The Receivership and Insolvency (E) Task Force of the Financial Condition (E) Committee sponsors the NAIC’s Directory of Receivership and Run-Off Resources to Assist State Insurance Regulators in order to provide Commissioners, in their capacity as receivers (i.e., liquidator, rehabilitator, conservator or ancillary receiver of an insurance company), or state department employee, special deputy, receiver’s contractors or receiver’s assistants a list of professional resources.

If you have any questions or if your company would like to be included in the current or future publications of the Directory of Receivership and Run-Off Resources to Assist State Insurance Regulators, please contact:

Jane M. Koenigsman, FLMI  
Sr. Manager I – Life/Health Financial Analysis  
National Association of Insurance Commissioners  
1100 Walnut Street, Suite 1500, Kansas City, MO 64106  
Phone: 816.783.8145  
jkoenigsman@naic.org

The publication and dissemination of this list in no way serves as a recommendation or statement as to the qualifications of the persons or firms contained herein. Inclusion on the list is by application and the list is intended to serve only as a catalog or indexing of individuals or firms performing related work. The qualifications, references, and experience claimed by those listed herein have not been verified by the NAIC.
This page intentionally left blank.
# TABLE OF CONTENTS – RECEIVERSHIP RESOURCES

Anderson, CPA, Michael J.................................................................1
Barnes & Thornburg LLP...........................................................................2
Cantilo & Bennett, L.L.P...........................................................................5
Conning......................................................................................................7
Dickinson Wright PLLC...........................................................................8
DLA Piper LLP (US)................................................................................10
Chicago ....................................................................................................10
Examination Resources, LLC...............................................................12
Faegre Drinker Biddle & Reath, LLP.........................................................14
FitzGibbons and Company, Inc...............................................................16
Greenberg Traurig P.A.............................................................................17
Hall Estill Law Firm................................................................................19
Ingardus, LLC........................................................................................21
INS Consultants, Inc...............................................................................23
Legal & Insurance Regulatory Consulting..............................................24
National Organization of Life & Health Insurance Guaranty Associations (NOLHGA)........................................26
Noble Consulting Services, Inc..............................................................27
Pachulski Stang Ziehl & Jones LLP.........................................................29
PRO IS Inc..............................................................................................30
Quigley & Associates.............................................................................31
Rackemann, Sawyer & Brewster, PC.......................................................32
Reinsurance Results, Inc........................................................................34
Risk & Regulatory Consulting, LLC.......................................................35
The Schacht Group...............................................................................37
Schwartz & Associates, LLC.................................................................38
Sidley Austin LLP...................................................................................39
Tharp and Associates, Inc.....................................................................41
Veris Consulting, Inc.............................................................................43
# TABLE OF CONTENTS – RUN-OFF RESOURCES

Anderson, CPA, Michael J.................................................................48
Cantilo & Bennett, L.L.P.................................................................49
Conning..........................................................................................50
Examination Resources, LLC......................................................53
Faegre Drinker Biddle & Reath, LLP.............................................55
FitzGibbons and Company, Inc......................................................57
Greenberg Traurig P.A.................................................................58
Hall Estill Law Firm.......................................................................60
Heese Consulting, LLC.................................................................62
Ingardus, LLC..............................................................................64
INS Consultants, Inc.................................................................66
Legal & Insurance Regulatory Consulting..................................67
Noble Consulting Services, Inc....................................................68
PRO IS Inc..................................................................................70
Quigley & Associates.................................................................71
Rackemann, Sawyer & Brewster, PC............................................72
Reinsurance Results, Inc.............................................................74
Risk & Regulatory Consulting, LLC.........................................75
RiverStone.................................................................................77
The Schacht Group.................................................................79
Schwartz Consulting, LLC.........................................................80
Tharp and Associates, Inc..........................................................83
Veris Consulting, Inc.................................................................85
# RECEIVERSHIP SERVICES

<table>
<thead>
<tr>
<th>Company</th>
<th>Areas of Expertise</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Accounting</td>
</tr>
<tr>
<td>Anderson, CPA, Michael J.</td>
<td>✓</td>
</tr>
<tr>
<td>Barnes &amp; Thornburg LLP</td>
<td>✓</td>
</tr>
<tr>
<td>Cantilo &amp; Bennett, L.L.P.</td>
<td>✓</td>
</tr>
<tr>
<td>Conning</td>
<td></td>
</tr>
<tr>
<td>Dickinson Wright PLLC</td>
<td></td>
</tr>
<tr>
<td>DLA Piper LLP (US)</td>
<td></td>
</tr>
<tr>
<td>Examination Resources, LLC</td>
<td>✓</td>
</tr>
<tr>
<td>Faegre Drinker Biddle &amp; Reath, LLP</td>
<td></td>
</tr>
<tr>
<td>FitzGibbons and Company, Inc.</td>
<td>✓</td>
</tr>
<tr>
<td>Greenberg Traurig P.A.</td>
<td>✓</td>
</tr>
<tr>
<td>Hall Estill Law Firm</td>
<td></td>
</tr>
<tr>
<td>Ingardus, LLC</td>
<td>✓</td>
</tr>
<tr>
<td>INS Consultants, Inc.</td>
<td>✓</td>
</tr>
<tr>
<td>Legal &amp; Insurance Regulatory Consulting</td>
<td></td>
</tr>
<tr>
<td>National Org. of Life &amp; Health Insurance Guaranty Association (NOLHGA)</td>
<td></td>
</tr>
<tr>
<td>Noble Consulting Services, Inc.</td>
<td>✓</td>
</tr>
<tr>
<td>Pachulski Stang Ziehl &amp; Jones LLP</td>
<td></td>
</tr>
<tr>
<td>PMA Asset Management, LLC</td>
<td></td>
</tr>
<tr>
<td>PRO IS Inc.</td>
<td>✓</td>
</tr>
<tr>
<td>Quigley &amp; Associates</td>
<td>✓</td>
</tr>
<tr>
<td>Rackemann, Sawyer &amp; Brewster, PC</td>
<td></td>
</tr>
</tbody>
</table>
## RECEIVERSHIP SERVICES

<table>
<thead>
<tr>
<th>Company</th>
<th>Accounting</th>
<th>Actuarial</th>
<th>Administrative Supervision</th>
<th>Audit Services</th>
<th>Claims</th>
<th>Deputy Receiver</th>
<th>Expert Witness</th>
<th>Information Technology</th>
<th>Investment Banking / Sales Processes</th>
<th>Investment Securities / Mgmt</th>
<th>Legal / Litigation Services</th>
<th>Mortgage Loan, Real Estate, Derivatives &amp; Other Asset Management</th>
<th>Reinsurance</th>
<th>Tax</th>
<th>Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reinsurance Results, Inc.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Risk &amp; Regulatory Consulting, LLC</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>✓</td>
</tr>
<tr>
<td>The Schacht Group</td>
<td>✓</td>
<td>✓</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>✓</td>
</tr>
<tr>
<td>Schwartzer Consulting, LLC</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sidley Austin LLP</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tharp and Associates, Inc.</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>✓</td>
</tr>
<tr>
<td>Veris Consulting, Inc.</td>
<td>✓</td>
<td>✓</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>✓</td>
</tr>
<tr>
<td>Company</td>
<td>Areas of Expertise</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>----------------------------------------------</td>
<td>--------------------</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Anderson, CPA, Michael J.</td>
<td>✓</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cantilo &amp; Bennett, L.L.P.</td>
<td>✓</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Conning</td>
<td>✓</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>DLA Piper LLP (US)</td>
<td>✓</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Examination Resources, LLC</td>
<td>✓ ✓ ✓ ✓ ✓</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Faegre Drinker Biddle &amp; Reath, LLP</td>
<td>✓</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>FitzGibbons and Company, Inc.</td>
<td>✓ ✓ ✓ ✓</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Greenberg Traurig P.A.</td>
<td>✓</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hall Estill Law Firm</td>
<td>✓</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Heese Consulting, LLC</td>
<td>✓ ✓ ✓</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ingardus, LLC</td>
<td>✓ ✓ ✓</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>INS Consultants, Inc.</td>
<td>✓ ✓ ✓ ✓</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Legal &amp; Insurance Regulatory Consulting</td>
<td>✓</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Noble Consulting Services, Inc.</td>
<td>✓ ✓ ✓</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PRO IS Inc.</td>
<td>✓ ✓ ✓ ✓ ✓</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Quigley &amp; Associates</td>
<td>✓ ✓ ✓</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rackemann, Sawyer &amp; Brewster, PC</td>
<td>✓ ✓ ✓</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## RUN-OFF SERVICES

<table>
<thead>
<tr>
<th>Company</th>
<th>Areas of Expertise</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Accounting</td>
</tr>
<tr>
<td>Reinsurance Results, Inc.</td>
<td>✓</td>
</tr>
<tr>
<td>Risk &amp; Regulatory Consulting, LLC</td>
<td>✓</td>
</tr>
<tr>
<td>RiverStone</td>
<td>✓</td>
</tr>
<tr>
<td>The Schacht Group</td>
<td>✓</td>
</tr>
<tr>
<td>Schwartz Consulting, LLC</td>
<td>✓</td>
</tr>
<tr>
<td>Sidley Austin LLP</td>
<td>✓</td>
</tr>
<tr>
<td>Tharp and Associates, Inc.</td>
<td>✓</td>
</tr>
<tr>
<td>Veris Consulting, Inc.</td>
<td>✓</td>
</tr>
</tbody>
</table>
COMPANY AND CONTACT INFORMATION

Anderson, CPA, Michael J.
33024 Windelstraw Drive
Wesley Chapel, FL 33543

Michael J. Anderson
Owner
Office – (205) 515-2894
Cell – (205) 515-2894
Email – mjanderson42@aol.com

AREA OF EXPERTISE WITH RECEIVERSHIPS

• Accounting
• Administrative Supervision
• Deputy Receiver
• Expert Witness
• Legal or Litigation Services
• Reinsurance
• Tax

TYPE OF INSURER

• Property and Casualty
• Life, Accident and Health
• Health
• Title
• Other – RRG, Blue Cross/Blue Shield Plan

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES

Serve as Assistant Deputy Liquidator/Receiver for 15 insurance companies in liquidation over a 26-year period. Responsible for all financial and administrative matters including preparation of financial statements, billing, and collection of reinsurance recoverables, administration of POC mailing and filings, litigation support services including analyzing potential causes of actions and damage calculations, tax planning strategies. 15 insurance companies include 3 P&C’s, 3 Life Co.’s, 3 Accident/Health Co.’s, 4 RRG’s, 1 Title Co. and 1 Blue Cross plan.

PRIMARY BUSINESS

N/A.

BRANCH OFFICE(S)

None.
COMPANY AND CONTACT INFORMATION

Barnes & Thornburg LLP
11 South Meridian Street, Suite 1313
Indianapolis, IN 46204

Brent Coudron
Partner
Office – (317) 234-7324
Email – Brent.Coudron@btlaw.com

Robert Folland
Partner
Office – (614) 628-1429
Email – Robert.Folland@btlaw.com

41 South High Street, Suite 3300
Columbus, OH 43215
Address 2: 41 South High Street, Ste 3300,
Columbus, OH 43215

Joe Chapelle
Partner
Office – (317) 231-7209
Email – Joe.Chapelle@btlaw.com

11 South Meridian Street, Ste 1313
Indianapolis, IN 46204

AREA OF EXPERTISE WITH RECEIVERSHIPS

- Administrative Supervision
- Deputy Receiver
- Investment Securities Management
- Legal or Litigation Services
- Mortgage Loan, Real Estate, Derivatives and Other Asset Management

TYPE OF INSURER

- Property and Casualty
- Life, Accident and Health
- Health
- Fraternal
- Title

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES

Barnes & Thornburg is a full-service firm advising on legal matters that span state lines and cross borders. Our philosophy is not to grow just for growth’s sake, but to add lawyers to our team who can provide value-driven solutions to our clients. The firm serves clients worldwide from offices across the country. As one of the 100 largest firms in the nation, we have experience in virtually all the legal practice areas required to do business in today’s global marketplace.
We frequently represent receivers in both state and federal courts. Our team has represented receivers in connection with distressed real estate, retail, federal securities issues, agriculture and administration of ongoing business operations in numerous jurisdictions across the country. We have experience marshaling assets and collecting debt both domestically and internationally. We represent court-appointed receivers in several capacities, including:

Administration/Property Preservation
We have assisted receivers and other parties in their efforts to preserve and protect the assets subject to the receivership, financing, bond requirements under applicable law, insurance issues, tax requirements, environmental compliance and employment and labor issues. Our team also has significant experience with real property issues that naturally arise in receiverships, such as property management, assignments of leases and rents, evictions, lease negotiation and termination.

Fiduciary Duties
We have significant experience advising receivers regarding duties of care, loyalty and obedience, not only to secured creditors, but to the creditor body as a whole. Our team understands the rights and interests of parties-in-interest, including secured lenders, other secured creditors, trade creditors, shareholders and, in some cases, former directors and officers.

Asset Sales
We have experience assisting receivers in their efforts to market, sell and lease both real and personal property of a distressed debtor by facilitating due diligence efforts by purchasers, documenting sale transactions, and obtaining court approval. In addition, our team has significant experience negotiating and, if necessary, litigating disputes with respect to the competing claims of creditors with respect to sale proceeds.

Retention and Compensation
Our team has previously advised receivers with respect to their retention by negotiating for appointment and retention, resolving alleged conflicts, and in some instances, seeking modification of appointment orders. Moreover, we have previously advised receivers concerning retention applications, compensation, fee enhancements, mortgages securing payment for services rendered, surcharges and fee enhancements.

