

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

IN RE: Regis Insurance Company :
In Liquidation : No. 1 REG 2015

**LIQUIDATOR'S APPLICATION FOR APPROVAL OF NOTICE
OF FINAL ACCOUNTING, FINAL DISTRIBUTION AND DISCHARGE,
AND FOR APPROVAL OF FINAL CLAIMS REPORT**

Jessica K. Altman, Insurance Commissioner of the Commonwealth of Pennsylvania, in her official capacity as Statutory Liquidator (“Liquidator”) of Regis Insurance Company (“Regis”), by her undersigned attorney, pursuant to 40 P.S. § 221.46, 40 P.S. § 221.48, Pa. R.A.P. 3784(a) and 40 P.S. § 221.45, respectfully files this Application seeking approval of her Notice of: 1) her final accounting, final distribution and discharge; and 2) her final report and recommendations on claims as of August 31, 2018 (“Final Claims Report”),¹ to complete the liquidation of Regis, and thus represents:

1. By Order of this Court dated October 30, 2015, Regis was ordered liquidated, and the then Insurance Commissioner of the Commonwealth of Pennsylvania, Teresa D. Miller and her successor in office, if any, was appointed Statutory Liquidator and directed to take possession

¹The Liquidator typically files for approval of her final report and recommendations on claims separately, and prior to, seeking approval of notice of a final accounting, final distribution and discharge application. However, the Liquidator is combining in one application her request for approval of the final claims report with her application for approval of notice of her final accounting, final distribution and discharge due to the very limited amount of assets that are available to pay administrative expenses in the Regis estate.

of Regis's property and to liquidate its business and affairs. Jessica K. Altman is the successor to Ms. Miller and the current Insurance Commissioner, and thus is the current Liquidator of the Regis estate.

2. The Regis Special Purpose Statement of Assets and Liabilities and Deficit (unaudited) as of June 30, 2018, discloses assets of \$312,738. (See Regis's Special Purpose Statement of Assets and Liabilities and Deficit attached hereto as Exhibit A.)

3. As of June 30, 2018, the Liquidator has \$217,717 in unpaid administrative expenses. (See Exhibit "A".)

4. As of June 30, 2018, the guaranty associations ("GAs") have \$276,206 in unpaid administrative expenses. (See Exhibit "A".)

5. The total net assets available for distribution as of June 30, 2018, after a reserve of \$15,500 for future pre- and post-discharge administrative expenses of the Liquidator, are \$297,238. (See Exhibit A.)²

6. All claims have been evaluated and there are no unresolved objections to the amount allowed for any claim.

7. The total for class "a", "b" and "e" priority claims that has been approved and allowed is \$2,306,554. There are no "c", "d", "f", "g", "h" or "i" claims.

²The reserve amount of \$15,500 is included in the unpaid Liquidator administrative expense amount of \$217,717 referenced in paragraph 3.

8. Attached hereto as Exhibit "B" is a list of all Regis claimants who had claims approved and the amount allowed for each claim. The Liquidator requests this Court's approval of the following distribution of the assets of Regis as follows:

- a. Priority class "a" claims will be paid at 70.5%. The Liquidator has already received \$120,344 in administrative expenses.
- b. Priority class "b" claims will not be paid.
- c. There are no priority class "c" claims.
- d. There are no priority class "d" claims.
- e. Priority class "e" claims will not be paid.
- f. There are no priority class "f" claims.
- g. There are no priority class "g" claims.
- h. There are no priority class "h" claims.
- i. There are no priority class "i" claims.

9. All class "b" claims have been paid in full by the Gas,³ and there are no class "b" claims in excess of the GA statutory limits. Accordingly, all class "b" claimants have been made whole notwithstanding the very limited amount of assets in the Regis estate, other than the GAs, which will not receive any pro rata distribution from the estate with respect to the class "b" claims they have paid.

10. The Liquidator has collected all the assets deemed worthy of pursuit.

³All the class "b" claims have been handled by the Pennsylvania Property and Casualty Insurance Guaranty Association ("PPCIGA"), except for one class "b" claim that was handled by the Alabama Insurance Guaranty Association ("AIGA"). There are no other GAs involved in the Regis liquidation.

11. Attached hereto as Exhibit "C" is a copy of the Notice of the filing of this Application for Approval of Notice of Final Accounting, Final Distribution and Discharge, and for Approval of Final Claims Report to be sent to all claimants in this matter upon this Court's approval of the form of Notice.

