Directory of Receivership and Run-Off Resources to Assist State Insurance Regulators

2021
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:

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Information about statutory accounting principles and the procedures necessary for filing financial annual statements and conducting risk-based capital calculations.

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Studies, reports, handbooks and regulatory research conducted by NAIC members on a variety of insurance related topics.

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Important answers to common questions about auto, home, health and life insurance — as well as buyer’s guides on annuities, long-term care insurance and Medicare supplement plans.

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Valuable and in-demand insurance industry-wide statistical data for various lines of business, including auto, home, health and life insurance.

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# RECEIVERSHIP SERVICES

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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

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11 South Meridian Street, Suite 1313
Indianapolis, IN 46204

Brent Coudron
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Email – Brent.Coudron@btlaw.com

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

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

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 in Atlanta, California, Chicago, Delaware, Indiana, Michigan, Minneapolis, New York, Ohio, Raleigh, Salt Lake City, Texas and Washington, D.C. 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)**

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<tr>
<td>Columbus</td>
<td>Dallas</td>
<td>Delaware</td>
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<tr>
<td>41 S. High Street Suite 3300</td>
<td>2121 N. Pearl Street, Suite 700</td>
<td>1000 N. West Street Suite 1500</td>
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<tr>
<td>Columbus, OH 43215-6104 614-628-0096</td>
<td>Dallas, TX 75201 214-258-4200</td>
<td>Wilmington, DE 19801-1054 302-300-3434</td>
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<tr>
<td>Detroit Metro</td>
<td>3000 Town Center Suite 2440 Southfield, MI 48075</td>
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<tr>
<td>Elkhart</td>
<td>52700 Independence Court Suite 150 Elkhart, IN 46514-8155</td>
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<tr>
<td>South Florida</td>
<td>4540 PGA Blvd, Ste 208 Palm Beach Gardens, FL 33418</td>
<td>South Florida</td>
</tr>
<tr>
<td>Fort Wayne</td>
<td>888 S. Harrison Street Suite 600 Fort Wayne, IN 46802 260-423-9440</td>
<td>Fort Wayne, IN</td>
</tr>
<tr>
<td>Grand Rapids</td>
<td>171 Monroe Avenue N.W. Suite 1000 Grand Rapids, MI 49503-2694 616-742-3930</td>
<td>Grand Rapids, MI</td>
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<tr>
<td>Indianapolis</td>
<td>11 South Meridian Street Indianapolis, IN 46204-3535 P 317-236-1313</td>
<td>Indianapolis, IN</td>
</tr>
<tr>
<td>Los Angeles</td>
<td>2029 Century Park East Suite 300 Los Angeles, CA 90067 P 310-284-3880</td>
<td>Los Angeles, CA</td>
</tr>
<tr>
<td>Minneapolis</td>
<td>225 South Sixth Street Suite 2800 Minneapolis, MN 55402-4662 P 612-333-2111</td>
<td>Minneapolis, MN</td>
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<tr>
<td>New York City</td>
<td>445 Park Avenue Suite 700 New York, NY 10022-8634</td>
<td>New York City</td>
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<tr>
<td>Raleigh</td>
<td>4819 Emperor Boulevard, Ste 400 Duram, NC 27703</td>
<td>Raleigh, NC</td>
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<tr>
<td>Salt Lake City</td>
<td>222 S. Main Street, 5th Floor Salt Lake City, UT 84101</td>
<td>Salt Lake City, UT</td>
</tr>
<tr>
<td>South Bend</td>
<td>700 1st Source Bank Center 100 North Michigan South Bend, IN 46601-1632 574-233-1171</td>
<td>South Bend, IN</td>
</tr>
<tr>
<td>San Diego</td>
<td>655 West Broadway Suite 900 San Diego, CA 92101 P 619-321-5000</td>
<td>San Diego, CA</td>
</tr>
</tbody>
</table>
COMPANY AND CONTACT INFORMATION

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

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 30 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 several states with virtually all types of insurance entities. Co-founding Partner Mark Bennett has more than 25 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
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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 an asset management firm dedicated to providing integrated investment services primarily to the insurance industry. Our unique combination of asset management, risk and capital management solutions, and insurance research allows us to implement customized business and investment strategies that help our clients achieve their financial goals.

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

Culmination Consulting Group, LLC
439 West Philadelphia Avenue
Bridgeport, WV 26330

Robert L. Greer, CIR-ML
Office – (304) 641-9241
Email – bgreer@culminationconsulting.com

AREA OF EXPERTISE WITH RECEIVERSHIPS

- Accounting
- Administrative Supervision
- Claims
- Deputy Receiver – Rehabilitation or Liquidation
- Expert Witness – General Receivership Matters
- Information Technology
- Legal or Litigation Services
- Reinsurance

TYPE OF INSURER

- Property and Casualty
- Life, Accident and Health
- Health
- Fraternal
- Title
- Other – RRG, MET/MEWA

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES

Insurance Company Receiverships: 1987–Present
Consultants with Group have been Employed directly or through former consulting firm to work on Insurance Company Receiverships in various capacities by the Department of Insurance and other State Insurance Commissioners and Regulators (Arizona, California, Mississippi, Nevada, North Carolina, Ohio, West Virginia and the U. S. Department of Labor).

Responsibilities include but are not limited to:

- Administrative:
  - Takeover Transition matter
  - Asset recovery litigation supervisor and support professional negligence matters, etc.
  - Personnel Management
  - Investment and Asset Management
  - Claims Supervision
  - Reinsurance Collection
  - Estate Closings
• Counsel:
  • Presentation of Liquidation pleadings to Supervisory Courts
  • Negotiate and preparation of reinsurance and general commercial agreement
  • Claims supervision, adjudication and examination of property and casualty, life and accident
    and health claims, coordinator with Guaranty Association.

**PRIMARY BUSINESS**

The primary business is a general consulting practice within Insurance Conservation, Rehabilitation and
Liquidation in U. S. with emphasis on the areas of personal line, commercial property, casualty
insurance matters, life, health, and Blue Cross matters. Mr. Greer also works as a contract Deputy
Receiver in Nevada and previously in other States.

