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April 27, 2005

Via Overnight Delivery

Clerk of Court
PO Box 537
1625 11th Avenue
Helena, MT 59624

RE: GERLING AMERICA INSURANCE COMPANY
NAIC # 41343, FEIN # 13-3071466

DALE REESOR v. MONTANA STATE FUND
WCC No. 2002-0676

FILED

MAY - 2 2005

OFFICE OF
WORKERS' COMPENSATION JUDGE
HELENA, MONTANA

Dear Sir/Madam:

Gerling America Insurance Company ("GAIC") acknowledges receipt of the Summons and Notice of Attorney Fee Lien for the above referenced matter.

Please note that GAIC does not write and has never written Workers Compensation insurance. As per my telephone conversation with your court of earlier today, we trust that this information is sufficient to excuse us from answering in the above referenced matter.

If you have any questions or require any additional information regarding same, please do not hesitate to contact me at 212-756-2608.

Thank you.

Very truly yours,

Maria Andriotis