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August 19, 2025

VIA ELECTRONIC FILING

Hon. Stephen E. Ehlke
Dane County Circuit Court
7th Floor, Courtroom 7D - Branch 15
215 S. Hamilton Street
Madison, WI 53703-3285

RE: Wisconsin Reinsurance Corporation and 1st Auto & Casualty Insurance
Company
Case No. 2023-CV-1310

Dear Judge Ehlke:

I am writing to confirm that the Commissioner of Insurance of the State of Wisconsin, as liquidator of Wisconsin Reinsurance Corporation and 1st Auto & Casualty Insurance Company (the "Liquidator"), does not oppose the motion of claimant Dollar Tree Stores, Inc. ("Dollar Tree") to reclassify Dollar Tree's claim as timely filed (Dkt. No. 72).

The Liquidator does not have record of many of the communications described in the Declaration of Jessica Kwain (Dkt. No. 73), submitted by Dollar Tree in support of its motion. The Liquidator therefore maintains that the initial determination of untimeliness was proper. Upon further investigation after receipt of Dollar Tree's motion, however, the Liquidator is satisfied that the communications described by Ms. Kwain likely did occur. If the Liquidator had been aware of the communications upon initial receipt of Dollar Tree's claim, the Liquidator either would have determined that the late filing was excused under Wis. Stat. § 645.61(2) or would have exercised his discretion under Wis. Stat. § 645.61(3) to deem the claim timely filed. With respect to the latter, the Liquidator notes that permitting Dollar Tree to receive future dividends does not prejudice the orderly administration of the liquidation.

Thank you for your consideration, and we of course are at your disposal if the Court has questions regarding the Liquidator's determinations and conclusions described above.

Sincerely,

GODFREY & KAHN, S.C.

A handwritten signature in blue ink that reads "Anthony S. Baish".

Anthony S. Baish

Hon. Stephen E. Ehlke

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