

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

IN RE: Excalibur Reinsurance Corporation, :  
In Liquidation : No. 1 ERC 2016

**APPLICATION FOR APPROVAL OF REPORT AND RECOMMENDATIONS  
ON EXCALIBUR REINSURANCE CORPORATION CLAIMS  
UNDISPUTED AND RESOLVED FROM JULY 18, 2016 TO JUNE 30, 2017**

Applicant, Teresa D. Miller, Insurance Commissioner of the Commonwealth of Pennsylvania, in her official capacity as the Statutory Liquidator (“Liquidator”) of Excalibur Reinsurance Corporation (“Excalibur”), 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 Excalibur Reinsurance Corporation Claims Undisputed and Resolved from July 18, 2016 to June 30, 2017. In support of her Application, the Liquidator avers the following:

**BACKGROUND**

1. The Insurance Commissioner of the Commonwealth of Pennsylvania was appointed Liquidator of Excalibur pursuant to this Court’s Order dated July 18, 2016 (“Liquidation Order”).

2. The Liquidation Order provided that:

In addition to the notice requirements of Section 524 of Article V,<sup>1</sup> 40 P.S. §221.24, the Liquidator shall publish notice in newspapers of general circulation where Excalibur has its principal places of business that: (a) explains the procedure by which claims against the estate of Excalibur may be submitted to the Liquidator; (b) provides the address of the Liquidator’s office for the submission of claims; and (c) notifies the public of the right to present a claim, or claims, to the Liquidator.

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<sup>1</sup>The Insurance Department Act of 1921, Act 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”). (This footnote is added here, and is not contained in the text of the Liquidation Order that is being quoted in paragraph 2).

See Liquidation Order, ¶7. 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. The Notices and Q & A documents were mailed on a staggered basis between August 12, 2016, and September 30, 2016, as the records containing the relevant claimant information became available.

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 that at least annually, the Liquidator 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 RECOMMENDATION ON CLAIMS  
UNDISPUTED AND RESOLVED AS OF JUNE 30, 2017**

4. The Liquidator’s Report and Recommendations on Excalibur Reinsurance Corporation Claims Undisputed and Resolved from July 18, 2016 to June 30, 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 Report.<sup>2</sup>

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<sup>2</sup> 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 (“NOD”) issued by the Liquidator for which the objection period expired on or before June 30, 2017. The total number of Undisputed Claims is 68 with an allowed amount of \$11,118,804.68. 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 June 30, 2017. The total number of Resolved Claims is 0, with an allowed amount of \$0. This is memorialized in Exhibit B, which is attached hereto.

7. As set forth in Exhibits A and B, the Liquidator respectfully submits her recommendations for a total of 68 claims with a total allowed amount of \$11,118,804.68 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 the Act. See 40 P.S. §§ 221.37, 221.38, 221.44, 221.45.

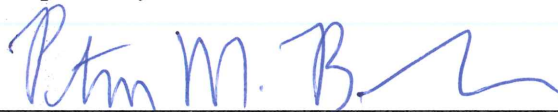
9. Given the discretion afforded the Liquidator pursuant to 40 P.S. § 221.45(a) to “comport, compromise, or in any other manner negotiate the amount for which claims will be recommended to the court,” the Liquidator believes that the classification and amounts she has determined for the reported claims are appropriate, fair and equitable and consistent with the

relevant provisions of the Act. The Liquidator further believes that the approval of the claims listed in the attached Report is in the best interests of the Excalibur 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,



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 7<sup>th</sup> Street  
Harrisburg, PA 17102  
(717) 787-6009

Attorney for Teresa D. Miller, Insurance  
Commissioner of the Commonwealth of  
Pennsylvania, in her capacity as Statutory Liquidator  
of Excalibur Reinsurance Corporation, In  
Liquidation

Dated: \_\_\_\_\_

7/18/17

**EXHIBIT A**

**Undisputed and Resolved Claims**

**Undisputed Claims**

**EXCALIBUR REINSURANCE CORPORATION**

**Report Period: 09/03/2016 thru 06/30/2017**

Number of Undisputed Claims: Jul 13, 2017	68	Amount Claimed:	15,186,708.17	Amount Approved:	11,118,804.68
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Undisputed and Resolved Claims

