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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  
Life/Health Financial Analysis Manager  
National Association of Insurance Commissioners  
Ph. 816.783.8145  
Fax 816.460.7599  
jkoenigsman@naic.org

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TABLE OF CONTENTS - ALPHABETICAL

RECEIVERSHIP RESOURCES

Allen Kuehnle Stovall & Neuman LLP ................................................................. 3
Baker Tilly Virchow Krause, LLP ........................................................................... 5
Cantilo & Bennett, LLP ......................................................................................... 6
Conning ................................................................................................................... 8
Deloitte LLC .......................................................................................................... 9
Dickinson Wright PLLC ......................................................................................... 11
DLA Piper LLP (US) ............................................................................................. 13
ESIS ProClaim ....................................................................................................... 15
Examination Resources, LLC ............................................................................... 16
Faegre Baker Daniels ............................................................................................ 18
FitzGibbons and Company, Inc. .......................................................................... 20
INS Consultants, Inc. ........................................................................................... 22
Inpoint .................................................................................................................... 24
Insurance Regulatory Consulting Group .......................................................... 26
International Association of Insurance Receivers ........................................... 28
James M. Young .................................................................................................. 29
Law Offices of Dan Watkins ............................................................................... 30
Marchman-Steele Agency, Inc. .......................................................................... 31
National Conference of Insurance Guaranty Funds (NCIGF) ................. 32
National Organization of Life & Health Insurance Guaranty Associations (NOLHGA) .... 33
Noble Consulting Services, Inc ......................................................................... 34
Pachulski Stang Ziehl & Jones LLP ................................................................. 36
Plante Moran ...................................................................................................... 38
PricewaterhouseCoopers LLP ........................................................................... 40
R&Q Solutions LLC ........................................................................................... 42
Rector & Associates, Inc. .................................................................................. 43
Risk & Regulatory Consulting, LLC ................................................................. 45
Robinson Curley & Clayton, PC ....................................................................... 47
The Schacht Group ........................................................................................... 48
Semmes, Bowen & Semmes, PC .................................................................. 49
Sidley Austin LLP ............................................................................................... 50
Stillman Consulting Services ......................................................................... 52
Sutherland Asbill & Brennan LLP .................................................................. 53
Troutman Sanders LLP ...................................................................................... 56
Veris Consulting ................................................................................................. 58

RUN-OFF RESOURCES

Allen Kuehnle Stovall & Neuman LLP ................................................................. 63
Baker Tilly Virchow Krause, LLP ........................................................................... 64

© 2015 National Association of Insurance Commissioners
<table>
<thead>
<tr>
<th>Company Name</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cantilo &amp; Bennett, LLP</td>
<td>65</td>
</tr>
<tr>
<td>Conning</td>
<td>66</td>
</tr>
<tr>
<td>Deloitte LLP</td>
<td>68</td>
</tr>
<tr>
<td>DLA Piper LLP (US)</td>
<td>70</td>
</tr>
<tr>
<td>ESIS ProClaim</td>
<td>72</td>
</tr>
<tr>
<td>Examination Resources, LLC</td>
<td>73</td>
</tr>
<tr>
<td>Faegre Baker Daniels</td>
<td>75</td>
</tr>
<tr>
<td>FitzGibbons and Company, Inc.</td>
<td>76</td>
</tr>
<tr>
<td>Heese Consulting, LLC</td>
<td>77</td>
</tr>
<tr>
<td>Inpoint</td>
<td>79</td>
</tr>
<tr>
<td>INS Consultants, Inc.</td>
<td>81</td>
</tr>
<tr>
<td>Insurance Regulatory Consulting Group</td>
<td>82</td>
</tr>
<tr>
<td>International Association of Insurance Receivers</td>
<td>83</td>
</tr>
<tr>
<td>Invotex, Inc.</td>
<td>84</td>
</tr>
<tr>
<td>James M. Young</td>
<td>85</td>
</tr>
<tr>
<td>Law Offices of Dan Watkins</td>
<td>86</td>
</tr>
<tr>
<td>Noble Consulting Services, Inc.</td>
<td>87</td>
</tr>
<tr>
<td>Plante Moran</td>
<td>89</td>
</tr>
<tr>
<td>PricewaterhouseCoopers LLP.</td>
<td>91</td>
</tr>
<tr>
<td>R&amp;Q Solutions LLC</td>
<td>93</td>
</tr>
<tr>
<td>Rackemann, Sawyer and Brewster, PC</td>
<td>94</td>
</tr>
<tr>
<td>Rector &amp; Associates, Inc.</td>
<td>95</td>
</tr>
<tr>
<td>Risk &amp; Regulatory Consulting, LLC</td>
<td>97</td>
</tr>
<tr>
<td>The Schacht Group</td>
<td>99</td>
</tr>
<tr>
<td>Sidley Austin LLP</td>
<td>100</td>
</tr>
<tr>
<td>Stillman Consulting Services</td>
<td>102</td>
</tr>
<tr>
<td>Troutman Sanders LLP</td>
<td>103</td>
</tr>
<tr>
<td>Veris Consulting</td>
<td>105</td>
</tr>
</tbody>
</table>
# TABLE OF CONTENTS – AREA OF EXPERTISE

