

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, 2024 THROUGH FEBRUARY 28, 2025)

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, 2024 to February 28, 2025. 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 17, 2025, a true and correct copy of this SPECIAL DEPUTY RECEIVER'S QUARTERLY FINANCIAL REPORT AND SUMMARY STATEMENT OF EXPENSES (DECEMBER 1, 2024 TO FEBRUARY 28, 2025) 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
02/28/25**

	Total Dec	Total Jan	Total Feb	Total Quarter
SDR				
Cantilo & Bennett, LLP				
Partner/Attorney/	9,352.50	11,395.00	10,814.50	31,562.00
Partner/Attorney Travel	0.00	53.75	0.00	53.75
Associate	848.00	816.00	720.00	2,384.00
Receivership Specialist/	78.00	156.00	65.00	299.00
Expenses	6.21	63.77	6.90	76.88
Total SDR Billing	10,284.71	12,484.52	11,606.40	34,375.63
SDR Subcontractors - Legal				
Fuller Law Group				
Attorney	6,058.00	8,814.00	3,068.00	17,940.00
Expenses	182.00	182.00	182.00	546.00
Total Billing	6,240.00	8,996.00	3,250.00	18,486.00
Inquest Resources				
Paralegal	368.00	312.00	704.00	1,384.00
Receivership Specialist	440.00	360.00	112.00	912.00
Litigation Assistant/Records Mgr	1,190.00	1,120.00	845.00	3,155.00
Expenses	43.34	54.27	50.00	147.61
Total Billing	2,041.34	1,846.27	1,711.00	5,598.61
Greg Pierce-Attorney at Law				
Attorney	0.00	1,958.00	1,210.00	3,168.00
Expenses	0.00	0.00	0.00	0.00
Total Billing	0.00	1,958.00	1,210.00	3,168.00
Total Legal Subcontractors	8,281.34	12,800.27	6,171.00	27,252.61
SDR Subcontractors - Other				
Petrosewicz & Company, Inc				
Accountant-Principal/	969.00	855.00	817.00	2,641.00
Accountant	990.00	1,727.00	2,156.00	4,873.00
Accountant	154.00	242.00	66.00	462.00
Expenses	76.83	78.20	98.98	254.01
Total Billing	2,189.83	2,902.20	3,137.98	8,230.01
EMKAY Associates				
Claims Manager/	500.00	310.00	140.00	950.00
Claims Representative/	2,034.00	2,088.00	2,430.00	6,552.00
Claims Representative	1,989.00	2,610.00	1,800.00	6,399.00
Claims Representative	2,541.00	4,193.00	5,173.00	11,907.00
Claims Representative Travel	0.00	133.00	231.00	364.00
Expenses	161.52	2,645.91	607.40	3,414.83
Total Billing	7,225.52	11,979.91	10,381.40	29,586.83
Tharp and Associates-Reinsurance/Litigation Expert				
Reinsurance Consultant	4,230.00	5,130.00	3,015.00	12,375.00
IT/Data Base Admin	1,646.50	0.00	758.50	2,405.00
Expenses	0.00	0.00	0.00	0.00
Total Billing	5,876.50	5,130.00	3,773.50	14,780.00
Total Other SDR Subcontractors	15,291.85	20,012.11	17,292.88	52,596.84
Receivership Service Providers				

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Access Insurance Co
Statement of Expenses