Undisputed Claims

EXCALIBUR REINSURANCE CORPORATION

Report Period: 09/03/2016 thru 06/30/2017

Name	Address	POC #	POC Received Dt	Claim Number	Class	Total Claimed Amt	Total Allowed Amt	Claim Particulars
AMERICAN INTERSTATE INSURANCE COMPANY 2301 HIGHWAY 190 WEST DERIDDER, LA 70634 NEEDHAM, PAUL	AMERICAN INTERSTATE INSURANCE COMPANY 2301 HIGHWAY 190 WEST DERIDDER, LA 70634 NEEDHAM, PAUL	146	11/29/2016		B	167,656.00	0.00	REINSURER
C/O JAMES A WICKWIRE 31220 SW RIVER LANE ROAD WEST LINN, OR 97068 PMA MANAGEMENT CORP 380 SENTRY PARKWAY BLUE BELL, PA 19422	C/O JAMES A WICKWIRE 31220 SW RIVER LANE ROAD WEST LINN, OR 97068 PMA MANAGEMENT CORP 380 SENTRY PARKWAY BLUE BELL, PA 19422	36	11/02/2016		B	2,000,000.00	0.00	P&C INSURED
ACCEPTANCE INDEFINITY INSURANCE COMPANY 300 WEST BROADWAY SUITE 215 COUNCIL BLUFF, IA 51503	ACCEPTANCE INDEFINITY INSURANCE COMPANY 300 WEST BROADWAY SUITE 215 COUNCIL BLUFF, IA 51503	242	11/22/2016		B	13,422.61	13,422.61	GEN CRED
AMERICAN EQUITY INSURANCE CO RICHARD DUPREE, VICE PRESIDENT OF REINSURANCE OPERATIONS ONE TOWER SQ PR 4-A	AMERICAN EQUITY INSURANCE CO RICHARD DUPREE, VICE PRESIDENT OF REINSURANCE OPERATIONS ONE TOWER SQ PR 4-A	28	10/21/2016		E	120,420.00	113,000.00	REINSURER
AMERICAN INTERSTATE INSURANCE COMPANY 2301 HIGHWAY 190 WEST DERIDDER, LA 70634	AMERICAN INTERSTATE INSURANCE COMPANY 2301 HIGHWAY 190 WEST DERIDDER, LA 70634	135	11/28/2016		E	167,656.00	0.00	REINSURER
ATTORNEYS' LIABILITY ASSURANCE SOCIETY, INC. 311 S WACKER DR SUITE 5700 CHICAGO, IL 60606	ATTORNEYS' LIABILITY ASSURANCE SOCIETY, INC. 311 S WACKER DR SUITE 5700 CHICAGO, IL 60606	13	09/26/2016		E	261,906.00	261,906.00	REINSURER
AUSTIN MUTUAL INSURANCE COMPANY PO BOX 1420 MAPLE GROVE, MN 55311	AUSTIN MUTUAL INSURANCE COMPANY PO BOX 1420 MAPLE GROVE, MN 55311	137	11/28/2016		E	892.73	892.73	REINSURER
AUSTIN MUTUAL INSURANCE COMPANY PO BOX 1420 MAPLE GROVE, MN 55311	AUSTIN MUTUAL INSURANCE COMPANY PO BOX 1420 MAPLE GROVE, MN 55311	138	11/28/2016		E	39,000.00	39,000.00	REINSURER
AUSTIN MUTUAL INSURANCE COMPANY PO BOX 1420 MAPLE GROVE, MN 55311	AUSTIN MUTUAL INSURANCE COMPANY PO BOX 1420 MAPLE GROVE, MN 55311	136	11/28/2016		E	2,340.73	2,340.73	REINSURER
AUSTIN MUTUAL INSURANCE COMPANY PO BOX 1420 MAPLE GROVE, MN 55311	AUSTIN MUTUAL INSURANCE COMPANY PO BOX 1420 MAPLE GROVE, MN 55311	139	11/28/2016		E	12,116.25	12,116.25	REINSURER
AUSTIN MUTUAL INSURANCE COMPANY PO BOX 1420 MAPLE GROVE, MN 55311	AUSTIN MUTUAL INSURANCE COMPANY PO BOX 1420 MAPLE GROVE, MN 55311	141	11/28/2016		E	7.21	7.21	REINSURER
AUSTIN MUTUAL INSURANCE COMPANY PO BOX 1420 MAPLE GROVE, MN 55311	AUSTIN MUTUAL INSURANCE COMPANY PO BOX 1420 MAPLE GROVE, MN 55311	140	11/28/2016		E	7,566.97	7,566.97	REINSURER
AVIVA INSURANCE COMPANY OF CANADA 2206 EGLINTON AVE EAST SCARBOROUGH, ON MIL 4S8 CANADA	AVIVA INSURANCE COMPANY OF CANADA 2206 EGLINTON AVE EAST SCARBOROUGH, ON MIL 4S8 CANADA	189	11/30/2016		E	34,017.00	0.00	REINSURER
AVIVA INSURANCE COMPANY OF CANADA 2206 EGLINTON AVE EAST SCARBOROUGH, ON MIL 4S8 CANADA	AVIVA INSURANCE COMPANY OF CANADA 2206 EGLINTON AVE EAST SCARBOROUGH, ON MIL 4S8 CANADA	223	11/30/2016		E	14,477.00	0.00	REINSURER
CLIFFORD SCHOENBERG 3555 MILBURN AVE BALDWIN, NY 11510	CLIFFORD SCHOENBERG 3555 MILBURN AVE BALDWIN, NY 11510	20	10/18/2016		E	1,170.00	1,170.00	GEN CRED

