

FREQUENTLY ASKED QUESTIONS: PROOF OF CLAIM PROCESS

Q11 (a) How does a Surplus Note Holder file a proof of claim?

The Property & Casualty Proof of Claim Form with the following information is to be used to properly identify a Surplus Note claim, provide a brief explanation of the claim and provide the total claim amount.

The attached sample illustrates the key information and its placement on the Proof of Claim Form.

After accessing the Property and Casualty Proof of Claim Form on the OSD website (www.osdchi.com), complete the form as follow:

Complete the *Proof of Claim in the Matter Of* section by selecting **Lumbermens Mutual Casualty Company** from the drop down list of estates. The Claim filing deadline (11/10/2014) and the Contingent Claim Deadline (11/10/2015) should display on the form automatically based on this selection.

The Claim Caption section should be completed with **"Surplus Note Holder"** in order to identify the type of claim as a Surplus Notes claim.

Complete the Claimant Name and Address section with the Surplus Note Holders' full name and address.

The claim number section should be completed with **"Surplus Note"** by the Surplus Note Holder.

The Liquidator I. D. number section is for OSD use. OSD staff will assign a unique Liquidator I. D. number for each Surplus Note Proof of Claim Form received.

In the General Creditor Claims section check the box,

Claim is made by an individual or organization that provided equipment, services or supplies to the Company and has an outstanding balance due.

The Description of Service line should identify the Surplus Note and the face value held.

Surplus Notes descriptions are:

9.15% Surplus Notes due 7/1/2026 (Cusip No. 550060AA5)

8.30% Surplus Notes due 12/1/2037 (Cusip No. 550060AC1)

8.45% Surplus Notes due 12/1/2097 (Cusip No. 55060AD9)

The Account Number and Date(s) of service should be completed as N/A.

Please note that a separate Proof of Claim Form is required for each distinct Surplus Note held.

The Amount of Claim Section should be completed with the total amount of the claim which equals the face amount of the Surplus Notes held plus interest accrued through May 10, 2013.

The Proof of Claim Form should be signed and dated and include the Surplus Note Holder's telephone number(s) and email address.

Documentation supporting the claim, including the calculation of accrued interest through May 10, 2013 should be included with the Proof of Claim Form.

The signed form and supporting documentation should be returned to the OSD on or before the November 10, 2014 claim filing deadline. The signed form and supporting documentation may be submitted by mail, fax or email as follows:

Address: Office of the Special Deputy Receiver

222 Merchandise Mart Plaza, Suite 960

Chicago, Illinois 60654-1309

Facsimile: 312-836-1944

Email: file_your_proof@osdchi.com

If you choose to submit your signed proof of claim via email, please be sure to include your name and contact information in addition to any other information pertinent to your claim. Please be sure your attachment (claim form and documentation) is in PDF format and is not too large to transmit via email. For each individual proof of claim, transmit one email with no more than one PDF attachment.

Please retain a copy of the signed Proof of Claim Form and supporting documentation for your records.