

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

In Re: Legion Insurance Company : No. 1 LEG 2002
(In Liquidation) :

RE: Liquidator's Report and Recommendations on Legion Insurance Company Claims
Undisputed and Resolved from January 1, 2013 to June 30, 2013

ORDER

AND NOW, this ____ day of _____, 2013, upon consideration of the Liquidator's Application for Approval of Report and Recommendations on Legion Insurance Company Claims Undisputed and Resolved from January 1, 2013 to June 30, 2013 ("Application"), it is hereby ORDERED and DECREED:

1. The Application is GRANTED and the claims listed in the Report and Recommendations on Legion Insurance Company Claims Undisputed and Resolved as of January 1, 2013 to June 30, 2013 ("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 under the Order of February 27, 2012 and any subsequent Orders.

MARY HANNAH LEAVITT, JUDGE

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

In Re: Legion Insurance Company : No. 1 LEG 2002
(In Liquidation) :

APPLICATION FOR APPROVAL OF REPORT AND RECOMMENDATIONS ON
LEGION INSURANCE COMPANY CLAIMS UNDISPUTED AND RESOLVED
FROM JANUARY 1, 2013 TO JUNE 30, 2013

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COMMONWEALTH COURT
OF PENNSYLVANIA

Applicant, Michael F. Consedine, Insurance Commissioner of the Commonwealth of Pennsylvania, in his official capacity as the Statutory Liquidator (“Liquidator”) of Legion Insurance Company (“Legion”), in compliance with this Court’s Order of January 11, 2006 (“Claims Order”), and pursuant to Pa. R.A.P. 3784(a) and 40 P.S. § 221.45, respectfully applies to this Court for an order approving his Report and Recommendations on Legion Insurance Company Claims Undisputed and Resolved from January 1, 2013 to June 30, 2013 (the “Report” as more fully described below). In support of the Application, the Liquidator avers the following:

BACKGROUND

1. The Applicant Insurance Commissioner of the Commonwealth of Pennsylvania was appointed Liquidator of Legion pursuant to this Court’s Order dated July 25, 2003 (“Liquidation Order”).

2. The Liquidation Order provided that “in addition to the notice requirements of Section 524 of Article V, 40 P.S. §221.24, the Liquidator shall publish notice in newspapers of general circulation, where Legion has its principal place of business, and in the national edition of the *Wall Street Journal*, that: (a) specifies the last day for the filing of claims; (b) explains the procedure by which claims may be submitted to the Liquidator; (c) provides the address of the Liquidator’s office for the submission of claims; and (d) notifies the public of the right to present a claim, or claims, to the Liquidator.” See Liquidation Order, ¶ 18. By the end of the third quarter of 2003, the Liquidator provided Proof of Claim (“POC”) forms and instructions to policyholders and creditors of Legion as identified by the books and records of Legion. Additionally, since the fourth quarter of 2004, the POC forms and instructions have been available on the Legion Documents website at www.legioninsurance.com.

3. This Court entered its Claims Order in January of 2006 establishing a comprehensive claims procedure in furtherance of the relevant provisions of the Insurance Department Act of 1921, 40 P.S. §§ 221.1 – 221.63 (the “Act”). The Claims Order requires that the Liquidator present to the Court a report of the Liquidator’s recommendations with respect to each Proof of Claim. The Report shall include the following: the Claimant’s name, address, class, and the particulars of the claim, including whether the value of the claim was determined without objection (hereinafter referred to as “Undisputed Claims”) or after settlement of an objection (hereinafter referred to as “Resolved Claims”). Additionally, the Report shall include the amount of the claim finally recommended. See Claims Order, ¶ 3; See also 40 P.S. § 221.45(a).

4. The Claims Order further provides that “[U]pon approval of the Liquidator’s recommendations in the Report, the Claimant becomes eligible to receive a *pro rata* distribution

of assets from the estate of Legion Insurance Company (In Liquidation) in the event that a distribution is made to Claimant's class of creditors." See Claims Order ¶ 5.

5. On July 30, 2012, the Court implemented new rules to govern insurance rehabilitations and liquidations and all other matters under Article V of the Act. See Pa.R.A.P. 3771-3784. In addition to the information set forth in paragraph 3 above, the new rules provide that the Report also include Notice of Determination ("NOD") objections resolved through the Court and/or referee process¹. These NODs are included in the Resolved portion of the Report, as set forth below.

**REPORT AND RECOMMENDATIONS ON CLAIMS
UNDISPUTED AND RESOLVED AS OF JUNE 30, 2013**

6. The Liquidator's Report and Recommendations on Legion Insurance Company Claims Undisputed and Resolved from January 1, 2013 to June 30, 2013² 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.³

7. A small number of the undisputed NODs listed in Exhibit A may actually be amended NODs issued to correct the class or allowed amount of a claim previously recommended by the Liquidator and approved by this Court. For example, if new information later comes to the attention of the claims evaluator which would alter the allowed amount or priority, an amended NOD is issued. The claimant then has an opportunity to object to the amended NOD. 40 P.S. § 221.45(b) of the Act authorizes the Liquidator to recommend and this Court to consider modifications of and to claims previously approved by the Court.

¹ Pursuant to the Claims Order, earlier reports did not include NOD objections resolved through the referee process since they were approved by the Court through individual orders. Such NOD objections shall now be included in the Report in accordance with the new Commonwealth Court Rule 3784(a).

² The Liquidator has filed thirteen previous Reports and Recommendations on Legion Insurance Company Claims Undisputed and Resolved with the latest one being approved by Court order dated March 19, 2013.

³ If the claimant did not indicate a specific claim amount on the Proof of Claim, the claimed amount is noted as \$0.

8. The first part of the Report, which addresses claims that were “determined without objection”, reflects NODs issued by the Liquidator for which the objection period expired on or before June 30, 2013. The total number of Undisputed Claims is 127 with an allowed amount of \$3,019,255.20. The list of Undisputed Claims filed against the assets of the Legion estate is attached hereto as Exhibit A.

9. The second part of the Report, which addresses claims that were “determined after settlement of an objection” or through the Court/Referee process, is a list of the disputed claims to which objections were filed and resolved on or before June 30, 2013. The total number of Resolved Claims is 6, with an allowed amount of \$290,425.28. The list of Resolved Claims is attached hereto as Exhibit B.

10. Upon resolution of the disputed claims listed in Exhibit B, other than those through the Court/Referee process, the Liquidator issued an Amended NOD for these claims reflecting the resolution of the dispute and an agreement that no objection would be filed to the Amended NOD, or in some cases, the claimant withdrew their objection.

11. In accordance with the new rules, the Liquidator has included NOD objections that have been resolved through the Court/Referee process, if any, as well as those resolved through settlement by the Liquidator and the claimants. See Pa.R.A.P. 3784(a). Exhibit B now includes an additional column entitled “Final Resolution”. The Final Resolution column will be populated with a numeric code to identify the method of resolution. The codes utilized are described as:

- 1 - Withdrawn (original NOD maintained)
- 2 - Settlement (amended NOD issued)
- 3 - Referee’s Recommended Decision with no exceptions filed - sustained by final Court Order
- 4 - Referee’s Recommended Decision with no exceptions filed - altered by final Court Order
- 5 - Referee’s Recommended Decision with exceptions filed - sustained by final Court Order

- 6 - Referee's Recommended Decision with exceptions filed - altered by final Court Order
- 7 - Supreme Court Order.
- 8 - Court Dismissed. No Referee Assigned.

12. As set forth in Exhibits A and B, the Liquidator respectfully submits his recommendations for a total of 133 claims with a total allowed amount of \$3,309,680.48⁴ in accordance with ¶ 3 of the Claims Order and pursuant to Pa. R.A.P. 3784(a) and 40 P.S. § 221.45 for this Court's approval.

13. NODs have been issued in both the undisputed and resolved categories referencing allowed amounts subject to a policy aggregate limit. In these cases, the NOD states that the allowed amount of the claim is subject to 40 P.S. §221.40(d) which requires that if "...the aggregate allowed amount of the claims to which the same limit of liability in the policy is applicable exceeds that limit, then each claim as allowed shall be reduced a proportionate amount so that the total equals the policy limit." The NODs recommended in this report are submitted subject to 40 P.S. § 221.40(d).

14. In fulfilling his 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.

15. 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 he has determined for the reported claims are appropriate, fair and equitable and consistent with the relevant provisions of the Act and this Court's Claims Order. The Liquidator further believes

⁴ For purposes of this Report, the Class A claims are costs incurred and paid as administrative expenses; therefore, the NOD reflects a value of \$0. In addition, the majority of Class B claims are claims that are the responsibilities of guaranty associations. Therefore, the NOD reflects a value of \$0.

that the approval of the claims listed in the attached Report is in the best interests of the Legion estate, policyholders, claimants and other creditors.

16. Pursuant to Pa. R.A.P. 3784(a) and 40 P.S. § 221.45(b) and relevant provisions of the Claims Order, the Liquidator respectfully requests that this Court approve the classification and allowed amount of the claims listed in the Report. In accordance with ¶ 5 of the Claims Order, upon approval of the claims listed in the Report the Claimants or their lawful assignees will become eligible to receive a *pro rata* distribution of assets from the estate of Legion in the event that a distribution is made to Claimant's class of creditors.

WHEREFORE, the Liquidator respectfully requests that this Court grant his Application and approve and allow the claims as listed in the Report attached as Exhibits A and B, enter an Order in the form attached hereto, and grant such other relief as the Court shall determine appropriate and just.

Respectfully submitted:

By: 

Preston M. Buckman (I.D. No. 57570)
Insurance Department Counsel
Governor's Office of General Counsel
Capitol Associates Building
901 North 7th Street
Harrisburg, PA 17102
(717) 787-6009

Attorney for Plaintiff, Michael F. Consedine,
Insurance Commissioner of the Commonwealth of
Pennsylvania, in his official capacity as Liquidator
of Legion Insurance Company (In Liquidation)

Date: 7/31/13

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

In Re Legion Insurance Company
(In Liquidation)

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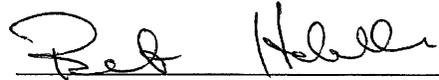
Docket No. 1 LEG 2002

**VERIFICATION OF ROBERT HABERLE IN SUPPORT OF THE
APPLICATION FOR APPROVAL OF REPORT AND RECOMMENDATIONS
ON LEGION INSURANCE COMPANY CLAIMS UNDISPUTED AND
RESOLVED AS OF JUNE 30, 2013**

I, **ROBERT HABERLE**, hereby depose and state as follows:

1. I am Chief Liquidation Officer of Legion Insurance Company (In Liquidation) (“the Estate”), and am responsible for overseeing its daily business operations.
2. I have reviewed the Report and Recommendations on Legion Insurance Company Claims Undisputed and Resolved as of June 30, 2013 (“the Report”).
3. Based on my knowledge, the claims information included in the Report fairly presents in all material respects the status of Legion Insurance Company Claims Undisputed and Resolved as of June 30, 2013.
4. My certification is made in reasonable reliance on the work of qualified staff and the Estate’s internal procedures for claims operations.
5. I verify that the matters stated therein are true and correct to the best of my

knowledge, information and belief, and make these statements subject to the penalties of
18 Pa.C.S. § 4904 relating to unsworn falsification to authorities.



ROBERT HABERLE

Sworn to and subscribed before me
this 19 th day of July, 2013.



NOTARY PUBLIC

COMMONWEALTH OF PENNSYLVANIA
NOTARIAL SEAL
SUSAN BARRETT, Notary Public
City of Philadelphia, Phila. County
My Commission Expires December 22, 2013

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
 As of 7/12/2013 at 9:05 AM

Total Number of Undisputed Claims	Total Amount Claimed	Total Amount Allowed	Total Change/Difference
127	\$5,733,895.32	\$3,019,255.20	\$2,714,640.12

Reference Number: add60853-e2ad-499b-85ad-ba9020e0f64b

1 Code Key Chart

- = Withdrawn (original NOD maintained)
- 2 = Settlement (amended NOD issued)
- 3 = Referee's Recommended Decision with no exceptions filed - sustained by final Court Order
- 4 = Referee's Recommended Decision with no exceptions filed - altered by final Court Order
- 5 = Referee's Recommended Decision with exceptions filed - sustained by final Court Order
- 6 = Referee's Recommended Decision with exceptions filed - altered by final Court Order
- 7 = Supreme Court Order.
- 8 = Court Dismissed. No Referee Assigned.

