

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

IN RE: Lincoln General Insurance Company :
In Liquidation : No. 1 LIN 2015

**APPLICATION FOR APPROVAL OF REPORT AND RECOMMENDATIONS
ON LINCOLN GENERAL INSURANCE COMPANY CLAIMS
UNDISPUTED AND RESOLVED FROM JANUARY 1, 2019 TO DECEMBER 31, 2019**

Applicant, Jessica K. Altman, Insurance Commissioner of the Commonwealth of Pennsylvania, in her official capacity as the Statutory Liquidator (“Liquidator”) of Lincoln General Insurance Company (“Lincoln”), pursuant to Pa.R.A.P. 3784(a) and 40 P.S. § 221.45, respectfully applies to this Court for an Order approving her Report and Recommendations on Lincoln General Insurance Company Claims Undisputed and Resolved from January 1, 2019 to December 31, 2019. In support of her Application, the Liquidator avers the following:

BACKGROUND

1. Then-Insurance Commissioner Teresa D. Miller, and her successor-in-office, was appointed Statutory Liquidator of Lincoln pursuant to this Court’s Order dated November 5, 2015 (“Liquidation Order”). Jessica K. Altman succeeded Ms. Miller in August 2017 and is now the Insurance Commissioner and Statutory Liquidator of Lincoln.

2. The Liquidation Order provided that “in addition to the notice requirements of Section 524 of Article V¹, 40 P.S. § 221.24, the Liquidator shall publish notice in newspapers of

¹See The Insurance Department Act of 1921, Act of May 17, 1921, P.L. 789, as amended, 40 P.S. §§ 221.1 – 221.63. (This footnote is added here and is not contained in the text of the Liquidation Order that is being quoted in paragraph 2).

general circulation, where Lincoln has its principal places of business 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, ¶15. By November 23, 2015, the Liquidator provided Notice of the Liquidation Order and a Q&A document that, *inter alia*, informed all interested parties to download a Proof of Claim (“POC”) form from the Insurance Department’s website, or call for a copy of the POC form.

3. 40 P.S. § 221.45 requires the Liquidator to present to the Court a report of the claims against the insurer with recommendations, including the name and address of each claimant, the particulars of the claim, and the amount of the claim finally recommended, if any. Pa.R.A.P. 3784(a) further refines 40 P.S. § 221.45, and requires the Liquidator to present to the Court a report of the claims against the insurer’s estate that have been resolved, with recommendations, including the information required by 40 P.S. § 221.45, as well as the priority class, and whether the claim determination was finalized because no objection was filed, no exceptions were taken to a referee’s recommended decision, a recommended decision was sustained by the Court or the parties agreed to a settlement.

REPORT AND RECOMMENDATIONS ON CLAIMS
UNDISPUTED AND RESOLVED AS OF DECEMBER 31, 2019

4. The Liquidator’s Report and Recommendations on Lincoln General Insurance Company Claims Undisputed and Resolved from January 1, 2019 to December 31, 2019, 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.²

² If the claimant did not indicate a specific claim amount on the Proof of Claim, the claimed amount is noted as \$0.

5. The first part of the Report, which addresses claims that were determined and finalized without objection, and are referred to as “Undisputed Claims”, reflects Notices of Determinations (“NODs”) issued by the Liquidator for which the objection period expired on or before December 31, 2019. In this Report, the Liquidator respectfully submits her recommendations for a total of 112 Undisputed Claims with an allowed amount of \$1,356,431.31, in accordance with Pa.R.A.P. 3784(a) and 40 P.S. § 221.45, for this Court’s approval. The list of Undisputed Claims is attached hereto as Exhibit A.

6. The second part of the Report, which addresses claims that were determined and finalized because no exceptions were taken to a referee’s recommended decision, a recommended decision was sustained by the Court or the parties agreed to a settlement, and are referred to as “Resolved Claims”, is a list of the disputed claims to which objections were filed and resolved on or before December 31, 2019. There were 4 Resolved Claims with an allowed amount of \$1,335,000.00 during calendar year 2019, as reflected in Exhibit B attached hereto.

7. As set forth in Exhibits A and B, the Liquidator respectfully submits her recommendations for a total of 116 claims with a total allowed amount of \$2,691,431.31 in accordance with Pa.R.A.P. 3784(a) and 40 P.S. § 221.45 for this Court’s approval.

8. 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 Article V. See 40 P.S. §§ 221.37, 221.38, 221.44, 221.45.

9. 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 Article V. The Liquidator further believes that the approval of the claims listed in the attached Report is in the best interests of the Lincoln estate claimants and other creditors.

10. 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 and allow the claimants listed in the Report or their lawful assignees to receive a distribution in accordance with 40 P.S. § 221.44 at the time and in the manner as approved by this Court.

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

Respectfully submitted:

By: 

Preston M. Buckman (I.D. No. 57570)
PA Office of General Counsel
Pennsylvania Insurance Department
Office of Liquidations, Rehabilitations
and Special Funds
901 North 7th Street
Harrisburg, PA 17102
(717) 886-2080

Attorney for Jessica K. Altman, Insurance
Commissioner of the Commonwealth of
Pennsylvania, in her Official Capacity as
Statutory Liquidator of Lincoln General
Insurance Company (In Liquidation)

Dated: 1/7/20

EXHIBIT A

Undisputed and Resolved Claims

Undisputed Claims

LINCOLN GENERAL INSURANCE COMPANY

Report Period: 01/01/2019 thru 12/31/2019

Number of Undisputed Claims:	112	Amount Claimed:	10,543,362.87	Amount Approved:	1,356,431.31
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Undisputed and Resolved Claims

