

EXHIBIT A

GREAT ATLANTIC INSURANCE COMPANY IN LIQUIDATION

LEGEND FOR PRIORITY OF CLAIMS AS AMENDED

<u>Priority Class</u>	<u>Description</u>
1.	Administrative expenses of the Receiver
2.	Administrative expenses of the Delaware Insurance Guaranty Association and any other similar organization in another state.
3.	Claims by policyholders, beneficiaries and insureds.... and liability claims against insureds (claimants). {18 <u>Del. C.</u> 5918 (e) (3)}
4.	Taxes owed to the United States and other debts owed to the United States not included in Class 3.
5.	Wages (incurred prior to date of liquidation).
6.	General creditor claims including claims of ceding and assuming insurers and claims for defense and other costs incurred prior to November 17,1988.
7.*	Claims without a timely-filed Proof of Claim (on or before February 12, 1990), unless excused; and claims received by the Estate after February 12,1991.
8.*	Surplus or contribution notes or similar obligations.
9.*	Stockholders.

Excluded from the Estate:

Claims outside coverage of the policy, claims for which the aggregate limits of the policy have been exhausted and other claims determined not to be valid claims {Phase I of the Plan, Section VI B}.

*Claims in these classes, shall be eligible to share in distributions of the Estate's assets (in order of priority) if a surplus pursuant to 18 Del. C. 5928 (a) (2) is declared and the Estate is thereafter deemed solvent.