



GOVERNOR'S OFFICE OF GENERAL COUNSEL

September 18, 2008

Michael F. Krimmel, Chief Clerk
Commonwealth Court
628 South Office Building
Harrisburg, PA 17120-0001

**Re: Joel S. Ario, Insurance Commissioner of the Commonwealth of Pennsylvania v. Legion Insurance Company,
No. 183 M.D. 2002**

Dear Mr. Krimmel:

Enclosed for filing, please find an original and two (2) copies of the Liquidator's Petition for Approval of Administrative Expenses Paid for the Period January 1, 2008 through June 30, 2008.

As directed by the Court's Order we are also enclosing copies of the documents on a computer disk.

Thank you for your courtesies in filing the documents.

Very truly yours,

Amy L. Weber
Special Funds Counsel

ALW:jlh
Encs.

RECEIVED
COMMONWEALTH COURT
OF PENNSYLVANIA
2008 SEP 18 P 1:03



IN THE COMMONWEALTH COURT OF PENNSYLVANIA

**Joel S. Ario, Insurance Commissioner of
the Commonwealth of Pennsylvania,** :

Plaintiff, :

v. :

Legion Insurance Company, :

Defendant. :

Docket No. 183 M.D. 2002

ORDER

AND NOW, this _____ day of _____, 2008, upon consideration of the Statutory Liquidator's Petition for Approval of Administrative Expenses Paid for the Period January 1, 2008 through June 30, 2008, the Petition is hereby GRANTED.

BY THE COURT:

MARY HANNAH LEAVITT, J.

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

2008 SEP 18 P 1:04
COMMONWEALTH COURT
OF PENNSYLVANIA

Joel S. Ario, Insurance Commissioner of :
the Commonwealth of Pennsylvania, :

Plaintiff, :

v. :

Docket No. 183 M.D. 2002

Legion Insurance Company, :

Defendant. :

LIQUIDATOR'S PETITION FOR APPROVAL OF ADMINISTRATIVE EXPENSES PAID FOR THE PERIOD JANUARY 1, 2008 THROUGH JUNE 30, 2008

Joel S. Ario, Insurance Commissioner of the Commonwealth of Pennsylvania ("Commissioner"), in his official capacity as Statutory Liquidator ("Liquidator") for Legion Insurance Company ("Legion"), by and through his counsel, respectfully submits his Petition for Approval of Administrative Expenses Paid for the Period January 1, 2008 through June 30, 2008.

PETITION FOR APPROVAL OF ADMINISTRATIVE EXPENSES PAID

1. Pursuant to the Court's Order of January 8, 2004, the Liquidator previously filed petitions for approval of administrative expenses paid beginning on July 29, 2003, which have been approved by the Court. Most recently, the petition for approval of administrative expenses paid for the period July 1, 2006 through December 31, 2007 was approved by the Court on May

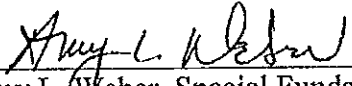
8, 2008.

2. The Liquidator respectfully petitions the Court for approval of his administrative expenses paid for the period January 1, 2008 through June 30, 2008, as set forth on the attached Exhibit A, Combined Cash Basis Analysis, which were reasonable and necessary expenses for the administration of the Legion liquidation. An illustration of the expenditures as a percentage of the total expenditures paid is attached as Exhibit B, including Combined Cash Basis Analysis, Legal Fees & Expenses and Professional Fees and Expenses for the period January 1, 2008 through June 30, 2008.

3. The Affidavits of the Chief Liquidation Officer and the Senior Vice President of Financial Operations in support of the Liquidator's submission of the Petition for Approval of Administrative Expenses Paid, and the Certification of Special Funds Counsel related to legal expenses paid are attached to this Petition.

WHEREFORE, the Liquidator requests that the Court enter the Order attached hereto approving the administrative expenses paid.

Respectfully submitted,



Amy L. Weber, Special Funds Counsel
I.D. No. 45447
Office of Liquidations,
Rehabilitations and Special Funds
901 North 7th Street
Harrisburg, Pennsylvania 17102
(717) 787-6009

Attorney for Joel S. Ario, Insurance
Commissioner of the Commonwealth of
Pennsylvania, in his official capacity
As Statutory Liquidator for Legion
Insurance Company (In Liquidation)

DATED: 9/18/08

7. 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.


JOSEPH ZARANDONA

Sworn to and subscribed before me
this 21st day of August, 2008.


