

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

---

**2023**

*The NAIC is the authoritative source for insurance industry information. Our expert solutions support the efforts of regulators, insurers and researchers by providing detailed and comprehensive insurance information. The NAIC offers a wide range of publications in the following categories:*

**Accounting & Reporting**

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

**Consumer Information**

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.

**Financial Regulation**

Useful handbooks, compliance guides and reports on financial analysis, company licensing, state audit requirements and receiverships.

**Legal**

Comprehensive collection of NAIC model laws, regulations and guidelines; state laws on insurance topics; and other regulatory guidance on taxation and consumer privacy.

**Market Regulation**

Regulatory and industry guidance on market-related issues, including antifraud, product filing requirements, producer licensing and market analysis.

**NAIC Activities**

NAIC member directories, in-depth reporting of state regulatory activities and official historical records of NAIC national meetings and other activities.

**Special Studies**

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

**Statistical Reports**

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

**Supplementary Products**

Guidance manuals, handbooks, surveys and research on a wide variety of issues.

**Capital Markets & Investment Analysis**

Information regarding portfolio values and procedures for complying with NAIC reporting requirements.

**White Papers**

Relevant studies, guidance and NAIC policy positions on a variety of insurance topics.

For more information about NAIC publications,  
view our online catalog at: [https://content.naic.org/prod\\_serv\\_home.htm](https://content.naic.org/prod_serv_home.htm)

© 1999 – 2021 National Association of Insurance Commissioners.

All rights reserved.

ISBN: 978-1-64179-116-8

Printed in the United States of America

No part of this book may be reproduced, stored in a retrieval system, or transmitted in any form or by any means, electronic or mechanical, including photocopying, recording, or any storage or retrieval system, without written permission from the NAIC.

NAIC Executive Office  
444 North Capitol Street, NW  
Suite 700  
Washington, DC 20001  
202.471.3990

NAIC Central Office  
1100 Walnut Street  
Suite 1500  
Kansas City, MO 64106  
816.842.3600

NAIC Capital Markets  
& Investment Analysis Office  
One New York Plaza, Suite 4210  
New York, NY 10004  
212.398.9000

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

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

**Jane M. Koenigsman, FLMI**

Sr. Manager II – Life/Health Financial Analysis

National Association of Insurance Commissioners

1100 Walnut Street, Suite 1500, Kansas City, MO 64106

Phone: 816.783.8145

[jkoenigsman@naic.org](mailto:jkoenigsman@naic.org)

***The publication and dissemination of this list in no way serves as a recommendation or statement as to the qualifications of the persons or firms contained herein. Inclusion on the list is by application and the list is intended to serve only as a catalog or indexing of individuals or firms performing related work. The qualifications, references, and experience claimed by those listed herein have not been verified by the NAIC.***

**This page intentionally left blank.**

**TABLE OF CONTENTS – RECEIVERSHIP RESOURCES**

Alvarez and Marsal Insurance and Risk Advisory Services, LLC .....1  
 Anderson, CPA, Michael J.....3  
 Bryan Cave Leighton Paisner, LLP .....4  
 Cantilo & Bennett, L.L.P. ....6  
 Conning.....8  
 Culmination Consulting Group, LLC .....9  
 Dickinson Wright PLLC .....11  
 DLA Piper LLP (US) .....12  
 Chicago .....12  
 Examination Resources, LLC .....14  
 FitzGibbons and Company, Inc. ....16  
 Greenberg Traurig P.A.....17  
 Greer Law Offices, PLLC.....19  
 Hall Estill Law Firm .....21  
 Ingardus, LLC .....23  
 INS Consultants, Inc. ....25  
 Legal & Insurance Regulatory Consulting .....26  
 Morgan Lewis & Bockius LLP.....28  
 National Organization of Life & Health Insurance Guaranty Associations (NOLHGA).....31  
 Noble Consulting Services, Inc.....32  
 Pachulski Stang Ziehl & Jones LLP .....34  
 Rector & Associates, Inc.....35  
 Risk & Regulatory Consulting, LLC .....37  
 Robinson Curley P.C. ....39  
 Schwartzer Consulting, LLC .....40  
 Sidley Austin LLP.....41  
 Tharp and Associates, Inc. ....43  
 Verrill Dana LLP .....45  
 Vista Consulting Group, Inc. ....47  
 Williams Mullen .....49

**TABLE OF CONTENTS – RUN-OFF RESOURCES**

Alvarez and Marsal Insurance and Risk Advisory Services, LLC. ....53  
 Anderson, CPA, Michael J.....55  
 Bryan Cave Leighton Paisner, LLP .....56  
 Cantilo & Bennett, L.L.P. ....58  
 Conning.....59  
 Examination Resources, LLC .....62  
 FitzGibbons and Company, Inc. ....64  
 Greenberg Traurig P.A.....65  
 Hall Estill Law Firm .....67  
 Ingardus, LLC .....69  
 INS Consultants, Inc. ....71  
 Legal & Insurance Regulatory Consulting .....72  
 Morgan Lewis & Bockius LLP.....73  
 Noble Consulting Services, Inc.....76  
 Rector & Associates, Inc.....78  
 Risk & Regulatory Consulting, LLC .....80  
 RiverStone.....82  
 Robinson Curley P.C. ....84  
 Schwartzer Consulting, LLC .....85  
 Sidley Austin LLP.....86  
 Tharp and Associates, Inc. ....88

RECEIVERSHIP SERVICES															
Company	Areas of Expertise														
	Accounting	Actuarial	Administrative Supervision	Audit Services	Claims	Deputy Receiver	Expert Witness	Information Technology	Investment Banking / Sales Processes	Investment Securities Mngmt	Legal / Litigation Services	Mortgage Loan, Real Estate, Derivatives & Other Asset Management	Reinsurance	Tax	Other
Alvarez and Marsal Insurance and Risk Advisory Services, LLC.			✓		✓	✓	✓	✓	✓				✓	✓	
Anderson, CPA, Michael J.	✓		✓			✓	✓				✓		✓	✓	
Bryan Cave Leighton Paisner, LLP	✓		✓		✓	✓	✓				✓		✓	✓	✓
Cantilo & Bennett, L.L.P.			✓		✓	✓	✓				✓	✓	✓		✓
Conning										✓					✓
Culmination Consulting Group LLC	✓		✓		✓	✓	✓	✓			✓	✓	✓		
Dickinson Wright PLLC											✓				
DLA Piper LLP (US)			✓		✓	✓	✓	✓			✓		✓		
Examination Resources, LLC	✓	✓	✓	✓	✓	✓	✓	✓			✓		✓	✓	
FitzGibbons and Company, Inc.	✓		✓	✓	✓	✓	✓	✓							✓
Greenberg Traurig P.A.			✓			✓					✓				✓
Greer Law Offices, PLLC						✓	✓				✓				
Hall Estill Law Firm					✓						✓		✓	✓	
Ingardus, LLC	✓		✓		✓	✓	✓				✓		✓		✓
INS Consultants, Inc.	✓	✓	✓	✓	✓	✓	✓	✓			✓		✓		
Legal & Insurance Regulatory Consulting			✓		✓		✓				✓		✓		✓
Morgan Lewis & Bockius LLP			✓		✓	✓	✓				✓	✓	✓	✓	✓
National Org. of Life & Health Insurance Guaranty Association (NOLHGA)															✓
Noble Consulting Services, Inc.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓
Pachulski Stang Ziehl & Jones LLP											✓		✓		
Rector & Associates, Inc.	✓	✓	✓												✓

RECEIVERSHIP SERVICES															
Company	Areas of Expertise														
	Accounting	Actuarial	Administrative Supervision	Audit Services	Claims	Deputy Receiver	Expert Witness	Information Technology	Investment Banking / Sales Processes	Investment Securities Mngmt	Legal / Litigation Services	Mortgage Loan, Real Estate, Derivatives & Other Asset Management	Reinsurance	Tax	Other
Risk & Regulatory Consulting, LLC	✓	✓	✓	✓	✓	✓	✓	✓	✓			✓	✓	✓	✓
Robinson Curley P.C.											✓				
Schwartz Consulting, LLC			✓			✓	✓								✓
Sidley Austin LLP											✓				
Tharp and Associates, Inc.	✓		✓	✓	✓	✓	✓	✓	✓		✓	✓	✓		✓
Verrill Dana LLP			✓		✓	✓					✓		✓		
Vista Consulting Group, Inc.	✓		✓		✓	✓	✓	✓			✓		✓		
Williams Mullen											✓				



RUN-OFF SERVICES							
Company	Areas of Expertise						
	Accounting	Actuarial	Administrative Supervision	Investment Banking / Sales Processes	Legal Services	Target Examination Services	Other
Alvarez and Marsal Insurance and Risk Advisory Services, LLC.			✓				✓
Anderson, CPA, Michael J.	✓						✓
Bryan Cave Leighton Paisner, LLP	✓		✓		✓	✓	✓
Cantilo & Bennett, L.L.P.			✓		✓	✓	✓
Conning							✓
DLA Piper LLP (US)			✓		✓		✓
Examination Resources, LLC	✓	✓	✓		✓	✓	✓
FitzGibbons and Company, Inc.	✓	✓	✓				✓
Greenberg Traurig P.A.			✓		✓		✓
Hall Estill Law Firm					✓		
Ingardus, LLC	✓		✓				✓
INS Consultants, Inc.	✓	✓	✓		✓	✓	
Legal & Insurance Regulatory Consulting			✓		✓		
Morgan Lewis & Bockius LLP			✓		✓	✓	
Noble Consulting Services, Inc.	✓	✓	✓	✓		✓	✓
Rector & Associates, Inc.	✓	✓	✓				✓
Risk & Regulatory Consulting, LLC	✓	✓	✓	✓		✓	✓