## RECEIVERSHIP RESOURCES

### ACCOUNTING
- Baker Tilly Virchow Krause, LLP ................................................................. 5
- Deloitte LLC .................................................................................................. 9
- Examination Resources, LLC ..................................................................... 16
- FitzGibbons and Company, Inc ................................................................. 20
- INS Consultants, Inc .................................................................................. 22
- Inpoint ......................................................................................................... 24
- Insurance Regulatory Consulting Group .................................................. 26
- James M. Young ........................................................................................ 29
- Marchman-Steele Agency, Inc ..................................................................... 31
- Noble Consulting Services, Inc ................................................................. 34
- Plante Moran ............................................................................................. 38
- PricewaterhouseCoopers LLP .................................................................... 40
- R&Q Solutions LLC ................................................................................... 42
- Rector & Associates, Inc ............................................................................ 43
- Risk & Regulatory Consulting, LLC ......................................................... 45
- The Schacht Group ................................................................................... 48
- Stillman Consulting Services ...................................................................... 52
- Sutherland Asbill & Brennan LLP ............................................................ 53
- Veris Consulting ....................................................................................... 58

### ACTUARIAL
- Deloitte LLC ............................................................................................. 9
- Examination Resources, LLC ................................................................... 16
- INS Consultants, Inc ................................................................................ 22
- Inpoint ........................................................................................................ 24
- Noble Consulting Services, Inc ................................................................. 34
- PricewaterhouseCoopers LLP .................................................................... 40
- R&Q Solutions LLC ................................................................................... 42
- Rector & Associates, Inc ............................................................................ 43
- Risk & Regulatory Consulting, LLC ......................................................... 45
- Sutherland Asbill & Brennan LLP ............................................................ 53

### ADMINISTRATIVE SUPERVISION
- Allen Kuehnle Stovall & Neuman LLP ....................................................... 3
- Baker Tilly Virchow Krause, LLP ............................................................... 5
- Cantilo & Bennett, LLP .............................................................................. 6
- Deloitte LLC ............................................................................................. 9
- Dickinson Wright PLLC ............................................................................ 11
- Examination Resources, LLC ................................................................. 16
<table>
<thead>
<tr>
<th>Company Brand Name</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Faegre Baker Daniels</td>
<td>18</td>
</tr>
<tr>
<td>INS Consultants, Inc.</td>
<td>22</td>
</tr>
<tr>
<td>Insurance Regulatory Consulting Group</td>
<td>26</td>
</tr>
<tr>
<td>James M. Young</td>
<td>29</td>
</tr>
<tr>
<td>Law Offices of Dan Watkins</td>
<td>30</td>
</tr>
<tr>
<td>Noble Consulting Services, Inc.</td>
<td>34</td>
</tr>
<tr>
<td>PricewaterhouseCoopers LLP</td>
<td>40</td>
</tr>
<tr>
<td>R&amp;Q Solutions LLC</td>
<td>42</td>
</tr>
<tr>
<td>Rector &amp; Associates, Inc.</td>
<td>43</td>
</tr>
<tr>
<td>Risk &amp; Regulatory Consulting, LLC</td>
<td>45</td>
</tr>
<tr>
<td>The Schacht Group</td>
<td>48</td>
</tr>
<tr>
<td>Stillman Consulting Services</td>
<td>52</td>
</tr>
<tr>
<td>Sutherland Asbill &amp; Brennan LLP</td>
<td>53</td>
</tr>
<tr>
<td>Veris Consulting</td>
<td>58</td>
</tr>
<tr>
<td>Noble Consulting Services, Inc</td>
<td>87</td>
</tr>
<tr>
<td>Noble Consulting Services, Inc</td>
<td>87</td>
</tr>
<tr>
<td>Risk &amp; Regulatory Consulting, LLC</td>
<td>97</td>
</tr>
</tbody>
</table>

**AUDIT SERVICES**

<table>
<thead>
<tr>
<th>Company Brand Name</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deloitte LLC</td>
<td>9</td>
</tr>
<tr>
<td>ESIS ProClaim</td>
<td>15</td>
</tr>
<tr>
<td>Examination Resources, LLC</td>
<td>16</td>
</tr>
<tr>
<td>FitzGibbons and Company, Inc</td>
<td>20</td>
</tr>
<tr>
<td>INS Consultants, Inc</td>
<td>22</td>
</tr>
<tr>
<td>Inpoint</td>
<td>24</td>
</tr>
<tr>
<td>Insurance Regulatory Consulting Group</td>
<td>26</td>
</tr>
<tr>
<td>Marchman-Steele Agency, Inc</td>
<td>31</td>
</tr>
<tr>
<td>Noble Consulting Services, Inc</td>
<td>34</td>
</tr>
<tr>
<td>Plante Moran</td>
<td>38</td>
</tr>
<tr>
<td>PricewaterhouseCoopers LLP</td>
<td>40</td>
</tr>
<tr>
<td>R&amp;Q Solutions LLC</td>
<td>42</td>
</tr>
<tr>
<td>Rector &amp; Associates, Inc</td>
<td>43</td>
</tr>
<tr>
<td>Risk &amp; Regulatory Consulting, LLC</td>
<td>45</td>
</tr>
<tr>
<td>Veris Consulting</td>
<td>58</td>
</tr>
</tbody>
</table>

**CLAIMS**

<table>
<thead>
<tr>
<th>Company Brand Name</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Allen Kuehnle Stovall &amp; Neuman LLP</td>
<td>3</td>
</tr>
<tr>
<td>Baker Tilly Virchow Krause, LLP</td>
<td>5</td>
</tr>
<tr>
<td>Cantilo &amp; Bennett, LLP</td>
<td>6</td>
</tr>
<tr>
<td>Deloitte LLC</td>
<td>9</td>
</tr>
<tr>
<td>ESIS ProClaim</td>
<td>15</td>
</tr>
<tr>
<td>Examination Resources, LLC</td>
<td>16</td>
</tr>
<tr>
<td>FitzGibbons and Company, Inc</td>
<td>20</td>
</tr>
<tr>
<td>INS Consultants, Inc</td>
<td>22</td>
</tr>
</tbody>
</table>

