

HONORABLE JOAN MADDEN
JUSTICE, SUPREME COURT

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK

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In the Matter of

AFFIRMATION

the Ancillary Receivership of

Index No.: 41706/1989

AMERICAN MUTUAL INSURANCE COMPANY
OF BOSTON AND AMERICAN MUTUAL LIABILITY
INSURANCE COMPANY, mutual insurance companies of
the Commonwealth of Massachusetts.

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Eric S. Hong, an attorney at law, duly admitted to practice before the Courts of the State of New York, hereby affirms the following to be true under penalties of perjury:

1. I am an attorney with the New York Liquidation Bureau (the "NYLB"), which acts as the staff of Maria T. Vullo, Superintendent of Financial Services of the State of New York ("Superintendent"), as ancillary receiver ("Ancillary Receiver") of each of American Mutual Insurance Company of Boston ("AMI") and American Mutual Liability Insurance Company ("AML," and collectively with AMI, the "Companies"), and submit this affirmation, upon information and belief based on my review of the files maintained by the NYLB, including the letter from J. David Leslie, Special Assistant Attorney General for the Commonwealth of Massachusetts, dated April 1, 2015 (the "Leslie Letter"), annexed hereto as Exhibit "4," in support of the Ancillary Receiver's application to, *inter alia*: (a) approve the Ancillary Receiver's final report on the status of these ancillary receivership proceedings and the financial transactions delineated in such report (the "Closing Report"), the original of which is annexed hereto as Exhibit "2"; and (b) close these ancillary proceedings by entering an order substantially in the form of the proposed order annexed hereto as Exhibit "1" (the "Order").

2. On March 9, 1989, by order of the Supreme Judicial Court of the Commonwealth of Massachusetts, Suffolk County (the “Massachusetts Court”), the Companies were declared insolvent and placed into liquidation (the “Domestic Liquidation Proceedings”) and the Massachusetts Commissioner of Insurance was appointed “Permanent Receiver” of the Companies.

3. On April 10, 1989, this Court issued an order appointing the Superintendent of Insurance of the State of New York (the “Superintendent of Insurance”) and his successors in office as Ancillary Receiver of the Companies, thereby commencing these proceedings. The Superintendent has now succeeded the Superintendent of Insurance as Ancillary Receiver of the Companies.

4. The ancillary proceedings were commenced to permit the payment by the New York Property/Casualty Insurance Security Fund (the “P/C Fund”), the New York Public Motor Vehicle Liability Security Fund (the “PMV Fund”) and the New York Workers’ Compensation Security Fund (the “WC Fund,” and collectively with the P/C Fund and the PMV Fund, the “Security Funds”) of eligible claims remaining unpaid by the Companies due to insolvency. During the course of the ancillary receivership, eligible claims were referred by the Permanent Receiver to the Security Funds for handling.

5. In 1989, the Massachusetts Court established March 9, 1990, as the deadline for filing proofs of claim in the Domestic Liquidation Proceedings. In 2006, the Massachusetts Court established October 31, 2006, as the date after which no new proofs of claims or evidence of unspecified or “omnibus” proofs of claims would be accepted in the Domestic Liquidation Proceedings. *See* Exhibits “A” and “B” attached to the Leslie Letter. No further claims may

now be presented to the Security Funds, and the Security Funds may make no further claims for reimbursement in the Domestic Liquidation Proceedings (Exh. 4).¹

6. The Ancillary Receiver has now completed the purpose for which the ancillary receivership proceedings were commenced. All eligible P/C Fund and PMV Fund claims have been administered and paid by the PC Funds as “allowed” claims under §7602(g). Eligible workers’ compensation claims have been received by the WC Fund, which has paid or is continuing to pay the claims. Determinations of the validity and amount of workers’ compensation claims are made by the New York Workers’ Compensation Board and no further action of the Ancillary Receiver or the Court is required. Therefore, it is respectfully submitted that the Closing Report should be approved, the Ancillary Receiver, her predecessors and successors in office, and their agents, attorneys and employees, should be discharged, and the ancillary receivership proceedings should be terminated and closed.

7. The Ancillary Receiver requests that this Court issue the accompanying Order to Show Cause approving a return date for a hearing on this affirmation to be held before this Court at least thirty (30) days after the date of issuance of the Order to Show Cause.

8. No previous application for the relief sought herein has been made to this or any other court or judge thereof.

WHEREFORE, it is respectfully requested that this Court enter the Order:

- (1) approving the Closing Report and the financial transactions delineated therein;
- (2) terminating and closing these proceedings;
- (3) releasing and discharging the Ancillary Receiver, her predecessors and successors in office, and their agents, attorneys and employees, from any and

¹ The Security Funds are entitled to reimbursement, on a *pro rata* basis, from the Permanent Receiver for claims payments and expenses on eligible New York claims and have claims in the Domestic Liquidation Proceedings for such amounts.

all liability arising from their acts or omissions in connection with these proceedings; and

(5) for such other relief as may be just and proper.

Dated: New York, New York
September 21, 2017


Eric S. Hong

EXHIBIT 1

At IAS Part 11 of the Supreme Court of the State of New York, County of New York, at the Courthouse, 60 Centre Street, in the County, City and State of New York, on the ___ day of _____, 2017.

P R E S E N T:

HONORABLE JOAN MADDEN
JUSTICE, SUPREME COURT

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK

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In the Matter of

Index No.: 41706/1989

the Ancillary Receivership of

ORDER

AMERICAN MUTUAL INSURANCE COMPANY
OF BOSTON AND AMERICAN MUTUAL LIABILITY
INSURANCE COMPANY, mutual insurance companies of
the Commonwealth of Massachusetts.

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Upon the motion of the Superintendent of Financial Services of the State of New York, as ancillary receiver (“Ancillary Receiver”) of each of American Mutual Insurance Company of Boston (“AMI”) and American Mutual Liability Insurance Company (“AML,” and with AMI, the “Companies”), for an order: (1) approving the Ancillary Receiver’s report (“Closing Report”) on the status of and request to close the Companies’ ancillary receivership proceedings and the financial transactions delineated in such report; (2) terminating and closing the proceedings; and (3) releasing and discharging the Ancillary Receiver, her predecessors and successors in office, and their agents, attorneys and employees, from any and all liability arising from their acts or omissions in connection with the proceedings;

NOW, based upon the application of the Ancillary Receiver and no opposition having been filed with the Court, it is

ORDERED, that the application is granted; and it is further

ORDERED, that the Closing Report on the status of the proceedings and financial transactions delineated in such Closing Report are approved; and it is further

ORDERED, that the proceedings are terminated and closed; and it is further

ORDERED, that the Ancillary Receiver, her predecessors and successors in office, and their agents, attorneys and employees, are released and discharged from any and all liability arising from their acts or omissions in connection with the proceedings.

E N T E R

J. S. C.

EXHIBIT 2

**FINAL REPORT ON THE STATUS OF AND REQUEST TO CLOSE
THE ANCILLARY RECEIVERSHIP PROCEEDINGS
OF AMERICAN MUTUAL INSURANCE COMPANY OF BOSTON AND
AMERICAN MUTUAL LIABILITY INSURANCE COMPANY**

Maria T. Vullo, Superintendent of Financial Services of the State of New York ("Superintendent") as ancillary receiver ("Ancillary Receiver") of American Mutual Insurance Company of Boston ("AMI") and American Mutual Liability Insurance Company ("AML," and with AMI, the "Companies"), hereby submits this report ("Closing Report") on the status of the ancillary receivership proceedings and respectfully requests that the proceedings be closed.