<b>RUN-OFF SERVICES</b>							
<b>Company</b>	<b>Areas of Expertise</b>						
	Accounting	Actuarial	Administrative Supervision	Investment Banking / Sales Processes	Legal Services	Target Examination Services	Other
RiverStone							✓
Robinson Curley P.C.					✓		
Schwartz Consulting, LLC			✓				
Sidley Austin LLP					✓		
Tharp and Associates, Inc.	✓		✓			✓	✓

**COMPANY AND CONTACT INFORMATION**

**Alvarez and Marsal Insurance and Risk Advisory Services, LLC.**

600 Madison Ave.  
New York, New York

James McDermott  
Managing Director  
Office – (212)-763-1873  
Email – [jmcdermott@alvarezandmarsal.com](mailto:jmcdermott@alvarezandmarsal.com)

Scott Harrison  
Senior Advisor  
Office – (703)-967-0339  
Email - [srharrison@alvarezandmarsal.com](mailto:srharrison@alvarezandmarsal.com)

---

**AREA OF EXPERTISE WITH RECEIVERSHIPS**

- Administrative Supervision
- Claims
- Deputy Receiver (Rehabilitation or Liquidation)
- Expert Witness
- Information Technology
- Investment Banking/Sales Process Services
- Reinsurance
- Tax

**TYPE OF INSURER**

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

**SHORT DESCRIPTION OF RECEIVERSHIP SERVICES**

This submission is made on behalf of Alvarez & Marsal Insurance and Risk Advisory Services (A&M IRAS). A&M IRAS is wholly owned by Alvarez and Marsal, a leading global provider of restructuring and business performance improvement services (except where specified A&M and A&M IRAS are referred to collectively as “A&M”). A&M provides a complete range of receivership services, either as a special deputy receiver or working alongside special deputy receivers, providing additional resources and analysis to supplement their work. A&M brings an extraordinary restructuring heritage along with its insurance and insurance receivership expertise to provide strategic, creative decision-making; asset maximization; and a bias for action in managing receivership estates toward results for consumers and other creditors.

## **PRIMARY BUSINESS**

Alvarez & Marsal (A&M) was formed in 1983 with the intent of seamlessly linking operations, performance improvement and value creation to best help companies turn areas of stagnation into growth to achieve sustainable results. This ethos and restructuring heritage remain at the core of our firm. A&M IRAS draws upon that distinctive experience, which includes the Chapter 11 bankruptcy of the over \$600 billion Lehman Brothers estate; efficient resolution of no-asset estates; and the many points in between.

A&M delivers deep operational knowledge and experience across a wide range of insurance segments. A&M professionals have held approximately 200 prior consulting and management roles. Nearly 100 professionals with broad and deep insurance industry expertise are available on an estate's most pressing issues. Many senior professionals have more than 25 years of insurance industry experience, including in senior operating roles such as CEO, COO, CFO, CIO, CCO, CUO and COO.

A&M IRAS includes individuals who are qualified to serve as rehabilitators, conservators and liquidators by various states, with proven experience with insurance receiverships, troubled insurance companies, and complex business and regulatory challenges.

## **BRANCH OFFICE(S)**

Headquartered in New York City, A&M is a global firm of more than 7,000 professionals with 77 branch offices located in 35 countries on 5 continents. Additional information about our office locations can be found at [www.alvarezandmarsal.com/all-locations](http://www.alvarezandmarsal.com/all-locations).

Alvarez & Marsal has offices in the following U.S. states and cities:

<u>State</u>	<u>City</u>
Alabama	Birmingham
Arizona	Phoenix and Scottsdale
California	Los Angeles, San Francisco, San Jose, and El Segundo
Colorado	Denver – Greenwood Village and Jacobs Building
Connecticut	Greenwich
DC	Washington, DC
Florida	Miami and Tampa
Georgia	Atlanta
Illinois	Chicago
Massachusetts	Boston
Michigan	Detroit
Missouri	Kansas City
New Jersey	Morristown
New York	New York
North Carolina	Charlotte
Pennsylvania	Philadelphia
Tennessee	Nashville
Texas	Dallas, Houston, San Antonio, and Austin
Washington	Seattle

**COMPANY AND CONTACT INFORMATION**

**Anderson, CPA, Michael J.**

33024 Windelstraw Drive  
Wesley Chapel, FL 33545

Michael J. Anderson

Owner

Office – (205) 515-2894

Cell – (205) 515-2894

Email – [mjanderson42@aol.com](mailto: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 31-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**

#### **Bryan Cave Leighton Paisner, LLP**

1200 Main Street  
Suite 3800  
Kansas City, MO 64111

Bruce Baty  
Co-Chair, Insurance Practice Group  
Office – (816) 374-3282  
Email – [bruce.baty@bclplaw.com](mailto:bruce.baty@bclplaw.com)

Jodi Adolf  
Partner, Insurance Practice Group  
Office – (816) 374-3219  
Email – [jodi.adolf@bclplaw.com](mailto:jodi.adolf@bclplaw.com)

Fred Heese  
Senior Consultant, Insurance Practice Group  
Office – (816) 391-7678  
Email – [heesef@bclplaw.com](mailto:heesef@bclplaw.com)

---

### **AREA OF EXPERTISE WITH RECEIVERSHIPS**

- Accounting
- Administrative Supervision
- Deputy Receiver (Rehabilitation or Liquidation)
- Expert Witness: Financial Condition/Insolvency
- Legal or Litigation Services
- Reinsurance
- Tax
- Other: Litigation and Arbitration

### **TYPE OF INSURER**

- Property and Casualty
- Life, Accident and Health
- Health
- Fraternal
- Other – Interinsurance Reciprocal Exchange

### **SHORT DESCRIPTION OF RECEIVERSHIP SERVICES**

BCLP’s Insurance Insolvency and Receivership team has extensive experience with insurance insolvencies and receiverships, acting in a variety of capacities, including special deputy receiver as well as general and special counsel. Our lawyers and professionals are integrally involved in handling the most complex and significant matters and issues of these receiverships and oversee the day-to-day operations of a number of receivership operations. The Insurance Insolvency and Receivership team,

with more than 70 years of combined experience in this area, is experienced and proficient in resolving complex claims, and in advising on insolvency accounting, collateral, reinsurance and operational issues. Our Insolvency and Receivership team also has worked extensively with NOLHGA and NCIGF, negotiating various agreements, including early access, administration and joint collection agreements, and in selling blocks of business out of receivership. Drawing on vast industry knowledge, we also work with receivers and guaranty associations on restructuring plans, reinsurance transactions, service agreements and other mechanisms designed to protect policyholders.

**PRIMARY BUSINESS**

Law Firm.

**BRANCH OFFICE(S)**

Atlanta, Boulder, Charlotte, Chicago, Colorado Springs, Dallas, Denver, Irvine, Jefferson City, Kansas City, London, Los Angeles, Miami, New York, Overland Park, Paris, Phoenix, San Francisco, Southern Illinois, St. Louis, Washington

### **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](mailto:phcantilo@cb-firm.com)

---

### **AREA OF EXPERTISE WITH RECEIVERSHIPS**

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

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

### **TYPE OF INSURER**

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

### **SHORT DESCRIPTION OF RECEIVERSHIP SERVICES**

Cantilo & Bennett, L.L.P. (“C&B”) is comprised of lawyers and paraprofessionals whose practice is focused on the representation of insurance regulators in a wide array of matters with concentration on insolvency prevention and management. Founding Partner Patrick Cantilo has more than 35 years’ experience as Receiver, Special Deputy Receiver, counsel, and consultant in dozens of receiverships and troubled companies, as well as restructuring and acquisition transactions, in a number of states



with virtually all types of insurance entities. Co-founding Partner Mark Bennett has more than 30 years' experience as counsel and consultant in a wide array of receivership and troubled company engagements in several states. The Firm counts on more than two dozen seasoned lawyers and support personnel to field experienced teams for virtually any size engagement.

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

### **PRIMARY BUSINESS**

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

### **BRANCH OFFICE(S)**

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



### **COMPANY AND CONTACT INFORMATION**

#### **Conning**

One Financial Plaza  
Hartford, CT 06103

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

---

### **AREA OF EXPERTISE WITH RECEIVERSHIPS**

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

### **TYPE OF INSURER**

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

### **SHORT DESCRIPTION OF RECEIVERSHIP SERVICES**

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

### **PRIMARY BUSINESS**

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

### **BRANCH OFFICE(S)**

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

### **COMPANY AND CONTACT INFORMATION**

#### **Culmination Consulting Group, LLC**

439 West Philadelphia Avenue

Bridgeport, WV 26330

Robert L. Greer, CIR-ML

Office – (304) 641-9241

Email – [bgreer@culminationconsulting.com](mailto: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**

123 W. Allegan Street  
Suite 900  
Lansing, MI 48933

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

Ryan M. Shannon  
Attorney/Member  
Practice Group Chair – Insurance  
Lansing, Michigan  
Office – 517.487.4719  
Email – [rshannon@dickinsonwright.com](mailto:rshannon@dickinsonwright.com)

Tony D. Greer  
Attorney/Of Counsel  
Nashville, Tennessee  
Office – 615.620.1720  
Email – [tgreer@dickinsonwright.com](mailto:tgreer@dickinsonwright.com)

Kevin M. Doherty  
Attorney/Member  
Nashville, Tennessee  
Office – 615.620.1703  
Email – [kdoherly@dickinsonwright.com](mailto:kdoherly@dickinsonwright.com)

**AREA OF EXPERTISE WITH RECEIVERSHIPS**

- Legal or Litigation Services

**TYPE OF INSURER**

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

**SHORT DESCRIPTION OF RECEIVERSHIP SERVICES**

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

**PRIMARY BUSINESS**

Legal Services.

