

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

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

**AMENDED APPLICATION FOR APPROVAL  
OF AMENDED REPORT AND RECOMMENDATIONS  
ON EXCALIBUR REINSURANCE CORPORATION CLAIMS  
UNDISPUTED AND RESOLVED FROM JULY 1, 2018 TO JUNE 30 2019**

Applicant, Jessica K. Altman, 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 Amended Report and Recommendations on Excalibur Reinsurance Corporation Claims Undisputed and Resolved from July 1, 2018 to June 30, 2019 (“Amended Report”). In support thereof, 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

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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.)

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." 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.

**AMENDED REPORT AND RECOMMENDATIONS ON CLAIMS  
UNDISPUTED AND RESOLVED AS OF JUNE 30, 2019**

4. On July 16, 2019, the Liquidator filed an Application seeking approval of her Report and Recommendations on Excalibur Reinsurance Corporation Claims Undisputed and Resolved from July 1, 2018 to June 30, 2019.

5. By Order dated July 19, 2019, the Court directed the Liquidator to file an Amended Undisputed Claims Report, in which the basis for designating any claims in priority classification “G” pursuant to Section 544(g) of the Act, be set forth by reference to the appropriate paragraph of Section 544(g) of the Act. The Liquidator was further directed to make the amended filing within thirty days of the July 19, 2019 Order.

6. The Amended Report is comprised of two parts and attached hereto as Exhibits A and B. 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 Amended Report.<sup>2</sup>

7. The first part of the Amended 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, 2019. The total number of Undisputed Claims is 71 with an allowed amount of \$10,983,346.61. The list of Undisputed Claims is attached hereto as Exhibit A.

8. The second part of the Amended 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, 2019. The total number of Resolved Claims is 0, with an allowed amount of \$0. This is memorialized in Exhibit B, which is attached hereto.

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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.

9. As set forth in Exhibits A and B, the Liquidator respectfully submits her recommendations for a total of 71 claims with a total allowed amount of \$10,983,346.61 in accordance with Pa.R.A.P. 3784(a) and 40 P.S. § 221.45 for this Court's approval.

10. 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.

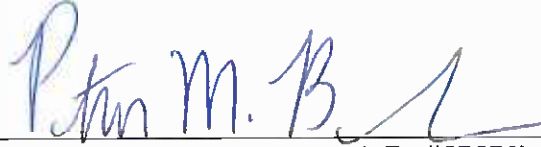
11. Given the discretion afforded the Liquidator pursuant to 40 P.S. § 221.45(a) to "comport, compromise, or in any other manner negotiate the amount for which claims will be recommended to the court," the Liquidator believes that the classification and amounts she has determined for the reported claims 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 Amended Report is in the best interests of the Excalibur estate, claimants and other creditors.

12. 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 Amended Report and allow the claimants listed in the Amended 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 Amended Application for Approval of Amended Report and Recommendations on Excalibur Reinsurance Corporation Claims Undisputed and Resolved from July 1, 2018 to June 30, 2019, and approve and allow the claims as listed in the Amended 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 Jessica K. Altman, Insurance  
Commissioner of the Commonwealth of  
Pennsylvania, in her capacity as Statutory Liquidator  
of Excalibur Reinsurance Corporation, In  
Liquidation

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

7/26/19

# **EXHIBIT A**

**Amended Undisputed and Resolved Claims**

**Undisputed Claims**

**EXCALIBUR REINSURANCE CORPORATION**

**Report Period: 07/01/2018 thru 06/30/2019**

Number of Undisputed Claims:	71	Amount Claimed:	19,318,630.83	Amount Approved:	10,983,346.61
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**Amended Undisputed and Resolved Claims**  
**Undisputed Claims**