LINCOLN GENERAL INSURANCE COMPANY

Report Period: 01/01/2019 thru 12/31/2019

Name	Address	POC #	POC Received Date	Claim Numbers	Class	Total Claimed Amount	Total Allowed Amount	Claim Particulars
ALABAMA INSURANCE GA (ALC)	ALABAMA INSURANCE GA (ALC) 600 UNIVERSITY PARK PLACE SUITE 260 BIRMINGHAM, AL 35209	3	12/31/2015		A	9,466.20	9,466.20	GUARANTY ASSOCIATION ADMINISTRATIVE EXPENSE CLAIM
DISTRICT OF COLUMBIA INSURANCE GA (DCIGA)	DISTRICT OF COLUMBIA INSURANCE GA (DCIGA) ONE BOWDOIN SQUARE BOSTON, MA 021142916	27	06/04/2018		A	0.00	0.00	GUARANTY ASSOCIATION ADMINISTRATIVE EXPENSE CLAIM
FLORIDA INSURANCE GA (FLC)	FLORIDA INSURANCE GA (FLC) 1400 VILLAGE SQUARE BLVD. SUITE 3-008 PO BOX 14249 TALLAHASSEE, FL 32317	30	12/31/2015		A	27,244.27	27,244.27	GUARANTY ASSOCIATION ADMINISTRATIVE EXPENSE CLAIM
ILLINOIS INSURANCE GF (ILIGA)	ILLINOIS INSURANCE GF (ILIGA) SUITE 1910 120 SOUTH LASALLE STREET CHICAGO, IL 60603	45	12/31/2015		A	57,216.97	57,216.97	GUARANTY ASSOCIATION ADMINISTRATIVE EXPENSE CLAIM
INDIANA INSURANCE GA (INCG)	INDIANA INSURANCE GA (INCG) SUITE 100 3502 WOODVIEW TRACE INDIANAPOLIS, IN 46268	48	12/31/2015		A	7,854.02	7,854.02	GUARANTY ASSOCIATION ADMINISTRATIVE EXPENSE CLAIM
KENTUCKY INSURANCE GA (KYC)	KENTUCKY INSURANCE GA (KYC) 10605 SHELBYVILLE ROAD SUITE 101 LOUISVILLE, KY 40222	57	12/17/2015		A	2,594.66	2,594.66	GUARANTY ASSOCIATION ADMINISTRATIVE EXPENSE CLAIM
MINNESOTA INSURANCE GA (MNC)	MINNESOTA INSURANCE GA (MNC) SUITE 460 7600 PARKLAWN AVENUE EDINA, MN 55435	75	12/31/2015		A	6,943.98	6,943.98	GUARANTY ASSOCIATION ADMINISTRATIVE EXPENSE CLAIM
MISSOURI PROPERTY & CASUALTY INSURANCE GA (MOC)	MISSOURI PROPERTY & CASUALTY INSURANCE GA (MOC) 2210 MISSOURI BLVD. JEFFERSON CITY, MO 65119	81	03/16/2016		A	0.00	0.00	GUARANTY ASSOCIATION ADMINISTRATIVE EXPENSE CLAIM
OKLAHOMA PROPERTY & CASUALTY INSURANCE GA (OKC)	OKLAHOMA PROPERTY & CASUALTY INSURANCE GA (OKC) SUITE 800E 2601 NORTHWEST EXPRESSWAY OKLAHOMA CITY, OK 73112	120	03/31/2016		A	18,771.35	18,771.35	GUARANTY ASSOCIATION ADMINISTRATIVE EXPENSE CLAIM
485 EAST OWNER LLC	485 EAST OWNER LLC S.L. GREEN REALTY CORP 420 LEXINGTON AVE NEW YORK, NY 10170	1652	06/27/2016		B	0.00	0.00	PRC INSURED
ACTIVE CARE MEDICAL SUPPLY	ACTIVE CARE MEDICAL SUPPLY 2426 EAST CHESTER ROAD BRONX, NY 10469	1788	04/15/2016	1500075, 1500080, 1500082, 1500097, 1500098	B	7,482.84	0.00	PRC THIRD PARTY
ACUPUNCTURE APPROACH	ACUPUNCTURE APPROACH 129 LIVINGSTON ST 2ND AND 3RD FLS BROOKLYN, NY 11201	2003	07/14/2016	1500140, 1500144	B	4,949.27	0.00	PRC THIRD PARTY
ACUPUNCTURE APPROACH	ACUPUNCTURE APPROACH 129 LIVINGSTON ST 2ND AND 3RD FLS BROOKLYN, NY 11201	2005	07/14/2016	1500144	B	3,917.38	0.00	PRC THIRD PARTY
ALABAMA INSURANCE GA (ALC)	ALABAMA INSURANCE GA (ALC) 600 UNIVERSITY PARK PLACE SUITE 260 BIRMINGHAM, AL 35209	1	02/02/2016		B	0.00	0.00	GUARANTY ASSOCIATION LOSS PAYMENT CLAIM

