

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

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

**LIQUIDATOR'S FINAL ACCOUNTING,
PROPOSAL FOR FINAL DISTRIBUTION,
AND APPLICATION FOR APPROVAL OF NOTICE**

Jessica K. Altman, Insurance Commissioner of the Commonwealth of Pennsylvania, in her official capacity as Statutory Liquidator (“Liquidator”) of Excalibur Reinsurance Corporation (“Excalibur”), by her undersigned attorney, pursuant to 40 P.S. § 221.46, respectfully files this Application seeking approval of her Notice of the final accounting and proposal for final distribution for Excalibur, and thus represents:

1. Excalibur was placed in liquidation by Order of this Court dated July 18, 2016.
2. Excalibur’s Final Accounting discloses assets of \$3,484,712.67 as of June 30, 2020.
(See Excalibur’s Final Accounting attached hereto as Exhibit “A”.)
3. The total net assets available for distribution as of June 30, 2020, after a reserve of \$76,000 for future expenses to be paid by the Liquidator related primarily to making the final distribution of assets and seeking discharge of the Liquidator, are \$3,408,712.67.
4. All claims have been evaluated and there are no unresolved objections to the amount allowed for any claim.

5. The total for class “a”, “b”, “e”, “f” and “g” priority claims that has been approved and allowed by this Court is \$64,860,582.27. There are no “c”, “d”, “h” or “i” claims. (See 40

P.S. § 221.44 for the priority distribution scheme in a liquidation.)

6. Attached hereto as Exhibit “B” is a list of all Excalibur claimants who had their claims previously approved by this Court with the amount allowed for each claim. The Liquidator requests this Court’s approval of the following final distribution of the assets of Excalibur as follows:

- a. Priority class “a” claims will be paid at 100%. The Liquidator has already received \$1,431,122.68 in administrative expenses.
- b. Priority class “b” claims will be paid 100%.
- c. There are no priority class “c” claims.
- d. There are no priority class “d” claims.
- e. Priority class “e” claims will be paid at least 4.25%.
- f. Priority class “f” claims will not be paid.
- g. Priority class “g” claims will not be paid.
- h. There are no priority class “h” claims.
- i. There are no priority class “i” claims.

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

8. Attached hereto as Exhibit “C” is a copy of the Notice of the filing of this Application that will be sent to the list of claimants appearing in Exhibit “B”, plus the Master Service List, upon this Court’s approval of the form and scope of service of the Notice.

9. Claimants will have 30 days from the date of the Notice to file objections, if any, to the Final Accounting and Proposal for Final Distribution.

10. Once all objections to the Final Accounting and Proposed Final Distribution, if any, have been resolved, the Liquidator will file an application seeking this Court's approval of her Final Accounting and Proposed Final Distribution, which will contain, and seek approval of, her recommendation regarding the disposition of records pursuant to 40 P.S. § 221.50. Should the

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Court approve that application, the Liquidator will then 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), which will include a proposal for the disposition of any assets remaining in the Liquidator's possession post-discharge.

WHEREFORE, the Liquidator prays Your Honorable Court that her Notice, which is attached hereto as Exhibit "C", be approved for issuance by first-class mail to the list of claimants appearing in Exhibit "B", plus the Master Service List in this proceeding.

Respectfully submitted,

/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

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: October 28, 2020

EXHIBIT A

EXCALIBUR REINSURANCE CORPORATION
BEGINNING STATEMENT OF NET ASSETS
AS OF JULY 18, 2016

	15,221,174.08	
	1,233,614.36	
	<u>18,730,796.52</u>	
Cash	1,749,679.87	
Investments	526,328.21	
Receivables		
Other Assets		
TOTAL ASSETS		
<u>LIABILITIES</u>		
Cash in Trust	<u>\$ 11,310,992.80</u>	
TOTAL LIABILITIES	<u>\$ 11,310,992.80</u>	
TOTAL NET ASSETS	7,419,803.72	<u>\$ 7,419,803.72</u>

EXCALIBUR REINSURANCE CORPORATION

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR DISTRIBUTION FOR THE
PERIOD JULY 18, 2016 TO JUNE 30, 2020

INCOME

Investment	113,280.61	Claim Refunds	13,520.60		
Miscellaneous Income				2,500.83	
Reinsurance Recoverable Income				324,759.09	
Income Tax Sharing Agreement Recoverable				743,840.00	
Subrogation Income				112,000.00	
TOTAL INCOME				\$	1,309,901.13

EXPENSES

Salaries & Benefits				484,614.00	
Operational Expenses					
Professional Services				758,897.05	
Outside Services				7,729.40	
Travel	271.09	Rent	43,801.13	Postage	909.79
Phone				581.16	
Miscellaneous				28,374.67	
Allocated				105,944.39	
TOTAL EXPENSES					1,431,122.68

NET INCOME OVER/(UNDER) EXPENSES	(121,221.55)	ADJUSTMENTS	-
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INCREASE/(DECREASE)			
Investments	(145,393.27)		
Receivables & Related Liabilities	(3,668,476.23)		
TOTAL ADJUSTMENTS		\$	(3,813,869.50)

EXCALIBUR REINSURANCE CORPORATION

CHANGE IN NET ASSETS **(3,935,091.05)** STATEMENT OF NET ASSETS AVAILABLE
FOR DISTRIBUTION AS OF JUNE 30, 2020

ASSETS

Cash	\$	2,294,959.95
Investments		1,189,752.72
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TOTAL ASSETS	\$	3,484,712.67

LIABILITIES

TOTAL LIABILITIES	\$	<hr/> -
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NET ASSETS AVAILABLE FOR DISTRIBUTION 3,484,712.67

EXHIBIT B

Final Court Report
EXCALIBUR REINSURANCE CORPORATION

Final Distribution Counts

EXCALIBUR REINSURANCE CORPORATION

Class	Total POC'S	Total Claimed	Total Allowed
A	1	19,115.18	25,715.18
B	3	2,048,231.05	678,117.26
E	185	83,983,167.06	63,635,228.11
F	2	2,722.59	2,722.59
G	5	178,799.13	518,799.13
	196	86,232,035.01	64,860,582.27

Class	Address	POC #	POC Received Dt	Claim Numbers	Amount Claimed **	Amount Allowed
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** If the claimant failed to indicate a specific claim amount on their Proof of Claim, the claimed amount is noted as \$0.