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Trustees of Sheetmetal Industry	Trustees of Sheetmetal Industry c/o Riccardo Iaccarino, Esquire Barnes, Iaccarino & Shepard, LLP 3 Surrey Lane Hempstead, NY 11550	1063221	2/22/2005	0489700122	A	1063221-2	\$27,484.40	\$0.00	No value has been allowed for your claim because Legion is in the process of issuing payment to you for the unpaid legal charges incurred during the in-rehabilitation period of 4/01/2002 to 7/27/2003. The payment will not include charges incurred during the post-liquidation period (7/28/2003 to present) and disbursements listed on defense counsel's final invoice #161169, which are excluded and/or cannot be allocated between the in-rehabilitation period (4/01/02 - 7/27/03) and the post-liquidation period (7/28/03 to present) because of a lack of sufficient information to permit such allocation.

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
 As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
A. Schulman, Inc.	Keith Haddock A. Schulman, Inc. 3550 West Market Street Akron, OH 44333	1369413	6/24/2005	34710-79171	B	1369413-2	\$0.00	\$16,776.64	Your claim has been accepted for the proportionate share of your net worth expense reimbursements to the guaranty association through 10/31/2012. The proportionate share is based upon the amount by which paid loss exceeds the applicable large deductible. The amount of your loss reimbursements to the guaranty association will be addressed separately in Notice of Determination #1369413-1. It is recognized that the claim is still open, and you may be required to reimburse the guaranty association for additional loss and expense amounts. Any such payments after 10/31/2012 will be addressed in separate Notice(s) of Determination to be issued in the future.

**Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM**

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
A Schulman, Inc.	Keith Haddock A Schulman, Inc. 3550 West Market Street Akron, OH 44333	1369433	6/24/2005	34710-59879	B	1369433-1	\$0.00	\$27,867.87	The amount by which your net worth loss reimbursements to the guaranty association through 10/31/2012 exceeds the applicable large deductible has been accepted. It is recognized that the claim is still open, and you may be required to reimburse the guaranty association for additional loss amounts. Any such payments after 10/31/2012 will be addressed in separate Notice(s) of Determination to be issued in the future.

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
 As of 7/12/2013 at 9:05 AM

Claimant Name
 A Schulman, Inc.

Address

Keith Haddock
 A. Schulman, Inc.
 3550 West Market Street
 Akron, OH 44333

POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
1369413	6/24/2005	34710-79171	B	1369413-1	\$0.00	\$109,799.12	The amount by which your net worth loss reimbursements to the guaranty association through 10/31/2012 exceeds the applicable large deductible has been accepted. The amount of your expense reimbursements to the guaranty association will be addressed separately in Notice of Determination #1369413-2. It is recognized that the claim is still open, and you may be required to reimburse the guaranty association for additional loss and expense amounts. Any such payments after 10/31/2012 will be addressed in separate Notice(s) of Determination to be issued in the future.

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Agrium U.S. Inc.	Bonnie Miller Agrium U.S. Inc. 4562 S. Ulster Street, Suite 1700 Denver, CO 80237	1389041	1/9/2012	0000001052	B	1389041-2	\$0.00	\$59,034.69	The amount of your net worth loss reimbursements to the guaranty association from 11/1/2012 through 2/28/2013 has been accepted. This is in addition to the amount of net worth reimbursements through 10/31/2012 that was previously allowed on NOD 1389041-1. It is recognized that the claim is still open, and you may be required to reimburse the guaranty association for additional loss amounts. Any such payments after 2/28/2013 will be addressed in separate Notice(s) of Determination to be issued in the future.
Agrium U.S. Inc.	Bonnie Miller Agrium U.S. Inc. 4562 S. Ulster Street, Suite 1700 Denver, CO 80237	1389041	1/9/2012	0000001052	B	1389041-1	\$470,079.14	\$470,631.84	The amount of your net worth loss reimbursements to the guaranty association through 10/31/2012 has been accepted. It is recognized that the claim is still open, and you may be required to reimburse the guaranty association for additional loss amounts. Any such payments after 10/31/2012 will be addressed in separate Notice(s) of Determination to be issued in the future.

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
 As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Atlantic Concrete	Atlantic Concrete 350 Buena Vista Avenue P.O. Box 1772 Gilroy, CA 95021	1388465	4/4/2008	000000802350	B	1388465-1	\$0.00	\$4,750.00	Your claim for reimbursement of amounts paid towards settlement has been allocated between two proof of claims: 1388465 & 1388467. This pertains to the case DAVID FABRUCCI vs. SHAPELL HOMES, Contra Costa Superior Court # C 07-00230.
Atlantic Concrete	Atlantic Concrete 350 Buena Vista Avenue P.O. Box 1772 Gilroy, CA 95021	1388467	4/4/2008	000000802351	B	1388467-1	\$0.00	\$4,750.00	Your claim for reimbursement of amounts paid towards settlement has been allocated between two proof of claims: 1388465 & 1388467. This pertains to the case DAVID FABRUCCI vs. SHAPELL HOMES, Contra Costa Superior Court # C 07-00230.

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Atlantic Concrete, Inc.	Atlantic Concrete, Inc. 350 Buena Vista Avenue P.O. Box 1772 Gilroy, CA 95021	1388523	5/21/2008	000000802867	B	1388523-1	\$0.00	\$0.00	No value has been allowed for your claim because all potential claims against your company arising from this law suit have expired by operation of the statute of limitations. Ronald Barker vs. KB Homes and Atlantic Concrete, Contra Costa Superior Court, CIV SC 08 - 00138.
									No value has been allowed for your claim because all claims under the policy have been paid by a state Guaranty Association or Security Fund. We have no record of any additional amount owed to you.

**Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM**

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Atlantic Concrete, Inc.	Atlantic Concrete, Inc. 350 Buena Vista Avenue P.O. Box 1772 Gilroy, CA 95021	1388635	5/21/2008	000000802868	B	1388635-1	\$0.00	\$0.00	No value has been allowed for your claim because any additional claims against your company are now expired by operation of the statute of limitations. Ronald Barker vs. KB Homes and Atlantic Concrete, Contra Costa County Superior Court, CIVM SC - 08 - 00138. No value has been allowed for your claim because all claims under the policy have been paid by a state Guaranty Association or Security Fund. We have no record of any additional amount owed to you.
Atlantic Concrete, Inc.	Atlantic Concrete, Inc. 350 Buena Vista Avenue P.O. Box 1772, CA 95021	1388635	12/11/2008	000000803646	B	1388635-1	\$0.00	\$0.00	No value has been allowed for your claim because As discussed on 11/2/12, the underlying claim was resolved without contribution from you or the assigned State Guaranty Association. Additionally, the guaranty association paid all defense costs, the lawsuit against you was dismissed on 8/12/10, and the statute of limitations for bringing additional claims has expired.

**Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM**

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Atlantic Concrete, Inc	Atlantic Concrete, Inc. 350 Buena Vista Avenue Gilroy, CA 95021	1388637	12/11/2008	000000803647	B	1388637-1	\$0.00	\$0.00	No value has been allowed for your claim because As discussed on 1/12/12, the underlying claim was resolved without contribution from you or the assigned State Guaranty Association. Additionally, the guaranty association paid all defense costs, the lawsuit against you was dismissed on 8/12/10, and the statute of limitations for bringing additional claims has expired.
B A C LOCAL 32 INSU	B A C LOCAL 32 INSU c/o Edward J. Pasternak, Esquire Novara Tesija, PLLC 2000 Town Center, Suite 2370 Southfield, MI 48075	1062875	6/22/2005	0489700157	B	1062875-1	\$3,614.17	\$3,489.17	The amount allowed above includes a reduction for fees incurred between 4/1/02 and 7/27/03 when Legion or Villanova was in rehabilitation and which fees were not paid by Legion or Legion's TPA. A separate correspondence has been sent to you addressing the in-rehab incurred fees.

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
BELLO, CARL J	CARL J BELLO c/o DAVID W SACKMAN ESQ KELLY, SACKMAN, SPOLLEN & UPTON 52 BROADWAY GREENLAWN, NY 11740	777819	12/22/2003	00E3608	B	777819-1	\$500,000.00	\$0.00	No value has been allowed for your claim because your claim is being handled and considered by the New York Liquidation Bureau. The underlying litigation matter, 'Carl J. Bell and Christine K. Bello v. Crystal Apartments Group', index # 017809/1988 has been resolved by the Supreme Court of the State of New York County of Queens. Any sums for which you may be entitled will be paid by the New York Liquidation Bureau.
Berry III, Ralph L.	Ralph L. Berry III 8 Hillside Drive Queensbury, NY 12804	1389059	5/23/2005	111	B	1389059-1	\$0.00	\$0.00	No value has been allowed because no claim has been reported to Legion after the filing of your contingent Proof of Claim (POC). Pursuant to the Commonwealth Court order of September 29, 2008, if any claims should arise during Legion's coverage period, please file a new Proof of Claim that references POC # 1367779 filed by the Psychiatrists' Purchasing Group, Inc. ("PPG").

**Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM**

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Big Creek Lumber Company	Mike White Big Creek Lumber Company PO Box 550 Watsonville, CA 95077-0550	1387007	1/26/2006	000000789956	B	1387007-1	\$39,011.25	\$4,915.66	The amount paid for loss and expenses has been allocated across three Proof of Claims ; 1387003, 1387005 and 1387007. The amount stated on your Proof of Claim has been accepted.
Big Creek Lumber Company	Mike White Big Creek Lumber Company PO Box 550 Watsonville, CA 95077-0550	1387003	1/26/2006	000000789954	B	1387003-1	\$39,011.25	\$4,916.67	The loss and expense payments are being allocated over three Proof of Claims: 1387003, 1387005 & 1387007. The amount stated on your Proof of Claim has been accepted.
Big Creek Lumber Company	Mike White Big Creek Lumber Company PO Box 550 Watsonville, CA 95077-0550	1387005	1/26/2006	000000789955	B	1387005-1	\$39,011.25	\$4,916.67	The amount paid as loss and expense has been allocated over three Proof of Claims: 1387003, 1387005 and 1387007. The amount stated on your Proof of Claim has been accepted.
Big Creek Lumber Company	Mike White Big Creek Lumber Company PO Box 550 Watsonville, CA 95077-0550	1387005	1/26/2006	000000789955	B	1387005-2	\$0.00	\$9,038.70	The amount paid as loss payment and expenses has been allocated to three Proof of Claims: 1387003, 1387005 and 1387007. The amount stated on your Proof of Claim has been accepted.

**Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM**

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Big Creek Lumber Company	Mike White Big Creek Lumber Company PO Box 550 Watsonville, CA 95077-0550	1387007	1/26/2006	000000789956	B	1387007-2	\$0.00	\$9,038.70	The loss and expense payments are being allocated over three Proof of Claims: 1387003, 1387005 & 1387007. The amount stated on your Proof of Claim has been accepted.
Big Creek Lumber Company	Mike White Big Creek Lumber Company PO Box 550 Watsonville, CA 95077-0550	1387003	1/26/2006	000000789954	B	1387003-2	\$0.00	\$9,038.71	The loss and expense payments have been allocated over three Proof of Claims: 1387003, 1387005 and 1387007. The amount stated on your Proof of Claim has been accepted.
Blackacre Capital Group	Blackacre Capital Group c/o Cerberus Capital Management 875 Third Avenue New York, NY 10022	1376179	6/27/2005	99E2288	B	1376179-1	\$0.00	\$0.00	No value has been allowed for your claim because the third party claim made against you has settled and the State Guaranty Association has agreed to contribute towards the final resolution. This determination pertains to policy # GL30599022 and the matter captioned "Nash v. 111 Eight Ave."

**Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM**

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
City Of Bristol	City Of Bristol Assistant Comptrollers Office 111 North Main St. Bristol, CT 06010	1366295	6/16/2005	MAS-0025274	B	1366295-4	\$0.00	\$83,275.00	This Notice of Determination ("NOD") pertains to the matter of Lewis McQuarrie, et al v. Town of Bristol, et al., in which, was settled through a General Release. The above allowed amount represents the amounts you paid relating to the period of 2/16/12 through 2/15/13. You will receive additional NODs to address your future payments in this matter once appropriate documentation of those payments has been provided to and accepted by Legion Insurance Company (in Liquidation).