© 2015 National Association of Insurance Commissioners  iv
<table>
<thead>
<tr>
<th>Directory of Receivership and Run-Off Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Insurance Regulatory Consulting Group .................. 26</td>
</tr>
<tr>
<td>James M. Young .................................................. 29</td>
</tr>
<tr>
<td>Marchman-Steele Agency, Inc. ............................... 31</td>
</tr>
<tr>
<td>Noble Consulting Services, Inc ......................... 34</td>
</tr>
<tr>
<td>Plante Moran ...................................................... 38</td>
</tr>
<tr>
<td>PricewaterhouseCoopers LLP ................................. 40</td>
</tr>
<tr>
<td>R&amp;Q Solutions LLC .............................................. 42</td>
</tr>
<tr>
<td>Risk &amp; Regulatory Consulting, LLC ....................... 45</td>
</tr>
<tr>
<td>Stillman Consulting Services ............................... 52</td>
</tr>
<tr>
<td>Sutherland Asbill &amp; Brennan LLP ......................... 53</td>
</tr>
</tbody>
</table>

**DEPUTY RECEIVER**

| Allen Kuehnle Stovall & Neuman LLP .......................... 3 |
| Baker Tilly Virchow Krause, LLP ................................ 5 |
| Cantilo & Bennett, LLP ........................................... 6 |
| Deloitte LLC ......................................................... 9 |
| Dickinson Wright PLLC ........................................... 11 |
| Examination Resources, LLC ................................... 16 |
| Faegre Baker Daniels .............................................. 18 |
| FitzGibbons and Company, Inc ................................. 20 |
| INS Consultants, Inc .............................................. 22 |
| Insurance Regulatory Consulting Group ................... 26 |
| James M. Young ..................................................... 29 |
| Law Offices of Dan Watkins ..................................... 30 |
| Marchman-Steele Agency, Inc ................................... 31 |
| Noble Consulting Services, Inc ............................... 34 |
| Rector & Associates, Inc ......................................... 43 |
| Risk & Regulatory Consulting, LLC ......................... 45 |
| The Schacht Group .................................................. 48 |
| Semmes, Bowen & Semmes, PC ............................... 49 |
| Sutherland Asbill & Brennan LLP ............................ 53 |

**EXPERT WITNESS**

| Allen Kuehnle Stovall & Neuman LLP .......................... 3 |
| Baker Tilly Virchow Krause, LLP ................................ 5 |
| Cantilo & Bennett, LLP ........................................... 6 |
| Deloitte LLC ......................................................... 9 |
| DLA Piper LLP (US) ................................................ 13 |
| Examination Resources, LLC ................................... 16 |
| FitzGibbons and Company, Inc ................................. 20 |
| INS Consultants, Inc .............................................. 22 |
| Insurance Regulatory Consulting Group ................... 26 |
| Noble Consulting Services, Inc ............................... 34 |
| PricewaterhouseCoopers LLP ................................. 40 |
R&Q Solutions LLC ..................................................................................................................... 42
Rector & Associates, Inc............................................................................................................... 43
The Schacht Group ....................................................................................................................... 48
Stillman Consulting Services........................................................................................................ 52
Stillman Consulting Services ........................................................................................................ 52
Sutherland Asbill & Brennan LLP .............................................................................................. 53
Veris Consulting ........................................................................................................................... 58

INFORMATION TECHNOLOGY
Baker Tilly Virchow Krause, LLP ................................................................................................. 5
Deloitte LLC ................................................................................................................................... 9
Examination Resources, LLC ...................................................................................................... 16
FitzGibbons and Company, Inc .................................................................................................... 20
INS Consultants, Inc ..................................................................................................................... 22
Inpoint ........................................................................................................................................... 24
Insurance Regulatory Consulting Group ...................................................................................... 26
James M. Young ........................................................................................................................... 29
James M. Young ........................................................................................................................... 29
Marchman-Steele Agency, Inc ...................................................................................................... 31
National Conference of Insurance Guaranty Funds ..................................................................... 32
Noble Consulting Services, Inc .................................................................................................... 34
Plante Moran ................................................................................................................................. 38
PricewaterhouseCoopers LLP ...................................................................................................... 40
Rector & Associates, Inc............................................................................................................... 43
Risk & Regulatory Consulting, LLC ............................................................................................ 45
Sutherland Asbill & Brennan LLP .............................................................................................. 53

INVESTMENT BANKING/ SALES PROCESSES
Deloitte LLC ................................................................................................................................... 9
Insurance Regulatory Consulting Group ...................................................................................... 26
Noble Consulting Services, Inc.................................................................................................... 34
PricewaterhouseCoopers LLP ...................................................................................................... 40

INVESTMENT SECURITIES MANAGEMENT
Conning ........................................................................................................................................... 8
Deloitte LLC ................................................................................................................................... 9
Inpoint ........................................................................................................................................... 24
Noble Consulting Services, Inc.................................................................................................... 34
Sutherland Asbill & Brennan LLP .............................................................................................. 53
**LEGAL OR LITIGATION SERVICES**

