

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

IN RE: Rockwood Insurance Company, :
In Liquidation : No. 1 ROC 1990

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

Jessica K. Altman, Insurance Commissioner of the Commonwealth of Pennsylvania, in her official capacity as Statutory Liquidator ("Liquidator") of Rockwood Insurance Company ("Rockwood"), by her undersigned attorney, pursuant to 40 P.S. § 221.46 and 40 P.S. § 221.48, respectfully files this Application seeking approval of her Notice of the Final Accounting and Proposal for Final Distribution for Rockwood ("Application"), and thus represents:

1. Rockwood was placed in liquidation by Order of this Court effective August 26, 1991.
2. Rockwood's Statement of Assets as of December 31, 2020 (unaudited), discloses assets of \$104,115,468.97. (See Rockwood's Accounting attached hereto as Exhibit A.)
3. The total net assets available for distribution as of December 31, 2020, after a reserve of \$116,000 for future expenses to be paid by the Liquidator, is \$103,999,468.97. (See Exhibit A.)
4. All claims have been evaluated and there are no unresolved objections to the amount allowed for any claim.
5. The total for class "a", "b", "d", "e", "f", "g", "h" and "i" priority claims that has been approved and allowed is \$378,650,206.94. There are no class "c" claims.

6. Attached hereto as Exhibit "B" is a list of all Rockwood claimants who had claims approved and the amount allowed for each claim. The Liquidator requests this Court's approval of the following distribution of the assets of Rockwood as follows:

- a. Priority class "a" claims will be paid at 100%. The Liquidator has already received \$6,464,755.27 in administrative expenses.
- b. Priority class "b" claims will be paid at least 19.67%.
- c. There are no priority class "c" claims.
- d. Priority class "d" claims will not be paid.
- e. Priority class "e" claims will not be paid.
- f. Priority class "f" claims will not be paid.
- g. Priority class "g" claims will not be paid.
- h. Priority class "h" claims will not be paid.
- i. Priority class "i" claims will not be paid.

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

8. Attached hereto as Exhibit "C" is a copy of the Notice of the filing of this Application that will be sent to claimants upon this Court's approval of the form and scope of service of the Notice.

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

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

completion of the final distribution of assets seeking discharge of the Liquidator in accordance with 40 P.S. § 221.48(a).

WHEREFORE, the Liquidator prays Your Honorable Court that her Notice of this Application to be sent by first-class mail to claimants, which is attached hereto as Exhibit "C", be approved.

Respectfully submitted,

/s/ Preston M. Buckman

PRESTON M. BUCKMAN (I.D. #57570)

pbuckman@pa.gov

Insurance Department Counsel

Office of Liquidations, Rehabilitations

& Special Funds

Governor's Office of General Counsel

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901 North 7th Street

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Attorney for Jessica K. Altman, Insurance
Commissioner of the Commonwealth of
Pennsylvania, in her official capacity as Statutory
Liquidator of Rockwood Insurance Company

Dated: May 19, 2021

EXHIBIT A

ROCKWOOD INSURANCE COMPANY
BEGINNING STATEMENT OF NET ASSETS
AS OF AUGUST 26, 1991

ASSETS

Cash	\$	2,750,956.78
Investments		25,247,925.47
Receivables		70,150,638.14
TOTAL ASSETS	\$	98,149,520.39

LIABILITIES

TOTAL LIABILITIES	\$	-
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TOTAL NET ASSETS	\$	98,149,520.39
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ROCKWOOD INSURANCE COMPANY
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR DISTRIBUTION
FOR THE PERIOD AUGUST 26, 1991 TO DECEMBER 31, 2020

INCOME

Investment	\$	27,708,129.81	
Legal Settlement		1,780,673.08	
Claim Refund		462,871.44	
Miscellaneous Income		64,821.27	
Reinsurance Recoverable Income		22,162,077.02	
Subrogation Income		84,707.99	
Reimb. Of Expenses		132,783.41	
TOTAL INCOME			\$ 52,396,064.02

EXPENSES

Salaries & Benefits	\$	3,128,211.19	
Operational Expenses			
Professional Services		2,135,984.92	
Outside Services		48,667.97	
Travel		13,576.11	
Real Estate		61,974.21	
Rent		320,026.06	
Printing		3,059.53	
Postage		13,799.89	
Phone		7,821.48	
Office Supplies		3,485.71	
Miscellaneous		159,640.32	
Allocated		568,507.88	
TOTAL EXPENSES			<u>6,464,755.27</u>

NET INCOME OVER/(UNDER) EXPENSES **\$ 45,931,308.75**

ADJUSTMENTS - INCREASE/(DECREASE)

Investments	\$	2,915,022.28	
Receivables		(42,880,382.45)	
TOTAL ADJUSTMENTS			<u>\$ (39,965,360.17)</u>

CHANGE IN NET ASSETS **\$ 5,965,948.58**

ROCKWOOD INSURANCE COMPANY
STATEMENT OF NET ASSETS AVAILABLE FOR DISTRIBUTION
AS OF DECEMBER 31, 2020

ASSETS

Cash	\$	59,522,374.90
Receivables		72,085.73
Early Access		44,521,008.34
TOTAL ASSETS	\$	104,115,468.97

LIABILITIES

TOTAL LIABILITIES	\$	-
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NET ASSETS AVAILABLE FOR DISTRIBUTION	\$	104,115,468.97
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EXHIBIT B

ROCKWOOD INSURANCE COMPANY FINAL COURT REPORT			
PRIORITY CLASS	NUMBER OF CLAIMS	AMOUNT CLAIMED	AMOUNT ALLOWED
A	32	\$0.00	\$36,960,718.13
B	132	\$26,813,735.36	\$340,817,005.50
C	0	\$0.00	\$0.00
D	1	\$0.00	\$65,000.00
E	92	\$26,586,137.18	\$201,507.52
F	18	\$296,864.90	\$594,962.61
G	7	\$18,574.57	\$11,013.18
TOTAL	282	\$53,715,312.01	\$378,650,206.94

Please note: Proof of claims submitted by guaranty associations ("GAs") usually reflect an undetermined amount claimed, because the GAs typically do not know what their ultimate liability will be. As the liquidation progresses, the GAs' claims liability develops and eventually crystallizes. Once the final amounts of the GAs' claims liability are determined, the Liquidator issues an amended notice of determination to each GA that reflects the final amount allowed for each GA. This process can also occur with individual claimants. For this reason, in the chart above, the total figure for "Amount Claimed" is less than the total figure for "Amount Allowed". This is also frequently the case within individual priority classifications, as seen in the chart above.

ROCKWOOD INSURANCE COMPANY FINAL COURT REPORT									
Name	Address	POC#	POC Received	POC Class	Claim Number	Amount Claimed	Amount Allowed	Claim Particulars	
ALABAMA INS GUARANTY ASSOC	2020 CANYON ROAD SUITE 200 BIRMINGHAM, AL 35216	1000000384	12/2/2016	A		\$0.00	\$407,928.00	Guaranty Association Administrative Expense Claim	
ALASKA INSURANCE GUARANTY FUND	C/o NORTHERN ADJUSTERS 1401 RUDAKOF CIRCLE - Ste 100 ANCHORAGE, AK 99508	1000000383	12/2/2016	A		\$0.00	\$12,496.13	Guaranty Association Administrative Expense Claim	
ARIZONA P&C INS GUARANTY FUND	2910 N 44TH STREET, SECOND FL PHOENIX, AZ 85018	1000000385	12/2/2016	A		\$0.00	\$9,213.00	Guaranty Association Administrative Expense Claim	
ARKANSAS P&C GUARANTY FUND	1023 WEST CAPITOL AVE SUITE 2 LITTLE ROCK, AR 72201	1000000386	12/2/2016	A		\$0.00	\$503,725.00	Guaranty Association Administrative Expense Claim	
COLORADO INS. GUARANTY ASSOC	C/o WGFS 1720 S BELLAIRE ST # 408 DENVER, CO 80222	1000000388	12/2/2016	A		\$0.00	\$49,147.00	Guaranty Association Administrative Expense Claim	
DELAWARE INS GUARANTY ASSOC	220 CONTINENTAL DRIVE SUITE 309 NEWARK, DE 19713	1000000389	12/2/2016	A		\$0.00	\$327,098.00	Guaranty Association Administrative Expense Claim	
FLORIDA INS GUARANTY ASSOC	P O BOX 15159 TALLAHASSEE, FL 32317-5159	1000000390	12/2/2016	A		\$0.00	\$900,239.00	Guaranty Association Administrative Expense Claim	
GA INSURERS INSOLVENCY POOL	3700 CRESTWOOD PARKWAY NW SUITE 400 DULUTH, GA 30096	1000000391	12/2/2016	A		\$0.00	\$579,009.00	Guaranty Association Administrative Expense Claim	
IDAHO INSURANCE GUARANTY ASSOC	C/o wgfs 1720 S BELLAIRE ST #408 DENVER, CO 80222	1000000392	12/2/2016	A		\$0.00	\$304.00	Guaranty Association Administrative Expense Claim	
INDIANA INS GUARANTY ASSOC	3502 WOODVIEW TRACE SUITE 100 INDIANAPOLIS, IN 46268	1000000393	12/2/2016	A		\$0.00	\$29,381.00	Guaranty Association Administrative Expense Claim	
IOWA INSURANCE GUARANTY ASSOC	801 GRAND AVENUE, SUITE 3700 DES MOINES, IA 50309-8004	1000000394	12/2/2016	A		\$0.00	\$144,886.00	Guaranty Association Administrative Expense Claim	
KANSAS INS GUARANTY ASSOC	C/o WGFS 1720 S BELLAIRE ST #408 DENVER, CO 80222	1000000395	12/2/2016	A		\$0.00	\$7,904.00	Guaranty Association Administrative Expense Claim	
KENTUCKY INS GUARANTY ASSOC	10605 SHELBYVILLE RD STE 101 LOUISVILLE, KY 40223	1000000396	12/2/2016	A		\$0.00	\$26,053.00	Guaranty Association Administrative Expense Claim	
LOUISIANA INS GUARANTY ASSOC	2142 QUAIL RUN DRIVE BATON ROUGE, LA 70808-4126	1000000397	12/2/2016	A		\$0.00	\$2,225,689.00	Guaranty Association Administrative Expense Claim	
MD P&C INSURANCE GUAR CORP	305 WASHINGTON AVE, SUITE 600 TOWSON, MD 21204-4715	1000000398	12/2/2016	A		\$0.00	\$3,910,489.00	Guaranty Association Administrative Expense Claim	

Proof of Claims submitted by guaranty funds and others, sometimes reflect "undetermined" as the Amount Claimed. Systematically, this causes the Amount Claimed to be reflected as \$0.00.