**COMMENCEMENT OF DOMESTIC RECEIVERSHIP AND
ANCILLARY RECEIVERSHIP**

On March 9, 1989, the Supreme Judicial Court for Suffolk County of the Commonwealth of Massachusetts (the "Massachusetts Court"), entered a liquidation order with a finding of insolvency against the Companies and appointed the Massachusetts Commissioner of Insurance as "Permanent Receiver" of the Companies. By an order of the Supreme Court, New York County (the "Court") entered April 10, 1989, the Companies were placed into ancillary receivership in the State of New York and the Superintendent of Insurance of the State of New York and his successors in office were appointed Ancillary Receiver of the Companies. The Superintendent has now succeeded the Superintendent of Insurance as Ancillary Receiver. These proceedings were commenced to permit the payment of eligible claims by the "Security Funds" (defined below) remaining unpaid by the Companies due to insolvency. The Security Funds consist of the New York Property/Casualty Insurance Security Fund (the "P/C Fund"), the New York Public Motor Vehicle Liability Security Fund (the "PMV Fund") and the New York Workers' Compensation Security Fund ("WC Fund"). During the course of the ancillary

receivership, eligible claims were referred by the Permanent Receiver to the Security Funds for handling.

THE ANCILLARY RECEIVERSHIP MAY BE CLOSED

Following the placement of the Companies into liquidation (the “Domestic Liquidation Proceedings”), the Permanent Receiver notified all potential claimants of the Companies that March 9, 1990, was the deadline for filing proofs of claims against the Companies. In 2006, the Massachusetts Court established October 31, 2006 as the date after which no new proofs of claim or evidence to substantiate unspecified or “omnibus” proofs of claims would be accepted. *See* Letter from J. David Leslie, Special Assistant Attorney General for the Commonwealth of Massachusetts, dated April 1, 2015 (the “Leslie Letter”), annexed to the accompanying affirmation of Eric S. Hong, dated September 21, 2017, as Exhibit “4.” Accordingly, no new claims may be submitted in the Domestic Liquidation Proceedings, and no additional claims will be referred by the Permanent Receiver to the Security Funds.

The Security Funds have now completed the handling of all eligible New York claims referred by the Permanent Receiver. Eligible claims of the P/C Fund and PMV Fund (collectively, the “PC Funds”) have been administered and paid by the PC Funds as “allowed” claims in accordance with Insurance Law §7602(g). Eligible workers’ compensation claims have been received by the WC Fund, which has paid or is continuing to pay the claims. Determinations of the validity and amount of workers’ compensation claims are made by the New York Workers’ Compensation Board and no further action of the Ancillary Receiver or the Court is required. In light of the foregoing, the Ancillary Receiver respectfully requests that these proceedings be closed.

FUTURE DISTRIBUTIONS TO THE SECURITY FUNDS

The Security Funds are entitled to reimbursement, on a *pro rata* basis, from the Permanent Receiver for claims payments and expenses, including loss adjustment expenses (“LAE”) paid in connection with the administration of eligible New York claims of AMI and AML. Each Security Fund has claims in the Domestic Liquidation Proceedings for the amounts of such payments and may receive additional reimbursements by the Permanent Receiver after the closing of the ancillary proceedings.

FINANCIAL REPORT

The Ancillary Receiver completed all activities related to these proceedings and has closed the Companies’ books as of August 31, 2017 (“Closing Date”). The Companies’ Cash Receipt and Disbursements Statement (“Financial Statement”) for the period between April 10, 1989 and the Closing Date is annexed hereto as Exhibit “A.” The Financial Statement provides a breakdown of the sources and amounts of receipts and disbursements in these proceedings, as follows:

Disbursements

a) *Security Fund Claim Disbursements*

The allowed claims for losses and unearned premium filed in these proceedings total \$59,545,469 for AMI and \$65,727,868 for AML. With respect to AMI, the PC Funds paid claims that were allowed in this proceeding pursuant to Insurance Law Section 7602(g) for losses and unearned premium in the amount of \$6,549,109; and the WC Fund paid claims for losses in the amount of \$52,996,360. With respect to AML, the PC Funds paid claims that were allowed in this proceeding pursuant to Insurance Law Section 7602(g) for losses in the amount of \$13,028,407; and the WC Fund paid claims for losses in the amount of \$52,699,461. All claims

covered by the Security Funds have now been paid or, in the case of the WC Fund, are continuing to be paid.

b) *Expense Disbursements from the Security Funds*

With respect to AMI, the PC Funds paid \$786,349 and the WC Fund paid \$2,288,666 for LAE. In addition, the PC Funds paid \$3,379,766 and the WC Fund paid \$11,378,753 for administrative expenses incurred in connection with overhead and general expenses. With respect to AML, the PC Funds paid \$2,216,730 and the WC Fund paid \$2,128,589 for payment of LAE. In addition, the PC Funds paid \$4,347,607 and the WC Fund paid \$11,860,086 for overhead and general expenses.

c) *Early Access Receipts*

The Ancillary Receiver, Permanent Receiver and the guaranty funds of other states triggered by the Domestic Liquidation Proceedings, entered into an “early access agreement”, dated May 18, 1995, pursuant to which the Permanent Receiver provided early distributions to the Security Funds during the course of the Domestic Liquidation Proceedings. The Security Funds received distributions from the Permanent Receiver totaling \$9,711,830 for AMI and \$58,523,803 for AML, in partial reimbursement of claims and expense payments made by the Security Funds. These funds were paid to the Security Funds pursuant to Insurance Law § 7609(a) and to Workers’ Comp Law § 109-c.

Reserves

As of the Closing Date, reserves on open AMI workers’ compensation claims total \$12,621,196, of which \$10,536,806 is for losses, \$808,596 is for LAE and \$1,275,794 is for administrative expenses. As of the Closing Date, reserves on open AML workers’ compensation claims total \$11,924,392, of which \$9,955,079 is for losses, \$763,954 is for LAE and \$1,205,359

is for administrative expenses. Workers' compensation claims will continue to be paid by the WC Fund and require no further action by the Ancillary Receiver or the Court.

Reimbursement of the Security Funds by the Permanent Receiver

In AMI, the claims of the PC Funds and the WC Fund submitted to the Permanent Receiver in the Domestic Liquidation Proceeding are \$10,715,224 and \$79,284,975, respectively, and distributions paid by the Permanent Receiver to date total \$1,384,520 to the PC Funds and \$8,327,310 to the WC Fund. In AML, the claims of the PC Funds and the WC Fund submitted to the Permanent Receiver in the Domestic Liquidation Proceeding are \$19,592,744 and \$78,612,528, respectively, and distributions paid by the Permanent Receiver to date total \$7,550,014 to the PC Funds and \$50,973,789 to the WC Fund.

In addition, in AMI, salvage and subrogation recoveries totaled \$121,933 for the PC Funds and \$200,003 for the WC Fund. In AML, salvage and subrogation recoveries totaled \$132,066 for the PC Funds and \$10,467 for the WC Fund. The WC Fund also received \$2,475,898 from the New York Second Injury Special Fund on eligible AMI claims and \$5,830,776 on eligible AML claims.

The PC Funds and the WC Fund have remaining claims in the Domestic Liquidation Proceeding for AMI in the amounts of \$9,208,771 and \$68,281,764, respectively. The PC Funds and the WC Fund have remaining claims in the Domestic Liquidation Proceeding for AML in the amounts of \$11,910,664 and \$21,797,496, respectively.

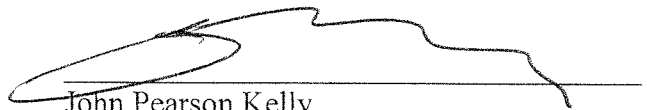
RELIEF SOUGHT

The Ancillary Receiver submits this Closing Report in order to inform the Court of the status of these proceedings, the actions taken within these proceedings, and to advise the Court

that the Ancillary Receiver believes the ancillary proceedings of AMI and AML are complete and may be closed. The Ancillary Receiver respectfully requests that the Court enter an order:

1. approving the Closing Report and the financial transactions delineated herein;
2. closing these proceedings;
3. releasing and discharging the Ancillary Receiver, her predecessors and successors in office, and their agents, attorneys and employees, from any and all liability arising from their acts or omissions in connection with these proceedings; and
4. providing the Ancillary Receiver with such other and further relief as this Court deems appropriate and just.