Undisputed and Resolved Claims

LINCOLN GENERAL INSURANCE COMPANY

Report Period: 01/01/2019 thru 12/31/2019

Name	Address	POC #	POC Received Date	Claim Numbers	Class	Total Claimed Amount	Total Allowed Amount	Claim Particulars
AM CHIROPRACTIC, PC	AM CHIROPRACTIC, PC GARY TISRELMAN, ESQ. 129 LIVINGSTON STREET 2ND FLOOR BROOKLYN, NY 11201	1954	07/11/2016	1600132	B	80.88	0.00	P&C THIRD PARTY
AM CHIROPRACTIC, PC	AM CHIROPRACTIC, PC GARY TISRELMAN, ESQ. 129 LIVINGSTON STREET 2ND FLOOR BROOKLYN, NY 11201	1953	07/11/2016	1600131	B	132.84	0.00	P&C THIRD PARTY
BAY PLAZA CHIROPRACTIC PC	BAY PLAZA CHIROPRACTIC PC 2100 BARTOW AVE BROOKLYN, NY 11201	1785	05/02/2016	1600093, C0000118	B	215.69	0.00	P&C THIRD PARTY
BOT HARLEM MEDICAL PC	BOT HARLEM MEDICAL PC 2728 FREDERICK DOUGLAS BLVD NEW YORK, NY 10039	1865	07/01/2016	1600110	B	3,303.79	0.00	P&C THIRD PARTY
BROUXX ACUPUNCTURE THERAPY PC	BROUXX ACUPUNCTURE THERAPY PC GARY TISRELMAN 129 LIVINGSTON ST 2ND AND 3RD FLS BROOKLYN, NY 11201	2001	07/11/2016	1600142	B	8,217.93	0.00	P&C THIRD PARTY
CADILLAC PLASTERING	CADILLAC PLASTERING 145 MIDWAY AVE AUBURN, CA 956035436	441	04/24/2017	1600128	B	28,948.00	28,948.00	P&C INSURED
CALCO TRAVEL INC	CALCO TRAVEL INC 37180 HIGHWAY 30 GEISMAR, LA 70734	179	07/06/2016		B	0.00	0.00	P&C INSURED
CARLAN, SIDNEY	CARLAN, SIDNEY CATHERINE A. POTTHAST, P.A. 2324 WEST JOPPA ROAD SUTTE 425 LUTHERVILLE, MD 21093	2487	10/18/2018	1200313	B	803.45	250.00	P&C INSURED
CARLAN, SIDNEY	CARLAN, SIDNEY CATHERINE A. POTTHAST, P.A. 2324 WEST JOPPA ROAD SUTTE 425 LUTHERVILLE, MD 21093	2332	02/08/2018	1600240	B	0.00	62.50	P&C INSURED
CARLAN, SIDNEY	CARLAN, SIDNEY CATHERINE A. POTTHAST, P.A. 2324 WEST JOPPA ROAD SUTTE 425 LUTHERVILLE, MD 21093	1639	06/22/2016	1500101	B	0.00	100.00	P&C INSURED
CARLAN, SIDNEY	CARLAN, SIDNEY CATHERINE A. POTTHAST, P.A. 2324 WEST JOPPA ROAD SUTTE 425 LUTHERVILLE, MD 21093	2319	02/09/2018	1600239	B	0.00	0.00	P&C INSURED
CARLAN, SIDNEY	CARLAN, SIDNEY CATHERINE A. POTTHAST, P.A. 2324 WEST JOPPA ROAD SUTTE 425 LUTHERVILLE, MD 21093	2330	02/09/2018	1600239	B	0.00	0.00	P&C INSURED

Undisputed and Resolved Claims
Undisputed Claims

LINCOLN GENERAL INSURANCE COMPANY

Report Period: 01/01/2019 thru 12/31/2019

Name	Address	POC #	POC Date	Claim Numbers	Class	Total Claimed Amount	Total Allowed Amount	Claim Particulars
CAPLAN, SIDNEY	CAPLAN, SIDNEY CATHERINE A. POTTASTI, P.A. 2324 WEST JOPPA ROAD SUITE 425 LUTHERVILLE, MD 21093	2323	02/08/2018	1600240	B	0.00	62.50	P&C INSURED
CARDILLO, DAVID	CARDILLO, DAVID LAW OFFICE OF PETER SKIVINGTON 31 MAIN STREET GENESCO, NY 14454	1676	06/30/2016	509535	B	1,000,000.00	0.00	P&C THIRD PARTY
CARDILLO, LOUISE E.	CARDILLO, LOUISE E. LAW OFFICE OF PETER SKIVINGTON 31 MAIN STREET GENESCO, NY 14454	853	06/30/2016	509535	B	1,000,000.00	0.00	P&C THIRD PARTY
CLASSIC LATH & PLASTERING INC	CLASSIC LATH & PLASTERING INC 1327 VINTAGE WAY AUBURN, CA 95603	445	06/27/2016	1500116	B	0.00	0.00	P&C INSURED
CUSTOM ORTHOTICS	CUSTOM ORTHOTICS P O BOX 2083 HUNTINGTON STATION, NY 11746	1885	07/01/2016	1600113	B	51.80	0.00	P&C THIRD PARTY
DISTRICT OF COLUMBIA INSURANCE GA (DCIGA)	DISTRICT OF COLUMBIA INSURANCE GA (DCIGA) ONE BOWDOIN SQUARE BOSTON, MA 021142916	25	06/04/2018		B	0.00	0.00	GUARANTY ASSOCIATION LOSS PAYMENT CLAIM
EASY CARE ACUPUNCTURE	EASY CARE ACUPUNCTURE 129 LIVINGSTON ST 2ND AND 3RD FLS BROOKLYN, NY 11201	2002	07/11/2016	1600141	B	2,678.62	0.00	P&C THIRD PARTY
ELMONT REHAB PT, PC	ELMONT REHAB PT, PC 762 ELMONT RD ELMONT, NY 11003	1760	04/15/2016	1600075	B	0.00	0.00	P&C THIRD PARTY
FLORIDA INSURANCE GA (FLC)	FLORIDA INSURANCE GA (FLC) 1400 VILLAGE SQUARE BLVD, SUITE 3-008 PO BOX 14249 PALMHASSE, FL 32317	28	04/06/2016		B	1,095.00	1,095.00	GUARANTY ASSOCIATION LOSS PAYMENT CLAIM
FOSTER, STEVEN ANTHONY	FOSTER, STEVEN ANTHONY 441 W ANDRIX STREET MONTEREY PARK, CA 91754	258	11/19/2015		B	0.00	0.00	P&C INSURED
GEORGIA INSURERS INSOLVENCY POOL (GAC)	GEORGIA INSURERS INSOLVENCY POOL (GAC) SUITE 400 3700 CRESTWOOD PARKWAY NW DULUTH, GA 30096	34	04/09/2018		B	0.00	0.00	GUARANTY ASSOCIATION LOSS PAYMENT CLAIM
GL ACUPUNCTURE PC	GL ACUPUNCTURE PC 4100 FIRST AVE 2ND FLOOR BROOKLYN, NY 11232	1708	04/15/2016	1600078	B	5,200.38	0.00	P&C THIRD PARTY
GREEN 485 LESSEE LLC	GREEN 485 LESSEE LLC SL GREEN REALTY CORP 420 LEXINGTON AVE NEW YORK, NY 10170	1655	06/27/2016		B	0.00	0.00	P&C INSURED
GREEN 485 OWNER LLC	GREEN 485 OWNER LLC SL GREEN REALTY CORP 420 LEXINGTON AVE NEW YORK, NY 10170	1653	06/27/2016		B	0.00	0.00	P&C INSURED
GREEN 485 TIC LLC	GREEN 485 TIC LLC SL GREEN REALTY CORP 420 LEXINGTON AVE NEW YORK, NY 10170	1654	06/27/2016		B	0.00	0.00	P&C INSURED