**BRANCH OFFICE(S)**

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



## **COMPANY AND CONTACT INFORMATION**

### **DLA Piper LLP (US)**

#### Chicago

444 West Lake Street  
Suite 900  
Chicago, IL 60606

#### Philadelphia

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

Stephen W. Schwab

(Chicago & PA)

Partner

Office – (312) 368-2150

Email – [stephen.schwab@us.dlapiper.com](mailto:stephen.schwab@us.dlapiper.com)

---

## **AREA OF EXPERTISE WITH RECEIVERSHIPS**

- Administrative Supervision
- Claims
- Deputy Receiver
- Expert Witness – Expert witness work on set-offs, reinsurance brokerage, and insurer receivership law
- Information Technology
- Legal or Litigation Services
- Mortgage Loan, Real Estate, Derivatives and Other Asset Management
- Reinsurance

## **TYPE OF INSURER**

- Property and Casualty
- Life, Accident and Health – including long term care and HMOs
- Health
- Title
- Other – Reinsurer and Retrocessionnaire, HMO, MEWA, Captive (traditional, hybrid, and series), Exchange and Syndicate, Protective Cell and Special Purpose Vehicle; domestic, foreign and alien

## **SHORT DESCRIPTION OF RECEIVERSHIP SERVICES**

DLA Piper has nearly 35 years of continuous experience in all aspects of the administration of troubled insurance companies. Our experience spans the full spectrum of admitted and nonadmitted domestic, foreign and alien property/casualty and life, accident and health (including long term care) insurance primary and reinsurance companies, HMOs, protected cells, special purpose vehicles, and other risk transfer entities. We have represented regulators and receivers from 15 different states, as well as creditors and senior managers of troubled

companies, in matters throughout most of the United States, Canada, London, and many other countries. Our most recent experience includes representing the Pennsylvania Insurance Commissioner in Penn Treaty, coordinating the efforts of legal counsel for more than 80 reinsurance counterparties of Scottish Re (DE), the purchasers of Pavonia Life and Global Bankers Ins. Grp., LLC (MI) and Public Service (IL), and the owners and managers of NextLevel Health Partners (IL conservation), Gateway Insurance, American Country and American Service (IL), Global Liberty (NY), Windhaven (FL and TX) and their affiliates. The team includes a former administrator of a property/casualty guaranty association who oversaw claims handling of personal and commercial lines. Our services include:

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

### **PRIMARY BUSINESS**

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

### **BRANCH OFFICE(S)**

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



### **COMPANY AND CONTACT INFORMATION**

#### **Examination Resources, LLC**

20 10th Street NW, Suite 803  
Atlanta, GA 30309

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

Donald F. Roof  
Managing Director  
Office – (678) 704-2161  
Email – [donroof@examresources.net](mailto: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**

**FitzGibbons and Company, Inc.**

8701 East Vista Bonita Drive  
Suite 200  
Scottsdale, Arizona 85255

Michael J. FitzGibbons

President

Office – (480) 948-4351

Email – [mjf@fitzgibbonsco.com](mailto: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
- 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 conditions which can result in either a formal proceeding or an agreed run-off plan, targeting benchmarks during run-off.

**BRANCH OFFICE(S)**

None



### **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](mailto:karlinskyf@gtlaw.com)

Christian Brito

Associate

Office – (954) 768-8279

Email – [britoc@gtlaw.com](mailto:britoc@gtlaw.com)

---

### **AREA OF EXPERTISE WITH RECEIVERSHIPS**

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

### **TYPE OF INSURER**

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

### **SHORT DESCRIPTION OF RECEIVERSHIP SERVICES**

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

## **PRIMARY BUSINESS**

Greenberg Traurig, LLP has more than 2500 attorneys in 43 locations in the United States, Europe, Latin America, Asia, and the Middle East. The firm reported gross revenue of over \$2 Billion for FY 2021 and is consistently among the top firms on the Am Law 100, Am Law Global 100, and NLJ 250. On the debut 2022 Law360 Pulse Leaderboard, it is a Top 15 firm. Greenberg Traurig is Mansfield Rule 5.0 Certified Plus by The Diversity Lab and the Center for Resource Solutions Green-e® Energy program certifies that the firm's U.S. offices are 100% powered by renewable energy. The firm is often recognized for its focus on philanthropic giving, innovation, diversity, and pro bono. Web: [www.gtlaw.com](http://www.gtlaw.com).

## **BRANCH OFFICE(S)**

Albany. Amsterdam. Atlanta. Austin. Berlin.– Boston. Charlotte. Chicago. Dallas. Delaware. Denver. Fort Lauderdale. Houston. Las Vegas. London.\* Long Island. Los Angeles. Mexico City.+ Miami. Milan.>> Minneapolis. New Jersey. New York. Northern Virginia. Orange County. Orlando. Philadelphia. Phoenix. Portland. Sacramento. Salt Lake City. San Francisco. Seoul.∞ Shanghai. Silicon Valley. Tallahassee. Tampa. Tel Aviv.^ Tokyo.‡ Warsaw.~ Washington, D.C. West Palm Beach. Westchester County.

Greenberg Traurig is a service mark and trade name of Greenberg Traurig, LLP and Greenberg Traurig, P.A. ©2022 Greenberg Traurig, LLP. Attorneys at Law. All rights reserved. Operates as: –Greenberg Traurig Germany, LLP; \*A separate UK registered legal entity; +Greenberg Traurig, S.C.; >>Greenberg Traurig Santa Maria; ∞Greenberg Traurig LLP Foreign Legal Consultant Office; ^A branch of Greenberg Traurig, P.A., Florida, USA; ‡GT Tokyo Horitsu Jimusho and Greenberg Traurig Gaikokuhojimubengoshi Jimusho; ~GREENBERG TRAURIG Nowakowska-Zimoch Wysokiński sp.k.

## **COMPANY AND CONTACT INFORMATION**

### **Greer Law Offices, PLLC**

439 W. Philadelphia Avenue  
Bridgeport, West Virginia 26330

Robert L. Greer, CIR-MIL

Office – (304) 842-8090

Email – [rgreer@greerlawoffices.com](mailto:rgreer@greerlawoffices.com)

---

## **AREA OF EXPERTISE WITH RECEIVERSHIPS**

- Deputy Receiver (Rehabilitation or Liquidation)
- Expert Witness
- Legal or Litigation Services

## **TYPE OF INSURER**

N/A

## **SHORT DESCRIPTION OF RECEIVERSHIP SERVICES**

Insurance Company Receiverships: 1987-Present

Employed directly or through consulting firm to work on Insurance Company Receiverships in various capacities by the West Virginia Department of Insurance and other State Insurance Commissioners and Regulators (Ohio, North Carolina, Nevada, California, Mississippi and the Department of Labor).

Responsibilities include but not limited to:

Administrative:

- 1) Takeover Transition matter
- 2) Asset recovery litigation supervisor and support professional negligence matters etc.
- 3) Personnel Management
- 4) Investment and Asset Management
- 5) Claims Supervision
- 6) Reinsurance Collection
- 7) Estate Closings

Counsel:

- 1) Presentation of Liquidation pleadings to Supervisory Courts
- 2) Negotiate and preparation of reinsurance and general commercial agreement
- 3) 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 practice of law within West Virginia with emphasis on the areas of personal line, commercial property, casualty insurance matters, life, health, and Blue Cross matters. Mr. Greer currently works as a Deputy Receiver in Nevada and other States.

**BRANCH OFFICE(S)**

None.



---

### **COMPANY AND CONTACT INFORMATION**

#### **Hall Estill Law Firm**

320 S. Boston Ave., Suite 200  
Tulsa, OK 74103

William W. O'Connor  
Shareholder

Office – (918)-594-0588

Email – [boconnor@hallestill.com](mailto:boconnor@hallestill.com)

---

### **AREA OF EXPERTISE WITH RECEIVERSHIPS**

- Claims
- Legal or Litigation Services
- Reinsurance
- Tax

### **TYPE OF INSURER**

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

### **SHORT DESCRIPTION OF RECEIVERSHIP SERVICES**

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

### **PRIMARY BUSINESS**

Hall Estill is a regional, commercial law firm headquartered in Tulsa, Oklahoma, with nearly 140 attorneys. The firm is organized into 11 legal sections and each is comprised of specific practice areas, more than 70 in all, in which our attorneys assist clients. With a strong command in emerging trends in business and technology, we are able to offer our clients powerful counsel in a myriad of legal areas:

Bankruptcy, Restructuring & Creditor's Rights; Corporate Services; Energy & Natural Resources; Environmental Services; Family Law; Indian Law; Intellectual Property; Labor & Employment; Litigation; Real Estate; and Tax & Employee Benefits.

**BRANCH OFFICE(S)**

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

1600 Stout St., Suite 1100  
Denver, CO 80202

75 N. East Ave., Suite 500  
Fayetteville, AR 72701



**COMPANY AND CONTACT INFORMATION**



## **Ingardus, LLC**

One Indiana Square, Suite 3501  
Indianapolis, IN 46204

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

Angela L. Ohlmann  
Chief Financial Officer & Principal  
Office – (317) 917-1176  
Email – [aohlmann@ingardus.com](mailto: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](mailto:ashaw@insconsultants.org)

Michael Johnson

Director, Rehabilitations & Liquidations

Office – (215) 625-9877

Email – [mjohnson@insconsultants.org](mailto:mjohnson@insconsultants.org)

---

**AREA OF EXPERTISE WITH RECEIVERSHIPS**

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

**TYPE OF INSURER**

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

**SHORT DESCRIPTION OF RECEIVERSHIP SERVICES**

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

**PRIMARY BUSINESS**

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

**BRANCH OFFICE(S)**

None.