Dated: New York, New York
September 21, 2017



John Pearson Kelly
Assistant Special Deputy Superintendent
and Agent of Maria T. Vullo,
Superintendent of Financial Services of the
State of New York as Ancillary Receiver of
American Mutual Insurance Company of
Boston and American Mutual Liability
Insurance Company

Exhibit A

NEW YORK LIQUIDATION BUREAU
 AMERICAN MUTUAL INSURANCE COMPANY OF BOSTON AND AMERICAN MUTUAL LIABILITY INSURANCE COMPANY
 NEW YORK SECURITY FUNDS
 Paid Losses, Loss Adjustment Expenses and Administrative Expenses from Inception to August 31, 2017

Description	Public Motor Vehicle Security Funds (PC Funds)			Workers Compensation Security Fund (WC Fund)			Combined Total		
	AMI	AML	Total	AMI	AML	Total	AMI	AML	Total
Claims and LAE:									
Policyholder Claims	6,541,032	13,028,407	19,569,439	52,996,360	52,699,461	105,695,821	59,537,392	65,727,868	125,265,260
Unearned Premium Claims	8,077	8,077	8,077	-	-	-	8,077	-	8,077
Loss Adjustment Expenses (LAE)	786,349	2,216,730	3,003,079	2,288,666	2,128,589	4,417,255	3,075,015	4,345,319	7,420,334
Total Claims and LAE	7,335,458	15,245,137	22,580,595	55,285,026	54,828,050	110,113,076	62,620,484	70,073,187	132,693,671
Administrative Expenses:									
Third Party Administrators	-	-	-	971,213	890,952	1,862,165	971,213	890,952	1,862,165
Large Deductible Collection Fees	-	-	-	-	-	-	-	-	-
Employee Salaries	1,953,210	2,503,969	4,457,179	5,928,862	6,311,182	12,240,044	7,882,072	8,815,151	16,697,223
Employee Relations and Welfare	410,777	560,482	971,259	1,567,098	1,591,450	3,158,548	1,977,875	2,151,932	4,129,807
Rent and Related Expenses	553,507	714,502	1,268,009	1,633,910	1,747,705	3,381,615	2,187,417	2,462,207	4,649,624
Professional Services	182,301	202,084	384,385	475,264	425,255	900,519	657,565	677,339	1,284,904
General and Administrative Expenses	219,209	279,419	498,628	601,217	668,223	1,269,440	820,426	947,642	1,768,068
Other Miscellaneous Expenses	60,762	87,451	147,913	201,189	225,319	426,508	261,951	312,470	574,421
Total Administrative Expenses	3,379,766	4,347,607	7,727,373	11,378,753	11,860,086	23,238,839	14,758,519	16,207,693	30,966,212
Receipts and Recoveries:									
Total Disbursements	10,715,224	19,592,744	30,307,968	66,663,779	66,688,136	133,351,915	77,379,003	86,280,880	163,659,883
Early Access Distributions	1,384,520	7,550,014	8,934,534	8,327,310	50,973,789	59,301,099	9,711,830	58,523,803	68,235,633
Section 15.8 Reimbursements	-	-	-	2,475,898	5,830,776	8,306,674	2,475,898	5,830,776	8,306,674
Salvage, Subrogation Recoveries	121,933	132,066	253,999	200,003	10,467	210,470	321,336	142,533	464,469
Total Receipts and Recoveries	1,506,453	7,682,080	9,188,533	11,003,211	56,815,032	67,818,243	12,509,664	64,497,112	77,006,776

NEW YORK LIQUIDATION BUREAU
 AMERICAN MUTUAL INSURANCE COMPANY OF BOSTON AND AMERICAN MUTUAL LIABILITY INSURANCE COMPANY
 NEW YORK SECURITY FUNDS

Incurred Losses, Loss Adjustment Expenses and Administrative Expenses from Inception to August 31, 2017

Description	Public Motor Vehicle Security Funds (PC Funds)			Workers Compensation Security Fund (WC Fund)			Combined Total		
	AML	AMLI	Total	AML	AMLI	Total	AML	AMLI	Total
Disbursements:									
Policyholder Claims	6,541,032	13,028,407	19,569,439	52,699,461	105,695,821	158,395,282	59,537,392	65,727,868	125,265,260
Unearned Premium Claims	8,077	-	8,077	-	-	-	8,077	-	8,077
Loss Adjustment Expenses (LAE)	786,349	2,216,730	3,003,079	2,128,589	4,417,255	6,545,844	3,075,015	4,345,319	7,420,334
Administrative Expenses	3,379,766	4,347,607	7,727,373	11,378,753	23,238,839	35,017,212	14,758,519	16,207,693	30,966,212
Total Disbursements	10,715,224	19,592,744	30,307,968	66,688,136	133,351,915	200,040,053	77,379,003	86,280,880	163,659,883
Reserves:									
Policyholder Claims	-	-	-	10,536,806	20,491,885	31,028,691	10,536,806	9,955,079	20,491,885
Loss Adjustment Expenses	-	-	-	808,596	1,572,550	2,381,146	808,596	763,954	1,572,550
Administrative Expenses	-	-	-	1,275,794	2,481,153	3,756,947	1,275,794	1,205,359	2,481,153
Total Reserves	-	-	-	12,621,196	24,545,588	37,166,784	12,621,196	11,924,392	24,545,588
Total Incurred: Disbursements and Reserves	10,715,224	19,592,744	30,307,968	79,309,332	157,897,503	207,206,852	90,000,199	98,205,272	188,205,471
Receipts and Recoveries:									
Early Access Distributions	1,384,520	7,550,014	8,934,534	50,973,789	59,301,099	110,274,833	9,711,830	58,523,803	68,235,633
Section 18 & Reimbursements	-	-	-	5,830,776	8,306,674	14,137,450	2,475,898	5,830,776	8,306,674
Salvage, Subrogation Recoveries	121,933	132,066	253,999	10,467	210,470	364,467	321,936	142,533	464,469
Total Receipts and Recoveries	1,506,453	7,682,080	9,188,533	66,815,032	67,818,243	134,633,275	12,509,664	64,497,112	77,006,776
Net after Receipts and Recoveries	9,208,771	11,910,664	21,119,435	68,281,764	90,079,260	171,840,127	77,490,535	33,708,160	111,198,695

EXHIBIT 3

**IN THE MATTER OF THE ANCILLARY RECEIVERSHIP OF
AMERICAN MUTUAL INSURANCE COMPANY
OF BOSTON AND AMERICAN MUTUAL LIABILITY
INSURANCE COMPANY**

Supreme Court County of New York

Index No.: 41706/1989

NOTICE

Pursuant to an order of the Supreme Court of the State of New York, County of New York (“Court”), entered on April 10, 1989, the then-Superintendent of Insurance of the State of New York and his successors in office were appointed as ancillary receiver (“Ancillary Receiver”) of American Mutual Insurance Company of Boston (“AMI”) and American Mutual Liability Insurance Company (“AML,” and collectively with AMI, the “Companies”), and as such, was directed to take possession of the Companies’ property located in the State of New York pursuant to Article 74 of the New York Insurance Law (“Insurance Law”), deal with the Companies’ property and business, take and preserve all other assets and claims comprising the Companies’ property and protect the same for the benefit of the Companies’ policyholders, creditors, and other interested parties located in the State of New York. The Superintendent of Financial Services of the State of New York has now succeeded the Superintendent of Insurance as Ancillary Receiver of the Companies. The Ancillary Receiver has, pursuant to Insurance Law Article 74, appointed David Axinn, Special Deputy Superintendent (“Special Deputy”), as her agent for the ancillary receivership of the Companies. The Special Deputy carries out his duties through the New York Liquidation Bureau (“NYLB”), 110 William Street, New York, New York 10038.