DOMINION INSURANCE RECEIVABLES, LLC	DOMINION INSURANCE RECEIVABLES, LLC 712 FIFTH AVE 34TH FL NEW YORK, NY 10019-4108	122	11/25/2016	E	9,308.42	0.00	REINSURER
FARMLAND MUTUAL INSURANCE COMPANY	FARMLAND MUTUAL INSURANCE COMPANY NATIONWIDE PLAZA COLUMBUS, OH 43215	214	11/30/2016	E	29,619.80	29,619.80	REINSURER
FARMLAND MUTUAL INSURANCE COMPANY	FARMLAND MUTUAL INSURANCE COMPANY NATIONWIDE PLAZA COLUMBUS, OH 43215	209	11/30/2016	E	35,000.00	35,000.00	REINSURER
FARMLAND MUTUAL INSURANCE COMPANY	FARMLAND MUTUAL INSURANCE COMPANY NATIONWIDE PLAZA COLUMBUS, OH 43215	218	11/30/2016	E	0.00	0.00	REINSURER
FARMLAND MUTUAL INSURANCE COMPANY	FARMLAND MUTUAL INSURANCE COMPANY NATIONWIDE PLAZA COLUMBUS, OH 43215	212	11/30/2016	E	325,124.25	325,124.25	REINSURER
FARMLAND MUTUAL INSURANCE COMPANY	FARMLAND MUTUAL INSURANCE COMPANY NATIONWIDE PLAZA COLUMBUS, OH 43215	217	11/30/2016	E	1,245,068.99	1,245,068.99	REINSURER
GENESIS INSURANCE COMPANY	GENESIS INSURANCE COMPANY 120 LONG RIDGE ROAD STANFORD, CT 06902	147	11/29/2016	E	139,171.99	139,171.99	REINSURER
HIGHLANDS INSURANCE COMPANY IN RECEIVERSHIP	HIGHLANDS INSURANCE COMPANY IN RECEIVERSHIP 10200 RICHMOND AVE STE 265 RECEIVERSHIP	47	11/18/2016	E	7,474.14	7,474.14	REINSURER
HIGHLANDS INSURANCE COMPANY IN RECEIVERSHIP	HIGHLANDS INSURANCE COMPANY IN RECEIVERSHIP 10200 RICHMOND AVE STE 265 RECEIVERSHIP	56	11/18/2016	E	2,452.62	2,452.62	REINSURER
HIGHLANDS INSURANCE COMPANY IN RECEIVERSHIP	HIGHLANDS INSURANCE COMPANY IN RECEIVERSHIP 10200 RICHMOND AVE STE 265 RECEIVERSHIP	51	11/18/2016	E	13.39	13.39	REINSURER
HIGHLANDS INSURANCE COMPANY IN RECEIVERSHIP	HIGHLANDS INSURANCE COMPANY IN RECEIVERSHIP 10200 RICHMOND AVE STE 265 RECEIVERSHIP	48	11/18/2016	E	146.40	146.40	REINSURER
HIGHLANDS INSURANCE COMPANY IN RECEIVERSHIP	HIGHLANDS INSURANCE COMPANY IN RECEIVERSHIP 10200 RICHMOND AVE STE 265 RECEIVERSHIP	50	11/18/2016	E	281.22	281.22	REINSURER
HIGHLANDS INSURANCE COMPANY IN RECEIVERSHIP	HIGHLANDS INSURANCE COMPANY IN RECEIVERSHIP 10200 RICHMOND AVE STE 265 RECEIVERSHIP	49	11/18/2016	E	74.75	74.75	REINSURER
JAMS	LAWRENCE W POLLACK, ESQ P O BOX 845402 LOS ANGELES, CA 90084	18	10/18/2016	E	7,012.50	7,012.50	GEN CRED
JAMS	HON. RICHARD E NEVILLE P O BOX 845402 LOS ANGELES, CA 90084	19	10/18/2016	E	5,086.25	5,086.25	GEN CRED
KENTUCKY EMPLOYERS MUTUAL INSURANCE	KENTUCKY EMPLOYERS MUTUAL INSURANCE 250 W MAIN STREET SUITE 900 LEXINGTON, KY 40507	14	09/26/2016	E	0.00	0.00	REINSURER
LIBERTY MUTUAL INSURANCE COMPANY	LIBERTY MUTUAL INSURANCE COMPANY 175 BERKELEY ST BOSTON, MA 02116	126	11/28/2016	E	14,081.00	14,081.00	REINSURER
MEDMARC CASUALTY INSURANCE COMPANY	MEDMARC CASUALTY INSURANCE COMPANY 14280 MEADOW DR. SUITE 300 CHANTILLY, VA 20151	15	10/03/2016	E	24.20	24.20	REINSURER
MEDMARC CASUALTY INSURANCE COMPANY	MEDMARC CASUALTY INSURANCE COMPANY 14280 MEADOW DR. SUITE 300 CHANTILLY, VA 20151	16	10/03/2016	E	665.96	665.96	REINSURER
MOUND COTTON WOLLAN & GREENGRASS LLP	MOUND COTTON WOLLAN & GREENGRASS LLP ONE NEW YORK PLAZA NEW YORK, NY 10004	8	09/06/2016	E	25,565.58	24,041.58	GEN CRED