12. All claimants listed on Exhibit "B" will be served with the Notice, including the two GAs referenced in footnote 2 above, and provided 30 days from the date of the Notice to file objections, if any, to the Final Accounting, Final Distribution and Discharge or the Final Claims Report.

13. Once all objections to the Final Accounting, Final Distribution and Discharge or the Final Claims Report, if any, have been resolved, the Liquidator will file an application seeking this Court's approval of her Final Accounting, Final Distribution and Discharge and Final Claims Report, which will contain, and seek approval of, her recommendation regarding the disposition of records pursuant to 40 P.S. § 221.50. Should the Court approve that application, the Liquidator will file a final application following the completion of the final distribution of assets seeking discharge of the Liquidator in accordance with 40 P.S. § 221.48(a).

FINAL CLAIMS REPORT

14. As mentioned above, the Liquidator also requests the Court's approval of the Final Claims Report pursuant to 40 P.S. § 221.45 and Pa. R.A.P. 3784(a).

15. The Liquidator's Final Claims Report is comprised of one part and is attached hereto as Exhibit D.⁴ The claims are sorted alphabetically, within each class, by the claimant's

⁴These types of claims reports typically contain a second part 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". However, in the

last name or company name. The amount claimed by the claimant, *inter alia*, is also included in the Final Claims Report.⁵

16. Exhibit D addresses claims that were determined and finalized without objection, and for which the objection period expired on or before August 31, 2018. These claims are referred to as “Undisputed Claims”. In this Final Claims Report, the Liquidator respectfully submits her recommendations for a total of 4 Undisputed Claims, with a total allowed amount of \$2,060,956.98, in accordance with Pa. R.A.P. 3784(a) and 40 P.S. § 221.45, for this Court’s approval.⁶

17. 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 40 P.S. §§ 221.37, 221.38, 221.44, 221.45.

18. 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 of the Insurance Department Act of 1921.⁷ The Liquidator further

Regis estate, no objections have been filed to the Liquidator’s evaluations of the claims received, and thus there are no Resolved Claims to report.

⁵If the claimant did not indicate a specific claim amount on the Proof of Claim, the claimed amount is noted as \$0.

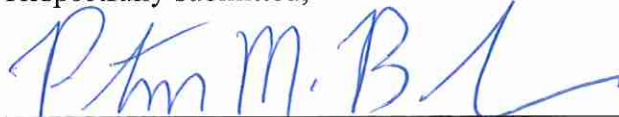
⁶The amount allowed for PPCIGA’s class “a” claim is more than the amount claimed because the Liquidator allows a fee for ongoing claims administration for those claims open at the time of final settlement with a GA. The amount allowed for AIGA’s class “a” claim is the same as the amount claimed because AIGA was not handling any open claims at the time of the final settlement of its claim. The amount allowed for PPCIGA’s class “b” claim is more than the amount claimed because an amount was allowed to account for loss and expense reserves posted at the time of final settlement. The amount allowed for AIGA’s class “b” claim is the same as the amount claimed because there were no outstanding loss and reserves posted at the time of final settlement.

⁷Act 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.

believes that the approval of the claims listed in the attached Final Claims Report is in the best interests of the Regis estate, claimants and other creditors.

WHEREFORE, the Liquidator prays Your Honorable Court that her Notice of this Application, attached hereto as Exhibit C, be approved.

Respectfully submitted,



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

Attorney for Jessica K. Altman, Acting Insurance
Commissioner of the Commonwealth of Pennsylvania,
in her capacity as Statutory Liquidator of Regis
Insurance Company In Liquidation

Dated: _____

9/24/18

EXHIBIT A

Regis Insurance Company (In Liquidation)

SPECIAL PURPOSE STATEMENT OF ASSETS, LIABILITIES AND DEFICIT - Unaudited As of June 30, 2018

		6/30/2018
<u>Assets</u>		
Cash		\$ 312,738
Total Assets		\$ 312,738
<u>Liabilities</u>		
Class A Liquidator Administrative Expenses		\$ (217,717)
Class A GA Administrative Expenses		(276,206)
Class B GA Paid Loss and LAE		(1,784,750)
Class E Claims - Liquidator		(27,881)
Total Liabilities		\$ (2,306,554)
Total Deficit		\$ 1,993,817

EXHIBIT B

Final Court Report

for: REGIS INS CO

Class	Total POC'S	Total Claimed	Total Allowed
A	2	263,206.49	276,206.49
B	21	3,576,591.52	1,784,750.49
C	1	0.00	0.00
E	13	262,757.13	27,880.74
TOTAL	37	4,102,555.14	2,088,837.72