PRIMARY BUSINESS
Legal Services

BRANCH OFFICE(S)

Ann Arbor
24 Frank Lloyd Wright Drive
Suite A-330
P.O. Box 511
Ann Arbor, MI 48105
P 734-489-8001

Atlanta
3475 Piedmont Road N.E.
Suite 1700
Atlanta, GA 30305-3327
P 404-846-1693

Boston
One Marina Park Drive
Suite 1530
Boston, MA 02210
P 617-316-5310

Chicago
One North Wacker Drive

Columbus
41 S. High Street

Dallas
2121 N. Pearl Street, Suite 700
<table>
<thead>
<tr>
<th>Region</th>
<th>Address Details</th>
<th>Phone Numbers</th>
</tr>
</thead>
<tbody>
<tr>
<td>Delaware</td>
<td>1000 N. West Street, Suite 150, Wilmington, DE 19801-1054</td>
<td>P 302-300-3434</td>
</tr>
<tr>
<td>South Florida</td>
<td>4540 PGA Blvd, Ste 208, Palm Beach Gardens, FL 33418</td>
<td>P 561-473-7560</td>
</tr>
<tr>
<td>Indianapolis</td>
<td>11 South Meridian Street, Indianapolis, IN 46204-3535</td>
<td>P 317-236-1313</td>
</tr>
<tr>
<td>New York City</td>
<td>445 Park Avenue, Suite 700, New York, NY 10022-8634</td>
<td>P 646-746-2000</td>
</tr>
<tr>
<td>San Diego</td>
<td>655 West Broadway, Suite 900, San Diego, CA 92101</td>
<td>P 619-321-5000</td>
</tr>
<tr>
<td>South Bend</td>
<td>201 South Main Street, Suite 400, South Bend, IN 46601-2130</td>
<td>P 574-233-1171</td>
</tr>
<tr>
<td>Raleigh</td>
<td>4208 Six Forks Road, Suite 1010, Raleigh, NC 27609</td>
<td>P 919-536-6200</td>
</tr>
<tr>
<td>Salt Lake City</td>
<td>299 S. Main Street, Suite 1825, Salt Lake City, UT 84111</td>
<td>P 801-817-9810</td>
</tr>
</tbody>
</table>
COMPANY AND CONTACT INFORMATION

Cantilo & Bennett, L.L.P.
11401 Century Oaks Terrace, Suite 300
Austin, TX 78758

Patrick H. Cantilo
Partner
Office – (512) 478-6000
Email – phcantilo@cb-firm.com

AREA OF EXPERTISE WITH RECEIVERSHIPS

- Administrative Supervision
- Claims
- Deputy Receiver
- Expert Witness
- Legal or Litigation Services
- Mortgage Loan, Real Estate, Derivatives and Other Asset Management
- Reinsurance
- Other – Structured investments, Rehabilitation, Restructuring, Non-profit conversion, Mutualization, Demutualization, Merger and Acquisition, Solvent and insolvent run-off, Engagement and coordination of consultants

Cantilo & Bennett, L.L.P. ("C&B") also works closely with accountants, actuaries, auditors, information technologists, investment bankers, asset managers and tax consultants and is well versed in these areas of insurance receivership and troubled company undertakings.

TYPE OF INSURER

- Property and Casualty
- Life, Accident and Health
- Health
- Fraternal
- Title
- Other – HMOs, Managed Care Organizations, Lloyds, Reciprocals, Exchanges, RRGs, Reinsurers, Captives, Multi-nationals, Agencies, TPAs, and Holding Companies

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES

Cantilo & Bennett, L.L.P. ("C&B") is comprised of lawyers and paraprofessionals whose practice is focused on the representation of insurance regulators in a wide array of matters with concentration on insolvency prevention and management. Founding Partner Patrick Cantilo has more than 35 years’ experience as Receiver, Special Deputy Receiver, counsel, and consultant in dozens of receiverships and troubled companies, as well as restructuring and acquisition transactions, in a number of states with virtually all types of insurance entities. Co-founding Partner Mark Bennett has more than 30
years’ experience as counsel and consultant in a wide array of receivership and troubled company engagements in several states. The Firm counts on more than two dozen seasoned lawyers and support personnel to field experienced teams for virtually any size engagement.

The lawyers at C&B have provided such services to regulators in Arkansas, California, Colorado, Florida, Kansas, Maine, Maryland, Missouri, New Jersey, New York, Nevada, North Dakota, Pennsylvania, Tennessee, Texas, the United States, Virginia, Washington, and West Virginia.

**PRIMARY BUSINESS**

C&B is a Texas law firm that provides legal and consulting services, primarily to state insurance regulators, throughout the country in a wide array of regulatory and troubled-company areas, with particular expertise in receivership and troubled company engagements. It is supported by the Palomar Companies (owned by Messrs. Cantilo and Bennett), which provide a variety of insurance-support services to receivership and other insurance and health care projects.

**BRANCH OFFICE(S)**

C&B has no branch offices but often assigns personnel to serve for extended periods of time on-site at turn-around or receivership projects.
COMPANY AND CONTACT INFORMATION

Conning
One Financial Plaza
Hartford, CT 06103

Michael Haylon
Head of Conning North America
Office – (860)-299-2266
Email – michael.haylon@conning.com

AREA OF EXPERTISE WITH RECEIVERSHIPS

- Investment Securities Management (e.g. Bonds/Equities)
- Other – Operational & Investment Cash Flow Management, Risk & Capital Management Solutions

TYPE OF INSURER

- Property and Casualty
- Life, Accident and Health
- Health
- Fraternal
- Other – Reinsurer, RRG, Captive

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES

Conning works closely with clients to develop a customized approach with regards to investment management and related services for companies in receivership. The objective is to conserve the value of the investment portfolio while prudently taking on risk within an ALM based strategy designed to mitigate liabilities as well as meet the strategic, business, and claim paying needs of the company.

PRIMARY BUSINESS

Conning is a leading investment management firm with a long history of serving the insurance industry. Conning supports institutional investors, including insurers and pension plans, with investment solutions and asset management offerings, risk modeling software, and industry research.

BRANCH OFFICE(S)

Conning is headquartered in Hartford, Connecticut, with additional offices in Boston, Cologne, Hong Kong, London, and New York.
COMPANY AND CONTACT INFORMATION

Dickinson Wright PLLC
123 W. Allegan Street
Suite 900
Lansing, MI  48933

Jeffery V. Stuckey
Attorney/Member
Lansing, Michigan
Office – (517) 487-4766
Email – jstuckey@dickinsonwright.com

Ryan M. Shannon
Attorney/Member
Lansing, Michigan
Practice Group Chair – Insurance
Office – 517.487.4719
Email – rshannon@dickinsonwright.com

Tony D. Greer
Attorney/Of Counsel
Nashville, Tennessee
Office – 615.620.1720
Email – tgreer@dickinsonwright.com

Kevin M. Doherty
Attorney/Member
Nashville, Tennessee
Office – 615.620.1703
Email – kdoherty@dickinsonwright.com

AREA OF EXPERTISE WITH RECEIVERSHIPS

- Legal or Litigation Services

TYPE OF INSURER

- Property and Casualty
- Life, Accident and Health
- Health
- Other – Captive

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES

Dickinson Wright PLLC has been legal counsel to the receiver of several insurers (P&C and Life, Accident & Health) in rehabilitation and liquidation in Michigan.

PRIMARY BUSINESS

Legal Services.

BRANCH OFFICE(S)

Dickinson Wright has offices in the following nineteen locations: (1) Lansing, MI; (2) Detroit, MI; (3) Troy, MI; (4) Grand Rapids, MI; (5) Ann Arbor, MI; (6) Saginaw, MI; (7) Washington, DC; (8) Phoenix, AZ;
(9) Nashville, TN; (10) Las Vegas, NV; (11) Reno, NV; (12) Columbus, OH; (13) Lexington, KY; (14) Fort Lauderdale, FL; (15) Austin, TX; (16) El Paso, TX; (17) Silicon Valley (Sunnyvale, CA); (18) Chicago, IL; and (19) Toronto, Canada.
COMPANY AND CONTACT INFORMATION

DLA Piper LLP (US)

Chicago
444 West Lake Street
Suite 900
Chicago, IL 60606

Philadelphia
One Liberty Place
1650 Market Place, Suite 5000
Philadelphia, PA 19103

New York
1251 Avenue of the Americas
New York, NY 10020

Stephen W. Schwab (Chicago & PA)
Partner
Office – (312) 368-2150
Email – stephen.schwab@us.dlapiper.com

Scott Fischer (New York)
Partner
Office – (212) 335-4930
Email – scott.fischer@us.dlapiper.com

AREA OF EXPERTISE WITH RECEIVERSHIPS

- Administrative Supervision
- Claims
- Deputy Receiver
- Expert Witness – Expert witness work on set-offs, reinsurance brokerage, and insurer receivership law
- Information Technology
- Legal or Litigation Services
- Reinsurance

TYPE OF INSURER

- Property and Casualty
- Life, Accident and Health – including long term care and HMOs
- Health
- Title
- Other – Reinsurer, HMO, MEWA, Captive, Domestic, Foreign and Alien

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES

DLA Piper has nearly 34 years of continuous experience in all aspects of the administration of troubled insurance companies. Our experience spans the full spectrum of admitted and nonadmitted domestic, foreign and alien property/casualty and life, accident and health (including long term care) insurance primary and reinsurance companies, HMOs, protected...
cells, special purpose vehicles, and other risk transfer entities. We have represented regulators and receivers from 15 different states, as well as creditors and senior managers of troubled companies, in matters throughout most of the United States, Canada, London, and many other countries. Our most recent experience includes representing the Pennsylvania Insurance Commissioner in Penn Treaty, coordinating the efforts of legal counsel for more than 80 reinsurance counterparties of Scottish Re (DE), the purchasers of Pavonia Life and Global Bankers Ins. Grp., LLC (MI) and Public Service (IL), and the owners and managers of Gateway Insurance (IL), Global Liberty (NY), Windhaven (FL and TX) and their affiliates. The team includes a former administrator of a property/casualty guaranty association who oversaw claims handling of personal and commercial lines. Our services include:

- creating and implementing novel pre- and post- receivership plans and structures (including “good bank/bad bank” structures, restructured contracts and liabilities;
- placing companies into (and defending against) administration supervision, conservation, rehabilitation and liquidation;
- analyzing the interplay between conflicting laws;
- administering and litigating (including arbitration, mediation and appeal of) direct (including policyholder collateral and deductible arrangements) and assumed or ceded claims;
- facilitating, avoiding, restructuring and dismantling transactions and unique programs (e.g., fronted programs, product and service warranty and guaranty, etc.);
- contract negotiation, drafting, interpretation and enforcement;
- loss portfolio transfer, Part VII transfer, insurance business division;
- suing and defending senior managers and advisors;
- working with state and federal creditors and law enforcement agencies;
- marshalling (including selling or run off of) estate assets, including shell sales, channeling of assets and liabilities, and liquidating trusts;
- coordinating efforts with guaranty funds and associations;
- organizing and coordinating the efforts of creditor and interested person committees;
- facilitating constructive relationships between receivers and supervising courts;
- cross-border receiverships;
- guaranty association representation;
- amicus curiae briefs; and
- drafting legislation and regulations.

**PRIMARY BUSINESS**

DLA Piper is a global commercial law firm with lawyers located in more than 40 countries throughout the Americas, Europe, the Middle East, Africa and Asia Pacific, which well-position us to service client needs around the world. Our clients range from multinational, Global 1000, and Fortune 500 enterprises to emerging companies developing industry-leading technologies. They include more than half of the Fortune 250 and nearly half of the FTSE 350 or their subsidiaries. We also advise governments and public sector bodies.

**BRANCH OFFICE(S)**

DLA Piper has over 90 offices and 20 relationship law firms throughout the Americas, Europe, the Middle East, Africa and Asia Pacific.
COMPANY AND CONTACT INFORMATION

Examination Resources, LLC
20 10th Street NW, Suite 803
Atlanta, GA 30309

Rebecca Belanger
Managing Member
Office – (404) 816-6188
Email – rebeccabelanger@examresources.net

Donald F. Roof
Managing Director
Office – (678) 704-2161
Email – donroof@examresources.net

AREA OF EXPERTISE WITH RECEIVERSHIPS

• Accounting
• Actuarial
• Administrative Supervision
• Audit Services – Financial Statement, Claims
• Claims
• Deputy Receiver – Rehabilitation or Liquidation
• Expert Witness – Regulatory Compliance, Accounting, Reinsurance, Claims Administration, Actuarial
• Information Technology
• Legal or Litigation Services
• Reinsurance
• Tax

TYPE OF INSURER

• Property and Casualty
• Life, Accident and Health
• Health
• Other – Health Cooperatives, Reinsurer, RRG, Captive, Self-insured Workers’ Compensation Fund

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES

Examination Resources has experienced and specialized professionals to provide a host of regulatory services to augment a Department’s staff when dealing with troubled insurance companies. ER provides regulatory consulting services such as administrative supervision, rehabilitation, and liquidation on either an outsourced, co-sourced, or consultant basis. See above for our core competencies with Receiverships.
PRIMARY BUSINESS

Our mission is to provide services that efficiently meet our client’s objectives and ultimately improve the quality of insurance regulation. By “Helping Government Succeed”, we have assisted state insurance regulators since 2002. Our firm offers high-level expertise in conducting professional services regarding all aspects of insurance company operations. We have a number of professionals with financial, market conduct, receivership and regulatory services experience. Our services include financial analysis, administrative supervisions, solvency analysis, rehabilitations and liquidations. Related services that may accompany our troubled company work include market conduct and financial examinations, information system reviews, operational reviews, actuarial analysis, premium tax audits, Medical Loss Ratio reviews, specialist reviews in the field of investments and reinsurance, catastrophic claims and exposure reviews, data validation reviews, and regulatory services.

BRANCH OFFICE(S)

Atlanta, GA
Baltimore, MD
Kansas City, MO
COMPANY AND CONTACT INFORMATION

Faegre Drinker Biddle & Reath, LLP

Caryn Glawe
Partner
Office – (317) 237-1488
Email – caryn.glawe@faegredrinker.com
300 N. Meridian Street, Suite 2500
Indianapolis, IN 46204

Patrick D. Hughes
Partner
Office – (202) 312-7421
Email – pat.hughes@faegredrinker.com
1500 K Street NW, Suite 1100
Washington, DC  20005

Joel A. Glover
Partner
Office – (303) 607-3648
Email – joel.glover@faegredrinker.com
1144 15th Street, Suite 3400
Denver, CO  80202

Daniel W. Krane
Partner
Office – (215) 988-2488
Email – daniel.krane@faegredrinker.com
One Logan Square, Suite 2000
Philadelphia, PA 19103

AREA OF EXPERTISE WITH RECEIVERSHIPS

• Administrative Supervision
• Claims
• Deputy Receiver (Rehabilitation or Liquidation)
• Legal or Litigation Services
• Reinsurance
• Other - Policyholder Collateralized Obligations, Guaranty Association Obligations

TYPE OF INSURER

• Property and Casualty
• Life, Accident and Health
• Health
• Other – Long-Term Care, Co-Ops, Reinsurer, RRGs, Captive

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES

For almost 50 years, Faegre Drinker professionals have been involved in insurance company receivership and troubled company workouts of all kinds. We have represented receivers, guaranty associations and regulators in insolvency/receivership matters across the country. Our team assists regulators, receivers and companies with corporate, regulatory, reinsurance, mergers and acquisitions, litigation, claim, suitability, captive/alternative risk and compliance needs. In the receivership space, we have handled the receivership court case, service/TPA agreements, asset recovery and third-party litigation and assumption/other reinsurance/run-off/resolution plans of all sorts (both in rehabilitation
and liquidation), all in coordination with regulators (and often the NAIC), guaranty associations/funds and other stakeholders.

Our team includes professionals who have served as in-house special deputy receiver to insurance commissioners, contract special deputy receivers and counsel to the commissioner as receiver. Collectively our professionals have served as special deputy or counsel to the receiver on more than fifty separate insurance receivership estates.