- Allen Kuehnle Stovall & Neuman LLP .......................................................... 3
- Baker Tilly Virchow Krause, LLP ................................................................. 5
- Cantilo & Bennett, LLP .............................................................................. 6
- Deloitte LLC ............................................................................................. 9
- Dickinson Wright PLLC ............................................................................ 11
- DLA Piper LLP (US) .................................................................................. 13
- Examination Resources, LLC .................................................................. 16
- Faegre Baker Daniels .................................................................................. 18
- INS Consultants, Inc .................................................................................. 22
- Inpoint ....................................................................................................... 24
- Insurance Regulatory Consulting Group .................................................. 26
- James M. Young ....................................................................................... 29
- National Conference of Insurance Guaranty Funds ............................... 32
- Noble Consulting Services, Inc ................................................................. 34
- Pachulski Stang Ziehl & Jones LLP .......................................................... 36
- Plante Moran ............................................................................................ 38
- Rector & Associates, Inc ......................................................................... 43
- Robinson Curley & Clayton, PC ................................................................. 47
- Semmes, Bowen & Semmes, PC ............................................................... 49
- Sidley Austin LLP ...................................................................................... 50
- Sutherland Asbill & Brennan LLP ............................................................ 53
- Troutman Sanders LLP ............................................................................... 56

**MORTGAGE LOAN, REAL ESTATE, DERIVATIVES AND OTHER ASSET MANAGEMENT**

- Allen Kuehnle Stovall & Neuman LLP ...................................................... 3
- Cantilo & Bennett, LLP .............................................................................. 6
- Conning .................................................................................................... 8
- Deloitte LLC ............................................................................................. 9
- FitzGibbons and Company, Inc ............................................................... 20
- INS Consultants, Inc ................................................................................ 22
- Inpoint ....................................................................................................... 24
- Insurance Regulatory Consulting Group .................................................. 26
- Noble Consulting Services, Inc ................................................................. 34
- Rector & Associates, Inc ......................................................................... 43
- Risk & Regulatory Consulting, LLC ....................................................... 45
- The Schacht Group .................................................................................. 48
- Sutherland Asbill & Brennan LLP ............................................................ 53

**REINSURANCE**

- Allen Kuehnle Stovall & Neuman LLP ...................................................... 3
- Baker Tilly Virchow Krause, LLP ................................................................. 5
- Cantilo & Bennett, LLP .............................................................................. 6
Deloitte LLC ................................................................. 9
Examination Resources, LLC .............................................. 16
Faegre Baker Daniels .......................................................... 18
FitzGibbons and Company, Inc ............................................. 20
INS Consultants, Inc .......................................................... 22
Inpoint ................................................................................. 24
Insurance Regulatory Consulting Group ................................. 26
James M. Young .................................................................. 29
Marchman-Steele Agency, Inc ................................................ 31
Noble Consulting Services, Inc ............................................. 34
Pachulski Stang Ziehl & Jones LLP ...................................... 36
Plante Moran ....................................................................... 38
R&Q Solutions LLC ............................................................ 42
Rector & Associates, Inc ..................................................... 43
Risk & Regulatory Consulting, LLC ................................. 45
Robinson Curley & Clayton, PC ........................................... 47
The Schacht Group .............................................................. 48
Stillman Consulting Services ............................................. 52
Sutherland Asbill & Brennan LLP ...................................... 53
Veris Consulting ................................................................. 58

TAX
Allen Kuehnle Stovall & Neuman LLP ................................. 3
Deloitte LLC ....................................................................... 9
Examination Resources, LLC .............................................. 16
INS Consultants, Inc .......................................................... 22
Inpoint ................................................................................. 24
Noble Consulting Services, Inc ............................................. 34
Plante Moran ....................................................................... 38
PricewaterhouseCoopers LLP ........................................... 40
Sutherland Asbill & Brennan LLP ...................................... 53

