

STATE OF WISCONSIN : CIRCUIT COURT : DANE COUNTY
BRANCH 15

In the Matter of the Rehabilitation of:

Wisconsin Reinsurance Corporation and 1st Auto &
Casualty Insurance Company
c/o: Office of the Commissioner of Insurance
125 South Webster Street
Madison, WI 53703

Case No. 2023CV1310

Case Code: 30703

**STIPULATION CONCERNING OBJECTION TO LIQUIDATOR'S
RECOMMENDATION REGARDING CLAIM NO. 420**

The Commissioner of Insurance of the State of Wisconsin, Nathan Houdek, as Liquidator of Wisconsin Reinsurance Corporation and 1st Auto & Casualty Insurance Company (the "Liquidator"), and Cincinnati Insurance Company ("Cincinnati"), through their respective counsel, hereby stipulate as follows:

1. On June 28, 2024, Cincinnati timely submitted a claim in the amount of \$100,683 to the Liquidator in the above-referenced liquidation of 1st Auto & Casualty Insurance Company. The Liquidator designated the claim as Claim No. 420 ("Claim 420").
2. On February 25, 2026, the Liquidator issued a letter (the "Initial Determination") to Cincinnati stating that the Liquidator had determined that Claim 420 qualified as a class three claim under Wis. Stat. § 645.68, but that the Liquidator would recommend the claim be disallowed without payment.
3. Cincinnati filed a timely objection [Dkt. No. 107] to the Initial Determination.

4. Having reviewed Cincinnati's objection and conducted further inquiry, the Liquidator has concluded that the Initial Determination was erroneous, and that Claim 420 should be allowed in full as a class three claim.

5. The Liquidator has issued an amended determination letter (the "Amended Determination") superseding the Initial Determination and informing Cincinnati that the Liquidator will recommend Claim 420 be allowed in full as a class three claim.

6. In light of the Amended Determination, Cincinnati withdraws its objection.

7. The Liquidator and Cincinnati jointly request that the Court enter an order overruling the objection as moot.

Dated this 15th day of May, 2026.

GODFREY & KAHN, S.C.

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