

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

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

**SPECIAL DEPUTY RECEIVER'S QUARTERLY FINANCIAL REPORT AND
SUMMARY STATEMENT OF EXPENSES
(MARCH 1, 2024 THROUGH MAY 31, 2024)**

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 March 1, 2024 to May 31, 2024. 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 June 17, 2024, a true and correct copy of this SPECIAL DEPUTY RECEIVER'S QUARTERLY FINANCIAL REPORT AND SUMMARY STATEMENT OF EXPENSES (MARCH 1, 2024 TO MAY 31, 2024) 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
05/31/24

	Total March	Total Apr	Total May	Total Quarter
SDR				
Cantilo & Bennett, LLP				
Partner/Attorney/	9,954.50	13,308.50	14,276.00	37,539.00
Partner/Attorney Travel	0.00	0.00	53.75	53.75
Associate	4,208.00	5,696.00	4,160.00	14,064.00
Receivership Specialist/	0.00	780.00	3,679.00	4,459.00
Expenses	66.47	409.74	43.60	519.81
Total SDR Billing	14,228.97	20,194.24	22,212.35	56,635.56
SDR Subcontractors - Legal				
Fuller Law Group				
Attorney	4,368.00	7,982.00	4,264.00	16,614.00
Expenses	167.00	167.00	167.00	501.00
Total Billing	4,535.00	8,149.00	4,431.00	17,115.00
Inquest Resources				
Paralegal	448.00	680.00	1,536.00	2,664.00
Receivership Specialist	344.00	600.00	560.00	1,504.00
Litigation Assistant/Records Mgr	1,250.00	1,150.00	1,390.00	3,790.00
Expenses	92.38	59.61	79.90	231.89
Total Billing	2,134.38	2,489.61	3,565.90	8,189.89
Total Legal Subcontractors	6,669.38	10,638.61	7,996.90	25,304.89
SDR Subcontractors - Other				
Petrosewicz & Company, Inc				
Accountant-Principal/	855.00	1,026.00	874.00	2,755.00
Accountant	1,397.00	1,694.00	1,430.00	4,521.00
Accountant	22.00	0.00		22.00
Expenses	87.90	51.88	37.68	177.46
Total Billing	2,361.90	2,771.88	2,341.68	7,475.46
Abaci, Inc.				
Technical Analyst	750.50	1,007.00	47.50	1,805.00
Expenses	0.00	0.00	0.00	0.00
Total Billing	750.50	1,007.00	47.50	1,805.00
EMKAY Associates				
Claims Manager/	350.00	290.00	920.00	1,560.00
Claims Representative/	15,642.00	16,911.00	15,822.00	48,375.00
Claims Representative	3,672.00	3,627.00	3,078.00	10,377.00
Claims Representative	6,300.00	6,034.00	4,172.00	16,506.00
Expenses	51.03	20.19	0.00	71.22
Total Billing	26,015.03	26,882.19	23,992.00	76,889.22
Tharp and Associates-Reinsurance/Litigation Expert				
Reinsurance Consultant	7,706.25	4,837.50	7,200.00	19,743.75
IT/Data Base Admin	1,341.25	1,110.00	1,054.50	3,505.75
Expenses	0.00	0.00	0.00	0.00
Total Billing	9,047.50	5,947.50	8,254.50	23,249.50
Merlinos & Associates				
Consulting Actuary	0.00	0.00	9,735.00	9,735.00
Acturial Analyst	0.00	0.00	6,525.00	6,525.00
Expenses	0.00	0.00	0.00	0.00
Total Billing	0.00	0.00	16,260.00	16,260.00
Total Other SDR Subcontractors	38,174.93	36,608.57	50,895.68	125,679.18

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**Access Insurance Co
Statement of Expenses**

**For Period Ending
05/31/24**

	Total March	Total Apr	Total May	Total Quarter
Receivership Service Providers				
Friedman & Bartoumian-Fuchs Matter	5,362.45	0.00	0.00	5,362.45
Harland Clarke-Check stock	0.00	335.62	0.00	335.62
SafeSite	342.50	342.50	342.50	1,027.50
Answer National	317.26	344.25	506.22	1,167.73
Network 1 Consulting	3,420.00	0.00	7,128.75	10,548.75
Vertafore	806.58	826.11	867.08	2,499.77
Derek Massey-Travel Reimbursement for Mail Pick up	65.50	52.40	52.40	170.30
Operating Account Bank Fees-Frost	15.00	15.00	15.00	45.00
Texas Treasury Unrestricted Account - Management Fees	898.96	981.99	958.23	2,839.18
Texas Treasury Restricted Accounts - Management Fees	173.53	184.96	180.07	538.56
Total Other	11,401.78	3,082.83	10,050.25	24,534.86
Sub-Total SDR, Subcontractor & Provider Expenses				
Sub-Total SDR, Subcontractor & Provider Expenses	70,475.06	70,524.25	91,155.18	232,154.49
Liquidation Oversight Allocation				
RLO Allocation	5,279.16	5,847.47	6,971.45	18,098.08
Special Master's Fees	153.34	5.00	11.67	170.01
RLO Additional Expenses	4,079.61	3,059.71	0.00	7,139.32
Credit for Payment of March Anomaly	0.00	(4,079.61)	0.00	(4,079.61)
Total RLO & SM Expense	9,512.11	4,832.57	6,983.12	21,327.80
Total Expenses	79,987.17	75,356.82	98,138.30	253,482.29

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**Access Insurance Co
Statement of Net Assets**

**For the Period Ending
5/31/2024**

Line		05/31/24
Cash		
1	Cash	
	Cash - Unrestricted	58,407,674
	APF Funds (Loan proceeds)	
Investments		
2	Short-Term Investments	
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	10,443,232
	Funds Held-Premium Collected on Cancelled Policies	271
Reinsurance Receivable		
13	Reinsurance Recoverables on Paid Losses & LAE (net of allowance)	
14	Reinsurance Recoverables on Unpaid Losses & LAE (net of allowance)	34,525,869
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	237,999,550

NOTES

Ref No.