NOTARY PUBLIC
COMMONWEALTH OF PENNSYLVANIA

Notarial Seal
Maureen Greenfield, Notary Public
City Of Philadelphia, Philadelphia County
My Commission Expires Dec. 23, 2010

Member, Pennsylvania Association of Notaries

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

Joel S. Ario,
Insurance Commissioner of the
Commonwealth of Pennsylvania

Plaintiff,

v.

Legion Insurance Company
One Logan Square, Suite 1400
Philadelphia, PA 19103

Defendant.

Docket No. 183 M.D. 2002

**AFFIDAVIT OF MICHAEL I. QUIST IN SUPPORT OF THE
LIQUIDATOR'S PETITION FOR APPROVAL OF ADMINISTRATIVE
EXPENSES PAID FOR THE PERIOD JANUARY 1-JUNE 30, 2008**

I, MICHAEL I. QUIST, hereby depose and state as follows:

1. I am Senior Vice President of Financial Operations for Legion Insurance Company (In Liquidation) and Villanova Insurance Company (In Liquidation) ("the Estates"), am currently licensed as Certified Public Accountant, and serve as Chief Financial Officer responsible for overseeing all aspects of the Estates' financial operations.

2. I certify that the Petition for Approval of Administrative Expenses paid for the period January 1-June 30, 2008 fairly presents in all material respects the Estates' paid administrative expenses for the period January 1-June 30, 2008 for the following areas of expenditure:

A. Salaries: "Salaries" includes expenses for salary and overtime compensation for all the Estates' employees, the cost of temporary help and contractor services, the performance compensation program, and a compensation

program for displaced employees of the Estates.

B. Benefits: "Benefits" includes expenses for employee group health, life and disability programs, 401(k) contributions, employee training, workers' compensation insurance, FICA and federal and state unemployment taxes.

C. Occupancy: "Occupancy" includes expenditures for lease expenses in Philadelphia and Milwaukee, utility and office maintenance expenses for leased premises, records retention, furniture repair and maintenance expenses and rental costs for postage and copier/fax equipment.

D. Equipment: "Equipment" includes depreciation expenses for EDP equipment, operating and applications systems software, office furniture and fixtures and leasehold improvements, and expenditures for purchases and repairs of all other equipment used by the Estates.

E. Legal Fees and Expenses: "Legal Fees and Expenses" includes expenditures to outside law firms for matters related to reinsurance litigation, policyholder collections, managing general agent and third party administrators, the Estates' defendant issues and liquidation issues.

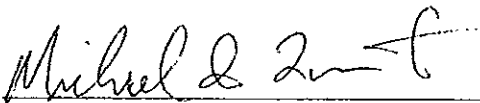
F. Professional Services: "Professional Services" includes expenditures for outsourced reinsurance services, audit and tax consulting fees of independent CPA firms, actuarial consulting services, management consulting services, fees for collection of overdue premium and other fees and fees to outside firms for technology support and outsourcing.

G. Other: "Other" includes expenditures for telephone, postage, express mail, printing and freight expenses, letterhead, envelopes and other office

supplies; transportation, meals, lodging and other costs of employees while traveling; costs of the Pennsylvania Insurance Department for the oversight of the Estates; and insurance for fidelity and surety bonds on employees, general liability insurance, Directors and Officers and omissions coverage for directors and personal property coverage.

3. Based on my knowledge, the Petition for Approval of Administrative Expenses paid for the period January 1-June 30, 2008 fairly presents in all material respects the administrative expenses paid by the Estates for the period January 1-June 30, 2008.

4. 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.


MICHAEL I. QUIST

Sworn to and subscribed before me
this 20 th day of August, 2008.


NOTARY PUBLIC

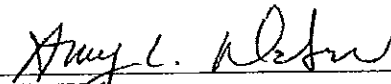
COMMONWEALTH OF PENNSYLVANIA

Notarial Seal
Maureen Greenfield, Notary Public
City Of Philadelphia, Philadelphia County
My Commission Expires Dec. 23, 2010

Member, Pennsylvania Association of Notaries

CERTIFICATION

I, Amy L. Weber, Office of General Counsel assigned to the Office of Liquidations, Rehabilitations and Special Funds of the Pennsylvania Insurance Department, am duly authorized to make this Certification for and on behalf of Joel S. Ario, Insurance Commissioner of the Commonwealth of Pennsylvania, in his official capacity as Statutory Liquidator ("Liquidator") of Legion Insurance Company. I have read the Combined Cash Basis Analysis for Legion Insurance Company (In Liquidation) and Villanova Insurance Company (In Liquidation) and certify that the legal fees and expenses stated therein for the period January 1, 2008 to June 30, 2008 are reasonable and necessary expenses to the best of my knowledge, information and belief. I understand that this Certification is made subject to the penalties of 18 Pa.C.S. § 4904 relating to unsworn falsification to authorities.



