

CAUSE NO. D-1-GN-18-001285

THE TEXAS DEPARTMENT OF	§	IN THE DISTRICT COURT OF
INSURANCE,	§	
<i>Plaintiff,</i>	§	
	§	
v.	§	TRAVIS COUNTY, TEXAS
	§	
ACCESS INSURANCE COMPANY,	§	
<i>Defendant.</i>	§	261 ST JUDICIAL DISTRICT

SPECIAL DEPUTY RECEIVER'S QUARTERLY FINANCIAL REPORT AND
SUMMARY STATEMENT OF EXPENSES
(DECEMBER 1, 2022 THROUGH FEBRUARY 28, 2023)

TO THE HONORABLE DISTRICT COURT:

CANTILO & BENNETT, L.L.P., solely in its capacity as the Special Deputy Receiver of Access Insurance Company (the “SDR” and “Access” respectively), files this Financial Report and Summary Statement of Expenses of the receivership estate for the period of December 1, 2022 to February 28, 2023. The attached report is filed pursuant to TEX. INS. CODE ANN., §§ 443.015(g) and 443.016(a) and the Court’s Order Granting the SDR’s Second Supplement to Application for Approval of Fees and Expenses, entered on May 28, 2020.

The Special Deputy Receiver has served this Quarterly Financial Report to all known parties at interest, as shown in the certificate of service.

Respectfully submitted,

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Special Deputy Receiver of Access Insurance Co.**

CERTIFICATE OF SERVICE

I certify that on March 15, 2023, a true and correct copy of this SPECIAL DEPUTY RECEIVER'S QUARTERLY FINANCIAL REPORT AND SUMMARY STATEMENT OF EXPENSES (DECEMBER 1, 2022 TO FEBRUARY 28, 2023) was served pursuant to the Order of Reference, Texas Rules of Civil Procedure, TEX. INS. CODE ANN. SEC. 443.007(d) and the Court's order on electronic service on the following by email, except as specifically otherwise noted.

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**Access Insurance Co
Statement of Expenses**

**For Period Ending
02/28/23**

	Total Dec	Total Jan	Total Feb	Total Quarter
SDR				
Cantilo & Bennett, LLP				
Partner/Attorney/	21,371.00	30,788.00	27,799.50	79,958.50
Associate	8,352.00	2,464.00	5,600.00	16,416.00
Receivership Specialist/	78.00	91.00	0.00	169.00
Expenses	120.12	31.98	37.48	189.58
Total SDR Billing	29,921.12	33,374.98	33,436.98	96,733.08
SDR Subcontractors - Legal				
Fuller Law Group				
Attorney	3,432.00	8,814.00	5,668.00	17,914.00
Expenses	301.00	301.00	301.00	903.00
Total Billing	3,733.00	9,115.00	5,969.00	18,817.00
Inquest Resources				
Paralegal	1,872.00	448.00	2,688.00	5,008.00
Receivership Specialist	568.00	448.00	320.00	1,336.00
Litigation Assistant/Records Mgr	1,815.00	1,585.00	1,425.00	4,825.00
Expenses	160.04	69.19	67.25	296.48
Total Billing	4,415.04	2,550.19	4,500.25	11,465.48
Total Legal Subcontractors	8,148.04	11,665.19	10,469.25	30,282.48
SDR Subcontractors - Other				
Petrosewicz & Company, Inc				
Accountant-Principal/	931.00	893.00	646.00	2,470.00
Accountant	1,892.00	1,661.00	1,650.00	5,203.00
Accountant	44.00	99.00	0.00	143.00
Accounting Clerical	0.00	27.00	0.00	27.00
Expenses	52.79	92.87	77.42	223.08
Total Billing	2,919.79	2,772.87	2,373.42	8,066.08
Abaci, Inc.				
Technical Analyst	162.45	772.35	456.00	1,390.80
Expenses	0.00	0.00	0.00	0.00
Total Billing	162.45	772.35	456.00	1,390.80
EMKAY Associates				
Claims Manager/	250.00	480.00	420.00	1,150.00
Claims Representative/	15,750.00	16,488.00	16,200.00	48,438.00
Claims Representative	8,163.00	9,090.00	4,536.00	21,789.00
Claims Representative	2,212.00	3,213.00	1,925.00	7,350.00
Expenses	0.00	0.00	0.00	0.00
Total Billing	26,375.00	29,271.00	23,081.00	78,727.00
Tharp and Associates-Reinsurance/Litigation Expert				
Reinsurance Consultant	7,650.00	11,193.75	11,025.00	29,868.75
IT/Data Base Admin	1,387.50	3,561.25	1,665.00	6,613.75
Expenses	0.00	0.00	0.00	0.00
Total Billing	9,037.50	14,755.00	12,690.00	36,482.50
Total Other SDR Subcontractors	38,494.74	47,571.22	38,600.42	124,666.38

