

LEGION
INSURANCE COMPANY

(In Liquidation)

May 23, 2005

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

Re: Flynn v. Montana State Fund
WCC No. 2000-0222

Dear Judge:

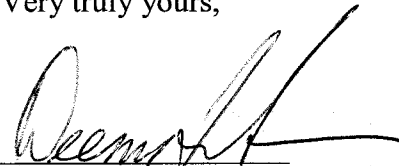
I am the Assistant General Counsel for Legion Insurance Company (In Liquidation) and Villanova Insurance Company (In Liquidation) (the "estates"). I am in receipt of the Summons and attached Notice's of Attorney's Lien served on May 4, 2005.

Please be advised that the estates were placed in liquidation by order of the Pennsylvania Commonwealth Court on July 28, 2003. M. Diane Koken, Insurance Commissioner of the Commonwealth of Pennsylvania, was named as the Statutory Liquidator, with all assets of the estates vested in her. Section 23 of the Order specifically prohibits any legal proceedings being initiated or continued against either estate.

Also, most claims files that may have contained the type of information requested in the Summons, reside with either the respective State Guaranty Funds or with third party administrators who have been retained by the Guaranty Funds to administer any estate claims. You may review either order on the Pennsylvania Insurance Department web site at <http://www.ins.state.pa.us/ins/cwp/view>.

In light of the above, neither estate can provide the Court with the requested information. If you have any questions regarding the above, please do not hesitate to call me at (215) 963-4335 or email me at dfishman@legioninsurance.com.

Very truly yours,



Deems Fishman

Legion Insurance Company (In Liquidation)
Villanova Insurance Company (In Liquidation)