<div> <div>ROCKWOOD INSURANCE COMPANY</div> <div>FINAL COURT REPORT</div> </div>									
Name	Address	POC#	POC Received	POC Class	Claim Number	Amount Claimed	Amount Allowed	Claim Particulars	
MISSISSIPPI INS GUARANTY ASSOC	713 SOUTH PEAR ORCHARD ROAD SUITE 200 RIDGELAND, MS 39157-4823	1000000399	12/2/2016	A		\$0.00	\$16,757.00	Guaranty Association Administrative Expense Claim	
MO P&C INS GUARANTY ASSOC	994 DIAMOND RIDGE SUITE 102 JEFFERSON CITY, MO 65109	1000000400	12/2/2016	A		\$0.00	\$1,110.00	Guaranty Association Administrative Expense Claim	
MONTANA INS GUARANTY ASSOC	1720 SOUTH BELLAIRE STREET SUITE 408 DENVER, CO 80222	1000000401	12/2/2016	A		\$0.00	\$63,095.00	Guaranty Association Administrative Expense Claim	
NEBRASKA P&L INS GUARANTY ASSOC	c/o WGFS 1720 S BELLAIRE ST # 408 DENVER, CO 80222	1000000402	12/2/2016	A		\$0.00	\$274,016.00	Guaranty Association Administrative Expense Claim	
NEVADA INS GUARANTY ASSOC	3821 WEST CHARLESTON BLVD SUITE 100 LAS VEGAS, NV 89102-1859	1000000403	12/2/2016	A		\$0.00	\$1,657.00	Guaranty Association Administrative Expense Claim	
NM P&C INS GUARANTY ASSOC	c/o INTEGRION GROUP P O BOX 27815 ALBUQUERQUE, NM 87125	401	10/9/1991	A		\$0.00	\$138,623.00	Guaranty Association Administrative Expense Claim	
OHIO INSURANCE GUARANTY ASSOC	1840 MACKENZIE DRIVE COLUMBUS, OH 43220	1000000405	12/2/2016	A		\$0.00	\$8,101.00	Guaranty Association Administrative Expense Claim	
OKLAHOMA P&C INS GUAR ASSOC	2601 NORTHWEST EXPRESSWAY SUITE 330E OKLAHOMA CITY, OK 73112	1000000406	12/2/2016	A		\$0.00	\$395,198.00	Guaranty Association Administrative Expense Claim	
PA P&C INS GUARANTY ASSOC	ONE PENN CENTER, SUITE 1850 1617 JFK BLVD PHILADELPHIA, PA 19103	1000000407	12/2/2016	A		\$0.00	\$513,946.00	Guaranty Association Administrative Expense Claim	
PA WORKERS COMP SECURITY FUND	CAPITOL ASSOC BUILDING 901 N. SEVENTH ST HARRISBURG, PA 17102	705	2/18/1992	A		\$0.00	\$18,669,529.00	Guaranty Association Administrative Expense Claim	
SC INS GUARANTY ASSOC	P O BOX 407 COLUMBIA, SC 29202	1000000408	12/2/2016	A		\$0.00	\$93,044.00	Guaranty Association Administrative Expense Claim	
SD INS GUARANTY ASSOC.	P O BOX 2790 SOUX FALLS, SD 57101-2790	1000000409	12/2/2016	A		\$0.00	\$274,418.00	Guaranty Association Administrative Expense Claim	
TENNESSEE INS GUARANTY ASSOC	3100 WEST END AVE SUITE 670 NASHVILLE, TN 37203-5805	1000000410	12/2/2016	A		\$0.00	\$595,471.00	Guaranty Association Administrative Expense Claim	
TEXAS P & C INS GA	9120 BURNET RD AUSTIN, TX 78758	555	11/18/1991	A		\$0.00	\$168,664.00	Guaranty Association Administrative Expense Claim	
UTAH P&C INS. GUARANTY ASSOC	P O BOX 1608 SANDY, UT 84091-1608	1000000411	12/2/2016	A		\$0.00	\$4,290.00	Guaranty Association Administrative Expense Claim	

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ROCKWOOD INSURANCE COMPANY FINAL COURT REPORT									
Name	Address	POC#	POC Received	POC Class	Claim Number	Amount Claimed	Amount Allowed	Claim Particulars	
VA P&C INS GUARANTY ASSOC	C/o GFMS ONE BOWDOIN SQUARE BOSTON, MA 02114-2916	1000000412	12/2/2016	A		\$0.00	\$6,404,103.00	Guaranty Association Administrative Expense Claim	
WV INS GUARANTY ASSOC	1840 MACKENZIE DRIVE COLUMBUS, OH 43220	1000000413	12/2/2016	A		\$0.00	\$205,135.00	Guaranty Association Administrative Expense Claim	
ALABAMA INS GA	2020 CANYON ROAD SUITE 200 BIRMINGHAM, AL 35216	496	10/25/1991	B		\$0.00	\$3,267,495.00	Guaranty Association Loss & Expense Claim	
ALASKA P & C INS GA	C/o NORTHERN ADJUSTERS, INC. 1401 RUDKOF CIRCLE ANCHORAGE, AK 99508	187	9/19/1991	B		\$0.00	\$346,007.00	Guaranty Association Loss & Expense Claim	
ALFRED TIMKO	RD#2 BOX 89 PHILIPSBURG, PA 16866	589	11/25/1991	B	228982	\$862.50	\$0.00	Third Party Claimant	
AMY MITCHELL	C/o ALAN KRIER, ESQ PO BOX 2024 ALTOONA, PA 16603	807	6/2/1992	B	226925	\$50,000.00	\$100.00	Third Party Claimant - Statutory Deductible	
ANDREW E BURK	RD#1 BOX 499 KARNS CITY, PA 16041	745	3/24/1992	B	226201	\$50,000.00	\$100.00	Third Party Claimant - Statutory Deductible	
ANGELA COLBERT & M GALAVAN ATY	14324 OLD MARLBORO PIKE PO BOX 82 UPPER MARLBORO, MD 20772	465	10/22/1991	B	718738	\$50,000.00	\$100.00	Third Party Claimant - Statutory Deductible	
ANNA BELLE BORING	C/o JAMES DI FRANCESCO ESQ 115 DONALD LANE JOHNSTOWN, PA 15904	153	9/23/1991	B	225275	\$10,000.00	\$0.00	Third Party Claimant	
ANTHONY FEBBO & ALAN KRIER ESQ	C/o JUBELIRER, CAROTHERS, PO BOX 2024 ALTOONA, PA 16603	6941	11/19/1991	B	228845	\$0.00	\$100.00	Third Party Claimant - Statutory Deductible	
ARIZONA P & C INS GA	2910 N 44TH STREET, 2ND FL PHOENIX, AZ 85018	208	9/19/1991	B		\$0.00	\$48,941.00	Guaranty Association Loss & Expense Claim	
ARKANSAS P&C GUARANTY FUND	1023 WEST CAPITOL AVE SUITE 2 LITTLE ROCK, AR 72201	1000000387	12/2/2016	B		\$0.00	\$4,514,884.00	Guaranty Association Loss & Expense Claim	
BARR MARINE PRODUCTS	1505 FORD RD BENSALEM, PA 19020	845	7/29/1992	B	325020	\$55,077.00	\$100.00	Third Party Claimant - Statutory Deductible	
BERKS LANDFILL CORP	C/o STEVEN A HANN, ESQ 375 MORRIS RD PO BOX 1479	1031	5/17/1995	B	100112	\$0.00	\$0.00	P & C Insured Claim	
BERKS LANDFILL CORP	C/o STEVEN A HANN, ESQ 375 MORRIS RD PO BOX 1479	1032	4/12/1995	B	100113	\$0.00	\$0.00	P & C Insured Claim	

Proof of Claims submitted by guaranty funds and others, sometimes reflect "undetermined" as the Amount Claimed. Systematically, this causes the Amount Claimed to be reflected as \$0.00.