Amy L. Weber
Special Funds Counsel

Dated: 9/18/08

EXHIBIT

A

Legion Insurance Company (In Liquidation)
 Villanova Insurance Company (In Liquidation)
COMBINED CASH BASIS ANALYSIS
 January 1, 2008 to June 30, 2008
 (\$ In Thousands)

<u>Staffing - Average for the Period</u>	
Full Time	212
Part Time	1
Contractor Help	27
Total Staffing - Average	239

	<u>For the Period</u>	<u>% of Total Operating</u>
G & A Expenses		
Salaries	\$ 13,887,733	54.0%
<i>Salary and overtime compensation for all Legion employees and the cost of temporary help and contractor services utilized. Also includes the performance compensation program and compensation program for displaced Legion employees.</i>		
Benefits	2,593,221	10.1%
<i>Expenses incurred for employee group health, life and disability programs, 401(k) contributions, employee training, workers' compensation insurance and FICA and Federal and state unemployment taxes.</i>		
Occupancy	1,408,722	5.5%
<i>Lease expenses for both Milwaukee and Philadelphia locations, utility and office maintenance expenses for leased premises, records retention, furniture repair and maintenance expenses and rental costs for postage and copier/fax equipment.</i>		
Equipment	1,167,700	4.5%
<i>Depreciation expense for EDP equipment, operating and applications systems software and depreciation of office furniture and fixtures and leasehold improvements. Also includes purchases and repairs for all other equipment used by Legion.</i>		
Legal Fees and Expenses	2,267,482	8.8%
<i>Legal retainers and fees to outside law firms for matters related to reinsurance litigation, policyholders collections, managing general agent and third party administrators, Legion defendant issues and liquidation issues.</i>		
Professional Services*	2,405,183	9.3%
<i>Fees for outsourced reinsurance services, audit and tax consulting fees of independent CPA firms, fees to outside firms for actuarial consulting services, management consulting services, fees for collection of overdue premium and other fees and fees to outside firms for technology support and outsourcing.</i>		
Other	2,008,194	7.8%
<i>Telephone, postage, express mail, printing and freight expenses. Also includes cost of letterhead, envelopes and other office supplies, transportation, meals, lodging and other costs of employees while traveling, costs of the PA Insurance Department for the oversight of the Legion and Villanova estates and insurance expenses for fidelity and surety bonds on employees, general liability insurance, Directors and Officers and omissions coverage for directors and personal property coverage.</i>		
Total Expenses	25,736,235	100.0%
Capital Expenditures	76,012	
<i>Purchases of personal computer equipment, operation software and other data processing equipment</i>		
Investment Expenses	143,284	
<i>Banking, management and custodial fees</i>		
Total	\$ 26,955,530	

This exhibit reflects the cash activity of the operating expenses and does not include the change in asset and liability account balances on a cash basis.

* For the purpose of this exhibit collection expenses are recorded net of premium received. The total reduction of premium collected for these expenses totals \$15,369.

Legion Insurance Company (In Liquidation)
 Villanova Insurance Company (In Liquidation)
 Legal Expenses and Fees and Professional Services Paid
 January 2008 - June 2008