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EXCALIBUR REINSURANCE CORPORATION

A	ALABAMA INSURANCE GA (ALC) 600 UNIVERSITY PARK PLACE SUITE 260 BIRMINGHAM, AL 35209	3	09/30/2016		19,115.18	25,715.18
B	ALABAMA INSURANCE GA (ALC) 600 UNIVERSITY PARK PLACE SUITE 260 BIRMINGHAM, AL 35209	1	10/07/2016		34,808.44	664,694.65
B	NEEDHAM, PAUL C/O JAMES A WICKWIRE 31220 SW RIVER LANE ROAD WEST LINN, OR 97068	36	11/02/2016		2,000,000.00	0.00
B	PMA MANAGEMENT CORP 380 SENTRY PARKWAY BLUE BELL, PA 19422	242	11/22/2016		13,422.61	13,422.61
E	ACCPETANCE INDEMNITY INSURANCE COMPANY 300 WEST BROADWAY SUITE 215 COUNCIL BLUFF, IA 51503	37	11/14/2016		60,895.42	60,895.42
E	ACE AMERICAN INSURANCE COMPANY 436 WALNUT ST PHILADELPHIA, PA 19106	172	11/29/2016		2,134,034.34	1,620,137.00
E	ACE FIRE UNDERWRITERS INSURANCE COMPANY 436 WALNUT ST PHILADELPHIA, PA 19106	174	11/29/2016		628,131.19	108,176.00
E	ACE INA OVERSEAS INSURANCE COMPANY, LTD ACE BLDG 17 WOODBOURNE AVE HAMILTON, HM08 BERMUDA	69	11/22/2016		58,833.58	37,339.00

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EXCALIBUR REINSURANCE CORPORATION

E	ACE TEMPEST REINSURANCE LTD CHUBB BLDG 17 WOODBOURNE AVE HAMILTON, HM08 BERMUDA	74	11/22/2016		2,188,000.61	1,876,889.00
E	ADMIRAL INSURANCE COMPANY 16305 SWINGLEY RIDGE ROAD STE 450 CHESTERFIELD, MO 63017	71	11/22/2016		0.00	0.00
E	ADMIRAL INSURANCE COMPANY 16305 SWINGLEY RIDGE ROAD STE 450 CHESTERFIELD, MO 63017	72	11/22/2016		49,600.00	0.00
E	AIPSO 302 CENTRAL AVE JOHNSTON, RI 02919	254	06/20/2017		2,060.00	2,060.00
E	ALLSTATE NORTHBROOK INDEMNITY CO 3075 SANDERS ROAD NORTHBROOK, IL 60062	34	11/02/2016		199,999.90	199,999.90
E	AMERICAN EQUITY INSURANCE CO RICHARD DUPREE, VICE PRESIDENT OF REINSURANCE OPERATIONS ONE TOWER SQ PB 4-A HARTFORD, CT 06183	28	10/21/2016		120,420.00	113,000.00
E	AMERICAN INTERSTATE INSURANCE COMPANY 2301 HIGHWAY 190 WEST DERIDDER, LA 70634	135	11/28/2016		167,656.00	0.00
E	AMERICAN INTERSTATE INSURANCE COMPANY 2301 HIGHWAY 190 WEST DERIDDER, LA 70634	146	11/29/2016		167,656.00	0.00

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EXCALIBUR REINSURANCE CORPORATION

E	AMERISURE MUTUAL INSURANCE COMPANY 26777 HALSTED ROAD FARMINGTON HILLS, MI 48331	143	11/29/2016		39,742.18	28,600.00
E	ARCH SPECIALTY INSURANCE COMPANY HARBORSIDE 2, 210 HUDSON ST STE 300 JERSEY CITY, NJ 07311	176	11/30/2016		70,000.15	101,250.00
E	ARCH SPECIALTY INSURANCE COMPANY HARBORSIDE 2, 210 HUDSON ST STE 300 JERSEY CITY, NJ 07311	177	11/30/2016		70,000.15	0.00
E	ASSOCIATED INDUSTRIES INSURANCE COMPANY INC 903 NW 65TH STREET STE 300 BOCA RATON, FL 33487	38	11/14/2016		3,029,184.81	2,352,994.00
E	ASSOCIATES INSURANCE CO ONE TOWER SQ 0000-PA04A HARTFORD, CT 06183	27	10/21/2016		44,400.00	0.00
E	ATLANTIC EMPLOYERS INSURANCE COMPANY, INC 10 EXCHANGE PLACE 9TH FL JERSEY CITY, NJ 07302	171	11/29/2016		20,640.10	18,818.00
E	ATLANTIC STATES INSURANCE COMPANY 1195 RIVER ROAD PO BOX 302 MARIETTA, PA 17547	62	11/21/2016		0.00	4,500.00

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EXCALIBUR REINSURANCE CORPORATION

E	ATTORNEYS' LIABILITY ASSURANCE SOCIETY, INC. 311 S WACKER DR SUITE 5700 CHICAGO, IL 60606	13	09/26/2016		261,906.00	261,906.00
E	AUSTIN MUTUAL INSURANCE COMPANY PO BOX 1420 MAPLE GROVE, MN 55311	136	11/28/2016		2,340.73	2,340.73
E	AUSTIN MUTUAL INSURANCE COMPANY PO BOX 1420 MAPLE GROVE, MN 55311	137	11/28/2016		892.73	892.73
E	AUSTIN MUTUAL INSURANCE COMPANY PO BOX 1420 MAPLE GROVE, MN 55311	138	11/28/2016		39,000.00	39,000.00
E	AUSTIN MUTUAL INSURANCE COMPANY PO BOX 1420 MAPLE GROVE, MN 55311	139	11/28/2016		12,116.25	12,116.25
E	AUSTIN MUTUAL INSURANCE COMPANY PO BOX 1420 MAPLE GROVE, MN 55311	140	11/28/2016		7,566.97	7,566.97
E	AUSTIN MUTUAL INSURANCE COMPANY PO BOX 1420 MAPLE GROVE, MN 55311	141	11/28/2016		7.21	7.21
E	AVIVA CANADA 10 AVIVA WAY MARKHAM, ON L6G 1B3 CANADA	262	06/22/2018		300,000.00	122,966.13

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EXCALIBUR REINSURANCE CORPORATION

E	AVIVA INSURANCE COMPANY OF CANADA 2206 EGLINTON AVE EAST SCARBOROUGH, ON M1L 4S8 CANADA	189	11/30/2016		34,017.00	0.00
E	AVIVA INSURANCE COMPANY OF CANADA 2206 EGLINTON AVE EAST SCARBOROUGH, ON M1L 4S8 CANADA	223	11/30/2016		14,477.00	0.00
E	AXA INSURANCE LTD GENERAL GUISAN - STR 40 PO BOX 357 WINTERHUR ZURICH, 8401 SWITZERLAND	244	03/02/2017		11,719.64	11,778.63
E	BARTON MUTUAL INSURANCE COMPANY PO BOX 99 LIBERAL , MO 64762	258	06/05/2018		0.00	61,565.08
E	CENTURY INDEMNITY COMPANY 436 WALNUT ST PHILADELPHIA, PA 19106	165	11/29/2016		2,824,922.39	2,673,583.00
E	CLARENDON NATIONAL INSURANCE COMPANY 411 5TH AVE 5TH FL NEW YORK, NY 10016	44	11/16/2016		40,220.79	0.00
E	CLIFFORD SCHOENBERG 3555 MILBURN AVE BALDWIN, NY 11510	20	10/18/2016		1,170.00	1,170.00
E	DOMINION INSURANCE RECEIVABLES, LLC 712 FIFTH AVE 34TH FL NEW YORK, NY 100194108	122	11/25/2016		9,308.42	0.00

