

May 20, 2005

Workers' Compensation Court  
P.O. Box 537  
Helena, MT 59624-0537

Re: Dale Reesor v. Montana State Fund  
WCC No. 2002-0676

Dear Sir/Madam:

I am writing this letter in response to the Order dated April 22, 2005 in the above-referenced matter on behalf of our clients American Physicians Assurance Corporation and Insurance Corporation of America. Although both companies were authorized to write business in the State of Montana prior to December 31, 2004, neither company in fact issued any workers' compensation policies to any person or entity in the State. American Physicians Assurance Corporation voluntarily surrendered its certificate of authority to operate in Montana effective April 18, 2005, and Insurance Corporation of America is in the process of surrendering its certificate of authority. As a result, the companies have not received any claims for benefits under Montana's workers' compensation laws.

If you require any further information, please let me know.

Sincerely,

**DYKEMA GOSSETT** PLLC



Lori McAllister

LMSI:kks

cc: Thomas J. Murphy