

IT IS FURTHER ORDERED that the Liquidator's plan described in the Application, to discharge the Liquidator, distributed remaining unclaimed funds and complete related post-closing matters, be and the same hereby is, APPROVED.

IT IS FURTHER ORDERED that the continuous hearings established in the P.I.E. matter are hereby cancelled and the Liquidator's counsel shall give one last notice to the entities who have asked to be on the service list that the P.I.E. liquidation proceeding has been terminated, the case closed and there will be no further continuous hearings.

THE COURT FURTHER FINDS AND ORDERS as follows:

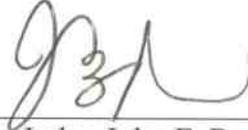
1. Pursuant to R.C. 3903.45(B) and R.C. 3903.46(A), the \$4,890.63, representing four (4) distribution checks that have not been negotiated or reissued because the claimants cannot be found by the Liquidator, as set forth on Exhibit A, are uneconomic to distribute to known Class 2 claimants and the Liquidator is therefore authorized to transfer these remaining funds to the Ohio Department of Commerce, Division of Unclaimed Funds; and
2. Pursuant to R.C. 3903.46 (A), the Liquidator or her designee is authorized to retain limited authority for the following purposes: (a) filing a final accounting with the Court; (b) filing a final audit report with the Court; (c) executing the P.I.E. 2009 tax return and the final 2010 tax return and filing the returns with the Internal Revenue Service in the manner provided by law; (d) finalizing the collection of the debt due from James M. Marietta; and (f) taking all related actions as authorized or as deemed necessary and appropriate by the Liquidator under various sections of R.C. Chapter 3903; and
3. Pursuant to R.C. 3903.46(A) and 3903.21(A)(9), it is hereby ordered that (a) the purported \$51 million LAE reinsurance receivable is hereby ABANDONED on the ground that it is fabricated and does not exist; and (b) any interest that P.I.E. may have had in any annuities funding structured settlements is hereby ABANDONED on the ground that any such interest is not an asset of the P.I.E. liquidation estate; and
4. The Liquidator is authorized to dissolve the corporate entity of P.I.E. pursuant to R.C. 3903.20 and in accordance with the actions authorized by this Order; and
5. Pursuant to R.C. 3903.48, the destruction of the P.I.E. books and records is hereby approved and authorized as follows: (a) all remaining pre-liquidation books and records shall be immediately destroyed; (b) all post-liquidation books and records

that the Liquidator determines are no longer essential, or that are not required to be maintained pursuant to applicable federal and state records retention requirements, shall be immediately destroyed; and (c) all other books and records shall be destroyed on or after the date three (3) years following the date of the entry of this Order granting the Application; and

6. Pursuant to R.C. 3903.46(A), the Court hereby finds that P.I.E.'s remaining physical assets are uneconomic to distribute, and therefore approves and authorizes the Liquidator to abandon such physical assets; and
7. The Liquidator is hereby authorized to close all of the P.I.E. bank accounts on or before April 30, 2010, or as soon as practicable thereafter; and
8. The Liquidator is hereby authorized to take any and all related actions required to close the P.I.E. liquidation estate or to carry out the Orders of this Court; and
9. Pursuant to R.C. 3903.46(A) and R.C. 3903.07, the Liquidator, her predecessors, successors, assigns and any and all current and former deputy liquidators, agents, attorneys and employees of the Liquidator and any and all current and former employees of the Ohio Department of Insurance, are hereby discharged and released from any and all past, present and future claims, proofs of claims, actions, causes of action, suits, complaints, judgments, liabilities, debts, sums of money, accounts, bonds, covenants, contracts, conversions, costs, agreements, promises, damages, costs, expenses, attorneys' fees, and demands of any kind and nature whatsoever and whenever incurred (collectively, "Claims") relating to, involving or arising out of (a) the rehabilitation and liquidation of P.I.E.; and/or (b) any action, decision, conduct, transaction, or event that was alleged, or that could have been alleged in this case or in the P.I.E. liquidation proceedings or in any litigation relating to or involving P.I.E. or the P.I.E. rehabilitation and liquidation proceedings, whether or not such Claims are fixed or contingent, known or unknown, or suspected or unsuspected; and

10. The court finds that all other matters regarding the liquidation of P.I.E. have been finalized in accordance with the Orders of this Court, and effective immediately, the P.I.E. liquidation estate is closed and this case is terminated.

IT IS SO ORDERED.

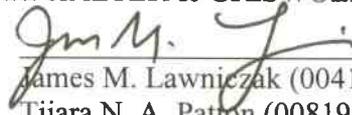


Judge John F. Bender

Respectfully submitted,
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*Attorneys for Mary Jo Hudson, in her capacity as
Liquidator of The P.I.E. Mutual Insurance Company*

The P.I.E. Mutual Insurance Company, in Liquidation
 Exhibit A - Schedule of Unclaimed Funds

<u>Liq# / Sec #</u>	<u>Claim #</u>	<u>Payee/Address</u>	<u>Determined Value</u>	<u>Distribution %</u>	<u>Total Distribution Payment</u>	<u>Less: Prev Pymt/Allow</u>	<u>Check Amt</u>	<u>Check #</u>
13001514 01	77169	Redacted	\$1,178.81	82.1203%	\$968.04	\$412.58	\$555.46	1194
24011370 01	106707	Redacted	\$1,000.00	82.1203%	\$821.20	\$350.00	\$471.20	1230
34030411 01		Redacted	\$4,392.44	82.1203%	\$3,607.08	\$0.00	\$3,607.08	1345
34031977 01		Redacted	\$542.00	82.1203%	\$445.09	\$189.70	\$255.39	1379