**EXCALIBUR REINSURANCE CORPORATION**

**Report Period: 07/01/2018 thru 06/30/2019**

Name	Address	POC #	POC Received Dt	Class	Total Claimed Amt	Total Allowed Amt	Claim Particulars
ALABAMA INSURANCE GA (AIC)	ALABAMA INSURANCE GA (AIC) 800 UNIVERSITY PARK PLACE SUITE 260 BIRMINGHAM, AL 35209	3	09/30/2016 A		19,115.18	25,715.18	GUARANTY ASSOC ADMIN
ALABAMA INSURANCE GA (AIC)	ALABAMA INSURANCE GA (AIC) 800 UNIVERSITY PARK PLACE SUITE 260 BIRMINGHAM, AL 35209	1	10/07/2016 B		34,808.44	664,694.65	GUARANTY ASSOC LOSS
ALLSTATE NORTHBROOK INDEMNITY CO	ALLSTATE NORTHBROOK INDEMNITY CO 3075 SANDERS ROAD NORTHBROOK, IL 60062	34	11/02/2016 E		199,999.90	199,999.90	REINSURER
ASSOCIATES INSURANCE CO	ASSOCIATES INSURANCE CO ONE TOWER SQ 0000-PAUOA HARTFORD, CT 06183	27	10/21/2016 E		44,400.00	0.00	REINSURER
AVIVA CANADA	AVIVA CANADA 10 AVIVA WAY MARKHAM, ON L6G 1R3 CANADA	262	06/22/2018 E		300,000.00	122,966.13	REINSURER
AXA INSURANCE LTD	AXA INSURANCE LTD GENERAL GUISAN - STR 40 PO BOX 357 WINTERHUR ZURICH, 8401 SWITZERLAND	244	03/02/2017 E		11,719.64	11,778.63	REINSURER
BARTON MUTUAL INSURANCE COMPANY	BARTON MUTUAL INSURANCE COMPANY PO BOX 99 LIBERAL, MO 64762	258	06/05/2018 E		0.00	61,565.08	REINSURER
CLARENDON NATIONAL INSURANCE COMPANY	CLARENDON NATIONAL INSURANCE COMPANY 411 5TH AVE 5TH FL NEW YORK, NY 10016	44	11/16/2016 E		40,220.79	0.00	REINSURER
EMPLOYERS INSURANCE OF WAUSAU A MUTUAL COMPANY	EMPLOYERS INSURANCE OF WAUSAU A MUTUAL COMPANY 500 3RD ST 6TH FLOOR WAUSAU, WI 54403	245	03/03/2017 E		1,896.88	1,897.32	REINSURER
EMPLOYERS INSURANCE OF WAUSAU A MUTUAL COMPANY	EMPLOYERS INSURANCE OF WAUSAU A MUTUAL COMPANY 500 3RD ST 6TH FLOOR WAUSAU, WI 54403	250	03/03/2017 E		451.40	451.40	REINSURER
EMPLOYERS INSURANCE OF WAUSAU A MUTUAL COMPANY	EMPLOYERS INSURANCE OF WAUSAU A MUTUAL COMPANY 500 3RD ST 6TH FLOOR WAUSAU, WI 54403	248	03/03/2017 E		285,714.00	257,142.00	REINSURER
EMPLOYERS INSURANCE OF WAUSAU A MUTUAL COMPANY	EMPLOYERS INSURANCE OF WAUSAU A MUTUAL COMPANY 500 3RD ST 6TH FLOOR WAUSAU, WI 54403	246	03/03/2017 E		1,770.56	1,770.83	REINSURER