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EXCALIBUR REINSURANCE CORPORATION

E	DONEGAL MUTUAL INSURANCE COMPANY 1195 RIVER ROAD PO BOX 302 MARIETTA, PA 17547	59	11/21/2016		0.00	70,000.00
E	DONEGAL MUTUAL INSURANCE COMPANY 1195 RIVER ROAD PO BOX 302 MARIETTA, PA 17547	60	11/21/2016		0.00	4,500.00
E	DONEGAL MUTUAL INSURANCE COMPANY 1195 RIVER ROAD PO BOX 302 MARIETTA, PA 17547	61	11/21/2016		0.00	205,000.00
E	EMPLOYERS INSURANCE OF WAUSAU A MUTUAL COMPANY 500 3RD ST 6TH FLOOR WAUSAU, WI 54403	245	03/03/2017		1,896.88	1,897.32
E	EMPLOYERS INSURANCE OF WAUSAU A MUTUAL COMPANY 500 3RD ST 6TH FLOOR WAUSAU, WI 54403	246	03/03/2017		1,770.56	1,770.83
E	EMPLOYERS INSURANCE OF WAUSAU A MUTUAL COMPANY 500 3RD ST 6TH FLOOR WAUSAU, WI 54403	247	03/03/2017		420,281.89	0.00
E	EMPLOYERS INSURANCE OF WAUSAU A MUTUAL COMPANY 500 3RD ST 6TH FLOOR WAUSAU, WI 54403	248	03/03/2017		285,714.00	257,142.00

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EXCALIBUR REINSURANCE CORPORATION

E	EMPLOYERS INSURANCE OF WAUSAU A MUTUAL COMPANY 500 3RD ST 6TH FLOOR WAUSAU, WI 54403	249	03/03/2017		200,040.00	500,100.00
E	EMPLOYERS INSURANCE OF WAUSAU A MUTUAL COMPANY 500 3RD ST 6TH FLOOR WAUSAU, WI 54403	250	03/03/2017		451.40	451.40
E	EMPLOYERS INSURANCE OF WAUSAU A MUTUAL COMPANY 500 3RD ST 6TH FLOOR WAUSAU, WI 54403	251	03/03/2017		1,770.56	1,770.85
E	ESSEX INSURANCE COMPANY IVAN JAFFA 250 COMMERCIAL ST STE 5000 MANCHESTER, NH 03101	225	11/30/2016		0.00	0.00
E	FARMLAND MUTUAL INSURANCE COMPANY JEAN HINTE SUH ONE NATIONWIDE PLAZA MAIL CODE - 1-32-101 COLUMBUS, OH 43215	209	11/30/2016		35,000.00	35,000.00
E	FARMLAND MUTUAL INSURANCE COMPANY JEAN HINTE SUH ONE NATIONWIDE PLAZA MAIL CODE - 1-32-101 COLUMBUS, OH 43215	210	11/30/2016		0.00	0.00

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E	FARMLAND MUTUAL INSURANCE COMPANY JEAN HINTE SUH ONE NATIONWIDE PLAZA MAIL CODE - 1-32-101 COLUMBUS, OH 43215	211	11/30/2016		0.00	317,223.00
E	FARMLAND MUTUAL INSURANCE COMPANY JEAN HINTE SUH ONE NATIONWIDE PLAZA MAIL CODE - 1-32-101 COLUMBUS, OH 43215	212	11/30/2016		325,124.25	325,124.25
E	FARMLAND MUTUAL INSURANCE COMPANY JEAN HINTE SUH ONE NATIONWIDE PLAZA MAIL CODE - 1-32-101 COLUMBUS, OH 43215	213	11/30/2016		0.00	603,716.00

E	FARMLAND MUTUAL INSURANCE COMPANY JEAN HINTE SUH ONE NATIONWIDE PLAZA MAIL CODE - 1-32-101 COLUMBUS, OH 43215	214	11/30/2016		29,619.80	29,619.80
E	FARMLAND MUTUAL INSURANCE COMPANY JEAN HINTE SUH ONE NATIONWIDE PLAZA MAIL CODE - 1-32-101 COLUMBUS, OH 43215	215	11/30/2016		0.00	1,022.00
E	FARMLAND MUTUAL INSURANCE COMPANY JEAN HINTE SUH ONE NATIONWIDE PLAZA MAIL CODE - 1-32-101 COLUMBUS, OH 43215	216	11/30/2016		20,331.60	0.00

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E	FARMLAND MUTUAL INSURANCE COMPANY JEAN HINTE SUH ONE NATIONWIDE PLAZA MAIL CODE - 1-32-101 COLUMBUS, OH 43215	217	11/30/2016		1,245,068.99	1,245,068.99
E	FARMLAND MUTUAL INSURANCE COMPANY JEAN HINTE SUH ONE NATIONWIDE PLAZA MAIL CODE - 1-32-101 COLUMBUS, OH 43215	218	11/30/2016		0.00	0.00
E	FIRE INSURANCE EXCHANGE PO BOX 4402 WOODLAND HILLS, CA 91365	260	06/09/2018		624,845.93	280,515.45
E	FLORIDA INTERCOSTAL UNDERWRITERS INC 1600 SAWGRASS CORPORATE PKWY SUITE 200 SUNRISE, FL 33323	32	10/20/2016		35,001.36	59,718.80
E	FULCRUM INSCO , CRYSTAL HIBBERT 199 WATER ST STE 2100 NEW YORK, NY 10038	264	06/28/2018		1,051.00	1,050.14
E	GENERAL STAR NATIONAL INSURANCE COMPANY 120 LONG RIDGE ROAD STANFORD, CT 06902	190	11/30/2016		0.00	0.00
E	GENERAL STAR NATIONAL INSURANCE COMPANY 120 LONG RIDGE ROAD STANFORD, CT 06902	191	11/30/2016		0.00	0.00

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EXCALIBUR REINSURANCE CORPORATION