**BRANCH OFFICE(S)**

Denver, Colorado
COMPANY AND CONTACT INFORMATION

Dickinson Wright PLLC
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Lansing, MI  48933

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Attorney/Member  
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Email – kdoherty@dickinsonwright.com

AREA OF EXPERTISE WITH RECEIVERSHIPS

- Legal or Litigation Services

TYPE OF INSURER

- Property and Casualty
- Life, Accident and 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 fourteen locations: (1) Lansing, MI; (2) Detroit, MI; (3) Troy, MI; (4) Grand Rapids, MI; (5) Ann Arbor, MI; (6) Saginaw, MI; (7) Washington, D.C.; (8) Phoenix, AZ; (9) Nashville, TN; (10) Las Vegas, NV; (11) Reno, NV; (12) Columbus, OH; (13) Lexington, KY; (14) Ft. Lauderdale, FL; (15) Austin, TX; (16) El Paso, TX; (17) Silicon Valley (Sunnyvale, CA); and (18) Toronto, Canada.
COMPANY AND CONTACT INFORMATION

**DLA Piper LLP (US)**

**Chicago**  
444 West Lake Street  
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Partner  
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Email – stephen.schwab@us.dlapiper.com

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

Carl H. Poedtke III  
Of Counsel  
Office – (312) 368-7294  
Email – carl.poedtke@us.dlapiper.com

**AREA OF EXPERTISE WITH RECEIVERSHIPS**

- Administrative Supervision
- Claims
- 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 33 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 14 different states, as well as creditors and senior managers of troubled companies, in matters throughout most of the United States 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 (MI) and Public Service (IL), and the owners and managers of Gateway Insurance and its affiliates (IL). 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
• Amicus curiae brief
• 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

DWS
875 Third Avenue
New York, NY 10022

Bernie Ryan
Head of Insurance Business Development-Americas
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Email – bernie.ryan@dws.com

AREA OF EXPERTISE WITH RECEIVERSHIPS

• Investment Securities Management (e.g. Bonds/Equities)

TYPE OF INSURER

• Property and Casualty
• Life, Accident and Health
• Health
• Fraternal
• Title
• Other – Financial Guaranty Insurers

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES

DWS offers a complete range of investment management services, including customized investment program design to reflect complex industry or operational conditions. Specific to companies in receivership is an investment program that supports the nature of the risk exposures. The primary objective is working to ensure a stable, predictable cash flow from investments that will fund the highest percentage of claims payments, with a claims pattern that may extend a considerable time into the future. If bonds are not well positioned from a duration/cash flow standpoint, sales may be required that could result in realized losses, which would reduce surplus (particularly in a rising rate environment). We support ongoing receivership and rehabilitation efforts through standard reporting as well as custom reporting, forecasting and analytics tailored to the specific metrics relevant to the run-off situation. We work with management to provide investment support as operational plans including resolution methods such as commutations or reinsurance are developed. We have experience working with regulators and third party appointed agents in the management of assets of insurers in receivership or rehabilitation.

PRIMARY BUSINESS

We are insurance asset management. DWS is a leader in the global insurance asset management business. We have demonstrated a commitment to the insurance market dating back to 1929 by taking a comprehensive partnership
approach in developing customized investment solutions and programs for insurers. With insurance professionals located in key locations around the world, this differentiates us from many competitors and provides a basis for understanding the dynamics and complexities of insurance investing. With customized insurance fixed-income at the core, DWS is able to deliver multi-asset solutions in an insurance context by accessing an investment platform that includes active, passive, alternative, and cash strategies. The recipient of multiple awards, including Reactions and Insurance AssetRisk, and with more than $175 billion in assets under management (as of Q3 2019), we are among the largest and best-recognized third-party managers of insurance portfolios worldwide*.

*Assets and global ranking based on AUM. Sources: DWS and Insurance Investment Outsourcing Report—2019 Edition

**BRANCH OFFICE(S)**

New York
Boston
Chicago
San Francisco
COMPANY AND CONTACT INFORMATION

Eversheds Sutherland (US) LLP
The Grace Building, 40th Floor
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Cynthia R. Shoss
Partner, Co-Chair of Global Board
Office: (212) 389-5012
Email: cynthiashoss@eversheds-sutherland.com

AREA OF EXPERTISE WITH RECEIVERSHIPS

• Administrative Supervision
• Audit Services – Financial Statement, Claims
• Legal or Litigation Services
• Reinsurance
• Tax

TYPE OF INSURER

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

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES

Legal services representing creditors, estates.

PRIMARY BUSINESS

Law firm

BRANCH OFFICE(S)

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<th>Location</th>
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<td>New York</td>
<td>The Grace Building, 40th Floor,</td>
<td>+1.212.389.5000</td>
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<tr>
<td></td>
<td>1114 Avenue of the Americas</td>
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<td>New York, NY 10036-7703</td>
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<tr>
<td>Washington, DC</td>
<td>700 Sixth Street, NW, Suite 700</td>
<td>+1.202.383.0100</td>
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<td>Washington, DC 20001-3980</td>
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<tr>
<td>Atlanta</td>
<td>999 Peachtree Street, NE, Suite 2300</td>
<td>+1.404.853.8000</td>
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<td><strong>Houston</strong></td>
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<td>Houston, TX 77002-6760</td>
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<td><strong>Austin</strong></td>
<td>One American Center, 600 Congress Avenue, Suite 2000</td>
<td>Austin, TX 78701</td>
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<td>900 North Michigan Avenue, Suite 1000</td>
<td>Chicago, IL 60611-6521</td>
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<td><strong>San Diego</strong></td>
<td>12255 El Camino Real</td>
<td>San Diego, CA 92130-2071</td>
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<td><strong>Sacramento</strong></td>
<td>500 Capitol Mall, Suite 1750</td>
<td>Sacramento, CA 95814</td>
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</table>
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 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

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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 more than 40 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 with insolvency (including rehabilitations, supervisions and liquidations), corporate, regulatory, reinsurance, mergers and acquisitions, litigation, claim, captive/alternative risk and compliance needs of the insurance regulatory and company communities. In the receivership space, that means handling the receivership court case, service/TPA agreements, asset recovery and third-party litigation, assumption/other reinsurance/run-off/resolution plans of all sorts (both in
rehabilitation and liquidation), dealing with all regulators and guaranty associations and appearing in front of the NAIC.

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

- 40+ years’ experience in receiverships and problem company workouts
- Engagements in all 50 states
- Coordinated with insurance commissioners in 25+ states
- Represented NOLHGA on 40+ insolvencies
- 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 22 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.

