

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. 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 (the “New Rules”). The New Rules require 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 or Court resolution of an objection (hereinafter referred to as “Resolved Claims”).¹ Additionally, the Report shall include the amount of the claim finally recommended. See Pa. R.A.P. 3784(a); See also 40 P.S. § 221.45(a).

¹Pursuant to an earlier Claims Order, earlier reports did not include NOD objections resolved through the referee process since they were approved by the Court through individual orders. Effective July 1, 2012, such NOD objections are included in the Report in accordance with the new Commonwealth Court Rule 3784(a).

4. The New Rules further provide that “[n]o claim shall be paid, in part or in whole, until the Report is approved by the Court.” Pa. R.A.P. 3784(a).

**REPORT AND RECOMMENDATIONS ON CLAIMS
UNDISPUTED AND RESOLVED AS OF DECEMBER 31, 2015**

5. The Liquidator’s Report and Recommendations on Legion Insurance Company Claims Undisputed and Resolved from July 1, 2015 to December 31, 2015² 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

6. 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.

7. 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 December 31, 2015. The total number of Undisputed Claims is 71 with an allowed amount of \$960,929.98. The list of Undisputed Claims filed against the assets of the Legion estate is attached hereto as Exhibit A.

²The Liquidator has filed eighteen previous Reports and Recommendations on Legion Insurance Company Claims Undisputed and Resolved with the latest one being approved by Court order dated September 11, 2015.

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 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 December 31, 2015. The total number of Resolved Claims is 2, with an allowed amount of \$100,000.00. The list of Resolved Claims is attached hereto as Exhibit B.

9. 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 claimants withdrew their objection.

10. 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. As applicable, 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.

11. As set forth in Exhibits A and B, the Liquidator respectfully submits her recommendations for a total of 73 claims with a total allowed amount of \$1,060,929.98⁴ in accordance with and pursuant to Pa. R.A.P. 3784(a) and 40 P.S. § 221.45 for this Court's approval.

12. In fulfilling her statutory requirements, the Liquidator carefully reviewed all documentation submitted by the claimants in support of the claims and independently determined the merit, classification and value of each claim, as required by the Act. See 40 P.S. §§ 221.37, 221.38, 221.44, 221.45.

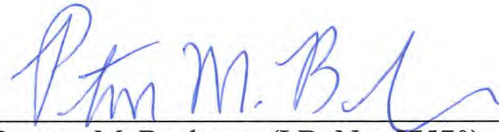
13. Given the discretion afforded the Liquidator pursuant to 40 P.S. § 221.45(a) to "comport, compromise, or in any other manner negotiate the amount for which claims will be recommended to the court", the Liquidator believes that the classification and amounts she has determined for the reported claims are appropriate, fair and equitable and consistent with the relevant provisions of the Act and the New Rules. The Liquidator further believes 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.

14. Pursuant to Pa. R.A.P. 3784(a) and 40 P.S. § 221.45(b), the Liquidator respectfully requests that this Court approve the classification and allowed amount of the claims listed in the Report. In accordance with Rule 3784(a), 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 the claimant's class of creditors.

⁴For 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.

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

Respectfully submitted,



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

Counsel for Teresa D. Miller, Insurance
Commissioner of the Commonwealth of
Pennsylvania, in her official capacity as
Statutory Liquidator of Legion Insurance
Company (In Liquidation)

Dated: _____

2 / 4 / 16

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

**In Re Legion Insurance Company
(In Liquidation)**

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:
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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 DECEMBER 31, 2015**

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 December 31, 2015 (“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 December 31, 2015.
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 12 th day of JAN., 2016.

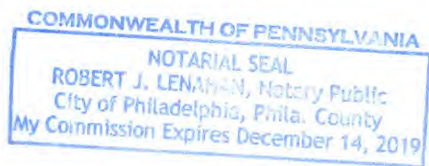

NOTARY PUBLIC

EXHIBIT A

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
As of 1/7/2016 at 2:41 PM

Total Number of Undisputed Claims	Total Amount Claimed	Total Amount Allowed	Total Change/Difference
71	\$994,169,052.08	\$960,929.98	\$993,208,122.10

