Murphy Law Firm

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March 7, 2006

Kelly Wills Garlington, Lohn & Robinson PO Box 7909 Missoula, MT 59807

Re:

Reesor v. State Fund

WCC No. 2002-0676

Dear Kelly:

Your 2/21/06 letter said that Reliance Insurance Company would agree to identify its claims to Western Guaranty Fund Services, so that Western Guaranty Fund Services could review and pay common fund benefits on behalf of Reliance. You asked me to review Reliance's brief in Flynn, so I could understand the common fund procedure that Reliance was advocating. Before I could agree to the Flynn approach, I would need a letter from you (on your client's behalf in Reesor) stating that Reliance intends to follow the procedure that it proposed in the Flynn brief. Thank you.

Sincerely yours,

Thomas J. Murphy

TJM/ljp cc: Workers Compensation Court