- Nearly 50 years’ experience in receiverships and problem company workouts
- Engagements in all 50 states
- Coordinated with insurance commissioners in 25+ states
- Represented NOLHGA on 50+ insolvencies involving life, health, annuity and long-term care insurance
- Handled several of the largest life and health insolvencies on record
- Receiver or counsel to the receiver on more than 50 insurance receivership estates

**PRIMARY BUSINESS**

Faegre Drinker is a top 50 law firm with more than 1,300 experienced attorneys, consultants and professionals in 21 locations across the United States, United Kingdom and China. We became Faegre Drinker on February 1, 2020, as the result of a combination of the law firms of Faegre Baker Daniels and Drinker Biddle & Reath. We have one of the largest dedicated insurance teams in the country with more than 80 full-time insurance attorneys and consultants.

**BRANCH OFFICE(S)**

**U.S. Offices:**
Albany, NY; Boulder, CO; Chicago, IL; Dallas, TX; Denver, CO; Des Moines, IA; Florham Park, NJ; Fort Wayne, IN; Hartford, CT; Indianapolis, IN; Los Angeles, CA; Minneapolis, MN; New York, NY; Philadelphia, PA; Princeton, NJ; San Francisco, CA; Silicon Valley, CA; Washington, DC; Wilmington, DE

**International Offices:**
Shanghai, China; London, England
COMPANY AND CONTACT INFORMATION

FitzGibbons and Company, Inc.
9821 North 95th Street, Suite 105
Scottsdale, AZ 85258

Michael J. FitzGibbons
President
Office – (480) 948-4351
Email – mjf@fitzgibbonsco.com

AREA OF EXPERTISE WITH RECEIVERSHIPS

- Accounting
- Administrative Supervision
- Audit Services – Reinsurance
- Claims – All Lines of Business
- Deputy Receiver – Rehabilitation or Liquidation
- Expert Witness – Reinsurance, D&O and Accounting Malpractice
- Information Technology
- Other – Forensic Accounting and Litigation Support

TYPE OF INSURER

- Property and Casualty
- Life, Accident and Health
- Health
- Fraternal
- Title
- Other – Surety, RRG and Other Captives

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES

Management services; all managerial disciplines; most proficient in financial reporting and financial modeling for rehabilitation planning and distribution projections in liquidation.

PRIMARY BUSINESS

F&C consults with Insurance Departments on financially distressed companies and develops, in concert with management and regulator, solutions to adverse financial findings which can result in either a formal proceeding or an agreed run-off plan, targeting benchmarks during run-off.

BRANCH OFFICE(S)

300 West Broadway
Suite 215
Council Bluffs, Iowa 51503
COMPANY AND CONTACT INFORMATION

Greenberg Traurig P.A.
401 East Las Olas Boulevard, Suite 2000
Fort Lauderdale, FL 33301

Fred E. Karlinsky
Shareholder; Co-Chair;
Insurance Regulatory & Transactions Practice Group
Office – (954) 768-8278
Email – karlinskyf@gtlaw.com

Christian Brito
Associate
Office – (954) 768-8279
Email – britoc@gtlaw.com

AREA OF EXPERTISE WITH RECEIVERSHIPS

- Administrative Supervision
- Deputy Receiver (Rehabilitation and Liquidation)
- Legal or Litigation Services
- Other: P&C, Life, Accident, Health, Fraternal, Title, Reinsurer, RRG and Captive

TYPE OF INSURER

- Property and Casualty
- Life, Accident and Health
- Health
- Fraternal
- Title
- Other – Reinsurer, RRG, Captive

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES

Greenberg Traurig’s Insurance Regulatory and Transactions Practice Group is experienced in transactional and regulatory law, executive and legislative governmental affairs, administrative law, and corporate representation. Our firm has experience in representation of interested parties involved in distressed companies, liquidations, administrative supervision, receiverships, and liquidations. We have represented receivers and others in receivership proceedings, and we have assisted with secured and unsecured creditors, claims purchasers, and stock and asset purchases. Our firm has advised clients on a variety of solvency and work-out matters, including fraudulent transfer, preference issues and numerous other solvency, receivership, and guaranty fund matters. More broadly, our attorneys
advise clients on operational issues - including start-up initiatives, structuring, capitalization, and finance.

**PRIMARY BUSINESS**

Greenberg Traurig, LLP (GT) has approximately 2,300 attorneys in 40 locations in the United States, Latin America, Europe, Asia, and the Middle East. GT has been recognized for its philanthropic giving, diversity, and innovation, and is consistently among the largest firms in the U.S. on the Law360 400 and among the Top 25 on the Am Law Global 100. The firm is net carbon neutral with respect to its office energy usage and Mansfield Rule 4.0 Certified Plus.

Web: www.gtlaw.com Twitter: @GT_Law.

**BRANCH OFFICE(S)**


*Berlin: Greenberg Traurig’s Berlin Office is operated by Greenberg Traurig Germany, an affiliate of Greenberg Traurig, P.A. and Greenberg Traurig, LLP.; London: Operates as a separate UK registered legal entity; Mexico City: Operates as Greenberg Traurig, S.C.; Milan: Greenberg Traurig’s Milan office is operated by Greenberg Traurig Santa Maria, an affiliate of Greenberg Traurig, P.A. and Greenberg Traurig, LLP; Seoul: Operated by Greenberg Traurig LLP Foreign Legal Consultant Office; Tel Aviv: A branch of Greenberg Traurig, P.A., Florida, USA; Greenberg Traurig Tokyo Law Offices are operated by GT Tokyo Horitsu Jimusho, an affiliate of Greenberg Traurig, P.A. and Greenberg Traurig, LLP.; Warsaw: Operates as Greenberg Traurig Grzesiak SP. K.
COMPANY AND CONTACT INFORMATION

Hall Estill Law Firm
320 S. Boston Ave., Suite 200
Tulsa, OK 74103

William W. O’Connor
Shareholder
Office – (918)-594-0588
Email – boconnor@hallestill.com

AREA OF EXPERTISE WITH RECEIVERSHIPS

• Claims
• Legal or Litigation Services
• Reinsurance
• Tax

TYPE OF INSURER

• Property and Casualty
• Life, Accident and Health
• Health
• Other – Reinsurer, RRG, Captive

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES

William O’Connor, lead shareholder for our receivership services, has extensive experience in the administration of insurance company liquidations and all litigation related thereto, complex litigation, insurance litigation, pharmaceutical defense, employment litigation and general litigation. of commercial disputes, entity structures and governance, and commercial transactions. Bill has been recognized as a Best Lawyer in America in Commercial Litigation, as well as an Oklahoma Super Lawyer in Business Litigation, where he has been named among the top 50 attorneys in the state. Further, he is an AV-rated attorney through Martindale-Hubbell and has been named a Local Litigation Star by Benchmark Litigation. This practice area team lead by Bill within Hall Estill has prosecuted numerous actions against directors & officers, actuaries, auditors, policyholders and vendors, recovering millions of dollars.

PRIMARY BUSINESS

Hall Estill is a regional, commercial law firm headquartered in Tulsa, Oklahoma, with nearly 140 attorneys. The firm is organized into 11 legal sections, and each is comprised of specific practice areas, more than 70 in all, in which our attorneys assist clients. With a strong command in emerging trends in
business and technology, we are able to offer our clients powerful counsel in a myriad of legal areas: Bankruptcy, Restructuring & Creditor’s Rights; Corporate Services; Energy & Natural Resources; Environmental Services; Indian Law; Intellectual Property; Labor & Employment; Litigation; Personal Legal Services; Real Estate; and Tax & Employee Benefits.

**BRANCH OFFICE(S)**

100 N. Broadway Ave., Suite 2900
Oklahoma City, OK 73102

1600 Stout St., Suite 1100
Denver, CO 80202

75 N. East Ave., Suite 500
Fayetteville, AR 72701
COMPANY AND CONTACT INFORMATION

Ingardus, LLC
One Indiana Square, Suite 3501
Indianapolis, IN 46204

Michael P. Kilkenny
Chief Executive Officer & Managing Director
Office – (317) 917-1176
Email – mkilkenny@ingardus.com

Angela L. Ohlmann
Chief Financial Officer & Principal
Office – (317) 917-1176
Email – aohlmann@ingardus.com

AREA OF EXPERTISE WITH RECEIVERSHIPS

• Accounting
• Administrative Supervision
• Claims
• Deputy Receiver – Rehabilitation or Liquidation
• Expert Witness – Forensic Accounting, Damages, Regulatory Compliance
• Legal or Litigation Services
• Reinsurance
• Other – Forensic Accounting, Damages, Regulatory Compliance, Suitability

TYPE OF INSURER

• Property and Casualty
• Life, Accident and Health
• Health
• Fraternal
• Title
• Other – Annuity, Captive, Reinsurer, Associations/Trusts, Agencies, Third-Party Administrators

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES

Ingardus provides a wide range of receiver and run-off services focused primarily on the operational needs including, but not limited to:

• Compliance with and management of the required rehabilitation tasks
• Coordination and communication with the appropriate lead State
• Coordination and communication with all other involved regulatory entities including other states and guaranty associations
• Coordination and communication with interested parties and the general public
• Review the qualifications of Company staff and staffing needs and develop a recommendation of retention or dismissal
• Segregate the Company from the Parent
• Development and implementation of the rehabilitation plan
• Claims Management
• Oversight of subcontractors
• Negotiate with affiliates of the Company, third-party contractors of the Company, reinsurers, and other parties involved
• Marshal the assets of the Company
• Secure and establish all needed banking and investment accounts
• Develop, maintain and manage cash flow analyses
• Develop, maintain and manage liquidity analyses
• Assist with the investigation and collection of open receivables of all kinds
• Inventory (or direct the inventory) of all assets, contracts, and records
• Coordinate all needed financial reporting
• Review internal controls and implement new controls, as needed, related to cash and asset movement; and
• Assist with the drafting and completion of all necessary filings.

Ingardus and its principals currently serve or have served as a Special Deputy Rehabilitator/Liquidator of approximately a dozen companies. Additionally, pursuant to Regulatory Settlement Agreements, Ingardus has been the acting Monitor for troubled companies and lead multiple market conduct examinations for a variety of insurer types.

PRIMARY BUSINESS

Michael P. Kilkenny and Angela L. Ohlmann founded Ingardus, LLC. Ingardus is an independently operated and managed affiliate of Taft Stettinius & Hollister LLP. Taft is a law firm and has been in business since 1885. Ingardus is not a law firm. Ingardus is independently operated and managed by Michael and Angela – separate from Taft. Ingardus is focused on the insurance industry.

Our business has two primary verticals – business advisory services and forensic accounting services. The verticals overlap depending on the project. Through our forensic accounting services, we calculate financial related loss and perform complex fraud investigations. Within our business advisory service vertical, a primary focus is performing regulatory work including market conduct examinations, assisting with troubled insurance companies (as Supervisor, Rehabilitator, Liquidator or Monitor, and other special projects as needs arise (e.g., Form A due diligence, hearing and process reviews/revisions). Additional information regarding our business and services may be found at www.ingardus.com.

BRANCH OFFICE(S)

We currently have five (5) offices in Chicago, Cincinnati, Cleveland, Indianapolis, and Louisville servicing clients across the United States.
COMPANY AND CONTACT INFORMATION

INS Consultants, Inc.
419 South 2nd Street, New Market, Suite 206
Philadelphia, PA 19147

Alan E. Shaw  Michael Johnson
President  Director, Rehabilitations & Liquidations
Office – (215) 625-9877  Office – (215) 625-9877
Email – ashaw@insconsultants.org  Email – mjohnson@insconsultants.org

AREA OF EXPERTISE WITH RECEIVERSHIPS

• Accounting
• Actuarial
• Administrative Supervision
• Audit Services – Staff of expert Insurance Financial Examiners
• Claims
• Deputy Receiver
• Expert Witness – Professionals have testified in various Liquidation and other proceedings
• Information Technology
• Legal or Litigation Services
• Reinsurance

TYPE OF INSURER

• Property and Casualty
• Life, Accident and Health
• Health
• Other – RRG, Captive

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES

INS Consultants, Inc. provides examination, actuarial, rehabilitation/liquidation, information technology, claims, asset recovery and reinsurance services.

PRIMARY BUSINESS

INS Consultants, Inc., along with its affiliated companies of INS Services, Inc., INS Regulatory Insurance Services, Inc., and INSRIS-PR, LLC, provide financial examination services, market conduct examination services, actuarial services, rehabilitation and liquidation services and information technology services exclusively to insurance regulatory agencies.

BRANCH OFFICE(S)

None.
COMPANY AND CONTACT INFORMATION

Legal & Insurance Regulatory Consulting
33 Dakarla Drive
Middletown, NJ 07748

Francine L. Semaya
Legal & Insurance Regulatory Consultant
Office – (732) 241-8090
Email – flsemaya@gmail.com

AREA OF EXPERTISE WITH RECEIVERSHIPS

- Administrative Supervision
- Claims
- Expert Witness – Provide expert witness and consulting services in insolvency issues – reinsurance, enforcement of stays, testimony supporting taking insurers out of rehabilitation, reinsurance contract and audits
- Legal or Litigation Services
- Reinsurance
- Other – Lectures and educating insurance departments on insolvency matters; lecture at law schools on reinsurance and insolvency matters; chair insolvency programs for bar associations and other legal entities

TYPE OF INSURER

- Property and Casualty
- Life, Accident and Health

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES

Provide legal and regulatory services and advise on reinsurance, legal issues and administrative matters – including receivership issues. Served as in house general reinsurance counsel to major property and casualty liquidation; serve as outside counsel to receiverships - both bureaus and individual receiverships; successful transactions in taking insurers out of rehabilitation and put back on market; work with receivers to resolve policyholder and reinsurance issues, for ex: enforcement of Stays; cut-throughs, commutations, large deductibles; collateral issues, portfolio transfers, sale of books of business and financially troubled companies; and other types of matters. Represent regulators, receivers, reinsurers, large policyholders in pre-receivership and during receivership proceedings. Advise investors on insurance insolvency issues, including handling of claims and how insolvency proceedings operate. Provide guidance on failure of long - term care insurers. Success in appellate courts in securing the primacy of domiciliary liquidator in enforcement of Automatic Stays and Injunctions regarding processing and adjudication of claims against the estate and its insureds.

PRIMARY BUSINESS

Ms. Semaya provides insurance regulatory, insolvency, reinsurance and transactional legal advice to clients. She represents receivers in legal matters before NY Courts. She also represents regulators in...
the insolvency process. In addition, she serves as an expert witness; performs compliance audits; lectures, writes and teaches on insolvency, reinsurance and insurance regulatory issues.