Final Court Report
for: REGIS INS CO

Class	Address	POB #	POB Received Date	Claim Number	Total Claimed Amt	Total Allowed Amt	Claim Particulars
A	ALABAMA INSURANCE GA (ALC)						Guaranty Assoc. Admin Costs
	ALABAMA INSURANCE GA (ALC) SUITE 200 2020 CANYON ROAD BIRMINGHAM, AL 35216	6	12/31/2015		\$9,304.97	\$9,304.97	
A	PENNSYLVANIA PROPERTY & CASUALTY INSURANCE GA (PAC)						Guaranty Assoc. Admin Costs
	PENNSYLVANIA PROPERTY & CASUALTY INSURANCE GA (PAC) ONE PENN CENTER, SUITE 1850 1617 JOHN F. KENNEDY BOULEVARD PHILADELPHIA, PA 19103	3	12/31/2015		\$253,901.52	\$256,901.52	
B	700 EAST BALTIMORE INC, JASON						P&C Insured
	700 EAST BALTIMORE INC, JASON 2897 OLD CEDAR GROVE ROAD BROOMALL, PA 19008	3012	11/9/2015	22602	\$0.00	\$0.00	
B	ALABAMA INSURANCE GA (ALC)						Guaranty Assoc Loss & Expense
	ALABAMA INSURANCE GA (ALC) SUITE 200 2020 CANYON ROAD BIRMINGHAM, AL 35216	4	2/2/2016		\$23,532.32	\$23,532.32	
B	ALP HOLDING CORP OF PA						P&C Insured
	ALP HOLDING CORP OF PA 895 29TH STREET ALTOONA, PA 16601	150	6/29/2016		\$0.00	\$0.00	
	AYALA, ALPHONSO						3rd Party Claimant
	AYALA, ALPHONSO ROSENBAUM & ASSOCIATES, CHRISTOPHER DURSO 1818 MARKET STREET SUITE 3200 PHILADELPHIA, PA 191033611	3021	9/29/2016	25005	\$500,000.00	\$0.00	
B	CALABASH ENTERPRISE						P&C Insured
	CALABASH ENTERPRISE 414 CONRAD DRIVE SPRINGFIELD, PA 19064	440	5/13/2016	22445	\$0.00	\$0.00	
B	CORLE, DANIEL						3rd Party Claimant
	CORLE, DANIEL ROSEN LOUIK AND PERRY 437 GRANT ST, SUITE 200 THE FRICK BUILDING PITTSBURGH, PA 15219	2861	12/17/2015	22601	\$0.00	\$0.00	

Final Court Report
for: REGIS INS CO

Class	Address	POC #	POC Received On	Claim Number	Total Claimed Am	Total Allowed Am	Comments
B	CROSSFIELD, BOB 824 BENSON ST PHILADELPHIA, PA 19111	3019	5/2/2016	25004	\$28,000.00	\$0.00	3rd Party Claimant
B	CST ENTERTAINMENT INC T/A 6206 WOODL AVENUE PHILADELPHIA, PA 19142	622	1/14/2016	25002	\$0.00	\$0.00	P&C Insured
B	DAVIS, SHAKA SACCHETTA & BALDINO 308 E 2ND STREET MEDIA, PA 19063	2863	11/9/2015	22606	\$0.00	\$0.00	3rd Party Claimant
B	ESTATE OF SEAN TITUS 20 STANWIX STREET 7TH FLOOR PITTSBURGH, PA 15222	2873	11/30/2015	22459	\$0.00	\$0.00	3rd Party Claimant
B	FELIPE INC BENEDETTO & ASSOC. 1500 WALNUT STREET 22ND FLOOR PHILADELPHIA, PA 19102	873	11/21/2016	2016-003	\$0.00	\$0.00	P&C Insured
B	GIVERTS, ANGELA 3921 POND VIEW LANE HUNTINGDON VALLEY, PA 19006	181	3/10/2016	22577	\$0.00	\$0.00	3rd Party Claimant
B	HUNTSVILLE HOSPITAL C/O AFFECTUS HEALTHCARE SOLUTIONS LLC P.O. BOX 1465 CORINTH, MS 38834	2906	11/16/2015	22119	\$69,451.42	\$0.00	