## **COMPANY AND CONTACT INFORMATION**

### **Legal & Insurance Regulatory Consulting**

33 Dakarla Drive  
Middletown, NJ 07748

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

---

## **AREA OF EXPERTISE WITH RECEIVERSHIPS**

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

## **TYPE OF INSURER**

- Property and Casualty
- Life, Accident and Health

## **SHORT DESCRIPTION OF RECEIVERSHIP SERVICES**

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

## **PRIMARY BUSINESS**

Ms. Semaya provides insurance regulatory, insolvency, reinsurance and transactional legal advice to clients. She represents receivers in legal matters before NY Courts. She also represents regulators in

the insolvency process. In addition, she serves as an expert witness; performs compliance audits; lectures, writes and teaches on insolvency, reinsurance and insurance regulatory issues.

**BRANCH OFFICE(S)**

New York, NY and Middletown, NJ

# Morgan Lewis

## **COMPANY AND CONTACT INFORMATION**

### **Morgan Lewis & Bockius LLP**

One State Street, Hartford, CT 06103  
101 Park Avenue, New York, NY 10178

Harold S. Horwich  
Partner  
One State Street, Hartford, CT 06103-3178  
Office – (860) 240-2722  
Email – [harold.horwich@morganlewis.com](mailto:harold.horwich@morganlewis.com)

David Harbaugh  
Partner  
1701 Market St., Philadelphia, PA 19103-2921  
Office – (212) 963-5751  
Email – [david.harbaugh@morganlewis.com](mailto:david.harbaugh@morganlewis.com)

Benjamin J. Cordiano  
Partner  
One State Street, Hartford, CT 06103-3178  
Office – (860) 240-2821  
Email – [benjamin.cordiano@morganlewis.com](mailto:benjamin.cordiano@morganlewis.com)

Peter Sharp  
Partner  
Condor House, 5-10 St. Paul's Churchyard,  
London, EC4M 8AL  
Office – +44-20-3201-5580  
Email - [peter.sharp@morganlewis.com](mailto:peter.sharp@morganlewis.com)

---

## **AREA OF EXPERTISE WITH RECEIVERSHIPS**

- Administrative Supervision
- Claims
- Deputy Receiver (Rehabilitation or Liquidation)
- Expert Witness (Insurance insolvency practice and procedure)
- Legal or Litigation Services
- Mortgage Loan, Real Estate, Derivatives and Other Asset Management
- Reinsurance
- Tax
- Other - Insolvency & Restructuring

## **TYPE OF INSURER**

- Property and Casualty
- Life, Accident and Health
- Health
- Fraternal
- Title
- Other - Reinsurer; Captive (US and offshore); RRG; Reciprocal

## **SHORT DESCRIPTION OF RECEIVERSHIP SERVICES**

Our partners are leading practitioners in the area of insurance company restructuring and insolvency, both in the United States and internationally. We have represented insurance departments and receivers in a wide array of insolvency problems, including targeted examinations, supervisions, run-

offs, out of court insolvency restructurings, rehabilitations, and liquidations. We have also brought legal action on behalf of receivers against former management, accountants, and other professionals. We have experience collecting reinsurance in arbitrations as well as litigation. Additionally, we have litigated and negotiated resolutions to a wide range of insolvency matters, such as asset allocation, claims allowance, avoidance actions, and conversion to liquidation.

We are very experienced in the federal bankruptcy system, which is extremely important where an entire holding company system is troubled. We also have extensive cross-border expertise. Our London partners have insurance company insolvency experience in England and Europe. Our partners in Singapore have extensive experience there and in other countries in the Asia Pacific region. As a large multi-practice international firm, we have access to a vast array of expertise often needed by receivers, including investment management, tax, labor and employment, real estate, intellectual property, and cyber security.

We have offices throughout the United States and in other countries; therefore, we have the ability to provide local insight and firepower when needed. We are also well known for our ability to collaborate successfully and seamlessly with other law firms on projects.

### **PRIMARY BUSINESS**

Morgan Lewis is global law firm comprised of more than 2,200 lawyers and legal professionals providing comprehensive corporate, transactional, litigation, and regulatory services in major industries, including energy, financial services, healthcare, life sciences, retail and ecommerce, sports, technology, and transportation. We focus on both immediate and long-term goals with our clients, helping them address and anticipate challenges across vast and rapidly changing landscapes.

### **BRANCH OFFICE(S)**

Morgan Lewis has a global footprint, with offices in the following locations:

#### **ASIA PACIFIC**

ALMATY

Ken Dala Business Center, 5th Floor

BEIJING, CHINA

Beijing Kerry Centre South Tower, Ste. 823

HONG KONG, CHINA

Suites 1902-09, 19th Floor

SHANGHAI, CHINA

5th Floor, The Center

SINGAPORE

10 Collyer Quay

TOKYO, JAPAN

Marunouchi Building 16F

#### **EUROPE**

BRUSSELS, BELGIUM

7 Rue Guimard-Guimardstraat

FRANKFURT, GERMANY

OpernTurm

LONDON, UNITED KINGDOM

Condor House

PARIS, FRANCE

68 rue du Faubourg Saint-Honoré

**MIDDLE EAST**

ABU DHABI, UAE  
Abu Dhabi Global Market Square

DUBAI, UAE  
Emirates Towers Offices

**NORTH AMERICA (USA)**

BOSTON, MA  
One Federal St.

CENTURY CITY, CA  
2049 Century Park East

CHICAGO, IL  
110 North Wacker Drive

DALLAS, TX  
1717 Main St., Suite 3200

HARTFORD, CT  
One State St.

HOUSTON, TX  
1000 Louisiana St., Suite 4000

LOS ANGELES, CA  
300 South Grand Ave., 22nd Floor  
+1.213.612.2500

MIAMI, FL  
600 Brickell Avenue, Suite 1600

NEW YORK, NY  
101 Park Ave.  
ORANGE COUNTY, CA  
600 Anton Blvd., Ste. 1800

PHILADELPHIA, PA  
1701 Market St.

PITTSBURGH, PA  
One Oxford Centre, 32nd Fl.

PRINCETON, NJ  
502 Carnegie Center

SAN FRANCISCO  
One Market, Spear Street Tower, 28th Floor

SEATTLE, WA  
1301 Second Ave., Suite 2800

SILICON VALLEY, CA  
1400 Page Mill Road

WASHINGTON, DC,  
1111 Pennsylvania Ave. NW

WILMINGTON, DE  
1201 N. Market Street, Suite 2201





---

### **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](mailto: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

Email – [mdinius@noblecon.net](mailto:mdinius@noblecon.net)

John Murphy, JD

Vice President

Office – (317) 608-4154

Email – [jmurphy@noblecon.net](mailto:jmurphy@noblecon.net)

Steve Hazelbaker, CPA, FLMI

President

Office – (317) 608-4155

Email - [shazelbaker@noblecon.net](mailto:shazelbaker@noblecon.net)

---

### **AREA OF EXPERTISE WITH RECEIVERSHIPS**

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

### **TYPE OF INSURER**

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

### **SHORT DESCRIPTION OF RECEIVERSHIP SERVICES**

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

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

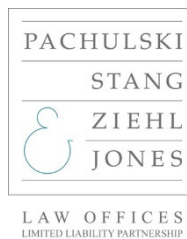
Noble also leverages its team of seasoned actuarial, legal, investment, and corporate finance specialists with significant experience with troubled company rehabilitation and liquidations.

### **PRIMARY BUSINESS**

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

### **BRANCH OFFICE(S)**

The location of Noble's corporate headquarters is in downtown Indianapolis, Indiana. Key staff reside in a variety of locations throughout the country.



### **COMPANY AND CONTACT INFORMATION**

#### **Pachulski Stang Ziehl & Jones LLP**

10100 Santa Monica Boulevard, Suite 1300  
Los Angeles, California 90067

Iain A.W. Nasatir, Esq.

Office – (310) 277-6910

Fax – (310) 201-0760

Email – [inasatir@pszjlaw.com](mailto:inasatir@pszjlaw.com)

---

### **AREA OF EXPERTISE WITH RECEIVERSHIPS**

- Legal or Litigation Services
- Reinsurance

### **TYPE OF INSURER**

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

### **PRIMARY BUSINESS**

Law firm specializing in corporate bankruptcy.

### **BRANCH OFFICE(S)**

#### *San Francisco*

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

#### *Delaware*

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

#### *New York*

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

#### *Texas*

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

### **COMPANY AND CONTACT INFORMATION**

#### **Rector & Associates, Inc.**

172 East State Street, Suite 305  
Columbus, OH 43215

Sarah Schroeder

President

Office – (614) 224-6220

Email – [sschroeder@rector-associates.com](mailto:sschroeder@rector-associates.com)

---

### **AREA OF EXPERTISE WITH RECEIVERSHIPS**

- Accounting
- Actuarial
- Administrative Supervision
- Other – Risk Retention Groups and Captives

### **TYPE OF INSURER**

- Property and Casualty
- Life
- Accident
- Health

### **SHORT DESCRIPTION OF RECEIVERSHIP SERVICES**

Rector & Associates, Inc. (R&A) is comprised of experts in insurance accounting/reporting, auditing/internal controls, reinsurance, insurance rate-making and loss reserving, information technology, and fraud risk management. R&A has significant experience with insurers under administrative supervision, receivership, and voluntary run-off, including performing the following services:

- Performing targeted examination procedures to determine true financial condition;
- Determining statutory accounting values of invested assets and deferred tax assets;
- Providing litigation support and expert witness services;
- Evaluating catastrophe reinsurance programs and adverse development reinsurance covers;
- Providing financial advice and accounting support to a deputy receiver;
- Providing on-site daily accounting support; includes but is not limited to: production of monthly, quarterly, and yearly financial statements; development of financial projections; performance of internal control assessments; reviews of funding status of pension and retirement plans; production of periodic receivership estate financial reporting; assisting with accounting system conversions, reinsurance commutations, investment portfolio restructurings, rate increase evaluations, and contract evaluation.
- Evaluating the viability of RBC corrective action plans;
- Serving as an administrative supervisor for a life insurer and two commercial property/casualty insurers;
- Preparing “ground-up” court-ordered financial statements necessary for fair value reporting; and
- Facilitating merger and acquisition activity.