E	GENERAL STAR NATIONAL INSURANCE COMPANY 120 LONG RIDGE ROAD STANFORD, CT 06902	192	11/30/2016		0.00	0.00
E	GENERAL STAR NATIONAL INSURANCE COMPANY 120 LONG RIDGE ROAD STANFORD, CT 06902	193	11/30/2016		0.00	0.00
E	GENERAL STAR NATIONAL INSURANCE COMPANY 120 LONG RIDGE ROAD STANFORD, CT 06902	194	11/30/2016		0.00	0.00
E	GENESIS INSURANCE COMPANY 120 LONG RIDGE ROAD STANFORD, CT 06902	147	11/29/2016		139,171.99	139,171.99
E	GRAIN DEALERS MUTUAL 55 WEST ST KEENE, NH 03431	181	11/30/2016		8,283.82	8,283.82
E	GUY CARPENTER AND COMPANY 3 LOGAN SQUARE 8TH FL 1717 ARCH ST PHILADELPHIA, PA 19103	224	12/01/2016		7,540.23	0.00
E	HIGHLANDS INSURANCE COMPANY IN RECEIVERSHIP 10200 RICHMOND AVE STE 265 HOUSTON, TX 770424140	46	11/18/2016		66,284.86	0.00
E	HIGHLANDS INSURANCE COMPANY IN RECEIVERSHIP 10200 RICHMOND AVE STE 265 HOUSTON, TX 770424140	47	11/18/2016		7,474.14	7,474.14

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EXCALIBUR REINSURANCE CORPORATION

E	HIGHLANDS INSURANCE COMPANY IN RECEIVERSHIP 10200 RICHMOND AVE STE 265 HOUSTON, TX 770424140	48	11/18/2016		146.40	146.40
E	HIGHLANDS INSURANCE COMPANY IN RECEIVERSHIP 10200 RICHMOND AVE STE 265 HOUSTON, TX 770424140	49	11/18/2016		74.75	74.75
E	HIGHLANDS INSURANCE COMPANY IN RECEIVERSHIP 10200 RICHMOND AVE STE 265 HOUSTON, TX 770424140	50	11/18/2016		281.22	281.22
E	HIGHLANDS INSURANCE COMPANY IN RECEIVERSHIP 10200 RICHMOND AVE STE 265 HOUSTON, TX 770424140	51	11/18/2016		13.39	13.39
E	HIGHLANDS INSURANCE COMPANY IN RECEIVERSHIP 10200 RICHMOND AVE STE 265 HOUSTON, TX 770424140	52	11/18/2016		28,725.20	24,052.68
E	HIGHLANDS INSURANCE COMPANY IN RECEIVERSHIP 10200 RICHMOND AVE STE 265 HOUSTON, TX 770424140	53	11/18/2016		86,433.95	77,790.56
E	HIGHLANDS INSURANCE COMPANY IN RECEIVERSHIP 10200 RICHMOND AVE STE 265 HOUSTON, TX 770424140	54	11/18/2016		549,231.08	497,773.79

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EXCALIBUR REINSURANCE CORPORATION

E	HIGHLANDS INSURANCE COMPANY IN RECEIVERSHIP 10200 RICHMOND AVE STE 265 HOUSTON, TX 770424140	55	11/18/2016		756,932.84	688,113.23
E	HIGHLANDS INSURANCE COMPANY IN RECEIVERSHIP 10200 RICHMOND AVE STE 265 HOUSTON, TX 770424140	56	11/18/2016		2,452.62	2,452.62
E	HIGHLANDS INSURANCE COMPANY IN RECEIVERSHIP 10200 RICHMOND AVE STE 265 HOUSTON, TX 770424140	57	11/18/2016		9,387.54	0.00
E	HIGHLANDS INSURANCE COMPANY IN RECEIVERSHIP 10200 RICHMOND AVE STE 265 HOUSTON, TX 770424140	58	11/18/2016		0.00	0.00
E	HILLCOT UNDERWRITING MANAGEMENT LTD 2ND FL 3 GUILFORD BUSINESS PARK GUILDFORD, SURREY, GU2 8XG UNITED KINGDOM	185	11/30/2016		3,576.08	2,197.78
E	IAT GROUP 702 OBERLIN ROAD RALEIGH, NC 27605	255	09/07/2017		21,574.03	21,574.03
E	ILLINOIS UNION INSURANCE COMPANY 525 W. MONROE ST STE 700 CHICAGO, IL 60661	173	11/29/2016		553,268.86	420,288.00

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EXCALIBUR REINSURANCE CORPORATION

E	INDEMNITY INSURANCE COMPANY OF NORTH AMERICA 436 WALNUT ST PHILADELPHIA, PA 19106	162	11/29/2016		13,129,835.74	9,259,560.00
E	INDUSTRIAL UNDERWRITERS INSURANCE COMPANY 436 WALNUT ST PHILADELPHIA, PA 19106	167	11/29/2016		0.00	0.00
E	INSURANCE COMPANY OF NORTH AMERICA 436 WALNUT ST PHILADELPHIA, PA 19106	163	11/29/2016		304,101.58	78,886.00
E	INTERNATIONAL LUBRICANTS INC JUSTIN ARCHER 7930 OCCIDENTAL AVE S SEATTLE, WA 98108	243	01/26/2017		0.00	0.00
E	JAMS HON. RICHARD E NEVILLE P O BOX 845402 LOS ANGELES, CA 90084	19	10/18/2016		5,086.25	5,086.25
E	JAMS LAWRENCE W POLLACK, ESQ P O BOX 845402 LOS ANGELES, CA 90084	18	10/18/2016		7,012.50	7,012.50
E	KENTUCKY EMPLOYERS MUTUAL INSURANCE 250 W MAIN STREET SUITE 900 LEXINGTON, KY 40507	14	09/26/2016		0.00	0.00
E	LIBERTY MUTUAL INSURANCE COMPANY STEPHEN DUPONT 175 BERKELEY ST BOSTON, MA 02116	126	11/28/2016		14,081.00	71,075.60

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EXCALIBUR REINSURANCE CORPORATION

E	LIBERTY MUTUAL INSURANCE COMPANY STEPHEN DUPONT 175 BERKELEY ST BOSTON, MA 02116	149	11/21/2016		270,396.00	245,134.00
E	LIBERTY MUTUAL INSURANCE COMPANY STEPHEN DUPONT 175 BERKELEY ST BOSTON, MA 02116	150	11/21/2016		12,652.60	10,093.00
E	LIBERTY MUTUAL INSURANCE COMPANY STEPHEN DUPONT 175 BERKELEY ST BOSTON, MA 02116	151	11/21/2016		2,375.26	2,375.26
E	LIBERTY MUTUAL INSURANCE COMPANY STEPHEN DUPONT 175 BERKELEY ST BOSTON, MA 02116	152	11/21/2016		16,135.00	0.00
E	LIBERTY MUTUAL INSURANCE COMPANY STEPHEN DUPONT 175 BERKELEY ST BOSTON, MA 02116	153	11/21/2016		701,875.00	0.00
E	LIBERTY MUTUAL INSURANCE COMPANY STEPHEN DUPONT 175 BERKELEY ST BOSTON, MA 02116	154	11/21/2016		1,225.00	0.00
E	LIBERTY MUTUAL INSURANCE COMPANY STEPHEN DUPONT 175 BERKELEY ST BOSTON, MA 02116	155	11/21/2016		3,117.00	0.00

** If the claimant failed to indicate a specific claim amount on their Proof of Claim, the claimed amount is noted as \$0.

