A Professional Corporation

= 301 W Spruce ● Missoula, MT 59802 =

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May 19, 2005

Honorable Mike McCarter Workers' Compensation Court PO Box 537 Helena, MT 59624-0537

Re:

Flynn/Miller v. State Fund

Cause No.: WCC 2000-0222

Dear Judge McCarter:

Enclosed please find a copy of a letter from Neill W. Billings of Professionals Advocate Insurance Company dated May 10, 2005.

I do not have information to confirm or dispute the claim in their letter. I do not know why the Department of Labor has this company on the list.

Please let me know if I can be of assistance.

Sincerely,

ATTORNEYS INC., P.C.

Pax Polmer / Kan

Rex Palmer

RP: kcb Enclosure



May10, 2005

Rex Palmer Attorneys Inc., P.C. 301 W. Spruce Missoula, MT 59802

RE: Robert Flynn, Carl Miller, and Other Petitioners vs. Montana State Fund

Dear Mr. Palmer:

In response to your Summons and Notice of Attorney Fee Lien in the above case, Professionals Advocate Insurance Company has not written any workers compensation premium in the state of Montana. Therefore the company has not had or paid any claims in the state and does not have anything to report for this case. Please contact Linda Morrison at 800-492-0193 x236 if you need anything further. Thank you for your assistance.

Sincerely,

Ned W. Bellings

Controller

CC: Workers Compensation Court