Class	Address	PDC #	Policy Effective Date	Claim Number	Total Claimed Amount	Allowed Amount	Claim Particulars
B	IBRAHIMI, DHURATA						3rd Party Claimant
	IBRAHIMI, DHURATA D/B/A NEW BOSTON 2422 RHAWN STREET PHILADELPHIA, PA 19152						
B	KEAGLE, WILLIAM						3rd Party Claimant
	KEAGLE, WILLIAM F. KIRK ADAMS ESQUIRE 6 E. HINCKLEY AVENUE SUITE 201 RIDLEY PARK, PA 19078	716	1/13/2016	25001	\$0.00	\$0.00	
B	MAMMA MARIA'S RISTORANTE ITALIANO						P&C Insured
	MAMMA MARIA'S RISTORANTE ITALIANO 1637 EAST PASSYUNK AVENUE PHILADELPHIA, PA 19148	3013	11/19/2015	25000	\$0.00	\$0.00	
B	MCTERNAN, ESQ., JOHN						
	MCTERNAN, ESQ., JOHN 20 STARWIX STREET 7TH FLOOR PITTSBURGH, PA 15222	1587	1/29/2016	22175, 22176	\$1,800,000.00	\$0.00	
B	MINES, RICARDO						3rd Party Claimant
	MINES, RICARDO 1018 FILLMORE STREET PHILADELPHIA, PA 19134	2943	11/30/2015	22459	\$0.00	\$0.00	
B	PENNSYLVANIA PROPERTY & CASUALTY INSURANCE GA (PAC)						Guaranty Assoc Loss & Expense
	PENNSYLVANIA PROPERTY & CASUALTY INSURANCE GA (PAC) ONE PENN CENTER, SUITE 1850 1637 JOHN F. KENNEDY BOULEVARD PHILADELPHIA, PA 19103	3016	11/25/2015	22524	\$12,117.00	\$0.00	
B	PLAZA PIZZA INC						P&C Insured
	PLAZA PIZZA INC 337 SPRING GARDEN STREET PHILADELPHIA, PA 19123	1	1/20/2016		\$1,143,490.78	\$1,763,218.17	
B	SHERLOCKS INC						P&C Insured
	SHERLOCKS INC BRYAN BAUMAN, KNOX LAW FIRM 120 WEST 10TH STREET ERIE, PA 16505	2042	1/8/2016		\$0.00	\$0.00	
B	THE UNITED STATES						Federal Claim
	THE UNITED STATES 1100 L STREET, N.W. ROOM 10016 WASHINGTON, DC 20005	2337	6/6/2016	22434	\$0.00	\$0.00	
		3020	5/20/2016		\$0.00	\$0.00	

Final Court Report
for: REGIS INS CO

Class	Address	POC #	POC Received Date	Claim Numbers	Total Claimed Am	Total Allowed Am	Claim Particulars
E	CUSSON, CHRISTOPHER 19078 TOWNVILLE ROAD CENTERVILLE, PA 16804	539	3/31/2016		\$0.00	\$0.00	Return Premium
E	DEASEY, MAHONEY & VALENTINI, LTD MAHONEY, HARRY 1601 MARKET ST SUITE 3400 PHILADELPHIA, PA 19103	3015	11/30/2015		\$7,884.66	\$7,884.66	General Creditor
E	FRALEY, ESQUIRE, JOHN M. 4268 CAHABA HEIGHTS CT # 104 VESTAVIA, AL 35243	2887	2/8/2016	22119	\$5,715.32	\$5,715.32	General Creditor
E	HEE, MOON YANG 26 S. STRAWBERRY ST PHILADELPHIA, PA 19106	1086	11/30/2015		\$2,000.00	\$0.00	Return Premium
E	NASSAU INSURANCE COMPANY (IN LIQUIDATION) NEW YORK LIQUIDATION BUREAU 110 WILLIAM STREET NEW YORK, NY 10038	3018	4/1/2016		\$99,957.23	\$0.00	General Creditor
E	O'CONNOR, COZEN LYONDELLBASELL TOWER 1221 MCKINNEY, SUITE 2900 HOUSTON, TX 77030	2948	6/27/2016		\$135,000.00	\$0.00	General Creditor
E	O'MALLEY, HARRIS, DURKIN & PERRY, PC PERRY, MATTHEW 345 WYOMING AVENUE SCRANTON, PA 18503	3014	11/23/2015		\$986.50	\$986.50	General Creditor
E	PTNEY BOWES PO BOX 371887 PITTSBURGH, PA 152507887	2955	1/21/2016		\$0.00	\$2,080.84	General Creditor
E	PLICK AND ASSOCIATES 221 WOODBINE AVE NARBERTH, PA 19072	2956	5/9/2016	22175	\$7,988.95	\$7,988.95	General Creditor
E	SPECTROTEL P.O. BOX 339 NEPTUNE, NJ 7754	2980	1/20/2016		\$101.10	\$101.10	General Creditor