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**Access Insurance Co
Statement of Net Liabilities**

**For Period Ending
05/31/24**

Line

05/31/24

Line		05/31/24
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	110,922
	Liquidation Oversight	6,971
	Special Master's Fees	12
5	Administrative Claims - Guaranty Assns	
	Administrative Expense Paid	29,252,266
	Administrative Expense Reserves	
6	LAE - Guaranty Assns	
	LAE Paid	17,620,421
	LAE Reserves	343,997
Policy Claims - Class 2		
7	Loss Claims - Guaranty Assns	
	Loss Claims Paid	73,791,464
	Loss Claims Reserves	630,754
8	Loss Claims - Other	
	Other Loss Claims Paid	
	Other Loss Claims Reserves	82,745,900
9	LAE - Other	
10	Unearned & Advance Premium Claims - GA	18,541,068
11	Unearned & Advance Premium Claims - Other	2,958,896
Other Liabilities		
12	Class 3 Claims	
13	Class 4 Claims	
14	Class 5 General Unsecured Creditor Claims	37,082,023
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	10,443,232
	Funds Held-Premium Collected on Cancelled Policies	271
	Non Filed POCs for pre Receivership Liabilities	144,420,639
	Total Liabilities	418,006,120
23	Total Equity/(Deficit) Excess (Deficiency) of Assets over Liabilities	(180,006,570)
	Total Liabilities & Equity	237,999,550

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**Access Insurance Co
Statement of Net Liabilities**

**For Period Ending
05/31/24**

NOTES

Ref. No.

Included in the Special Deputy Receiver, Subcontractors Fees & Expense line is \$38,765 of post receivership attorneys' fees and expenses incurred by pre-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 \$158,567. The balance of the liability is based on the September 30, 2023 Davies Actuarial firm's (p/k/a Merlinos & Associates, Inc.) "Loss and Loss Expense Report" dated May 21, 2024 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

05/31/24

Line		02/29/24	05/31/24	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	96,449	110,922	14,473
	Liquidation Oversight	5,710	6,971	1,261
	Special Master's Fees	68	12	(56)
5	Administrative Claims - Guaranty Assns	0	0	0
	Administrative Expense Paid	29,099,386	29,252,266	152,880
	Administrative Expense Reserves	0	0	0
6	LAE - Guaranty Assns	0	0	0
	LAE Paid	17,522,791	17,620,421	97,630
	LAE Reserves	482,472	343,997	(138,475)
Policy Claims - Class 2				
7	Loss Claims - Guaranty Assns	0	0	0
	Loss Claims Paid	73,606,637	73,791,464	184,827
	Loss Claims Reserves	976,307	630,754	(345,553)
8	Loss Claims - Other	0	0	0
	Other Loss Claims Paid	0	0	0
	Other Loss Claims Reserves	151,712,773	82,745,900	(68,966,873)
9	LAE - Other	0	0	0
10	Unearned & Advance Premium Claims - GA	18,540,762	18,541,068	306
11	Unearned & Advance Premium Claims - Other	2,958,896	2,958,896	0
Other Liabilities				
12	Class 3 Claims	0	0	0
13	Class 4 Claims	0	0	0
14	Class 5 General Unsecured Creditor Claims	36,612,420	37,082,023	469,603
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	10,304,018	10,443,232	139,214
	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	486,396,883	418,006,120	(68,390,763)
23	Total Equity/(Deficit) Excess (Deficiency) of Assets over Liabilities	(220,482,683)	(180,006,570)	40,476,113
	Total Liabilities & Equity	265,914,200	237,999,550	(27,914,650)

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

**For Period Ending
05/31/24**

	Qtr Ending May-24
Income	
Premium Receipts	0
Agents' Balances Received	0
Reinsurance Recoveries	1,013,250
Salvage & Subrogation Recoveries	288
Affiliates Recovery	0
Settlement/Litigation Recovery	0
Other Receipts	9,900
Sale of Real & Personal Property	0
Investment Sales/Receipts	0
Other Asset Receipts	0
Total Receipts from Assets/Receivables	1,023,438
Interest & Dividend Receipts, EA Interest	0
Cash Deposit Interest	778,289
Total Cash Receipts	1,801,727
Disbursements	
SDR Fees & Expenses	53,135
Subcontractor Legal Fees & Expenses	22,906
Subcontractor Other Fees & Expenses	118,129
Non-Subcontractor Fees & Expenses	5,362
Other Expenses	18,636
RLO Fees & Expenses	20,123
Total Disbursements for Operations	238,291
Loss Claims & LAE Expense Payments	0
Early Access Payments - GA Repayments	0
Refunds & Other Distributions	0
Total Cash Distributions	0
Total Cash Disbursements & Distributions	238,291
Net Increase(Decrease) in Cash	1,563,436
Cash at Beginning of Period	56,844,238
Cash at End of Period	58,407,674

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Christopher Fuller on behalf of Christopher Fuller

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(MARCH 1, 2024 THROUGH MAY 31, 2024

Status as of 6/17/2024 2:20 PM CST

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