**Amended Undisputed and Resolved Claims**  
**Undisputed Claims**

**EXCALIBUR REINSURANCE CORPORATION**

**Report Period: 07/01/2018 thru 06/30/2019**

Name	Address	POC #	POC Received Dt	Class	Total Claimed Amt	Total Allowed Amt	Chain Particulars
EMPLOYERS INSURANCE OF WAUSAU A MUTUAL COMPANY	EMPLOYERS INSURANCE OF WAUSAU A MUTUAL COMPANY 500 3RD ST 6TH FLOOR WAUSAU, WI 54403	247	03/03/2017 E		420,281.89	0.00	REINSURER
EMPLOYERS INSURANCE OF WAUSAU A MUTUAL COMPANY	EMPLOYERS INSURANCE OF WAUSAU A MUTUAL COMPANY 500 3RD ST 6TH FLOOR WAUSAU, WI 54403	251	03/03/2017 E		1,770.56	1,770.85	REINSURER
FARMILAND MUTUAL INSURANCE COMPANY	FARMILAND MUTUAL INSURANCE COMPANY JEAN HINTE SUH ONE NATIONWIDE PLAZA MAIL CODE - 1-32-101 COLUMBUS, OH 43215	210	11/30/2016 E		0.00	0.00	REINSURER
FARMILAND MUTUAL INSURANCE COMPANY	FARMILAND MUTUAL INSURANCE COMPANY JEAN HINTE SUH ONE NATIONWIDE PLAZA MAIL CODE - 1-32-101 COLUMBUS, OH 43215	216	11/30/2016 E		20,331.60	0.00	REINSURER
FARMILAND MUTUAL INSURANCE COMPANY	FARMILAND MUTUAL INSURANCE COMPANY JEAN HINTE SUH ONE NATIONWIDE PLAZA MAIL CODE - 1-32-101 COLUMBUS, OH 43215	213	11/30/2016 E		0.00	603,716.00	REINSURER
FARMILAND MUTUAL INSURANCE COMPANY	FARMILAND MUTUAL INSURANCE COMPANY JEAN HINTE SUH ONE NATIONWIDE PLAZA MAIL CODE - 1-32-101 COLUMBUS, OH 43215	215	11/30/2016 E		0.00	1,022.00	REINSURER
FARMILAND MUTUAL INSURANCE COMPANY	FARMILAND MUTUAL INSURANCE COMPANY JEAN HINTE SUH ONE NATIONWIDE PLAZA MAIL CODE - 1-32-101 COLUMBUS, OH 43215	211	11/30/2016 E		0.00	317,223.00	REINSURER
FIRE INSURANCE EXCHANGE	FIRE INSURANCE EXCHANGE PO BOX 4402 WOODLAND HILLS, CA 91365	260	06/09/2018 E		624,845.93	280,515.45	REINSURER
FLORIDA INTERCOSTAL UNDERWRITERS INC	FLORIDA INTERCOSTAL UNDERWRITERS INC 1600 SAWGRASS CORPORATE PKWY SUITE 200 SUWRISE, FL 33323	32	10/20/2016 E		35,001.36	59,718.80	REINSURER
FULCRUM INS CO	FULCRUM INS CO , CRYSTAL HIBBERT 199 WATER ST STE 2100 NEW YORK, NY 10038	264	06/28/2018 E		1,051.00	1,050.14	REINSURER
GENERAL STAR NATIONAL INSURANCE COMPANY	GENERAL STAR NATIONAL INSURANCE COMPANY 120 LONG RIDGE ROAD STANFORD, CT 06902	193	11/30/2016 E		0.00	0.00	REINSURER