Final Court Report
for: REGIS INS CO

Case	Address	POC #	Plt. Received	Claim Number	Total Claimed Amt	Total Allowed Amt	Claim Particulars
E	WALLACE LOUNGE 308 19TH STREET BIRMINGHAM, AL 35218	2705	5/31/2016		\$0.00	\$0.00	Return Premium
E	WHITE AND WILLIAMS 1650 MARKET STREET ONE LIBERTY PLACE, SUITE 1800 PHILADELPHIA, PA 191037395	3001	12/21/2015	22175, 22258	\$3,123.37	\$3,123.37	General Creditor
E	ZARRA'S SPOTLIGHT LOUNGE INC 3887 BIGELOW BOULEVARD PITTSBURGH, PA 15213	2808	2/12/2016		\$0.00	\$0.00	Return Premium

EXHIBIT C

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

In Re: Regis Insurance Company : No. 1 REG 2015
In Liquidation :

NOTICE TO ALL CLAIMANTS OF
REGIS INSURANCE COMPANY

PLEASE TAKE NOTICE that Jessica K. Altman, in her official capacity as Insurance Commissioner of the Commonwealth of Pennsylvania, and as such, Statutory Liquidator of Regis Insurance Company (In Liquidation) ("Liquidator"), has filed for approval of her Final Accounting, Final Distribution and Discharge and her Final Report and Recommendations on Claims as of August 31, 2018, which sets forth the steps taken in this liquidation during this period of time.

PLEASE TAKE FURTHER NOTICE that the total for class "a", "b" and "e" priority claims that has been approved and allowed is \$2,306,554. There are no class "c", "d", "f" "g" "h" or "i" claims. The total net assets available for distribution, after payment of administrative expenses incurred by the Liquidator and a reserve of \$15,500 for future pre and post discharge administrative expenses of the Liquidator, are \$297,238.

The Liquidator requests that:

1. The Final Accounting, Final Distribution and Discharge and Final Report and Recommendations on Claims as of August 31, 2018, of Jessica K. Altman, in her official capacity as Insurance Commissioner of the Commonwealth of Pennsylvania, as Statutory Liquidator of Regis Insurance Company (In Liquidation) ("Regis"), be approved and confirmed absolutely.
2. The Liquidator be authorized to make a distribution of the assets of Regis as follows:

- a. Priority class "a" claims will be paid at 70.5%. The Liquidator has already received \$120,344 in administrative expenses.
- b. Priority class "b" claims will not be paid.
- c. There are no priority class "c" claims.
- d. There are no priority class "d" claims.
- e. Priority class "e" claims will not be paid.
- f. There are no priority class "f" claims.
- g. There are no priority class "g" claims.
- h. There are no priority class "h" claims.
- i. There are no priority class "i" claims.

3. The Liquidator's form of Notice to be sent by first class mail to claimants be approved.

4. The Liquidator be authorized to destroy records of Regis in accordance with a recommendation to be filed by the Liquidator with the Court after the issuance of the Notice and the resolution of any objections received to the Final Accounting, Final Distribution and Discharge and the Final Report and Recommendations on Claims as of August 31, 2018.

5. Jessica K. Altman, in her official capacity as Insurance Commissioner of the Commonwealth of Pennsylvania, and her predecessor in office, be discharged as Statutory Liquidator of Regis, and thereby released from any liability to make payment of any further claims, subject to the filing of an application by the Liquidator with this Court seeking the discharge upon completion of the final distribution.

TAKE FURTHER NOTICE that objections to the Final Accounting, Final Distribution and Discharge and Final Report and Recommendations on Claims as of August 31, 2018, must be filed in writing with the Commonwealth Court of Pennsylvania, Office of the Chief Clerk, 601

Commonwealth Avenue, Suite 2100, Harrisburg, Pennsylvania 17106-9185. In the event of such a filing, please refer to Docket No. 1 REG 2015.

Objections must be filed within 30 days of the date of this Notice, or they shall be forever barred. Objections must be clearly and concisely written.

Copies of this Final Accounting, Final Distribution and Discharge and Final Report and Recommendations on Claims as of August 31, 2018, are available to interested parties for inspection at the Commonwealth Court of Pennsylvania, Office of the Chief Clerk, 601 Commonwealth Avenue, Suite 2100, Harrisburg, Pennsylvania 17106-9185; and the PA Insurance Department, 901 North 7th Street, Harrisburg, Pennsylvania 17102.