**BRANCH OFFICE(S)**
New York, NY and Middletown, NJ
COMPANY AND CONTACT INFORMATION

National Organization of Life & Health Insurance Guaranty Associations (NOLHGA)
13873 Park Center Road, Suite 505
Herndon, VA 20171

Sean M. McKenna
Director of Communications
Office – (703) 787-4106
Email – smckenna@nolhga.com

AREA OF EXPERTISE WITH RECEIVERSHIPS

- Other – State Life and Health Insurance Guaranty Associations

TYPE OF INSURER

- Life, Annuity, Accident and Health
- Health

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES

State guaranty associations provide coverage (up to the limits spelled out by state law) for resident policyholders of insurers licensed to do business in their state. NOLHGA assists its member associations in quickly and cost-effectively providing coverage to policyholders in the event of a multi-state life or health insurer insolvency.

PRIMARY BUSINESS

To support its member guaranty associations in protecting policyholders in multi-state insolvencies, and in responding to external developments so as to promote the values and interests of the life and health insurance guaranty system.

BRANCH OFFICE(S)

NOLHGA is based in Herndon, VA.
COMPANY AND CONTACT INFORMATION

Noble Consulting Services, Inc.
211 N. Pennsylvania Street, Suite 2350
Indianapolis, IN 46204

Mike P. Dinius, CFE, CPA                John Murphy, JD
Chief Executive Officer                Vice President
Office – (317) 608-4153               Office – (317) 608-4154
Email – mdinius@noblecon.net           Email – jmurphy@noblecon.net

Steve Hazelbaker, CPA, FLMI
President
Office – (317) 608-4155
Email - shazelbaker@noblecon.net

AREA OF EXPERTISE WITH RECEIVERSHIPS

- Accounting
- Actuarial
- Administrative Supervision
- Audit Services - In addition to performing full-scope risk-based financial examinations and limited scope targeted exams, Noble has experience with forensic examination procedures to determine factors underlying certain troubled company situations.
- Claims
- Deputy Receiver
- Expert Witness - Noble has experience with providing litigation support to state insurance department counsel in certain troubled company situations.
- Information Technology
- Investment Banking/Sales Process Services
- Investment Securities Management
- Mortgage Loan, Real Estate, Derivatives and Other Asset Management
- Reinsurance
- Tax
- Other – Noble has extensive experience with Receiverships and other troubled-company situations. Noble has a long track record of developing strategic business plans to facilitate smooth and effective resolution and execution throughout the rehabilitation and, if necessary, the liquidation process. Key success factors include the retention of key employees, resolution of operational issues, IT support, accurate & timely financial reporting, and continuation of policyholder support services. Our past success reflects our effective strategies and execution.
TYPE OF INSURER

- Property and Casualty
- Life, Accident and Health
- Health
- Fraternal
- Title
- Other – Reinsurer, RRG, Captive, Farmers Mutual, Annuity, MEWA

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES

Noble offers confidential supervision, receivership, rehabilitation, liquidation, and litigation support services, including expert testimony, renegotiation of reinsurance and other key contracts, development of comprehensive business and regulatory plans to protect policyholders’ interests, negotiation of the sale of troubled companies or blocks of business, development of strategic plans, coordination with guaranty funds, claims processing, business process improvement in connection with downsizing, and support/assessments of corporate governance and information technology. Noble can also handle or assist with assumption reinsurance transactions to move policies to a solvent carrier, asset recovery and oversight, and investigation of the causes of an insolvency.

Because Noble has strong IT professionals on staff, this specialty has proven to be instrumental in data gathering, understanding of business processes, financial reporting, and back-office support efforts in stressed environments.

Noble also leverages its team of seasoned actuarial, legal, investment, and corporate finance specialists with significant experience with troubled company rehabilitation and liquidations.

PRIMARY BUSINESS

Noble provides a full range of regulatory consulting services exclusively to insurance regulators. Business services include regulatory support for troubled companies, as well as financial condition and target market conduct examinations and analysis.

BRANCH OFFICE(S)

The location of Noble’s corporate headquarters is in downtown Indianapolis, Indiana. Key staff reside in a variety of locations throughout the country.
COMPANY AND CONTACT INFORMATION

Pachulski Stang Ziehl & Jones LLP
10100 Santa Monica Boulevard, Suite 1300
Los Angeles, California 90067

Iain A.W. Nasatir, Esq.
Office – (310) 277-6910
Fax – (310) 201-0760
Email – inasatir@pszlaw.com

AREA OF EXPERTISE WITH RECEIVERSHIPS

• Legal or Litigation Services
• Reinsurance

TYPE OF INSURER

• Property and Casualty
• Life, Accident and Health
• Other – Reinsurance, RRG, Captive

PRIMARY BUSINESS

Law firm specializing in corporate bankruptcy.

BRANCH OFFICE(S)

San Francisco
One Market Plaza, Spear Tower, 40th Floor
Suite 4000
San Francisco, CA 94105-1020
Tel: (415) 263-7000
Fax: (415) 263-7010

Delaware
919 North Market Street, 17th Floor
Wilmington, DE 19899
Tel: (302) 652-4100
Fax: (302) 652-4400

New York
780 Third Avenue, 34th Floor
New York, NY 10017
Tel: (212) 561-7700
Fax: (212) 561-7777

Texas
440 Louisiana Street
Suite 900
Houston, Texas 77002-1062
Tel: (713) 691-9385
Fax: (713) 691-9407
COMPANY AND CONTACT INFORMATION

PRO IS Inc.
3501 Concord Road, Suite 120
York, PA  17402

Albert Miller
General Counsel
Office – (717) 840-2402
Email – al.miller@pro-global.com

AREA OF EXPERTISE WITH RUN-OFFS

• Accounting
• Actuarial
• Administrative Supervision
• Audit Services - Claims Audits and MGA Audits
• Deputy Receiver
• Expert Witness - Liability Claims and Environmental
• Legal or Litigation Services
• Mortgage Loan, Real Estate, Derivatives and Other Asset Management
• Reinsurance Technical Accounting

TYPE OF INSURER
Property and Casualty
Other: Reinsurance

SHORT DESCRIPTION OF RUN-OFF SERVICES
Pro has managed billions in run off liabilities and has managed the solvent run off of a large carrier in the US. Pro has done work directly for insurance departments in multiple states.

PRIMARY BUSINESS
Provision of insurance/reinsurance technical services with extensive experience in Legacy Management and Claims.

BRANCH OFFICE(S)
PRO IS Inc.
3501 Concord Road, Suite 120
York, PA  17402  USA
COMPANY AND CONTACT INFORMATION

Quigley & Associates
2553 Damian Drive
Hatboro, PA 19040

Bob Quigley
Owner/Principal
Office – (215) 470-0813
Email – rcqcpa@aol.com

AREA OF EXPERTISE WITH RECEIVERSHIPS

• Accounting
• Actuarial
• Administrative Supervision
• Audit Services – MGA & TPA Audits, Reinsurance Inspections (assumed business)
• Claims
• Expert Witness – Audit (CPA) Failures, D&O claims, contract disputes
• Legal or Litigation Services
• Reinsurance
• Tax

TYPE OF INSURER

• Property and Casualty
• Other – Reinsurer, RRG

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES

All facets of estate administration – 28-year relationship with Integrity Insurance Co. in Litigation as well as financial, reinsurance and tax services on behalf of other New Jersey domiciled estates. Litigation support involving numerous other estates.

PRIMARY BUSINESS

Insurance industry consultants – forensic accounting, auditing, litigation support, management advisory, and tax practice. Engagements include actuarial / commutation support services, advisory services to insolvent insurers, business valuations, expert witness services, MGA audits, reinsurance inspections and dispute resolution, Sarbanes-Oxley documentation and controls testing, and tax return preparation.

BRANCH OFFICE(S)

None.
COMPANY AND CONTACT INFORMATION

Rackemann, Sawyer & Brewster, PC
160 Federal Street
Boston, MA 02110

J. David Leslie, Esq.  Eric A. Smith, Esq.
Director  Director
Office – (617) 951-1131  Office – (617) 951-1127
Email – dleslie@rackemann.com  Email – esmith@rackemann.com

Stuart T. Leslie, Esq.
Director
Office – (617) 951-1130
Email – sleslie@rackemann.com

AREA OF EXPERTISE WITH RECEIVERSHIPS

• Administrative Supervision
• Claims
• Deputy Receiver
• Legal or Litigation Services
• Reinsurance

TYPE OF INSURER

• Property and Casualty
• Life, Accident and Health
• Health – HMO
• Other – Captive, RRG

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES

Rackemann has extensive experience with property-casualty insurer, life insurer, and HMO rehabilitations and liquidations, representing insurance regulators in several states. It has acted as counsel in complex liquidation proceedings and represented regulators before the highest courts of multiple states, supervised proceedings, dealt with management, maintained effective working relationships with other regulators and other participants in the process, such as guaranty associations. It has prepared innovative and efficient rehabilitation and liquidation plans, negotiated complex transactions with various stakeholders and acquirers, efficiently resolved large and small claims, and litigated with reinsurers and other debtors to collect assets.

Through these proceedings, Rackemann has developed a thorough understanding of the law governing rehabilitation and liquidation proceedings for insurers, including ancillary proceedings, and proceedings involving captive insurers and risk retentions groups. Rackemann is also familiar with the greater regulatory context in which those statutes operate, including the NAIC model acts, the federal priority statute, and the statutes establishing the state insurance guaranty associations.
The lawyers in the Rackemann Insurance Practice group focus on the representation of insurance regulators and consequently have significant experience in working as part of a team with their regulator colleagues.

**PRIMARY BUSINESS**

Legal advice and counsel.

**BRANCH OFFICE(S)**

None.
COMPANY AND CONTACT INFORMATION

Reinsurance Results, Inc.
574 Prairie Center Drive, Suite 135, No. 128
Eden Prairie, MN 55344

Tom Thompson
President & CEO
Office – (952) 942-9599
Email – tom.thompson@reinsuranceresults.com
Website – www.ReinsuranceResults.com

AREA OF EXPERTISE WITH RECEIVERSHIPS

- Audit Services – Forensic Reinsurance Audits
- Expert Witness – Reinsurance Premium and Claims Processing
- Reinsurance – Recovery of Reinsurance through Audits

TYPE OF INSURER

- Other – Forensic Reinsurance Auditor

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES

Since 1998, Reinsurance Results, Inc. has been assisting insurance companies in the identification and recovery of overpaid reinsurance premium and under-ceded reinsurance loss through forensic audits. We invite you to visit our website at www.ReinsuranceResults.com to learn more about our company and the companies we have serviced.

PRIMARY BUSINESS

Industry leader in forensic reinsurance audits since 1998.

BRANCH OFFICE(S)

215 Yarmouth Road
Gray, ME 04039
Phone: (207) 657-1123
Contact: Tod Bennett, Senior Vice President
COMPANY AND CONTACT INFORMATION

Risk & Regulatory Consulting, LLC
20 Batterson Park Road, Suite 380
Farmington, CT 06032

Jan Moenck
Partner,
Troubled Company and Receivership Services
Office – (612) 868-9839
Email – jan.moenck@riskreg.com

Eric Scott
Director,
Troubled Company and Receivership Services
Office – (850) 443-9031
Email – eric.scott@riskreg.com

Leo Garrity
Director,
Troubled Company and Receivership Services
Office – (610) 212-5583
Email – Leo.Garrity@riskreg.com

AREA OF EXPERTISE WITH RECEIVERSHIPS

- Accounting
- Actuarial
- Administrative Supervision
- Audit Services – Claims Audits, Guaranty Fund Audits
- Claims
- Deputy Receiver – Rehabilitation or Liquidation
- Expert Witness – Actuarial
- Information Technology
- Investment Banking/Sales Process Services
- Mortgage Loan, Real Estate, Derivatives and Other Asset Management
- Reinsurance
- Tax
- Other – Review and structure of acquisition and merger proposals to resolve troubled company situations. Forensic Accounting, Supervision and Resolution Consulting, Virtualization of receivership operations.

TYPE OF INSURER

- Property and Casualty
- Life, Accident and Health
- Health
- Fraternal
SHORT DESCRIPTION OF RECEIVERSHIP SERVICES

RRC’s combined team, comprised of over 100 professionals provides a variety of services to state insurance regulators on a national basis. Our resources provide troubled company and receivership consulting, regulatory consulting, business consulting, litigation support, financial examination and regulatory compliance, market regulation analysis and compliance, information systems consulting, actuarial services, and training, among other specialized services. We specialize in accounting, claims, actuarial, reinsurance, information technology, and management oversight of troubled insurers on behalf of insurance regulators.

Our 11 member Receivership and Run-off team offers independent and realistic assessments of the situation, including strategic recommendations to assist in developing an appropriate regulatory approach which will minimize the impact on policyholders and the public. RRC’s Receivership and Run-off team includes 9 individuals with professional designations from the International Association of Insurance Receivers. We believe our team’s significant regulatory experience, communication and project management skills, blended with in-depth insurance knowledge makes RRC the best qualified firm to assist insurance departments.

PRIMARY BUSINESS

Risk & Regulatory Consulting, LLC (“RRC”) is an affiliate of RSM US LLP, an accounting, tax and consulting firm. RRC’s primary focus is to provide a variety of consulting services to support the mission of state insurance regulators throughout the country. Those services include troubled company and receivership services, financial and market conduct examinations, financial analysis, Form A reviews, actuarial reviews, information systems consulting, staff training, regulatory process reviews, and pharmacy & healthcare consulting. Additionally, we have the expertise to review the particular entity’s invested assets and assess the risks, valuation and liquidity of those assets.

BRANCH OFFICE(S)

The practice’s primary offices are located at 20 Batterson Park Road, Suite 380, Farmington, Connecticut 06032. The balance of our team is located in approximately 30 states throughout the country allowing us to be onsite quickly at any location.
COMPANY AND CONTACT INFORMATION

The Schacht Group
227 West Monroe Street, Suite 900
Chicago, IL 60606

James Schacht
Office – (312) 428-2624
Email – jim@theschachtgroup.com

AREA OF EXPERTISE WITH RECEIVERSHIPS

• Accounting
• Administrative Supervision
• Deputy Receiver
• Expert Witness
• Mortgage Loan, Real Estate, Derivatives and Other Asset Management
• Reinsurance

TYPE OF INSURER

• Property and Casualty
• Life, Accident and Health
• Health
• Fraternal

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES

Oversight of receivership operation or administration of a receivership.
Recognized expert for receiverships and guaranty funds.

PRIMARY BUSINESS

Consulting services to the insurance industry.

BRANCH OFFICE(S)

None.
COMPANY AND CONTACT INFORMATION

Schwartzer Consulting, LLC
E9253 Oakleaf Lane
Wisconsin Dells, WI. 53965

Dan Schwartzer
Office – 608-206-3451
Email – dan@schwartzerconsulting.com

AREA OF EXPERTISE WITH RECEIVERSHIPS

- Administrative Supervision
- Deputy Receiver (Rehabilitation or Liquidation)
- Expert Witness (Regulatory and Receivership)
- Other – Receivership and Management Process Review

TYPE OF INSURER

- Property and Casualty
- Life, Accident and Health
- Health
- Fraternal

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES

Schwartzer Consulting, LLC provides management of distressed and insolvent insurers offering a complete, confidential and range of receivership services, acting as a special deputy receiver or consulting for court appointed receivers providing additional expertise, resources and analysis to enhance their efforts. We provide effective and efficient management of estates using a commercial approach towards the overall process with a focus on strategy and closure in order to preserve available assets and drive results for consumers and the Receiver. We have experience in complicated commutations, management of litigation recoverables, negotiation of changes to key contracts, negotiation with creditors, process improvements in business operations and staffing, regulatory and other plan of rehabilitation strategy to protect policyholders, successful negotiation of the sale of blocks of business, and expert testimony.