Reference Number: 405fa1ea-e5b9-4e5a-90fb-f524d3db08d5

**Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
As of 1/7/2016 at 2:41 PM**

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
A. Schulman, Inc.	Nicholas Croy A. Schulman, Inc. 3637 Ridgewood Road Fairlawn, OH 44333	1369433	6/24/2005	34710-59879	B	1369433-2	\$0.00	\$45,948.78	The amount of your net worth loss reimbursements to the Texas Property and Casualty Insurance Guaranty Association (TPCIGA) after 10/31/2012 for the Arnold Gaytan claim has been accepted. Pursuant to the Statement of Understanding with TPCIGA and Legion, you are obligated to make net worth reimbursements to TPCIGA only for payments issued through 5/31/2015 and have no further obligation for payments issued after that date. No expense payments had been issued by TPCIGA on the Gaytan claim as of 5/31/2015.
									This allowed amount is in addition to the amount previously allowed for the Gaytan claim on Notice of Determination # 1369433-1, which was for net worth reimbursements through 10/31/2012. It is also net of a credit for an excess amount previously allowed for the Billy Lee claim on Notice of Determination (NOD) #1369413-2.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
As of 1/7/2016 at 2:41 PM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
ALI, MOHAMED	MOHAMED ALI c/o Peter B. Croly, Esquire Bernstone and Grieco, LLP 295 Madison Avenue 25th Floor New York, NY 10017	1333983	7/26/2004	YNY468001191	B	1333983-2	\$0.00	\$0.00	No value has been allowed for your claim because it is being handled directly by the New York Liquidation Bureau under file # 004206C1 for Mohamed Ali. Any sums which you may be entitled will be considered by the NYLB. This determination concerns the matter entitled Mohamed Ali and Rohan Ali, Supreme Court of New York, Kings County, Index # 023677/01.
ALI, ROHAN	ROHAN ALI c/o Peter B. Croly, Esquire Bernstone and Grieco, LLP 295 Madison Avenue 25th Floor New York, NY 10017	1333985	7/22/2004	YNY468001191	B	1333985-2	\$0.00	\$0.00	No value has been allowed for your claim because it is being handled directly by the New York Liquidation Bureau under file # 004206D1 for Rohan Ali. Any sums which you may be entitled will be considered by the NYLB. This determination concerns the matter entitled Mohamed Ali and Rohan Ali, Supreme Court of New York, Kings County, Index # 023677/01.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
 As of 1/7/2016 at 2:41 PM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Apollo General Insurance Agency, Inc. PO Box 1508 Sonoma, CA 95476-1508	Apollo General Insurance Agency, Inc. PO Box 1508 Sonoma, CA 95476-1508	1051323	12/15/2003	8250	B	1051323-1	\$0.00	\$0.00	No value has been allowed for your claim because your claim under the policy has been handled by the California Insurance Guarantee Association and we have no record of any additional amounts owed to you. Additionally, the matter of Marathon Ashland Petroleum Company, L.L.C. ("MAP") v. Frontier Pacific Insurance Company ("Frontier"), et al. (including Apollo General Insurance Agency, Inc.), Cause no. 98-CV-0678A, filed in the 405th District Court of Galveston Co., TX, was dismissed on 01/22/2015 and the Frontier Estate has agreed to resolve the dispute with Marathon. We have no record of any additional claims being made against Apollo General Insurance Agency, Inc., with regards to this matter.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
As of 1/7/2016 at 2:41 PM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Arce, Monica	Monica Arce c/o Gregory J. Cannata & Associates 60 East 42nd Street Suite 932 New York, NY 10165	1389163	7/24/2015	000000808944	B	1389163-1	\$70,000,000.00	\$0.00	No value has been allowed for your claim because it is being handled directly by the New York Liquidation Bureau (NYLB). Any sums to which you may be entitled will be considered by the NYLB. This determination concerns the World Trade Center Disaster Site clean-up claims which have been consolidated in case #21 MC 102 (AKH) that is pending in the U.S. District Court for the Southern District of New York.
Atlas Van Lines, Inc.	Stacie Banks Atlas Van Lines, Inc. 1212 St. George Road Evansville, IN 47711	1371883	6/23/2005	001123003910WCO	B	1371883-1	\$61,884.80	\$0.00	No value has been allowed for your claim because a Statement of Understanding was executed in July 2015 in which the Alabama Insurance Guaranty Association (AIGA) agrees not to pursue recovery from Atlas Van Lines under its net worth provision. Since Atlas Van Lines did not make any reimbursements to AIGA on the Mercer claim, no amount is owed.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
As of 1/7/2016 at 2:41 PM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Atlas Van Lines, Inc.	Stacie Banks Atlas Van Lines, Inc. 1212 St. George Road Evansville, IN 47711	1371611	6/23/2005	000000808710	B	1371611-2	\$0.00	\$656,071.00	The amount allowed is the agreed value pursuant to the Commutation, Settlement and Release Agreement dated August 19, 2015 between Atlas Van Lines, Inc. and Teresa D. Miller, Insurance Commissioner of the Commonwealth of Pennsylvania, solely in her Official Capacity as the Statutory Liquidator of Legion Insurance Company (in Liquidation).
BECK, KAY C	KAY C BECK c/o Charles Simons 4323 N.W. 63rd Street, Suite 110 Oklahoma City, OK 73116-1513	788663	3/1/2004	00570022329	B	788663-2	\$0.00	\$0.00	No value has been allowed for your claim because all statutory workers compensation benefits to which you are entitled under Oklahoma law are being handled and paid by the Oklahoma Property and Casualty Insurance Guaranty Association (OPCIGA). Any disagreements as to the nature or amount of those benefits would need to be resolved or litigated before the Oklahoma Workers Compensation Commission (OWCC) and paid by OPCIGA.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
 As of 1/7/2016 at 2:41 PM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
BENFIELD, JOHN JR	JOHN BENFIELD JR c/o Robert H Benfield Jr., Esq. Law Offices of Robert H. Benfield, Jr. 3445 Peachtree Road, # 425 Atlanta, GA 30326	1382721	6/29/2005	M 1-0USTR-00000	B	1382721-1	\$1,000,000.00	\$0.00	No value has been allowed for your claim because your claim is being handled by the Texas Property & Casualty Insurance Guaranty Association and possibly by other available insurance. Any sums or amounts that you may be entitled will be considered by these parties. This determination concerns the matter of John H. Benfield Jr. and Violet Benfield v. James Mack Glettig, McJames Company, Millsap & Sons Trucking Company filed in the State Court of Cobb County, Civil Action # 2000A-7306-2.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
As of 1/7/2016 at 2:41 PM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Benfield, Violet	Violet Benfield c/o Robert H Benfield Jr. Esq. Law Offices of Robert H. Benfield Jr. 3445 Peachtree Road #425 Atlanta, GA 30326	1382727	6/29/2005	M 1-0USTR-00000	B	1382727-1	\$1,000,000.00	\$0.00	No value has been allowed for your claim because your claim is being handled by the Texas Property & Casualty Insurance Guaranty Association and possibly by other available insurance. Any sums or amounts that you may be entitled will be considered by these parties. This determination concerns the matter of John H. Benfield Jr. and Violet Benfield v. James Mack Gletting, McJames Company, Millsap & Sons Trucking Company filed in the State Court of Cobb County, Civil Action # 2000A-7306-2.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
As of 1/7/2016 at 2:41 PM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Ciborowski, Henryk	Henryk Ciborowski c/o Gregory J. Cannata & Associates 60 East 42nd Street Suite 932 New York, NY 10165	1389151	7/24/2015	000000807234	B	1389151-1	\$70,000,000.00	\$0.00	No value has been allowed for your claim because it is being handled directly by the New York Liquidation Bureau (NYLB). Any sums to which you may be entitled will be considered by the NYLB. This determination concerns the World Trade Center Disaster Site clean-up claims which have been consolidated in case #21 MC 102 (AKH) that is pending in the U.S. District Court for the Southern District of New York.
Costanzo, Joseph & Maria	Joseph & Maria Costanzo 55 Whitman Dr Brooklyn, NY 11234	1389105	11/3/2014	000000808980	B	1389105-1	\$0.00	\$0.00	No value has been allowed for your claim because it is being handled directly by the New York Liquidation Bureau. Any sums which you may be entitled will be considered by the NYLB. This determination concerns the matter entitled Zaquan Anthony Latney-Drake aka Zaquan Welton-Ivan Ward (infant) by his mother/guardian, Annette Latney-Drave v. Joseph and Maria Costanzo and others, which is currently pending in the Kings County Supreme Court of New York, case no. 7910/2014.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
 As of 1/7/2016 at 2:41 PM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Daikoku, Alex	Alex Daikoku c/o Gregory J. Cannata & Associates 60 East 42nd Street Suite 932 New York, NY 10165	1389165	7/24/2015	000000808944	B	1389165-1	\$60,000,000.00	\$0.00	No value has been allowed for your claim because it is being handled directly by the New York Liquidation Bureau (NYLB). Any sums to which you may be entitled will be considered by the NYLB. This determination concerns the World Trade Center Disaster Site clean-up claims which have been consolidated in case #21 MC-102 (AKH) that is pending in the U.S. District Court for the Southern District of New York.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
As of 1/7/2016 at 2:41 PM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Dart Container Corporation	September Wynne Dart Container Corporation 500 Hogsback Road Mason, MI 48854	1379561	6/30/2005	969001	B	1379561-7	\$0.00	\$5,692.71	The amount of your net worth expense reimbursements to the Texas Property and Casualty Insurance Guaranty Association (TPCIGA) after 11/30/2012 for the Randy Ruffin claim has been accepted. Pursuant to the Statement of Understanding with TPCIGA and Legion, you are obligated to make net worth reimbursements to TPCIGA only for payments issued through 5/31/2015 and have no further obligation for payments issued after that date. Your loss reimbursements to TPCIGA after 11/30/2012 will be addressed separately in Notice of Determination # 1379561-6. This is in addition to the amounts previously allowed for the Ruffin claim on Notices of Determination # 1379561-1 and # 1379561-5, which were for net worth reimbursements through 11/30/2012.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
As of 1/7/2016 at 2:41 PM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Dart Container Corporation	September Wynne Dart Container Corporation 500 Hogsback Road Mason, MI 48854	1379547	6/30/2005	210022	B	1379547-5	\$0.00	\$17,932.22	The amount of your net worth expense reimbursements to the Texas Property and Casualty Insurance Guaranty Association (TPCIGA) after 11/30/2012 for the Cynthia Dupree claim has been accepted. Pursuant to the Statement of Understanding with TPCIGA and Legion, you are obligated to make net worth reimbursements to TPCIGA only for payments issued through 5/31/2015 and have no further obligation for payments issued after that date. Your loss reimbursements to TPCIGA after 11/30/2012 will be addressed separately in Notice of Determination # 1379547-3.
									This is in addition to the amounts previously allowed for the Dupree claim on Notices of Determination # 1379547-1 and # 1379547-2, which were for net worth reimbursements through 11/30/2012.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
As of 1/7/2016 at 2:41 PM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Dart Container Corporation	September Wynne Dart Container Corporation 500 Hogsback Road Mason, MI 48854	1379547	6/30/2005	210022	B	1379547-3	\$0.00	\$22,328.54	The amount of your net worth loss reimbursements to the Texas Property and Casualty Insurance Guaranty Association (TPCIGA) after 1/30/2012 for the Cynthia Dupree claim has been accepted. Pursuant to the Statement of Understanding with TPCIGA and Legion, you are obligated to make net worth reimbursements to TPCIGA only for payments issued through 5/31/2015 and have no further obligation for payments issued after that date. Your expense reimbursements to TPCIGA after 11/30/2012 will be addressed separately in Notice of Determination # 1379547-5.