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

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

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President
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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
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Council Bluffs, Iowa 51503
COMPANY AND CONTACT INFORMATION

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Lexington, KY 40507

Greg Mitchell
Member
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Email – GMitchell@FBTLaw.com

AREA OF EXPERTISE WITH RECEIVERSHIPS

- Administrative Supervision
- Claims
- Deputy Receiver – Rehabilitation or Liquidation
- Legal or Litigation Services
- Other – Unique risk bearing entities such as group self-insurers, guaranty fund issues, reciprocity, PBM, TPAs, MGAs, ERISA (pre-emption/reverse pre-emption); and international matters

TYPE OF INSURER

- Other – Reinsurers, Captives, Risk Retention Groups, Excess and Surplus lines, Unauthorized insurance/MEWAs

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES

Representation for distressed companies
- Defense against regulatory overreach
- Design rehabilitation/liquidation plans

Representation of Policyholders of distressed companies
- Claims presentations
  - Completion of Proofs of Claim
  - Notices of determination
- Representation at hearings
- Legal counsel
- Stay of Proceedings
- Guaranty fund/association coverage
- Assignment of Claims

Representation or designation as Receivers
- Legal counsel
- Appointment as Receiver
- Recovery actions
- Preferences
- Claims
- Litigation Recovery
Accounting and Financial Analysis Services
- Stress analysis
- Balance sheet analysis

Representation of claimants against Guaranty Funds
- Claims by policyholders
- Over limit claims
- Net worth exclusions
- Other insurance exclusions

Representation of claimants against Guaranty Associations
- Over limits claims
- Interest rate caps

General representation within an Insolvency
- Reinsurance recoveries and arbitrations
- Asset Recovery
- Assistance for Agents.

**PRIMARY BUSINESS**
Law Firm

**BRANCH OFFICE(S)**
Ann Arbor, MI
Charleston, WV
Cincinnati, OH
Columbus, OH
Dallas, TX
Florence, KY
Houston, TX
Indianapolis, IN
Lexington, KY
Louisville, KY
Nashville, TN
Pittsburgh, PA
Richmond, VA
West Chester, OH
COMPANY AND CONTACT INFORMATION

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Richard J. Fidei
Shareholder
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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 solvencies, 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 2,200 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 20 on the Am Law Global 100. One firm worldwide, GT has been recognized for the 14th consecutive year as having the most attorneys listed in Best Lawyers in America, achieved Mansfield Rule 3.0 Certification, and identified as Top 30, Best Law Firms in Client Service Performance on BTI’s Client Service A-Team, which is the only law firm ranking based solely on direct, unprompted feedback from corporate counsel.

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

**BRANCH OFFICE(S)**


*B: 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 Arbitrations
150 Russell Ave., PO Box 1110
Rockport, ME 04856

Debra J. Hall
Principal
Office - 202-746-1303
Email - debra@hallarbitrations.com

AREA OF EXPERTISE WITH RECEIVERSHIPS

- Deputy Receiver
- Expert Witness - setoffs, claim estimation/acceleration, D&O, cut-throughs, direct actions, reinsurance issues and more
- Legal or Litigation Services
- Reinsurance
- Other - Appointment as an arbitrator or umpire by receivers on numerous occasions

TYPE OF INSURER

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

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES

Appointed as an arbitrator for receivers in several states and have testified as an expert witness for receivers on numerous occasions. Having worked for both receivers and reinsurers, and litigated and arbitrated on behalf of both, I have a full understanding of the issues from both perspectives. I have testified successfully, in particular, for the estates of Reliance, Legion and OneBeacon on numerous occasions. I was a receiver-appointed arbitrator on a panel that permitted the estimation of outstanding claims to close an estate and collect guaranty fund recoveries. (I have not and would not testify in favor of the estimation of IBNR for this purpose.)

November 1986 to October 1991: Office of the Special Deputy Receiver, Chicago, Illinois. Chief General Counsel and Executive Officer of this corporation handling the administration of Illinois insurance company receiverships (including P&C, Life, HMOs and others). Handled all in-house legal operations and managed outside counsel and litigation for all receivership estates.

October 1991 to June 2005: Reinsurance Association of America (RAA), Washington, D.C. Senior Vice President and General Counsel of the nation’s leading trade association representing the U.S. property & casualty reinsurance industry.
June 2005 to October 2008: Swiss Re America
Senior Vice President and Senior Regulatory Counsel for Swiss Re America Holding Corporation and Swiss Re America (P&C and Life), members of one of the world’s leading global reinsurance groups. Responsible for regulatory policy for the Americas and selected international regulatory issues and relationships. Resigned October 3, 2008 to pursue arbitrations and expert witness practice.

**PRIMARY BUSINESS**
Appointments as an arbitrator / umpire and expert witness.

**BRANCH OFFICE(S)**
N/A
COMPANY AND CONTACT INFORMATION

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

John M. O’Connor  
Shareholder  
Office – (918)-594-0708  
Email – joconnor@hallestill.com

AREA OF EXPERTISE WITH RECEIVERSHIPS

• Claims – Handling and Adjudication  
• 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

John O’Connor, lead shareholder for our receivership services, has extensive experience in the administration of insurance company liquidations and all litigation related thereto, the litigation of commercial disputes, entity structures and governance, and commercial transactions. John has served as lead outside counsel in insurance coverage disputes involving his business clients and serves as general counsel to the Receiver in several insurance companies which are in liquidation. Early in his career, John provided tort defense representation to insurers in liquidation through the Oklahoma Property & Casualty Insurance Guaranty Association. This practice area team lead by John 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:
Directory of Receivership and Run-Off Resources

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 500  
Denver, CO 80202

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

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One Indiana Square, Suite 3501
Indianapolis, IN 46204

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Angela L. Ohlmann
Chief Financial Officer & Principal
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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](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 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
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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, 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

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David Palmer  
Vice President & Principal  
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Email - DPalmerz@LewisEllis.com

AREA OF EXPERTISE WITH RECEIVERSHIPS

• Accounting  
• Actuarial  
• Administrative Supervision  
• Audit Services – Financial examinations, intercompany analysis, premiums, claims, reinsurance, allocations  
• Claims – Allocations  
• Expert Witness – Receivership Litigation, Actuarial  
• Information Technology  
• Reinsurance

TYPE OF INSURER

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

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES

Receivership services include audit support, statement of actuarial opinion on loss reserves, unpaid claim estimates, commutations, actuarial support to deputy receiver during rehabilitation & liquidation, actuarial reports, and expert testimony. Independent review services as well as independent estimate services available. The depth and breadth of our actuaries’ and consultants’ work experience across lines of insurance and various products can add value and perspective to the unique circumstances of insurance companies facing receivership. L&E works with an individual state’s Insurance Code, mission, and processes.
**PRIMARY BUSINESS**

Actuarial Consulting Services. L&E is a full-service actuarial consulting firm with experience in providing actuarial services to almost all of the state insurance departments during the past five years. Our actuaries’ and consultants’ specialties include auditor support, financial examinations, expert testimony, software solutions, statistical consulting, health care reform & policy, life settlements, health & welfare, retiree medical, compliance support, product development, financial reporting and analysis, property & casualty insurance and mergers & acquisitions. L&E operates as an independent firm with strict adherence to ethical and professional standards. We have provided actuarial services for over 50 years. A.M. Best ranks L&E as one of the top Actuarial Service firms in the country. More information about Lewis & Ellis, Inc. can be found at www.lewisellis.com.