The Ancillary Receiver has submitted to the Court a motion seeking an order: (1) approving the Ancillary Receiver’s report on the status of the Companies’ ancillary receivership proceedings and the financial transactions delineated in such report; (2) terminating and closing the proceedings; (3) releasing and discharging the Ancillary Receiver, his predecessors and successors in office, and their agents, attorneys and employees, from any and all liability arising from their acts or omissions in connection with the proceedings; and (4) providing the Ancillary Receiver with such other and further relief as this Court deems appropriate and just.

A hearing is scheduled on the Ancillary Receiver’s motion on the _____ day of _____, 2017, (“Return Date”) at ___:___ .m., before the Court at the Courthouse, IAS Part 11, 60 Centre Street, Room 351, New York, New York 10007. If you wish to object to the motion, you must serve a written statement setting forth your objections and all supporting documentation (“Answering Papers”) upon the Ancillary Receiver at least seven (7) days prior to the hearing. Service on the Ancillary Receiver shall be made by first class mail at the following address:

Superintendent of Financial Services of the State of New York as
Ancillary Receiver of American Mutual Insurance Company of
Boston and American Mutual Liability Insurance Company
110 William Street
New York, New York 10038
Attention: General Counsel

and by submitting copies of the Answering Papers, with affidavit of service on the Ancillary Receiver as above, to the Court at IAS Part 11 at the Courthouse located at 60 Centre Street, Room 351, New York, New York on or before the Return Date.

The Ancillary Receiver's motion is available for inspection at <http://www.nylb.org>. In the event of any discrepancy between this notice and the documents submitted to Court, the documents control.

Requests for further information should be directed to the NYLB, c/o Receiver Operations, at (212) 341-6728.

Dated: _____, 2017

MARIA T. VULLO
Superintendent of Financial Services of the
State of New York as Ancillary Receiver
of American Mutual Insurance Company
of Boston and American Mutual Liability
Insurance Company

EXHIBIT 4

RACKEMANN
SAWYER & BREWSTER
PROFESSIONAL CORPORATION
COUNSELLORS AT LAW

Established 1886

J. David Leslie
(617) 951-1131
dleslie@rackemann.com

April 1, 2015

Melissa A. Pisapia
Associate Counsel, Legal Division
New York Liquidation Bureau
110 William Street
New York, NY 10038

**Re: American Mutual Liability Insurance Company
American Mutual Insurance Company of Boston**

Dear Ms. Pisapia:

We represent Gary D. Anderson, Acting Commissioner of Insurance of the Commonwealth of Massachusetts, in his capacity as Trustee ("Trustee") of the AMLICO Liquidating Trust ("the AMLICO Trust") and of the AMI Liquidating Trust ("the AMI Trust," together with the AMLICO Trust, the "Trusts"), which Trusts are the successors to the assets and liabilities of American Mutual Liability Insurance Company ("AMLICO") and American Mutual Insurance Company of Boston ("AMI"), respectively. The domiciliary proceeding is being conducted before a single justice of the Massachusetts Supreme Judicial Court for Suffolk County, In re the Liquidation of: American Mutual Liability Insurance Company and American Mutual Insurance Company of Boston, Sup. Jud. Ct. for Suffolk Cnty (the "Court"), No. 89-23.

I have been informed that the New York Liquidation Bureau (the "Bureau") is preparing to terminate the AMLICO and AMI ancillary liquidation proceeding. The Bureau has requested evidence that the date for filing claims in the domiciliary proceeding has passed and that no additional claims will be accepted for payment.

The date set for filing claims in the AMLICO and AMI domiciliary proceeding passed long ago. Enclosed are copies of the orders entered in the domiciliary proceeding establishing the initial bar date and the claim amendment deadline:

1. Order Approving Form of Proof of Claim, entered by the Court on March 22, 1989. This Order established March 9, 1990 as the deadline for filing proofs of claim in the domiciliary liquidation proceeding. See Exhibit A.
2. Order Approving Claim Amendment Deadline, entered June 14, 2006. This order established October 31, 2006 as the deadline for filing final proofs of claim for previously unliquidated or contingent claims. See Exhibit B.

160 Federal Street
Boston, MA 02110-1700
TEL 617 542 2300
FAX 617 542 7437

www.rackemann.com

In addition, the Trustee has determined, and the Court has approved pursuant to the Plan of Liquidation, the amounts of all claims against the Trusts in a class that will receive any distribution. Other claims were determined as to priority class but not as to amount. Attached as Exhibits are copies of the Court's Orders approving the Trustee's claim recommendations. Guaranty associations covering AMLICO's and AMI's workers compensation claim obligations constitute over 99% of the creditors within the class receiving distributions. Those claims have all been approved as to amount. The claim determination process is final, and no further claims will be accepted by the Trustee, including those of guaranty funds (see Exhibit K).

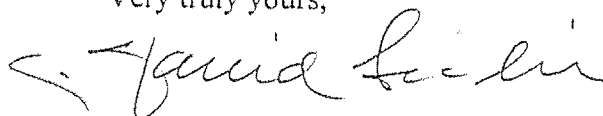
The Trustee has previously made early access distributions to guaranty funds totaling \$234,687,732 and has made two additional distributions to Class 2a claimants (including guaranty funds¹) totaling \$150,000,000. Further distributions in smaller amounts are anticipated.

The liquidation of AMLICO and AMI cannot be completed until AMLICO's non-cash assets, consisting of the net worth of two affiliates valued in excess of \$20 million as of December 31, 2014, are converted to cash for purposes of distribution. One of these affiliates was formerly a solvent insurance company subsidiary (now a liquidating trust), which wrote primarily workers compensation insurance. That company's obligations are being runoff in the normal course of business and all amounts due have been paid in full. The time necessary to liquidate these assets is difficult to predict since that is dependent on the duration of the liabilities.

If you have questions regarding the status of AMLICO or AMI, please contact my colleague, Peggy Hayes, at (617) 951-1119 or phayes@rackemann.com or myself.

Thank you.

Very truly yours,



J. David Leslie
Special Assistant
Attorney General

cc: Peggy Hayes

¹ The AMLICO and AMI Plan of Liquidation classifies claimants obligated to pay workers' compensation claims as Class 2a claimants. Under Massachusetts law, paid losses under workers' compensation policies are preferred to paid losses under other insurance policies in the distribution of assets, Mass. Gen. Laws, c. 175, § 46A.

Exhibits

Exhibit	Orders Entered by the Court Approving the Trustee's Claims Recommendations	Date Order entered on the Court's docket:
A	Order Approving Form of Proof of Claim	March 22, 1989
B	Order Approving Claim Amendment Deadline	June 14, 2006
C	Order Approving Trustee's Report of Claims and Recommendations Regarding Late Filed Claims	March 18, 2009
D	Order Approving Trustee's Recommendations Regarding Claims Denied Based Upon Prior Payments	April 17, 2009
E	Order Approving Trustee's Recommendations Regarding Claims Denied Based Upon Lack of Verified Coverage	April 27, 2009
F	Order Approving Trustee's Recommendations Regarding Certain Claims Assigned to Claimant Priority Classes That Will Not Receive Any Asset Distribution	June 2, 2009
G	Order Approving Trustee's Recommendations Regarding Denial of Certain Claims Assigned to Priority Classes 2a and 2b	July 7, 2009
H	Order Approving Trustee's Recommendations Regarding Certain Additional Claims Permanently Deferred or Denied	January 21, 2010
I	Order Approving Trustee's Recommendations Regarding Certain Allowed Claims Assigned to Priority Class 2a	January 21, 2010
J	Order Approving Trustee's Recommendations Regarding Certain Allowed Claims of New Hampshire Residents	January 21, 2010
K	Order Approving Minnesota Workers Compensation Reinsurance Association Assignment Agreements; Allowance of Claims of Guaranty Funds, Broussard, and the United States; and Distribution of Assets to Allowed Class 2a Creditors	April 14, 2011
L	Order Approving Settlement Agreement and Authorizing Interim Distribution on Allowed New Hampshire Class II Claims	December 1, 2011
M	Order Allowing the New Hampshire Insurance Guaranty Association's Claims and Final Distribution on Allowed New Hampshire Class II Claims	May 25, 2012

COMMONWEALTH OF MASSACHUSETTS

SUFFOLK, ss:

SUPREME JUDICIAL COURT
FOR SUFFOLK COUNTY
NO. 89-23

ROGER M. SINGER, as the
Commissioner of Insurance of the
Commonwealth of Massachusetts,
Plaintiff,

v.