NATIONWIDE MUTUAL INSURANCE COMPANY	NATIONWIDE MUTUAL INSURANCE COMPANY	202	11/30/2016	E	114,265.81	114,265.81	REINSURER
NATIONWIDE MUTUAL INSURANCE COMPANY	COLUMBUS, OH 43215 NATIONWIDE MUTUAL INSURANCE COMPANY	200	11/30/2016	E	0.00	0.00	REINSURER
NATIONWIDE MUTUAL INSURANCE COMPANY	COLUMBUS, OH 43215 NATIONWIDE MUTUAL INSURANCE COMPANY	201	11/30/2016	E	0.00	120,234.00	REINSURER
NATIONWIDE MUTUAL INSURANCE COMPANY	COLUMBUS, OH 43215 NATIONWIDE MUTUAL INSURANCE COMPANY	196	11/30/2016	E	0.00	330.14	REINSURER
NATIONWIDE MUTUAL INSURANCE COMPANY	COLUMBUS, OH 43215 NATIONWIDE MUTUAL INSURANCE COMPANY	198	11/30/2016	E	0.00	0.00	REINSURER
NATIONWIDE MUTUAL INSURANCE COMPANY	COLUMBUS, OH 43215 NATIONWIDE MUTUAL INSURANCE COMPANY	205	11/30/2016	E	0.00	0.00	REINSURER
NATIONWIDE MUTUAL INSURANCE COMPANY	COLUMBUS, OH 43215 NATIONWIDE MUTUAL INSURANCE COMPANY	199	11/30/2016	E	0.00	0.00	REINSURER
NATIONWIDE MUTUAL INSURANCE COMPANY	COLUMBUS, OH 43215 NATIONWIDE MUTUAL INSURANCE COMPANY	204	11/30/2016	E	200,000.00	200,000.00	REINSURER
NATIONWIDE MUTUAL INSURANCE COMPANY	COLUMBUS, OH 43215 NATIONWIDE MUTUAL INSURANCE COMPANY	197	11/30/2016	E	0.00	0.00	REINSURER
NAUTILUS INSURANCE COMPANY	NAUTILUS INSURANCE COMPANY 7233 EAST BUTHEREUS DR SCOTTSDALE, AZ 85260	40	11/16/2016	E	26,579.76	26,579.76	GEN CRED
NAUTILUS INSURANCE COMPANY	NAUTILUS INSURANCE COMPANY 7233 EAST BUTHEREUS SCOTTSDALE, AZ 85260	41	11/16/2016	E	14,927.10	14,927.10	GEN CRED
NEM RE RECEIVABLES, LLC	235 EAST 95TH ST STE 33K NEW YORK, NY 10126	123	11/25/2016	E	22,570.33	0.00	REINSURER
NEW ZEALAND REINSURANCE COMPANY	NEW ZEALAND REINSURANCE COMPANY 100 LIBERTY WAY DOVER, NH 03820	130	11/28/2016	E	26,529.66	26,529.66	REINSURER
PALCO RECEIVABLES, LLC	235 EAST 95TH ST STE 33K NEW YORK, NY 10126	124	11/25/2016	E	10,370.87	0.00	REINSURER
PMA MANAGEMENT CORP	PMA MANAGEMENT CORP 380 SENTRY PARKWAY BLUE BELL, PA 19422	241	11/22/2016	E	181,715.79	181,715.79	GEN CRED
SCOTTSDALE INSURANCE COMPANY	SCOTTSDALE INSURANCE COMPANY NATIONWIDE PLAZA COLUMBUS, OH 43216	219	11/30/2016	E	13,950.00	13,950.00	REINSURER
SELECT INSURANCE COMPANY	SELECT INSURANCE COMPANY RICHARD DUPREE, VICE PRESIDENT OF REINSURANCE OPERATIONS ONE TOWER SQUARE PR 4-A	7	09/06/2016	E	1,384,717.01	1,109,000.00	REINSURER
ST PAUL FIRE AND MARINE INSURANCE CO	ST PAUL FIRE AND MARINE INSURANCE CO RICHARD DUPREE, VICE PRESIDENT OF REINSURANCE OPERATIONS ONE TOWER SQ PR 4-A	29	10/21/2016	E	445,906.00	300,000.00	REINSURER
STARR INDEMNITY AND LIABILITY COMPANY	STARR INDEMNITY AND LIABILITY COMPANY 4TH FLOOR 8 FENCHURCH PLACE LONDON EC3M 4AJ UNITED KINGDOM	142	11/29/2016	E	9,365.00	0.00	REINSURER
THE BAR PLAN MUTUAL INSURANCE COMPANY	THE BAR PLAN MUTUAL INSURANCE COMPANY 1717 HIDDEN CREEK COURT ST LOUIS, MO 63131	5	09/02/2016	E	66,705.00	66,705.00	REINSURER
THE BAR PLAN MUTUAL INSURANCE COMPANY	THE BAR PLAN MUTUAL INSURANCE COMPANY 1717 HIDDEN CREEK COURT ST LOUIS, MO 63131	4	09/02/2016	E	592.27	592.27	REINSURER