ROCKWOOD INSURANCE COMPANY FINAL COURT REPORT									
Name	Address	POC#	POC Received	POC Class	Claim Number	Amount Claimed	Amount Allowed	Claim Particulars	
BERKS LANDFILL CORP	C/O STEVEN A HANN, ESQ 375 MORRIS RD PO BOX 1479	1034	4/12/1995	B	100115	\$0.00	\$0.00	P & C Insured Claim	
BERKS LANDFILL CORP	C/O STEVEN A HANN, ESQ 375 MORRIS RD PO BOX 1479	1035	4/12/1995	B	100116	\$0.00	\$0.00	P & C Insured Claim	
BERNICE INGRAM	C/O MARC SIGAL, ESQ 1429 WALNUT ST 15th fl PHILADELPHIA, PA 19102	261	9/20/1991	B	228576	\$0.00	\$100.00	Third Party Claimant - Statutory Deductible	
BETTY MUSE (ADMIN) GARY MUSE (DEC)	C/O ROBERT PRYOR, ESQ PO BOX A-870 KNOXVILLE, TN 37901	424	10/11/1991	B	438136	\$7,000,000.00	\$0.00	Third Party Claimant	
BRENDA SUE NICHOLSON	C/O TODD BERKEY, ESQ GULF TOWERS 16TH FL PITTSBURGH, PA 15219	823	7/13/1992	B	226879	\$0.00	\$0.00	Third Party Claimant	
CARL TATE	C/O JON C BOTULA, ESQ 810 GRANT BLDG PITTSBURGH, PA 15219	128	9/19/1991	B	226578	\$0.00	\$0.00	Third Party Claimant	
CD & KAY KING	BRUSH GREEN RD CLINTWOOD, VA 24228	101	9/26/1991	B	431399	\$150,000.00	\$0.00	Third Party Claimant	
CECILE ARUFO	C/O BRUCE CASSIDY, ESQ 21 S 12TH ST ate 1040 PHILADELPHIA, PA 19107	749	3/30/1992	B	227766	\$0.00	\$100.00	Third Party Claimant - Statutory Deductible	
CHARLES W KRIEGER JR, MD APMC	1850 GAUSE BLVD STE 302 SLIDELL, LA 70461	701	11/20/2019	B		\$35.00	\$35.00	Third Party Claimant	
CHRISTOPHER LONG	C/O THOMAS FARNISH ESQ 1835 MARKET ST 29TH FL PHILADELPHIA, PA 19103	7050	10/30/1991	B	324704	\$75,000.00	\$100.00	Third Party Claimant - Statutory Deductible	
CHURCH OF GOD	LESTER'S FORK GRUNDY, VA 24614	220	9/19/1991	B	431971	\$2,500,000.00	\$0.00	P & C Insured Claim	
COLORADO INS GA	C/O WESTERN GUARANTY FUND SVCS 1720 S BELLAIRE ST #408 DENVER, CO 80222	418	8/23/1992	B		\$0.00	\$610,875.00	Guaranty Association Loss & Expense Claim	
DEBORAH BLEVINS (ESTATE) DALLELL BLEVINS	C/O DEREK C SWOPE, ESQ 320 COURTHOUSE RD PRINCETON, VA 24270	513	11/4/1991	B	440154	\$0.00	\$0.00	Third Party Claimant	
DELAWARE INS GUARANTY ASSOC	220 CONTINENTAL DRIVE SUITE 309 NEWARK, DE 19713	278	9/13/1991	B		\$0.00	\$1,195,970.00	Guaranty Association Loss & Expense Claim	
DELORES WADE	304 PENFORT ST PITTSBURGH, PA 15214	349	9/6/1991	B	228871	\$0.00	\$0.00	Third Party Claimant	

Proof of Claims submitted by guaranty funds and others, sometimes reflect "undetermined" as the Amount Claimed. Systematically, this causes the Amount Claimed to be reflected as \$0.00.

ROCKWOOD INSURANCE COMPANY FINAL COURT REPORT										
Name	Address	POC#	POC Received	POC Class	Claim Number	Amount Claimed	Amount Allowed	Claim Particulars		
DONALD WILLETT	1813 SANFORD RD SILVER SPRING, MD 20902	671	2/12/1992	B	720219	\$250.00	\$250.00	Third Party Claimant		
EDNA ATKINS	RT#3 BOX 245-K CLINTWOOD, VA 24228	9118	8/24/1992	B	440123	\$0.00	\$0.00	Third Party Claimant		
FEDERAL INS CO & KAY TENNYSON	C/O WISE & COLE, P C PO DRAWER O CHARLESTON, SC 29402	485	10/25/1991	B	622957	\$9,741.91	\$250.00	Third Party Claimant		
FERN LOVINS	GENERAL DELIVERY CLAYHOLE, KY 41317	877	8/19/1992	B	805505	\$0.00	\$0.00	Third Party Claimant		
FLORIDA INS GA	P O BOX 15159 TALLAHASSEE, FL 32317-5159	280	9/13/1991	B		\$0.00	\$24,176,212.00	Guaranty Association Loss & Expense Claim		
FRANCES BEANS	12917 LAYHILL RD SILVER SPRING, MD 20906	879	8/26/1992	B	716787	\$0.00	\$100.00	Third Party Claimant - Statutory Deductible		
GABRIELLE MCBRIDE	C/O JAMES DEMARCO, ESQ 1420 WALNUT ST STE 1107 PHILADELPHIA, PA 19102	573	11/20/1991	B	228137	\$0.00	\$100.00	Third Party Claimant - Statutory Deductible		
GAYLE FREYMAN	C/O THOMAS APPEL 7541 MAIN ST SYKESVILLE, MD 21784	896	8/25/1992	B	720454	\$135,000.00	\$0.00	Third Party Claimant		
GEORGE SLOBODJIAN	C/O AUGUSTUS LACKO, ESQ 12 S 12TH ST ste 2920 PHILADELPHIA, PA 19107	717	2/21/1992	B	325344	\$0.00	\$100.00	Third Party Claimant - Statutory Deductible		
GEORGIA INS INSOLVENCY POOL	3700 CRESTWOOD PARKWAY NW SUITE 400 DULUTH, GA 30096	294	9/13/1991	B		\$0.00	\$7,479,603.00	Guaranty Association Loss & Expense Claim		
GREG & DIANE HOLTON	GENERAL DELIVERY FT MYERS BEACH, FL 33902	634	12/23/1991	B	125681	\$300,000.00	\$0.00	Third Party Claimant		
GREGORY BRAUN	C/O EDWARD S HOROWITZ 6301 IVY LANE SUITE 812	760	4/9/1992	B	720649	\$0.00	\$0.00	Third Party Claimant		
GROUP III MGMT	2100 1/2 N HERITAGE ST PO BOX 1393 KINGSTON, NC 28503	148	9/22/1991	B	157930	\$11,468.95	\$0.00	P & C Insured Claim		
HAROLD & ZITA MUDD	C/O BABB & FALL P C ONE WILLIAMSBURG PLACE WARRENDALE, PA 15086	829	7/15/1992	B	228933	\$10,000.00	\$0.00	Third Party Claimant		
HARRIETTA HOWARD & JEFFERY PRIBANIC ESQ	MASONIC BLDG SUITE 305 MCKEESPORT, PA 15132	325	9/9/1991	B	228825	\$0.00	\$100.00	Third Party Claimant - Statutory Deductible		

Proof of Claims submitted by guaranty funds and others, sometimes reflect "undetermined" as the Amount Claimed. Systematically, this causes the Amount Claimed to be reflected as \$0.00.

ROCKWOOD INSURANCE COMPANY FINAL COURT REPORT										
Name	Address	POC#	POC Received	POC Class	Claim Number	Amount Claimed	Amount Allowed	Claim Particulars		
HARRY ROSE	RD#1 BOX 158-B SCHELLSBURG, PA 15559	597	12/12/1991	B	702638	\$0.00	\$0.00	Third Party Claimant		
HEATHER & JOANNE HARTMAN	C/O ARTHUR JENKINS JR ATT PO BOX 710 NORRISTOWN, PA 19404-0710	474	10/16/1991	B	108548	\$50,000.00	\$0.00	Third Party Claimant		
IDAHO INS. GA	C/O WESTERN GUARANTY FUND SVCS 1720 S BELLAIRE #408 DENVER, CO 80222	417	10/10/1991	B		\$0.00	\$2,187.00	Guaranty Association Loss & Expense Claim		
INDIANA INS GA	3502 WOODVIEW TRACE SUITE 100 INDIANAPOLIS, IN 46268	842	7/29/1992	B		\$0.00	\$40,839.00	Guaranty Association Loss & Expense Claim		
IOWA INS GA	C/O KENT FORNEY, ESQ 801 GRAND AVE STE 3700 DES MOINES, IA 50309-2727	269	9/16/1991	B		\$0.00	\$896,427.00	Guaranty Association Loss & Expense Claim		
IRVIN ASHCRAFT	C/O JAMES A MATISH 214 COURT ST CLARKSBURG, WV 26301	935	8/25/1992	B	108493	\$38,000.00	\$0.00	Third Party Claimant		
J H FRANCE REFRACTORIES	C/O MILLER TURETSKY 3770 RIDGE PIKE COLLEGEVILLE, PA 19426	839	10/22/1992	B		\$500,000.00	\$488,019.50	P & C Insured Claim		
J H FRANCE REFRACTORIES CO.	C/O JOHN C GOERTZ CLARENCE RD SNOW SHOE, PA 16874	852	10/20/1992	B		\$0.00	\$0.00	P & C Insured Claim		
J J NOLTE	C/O JOSEPH M KULIC, ESQ 213 SMITHFIELD ST PITTSBURGH, PA 15222-2205	195	9/19/1991	B	228961	\$0.00	\$0.00	Third Party Claimant		
JAMES MIMS	2313 NE THIES WAY BIRMINGHAM, AL 35215	3581	3/12/1992	B	100332	\$0.00	\$0.00	Third Party Claimant		
JEAN DE LA MOTTE	C/O SHIRLEY MCCORMICK 2800 S GEORGE ST YORK, PA 17403	676	9/23/1991	B	95625	\$0.00	\$100.00	Third Party Claimant - Statutory Deductible		
JESSICA DUFFY (MINOR)	C/O KIRBY L BORING, ESQ LAWYERS BLDG 8th fl PITTSBURGH, PA 15219	449	10/22/1991	B	228954	\$0.00	\$100.00	Third Party Claimant - Statutory Deductible		
JOHN COLEMAN (DECEASED)	C/O KEVIN R LOWUPO, ESQ 808 GRANT BLDG PITTSBURGH, PA 15219	440	10/21/1991	B	228787	\$20,000.00	\$100.00	Third Party Claimant - Statutory Deductible		
KANSAS INS GA	C/O WESTERN GUAR FUND ASSOC. 1720 S BELLAIRE ST #408 DENVER, CO 80222	419	8/3/1992	B		\$0.00	\$70,750.00	Guaranty Association Loss & Expense Claim		
KENTUCKY INS GA	10605 SHELBYVILLE ROAD, #101 LOUISVILLE, KY 40223	366	10/7/1991	B		\$0.00	\$241,031.00	Guaranty Association Loss & Expense Claim		