Final Court Report

EXCALIBUR REINSURANCE CORPORATION

E	LIBERTY MUTUAL INSURANCE COMPANY STEPHEN DUPONT 175 BERKELEY ST BOSTON, MA 02116	156	11/21/2016		1,308.00	0.00
E	LIBERTY MUTUAL INSURANCE COMPANY STEPHEN DUPONT 175 BERKELEY ST BOSTON, MA 02116	157	11/21/2016		84,800.00	0.00
E	LIBERTY MUTUAL INSURANCE COMPANY STEPHEN DUPONT 175 BERKELEY ST BOSTON, MA 02116	158	11/21/2016		31,908.00	0.00
E	LIBERTY MUTUAL INSURANCE COMPANY STEPHEN DUPONT 175 BERKELEY ST BOSTON, MA 02116	159	11/21/2016		180,251.00	0.00
E	LIBERTY MUTUAL INSURANCE COMPANY STEPHEN DUPONT 175 BERKELEY ST BOSTON, MA 02116	160	11/21/2016		543,103.00	0.00
E	LIBERTY MUTUAL INSURANCE EUROPE LIMITED 20 FENCHURCH ST LONDON, EC3M 3AW UNITED KINGDOM	183	11/30/2016		432,486.00	432,486.00
E	LIBERTY SURPLUS INSURANCE CORPORATION 175 BERKELEY ST BOSTON, MA 02116	175	11/29/2016		9,667.00	9,667.06
E	LINCOLN GENERAL INSURANCE CO (IN LIQUIDATION) CAPITOL ASSOCIATES BUILDING - RM 201 901 N 7TH STREET HARRISBURG, PA 17102	21	10/19/2016		0.00	358,593.00

** If the claimant failed to indicate a specific claim amount on their Proof of Claim, the claimed amount is noted as \$0.

Final Court Report

EXCALIBUR REINSURANCE CORPORATION

E	LOGO, LLC SCOGNAMIGLIO, JOSEPH 235 EAST 95TH STREET SUITE 23J NEW YORK, NY 10128	188	11/30/2016		41,914.81	0.00
E	LUMBER INSURANCE COMPANIES 1661 WORCESTER RD STE FRAMINGHAM, MA 01701	132	11/28/2016		0.00	39,000.00
E	LUMBER INSURANCE COMPANIES 1661 WORCESTER RD STE FRAMINGHAM, MA 01701	133	11/28/2016		0.00	33,000.00
E	LUMBER INSURANCE COMPANIES 1661 WORCESTER RD STE FRAMINGHAM, MA 01701	134	11/28/2016		0.00	36,000.00
E	MEDMARC CASUALTY INSURANCE COMPANY 14280 MEADOW DR. SUITE 300 CHANTILLY, VA 20151	15	10/03/2016		24.20	24.20
E	MEDMARC CASUALTY INSURANCE COMPANY 14280 MEADOW DR. SUITE 300 CHANTILLY, VA 20151	16	10/03/2016		665.96	665.96
E	MILLERS FIRST INSURANCE COMPANY 222 MERCHANDISE MART PLAZA STE 960 CHICAGO, IL 60654	148	11/29/2016		145,561.91	366,973.00

** If the claimant failed to indicate a specific claim amount on their Proof of Claim, the claimed amount is noted as \$0.

Final Court Report

EXCALIBUR REINSURANCE CORPORATION

E	MOUND COTTON WOLLAN & GREENGRASS LLP ONE NEW YORK PLAZA NEW YORK, NY 10004	8	09/06/2016		25,565.58	24,041.58
E	NATIONAL WORKERS COMPENSATION REINSURANCE ASSOC. NFP NCCI 901 PENINSULE CORPORATE CIRCLE BOCA RATON, FL 33487	17	10/06/2016		2,516.72	710.94
E	NATIONWIDE AGRIBUSINESS INSURANCE COMPANY JEAN HINTE SUH ONE NATIONWIDE PLAZA MAIL CODE 1-32-101 COLUMBUS, OH 43215	221	11/30/2016		0.00	481,305.00
E	NATIONWIDE AGRIBUSINESS INSURANCE COMPANY JEAN HINTE SUH ONE NATIONWIDE PLAZA MAIL CODE 1-32-101 COLUMBUS, OH 43215	222	11/30/2016		0.00	43,655.00
E	NATIONWIDE MUTUAL INSURANCE COMPANY JEAN HINTE SUH NATIONWIDE PLAZA MAIL CODE 1-32-101 COLUMBUS, OH 43215	195	11/30/2016		0.00	148,500.00
E	NATIONWIDE MUTUAL INSURANCE COMPANY JEAN HINTE SUH NATIONWIDE PLAZA MAIL CODE 1-32-101 COLUMBUS, OH 43215	196	11/30/2016		0.00	330.14

** If the claimant failed to indicate a specific claim amount on their Proof of Claim, the claimed amount is noted as \$0.

Final Court Report

EXCALIBUR REINSURANCE CORPORATION

E	NATIONWIDE MUTUAL INSURANCE COMPANY JEAN HINTE SUH NATIONWIDE PLAZA MAIL CODE 1-32-101 COLUMBUS, OH 43215	197	11/30/2016		0.00	0.00
E	NATIONWIDE MUTUAL INSURANCE COMPANY JEAN HINTE SUH NATIONWIDE PLAZA MAIL CODE 1-32-101 COLUMBUS, OH 43215	198	11/30/2016		0.00	0.00
E	NATIONWIDE MUTUAL INSURANCE COMPANY JEAN HINTE SUH NATIONWIDE PLAZA MAIL CODE 1-32-101 COLUMBUS, OH 43215	199	11/30/2016		0.00	0.00
E	NATIONWIDE MUTUAL INSURANCE COMPANY JEAN HINTE SUH NATIONWIDE PLAZA MAIL CODE 1-32-101 COLUMBUS, OH 43215	200	11/30/2016		0.00	0.00
E	NATIONWIDE MUTUAL INSURANCE COMPANY JEAN HINTE SUH NATIONWIDE PLAZA MAIL CODE 1-32-101 COLUMBUS, OH 43215	201	11/30/2016		0.00	120,234.00
E	NATIONWIDE MUTUAL INSURANCE COMPANY JEAN HINTE SUH NATIONWIDE PLAZA MAIL CODE 1-32-101 COLUMBUS, OH 43215	202	11/30/2016		114,265.81	114,265.81

** If the claimant failed to indicate a specific claim amount on their Proof of Claim, the claimed amount is noted as \$0.

