

FILED

JUN - 6 2005

June 1, 2005

Workers' Compensation Court P.O. Box 537 Helena, MT 59624-0537 OFFICE OF WORKERS' COMPENSATION JUDGE HELENA, MONTANA

RE: Reesor v. Montana State Fund, 2004 MT 370

NorGUARD Insurance Company

NorGUARD Insurance Company did not issue any Workers' Compensation policies in the state of Montana and therefore did not pay any benefits to claimants injured on or after July 1, 1987, and prior to December 22, 2004.

Sincerely,

Michael J. Dulin General Counsel

Cc: Thomas J. Murphy, Esq.

Murphy Law Firm P.O. Box 3226

Great Falls, MT 59403-3226