

Americas Insurance Company

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Certified Mail - Return Receipt

May 19, 2005

Workers' Compensation Court PO BOX 537 Helena, MT 59624-0537 MAY 1 3 2005

WORKER'S COMPENSATION JUDGE HELENA, MONTANA

Dear Sirs,

Americas Insurance Company ("AIC") NAIC: 27898

Re: Robert Flynn & Carl Miler vs. Montana State Fund & Liberty Northwest (WCC No. 2000-0222)

We acknowledge receipt of your summons dated May 4, 2005.

- 1. AIC has never issued any worker's compensation ("WCA") policies and,
- 2. Specifically AIC has never issued WCA polices in the State of Montana. Therefore AIC has never experienced any WCA claims in the State of Montana.
- 3. AIC obtained a certificate of authority to transact property casualty and marine insurance in Montana on June 17, 1994. This certificate has been maintained since that date.
- AIC ceased underwriting in February 1995 and has been in solvent run-off mode ever since. No policies have been issued in Montana or anywhere else since that date.
- 5. AIC have maintained the license/ certificate for commercial reasons.

We deny that there are any claimants insured by AIC as described at 4 and 5 of the summons.

In the unlikely event that the Court has any information that contradicts the above facts as we know them we would be grateful if they would let us know as soon as possible.

Yours truly.

Jonathan Francis Senior Vice President