Final Court Report

EXCALIBUR REINSURANCE CORPORATION

E	NATIONWIDE MUTUAL INSURANCE COMPANY JEAN HINTE SUH NATIONWIDE PLAZA MAIL CODE 1-32-101 COLUMBUS, OH 43215	203	11/30/2016		114,265.81	0.00
E	NATIONWIDE MUTUAL INSURANCE COMPANY JEAN HINTE SUH NATIONWIDE PLAZA MAIL CODE 1-32-101 COLUMBUS, OH 43215	204	11/30/2016		200,000.00	200,000.00
E	NATIONWIDE MUTUAL INSURANCE COMPANY JEAN HINTE SUH NATIONWIDE PLAZA MAIL CODE 1-32-101 COLUMBUS, OH 43215	205	11/30/2016		0.00	0.00
E	NATIONWIDE MUTUAL INSURANCE COMPANY JEAN HINTE SUH NATIONWIDE PLAZA MAIL CODE 1-32-101 COLUMBUS, OH 43215	206	11/30/2016		0.00	7,442.00
E	NATIONWIDE MUTUAL INSURANCE COMPANY JEAN HINTE SUH NATIONWIDE PLAZA MAIL CODE 1-32-101 COLUMBUS, OH 43215	207	11/30/2016		0.00	27,900.00
E	NATIONWIDE MUTUAL INSURANCE COMPANY JEAN HINTE SUH NATIONWIDE PLAZA MAIL CODE 1-32-101 COLUMBUS, OH 43215	208	11/30/2016		0.00	42,238.00

** If the claimant failed to indicate a specific claim amount on their Proof of Claim, the claimed amount is noted as \$0.

Final Court Report

EXCALIBUR REINSURANCE CORPORATION

E	NAUTILUS INSURANCE COMPANY 7233 EAST BUTHEREUS DR SCOTTSDALE, AZ 85260	40	11/16/2016		26,579.76	26,579.76
E	NAUTILUS INSURANCE COMPANY 7233 EAST BUTHEREUS DR SCOTTSDALE, AZ 85260	73	11/22/2016		304,305.51	304,305.51
E	NAUTILUSINSURANCE COMPANY 7233 EAST BUTHEREUS SCOTTSDALE, AZ 85260	41	11/16/2016		14,927.10	14,927.10
E	NEM RE RECEIVABLES, LLC 235 EAST 95TH ST STE 33K NEW YORK, NY 10126	123	11/25/2016		22,570.33	0.00
E	NEW ZEALAND REINSURANCE COMPANY 100 LIBERTY WAY DOVER, NH 03820	130	11/28/2016		26,529.66	26,529.66
E	NGM INSURANCE COMPANY 55 WEST ST KEENE, NH 03431	182	11/30/2016		633,055.47	633,055.47
E	NORTHLAND INSURANCE CO ONE TOWER SQ 0000-PB04A HARTFORD, CT 06183	26	10/21/2016		138,000.00	5,617.63
E	PACIFIC EMPLOYERS INSURANCE COMPANY 436 WALNUT ST PHILADELPHIA, PA 19106	169	11/29/2016		2,285,292.91	588,289.00
E	PAICO RECEIVABLES, LLC 235 EAST 95TH ST STE 33K NEW YORK, NY 10126	124	11/25/2016		10,370.87	0.00

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Final Court Report

EXCALIBUR REINSURANCE CORPORATION

E	PENNSYLVANIA NATIONAL MUTUAL CASUALTY INSURANCE COMPANY ATTN: MICHAEL BUGGY TWO NORTH SECOND ST HARRISBURG, PA 17101	127	11/28/2016		25,140.97	25,235.84
E	PENNSYLVANIA NATIONAL MUTUAL CASUALTY INSURANCE COMPANY ATTN: MICHAEL BUGGY TWO NORTH SECOND ST HARRISBURG, PA 17101	128	11/28/2016		770,630.16	927,184.00
E	PINE TOP RECEIVABLES OF ILLINOIS LLC 235 EAST 95TH ST STE 33K NEW YORK, NY 10126	125	11/25/2016		12,227.20	0.00
E	PMA MANAGEMENT CORP 380 SENTRY PARKWAY BLUE BELL, PA 19422	241	11/22/2016		181,715.79	181,715.79
E	PRAETORIAN INSURANCE COMPANY QBE 55 WATER STREET - 19TH FLOOR NEW YORK CITY, NY 10041	66	11/21/2016		13,520,015.00	4,459,079.00
E	PROVIDENCE WASHINGTON INSURANCE COMPANY 2ND FL 3 GUILFORD BUSINESS PARK GUILDFORD, SURREY, GU2 8XG UNITED KINGDOM	187	11/30/2016		150,000.00	0.00
E	RELIANCE INSURANCE COMPANY 3 PARKWAY 5TH FL PHILADELPHIA, PA 19102	33	10/28/2016		81.35	81.35

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Final Court Report

EXCALIBUR REINSURANCE CORPORATION

E	RENAISSANCE REINSURANCE LTD JENNIFER DEVERY 12 CROW LANE HAMILTON, HM19 BERMUDA	68	11/22/2016		0.00	1,224,183.00
E	REPUBLIC INSURANCE COMPANY 1000 WASHINGTON ST BOSTON, MA 02118	131	11/28/2016		13,535.35	2,847.00
E	REPWEST INSURANCE COMPANY ATT: DONNA GILLIS , REINSURANCE MANAGER 2721 NORTH CENTRAL AVE 8TH FLOOR SOUTH TOWER PHOENIX, AZ 85004	161	11/21/2016		0.00	190,655.00
E	RIVER THAMES INSURANCE COMPANY LIMITED 2ND FL 3 GUILDFORD BUSINESS PARK GUILDFORD, SURREY, GU2 8XG UNITED KINGDOM	186	11/30/2016		2,398.62	633.24
E	SAFETY NATIONAL CASUALTY CORPORATION 1832 SCHUETZ RD ST LOUIS, MO 63146	12	09/22/2016		369,805.26	268,000.00
E	SCOR REINSURANCE COMPANY 199 WATER ST STE 2100 NEW YORK, NY 10038	265	06/28/2018		90,690.00	0.00
E	SCOTTSDALE INSURANCE COMPANY NATIONWIDE PLAZA COLUMBUS, OH 43216	219	11/30/2016		13,950.00	13,950.00

