

Swiss Re

Julie Pollack
Associate General Counsel

**VIA FACSIMILE (406) 444-7798 AND
CERTIFIED MAIL- RETURN RECEIPT REQUESTED**

The Honorable Michael McCarter
Workers Compensation Court of the State of Montana
P.O. Box 537
Helena, MT 59624-0537

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Flynn v. Montana State Fund, WCC NO. 2002-0222

June 20, 2005

Dear Sir of Madam:

As I discussed with Pat Kessner, the Clerk of Court, on June 17, 2005, we learned for the first time last week that Swiss Reinsurance America Corporation ("SRA") and two of its affiliates, North American Elite Insurance Company ("NAE") and North American Specialty Insurance Company ("NAC") are named in the Summons dated May 4, 2005 in the above-captioned matter.

However, SRA, NAE and NAC have no information indicating that any of these entities were served with the Summons or the Notice of Lien and Amended Notice of Lien referenced in the Summons. Neither this letter nor any subsequent correspondence is intended to waive any defenses or objections available to SRA, NAE or NAS, including without limitation any objections to jurisdiction, and all rights, defenses and objection are hereby reserved.

Subject to the foregoing reservations, please be advised that the allegations in the Summons do not apply to SRA, NAE or NAS for the following reasons:

- (a) Swiss Reinsurance America Corporation ("SRA") is a professional reinsurer. SRA has never written workers' compensation insurance in the State of Montana.
- (b) North American Elite Insurance Company ("NAE") has never written workers' compensation insurance in the State of Montana.
- (c) North American Specialty Insurance Company ("NAS") wrote a limited number of workers' compensation insurance policies in the State of Montana. However, after a diligent search of its records, NAS confirms that it did not assert any offsets against any claims under those policies.

In light of the foregoing, without waiver of the foregoing objections, we request dismissal of SRA, NAE and NAS from the above-captioned matter. It is our understanding that this can be accomplished without the necessity of a formal pleading. If the Court disagrees or has any questions, please contact the undersigned.

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It also appears that that another entity identified in the Summons, Platte River Insurance Company, is a successor-in-interest to one of our corporate affiliates. We are unable at this time to provide any information requested by the May 4, 2004 Summons as respects Platte River since we did not learn of this Summons until late last week and we have not had an opportunity to determine whether Platte River an appropriate party to these proceedings. Moreover, since the Summons seeks information relating to a company that we no longer operate, it will likely be difficult to locate such information. Therefore, we respectfully request that the Court allow us ninety days from the date of this letter to investigate and provide the Court with a status report and reserve all rights with respect to Platte River and its predecessors-in-interest.

Sincerely,



Julie Pollack

cc: Clerk of Court
Workers Compensation Court of the
State of Montana
P.O. Box 537
Helena, MT 59624-0537