Undisputed and Resolved Claims
Undisputed Claims

LINCOLN GENERAL INSURANCE COMPANY

Report Period: 01/01/2019 thru 12/31/2019

Name	Address	POC #	POC Received Date	Claim Numbers	Class	Total Claimed Amount	Total Allowed Amount	Claim Particulars
GREEN HEIGHTS PHYSICAL THERAPY	GREEN HEIGHTS PHYSICAL THERAPY P O BOX 222 BRONX, NY 10471	1703	05/02/2016	1600068	B	599.24	0.00	PRC THIRD PARTY
GREENWAY MEDICAL SUPPLY	GREENWAY MEDICAL SUPPLY 2570 86TH STREET BROOKLYN, NY 11214	1814	04/15/2016	1600092, 1600100	B	0.00	0.00	PRC THIRD PARTY
HEALING ART ACUPUNCTURE PC	HEALING ART ACUPUNCTURE PC 961 EAST 174TH STREET SUITE 18 BRONX, NY 10460	1817	04/15/2016	1600069, 1600072, 1600084, 1600085, 1600088, 1600096	B	0.00	0.00	PRC THIRD PARTY
HEALTH NEEDLES ACUPUNCTURE PC	HEALTH NEEDLES ACUPUNCTURE PC 441 OCEAN PARKWAY SUITE 4E BROOKLYN, NY 11218	1783	04/15/2016	1600066, 1600091	B	0.00	0.00	PRC THIRD PARTY
HEALTHY LIFE CHIROPRACTIC	HEALTHY LIFE CHIROPRACTIC P O BOX 350141 BROOKLYN, NY 11235	1729	04/15/2016	1600079	B	0.00	0.00	PRC THIRD PARTY
HOLDERS AIR CONDITIONING	HOLDERS AIR CONDITIONING 2808 EISSLER STREET BAKERSFIELD, CA 93306	2026	11/14/2016	1600147	B	0.00	0.00	PRC INSURED
ILLINOIS INSURANCE GF (ILIGA)	ILLINOIS INSURANCE GF (ILIGA) SUITE 1910 120 SOUTH LASALLE STREET CHICAGO, IL 60603	43	06/06/2016		B	22,294.01	22,294.01	GUARANTY ASSOCIATION LOSS PAYMENT CLAIM
KENTUCKY INSURANCE GA (KYC)	KENTUCKY INSURANCE GA (KYC) 10605 SHEPHERD ROAD SUITE 101 LOUISVILLE, KY 40222	55	12/17/2015		B	4,579.37	4,579.37	GUARANTY ASSOCIATION LOSS PAYMENT CLAIM
KOLATISIS, IOANNA	KOLATISIS, IOANNA 5ACCO AND PHILAS 31-19 NEWTOWN AVE SEVENTH FLOOR ASTORIA, NY 11102	1749	02/29/2016	C0002043	B	25,000.00	0.00	PRC THIRD PARTY
LEHR CONSTRUCTION CORP.	LEHR CONSTRUCTION CORP. FLAXER, ESQUIRE, JONATHAN 437 MADISON AVE. 35TH FLOOR NEW YORK, NY 10022	1623	06/23/2016		B	0.00	0.00	PRC INSURED
LEXINGTON INSURANCE COMPANY	LEXINGTON INSURANCE COMPANY P O BOX 305904 NASHVILLE, TN 37230	1824	07/06/2016		B	0.00	0.00	PRC INSURED
LONDON, LAWRENCE S	LONDON, LAWRENCE S 2404 DIANA RD BALTIMORE, MD 21209	1671	06/28/2016		B	0.00	0.00	PRC INSURED
MISSOURI PROPERTY & CASUALTY INSURANCE GA (MOC)	MISSOURI PROPERTY & CASUALTY INSURANCE GA (MOC) 2210 MISSOURI BLVD. JEFFERSON CITY, MO 65109	79	03/16/2016		B	0.00	0.00	GUARANTY ASSOCIATION LOSS PAYMENT CLAIM
MJM PLUMBING	MJM PLUMBING 11329 WALEY VISTA RD LAKESIDE, CA 92040	2214	07/20/2017		B	0.00	0.00	PRC INSURED
NEAL GOLDSMITH, DC	NEAL GOLDSMITH, DC ONE BRIDGE PLAZA, SUITE 275 FORK LEE, NJ 07024	1548	03/07/2016	1600052	B	12,500.00	0.00	PRC THIRD PARTY
NICOSIA CONSTRUCTION	NICOSIA CONSTRUCTION ELGUNDY MEYER AND KOEGL 2990 LAVA RIDGE COURT SUITE 205 ROSEVILLE, CA 95661	2291	12/15/2017		B	0.00	0.00	PRC INSURED