We have served as:
- Special Deputy Commissioner
- Consultant to the Receiver
- Former insurance professional across a wide range of expertise
- Former Chief Deputy Commissioner

BRANCH OFFICE(S)

None
COMPANY AND CONTACT INFORMATION

Sidley Austin LLP

Andrew R. Holland  
Partner, Head of Insurance Regulatory Practice  
Office – (212) 839-5882  
Email – aholland@sidley.com  
787 Seventh Avenue  
New York, NY 10019

Ellen M. Dunn  
Partner, Co-Leader of Global Insurance Disputes Group  
Office - (212) 839-8540  
Email - edunn@sidley.com  
787 Seventh Avenue  
New York, NY 10019

Thomas D. Cunningham  
Partner  
Office - (312) 853-7594  
Email - tcunningham@sidley.com  
1 South Dearborn Street  
Chicago, Illinois 60603

Michael P. Goldman  
Partner, Co-Leader of Global Insurance and Financial Services Group  
Office - (312) 853-4665  
Email - mgoldman@sidley.com  
1 South Dearborn Street  
Chicago, Illinois 60603

Michael L. Rosenfield  
Partner  
Office - (213) 896-6076  
Email - mrosenfield@sidley.com  
555 West Fifth Street  
Los Angeles, CA 90013

AREA OF EXPERTISE WITH RECEIVERSHIPS

• Legal or Litigation Services

TYPE OF INSURER

• Property and Casualty  
• Life, Accident and Health  
• Health  
• Fraternal  
• Other – Reinsurer, Monoline, Surety

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES

For more than 40 years, Sidley Austin LLP has handled a wide variety of insurance company restructuring, run-off and conservation, rehabilitation and liquidation matters in the U.S. and abroad. Sidley’s insurance practice offers comprehensive counseling and litigation services to state insurance regulators, receivers of insolvent insurance companies, guaranty associations, creditors, reinsurers, insurers and other interested parties.
We have considerable experience in confronting the early challenges to receivers, such as litigation against the company in receivership outside of the receivership court, the occasional unwillingness of lawyers who formerly represented the insolvent company to release litigation files and reinsurance and guaranty association issues. We are experienced in obtaining dismissals or stays of litigation filed against an insurance company in receivership, and we successfully represented the receiver of Coronet Insurance Company in a case that established the receiver’s superior right to the litigation files of an insolvent insurer, notwithstanding the assertion of a lawyers’ common law retaining lien.

Our experience extends to litigation between competing receivers over the propriety of an ancillary receivership under the Uniform Insurers Liquidation Act, and the division of authority between domiciliary and ancillary receivers of the same insolvent company. Our wealth of frontline experience enables us to formulate creative, yet realistic, solutions to the legal problems presented by troubled or financially challenged insurance companies.

We have represented the New York Liquidator of Executive Life Insurance Company of New York, the Illinois rehabilitators of Public Service Insurance Company and Public Service Mutual Insurance Company, the Illinois liquidators of Pine Top Insurance Company, Centaur Insurance Company and several other insurers, the Missouri liquidator of Transit Casualty Company, the Pennsylvania rehabilitator of The Mutual Fire, Marine and Inland Insurance Company, the Indiana receiver of the Baldwin-United insurance companies, the Florida receiver of Guarantee Security Life Insurance Company, and insurance receivers in Arizona, Mississippi, New Jersey, West Virginia, Tennessee, Texas and Utah. We have also worked hand-in-hand with the New York Superintendent, the Illinois Director, other states’ regulators and insurance industry representatives to develop legislative solutions to many difficult receivership issues, including the handling of long-tail contingent claims.

U.S. receivers frequently require the assistance of UK lawyers, typically with assistance collecting reinsurance, but also with UK affiliates in run-off. Our London-based insurance restructuring practice deals with run-offs, solvent schemes of arrangements, insolvencies and restructuring of insurance entities, acquisition and disposal of discontinued business and business transfers. London is a market for innovative ideas for dealing effectively with the moving and closure of books of business for UK and overseas companies. Sidley is ideally situated to support our clients’ needs in all of these areas, in London as well as the rest of the world.

PRIMARY BUSINESS
Sidley is a premier global law firm. With more than 2,000 lawyers around the world, we provide a broad range of transactional, regulatory and litigation services to meet the needs of our clients.

BRANCH OFFICE(S)
Sidley has a global footprint with offices in 20 cities: Beijing, Boston, Brussels, Century City, Chicago, Dallas, Geneva, Hong Kong, Houston, London, Los Angeles, Munich, New York, Palo Alto, San Francisco, Shanghai, Singapore, Sydney, Tokyo and Washington, DC.
COMPANY AND CONTACT INFORMATION

Tharp and Associates, Inc.
4802 East Ray Road, Suite 23-282
Phoenix, AZ 85044-6417

Mark D. Tharp
Chief Executive Officer
Certified Insurance Receiver, Multiple Lines
Office – (602) 769-6395
Email – mtharp@tharpassociates.com

Truitte D. Todd
Chief Financial Officer
Office – (602) 769-6814
Email – ttodd@tharpassociates.com

AREA OF EXPERTISE WITH RECEIVERSHIPS

- Accounting
- Administrative Supervision
- Audit Services – Reinsurance
- Claims – All Lines of Business
- Deputy Receiver – Rehabilitation or Liquidation
- Expert Witness – Regulatory, Reinsurance, Third Party Recovery
- Information Technology
- Investment Banking/Sales Process Services
- Litigation Support Services
- Mortgage Loan, Real Estate, Derivatives and Other Asset Management
- Reinsurance
- Other – Forensic Accounting, Data and Analytics and Litigation Support

TYPE OF INSURER

- Property and Casualty
- Life, Annuity, Accident and Health
- Mortgage Guaranty Insurance
- Health
- Fraternal
- Title
- Other – Captives, MEWA, RRG, Service and Auto Warranties

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES

Tharp is a nationally recognized professional services organization with over 40 years of continuous experience. The firm’s principals have served as supervisor and/or court-appointed fiduciary (Special Deputy Receiver/Assistant Receiver) for more than forty-five impaired, insolvent or otherwise troubled insurers placed in court-supervised receivership proceedings or administrative supervision. Additionally, on numerous occasions, Tharp has worked alongside special deputy receivers as experts as well as provided consulting services which include the compilation and collection of litigious reinsurance recoveries. We have represented regulators and receivers in more than 10 different states.
PRIMARY BUSINESS

Tharp’s core expertise – management, consulting, fiduciary, forensic accounting and financial services for the insurance and reinsurance industries – encompasses an extensive range of critical functions for which Tharp’s principals are highly qualified and experienced in areas including, but not limited to:

- Troubled Insurance Company Delinquency Proceedings
- Financial and Market Conduct Examinations of Insurers
- Litigation Support and Expert Witness
- Insurance Holding Company Systems
- Reinsurance Assumed and Ceded

For more information, please see our website at www.tharpassociates.com

BRANCH OFFICE(S)

N/A
COMPANY AND CONTACT INFORMATION

Veris Consulting, Inc.
11710 Plaza America Drive, Suite 300
Reston, VA  20190

R. Larry Johnson
CEO
Office – (703) 654-1400
Email – ljohnson@verisconsulting.com

AREA OF EXPERTISE WITH RECEIVERSHIPS

- Accounting
- Legal or Litigation Services
- Reinsurance

TYPE OF INSURER

- Property and Casualty
- Life, Accident and Health
- Health
- Other – Mutual, Reinsurance, Captive, RGG

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES

Veris Consulting, LLC provides accounting and consulting services in connection with troubled and insolvent entities, particularly property/casualty and life and health insurers. Veris has worked as accounting experts on behalf of Liquidators in the states of Arizona, California, Connecticut, Florida, Hawaii, Illinois, Iowa, Kansas, Kentucky, Louisiana, Missouri, Nebraska, Ohio, Oklahoma, Pennsylvania, Rhode Island, Texas, West Virginia, and the Government of Bermuda, providing litigation support and expert witness services, including liability and damage assessments, in response to many of the largest failures in U.S. history. Those engagements have dealt with issues of third-party liability, evaluation of financial reporting, assessment of loss reserves, determination of asset impairment, and review of internal controls, among others. In addition, Veris and its predecessor firm has performed a variety of other accounting consulting and state examination related services for many state insurance departments including the states of Pennsylvania, Maryland, Vermont, Arkansas, and the District of Columbia.
PRIMARY BUSINESS

Veris Consulting, LLC is a premier provider of highly specialized forensic accounting and financial management services to a diverse national and international clientele with a particular focus on the insurance/reinsurance industry. Veris provides innovative, customized solutions for a variety of client needs including litigation support and dispute resolution and financial management services. Veris’ professionals have experience in leadership and standard-setting roles within the insurance industry and possess expertise related to statutory accounting principles; U.S. generally accepted accounting principles and International Financial Reporting Standards.

BRANCH OFFICE(S)

Veris is headquartered in Reston, VA with an office in Jacksonville, FL.
This page intentionally left blank
RUN-OFF RESOURCES
COMPANY AND CONTACT INFORMATION

Anderson, CPA, Michael J.
32186 Firemoss Lane
Wesley Chapel, FL 33543

Michael J. Anderson
Owner
Office – (813) 964-6820
Cell – (205) 515-2894
Email – mjanderson42@aol.com

AREA OF EXPERTISE WITH RUN-OFFS

- Accounting
- Other – Reinsurance

TYPE OF INSURER

- Property and Casualty

SHORT DESCRIPTION OF RUN-OFF SERVICES

Managed all the financial operations for one P&C insurance company that served as a fronting company that wrote $1.5 billion of direct insurance and ceded 99% to various reinsurers.

Also served as a reinsurance commutation director for a P&C insurance in run–off with $200-$300 million of reinsurance recoverables.

PRIMARY BUSINESS

N/A.

BRANCH OFFICE(S)

None.
COMPANY AND CONTACT INFORMATION

Cantilo & Bennett, L.L.P.
11401 Century Oaks Terrace, Suite 300
Austin, TX 78758

Patrick H. Cantilo
Partner
Office – (512) 478-6000
Email – phcantilo@cb-firm.com

AREA OF EXPERTISE WITH RUN-OFFS

• Administrative Supervision
• Legal Services
• Target Examination Services
• Other – Development and management of run-off plans, determination of run-off plan viability, litigation of run-off issues, reinsurance and claims components of run-off plans, engagement and coordination of specialists for run-off operations

TYPE OF INSURER

• Property and Casualty
• Life
• Health
• Title
• Other – Reinsurers, Captives, HMOs, and Managed Care Organizations

SHORT DESCRIPTION OF RUN-OFF SERVICES

C&B can provide services ranging from focused engagements for a particular facet of a run-off to the full panoply of functions necessary to develop and manage a run-off program in any line of insurance, including compiling a team of specialists and consultants.

PRIMARY BUSINESS

C&B is a Texas law firm that provides legal and consulting services, primarily to state insurance regulators, throughout the country in a wide array of regulatory and troubled-company areas, with particular expertise in receivership and troubled company engagements. It is supported by the Palomar Companies (owned by Messrs. Cantilo and Bennett), which provide a variety of insurance-support services to receivership and other insurance and health care projects.

BRANCH OFFICE(S)

C&B has no branch offices but often assigns personnel to serve for extended periods of time on-site at turn-around or run-off projects.
COMPANY AND CONTACT INFORMATION

Conning
One Financial Plaza
Hartford, CT 06103

Michael Haylon
Head of Conning North America
Office – (860)-299-2266
Email – michael.haylon@conning.com

AREA OF EXPERTISE WITH RUN-OFFS

- Other – Investment Securities Management (e.g. Bonds/Equities), Asset Management, Operational & Investment Cash Flow Management, Risk & Capital Management Solutions

TYPE OF INSURER

- Property and Casualty
- Life
- Accident
- Health
- Fraternal
- Other – Reinsurers, RRG, Captive

SHORT DESCRIPTION OF RUN-OFF SERVICES

Conning’s portfolio management and advisory teams work closely with management to develop customized solutions based on the particular run-off situation and requirements. Our deep understanding of insurance operations and reserve management allows us to model complex liability cash flows. We then use our portfolio management expertise to structure portfolios to optimize investment returns, primarily through investment income, within cash flow requirements and other operating and regulatory constraints.

PRIMARY BUSINESS

Conning is a leading investment management firm with a long history of serving the insurance industry. Conning supports institutional investors, including insurers and pension plans, with investment solutions and asset management offerings, risk modeling software, and industry research.

BRANCH OFFICE(S)

Conning is headquartered in Hartford, Connecticut, with additional offices in Boston, Cologne, Kolding, Hong Kong, London, and New York.
COMPANY AND CONTACT INFORMATION
DLA Piper LLP (US)

Chicago
444 West Lake Street
Suite 900
Chicago, IL 60606

Philadelphia
One Liberty Place
1650 Market Place, Suite 5000
Philadelphia, PA 19103

New York
1251 Avenue of the Americas
New York, NY 10020

Stephen W. Schwab
(Chicago & PA)
Partner
Office – (312) 368-2150
Email – stephen.schwab@us.dlapiper.com

Scott Fischer
(New York)
Partner
Office – (212) 335-4930
Email – scott.fischer@us.dlapiper.com

AREA OF EXPERTISE WITH RUN-OFFS

• Administrative Supervision
• Legal Services
• Other – All manner of legacy transfer transactions, including Part VII, LPT, IBT and IBD

TYPE OF INSURER

• Property and Casualty
• Life
• Accident
• Health
• Title
• Other – Reinsurer, Captive, Protected Cells, Special Purpose Vehicles

SHORT DESCRIPTION OF RUN-OFF SERVICES

All aspects of the administration of troubled insurance companies, companies and books of business in run-off, extending from termination of underwriting and coverage relationships, to recovery of collateral. We have represented regulators and receivers from 14 states, as well as commercial policyholders, senior managers, commercial and private equity lenders and investors, purchasers, reinsurance counterparties, and re/insurance trade associations in matters throughout the United States and many other countries, in policy/contract novation, recapture and policy buy back; captive and commercial reinsurer commutation; run off plan development and implementation; regulatory compliance; legislative enactment; stock and asset purchases; corporate due diligence and compliance;
and dispute litigation, arbitration and mediation. In 2021, we represented the IL Director and Department in the nation’s first insurance business division (Allstate, IL and MI).