AMERICAN MUTUAL LIABILITY
INSURANCE COMPANY, and AMERICAN
MUTUAL INSURANCE COMPANY OF
BOSTON,
Defendants.

ORDER APPROVING
FORM OF
PROOF OF CLAIM

The Commissioner of Insurance, as Permanent Receiver of American Mutual Liability Insurance Company (AMLICO) and American Mutual Insurance Company of Boston (AMI), having moved the Court for approval of the form of Proof of Claim to be used by those wishing to assert claims against AMLICO or AMI, it is

ORDERED, that the forms of Proof of Claim attached hereto as Exhibits "A" and "B" shall hereby be approved.

By the Court, (Nolan, J.)

Joseph A. Lippitt
Assistant Clerk, Supreme Judicial Court

Entered: March 22, 1989

A True Copy

3/22/89
Date

Attest:

Joseph A. Lippitt
Asst. Clerk

Exhibit "A"

PROOF OF CLAIM IN THE MATTER OF THE
AMERICAN MUTUAL LIABILITY INSURANCE
COMPANY

POLICYHOLDER NAME:
Policy Number:
Claim Number:
Loss Date:

DEADLINE FOR FILING PROOF OF CLAIM IS MARCH 9, 1990
File separate Proof of Claim for each claim

PLEASE READ THE NOTICE AND INSTRUCTIONS BEFORE COMPLETING THIS FORM - PLEASE
PRINT OR TYPE

This Proof of Claim is provided to you as a policyholder and/or claimant in the
event you have a claim against the company. Complete this form only if you wish
to file a claim.

1. Claim for money because of loss/accident covered by this policie(s) Yes No
Explanation of claim: _____

2. Claim for any other reason Yes___ No___ (You must explain below)
Explanation of claim: _____

UNDER PENALTIES OF LAW, I STATE THE FACTS SET FORTH IN THIS CLAIM ARE TRUE TO
THE BEST OF MY KNOWLEDGE:

Your Name and Address:

Your Signature

Title: _____
Date: _____

MAIL THIS FORM TO

Office of the Permanent Receiver of the
AMERICAN MUTUAL LIABILITY INSURANCE COMPANY
Quannapowitt Parkway
Wakefield, MA 01880

Receipt of a Proof claim from _____ is hereby
acknowledged.

Date: _____ Permanent Receiver of
American Mutual Liability Insurance Company

Exhibit "B"

PROOF OF CLAIM IN THE MATTER OF THE
AMERICAN MUTUAL INSURANCE COMPANY
OF BOSTON

POLICYHOLDER NAME:
Policy Number:
Claim Number:
Loss Date:

DEADLINE FOR FILING PROOF OF CLAIM IS MARCH 9, 1990
File separate Proof of Claim for each claim

PLEASE READ THE NOTICE AND INSTRUCTIONS BEFORE COMPLETING THIS FORM - PLEASE
PRINT OR TYPE

This Proof of Claim is provided to you as a policyholder and/or claimant in the
event you have a claim against the company. Complete this form only if you wish
to file a claim.

1. Claim for money because of loss/accident covered by this policie(s) Yes No
Explanation of claim: _____

2. Claim for any other reason Yes___ No___ (You must explain below)
Explanation of claim: _____

UNDER PENALTIES OF LAW, I STATE THE FACTS SET FORTH IN THIS CLAIM ARE TRUE TO
THE BEST OF MY KNOWLEDGE:

Your Name and Address:

Your Signature

Title: _____

Date: _____

MAIL THIS FORM TO

Office of the Permanent Receiver of the
AMERICAN MUTUAL INSURANCE COMPANY OF BOSTON
Quannapowitt Parkway
Wakefield, MA 01880

Receipt of a Proof claim from _____ is hereby
acknowledged.

Date: _____

Permanent Receiver of
American Mutual Insurance Company of Boston

COMMONWEALTH OF MASSACHUSETTS

SUFFOLK, ss:

SUPREME JUDICIAL COURT
FOR SUFFOLK COUNTY
NO. 89-23

_____)
In Re the)
Liquidation of:)
)
AMERICAN MUTUAL LIABILITY)
INSURANCE COMPANY, and)
AMERICAN MUTUAL INSURANCE)
COMPANY OF BOSTON)
_____)

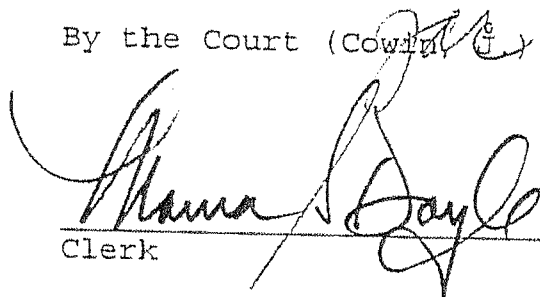
ORDER APPROVING CLAIM AMENDMENT DEADLINE

The Permanent Receiver having moved that the Court enter an Order, pursuant to Part III.2 of the Third Amended Plan of Liquidation for American Mutual Liability Insurance Company and American Mutual Insurance Company of Boston, setting a Claim Amendment Deadline and notice having been sent to all counsel of record, it is

ORDERED, that October 31, 2006 is hereby approved as the Claim Amendment Deadline and that the Permanent Receiver shall give notice thereof in the form attached hereto within thirty days hereof by first class mail to the following creditors who filed proofs of claim involving unliquidated and or contingent workers' compensation losses: (i) property casualty guaranty funds; (ii) workers' compensation policyholders with respect to which a

guaranty association has limited its coverage due to application of a so-called "net worth" exception; and, (iii) those creditors who filed "Omnibus" proofs of claim as set forth in the related affidavit of Julianne M. Bowler, the Permanent Receiver.

By the Court (Cowan, J.)


Clerk

Dated: June 14, 2006

AMERICAN MUTUAL LIABILITY INSURANCE COMPANY ("AMLICO")
AMI LIQUIDATING TRUST ("AMI")

Attention: Proof of Claim Unit
100 Unicorn Park Drive
Woburn, MA 0801
(800) 225-3646 -- Extension 2452

[Date]

Name
Street Address
City, State, Zip

Proof of Claim Control No. _____

NOTICE OF CLAIM AMENDMENT DEADLINE

Dear AMLICO/AMI Claimant:

AMLICO and AMI are being liquidated under the supervision of the Supreme Judicial Court for Suffolk County, Massachusetts (the "Court"). The Massachusetts Commissioner of Insurance has been appointed as Permanent Receiver of AMLICO, and as Trustee of the AMI Liquidating Trust, which is the successor to the former operations of American Mutual Insurance Company of Boston. According to our records, you filed a Proof of Claim on or before the Claim Filing Deadline of March 9, 1990. A copy of the Proof of Claim is enclosed. **This Notice will advise you of the Claim Amendment Deadline of October 31, 2006 which has been established in accordance with the Third Amended Plan of Liquidation for AMLICO and AMI approved by the Court on June 28, 2002 (the "Plan").**

Under the terms of the Plan, losses under workers' compensation insurance policies are assigned to Priority Class 2a, and must be satisfied in full before any distributions may be made to claims assigned to Priority Class 2b (losses under other types of insurance policies). **Based upon the available assets of AMLICO and AMI, there will be no distributions made to claims assigned to Priority Class 2b, or to claims assigned to other lower priority classes.**

Your captioned claim may be a workers' compensation Unliquidated Claim and/or a Contingent Claim under the Plan's terms, as specified below. This means that your claim has not been fixed as to its amount (Unliquidated), or had not become absolute against AMLICO or AMI as the date of their insolvency (Contingent). All Unliquidated Claims must be perfected by the filing of evidence either (a) that the amount of such claim has been fixed, or (b) by proving the amount of such claim to a fair degree of certainty. All Contingent Claims must be perfected by the filing of evidence that such claim had become absolute against AMLICO or AMI on or before the Claim Filing Deadline.