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<div> <div>ROCKWOOD INSURANCE COMPANY</div> <div>FINAL COURT REPORT</div> </div>									
Name	Address	POC#	POC Received	POC Class	Claim Number	Amount Claimed	Amount Allowed	Claim Particulars	
KEVIN WOODRUM	C/O GERALD R LACY 600 CHARLESTON NAT'L PIZA CHARLESTON, WV 25301	893	8/24/1992	B	108692	\$0.00	\$0.00	Third Party Claimant	
KRUG ETAL	C/O STEVE J EDWARDS 4030 BROADWAY GROVE CITY, OH 43123-3026	3503	4/8/1998	B	100292	\$0.00	\$0.00	Third Party Claimant	
LAURA TAYLOR	RD#3 BOX 353-A BROOKVILLE, PA 15825-8376	774	4/20/1992	B	229014	\$0.00	\$0.00	Third Party Claimant	
LEE & THERESA COLLEGE	RD#3 ROCKWOOD, PA 15557	412	10/10/1991	B	227021	\$0.00	\$0.00	Third Party Claimant	
LENIN SOTO CRUZ (MINOR)	C/O JOSEPH L DITOMO JR, ESQ TWO PENN CENTER STE 1724 PHILADELPHIA, PA 19102	500	11/19/1991	B	326667	\$6,000.00	\$100.00	Third Party Claimant - Statutory Deductible	
LEOLA SINGLETON	C/O STEINBERG & BIRSH PC 1346 CHESTNUT STE #1301	651	1/9/1992	B	228826	\$0.00	\$0.00	Third Party Claimant	
LEONA TRUSS	40 SCHNEIDER AVE HIGHLAND FALLS, NY 10928	512	11/4/1991	B	720271	\$1,800.00	\$0.00	Third Party Claimant	
LINDA KITTS LAFFERTY	C/O GREGORY P SESLER, ESQ 109 E TENTH ST ERIE, PA 16501	81	9/25/1991	B	224895	\$0.00	\$100.00	Third Party Claimant - Statutory Deductible	
LOUISIANA INS GA	2142 QUAIL RUN DRIVE BATON ROUGE, LA 70808-4126	557	11/18/1991	B		\$0.00	\$43,907,707.00	Guaranty Association Loss & Expense Claim	
LUZ AVILES	C/O LARRY A YOGEL, ESQ 841 CHESTNUT ST #1200 PHILADELPHIA, PA 19107	629	12/16/1991	B	228649	\$0.00	\$100.00	Third Party Claimant - Statutory Deductible	
MACK MULLENS	BOX 322 VARNEY, WV 25696	267	9/16/1991	B	108598	\$0.00	\$0.00	Third Party Claimant	
MAE LLOYD	C/O FREELAND & KRONZ 1111 MANOR COMPLEX PITTSBURGH, PA 15219	45	9/8/1991	B	228144	\$0.00	\$100.00	Third Party Claimant - Statutory Deductible	
MARGARET CERNIK	C/O JOHN HANNA ESQ 950 PHILADELPHIA ST INDIANA, PA 15701	6811	8/28/1992	B	226540	\$0.00	\$100.00	Third Party Claimant - Statutory Deductible	
MARYLAND P & C INS GA ASSOC	305 WASHINGTON AVE #600 TOWSON, MD 21204-4715	619	12/12/1991	B		\$0.00	\$14,766,460.00	Guaranty Association Loss & Expense Claim	
MICHAEL BARNUBA	C/O CRAIG M GENDLER, ESQ 10 E EAGER ST BALTIMORE, MD 21202-2592	240	9/17/1991	B	717113	\$400,000.00	\$100.00	Third Party Claimant - Statutory Deductible	

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MICHAEL MCDERMOTT	C/O DOUGLAS N ENGELMAN, ESQ. 140 E THIRD ST WILLIAMSPORT, PA 17701	637	12/27/1991	B	326564	\$0.00	\$100.00	Third Party Claimant - Statutory Deductible	
MIGDALIA CRUZ & HER ATTORNEY	C/O JOSEPH L DITOMO JR, ESQ. TWO PENN CENTER STE 1724 PHILADELPHIA, PA 19102	565	11/19/1991	B	326667	\$7,500.00	\$100.00	Third Party Claimant - Statutory Deductible	
MIKE LOGAN	C/O RONALD A MARKS, ESQ. 258 SENECA N E WARREN, OH 44481	828	7/13/1992	B	226917	\$300,000.00	\$0.00	Third Party Claimant	
MILDRED PIERCE	C/O STEPHEN A CORBMAN 230 S BROAD ST STE 400 PHILADELPHIA, PA 19102	511	11/4/1991	B	228869	\$0.00	\$100.00	Third Party Claimant - Statutory Deductible	
MISSISSIPPI INS GA	713 SOUTH PEAR ORCHARD ROAD SUITE 200 RIDGELAND, MS 39157-4823	367	9/9/1991	B		\$0.00	\$87,955.00	Guaranty Association Loss & Expense Claim	
MISSOURI INS GA	994 DIAMOND RIDGE SUITE 102 JEFFERSON CITY, MO 65109	699	2/6/1992	B		\$0.00	\$16,077.00	Guaranty Association Loss & Expense Claim	
MITCHELL C FOSTER INCOMPETENT	C/O PHILIP H RUSH, ESQ. 1845 WALNUT ST #1600 PHILADELPHIA, PA 19103	817	6/22/1992	B	326308	\$0.00	\$100.00	Third Party Claimant - Statutory Deductible	
MONTANA INS GA	C/O WESTERN GUARANTY FUND SVCS 1720 S BELLAIRE ST #408 DENVER, CO 80222	420	10/10/1991	B		\$0.00	\$625,280.00	Guaranty Association Loss & Expense Claim	
NADIA SOTO & JOSEPH DITOMO ESQ	C/O JOSEPH L DITOMO JR, ESQ. TWO PENN CENTER STE 1724 PHILADELPHIA, PA 19102	562	11/19/1991	B	326667	\$25,000.00	\$100.00	Third Party Claimant - Statutory Deductible	
NADIA SOTO (ADMX)	C/O JOSEPH DITOMO JR, ESQ. TWO PENN CENTER #1724 PHILADELPHIA, PA 19102	561	11/19/1991	B	326667	\$25,000.00	\$100.00	Third Party Claimant - Statutory Deductible	
NADIA SOTO CRUZ (MINOR)	C/O JOSEPH L DITOMO JR, ESQ. TWO PENN CENTER #1724 PHILADELPHIA, PA 19102	566	11/19/1991	B	326667	\$5,000.00	\$100.00	Third Party Claimant - Statutory Deductible	
NEBRASKA PROP & LIAB INS GA	C/O WGFS 1720 S BELLAIRE ST # 408 DENVER, CO 80222	421	10/11/1991	B		\$900,000.00	\$1,265,530.00	Guaranty Association Loss & Expense Claim	
NEVADA INS GA	3821 WEST CHARLESTON BLVD SUITE 100 LAS VEGAS, NV 89102-1859	324	9/21/1991	B		\$0.00	\$0.00	Guaranty Association Loss & Expense Claim	
NICHOLAS SCIULLI	C/O GOODRICH, MICALE & SEARCH 436 BLVD OF THE ALLIES PITTSBURGH, PA 15219	849	8/4/1992	B	228809	\$20,000.00	\$100.00	Third Party Claimant - Statutory Deductible	
NM P&C INS GUARANTY ASSOC	C/O INTEGRATION GROUP P O BOX 27815 ALBUQUERQUE, NM 87125	1000000404	12/2/2016	B		\$0.00	\$6,411,403.00	Guaranty Association Loss & Expense Claim	

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NORFOLK SOUTHERN CORP	THREE COMMERCIAL PLACE NORFOLK, VA 23510-2191	70010	12/25/1990	B	2000-015L	\$0.00	\$347,227.00	P & C Insured Claim		
OHIO INS GA	1840 MACKENZIE DRIVE COLUMBUS, OH 43220	180	9/19/1991	B		\$0.00	\$92.00	Guaranty Association Loss & Expense Claim		
OKLAHOMA P & C INS GA	2601 NORTHWEST EXPRESSWAY SUITE 330E OKLAHOMA CITY, OK 73112	560	11/19/1991	B		\$0.00	\$1,634,628.00	Guaranty Association Loss & Expense Claim		
OMEGA TRUST FUND 4-H ROAD COMMUNITY ASSOC	P O BOX 553 Charleston, WV 25322	1000000826	3/20/1992	B	108610	\$0.00	\$66,220.00	Third Party Claimant		
PA P&C INSURANCE GUARATY ASSOC	c/o ONE PENN CENTER 1617 JFK BLVD # 1850 PHILADELPHIA, PA 19103	531	11/8/1991	B		\$0.00	\$5,817,654.00	Guaranty Association Loss & Expense Claim		
PA WORKERS COMP SECURITY FUND	CAPITOL ASSOCIATES BUILDING 901 NORTH 7TH STREET HARRISBURG, PA 17102	1000000414	12/2/2016	B		\$0.00	\$90,000,000.00	Guaranty Association Loss & Expense Claim		
PA WORKERS COMP SECURITY FUND	CAPITOL ASSOCIATES BUILDING 901 NORTH 7TH STREET HARRISBURG, PA 17102	1000000415	12/2/2016	B		\$0.00	\$69,123,163.00	Guaranty Association Loss & Expense Claim		
PHILLIP MATTHEWS	1312 S BROAD ST PHILADELPHIA, PA 19146	800	5/24/1992	B	326617	\$25,000.00	\$0.00	Third Party Claimant		
PHYLLIS & JOSEPH MAY	c/o SCHMITTING AND RODRIGUEZ BRANDYWINE GATEWAY PLAZA SUITE 205 1300 N MARKET ST	3059	10/31/1995	B	415263	\$0.00	\$0.00	Third Party Claimant		
PHYLLIS MESSER (ADMIX)	c/o E WILLIAM HARVITT, ESQ 2018 KANAWHA BLVD CHARLESTON, VA 25311	909	8/26/1992	B	108684	\$5,000,000.00	\$100.00	Third Party Claimant - Statutory Deductible		
RANDOLPH DEPRIEST (DEC) SANDRA J DEPRIEST (ADMIX)	c/o GORDON T IKNER, ESQ PO BOX 429 LEWISBURG, WV 24901	636	12/23/1991	B	108030	\$500,000.00	\$0.00	Third Party Claimant		
RAYMOND STILLWELL	c/o NORRIS KANTOR, ESQ 307 FEDERAL ST BLUEFIELD, WV 24701	139	9/23/1991	B	108607	\$1,000,000.00	\$0.00	Third Party Claimant		
RICHARD ADDO/JAMES KARAS	c/o WAYNE F CYRON ESQ 2334 WILSON BLVD ARLINGTON, VA 22201	716	2/20/1992	B	431938	\$100,000.00	\$0.00	Third Party Claimant		
RICHARD HOWELL	c/o MARTIN J HELIGMAN, ESQ 135 S 19TH ST STE 200 PHILADELPHIA, PA 19203	789	5/12/1992	B	325564	\$0.00	\$100.00	Third Party Claimant - Statutory Deductible		
ROGER SEVERTSON	c/o PHILLIP A KOHL, ESQ 314 S BROADWAY ALBERT LEA, MN 56007-4527	663	4/1/1992	B	582062	\$125,000.00	\$125,000.00	Third Party Claimant		