**PRIMARY BUSINESS**

DLA Piper is a global law firm with lawyers located in more than 40 countries throughout the Americas, Europe, the Middle East, Africa and Asia Pacific, positioning us to help clients with their legal needs around the world. Our clients range from multinational, *Global 1000*, and *Fortune 500* enterprises to emerging companies developing industry-leading technologies. They include more than half of the *Fortune 250* and nearly half of the *FTSE 350* or their subsidiaries. We also advise governments and public sector bodies.

**BRANCH OFFICE(S)**

DLA Piper has over 90 offices and 20 relationship law firms throughout the Americas, Europe, the Middle East, Africa and Asia Pacific.
COMPANY AND CONTACT INFORMATION

Examination Resources, LLC
20 10th Street NW, Suite 803
Atlanta, GA 30309

Rebecca Belanger  Donald F. Roof
Managing Member  Managing Director
Office – (404) 816-6188  Office – (678) 704-2161
Email – rebeccabelanger@examresources.net  Email – donroof@examresources.net

AREA OF EXPERTISE WITH RUN-OFFS

- Accounting
- Actuarial
- Administrative Supervision
- Legal Services
- Target Examination Services
- Other – Tax

TYPE OF INSURER

- Property and Casualty
- Life
- Accident
- Health
- Other – Health Cooperatives, Reinsurer, RRG, Captive, Self-insured Workers’ Compensation Fund

SHORT DESCRIPTION OF RUN-OFF SERVICES

Examination Resources has experienced and specialized professionals to provide a host of regulatory services to augment a Department’s staff when dealing with troubled insurance companies. ER provides regulatory consulting services such as administrative supervision, rehabilitation, and liquidation on either an outsourced, co-sourced, or consultant basis. See above for our core competencies with Receiverships.

PRIMARY BUSINESS

Our mission is to provide services that efficiently meet our client’s objectives and ultimately improve the quality of insurance regulation. By “Helping Government Succeed”, we have assisted state insurance regulators since 2002. Our firm offers high-level expertise in conducting professional services regarding all aspects of insurance company operations. We have a number of professionals with
financial, market conduct, receivership and regulatory services experience. Our services include financial analysis, administrative supervisions, solvency analysis, rehabilitations and liquidations. Related services that may accompany our troubled company work include market conduct and financial examinations, information system reviews, operational reviews, actuarial analysis, premium tax audits, Medical Loss Ratio reviews, specialist reviews in the field of investments and reinsurance, catastrophic claims and exposure reviews, data validation reviews, and regulatory services.

**BRANCH OFFICE(S)**
Atlanta GA, Baltimore MD, and Kansas City MO.
COMPANY AND CONTACT INFORMATION

Faegre Drinker Biddle & Reath, LLP
1050 K Street NW, Suite 400
Washington, DC 20001

Caryn Glawe
Partner
Office – (317) 237-1488
Email – caryn.glawe@faegredrinker.com
300 N. Meridian Street, Suite 2500
Indianapolis, IN 46204

Patrick D. Hughes
Partner
Office – (202) 312-7421
Email – pat.hughes@faegredrinker.com
1500 K Street NW, Suite 1100
Washington, DC 20005

Joel A. Glover
Partner
Office – (303) 607-3648
Email – joel.glover@faegredrinker.com
1144 15th Street, Suite 3400
Denver, CO 80202

Daniel W. Krane
Partner
Office – (215) 988-2488
Email – daniel.krane@faegredrinker.com
One Logan Square, Suite 2000
Philadelphia, PA 19103

AREA OF EXPERTISE WITH RUN-OFFS

• Administrative Supervision
• Legal Services
• Target Examination Services

TYPE OF INSURER

• Property and Casualty
• Life
• Accident
• Health
• Other – Co-ops, Reinsurer, RRGs, Captive

SHORT DESCRIPTION OF RUN-OFF SERVICES

For almost 50 years, Faegre Drinker professionals have been involved in insurance company receivership and troubled company workouts of all kinds. We have represented receivers, guaranty associations and regulators in insolvency/receivership matters across the country. Our team assists regulators, receivers and companies with corporate, regulatory, reinsurance, mergers and acquisitions, litigation, claim, suitability, captive/alternative risk and compliance needs. In the receivership space, we have handled the receivership court case, service/TPA agreements, asset recovery and third-party litigation and assumption/other reinsurance/run-off/resolution plans of all sorts (both in rehabilitation
and liquidation), all in coordination with regulators (and often the NAIC), guaranty associations/funds
and other stakeholders. In the transactional space, we have represented buyers and sellers of troubled
blocks and troubled companies.

Our team includes professionals who have served as in-house special deputy receiver to insurance
commissioners, contract special deputy receivers and counsel to the commissioner as receiver.
Collectively our professionals have served as special deputy or counsel to the receiver on more than
fifty separate insurance receivership estates.

• Nearly 50 years’ experience in receiverships and problem company workouts
• Engagements in all 50 states
• Coordinated with insurance commissioners in 25+ states
• Represented NOLHGA on 50+ insolvencies involving life, health, annuity and long-term care
  insurance
• Handled several of the largest life and health insolvencies on record
• Receiver or counsel to the receiver on more than 50 insurance receivership estates

PRIMARY BUSINESS
Faegre Drinker is a top 50 law firm with more than 1,300 experienced attorneys, consultants and
professionals in 21 locations across the United States, United Kingdom and China. We became Faegre
Drinker on February 1, 2020, as the result of a combination of the law firms of Faegre Baker Daniels
and Drinker Biddle & Reath. We have one of the largest dedicated insurance teams in the country with
more than 80 full-time insurance attorneys and consultants.

BRANCH OFFICE(S)
U.S. Offices:
Albany, NY; Boulder, CO; Chicago, IL; Dallas, TX; Denver, CO; Des Moines, IA; Florham Park, NJ; Fort
Wayne, IN; Hartford, CT; Indianapolis, IN; Los Angeles, CA; Minneapolis, MN; New York, NY;
Philadelphia, PA; Princeton, NJ; San Francisco, CA; Silicon Valley, CA; Washington, DC; Wilmington, DE

International Offices:
Shanghai, China; London, England
COMPANY AND CONTACT INFORMATION

FitzGibbons and Company, Inc.
9821 N. 95th Street, Suite 105
Scottsdale, AZ 85258

Michael J. FitzGibbons
President
Office – (480) 948-4351
Email – mjf@fitzgibbonsco.com

AREA OF EXPERTISE WITH RUN-OFFS

• Accounting – Reinsurance, Audit and Dispute Resolution
• Actuarial
• Administrative Supervision
• Other – Interim Management, Financial Reporting & Run-Off Projections

TYPE OF INSURER

• Property and Casualty
• Life
• Accident
• Health
• Fraternal
• Title
• Other – Professional Reinsurer, RRG’s, Other Captives, Surety

SHORT DESCRIPTION OF RUN-OFF SERVICES

Financial projections modeled to reflect proposed run-off plan to assure equitable payout to policyholders and other claimants. Implement run-off in accordance with approved plan and set benchmarks to mark success of plan.

PRIMARY BUSINESS

F&C consults with Insurance Departments on financially distressed companies and develops, in concert with management and regulator, solutions to adverse financial findings which can result in either a formal proceeding or an agreed run-off plan, targeting selected benchmarks during run-off.

BRANCH OFFICE(S)

300 West Broadway, Suite 215
Council Bluffs, IA 51503
COMPANY AND CONTACT INFORMATION

Greenberg Traurig P.A.
401 East Las Olas Boulevard, Suite 2000
Fort Lauderdale, FL 33301

Fred E. Karlinsky
Shareholder; Co-Chair;
Insurance Regulatory & Transactions Practice Group
Office – (954) 768-8278
Email – karlinskyf@gtlaw.com

Christian Brito
Associate
Office – (954) 768-8279
Email – britoc@gtlaw.com

AREA OF EXPERTISE WITH RUN-OFFS

• Administrative Supervision
• Legal Services
• Other – P&C, Life, Accident, Health, Fraternal, Title, Reinsurer, RRG and Captive

TYPE OF INSURER

• Property and Casualty
• Life
• Accident
• Health
• Fraternal
• Title
• Other – Reinsurer, RRG, Captive

SHORT DESCRIPTION OF RUN-OFF SERVICES

Greenberg Traurig’s Insurance Regulatory and Transactions Practice Group is experienced in transactional and regulatory law, executive and legislative governmental affairs, administrative law, and corporate representation. Our firm has experience in representation of interested parties involved in distressed companies, liquidations, administrative supervision, and regulatory run-off services. We have represented counterparties in run-off arrangements, stock and asset purchases, secured and unsecured creditors, and claims purchasers. Our firm has advised clients on a variety of solvency and work-out matters, including fraudulent transfer, preference issues and numerous other solvency, receivership and guaranty fund matters. More broadly, our attorneys advise clients on operational issues - including start-up initiatives, structuring, capitalization, and finance.
PRIMARY BUSINESS
Greenberg Traurig, LLP (GT) has approximately 2,300 attorneys in 40 locations in the United States, Latin America, Europe, Asia, and the Middle East. GT has been recognized for its philanthropic giving, diversity, and innovation, and is consistently among the largest firms in the U.S. on the Law360 400 and among the Top 25 on the Am Law Global 100. The firm is net carbon neutral with respect to its office energy usage and Mansfield Rule 4.0 Certified Plus.
Web: www.gtlaw.com Twitter: @GT_Law.

BRANCH OFFICE(S)

*Berlin: Greenberg Traurig’s Berlin Office is operated by Greenberg Traurig Germany, an affiliate of Greenberg Traurig, P.A. and Greenberg Traurig, LLP.; London: Operates as a separate UK registered legal entity; Mexico City: Operates as Greenberg Traurig, S.C.; Milan: Greenberg Traurig’s Milan office is operated by Greenberg Traurig Santa Maria, an affiliate of Greenberg Traurig, P.A. and Greenberg Traurig, LLP; Seoul: Operated by Greenberg Traurig LLP Foreign Legal Consultant Office; Tel Aviv: A branch of Greenberg Traurig, P.A., Florida, USA; Greenberg Traurig Tokyo Law Offices are operated by GT Tokyo Horitsu Jimusho, an affiliate of Greenberg Traurig, P.A. and Greenberg Traurig, LLP.; Warsaw: Operates as Greenberg Traurig Grzesiak SP.K.
COMPANY AND CONTACT INFORMATION

Hall Estill Law Firm
320 S. Boston Ave., Suite 200
Tulsa, OK 74103

William W. O’Connor
Shareholder
Office – (918)-594-0588
Email – boconnor@hallestill.com

AREA OF EXPERTISE WITH RECEIVERSHIPS

- Legal Services

TYPE OF INSURER

- Property and Casualty
- Life
- Accident
- Health
- Other – Reinsurer, RRG, Captive

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES

William O’Connor, lead shareholder for our receivership services, has extensive experience in the administration of insurance company liquidations and all litigation related thereto, complex litigation, insurance litigation, pharmaceutical defense, employment litigation and general litigation. of commercial disputes, entity structures and governance, and commercial transactions. Bill has been recognized as a Best Lawyer in America in Commercial Litigation, as well as an Oklahoma Super Lawyer in Business Litigation, where he has been named among the top 50 attorneys in the state. Further, he is an AV-rated attorney through Martindale-Hubbell and has been named a Local Litigation Star by Benchmark Litigation. This practice area team lead by Bill within Hall Estill has prosecuted numerous actions against directors & officers, actuaries, auditors, policyholders and vendors, recovering millions of dollars.

PRIMARY BUSINESS

Hall Estill is a regional, commercial law firm headquartered in Tulsa, Oklahoma, with nearly 140 attorneys. The firm is organized into 11 legal sections and each is comprised of specific practice areas, more than 70 in all, in which our attorneys assist clients. With a strong command in emerging trends in business and technology, we are able to offer our clients powerful counsel in a myriad of legal areas:
Bankruptcy, Restructuring & Creditor’s Rights; Corporate Services; Energy & Natural Resources; Environmental Services; Indian Law; Intellectual Property; Labor & Employment; Litigation; Personal Legal Services; Real Estate; and Tax & Employee Benefits.

BRANCH OFFICE(S)

100 N. Broadway Ave., Suite 2900
Oklahoma City, OK 73102

1600 Stout St., Suite 1100
Denver, CO 80202

75 N. East Ave., Suite 500
Fayetteville, AR 72701
COMPANY AND CONTACT INFORMATION

Heese Consulting, LLC
436 West 59th Street
Kansas City, MO 64113

Fred Heese, CFE, CPA, CGMA, MBA
President
Office – (816) 456-8047
Email – fheese@kc.rr.com

AREA OF EXPERTISE WITH RUN-OFFS

- Accounting
- Administrative Supervision
- Target Examination Services
- Other – Troubled company assistance, run off specialist, reinsurance, etc.

TYPE OF INSURER

- Property and Casualty
- Life
- Accident
- Health
- Fraternal
- Title
- Other – Reinsurers, Captives, RRG’s, MGA’s, basically all types

SHORT DESCRIPTION OF RUN-OFF SERVICES

Heese Consulting, LLC with Fred Heese as President and Primary has the experience obtained from numerous years of overseeing companies that are troubled, in administrative supervision and receivership. Fred recently took early retirement from the Missouri Department of Insurance after twenty-nine years of service. Fred was Chief Financial Examiner and Director of the Division of Insurance Company Regulation overseeing financial analysis and examination, admissions, captives, surplus lines, and taxation. Fred is a member of the International Association of Insurance Receivers (IAIR).

Fred has directly had on sight responsibilities for receiverships of small and large companies and has had experience in many facets from initial troubled company identification, establishing action plans to recapitalize them, site take over plans for those needing an immediate response, and long-term oversight in receivership. Fred has worked with judges, attorneys and guaranty associations in regard to troubled companies and is considered a problem solver under such scenarios.

One example was that in 2011 Fred was able to save Missouri’s largest Farm Mutual after the Joplin tornado by negotiating a plan with another Missouri domestic to recapitalize the insolvent company
with surplus notes that were guaranteed by the Missouri P&C Guaranty Association. There were many other instances of troubled companies that were able to continue due to action and/or RBC plans established by Fred and his team to bring the companies back to sound footing.

**PRIMARY BUSINESS**

Heese Consulting, LLC is an independent regulatory consulting firm providing technical expertise and services.

**BRANCH OFFICE(S)**

None.