**BRANCH OFFICE(S)**

Dallas, Kansas City, London, Denver, Indianapolis, Charlotte, Omaha, Portland, New York City
Morgan Lewis

COMPANY AND CONTACT INFORMATION

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Benjamin J. Cordiano
Partner
One State Street, Hartford, CT 06103
Office – (860) 240-2821
Email – benjamin.cordiano@morganlewis.com

AREA OF EXPERTISE WITH RECEIVERSHIPS

• Administrative Supervision
• Deputy Receiver
• Expert Witness - Hal Horwich has provided expert witness testimony in connection with insurance and reinsurance related matters, with a particular focus on insolvency issues.
• Legal or Litigation Services
• Reinsurance
• Tax
• Other - Morgan Lewis is a global law firm with more than 2,200 lawyers. We provide comprehensive corporate, transactional, litigation, and regulatory services in all major industries, including insurance.

TYPE OF INSURER

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

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES

Morgan Lewis has deep experience in all aspects of receivership proceedings, regularly representing departments of insurance (as both receiver and counsel to the receiver), troubled insurers, policyholders and investors. Morgan Lewis provides a complete range of legal services that regularly arise in receivership, including corporate, transactional, litigation, regulatory and tax. Harold Horwich holds the designation of certified insurance receiver—multiline, one of only twenty-four in the United States.
States. Another one of our partners, Scott Fischer, served for several years as the Special Deputy Superintendent of the New York Liquidation Bureau which was not only responsible for rehabilitating or liquidating over 20 insurers but also for administering New York’s property/casualty and workers’ compensation guaranty funds.

We have represented insurers, regulators, and creditors in all aspects of receivership proceedings. In the course of our representations we have, among many other things:

- Developed Rehabilitation Plans
- Addressed Proof of Claim Issues
- Restructuring of Non-Insurance Liabilities
- Addressed and Negotiated with State Guaranty Funds
- Brought and defended actions regarding
  - Fraudulent Conveyances
  - Director and Officer Liability
  - Professional Malpractice
  - Lender Liability
  - Reinsurance Collections
- Represented Parties in
  - Loss Portfolio Transactions
  - Buying or Selling Books of Business

In all aspects of our practice we have been a partner to our clients, assessing their needs and goals and developing strategies and employing tactics to achieve them.

**PRIMARY BUSINESS**

Morgan Lewis is a global law firm providing comprehensive corporate, transactional, litigation, and regulatory services in major industries, including energy, financial services, healthcare, insurance, life sciences, retail and ecommerce, sports, technology, and transportation.

**BRANCH OFFICE(S)**

Morgan Lewis has 17 U.S. offices and 31 total offices worldwide. Morgan Lewis has offices in the following U.S. locations: Boston, MA; Century City, CA; Chicago, IL; Dallas, TX; Hartford, CT; Houston, TX; Los Angeles, CA; Miami, FL; New York, NY; Orange County, CA; Philadelphia, PA; Pittsburgh, PA; Princeton, NJ; San Francisco; CA; Silicon Valley, CA; Washington, DC; Wilmington, DE.
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
Chief Executive Officer
Office – (317) 608-4153
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John Murphy, JD
Vice President
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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.

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

PMA Asset Management, LLC
2135 City Gate Lane, 7th Floor
Naperville, IL 60563

Richard Deary
Vice President - Client Solutions
Office – (515) 224-2709
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AREA OF EXPERTISE WITH RECEIVERSHIPS

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

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES

Financial peace of mind. Brought to you by PMA.
PMA Asset Management (“PMA”), a growing SEC registered investment advisor, provides investment advisory services to insurance companies, the public sector and other institutional investors, as well as local government investment programs. As a fiduciary, we deliver comprehensive financial solutions to achieve optimal results by working closely with our clients to solve their investment challenges through both pooled and separately managed account solutions. PMA’s financial professionals have managed assets for insurance companies for over three decades. Throughout this time we have managed both fixed income and equity separate accounts for, Life, Health, Property & Casualty, Reinsurance and Captive insurers. As of September 30, 2020, PMA managed over $14 billion in Assets Under Management.

We do the work. You enjoy the peace of mind that comes with knowing we’ve got you covered.

PRIMARY BUSINESS

The PMA companies serve over 3,200 municipalities, school districts, local government investment pools, insurance companies and other institutions across 14 states by providing investment, financial management and fund administration services. The PMA companies provide a comprehensive array of discretionary and non-discretionary investment advice to our clients through pooled, separate accounts and self-directed investment solutions, in addition to public finance services. As of September 30, 2020, the PMA companies had over $30 billion in assets under administration. Total assets under administration include both money market pool assets for which the PMA companies serve as fund administrator/accountant, marketer/distributor, fixed income program provider (brokerage services), and/or investment advisory, or separate institutional account management.

For more than 35 years, we’ve focused on a single mission: Helping communities build strong finances. With comprehensive financial services and a relentless dedication to your best interests, our expertise keeps the gears of civic life turning.
BRANCH OFFICE(S)

PMA is headquartered in Naperville, Illinois, with an additional office in Saint Louis Park, Minnesota, to support the investment advisory business of the firm.
COMPANY AND CONTACT INFORMATION

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

Albert Miller
General Counsel
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AREA OF EXPERTISE WITH RUN-OFFS

- Accounting
- Actuarial
- Administrative Supervision
- Audit Services - Claims Audits and MGA Audits
- Claims
- 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

N/A – 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)

N/A
COMPANY AND CONTACT INFORMATION

PricewaterhouseCoopers LLP
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Marc Oberholtzer
Principal
Property & Casualty, Reinsurance, Title and Monoline
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Philadelphia, PA 19103-7045

Laurel Kastrup
Principal
Life, Annuities, Accident & Health and Long-Term Care
Office – (469) 668-6379
Email – laurel.kastrup@pwc.com
2121 N. Pearl Street
Dallas, TX 75201

AREA OF EXPERTISE WITH RECEIVERSHIPS

- Accounting – Audit and assurance services, consultancy services on financial reporting and reinsurance accounting, and loss sensitive program accounting
- Actuarial – Experience studies to support actuarial modeling, projection of insurance cash flows, data analytics, analyses of results, evaluation of financial impact of strategic options, valuations of insurance liabilities, Cash Flow Testing, and Appointed Actuary opinion
- Valuation Services – Provide valuations of insurance liabilities, Cash Flow Testing, and Appointed Actuary opinion
• Investment Banking/Sales Process Services – Acquisition structuring and financing, Buy side due diligence (financial, actuarial, tax, HR, Ops & IT, pro forma and purchase accounting considerations), Divestiture services (sales advisory and auction processes, advice on buyer due diligence and data room requirements, structuring alternatives, carve-out issues, stand-alone audit needs, transitional service agreements, stranded cost analysis, and operational separation planning and implementation)
• Target Examination Services – Provide complete actuarial services to support target examinations including valuations and testing of insurance liabilities
• Other – Capital and legal entity restructuring, Claims audits, Claims process consulting, Commutations support (claims & reinsurance), Cost reductions, operational restructuring and process redesign, Expert Witness (actuarial, claims, & reinsurance), Information technology, Post-merger integration, Reinsurance program audits and operations consulting