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
 As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Community First Bancshares Inc	Kathy S. Barber Community First Bancshares Inc c/o First State Bank 115 W. Washington Avenue Union City, TN 38261	1388991	10/28/2009	66589	B	1388991-2	\$0.00	\$1,047.03	The amount of your net worth expense reimbursements to the guaranty association through 10/31/2012 has been accepted. The amount of your loss reimbursements to the guaranty association will be addressed separately in Notice of Determination #1388991-1. It is recognized that the claim is still open, and you may be required to reimburse the guaranty association for additional loss and expense amounts. Any such payments after 10/31/2012 will be addressed in separate Notice(s) of Determination to be issued in the future.

**Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM**

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Community First Bancshares Inc	Kathy S. Barber Community First Bancshares Inc c/o First State Bank 115 W. Washington Avenue Union City, TN 38261	1388991	10/28/2009	66589	B	1388991-1	\$0.00	\$15,705.90	The amount of your net worth loss reimbursements to the guaranty association through 10/31/2012 has been accepted. The amount of your expense reimbursements to the guaranty association will be addressed separately in Notice of Determination #1388991-2. It is recognized that the claim is still open, and you may be required to reimburse the guaranty association for additional loss and expense amounts. Any such payments after 10/31/2012 will be addressed in separate Notice(s) of Determination to be issued in the future.

**Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM**

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
CPC Logistics, Inc	Daniel H LeGear CPC Logistics, Inc. 14528 S. Outer Forty Road Suite 210 Chesterfield, MO 63017	1377997	6/29/2005	111	B	1377997-5	\$0.00	\$0.00	This Proof of Claim was discharged as part of a Settlement Agreement and Mutual Release between Legion Insurance Company (in Liquidation) and CPC Logistics, Inc. a/k/a Consolidated Personnel Corp. that was signed by all parties on October 11, 2012. Any amounts that CPC pays or has paid to state guaranty funds in excess of the large deductible per claim or the aggregate deductible (aggregate "stop loss" limits) per policy period will be addressed in separate Notices of Determination issued for the individual claim(s) involved that are outlined in the "Amended Proof of Claim" update prepared by Daniel H. LeGear on October 22, 2012. This Notice of Determination pertains to policy period WC1-0239236, effective January 1, 1997 to January 1, 1998, and does not discharge any liabilities of Legion Insurance Company (in Liquidation) beyond those discharged in the Settlement Agreement and Mutual Release cited above.

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
 As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
CPC Logistics, Inc	Daniel H LeGear CPC Logistics, Inc 14528 S. Outer Forty Road Suite 210 Chesterfield, MO 63017	1377997	6/29/2005	111	B	1377997-6	\$0.00	\$0.00	This Proof of Claim was discharged as part of a Settlement Agreement and Mutual Release between Legion Insurance Company (in Liquidation) and CPC Logistics, Inc. aka Consolidated Personnel Corp. that was signed by all parties on October 11, 2012. Any amounts that CPC pays or has paid to state guaranty funds in excess of the large deductible per claim or the aggregate deductible (aggregate "stop loss" limits) per policy period will be addressed in separate Notices of Determination issued for the individual claim(s) involved that are outlined in the "Amended Proof of Claim" update prepared by Daniel H. LeGear on October 22, 2012. This Notice of Determination pertains to policy period WC1-0572311, effective January 1, 1988 to January 1, 1998, and does not discharge any liabilities of Legion Insurance Company (in Liquidation) beyond those discharged in the Settlement Agreement and Mutual Release cited above.

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
CPC Logistics, Inc.	Daniel H LeGear CPC Logistics, Inc. 14528 S. Outer Forty Road Suite 210 Chesterfield, MO 63017	1377997	6/29/2005	111	B	1377997-7	\$0.00	\$0.00	This Proof of Claim was discharged as part of a Settlement Agreement and Mutual Release between Legion Insurance Company (in Liquidation) and CPC Logistics, Inc. a/k/a Consolidated Personnel Corp. that was signed by all parties on October 11, 2012. Any amounts that CPC pays or has paid to state guaranty funds in excess of the large deductible per claim or the aggregate deductible (aggregate "stop loss" limits) per policy period will be addressed in separate Notices of Determination issued for the individual claim(s) involved that are outlined in the "Amended Proof of Claim" update prepared by Daniel H. LeGear on October 22, 2012. This Notice of Determination pertains to policy period WC1-0043678, effective January 1, 1999 to January 1, 2000, and does not discharge any liabilities of Legion Insurance Company (in Liquidation) beyond those discharged in the Settlement Agreement and Mutual Release cited above.

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
 As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
CPC Logistics, Inc.	Daniel H LeGear CPC Logistics, Inc. 14528 S. Outer Forty Road Suite 210 Chesterfield, MO 63017	1377997	6/29/2005	111	B	1377997-9	\$0.00	\$0.00	This Proof of Claim was discharged as part of a Settlement Agreement and Mutual Release between Legion Insurance Company (in Liquidation) and CPC Logistics, Inc. a/k/a Consolidated Personnel Corp. that was signed by all parties on October 11, 2012. Any amounts that CPC pays or has paid to state guaranty funds in excess of the large deductible per claim or the aggregate deductible (aggregate "stop loss" limits) per policy period will be addressed in separate Notices of Determination issued for the individual claim(s) involved that are outlined in the "Amended Proof of Claim" update prepared by Daniel H. LeGear on October 22, 2012. This Notice of Determination pertains to policy period WC1-1634842, effective January 1, 2001 to January 1, 2002, and does not discharge any liabilities of Legion Insurance Company (in Liquidation) beyond those discharged in the Settlement Agreement and Mutual Release cited above.

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
 As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Cumberland Medical Center	Angela Chaffin Cumberland Medical Center 421 S. Main Street Crossville, TN 38555	440401	6/24/2005	98197	B	440401-2	\$0.00	\$377.71	The amount of your net worth expense reimbursements to the guaranty association through 10/31/2012 has been accepted. The amount of your loss reimbursements to the guaranty association will be addressed separately in Notice of Determination #440401-1. It is recognized that the claim is still open, and you may be required to reimburse the guaranty association for additional loss and expense amounts. Any such payments after 10/31/2012 will be addressed in separate Notice(s) of Determination to be issued in the future.

**Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM**

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Cumberland Medical Center	Angela Chaffin Cumberland Medical Center 421 S. Main Street Crossville, TN 38555	440401	6/24/2005	98197	B	440401-1	\$28,483.79	\$49,869.28	The amount of your net worth loss reimbursements to the guaranty association through 10/31/2012 has been accepted. The amount of your expense reimbursements to the guaranty association will be addressed separately in Notice of Determination #440401-2. It is recognized that the claim is still open, and you may be required to reimburse the guaranty association for additional loss and expense amounts. Any such payments after 10/31/2012 will be addressed in separate Notice(s) of Determination to be issued in the future.

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
 As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Dart Container Corporation	Cheryl Klebba Dart Container Corporation 500 Hogsback Rd Mason, MI 48854	1379547	6/30/2005	210022	B	1379547-2	\$0.00	\$505.88	Your claim has been accepted for the proportionate share of your net worth expense reimbursements to the guaranty association through 11/30/2012. The proportionate share is based upon the amount by which paid loss exceeds the applicable large deductible. The amount of your loss reimbursements to the guaranty association will be addressed separately in Notice of Determination #1379547-1. It is recognized that the claim is still open, and you may be required to reimburse the guaranty association for additional loss and expense amounts. Any such payments after 11/30/2012 will be addressed in separate Notice(s) of Determination to be issued in the future.

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Dart Container Corporation	Cheryl Klebba Dart Container Corporation 500 Hogsback Rd Mason, MI 48854	1379561	6/30/2005	969001	B	1379561-5	\$0.00	\$4,040.63	Your claim has been accepted for the proportionate share of your net worth expense reimbursements to the guaranty association through 11/30/2012. The proportionate share is based upon the amount by which paid loss exceeds the applicable large deductible. The amount of your loss reimbursements to the guaranty association will be addressed separately in Notice of Determination #1379561-1. It is recognized that the claim is still open, and you may be required to reimburse the guaranty association for additional loss and expense amounts. Any such payments after 11/30/2012 will be addressed in separate Notice(s) of Determination to be issued in the future.

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
 As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Dart Container Corporation	Cheryl Klebba Dart Container Corporation 500 Hogsback Rd Mason, MI 48854	1379547	6/30/2005	210022	B	1379547-1	\$0.00	\$7,521.91	The amount by which your net worth loss reimbursements to the guaranty association through 11/30/2012 exceeds the applicable large deductible has been accepted. The amount of your expense reimbursements to the guaranty association will be addressed separately in Notice of Determination #1379547-2. It is recognized that the claim is still open, and you may be required to reimburse the guaranty association for additional loss and expense amounts. Any such payments after 11/30/2012 will be addressed in separate Notice(s) of Determination to be issued in the future.

**Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM**

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Dart Container Corporation	Cheryl Klebba Dart Container Corporation 500 Hogsback Rd Mason, MI 48854	1379561	6/30/2005	969001	B	1379561-1	\$0.00	\$77,681.33	The amount by which your net worth loss reimbursements to the guaranty association through 11/30/2012 exceeds the applicable large deductible has been accepted. The amount of your expense reimbursements to the guaranty association will be addressed separately in Notice of Determination #1379561-5. It is recognized that the claim is still open, and you may be required to reimburse the guaranty association for additional loss and expense amounts. Any such payments after 11/30/2012 will be addressed in separate Notice(s) of Determination to be issued in the future.

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
DAVIS & DAVIS INC. DBA : STATE ROOFING COMPANY	Debra Barker Layton and Mark Layton DAVIS & DAVIS INC. DBA : STATE ROOFING COMPANY 10004 Alias Road Oakdale, CA 95361	1388831	10/14/2009	000000805329	B	1388831-1	\$0.00	\$0.00	No value has been allowed for your claim because Additionally, any potential claims by the general contractor have now expired (James Burns, et al, vs. Matthew Homes, et al, San Joaquin County case # 39-2008-00197232-CU-CD-STK; dismissed 1/11/2011). No value has been allowed for your claim because the third party claim made against you has been satisfied through the application of other insurance.
DAVIS & DAVIS INC. DBA : STATE ROOFING COMPANY	Debra Barker Layton and Mark Layton DAVIS & DAVIS INC. DBA : STATE ROOFING COMPANY 10004 Alias Road Oakdale, CA 95361	1388831	10/14/2009	000000805330	B	1388831-2	\$0.00	\$0.00	No value has been allowed for your claim because any potential claims by the general contractor have now expired (James Burns, et al, vs. Matthew Homes, et al, San Joaquin County case # 39-2008-00197232-CU-CD-STK; dismissed 1/11/2011). No value has been allowed for your claim because the third party claim made against you has been satisfied through the application of other insurance.

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
DAVIS & DAVIS INC; DBA : STATE ROOFING COMPANY	Debra Barker Layton and Mark Layton DAVIS & DAVIS INC; DBA : STATE ROOFING COMPANY 10004 Alias Road Oakdale, CA 95361	1388831	10/14/2009	000000805331	B	1388831-3	\$0.00	\$0.00	No value has been allowed for your claim because any potential claims by the general contractor have now expired (James Burns, et al. vs. Mathew Homes, et al. San Joaquin County case # 39-2008-00197232-CU-CD-STK; dismissed 1/11/2011). No value has been allowed for your claim because the third party claim made against you has been satisfied through the application of other insurance.
Doyle, Thomas L.	Thomas L. Doyle 136 Ascan Avenue Forest Hills, NY 11375	1389061	5/19/2005	111	B	1389061-1	\$0.00	\$0.00	No value has been allowed because no claim has been reported to Legion after the filing of your contingent Proof of Claim (POC). Pursuant to the Commonwealth Court order of September 29, 2008, if any claims should arise during Legion's coverage period, please file a new Proof of Claim that references POC # 1357779 filed by the Psychiatrists' Purchasing Group, Inc. ("PPG").

**Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM**

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
EFS Card Service/First Data Corporation	Lara Pearson EFS Card Service/First Data Corporation 5565 Glenridge Connector, NE GH-13 Atlanta, GA 30342	1388867	11/30/2009	CL1516	B	1388867-2	\$0.00	\$19,036.69	The amount of your net worth expense reimbursements to the guaranty association through 10/31/2012 has been accepted. You will receive a separate Notice of Determination #1388867-1 to address your loss reimbursements through the same date. It is recognized that the claim is still open, and you may be required to reimburse the guaranty association for additional loss and expense amounts. Any such payments after 10/31/2012 will be addressed in separate Notice(s) of Determination to be issued in the future.

**Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM**

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
EFS Card Service/First Data Corporation	Lara Pearson EFS Card Service/First Data Corporation 5565 Glenridge Connector, NE GH-13 Atlanta, GA 30342	1388867	11/30/2009	CL1516	B	1388867-1	\$45,166.75	\$26,522.46	The amount of your net worth loss reimbursements to the guaranty association through 10/31/2012 has been accepted. You will receive a separate Notice of Determination #1388867-2 to address your expense reimbursements through the same date. It is recognized that the claim is still open, and you may be required to reimburse the guaranty association for additional loss and expense amounts. Any such payments after 10/31/2012 will be addressed in separate Notice(s) of Determination to be issued in the future.

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM

Claimant Name	Forest Roofing Company, Inc.	Address	Forest Roofing Company, Inc. c/o MARC S HINES ESQ HINES SMITH CARDER LEASURE DINGEL 3080 BRISTOL STREET SUITE 540 COSTA MESA, CA 92626	POC Number	1388813	Date POC Filed	8/11/2009	Claim Number	000000805272	Class	B	NOD Number	1388813-1	Amount Claimed	\$0.00	Amount Allowed	\$0.00	Claim Particulars	No value has been allowed for your claim because The Orange County CA Court Docket indicates case resolution on or about 1/3/2011, and all potential claims in equitable contribution are now time barred. Case Id: 30-2009-00250538-CU-CD-CXC Case Title: RANDOLPH CHINN VS. MBK RESIDENTIAL, INC No value has been allowed for your claim because the third party claim made against you has been satisfied through the application of other insurance.
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Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Forest Roofing Company, Inc.	Forest Roofing Company, Inc. c/o MARC S HINES ESQ HINES SMITH CARDER LEASURE DINGEL 3080 BRISTOL STREET SUITE 540 COSTA MESA, CA 92626	1388813	8/11/2009	000000605273	B	1388813-2	\$0.00	\$0.00	No value has been allowed for your claim because The Orange County CA Court Docket indicates case resolution on or about 1/3/2011 and all potential equitable contribution claim are now time barred. Case Id: 30-2009-00250538-CU-CD-CXC Case Title: RANDOLPH CHINN VS. MBK RESIDENTIAL, INC No value has been allowed for your claim because the third party claim made against you has been satisfied through the application of other insurance.

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Hospice of the Bluegrass, Inc.	Danila Ross Hospice of the Bluegrass, Inc. 2312 Alexandria Drive Lexington, KY 40504-3277	1367279	6/16/2005	NHOALA004842	B	1367279-2	\$0.00	\$675.00	The amount of your net worth expense reimbursements to the guaranty association through 12/31/2012 has been accepted. The amount of your loss reimbursements to the guaranty association will be addressed separately in Notice of Determination #1367279-1. It is recognized that the claim is still open, and you may be required to reimburse the guaranty association for additional loss and expense amounts. Any such payments after 12/31/2012 will be addressed in separate Notice(s) of Determination to be issued in the future.

**Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM**

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Hospice of the Bluegrass, Inc	Danila Ross Hospice of the Bluegrass, Inc, 2312 Alexandria Drive Lexington, KY 40504-3277	1367221	6/16/2005	NHO070A02128	8	1367221-2	\$0.00	\$6,127.46	The amount of your net worth expense reimbursements to the guaranty association through 12/31/2012 has been accepted. The amount of your loss reimbursements to the guaranty association will be addressed separately in Notice of Determination #1367221-1. It is recognized that the claim is still open, and you may be required to reimburse the guaranty association for additional loss and expense amounts. Any such payments after 12/31/2012 will be addressed in separate Notice(s) of Determination to be issued in the future.

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
 As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Hospice of the Bluegrass, Inc.	Danila Ross Hospice of the Bluegrass, Inc. 2312 Alexandria Drive Lexington, KY 40504-3277	1367279	6/16/2005	NHOALA004842	B	1367279-1	\$0.00	\$35,985.80	The amount of your net worth loss reimbursements to the guaranty association through 12/31/2012 has been accepted. The amount of your expense reimbursements to the guaranty association will be addressed separately in Notice of Determination #1367279-2. It is recognized that the claim is still open, and you may be required to reimburse the guaranty association for additional loss and expense amounts. Any such payments after 12/31/2012 will be addressed in separate Notice(s) of Determination to be issued in the future.

**Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM**

<p>Claimant Name Hospice of the Bluegrass, Inc.</p>	<p>Address Danita Ross Hospice of the Bluegrass, Inc. 2312 Alexandria Drive Lexington, KY 40504-3277</p>	<p>POC Number 1367291</p>	<p>Date POC Filed 6/16/2005</p>	<p>Claim Number NHOALA005658</p>	<p>Class B</p>	<p>NOD Number 1367291-1</p>	<p>Amount Claimed \$0.00</p>	<p>Amount Allowed \$42,212.60</p>	<p>Claim Particulars The amount of your net worth loss reimbursements to the guaranty association through 12/31/2012 has been accepted. No expense reimbursements were made. It is recognized that the claim is still open, and you may be required to reimburse the guaranty association for additional loss and expense amounts. Any such payments after 12/31/2012 will be addressed in separate Notice(s) of Determination to be issued in the future.</p>
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**Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/11/2013
As of 7/12/2013 at 9:05 AM**

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Hospice of the Bluegrass, Inc.	Danila Ross Hospice of the Bluegrass, Inc. 2312 Alexandria Drive Lexington, KY 40504-3277	1367221	6/16/2005	NHO070A02128	B	1367221-1	\$0.00	\$212,215.32	The amount of your net worth loss reimbursements to the guaranty association through 12/31/2012 has been accepted. The amount of your expense reimbursements to the guaranty association will be addressed separately in Notice of Determination #1367221-2. It is recognized that the claim is still open, and you may be required to reimburse the guaranty association for additional loss and expense amounts. Any such payments after 12/31/2012 will be addressed in separate Notice(s) of Determination to be issued in the future.
Ipsen, Carol A	Carol A. Ipsen 1240 New Scotland Road Suite 204 Slingerlands, NY 12159	1369067	5/19/2005	111	B	1369067-1	\$0.00	\$0.00	No value has been allowed because no claim has been reported to Legion after the filing of your contingent Proof of Claim (POC). Pursuant to the Commonwealth Court order of September 28, 2008, if any claims should arise during Legion's coverage period, please file a new Proof of Claim that references POC # 1367779 filed by the Psychiatrists Purchasing Group, Inc. ("PPG").

**Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM**

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Kenin MD, Michael	Michael Kenin MD 1236 Park Avenue New York, NY 10128	1389065	5/19/2005	111	B	1389065-1	\$0.00	\$0.00	No value has been allowed because no claim has been reported to Legion after the filing of your contingent Proof of Claim (POC). Pursuant to the Commonwealth Court order of September 29, 2008, if any claims should arise during Legion's coverage period, please file a new Proof of Claim that references POC # 1367779 filed by the Psychiatrists' Purchasing Group, Inc. ("PPG").
Lantis Enterprises	Cammy Lantis Lantis Enterprises PO Box 699 Spearfish, SD 57783-0699	1366991	6/16/2005	111	B	1366991-2	\$0.00	\$0.00	No value has been allowed for your claim because this Notice of Determination relates to your contingent Proof of Claim (POC). You have not provided any information to indicate that you have directly funded post-liquidation payments on any claim in excess of the applicable large deductible. Should you directly fund or pay post-liquidation amounts in excess of the deductible on any claims in the future, please file a new POC immediately for each such claim.

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Layton / State Roofing	Debra and Mark Layton Layton / State Roofing (f.k.a. Davis & Davis, Inc.) 10004 Alias Road Oakdale, CA 95361	1387911	11/14/2006	000000797076	B	1387911-1	\$0.00	\$0.00	No value has been allowed for your claim because. Additionally, any potential claims made by the general contractor have now expired (Renaldo Winzey, et al, vs. Florshiem Bros., et al, Merced County Superior Court case # 149209, dismissed as of February 2011).
Layton / State Roofing	Debra and Mark Layton Layton / State Roofing (f.k.a. Davis & Davis, Inc.) 10004 Alias Road Oakdale, CA 95361	1387913	11/14/2006	000000797077	B	1387913-1	\$0.00	\$0.00	No value has been allowed for your claim because the third party claim made against you has been satisfied through the application of other insurance.
Layton / State Roofing	Debra and Mark Layton Layton / State Roofing (f.k.a. Davis & Davis, Inc.) 10004 Alias Road Oakdale, CA 95361	1387913	11/14/2006	000000797077	B	1387913-1	\$0.00	\$0.00	No value has been allowed for your claim because. Additionally, any potential claims made by the general contractor have now expired (Renaldo Winzey, et al, vs. Florshiem Bros., et al, Merced County Superior Court case # 149209, dismissed as of February 2011).
Layton / State Roofing	Debra and Mark Layton Layton / State Roofing (f.k.a. Davis & Davis, Inc.) 10004 Alias Road Oakdale, CA 95361	1387913	11/14/2006	000000797077	B	1387913-1	\$0.00	\$0.00	No value has been allowed for your claim because the third party claim made against you has been satisfied through the application of other insurance.

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
 As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Layton / State Roofing	Debra and Mark Layton Layton / State Roofing (f.k.a. Davis & Davis, Inc.) 10004 Atlas Road Oakdale, CA 95361	1387915	11/14/2006	000000797078	B	1387915-1	\$0.00	\$0.00	No value has been allowed for your claim because Additionally, any potential claims made by the general contractor have now expired (Renaldo Winzey, et al, vs. Florshiem Bros., et al, Merced County Superior Court case # 149208, dismissed as of February 2011). No value has been allowed for your claim because the third party claim made against you has been satisfied through the application of other insurance.
Layton / State Roofing	Debra and Mark Layton Layton / State Roofing (f.k.a. Davis & Davis, Inc.) 10004 Atlas Road Oakdale, CA 95361	1387987	12/7/2006	000000796292	B	1387987-1	\$0.00	\$0.00	No value has been allowed for your claim because Additionally, any potential claims from the general contractor have now expired (Mendoza vs. State Roofing; San Joaquin County Superior Court Case # CN028379) as same was settled in December 2010. No value has been allowed for your claim because the third party claim made against you has been satisfied through the application of other insurance.

**Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM**

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Layton / State Roofing	Debra and Mark Layton Layton / State Roofing (f.k.a. Davis & Davis, Inc.) 10004 Alias Road Oakdale, CA 95361	1387989	12/7/2006	000000798293	B	1387989-1	\$0.00	\$0.00	No value has been allowed for your claim because. Additionally, any potential claims from the general contractor have now expired (Mendoza vs. State Roofing, San Joaquin County Superior Court Case # CN028379) as same was settled in December 2010. No value has been allowed for your claim because the third party claim made against you has been satisfied through the application of other insurance.
Layton / State Roofing	Debra and Mark Layton Layton / State Roofing (f.k.a. Davis & Davis, Inc.) 10004 Alias Road Oakdale, CA 95361	1387991	12/6/2006	000000798781	B	1387991-1	\$0.00	\$0.00	No value has been allowed for your claim because the underlying homeowners claims were resolved on or about 3/26/2008 and any potential claim from the general contractor is now time barred. CAROLYN BROWN VS. CENTEX HOMES, ET AL, San Joaquin County Superior Court, CV021668. No value has been allowed for your claim because the third party claim made against you has been satisfied through the application of other insurance.

**Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM**

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Layton / State Roofing	Debra and Mark Layton Layton / State Roofing (f.k.a. Davis & Davis, Inc.) 10004 Alias Road Oakdale, CA 95361	1387993	12/6/2006	000000798782	B	1387993-1	\$0.00	\$0.00	No value has been allowed for your claim because the claims from the homeowners were resolved on 3/6/2008 and any potential claim from the general contractor are now time barred. CAROLYN BROWN VS. CENTEX HOMES, ET AL, San Joaquin county Superior Court, CV 021669. No value has been allowed for your claim because the third party claim made against you has been satisfied through the application of other insurance.
Layton / State Roofing	Debra and Mark Layton Layton / State Roofing (f.k.a. Davis & Davis, Inc.) 10004 Alias Road Oakdale, CA 95361	1387995	12/6/2006	000000798783	B	1387995-1	\$0.00	\$0.00	No value has been allowed for your claim because the claim from the homeowners settled on 3/6/2008 and any potential claim from the general contractor has now expired. CAROLYN BROWN VS. CENTEX HOMES, ET AL, San Joaquin County Superior Court, # CV021669. No value has been allowed for your claim because the third party claim made against you has been satisfied through the application of other insurance.

**Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM**

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Layton / State Roofing	Debra and Mark Layton Layton / State Roofing (f.k.a. Davis & Davis, Inc.) 10004 Alias Road Oakdale, CA 95361	1388047	1/9/2007	000000797138	B	1388047-1	\$0.00	\$0.00	No value has been allowed for your claim because in addition, any potential claims from the general contractor have now expired. Robert and Susan Bertleson et al VS. Standard Pacific Corp and State Roofing, San Joaquin, CA - CV 022000-3 and CV 023022-2. No value has been allowed for your claim because the third party claim made against you has been satisfied through the application of other insurance.
Layton / State Roofing	Debra and Mark Layton Layton / State Roofing (f.k.a. Davis & Davis, Inc.) 10004 Alias Road Oakdale, CA 95361	1388049	1/9/2007	000000797139	B	1388049-1	\$0.00	\$0.00	No value has been allowed for your claim because additionally, any potential claim from the general contractor has now expired. CASE : Robert and Susan Bertleson, et al vs. Standard Pacific Corp, et al - Superior Court - San Joaquin CA, CV 022000-3 consolidated with CV - 023022-2. No value has been allowed for your claim because the third party claim made against you has been satisfied through the application of other insurance.

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM

<p>Claimant Name Layton / State Roofing</p> <p>Address Debra and Mark Layton Layton / State Roofing (f.k.a. Davis & Davis, Inc.) 10004 Atlas Road Oakdale, CA 95361</p>	<p>POC Number 1388051</p> <p>Date POC Filed 1/9/2007</p> <p>Claim Number 000000797140</p> <p>Class B</p> <p>NOD Number 1388051-1</p>	<p>Amount Claimed \$0.00</p> <p>Amount Allowed \$0.00</p>	<p>Claim Particulars No value has been allowed for your claim because additionally, any potential claims from the general contractor have now expired. CASE Robert and Susan Bertleson, et al vs. Standard Pacific Corp. et al Superior Court - San Joaquin CA, CV 022000 -3 consolidated with CV - 023022-2</p>
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No value has been allowed for your claim because the third party claim made against you has been satisfied through the application of other insurance.

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
 As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Layton Roofing / State Roofing	Mark Layton & Debra Layton Barker Layton Roofing / State Roofing 10004 Atlas Road Oakdale, CA 95361	1388299	9/7/2007	000000798384	B	1388299-1	\$0.00	\$0.00	No value has been allowed for your claim because No value has been allowed for your claim because the underlying litigation matter captioned CV031620, Case Title: Gayle Andrade et al VS Morrison Homes, Inc. was resolved on 8/1/2012 by the Stockton County Court. There has been no further third party claim pursued against you concerning this resolved matter. If any claim is presented against you in the future, you should promptly file a new Proof of Claim. No value has been allowed for your claim because the third party claim made against you has been satisfied through the application of other insurance.

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
 As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Layton Roofing / State Roofing	Mark Layton & Debra Layton Barker Layton Roofing / State Roofing 10004 Atlas Road Oakdale, CA 95361	1388301	9/7/2007	000000798385	B	1388301-1	\$0.00	\$0.00	No value has been allowed for your claim because No value has been allowed for your claim because the underlying litigation matter captioned CV031620, Case Title: Gayle Andrade et al VS Morrison Homes, Inc. was resolved on 8/1/2012 by the Stockton County Court. There has been no further third party claim pursued against you concerning this resolved matter. If any claim is presented against you in the future, you should promptly file a new Proof of Claim. No value has been allowed for your claim because the third party claim made against you has been satisfied through the application of other insurance.

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
 As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Layton Roofing / State Roofing	Mark Layton & Debra Layton Barker Layton Roofing / State Roofing 10004 Atlas Road Oakdale, CA 95361	1388303	9/7/2007	000000798386	B	1388303-1	\$0.00	\$0.00	No value has been allowed for your claim because No value has been allowed for your claim because the underlying litigation matter captioned CV031620, Case Title: Gayle Andrade et al VS Morrison Homes, Inc. was resolved on 8/1/2012 by the Stockton County Court. There has been no further third party claim pursued against you concerning this resolved matter. If any claim is presented against you in the future, you should promptly file a new Proof of Claim.
									No value has been allowed for your claim because the third party claim made against you has been satisfied through the application of other insurance.

**Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM**

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Matrix Service Company	Desiree Morain Matrix Service Company 5100 E. Skelly Drive, Suite 800 Tulsa, OK 74135-5577	1388191	7/3/2007	0000145991	B	1388191-2	\$0.00	\$9,699.20	Your claim has been accepted for the proportionate share of your net worth expense reimbursements to the guaranty association through 11/30/2012. The proportionate share is based upon the amount by which paid loss exceeds the applicable large deductible. The amount of your loss reimbursements to the guaranty association will be addressed separately in Notice of Determination #1388191-1. It is recognized that the claim is still open, and you may be required to reimburse the guaranty association for additional loss and expense amounts. Any such payments after 11/30/2012 will be addressed in separate Notice(s) of Determination to be issued in the future.

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
 As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Matrix Service Company	Desiree Morain Matrix Service Company 5100 E. Skelly Drive, Suite 800 Tulsa, OK 74135-5577	1388191	7/3/2007	0000145991	B	1388191-1	\$53,871.25	\$64,816.44	The amount by which your net worth loss reimbursements to the guaranty association through 11/30/2012 exceeds the applicable large deductible has been accepted. The amount of your expense reimbursements to the guaranty association will be addressed separately in Notice of Determination #1388191-2. It is recognized that the claim is still open, and you may be required to reimburse the guaranty association for additional loss and expense amounts. Any such payments after 11/30/2012 will be addressed in separate Notice(s) of Determination to be issued in the future.

**Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM**

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
McGrath, Michael G	Michael G McGrath 233 Southshore Place Webster, NY 14580	1388057	5/19/2005	111	B	1388057-1	\$0.00	\$0.00	No value has been allowed because no claim has been reported to Legion after the filing of your contingent Proof of Claim (POC). Pursuant to the Commonwealth Court order of September 29, 2008, if any claims should arise during Legion's coverage period, please file a new Proof of Claim that references POC # 1367779 filed by the Psychiatrists' Purchasing Group, Inc. ("PPG").
Meadowland Farmers Cooperative	John Valentine, Gen. Mgr. Meadowland Farmers Cooperative 101 First Avenue East Lamberton, MN 56152	1388873	12/15/2009	56548-43288	B	1388873-2	\$0.00	\$1,898.54	Your claim has been accepted for the amount of your self-funded post-liquidation expense payments. The medical/loss portion of the claim will be addressed separately in Notice of Determination 1388873-1
Meadowland Farmers Cooperative	John Valentine, Gen. Mgr. Meadowland Farmers Cooperative 101 First Avenue East Lamberton, MN 56152	1388873	12/15/2009	56548-43288	B	1388873-1	\$5,720.16	\$3,821.62	Your claim has been accepted for the amount of your self-funded post-liquidation medical payments. The expense portion of the claim will be addressed separately in Notice of Determination 1388873-2.

**Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM**

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Palm Harbor Homes, Inc.	Palm Harbor Homes, Inc. Alvarez & Marsal Palm Harbor Winddown, Attn: Ana Moss 2100 Ross Avenue, 21st Floor Dallas, TX 75201	1383145	7/25/2005	22609-19920 23408-43956	B	1383145-3	\$0.00	\$21,855.62	The amount of the net worth expense reimbursements to the Alabama Insurance Guaranty Association through 12/31/2012 on the Michael Morgan WC claim has been accepted. This includes payments issued by Palm Harbor Homes prior to entering bankruptcy proceedings and distributions issued by the Palm Harbor Homes Liquidating Trust. The amount of the loss reimbursements to the guaranty association will be addressed separately in Notice of Determination #1383145-1. It is recognized that the claim is still open and additional distributions may be made by the Palm Harbor Homes Liquidating Trust to the guaranty association. Any such distributions from the Trust after 12/31/2012 will be addressed in separate Notice(s) of Determination to be issued in the future. The amount of the net worth expense reimbursements to the guaranty association for North Carolina through 12/31/2012 on the Bobby Hash WC claim has been accepted. This includes

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
 As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
									payments issued by Palm Harbor Homes prior to entering bankruptcy proceedings. The amount of the loss reimbursements to the guaranty association will be addressed separately in Notice of Determination #1383145-1. It is recognized that the claim is still open and future distributions may be made by the Palm Harbor Homes Liquidating Trust to the guaranty association. Any such distributions from the Trust after 12/31/2012 will be addressed in separate Notice(s) of Determination to be issued in the future

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Palm Harbor Homes, Inc.	Palm Harbor Homes, Inc. Alvarez & Marsal Palm Harbor Winddown, Attn: Ana Moss 2100 Ross Avenue, 21st Floor Dallas, TX 75201	1383145	7/25/2005	22609-19920 23408-43956	B	1383145-1	\$561,702.00	\$393,047.02	The amount of the net worth loss reimbursements to the Alabama Insurance Guaranty Association through 12/31/2012 on the Michael Morgan WC claim has been accepted. This includes payments issued by Palm Harbor Homes prior to entering bankruptcy proceedings and distributions issued by the Palm Harbor Homes Liquidating Trust. The amount of the expense reimbursements to the guaranty association will be addressed separately in Notice of Determination #1383145-3. It is recognized that the claim is still open and additional distributions may be made by the Palm Harbor Homes Liquidating Trust to the guaranty association. Any such distributions from the Trust after 12/31/2012 will be addressed in separate Notice(s) of Determination to be issued in the future. The amount of the net worth loss reimbursements to the guaranty association for North Carolina through 12/31/2012 on the Bobby Hash WC claim has been

**Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM**

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Papitsky, Shirley B.	Shirley B. Papitsky 32 North Drive Great Neck, NY 11021	1389071	5/24/2005	111	B	1389071-1	\$0.00	\$0.00	accepted. This includes payments issued by Palm Harbor Homes prior to entering bankruptcy proceedings. The amount of the expense reimbursements to the guaranty association will be addressed separately in Notice of Determination #1383145-3. It is recognized that the claim is still open and future distributions may be made by the Palm Harbor Homes Liquidating Trust to the guaranty association. Any such distributions from the Trust after 12/31/2012 will be addressed in separate Notice(s) of Determination to be issued in the future. No value has been allowed because no claim has been reported to Legion after the filing of your contingent Proof of Claim (POC). Pursuant to the Commonwealth Court order of September 29, 2008, if any claims should arise during Legion's coverage period, please file a new Proof of Claim that references POC # 1367779 filed by the Psychiatrists' Purchasing Group, Inc. ("PPG").

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Pete Larue Construction	Pete Larue Construction 218 Calle Miramar Unit C Redondo Beach, CA 90277	1388915	3/3/2010	000000806038	B	1388915-1	\$0.00	\$0.00	No value has been allowed for your claim because the underlying litigation in the case of Richard Rittenour et al vs. Above All, et al, Los Angeles County Superior Court, Case # BC423576 was dismissed in December 2010. No value has been allowed for your claim because the third party claim made against you has been satisfied through the application of other insurance.
Rosecan MD, Jeffrey	Jeffrey Rosecan MD 64 East 94th Street Suite 1G New York, NY 10128	1389063	5/19/2005	111	B	1389063-1	\$0.00	\$0.00	No value has been allowed because no claim has been reported to Legion after the filing of your contingent Proof of Claim (POC). Pursuant to the Commonwealth Court order of September 29, 2008, if any claims should arise during Legion's coverage period, please file a new Proof of Claim that references POC # 1367779 filed by the Psychiatrists Purchasing Group, Inc. ("PPG").

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Safran Family Irrevocable Trust / 1615 East 9th Brooklyn, NY 11223	Safran Family Irrevocable Trust / 1615 East 9th Brooklyn, NY 11223	817373	5/7/2004	03E6490	B	817373-1	\$0.00	\$0.00	No value has been allowed for your claim because the third party action filed against you is now dismissed. Kings County New York Civil Supreme Court case, 'Burton & Carole Feld v 1880 East 4th Street Realty Corp. et al'. Index # 001895/2003 was dismissed as of March 29, 2013.
Shawano Medical Center Inc	Vincent D. Sluder Shawano Medical Center Inc 309 N. Bartlette Street Shawano, WI 54166	1388693	2/19/2010	000000153374	B	1388693-2	\$0.00	\$2,718.76	The amount of your net worth expense reimbursements to the guaranty association through 10/31/2012 has been accepted. The amount of your loss reimbursements to the guaranty association will be addressed separately in Notice of Determination #1388693-1. It is recognized that the claim is still open, and you may be required to reimburse the guaranty association for additional loss and expense amounts. Any such payments after 10/31/2012 will be addressed in separate Notice(s) of Determination to be issued in the future.

