

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

THE TEXAS DEPARTMENT OF INSURANCE, <i>Plaintiff,</i>	§ § § § § § § §	IN THE DISTRICT COURT OF
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, 2025 THROUGH FEBRUARY 28, 2026))

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, 2025 through February 28, 2026. 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,

/s/ Greg Pierce
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Special Deputy Receiver of Access Insurance Co.**

CERTIFICATE OF SERVICE

I certify that on March 16, 2026, a true and correct copy of this SPECIAL DEPUTY RECEIVER'S QUARTERLY FINANCIAL REPORT AND SUMMARY STATEMENT OF EXPENSES ((DECEMBER 1, 2025 THROUGH FEBRUARY 28, 2026) 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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/s/ Greg Pierce

Gregory A. Pierce

**Access Insurance Co
Statement of Expenses**

**For Period Ending
02/28/26**

	Total Dec	Total Jan	Total Feb	Total Quarter
SDR				
Cantilo & Bennett, LLP				
Partner/Attorney/	10,771.50	13,201.00	12,061.50	36,034.00
Associate	512.00	208.00	416.00	1,136.00
Receivership Specialist/	65.00	104.00	78.00	247.00
Expenses	8.14	34.12	6.66	48.92
Total SDR Billing	11,356.64	13,547.12	12,562.16	37,465.92
SDR Subcontractors - Legal				
Inquest Resources				
Paralegal	152.00	320.00	184.00	656.00
Receivership Specialist	312.00	280.00	192.00	784.00
Litigation Assistant/Records Mgr	270.00	255.00	205.00	730.00
Expenses	6.74	60.00	1.83	68.57
Total Billing	740.74	915.00	582.83	2,238.57
Greg Pierce-Attorney at Law				
Attorney	1,232.00	2,508.00	5,170.00	8,910.00
Expenses	4.24	4.24	0.00	8.48
Total Billing	1,236.24	2,512.24	5,170.00	8,918.48
Total Legal Subcontractors	1,976.98	3,427.24	5,752.83	11,157.05
SDR Subcontractors - Other				
Petrosewicz & Company, Inc				
Accountant-Principal/	1,083.00	1,159.00	2,337.00	4,579.00
Accountant	2,068.00	1,903.00	1,848.00	5,819.00
Accountant	55.00	176.00	154.00	385.00
Expenses	73.19	100.51	122.63	296.33
Total Billing	3,279.19	3,338.51	4,461.63	11,079.33
EMKAY Associates				
Claims Manager/	200.00	50.00	140.00	390.00
Claims Representative/	1,800.00	2,124.00	2,619.00	6,543.00
Claims Representative	735.00	721.00	770.00	2,226.00
Expenses	0.00	0.00	0.00	0.00
Total Billing	2,735.00	2,895.00	3,529.00	9,159.00
Brandon Murray				
Claims Representative	348.50	756.50	365.50	1,470.50
Expenses	0.00	0.00	0.00	0.00
Total Billing	348.50	756.50	365.50	1,470.50
Culmination Consulting Group-Reinsurance/Litigation Expert				
Reinsurance Consultant	3,780.00	6,390.00	7,762.50	17,932.50
IT/Data Base Admin	0.00	1,480.00	740.00	2,220.00
Expenses	0.00	0.00	0.00	0.00
Total Billing	3,780.00	7,870.00	8,502.50	20,152.50