**Amended Undisputed and Resolved Claims**  
**Undisputed Claims**

**EXCALIBUR REINSURANCE CORPORATION**

**Report Period: 07/01/2018 thru 06/30/2019**

Name	Address	POC #	POC Received Dt	Class	Total Claimed Amt	Total Allowed Amt	Claim Particulars
GENERAL STAR NATIONAL INSURANCE COMPANY	GENERAL STAR NATIONAL INSURANCE COMPANY 120 LONG RIDGE ROAD STANFORD, CT 06902	194	11/30/2016 E		0.00	0.00	REINSURER
GENERAL STAR NATIONAL INSURANCE COMPANY	GENERAL STAR NATIONAL INSURANCE COMPANY 120 LONG RIDGE ROAD STANFORD, CT 06902	191	11/30/2016 E		0.00	0.00	REINSURER
GENERAL STAR NATIONAL INSURANCE COMPANY	GENERAL STAR NATIONAL INSURANCE COMPANY 120 LONG RIDGE ROAD STANFORD, CT 06902	190	11/30/2016 E		0.00	0.00	REINSURER
GENERAL STAR NATIONAL INSURANCE COMPANY	GENERAL STAR NATIONAL INSURANCE COMPANY 120 LONG RIDGE ROAD STANFORD, CT 06902	192	11/30/2016 E		0.00	0.00	REINSURER
GUY CARPENTER AND COMPANY	GUY CARPENTER AND COMPANY 3 LOGAN SQUARE 8TH FL 1717 ARCH ST PHILADELPHIA, PA 19103	224	12/07/2016 E		7,540.23	0.00	REINSURER
HIGHLANDS INSURANCE COMPANY IN RECEIVERSHIP	HIGHLANDS INSURANCE COMPANY IN RECEIVERSHIP 10200 RICHMOND AVE STE 265 HOUSTON, TX 770424140	58	11/18/2016 E		0.00	0.00	REINSURER
HIGHLANDS INSURANCE COMPANY IN RECEIVERSHIP	HIGHLANDS INSURANCE COMPANY IN RECEIVERSHIP 10200 RICHMOND AVE STE 265 HOUSTON, TX 770424140	46	11/18/2016 E		\$6,284.86	0.00	REINSURER
LIBERTY MUTUAL INSURANCE COMPANY	LIBERTY MUTUAL INSURANCE COMPANY STEPHEN DUPONT 175 BERKELEY ST BOSTON, MA 02116	153	11/21/2016 E		701,875.00	0.00	REINSURER
LIBERTY MUTUAL INSURANCE COMPANY	LIBERTY MUTUAL INSURANCE COMPANY STEPHEN DUPONT 175 BERKELEY ST BOSTON, MA 02116	152	11/21/2016 E		16,135.00	0.00	REINSURER
LIBERTY MUTUAL INSURANCE COMPANY	LIBERTY MUTUAL INSURANCE COMPANY STEPHEN DUPONT 175 BERKELEY ST BOSTON, MA 02116	155	11/21/2016 E		3,117.00	0.00	REINSURER
LIBERTY MUTUAL INSURANCE COMPANY	LIBERTY MUTUAL INSURANCE COMPANY STEPHEN DUPONT 175 BERKELEY ST BOSTON, MA 02116	150	11/21/2016 E		12,652.60	10,093.00	REINSURER
LIBERTY MUTUAL INSURANCE COMPANY	LIBERTY MUTUAL INSURANCE COMPANY STEPHEN DUPONT 175 BERKELEY ST BOSTON, MA 02116	158	11/21/2016 E		31,908.00	0.00	REINSURER
LIBERTY MUTUAL INSURANCE COMPANY	LIBERTY MUTUAL INSURANCE COMPANY STEPHEN DUPONT 175 BERKELEY ST BOSTON, MA 02116	156	11/21/2016 E		1,308.00	0.00	REINSURER