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**Access Insurance Co
Statement of Expenses**

**For Period Ending
02/28/23**

	Total Dec	Total Jan	Total Feb	Total Quarter
Receivership Service Providers				
SafeSite	318.50	318.50	318.50	955.50
Answer National	436.18	466.78	518.38	1,421.34
docuLynx-Document Scanning & Indexing / DRS Imaging Services	2,037.89	1,019.51	1,019.55	4,076.95
Dove Mailing	422.10	536.90	456.20	1,415.20
CT Corporation	0.00	5,490.00	0.00	5,490.00
Network 1 Consulting	3,513.75	3,420.00	3,420.00	10,353.75
Vertafore	734.53	734.53	734.53	2,203.59
Derek Massey-Travel Reimbursement for Mail Pick up	150.00	87.50	0.00	237.50
Operating Account Bank Fees-Frost	15.00	15.00	15.00	45.00
Texas Treasury Unrestricted Account - Management Fees	879.08	887.52	903.47	2,670.07
Texas Treasury Restricted Accounts - Management Fees	182.09	187.81	188.37	558.27
Total Other	8,689.12	13,164.05	7,574.00	29,427.17
Sub-Total SDR, Subcontractor & Provider Expenses				
Sub-Total SDR, Subcontractor & Provider Expenses	85,253.02	105,775.44	90,080.65	281,109.11
Liquidation Oversight Allocation				
RLO Allocation	6,669.09	6,846.87	7,200.31	20,716.27
Special Master's Fees	0.00	71.67	108.33	180.00
Total RLO & SM Expense	6,669.09	6,918.54	7,308.64	20,896.27
Total Expenses	91,922.11	112,693.98	97,389.29	302,005.38

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**Access Insurance Co
Statement of Net Assets**

**For the Period Ending
2/28/2023**

Line		02/28/23
Cash		
1	Cash	
	Cash - Unrestricted	53,167,129
	APF Funds (Loan proceeds)	
Investments		
2	Short-Tem Investments	250,000
3	Bonds	
4	Stocks - Preferred & Common	
5	Investments in Subsidiaries, Controlled or Affiliated Entities	
6	Mortgage Loans	
7	Real Estate	
8	Policy Loans	
9	Other Invested Assets	
Restricted Assets		
10	Statutory Deposits	122,375
11	Funds held by or deposited with Reinsured Companies	
12	Restricted - Other	
	Funds Held in Trust for Others-Allianz & Partner Re	9,961,774
	Funds Held-Premium Collected on Cancelled Policies	271
Reinsurance Receivable		
13	Reinsurance Recoverables on Paid Losses & LAE (net of allowance)	0
14	Reinsurance Recoverables on Unpaid Losses & LAE (net of allowance)	64,940,135
15	Reinsurance Recoverables on UEP & Contingent Commissions	
Other Receivables		
16	Salvage & Subrogation Recoveries	
17	Premiums Due from Agents & Policyholders	
18	Receivable from Parents, Subsidiaries & Affiliates	
19	Receivable from Guaranty Associations - Early Access Payments	134,403,678
20	Other Receivables	
	Income and Premium Tax Receivable	96,451
Other Assets		
21	FF&E	
22	Other Assets	
	Total Assets	262,941,813

NOTES

Ref No.

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Access Insurance Co
Changes in Net Assets for the Quarter Ending