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ROSALYN D JOHNSON & HER ATTY	C/O JOSEPH GROSSMAN, ESQ. TEN PENN CENTER STE 606 PHILADELPHIA, PA 19103	96	9/26/1991	B	228118	\$300,000.00	\$100.00	Third Party Claimant - Statutory Deductible		
RUDI REICHEL	4122 DUNN RD HUNTINGTOWN, MD 20639	647	1/8/1992	B	718786	\$0.00	\$0.00	Third Party Claimant		
SANDRA DANIEL (ADMIX)	C/O G DAVIS BRUMFIELD, ESQ. PO BOX P WELCH, WV 24801	555555	11/19/1991	B	108037	\$5,000,000.00	\$100.00	Third Party Claimant - Statutory Deductible		
SCOTT FLEMING (MINOR)	C/O RICHARD BELL ESQ. 317 E. LOCUST ST CLEARFIELD, PA 16830	814	6/16/1992	B	227121	\$0.00	\$100.00	Third Party Claimant - Statutory Deductible		
SHARON GALLAGHER	C/O JAMES D BELLIVEAU, ESQ. GULF TOWER 16TH FL PITTSBURGH, PA 15219-1908	6832	10/2/1991	B	227099	\$0.00	\$0.00	Third Party Claimant		
SHERRY GRESSEN	C/O SAMUEL ABLOESSER, ESQ. 1819 JFK BLVD PHILADELPHIA, PA 19103	484	10/25/1991	B	326803	\$0.00	\$100.00	Third Party Claimant - Statutory Deductible		
SIGURDUR & CHERLY PETURSSON	C/O PHILIP RUBENSTEIN ESQ. 312 SECOND AVE CARNEGIE, PA 15106	3369	7/25/1996	B	100223	\$0.00	\$0.00	Third Party Claimant		
SOUTH CAROLINA INS GA	P O BOX 407 COLUMBIA, SC 29202	950	8/26/1992	B		\$0.00	\$930,442.00	Guaranty Association Loss & Expense Claim		
SOUTH DAKOTA INS GA	P O BOX 2790 SIOUX FALLS, SD 57101-2790	847	8/3/1992	B		\$0.00	\$8,068,199.00	Guaranty Association Loss & Expense Claim		
TANIA GARCIA (MINOR)	C/O JOSEPH L DITOMO JR, ESQ. TWO PENN CENTER #1724 PHILADELPHIA, PA 19102	564	11/19/1991	B	326667	\$6,000.00	\$100.00	Third Party Claimant - Statutory Deductible		
TENNESSEE INS GUARANTY ASSOC	3100 WEST END AVE SUITE 670 NASHVILLE, TN 37203-5805	912	8/26/1992	B		\$0.00	\$2,111,839.00	Guaranty Association Loss & Expense Claim		
TERRY PINKSTON (DECEASED)	C/O FRANK G SALPIETRO, ESQ. 1300 OLIVER BLDG PITTSBURGH, PA 15222	719	2/23/1992	B	226983	\$0.00	\$0.00	Third Party Claimant		
TEXAS P & C INS GA	9120 BURNET RD AUSTIN, TX 78758	556	11/18/1991	B		\$0.00	\$3,886,613.00	Guaranty Association Loss & Expense Claim		
THELMA DAVIS & B STEVENSON ESQ	C/O TARASI & JOHNSON P C 510 THIRD AVE PITTSBURGH, PA 15219	248	9/17/1991	B	227321	\$20,000.00	\$100.00	Third Party Claimant - Statutory Deductible		
THOMAS MERMAN & M LEWINTER ESQ	C/O MAMMUTH & LEWINTER 401 CITY LINE AVE #122 BALA CYNWYD, PA 19004	791	10/22/1991	B	326459	\$0.00	\$100.00	Third Party Claimant - Statutory Deductible		

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TIM BROWN	PO BOX 379 ARMAGH, PA 15920	881	8/26/1992	B	222289	\$1,000.00	\$0.00	Third Party Claimant	
TIMOTHY SHELLENBERGER	1572 MARABAR DR REYNOLDSVILLE, OH 43068	811	6/5/1992	B	225360	\$0.00	\$0.00	Third Party Claimant	
UTAH P & C INS GA	P O BOX 1608 SANDY, UT 84091-1608	631	12/20/1991	B		\$0.00	\$18,694.00	Guaranty Association Loss & Expense Claim	
VIRGINIA P & C INS GA	C/O GFMS ONE BOWDOIN SQ BOSTON, MA 02114-2916	862	8/13/1992	B		\$0.00	\$45,911,786.00	Guaranty Association Loss & Expense Claim	
W A WINEGAR DC	222 EAST MAIN ALBERT LEA, MN 56007	756	11/20/2019	B		\$0.00	\$452.00	Third Party Claimant	
WA INSURANCE GUARANTY ASSOC	C/O WGFS 1720 S BELLAIRE ST #408 DENVER, CO 43220	696	2/4/1992	B		\$0.00	\$20,180.00	Guaranty Association Loss & Expense Claim	
WAYNE RANDALL	842 MORTON ST NEW CASTLE, PA 16101	550	11/15/1991	B	228946	\$1,000,000.00	\$0.00	Third Party Claimant	
WEST VIRGINIA INS GA	1840 MACKENZIE DRIVE COLUMBUS, OH 43220	407	9/19/1991	B		\$0.00	\$2,265,629.00	Guaranty Association Loss & Expense Claim	
WILLIAM A BOOKAMVER	C/O GREGORY WHITNEY, ESQ 445 FT PITT BLVD ste II 140 PITTSBURGH, PA 15219	835	9/6/1991	B	226198	\$0.00	\$100.00	Third Party Claimant - Statutory Deductible	
WILLIAM S BRAVERMAN	7512 LISBURN ST BALTIMORE, MD 21208	1030	1/4/1995	B	100106	\$500,000.00	\$25,000.00	Third Party Claimant	
WILLIAM S BRAVERMAN	7512 LISBURN ST BALTIMORE, MD 21208	1036	2/21/1995	B	100119	\$500,000.00	\$0.00	Third Party Claimant	
WILLIAM SPEECE	C/O CHARLES P FALK, ESQ 1500 GRANT BLDG PITTSBURGH, PA 15219	279	9/13/1991	B	228661	\$25,000.00	\$0.00	Third Party Claimant	
WILLIE BLANKENSHIP	PO BOX 342 VARNEY, WV 25696	268	9/16/1991	B	108597	\$0.00	\$0.00	Third Party Claimant	
YARAH GARCIA SOTO (MINOR)	C/O JOSEPH L DITOMO JR, ESQ TWO PENN CENTER #1724 PHILADELPHIA, PA 19102	563	11/19/1991	B	326667	\$6,000.00	\$100.00	Third Party Claimant - Statutory Deductible	
DONALD SHINGLER	C/O GEORGE B LEVASSEUR JR 213 WASHINGTON STREET CUMBERLAND, MD 21502	648	1/1/1992	D		\$0.00	\$65,000.00	Employee Claim	

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ABBOTT & MEEKS	400 LAFAYETTE ST SUITE 200 NEW ORLEANS, LA 70130	906	8/22/1992	E		\$496.23	\$496.23	General Creditor - Pre-liquidation Defense bills		
AIPSO	c/o RONALD BANVILLE 302 CENTRAL AVE JOHNSTON, RI 02919	916	8/26/1992	E		\$2,847,763.48	\$0.00	General Creditor -assigned risk		
ALDRICH & COX	3075 SOUTHWESTERN BLVD ORCHARD PARK, NY 14127	721	2/24/1992	E		\$0.00	\$0.00	General Creditor - Pre-liquidation Defense bills		
AR STOCK POOL FOR ASS. RSK	c/o DON MROS, ESQ 1101 VERMONT AVE WASHINGTON, DC 20005	921	8/26/1991	E		\$119,897.81	\$0.00	General Creditor - reinsurance		
ARLENE MCCOLLUM	2128 CARVER N. LAS VEGAS, NV 89030	752	3/26/1992	E		\$0.00	\$0.00	Not Rockwood Related		
BAKER, MEEKISON & DUBLIKAR	115 DEWALT AVE, NW, STE #205 CANTON, OH 44702	645	12/30/1991	E		\$4,575.01	\$4,215.03	General Creditor - Pre-liquidation Defense bills		
BAKER LIVERMORE QUINN, INC.	P O Box 33652 Phoenix, AR 85067	405	10/9/1991	E		\$17,898.55	\$17,989.55	General Creditor - Pre-liquidation Defense bills		
BENJAMIN F BROWN INS. AGENCY	304 Compton Avenue Laurel, MD 20707	370	10/8/1991	E		\$3,353.00	\$3,353.00	General Creditor - Agent		
BILLIE SAULS BAILEY	820 HOLLY CREEK DRIVE GADSDEN, AL 35901	781	5/7/1992	E		\$0.00	\$0.00	Not Rockwood Related		
BOOKER GIPSON	P O BOX 713 BELLE VERNON, PA 15012	792	5/14/1992	E		\$0.00	\$0.00	Not Rockwood Related		
BROMLEY GREENE & WALSH	1050 17TH ST N.W. SUITE 830 WASHINGTON, DC 20036	204	9/25/1991	E		\$500.00	\$500.00	General Creditor - Pre-liquidation Defense bills		
BULLIVANT, HOUSER ETAL	1400 PACWEST CENTER 1211 SW FIFTH AVE PORTLAND, OR 97204-3797	430	10/3/1991	E		\$2,440.60	\$2,440.60	General Creditor - Pre-liquidation Defense bills		
C & P TELEPHONE	c/o FINAL BILL UNIT 1100 ONE VALLEY SQ CHARLESTON, WV 25301	466	10/21/1991	E		\$295.31	\$295.31	General Creditor - utility		
C GREGORY FRANTZ, ESQ.	c/o POLICICCHIO, OGLE & FRANTZ 127 WEST UNION ST SOMERSET, PA 15501	48976	10/10/1991	E		\$0.00	\$1,017.00	General Creditor - Pre-liquidation Defense bills		
CALLAHAN & GUANTLETT	18500 VON KARMAN IRVINE, CA 92715	438	10/21/1991	E		\$13,072.00	\$0.00	General Creditor - Pre-liquidation Defense bills		