Undisputed and Resolved Claims

LINCOLN GENERAL INSURANCE COMPANY

Report Period: 01/01/2019 thru 12/31/2019

Name	Address	POC #	POC Received Date	Claim Numbers	Class	Total Claimed Amount	Total Allowed Amount	Claim Particulars
NV/ND PAIN MANAGEMENT	NV/ND PAIN MANAGEMENT 335A MAIN STREET HACKENSACK, NJ 07601	1549	03/07/2016	1600052	B	13,750.00	0.00	P&C THIRD PARTY
NYS ACUPUNCTURE PC	NYS ACUPUNCTURE PC 742 ELKHORN RD ELMONT, NY 11003	1739	04/15/2016	1600075	B	0.00	0.00	P&C THIRD PARTY
OKLAHOMA PROPERTY & CASUALTY INSURANCE GA (OKC)	OKLAHOMA PROPERTY & CASUALTY INSURANCE GA (OKC) SUITE 800E 2601 NORTHWEST EXPRESSWAY OKLAHOMA CITY, OK 73112	118	03/23/2016		B	52,283.50	52,283.50	GUARANTY ASSOCIATION LOSS PAYMENT CLAIM
ORTIZ, MARIANA	ORTIZ, MARIANA CHARLES M. HAMMER, ESQ. TWO EXECUTIVE DRIVE, SUITE 725 FORT LEE, NJ 07024	281	04/25/2016	733732	B	0.00	0.00	P&C THIRD PARTY
ORTIZ, TELMO	ORTIZ, TELMO CHARLES M. HAMMER, ESQ. TWO EXECUTIVE DRIVE, SUITE 725 FORT LEE, NJ 07024	280	04/25/2016	733732	B	0.00	250,000.00	P&C THIRD PARTY
PACCELLI, BRYAN	PACCELLI, BRYAN 238 DEERPORT ROAD LAKE ARBEL, PA 18436	332	06/27/2016	6144466	B	5,000,000.00	0.00	P&C THIRD PARTY
PALSADE SURGERY CENTER LLC	PALSADE SURGERY CENTER LLC 1567 PALSADE AVE FORT LEE, NJ 07024	1550	03/07/2016	1600052	B	25,695.00	0.00	P&C THIRD PARTY
PALSADE SURGERY CENTER LLC	PALSADE SURGERY CENTER LLC 1567 PALSADE AVE FORT LEE, NJ 07024	1546	03/07/2016	1600050	B	8,525.00	0.00	P&C THIRD PARTY
PALSADE SURGERY CENTER LLC	PALSADE SURGERY CENTER LLC 1567 PALSADE AVE FORT LEE, NJ 07024	1551	03/07/2016	1600051	B	12,045.00	0.00	P&C THIRD PARTY
PRAIRIE LAND MILLWRIGHT	PRAIRIE LAND MILLWRIGHT 617 E US ROUTE 34 MENDOTA, IL 61342	1323	03/01/2016	1600017	B	200,000.00	0.00	P&C INSURED
ROY MECHANICAL SERVICES INC	ROY MECHANICAL SERVICES INC PO BOX 2352 SEBASTOPOL, CA 95473	492	06/13/2016		B	0.00	0.00	P&C INSURED
ROY MECHANICAL SERVICES INC	ROY MECHANICAL SERVICES INC PO BOX 2352 SEBASTOPOL, CA 95473	1696	06/27/2016	1600064	B	0.00	0.00	P&C INSURED
SAMA PHYSICAL THERAPY PC	SAMA PHYSICAL THERAPY PC 632 PLATBUSH AVE BROOKLYN, NY 11225	1707	04/15/2016	1600078	B	862.00	0.00	P&C THIRD PARTY
SCHOOLMAN TRANSPORTATION	SCHOOLMAN TRANSPORTATION CAMPOLLO, HIDDLETON AND MCCORMICK LLP 4175 VETERANS MEMORIAL HWY SUITE 400 ROCKYHILL, CT 06866	333	06/28/2016	6144466	B	320,598.22	0.00	P&C THIRD PARTY
SHAHID MIAN MD PC	SHAHID MIAN MD PC 4280 KISSENA BLVD FLUSHING, NY 11335	1867	07/01/2016	1600106	B	11,918.73	0.00	P&C THIRD PARTY
SHIRON ACUPUNCTURE, PC	SHIRON ACUPUNCTURE, PC GARTI SHIRELIAN, ESQ. 129 LIVINGSTON STREET 2ND FLOOR BROOKLYN, NY 11201	1999	07/14/2016	1600137	B	1,081.54	0.00	P&C THIRD PARTY