Further information available upon request.
COMPANY AND CONTACT INFORMATION

Ingardus, LLC
One Indiana Square, Suite 3501
Indianapolis, IN 46204

Michael P. Kilkenny
Chief Executive Officer & Managing Director
Office – (317) 917-1176
Email – mkilkenny@ingardus.com

Angela L. Ohlmann
Chief Financial Officer & Principal
Office – (317) 917-1176
Email – aohlmann@ingardus.com

AREA OF EXPERTISE WITH RUN-OFFS

• Accounting
• Administrative Supervision
• Other – Forensic Accounting, Damages, Regulatory Compliance, Suitability

TYPE OF INSURER

• Property and Casualty
• Life, Accident and Health
• Health
• Fraternal
• Title
• Other – Annuity, Captive, Reinsurer, Associations/Trusts, Agencies, Third-Party Administrators

SHORT DESCRIPTION OF RUN-OFF SERVICES

Ingardus provides a wide range of receiver and run-off services focused primarily on the operational needs including, but not limited to:

• Compliance with and management of the required rehabilitation tasks
• Coordination and communication with the appropriate lead State
• Coordination and communication with all other involved regulatory entities including other states and guaranty associations
• Coordination and communication with interested parties and the general public
• Review the qualifications of Company staff and staffing needs and develop a recommendation of retention or dismissal
• Segregate the Company from the Parent
• Development and implementation of the rehabilitation plan
• Claims Management
• Oversight of subcontractors
• Negotiate with affiliates of the Company, third-party contractors of the Company, reinsurers, and other parties involved
• Marshal the assets of the Company
• Secure and establish all needed banking and investment accounts
• Develop, maintain, and manage cash flow analyses
• Develop, maintain, and manage liquidity analyses
• Assist with the investigation and collection of open receivables of all kinds
• Inventory (or direct the inventory) of all assets, contracts, and records
• Coordinate all needed financial reporting
• Review internal controls and implement new controls, as needed, related to cash and asset movement
• Assist with the drafting and completion of all necessary filings.

Ingardus and its principals currently serve or have served as a Special Deputy Rehabilitator/Liquidator of approximately a dozen companies. Additionally, pursuant to Regulatory Settlement Agreements, Ingardus has been the acting Monitor for troubled companies and lead multiple market conduct examinations for a variety of insurer types.

**PRIMARY BUSINESS**

Michael P. Kilkenny and Angela L. Ohlmann founded Ingardus, LLC. Ingardus is an independently operated and managed affiliate of the law firm Taft Stettinius & Hollister LLP. Taft is a law firm and has been in business since 1885. Ingardus is not a law firm. Ingardus is independently operated and managed by Michael and Angela – separate from Taft. Ingardus is focused on the insurance industry.

Our business has two primary verticals – business advisory services and forensic accounting services. The verticals overlap depending on the project. Through our forensic accounting services, we calculate financial related loss and perform complex fraud investigations. Within our business advisory service vertical, a primary focus is performing regulatory work including market conduct examinations, assisting with troubled insurance companies (as Supervisor, Rehabilitator, Liquidator or Monitor, and other special projects as needs arise (e.g., Form A due diligence, hearing and process reviews/revisions).

Additional information regarding our business and services may be found at [www.ingardus.com](http://www.ingardus.com).

**BRANCH OFFICE(S)**

We currently have five (5) offices in Chicago, Cincinnati, Cleveland, Indianapolis, and Louisville servicing clients across the United States.
COMPANY AND CONTACT INFORMATION

INS Consultants, Inc.
419 South 2nd Street, New Market, Suite 206
Philadelphia, PA 19147

Alan E. Shaw
President
Office – (215) 625-9877
Email – ashaw@insconsultants.org

Michael Johnson
Director, Rehabilitations & Liquidations
Office – (215) 625-9877
Email – mjohnson@insconsultants.org

AREA OF EXPERTISE WITH RUN-OFFS

• Accounting
• Actuarial
• Administrative Supervision
• Legal Services
• Target Examination Services

TYPE OF INSURER

• Property and Casualty
• Life
• Accident
• Health
• Other – RRG, Captive

SHORT DESCRIPTION OF RUN-OFF SERVICES

INS Consultants, Inc. provides examination, actuarial, rehabilitation/liquidation, information technology, claims, asset recovery and reinsurance services.

PRIMARY BUSINESS

INS Consultants, Inc., along with its affiliate companies of INS Services, Inc., INS Regulatory Insurance Services, Inc., and INSRIS-PR, LLC, provide financial examination services, market conduct examination services, actuarial services, rehabilitation and liquidation services and information technology services exclusively to insurance regulatory agencies.

BRANCH OFFICE(S)

None.
COMPANY AND CONTACT INFORMATION

Legal & Insurance Regulatory Consulting
33 Dakarla Drive
Middletown, NJ 07748

Francine L. Semaya, Esq.
Legal & Insurance Regulatory Consultant
Office – (732) 241-8090
Email – flsemaya@gmail.com

AREA OF EXPERTISE WITH RUN-OFFS

• Administrative Supervision
• Legal Services

TYPE OF INSURER

• Property and Casualty
• Life

SHORT DESCRIPTION OF RUN-OFF SERVICES

In the course of my work in the receivership arena, I have handled many commutation agreements, program restructuring, and redrafting of reinsurance programs. I provide legal and regulatory advice to clients in run-off and those dealing with run-off estates. I have successfully turned around companies in rehabilitation and put them back on the market or into run-off.

PRIMARY BUSINESS

Provide insurance regulatory, insolvency, reinsurance and transactional legal advice to clients. Serve as an expert witness; performs compliance audits; advise clients on handling of run-off book of business; negotiate commutations and transfers of books of business. Lecture, write and teach on insolvency, reinsurance and insurance regulatory issues.

BRANCH OFFICE(S)

New York, NY and Middletown, NJ
COMPANY AND CONTACT INFORMATION

Noble Consulting Services, Inc.
211 N. Pennsylvania Street, Suite 2350
Indianapolis, IN 46204

Mike P. Dinius, CFE, CPA
Chief Executive Officer
Office – (317) 608-4153
Email – mdinius@noblecon.net

John Murphy, JD
Vice President
Office – (317) 608-4154
Email – jmurphy@noblecon.net

Steve Hazelbaker, CPA, FLMI
President
Office – (317) 608-4155
Email - shazelbaker@noblecon.net

AREA OF EXPERTISE WITH RUN-OFFS

- Accounting
- Actuarial
- Administrative Supervision
- Investment Banking/Sales Process Services
- Target Examination Services
- Other – Keys to success include bringing the required resources and skill sets to bear to facilitate issue identification and resolution. Our action plans enable regulators to monitor performance and treatment of policyholders and claimants. It is important to maximize assets to pay claims in closed blocks of business. Operational expenses should be reduced to the minimum amounts necessary to pay claims and achieve regulatory compliance. Noble has experienced success settling claims with limited resources. Noble has been involved in negotiations that have involved the sale or transfers of blocks of business, when necessary for the protection of policyholders.

TYPE OF INSURER

- Property and Casualty
- Life
- Accident
- Health
- Fraternal
- Title
- Other – Reinsurer, RRG, Captive, Farmers Mutual, Annuity, MEWA
SHORT DESCRIPTION OF RUN-OFF SERVICES

Noble offers insurer run-off services. Such services may include negotiation of the sale of troubled companies or blocks of business, coordination with guaranty funds, claims processing, and support/assessments of corporate governance and information technology.

Our seasoned professionals are available to support such services as needed.

PRIMARY BUSINESS

Noble provides a full range of regulatory consulting services exclusively to insurance regulators. Business services include regulatory support for troubled companies as well as financial condition and targeted market conduct examinations and analysis.

BRANCH OFFICE(S)

The location of Noble’s corporate headquarters is in downtown Indianapolis, Indiana. Key staff reside in locations throughout the country.
COMPANY AND CONTACT INFORMATION

PRO IS Inc.
3501 Concord Road, Suite 120
York, PA  17402

Julie Osborn
Vice President, Head of US Operations and Strategic Initiatives
Office – (717) 757-7905
Email – julie.osborn@pro-global.com

AREA OF EXPERTISE WITH RUN-OFFS

- Accounting
- Actuarial
- Administrative Supervision
- Investment Banking/Sales Process Services
- Legal Services
- Target Examination Services
- Other

TYPE OF INSURER

Property and Casualty
Accident
Fraternal
Title
Other (Insurance services provider)

SHORT DESCRIPTION OF RUN-OFF SERVICES

Pro has managed billions in run off liabilities and has managed the solvent run off of a large carrier in the US. Pro has done work directly for insurance departments in multiple states.

PRIMARY BUSINESS

Provision of insurance/reinsurance technical services with extensive experience in Legacy Management and Claims.

BRANCH OFFICE(S)

PRO IS Inc.
3501 Concord Road, Suite 120
York, PA  17402 USA
COMPANY AND CONTACT INFORMATION

Quigley & Associates
2553 Damian Drive
Hatboro, PA 19040

Bob Quigley
Owner/Principal
Office – (215) 470-0813
Email – rcqcpa@aol.com

AREA OF EXPERTISE WITH RUN-OFFS

- Accounting
- Actuarial
- Administrative Supervision
- Target Examination Services
- Other – Litigation Support, Tax Return Preparation

TYPE OF INSURER

- Property and Casualty
- Other – Reinsurer, RRG

SHORT DESCRIPTION OF RUN-OFF SERVICES

From preliminary assessments of troubled companies and/or reinsurance programs to all aspects of estate administration, including reconstruction of accounting records, reinsurance billing and collection, litigation support, and tax return preparation.

PRIMARY BUSINESS

Insurance industry consultants – forensic accounting, auditing, litigation support, management advisory, and tax practice. Engagements include actuarial / commutation support services, advisory services to insolvent insurers, business valuations, expert witness services, MGA audits, reinsurance inspections and dispute resolution, Sarbanes-Oxley documentation and controls testing, and tax return preparation.

BRANCH OFFICE(S)

None.
COMPANY AND CONTACT INFORMATION

Rackemann, Sawyer & Brewster, PC
160 Federal Street
Boston, MA 02110

J. David Leslie, Esq.
Director
Office – (617) 951-1131
Email – dleslie@rackemann.com

Tom Thompson
Office – (617) 951-1131
Email – dleslie@rackemann.com

Stuart T. Leslie, Esq.
Director
Office – (617) 951-1130
Email – sleslie@rackemann.com

Eric A. Smith, Esq.
Director
Office – (617) 951-1127
Email – esmith@rackemann.com

AREA OF EXPERTISE WITH RUN-OFFS

- Administrative Supervision
- Legal Services
- Target Examination Services

TYPE OF INSURER

- Property and Casualty
- Life, Accident and Health
- Health – HMO
- Other – Captive, RRG

SHORT DESCRIPTION OF RUN-OFF SERVICES

Rackemann has extensive experience with property-casualty insurer, life insurer, and HMO administrative supervisions, runoffs, and rehabilitations. It has acted as counsel in administrative supervisions and runoff proceedings, dealing with management and maintaining effective working relationships with other regulators and other participants in the process.

Through these proceedings, Rackemann has developed a thorough understanding of the law governing administrative supervision, run-offs, and rehabilitation proceedings for insurers. Rackemann is also familiar with the greater regulatory context in which those statutes operate, including the NAIC model acts.

Rackemann also has extensive experience with targeted market conduct examinations, ranging from 50-state disability income insurance and workers compensation insurance examinations to 2-state long-term care insurance examinations.
The lawyers in the Rackemann Insurance Practice group focus on the representation of insurance regulators and consequently have significant experience in working as part of a team with their regulator colleagues.

**PRIMARY BUSINESS**

Legal advice and counsel.

**BRANCH OFFICE(S)**

None.
COMPANY AND CONTACT INFORMATION

Reinsurance Results, Inc.
574 Prairie Center Drive, Suite 135, No. 128
Eden Prairie, MN 55344

Tom Thompson
President & CEO
Office – (952) 942-9599
Email – tom.thompson@reinsuranceresults.com
Website – www.ReinsuranceResults.com

AREA OF EXPERTISE WITH RUN-OFFS

• Other – Forensic Reinsurance Auditor

TYPE OF INSURER

• Other – Forensic Reinsurance Auditor

SHORT DESCRIPTION OF RUN-OFF SERVICES

Since 1998, Reinsurance Results, Inc. has been assisting insurance companies in the identification and recovery of overpaid reinsurance premium and under-ceded reinsurance loss through forensic audits. We invite you to visit our website at www.ReinsuranceResults.com to learn more about our company and the companies we have serviced.

PRIMARY BUSINESS

Industry leader in forensic reinsurance audits since 1998.

BRANCH OFFICE(S)

215 Yarmouth Road
Gray, ME 04039
Phone: (207) 657-1123
Contact: Tod Bennett, Senior Vice President
COMPANY AND CONTACT INFORMATION

Risk & Regulatory Consulting, LLC
20 Batterson Park Road, Suite 380
Farmington, CT 06032

Jan Moenck  Eric Scott
Partner,  Director,
Troubled Company and Receivership Services  Troubled Company and Receivership Services
Office – (612) 868-9839  Office – (850) 443-9031
Email – jan.moenck@riskreg.com  Email – eric.scott@riskreg.com

Leo Garrity
Director,
Troubled Company and Receivership Services
Office – (610) 212-5583
Email – Leo.Garrity@riskreg.com

AREA OF EXPERTISE WITH RUN-OFFS

• Accounting
• Actuarial
• Administrative Supervision
• Investment Banking/Sales Process Services
• Target Examination Services
• Other – Claims, Review and structure of acquisition and merger proposals to resolve troubled company situations. Investment analysis and planning, Information Technology, Reinsurance, Virtualization of insurance operations.

TYPE OF INSURER

• Property and Casualty
• Life
• Accident
• Health
• Fraternal
• Title
• Other – Reinsurer, Risk Retention Group, Service and Auto Warranties, and Unauthorized Insurers, Reinsurer, Surety, Bail, and Immigration Bonds.
SHORT DESCRIPTION OF RUN-OFF SERVICES

RRC’s combined team, comprised of over 100 professionals provides a variety of services to state insurance regulators on a national basis. Our resources provide troubled company and receivership consulting, regulatory consulting, business consulting, litigation support, financial examination and regulatory compliance, market regulation analysis and compliance, information systems consulting, actuarial services, and training, among other specialized services. We specialize in accounting, claims, actuarial, reinsurance, information technology, and management oversight of troubled insurers on behalf of insurance regulators.

Our 11 member Receivership and Run-off team offers independent and realistic assessments of the situation, including strategic recommendations to assist in developing an appropriate regulatory approach, which will minimize the impact on policyholders and the public. RRC’s Receivership and Run-off team includes 9 individuals with professional designations from the International Association of Insurance Receivers. We believe our team’s significant regulatory experience, communication and project management skills, blended with in-depth insurance knowledge makes RRC the best qualified firm to assist insurance departments.

PRIMARY BUSINESS

Risk & Regulatory Consulting, LLC (“RRC”) is an affiliate of RSM US LLP, an accounting, tax and consulting firm. RRC’s primary focus is to provide a variety of consulting services to support the mission of state insurance regulators throughout the country. Those services include: troubled company and receivership services, financial and market conduct examinations, financial analysis, Form A reviews, actuarial reviews, information systems consulting, staff training, regulatory process reviews, and pharmacy & healthcare consulting. Additionally, we have the expertise to review the particular entity’s invested assets and assess the risks, valuation and liquidity of those assets.