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CAROLYN D ADAMA	607 MARY STREET TALLADEGA, AL 35160	734	3/6/1992	E		\$544.00	\$0.00	Return Premium Claim	
CHARLES FARRIS	2968 MERCER ROAD NEW CASTLE, PA 16105	728	3/3/1992	E		\$0.00	\$0.00	Return Premium Claim	
CLAYTON & ASSOC. CONSULTANTS	1614-A OLEANDER DRIVE DICKINSON, TX 77539	820	6/19/1992	E		\$3,673.25	\$3,673.25	General Creditor - Pre-liquidation Defense bills	
CLIFTON MASSEY	APT 894401 - 1 PARK ROAD MICHIGAN CITY, IN 46360	1000000078	9/20/2010	E		\$0.00	\$0.00	General Creditor	
COMBINED INVESTIGATORS	P O BOX 566874 ATLANTA, GA 31156	806	6/1/1992	E		\$2,019.97	\$2,019.97	General Creditor - Pre-liquidation Defense bills	
CRAWFORD & COMPANY	P O BOX 102500 ATLANTA, GA 30368	704	2/13/1992	E		\$1,560.55	\$1,560.55	General Creditor - Pre-liquidation Defense bills	
DAVID J. TULOWITZKI, ESQ.	C/O PAWLOWSKI, TULOWITZKI & PO BOX 658 EBENSBURG, PA 15931-0658	3550	10/26/1996	E		\$0.00	\$3,171.25	General Creditor - Pre-liquidation Defense bills	
DAVID TULOWITZKI, ESQ.	C/O PAWLOWSKI, TULOWITZKI & PO BOX 658 EBENSBURG, PA 15931-0658	3549	9/26/1991	E		\$0.00	\$718.75	General Creditor - Pre-liquidation Defense bills	
DEN NORSE BANK (US) BANKING	600 Fifth Ave New York, NY 10020	617	11/20/2019	E		\$50,000.00	\$50,000.00	Surety Claim	
DENNIS LUNDY	913 S BROOM STREET WILMINGTON, DE 19805	827	7/6/1992	E		\$2,000.00	\$0.00	Not Rockwood Related	
DICKIE MCCAMEY & CHILCOTE	SUITE 400 TWO PPG PLACE PITTSBURG, PA 15222	706	5/18/1992	E		\$288.00	\$288.00	General Creditor - Pre-liquidation Defense bills	
DONALD SHARTZER	RD2 BOX 242 FARMINGTON, PA 15437	433	10/10/1991	E		\$3,500.00	\$0.00	Return Premium Claim	
EDDIE LEE ALLEN, SR.	907 22ND ST SW BIRMINGHAM, AL 35211	822	6/26/1992	E		\$0.00	\$0.00	Not Rockwood Related	
EDWIN W JOHNSTON	5302 LINCOLN TOWN KATY, TX 77449	798	5/21/1992	E		\$0.00	\$0.00	General Creditor	
FRANCIS J FUMO	639 17TH AVENUE PROSPECT PARK, PA 19076	793	5/14/1992	E		\$188.00	\$0.00	Return Premium Claim	

Proof of Claims submitted by guaranty funds and others, sometimes reflect "undetermined" as the Amount Claimed. Systematically, this causes the Amount Claimed to be reflected as \$0.00.

ROCKWOOD INSURANCE COMPANY FINAL COURT REPORT									
Name	Address	POC#	POC Received	POC Class	Claim Number	Amount Claimed	Amount Allowed	Claim Particulars	
FRANKS PAINTING & SANDBLASTING	C/o VERA WESTMORELAND P O BOX 75937 TAMPA, FL 22675	824	7/3/1992	E		\$0.00	\$0.00	Return Premium Claim	
FRANTZ, MCCONNELL & SEYMOR	P O BOX 39 KNOXVILLE, TN 27901	778	4/27/1992	E		\$1,758.55	\$1,758.55	General Creditor - Pre-liquidation Defense bills	
FREDERICK J BALDWIN	P O BOX 3192 BLUEWELL, WV 24701	803	5/27/1992	E		\$5,000.00	\$0.00	Return Premium Claim	
GAY & TAYLOR	C/o BILL BROWN PO BOX 52441 KNOXVILLE, TN 37950	48972	10/21/1991	E		\$0.00	\$140.51	General Creditor - Pre-liquidation Defense bills	
GAY & TAYLOR, INC.	P O BOX 25626 WINSTON-SALEM, NC 27114	770	4/17/1992	E		\$3,034.25	\$2,785.69	General Creditor - Pre-liquidation Defense bills	
HAMMERMAN & GAINER, INC.	P O BOX 26050 AUSTIN, TX 78755	726	3/12/1992	E		\$144.28	\$144.28	General Creditor - Pre-liquidation Defense bills	
HEIDELBERG & WOODLIFF	P O BOX 23040 JACKSON, MS 39225	713	2/20/1992	E		\$1,834.46	\$1,577.35	General Creditor - Pre-liquidation Defense bills	
HEIDELBERG & WOODLIFF P.A.	PO BOX 23040 JACKSON, MS 39225	967	10/12/1992	E		\$2,055.21	\$2,055.21	General Creditor - Pre-liquidation Defense bills	
HENDERSON, FRANKLIN ET AL	PO BOX 280 FORT MYERS, FL 33902	926	8/27/1992	E		\$1,991.19	\$1,991.19	General Creditor - Pre-liquidation Defense bills	
IDAHO SURVEYING RATING BUREAU	P O BOX 6430 BOISE, ID 83707	253	11/12/1991	E		\$100.00	\$0.00	Assessments	
INSURANCE SERVICES OFFICE	C/o JOSEPH GIASI 7 WORLD TRADE CENTER NEW YORK, NY 10048	894	8/24/1992	E		\$1,055.67	\$1,055.67	Assessments	
ISIDORE MIHALAKIS M.D.	1024 HIGHLAND AVENUE BETHLEHEM, PA 18018	48975	6/22/1992	E		\$0.00	\$500.00	General Creditor	
J MICHAEL FLANAGAN	C/o FLANAGAN & SMITH 150 E CHESTNUT STREET LANCASTER, PA 17602	355	10/9/1991	E		\$49.90	\$0.00	General Creditor - Pre-liquidation Defense bills	
JACK BROOME & ASSOCIATES	4241 WOODCOCK DRIVE STE B220 SAN ANTONIO, TX 78228	739	3/13/1992	E		\$321.14	\$321.14	General Creditor - Pre-liquidation Defense bills	
JAMES GREEN CO	PO BOX 25306 RALEIGH, NC 27611	727	8/6/1992	E		\$7,711.50	\$50.00	General Creditor - Claim Adjusting fees	

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ROCKWOOD INSURANCE COMPANY FINAL COURT REPORT										
Name	Address	POC#	POC Received	POC Class	Claim Number	Amount Claimed	Amount Allowed	Claim Particulars		
JANET L. PARKER & ASSOC.	982 GOVERNMENT ST. BATON ROUGE, LA 70802	669	1/23/1992	E		\$53.50	\$53.50	General Creditor - Pre-liquidation Defense bills		
KELLY, RODE, KELLY & BURKE	330 OLD COUNTRY ROAD MINEOLA, NY 11501	771	4/17/1992	E		\$1,388.00	\$1,388.00	General Creditor - Pre-liquidation Defense bills		
LOUISIANA HOME BUILDERS INC	RT 2 BOX 144 VILLE PLATTE, LA 70586	161	9/20/1991	E		\$10,000.00	\$0.00	Return Premium Claim		
LYLE ADJUSTING COMPANY	P O Box 5 Las Cruces, NM 88004	399	10/9/1991	E		\$2,634.11	\$2,634.11	General Creditor - Pre-liquidation Defense bills		
MARY LAWSON	947 SMITH AVENUE OZARK, AL 36360	809	11/18/1991	E		\$4,949.25	\$0.00	Not Rockwood Related		
MARYLAND INS.MGMT SERVICES INC	9475 DEERCO ROAD SUITE 300 TIMONIUM, MD 21093	825	5/6/1992	E		\$67,018.71	\$0.00	Return Premium Claim		
MC HUGH ADJUSTMENT BUREAU	P O BOX 526 BLUEFIELD, WV 24701	281	9/13/1991	E		\$2,806.77	\$2,806.77	General Creditor - Claim Adjusting fees		
MCDOWELL, RICE & SMITH	600 SECURITY BANK BUILDING 7TH & MINNESOTA KANSAS CITY, MO 66101	662	11/20/2019	E		\$1,162.57	\$1,162.57	General Creditor - Pre-liquidation Defense bills		
MCENROE BUSINESS SYSTEM	10955 GOLDEN WEST DRIVE HUNT VALLEY, MD 21031	782	5/5/1992	E		\$91.00	\$91.00	General Creditor - office supplies		
MIKE BAZLEY	8226 TANYA LANE SACRAMENTO, CA 95828	1000000080	9/7/2010	E		\$0.00	\$0.00	General Creditor		
MIRIAM H SMITH	117 N ROBINSON STREET PHILADELPHIA, PA 19139	733	3/6/1992	E		\$455.09	\$0.00	Not Rockwood Related		
MOSCATO BYERLY & SKOPIL	1515 SW Fifth Ave Suite 930 Portland, OR 97201	381	10/8/1991	E		\$154.16	\$154.16	General Creditor - Pre-liquidation Defense bills		
MUSTANG COAL & CONTRACTING	C/O SWISTOCK CONSTRUCTION P O BOX 188 HOULTZDALE, PA 16651	1000000081	9/18/2010	E		\$0.00	\$0.00	General Creditor		
NAT. WORKERS COMP REIN POOL	C/O DON MIROS ESQ 1101 VERMONT AVE N.W. WASHINGTON, DC 20005	919	8/26/1991	E		\$19,721,182.84	\$0.00	General Creditor - reinsurance		
NEW MEXICO WORKERS COMP REIN. POOL	C/O NORTH & VAIRA 1735 MARKET ST. #2610 PHILADELPHIA, PA 19103	920	8/26/1991	E		\$3,226,777.01	\$0.00	General Creditor - reinsurance		