**Access Insurance Co
Statement of Expenses**

**For Period Ending
02/28/26**

	Total Dec	Total Jan	Total Feb	Total Quarter
Davies Actuarial				
Consulting Actuary	12,906.25	0.00	0.00	12,906.25
Actuarial Analyst	3,705.00	0.00	0.00	3,705.00
Expenses	0.00	0.00	0.00	0.00
	16,611.25	0.00	0.00	16,611.25
Total Other SDR Subcontractors	26,753.94	14,860.01	16,858.63	58,472.58
Receivership Service Providers				
IMA-Colorado SDR Bond	0.00	1,200.00	0.00	1,200.00
SafeSite	415.20	415.20	415.20	1,245.60
Answer National	111.65	140.26	127.55	379.46
CT Corporation	0.00	4,929.00	0.00	4,929.00
Network 1 Consulting	4,234.85	3,791.00	3,838.85	11,864.70
Vertafore	936.45	936.45	936.45	2,809.35
Derek Massey-Travel Reimbursement for Mail Pick up	42.00	42.00	56.00	140.00
Operating Account Bank Fees-Frost	15.15	30.15	15.15	60.45
Texas Treasury Unrestricted Account - Management Fees	1,005.27	1,041.19	1,027.58	3,074.04
Texas Treasury Return of AZ EA Wire-Fee for return	0.00	50.00	0.00	50.00
	6,760.57	12,575.25	6,416.78	25,752.60
Total Other	6,760.57	12,575.25	6,416.78	25,752.60
Sub-Total SDR, Subcontractor & Provider Expenses				
Sub-Total SDR, Subcontractor & Provider Expenses	46,848.13	44,409.62	41,590.40	132,848.15
Liquidation Oversight Allocation				
RLO Allocation	3,374.31	4,680.20	5,150.41	13,204.92
Special Master's Fees	140.00	0.00	140.00	280.00
Total RLO & SM Expense	3,514.31	4,680.20	5,290.41	13,484.92
Total Expenses	50,362.44	49,089.82	46,880.81	146,333.07

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**Access Insurance Co
Statement of Net Assets**

**For the Period Ending
2/28/2026**

Line		02/28/26
Cash		
1	Cash	
	Cash - Unrestricted	58,361,507
	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	
	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)	7,489,013
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	141,493,177
20	Other Receivables	
	Income and Premium Tax Receivable	96,451
Other Assets		
21	FF&E	
22	Other Assets	
	Total Assets	207,440,419

NOTES

Ref No.

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Access Insurance Co
Changes in Net Assets for the Quarter Ending

02/28/26

Line		11/30/25	02/28/26	Change
Cash				
1	Cash			
	Cash - Unrestricted	60,632,280	58,361,507	(2,270,773)
	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	0	0	0
	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)	7,520,223	7,489,013	(31,210)
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	138,771,196	141,493,177	2,721,981
20	Other Receivables	0	0	0
	Income and Premium Tax Receivable	96,451	96,451	0
	Litigation Receivable	0	0	0
Other Assets				
21	FF&E	0	0	0
22	Other Assets	0	0	0
Total Assets				
		207,020,421	207,440,419	419,998

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Access Insurance Co
Statement of Net Liabilities

For Period Ending
02/28/26

Line		02/28/26
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	59,701
	Liquidation Oversight	5,150.41
	Special Master's Fees	140
5	Administrative Claims - Guaranty Assns	
	Administrative Expense Paid	30,115,801
	Administrative Expense Reserves	397,700
6	LAE - Guaranty Assns	
	LAE Paid	17,794,533
	LAE Reserves	198,403
Policy Claims - Class 2		
7	Loss Claims - Guaranty Assns	
	Loss Claims Paid	74,146,770
	Loss Claims Reserves	298,632
8	Loss Claims - Other	
	Other Loss Claims Paid	281,868
	Other Loss Claims Reserves	19,303,241
9	LAE - Other	
10	Unearned & Advance Premium Claims - GA	18,541,337
11	Unearned & Advance Premium Claims - Other	2,958,904
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	
	Funds Held-Premium Collected on Cancelled Policies	271
	Non Filed POCs for pre Receivership Liabilities	144,420,639
	Total Liabilities	345,782,747
23	Total Equity/(Deficit) Excess (Deficiency) of Assets over Liabilities	(138,342,328)
	Total Liabilities & Equity	207,440,419

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**Access Insurance Co
Statement of Net Liabilities**

**For Period Ending
02/28/26**

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.

Other Loss Claims Paid represents SDR approved class 2 proof of claims of \$181,474 and approved deemed deductible claims of \$100,394.

