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OFFICE OF WORKER'S COMPENSATION JUDGE HELENA, MONTANA

PROGRAM BUSINESS

May 10, 2005

Workers' Compensation Court P.O. Box 537 Helena, MT 59624-0537

Re: Robert Flynn and Carl Miller vs. Montana State Fund and Liberty Northwest Insurance Corporation - WCC No. 2000-0222

To Whom It May Concern:

Please be advised that AXA Re America Insurance Company has never written or maintained workers' compensation coverage in the state of Montana, and therefore have no claimants entitled to receive additional benefits under the *Flynn* decision.

Please contact the undersigned at 212-658-8772 should you require any additional information.

Sincerely

Susan B. Wilcher, Esq. Senior Vice President & Compliance Officer