For Period Ending
02/28/25

	Total Dec	Total Jan	Total Feb	Total Quarter
IMA-Colorado SDR Bond	0.00	1,200.00	0.00	1,200.00
US Postal Service Box fees 6 Months	0.00	305.00	0.00	305.00
SafeSite	415.20	415.20	415.20	1,245.60
Answer National	178.51	135.25	136.30	450.06
CT Corporation	0.00	6,048.00	0.00	6,048.00
Network 1 Consulting	3,838.85	4,458.15	3,791.00	12,088.00
Vertafore	867.08	867.08	867.08	2,601.24
Derek Massey-Travel Reimbursement for Mail Pick up	52.40	52.40	65.50	170.30
Operating Account Bank Fees-Frost	15.15	15.15	15.15	45.45
Texas Treasury Unrestricted Account - Management Fees	918.01	951.28	954.19	2,823.48
Texas Treasury Restricted Accounts - Management Fees	185.72	192.25	192.93	570.90
Total Other	6,470.92	14,639.76	6,437.35	27,548.03
Sub-Total SDR, Subcontractor & Provider Expenses				
Sub-Total SDR, Subcontractor & Provider Expenses	40,328.82	59,936.66	41,507.63	141,773.11
Liquidation Oversight Allocation				
RLO Allocation	3,883.92	4,582.24	5,838.58	14,304.74
Special Master's Fees	0.00	167.27	0.00	167.27
Total RLO & SM Expense	3,883.92	4,749.51	5,838.58	14,472.01
Total Expenses	44,212.74	64,686.17	47,346.21	156,245.12

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**Access Insurance Co
Statement of Net Assets**

**For the Period Ending
2/28/2025**

Line		02/28/25
Cash		
1	Cash	
	Cash - Unrestricted	55,824,386
	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	
11	Funds held by or deposited with Reinsured Companies	
12	Restricted - Other	
	Funds Held in Trust for Others-Allianz	10,823,850
	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)	34,806,722
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	138,771,196
20	Other Receivables	
	Income and Premium Tax Receivable	96,451
Other Assets		
21	FF&E	
22	Other Assets	
	Total Assets	240,322,876

NOTES

Ref No.

Access Insurance Co
Changes in Net Assets for the Quarter Ending

02/28/25

Line		11/30/24	02/28/25	Change
Cash				
1	Cash			
	Cash - Unrestricted	55,336,782	55,824,386	487,604
	APF Funds (Loan proceeds)	0	0	0
Investments				
2	Short-Term Investments	0	0	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	0	0	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	10,707,914	10,823,850	115,936
	Premiums Paid-Held for Others	271	271	0
Reinsurance Receivable				
13	Reinsurance Recoverables on Paid Losses & LAE (net of allowance)	0	0	0
14	Reinsurance Recoverables on Unpaid Losses & LAE (net of allowance)	34,333,030	34,806,722	473,692
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	138,750,532	138,771,196	20,664
20	Other Receivables	0	0	0
	Income and Premium Tax Receivable	96,451	96,451	0
		0	0	0
	Litigation Receivable	0	0	0
Other Assets				
21	FF&E	0	0	0
22	Other Assets	0	0	0
	Total Assets	239,224,980	240,322,876	1,097,896

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**Access Insurance Co
Statement of Net Liabilities**

**For Period Ending
02/28/25**

Line

02/28/25

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	69,636
	Liquidation Oversight	5,839
	Special Master's Fees	
5	Administrative Claims - Guaranty Assns	
	Administrative Expense Paid	29,837,520
	Administrative Expense Reserves	
6	LAE - Guaranty Assns	
	LAE Paid	17,724,733
	LAE Reserves	239,678
Policy Claims - Class 2		
7	Loss Claims - Guaranty Assns	
	Loss Claims Paid	74,013,684
	Loss Claims Reserves	499,012
8	Loss Claims - Other	
	Other Loss Claims Paid	
	Other Loss Claims Reserves	82,493,456
9	LAE - Other	
10	Unearned & Advance Premium Claims - GA	18,541,339
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	37,180,981
15	Class 5 Reinsurance Related Unsecured Claims	
16	Class 6 Claims	78,676
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	10,823,850
	Funds Held-Premium Collected on Cancelled Policies	271
	Non Filed POCs for pre Receivership Liabilities	144,420,639
	Total Liabilities	418,888,210
23	Total Equity/(Deficit) Excess (Deficiency) of Assets over Liabilities	(178,565,334)
	Total Liabilities & Equity	240,322,876