Classification	VENDOR NAME	Services Provided	January	February	March
Legal Fees and Expenses	ANDREW WALSH	Reinsurance Consultant	1,575		
	ARBITRATION & MEDIATION	Reinsurance Arbitrator	1,620		
	DASHIELL LAW OFFICES, LLC	Premium Collection Litigation		3,307	
	DAVID THIRKILL	Reinsurance Arbitrator	3,150		
	DEUTSCH, KERRIGAN, & STILES, L.L.P.	General Collection Litigation		881	
	ESQUIRE DEPOSITION SERVICES	Court Reporting Services			
	GOLKOW TECHNOLOGIES, INC.	Court Reporting Services			
	GRP, LLC	Reinsurance Witness			22,658
	JEC CONSULTING, INC.	Reinsurance Arbitrator			4,108
	JOHN ROWLAND, QC	Reinsurance Arbitrator	1,379	465	304
	LEXISNEXIS	Legal Research Fees			817
	MARTIN D. HABER	Reinsurance Arbitrator	1,536		
	MARY ELLEN BURNS, ESQUIRE	General Litigation and Liquidation Advice	1,142	1,487	
	MILLER ALFANO & RASPANTI PC	General Litigation and Liquidation Advice			
	ON-SITE SOURCING, INC.	Scanning and Copying Services			
	P.J.Z. CRICKMERE	Witness Fees			264,848
	PEPPER HAMILTON LLP	Reinsurance Arbitrations and Advice	109,073		
	PIETRAGALLO, GORDON, ALFANO, BOSICK & RASPANTI, LLP	General Litigation and Liquidation Advice			
	ROBBRE, LLC	Reinsurance Arbitrator			2,000
	ROBERT B. GREEN	Reinsurance Arbitrator			8,838
	SCHIFF HARDIN, LLP	Premium Collection Litigation		188	2,539
	SCHWARTZ SEMERDJIAN HAILE BALLARD & CAULEY LLP	Premium Collection Litigation	3,755		975
	STRADLEY RONON	Premium Collection Litigation		1,132	6,893
	STROCK & STROCK & LAVAN, LLC	Reinsurance Arbitrator's Fee Reimbursement			(26,156)
	THOMSON WEST	Legal Research Fees	2,668	2,934	2,718
	TRENAM, KEMKER, SCHARF, BARKIN	General Litigation		62,883	
	W. MAX HOLLMANN	Expert Witness		31,827	9,550
	WINTER REPORTING INC.	Court Reporting Services			
	WMF CONSULTING, INC.	Expert Witness Services			
	WOLF BLOCK SCHORR & SOLIS-COHEN, LLP	Premium Collection Litigation, Asset Sale Advice, Labor Advice, General Advice	158,928	34,995	121
		General Legal Support Costs	1,127	371	16
			285,954	146,184	315,967
			36,699	199,229	155,524
		322,653	345,413	471,491	
	Aggregate Amount for Total Vendor Payments Under \$1,000				
	Total Legal Fees and Expenses Paid				
	Change in Legal Fees and Expenses accrual and other non-cash transactions				
	Total Legal Fees and Expenses Incurred				

Legion Insurance Company (In Liquidation)
 Villanova Insurance Company (In Liquidation)
 Legal Expenses and Fees and Professional Services Paid
 January 2008 - June 2008

Classification	VENDOR NAME	Services Provided	January	February	March
Professional Services	ALLIANCE CONSULTING	Data Management Consultant	35,670	27,280	35,545
	ARRAYA SOLUTIONS, INC.	IT Technical Support		3,200	
	CSC/FSG-MYND CORP.	Data Processing and Outsourcing	56,135	52,842	54,468
	ENET	IT Technical Support		15,000	
	HELIUM UK LIMITED	London Reinsurance Collection Intermediary	99,500	99,500	99,500
	HEWITT ASSOCIATES LLC	Human Resources & Technical Consulting			3,494
	HUGGINS ACTUARIAL SERVICE, INC.	Actuarial Services	84,838		
	JEFFERSON WELLS INTERNATIONAL INC.	Audit Services	12,000		23,195
	JOHNSON LAMBERT & CO	Audit Services	8,541		
	MERCER HUMAN RESOURCE CONSULTING	Human Resources Consulting			4,341
	MINTZER SAROWITZ ZRIS & LEDVA	Litigation Support Services		2,577	282
	NAVIGANT CONSULTING, INC.	Data Management Consultant		61,564	
	PRICEWATERHOUSE COOPERS LLP	Actuarial Services			23,255
	REINSURANCE SOLUTIONS INTL	Reinsurance Technical Support	60,707	31,350	23,556
	RELIANCE INS CO (IN LIQUIDATION)	Shared Resource for Monitoring Reinsurers Solvency			
	RESOURCE BRIDGE	eLearning Technology Development	18,516		9,605
	RIGHT MANAGEMENT CONSULTANTS	Human Resources Consulting			
	SMART BUSINESS ADVISORY & CONSULTING, LLC	Reinsurance Technical Support & Contract Reinsurance Services		286,314	91,817
	TRANSNET CORPORATION	Data Management Consultant	4,950		
	PREMIUM RECEIVED NET OF COLLECTION FEES	Collections Support Services	5,252	5,198	3,790
	Aggregate Amount for Total Vendor Payments Under \$1,000	General Professional Fees	1,157	(3,495)	(502)
Total Professional Services Paid			387,266	581,330	372,346
Change in Professional Services accrual and other non-cash transactions			(73,948)	(197,941)	11,916
Total Professional Services Incurred			313,318	383,389	384,262
Total Legal Expenses and Fees and Professional Services Incurred			635,971	728,802	855,753

* All expenses above are gross before any allocation among Legion Insurance Company (In Liquidation), Villanova Insurance Company (In Liquidation) and PRMSLIC, Inc.