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Final Court Report

EXCALIBUR REINSURANCE CORPORATION

E	SELECT INSURANCE COMPANY RICHARD DUPREE, VICE PRESIDENT OF REINSURANCE OPERATIONS ONE TOWER SQUARE PB 4-A HARTFORD, CT 06183	7	09/06/2016		1,384,717.01	1,109,000.00
E	SENTRY SELECT INSURANCE COMPANY 1800 NORTH POINT DR STEVENS POINT, WI 54481	164	11/29/2016		11,563.47	0.00
E	SOUTHERN GUARANTY INSURANCE COMPANY QBE, ATT; ANDREW HOFFMAN 55 WATER ST 19 FLOOR NEW YORK, NY 10041	65	11/21/2016		275,218.00	275,218.00
E	ST PAUL FIRE AND MARINE INSURANCE CO RICHARD DUPREE, VICE PRESIDENT OF REINSURANCE OPERATIONS ONE TOWER SQ PB 4-A HARTFORD, CT 06183	29	10/21/2016		445,906.00	300,000.00
E	STARR INDEMNITY AND LIABILITY COMPANY 4TH FLOOR 8 FENCHURCH PLACE LONDON, EC3M 4AJ UNITED KINGDOM	142	11/29/2016		9,365.00	0.00
E	SWISS REINSURANCE AMERICA GROUP ROBERT CROWDER 1200 MAIN ST STE 800 KANSAS CITY, MO 64105	67	11/22/2016		416,254.00	135,596.00

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Final Court Report

EXCALIBUR REINSURANCE CORPORATION

E	SWISS REINSURANCE AMERICA GROUP ROBERT CROWDER 1200 MAIN ST STE 800 KANSAS CITY, MO 64105	170	11/29/2016		505,189.00	505,189.00
E	THE BAR PLAN MUTUAL INSURANCE COMPANY 1717 HIDDEN CREEK COURT ST LOUIS, MO 63131	4	09/02/2016		592.27	592.27
E	THE BAR PLAN MUTUAL INSURANCE COMPANY 1717 HIDDEN CREEK COURT ST LOUIS, MO 63131	5	09/02/2016		66,705.00	66,705.00
E	THE BAR PLAN MUTUAL INSURANCE COMPANY 1717 HIDDEN CREEK COURT ST LOUIS, MO 63131	6	09/02/2016		55,416.53	0.00
E	THE HANOVER INSURANCE GROUP BARRY RUPARD 440 LINCOLN ST WORCESTER, MA 01653	129	11/28/2016		164,439.23	22,890.00
E	THE MEDICAL PROTECTIVE COMPANY 5814 REED ROAD FORT WAYNE, IN 46835	145	11/29/2016		77,000.00	5,635.88
E	THE TRAVELERS INDEMNITY CO RICHARD DUPREE, VICE PRESIDENT OF REINSURANCE OPERATIONS ONE TOWER SQ PB 4-A HARTFORD, CT 06183	24	10/21/2016		1,686,062.00	1,370,000.00
E	TIG INSURANCE COMPANY 250 COMMERCIAL ST STE 5000 MANCHESTER, NH 03101	179	11/30/2016		16,941,193.37	14,592,000.00

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Final Court Report

EXCALIBUR REINSURANCE CORPORATION

E	TIG INSURANCE COMPANY 250 COMMERCIAL ST STE 5000 MANCHESTER, NH 03101	180	11/30/2016		0.00	0.00
E	TRANSGUARD INSURANCE COMPANY OF AMERICA, INC STEVENS, JOYCE 702 OBERLIN ROAD RALEIGH, NC 27605	63	11/21/2016		25,000.00	0.00
E	TRAVELERS CASUALTY AND SURETY CO OF AMERICA RICHARD DUPREE, VICE PRESIDENT OF REINSURANCE OPERATIONS ONE TOWER SQ PB 4-A HARTFORD, CT 06183	23	10/21/2016		3,125.00	2,500.00
E	TRAVELERS CASUALTY AND SURETY COMPANY RICHARD DUPREE, VICE PRESIDENT OF REINSURANCE OPERATIONS ONE TOWER SQUARE PB 4-A HARTFORD, CT 06183	22	10/21/2016		846,777.00	650,000.00
E	TRAVELERS INDEMNITY CO AS SII RICHARD DUPREE, VICE PRESIDENT OF REINSURANCE OPERATIONS ONE TOWER SQ PB 4-A HARTFORD, CT 06183	31	10/21/2016		3,523,998.00	3,000,500.00
E	TRAVELERS INDEMNITY CO AS SSI RICHARD DUPREE, VICE PRESIDENT OF REINSURANCE OPERATIONS ONE TOWER SQ PB 4-A HARTFORD, CT 06183	25	10/21/2016		1,004,211.00	800,000.00
E	UNIGARD INSURANCE COMPANY QBE , ATT: ANDREW HOFFMAN 55 WATER ST 19TH FLOOR NEW YORK , NY 10041	64	11/21/2016		2,966.00	2,966.00

** If the claimant failed to indicate a specific claim amount on their Proof of Claim, the claimed amount is noted as \$0.

Final Court Report

EXCALIBUR REINSURANCE CORPORATION

E	UNIONAMERICA INSURANCE COMPANY LIMITED 2ND FL 3 GUILDFORD BUSINESS PARK GUILFORD, SURREY, GU2 8XG UNITED KINGDOM	184	11/30/2016		41,946.31	1,788.87
E	UNITED STATES FIDELITY GUARRANTY CO RICHARD DUPREE, VICE PRESIDENT OF REINSURANCE OPERATIONS ONE TOWER SQ PB 4-A HARTFORD, CT 06183	30	10/21/2016		803,391.00	666,000.00
E	VANLINER INSURANCE COMPANY 3250 INTERSTATE DR RICHFIELD, OH 44286	144	11/29/2016		40,577.96	85,000.00
E	VIRGINIA SURETY COMPANY INS DOREEN GIARDINA 175 W. JACKSON CHIGAGO, IL 60604	252	03/23/2017		185,837.50	186,800.00
E	WEST BEND MUTUAL INSURANCE COMPANY 1900 SOUTH 18TH AVE WEST BEND, WI 53095	45	11/17/2016		81,386.33	120,066.47
E	WESTCHESTER FIRE INSURANCE COMPANY 436 WALNUT ST PHILADELPHIA, PA 19106	166	11/29/2016		2,241,129.97	3,055,117.00
E	WESTCHESTER SURPLUS LINES INSURANCE COMPANY 11575 GREAT OAKS WAY STE 300 ALPHARETTA, GA 30022	168	11/29/2016		6,929.69	6,929.69

** If the claimant failed to indicate a specific claim amount on their Proof of Claim, the claimed amount is noted as \$0.