BRANCH OFFICE(S)

The practice’s primary offices are located at 20 Batterson Park Road, Suite 380, Farmington, Connecticut 06032. The balance of our team is located in approximately 30 states throughout the country allowing us to be onsite quickly at any location.
COMPANY AND CONTACT INFORMATION

RiverStone
250 Commercial Street, Suite 5000
Manchester, NH 03101

Matt Kunish
Chief Business Development Officer
Office - (603) 656-2572
Email - Matt_Kunish@trg.com

Marcy Van Stee
Business Development Manager
Office - (858) 716-2228
Email - Marcy_Van_Stee@trg.com

AREA OF EXPERTISE WITH RUN-OFFS

• Other – Reinsurance, Loss Portfolio Transfers, Novation, Commutations, Acquisition / Stock Purchase, Third-Party Administrator

TYPE OF INSURER

• Property and Casualty
• Other – Reinsurer, RRG, Captive, Self-Insureds.

SHORT DESCRIPTION OF RUN-OFF SERVICES

RiverStone provides a range of insurance run-off services for clients who seek sustainable exit solutions. By utilizing practical deal structures, we help insurers, reinsurers, and captive owners balance all the factors required to make their run-off strategies successful for their traditional or alternative risk transfer vehicles.

With over 20 years of run-off and claims management, we have transacted various types of deals – from acquiring discontinued portfolios through alternative deal structures such as loss portfolio transfers, novation, commutations, company acquisitions and other reinsurance arrangements.

RiverStone also offers third-party claims handling services with our team of highly specialized professionals.

PRIMARY BUSINESS

RiverStone is a full-service run-off provider comprised of a group of insurance, reinsurance, and service companies specializing in the acquisition and management of non-core commercial and captive insurance liabilities. Featuring a team of over 350 skilled and tenured professionals with a deep knowledge of claim and litigation management, reinsurance, actuarial and finance skills - we provide ownership, accountability, and commitment in our aim to ensure transaction security and maintain client’s reputations. It is not just what we do at RiverStone that matters, it is also how we do it. We are dedicated to responsible run-off solutions.

We are an industry leader in claims resolution, reinsurance recovery and dispute resolution with a track-record of influencing case law and industry standards in multiple jurisdictions. RiverStone has a
proven record of working with regulators, and a culture of compliance. We are experienced in handling all major property & casualty insurance and reinsurance lines of business and loss types including, but not limited to: Professional and General Liability, Property and Casualty, Workers’ Compensation, Commercial Auto, and Asbestos, Pollution and Health Hazard.

For more than 20 years, RiverStone has been part of the insurance and reinsurance operations of Fairfax Financial Holdings Limited. We have transitioned from managing only Fairfax legacy business to operating as a run-off enterprise, acquiring traditional and captive insurance companies, reinsurance portfolios, and offering third-party claims administration services. The financial backing of Fairfax allows RiverStone to provide creative and varied deal structures to deliver sustainable outcomes for our clients.

**BRANCH OFFICE(S)**

RiverStone is headquartered in Manchester, NH with additional offices in San Diego, CA and Atlanta, GA. Our in-house third-party administration firms, Rockville Risk Management Associates and Arya Claims Services, are headquartered in Rockville Centre, NY.
COMPANY AND CONTACT INFORMATION

The Schacht Group
227 West Monroe Street, Suite 900
Chicago, IL 60606

James Schacht
Office – (312) 428-2624
Email – jim@theschachtgroup.com

AREA OF EXPERTISE WITH RUN-OFFS

• Administrative Supervision

TYPE OF INSURER

• Property and Casualty
• Life
• Accident
• Health
• Fraternal

SHORT DESCRIPTION OF RUN-OFF SERVICES

Oversight of receivership operation or administration of a receivership.

PRIMARY BUSINESS

Consulting services to the insurance industry.

BRANCH OFFICE(S)

None.
COMPANY AND CONTACT INFORMATION

Schwartzer Consulting, LLC
E9253 Oakleaf Lane
Wisconsin Dells, WI. 53965

Dan Schwartzer
Office – 608-206-3451
Email – dan@schwartzerconsulting.com

AREA OF EXPERTISE WITH RECEIVERSHIPS

• Administrative Supervision

TYPE OF INSURER

• Property and Casualty
• Life, Accident and Health
• Health
• Fraternal

BRANCH OFFICE(S)

None
## COMPANY AND CONTACT INFORMATION

**Sidley Austin LLP**

<table>
<thead>
<tr>
<th>Name</th>
<th>Position</th>
<th>Contact Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Andrew R. Holland</td>
<td>Partner, Head of Insurance Regulatory Practice</td>
<td>Office – (212) 839-5882 Email – <a href="mailto:aholland@sidley.com">aholland@sidley.com</a> 787 Seventh Avenue New York, NY 10019</td>
</tr>
<tr>
<td>Ellen M. Dunn</td>
<td>Partner, Co-Leader of Global Insurance Disputes Group</td>
<td>Office - (212) 839-8540 Email - <a href="mailto:edunn@sidley.com">edunn@sidley.com</a> 787 Seventh Avenue New York, NY 10019</td>
</tr>
<tr>
<td>Thomas D. Cunningham</td>
<td>Partner</td>
<td>Office - (312) 853-7594 Email - <a href="mailto:tcunningham@sidley.com">tcunningham@sidley.com</a> 1 South Dearborn Street Chicago, Illinois 60603</td>
</tr>
<tr>
<td>Michael P. Goldman</td>
<td>Partner, Co-Leader of Global Insurance and Financial Services Group</td>
<td>Office - (312) 853-4665 Email - <a href="mailto:mgoldman@sidley.com">mgoldman@sidley.com</a> 1 South Dearborn Street Chicago, Illinois 60603</td>
</tr>
<tr>
<td>Michael L. Rosenfield</td>
<td>Partner</td>
<td>Office - (213) 896-6076 Email - <a href="mailto:mrosenfield@sidley.com">mrosenfield@sidley.com</a> 555 West Fifth Street Los Angeles, CA 90013</td>
</tr>
</tbody>
</table>

## AREA OF EXPERTISE WITH RUN-OFFS

- Legal Services

## TYPE OF INSURER

- Property and Casualty
- Life
- Accident
- Health
- Fraternal
- Other – Reinsurer, Monoline

## SHORT DESCRIPTION OF RUN-OFF SERVICES

For more than 40 years, Sidley Austin LLP has handled a wide variety of insurance company run-off and conservation, restructuring, rehabilitation and liquidation matters in the U.S. and abroad. We have
handled numerous run-off transactions in which lines of business are sold, renewal rights are sold, or subsidiaries, affiliates or divisions are sold.

In some cases, these transactions may be coupled with reinsurance transactions, cut-through endorsements provided by strong reinsurers, or other capital-raising initiatives. We are also at the forefront of developing new and effective techniques for voluntary run-offs under regulatory supervision.

We have advised a wide range of participants in the run-off market in a variety of transactions. We represented Premia Holdings in the formation of its groundbreaking legacy sidecar, Elevation Re, the first ever sidecar structure to provide investors with “pure play” access to property and casualty run-off risk. We represented Venerable in the acquisition of variable annuity reinsurer Corporate Solutions Life Reinsurance Company, in run-off since 2002, from Equitable Holdings and the concurrent reinsurance of legacy variable annuity business from Equitable Financial Life Insurance Company. We represented The Hartford in the sale of its run-off life and annuity business to an investor group. We represented Apollo in taking control of Catalina Holdings, a Bermuda non-life insurance/reinsurance run-off consolidator, as well as Aquiline in its acquisition of property and casualty run-off insurance business Armour Group. We represented AIG in the formation of and transition of various property and casualty and life run-off/legacy blocks of business to Fortitude Re, and advised Fortitude Re in the sale of a majority stake to Carlyle and T&D Holdings, furthering the use of Fortitude Re as a run-off platform. We have also assisted certain of our medical professional liability insurance and self-insured clients in executing terminal loss portfolio transfer (LPT) transactions with run-off specialist Premia.

We regularly represent Resolute Management (Berkshire) in reinsurance disputes underlying run-off blocks assumed from some of the largest property and casualty insurance carriers. We also represented Lumbermens Mutual Casualty Company (now known as ProBuild) for several years in connection with the arrangement of cut-through endorsements on their insurance policies, the sales of various subsidiaries including NATLSCO, the sale of renewal rights to various lines of business, and the handling of reinsurance disputes, specialized reinsurance transactions and various regulatory matters.

**PRIMARY BUSINESS**

Sidley is a premier global law firm. With more than 2,000 lawyers around the world, we provide a broad range of transactional, regulatory and litigation services to meet the needs of our clients.

**BRANCH OFFICE(S)**

Sidley has a global footprint with offices in 20 cities: Beijing, Boston, Brussels, Century City, Chicago, Dallas, Geneva, Hong Kong, Houston, London, Los Angeles, Munich, New York, Palo Alto, San Francisco, Shanghai, Singapore, Sydney, Tokyo and Washington, DC.
COMPANY AND CONTACT INFORMATION

Tharp and Associates, Inc.
4802 East Ray Road, Suite 23-282
Phoenix, AZ 85044-6417

Mark D. Tharp
Chief Executive Officer
Certified Insurance Receiver, Multiple Lines
Office – (602) 769-6395
Email – mtharp@tharpassociates.com

Truitt D. Todd
Chief Financial Officer
Office – (602) 769-6814
Email – ttodd@tharpassociates.com

AREA OF EXPERTISE WITH RUN-OFFS

• Accounting
• Administrative Supervision
• Audit Services – Reinsurance
• Target Examination Services
• Other – Forensic Accounting, Data and Analytics, Financial Modeling, Interim Management Restructuring

TYPE OF INSURER

• Property and Casualty
• Life, Annuity, Accident and Health
• Mortgage Guaranty Insurance
• Health
• Fraternal
• Title
• Other – Captives, MEWA, RRG, Service and Auto Warranties

SHORT DESCRIPTION OF RUN-OFF SERVICES

Tharp is a nationally recognized professional services organization with over 40 years of continuous experience. The firm’s principals have served as supervisor and/or court-appointed fiduciary (Special Deputy Receiver/Assistant Receiver) for more than forty-five impaired, insolvent or otherwise troubled insurers placed in court-supervised receivership proceedings, run-offs or administrative supervision. Tharp employs its extensive knowledge and expertise in the troubled insurance space to find efficient and effective solutions to assist regulators in designing and executing run-off plans.

PRIMARY BUSINESS

Tharp’s core expertise – management, consulting, fiduciary, forensic accounting and financial services for the insurance and reinsurance industries – encompasses an extensive range of critical functions for which Tharp’s principals are highly qualified and experienced in areas including, but not limited to:

• Troubled Insurance Company Delinquency Proceedings
• Financial and Market Conduct Examinations of Insurers
• Litigation Support and Expert Witness
• Insurance Holding Company Systems
• Reinsurance Assumed and Ceded

For more information, please see our website at www.tharpassociates.com

**BRANCH OFFICE(S)**

N/A
COMPANY AND CONTACT INFORMATION

Veris Consulting, Inc.
11710 Plaza America Drive, Suite 300
Reston, VA 20190

R. Larry Johnson
Chairman/CEO
Office – (703) 654-1400
Email – ljohnson@verisconsulting.com

AREA OF EXPERTISE WITH RUN-OFFS

- Accounting
- Legal Services
- Target Examination Services
- Other – Reinsurance, Consulting - Forensic Accounting and Litigation Consulting

TYPE OF INSURER

- Property and Casualty
- Life
- Accident
- Health
- Other – Mutual, Reinsurer, Captive, RGG

SHORT DESCRIPTION OF RUN-OFF SERVICES

Veris Consulting, LLC provides accounting and consulting services in connection with troubled and insolvent entities, particularly property/casualty and life and health insurers. Veris has worked as accounting experts on behalf of Liquidators in the states of Arizona, California, Connecticut, Florida, Hawaii, Illinois, Iowa, Kansas, Kentucky, Louisiana, Missouri, Nebraska, Ohio, Oklahoma, Pennsylvania, Rhode Island, Texas, West Virginia, and the Government of Bermuda. Veris and its predecessor firm has performed a variety of other accounting consulting and state examination related services for many state insurance departments including the states of Pennsylvania, Maryland, Vermont, Arkansas, and the District of Columbia.

PRIMARY BUSINESS

Veris Consulting, LLC is a premier provider of highly specialized forensic accounting and financial management services to a diverse national and international clientele with a particular focus on the insurance/reinsurance industry. Veris provides innovative, customized solutions for a variety of client needs including litigation support and dispute resolution and financial management services. Veris’ professionals have experience in leadership and standard-setting roles within the insurance industry.
and possess expertise related to statutory accounting principles, generally accepted accounting principles and International Financial Reporting Standards.

**BRANCH OFFICE(S)**

Veris is headquartered in Reston, VA with an office in Jacksonville, FL.
A
Anderson, CPA, Michael J. .................................................................................................................... 1, 48

B
Barnes & Thornburg LLP ............................................................................................................................. 2

C
Cantilo & Bennett, LLP .......................................................................................................................... 5, 49
Conning ................................................................................................................................................. 7, 50

D
Dickinson Wright PLLC ................................................................................................................................ 8
DLA Piper LLP (US) ............................................................................................................................... 10, 51

E
Examination Resources, LLC ............................................................................................................... 12, 53

F
Faegre Drinker Biddle & Reath, LLP .................................................................................................... 14, 55
FitzGibbons and Company, Inc ........................................................................................................... 16, 57

G
Greenberg Traurig P.A. ....................................................................................................................... 17, 58

H
Hall Estill Law Firm .............................................................................................................................. 19, 60
Heese Consulting, LLC ............................................................................................................................... 62

I
Ingardus, LLC ....................................................................................................................................... 21, 64
INS Consultants, Inc ............................................................................................................................ 23, 66

L
Legal & Insurance Regulatory Consulting ........................................................................................... 24, 67

N
National Organization of Life & Health Insurance Guaranty Associations (NOLHGA) ...................... 26
Noble Consulting Services, Inc ................................................................................................................ 27, 68

P
Pachulski Stang Ziehl & Jones LLP ............................................................................................................. 29
PRO IS Inc. ........................................................................................................................................... 30, 70

Q
Quigley & Associates............................................................................................................................. 31, 71
R
Rackemann, Sawyer & Brewster, PC .......................................................... 32, 72
Reinsurance Results, Inc. ........................................................................ 34, 74
Risk & Regulatory Consulting, LLC ...................................................... 35, 75
RiverStone .............................................................................................. 77

S
Schwartzer Consulting, LLC .................................................................. 38, 80
Sidley Austin LLP .................................................................................. 39, 81

T
Tharp and Associates, Inc. ................................................................. 41, 83
The Schacht Group .............................................................................. 37, 79

V
Veris Consulting, Inc. .......................................................................... 43, 85