Credit amounts may represent adjustments to accruals, negative expenses and classification adjustments.

Legion Insurance Company (In Liquidation)
 Villanova Insurance Company (In Liquidation)
 Legal Expenses and Fees and Professional Services Paid
 January 2008 - June 2008

Classification	VENDOR NAME	Services Provided	April	May	June	2008 Total
Legal Fees and Expenses	ANDREW WALSH	Reinsurance Consultant	3,070			4,845
	ARBITRATION & MEDIATION	Reinsurance Arbitrator				1,620
	DASHIELL LAW OFFICES, LLC	Premium Collection Litigation	1,831	342	323	5,803
	DAVID THIRKILL	Reinsurance Arbitrator				3,150
	DEUTSCH, KERRIGAN, & STILES, L.L.P.	General Collection Litigation	579	2,476		3,956
	ESQUIRE DEPOSITION SERVICES	Court Reporting Services	8,401			8,401
	GOLKOW TECHNOLOGIES, INC.	Court Reporting Services		2,845	9,022	11,867
	GRP, LLC	Reinsurance Witness	3,688			3,688
	JEC CONSULTING, INC.	Reinsurance Arbitrator	14,579	14,891	12,529	64,656
	JOHN ROWLAND QC	Reinsurance Arbitrator				4,108
	LEXISNEXIS	Legal Research Fees	304		3,852	6,304
	MARTIN D. HABER	Reinsurance Arbitrator			9,594	10,411
	MARY ELLEN BURNS, ESQUIRE	Reinsurance Arbitrator				1,536
	MILLER ALFANO & RASPANTI PC	General Litigation and Liquidation Advice			2,629	2,629
	ON-SITE SOURCING, INC.	Scanning and Copying Services			92,585	92,585
	P.J.Z. CRICKMERE	Witness Fees	9,318			9,318
	PEPPER HAMILTON LLP	Reinsurance Arbitrations and Advice	203,103	395,635	184,314	1,066,973
	PIETRAGALLO, GORDON, ALFANO, BOSICK & RASPANTI, LLP	General Litigation and Liquidation Advice	17,450	11,996	18,391	47,838
	ROBBRE, LLC	Reinsurance Arbitrator		560	360	2,920
	ROBERT B. GREEN	Reinsurance Arbitrator				8,336
	SCHIFF HARDIN, LLP	Premium Collection Litigation	1,479	2,909	3,330	10,546
	SCHWARTZ SEMERDJIAN HAILE BALLARD & CAULEY LLP	Premium Collection Litigation	1,159		959	6,848
	STRADLEY RONON	Premium Collection Litigation	6,777	5,825	17,036	37,662
	STROOCK & STROOCK & LAVAN, LLC	Reinsurance Arbitrator's Fee Reimbursement				(26,156)
	THOMSON WEST	Legal Research Fees	2,846	2,814	4,824	18,604
	TRENAM, KEMKER, SCHARF, BARKIN	General Litigation	164,884	147,678	45,115	420,560
	W. MAX HOLLMANN	Expert Witness	21,950			63,327
	WINTER REPORTING INC.	Court Reporting Services	1,448	9,528	4,111	15,086
	WMF CONSULTING, INC.	Expert Witness Services		2,695		24,047
	WOLF BLOCK SCHORR & SOLIS-COHEN, LLP	Premium Collection Litigation, Asset Sale Advice, Labor Advice, General Advice	70,265	32,132	35,669	332,110
	Aggregate Amount for Total Vendor Payments Under \$1,000		2,091	16		3,621
	Total Legal Fees and Expenses Paid		535,022	542,342	442,014	2,267,482
	Change in Legal Fees and Expenses accrual and other non-cash transactions		(274,684)	6,653	382,131	505,553
	Total Legal Fees and Expenses Incurred		260,338	548,995	824,145	2,773,035

Legion Insurance Company (In Liquidation)
 Villanova Insurance Company (In Liquidation)
 Legal Expenses and Fees and Professional Services Paid
 January 2008 - June 2008