**Amended Undisputed and Resolved Claims  
Undisputed Claims**

**EXCALIBUR REINSURANCE CORPORATION**

**Report Period: 07/01/2018 thru 06/30/2019**

Name	Address	POC #	POC Received Dt	Class	Total Claimed Amt	Total Allowed Amt	Claim Particulars
LIBERTY MUTUAL INSURANCE COMPANY	LIBERTY MUTUAL INSURANCE COMPANY STEPHEN DUPONT 175 BERKELEY ST BOSTON, MA 02116	154	11/21/2016 E		1,225.00	0.00	REINSURER
LIBERTY MUTUAL INSURANCE COMPANY	LIBERTY MUTUAL INSURANCE COMPANY STEPHEN DUPONT 175 BERKELEY ST BOSTON, MA 02116	151	11/21/2016 E		2,375.26	2,375.26	REINSURER
LIBERTY MUTUAL INSURANCE COMPANY	LIBERTY MUTUAL INSURANCE COMPANY STEPHEN DUPONT 175 BERKELEY ST BOSTON, MA 02116	159	11/21/2016 E		180,251.00	0.00	REINSURER
LIBERTY MUTUAL INSURANCE COMPANY	LIBERTY MUTUAL INSURANCE COMPANY STEPHEN DUPONT 175 BERKELEY ST BOSTON, MA 02116	149	11/21/2016 E		270,396.00	245,134.00	REINSURER
LIBERTY MUTUAL INSURANCE COMPANY	LIBERTY MUTUAL INSURANCE COMPANY STEPHEN DUPONT 175 BERKELEY ST BOSTON, MA 02116	160	11/21/2016 E		543,103.00	0.00	REINSURER
LIBERTY MUTUAL INSURANCE COMPANY	LIBERTY MUTUAL INSURANCE COMPANY STEPHEN DUPONT 175 BERKELEY ST BOSTON, MA 02116	157	11/21/2016 E		84,800.00	0.00	REINSURER
LIBERTY SURPLUS INSURANCE CORPORATION	LIBERTY SURPLUS INSURANCE CORPORATION 175 BERKELEY ST BOSTON, MA 02116	175	11/29/2016 E		9,667.00	9,667.06	REINSURER
LINCOLN GENERAL INSURANCE CO (IN LIQUIDATION)	LINCOLN GENERAL INSURANCE CO (IN LIQUIDATION) CAPITOL ASSOCIATES BUILDING - RM 201 901 N 7TH STREET HARRISBURG, PA 17102	21	10/19/2016 E		0.00	358,593.00	REINSURER
LOGO, LLC	LOGO, LLC SCOGNAMIGLIO, JOSEPH 235 EAST 95TH STREET SUITE 233 NEW YORK, NY 10128	188	11/30/2016 E		41,914.81	0.00	REINSURER
MILLERS FIRST INSURANCE COMPANY	MILLERS FIRST INSURANCE COMPANY 222 MERCHANDISE MART PLAZA STE 960 CHICAGO, IL 60654	148	11/29/2016 E		143,561.91	366,973.00	REINSURER
NATIONAL WORKERS COMPENSATION REINSURANCE ASSOC. NFP	NATIONAL WORKERS COMPENSATION REINSURANCE ASSOC. NFP NCCI 901 PENINSULE CORPORATE CIRCLE	17	10/06/2016 E		2,516.72	710.94	REINSURER
NATIONWIDE AGRIBUSINESS INSURANCE COMPANY	NATIONWIDE AGRIBUSINESS INSURANCE COMPANY JEAN HINTE SUH ONE NATIONWIDE PLAZA MAIL CODE 1-32-101 COLUMBUS, OH 43215	221	11/30/2016 E		0.00	481,305.00	REINSURER