TYPE OF INSURER
• Property and Casualty
• Life
• Accident
• Health
• Fraternal
• Title
• Other – Captive, Financial Guarantee/Monoline, Long Term Care, Reinsurer, RRG

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES
Through our audit, actuarial, corporate finance, and management consulting services we focus on assisting insurance and reinsurance companies in receivership to realize value by reserve valuation, controlling risk, evaluation of financial impact of strategic options, enhancing performance, reducing and variabilizing costs, releasing capital and – where appropriate - accelerating realization of assets and liabilities or achieving finality through legal entity restructuring, portfolio transfer mechanisms or a sale process.

PRIMARY BUSINESS
PwC focuses on audit and assurance, consulting, tax and transaction services. We help resolve complex issues and identify opportunities, serving more leading insurance industry clients than any other firm, delivering engagements for these clients across the full spectrum of business issues.

We are familiar with and understand the issues and business challenges that insurers and regulators face, and have many years of institutional and personal experience serving them in a variety of business and economic environments.

The depth and breadth of our insurance industry client base means that PwC has the resources to serve our clients whatever their needs, wherever and whenever they need us.

BRANCH OFFICE(S)
PwC has 83 offices across the USA, and more than 750 locations in 157 countries overall.
COMPANY AND CONTACT INFORMATION

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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

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Senior Director,
Troubled Company and Receivership Services
Office – (850) 363-4853
Email – wayne.johnson@riskreg.com

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

AREA OF EXPERTISE WITH RECEIVERSHIPS

- Accounting
- Actuarial
- Administrative Supervision
- Audit Services – Workers Compensation Premium Audits and Commercial Liability Audits, 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.

TYPE OF INSURER

- Property and Casualty
- Life, Accident and Health
- Health
- Fraternal
• Title
• Other – RRG, Service and Auto Warranties, Unauthorized Insurers, Reinsurer, Surety, Bail, and Immigration Bonds.

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES

Our 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 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. We believe RRC’s team includes more individuals with professional designations from the International Association of Insurance Receivers than any other firm. We also 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
• 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

Robinson Curley P.C.
300 South Wacker Drive, Suite 1700
Chicago, IL 60606

Alan F. Curley
Office – (312) 663-3100
Email – acurley@robinsoncurley.com

AREA OF EXPERTISE WITH RECEIVERSHIPS

- Legal or Litigation Services
- Reinsurance

TYPE OF INSURER

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

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES

General litigation in state and federal courts including representation in federal forfeiture actions, international litigation, professional liability litigation, D&O litigation, asset recovery, preferences, fraudulent transfers, and reinsurance collections and commutations. Advise receivers on claims issues, federal issues including Medicare reimbursements and CMS claims, and other administrative issues.

PRIMARY BUSINESS

Legal services with focus on litigation and estate administration.

BRANCH OFFICE(S)

None.
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

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

Dan Schwartz
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

Schwartz 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
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Ellen M. Dunn
Partner, Co-Leader of Global Insurance Disputes Group
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New York, NY 10019

Thomas D. Cunningham
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1 South Dearborn Street
Chicago, Illinois 60603

Michael P. Goldman
Partner, Co-Leader of Global Insurance and Financial Services Group
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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
• 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

Stillman Consulting Services, LLC
215 South State Street, #650
Salt Lake City, UT 84111

Len Stillman
Office – (801) 799-7402
Email – lstillman@stillmanconsulting.com

AREA OF EXPERTISE WITH RECEIVERSHIPS

- Accounting
- Administrative Supervision
- Claims
- Deputy Receiver
- Information Technology
- Reinsurance

TYPE OF INSURER

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

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES

Is or has been SDR of over a dozen companies in Utah and Idaho which requires all company and receivership operations including accounting, reinsurance, claims, recoveries including D&O, affiliate transfers, fraudulent conveyances, claims against indemnitors, etc.

PRIMARY BUSINESS

Exclusively receiverships, primarily insurance companies but also for banks and other financial institutions needing receivers for their assets.

BRANCH OFFICE(S)

Los Angeles, Tucson AZ, Salt Lake City
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
Chairman/CEO
Office – (703) 654-1400
Email – ljohnson@verisconsulting.com

AREA OF EXPERTISE WITH RECEIVERSHIPS

• Accounting
• Audit Services – Claims Audit, Attribute Testing and Internal Control Assessment
• Expert Witness – Insurance & Reinsurance (GAAP and Statutory Accounting, Solvency Measurements, Claims Disputes, Risk Transfer Consulting), Accounting & Auditing Standards (GAAP, Statutory, GAAS Compliance, IFRS Convergence), Economic Damages (Breach of Contract, Deepening Insolvency), Corporate Investigations, International Disputes
• 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, Inc. 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, Inc. 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, internal audit, financial management and outsourcing 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 additional office in Jacksonville, FL.
COMPANY AND CONTACT INFORMATION

Watkins Law Office
901 New Hampshire Suite 200
Lawrence, KS  66044

Dan Watkins
Attorney
Office - (785) 843-0181
Email - danwatkins@danwatkinslaw.com

AREA OF EXPERTISE WITH RECEIVERSHIPS

- Administrative Supervision
- Deputy Receiver (Rehabilitation or Liquidation)

TYPE OF INSURER

- Life, Accident and Health
- Health
- Other – HMO, ACA CoOp

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES

Law firm specializes in receivership/troubled company management matters. Certified Insurance Receiver designation for Multiple Lines from the International Association of Insurance Receivers. For past 21 years have worked for insurance departments and courts in managing over a dozen financially troubled companies, coordinating with guaranty associations and other interested parties.

PRIMARY BUSINESS

Law office/administrative services for Insurance Departments and financially troubled companies.
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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 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 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.

As of September 30, 2020, Conning had 10 run-off clients with $3.8 billion in assets under management*. Our clients include state regulated authorities.

*Includes Conning Inc. and Conning Asset Management Limited.

PRIMARY BUSINESS

Conning is an asset management firm dedicated to providing integrated investment services primarily to the insurance industry. Our unique combination of asset management, risk and capital management
solutions, and insurance research allows us to implement customized business and investment strategies that help our clients achieve their financial goals.