Undisputed and Resolved Claims
Undisputed Claims

LINCOLN GENERAL INSURANCE COMPANY

Report Period: 01/01/2019 thru 12/31/2019

Name	Address	POC #	POC Received Date	Claim Numbers	Class	Total Claimed Amount	Total Allowed Amount	Claim Particulars
SIERRA CASCADE INDUSTRIES INC	SIERRA CASCADE INDUSTRIES INC 610 DEEP FOREST TRAIL LAKE ALMADOR, CA 96137	1713	07/09/2016		B	0.00	0.00	PRC INSURED
SIERRA ELECTRIC COMPANY INC	SIERRA ELECTRIC COMPANY INC 5642 OPEN RIDGE WAY AUBURN, CA 95602	2101	04/07/2017	1600165	B	14,500.00	13,284.26	PRC INSURED
SIK HOI WONG CONSTRUCTION	SIK HOI WONG CONSTRUCTION 526 SOUTH HILL BLVD DALY CITY, CA 94014	1849	08/05/2016	1600103	B	0.00	92,434.02	PRC INSURED
STARLIGHT ACUPUNCTURE	STARLIGHT ACUPUNCTURE 105 KINGS HIGHWAY SUITE 4A BROOKLYN, NY 11214	1782	04/15/2016	1600074, 1600089	B	0.00	0.00	PRC THIRD PARTY
STEVE GRASS PLUMBING	STEVE GRASS PLUMBING 2800 WISSEMAN DR SACRAMENTO, CA 95826	1913	08/29/2016	1600121	B	0.00	13,319.62	PRC INSURED
SWANSON, JANET	SWANSON, JANET CALDERBANK LAW 112 J STREET, SUITE 301 SACRAMENTO, CA 95814	1151	12/21/2015	1500116	B	0.00	0.00	PRC THIRD PARTY
SWANSON, PAUL	SWANSON, PAUL C/O COLDERBANK LAW 112 J STREET STE 301 SACRAMENTO, CA 95814	517	12/21/2015	1500116	B	0.00	0.00	PRC THIRD PARTY
TREKA MEDICAL PC	TREKA MEDICAL PC 762 ELMONT RD ELMONT, NY 11003	1787	04/15/2016	1600075	B	0.00	0.00	PRC THIRD PARTY
TUTTO ANESTHESIA	TUTTO ANESTHESIA 1567 PALISADE AVE 3RD FLOOR PORT LEE, NJ 07024	1547	03/07/2016	1600052	B	6,300.00	0.00	PRC THIRD PARTY
UTICA NATIONAL ASSURANCE COMPANY	UTICA NATIONAL ASSURANCE COMPANY 180 GENESEE STREET HARTFORD, CT 13413	1825	07/06/2016		B	0.00	0.00	PRC INSURED
ZG CHIROPRACTIC CARE PC	ZG CHIROPRACTIC CARE PC 961 EAST 174TH STREET SUITE 18 BROOKX, NY 10460	1813	04/15/2016	1600096	B	0.00	0.00	PRC THIRD PARTY
ASPEN INSURANCE UK LIMITED	ASPEN INSURANCE UK LIMITED PLANTATION PLACE 30 FENCHURCH STREET LONDON, EC3M 3BD UNITED KINGDOM	1829	07/06/2016		E	0.00	0.00	REINSURANCE CLAIM
CALIFORNIA INSURANCE GA (CIGA)	CALIFORNIA INSURANCE GA (CIGA) PO BOX 29066 GLENDALE, CA 912099066	14	02/23/2016		E	0.00	0.00	GUARANTY ASSOCIATION UNFARNFD PREMIUM CLAIM
COUNTY OF SHASTA	COUNTY OF SHASTA MATTHEW MCOMBEN, ESQ. 1450 COURT STREET, RM 332 REDDING, CA 96001	1571	09/12/2016	1500115	E	55,000.00	55,000.00	SURETY CLAIM
DINGMAN TOWNSHIP	DINGMAN TOWNSHIP KASEPH LUCAS 3000 TWO LOGAN SQUARE PHILADELPHIA, PA 19103	2435	05/22/2018	1200455	E	608,807.90	0.00	SURETY CLAIM
DISTRICT OF COLUMBIA INSURANCE GA (DCIGA)	DISTRICT OF COLUMBIA INSURANCE GA (DCIGA) ONE BROWDOIN SQUARE BOSTON, MA 021142916	26	06/04/2018		E	0.00	0.00	GUARANTY ASSOCIATION UNFARNFD PREMIUM CLAIM

