

**REFUND AND ASSESSMENT RECOMMENDATIONS
TO THE BOARD OF DIRECTORS
OCTOBER 26, 2023**

Insolvency Refunds	Workers Comp	Automobile	All Other	Refund Total
Freestone Ins Co (32271)	\$ (1,000,000)			\$ (1,000,000)
Guarantee Ins Co (11398)	\$ (500,000)			\$ (500,000)
Inscorp (18341)	\$ (163,128)			\$ (163,128)
Legion Insurance Co (24422)	\$ (869,970)	\$ (50,840)	\$ (79,190)	\$ (1,000,000)
Reliance Insurance Co (24457)	\$ (1,540,000)	\$ (78,000)	\$ (382,000)	\$ (2,000,000)
UllicoCas Co (37893)	(374,588)			\$ (374,588)
Total Refunds	\$ (4,447,686)	\$ (128,840)	\$ (461,190)	\$ (5,037,716)

Insolvency Assessments	Workers Comp	Automobile	All Other	Assessment Total
Fremont Ind Co (21040)	\$ 500,000			\$ 500,000
Lumbermans Mut Cas Co (22977)*	\$ 4,000,000			\$ 4,000,000
United Property & Cas Co (10969)			\$ 5,000,000	\$ 5,000,000
Total Assessments	\$ 4,500,000	\$ -	\$ 5,000,000	\$ 9,500,000

Total All (Refund/Assessment)	\$ 52,314	\$ (128,840)	\$ 4,538,810	\$ 4,462,284
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* Only WC reserves still open, reserves for other LOB's are zero.