**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

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

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

Carl H. Poedtke III
Of Counsel
Office – (312) 368-7294
Email – carl.poedtke@us.dlapiper.com

**AREA OF EXPERTISE WITH RUN-OFFS**

- Administrative Supervision
- Legal Services
- Other – All manner of legacy transfer transactions

**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 reinsurance 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.
**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

DWS
875 Third Avenue
New York, NY 10022

Bernie Ryan
Head of Insurance Business Development, Americas
Office – (617) 295-2105
Email – bernie.ryan@dws.com

AREA OF EXPERTISE WITH RUN-OFFS

• Other – Investment Securities Management (e.g. Bonds/Equities): Insurance Investment Management, including Fixed Income, Equity, Liquidity Management, Passive and Alternatives

TYPE OF INSURER

• Property and Casualty
• Life
• Accident
• Health
• Fraternal
• Title
• Other – Financial Guaranty Insurers

SHORT DESCRIPTION OF RUN-OFF SERVICES

DWS offers a complete range of investment management services, including customized investment program design to reflect complex industry or operational conditions. Specific to run-off companies or blocks of business is an investment program that supports the nature of the risk exposures. The primary objective is a continual pursuit of cash flow from investments that may be reduced to fund claims payments that may extend a considerable time into the future. If income from bond investments are not able to address cash flow demands, sales may be required that may result in realized losses, which would reduce surplus. We support ongoing run-off management through standard reporting as well as custom reporting, forecasting and analytics tailored to the specific metrics relevant to the run-off situation. DWS works with management to provide investment support as operational plans including resolution methods such as commutations or reinsurance are developed.

PRIMARY BUSINESS

We are insurance asset management.
DWS is a leader in the global insurance asset management business. We have demonstrated a commitment to the insurance market dating back to 1929 by taking a comprehensive partnership approach in developing customized investment solutions and programs for insurers. With insurance professionals located in key locations around the world, this differentiates us from many competitors and provides a basis for understanding the dynamics and complexities of insurance investing. With customized insurance fixed-income at the core, DWS is able to deliver multi-asset solutions in an insurance context by accessing an investment platform that includes active, passive, alternative, and cash strategies. The recipient of multiple awards, including Reactions and Insurance AssetRisk, and with more than $175 billion in assets under management (as of Q3 2019), we are among the largest and best-recognized third-party managers of insurance portfolios worldwide*.

*Assets and global ranking based on AUM. Sources: DWS and Insurance Investment Outsourcing Report—2019 Edition

**BRANCH OFFICE(S)**

New York  
Boston  
Chicago  
San Francisco
COMPANY AND CONTACT INFORMATION

Eversheds Sutherland (US) LLP
The Grace Building, 40th Floor
1114 Avenue of the Americas
New York, NY 10036-7703

Cynthia R. Shoss
Partner, Co-Chair of Global Board
Office: (212) 389-5012
Email: cynthiashoss@eversheds-sutherland.com

AREA OF EXPERTISE WITH RUN-OFFS

• Administrative Supervision
• Investment Banking/Sales Process Services
• Legal Services
• Target Examination Services

TYPE OF INSURER

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

SHORT DESCRIPTION OF RUN-OFF SERVICES

Legal services, including M&A, diligence

PRIMARY BUSINESS

Law firm

BRANCH OFFICE(S)

<table>
<thead>
<tr>
<th>Location</th>
<th>Address</th>
<th>Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>New York</td>
<td>The Grace Building, 40th Floor, 1114 Avenue of the Americas New York, NY 10036-7703</td>
<td>+1.212.389.5000</td>
</tr>
<tr>
<td>Washington, DC</td>
<td>700 Sixth Street, NW, Suite 700 Washington, DC 20001-3980</td>
<td>+1.202.383.0100</td>
</tr>
<tr>
<td>Atlanta</td>
<td>999 Peachtree Street, NE, Suite 2300 Atlanta, GA 30309-3996</td>
<td>+1.404.853.8000</td>
</tr>
<tr>
<td>City</td>
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<tr>
<td>Houston</td>
<td>1001 Fannin Street, Suite 3700</td>
<td>Austin</td>
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<td></td>
<td>Houston, TX 77002-6760</td>
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<tr>
<td></td>
<td>+1.713.470.6100</td>
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<tr>
<td>San Diego</td>
<td>12255 El Camino Real</td>
<td>Sacramento</td>
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<tr>
<td></td>
<td>San Diego, CA 92130-2071</td>
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<tr>
<td></td>
<td>+1.858.252.6502</td>
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</tr>
</tbody>
</table>
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

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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 more than 40 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 with insolvency (including rehabilitations, supervisions and liquidations), corporate, regulatory, reinsurance, mergers and acquisitions, litigation, claim, captive/alternative risk and compliance needs of the insurance regulatory and company communities. In the receivership space, that means handling the receivership court case, service/TPA agreements, asset recovery and third-party litigation, assumption/other reinsurance/run-off/resolution plans of all sorts (both in
rehabilitation and liquidation), dealing with all regulators and guaranty associations and appearing in front of the NAIC.

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

- 40+ years’ experience in receiverships and problem company workouts
- Engagements in all 50 states
- Coordinated with insurance commissioners in 25+ states
- Represented NOLHGA on 40+ insolvencies
- 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 22 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.

**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:**
Beijing, China; 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

Richard J. Fidei
Shareholder
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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 solvencies, 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 2,200 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 20 on the Am Law Global 100. One firm worldwide, GT has been recognized for the 14th consecutive year as having the most attorneys listed in Best Lawyers in America, achieved Mansfield Rule 3.0 Certification, and identified as Top 30, Best Law Firms in Client Service Performance on BTI’s Client Service A-Team, which is the only law firm ranking based solely on direct, unprompted feedback from corporate counsel.
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 Arbitrations
150 Russell Ave., PO Box 1110
Rockport, ME 04856

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Principal
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Email - debra@hallarbitrations.com

AREA OF EXPERTISE WITH RECEIVERSHIPS

- Legal Services
- Other - Appointment as an arbitrator or umpire by receivers on numerous occasions

TYPE OF INSURER

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

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES

Appointed as an arbitrator for receivers in several states and have testified as an expert witness for receivers on numerous occasions. Having worked for both receivers and reinsurers, and litigated and arbitrated on behalf of both, I have a full understanding of the issues from both perspectives. I have testified successfully, in particular, for the estates of Reliance, Legion and OneBeacon on numerous occasions. I was a receiver-appointed arbitrator on a panel that permitted the estimation of outstanding claims to close an estate and collect guaranty fund recoveries. (I have not and would not testify in favor of the estimation of IBNR for this purpose.)

November 1986 to October 1991: Office of the Special Deputy Receiver, Chicago, Illinois. Chief General Counsel and Executive Officer of this corporation handling the administration of Illinois insurance company receiverships (including P&C, Life, HMOs and others). Handled all in-house legal operations and managed outside counsel and litigation for all receivership estates.