Undisputed and Resolved Claims

LINCOLN GENERAL INSURANCE COMPANY

Report Period: 01/01/2019 thru 12/31/2019

Name	Address	POC #	POC Received Date	Claim Numbers	Class	Total Claimed Amount	Total Allowed Amount	Claim Particulars
ENERGY RESOURCES, INC	ENERGY RESOURCES, INC 46226 NATIONAL ROAD ST CLAIRSVILLE, OH 43950	1710	07/01/2016		E	405,222.19	0.00	SURETY CLAIM
GEORGIA INSURERS INSOLVENCY POOL (GAC)	GEORGIA INSURERS INSOLVENCY POOL (GAC) SUITE 400 3700 RESTWOOD PARKWAY NW DULUTH, GA 30096	35	04/09/2018		E	0.00	0.00	GUARANTY ASSOCIATION UNEARNED PREMIUM CLAIM
KENTUCKY INSURANCE GA (KYC)	KENTUCKY INSURANCE GA (KYC) 10605 SHELBYVILLE ROAD SUITE 101 LOUISVILLE, KY 40222	56	12/17/2015		E	0.00	0.00	GUARANTY ASSOCIATION UNEARNED PREMIUM CLAIM
MARYLAND PROPERTY & CASUALTY INS. GUARANTY CORP (MDC)	MARYLAND PROPERTY & CASUALTY INS. GUARANTY CORP (MDC) SUITE 600 305 WASHINGTON AVENUE TOWSON, MD 21284-4715	65	05/27/2016		E	0.00	0.00	GUARANTY ASSOCIATION UNEARNED PREMIUM CLAIM
MISSOURI PROPERTY & CASUALTY INSURANCE GA (MOC)	MISSOURI PROPERTY & CASUALTY INSURANCE GA (MOC) 2210 MISSOURI BLDG JEFFERSON CITY, MO 65109	80	03/16/2016		E	0.00	0.00	GUARANTY ASSOCIATION UNEARNED PREMIUM CLAIM
NEUMANN, KERRI	NEUMANN, KERRI GHEONG, DENOVE, ROWELL & BENNETT 1925 CENTURY PARK EAST LOS ANGELES, CA 90067	1818	07/05/2016	0725639	E	0.00	0.00	THIRD PARTY SURETY CLAIM
NEVADA INSURANCE GA (NVC)	NEVADA INSURANCE GA (NVC) SUITE 100 3821 WEST CHARLESTON BOULEVARD LAS VEGAS, NV 891021859	92	03/10/2016		E	0.00	0.00	GUARANTY ASSOCIATION UNEARNED PREMIUM CLAIM
NOLAN, PLUMHOFF & WILLIAMS	NOLAN, PLUMHOFF & WILLIAMS CATHERINE A. POTTHAST, P.A. 2324 WEST JOPPA ROAD SUITE 425 LUTHERVILLE, MD 21093	2490	10/18/2018		E	1,096.40	0.00	GENERAL CREDITOR
NOLAN, PLUMHOFF & WILLIAMS	NOLAN, PLUMHOFF & WILLIAMS CATHERINE A. POTTHAST, P.A. 2324 WEST JOPPA ROAD SUITE 425 LUTHERVILLE, MD 21093	2492	10/18/2018	1500101	E	1,894.00	1,894.00	GENERAL CREDITOR
TENNESSEE INSURANCE GA (TNC)	TENNESSEE INSURANCE GA (TNC) SUITE 680 1600 DIVISION STREET NASHVILLE, TN 37203	149	01/11/2016		E	0.00	0.00	GUARANTY ASSOCIATION UNEARNED PREMIUM CLAIM
THE TRAVELERS INDEMNITY COMPANY	THE TRAVELERS INDEMNITY COMPANY 1 TOWER SQUARE 1000 BANKERS HARTFORD, CT 06183	1700	07/01/2016		E	0.00	0.00	SURETY CLAIM
ALTED RECOVERY SOLUTIONS	ALTED RECOVERY SOLUTIONS PO BOX 1011 PORT JEFFERSON STATION, NY 11776	2125	03/29/2017	23V-00000-8647	G	265.34	265.34	SUBROGATION CLAIM
AMERICAN TRANST INS CO ASO MARIANA ORTIZ	AMERICAN TRANST INS CO ASO MARIANA ORTIZ AMANDA BROWN ONE METROTECH CENTER FLOOR 7 BROOKLYN, NY 11201	1694	07/01/2016	733732	G	20,800.00	0.00	SUBROGATION CLAIM
AMERICAN TRANST INS CO ASO TELMO ORTIZ	AMERICAN TRANST INS CO ASO TELMO ORTIZ AMANDA BROWN 1 METROTECH CENTER FLOOR 7 BROOKLYN, NY 11201	1693	07/01/2016	733732	G	37,745.80	0.00	SUBROGATION CLAIM

Undisputed and Resolved Claims
Undisputed Claims

LINCOLN GENERAL INSURANCE COMPANY

Report Period: 01/01/2019 thru 12/31/2019

Name	Address	POC #	POC Received Date	Claim Numbers	Class	Total Claimed Amount	Total Allowed Amount	Claim Particulars
COMPTROLLER OFFICE CITY OF NEW YORK	COMPTROLLER OFFICE CITY OF NEW YORK ONE CENTER STREET NEW YORK, NY 10007	2410	02/15/2018	20080015282	G	611,980.11	308,314.60	LATE FILED SURETY CLAIM
COMPTROLLER OFFICE CITY OF NEW YORK	COMPTROLLER OFFICE CITY OF NEW YORK ONE CENTER STREET NEW YORK, NY 10007	2408	02/05/2018	20070033167	G	688,887.45	380,783.41	LATE FILED SURETY CLAIM
CORTINA, MICHAEL	CORTINA, MICHAEL 1311 39TH NORTH BERGEN, NJ 07047	2473	10/17/2018	734805-001	G	986.30	0.00	LATE FILED P&C THIRD PARTY
CT CORPORATION	CT CORPORATION 111 EIGHTH AVE. 13TH FLOOR NEW YORK, NY 10011	1899	08/18/2016		G	7,466.96	622.23	LATE FILED GEN CRED
HARTFORD INSURANCE OF ILLINOIS	HARTFORD INSURANCE OF ILLINOIS PO BOX 14272 LEXINGTON, KY 40512-4272	2498	10/19/2018	307934	G	24,339.34	450.00	SUBROGATION CLAIM
RENEWAL BY ANDERSON	RENEWAL BY ANDERSON HELMSMAN NGMT SERVICES P.O BOX 7214 LONDON, KY 407447214	1834	06/20/2016		G	0.00	0.00	SUBROGATION CLAIM
TIMBERLINE CUSTON HOMES, INC.	TIMBERLINE CUSTON HOMES, INC. SPILLER MCROUD, STEVEN SPILLER 505 COYOTE STREET, SUITE A NEWADA CITY, CA 95959	1869	07/29/2016		G	0.00	0.00	LATE FILED P&C INSURED
TOWN OF WARWICK	TOWN OF WARWICK 132 KINGS HWY WARWICK, NY 10990	2477	10/23/2018		G	139,000.00	0.00	LATE FILED SURETY CLAIM
VAN DE POEL, LEVY, ALLEN & ARNEAL	VAN DE POEL, LEVY, ALLEN & ARNEAL 1600 SOUTH MAIN PLAZA SUITE 325 WALNUT CREEK, CA 94596	2472	10/17/2018	7000262	G	10,230.25	297.50	LATE FILED GENERAL CREDITOR