RUN-OFF RESOURCES

ACCOUNTING
Baker Tilly Virchow Krause, LLP ............................................ 64
Deloitte LLP ....................................................................... 68
Examination Resources, LLC .............................................. 73
FitzGibbons and Company, Inc ............................................. 76
Heese Consulting, LLC ...................................................... 77
Inpoint ................................................................................. 79
INS Consultants, Inc .......................................................... 81
Insurance Regulatory Consulting Group ............................... 82
Invotex, Inc ....................................................................... 84
<table>
<thead>
<tr>
<th>Category</th>
<th>Company Name</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Directory of Receivership and Run-Off Resources</td>
<td>James M. Young</td>
<td>85</td>
</tr>
<tr>
<td></td>
<td>Noble Consulting Services, Inc.</td>
<td>87</td>
</tr>
<tr>
<td></td>
<td>Plante Moran</td>
<td>89</td>
</tr>
<tr>
<td></td>
<td>PricewaterhouseCoopers LLP</td>
<td>91</td>
</tr>
<tr>
<td></td>
<td>R&amp;Q Solutions LLC</td>
<td>93</td>
</tr>
<tr>
<td></td>
<td>Rector &amp; Associates, Inc.</td>
<td>95</td>
</tr>
<tr>
<td></td>
<td>Risk &amp; Regulatory Consulting, LLC</td>
<td>97</td>
</tr>
<tr>
<td></td>
<td>Stillman Consulting Services</td>
<td>102</td>
</tr>
<tr>
<td></td>
<td>Veris Consulting</td>
<td>105</td>
</tr>
<tr>
<td>ACTUARIAL</td>
<td>Deloitte LLP</td>
<td>68</td>
</tr>
<tr>
<td></td>
<td>Examination Resources, LLC</td>
<td>73</td>
</tr>
<tr>
<td></td>
<td>Inpoint</td>
<td>79</td>
</tr>
<tr>
<td></td>
<td>INS Consultants, Inc.</td>
<td>81</td>
</tr>
<tr>
<td></td>
<td>Noble Consulting Services, Inc.</td>
<td>87</td>
</tr>
<tr>
<td></td>
<td>PricewaterhouseCoopers LLP</td>
<td>91</td>
</tr>
<tr>
<td></td>
<td>Rector &amp; Associates, Inc.</td>
<td>95</td>
</tr>
<tr>
<td></td>
<td>Risk &amp; Regulatory Consulting, LLC</td>
<td>97</td>
</tr>
<tr>
<td>ADMINISTRATIVE SUPERVISION</td>
<td>Allen Kuenle Stovall &amp; Neuman LLP</td>
<td>63</td>
</tr>
<tr>
<td></td>
<td>Baker Tilly Virchow Krause, LLP</td>
<td>64</td>
</tr>
<tr>
<td></td>
<td>Cantilo &amp; Bennett, LLP</td>
<td>65</td>
</tr>
<tr>
<td></td>
<td>Deloitte LLP</td>
<td>68</td>
</tr>
<tr>
<td></td>
<td>Examination Resources, LLC</td>
<td>73</td>
</tr>
<tr>
<td></td>
<td>FitzGibbons and Company, Inc</td>
<td>76</td>
</tr>
<tr>
<td></td>
<td>Heese Consulting, LLC</td>
<td>77</td>
</tr>
<tr>
<td></td>
<td>INS Consultants, Inc</td>
<td>81</td>
</tr>
<tr>
<td></td>
<td>Insurance Regulatory Consulting Group</td>
<td>82</td>
</tr>
<tr>
<td></td>
<td>Invotex, Inc.</td>
<td>84</td>
</tr>
<tr>
<td></td>
<td>James M. Young</td>
<td>85</td>
</tr>
<tr>
<td></td>
<td>Law Offices of Dan Watkins</td>
<td>86</td>
</tr>
<tr>
<td></td>
<td>Noble Consulting Services, Inc.</td>
<td>87</td>
</tr>
<tr>
<td></td>
<td>R&amp;Q Solutions LLC</td>
<td>93</td>
</tr>
<tr>
<td></td>
<td>Rackemann, Sawyer and Brewster, PC</td>
<td>94</td>
</tr>
<tr>
<td></td>
<td>Rector &amp; Associates, Inc.</td>
<td>95</td>
</tr>
<tr>
<td></td>
<td>Risk &amp; Regulatory Consulting, LLC</td>
<td>97</td>
</tr>
<tr>
<td></td>
<td>The Schacht Group</td>
<td>99</td>
</tr>
<tr>
<td></td>
<td>Stillman Consulting Services</td>
<td>102</td>
</tr>
<tr>
<td>INVESTMENT BANKING/SALES PROCESS SERVICES</td>
<td>Deloitte LLP</td>
<td>68</td>
</tr>
</tbody>
</table>

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Insurance Regulatory Consulting Group ................................................................. 82
Noble Consulting Services, Inc.................................................................................. 87
PricewaterhouseCoopers LLP ................................................................................ 91

**LEGAL SERVICES**

Allen Kuenle Stovall & Neuman LLP ............................................................................ 63
Baker Tilly Virchow Krause, LLP ......................................................................................... 64
Cantilo & Bennett, LLP ......................................................................................................... 65
Deloitte LLP .......................................................................................................................... 68
DLA Piper LLP (US) .............................................................................................................. 70
Examination Resources, LLC ......................................................................................... 73
Faegre Baker Daniels ........................................................................................................... 75
INS Consultants, Inc ........................................................................................................... 81
Insurance Regulatory Consulting Group ......................................................................... 82
James M. Young ................................................................................................................... 85
Rackemann, Sawyer and Brewster, PC ............................................................................... 94
Rector & Associates, Inc .................................................................................................... 95
Sidley Austin LLP ................................................................................................................ 100
Troutman Sanders LLP ....................................................................................................... 103
Veris Consulting ................................................................................................................ 105

**TARGET EXAMINATION SERVICES**

Baker Tilly Virchow Krause, LLP ......................................................................................... 64
Cantilo & Bennett, LLP ......................................................................................................... 65
Deloitte LLP .......................................................................................................................... 68
Examination Resources, LLC ............................................................................................. 73
Faegre Baker Daniels ........................................................................................................... 75
Heese Consulting, LLC ........................................................................................................ 77
INS Consultants, Inc ........................................................................................................... 81
Plante Moran ........................................................................................................................ 89
PricewaterhouseCoopers LLP ........................................................................................... 91
R&Q Solutions LLC ............................................................................................................ 93
Veris Consulting ................................................................................................................ 105
COMPANY AND CONTACT INFORMATION
Allen Kuehnle Stovall & Neuman LLP
17 South High Street
Suite 1220
Columbus, Ohio 43215

Douglas L. Hertlein
Office – (614) 221-8500
Email – hertlein@aksnlaw.com

AREA OF EXPERTISE WITH RECEIVERSHIPS
Administrative Supervision
Claims
Deputy Receiver
Expert Witness – All aspects of insurance company rehabilitation and liquidation, including: receivership management and practices; claims handling, valuation, and classification in receivership; rehabilitation plan provisions; and asset recovery actions (preferences, fraudulent transfers, reinsurance
Legal or Litigation Services
Mortgage Loan, Real Estate, Derivatives and Other Asset Management
Reinsurance
Tax
Other

TYPE OF INSURER
Property and Casualty
Life, Accident and Health
Health
Title
Other – MEWA, RRG, Captive, Reinsurer, and Auto Warranty

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES
I am an attorney in private practice with Allen Kuehnle Stovall & Neuman LLP in Columbus, Ohio. My practice primarily consists of legal representation of insurance company receivers and other parties related to insurance company receiverships or runoffs, receivership management consulting, and expert consulting and testimony focusing on insurance company receiverships and runoffs.