Under the terms of the Plan, claims of insurance guaranty funds attributable to covered claims under policies of insurance are deemed to be Unliquidated Claims with respect to that portion attributable to losses which remain open; paid claims of insurance guaranty funds attributable to covered claims under policies of insurance are deemed to have become absolute prior to the Claim Filing Deadline.

You should only file evidence to perfect your Unliquidated or Contingent claims which represent losses under workers' compensation insurance policies. All such evidence must be filed on or before the Claim Amendment Deadline of October 31, 2006 established by the Court. Please

submit such evidence to the address noted above. If you have any questions concerning the Claim Amendment Deadline, please send them to the address noted above or call (800) 225-3646 x-2452.

Very truly yours,

Permanent Receiver of American Mutual Liability Insurance Company
Trustee of AMI Liquidating Trust

COMMONWEALTH OF MASSACHUSETTS

SUFFOLK, ss:

SUPREME JUDICIAL COURT
FOR SUFFOLK COUNTY
NO. 89-23

In Re the
Liquidation of:
AMERICAN MUTUAL LIABILITY
INSURANCE COMPANY, and
AMERICAN MUTUAL INSURANCE
COMPANY OF BOSTON

ORDER APPROVING
TRUSTEE'S REPORT OF CLAIMS
AND RECOMMENDATIONS REGARDING
LATE FILED CLAIMS

On consideration of the Trustee's Report of Claims and Recommendations Regarding Late Filed Claims ("Claims Report") submitted by Nonnie S. Burnes, Commissioner of Insurance, as Trustee of the AMLICO Liquidating Trust and as Trustee of the AMI Liquidating Trust, and notice having been sent to all counsel of record, it is hereby ORDERED as follows:

1. The Claims Report is hereby APPROVED; and
2. The claims identified in Schedule A to the Claims Report are hereby DENIED as untimely filed.

By the Court (Cowan, J.)

Clerk

Entered March 18, 2009

COMMONWEALTH OF MASSACHUSETTS

SUFFOLK, ss:

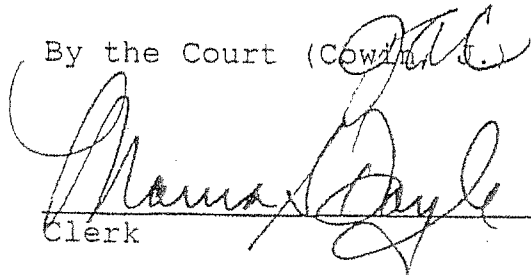
SUPREME JUDICIAL COURT
FOR SUFFOLK COUNTY
NO. 89-23

<hr/>	
In Re the)
Liquidation of:)
AMERICAN MUTUAL LIABILITY)
INSURANCE COMPANY, and)
AMERICAN MUTUAL INSURANCE)
COMPANY OF BOSTON)
<hr/>	

ORDER APPROVING
TRUSTEE'S RECOMMENDATIONS
REGARDING CLAIMS DENIED BASED
UPON PRIOR PAYMENTS

On consideration of the Trustee's Recommendations Regarding Claims Denied Based Upon Prior Payments ("Claims Report") submitted by Nonnie S. Burnes, Commissioner of Insurance, as Trustee of the AMLICO Liquidating Trust and as Trustee of the AMI Liquidating Trust, and notice having been sent to all counsel of record, it is hereby ORDERED as follows:

1. The Claims report is hereby APPROVED; and
2. The claims denied based upon prior payment identified in Schedule A to the Claims Report are hereby DENIED.

By the Court (Clerk) 

James Doyle
Clerk

Entered 4-17-09

COMMONWEALTH OF MASSACHUSETTS

SUFFOLK, ss:

SUPREME JUDICIAL COURT
FOR SUFFOLK COUNTY
NO. 89-23

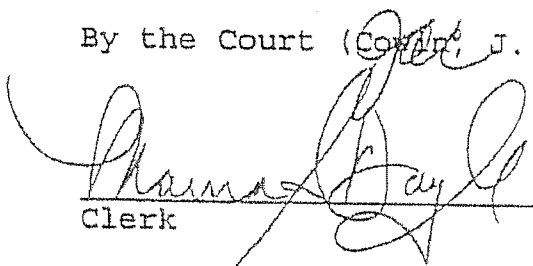
In Re the)
Liquidation of:)
AMERICAN MUTUAL LIABILITY)
INSURANCE COMPANY, and)
AMERICAN MUTUAL INSURANCE)
COMPANY OF BOSTON)

ORDER APPROVING
TRUSTEE'S RECOMMENDATIONS
REGARDING CLAIMS DENIED
BASED UPON LACK OF
VERIFIED COVERAGE

On consideration of the Trustee's Recommendations Regarding Claims Denied Based Upon Lack of Verified Coverage ("Claims Report") submitted by Nonnie S. Burnes, Commissioner of Insurance, as Trustee of the AMLICO Liquidating Trust and as Trustee of the AMI Liquidating Trust, and notice having been sent to all counsel of record, it is hereby ORDERED as follows:

1. The Claims report is hereby APPROVED; and
2. The claims denied based upon lack of verified coverage identified in Schedule A to the Claims Report are hereby DENIED.

By the Court (Court J.)



Clerk

Entered April 27, 2009

COMMONWEALTH OF MASSACHUSETTS

SUFFOLK, ss:

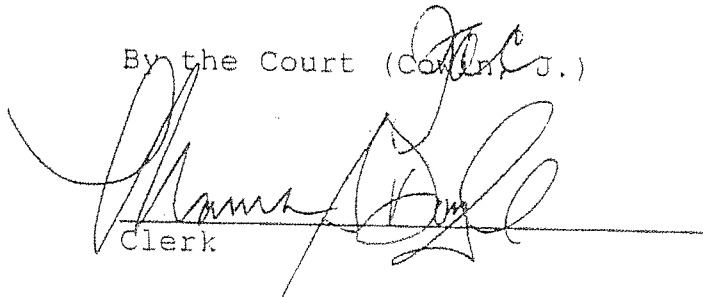
SUPREME JUDICIAL COURT
FOR SUFFOLK COUNTY
NO. 89-23

In Re the)	ORDER APPROVING
Liquidation of:)	TRUSTEE'S RECOMMENDATIONS
AMERICAN MUTUAL LIABILITY)	REGARDING CERTAIN CLAIMS
INSURANCE COMPANY, and)	ASSIGNED TO CLAIMANT PRIORITY
AMERICAN MUTUAL INSURANCE)	CLASSES THAT WILL NOT RECEIVE
COMPANY OF BOSTON)	ANY ASSET DISTRIBUTION

On consideration of the Trustee's Recommendations Regarding Certain Claims Assigned to Claimant Priority Classes That Will Not Receive Any Asset Distribution ("Claims Report") submitted by Nonnie S. Burnes, Commissioner of Insurance, as Trustee of the AMLICO Liquidating Trust and as Trustee of the AMI Liquidating Trust, and notice having been sent to all counsel of record, it is hereby ORDERED as follows:

1. The Claims Report is hereby APPROVED; and
2. The assignment of the claims identified on Schedules A, B and C to the Claims Report to the specified priority classes is hereby APPROVED.