**Amended Undisputed and Resolved Claims  
Undisputed Claims**

**EXCALIBUR REINSURANCE CORPORATION**

**Report Period: 07/01/2018 thru 06/30/2019**

Name	Address	POC #	POC Received On	Class	Total Claimed Amt	Total Allowed Amt	Claim Particulars
NATIONWIDE AGRIBUSINESS INSURANCE COMPANY	NATIONWIDE AGRIBUSINESS INSURANCE COMPANY JEAN HINTE SUH ONE NATIONWIDE PLAZA MAIL CODE 1-32-101 COLUMBUS, OH 43215	222	11/30/2016 E		0.00	43,655.00	REINSURER
NATIONWIDE MUTUAL INSURANCE COMPANY	NATIONWIDE MUTUAL INSURANCE COMPANY JEAN HINTE SUH NATIONWIDE PLAZA MAIL CODE 1-32-101 COLUMBUS, OH 43215	208	11/30/2016 E		0.00	42,238.00	REINSURER
NATIONWIDE MUTUAL INSURANCE COMPANY	NATIONWIDE MUTUAL INSURANCE COMPANY JEAN HINTE SUH NATIONWIDE PLAZA MAIL CODE 1-32-101 COLUMBUS, OH 43215	206	11/30/2016 E		0.00	7,442.00	REINSURER
NATIONWIDE MUTUAL INSURANCE COMPANY	NATIONWIDE MUTUAL INSURANCE COMPANY JEAN HINTE SUH NATIONWIDE PLAZA MAIL CODE 1-32-101 COLUMBUS, OH 43215	195	11/30/2016 E		0.00	148,500.00	REINSURER
NATIONWIDE MUTUAL INSURANCE COMPANY	NATIONWIDE MUTUAL INSURANCE COMPANY JEAN HINTE SUH NATIONWIDE PLAZA MAIL CODE 1-32-101 COLUMBUS, OH 43215	207	11/30/2016 E		0.00	27,900.00	REINSURER
NATIONWIDE MUTUAL INSURANCE COMPANY	NATIONWIDE MUTUAL INSURANCE COMPANY JEAN HINTE SUH NATIONWIDE PLAZA MAIL CODE 1-32-101 COLUMBUS, OH 43215	203	11/30/2016 E		114,265.81	0.00	REINSURER
NORTHLAND INSURANCE CO	NORTHLAND INSURANCE CO ONE TOWER SQ 0000-PR04A HARTFORD, CT 06183	26	10/21/2016 E		138,000.00	5,617.63	REINSURER
PINE TOP RECEIVABLES OF ILLINOIS LLC	PINE TOP RECEIVABLES OF ILLINOIS LLC 235 EAST 95TH ST STE 33K NEW YORK, NY 10126	125	11/25/2016 E		12,227.20	0.00	REINSURER
PRAEETORIAN INSURANCE COMPANY	PRAEETORIAN INSURANCE COMPANY QBE 155 WATER STREET - 19TH FLOOR NEW YORK CITY, NY 10041	66	11/21/2016 E		13,520,015.00	4,459,079.00	REINSURER
PROVIDENCE WASHINGTON INSURANCE COMPANY	PROVIDENCE WASHINGTON INSURANCE COMPANY 2ND FL 3 GULFORD BUSINESS PARK GULDFORD, SURREY, GU2 8XG UNITED KINGDOM	187	11/30/2016 E		150,000.00	0.00	REINSURER

**Amended Undisputed and Resolved Claims  
Undisputed Claims**

**EXCALIBUR REINSURANCE CORPORATION**

**Report Period: 07/01/2018 thru 06/30/2019**

Name	Address	ROC #	POC Received Dt	Class	Total Claimed Amt	Total Allowed Amt	Claim Particulars
RELIANCE INSURANCE COMPANY	RELIANCE INSURANCE COMPANY 3 PARKWAY PHILADELPHIA, PA 19102	33	10/28/2016 E		91.35	31.35	REINSURER
RELIANCE INSURANCE COMPANY	RELIANCE INSURANCE COMPANY 1008 WASHINGTON ST BOSTON, MA 02118	131	11/29/2016 E		13,535.35	2,847.00	REINSURER
REPEVEST INSURANCE COMPANY	REPEVEST INSURANCE COMPANY ATT: DONNA GILLES, REINSURANCE MANAGER 2721 NORTH CENTRAL AVE 8TH FLOOR SOUTH TOWER PHOENIX, AZ 85004	161	11/21/2016 E		0.00	190,655.00	REINSURER
SCOR REINSURANCE COMPANY	SCOR REINSURANCE COMPANY 199 WATER ST STE 2100 NEW YORK, NY 10038	265	06/28/2018 E		90,690.00	0.00	GEN CREJ
SENTRY SELECT INSURANCE COMPANY	SENTRY SELECT INSURANCE COMPANY 1800 NORTH POINT DR STEVENS POINT, WI 54481	164	11/29/2016 E		11,563.47	0.00	REINSURER
SWISS REINSURANCE AMERICA GROUP	SWISS REINSURANCE AMERICA GROUP ROBERT CROWDER 1200 MAIN ST STE 800 KANSAS CITY, MO 64105	170	11/29/2016 E		505,189.00	505,189.00	REINSURER
SWISS REINSURANCE AMERICA GROUP	SWISS REINSURANCE AMERICA GROUP ROBERT CROWDER 1200 MAIN ST STE 800 KANSAS CITY, MO 64105	67	11/22/2016 E		416,254.00	135,596.00	REINSURER
THE MEDICAL PROTECTIVE COMPANY	THE MEDICAL PROTECTIVE COMPANY 5814 REED ROAD FORT WAYNE, IN 46835	145	11/29/2016 E		77,000.00	5,635.88	REINSURER
TRANSIGUARD INSURANCE COMPANY OF AMERICA, INC	TRANSIGUARD INSURANCE COMPANY OF AMERICA, INC STEVENS, JOYCE 702 OBERLIN ROAD RALEIGH, NC 27605	63	11/21/2016 E		25,000.00	0.00	REINSURER
WESTERN HERITAGE INSURANCE COMPANY	WESTERN HERITAGE INSURANCE COMPANY JEAN HINTE SUH ONE NATIONWIDE PLAZA MAIL CODE - 1-32-101 COLUMBUS, OH 43215	220	11/30/2016 E		0.00	18,080.00	REINSURER
HOUSTON CASUALTY COMPANY	HOUSTON CASUALTY COMPANY 13403 NORTHWEST FREEWAY HOUSTON, TX 77040	261	06/19/2018 G		76,186.00	76,186.00	LATE FILED CLAIM OF REINSURER IN ACCORDANCE WITH 221.44 g (2)