I served as the Chief Deputy Liquidator for the Ohio Department of Insurance from July 1999 until September 2007. As such, I managed all aspects of Ohio’s insurance company receiverships (rehabilitations and liquidations) involving 19 different companies.
Additionally, I consulted with and advised the Ohio Department of Insurance financial examiners and analysts in many pre-receivership runoff and administrative supervision matters.

**PRIMARY BUSINESS**

**BRANCH OFFICE(S)**
None.
COMPANY AND CONTACT INFORMATION
Baker Tilly Virchow Krause, LLP
1637 Thames Street
Baltimore, Maryland 21231

Lester C. Schott
Partner
Office – 410.824.6011
Email – lester.schott@bakertilly.com

AREA OF EXPERTISE WITH RECEIVERSHIPS
Accounting
Administrative Supervision
Claims
Deputy Receiver
Expert Witness
Information Technology
Legal or Litigation Services
Reinsurance

TYPE OF INSURER
Property and Casualty
Life, Accident and Health
Health
Title

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES
Complete Rehabilitation, Receivership and Liquidation services for all types of insurers.

PRIMARY BUSINESS
CPA and financial consulting firm, with 2,500 professionals.

BRANCH OFFICE(S)
Offices in 12 states.
COMPANY AND CONTACT INFORMATION
Cantilo & Bennett, LLP
11401 Century Oaks Terrace
Suite 300
Austin, Texas  78758

Patrick H. Cantilo
Office – (512) 478-6000
Email – 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, LLP 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, reciprocals, exchanges, RRGs, reinsurers,
    captives, multi-nationals, agencies, TPAs, and holding companies.
SHORT DESCRIPTION OF RECEIVERSHIP SERVICES
Cantilo & Bennett, LLP (“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 30 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 25 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, 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, Connecticut 06103

Jack Corroon
Managing Director
Office – (860) 299-2332
Email – jack.corroon@conning.com

AREA OF EXPERTISE WITH RECEIVERSHIPS

Investment Securities Management
Mortgage Loan, Real Estate, Derivatives and Other Asset Management
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 regard 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 a strategy designed to meet the strategic, business, and claim paying needs of the company.

PRIMARY BUSINESS

Conning is an asset management firm dedicated to providing integrated investment services primarily to the insurance industry. Our unique combination of asset management, risk and capital management solutions, and insurance research allows us to implement customized business and investment strategies that help our clients achieve their financial goals.

BRANCH OFFICE(S)

Founded in 1912, Conning is headquartered in Hartford, Connecticut, with additional offices in Purchase, London, Cologne, and Hong Kong.
COMPANY AND CONTACT INFORMATION
Deloitte LLC

30 Rockefeller Plaza
New York, New York 10112-0015

Howard Mills
Chief Advisor to the Insurance Industry Group,
Office – (212) 436-6752
Email – howmills@deloitte.com

AREA OF EXPERTISE WITH RECEIVERSHIPS
Accounting
Actuarial
Administrative Supervision
Audit Services
Claims
Deputy Receiver
Expert Witness
Information Technology
Investment Banking/Sales Process Services
Investment Securities Management
Legal or Litigation Services
Mortgage Loan, Real Estate, Derivatives and Other Asset Management
Reinsurance
Tax
Other – Consulting

TYPE OF INSURER
Property and Casualty
Life, Accident and Health
Health
Fraternal
Title

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES
None.
PRIMARY BUSINESS
Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte's approximately 182,000 professionals are committed to becoming the standard of excellence. As used in this communication, ‘Deloitte’ means Deloitte Touche Tohmatsu Limited and its member firms. Please see www.deloitte.com/about for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms.

BRANCH OFFICE(S)
In the United States, Deloitte LLP and its subsidiaries have 45,000 professionals with a single focus: serving our clients and helping them solve their toughest problems. We work in four key business areas — audit, financial advisory, tax and consulting — but our real strength comes from combining the talents of those groups to address clients’ needs. Fortune and BusinessWeek consistently rank our organization among the best places to work, which is good news for our talent and our clients alike. When the best people tackle the most compelling challenges, everyone wins.
COMPANY AND CONTACT INFORMATION
Dickinson Wright PLLC
215 South Washington Square
Suite 200
Lansing, Michigan 48933

Jeffery V. Stuckey
Office – (517) 487.4766
Email – jstuckey@dickinsonwright.com

Joseph A. Fink
Office – (517) 487.4711
Email – jfink@dickinsonwright.com

Ryan M. Shannon
Office – (517) 487-4719
Email – rshannon@dickinsonwright.com

AREA OF EXPERTISE WITH RECEIVERSHIPS
Administrative Supervision
Deputy Receiver
Legal or Litigation Services

TYPE OF INSURER
Property and Casualty
Life, Accident and Health

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 the State of Michigan.