Classification	VENDOR NAME	Services Provided	April	May	June	2008 Total
Professional Services	ALLIANCE CONSULTING	Data Management Consultant	24,750	16,800	7,980	148,025
	ARRAYA SOLUTIONS, INC.	IT Technical Support				3,200
	CSC/FSG-MYND CORP.	Data Processing and Outsourcing	51,361	54,151	53,348	322,305
	ENET	IT Technical Support		100,900	33,750	48,750
	HELIIX UK LIMITED	London Reinsurance Collection Intermediary			99,900	498,900
	HEWITT ASSOCIATES LLC	Human Resources & Technical Consulting				3,494
	HUGGINS ACTUARIAL SERVICE, INC.	Actuarial Services		68,120		152,958
	JEFFERSON WELLS INTERNATIONAL INC.	Audit Services	33,835	790		69,820
	JOHNSON LAMBERT & CO	Audit Services			22,300	30,841
	MERCER HUMAN RESOURCE CONSULTING	Human Resources Consulting		1,565	763	6,669
	MINTZER SAROWITZ ZRIS & LEDVA	Litigation Support Services		65		2,924
	NAVIGANT CONSULTING, INC.	Data Management Consultant	151,628			213,192
	PRICEWATERHOUSE COOPERS LLP	Actuarial Services				23,255
	REINSURANCE SOLUTIONS INTL	Reinsurance Technical Support	17,977	24,386		157,977
	RELIANCE INS CO (IN LIQUIDATION)	Shared Resource for Monitoring Reinsurers				
	RESOURCE BRIDGE	Solvency		34,940		53,456
	RIGHT MANAGEMENT CONSULTANTS	eLearning Technology Development	1,500	25,000	9,605	44,210
	SMART BUSINESS ADVISORY & CONSULTING, LLC	Reinsurance Technical Support & Contract		1,500		3,000
	TRANSNET CORPORATION	Reinsurance Services	83,132		144,099	605,362
	PREMIUM RECEIVED NET OF COLLECTION FEES	Data Management Consultant	(219)	37		4,950
	Aggregate Amount for Total Vendor Payments Under \$1,000	Collections Support Services	(3,263)	(362)		(6,566)
Total Professional Services Paid		General Professional Fees	360,600	327,892	375,749	2,405,183
Change in Professional Services accrual and other non-cash transactions			2,044	104,563	25,447	(127,919)
Total Professional Services Incurred			362,644	432,455	401,196	2,277,264
Total Legal Expenses and Fees and Professional Services Incurred			622,982	981,450	1,225,341	5,050,299

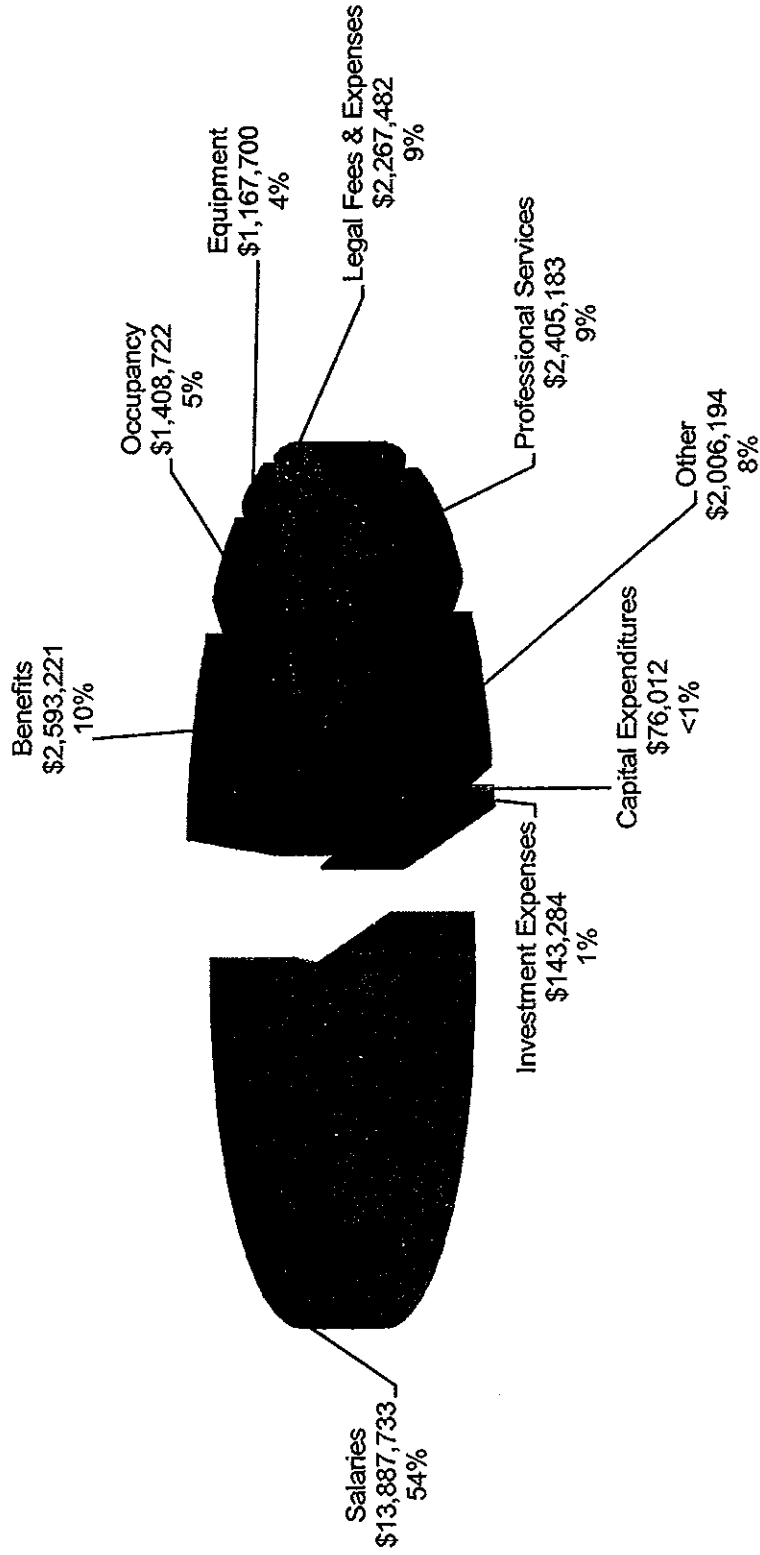
* All expenses above are gross before any allocation among Legion Insurance Company (In Liquidation), Villanova Insurance Company (In Liquidation) and PRMSLIC, Inc.