**PRIMARY BUSINESS**

R&A provides practical solutions to insurance regulatory and business problems. Staffed by experts in compliance, accounting, reinsurance, actuarial science, internal controls, information technology, and fraud risk management the consulting firm has assisted insurance companies, regulators, and others across the nation and internationally.

**BRANCH OFFICE(S)**

R&A has branch offices in Overland Park, KS and Cincinnati, OH.



**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](mailto:jan.moenck@riskreg.com)

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

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

Karen Heburn  
Director,  
Troubled Company and Receivership Services  
Office - 813-356-8066  
Email- [Karen.Heburn@riskreg.com](mailto:Karen.Heburn@riskreg.com)

---

**AREA OF EXPERTISE WITH RECEIVERSHIPS**

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

**TYPE OF INSURER**

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

- Title
- Other – Risk Retention Group, Service and Auto Warranties, and Unauthorized Insurers, Reinsurer, Surety, Bail, and Immigration Bonds.

### **SHORT DESCRIPTION OF RECEIVERSHIP SERVICES**

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

Our 9 member Receivership and Run-off team offers independent and realistic assessments of the situation, including strategic recommendations to assist in developing an appropriate regulatory approach which will minimize the impact on policyholders and the public. RRC's Receivership and Run-off team includes 7 individuals with professional designations from the International Association of Insurance Receivers. . We believe our team's significant regulatory experience, communication and project management skills, blended with in-depth insurance knowledge makes RRC the best qualified firm to assist insurance departments.

### **PRIMARY BUSINESS**

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

### **BRANCH OFFICE(S)**

The practice's primary office is 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.**

200 North LaSalle Street  
Suite 1550  
Chicago, IL 60601

Alan F. Curley  
Office – (312) 663-3100 x 204  
Email – [acurley@robinsoncurley.com](mailto:acurley@robinsoncurley.com)

C. Philip Curley  
Office – (312) 663-3100 x 202  
Email - [pcurley@robinsoncurley.com](mailto:pcurley@robinsoncurley.com)

---

**AREA OF EXPERTISE WITH RECEIVERSHIPS**

- Legal or Litigation Services

**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**

#### **Schwartz Consulting, LLC**

E9253 Oakleaf Lane

Wisconsin Dells, WI. 53965

Dan Schwartz

Office – 608-206-3451

Email – [dan@schwartzconsulting.com](mailto:dan@schwartzconsulting.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

# SIDLEY

## **COMPANY AND CONTACT INFORMATION**

### **Sidley Austin LLP**

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

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

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

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

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

---

## **AREA OF EXPERTISE WITH RECEIVERSHIPS**

- Legal or Litigation Services

## **TYPE OF INSURER**

- Property and Casualty
- Life, Accident and Health
- Health
- Fraternal
- Title
- 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 2,300 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 21 cities: Beijing, Boston, Brussels, Century City, Chicago, Dallas, Geneva, Hong Kong, Houston, London, Los Angeles, Miami, Munich, New York, Palo Alto, San Francisco, Shanghai, Singapore, Sydney, Tokyo and Washington, D.C.

## **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](mailto:mtharp@tharpassociates.com)

Truitte D. Todd  
Chief Financial Officer  
Office – (602) 769-6814  
Email – [ttodd@tharpassociates.com](mailto: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](http://www.tharpassociates.com)

**BRANCH OFFICE(S)**

N/A

The logo for Verrill, consisting of the word "Verrill" in a bold, black, serif font, centered within a solid yellow rectangular background.

### **COMPANY AND CONTACT INFORMATION**

#### **Verrill Dana LLP**

One Federal Street, 20th Floor  
Boston, MA  
Office – (617) 309-2600

J. David Leslie  
Partner  
Email – [dleslie@verrill-law.com](mailto:dleslie@verrill-law.com)

Eric A. Smith  
Partner  
Email – [easmith@verrill-law.com](mailto:easmith@verrill-law.com)

Stuart T. Leslie  
Partner  
Email – [sleslie@verrill-law.com](mailto:sleslie@verrill-law.com)

---

### **AREA OF EXPERTISE WITH RECEIVERSHIPS**

- Administrative Supervision
- Claims
- Deputy Receiver (Rehabilitation or Liquidation)
- 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**

Verrill 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, Verrill 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. Verrill 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 Verrill Insurance Regulatory 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**

#### **Vista Consulting Group, Inc.**

439 W. Philadelphia Avenue, Bridgeport  
West Virginia 26330

Robert L. Greer, CIR-ML

Office – (304) 641-9241

Email – [greerlaw@aol.com](mailto:greerlaw@aol.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, Oklahoma, West Virginia and the U. S. Department of Labor).

Responsibilities include but not limited to:

Administrative:

- 1) Takeover Transition matter
- 2) Asset recovery litigation supervisor and support professional negligence matters etc.
- 3) Personnel Management
- 4) Investment and Asset Management
- 5) Claims Supervision
- 6) Reinsurance Collection
- 7) Estate Closings

Counsel:

- 1) Presentation of Liquidation pleadings to Supervisory Courts
- 2) Negotiate and preparation of reinsurance and general commercial agreement
- 3) 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)**

Tampa, Florida.

## **COMPANY AND CONTACT INFORMATION**

### **Williams Mullen**

Richmond, VA

Wes Camden

Partner

Office – (919) 981-4064

Email – [wcamden@williamsmullen.com](mailto:wcamden@williamsmullen.com)

---

## **AREA OF EXPERTISE WITH RECEIVERSHIPS**

- Legal or Litigation Services

## **TYPE OF INSURER**

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

## **SHORT DESCRIPTION OF RECEIVERSHIP SERVICES**

Williams Mullen has over three decades of experience providing a full range of legal services to state insurance regulators, receivers of insolvent insurance companies, creditors, reinsurers, insurers and other interested parties. The firm’s recent experience has focused on insurance companies that have fallen into distress due to the unlawful acts of their management and investment advisors. These matters have demanded not only a comprehensive approach to the receivership of those distressed companies, but also close coordination with multiple federal agencies, litigation in state, federal, and bankruptcy courts to protect the receivership estate, and extensive negotiations of transactions designed to maximize the value of the receivership estate.

Our lawyers have appeared on behalf of distressed insurance companies in litigation proceedings ranging from state court judgment enforcement actions to Chapter 15 proceedings involving foreign debtors in federal bankruptcy court—including the successful trial of a case to enforce the plan of rehabilitation for four insurance companies. We have also advised distressed insurance companies, state insurance regulators, and receivers in connection with a wide variety of transactions, including rehabilitation plans, restructuring agreements, deals involving the sale or refinancing of insurance company assets, and proposed reinsurance transactions. Finally, our experience also includes close coordination with the United States Department of Justice and the SEC in their investigations and litigation against persons who have defrauded distressed insurance companies that have transitioned to rehabilitation.

In performing this work, Williams Mullen has worked closely with, among others, Noble Consulting Services, Inc., Examination Resources, LLC, J.S. Held (formerly Veris Consulting, Inc.), Johnson Lambert, Milliman, and numerous financial institutions. The firm also enjoys relationships with international counterparts that have allowed it to effectively address receivership-related issues in foreign jurisdictions.

**PRIMARY BUSINESS**

Williams Mullen is an Am Law 200, regional, full-service law firm with approximately 240 attorneys in seven offices across North Carolina, South Carolina and Virginia. We are a full-service firm that provides a broad range of transactional, regulatory and litigation services to our clients.

**BRANCH OFFICE(S)**

Charlottesville, VA; Columbia, SC; Norfolk, VA; Raleigh, NC; Tysons, VA; Virginia Beach, VA.

## **RUN-OFF RESOURCES**

**This page intentionally left blank**

### **COMPANY AND CONTACT INFORMATION**

#### **Alvarez and Marsal Insurance and Risk Advisory Services, LLC.**

600 Madison Ave.  
New York, New York

James McDermott  
Managing Director  
Office – (212)-763-1873  
Email – [jmcdermott@alvarezandmarsal.com](mailto:jmcdermott@alvarezandmarsal.com)

Scott Harrison  
Senior Advisor  
Office – (703)-967-0339  
Email - [srharrison@alvarezandmarsal.com](mailto:srharrison@alvarezandmarsal.com)

---

### **AREA OF EXPERTISE WITH RUN-OFFS**

- Administrative Supervision
- Other (Claims, Information Technology, Reinsurance, Tax)

### **TYPE OF INSURER**

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

### **SHORT DESCRIPTION OF RUN-OFF SERVICES**

This submission is made on behalf of Alvarez & Marsal Insurance and Risk Advisory Services (A&M IRAS). A&M IRAS is wholly owned by Alvarez and Marsal, a leading global provider of restructuring and business performance improvement services (except where specified A&M and A&M IRAS are referred to collectively as “A&M”). A&M provides a complete range of runoff services including, interim executive management, insurance business portfolio analysis, vendor management & oversight. A&M brings an extraordinary insurance management and business restructuring heritage that enables A&M to provide insightful strategic decision-making, loss mitigation experience and cost control expertise as a bias for action in managing the cost-efficient resolution of claims.

