

May 16, 2005

FILED

MAY 1:8 2005

The Honorable Judge Mike McCarter Montana Workers' Compensation Court P.O. Box 537 Helena, MT 59624-0537

OFFICE OF WORKERS' COMPENSATION JUDGE HELENA, MONTANA

Re:

Flynn and Miller vs. Montana State Fund and Liberty Northwest Insurance Company

WCC No. 2000-0222

Dear Judge McCarter:

Our company, Allegiance Benefit Plan Management, Inc., formerly known as Intermountain Administrators, Inc., received a copy of a Summons with attachments in the above referenced matter. The Summons was addressed to Intermountain Insurance Company, PO Box 4626, Missoula, MT 59806-4626. The Summons requests a response on or before June 20, 2005.

Paragraph Two of the Summons specifies that recipients of the Summons are insurers or self-insurers providing workers' compensation insurance coverage in the State of Montana on or after July 1, 1974. The insurers or self-insurers, per Paragraph Two of the Summons, were identified by the Montana Department of Labor & Industry as such.

Allegiance Benefit Plan Management, Inc., formerly known as Intermountain Administrators, Inc., is not an insurer or a self-insurer providing workers' compensation insurance coverage. Our company is registered as a third party administrator with the Montana State Insurance Department. We process employee benefit claims for self-funded employers. None of our plans include workers' compensation insurance coverage.

However, according to the Secretary of State's website, Intermountain Insurance Company did exist in the state until it was voluntarily dissolved in 1987. Its registered agent was John F. Hayden whose address was listed as PO Box 4626, Missoula, MT.

Our company will not be filing a response to the above-referenced summons in the name of either Allegiance Benefit Plan Management, Inc., or Intermountain Administrators, Inc. We are not associated with or known as "Intermountain Insurance Company".

By copy of this letter, I am letting the Employment Relations Division, Department of Labor, know about these names so they can clean up any records or contact me for further help.

Thank you. I can be reached at our Helena office at 457-5475 should you require anything further from us in regard to this matter, or if you need additional filings.

Sincerely,

ALLEGIANCE BENEFIT PLAN MANAGEMENT, INC.

Susan C. Witte

Vice President, Chief Legal Counsel

cc:

Teresa Graham

ERD, Montana Department of Labor P.O. Box 8011, Helena, MT 59624