									This is in addition to the amounts previously allowed for the Dupree claim on Notices of Determination # 1379547-1 and # 1379547-2, which were for net worth reimbursements through 11/30/2012.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
As of 1/7/2016 at 2:41 PM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Dart Container Corporation	September Wynne Dart Container Corporation 500 Hogsback Road Mason, MI 48854	1379561	6/30/2005	969001	B	1379561-6	\$0.00	\$59,326.08	The amount of your net worth loss reimbursements to the Texas Property and Casualty Insurance Guaranty Association (TPCIGA) after 11/30/2012 for the Randy Ruffin claim has been accepted. Pursuant to the Statement of Understanding with TPCIGA and Legion, you are obligated to make net worth reimbursements to TPCIGA only for payments issued through 5/31/2015 and have no further obligation for payments issued after that date. Your expense reimbursements to TPCIGA after 11/30/2012 will be addressed separately in Notice of Determination # 1379561-7.
									This is in addition to the amounts previously allowed for the Ruffin claim on Notices of Determination # 1379561-1 and # 1379561-5, which were for net worth reimbursements through 11/30/2012.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
As of 1/7/2016 at 2:41 PM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Dul, Alojzy	Alojzy Dul c/o Gregory J. Camata & Associates 60 East 42nd Street Suite 932 New York, NY 10165	1389167	7/24/2015	000000808944	B	1389167-1	\$70,000,000.00	\$0.00	No value has been allowed for your claim because it is being handled directly by the New York Liquidation Bureau (NYLB). Any sums to which you may be entitled will be considered by the NYLB. This determination concerns the World Trade Center Disaster Site clean-up claims which have been consolidated in case #21 MC 102 (AKH) that is pending in the U.S. District Court for the Southern District of New York.
Ellison Framing, Inc.	Ellison Framing, Inc. 1608 Guthrie Lane Suite 13 Brentwood, CA 94513	1388731	4/8/2009	000000804143	B	1388731-1	\$0.00	\$0.00	No value has been allowed for your claim because the underlying claim captioned Hector & Melissa Alvarado, et al. v. Greystone Homes, Inc., case no. C0802580, Contra Costa County Superior Court of California, was resolved & dismissed in 2014. The California Insurance Guarantee Association paid all known expenses and we have no record of any additional amounts being owed.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
As of 1/7/2016 at 2:41 PM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Ellison Framing, Inc.	Ellison Framing, Inc. 160B Guthrie Lane Suite 13 Brentwood, CA 94513	1388733	4/8/2009	000000804141	B	1388733-1	\$0.00	\$0.00	No value has been allowed for your claim because the underlying claim captioned Hecior & Melissa Alvarado, et al. v. Greystone Homes, Inc., case no. C0802580, Contra Costa County Superior Court of California, was resolved & dismissed in 2014. The California Insurance Guarantee Association paid all known expenses and we have no record of any additional amounts being owed.
Ellison Framing, Inc.	Ellison Framing, Inc. 160B Guthrie Lane Suite 13 Brentwood, CA 94513	1388733	4/8/2009	000000804142	B	1388733-2	\$0.00	\$0.00	No value has been allowed for your claim because the underlying claim captioned Hecior & Melissa Alvarado, et al. v. Greystone Homes, Inc., case no. C0802580, Contra Costa County Superior Court of California, was resolved & dismissed in 2014. The California Insurance Guarantee Association paid all known expenses and we have no record of any additional amounts being owed.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
As of 1/7/2016 at 2:41 PM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Ellison Framing, Inc.	Ellison Framing, Inc. 160B Guthrie Lane Suite 13 Brentwood, CA 94513	1388735	4/8/2009	000000804140	B	1388735-1	\$0.00	\$0.00	No value has been allowed for your claim because the underlying claim captioned Hector & Melissa Alvarado, et al. v. Greystone Homes, Inc., case no. C0802580, Contra Costa County Superior Court of California, was resolved & dismissed in 2014. The California Insurance Guarantee Association paid all known expenses and we have no record of any additional amounts being owed.
Foremska, Lucyna	Lucyna Foremska c/o Gregory J. Cannata & Associates 60 East 42nd Street Suite 932 New York, NY 10165	1389153	7/24/2015	000000736004	B	1389153-1	\$70,000,000.00	\$0.00	No value has been allowed for your claim because it is being handled directly by the New York Liquidation Bureau (NYLB). Any sums to which you may be entitled will be considered by the NYLB. This determination concerns the World Trade Center Disaster Site clean-up claims which have been consolidated in case #21 MC 102 (AKH) that is pending in the U.S. District Court for the Southern District of New York.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
 As of 1/7/2016 at 2:41 PM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Glowaty, Marek	Marek Glowaty c/o Gregory J. Cannata & Associates 60 East 42nd Street Suite 932 New York, NY 10165	1389169	7/24/2015	000000808944	B	1389169-1	\$70,000,000.00	\$0.00	No value has been allowed for your claim because it is being handled directly by the New York Liquidation Bureau (NYLB). Any sums to which you may be entitled will be considered by the NYLB. This determination concerns the World Trade Center Disaster Site clean-up claims which have been consolidated in case #21 MC 102 (AKH) that is pending in the U.S. District Court for the Southern District of New York.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
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Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Hospice of the Bluegrass, Inc.	Holly Hodge Hospice of the Bluegrass, Inc. 2312 Alexandria Drive Lexington, KY 40504-3277	1367291	6/16/2005	NHOALLA005658	B	1367291-3	\$0.00	\$142.50	The amount of your net worth expense reimbursements to the Kentucky Insurance Guaranty Association (KIGA) after 12/31/2012 for the Kimberli Wise claim has been accepted. Pursuant to your Settlement Agreement with KIGA, you have agreed to limit your claim against Legion's estate to the amount you have reimbursed KIGA to date regardless of any potential future obligations. Your loss reimbursements to KIGA after 12/31/2012 will be addressed separately in Notice of Determination #1367291-2. This is in addition to the amount previously allowed for the Wise claim on Notice of Determination # 1367291-1.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
As of 1/7/2016 at 2:41 PM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Hospice of the Bluegrass, Inc.	Holly Hodge Hospice of the Bluegrass, Inc. 2312 Alexandria Drive Lexington, KY 40504-3277	1367221	6/16/2005	NHO070A02128	B	1367221-4	\$0.00	\$1,175.00	The amount of your net worth expense reimbursements to the Kentucky Insurance Guaranty Association (KIGA) after 12/31/2012 for the Ruth Begley claim has been accepted. Pursuant to your Settlement Agreement with KIGA, you have agreed to limit your claim against Legion's estate to the amount you have reimbursed KIGA to date regardless of any potential future obligations. Your loss reimbursements to KIGA after 12/31/2012 will be addressed separately in Notice of Determination #1367221-3. This is in addition to the amounts previously allowed for the Begley claim on Notices of Determination #1367221-1 and #1367221-2.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
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Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Hospice of the Bluegrass, Inc.	Holly Hodge Hospice of the Bluegrass, Inc. 2312 Alexandria Drive Lexington, KY 40504-3277	1367299	6/16/2005	0600-13772	B	1367299-3	\$0.00	\$2,500.00	The amount of your net worth expense reimbursements to the Kentucky Insurance Guaranty Association (KIGA) for the Winna Abbott claim has been accepted. Pursuant to your Settlement Agreement with KIGA, you have agreed to limit your claim against Legion's estate to the amount you have reimbursed KIGA to date regardless of any potential future obligations. A reconciliation of your reimbursements to KIGA against the amounts previously allowed for the Abbott claim disclosed that an additional \$2,500.00 is owed to you. This is in addition to the amounts previously allowed for the Abbott claim on Notices of Determination # 1367299-1 and # 1367299-2.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
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Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Hospice of the Bluegrass, Inc.	Holly Hodge Hospice of the Bluegrass, Inc. 2312 Alexandria Drive Lexington, KY 40504-3277	1367291	6/16/2005	NHOALA005658	B	1367291-2	\$0.00	\$11,415.33	The amount of your net worth loss reimbursements to the Kentucky Insurance Guaranty Association (KIGA) after 12/31/2012 for the Kimberli Wise claim has been accepted. Pursuant to your Settlement Agreement with KIGA, you have agreed to limit your claim against Legion's estate to the amount you have reimbursed KIGA to date regardless of any potential future obligations. Your expense reimbursements to KIGA after 12/31/2012 will be addressed separately in Notice of Determination # 1367291-3. This is in addition to the amount previously allowed for the Wise claim on Notice of Determination # 1367291-1.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
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Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Hospice of the Bluegrass, Inc.	Holly Hodge Hospice of the Bluegrass, Inc. 2312 Alexandria Drive Lexington, KY 40504-3277	1367279	6/16/2005	NHOALA004842	B	1367279-3	\$0.00	\$26,210.14	The amount of your net worth loss reimbursements to the Kentucky Insurance Guaranty Association (KIGA) after 12/31/2012 for the Sandra Noble claim has been accepted. Pursuant to your Settlement Agreement with KIGA, you have agreed to limit your claim against Legion's estate to the amount you have reimbursed KIGA to date regardless of any potential future obligations. No additional expense was reimbursed to KIGA after 12/31/2012. This is in addition to the amounts previously allowed for the Noble claim on Notices of Determination # 1367279-1 and # 1367279-2.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
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Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Hospice of the Bluegrass, Inc.	Holly Hodge Hospice of the Bluegrass, Inc. 2312 Alexandria Drive Lexington, KY 40504-3277	1367221	6/16/2005	NHO070A02128	B	1367221-3	\$0.00	\$33,713.46	The amount of your net worth loss reimbursements to the Kentucky Insurance Guaranty Association (KIGA) after 12/31/2012 for the Ruth Begley claim has been accepted. Pursuant to your Settlement Agreement with KIGA, you have agreed to limit your claim against Legion's estate to the amount you have reimbursed KIGA to date regardless of any potential future obligations. Your expense reimbursements to KIGA after 12/31/2012 will be addressed separately in Notice of Determination # 1367221-4. This is in addition to the amounts previously allowed for the Begley claim on Notices of Determination #1367221-1 and #1367221-2.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
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Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
King, Tyrell	Tyrell King c/o Gloria Drelich, Esquire David Horowitz, P.C. 276 5th Avenue - Suite 306 New York, NY 10001	1389123	7/7/2015	000000806029	B	1389123-1	\$168,000.00	\$0.00	No value has been allowed for your claim because it is being handled directly by the New York Liquidation Bureau (NYLB). Any sums to which you may be entitled will be considered by the NYLB. This determination concerns the matter entitled Tyrell & Tavell King vs. 416 Ocean Tenants Corp. and Blannor Realty 416, LLC, Kings County, Supreme Court of NY. Index # 007582/2009.
Kowalewski, Janusz	Janusz Kowalewski c/o Gregory J. Cannata & Associates 60 East 42nd Street Suite 932 New York, NY 10165	1389155	7/24/2015	000000807231	B	1389155-1	\$60,000,000.00	\$0.00	No value has been allowed for your claim because it is being handled directly by the New York Liquidation Bureau (NYLB). Any sums to which you may be entitled will be considered by the NYLB. This determination concerns the World Trade Center Disaster Site clean-up claims which have been consolidated in case #21 MC 102 (AKH) that is pending in the U.S. District Court for the Southern District of New York.

**Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
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Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Kucharski, Zbigniew	Zbigniew Kucharski c/o Gregory J. Cannata & Associates 60 East 42nd Street Suite 932 New York, NY 10165	1389171	7/24/2015	000000808944	B	1389171-1	\$60,000,000.00	\$0.00	No value has been allowed for your claim because it is being handled directly by the New York Liquidation Bureau (NYLB). Any sums to which you may be entitled will be considered by the NYLB. This determination concerns the World Trade Center Disaster Site clean-up claims which have been consolidated in case #21 MC 102 (AKH) that is pending in the U.S. District Court for the Southern District of New York.
Letica Corporation	Albert Gustafson Letica Corporation 52585 Dequindre Road Rochester, MI 48307	1389187	7/27/2015	0026996198	B	1389187-1	\$0.00	\$0.00	No value has been allowed for your claim because this is an inactive Workers Compensation claim with the last loss payment issued in 2006, and the loss incurred (paid + reserve) is less than 20% of the deductible. When requested, you did not respond with any basis in fact to demonstrate an expectation that ultimate paid losses on this claim would exceed the deductible.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
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Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Leticia Corporation	Albert Gustafson Leticia Corporation 52585 Dequindre Road Rochester, MI 48307	1389189	7/27/2015	0027058126	B	1389189-1	\$0.00	\$0.00	No value has been allowed for your claim because this is an inactive Workers Compensation claim, and the loss incurred (paid + reserve) is less than 22% of the deductible. When requested, you did not respond with any basis in fact to demonstrate an expectation that ultimate paid losses on this claim would exceed the deductible.
Leticia Corporation	Albert Gustafson Leticia Corporation 52585 Dequindre Road Rochester, MI 48307	1389191	7/27/2015	0027238922	B	1389191-1	\$0.00	\$0.00	No value has been allowed for your claim because this is an inactive Workers Compensation claim with the last loss payment issued in 2005, and the loss incurred (paid + reserve) is less than 17% of the deductible. When requested, you did not respond with any basis in fact to demonstrate an expectation that ultimate paid losses on this claim would exceed the deductible.

**Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
As of 1/7/2016 at 2:41 PM**

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Letica Corporation	Albert Gustafson Letica Corporation 52585 Dequindre Road Rochester, MI 48307	1389193	7/27/2015	0027274970	B	1389193-1	\$0.00	\$0.00	No value has been allowed for your claim because this is an inactive Workers Compensation claim with the last loss payment issued in 2009, and the loss incurred (paid + reserve) is only 55% of the deductible. When requested, you did not respond with any basis in fact to demonstrate an expectation that ultimate paid losses on this claim would exceed the deductible.
Letica Corporation	Albert Gustafson Letica Corporation 52585 Dequindre Road Rochester, MI 48307	1389195	7/27/2015	0027286169	B	1389195-1	\$0.00	\$0.00	No value has been allowed for your claim because this is an inactive Workers Compensation claim with the last loss payment issued in 2004, and the loss incurred (paid + reserve) is less than 4% of the deductible. When requested, you did not respond with any basis in fact to demonstrate an expectation that ultimate paid losses on this claim would exceed the deductible.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
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Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Letica Corporation	Albert Gustafson Letica Corporation 52585 Dequindre Road Rochester, MI 48307	1389197	7/27/2015	0027563344	B	1389197-1	\$0.00	\$0.00	No value has been allowed for your claim because this is an inactive Workers Compensation claim with the last loss payment issued in 2005, and the loss incurred (paid + reserve) is less than 32% of the deductible. When requested, you did not respond with any basis in fact to demonstrate an expectation that ultimate paid losses on this claim would exceed the deductible.
Letica Corporation	Albert Gustafson Letica Corporation 52585 Dequindre Road Rochester, MI 48307	1389201	7/27/2015	0027297971	B	1389201-1	\$0.00	\$0.00	No value has been allowed for your claim because this is an inactive Workers Compensation claim with the last loss payment issued in 2004, and the loss incurred (paid + reserve) is less than 8% of the deductible. When requested, you did not respond with any basis in fact to demonstrate an expectation that ultimate paid losses on this claim would exceed the deductible.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
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Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Letica Corporation	Albert Gustafson Letica Corporation 52585 Dequindre Road Rochester, MI 48307	1389203	7/27/2015	0027397009	B	1389203-1	\$0.00	\$0.00	No value has been allowed for your claim because this is a Workers Compensation claim that was closed by the Pennsylvania Workers Compensation Security Fund in 2014 after the claim was settled by a full Compromise and Release. The last loss payment was issued in 2013, and the loss incurred (paid + reserve) is less than the deductible. In addition, Pennsylvania does not have a net worth provision in its insurance guaranty statutes that applies to workers compensation claims. When requested, you did not respond with any basis in fact to demonstrate an expectation that ultimate paid losses on this claim would exceed the deductible or that you would have any out-of-pocket exposure in excess of the deductible in the absence of an applicable net worth provision.

**Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
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Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Matrix Service Company	Chad Alexander Matrix Service Company 5100 E. Skelly Drive, Suite 700 Tulsa, OK 74135-5577	1388191	7/3/2007	0000145991	B	1388191-4	\$0.00	\$1,625.22	The amount of your net worth expense reimbursements to the Texas Property and Casualty Insurance Guaranty Association (TPCIGA) after 11/30/2012 for the Marvin Jenkins claim has been accepted. Pursuant to the Statement of Understanding with TPCIGA and Legion, you are obligated to make net worth reimbursements to TPCIGA only for payments issued through 5/31/2015 and have no further obligation for payments issued after that date. Your loss reimbursements to TPCIGA after 11/30/2012 will be addressed separately in Notice of Determination # 1388191-3. This is in addition to the amounts previously allowed for the Jenkins claim on Notices of Determination # 1388191-1 and # 1388191-2, which were for net worth reimbursements through 11/30/2012.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
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Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Matrix Service Company	Chad Alexander Matrix Service Company 5100 E. Skelly Drive, Suite 700 Tulsa, OK 74135-5577	1388191	7/3/2007	0000145991	B	1388191-3	\$0.00	\$26,195.30	The amount of your net worth loss reimbursements to the Texas Property and Casualty Insurance Guaranty Association (TPCIGA) after 11/30/2012 for the Marvin Jenkins claim has been accepted. Pursuant to the Statement of Understanding with TPCIGA and Legion, you are obligated to make net worth reimbursements to TPCIGA only for payments issued through 5/31/2015 and have no further obligation for payments issued after that date. Your expense reimbursements to TPCIGA after 11/30/2012 will be addressed separately in Notice of Determination # 1388191-4. This is in addition to the amounts previously allowed for the Jenkins claim on Notices of Determination # 1388191-1 and # 1388191-2, which were for net worth reimbursements through 11/30/2012.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
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Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Mnich, Marian	Marian Mnich c/o Gregory J. Cannata & Associates 60 East 42nd Street Suite 932 New York, NY 10165	1389173	7/24/2015	000000808944	B	1389173-1	\$70,000,000.00	\$0.00	No value has been allowed for your claim because it is being handled directly by the New York Liquidation Bureau (NYLB). Any sums to which you may be entitled will be considered by the NYLB. This determination concerns the World Trade Center Disaster Site clean-up claims which have been consolidated in case #21 MC 102 (AKH) that is pending in the U.S. District Court for the Southern District of New York.
Naranjo, Jose	Jose Naranjo c/o Gregory J. Cannata & Associates 60 East 42nd Street Suite 932 New York, NY 10165	1389157	7/24/2015	000000789947	B	1389157-1	\$70,000,000.00	\$0.00	No value has been allowed for your claim because it is being handled directly by the New York Liquidation Bureau (NYLB). Any sums to which you may be entitled will be considered by the NYLB. This determination concerns the World Trade Center Disaster Site clean-up claims which have been consolidated in case #21 MC 102 (AKH) that is pending in the U.S. District Court for the Southern District of New York.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
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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: Brian Cejka 2100 Ross Avenue, 21st Floor Dallas, TX 75201	1383145	7/25/2005	22609-19920	B	1383145-4	\$0.00	\$337.00	The amount of the net worth reimbursements/distributions to the Alabama Insurance Guaranty Association (AIGA) after 12/31/2012 on the Michael Morgan WC claim has been accepted. Prior amounts reimbursed/distributed through 12/31/2012 have been allowed on 1383145-1 and 3183145-3. This will be the final NOD for the Morgan claim, as AIGA has formally withdrawn its claim against the Palm Harbor Homes Liquidating Trust for any additional distributions.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
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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: Brian Cejka 2100 Ross Avenue, 21st Floor Dallas, TX 75201	1383145	7/25/2005	23408-43956	B	1383145-5	\$0.00	\$4,281.72	The amount of the net worth loss reimbursements to the North Carolina Insurance Guaranty Association (NCIGA) for the Bobby Hash WC claim, including payments issued by Palm Harbor Homes prior to entering bankruptcy proceedings as well as distributions by the Palm Harbor Homes Liquidating Trust to NCIGA, has been accepted.
									This Notice of Determination (NOD) represents reimbursements to NCIGA since 1/1/2013 and is in addition to the amounts previously allowed for the Hash claim on Notices of Determination # 1383145-1 and # 1383145-3, which were for net worth reimbursements through 12/31/2012.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
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Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Pates, Rosie	Rosie Pates c/o Ellis Turnage, Attorney at Law PO Box 216 Cleveland, MS 38732	1389111	5/15/2015	001076001463G00	B	1389111-1	\$0.00	\$0.00	No value has been allowed for your claim because it is being handled directly by the Mississippi Insurance Guaranty Association (MIGA). Any sums which you may be entitled will be considered by MIGA. This determination concerns the matter entitled Lloyd Woods and Rosie Pates vs. Thames Autoplex, Inc. and Stanley Wilson, Agent, Cause No. 2000-139.
Pemberton., Edwin et al.	c/o Wilkofsky, Friedman, Karel & Cummins c/o Roman Rabinovich, Esquire Wilkofsky, Friedman, Karel & Cummins 299 Broadway Suite 1700 New York, NY 10007	1389113	5/12/2015	02E6196	B	1389113-1	\$677,256.97	\$0.00	No value has been allowed for your claim because it is being handled directly by the New York Liquidation Bureau (NYLB). Any sums which you may be entitled will be considered by the NYLB. This determination concerns the consolidated matter entitled Crystal McGaney, et al. v. Gentry Apartments, which is currently pending in the Kings County Supreme Court of New York, Index No. 008572/2003.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
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Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
PETERSEN-DEAN INC	PETERSEN-DEAN INC c/o David A. Harris 88 Kearny Street, Suite 1818 San Francisco, CA 94108	1011747	6/29/2005	111	B	1011747-1	\$0.00	\$0.00	No value has been allowed for your claim because this Notice of Determination relates to the contingent Proof of Claim (POC) submitted in 2005 for policy number CP2-0298522. Our records reflect that the known claims under this policy have been addressed by state guaranty association(s) or by other available insurance or directly by Petersen Dean if the claim value was within the applicable policy deductible. Additionally, we have no record of any amounts owed to you under the Legion policy.
Pippo-Dumon, Alexandra	Alexandra Pippo-Dumon c/o Roberta D. Asher, Esquire Asher & Associates, PC 111 John Street - 14th Floor New York, NY 10038	1389137	7/23/2015	02E6275	B	1389137-1	\$0.00	\$0.00	No value has been allowed for your claim because it is being handled directly by the New York Liquidation Bureau (NYLB). Any sums to which you may be entitled will be considered by the NYLB. This determination concerns the matter entitled Alexandra Pippo Dumon and Thomas Dumon vs. D.V.V.A. Carle Place Restaurant, Inc., et al., Kings County, Supreme Court of New York, Index # 013546/2005.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
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Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Psychiatrists' Purchasing Group, Inc.	Psychiatrists' Purchasing Group, Inc. c/o Terry Cummings Esq. Hitchcock & Cummings LLP 120 W. 45th Street Suite 405 New York, NY 10036	1367779	6/21/2005	111	B	1367779-10	\$0.00	\$0.00	This Notice of Determination pertains to the Psychiatrists' Purchasing Group ("PPG") POC filed "on behalf of psychiatrists and other participants in the Professional Liability Insurance Programs ("Programs") made available to members of the American Psychiatric Association to the extent they were insured or reinsured by Legion Insurance Company at any time on or after May 1, 1988". The original Notice of Determination issued by the Liquidator for this POC was amended by Order of the Commonwealth Court dated September 29, 2008 (the "2008 Court Order"). The Liquidator has been advised that the "past and present claims" identified in the 2008 Court Order have been resolved, and the PPG is making no claim relating to those claims under the POC as of this date. (continued next page)