02/28/23

Line		11/30/22	02/28/23	Change
Cash				
1	Cash			
	Cash - Unrestricted	51,573,970	53,167,129	1,593,159
	APF Funds (Loan proceeds)	0	0	0
Investments				
2	Short-Tem Investments	250,000	250,000	0
3	Bonds	0	0	0
4	Stocks - Preferred & Common	0	0	0
5	Investments in Subsidiaries, Controlled or Affiliated Entities	0	0	0
6	Mortgage Loans	0	0	0
7	Real Estate	0	0	0
8	Policy Loans	0	0	0
9	Other Invested Assets	0	0	0
Restricted Assets				
10	Statutory Deposits	122,375	122,375	0
11	Funds held by or deposited with Reinsured Companies	0	0	0
12	Restricted - Other	0	0	0
	Collateral Assignment - Suntrust Bank Certificate of Deposit	0	0	0
	Funds Held in Trust for Others-Allianz & Partner Re	9,862,339	9,961,774	99,435
	Premiums Paid-Held for Others	271	271	0
Reinsurance Receivable				
13	Reinsurance Recoverables on Paid Losses & LAE (net of allowance)	971,410	0	(971,410)
14	Reinsurance Recoverables on Unpaid Losses & LAE (net of allowance)	64,634,836	64,940,135	305,299
15	Reinsurance Recoverables on UEP & Contingent Commissions	0	0	0
Other Receivables				
16	Salvage & Subrogation Recoveries	0	0	0
17	Premiums Due from Agents & Policyholders	0	0	0
18	Receivable from Parents, Subsidiaries & Affiliates	0	0	0
19	Receivable from Guaranty Associations - Early Access Payments	135,239,355	134,403,678	(835,677)
20	Other Receivables	0	0	0
	Income and Premium Tax Receivable	96,451	96,451	0
Other Assets				
21	FF&E	0	0	0
22	Other Assets	0	0	0
	Total Assets	262,751,007	262,941,813	190,806

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**Access Insurance Co
Statement of Net Liabilities**

**For Period Ending
02/28/23**

Line		02/28/23
1	Secured Claims	
2	APF Loan	
3	Special Deposit Claims	
Administrative Claims - Class 1		
4	Administrative Claims - State/Receiver	
	Special Deputy Receiver, Subcontractors Fees & Expenses	97,410
	Liquidation Oversight	7,200
	Special Master's Fees	108
5	Administrative Claims - Guaranty Assns	
	Administrative Expense Paid	27,535,180
	Administrative Expense Reserves	
6	LAE - Guaranty Assns	
	LAE Paid	16,912,233
	LAE Reserves	1,035,282
Policy Claims - Class 2		
7	Loss Claims - Guaranty Assns	
	Loss Claims Paid	72,771,292
	Loss Claims Reserves	2,188,418
8	Loss Claims - Other	
	Other Loss Claims Paid	
	Other Loss Claims Reserves	155,208,540
9	LAE - Other	
10	Unearned & Advance Premium Claims - GA	18,795,570
11	Unearned & Advance Premium Claims - Other	2,703,714
Other Liabilities		
12	Class 3 Claims	
13	Class 4 Claims	
14	Class 5 General Unsecured Creditor Claims	33,259,036
15	Class 5 Reinsurance Related Unsecured Claims	
16	Class 6 Claims	57,284
17	Class 7 Claims	
18	Class 8 Claims	
19	Class 9 Claims	
20	Class 10 Interest	
21	Class 11 Claims	
22	Other Liabilities	
	Funds Held in Trust for Others-Allianz & Partner Re	9,961,774
	Funds Held-Premium Collected on Cancelled Policies	271
	Non Filed POCs for pre Receivership Liabilities	144,420,639
	Total Liabilities	484,953,951
23	Total Equity/(Deficit) Excess (Deficiency) of Assets over Liabilities	(222,012,138)
	Total Liabilities & Equity	262,941,813

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**Access Insurance Co
Statement of Net Liabilities**

**For Period Ending
02/28/23**

NOTES

Ref. No.

Included in the Special Deputy Receiver, Subcontractors Fees & Expense line is \$23,850 of post receivership attorneys' fees and expenses incurred by pre-
4 receivership defense counsel to enforce the automatic stay and provide notice of the receivership. The claims were submitted as part of the law firms' POCs and will be paid when the SDR makes the distribution in this estate.

Included in this amount are approved class 2 claims totaling \$30,248. The
8 balance of the liability is based on the September 30, 2021 Merlinos & Associates, Inc. "Loss and Loss Expense Report" with monthly adjustments for amounts obtained by the various state guaranty associations.