PRIMARY BUSINESS
Legal Services

BRANCH OFFICE(S)
Dickinson Wright PLLC has offices in the following twelve locations:
(1) Lansing, MI; (2) Detroit, MI; (3) Troy, MI; (4) Grand Rapids, MI; (5) Ann Arbor, MI; (6) Saginaw, MI; (7) Washington, D.C.; (8) Toronto, Canada; (9) Phoenix, AZ; (10) Nashville, TN; (11) Las Vegas, NV; and (12) Columbus, OH.
COMPANY AND CONTACT INFORMATION
DLA Piper LLP (US)
203 North LaSalle Street
Suite 1900
Chicago, Illinois 60601

Stephen W Schwab
Office – (312) 368-2150
Email – stephen.schwab@dlapiper.com

AREA OF EXPERTISE WITH RECEIVERSHIPS
Expert Witness – Work On Set Offs
Legal or Litigation Services

TYPE OF INSURER
Property and Casualty
Life, Accident and Health
Health
Other – Reinsurer, HMO, MEWA, Captive, Domestic, Foreign and Alien

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES
DLA Piper has over 26 years of continuous experience in all aspects of the administration of troubled insurance companies. Our experience spans the full spectrum of admitted and unadmitted domestic, foreign and alien property/casualty and life, accident and health insurance primary and reinsurance companies, HMOs and other risk transfer entities. We have represented regulators and receivers in 14 different states, as well as creditors and senior managers of troubled companies in:

• implementing novel receivership plans and structures;
• analyzing the interplay between conflicting laws;
• litigating claims;
• avoiding transactions;
• suing and defending senior managers and advisors; and
• drafting legislation and regulations.
**PRIMARY BUSINESS**
DLA Piper provides its clients with legal and business solutions locally, regionally and internationally using integrated teams of lawyers with experience that spans a broad range of disciplines. It is widely recognized for its pioneering approach and extensive geographic reach, which enables the practice to look after the business issues that matter to its clients - whether they are large or small. Clients of DLA Piper include single-owner startups, local and household name companies, multinationals, financial institutions, FTSE and Fortune 500 enterprises and their subsidiaries, public bodies and governments.

**BRANCH OFFICE(S)**
DLA Piper is a global law firm with 4,200 lawyers located in more than 30 countries throughout the Americas (33 offices), Asia Pacific (16 offices), Europe (38 offices), Africa (15 offices) and the Middle East (7 offices).
COMPANY AND CONTACT INFORMATION
ESIS ProClaim
525 W. Monroe Street, Suite 800
Chicago, IL 60661

Sam Terzich
President
Office – (312) 775-7808
Email – sam.terzich@esis.com

AREA OF EXPERTISE WITH RECEIVERSHIPS
Audit Services – Claims Reserve and Financial Claims

TYPE OF INSURER
None Specified.

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES
Our services include managing complex claims resulting from mass torts related to asbestos, pollution, and health hazard materials. We work with liquidators and receiverships to effectively execute resolution of mass tort books of business

PRIMARY BUSINESS
Third Party Administration Services including nationwide professional liability claims management, investigations, direction and management of litigation and claims and risk auditing in the industries of healthcare, products and environmental.

BRANCH OFFICE(S)
Additional operations offices in Melville NY and Houston, TX. In addition to operations, we have field offices in CA, FL, IL, KY, MI, NH, NJ, NY, OK, PA, TX, WV and a network of Investigators nationwide.
COMPANY AND CONTACT INFORMATION
Examination Resources, LLC
3475 Piedmont Road
Suite 410
Atlanta, Georgia 30305

Rebecca Belanger-Walkins
Managing Member
Office – (404) 816-6188
Email – rebeccawalkins@examresources.net

AREA OF EXPERTISE WITH RECEIVERSHIPS
Accounting
Actuarial
Administrative Supervision
Audit Services
Claims
Deputy Receiver
Expert Witness
Information Technology
Legal or Litigation Services
Reinsurance
Tax

TYPE OF INSURER
Property and Casualty
Life, Accident and Health
Health
Other – Reinsurer, RRG, Captive, Self-insured Workers Compensation Funds

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES
Our firm 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 particular 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, 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
Kansas City, MO
Wilmington, NC
COMPANY AND CONTACT INFORMATION
Faegre Baker Daniels
1050 K Street, NW
Suite 400
Washington, DC 20001

Charles T. Richardson
Office – (202) 312-7487
Email – crichardson@faegrebd.com

Shaun Healy Clifford
Office – (317) 237-1204
Email – shaun.clifford@faegrebd.com

AREA OF EXPERTISE WITH RECEIVERSHIPS
Administrative Supervision
Deputy Receiver
Legal or Litigation Services
Reinsurance
Other – Communications, Federal Relations

TYPE OF INSURER
Property and Casualty
Life, Accident and Health
Health
Other – Reinsurer, HMO

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES
For almost 40 years the professionals of Faegre Baker Daniels have been involved in insurance company receivership and problem company workouts of all kinds. We have represented receivers, guaranty associations and regulators in doing that. Our Insurance Practice Group has more than 20 professionals dedicated to the insolvency (including rehabilitations and supervisions), corporate, regulatory, reinsurance, M&A, litigation, claim, suitability, and compliance needs of the insurance regulatory and company communities.