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
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Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Ramirez, Nubia	Nubia Ramirez c/o Gregory J. Cannata & Associates 60 East 42nd Street Suite 932 New York, NY 10165	1389175	7/24/2015	000000808944	B	1389175-1	\$60,000,000.00	\$0.00	No value has been allowed for your claim because it is being handled directly by the New York Liquidation Bureau (NYLB). Any sums to which you may be entitled will be considered by the NYLB. This determination concerns the World Trade Center Disaster Site clean-up claims which have been consolidated in case #21 MC 102 (AKH) that is pending in the U.S. District Court for the Southern District of New York.
Retelski, Marian	Marian Retelski c/o Gregory J. Cannata & Associates 60 East 42nd Street Suite 932 New York, NY 10165	1389159	7/24/2015	000000807233	B	1389159-1	\$60,000,000.00	\$0.00	No value has been allowed for your claim because it is being handled directly by the New York Liquidation Bureau (NYLB). Any sums to which you may be entitled will be considered by the NYLB. This determination concerns the World Trade Center Disaster Site clean-up claims which have been consolidated in case #21 MC 102 (AKH) that is pending in the U.S. District Court for the Southern District of New York.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
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Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Rev 973 LLC	Rev 973 LLC C/O Fraley & Associates 617 W. 7th St Ste 702 Los Angeles, CA 90017	1389181	7/28/2015	000000807071	B	1389181-1	\$0.00	\$0.00	No value has been allowed for your claim because the policies issued to GMC Inc. dba Quality Motors exclude coverage for damages arising from the transportation and disposal of hazardous waste which contributed to the contamination of soil and groundwater.

{Continued on separate page}

**Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
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Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Shaner Operating Corp	Angela Mierley Shaner Operating Corp 1965 Waddle Road State College, PA 16803	1389103	9/18/2014	SHHETS001462	B	1389103-3	\$0.00	\$14,227.83	The applicable proportionate share of your net worth expense reimbursements to the Alabama Insurance Guaranty Association (AIGA) for the Louis Scurlock claim has been accepted. Pursuant to the Statement of Understanding with AIGA and Legion, you are obligated to make net worth reimbursements to AIGA only for payments issued through 5/18/2015 and have no further obligation for payments issued after that date. Your loss reimbursements to AIGA will be addressed separately in Notice of Determination # 1389103-2.
									This allowed amount is in addition to the amount previously allowed for the Scurlock claim on Notice of Determination #1389103-1, which was for net worth loss reimbursements through 8/31/2014.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
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Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Shaner Operating Corp	Angela Mierley Shaner Operating Corp 1965 Waddle Road State College, PA 16803	1389103	9/18/2014	SHHETS001462	B	1389103-2	\$0.00	\$24,407.15	The amount of your net worth loss reimbursements to the Alabama Insurance Guaranty Association (AIGA) after 8/31/2014 for the Louis Scurlock claim has been accepted. Pursuant to the Statement of Understanding with AIGA and Legion, you are obligated to make net worth reimbursements to AIGA only for payments issued through 5/18/2015 and have no further obligation for payments issued after that date. Your expense reimbursements to AIGA will be addressed separately in Notice of Determination # 1389103-3.
									This allowed amount is in addition to the amount previously allowed for the Scurlock claim on Notice of Determination #1389103-1, which was for net worth loss reimbursements through 8/31/2014.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
As of 1/7/2016 at 2:41 PM

