARANTY ASSOC LOSS
MJM PLUMBING	MJM PLUMBING 11329 VALLEY VISTA RD LAKESIDE, CA 92040	2195	7/20/2017	1600197	B	\$0.00	\$0.00	P&C INSURED

**Undisputed and Resolved Claims
Undisputed Claims**

LINCOLN GENERAL INSURANCE COMPANY

Report Period: 01/01/2020 thru 12/31/2020

Name	Address	POC Number	Received Date	Claim Numbers	Class	Amount Claimed	Amount Allowed	POC Type
NEVADA INSURANCE GA (NVC)	NEVADA INSURANCE GA (NVC) SUITE 100 3821 WEST CHARLESTON BOULEVARD LAS VEGAS, NV 891021859	91	2/4/2016		B	\$54,791.43	\$54,791.43	GUARANTY ASSOC LOSS
NEW JERSEY WORKERS COMPENSATION SF (NJWCFSF)	NEW JERSEY WORKERS COMPENSATION SF (NJWCFSF) 222 MOUNT AIRY ROAD BASKING RIDGE, NJ 07920	100	3/14/2016		B	\$193,105.89	\$193,105.89	GUARANTY ASSOC LOSS
NY REHAB PAIN MANAGEMENT.	NY REHAB PAIN MANAGEMENT, BAKERS SANDERS LLC 100 GARDEN CITY PLAZA, SUITE 500 GARDEN CITY, NY 11530	1789	5/2/2016	1600095	B	\$0.00	\$3,954.98	P&C THIRD PARTY
PLATINUM PLASTERING	PLATINUM PLASTERING 24942 SEBASTIAN LANE MISSION VIEJO, CA 92691	1897	9/6/2016	1600118	B	\$0.00	\$0.00	P&C INSURED
SECURE SHEET METAL INC	SECURE SHEET METAL INC FORREST RIEPE 743 E COCHRAN STREET SUITE E SIMI VALLEY, CA 93065	2303	4/9/2018	1600230	B	\$0.00	\$24,140.89	P&C INSURED
SIERRA ELECTRIC COMPANY INC	SIERRA ELECTRIC COMPANY INC PO BOX 4905 AUBURN, CA 95604	2471	10/17/2018	1600261	B	\$15,000.00	\$15,230.61	P&C INSURED
TEXAS PROPERTY & CASUALTY INSURANCE GA (TXC)	TEXAS PROPERTY & CASUALTY INSURANCE GA (TXC) 9120 BURNET ROAD AUSTIN, TX 78758	151	1/11/2016		B	\$47,268.76	\$47,268.76	GUARANTY ASSOC LOSS
VELAZQUEZ-MORALES, FRANCISCO	VELAZQUEZ-MORALES, FRANCISCO 38 NORTH WASHINGTON AVE CENTEREACH, NY 11720	1040	2/3/2016	C0001054	B	\$50,000.00	\$0.00	P&C THIRD PARTY
ZIMMARDI, THOMAS	ZIMMARDI, THOMAS OSH KELNER ESQ 140 BROADWAY 37TH FL NEW YORK, NY 10005	334	6/24/2016	614466	B	\$0.00	\$0.00	P&C THIRD PARTY

Undisputed and Resolved Claims

Undisputed Claims

LINCOLN GENERAL INSURANCE COMPANY

Report Period: 01/01/2020 thru 12/31/2020

Name	Address	POC Number	Received Date	Claim Numbers	Class	Amount Claimed	Amount Allowed	POC Type
AEGIS SECURITY INSURANCE COMPANY	AEGIS SECURITY INSURANCE COMPANY 4507 NORTH FRONT STREET SUITE 200 HARRISBURG, PA 17110	1695	7/1/2016		E	\$456,395.92	\$0.00	SURETY BOND CLAIM

EXHIBIT B

**Undisputed and Resolved Claims
Resolved Claims**

LINCOLN GENERAL INSURANCE COMPANY

Report Period: 01/01/2020 thru 12/31/2020

Number of Resolved Claims:

1 Amount Claimed:

\$1,092,250.09 Amount Approved:

\$1,044,131.69

**Undisputed and Resolved Claims
Resolved Claims**

LINCOLN GENERAL INSURANCE COMPANY

Report Period: 01/01/2020 thru 12/31/2020

Name	Address	POC Number	Received Date	Claim Numbers	Class	Amount Claimed	Amount Allowed	POC Type
SF REHABITAT	SF REHABITAT. -HESS BOWER ADAMS HESS. 2105 S BASCOM AVE. STE 200 CAMPBELL, CA 95008	494	6/13/2016	1100434	B	\$1,092,250.09	\$1,044,131.69	P&C INSURED - COURT RESOLVED OBJECTION

**CERTIFICATION OF COMPLIANCE
WITH PUBLIC ACCESS POLICY**

I certify that this filing complies with the provisions of the Public Access Policy of the Unified Judicial System of Pennsylvania: Case Records of the Appellate and Trial Courts that require filing confidential information and documents differently than non-confidential information and documents.

/s/ Preston M. Buckman

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) 886-2080

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

Dated: 1/7/21

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
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Arleigh P. Helfer III, Esquire
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Schnader Harrison Segal & Lewis LLP
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Anthony J. Urban, Esquire
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/s/ Preston M. Buckman
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) 886-2080

Counsel for the Statutory Liquidator of
Lincoln General Insurance Company

DATED: 1/7/21

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 General Insurance Company
Claims Undisputed and Resolved from January 1, 2020 to December 31, 2020

ORDER

AND NOW, this ____ day of _____, 2021, 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, 2020 to December 31, 2020
("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, 2020 to December 31, 2020 ("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 7, 2021

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, 2020 to December 31, 2020, with regard to the above-referenced liquidation.

Thank you for your assistance in this matter.

Very truly yours.

/s/ Preston M. Buckman

Preston M. Buckman
Insurance Department Counsel

PMB:drh

Enclosure