THE TRAVELERS INDEMNITY CO	THE TRAVELERS INDEMNITY CO RICHARD DUPREE, VICE PRESIDENT OF REINSURANCE OPERATIONS ONE TOWER SQ PR 4-A	24	10/21/2016	E	1,686,062.00	1,370,000.00	REINSURER
TIG INSURANCE COMPANY	TIG INSURANCE COMPANY 250 COMMERCIAL ST STE 5000 MANCHESTER, NH 03101	180	11/30/2016	E	0.00	0.00	REINSURER
TRAVELERS CASUALTY AND SURETY CO OF AMERICA	TRAVELERS CASUALTY AND SURETY CO OF AMERICA RICHARD DUPREE, VICE PRESIDENT OF REINSURANCE OPERATIONS ONE TOWER SQ PR 4-A	23	10/21/2016	E	3,125.00	2,500.00	REINSURER
TRAVELERS CASUALTY AND SURETY COMPANY	TRAVELERS CASUALTY AND SURETY COMPANY RICHARD DUPREE, VICE PRESIDENT OF REINSURANCE OPERATIONS ONE TOWER SQUARE PR 4-A	22	10/21/2016	E	846,777.00	650,000.00	REINSURER
TRAVELERS INDEMNITY CO AS SII	TRAVELERS INDEMNITY CO AS SII RICHARD DUPREE, VICE PRESIDENT OF REINSURANCE OPERATIONS ONE TOWER SQ PR 4-A	31	10/21/2016	E	3,523,998.00	3,000,500.00	REINSURER
TRAVELERS INDEMNITY CO AS SSI	TRAVELERS INDEMNITY CO AS SSI RICHARD DUPREE, VICE PRESIDENT OF REINSURANCE OPERATIONS ONE TOWER SQ PR 4-A	25	10/21/2016	E	1,004,211.00	800,000.00	REINSURER
UNITED STATES FIDELITY GUARRANTY CO	UNITED STATES FIDELITY GUARRANTY CO RICHARD DUPREE, VICE PRESIDENT OF REINSURANCE OPERATIONS ONE TOWER SQ PR 4-A	30	10/21/2016	E	803,391.00	666,000.00	REINSURER
WESTMORLAND CASUALTY COPAMNY	WESTMORLAND CASUALTY COPAMNY CAPITOL ASSOCIATES BLDG 901 N 7TH ST HARRISBURG, PA 17102	39	11/16/2016	E	47,331.00	47,331.00	GEN CRED
WOLKIN CURRAN LLP	WOLKIN CURRAN LLP 555 MONTGOMERY ST STE 1100 SAN FRANCISCO, CA 94111	35	09/19/2016	E	1,180.60	270.00	GEN CRED
CALIFORNIA DEPARTMENT OF INSURANCE	CALIFORNIA DEPARTMENT OF INSURANCE 300 CAPITOL MALL 14TH FLOOR SACRAMENTO, CA 95814	43	11/16/2016	F	179.00	179.00	GEN CRED
CALIFORNIA DEPARTMENT OF INSURANCE	CALIFORNIA DEPARTMENT OF INSURANCE 300 CAPITOL MALL 4TH FLOOR SACRAMENTO, CA 95814	42	11/16/2016	F	2,543.59	2,543.59	GEN CRED