### **PRIMARY BUSINESS**

The primary business of Alvarez & Marsal includes the restructuring and resolution of business entities. A&M IRAS draws upon that distinctive experience, which includes the Chapter 11 bankruptcy of the over \$600 billion Lehman Brothers estate; efficient resolution of no-asset estates; and the many points in between.

A&M delivers deep operational knowledge and experience across a wide range of insurance segments. A&M professionals have held approximately 200 prior consulting and management roles. Nearly 100 professionals with broad and deep insurance industry expertise are available on an estate's most pressing issues. Many senior professionals have more than 25 years of insurance industry experience, including in senior operating roles such as CEO, COO, CFO, CIO, CCO, CUO and COO.

A&M includes individuals who are qualified to serve as rehabilitators, conservators and liquidators by various states, with proven experience with insurance receiverships, troubled insurance companies, and complex business and regulatory challenges. For more information please see [www.alvarezandmarsal.com/insurance](http://www.alvarezandmarsal.com/insurance).

### **BRANCH OFFICE(S)**

Headquartered in New York City, A&M is a global firm of more than 7,000 professionals with 77 branch offices located in 35 countries on 5 continents. Additional information about our office locations can be found at [www.alvarezandmarsal.com/all-locations](http://www.alvarezandmarsal.com/all-locations).

Alvarez & Marsal has offices in the following U.S. states and cities:

<u>State</u>	<u>City</u>
Alabama	Birmingham
Arizona	Phoenix and Scottsdale
California	Los Angeles, San Francisco, San Jose, and El Segundo
Colorado	Denver – Greenwood Village and Jacobs Building
Connecticut	Greenwich
DC	Washington, DC
Florida	Miami and Tampa
Georgia	Atlanta
Illinois	Chicago
Massachusetts	Boston
Michigan	Detroit
Missouri	Kansas City
New Jersey	Morristown
New York	New York
North Carolina	Charlotte
Pennsylvania	Philadelphia
Tennessee	Nashville
Texas	Dallas, Houston, San Antonio, and Austin
Washington	Seattle



**COMPANY AND CONTACT INFORMATION**

**Anderson, CPA, Michael J.**

32186 Firemoss Lane  
Wesley Chapel, FL 33545

Michael J. Anderson

Owner

Office – (813) 964-6820

Cell – (205) 515-2894

Email – [mjanderson42@aol.com](mailto: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**

#### **Bryan Cave Leighton Paisner, LLP**

1200 Main Street  
Suite 3800  
Kansas City, MO 64111

Bruce Baty  
Co-Chair, Insurance Practice Group  
Office – (816) 374-3282  
Email – [bruce.baty@bclplaw.com](mailto:bruce.baty@bclplaw.com)

Jodi Adolf  
Partner, Insurance Practice Group  
Office – (816) 374-3219  
Email – [jodi.adolf@bclplaw.com](mailto:jodi.adolf@bclplaw.com)

Fred Heese  
Senior Consultant, Insurance Practice Group  
Office – (816) 391-7678  
Email – [heesef@bclplaw.com](mailto:heesef@bclplaw.com)

---

### **AREA OF EXPERTISE WITH RECEIVERSHIPS**

- Accounting
- Administrative Supervision
- Legal Services
- Target Examination Services
- Other: Assumption Reinsurance Transactions and Loss Portfolio Transfers

### **TYPE OF INSURER**

- Property and Casualty
- Life
- Accident
- Health
- Fraternal
- Target Examination Services
- Other: Assumption Reinsurance Transactions and Loss Portfolio Transfers

### **SHORT DESCRIPTION OF RUN-OFF SERVICES**

BCLP’s Insurance Practice Group has extensive experience in the management and resolution of insurance entities and books of business in run-off. Whether as a result of financial stress or segmentation of a discrete block of business for operational efficiencies, our team of professionals – including lawyers and former financial regulators - is experienced and proficient in resolving complex claims, and in advising on accounting, collateral, reinsurance and operational issues. Our team of insurance litigators has vast experience with claims recovery, subrogation, contribution, avoidance,

cancellation, and fraudulent claims investigation/handling, as well as reinsurance disputes by way of litigation or arbitration involving defense or recovery work in various jurisdictions.

**PRIMARY BUSINESS**

Law Firm.

**BRANCH OFFICE(S)**

Atlanta, Boulder, Charlotte, Chicago, Colorado Springs, Dallas, Denver, Irvine, Jefferson City, Kansas City, London, Los Angeles, Miami, New York, Overland Park, Paris, Phoenix, San Francisco, Southern Illinois, St. Louis, Washington

### **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](mailto:phcantilo@cb-firm.com)

---

### **AREA OF EXPERTISE WITH RUN-OFFS**

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

### **TYPE OF INSURER**

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

### **SHORT DESCRIPTION OF RUN-OFF SERVICES**

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

### **PRIMARY BUSINESS**

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

### **BRANCH OFFICE(S)**

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



**COMPANY AND CONTACT INFORMATION**

**Conning**

One Financial Plaza  
Hartford, CT 06103

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

---

**AREA OF EXPERTISE WITH RUN-OFFS**

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

**TYPE OF INSURER**

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

**SHORT DESCRIPTION OF RUN-OFF SERVICES**

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

**PRIMARY BUSINESS**

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

**BRANCH OFFICE(S)**

Conning is headquartered in Hartford, Connecticut, with additional offices in Boston, Cologne, Kolding, Hong Kong, London, and New York.



### **COMPANY AND CONTACT INFORMATION**

#### **DLA Piper LLP (US)**

##### Chicago

444 West Lake Street  
Suite 900  
Chicago, IL 60606

##### Philadelphia

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

##### New York

1251 Avenue of the Americas  
New York, NY 10020

Stephen W. Schwab

(Chicago & PA)

Partner

Office – (312) 368-2150

Email – [stephen.schwab@us.dlapiper.com](mailto:stephen.schwab@us.dlapiper.com)

Scott Fischer

(New York)

Partner

Office – (212) 335-4930

Email – [scott.fischer@us.dlapiper.com](mailto:scott.fischer@us.dlapiper.com)

---

### **AREA OF EXPERTISE WITH RUN-OFFS**

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

### **TYPE OF INSURER**

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

### **SHORT DESCRIPTION OF RUN-OFF SERVICES**

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

and dispute litigation, arbitration and mediation. In 2021, we represented the IL Director and Department in the nation's first insurance business division (Allstate, IL and MI).

**PRIMARY BUSINESS**

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

**BRANCH OFFICE(S)**

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



### **COMPANY AND CONTACT INFORMATION**

#### **Examination Resources, LLC**

20 10th Street NW, Suite 803  
Atlanta, GA 30309

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

Donald F. Roof  
Managing Director  
Office – (678) 704-2161  
Email – [donroof@examresources.net](mailto: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**

**FitzGibbons and Company, Inc.**

8701 E. Vista Bonita Drive  
Suite 200  
Scottsdale, Arizona 85255

Michael J. FitzGibbons

President

Office – (480) 948-4351

Email – [mjf@fitzgibbonsco.com](mailto: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, financial solutions which can result in either a formal proceeding or an agreed run-off plan, targeting selected benchmarks during run-off.

**BRANCH OFFICE(S)**

None.



### **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](mailto:karlinskyf@gtlaw.com)

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

---

### **AREA OF EXPERTISE WITH RUN-OFFS**

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

### **TYPE OF INSURER**

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

### **SHORT DESCRIPTION OF RUN-OFF SERVICES**

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

### **PRIMARY BUSINESS**

Greenberg Traurig, LLP has more than 2500 attorneys in 43 locations in the United States, Europe, Latin America, Asia, and the Middle East. The firm reported gross revenue of over \$2 Billion for FY 2021 and is consistently among the top firms on the Am Law 100, Am Law Global 100, and NLJ 250. On the debut 2022 Law360 Pulse Leaderboard, it is a Top 15 firm. Greenberg Traurig is Mansfield Rule 5.0 Certified Plus by The Diversity Lab and the Center for Resource Solutions Green-e® Energy program certifies that the firm's U.S. offices are 100% powered by renewable energy. The firm is often recognized for its focus on philanthropic giving, innovation, diversity, and pro bono. Web: [www.gtlaw.com](http://www.gtlaw.com).

**BRANCH OFFICE(S)**

Albany. Amsterdam. Atlanta. Austin. Berlin.– Boston. Charlotte. Chicago. Dallas. Delaware. Denver. Fort Lauderdale. Houston. Las Vegas. London.\* Long Island. Los Angeles. Mexico City.+ Miami. Milan.>> Minneapolis. New Jersey. New York. Northern Virginia. Orange County. Orlando. Philadelphia. Phoenix. Portland. Sacramento. Salt Lake City. San Francisco. Seoul.∞ Shanghai. Silicon Valley. Tallahassee. Tampa. Tel Aviv.^ Tokyo.‡ Warsaw.~ Washington, D.C. West Palm Beach. Westchester County.

Greenberg Traurig is a service mark and trade name of Greenberg Traurig, LLP and Greenberg Traurig, P.A. ©2022 Greenberg Traurig, LLP. Attorneys at Law. All rights reserved. Operates as: –Greenberg Traurig Germany, LLP; \*A separate UK registered legal entity; +Greenberg Traurig, S.C.; >>Greenberg Traurig Santa Maria; ∞Greenberg Traurig LLP Foreign Legal Consultant Office; ^A branch of Greenberg Traurig, P.A., Florida, USA; ‡GT Tokyo Horitsu Jimusho and Greenberg Traurig Gaikokuhojimubengoshi Jimusho; ~GREENBERG TRAURIG Nowakowska-Zimoch Wysokiński sp.k.