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ROCKWOOD INSURANCE COMPANY FINAL COURT REPORT										
Name	Address	POC#	POC Received	POC Class	Claim Number	Amount Claimed	Amount Allowed	Claim Particulars		
O J NUGENT ASSOCIATES	208 WYNCOOTE ROAD JENKINTOWN, PA 19046	48973	5/12/1992	E		\$0.00	\$1,888.00	General Creditor - Pre-liquidation Defense bills		
PA ASSIGNED CLAIMS PLAN	c/o JOSEPH M DEFINIS II 3 PARKWAY PHILADELPHIA, PA 19102	802	5/26/1992	E		\$0.00	\$0.00	General Creditor - reinsurance		
PA COMMONWEALTH OF DER	c/o ROBERT SLATICK PO BOX 8461 HARRISBURG, PA 17105-8461	7099	1/21/1992	E	703444	\$0.00	\$5,000.00	Surety Claim		
PA COMMONWEALTH OF DER	c/o ROBERT SLATICK PO BOX 8461 PHILADELPHIA, PA 17105-8461	7100	1/21/1992	E	703445	\$0.00	\$5,000.00	Surety Claim		
PA WORKERS COMP REIN. POOL	c/o DON MIROS, ESQ 1101 VERMONT AVE N.W. WASHINGTON, DC 20005	918	8/26/1991	E		\$174,861.77	\$0.00	General Creditor - reinsurance		
PATRICIA J FERKO	646 LANDMESSER AVE W HAZLETON, PA 18201	718	2/21/1992	E		\$67.40	\$67.40	General Creditor - Court Reporting Fees		
PATRICIA ROBERSON	CCR NUMBER 252 HC 34 BOX 270 HEBER SPGS., AR 72543	742	9/26/1991	E		\$0.00	\$214.05	General Creditor		
RHODERICK HARDEN	1568 LORETTA AVE COLUMBUS, OH 43211-1508	1000000079	9/7/2010	E		\$0.00	\$0.00	General Creditor		
RICHARD E WALLACE	c/o WALLACE DRYWALL 15224 N 37TH AVE PHOENIX, AZ 85023	775	4/20/1992	E		\$718.00	\$0.00	Return Premium Claim		
RISSMAN, WEISBERG, BARRETT & HURT	201 E. PINE ST. 15TH FLOOR ORLANDO, FL 32801	837	7/27/1992	E		\$0.00	\$0.00	General Creditor - Pre-liquidation Defense bills		
ROBERT LEWIS GODBEE DBA	c/o GODBEES SIDING PO BOX C AAGON, GA 30104	570	9/23/1991	E		\$1,090.00	\$1,090.00	Return Premium Claim		
RUBY T WILLS	#14 RUSSELL DRIVE TALLADEGA, AL 35160	769	4/16/1992	E		\$66.00	\$0.00	Return Premium Claim		
SCHWAB INVESTIGATIONS	c/o CHARLES SCHWAB 2580 ATLANTIC BLVD #100 JACKSONVILLE, FL 32207	546	9/26/1991	E		\$58.52	\$58.52	General Creditor - Pre-liquidation Defense bills		
SEMMES, BOWEN & SEMMES	250 WEST PRATT STREET BALTIMORE, MD 21201	801	5/26/1992	E		\$184.96	\$184.96	General Creditor - Pre-liquidation Defense bills		
SHANNON, CRACEY, RATCLIFF, MILLER	2200 FIRST CITY BANK BUILDING 201 MAIN STREET FT WORTH, TX 76102	784	5/6/1992	E		\$320.99	\$320.99	General Creditor - Pre-liquidation Defense bills		

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ROCKWOOD INSURANCE COMPANY FINAL COURT REPORT										
Name	Address	POC#	POC Received	POC Class	Claim Number	Amount Claimed	Amount Allowed	Claim Particulars		
SIMS ENGINEERING	2714 C 20TH ST SOUTH BIRMINGHAM, AL 35209	724	8/24/1992	E		\$0.00	\$350.00	General Creditor - Pre-liquidation Defense bills		
SPANGLER, JENNINGS & DOUGHERTY	8396 MISSISSIPPI ST MERRILLVILLE, IN 46410-6398	658	9/26/1991	E		\$1,977.03	\$1,977.03	General Creditor - Pre-liquidation Defense bills		
SUSAN A DAVIDSON AND ASSOC.	P O BOX 55124 METAIRIE, LA 70055	886	8/24/1992	E		\$20,307.19	\$20,307.19	General Creditor - Pre-liquidation Defense bills		
SWOPE-OFFUTT & CO	PO BOX 5439 TOWSON, MD 21285-5439	627	12/10/1991	E		\$188.70	\$100.00	Return Premium Claim		
T GORDON LAMB PC	C/O D/B/A/ LAMB & ASSOC. 5955 JIMMY CARTER BLVD STE 40 NORCROSS, GA 30071	818	6/22/1992	E		\$5,355.68	\$800.00	General Creditor - Pre-liquidation Defense bills		
TALSON'S, INC	PO BOX 384 FEASTERVILLE, PA 19053-0384	654	9/26/1991	E		\$2,882.05	\$2,882.05	General Creditor - Pre-liquidation Defense bills		
TERRY L KENNEDY	P O BOX 555 JOLO, WV 24850	834	7/23/1992	E		\$25.00	\$0.00	Return Premium Claim		
THE HENSLEY INSURANCE AGENCY	C/O JOHN HENSLEY 1109 SIXTH AVE HUNTINGTON, WV 25701	553	11/18/1991	E		\$8,011.99	\$8,011.99	Return Premium Claim		
THE INSURANCE CENTER INC	PO BOX 339 MAMOU, LA 70554-0339	437	9/26/1991	E		\$9,060.50	\$0.00	General Creditor - Agent Commissions		
TOH LABORATORIES	C/O TERRY O HACKENBERRY 112 WYNNWOOD ROAD PITTSBURGH, PA 15215	720	2/24/1992	E		\$0.00	\$710.50	General Creditor - Pre-liq professional services		
TOWNSHIP OF HAMPTON	C/O JOHN LUKE (SOLICITOR) 101 SMITHFIELD ST PITTSBURGH, PA 15222	830	7/1/1992	E		\$75,000.00	\$37,500.00	Surety Claim		
TRANSPORT INSURANCE COMPANY	C/O LYNCH, COX, GILMAN & MAHAN PSC 500 MEIDINGER TOWER LOUISVILLE, KY 40202	712	2/20/1992	E		\$144,445.00	\$0.00	General Creditor		
TWEEDY JACKSON & BEECH	PO BOX 748 JASPER, AL 35502	994	9/26/1991	E		\$500.00	\$37.50	General Creditor - Pre-liquidation Defense bills		
VERNA ENGINEERING, INC.	1GLENNVILLE DRIVE PITTSBURGH, PA 15205	48974	6/16/1992	E		\$710.00	\$710.00	General Creditor - Pre-liq professional services		
VINCENT INSURANCE ADJUSTERS	650 Sentry Parkway Blue Bell, PA 19422	393	10/9/1991	E		\$145.40	\$145.40	General Creditor - Pre-liquidation Defense bills		

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ROCKWOOD INSURANCE COMPANY FINAL COURT REPORT										
Name	Address	POC#	POC Received	POC Class	Claim Number	Amount Claimed	Amount Allowed	Claim Particulars		
VIRGINIA PROPERTY INS ASSOC	BOX K-154 KOGER EXEC CTR RICHMOND, VA 23288	15	10/12/1991	E		\$622.33	\$0.00	General Creditor - reinsurance		
WHITTEN, LAYMAN & MACKENZIE	1200 REMINGTON TOWER 5810 EAST SKELLY DRIVE TULSA, OK 74135	725	3/12/1992	E		\$1,743.75	\$1,743.75	General Creditor - Pre-liquidation Defense bills		
ARKANSAS DEPT OF INS	1200 W 3RD ST-#340 LITTLE ROCK, AR 72201	54	9/25/1991	F		\$0.00	\$0.00	State/Local Claims		
BIRMINGHAM, CITY OF	C/O JONES AND DAVIS, P.C. 1205 N 19TH ST BIRMINGHAM, AL 35234	907	8/26/1992	F		\$76,075.25	\$76,075.25	State/Local Claims		
CITY OF SHREVEPORT	C/O REVENUE DIVISION PO BOX 30168 SHREVEPORT, LA 71130	992	9/26/1991	F		\$2,740.00	\$2,740.00	State/Local Claims		
COMMONWEALTH OF PA	BUREAU OF WORKERS COMP 1171 S CAMERON ST ROOM 103 HARRISBURG, PA 17104	870	11/20/2019	F		\$0.00	\$297,244.00	State/Local Claims		
EVANGELINE PARISH POLICE JURY	C/O OFFICE OF TREASURER COURT HOUSE BLDG VILLE PLATTE, LA 70586-4490	970	12/4/1992	F		\$150.00	\$150.00	State/Local Claims		
KANSAS DEPT HUMAN RESOURCES	C/O DIV OF WORKERS COMP 800 SW JACKSON ST STE 600 TOPEKA, KS 66612	403	10/9/1991	F		\$819.40	\$819.40	State/Local Claims		
KANSAS INSURANCE DEPT	C/O RONALD NITCHER, CONTROLLER 420 SW 9TH STREET TOPEKA, KS 66612	929	6/13/2001	F		\$3,686.07	\$3,686.07	State/Local Claims		
KENTUCKY AUTO INS. PLAN	P O BOX 7569 LOUISVILLE, KY 40257	333	11/18/1991	F		\$10.00	\$10.00	State/Local Claims		
LIVINGSTON PARISH POLICE JURY	C/O OFFICE OF PARISH TREASURER PO BOX 427 LIVINGSTON, LA 70754	971	12/16/1992	F		\$60.00	\$60.00	State/Local Claims		
MISSISSIPPI WC COMMISSION	P O BOX 5300 JACKSON, MS 39296	137	10/8/1991	F		\$1,016.44	\$1,016.44	State/Local Claims		
NEVADA DEPT OF INSURANCE-tax	1665 Hot Springs Road Carson City, NV 89710	165	9/20/1991	F		\$0.00	\$0.00	State/Local Claims		
SOUTH CAROLINA 2ND INJURY FUND	C/O RAY AMBROSE 220 EXECUTIVE DR COLUMBIA, SC 29210	526	11/7/1991	F		\$16,002.92	\$16,002.92	State/Local Claims		
ST BERNARD PARISH GOV	C/O DIRECTOR OF FINANCES 8201 W JUDGE PEREZ DR CHALMETTE, LA 70043	969	11/20/1992	F		\$4,240.00	\$4,240.00	State/Local Claims		