October 1991 to June 2005: Reinsurance Association of America (RAA), Washington, D.C. Senior Vice President and General Counsel of the nation’s leading trade association representing the U.S. property & casualty reinsurance industry.

June 2005 to October 2008: Swiss Re America
Senior Vice President and Senior Regulatory Counsel for Swiss Re America Holding Corporation and Swiss Re America (P&C and Life), members of one of the world’s leading global reinsurance groups. Responsible for regulatory policy for the Americas and selected international regulatory issues and relationships. Resigned October 3, 2008 to pursue arbitrations and expert witness practice.

**PRIMARY BUSINESS**

Appointments as an arbitrator / umpire and expert witness.

**BRANCH OFFICE(S)**

N/A
COMPANY AND CONTACT INFORMATION

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

John M. O’Connor
Shareholder
Office – (918)-594-0708
Email – joconnor@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

John O’Connor, lead shareholder for our receivership services, has extensive experience in the administration of insurance company liquidations and all litigation related thereto, the litigation of commercial disputes, entity structures and governance, and commercial transactions. John has served as lead outside counsel in insurance coverage disputes involving his business clients and serves as general counsel to the Receiver in several insurance companies which are in liquidation. Early in his career, John provided tort defense representation to insurers in liquidation through the Oklahoma Property & Casualty Insurance Guaranty Association. This practice area team lead by John 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 500  
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.

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

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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
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AREA OF EXPERTISE WITH RUN-OFFS

• Administrative Supervision
• Legal Services

TYPE OF INSURER

• Property and Casualty
• Life
• Fraternal

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 in run-off.

PRIMARY BUSINESS

Ms. Semaya provides insurance regulatory, insolvency, reinsurance and transactional legal advice to clients. She also 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

Lewis & Ellis, Inc.
11225 College Boulevard, Suite 320
Overland Park, KS 66210

Terry Long  
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Email - TLong@LewisEllis.com

David Palmer  
Vice President & Principal  
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Email - Dpalmerz@LewisEllis.com

AREA OF EXPERTISE WITH RECEIVERSHIPS

- Accounting
- Actuarial
- Administrative Supervision
- Target Examination Services

TYPE OF INSURER

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

SHORT DESCRIPTION OF RUN-OFF SERVICES

Run-off services include audit support, statement of actuarial opinion on loss reserves, unpaid claim estimates, commutations, actuarial support in conjunction with an administrative supervision or target examination, actuarial reports and expert testimony. The depth and breadth of our actuaries’ and consultants’ work experience across lines of insurance and various products can add value and perspective to the unique circumstances of insurance companies facing run-off.

PRIMARY BUSINESS

L&E is a full service actuarial consulting firm with experience in providing actuarial services to almost all of the state insurance departments in recent years. Our actuaries’ and consultants’ specialties include auditor support, financial examinations, expert testimony, software solutions, statistical consulting, health care reform & policy, life settlements, health & welfare, retiree medical, compliance support, product development, financial reporting and analysis, property & casualty insurance and mergers &
acquisitions. L&E operates as an independent firm with strict adherence to ethical and professional standards. We have provided actuarial services for over 50 years. A.M. Best ranks L&E as one of the top 10 Actuarial Service firms in the country. More information about Lewis & Ellis, Inc. can be found at www.lewisellis.com.

**BRANCH OFFICE(S)**

Dallas, Kansas City, London, Denver, Indianapolis, Charlotte, Omaha, Portland, and New York City
Morgan Lewis

COMPANY AND CONTACT INFORMATION

Morgan Lewis & Bockius LLP
1200 17th Street, Suite 3000
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Harold S. Horwich  Scott D. Fischer
Partner Partner
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Office – (860) 240-2722 Office – (212) 309-6984
Email – harold.horwich@morganlewis.com Email – scott.fischer@morganlewis.com

Benjamin J. Cordiano
Partner
One State Street, Hartford, CT 06103
Office – (860) 240-2821
Email – benjamin.cordiano@morganlewis.com

AREA OF EXPERTISE WITH RUN-OFFS

• Administrative Supervision
• Legal Services
• Target Examination Services
• Other - Morgan Lewis is a global law firm with more than 2,200 lawyers. We provide comprehensive corporate, transactional, litigation, and regulatory services in all major industries, including insurance.

TYPE OF INSURER

• Property and Casualty
• Life
• Accident
• Health
• Other - Reinsurer, Captive, Reciprocal, Co-Ops

SHORT DESCRIPTION OF RUN-OFF SERVICES

Morgan Lewis has a strong distressed and insolvent insurance company practice comprised of attorneys with 40 years of experience in the area and including a former liquidator, guaranty fund manager and senior regulator. We have represented insurers, regulators, entities seeking to invest in or purchase assets from troubled insurers, and creditors. More specifically, we have represented parties in a range of run-off related matters, including development and execution of run-off plans approved by regulators, the purchase and sale of run-off blocks of insurance and reinsurance, strategic investments, litigation, commutation of reinsurance and derivatives, novations, risk portfolio transfers,
assumption reinsurance transactions, legislative enactment, and other transactional and regulatory matters. In all aspects of our practice we have been a partner to our clients, assessing their needs and goals and developing strategies and employing tactics to achieve them.

PRIMARY BUSINESS
Morgan Lewis is a global law firm providing comprehensive corporate, transactional, litigation, and regulatory services in major industries, including energy, financial services, healthcare, insurance, life sciences, retail and ecommerce, sports, technology, and transportation.

BRANCH OFFICE(S)
Morgan Lewis has 17 U.S. offices and 31 total offices worldwide. Morgan Lewis has offices in the following U.S. locations: Boston, MA; Century City, CA; Chicago, IL; Dallas, TX; Hartford, CT; Houston, TX; Los Angeles, CA; Miami, FL; New York, NY; Orange County, CA; Philadelphia, PA; Pittsburgh, PA; Princeton, NJ; San Francisco; CA; Silicon Valley, CA; Washington, DC; Wilmington, DE.
COMPANY AND CONTACT INFORMATION

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

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Chief Executive Officer  
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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.

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

PMA Asset Management, LLC
2135 City Gate Lane, 7th Floor
Naperville, IL 60563

Richard Deary
Vice President - Client Solutions
Office – (515) 224-2709
Email – rtdeary@pmanetwork.com

AREA OF EXPERTISE WITH RUN-OFFS

- Investment Banking/Sales Process Services
- Other – Investment Securities Management (e.g. Bonds/Equities), Asset Management, Operational & Investment Cash Flow Management

SHORT DESCRIPTION OF RUN-OFF SERVICES

Financial peace of mind. Brought to you by PMA.

