

**SCOTTISH RE (U.S.), INC. IN LIQUIDATION
INSTRUCTIONS FOR COMPLETING PROOF
OF CLAIM FORM FOR GENERAL CLAIMS
(NOT CEDENT REINSURANCE TERMINATION CLAIMS)**

TO: POTENTIAL CREDITORS OF SCOTTISH RE (U.S.), INC.

Scottish Re (U.S.), Inc., in Liquidation ("SRUS") has been ordered liquidated by the Court of Chancery of the State of Delaware in the matter now captioned as *In the Matter of the Liquidation of Scottish Re (U.S.), Inc.*, C.A. No. 2019-0175-JTL. The Court appointed The Honorable Trinidad Navarro, Insurance Commissioner of the State of Delaware, as the Receiver (the "Receiver") of SRUS. In the Liquidation and Injunction Order with Bar Date, dated July 18, 2023, the Court also ordered that the Bar Date for filing all claims against SRUS with the Receiver shall be **June 23, 2027**.

The proof of claim form must be completed in accordance with these instructions, must be signed under oath, and must be returned to the address indicated on the proof of claim form on or before the Bar Date of June 23, 2027, so that the proof of claim and supporting documentation are RECEIVED by the SRUS estate by that date, or your claim will be barred from sharing in any distributions of assets from the SRUS estate unless assets become available to pay Class VII (late-filed) claims.

YOUR SUPPORTING DOCUMENTATION MUST PROVIDE PROOF OF YOUR CLAIM AGAINST SRUS.

PLEASE NOTE: A claimant submitting a General POC Form must use the following conventions, if applicable:

- (a) For Retrocessionaire claimants: Any negative values for a legal entity will not be capped at \$0 as these values represent a claim by the liquidation estate against the Retrocessionaire;
- (b) For Retrocessionaire claimants: Consistent with the Liquidation Order, the amount of coverage under the Retrocession agreement will assume the recapture by SRUS of all excess retrocession up to \$4,000,000 per life for all treaties where SRUS has the right to raise the retention;

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- (c) For all Claimants: For claims related to future claims or future premiums, if you do not use the assumptions as described in the GPV memo, you must show the assumptions you used along with an explanation of why you used those assumptions and why you contend the Receiver's assumptions are unreasonable.

Any person or entity that fails to file a proof of claim as required shall be forever barred from sharing in the assets of the SRUS estate unless assets become available for distribution to the Class VII late-filed claims.

Each section of the proof of claim should be completed. If a section is not applicable, please state "N/A". A separate proof of claim form should be completed for each claim against SRUS. (If you believe you have more than one claim, you should photocopy the proof of claim form for the additional claims or download another form from the website identified below. You may use photocopies of this form, but the claimant's signature and the notarization submitted to the Receiver must be the original signature and notarization. All interested parties are encouraged to complete and send in their proof of claim forms as soon as possible.

Assets are distributed in accordance with the priority classes established in the Delaware Insurance Code. No priority class will share in any distribution of assets unless and until all higher priority classes have been satisfied in full. The Liquidation and Injunction Order with Bar Date and other relevant documentation can be found on the web page for SRUS in Liquidation on the Delaware Insurance Department website at:

http://www.insurance.delaware.gov/divisions/rehab_bureau/rehab_bureau_scottishreusinc/