GFC LIQUIDATING TRUST

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March 3, 2005

FILED

Judge Mike McCarter Workers' Compensation Court 1625 11th Av. PO Box 537 Helena, MT 59624-0537

MAR 0 4 2005

OFFICE OF WORKER'S COMPENSATION JUDGE HELENA, MONTANA

Re:

Rausch v. Montana State Fund and Ruhd v. Liberty Northwest Ins. Corp.

WCC No. 9907-8274R1

Dear Judge McCarter,

On September 3, 2002, Consolidated Freightways ("CF") filed a voluntary petition for relief under chapter 11 of the United Stated Bankruptcy Code, 11 U.S.C. § 101 et seq. in the United States Bankruptcy Court for the Central District of California, Riverside Division.

In the weeks following September 3, 2002, all workers' compensation claim files, including Montana claims, became the property and responsibility of the various insurance companies based on the respective policy coverage. CF does not have possession of these files. The files were shipped by Sedgwick Claims Management Services (SCMS), our third party administrator at the time, to various insurer designated third party administrators or, as in the case of Reliance, the appropriate state guaranty fund.

A list of the open and closed Montana claims, as of September 9, 2002, identifying the insurer/surety is attached. This is the only information available.

Sincerely,

Tammy Burris

Manager, Workers' Compensation Claims

Enclosure: Montana claim list

Cc: Clark Coyer, SMCS (w/encl)

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