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**Access Insurance Co
Statement of Net Liabilities**

**For Period Ending
02/28/25**

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 \$181,474. 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

02/28/25

Line		11/30/24	02/28/25	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	60,979	69,636	8,657
	Liquidation Oversight	3,878	5,839	1,961
	Special Master's Fees	156	0	(156)
5	Administrative Claims - Guaranty Assns	0	0	0
	Administrative Expense Paid	29,734,382	29,837,520	103,138
	Administrative Expense Reserves	0	0	0
6	LAE - Guaranty Assns	0	0	0
	LAE Paid	17,698,226	17,724,733	26,507
	LAE Reserves	299,655	239,678	(59,977)
Policy Claims - Class 2				
7	Loss Claims - Guaranty Assns	0	0	0
	Loss Claims Paid	73,926,276	74,013,684	87,408
	Loss Claims Reserves	508,755	499,012	(9,743)
8	Loss Claims - Other	0	0	0
	Other Loss Claims Paid	0	0	0
	Other Loss Claims Reserves	82,570,374	82,493,456	(76,918)
9	LAE - Other	0	0	0
10	Unearned & Advance Premium Claims - GA	18,541,320	18,541,339	19
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	37,158,229	37,180,981	22,752
15	Class 5 Reinsurance Related Unsecured Claims	0	0	0
16	Class 6 Claims	78,676	78,676	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	10,707,914	10,823,850	115,936
	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	418,668,626	418,888,210	219,584
23	Total Equity/(Deficit) Excess (Deficiency) of Assets over Liabilities	(179,443,646)	(178,565,334)	878,312
	Total Liabilities & Equity	239,224,980	240,322,876	1,097,896

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

**For Period Ending
02/28/25**

	Qtr Ending Feb-25
Income	
Premium Receipts	0
Agents' Balances Received	0
Reinsurance Recoveries	39,533
Salvage & Subrogation Recoveries	159
Affiliates Recovery	0
Settlement/Litigation Recovery	10,001
Other Receipts	2,410
Sale of Real & Personal Property	0
Investment Sales/Receipts	0
Other Asset Receipts	0
Total Receipts from Assets/Receivables	52,103
Interest & Dividend Receipts, EA Interest	0
Cash Deposit Interest	601,376
Total Cash Receipts	653,479
Disbursements	
SDR Fees & Expenses	35,499
Subcontractor Legal Fees & Expenses	28,161
Subcontractor Other Fees & Expenses	46,656
Non-Subcontractor Fees & Expenses	0
Other Expenses	26,977
RLO Fees & Expenses	7,918
Total Disbursements for Operations	145,211
Loss Claims & LAE Expense Payments	0
Early Access Payments - GA Repayments	20,664
Refunds & Other Distributions - Wire Transfer received in error	0
Total Cash Distributions	20,664
Total Cash Disbursements & Distributions	165,875
Net Increase(Decrease) in Cash	487,604
Cash at Beginning of Period	55,336,782
Cash at End of Period	55,824,386

Automated Certificate of eService

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Christopher Fuller on behalf of Christopher Fuller

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EXPENSES(DECEMBER 1, 2024 THROUGH FEBRUARY 28, 2025)

Status as of 3/17/2025 3:18 PM CST

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David Broemel		dbroemel@bakerdonelson.com	3/17/2025 2:11:35 PM	SENT

Associated Case Party: TEXAS DEPARTMENT OF INSURANCE

Name	BarNumber	Email	TimestampSubmitted	Status
Zachary Rhines	24116957	zachary.rhines@oag.texas.gov	3/17/2025 2:11:35 PM	SENT

Associated Case Party: TPCIGA

Name	BarNumber	Email	TimestampSubmitted	Status
Rachel Stroud		rstroud@tpciga.org	3/17/2025 2:11:35 PM	SENT