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ROCKWOOD INSURANCE COMPANY FINAL COURT REPORT									
Name	Address	POC#	POC Received	POC Class	Claim Number	Amount Claimed	Amount Allowed	Claim Particulars	
ST LANDRY PARISH POLICE JURY	c/o TREASURER PO BOX 551 OPELOUSAS, LA 70571	972	12/17/1992	F		\$150.00	\$150.00	State/Local Claims	
ST TAMMANY PARISH	c/o TREASURER PO BOX 628 COVINGTON, LA 70434	973	12/31/1992	F		\$150.00	\$150.00	State/Local Claims	
STATE CORPORATION COMMISSION	c/o BUREAU OF INSURANCE BOX 1157 RICHMOND, VA 23209	436	9/9/1991	F		\$0.00	\$853.41	State/Local Claims	
SUBSEQUENT INJURY TRUST FUND	c/o STATE OF GEORGIA P O BOX 100111 ATLANTA, GA 30318	157	10/25/1991	F		\$132,464.82	\$132,464.82	State/Local Claims	
TEXAS WORK COMPENSATION BUREAU	8303 MoPac Expressway N #30 Austin, TX 78759	119	9/27/1991	F		\$59,300.00	\$59,300.30	State/Local Claims	
A.J. PALUMBO	115 FOREST DRIVE PITTSBURGH, PA 15238	3606	9/26/1991	G		\$0.00	\$0.00	Late filed claim	
EST OF J LLIAMSON & M DAIS	c/o MADDEN & SOTO 465 DAUPHIN STREET MOBILE, AL 36602	991	11/20/2019	G		\$1,219.84	\$1,219.84	Late filed claim	
GEICO ASO CHERYL JAY	GEICO PLAZA WASHINGTON, DC 20076	808	6/3/1992	G		\$1,669.15	\$0.00	Subrogation Claim	
NATIONWIDE INSURANCE COMPANY	c/o AS SUBROGEE OF IOS GUTHRIE P O BOX 2655 HARRISBURG, PA 17105	735	3/8/1992	G		\$5,892.24	\$0.00	Subrogation Claim	
ROBERT E. LAUTERBACH	115 FOREST DRIVE PITTSBURGH, PA 15238	3551	9/23/1998	G		\$0.00	\$0.00	Late Filed Claim	
TIER ORTHOPEDIC ASSOCIATES PC	PLAZA DRIVE & VESTAL PKWY EAST VESTAL, NY 13850	993	11/20/2019	G		\$793.34	\$793.34	Late filed claim	
U.S.A.A. ASO REGAN MEYERS	P O BOX 12909 NORFOLK, VA 23502	779	4/29/1992	G		\$9,000.00	\$9,000.00	Subrogation Claim	

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EXHIBIT C

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

IN RE: Rockwood Insurance Company, :
In Liquidation : No. 1 ROC 1990

**NOTICE TO ALL CLAIMANTS OF
ROCKWOOD INSURANCE COMPANY**

PLEASE TAKE NOTICE that Jessica K. Altman, in her official capacity as Insurance Commissioner of the Commonwealth of Pennsylvania, and as such, Statutory Liquidator of Rockwood Insurance Company (In Liquidation) (“Rockwood”) (“Liquidator”), has filed for approval of her Final Accounting and Proposal for Final Distribution, which sets forth the steps taken in this liquidation.

PLEASE TAKE FURTHER NOTICE that the total for class “a”, “b”, “d”, “e”, “f”, “g”, “h” and “i” priority claims that has been approved and allowed is \$378,650,206.94. There are no class “c” claims. The total net assets available for distribution, after payment of administrative expenses incurred by the Liquidator and a reserve of \$116,000 for future pre- and post-discharge administrative expenses of the Liquidator, are \$103,999,468.97.

The Liquidator requests, or will subsequently request, that:

1. The Final Accounting and Proposal for Final Distribution be approved and confirmed absolutely.
2. The Liquidator be authorized to make a distribution of the assets of Rockwood as follows:
 - a. Priority class “a” claims will be paid at 100%. The Liquidator has already received \$6,464,755.27 in administrative expenses.
 - b. Priority class “b” claims will be paid at least 19.67%.
 - c. There are no priority class “c” claims.

- d. Priority class "d" claims will not be paid.
- e. Priority class "e" claims will not be paid.
- f. Priority class "f" claims will not be paid.
- g. Priority class "g" claims will not be paid.
- h. Priority class "h" claims will not be paid.
- i. Priority class "i" claims will not be paid.

3. The Liquidator's form of Notice to be sent by first class mail to claimants be approved.

4. The Liquidator be authorized to destroy records of Rockwood in accordance with a recommendation to be filed by the Liquidator with the Court after the issuance of the Notice and the resolution of any objections received to the Final Accounting and Proposal for Final Distribution.

5. Jessica K. Altman, in her official capacity as Insurance Commissioner of the Commonwealth of Pennsylvania, and her predecessors-in-office, be discharged as Statutory Liquidator of Rockwood, and thereby released from any liability to make payment of any further claims, subject to the filing of an application by the Liquidator with this Court seeking the discharge of the Statutory Liquidator upon completion of the final distribution.

TAKE FURTHER NOTICE that objections to the Final Accounting and Proposal for Final Distribution must be filed in writing with the Commonwealth Court of Pennsylvania, Office of the Prothonotary, 601 Commonwealth Avenue, Suite 2100, P.O. Box 69185, Harrisburg, Pennsylvania 17106-9185. In the event of such a filing, please refer to Docket No. 249 C.D. 1990.

Objections must be filed within 30 days of the date of this Notice, or they shall be forever barred. Objections must be clearly and concisely written.

Copies of this Final Accounting and Proposal for Final Distribution are available to interested parties for inspection at the Commonwealth Court of Pennsylvania, Office of the Prothonotary, 601 Commonwealth Avenue, Suite 2100, Harrisburg, Pennsylvania 17106-9185; and the PA Insurance Department, 901 North 7th Street, Harrisburg, Pennsylvania 17102. Please note that due to office closures related to the pandemic, alternative arrangements may need to be made to inspect this Final Accounting and Proposal for Final Distribution.

If you have any questions, please call the Bureau of Liquidations Claims, 901 North 7th Street, Harrisburg, Pennsylvania 17102, (717) 787-7823.

Laura L. Slaymaker
Deputy Insurance Commissioner

**CERTIFICATION OF COMPLIANCE
WITH PUBLIC ACCESS POLICY**

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

/s/ Preston S. Buckman

Preston M. Buckman (I.D. No. 57570)

pbuckman@pa.gov

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 Rockwood Insurance
Company

Dated: May 19, 2021

CERTIFICATE OF SERVICE

I hereby certify that I am this day serving the foregoing document upon the person(s) and in the manner indicated below.

Service by first-class mail, addressed as follows:

Donna J. Pankowski, District Counsel
Internal Revenue Service
Mid-Atlantic Region
Liberty Center, Suite 601C
1001 Liberty Avenue
Pittsburgh, PA 15222

Internal Revenue Service
Special Procedures Department
P.O. Box 12051
Philadelphia, PA 19105

Sharon Williams, Deputy Director
Commercial Litigation Branch
Department of Justice, Civil Division
P.O. Box 875
Ben Franklin Station
Washington, DC 20044

Internal Revenue Service
Taxpayer Services
600 Arch Street
Philadelphia, PA 19105

Pennsylvania Department of Revenue
ATTN: Marianne I. Rempe, Esquire
Office of Chief Counsel
Department 281061
Harrisburg, PA 17128-1061

Lawrence G. McMichael, Esq.
Dilworth Paxson, LLP
1500 Market Street, 3500E
Philadelphia, PA 19102

Carole H. Haynes, President
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/s/ Preston M. Buckman

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PA Office of General Counsel

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Office of Liquidations, Rehabilitations
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901 North 7th Street

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(717) 886-2080

Attorney for Jessica K. Altman, Insurance
Commissioner of the Commonwealth of
Pennsylvania, in her official capacity as
Statutory Liquidator of Rockwood Insurance
Company

Dated: May 19, 2021

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

IN RE: Rockwood Insurance Company, :
In Liquidation : No. 1 ROC 1990

ORDER

AND NOW, this ____ day of _____, 2021, upon consideration of the Liquidator's Application to Approve Notice of Final Accounting and Proposal for Final Distribution, which requests approval of the Notice (attached to the Application as Exhibit C) to claimants regarding the filing of the Application, the form of Notice is approved. The Liquidator shall mail the Notice by first-class mail to all claimants listed in Exhibit B of the Application.

BY THE COURT:

BONNIE BRIGANCE LEADBETTER,
Senior Judge



COMMONWEALTH OF PENNSYLVANIA
GOVERNOR'S OFFICE OF GENERAL COUNSEL

May 19, 2021

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

***Re: In re: Rockwood Insurance Company (In Liquidation)
No. 1 ROC 1990***

Dear Mr. Krimmel:

Attached for filing please find the Liquidator's Final Accounting, Proposal for Final Distribution and Application for Approval of Notice with regard to the above-referenced matter.

Thank you for your assistance in this matter.

Very truly yours,

/s/ Preston M. Buckman

Preston M. Buckman
Insurance Department Counsel

PMB:drh

Enclosure