By the Court (Court J.)



Clerk

Entered June 2, 2009

COMMONWEALTH OF MASSACHUSETTS

SUFFOLK, ss:

SUPREME JUDICIAL COURT
FOR SUFFOLK COUNTY
NO. 89-23

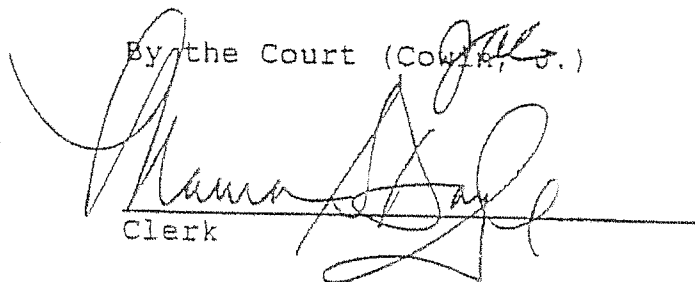
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In Re the)
Liquidation of:)
AMERICAN MUTUAL LIABILITY)
INSURANCE COMPANY, and)
AMERICAN MUTUAL INSURANCE)
COMPANY OF BOSTON)
<hr/>	

ORDER APPROVING
TRUSTEE'S RECOMMENDATIONS
REGARDING DENIAL OF CERTAIN
CLAIMS ASSIGNED TO PRIORITY
CLASSES 2a AND 2b

On consideration of the Trustee's Recommendations Regarding Denial of Certain Claims Assigned to Priority Classes 2a and 2b ("Claims Report") submitted by Nonnie S. Burnes, Commissioner of Insurance, as Trustee of the AMLICO Liquidating Trust and as Trustee of the AMI Liquidating Trust, and notice having been sent to all counsel of record, it is hereby ORDERED as follows:

1. The Claims Report is hereby APPROVED;
2. The assignment of the claims identified on Schedules A and B to the Claims Report to the specified priority classes is hereby APPROVED; and
3. The claims on Schedules A and B are hereby DENIED.

By the Court (Court, C.)



Clerk

Entered July 7, 2009

COMMONWEALTH OF MASSACHUSETTS

SUFFOLK, SS.

SUPREME JUDICIAL COURT
FOR SUFFOLK COUNTY
No. SJ-1989-0023

In Re the Liquidation of:

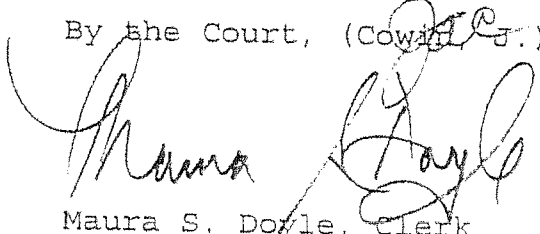
AMERICAN MUTUAL LIABILITY
INSURANCE COMPANY and AMERICAN
MUTUAL INSURANCE COMPANY OF BOSTON

ORDER APPROVING TRUSTEE'S RECOMMENDATIONS REGARDING CERTAIN
ADDITIONAL CLAIMS PERMANENTLY DEFERRED OR DENIED

On consideration of the Trustee's Recommendations Regarding Certain Additional Claims Permanently Deferred or Denied Pursuant to the Liquidation Plan ("Claims Report"), submitted by Joseph G. Murphy, Acting Commissioner of Insurance, as Trustee of the AMLICO Liquidating Trust and as Trustee of the AMI Liquidating Trust, and notice having been sent to all counsel of record, it is hereby ordered as follows:

1. The Claims Report is hereby APPROVED; and
2. The assignment of the claims identified on Schedules A and B to the Claims Report to the specified priority classes is hereby APPROVED; and
3. The claims identified on Schedule B to the Claims Report are hereby DENIED.

By the Court, (Cowan J.)


Maura S. Doyle, Clerk

ENTERED: January 21, 2010

COMMONWEALTH OF MASSACHUSETTS

SUFFOLK, SS.

SUPREME JUDICIAL COURT
FOR SUFFOLK COUNTY
No. SJ-1989-0023

In Re the Liquidation of:

AMERICAN MUTUAL LIABILITY
INSURANCE COMPANY and AMERICAN
MUTUAL INSURANCE COMPANY OF BOSTON

ORDER APPROVING TRUSTEE'S RECOMMENDATIONS REGARDING CERTAIN
ALLOWED CLAIMS ASSIGNED TO PRIORITY CLASS 2a

On consideration of the Trustee's Recommendations Regarding Certain Allowed Claims Assigned to Priority Class 2a ("Claims Report"), submitted by Joseph G. Murphy, Acting Commissioner of Insurance, as Trustee of the AMLICO Liquidating Trust and as Trustee of the AMI Liquidating Trust, and notice having been sent to all counsel of record, it is hereby ordered as follows:

1. The Claims Report is hereby APPROVED; and
2. The assignment of the claims identified on Schedule A to the Claims Report to Priority Class 2a is hereby APPROVED; and
3. The claims identified on Schedule A to the Claims Report are hereby APPROVED in the amounts specified.

By the Court, (Cowan, J.)


Maura S. Doyle, Clerk

ENTERED: January 21, 2010

COMMONWEALTH OF MASSACHUSETTS

SUFFOLK, SS.

SUPREME JUDICIAL COURT
FOR SUFFOLK COUNTY
No. SJ-1989-0023

In Re the Liquidation of:

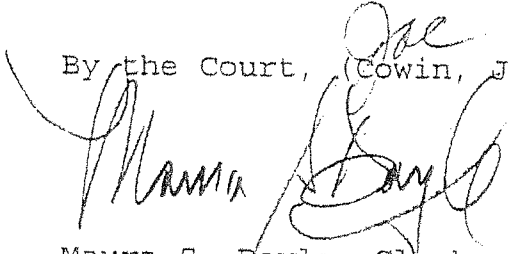
AMERICAN MUTUAL LIABILITY
INSURANCE COMPANY and AMERICAN
MUTUAL INSURANCE COMPANY OF BOSTON

ORDER APPROVING TRUSTEE'S RECOMMENDATIONS REGARDING CERTAIN
ALLOWED CLAIMS OF NEW HAMPSHIRE RESIDENTS

On consideration of the Trustee's Recommendations Regarding Certain Allowed Claims of New Hampshire Residents ("Claims Report"), submitted by Joseph G. Murphy, Acting Commissioner of Insurance, as Trustee of the AMLICO Liquidating Trust and as Trustee of the AMI Liquidating Trust, and notice having been sent to all counsel of record, it is hereby ordered as follows:

1. The Claims Report is hereby APPROVED; and
2. The assignment of the claims identified on Schedules A and B to the Claims Report to the specified priority classes is hereby APPROVED; and
3. The claims identified on Schedules A and B to the Claims Report are hereby APPROVED in the amounts specified.

By the Court, (Cowan, J.)