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Shawano Medical Center Inc	Vincent D. Sluder Shawano Medical Center Inc 309 N. Barlette Street Shawano, WI 54166	1388893	2/19/2010	000000153374	B	1388893-1	\$149,882.00	\$197,375.29	The amount of your net worth loss reimbursements to the guaranty association through 10/31/2012 has been accepted. The amount of your expense reimbursements to the guaranty association will be addressed separately in Notice of Determination #1388893-2. It is recognized that the claim is still open, and you may be required to reimburse the guaranty association for additional loss and expense amounts. Any such payments after 10/31/2012 will be addressed in separate Notice(s) of Determination to be issued in the future.
Steinhart, Melvin J.	Melvin J. Steinhart 274 Delaware Avenue, Suite 1C Delmar, NY 12054	1389069	5/19/2005	111	B	1389069-1	\$0.00	\$0.00	No value has been allowed because no claim has been reported to Legion after the filing of your contingent Proof of Claim (POC). Pursuant to the Commonwealth Court order of September 29, 2008, if any claims should arise during Legion's coverage period, please file a new Proof of Claim that references POC # 1367779 filed by the Psychiatrists' Purchasing Group, Inc. ("PPG").

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Town & Country Roofing Roofing	Town & Country Roofing c/o Sharon Ubando, Accounting Manager Van De Poel, Levy & Allen, LLP 1600 South Main Plaza Suite 325 Walnut Creek, CA 94596	1388679	1/19/2009	000000803719	B	1388679-1	\$0.00	\$0.00	No value has been allowed for your claim because this policy period was not triggered. Allowed expense amounts are being issued for subsequent policy periods under the following Proof of Claim #s 1388681, 1388683 & 1388685. These pertain to the defense of the Solano County Superior Court Case, 'Darren Goon, et al v. Prasley Homes, et al,' Case No FCS032019.

**Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM**

<p>Claimant Name Town & Country Roofing</p>	<p>Address Town & Country Roofing c/o Sharon Ubando, Accounting Manager Van De Pool, Levy & Allen, LLP 1600 South Main Plaza Suite 325 Walnut Creek, CA 94596</p>	<p>POC Number 1388359</p>	<p>Date POC Filed 11/6/2007</p>	<p>Claim Number 000000798850</p>	<p>Class B</p>	<p>NOD Number 1388359-1</p>	<p>Amount Claimed \$0.00</p>	<p>Amount Allowed \$1,854.07</p>	<p>Claim Particulars This references the legal expenses in the underlying litigation in the case of Golden State, et al V. Bowers, et al Contra Costa County Superior Court Case # MSC04-00953, which has been settled and dismissed. The invoices accepted are #141436, #141623, #133464, #133814 & #136469 totaling \$5,562.20. This amount will be allocated across the following Proof of Claims as follow: 1388359-1-1 (Value \$1,854.07), 1388361-1-1 (Value \$1,854.07) & 1388363-1-1 (Value \$1,854.06). All other invoices submitted were written off by your firm and not considered under this Notice of determination.</p>
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Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Town & Country Roofing	Town & Country Roofing c/o Sharon Ubando, Accounting Manager Van De Poel, Levy & Allen, LLP 1600 South Main Plaza Suite 325 Walnut Creek, CA 94596	1388687	1/16/2008	000000802711	B	1388687-1	\$0.00	\$2,876.56	Your claim involved expenses paid in defending the following claim: Cook, Craig et al vs. Pulle Homes, Alameda County CA # CG 08379255. As per our agreement, the total accepted amount is being allocated across the following four Proofs of Claims at a 25% per claim: 1388687-1, 1388689-1, 1388691-1 and 1388693-1. The amount stated on your Proof of Claim has been accepted.
Town & Country Roofing	Town & Country Roofing c/o Sharon Ubando, Accounting Manager Van De Poel, Levy & Allen, LLP 1600 South Main Plaza Suite 325 Walnut Creek, CA 94596	1388671	1/16/2009	000000803739	B	1388671-1	\$0.00	\$4,001.13	The amount allowed indicated above, includes reductions taken on invoice #s 148123 & 151958 as some items billed on these invoices did not pertain to the defense of this Solano Superior Court case, Gibson, Edwin and Jesse et. al., Presley Homes, et. al., case # FCS032002. Additional allowed amounts for this claim have been issued under POC #s 1388673, 1388675 & 1388677.

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Town & Country Roofing	Town & Country Roofing c/o Sharon Ubando, Accounting Manager Van De Poel, Levy & Allen, LLP 1600 South Main Plaza Suite 325 Walnut Creek, CA 94596	1388351	11/6/2007	000000798480	B	1388351-1	\$0.00	\$4,058.08	The amount allowed above includes a reduction for invoice # 131658 as an item that was billed did not pertain to the defense of this Contra Costa County Superior Court case, 'Farmers Insurance Group, et.al, Castro Valley Associates, LP, et. al' case # MSC07-00309. Additionally, invoice # 149304 was eliminated as it was written off. Additional allowed amounts are being issued under POC # 1388353-1 and 1388355-1.
Town & Country Roofing	Town & Country Roofing c/o Sharon Ubando, Accounting Manager Van De Poel, Levy & Allen, LLP 1600 South Main Plaza Suite 325 Walnut Creek, CA 94596	1388561	7/15/2008	000000802805	B	1388561-1	\$0.00	\$5,093.82	The amount allowed indicated above, includes reductions taken on invoice #s 150812 & 148120 as some items billed on these invoices did not pertain to the defense of this Contra Costa Superior Court case, 'George Duffy, et. al. v. West Coast Home Builders, Inc. et. al', case # MSC08-00895. Additional allowed amounts for this claim have been issued under POC #s 1388563, 1388565 & 1389077.

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
 As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Trustmark Corporation P O Box 291 Jackson, MS 39205	Trustmark Corporation P O Box 291 Jackson, MS 39205	1388905	3/30/2010	40002994-001	B	1388905-1	\$7,637.40	\$7,637.40	The amount of your net worth loss reimbursements to the guaranty association through 10/31/2012 has been accepted. It is recognized that the claim is still open, and you may be required to reimburse the guaranty association for additional loss amounts. Any such payments after 10/31/2012 will be addressed in separate Notice(s) of Determination to be issued in the future.

**Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM**

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Veterans of Foreign Wars of the US	Veterans of Foreign Wars of the US c/o Tedrick Housh Esq. Lathrop & Gage LLP 2345 Grand Boulevard, Suite 2200 Kansas City, MO 64108-2612	1379801	6/29/2005	CH102500900	B	1379801-1	\$1,432.82	\$164,663.30	The amount of your claim for reimbursement of expenses you paid directly for defense of the Ricarda Gaspar claim after Legion was placed into liquidation has been allowed in full. This includes all related legal invoices from the firms of McCarter & English, Marshall Dennehey and Lathrop & Gage as well as expense reimbursement to Larry Maher. Lathrop & Gage invoice #1311908 in the amount of \$885.50 was disallowed because it pertains to a different matter number and may have been submitted inadvertently with other invoices.

**Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/11/2013
As of 7/12/2013 at 9:05 AM**

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Village of Bolingbrook	Brenda LaDipo Village of Bolingbrook 375 W Briarcliff Road Bolingbrook, IL 60440	1388993	7/27/2010	00821000445	B	1388993-2	\$0.00	\$9,042.85	This Notice of Determination pertains to the expense portion of the Reynolds claim. Your claim has been accepted for the substantiated expense payments you issued directly. No amount has been allowed for 2 estimated expense items listed as "Kopka 1/05 - 4/05" and "Kopka 5/05 - 4/06" as well as an item for \$1,541.80 to the Kopka firm for which no invoice, check copy, or even check number was produced. No evidence of actual payment was submitted for these excluded items. The loss portion of the claim will be addressed separately in Notice of Determination 1388993-1.
Village of Bolingbrook	Brenda LaDipo Village of Bolingbrook 375 W Briarcliff Road Bolingbrook, IL 60440	1388993	7/27/2010	00821000445	B	1388993-1	\$0.00	\$10,000.00	This Notice of Determination pertains to the loss portion of the Reynolds claim. Your claim has been accepted for the full amount of the settlement. The expense portion of the claim will be addressed separately in Notice of Determination 1388993-2.

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/11/2013
 As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Village of Bolingbrook	Brenda LaDipo Village of Bolingbrook 375 W Briarcliff Road Bolingbrook, IL 60440	1388995	7/27/2010	00821004992	B	1388995-5	\$0.00	\$24,082.80	This Notice of Determination pertains to the expense portion of the Clow claim. Your claim has been accepted for the substantiated expense payments you issued directly. No amount has been allowed for 3 estimated expense items listed as "Kopka 1/05 - 4/05", "Kopka 5/05 - 4/06" and "Kopka 9/06 - 1/07" for which no evidence of actual payment was submitted. The loss portion of the claim will be addressed separately in Notice of Determination 1388995-6.

**Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/11/2013
As of 7/12/2013 at 9:05 AM**

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Village of Bolingbrook	Brenda LaDipo Village of Bolingbrook 375 W Briarcliff Road Bolingbrook, IL 60440	1388995	7/27/2010	00821004592	B	1388995-6	\$0.00	\$127,278.82	This Notice of Determination pertains to the loss portion of the Clow claim. Your claim has been accepted for the amount of the settlement approved by the Illinois Workers Compensation Commission that you paid directly. No amounts have been allowed for (1) a medical item for Midwest Sports Medicine because you did not submit a copy of the check or medical bill as requested for evidence of payment; or (2) a Blue Cross/Blue Shield lien because there is no evidence that you issued payment for any portion of the lien amount. The expense portion of the claim will be addressed separately in Notice of Determination 1388995-5
Vitonoveiz, John	John Vitonoveiz c/o Lesa S Gelb Ceralo & Associates 309 Wyoming Ave. West Pittston, PA 18643	1345719	8/16/2004	00E5902	B	1345719-1	\$20,000.00	\$0.00	No value has been allowed for your claim because your claim was fully satisfied by Acadia Reality Trust, with a general release executed on or about July 3, 2012, in the case filed in Luzerne County Court of Common Please, NO. 5089 - C - 2000.

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Vitonovetz, Mary	Mary Vitonovetz 254 Owen Street Swoyersville, PA 18704	1374875	6/28/2005	00E5902	B	1374875-1	\$0.00	\$0.00	No value has been allowed for your claim because This claim does not exceed the \$100,000 SIR per claim limit contained in Endorsement LEG 30 0898 - SELF-INSURED RETENTION LIMIT. The case is captioned: Mary Vitonovetz and John Vitonovetz, filed in Luzerne County Court of Common Please, NO. 5089 - C - 2000.
Vitonovetz, Mary	Mary Vitonovetz c/o Lesa S Gelb Cefalo & Associates 309 Wyoming Avenue West Pittston, PA 18643	778267	8/16/2004	00E5902	B	778267-1	\$100,000.00	\$0.00	No value has been allowed for your claim because Your claim was fully satisfied by Acadia Realty Trust, with a general release executed on or about July 3, 2012; in the case filed in Luzerne County Court of Common Please, NO. 5089 - C - 2000.

**Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM**

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Water Works & Sanitary Sewer Board	Water Works & Sanitary Sewer Board c/o Patrick L.W. Sefton Sasser Sefton Brown Tipton & Davis, P.C. P.O. Box 242127 Montgomery, AL 36124-2127	1389079	2/28/2013	104382	B	1389079-2	\$0.00	\$1,777.68	This Notice of Determination (NOD) pertains to the expense portion of your net worth reimbursements to the Alabama Insurance Guaranty Association (AIGA) for the Edward Bastion claim. The amount of those payments to AIGA for claim expense through February 28, 2013 has been accepted in full. You will receive separate NODs to address the loss portion of your net worth reimbursements and the additional \$5,000.00 you paid to AIGA as "reimbursement for attorney's fees and litigation costs incurred by AIGA in the Civil Action" pursuant to your Settlement Agreement and Mutual Release. It is understood that the Bastion claim remains open with AIGA and you may be required to make additional net worth reimbursements to AIGA. Such payments will be addressed by the issuance of additional NOD(s) in the future.