### **COMPANY AND CONTACT INFORMATION**

#### **Hall Estill Law Firm**

320 S. Boston Ave., Suite 200  
Tulsa, OK 74103

William W. O'Connor  
Shareholder

Office – (918)-594-0588

Email – [boconnor@hallestill.com](mailto:boconnor@hallestill.com)

---

### **AREA OF EXPERTISE WITH RUN-OFFS**

- Legal Services

### **TYPE OF INSURER**

- Property and Casualty
- Life
- Accident
- Health
- Other – Reinsurer

### **SHORT DESCRIPTION OF RUN-OFF SERVICES**

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

### **PRIMARY BUSINESS**

Hall Estill is a regional, commercial law firm headquartered in Tulsa, Oklahoma, with nearly 140 attorneys. The firm is organized into 11 legal sections and each is comprised of specific practice areas, more than 70 in all, in which our attorneys assist clients. With a strong command in emerging trends in business and technology, we are able to offer our clients powerful counsel in a myriad of legal areas: Bankruptcy, Restructuring & Creditor's Rights; Corporate Services; Energy & Natural Resources;

Environmental Services; Family Law; Indian Law; Intellectual Property; Labor & Employment; Litigation; Real Estate; and Tax & Employee Benefits.

**BRANCH OFFICE(S)**

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

1600 Stout St., Suite 1100  
Denver, CO 80202

75 N. East Ave., Suite 500  
Fayetteville, AR 72701



### **COMPANY AND CONTACT INFORMATION**

#### **Ingardus, LLC**

One Indiana Square, Suite 3501  
Indianapolis, IN 46204

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

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

---

### **AREA OF EXPERTISE WITH RUN-OFFS**

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

### **TYPE OF INSURER**

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

### **SHORT DESCRIPTION OF RUN-OFF SERVICES**

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

- Compliance with and management of the required rehabilitation tasks
- Coordination and communication with the appropriate lead State
- Coordination and communication with all other involved regulatory entities including other states and guaranty associations
- Coordination and communication with interested parties and the general public
- Review the qualifications of Company staff and staffing needs and develop a recommendation of retention or dismissal
- Segregate the Company from the Parent
- Development and implementation of the rehabilitation plan
- Claims Management
- Oversight of subcontractors

- Negotiate with affiliates of the Company, third-party contractors of the Company, reinsurers, and other parties involved
- Marshal the assets of the Company
- Secure and establish all needed banking and investment accounts
- Develop, maintain, and manage cash flow analyses
- Develop, maintain, and manage liquidity analyses
- Assist with the investigation and collection of open receivables of all kinds
- Inventory (or direct the inventory) of all assets, contracts, and records
- Coordinate all needed financial reporting
- Review internal controls and implement new controls, as needed, related to cash and asset movement
- Assist with the drafting and completion of all necessary filings.

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

### **PRIMARY BUSINESS**

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

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

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

### **BRANCH OFFICE(S)**

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





### **COMPANY AND CONTACT INFORMATION**

#### **INS Consultants, Inc.**

419 South 2<sup>nd</sup> Street, New Market, Suite 206  
Philadelphia, PA 19147

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

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

---

### **AREA OF EXPERTISE WITH RUN-OFFS**

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

### **TYPE OF INSURER**

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

### **SHORT DESCRIPTION OF RUN-OFF SERVICES**

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

### **PRIMARY BUSINESS**

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

### **BRANCH OFFICE(S)**

None.

**COMPANY AND CONTACT INFORMATION**

**Legal & Insurance Regulatory Consulting**

33 Dakarla Drive  
Middletown, NJ 07748

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

---

**AREA OF EXPERTISE WITH RUN-OFFS**

- Administrative Supervision
- Legal Services

**TYPE OF INSURER**

- Property and Casualty
- Life

**SHORT DESCRIPTION OF RUN-OFF SERVICES**

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

**PRIMARY BUSINESS**

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

**BRANCH OFFICE(S)**

New York, NY and Middletown, NJ

# Morgan Lewis

## **COMPANY AND CONTACT INFORMATION**

### **Morgan Lewis & Bockius LLP**

One State Street, Hartford, CT 06103

101 Park Avenue, New York, NY 10178

Harold S. Horwich

Partner

One State Street, Hartford, CT 06103-3178

Office – (860) 240-2722

Email – [harold.horwich@morganlewis.com](mailto:harold.horwich@morganlewis.com)

David Harbaugh

Partner

1701 Market St., Philadelphia, PA 19103-2921

Office – (212) 963-5751

Email – [david.harbaugh@morganlewis.com](mailto:david.harbaugh@morganlewis.com)

Benjamin J. Cordiano

Partner

One State Street, Hartford, CT 06103-3178

Office – (860) 240-2821

Email – [benjamin.cordiano@morganlewis.com](mailto:benjamin.cordiano@morganlewis.com)

Peter Sharp

Partner

Condor House, 5-10 St. Paul's Churchyard,  
London, EC4M 8AL

Office – +44-20-3201-5580

Email - [peter.sharp@morganlewis.com](mailto:peter.sharp@morganlewis.com)

---

## **AREA OF EXPERTISE WITH RUN-OFFS**

- Administrative Supervision
- Legal Services
- Target Examination Services

## **TYPE OF INSURER**

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

## **SHORT DESCRIPTION OF RUN-OFF SERVICES**

We have represented regulators as well as companies in run-off situations. Run-offs present unique challenges for insurance regulators because companies in run-off have limited flexibility to address solvency concerns. As such, these matters typically require close collaboration between regulators and companies in order to provide regulators with assurance that the companies can continue to operate under the control of their management and board. We have worked with regulators on supervisions and targeted examinations to ensure that they have all the necessary information as well as guardrails

around the continued operation of the company. We have also worked with regulators to effectuate management changes in run-off situations without tipping companies into the receivership process.

We have studied extensively, and advised clients on, various business transfer statutes and similar legislation that allows companies to restructure their liabilities or transfer their business outside of insolvency proceedings. We have also used the assumption reinsurance laws in some states that allow the transfer of policies to solvent companies without novation.

Our international footprint allows us to provide assistance on large and complex insurance company organizations that have cross-border operations.

### **PRIMARY BUSINESS**

Morgan Lewis is global law firm comprised of more than 2,200 lawyers and legal professionals providing comprehensive corporate, transactional, litigation, and regulatory services in major industries, including energy, financial services, healthcare, life sciences, retail and ecommerce, sports, technology, and transportation. We focus on both immediate and long-term goals with our clients, helping them address and anticipate challenges across vast and rapidly changing landscapes.

### **BRANCH OFFICE(S)**

Morgan Lewis has a global footprint, with offices in the following locations:

#### **ASIA PACIFIC**

ALMATY

Ken Dala Business Center, 5th Floor

BEIJING, CHINA

Beijing Kerry Centre South Tower, Ste. 823

HONG KONG, CHINA

Suites 1902-09, 19th Floor

SHANGHAI, CHINA

5th Floor, The Center

SINGAPORE

10 Collyer Quay

TOKYO, JAPAN

Marunouchi Building 16F

#### **EUROPE**

BRUSSELS, BELGIUM

7 Rue Guimard-Guimardstraat

FRANKFURT, GERMANY

OpernTurm

LONDON, UNITED KINGDOM

Condor House

PARIS, FRANCE

68 rue du Faubourg Saint-Honoré

#### **MIDDLE EAST**

ABU DHABI, UAE

Abu Dhabi Global Market Square

DUBAI, UAE

Emirates Towers Offices

#### **NORTH AMERICA (USA)**

BOSTON, MA

One Federal St.

CENTURY CITY, CA

2049 Century Park East

CHICAGO, IL  
110 North Wacker Drive

HARTFORD, CT  
One State St.

LOS ANGELES, CA  
300 South Grand Ave., 22nd Floor  
+1.213.612.2500

NEW YORK, NY  
101 Park Ave.  
ORANGE COUNTY, CA  
600 Anton Blvd., Ste. 1800

PITTSBURGH, PA  
One Oxford Centre, 32nd Fl.

SAN FRANCISCO  
One Market, Spear Street Tower, 28th Floor

SILICON VALLEY, CA  
1400 Page Mill Road

WILMINGTON, DE  
1201 N. Market Street, Suite 2201

DALLAS, TX  
1717 Main St., Suite 3200

HOUSTON, TX  
1000 Louisiana St., Suite 4000

MIAMI, FL  
600 Brickell Avenue, Suite 1600

PHILADELPHIA, PA  
1701 Market St.