22 Non Filed POCs for Pre Receivership Liabilities	
Ceded Reinsurance Premium Payable	117,456,621
Provision for Reinsurance	10,955,670
Commissions Payable	9,889,444
Taxes, Licenses, Fees	4,627,439
Other Liabilities	664,019
Taxing Authorities	827,446
Totals	<u>144,420,639</u>

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Access Insurance Co
Changes in Net Liabilities for the Quarter Ending

02/28/23

Line		11/30/22	02/28/23	Change
1	Secured Claims	0	0	0
2	APF Loan	0	0	0
3	Special Deposit Claims	0	0	0
Administrative Claims - Class 1				
4	Administrative Claims - State/Receiver	0	0	0
	Special Deputy Receiver, Subcontractors Fees & Expenses	91,591	97,410	5,819
	Liquidation Oversight	6,087	7,200	1,113
	Special Master's Fees	72	108	36
5	Administrative Claims - Guaranty Assns	0	0	0
	Administrative Expense Paid	27,349,620	27,535,180	185,560
	Administrative Expense Reserves	0	0	0
6	LAE - Guaranty Assns	0	0	0
	LAE Paid	16,778,303	16,912,233	133,930
	LAE Reserves	1,140,944	1,035,282	(105,662)
Policy Claims - Class 2				
7	Loss Claims - Guaranty Assns	0	0	0
	Loss Claims Paid	72,543,593	72,771,292	227,699
	Loss Claims Reserves	2,396,703	2,188,418	(208,285)
8	Loss Claims - Other	0	0	0
	Other Loss Claims Paid	0	0	0
	Other Loss Claims Reserves	153,263,720	155,208,540	1,944,820
9	LAE - Other	0	0	0
10	Unearned & Advance Premium Claims - GA	18,795,831	18,795,570	(261)
11	Unearned & Advance Premium Claims - Other	1,844,786	2,703,714	858,928
Other Liabilities				
12	Class 3 Claims	0	0	0
13	Class 4 Claims	0	0	0
14	Class 5 General Unsecured Creditor Claims	34,975,999	33,259,036	(1,716,963)
15	Class 5 Reinsurance Related Unsecured Claims	0	0	0
16	Class 6 Claims	57,284	57,284	0
17	Class 7 Claims	0	0	0
18	Class 8 Claims	0	0	0
19	Class 9 Claims	0	0	0
20	Class 10 Interest	0	0	0
21	Class 11 Claims	0	0	0
22	Other Liabilities	0	0	0
	Funds Held in Trust for Others-Allianz & Partner Re	9,862,339	9,961,774	99,435
	Funds Held-Premium Collected on Cancelled Policies	271	271	0
	Non Filed POCs for pre Receivership Liabilities	144,420,639	144,420,639	0
	Total Liabilities	483,527,782	484,953,951	1,426,169
23	Total Equity/(Deficit) Excess (Deficiency) of Assets over Liabilities	(220,776,775)	(222,012,138)	(1,235,363)
	Total Liabilities & Equity	262,751,007	262,941,813	190,806

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**Access Insurance Co
Sources & Uses of Cash**

**For Period Ending
02/28/23**

	Qtr Ending Feb-23
Income	
Premium Receipts	0
Agents' Balances Received	0
Reinsurance Recoveries	487,646
Salvage & Subrogation Recoveries	376
Affiliates Recovery	0
Settlement/Litigation Recovery	0
Other Receipts	18,603
Sale of Real & Personal Property	0
Investment Sales/Receipts	0
Other Asset Receipts	0
Total Receipts from Assets/Receivables	506,625
Interest & Dividend Receipts, EA Interest	3,215
Cash Deposit Interest	552,667
Total Cash Receipts	1,062,507
Disbursements	
SDR Fees & Expenses	98,178
Subcontractor Legal Fees & Expenses	29,757
Subcontractor Other Fees & Expenses	128,474
Non-Subcontractor Fees & Expenses	0
Other Expenses	28,870
RLO Fees & Expenses	19,746
Total Disbursements for Operations	305,025
Loss Claims & LAE Expense Payments	0
Early Access Payments - GA Repayments	(835,677)
Refunds & Other Distributions	0
Total Cash Distributions	(835,677)
Total Cash Disbursements & Distributions	(530,652)
Net Increase(Decrease) in Cash	1,593,159
Cash at Beginning of Period	51,573,970
Cash at End of Period	53,167,129

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Christopher Fuller on behalf of Christopher Fuller

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Filing Description: SPECIAL DEPUTY RECEIVER'S QUARTERLY FINANCIAL REPORT AND SUMMARY STATEMENT OF EXPENSES (DECEMBER 1, 2022 THROUGH FEBRUARY 28, 2023)

Status as of 3/16/2023 8:10 AM CST

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Associated Case Party: TEXAS DEPARTMENT OF INSURANCE

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Brian E. Riewe	16915600	brian.riewe@tdi.texas.gov	3/15/2023 3:02:07 PM	SENT