**EXHIBIT B**

**Undisputed and Resolved Claims**

**Resolved Claims**

**EXCALIBUR REINSURANCE CORPORATION**

**Report Period: thru 06/30/2017**

Number of Resolved Claims: Jul 13, 2017	Amount Claimed:	Amount Approved:
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**CERTIFICATE OF SERVICE**

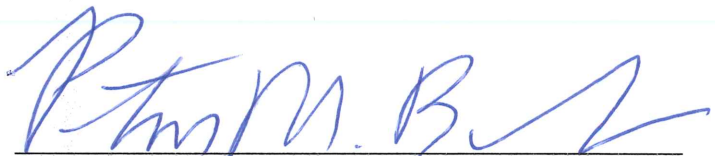
I hereby certify that I am this day serving the foregoing document upon all parties of record in this proceeding in accordance with the requirements of 1 Pa. Code Chapter 33 in the following manner:

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

Keith E. Kaplan, Esq.  
Chief Liquidation Officer  
*c-kkaplan@pa.gov*  
Excalibur Reinsurance Corporation,  
In Liquidation  
1880 JFK Blvd., Suite 801  
Philadelphia, PA 19103

Robert W. Blazer, III, Managing  
Director of Reinsurance  
Markel Corporation  
310 Highway 35 south  
Red Bank, NJ 07701  
(732) 391-8863

William D. Goddard, Esq.  
*wgoddard@daypitney.com*  
Day Pitney LLP  
242 Trumbull Street  
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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 7<sup>th</sup> Street  
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(717) 787-6009

Attorney for Teresa D. Miller, Insurance  
Commissioner of the Commonwealth of  
Pennsylvania, in her capacity as Statutory Liquidator  
of Excalibur Reinsurance Corporation, In  
Liquidation

Dated: 7/18/17

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

IN RE: Excalibur Reinsurance Corporation, :  
In Liquidation : No. 1 ERC 2016

RE: Liquidator's Report and Recommendations on Excalibur Reinsurance Corporation  
Claims Undisputed and Resolved from July 18, 2016 to June 30, 2017.

**ORDER**

AND NOW, this \_\_\_\_ day of \_\_\_\_\_, 2017, upon consideration of the  
Liquidator's Application for Approval of Report and Recommendations on Excalibur Reinsurance  
Corporation Claims Undisputed and Resolved from July 18, 2016 to June 30, 2017  
("Application"), it is hereby ORDERED and DECREED:

1. The Application is GRANTED and the claims listed in the Report and  
Recommendations on Excalibur Reinsurance Corporation Claims Undisputed and Resolved from  
July 18, 2016 to June 30, 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.

---

MARY HANNAH LEAVITT, PRESIDENT JUDGE



COMMONWEALTH OF PENNSYLVANIA  
GOVERNOR'S OFFICE OF GENERAL COUNSEL

July 18, 2017

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

***Re: In Re: Excalibur Reinsurance Corporation (In Liquidation)  
No. 1 ERC 2016***

Dear Mr. Krimmel:

Attached for filing please find the Liquidator's Application for Approval of Report and Recommendations on Excalibur Reinsurance Corporation Claims Undisputed and Resolved from July 18, 2016 to June 30, 2017, with regard to the above-referenced matter.

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