**Amended Undisputed and Resolved Claims**  
**Undisputed Claims**

**EXCALIBUR REINSURANCE CORPORATION**

**Report Period: 07/01/2018 thru 06/30/2019**

Name	Address	POC #	POC Received Dt	Class	Total Claimed Amt	Total Allowed Amt	Claim Particulars
LEXINGTON INSURANCE COMPANY	LEXINGTON INSURANCE COMPANY 1655 GRANT ST STE 800 CONCORD, CA 94520	253	05/05/2017	G	2,613.13	3,613.13	LATE FILED S.L. REORGANIZATION CLAIM IN ACCORDANCE WITH 221.44 g (2) & 221.44 g (3)

# EXHIBIT B

**Amended Undisputed and Resolved Claims**

**Resolved Claims**

**EXCALIBUR REINSURANCE CORPORATION**

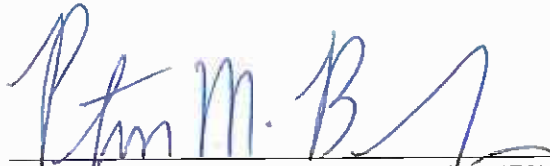
**Report Period: 07/01/2018 thru 06/30/2019**

Number of Resolved Claims:	0	Amount Claimed:	\$0.00	Amount Approved:	\$0.00
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**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.



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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  
Harrisburg, PA 17102  
(717) 886-2080

DATED: \_\_\_\_\_

7/26/19

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

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

Attorney for Jessica K. Altman, Insurance  
Commissioner of the Commonwealth of  
Pennsylvania, in her capacity as Statutory Liquidator  
of Excalibur Reinsurance Corporation, In  
Liquidation

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

7/26/19

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

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

**ORDER**

RE: Liquidator's Amended Application for Approval of Amended Report and Recommendations on Excalibur Reinsurance Corporation Claims Undisputed and Resolved from July 1, 2018 to June 30, 2019.

AND NOW, this \_\_\_\_ day of \_\_\_\_\_, 2019, upon consideration of the Liquidator's Amended Application for Approval of Amended Report and Recommendations on Excalibur Reinsurance Corporation Claims Undisputed and Resolved from July 1, 2018 to June 30, 2019 ("Amended Application"), it is hereby ORDERED and DECREED:

1. The Amended Application is GRANTED, and the claims listed in the Amended Report and Recommendations on Excalibur Reinsurance Corporation Claims Undisputed and Resolved from July 1, 2018 to June 30, 2019 ("Amended Report") are APPROVED and ALLOWED both as to classification and amount as listed;
2. The Amended Report is incorporated herein by reference; and
3. The Claimants listed in the Amended 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.

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**P. KEVIN BROBSON**, Judge



COMMONWEALTH OF PENNSYLVANIA  
GOVERNOR'S OFFICE OF GENERAL COUNSEL

July 26, 2019

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 Amended Application for Approval of Amended Report and Recommendations on Excalibur Reinsurance Corporation Claims Undisputed and Resolved from July 1, 2018 to June 30 2019, 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 "Preston M. Buckman".

Preston M. Buckman  
Insurance Department Counsel

PMB:drh

Enclosure