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 Van De Poel, Levy & Allen, LLP 1600 S. Main Plaza, Suite 325 Walnut Creek, CA 94596	1389083	4/9/2013	00000804097	B	1389083-1	\$0.00	\$0.00	No value has been allowed for your claim because the underlying claim captioned Hector & Melissa Alvarado, et al. v. Greystone Homes, Inc., case no. MSC0802580, Contra Costa County Superior Court of California, was resolved & dismissed in 2014. Our records indicate that Town & Country had other available insurance for this matter and no proofs for unpaid amounts were presented to Legion.
Velez, Noel	Noel Velez c/o Gregory J. Cannata & Associates 60 East 42nd Street Suite 932 New York, NY 10165	1389161	7/24/2015	00000807232	B	1389161-1	\$60,000,000.00	\$0.00	No value has been allowed for your claim because it is being handled directly by the New York Liquidation Bureau (NYLB). Any sums to which you may be entitled will be considered by the NYLB. This determination concerns the World Trade Center Disaster Site clean-up claims which have been consolidated in case #21 MC 102 (AKH) that is pending in the U.S. District Court for the Southern District of New York.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
As of 1/7/2016 at 2:41 PM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Wajda, Andrej	Andrej Wajda c/o Gregory J. Cannata & Associates 60 East 42nd Street Suite 932 New York, NY 10165	1389177	7/24/2015	000000808944	B	1389177-1	\$70,000,000.00	\$0.00	No value has been allowed for your claim because it is being handled directly by the New York Liquidation Bureau (NYLB). Any sums to which you may be entitled will be considered by the NYLB. This determination concerns the World Trade Center Disaster Site clean-up claims which have been consolidated in case #21 MC 102 (AKH) that is pending in the U.S. District Court for the Southern District of New York.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
As of 1/7/2016 at 2:41 PM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
WILLIAMS, TRACI	TRACI WILLIAMS c/o Michael A Battle Esq. Schlam Stone & Dolan LLP 26 Broadway, 19th Floor New York, NY 10004	751517	6/27/2005	00821005851	B	751517-2	\$0.00	\$0.00	No value has been allowed for your claim because all statutory workers compensation benefits to which you are entitled under Virginia law are being handled and paid by Guaranty Fund Management Services (GFMS) as the claims administrator for the District of Columbia Insurance Guaranty Association (DCIGA). Any disagreements as to the nature or amount of those benefits would need to be resolved or litigated before the Virginia Workers Compensation Commission (VWCC) and paid by GFMS on behalf of DCIGA.
Woods, Lloyd	Lloyd Woods c/o Ellis Turnage, Attorney at Law PO Box 216 Cleveland, MS 38732	1389109	5/15/2015	001076001463G00	B	1389109-1	\$0.00	\$0.00	No value has been allowed for your claim because it is being handled directly by the Mississippi Insurance Guaranty Association (MIGA). Any sums which you may be entitled will be considered by MIGA. This determination concerns the matter entitled Lloyd Woods and Rosie Pates vs. Thames Autoplex, Inc. and Stanley Wilson, Agent, Cause No. 2000-139.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
As of 1/7/2016 at 2:41 PM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Zanabria, Miguel	Miguel Zanabria c/o Gregory J. Cannata & Associates 60 East 42nd Street Suite 932 New York, NY 10165	1389179	7/24/2015	000000808944	B	1389179-1	\$70,000,000.00	\$0.00	No value has been allowed for your claim because it is being handled directly by the New York Liquidation Bureau (NYLB). Any sums to which you may be entitled will be considered by the NYLB. This determination concerns the World Trade Center Disaster Site clean-up claims which have been consolidated in case #21 MC 102 (AKH) that is pending in the U.S. District Court for the Southern District of New York.
PARTNER REINSURANCE COMPANY OF THE US	Charlene Heffernan, Sr. VP/Mgr of Underwriting Operations PARTNER REINSURANCE COMPANY OF THE US One Greenwich Plaza GREENWICH, CT 06830-6352	1336199	6/14/2005		E	1336199-1	\$1,117,477.25	\$0.00	No value has been allowed for your claim because all claims and amounts sought by the filer of POC # 1336199-1 have been fully resolved under a separate agreement effective 7/22/15 between the Partner Reinsurance Company and the Legion/Villanova Estates.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
 As of 1/7/2016 at 2:41 PM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Westchester Fire Insurance Company	Westchester Fire Insurance Company 510 Walnut Street Routing WB06G Philadelphia, PA 19106	1389127	5/11/2015		E	1389127-1	\$141,933.06	\$0.00	No value has been allowed for your claim because all claims and amounts sought by the filer under POC # 1389127-1 have been fully resolved under a separate agreement effective 8/19/15 between the Westchester Fire Insurance Company and the Legion/Vilanova Estates.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
As of 1/7/2016 at 2:41 PM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Leitca Corporation	Albert Gustafson Leitca Corporation 52585 Dequindre Road Rochester, MI 48307	1389199	7/27/2015	0027143333	G	1389199-1	\$0.00	\$0.00	No value has been allowed for your claim because this is a Workers Compensation claim that was closed by the Pennsylvania Workers Compensation Security Fund in 2012 after the claimant died of natural causes in 2008. The last loss payment was issued in 2009. Pennsylvania does not have a net worth provision in its insurance guaranty statutes that applies to workers compensation claims. When requested, you did not respond with any basis in fact to demonstrate an expectation that you would have any out-of-pocket exposure that would exceed the deductible in the absence of an applicable net worth provision.
Regency Homes Inc	Regency Homes Inc c/o Steven E. Boynton, Esquire Boynton Law Office PA 11150 Mississippi Drive Champlin, MN 55316	1389143	7/28/2015	000000798422	G	1389143-1	\$500.00	\$500.00	The amount stated on your Proof of Claim has been accepted. Additionally, your claim has received a "G" priority level because it was filed after the 6/30/05 filing deadline.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
As of 1/7/2016 at 2:41 PM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
Regency Homes Inc	Regency Homes Inc c/o Steven E. Boynton, Esquire Boynton Law Office PA 11150 Mississippi Drive Champlin, MN 55316	1389141	7/28/2015	000000797727	G	1389141-1	\$0.00	\$2,000.00	The amount stated on your Proof of Claim has been accepted. Additionally, your claim has received a "G" priority level because it was filed after the 6/30/05 filing deadline. This determination concerns the underlying claim involving Dave and Wendy McBroom.
Regency Homes Inc	Regency Homes Inc c/o Steven E. Boynton, Esquire Boynton Law Office PA 11150 Mississippi Drive Champlin, MN 55316	1389145	7/28/2015	000000797805	G	1389145-1	\$2,000.00	\$2,000.00	The amount stated on your Proof of Claim has been accepted. Additionally, your claim has received a "G" priority level because it was filed after the 6/30/05 filing deadline. This determination concerns the underlying claim involving Richard McGee.
Regency Homes Inc	Regency Homes Inc c/o Steven E. Boynton, Esquire Boynton Law Office PA 11150 Mississippi Drive Champlin, MN 55316	1389149	7/28/2015	000000809064	G	1389149-1	\$0.00	\$2,900.00	The amount stated on your Proof of Claim has been accepted. Additionally, your claim has received a "G" priority level because it was filed after the 6/30/05 filing deadline. This determination concerns the underlying claim involving Margie Axell.

Legion Company (in Liquidation) Undisputed Claims Report for 7/1/2015 to 1/1/2016
 As of 1/7/2016 at 2:41 PM

Claimant Name	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars
York Chapter 67	Izaak Walton York Chapter 67 7131 Iron Stone Hill Rd Dallastown, PA 17313	1389125	7/13/2015		G	1389125-1	\$0.00	\$0.00	No value has been allowed for your claim because Our records indicate your organization was paid in full on August 30, 2006 by The Pennsylvania Guaranty Association. No value has been allowed for your claim because your claim under the policy has been paid by a state Guaranty Association. We have no record of any additional amount owed to you.

EXHIBIT B

Legion Company (in Liquidation) Resolved Claims Report for 7/1/2015 to 1/1/2016
 As of 1/7/2016 at 2:41 PM

Total Number of Resolved Claims	Total Amount Claimed	Total Amount Allowed	Total Change/Difference
2	\$1,969,314.00	\$100,000.00	\$1,869,314.00

Reference Number: 405fa1ea-e5b9-4e5a-90fb-f524d3db08d5

- 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 7/1/2015 to 1/1/2016
As of 1/7/2016 at 2:41 PM

Claimant	Address	POC Number	Date POC Filed	Claim Number	Class	NOD Number	Amount Claimed	Amount Allowed	Claim Particulars	Docket #	Final Resolution
Amsterdam Hospitality Group & Jenna's Place, LLC	Amsterdam Hospitality Group & Jenna's Place, LLC c/o Weg and Myers, P.C. Federal Plaza - 2nd Floor 52 Duane Street New York, NY 10007	1389131	7/24/2015	00E4007	B	1389131-1	\$959,936.00	\$0.00	No value has been allowed for your claim because it is being handled directly by the New York Liquidation Bureau (NYLB). Any sums to which you may be entitled will be considered by the NYLB. This determination concerns your first party claims for property damage and loss of business income against the Legion policy	2 Leg 2015	1
Hanson Bridgett, LLP	Hanson Bridgett, LLP c/o Alexander Berline Hanson Bridgett, LLP 425 Market St 26th Floor San Francisco, CA 94105	1388661	1/16/2009	000000804740	G	1388661-1	\$1,009,377.80	\$100,000.00	An amount has been allowed pursuant to the settlement agreement from June 2015 to resolve all issues relating to Docket # 3 LEG 2014 and POC #s 1388661-1-1, 1388661-2-1 and 1388661-3-1.	3 Leg 2014	2

Reference Number: 405fa1ea-e5a9-4e5a-90fb-f524d3db08d5

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- 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.

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

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

RE: Liquidator's Report and Recommendations on Legion Insurance Company Claims
Undisputed and Resolved from July 1, 2015 to December 31, 2015

ORDER

AND NOW, this _____ day of _____, 2016, upon consideration of the Liquidator's Application for Approval of Report and Recommendations on Legion Insurance Company Claims Undisputed and Resolved from July 1, 2015 to December 31, 2015 ("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 July 1, 2015 to December 31, 2015 ("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, President Judge