Final Court Report

EXCALIBUR REINSURANCE CORPORATION

E	WESTERN HERITAGE INSURANCE COMPANY JEAN HINTE SUH ONE NATIONWIDE PLAZA MAIL CODE - 1-32-101 COLUMBUS, OH 43215	220	11/30/2016		0.00	18,080.00
E	WESTMORLAND CASUALTY COPAMNY CAPITOL ASSOCIATES BLDG 901 N 7TH ST HARRISBURG, PA 17102	39	11/16/2016		47,331.00	47,331.00
E	WOLKIN CURRAN LLP 555 MONTGOMERY ST STE 1100 SAN FRANCISCO, CA 94111	35	09/19/2016		1,180.60	270.00
F	CALIFORNIA DEPARTMENT OF INSURANCE 300 CAPITOL MALL 14TH FLOOR SACRAMENTO, CA 95814	43	11/16/2016		179.00	179.00
F	CALIFORNIA DEPARTMENT OF INSURANCE 300 CAPITOL MALL 4TH FLOOR SACRAMENTO, CA 95814	42	11/16/2016		2,543.59	2,543.59
G	700 WEST 176TH ST, REALTY CORP 4 WEST RED OAK LANE SUITE 200 WHITE PLAINS , NY 10604	263	06/20/2018		100,000.00	0.00
G	HOUSTON CASUALTY COMPANY 13403 NORTHWEST FREEWAY HOUSTON, TX 77040	261	06/19/2018		76,186.00	76,186.00

** If the claimant failed to indicate a specific claim amount on their Proof of Claim, the claimed amount is noted as \$0.

Final Court Report

EXCALIBUR REINSURANCE CORPORATION

G	KISLEV MANAGEMENT CORP. 1 STONE PLACE BRONXVILLE, NY 10708	256	04/27/2018		0.00	440,000.00
G	KISLEV MANAGEMENT CORP. 1 STONE PLACE BRONXVILLE, NY 10708	257	04/27/2018	COI-0000098-01-001	0.00	0.00
G	LEXINGTON INSURANCE COMPANY 1655 GRANT ST STE 800 CONCORD, CA 94520	253	05/05/2017	CGO 1025-3-208	2,613.13	2,613.13

** If the claimant failed to indicate a specific claim amount on their Proof of Claim, the claimed amount is noted as \$0.

NOTICE TO ALL CLAIMANTS OF EXCALIBUR REINSURANCE CORPORATION

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 Excalibur Reinsurance Corporation (In Liquidation) (“Liquidator”), has filed for approval of her Final Accounting and Proposed Final Distribution, which sets forth the steps taken in this liquidation.

PLEASE TAKE FURTHER NOTICE that the total for class “a”, “b”, “e”, “f” and “g” priority claims that has been approved and allowed is \$64,860,582.27. There are no class “c”, “d”, “h” or “i” claims. The total net assets available for distribution, after payment of administrative expenses of \$1,431,122.68 incurred by the Liquidator and a reserve of \$76,000 for future administrative expenses of the Liquidator related primarily to making the final distribution and seeking discharge of the Liquidator, are \$3,408,712.67.

The Liquidator requests, or will subsequently request, that:

1. The Final Accounting and Proposed Final Distribution be approved and confirmed absolutely.

2. The Liquidator be authorized to make a distribution of the assets of Excalibur

Reinsurance Corporation as follows:

- a. Priority class “a” claims will be paid at 100%. The Liquidator has already received \$1,431,122.68 in administrative expenses.
- b. Priority class “b” claims will be paid 100%.
- c. There are no priority class “c” claims.
- d. There are no priority class “d” claims.
- e. Priority class “e” claims will be paid at least 4.25%.

- f. Priority class “f” claims will not be paid.
 - g. Priority class “g” claims will not be paid.
 - 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 Excalibur Reinsurance Corporation 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 and Proposed Final Distribution.
 5. Jessica K. Altman, in her official capacity as Insurance Commissioner of the Commonwealth of Pennsylvania, and her predecessors in office, be discharged as Statutory Liquidator of Excalibur Reinsurance Corporation, 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 of the Statutory Liquidator upon completion of the final distribution.

TAKE FURTHER NOTICE that objections to the Final Accounting and Proposed Final Distribution must be filed in writing with the Commonwealth Court of Pennsylvania, Office of the Prothonotary, 601 Commonwealth Avenue, Suite 2100, Harrisburg, Pennsylvania 17106-9185. In the event of such a filing, please refer to Docket No.1 ERC 2016.

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 and Proposed Final Distribution are available to interested parties for inspection at the Commonwealth Court of Pennsylvania, Office of the Prothonotary,

601 Commonwealth Avenue, Suite 2100, Harrisburg, Pennsylvania 17106-9185; and the Pennsylvania Insurance Department, 901 North 7th Street, Harrisburg, Pennsylvania 17102. Please note that due to office closures related to the pandemic, alternative arrangements may need to be made to inspect this Final Accounting and Proposed Final Distribution.

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 **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.

Pennsylvania Insurance Department

/s/ Preston M. Buckman
Preston M. Buckman (I.D. No. 57570)
PA Office of General Counsel
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 capacity as Statutory Liquidator
of Excalibur Reinsurance Corporation,
In
Liquidation

Dated: October 28, 2020

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
Hartford, CT 06103-1212
(860) 275-0117
(860) 881-2449 (fax)

/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) 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: October 28, 2020

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

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

RE: Liquidator's Application for Approval of Notice of Final Accounting and
Proposed Final Distribution

ORDER

AND NOW, this _____ day of _____, 2020, upon consideration of the Liquidator's Application to Approve Notice of Final Accounting and Proposed Final Distribution, which requests approval of the Notice (attached to the Application as Exhibit C) to claimants regarding the filing of the Application, the form of Notice is approved. The Liquidator shall mail the Notice by first-class mail to the list of claimants appearing on Exhibit B to the Application and those parties on the Master Service List for this proceeding.

BY THE COURT:

P. KEVIN BROBSON, JUDGE



OF PENNSYLVANIA GOVERNOR'S OFFICE
COMMONWEALTH OF GENERAL COUNSEL

October 28, 2020

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 Final Accounting, Proposal for Final Distribution and Application for Approval of Notice, with regard to the above-referenced matter.

Thank you for your assistance in this matter.

Very truly yours,

/s/ Preston M. Buckman

Preston M. Buckman
Insurance Department Counsel

PMB:drh

Enclosure