If you have any questions, please call the Bureau of Liquidations Claims, 901 North 7th Street, Harrisburg, Pennsylvania 17102, (717) 787-7823.

Laura L. Slaymaker
Deputy Insurance Commissioner

EXHIBIT D

Undisputed and Resolved Claims

Undisputed Claims

REGIS INS CO

Report Period: 01/01/2018 thru 08/31/2018

Number of Undisputed Claims:	4	Amount Claimed:	1,430,229.59	Amount Approved:	2,060,956.98
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Undisputed and Resolved Claims

Undisputed Claims

REGIS INS CO

Report Period: 01/01/2018 thru 08/31/2018

Name	Address	POC's	POC Received On	Obs	Total Claimed Amt	Total Allowed Amt	Claim Particulars
ALABAMA INSURANCE GA (ALC)	ALABAMA INSURANCE GA (ALC) SUITE 200 2020 CANYON ROAD BIRMINGHAM, AL 35216	6	12/31/2015	A	9,304.97	9,304.97	GUARANTY ASSOC ADMIN
PENNSYLVANIA PROPERTY & CASUALTY INSURANCE GA (PAC)	PENNSYLVANIA PROPERTY & CASUALTY INSURANCE GA (PAC) ONE PENN CENTER, SUITE 1850 1617 JOHN F. KENNEDY BOULEVARD PHILADELPHIA, PA 19103	3	12/31/2015	A	253,901.52	266,901.52	GUARANTY ASSOC ADMIN
ALABAMA INSURANCE GA (ALC)	ALABAMA INSURANCE GA (ALC) SUITE 200 2020 CANYON ROAD BIRMINGHAM, AL 35216	4	02/02/2016	B	23,532.32	23,532.32	GUARANTY ASSOC LOSS
PENNSYLVANIA PROPERTY & CASUALTY INSURANCE GA (PAC)	PENNSYLVANIA PROPERTY & CASUALTY INSURANCE GA (PAC) ONE PENN CENTER, SUITE 1850 1617 JOHN F. KENNEDY BOULEVARD PHILADELPHIA, PA 19103	1	01/20/2016	B	1,143,490.78	1,761,218.17	GUARANTY ASSOC LOSS

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:

Richard A. DiLoreto
Tiber Holding Corporation
831 North Tatnall Street, Suite 200
Wilmington, DE 19801

Stephen F. Perrone, Executive Director
Pennsylvania P&C Insurance Guaranty Association
1617 John F. Kennedy Blvd., Suite 1850
Philadelphia, PA 19103

Andrea Lentine, Executive Director
Alabama Insurance Guaranty Association
2020 Canyon Road, Suite 200
Birmingham, AL 35216



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

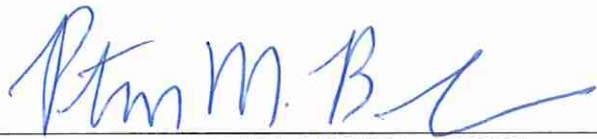
DATED: _____

9/24/18

Counsel for the Statutory Liquidator of Regis
Insurance Company

**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.



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

Counsel for the Statutory Liquidator of Regis
Insurance Company

DATED: 9/24/18

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

IN RE: Regis Insurance Company :
In Liquidation : No. 1 REG 2015

ORDER

AND NOW, this _____ day of _____, 2018, upon consideration of the Application to Approve Notice of Final Accounting, Final Distribution and Discharge and Final Claims Report of Jessica K. Altman, in her official capacity as Insurance Commissioner of the Commonwealth of Pennsylvania, as Statutory Liquidator of Regis Insurance Company (In Liquidation), Applicant's form of Notice to be sent by first-class mail to claimants is APPROVED.

BY THE COURT:

RENEE COHN JUBELIRER, Judge



COMMONWEALTH OF PENNSYLVANIA
GOVERNOR'S OFFICE OF GENERAL COUNSEL

September 24, 2018

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

Re: *Regis Insurance Company (In Liquidation)*
No. 1 REG 2015

Dear Mr. Krimmel:

Attached please find the Liquidator's Application for Approval of Notice of Final Accounting, Final Distribution and Discharge, and for Approval of Final Claims Report, 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 "P. M. Buckman".

Preston M. Buckman
Insurance Department Counsel

PMB:drh

Enclosure