Other Loss Claims Reserves reflect a liability based on the June 30, 2025 Davies Actuarial firm's (p/k/a Merlinos & Associates, Inc.) "Loss and Loss Expense Report" dated November 19, 2025 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

02/28/26

Line		11/30/25	02/28/26	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	51,440	59,701	8,261
	Liquidation Oversight	2,821	5,150	2,329
	Special Master's Fees	0	140	140
5	Administrative Claims - Guaranty Assns	0	0	0
	Administrative Expense Paid	30,102,576	30,115,801	13,225
	Administrative Expense Reserves	410,925	397,700	(13,225)
6	LAE - Guaranty Assns	0	0	0
	LAE Paid	17,776,665	17,794,533	17,868
	LAE Reserves	216,271	198,403	(17,868)
Policy Claims - Class 2				
7	Loss Claims - Guaranty Assns	0	0	0
	Loss Claims Paid	74,127,066	74,146,770	19,704
	Loss Claims Reserves	318,336	298,632	(19,704)
8	Loss Claims - Other	0	0	0
	Other Loss Claims Paid	281,668	281,868	200
	Other Loss Claims Reserves	19,298,175	19,303,241	5,066
9	LAE - Other	0	0	0
10	Unearned & Advance Premium Claims - GA	18,541,337	18,541,337	0
11	Unearned & Advance Premium Claims - Other	2,958,904	2,958,904	0
Other Liabilities				
12	Class 3 Claims	0	0	0
13	Class 4 Claims	0	0	0
14	Class 5 General Unsecured Creditor Claims	37,180,981	37,180,981	0
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	0	0	0
	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	345,766,751	345,782,747	15,996
23	Total Equity/(Deficit) Excess (Deficiency) of Assets over Liabilities	(138,746,330)	(138,342,328)	404,002
	Total Liabilities & Equity	207,020,421	207,440,419	419,998

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

**For Period Ending
02/28/26**

	Qtr Ending Feb-26
Income	
Premium Receipts	0
Agents' Balances Received	0
Reinsurance Recoveries	40,298
Salvage & Subrogation Recoveries	4
Affiliates Recovery	0
Settlement/Litigation Recovery	2,800
Other Receipts	204
Sale of Real & Personal Property	0
Investment Sales/Receipts	0
Other Asset Receipts	0
Total Receipts from Assets/Receivables	43,306
Interest & Dividend Receipts, EA Interest	0
Cash Deposit Interest	543,505
Total Cash Receipts	586,811
Disbursements	
SDR Fees & Expenses	34,032
Subcontractor Legal Fees & Expenses	9,450
Subcontractor Other Fees & Expenses	52,884
Non-Subcontractor Fees & Expenses	0
Other Expenses	25,753
RLO Fees & Expenses	13,484
Total Disbursements for Operations	135,603
Loss Claims & LAE Expense Payments	0
Early Access Payments - GA Repayments	2,721,981
Refunds & Other Distributions - Wire Transfer received in error	0
Total Cash Distributions	2,721,981
Total Cash Disbursements & Distributions	2,857,584
Net Increase(Decrease) in Cash	(2,270,773)
Cash at Beginning of Period	60,632,280
Cash at End of Period	58,361,507

Automated Certificate of eService

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Greg Pierce on behalf of Greg Pierce

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EXPENSES((DECEMBER 1, 2025 THROUGH FEBRUARY 28, 2026)

Status as of 3/17/2026 2:47 PM CST

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Associated Case Party: TEXAS DEPARTMENT OF INSURANCE

Name	BarNumber	Email	TimestampSubmitted	Status
Kimberly Gdula	24052209	kimberly.gdula@oag.texas.gov	3/16/2026 4:46:45 PM	SENT

Associated Case Party: TPCIGA

Name	BarNumber	Email	TimestampSubmitted	Status
Rachel Stroud		rstroud@tpciga.org	3/16/2026 4:46:45 PM	SENT