Credit amounts may represent adjustments to accruals, negative expenses and classification adjustments.

**EXHIBIT
B**

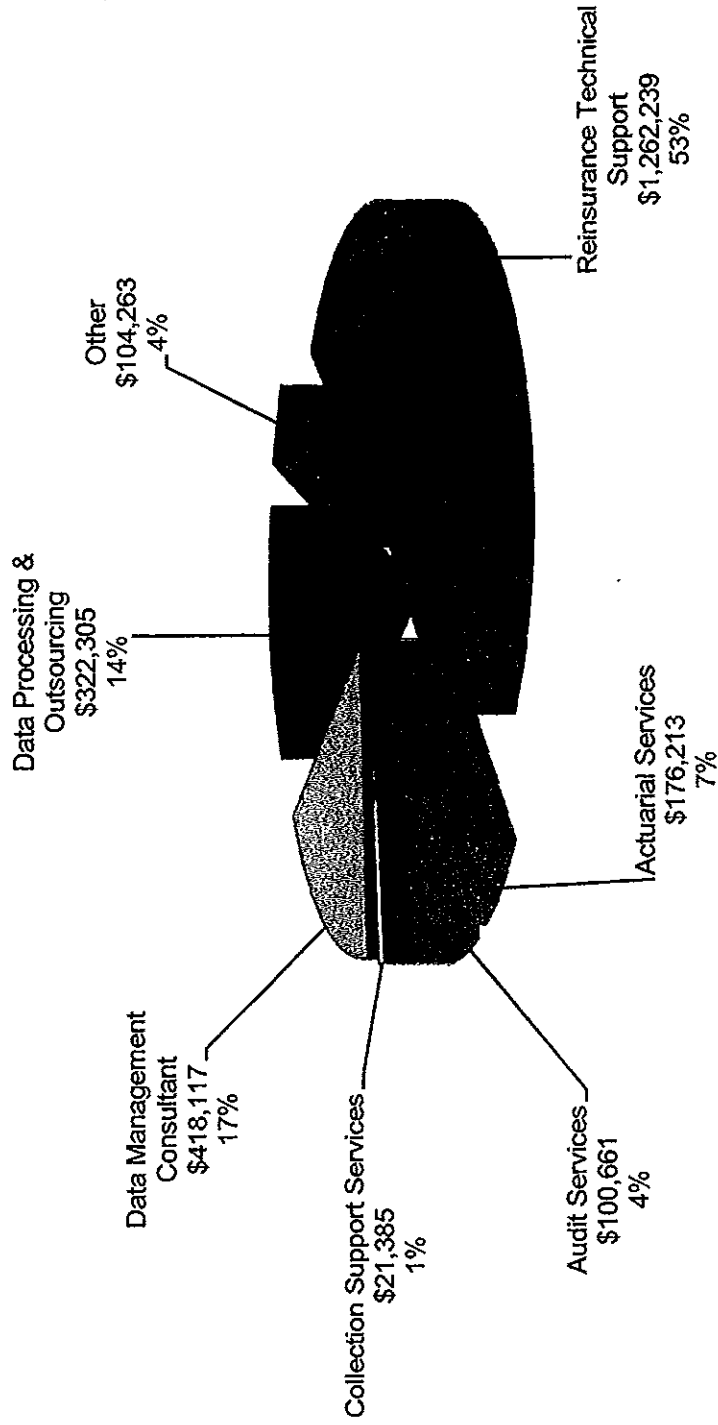
Legion Insurance Company (In Liquidation)
Villanova Insurance Company (In Liquidation)