Maura S. Doyle, Clerk

ENTERED: January 21, 2010

COMMONWEALTH OF MASSACHUSETTS

SUFFOLK, ss:

SUPREME JUDICIAL COURT
FOR SUFFOLK COUNTY
NO. 89-23

In Re the)
Liquidation of:)
AMERICAN MUTUAL LIABILITY)
INSURANCE COMPANY, and)
AMERICAN MUTUAL INSURANCE)
COMPANY OF BOSTON)

ORDER APPROVING
MINNESOTA WORKERS COMPENSATION REINSURANCE ASSOCIATION
ASSIGNMENT AGREEMENTS; ALLOWANCE OF CLAIMS OF
GUARANTY FUNDS, BROUSSARD, AND THE UNITED STATES;
AND DISTRIBUTION OF ASSETS TO ALLOWED CLASS 2a CREDITORS

The Trustee having moved that the Court enter an order approving certain Minnesota Workers Compensation Reinsurance Association Assignment Agreements; the allowance of Class 2a claims of guaranty funds and Clifton Broussard; the determination of the claims of the United States; and the distribution of \$100 million of the Trusts' assets to allowed Class 2a Creditors, as more fully set forth in the Affidavit submitted in support of the Trustee's motion (the "Affidavit"),

IT IS HEREBY ORDERED, ADJUDGED AND DECREED, that

- a. the Trustee's execution and delivery of the Minnesota Workers Compensation Reinsurance Association assignment agreements attached as Exhibits A, B, and C to the Affidavit are APPROVED;
- b. the Trustee's recommendations regarding the assignment of the guaranty fund claims to Priority Class 2a in the amounts specified on Exhibit D to the Affidavit are APPROVED;

c. the Trustee's recommendation regarding the assignment of the Broussard claim for workers compensation benefits to Priority Class 2a in the amount of \$180,300 is APPROVED;

d. the Trustee's recommendations regarding the assignment of United States' claims to the following Priority Classes and in the following amounts are APPROVED:

i) the United States Department of Labor claim for special fund assessments under § 44 of the Longshore and Harbor Workers' Compensation Act, allowed in the amount of \$566,736.48 against AMLICO and \$5,739.63 against AMI, and assigned to Priority Class 4;

ii) the United States Interstate Commerce Commission claim for certificates of insurance, allowed in the amount of \$140 against AMLICO, and assigned to Priority Class 4; and

iii) the United States Environmental Protection Agency claim, denied, and assigned to Priority Class 2b; and

e. the distribution of \$100 million to allowed Class 2a creditors in the amounts specified in Exhibits F and F-1 to the Affidavit is APPROVED.

By the Court (Cordy, J.)


Clerk

Entered April 14, 2011

COMMONWEALTH OF MASSACHUSETTS

SUFFOLK, ss:

SUPREME JUDICIAL COURT
FOR SUFFOLK COUNTY
NO. 89-23

_____)
In Re)
the Liquidation of:)
)
AMERICAN MUTUAL LIABILITY)
INSURANCE COMPANY, and)
AMERICAN MUTUAL INSURANCE)
COMPANY OF BOSTON)
_____)

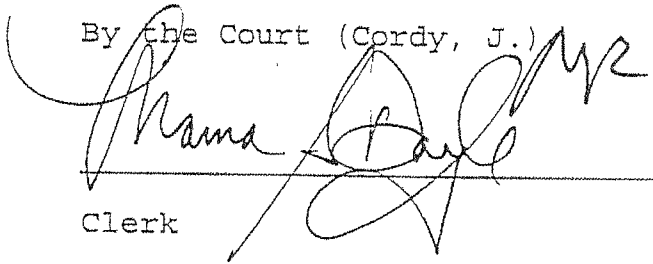
ORDER APPROVING SETTLEMENT AGREEMENT AND AUTHORIZING INTERIM
DISTRIBUTION ON ALLOWED NEW HAMPSHIRE CLASS II CLAIMS

On consideration of the Trustee's Motion for Approval of Settlement Agreement with Hitchiner Manufacturing and Interim Distribution on Allowed New Hampshire Class II Claims ("Motion") submitted by Joseph G. Murphy, Commissioner of Insurance of the Commonwealth of Massachusetts, in his capacity as Trustee (the "Trustee") of the AMLICO Liquidating Trust ("the AMLICO Trust") and as Trustee of the AMI Liquidating Trust ("the AMI Trust"), and notice having been sent to all counsel of record, it is hereby ORDERED as follows:

1. The Motion is GRANTED;
2. The Settlement Agreement and Release between Hitchiner Manufacturing Company, Inc., the New Hampshire Insurance Guaranty Association, and the Trustee is approved;
3. The claim of Hitchiner Manufacturing Company, Inc., is allowed as a Class II claim pursuant to N.H. RSA 402-C:44 in the amount of \$3,000,000; and,

4. The Trustee is authorized to make a 73% interim distribution to New Hampshire claimants with allowed Class II claims from the New Hampshire assets held by the Trustee: fourteen claims by workers compensation claimants -- \$42,396.25; Hitchiner -- \$2,190,000.

By the Court (Cordy, J.)


Clerk

Dated: December 1, 2011

COMMONWEALTH OF MASSACHUSETTS

SUFFOLK, ss:

SUPREME JUDICIAL COURT
FOR SUFFOLK COUNTY
NO. 89-23

_____)
In Re)
the Liquidation of:)
)
AMERICAN MUTUAL LIABILITY)
INSURANCE COMPANY, and)
AMERICAN MUTUAL INSURANCE)
COMPANY OF BOSTON)
_____)

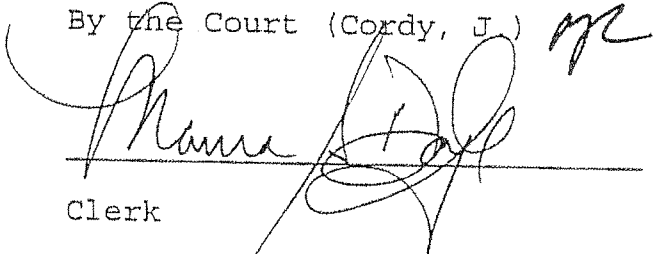
ORDER ALLOWING THE NEW HAMPSHIRE INSURANCE GUARANTY
ASSOCIATION'S CLAIMS AND FINAL DISTRIBUTION ON
ALLOWED NEW HAMPSHIRE CLASS II CLAIMS

On consideration of the Trustee's Motion for Allowance of the New Hampshire Insurance Guaranty Association's Claims and Final Distribution on Allowed New Hampshire Class II Claims ("Motion") submitted by Joseph G. Murphy, Commissioner of Insurance of the Commonwealth of Massachusetts, in his capacity as Trustee (the "Trustee") of the AMLICO Liquidating Trust ("the AMLICO Trust") and as Trustee of the AMI Liquidating Trust ("the AMI Trust"), and notice having been sent to all counsel of record, it is hereby ORDERED as follows:

1. The Motion is GRANTED; and,
2. The Trustee is authorized to make a 95.21% final distribution to New Hampshire claimants with allowed Class II

claims eligible to participate in a distribution of the New
Hampshire assets held by the Trustee.

By the Court (Cordy, J.) *mc*


Clerk

Dated *May 25*, 2012

SUPREME COURT OF THE STATE OF NEW YORK COUNTY OF NEW YORK

In the Matter of

the Ancillary Receivership of

AMERICAN MUTUAL INSURANCE COMPANY OF BOSTON AND AMERICAN MUTUAL LIABILITY INSURANCE COMPANY, mutual insurance companies of the Commonwealth of Massachusetts

ORDER TO SHOW CAUSE AND AFFIRMATION (Closing)

JOHN PEARSON KELLY

Attorney for Superintendent of Financial Services of the State of New York as Ancillary Receiver

Office and Post Office Address, Telephone

New York Liquidation Bureau
110 William Street
New York, NY 10038
(212) 341-6755
Fax (212) 233-0461

ATTORNEY CERTIFICATION

The undersigned, an attorney admitted to practice in the courts of New York State, certifies that, upon information, belief and reasonable inquiry, the contentions in the above referenced document(s) are not frivolous.

Dated: September 21, 2017
New York, New York

Eric S. Hong (signature)
Eric S. Hong

[] NOTICE OF ENTRY

that the within is a (certified) true copy of a duly entered in the office of the clerk of the within named court on the day of 20

[] NOTICE OF SETTLEMENT

that an order of which the within is a true copy will be presented for settlement to the HON. one of the judges of the within named court, at 20 at

Dated:

Yours, etc.

JOHN PEARSON KELLY

Attorney for Superintendent of Financial Services of the State of New York as Ancillary Receiver
Office and Post Office Address, Telephone
New York Liquidation Bureau
110 William Street
New York, NY 10038
(212) 341-6755
Fax (212) 233-0461