

**IN THE COMMONWEALTH COURT OF PENNSYLVANIA**

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

**ORDER**

AND NOW, this 27<sup>th</sup> day of October, 2021, upon consideration of the foregoing Application for Approval of Final Accounting, Final Distribution and Recommendation for Disposition of Records Pursuant to 40 P.S. § 221.50, it is ordered and decreed that:

1. The Application for Approval of Final Accounting, Final Distribution and Recommendation for Disposition of Records Pursuant to 40 P.S. § 221.50 of Jessica K. Altman, in her official capacity as Insurance Commissioner of the Commonwealth of Pennsylvania, as Statutory Liquidator ("Liquidator") of Rockwood Insurance Company ("Rockwood") (In Liquidation), is approved and confirmed absolutely.

2. The Liquidator is authorized to make distribution of the assets of Rockwood in accordance with paragraph 6 of the Liquidator's Final Accounting, Proposal for Final Distribution and Application for Approval of Notice, 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. There are no priority class "h" claims.
- i. There are no priority class "i" claims.

3. The Liquidator is authorized to destroy the records of Rockwood in accordance with the recommendation attached as Exhibit C to the Application for Approval of Final Accounting, Final Distribution and Recommendation for Disposition of Records Pursuant to 40 P.S. § 221.50.

4. In accordance with 40 P.S. 221.48(a), following the completion of the final distribution of assets, the Liquidator shall file an application seeking discharge of the Liquidator, which shall also seek approval of the final disposition of any assets remaining in the Liquidator's possession at the time of discharge, or that may be unexpectedly received by the Liquidator post- discharge.

BY THE COURT:

  
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Bonnie Brigance Leadbetter,  
President Judge Emerita