PRINCETON, NJ  
502 Carnegie Center

SEATTLE, WA  
1301 Second Ave., Suite 2800

WASHINGTON, DC,  
1111 Pennsylvania Ave. NW



### **COMPANY AND CONTACT INFORMATION**

#### **Noble Consulting Services, Inc.**

211 N. Pennsylvania Street, Suite 2350  
Indianapolis, IN 46204

Mike P. Dinius, CFE, CPA

Chief Executive Officer

Office – (317) 608-4153

Email – [mdinius@noblecon.net](mailto:mdinius@noblecon.net)

John Murphy, JD

Vice President

Office – (317) 608-4154

Email – [jmurphy@noblecon.net](mailto:jmurphy@noblecon.net)

Steve Hazelbaker, CPA, FLMI

President

Office – (317) 608-4155

Email - [shazelbaker@noblecon.net](mailto:shazelbaker@noblecon.net)

---

### **AREA OF EXPERTISE WITH RUN-OFFS**

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

### **TYPE OF INSURER**

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

### **SHORT DESCRIPTION OF RUN-OFF SERVICES**

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

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

**PRIMARY BUSINESS**

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

**BRANCH OFFICE(S)**

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

### **COMPANY AND CONTACT INFORMATION**

#### **Rector & Associates, Inc.**

172 East State Street, Suite 305  
Columbus, OH 43215

Sarah Schroeder

President

Phone – (614) 224-6220

Email – [sschroeder@rector-associates.com](mailto:sschroeder@rector-associates.com)

---

### **AREA OF EXPERTISE WITH RUN-OFFS**

- Accounting
- Actuarial
- Administrative Supervision
- Target Examination Services
- Other – Risk Retention Groups and Captives

### **TYPE OF INSURER**

- Property and Casualty
- Life
- Accident
- Health

### **SHORT DESCRIPTION OF RUN-OFF SERVICES**

Rector & Associates, Inc. (R&A) is comprised of experts in insurance accounting/reporting, auditing/internal controls, reinsurance, insurance rate-making and loss reserving, information technology, and fraud risk management. R&A has significant experience with insurers under administrative supervision, receivership, and voluntary run-off, including performing the following services:

- Performing targeted examination procedures to determine true financial condition;
- Determining statutory accounting values of invested assets and deferred tax assets;
- Providing litigation support and expert witness services;
- Evaluating catastrophe reinsurance programs and adverse development reinsurance covers;
- Providing financial advice and accounting support to a deputy receiver;
- Providing on-site daily accounting support;
- Evaluating the viability of RBC corrective action plans; on-site daily accounting support includes, but is not limited to: production of monthly, quarterly, and yearly financial statements; development of financial projections; performance of internal control assessments; reviews of funding status of pension and retirement plans; production of periodic receivership estate financial reporting;
- Serving as an administrative supervisor for a life insurer and two commercial property/casualty insurers;
- Preparing “ground-up” court-ordered financial statements necessary for fair value reporting; and



- Facilitating merger and acquisition activity.

**PRIMARY BUSINESS**

R&A provides practical solutions to insurance regulatory and business problems. Staffed by experts in compliance, accounting, reinsurance, actuarial science, internal controls, information technology, and fraud risk management the consulting firm has assisted insurance companies, regulators, and others across the nation and internationally.

**BRANCH OFFICE(S)**

R&A has branch offices in Overland Park, KS and Cincinnati, OH.



## **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](mailto:jan.moenck@riskreg.com)

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

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

Karen Heburn  
Director,  
Troubled Company and Receivership Services  
Office - 813-356-8066  
Email - [Karen.Heburn@riskreg.com](mailto:Karen.Heburn@riskreg.com)

---

## **AREA OF EXPERTISE WITH RUN-OFFS**

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

## **TYPE OF INSURER**

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

### **SHORT DESCRIPTION OF RUN-OFF SERVICES**

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

Our 9 member Receivership and Run-off team offers independent and realistic assessments of the situation, including strategic recommendations to assist in developing an appropriate regulatory approach, which will minimize the impact on policyholders and the public. RRC's Receivership and Run-off team includes 7 individuals with professional designations from the International Association of Insurance Receivers. We believe our team's significant regulatory experience, communication and project management skills, blended with in-depth insurance knowledge makes RRC the best qualified firm to assist insurance departments.

### **PRIMARY BUSINESS**

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

### **BRANCH OFFICE(S)**

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

## **COMPANY AND CONTACT INFORMATION**

### **RiverStone**

250 Commercial Street, Suite 5000  
Manchester, NH 03101

Matt Kunish  
Chief Business Development Officer  
Office - (603) 656-2572  
Email - [Matt\\_Kunish@trg.com](mailto:Matt_Kunish@trg.com)

Marcy Van Stee  
Business Development Manager  
Office - (858) 716-2228  
Email - [Marcy\\_Van\\_Stee@trg.com](mailto:Marcy_Van_Stee@trg.com)

---

## **AREA OF EXPERTISE WITH RUN-OFFS**

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

## **TYPE OF INSURER**

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

## **SHORT DESCRIPTION OF RUN-OFF SERVICES**

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

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

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

## **PRIMARY BUSINESS**

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

We are an industry leader in claims resolution, reinsurance recovery and dispute resolution with a track-record of influencing case law and industry standards in multiple jurisdictions. RiverStone has a proven record of working with regulators, and a culture of compliance. We are experienced in handling

all major property & casualty insurance and reinsurance lines of business and loss types including, but not limited to: Professional and General Liability, Property and Casualty, Medical Malpractice, 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 Atlanta, GA, San Diego, CA and Belfast, Northern Ireland. Our in-house third-party administration firms, Rockville Risk Management Associates and Arya Claims Services, are headquartered in Rockville Centre, NY.



**COMPANY AND CONTACT INFORMATION**

**Robinson Curley P.C.**  
200 North LaSalle Street  
Suite 1550  
Chicago, IL 60601

Alan F. Curley  
Office – (312) 663-3100 x 204  
Email – [acurley@robinsoncurley.com](mailto:acurley@robinsoncurley.com)

C. Philip Curley  
Office – (312) 663-3100 x 202  
Email - [pcurley@robinsoncurley.com](mailto:pcurley@robinsoncurley.com)

---

**AREA OF EXPERTISE WITH RECEIVERSHIPS**

- Legal Services

**TYPE OF INSURER**

- Property and Casualty
- Life
- Accident
- 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**

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

Dan Schwartzer  
Office – 608-206-3451  
Email – [dan@schwartzconsulting.com](mailto:dan@schwartzconsulting.com)

---

**AREA OF EXPERTISE WITH RECEIVERSHIPS**

- Administrative Supervision

**TYPE OF INSURER**

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

**BRANCH OFFICE(S)**

None

# SIDLEY

## **COMPANY AND CONTACT INFORMATION**

### **Sidley Austin LLP**

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

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

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

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

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

## **AREA OF EXPERTISE WITH RUN-OFFS**

- Legal Services

## **TYPE OF INSURER**

- Property and Casualty
- Life
- Accident
- Health
- Fraternal
- Title
- 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. In recent years, we represented: Altamont Capital in its acquisition of and capital commitment to Fleming Holdings, which focuses on run-off and legacy reserve transactions; Premia Holdings in the formation of its groundbreaking legacy sidecar, Elevation Re, the first ever sidecar structure to provide investors with “pure play” access to property and casualty run-off risk; 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; The Hartford in the sale of its run-off life and annuity business to an investor group; Apollo in taking control of Catalina Holdings, a Bermuda non-life insurance/reinsurance run-off consolidator; Aquiline in its acquisition of property and casualty run-off insurance business Armour Group; AIG in the formation of and transition of various property and casualty and life run-off/legacy blocks of business to Fortitude Re, and 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 have represented 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 2,300 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 21 cities: Beijing, Boston, Brussels, Century City, Chicago, Dallas, Geneva, Hong Kong, Houston, London, Los Angeles, Miami, Munich, New York, Palo Alto, San Francisco, Shanghai, Singapore, Sydney, Tokyo and Washington, D.C.

## **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](mailto:mtharp@tharpassociates.com)

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

---

## **AREA OF EXPERTISE WITH RUN-OFFS**

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

## **TYPE OF INSURER**

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

## **SHORT DESCRIPTION OF RUN-OFF SERVICES**

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

## **PRIMARY BUSINESS**

Tharp's core expertise – management, consulting, fiduciary, forensic accounting and financial services for

the insurance and reinsurance industries – encompasses an extensive range of critical functions for which Tharp's principals are highly qualified and experienced in areas including, but not limited to:

- Troubled Insurance Company Delinquency Proceedings
- Financial and Market Conduct Examinations of Insurers

- Litigation Support and Expert Witness
- Insurance Holding Company Systems
- Reinsurance Assumed and Ceded

For more information, please see our website at [www.tharpassociates.com](http://www.tharpassociates.com)

**BRANCH OFFICE(S)**

N/A

**This page intentionally left blank**

<b>A</b>	
Alvarez and Marsal Insurance and Risk Advisory Services, LLC.....	1, 54
Anderson, CPA, Michael J. ....	3, 56
<b>B</b>	
Bryan Cave Leighton Paisner, LLP .....	4, 57
<b>C</b>	
Cantilo & Bennett, LLP .....	6, 59
Conning .....	8, 60
Culmination Consulting Group, LLC .....	9
<b>D</b>	
Dickinson Wright PLLC .....	11
DLA Piper LLP (US).....	12, 61
<b>E</b>	
Examination Resources, LLC .....	14, 63
<b>F</b>	
FitzGibbons and Company, Inc .....	16
<b>G</b>	
Greenberg Traurig P.A. ....	17, 66
Greer Law Offices, PLLC .....	19
<b>H</b>	
Hall Estill Law Firm .....	21, 68
<b>I</b>	
Ingardus, LLC .....	23, 70
INS Consultants, Inc .....	25, 72
<b>L</b>	
Legal & Insurance Regulatory Consulting .....	26, 73
<b>M</b>	
Morgan Lewis & Bockius LLP.....	28, 74
<b>N</b>	
National Organization of Life & Health Insurance Guaranty Associations (NOLHGA) .....	31
Noble Consulting Services, Inc. ....	32, 77
<b>P</b>	
Pachulski Stang Ziehl & Jones LLP .....	34

**R**

Rector & Associates, Inc..... 35, 79  
Risk & Regulatory Consulting, LLC ..... 37, 81  
RiverStone..... 83  
Robinson Curley P.C. .... 39, 85

**S**

Schwartz Consulting, LLC ..... 40, 86  
Sidley Austin LLP ..... 41, 87

**T**

Tharp and Associates, Inc. .... 43, 89

**V**

Verrill Dana LLP ..... 45  
Vista Consulting Group, Inc..... 47

**W**

Williams Mullen ..... 49