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Water Works & Sanitary Sewer Board	Water Works & Sanitary Sewer Board c/o Patrick L.W. Sefton Sasser Sefton Brown Tiplon & Davis, P.C. P. O. Box 242127 Montgomery, AL 36124-2127	1388079	2/28/2013	104382	B	1388079-1	\$0.00	\$47,555.13	This Notice of Determination (NOD) pertains to the loss portion of your net worth reimbursements to the Alabama Insurance Guaranty Association (AIGA) for the Edward Baston claim. The amount of those payments to AIGA for loss through February 28, 2013 has been accepted in full. You will receive separate NODs to address the expense portion of your net worth reimbursements and the additional \$5,000.00 you paid to AIGA as "reimbursement for attorney's fees and litigation costs incurred by AIGA in the Civil Action" pursuant to your Settlement Agreement and Mutual Release. It is understood that the Baston claim remains open with AIGA and you may be required to make additional net worth reimbursements to AIGA. Such payments will be addressed by the issuance of additional NOD(s) in the future.

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
AMLIN Underwriting Limited	Neil Adams - Chief Counsel AMLIN Underwriting Limited St. Helen's 1 Undershaf St. Mary Axe London, EC3A ND United Kingdom	1379261	6/29/2005		E	1379261-1	\$0.00	\$0.00	No value has been allowed for your claim because a Commutation, Settlement and Release Agreement between Legion Insurance and Amlin Underwriting Limited on behalf of various Syndicates was signed and became effective January 23, 2013. As part of this agreement, the reinsurer agreed to accept a Notice of Determination valued at zero dollars with a class determination of "e".
AMLIN Underwriting Limited	Neil Adams - Chief Counsel AMLIN Underwriting Limited St. Helen's 1 Undershaf St. Mary Axe London, EC3A ND United Kingdom	1379271	6/29/2005		E	1379271-9	\$413,826.32	\$0.00	No value has been allowed for your claim because a Commutation, Settlement and Release Agreement between Legion Insurance and Amlin Underwriting Limited on behalf of various Syndicates was signed and became effective January 23, 2013. As part of this agreement, the reinsurer agreed to accept a Notice of Determination valued at zero dollars with a class determination of "e".

**Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/11/2013
As of 7/12/2013 at 9:05 AM**

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Cournos, Francine M.	Francine M. Cournos 1051 Riverside Drive, #112 New York, NY 10032	1389073	5/24/2005	111	E	1389073-1	\$0.00	\$0.00	No value has been allowed because the Commonwealth Court granted the request of the Psychiatrists' Purchasing Group, Inc. ("PPG") for coverage to be afforded directly by Transatlantic Reinsurance for the years you had policies issued by Legion. Therefore, the Legion estate has no liability as to any pending or future claims during those policy periods. Please contact Professional Risk Management Services, Inc. for additional information or if you need to report a claim.

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Cox Syndicate Management Limited	Nick Simpson Cox Syndicate Management Limited c/o CMGL Syndicate Management Limited 13 EX House, 42-47 Mwoories London, EC3N 1HN England	1382715	6/21/2005		E	1382715-1	\$406.22	\$0.00	No value has been allowed for your claim because the policy for the named insured was reinsured by Legion Indemnity Company, which is a separate entity placed in liquidation in Illinois and for whom the Illinois Office of Special Deputy Receiver (OSD) was appointed for resolution of all claims. Please contact the OSD with any questions: Legion Indemnity Company in Liquidation, Office of the Special Deputy Receiver, 222 Merchandise Mart Plaza, Suite 1450, Chicago, Illinois 60654. General Phone Number: 312-836-9500

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Cox Syndicate Management Limited	Nick Simpson Cox Syndicate Management Limited c/o CMGL Syndicate Management Limited 13 EX House, 42-47 Mworries London, EC3N 1HN England	1382723	6/21/2005		E	1382723-1	\$13,287.30	\$0.00	No value has been allowed for your claim because the policy for the named insured was reinsured by Legion Indemnity Company, which is a separate entity placed in liquidation in Illinois and for whom the Illinois Office of Special Deputy Receiver (OSD) was appointed for resolution of all claims. Please contact the OSD with any questions: Legion Indemnity Company In Liquidation, Office of the Special Deputy Receiver, 222 Merchandise Mart Plaza, Suite 1450, Chicago, Illinois 60654. General Phone Number: 312-836-9500.

**Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM**

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Greenwich Insurance Company	Greenwich Insurance Company 520 Eagleview Blvd Exton, PA 19341	1380827	6/28/2005	111	E	1380827-3	\$0.00	\$0.00	No value has been allowed for your claim because of the following: This Notice of Determination pertains only to the following claims: 02904580 Fran Turney; 03902554 K. Lee Steidei; 02904728 Scott Welker; and 08108905 Hermania Sandoval. These losses were submitted under the WC and Employers' Liability and XOL Reinsurance Agreement effective 7/1/2000 -- 7/1/2001 between Greenwich Ins. Co. and other companies acquired by XL America Inc. and PIA Re on behalf of Legion Insurance Company emanating from KRM Risk Management writing for and on behalf of ECS, Inc. and none of these claims reached the per claim retention.

**Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM**

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Knapp Schenck & Company Insurance Agency	Knapp Schenck & Company Insurance Agency c/o Matthew W Henning Esq Morrison Mahoney LLP 250 Summer Street Boston, MA 02210	1377039	6/28/2005	1377039-1	E	1377039-1	\$0.00	\$0.00	No value has been allowed for your claim for profit commission pursuant to the Settlement and Mutual Release Agreement made as of December 1, 2012 between Knapp, Schenck & Company Insurance Agency, Inc. and Alteris Insurance Services, Inc. and the Statutory Liquidator of Legion Insurance Company and Villanova Insurance Company.
Knapp, Schenck & Company Insurance Agency	Knapp, Schenck & Company Insurance Agency c/o Matthew W Henning Esq. Morrison Mahoney LLP 250 Summer Street Boston, MA 02210	1377063	6/28/2005	1377063-1	E	1377063-1	\$0.00	\$0.00	No value has been allowed for your claim for lost business revenue/profits pursuant to the Settlement and Mutual Release Agreement made as of December 1, 2012 between Knapp, Schenck & Company Insurance Agency, Inc. and Alteris Insurance Services, Inc. and the Statutory Liquidator of Legion Insurance Company and Villanova Insurance Company.

**Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM**

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Knapp, Schenck & Company Insurance Agency	Knapp, Schenck & Company Insurance Agency c/o Matthew W Henning Esq Morrison Mahoney LLP 250 Summer Street Boston, MA 02210	629829	6/28/2005		E	629829-1	\$0.00	\$0.00	No value has been allowed for your claim for unearned premiums pursuant to the Settlement and Mutual Release Agreement made as of December 1, 2012 between Knapp, Schenck & Company Insurance Agency, Inc. and Alters Insurance Services, Inc. and the Statutory Liquidator of Legion Insurance Company and Villanova Insurance Company.
Lancia, Joseph	Joseph Lancia 99 Canal Landing Blvd., Suite 5 Rochester, NY 14626	1389075	5/19/2005	111	E	1389075-1	\$0.00	\$0.00	No value has been allowed because the Commonwealth Court granted the request of the Psychiatrists' Purchasing Group, Inc. ("PPG") for coverage to be afforded directly by Transatlantic Reinsurance for the years you had policies issued by Legion. Therefore, the Legion estate has no liability as to any pending or future claims during those policy periods. Please contact Professional Risk Management Services, Inc. for additional information or if you need to report a claim.

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Lenahan & Dempsey P.C.	Lenahan & Dempsey P.C. 116 N. Washington Ave Ste 400 P O Box 234 Scranton, PA 18503	1389053	10/31/2012	22502000026	E	1389053-1	\$48.95	\$48.95	The amount stated on your Proof of Claim has been accepted.
Lenahan & Dempsey P.C.	Lenahan & Dempsey P.C. 116 N. Washington Avenue Ste 400 P O Box 234 Scranton, PA 18503	1389055	10/31/2012	00821001033	E	1389055-1	\$1,724.70	\$1,724.70	The amount stated on your Proof of Claim has been accepted.
Lockton Risk Services, Inc.	Lockton Risk Services, Inc. c/o William W. Humphrey III, General Counsel Lockton, Inc. 444 W. 47th Street, Ste 900 Kansas City, MO 64112	1382673	6/29/2005		E	1382673-3	\$0.00	\$0.00	No value has been allowed for your claim because the balance is now due to Legion Insurance.
Mutual Indemnity Ltd / US	David Alexander Mutual Indemnity Ltd / US 44 Church Street PO Box HM 2064 Hamilton, HM HX Bermuda	1369581	6/23/2005		E	1369581-1	\$0.00	\$0.00	No value has been allowed for your claim because overall a balance was owed to Legion Insurance, not to Mutual Indemnity (U.S.) Ltd. The balance was resolved with the Proof of Debt Filing dated February 5, 2013 for which Legion received payment on February 19, 2013.
Sphere Drake Insurance Limited	Sphere Drake Insurance Limited c/o Kristi Saeger Palmer-Biezup & Henderson LLP 956 Public Ledger Building Independence Mall West Philadelphia, PA 19106-3409	1379105	6/28/2005		E	1379105-1	\$194,266.91	\$0.00	No value has been allowed for your claim because this POC was part of the commutation agreement between Transatlantic Re and Legion which was signed on March 17, 2011.

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Sphere Drake Insurance Limited	Sphere Drake Insurance Limited c/o Kristi Saeger Palmer Biezup & Henderson LLP 956 Public Ledger Building Independence Mall West Philadelphia, PA 19106-3409	1379119	6/28/2005		E	1379119-1	\$93,915.40	\$0.00	No value has been allowed for your claim because this POC was part of the commutation agreement between Transatlantic Re and Legion which was signed on March 17, 2011.
Sphere Drake Insurance Limited	Luke Tanzer Sphere Drake Insurance Limited c/o RiverStone Management Park Gate 161-163 Preston Road Brighton, East Sussex, BN1 6AU United Kingdom	1379231	6/28/2005		E	1379231-1	\$340,110.19	\$0.00	No value has been allowed for your claim because this POC was part of the commutation agreement between Transatlantic Re and Legion which became effective December 20, 2012.
St. Paul Fire & Marine Insurance Company	Ronald H Smilie St. Paul Fire & Marine Insurance Company One Tower Square Hartford, CT 06183	1376197	6/28/2005		E	1376197-1	\$147,487.00	\$0.00	No value has been allowed for your claim because the amount sought pertaining to the First Layer Spec Excess (XS144202B - Agency Code 144202 - ArrowComp) was part of the settlement agreement between Legion and St. Paul Fire which was signed on November 6 & 7, 2012.

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM

Claimant	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
St. Paul Fire & Marine Insurance Company	Ronald H Smilie St. Paul Fire & Marine Insurance Company One Tower Square Hartford, CT 06183	1376197	6/28/2005		E	1376197-4	\$1,333,063.11	\$0.00	No Value has been allowed for your claim because the amount sought pertaining to the Second Layer Spec Excess (XS144202 - Agency Code 144202 - ArrowComp) was part of the settlement agreement between Legion and St. Paul Fire which was signed on November 6-7, 2012
Majestic Underwriters, Inc.	Majestic Underwriters, Inc. ATTN: Joan Houbeck 550 Stephenson Hwy, Suite 407 Troy, MI 48063-1109	568203	6/7/2005		E	568203-1	\$1,167,818.00	\$284,088.00	The above referenced claim has been assigned priority level E. The claim has been valued at \$284,088.00. Court approved settlement whose value has been agreed upon by all parties.

**Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM**

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Trustees of Sheetmetal Industry	Trustees of Sheetmetal Industry c/o Riccardo Iaccarino, Esquire Barnes, Iaccarino & Shepard, LLP 3 Surrey Lane Hempstead, NY 11550	1063221	2/22/2005	0489700122	E	1063221-3	\$292,473.25	\$266,150.27	The amount allowed above includes a reduction because claims for services rendered during the period prior to the date that Legion/Milanova was placed in rehabilitation (4/1/02) have been separated from the claims for services rendered during the period that Legion/Milanova was in rehabilitation (4/1/02 through 7/27/03) and from claims for services provided after the liquidation of Legion/Milanova (7/28/03 to present). You will receive a separate Notice of Determination for POC 1063221-2-1 which will address these other time periods. This notice only addresses those fees for services and disbursements incurred prior to the date that Legion/Milanova was placed in rehabilitation. The amounts for services and disbursements related to this period have been accepted.

**Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM**

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Water Works & Sanitary Sewer Board Sanitary Sewer Board	Water Works & Sanitary Sewer Board c/o Patrick L.W. Sefton Sasser Sefton Brown Tiplon & Davis, P.C. P.O. Box 242127 Montgomery, AL 36124-2127	1399079	2/28/2013	104382	E	1399079-3	\$0.00	\$0.00	<p>This Notice of Determination (NOD) pertains to the part of your claim seeking reimbursement for \$5,000.00 paid to the Alabama Insurance Guaranty Association (AIGA) as "reimbursement for attorney's fees and litigation costs incurred by AIGA in the Civil Action" pursuant to your Settlement Agreement and Mutual Release. It was paid to resolve civil litigation initiated by AIGA for recovery pursuant to the net worth provision of Alabama's insurance guaranty statutes. This was in addition to reimbursements you agreed to pay AIGA for statutory workers compensation benefits paid by AIGA and expenses incurred by AIGA to administer the Bastion claim.</p> <p>Your payment for AIGA's litigation costs in the civil action is not covered by your policy and is not an amount for which Legion has any liability. Therefore, no value has been allowed on this portion of your claim. You will receive separate NODs to address your</p>

**Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM**

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
XL Specialty Insurance Company	XL Specialty Insurance Company 520 Eagleview Blvd. Exton, PA 19341	1380817	6/28/2005	111	E	1380817-3	\$0.00	\$0.00	reimbursements to AIGA for statutory WC benefits and claim expenses. No value has been allowed for your claim because of the following: This notice of determination pertains only to the following claims: 00903541 Wanda Lott; 01902503 Jerry Bell; 01902610 Kathy McDougal; 02911348 Michael R. Smith; 01902640 Deiton L. Kaiton; and 01901382 Billy Waiters. These losses were submitted under the WC and Employers' XOL Reinsurance Agreement effective 1/1/2000 -- 1/1/2001 between Greenwich Ins. Co. Intercargo Ins. Co., XL America Group, etc. and PIA Re on behalf of Legion Insurance Company emanating from Goff Group writing on behalf of ECS, Inc. and none of these claims reached the per claim retention limit.

**Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM**

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
BARNES GROUP INC.	Daniel C Barlow, Risk Manager BARNES GROUP INC. 123 MAIN STREET BRISTOL, CT 06010	1388839	10/27/2009	593 C 85939	G	1388839-2	\$0.00	\$9,735.25	Your claim has been accepted for the amount of the self-funded post-liquidation expense payments on the Figueroa claim. It has received a priority of (g) because it was filed after the filing deadline of 6/30/2005. The amount of the self-funded loss payment on the Figueroa claim will be addressed separately on Notice of Determination 1388839-1.
BARNES GROUP INC	Daniel C Barlow, Risk Manager BARNES GROUP INC. 123 MAIN STREET BRISTOL, CT 06010	1388839	10/27/2009	593 C 85939	G	1388839-1	\$31,078.21	\$20,368.46	Your claim has been accepted for the amount of the self-funded post-liquidation loss payment to settle the Figueroa claim. It has received a priority of (g) because it was filed after the filing deadline of 6/30/2005. The amount of the self-funded expense payments on the Figueroa claim will be addressed separately on Notice of Determination 1388839-2.

**Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/11/2013
As of 7/12/2013 at 9:05 AM**

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
EMI (Employers' Mutual Inc)	MYRA NAVIS EMI (Employers' Mutual Inc) 700 CENTRAL PARKWAY STUART, FL 34984	1343077	6/29/2005	000000796312	G	1343077-1	\$812,262.13	\$0.00	No value has been allowed for your claim because of the following: This determination pertains to your request for reimbursement of losses paid within the parameters of the reinsurance contract under policy AB1-0011155. Pursuant to the Order of November 24, 2008 issued by the Commonwealth Court of Pennsylvania, we previously requested information from you that is necessary to evaluate your claim. We have not received the requested information from you and therefore your claim has been subordinated to class (G).
Village of Bolingbrook	Brenda LaDipo Village of Bolingbrook 375 W Briardiff Road Bolingbrook, IL 60440	1388961	7/27/2010	001036000288WCO 000000808151	G	1388961-2	\$0.00	\$0.00	In accordance with the Order of November 24, 2008 issued by the Commonwealth Court of Pennsylvania, we previously requested information from you to evaluate your claim. We have not received a response with the information so, pursuant to the Order, no amount has been allowed and your claim has been subordinated to class (g).

**Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM**

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Village of Bolingbrook	Brenda LaDipo Village of Bolingbrook 375 W Briarcliff Road Bolingbrook, IL 60440	1388961	7/27/2010	001036000288WCO	G	1388961-4	\$0.00	\$0.00	In accordance with the Order of November 24, 2008 issued by the Commonwealth Court of Pennsylvania, we previously requested information from you to evaluate your claim. We have not received a response with the information so, pursuant to the Order, no amount has been allowed and your claim has been subordinated to class (g).
Village of Bolingbrook	Brenda LaDipo Village of Bolingbrook 375 W Briarcliff Road Bolingbrook, IL 60440	1388963	7/27/2010	00821000816	G	1388963-2	\$0.00	\$0.00	In accordance with the Order of November 24, 2008 issued by the Commonwealth Court of Pennsylvania, we previously requested information from you to evaluate your claim. We have not received a response with the information so, pursuant to the Order, no amount has been allowed and your claim has been subordinated to class (g).

Legion Company (in Liquidation) Undisputed Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Village of Bolingbrook	Brenda LaDipo Village of Bolingbrook 375 W Briarcliff Road Bolingbrook, IL 60440	1388965	7/27/2010	00821004398 00821005101 00821002631	G	1388965-4	\$0.00	\$0.00	In accordance with the Order of November 24, 2008 issued by the Commonwealth Court of Pennsylvania, we previously requested information from you to evaluate your claim. We have not received a response with the information so, pursuant to the Order, no amount has been allowed and your claim has been subordinated to class (g).
Village of Bolingbrook	Brenda LaDipo Village of Bolingbrook 375 W Briarcliff Road Bolingbrook, IL 60440	1388965	7/27/2010	00821003873	G	1388965-3	\$0.00	\$0.00	In accordance with the Order of November 24, 2008 issued by the Commonwealth Court of Pennsylvania, we previously requested information from you to evaluate your claim. We have not received a response with the information so, pursuant to the Order, no amount has been allowed and your claim has been subordinated to class (g).

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

In Re: Legion Insurance Company : No. 1 LEG 2002
(In Liquidation) :

RE: Liquidator's Report and Recommendations on Legion Insurance Company Claims
 Undisputed and Resolved from January 1, 2013 to June 30, 2013

EXHIBIT B
APPLICATION FOR APPROVAL OF REPORT AND RECOMMENDATIONS
ON LEGION INSURANCE COMPANY CLAIMS UNDISPUTED AND
RESOLVED FROM JANUARY 1, 2013 TO JUNE 30, 2013

Legion Company (in Liquidation) Resolved Claims Report for 1/1/2013 to 7/1/2013

As of 7/12/2013 at 9:05 AM

Total Number of Resolved Claims	Total Amount Claimed	Total Amount Allowed	Total Change/Difference
6	\$1,571,300.00	\$290,425.28	\$1,280,874.72

Reference Number: add60853-e2ad-499b-85ad-ba9020e0f64b

Code Key Chart

- 1 = Withdrawn (original NOD maintained)
- 2 = Settlement (amended NOD issued)
- 3 = Referee's Recommended Decision with no exceptions filed - sustained by final Court Order
- 4 = Referee's Recommended Decision with no exceptions filed - altered by final Court Order
- 5 = Referee's Recommended Decision with exceptions filed - sustained by final Court Order
- 6 = Referee's Recommended Decision with exceptions filed - altered by final Court Order
- 7 = Supreme Court Order.
- 8 = Court Dismissed. No Referee Assigned.

Legion Company (in Liquidation) Resolved Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM

Claimant	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars	Docket #	Final Resolution
Creative Frontiers Elementary & Preschool	Robert Adams Creative Frontiers Elementary & Preschool 340 Water View Way Folsom, CA 95630	1389013	10/26/2011	000000807798	B	1389013-1	\$0.00	\$0.00	No value has been allowed for your claim because the policy issued to Robert & Sandra Adams DBA Creative Frontiers Elementary & Preschool / Creative Frontier School (Creative Frontier) does not provide coverage for your claim seeking defense and indemnification for claims relating to the alleged molestation of children as noted in the CA Department of Social Services Complaint CDS\$-701182101 and also the criminal complaint captioned The People of the State of California vs. Robert Adams, 11F05749. (Cont.)	None	1
									No value has been allowed for your claim because your policy does not provide coverage for this loss. POC 1389013-2 remains open with Legion for future consideration.		

Legion Company (in Liquidation) Resolved Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM

Claimant	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars	Docket #	Final Resolution
MCLELLAN, ROBERT	ROBERT MCLELLAN c/o Lori A Nord Nord, McCarthy, Johnson & Miller 595 Market Street, Suite 2200 San Francisco, CA 94105	772743	7/7/2004	SWME08910572	B	772743-1	\$30,438.57	\$0.00	No value has been allowed for your claim because Robert McLellan's injuries and claim for benefits are exclusively covered under the Federal Longshoremens and Harbor Workers Compensation Act, 33 USC Section 901 et seq. On 5/31/91 Mr. McLellan was injured while in the scope of his employment with Southwest Marine as a Ship Fitter Assistant Foreman. Following Legion's liquidation, Southwest Marine agreed to directly handle and pay claims falling within the scope of the above noted act. Even so, Southwest Marine has determined that the subsequent 1998 injuries & treatment to Mr. McLellan were not related to his employment with Southwest Marine and therefore were not covered by the Act. (CONTINUED)	None	2
Pattern Makers Association of Detroit Insurance Fu	Pattern Makers Association of Detroit Insurance Fu c/o Edward J. Pasternak, Esquire Novara Tesija, P.L.L.C. 2000 Town Center, Ste 2370 Southfield, MI 48075	1062609	6/22/2005	0489700195	B	1062609-1	\$590,861.26	\$40,000.00	An amount has been allowed pursuant to the settlement agreement from June, 2013	2 LEG 2012	2

Legion Company (in Liquidation) Resolved Claims Report for 1/1/2013 to 7/1/2013
As of 7/12/2013 at 9:05 AM

Claimant	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars	Docket #	Final Resolution
Amarillo Wholesale Carpet	Amarillo Wholesale Carpet c/o Bill Cornett Cornett Law Firm PLLC 612 S. Van Buren Street Amarillo, TX 79101	1333201	8/30/2004	000000604113	B	1333201-1	\$950,000.00	\$250,425.28	This amount allowed represents the total award issued by the Commonwealth Court of Pennsylvania on 1/16/13. The court increased the referee's recommended award by \$50,000 for this NOD objection matter.	1 LEG 2009	6
WILLIAMS, VELMA	VELMA WILLIAMS 7435 Holloway Rd Rancho Cucamonga, CA 91730-7235	720949	11/13/2003	000000270291	B	720949-1	\$0.00	\$0.00	This \$0.00 amount allowed reflects the referee's finding that the filer's NOD objection was meritless. The Commonwealth Court of Pennsylvania issued an order on 7/31/12 approving the referee's decision and affirming the \$0-NOD issued by Legion.	1 LEG 2011	3
Metro Yellow Cab, Bajjit Singh, etal	Metro Yellow Cab, Bajjit Singh, etal c/o Alexander Berline Hanson Bridgett LLP 425 Market St. 26th Floor San Francisco, CA 94105	1388665	1/16/2009	000000803840	G	1388665-1	\$0.00	\$0.00	This \$0.00 amount allowed reflects the Commonwealth Court's Order to dismiss the filer's proposed objection to Legion's "G" class-only NOD. The filer failed to comply with the Commonwealth Court rules for filing objections and the Court's notice of 2/12/13 directing counsel to comply with Pa. R.A.P. 3781(c)(5) (requiring attorney not admitted in PA to be admitted pro hac vice within 60 days of filing an objection). The Court Dismissed the matter on 5/14/13.	3 LEG 2013	8