PMA Asset Management (“PMA”), a growing SEC registered investment advisor, provides investment advisory services to insurance companies, the public sector, and other institutional investors, as well as local government investment programs. As a fiduciary, we deliver comprehensive financial solutions to achieve optimal results by working closely with our clients to solve their investment challenges through both pooled and separately managed account solutions. PMA’s financial professionals have managed assets for insurance companies for over three decades. Throughout this time, we have managed both fixed income and equity separate accounts for, Life, Health, Property & Casualty, Reinsurance and Captive insurers. As of September 30, 2020, PMA managed over $14 billion in Assets Under Management.

As a strategic partner and full-service provider to our clients, we work with you to understand your goals and objectives as dictated by your specific run-off circumstances and needs. Leveraging our more than 30 years’ experience in designing and delivering insurance-based investment management, knowledge of industry standards and regulations enables PMA to provide customized solutions utilizing our proprietary Objective Based Asset Allocation and Impact Portfolio analysis model. By incorporating your overall needs, we are able to customize the asset liability match that optimizes the investment returns throughout the process of the run-off of assets.

We do the work. You enjoy the peace of mind that comes with knowing we’ve got you covered.

PRIMARY BUSINESS

The PMA companies serve over 3,200 municipalities, school districts, local government investment pools, insurance companies and other institutions across 14 states by providing investment, financial management and fund administration services. The PMA companies provide a comprehensive array of discretionary and non-discretionary investment advice to our clients through pooled, separate
accounts and self-directed investment solutions, in addition to public finance services. As of September 30, 2020, the PMA companies had over $30 billion in assets under administration. Total assets under administration include both money market pool assets for which the PMA companies serve as fund administrator/accountant, marketer/distributor, fixed income program provider (brokerage services), and/or investment advisory, or separate institutional account management.

For more than 35 years, we have focused on a single mission: Helping communities build strong finances. With comprehensive financial services and a relentless dedication to your best interests, our expertise keeps the gears of civic life turning.

**BRANCH OFFICE(S)**

PMA is headquartered in Naperville, Illinois, with an additional office in Saint Louis Park, Minnesota, to support the investment advisory business of the firm.
COMPANY AND CONTACT INFORMATION

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AREA OF EXPERTISE WITH RUN-OFFS

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

TYPE OF INSURER

N/A – Insurance services providerLife

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)

N/A
COMPANY AND CONTACT INFORMATION

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AREA OF EXPERTISE WITH RUN-OFFS

• Accounting – Audit and assurance services, Consultancy services on financial reporting and reinsurance accounting, and Loss sensitive program accounting
• Actuarial – Experience studies to support actuarial modeling, projection of insurance cash flows, data analytics, analyses of results, evaluation of financial impact of strategic options, valuations of insurance liabilities, Cash Flow Testing, and Appointed Actuary opinion
• Valuation Services – Provide valuations of insurance liabilities, Cash Flow Testing, and Appointed Actuary opinion
• Investment Banking/Sales Process Services – Acquisition structuring and financing, Buy side due diligence (financial, actuarial, tax, HR, Ops & IT, pro forma and purchase accounting considerations), Divestiture services (sales advisory and auction processes, advice on buyer due diligence and data room requirements, structuring alternatives, carve-out issues, stand-alone audit needs, transitional service agreements, stranded cost analysis, and operational separation planning and implementation)

• Target Examination Services – Provide complete actuarial services to support target examinations including valuations and testing of insurance liabilities

• Other – Capital and legal entity restructuring, Claims audits, Claims process consulting, Commutations support (claims & reinsurance), Cost reductions, operational restructuring and process redesign, Expert Witness (actuarial, claims, & reinsurance), Information technology, Post-merger integration, Reinsurance program audits and operations consulting, independent expert and project administration services with respect to Rhode Island and Oklahoma insurance business transfers

**TYPE OF INSURER**

- Property and Casualty
- Life
- Accident
- Health
- Fraternal
- Title
- Other – Captive, Financial Guarantee/Monoline, Long Term Care, Reinsurer, RRG

**SHORT DESCRIPTION OF RUN-OFF SERVICES**

Through our audit, actuarial, corporate finance, and management consulting services we focus on assisting insurance and reinsurance companies in run-off to realize value by reserve valuation, controlling risk, evaluation of financial impact of strategic options, enhancing performance, reducing and variabilizing costs, releasing capital and – where appropriate - accelerating realization of assets and liabilities or achieving finality through legal entity restructuring, portfolio transfer mechanisms or a sale process. Feasibility analyses, independent expert and project management services in respect of Oklahoma and Rhode Island Insurance Business Transfers supported by a full suite of insurance merger and acquisition services including corporate finance, valuations, due diligence, accounting advisory, tax and merger integration / separation services.

**PRIMARY BUSINESS**

PwC focuses on audit and assurance, consulting, tax and transaction services. We help resolve complex issues and identify opportunities, serving more leading insurance industry clients than any other firm, delivering engagements for these clients across the full spectrum of business issues.

We are familiar with and understand the issues and business challenges that insurers and regulators face, and have many years of institutional and personal experience serving them in a variety of business and economic environments.
The depth and breadth of our insurance industry client base means that PwC has the resources to serve our clients whatever their needs, wherever and whenever they need us.

**BRANCH OFFICE(S)**

PwC has 83 offices across the USA, and more than 750 locations in 157 countries overall.
COMPANY AND CONTACT INFORMATION

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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

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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

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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)

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COMPANY AND CONTACT INFORMATION

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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.

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

Our 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 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. We believe RRC’s team includes more individuals with professional designations from the International Association of Insurance Receivers than any other firm. We also 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
- 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

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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 firm, Rockville Risk Management Associates, is headquartered in Rockville Centre, NY.
COMPANY AND CONTACT INFORMATION

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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

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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

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AREA OF EXPERTISE WITH RUN-OFFS

- Legal Services

TYPE OF INSURER

- Property and Casualty
- Life
- 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 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 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.
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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
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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, Inc. 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, Inc. 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, internal audit, financial management and outsourcing 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 additional office in Jacksonville, FL.
COMPANY AND CONTACT INFORMATION

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AREA OF EXPERTISE WITH RUN-OFFS

• Administrative Supervision
• Other – Reinsurance, Consulting - Forensic Accounting and Litigation Consulting

TYPE OF INSURER

• Life
• Accident
• Health
• Other – HMO, ACA CoOp

SHORT DESCRIPTION OF RUN-OFF SERVICES

Coordination/management of necessary activities including recapitalization and/or restructuring of company.

PRIMARY BUSINESS

Law office/administrative services for Insurance Departments and financially troubled companies.

BRANCH OFFICE(S)

N/A
Directory of Receivership and Run-Off Resources

A
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