Combined Cash Basis Analysis
January 1, 2008 To June 30, 2008



Total: \$25,955,530

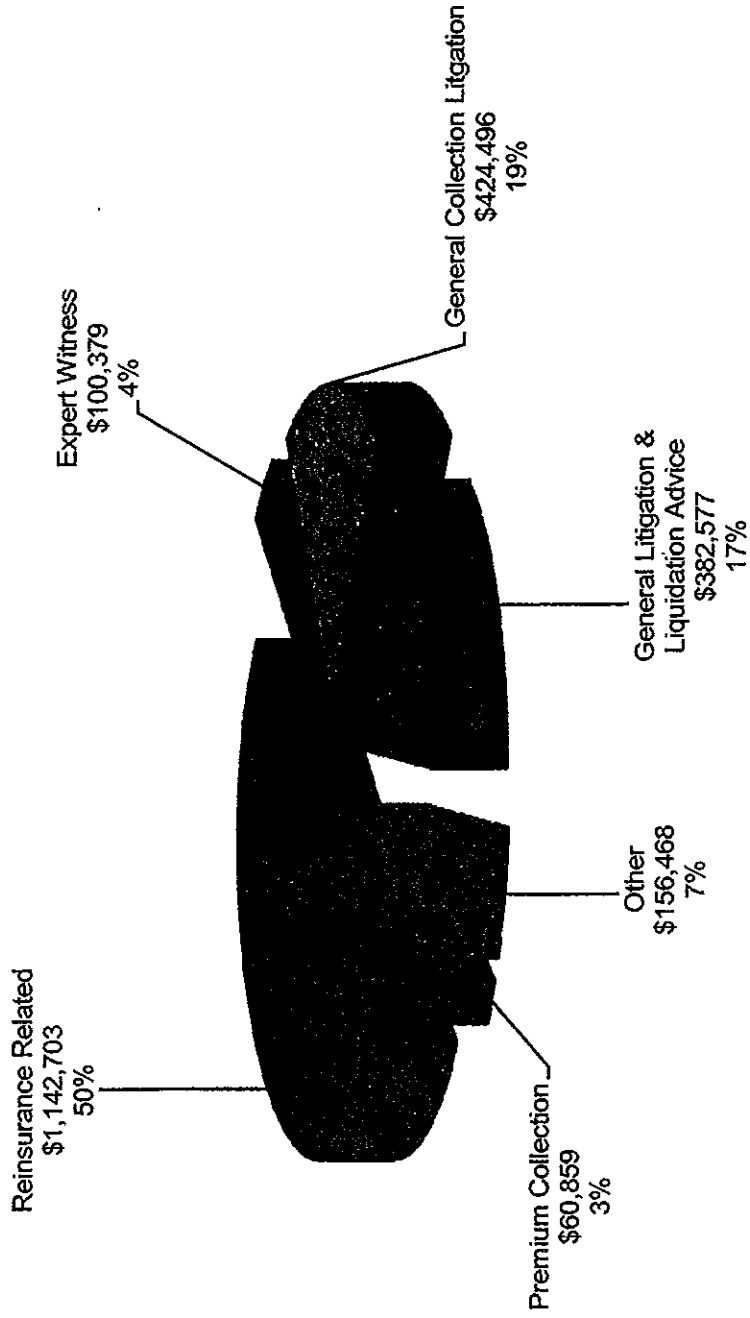
Legion Insurance Company (In Liquidation)
Villanova Insurance Company (In Liquidation)
Professional Fees & Expenses January 2008-June 2008



Total: \$2,405,183

Legion Insurance Company (In Liquidation)
Villanova Insurance Company (In Liquidation)

Legal Fees & Expenses January 2008-June 2008



Total: \$2,267,482