EXHIBIT B

Undisputed and Resolved Claims

Resolved Claims

LINCOLN GENERAL INSURANCE COMPANY

Report Period: 01/01/2019 thru 12/31/2019

Number of Resolved Claims:	4	Amount Claimed:	849,969.73	Amount Approved:	1,335,000.00
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Undisputed and Resolved Claims Report
Resolved Claims

LINCOLN GENERAL INSURANCE COMPANY

Report Period: 01/01/2019 thru 12/31/2019

Name	Address	POC #	POC Received Dt	Claim Numbers	Class	Total Claimed Amount	Total Allowed Amount	Claim Particulars
KENAMERICAN RESOURCES INC	KENAMERICAN RESOURCES INC 46226 NATIONAL ROAD ST CLAIRSVILLE, OH 43950	1712	07/01/2016		E	239,606.39	0.00	GENERAL CREDITOR - SETTLEMENT
LAND RESTORATION INC	LAND RESTORATION INC 46226 NATIONAL ROAD ST CLAIRSVILLE, OH 43950	1711	07/01/2016		E	105,956.04	0.00	GENERAL CREDITOR - SETTLEMENT
MAPLE CREEK MINING INC	MAPLE CREEK MINING INC 46226 NATIONAL ROAD ST CLAIRSVILLE, OH 43950	1709	07/01/2016		E	504,407.30	0.00	GENERAL CREDITOR - SETTLEMENT
NEUMANN, CHARLES	NEUMANN, CHARLES CHEONG, DENOVE, ROWELL & BENNETT 1925 CENTURY PARK EAST SUITE 800 LOS ANGELES, CA 90067	416	07/05/2016	0725639	E	0.00	1,335,000.00	P&C THIRD PARTY - RECOMMENDED DECISION SUSTAINED BY THE COURT

**CERTIFICATION OF COMPLIANCE
WITH PUBLIC ACCESS POLICY**

I certify that this filing complies with the provisions of the Public Access Policy of the Unified Judicial System of Pennsylvania: Case Records of the Appellate and Trial Courts that require filing confidential information and documents differently than non-confidential information and documents.



Preston M. Buckman (I.D. No. 57570)
PA Office of General Counsel
Pennsylvania Insurance Department
Office of Liquidations, Rehabilitations
and Special Funds
901 North 7th Street
Harrisburg, PA 17102
(717) 886-2080

Attorney for Jessica K. Altman, Insurance
Commissioner of the Commonwealth of
Pennsylvania, in her Official Capacity as
Statutory Liquidator of Lincoln General
Insurance Company (In Liquidation)

Dated: _____

1/7/20

CERTIFICATE OF SERVICE

I hereby certify that I am this day serving the foregoing document upon all parties of record in this proceeding in accordance with the requirements of 1 Pa. Code Chapter 33 in the following manner:

Service via regular U.S. Mail addressed as follows:

Jordan L. Miller, Esquire
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PRESTON M. BUCKMAN (I.D. #57570)
Insurance Department Counsel
Office of Liquidations, Rehabilitations
& Special Funds
Governor's Office of General Counsel
Capital Associates Building
901 North 7th Street
Harrisburg, PA 17102
(717) 886-2080

Counsel for the Statutory Liquidator of
Lincoln General Insurance Company

DATED: _____

1/7/20

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

IN RE: Lincoln General Insurance Company :
In Liquidation : No. 1 LIN 2015

RE: Liquidator's Report and Recommendations on Lincoln General Insurance Company
Claims Undisputed and Resolved from January 1, 2019 to December 31, 2019

ORDER

AND NOW, this ____ day of _____, 2020, upon consideration of the Liquidator's Application for Approval of Report and Recommendations on Lincoln General Insurance Company Claims Undisputed and Resolved from January 1, 2019 to December 31, 2019 ("Application"), it is hereby ORDERED and DECREED:

1. The Application is GRANTED, and the claims listed in the Report and Recommendations on Lincoln General Insurance Company Claims Undisputed and Resolved from January 1, 2019 to December 31, 2019 ("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.

RENEE COHN JUBELIRER, JUDGE



COMMONWEALTH OF PENNSYLVANIA
GOVERNOR'S OFFICE OF GENERAL COUNSEL

January 7, 2020

Michael F. Krimmel, Chief Clerk
Commonwealth Court of Pennsylvania
601 Commonwealth Avenue, Suite 2100
P.O. Box 69185
Harrisburg, PA 17120-9185

Re: *Lincoln General Insurance Company (In Liquidation)*
No. 1 LIN 2015

Dear Mr. Krimmel:

Attached please find the Liquidator's Report and Recommendations on Lincoln Insurance Company Claims Undisputed and Resolved from January 1, 2019 to December 31, 2019, with regard to the above-referenced liquidation.

Thank you for your assistance in this matter.

Very truly yours,

A handwritten signature in blue ink that reads "Preston M. Buckman".

Preston M. Buckman
Insurance Department Counsel

PMB:drh

Enclosure