PRIMARY BUSINESS
Law firm, with a federal advocacy, communications, and business strategy division (FaegreBD Consulting).
BRANCH OFFICE(S)
We have 13 offices in Washington, DC, Chicago, California, Colorado, Indiana, Iowa, Minnesota, London, and China.
COMPANY AND CONTACT INFORMATION
FitzGibbons and Company, Inc.
8300 North Hayden Road
Scottsdale, Arizona 85258

Michael J. FitzGibbons
President
Office – (480) 948-4351
Email – mjf@fitzgibbonsco.com

Todd Stewart
Vice President
Office – (480) 948-4351
Email – todds@fitzgibbonsco.com

AREA OF EXPERTISE WITH RECEIVERSHIPS
Accounting
Audit Services – Agency, Ceding Company, MGA, Claims TPA
Claims
Deputy Receiver
Expert Witness – Accounting, Reinsurance, Life, Health and Property/Casualty
Information Technology
Mortgage Loan, Real Estate, Derivatives and Other Asset Management
Reinsurance
Other – Forensic Accounting; Litigation Support

TYPE OF INSURER
Property and Casualty
Life, Accident and Health
Health
Fraternal
Title
Other – Professional Reinsurer, RRG, Other Captives, Other Monoline Insurers

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES
Management services; all managerial disciplines; most proficient in financial reporting and financial modeling for rehabilitation planning and dividend projections.

Accounting, Administrative Supervision, and Cash Flow to Ultimate Analysis expertise with solvent run-offs. Includes all managerial disciplines; most proficient in financial reporting and financial modeling for estimating the feasibility of a run-off in lieu of a formal proceeding.
**PRIMARY BUSINESS**
F&C consults with Insurance Departments on financially distressed companies and develops, in concert with management and regulator, solutions to adverse financial findings which can result in either a formal proceeding or an agreed run-off plan, targeting benchmarks during run-off.

**BRANCH OFFICE(S)**
301 S. 13th Street  
Suite 215  
Council Bluffs, Iowa 51503
COMPANY AND CONTACT INFORMATION
INS Consultants, Inc.
419 South 2nd Street
New Market
Suite 206
Philadelphia, Pennsylvania 19147

George J. Piccoli, CFE, CIE
Office – (215) 625-9877
Email – gpiccoli@insconsultants.org

AREA OF EXPERTISE WITH RECEIVERSHIPS
Accounting
Actuarial
Administrative Supervision
Audit Services
Claims
Deputy Receiver
Expert Witness
Information Technology
Legal or Litigation Services
Mortgage Loan, Real Estate, Derivatives and Other Asset Management
Reinsurance
Tax

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, provides 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

Inpoint
8200 Tower – Normandale Lake Office Park
5600 West 83rd Street, Suite 900
Minneapolis, Minnesota 55437

David D. Grady, CPCU, ARe
Senior Vice President
Office – (952) 886-8105
Cell – (612) 865-1545
Email – david.grady@inpoint.com

AREA OF EXPERTISE WITH RECEIVERSHIPS

Accounting
Actuarial
Audit Services – Reinsurance
Information Technology – Reinsurance/UDS
Investment Securities Management
Legal or Litigation Services
Mortgage Loan, Real Estate, Derivatives and Other Asset Management
Reinsurance – full scope
Tax
Other – Reinsurance – Forensic Reinsurance Accounting; Reinsurance Commutation;
    Ceded and Assumed Administration including Reinsurance Billing, Collection,
    Premium, Claims, Accounting, and Systems

TYPE OF INSURER

Property and Casualty
Other – Reinsurer, RRG, Captives, Pools

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES

Inpoint is a leading provider of reinsurance consulting and asset recovery (reinsurance) services for Receivers of P&C companies. Since 1995, Inpoint has served receivership clients to ensure reinsurance assets of estates are fully realized for the benefit of policyholders, creditors and estate administration. Inpoint services include: Ceded reinsurance identification, billing, recovery and commutation. At takeover: estimation, validation and reporting on available reinsurance recoverable. Examination, analysis and reporting on pre-liquidation reinsurance activity.
Forensic reinsurance accounting; Inventory and analysis of historical reinsurance program(s); Reconciliation of reinsurance premium/loss activity; Expertise in ceded reinsurance systems; Significant experience with relevant UDS files and IGAs to facilitate ongoing reinsurance billing and collection activity.

**PRIMARY BUSINESS**
Inpoint provides P&C Receivership customers with full scope ceded and assumed reinsurance asset recovery and operational / administrative services --- from forensic reinsurance accounting to billing, collection and commutation (can include commutation related actuarial services), Inpoint has significant experience with UDS files and IGA’s for ongoing estate reinsurance billing and collection activity.

**BRANCH OFFICE(S)**
Five US Offices: Minneapolis, MN; Dallas, TX; New York, NY; Chicago, IL; Philadelphia, PA; Two International Offices: London and Singapore.
COMPANY AND CONTACT INFORMATION
Insurance Regulatory Consulting Group
2107 SW Brighton Court
Blue Springs, Missouri 64015

Douglas Hartz
Office – (573) 268-6546
Email – DougHartz@troubledinsurers.com

AREA OF EXPERTISE WITH RECEIVERSHIPS
Accounting
Administrative Supervision
Audit Services
Claims
Deputy Receiver
Expert Witness
Information Technology
Investment Banking/Sales Process Services
Legal or Litigation Services
Mortgage Loan, Real Estate, Derivatives and Other Asset Management
Reinsurance
Other – Focus on resolution with or without receivership. Usually work in conjunction with local counsel.

TYPE OF INSURER
Property and Casualty
Life, Accident and Health
Health
Fraternal
Title
Other – Reinsurers, RRGs, Captives, federal receivership of affiliate entities.

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES
Focus on resolution with or without receivership.

PRIMARY BUSINESS
Provide consulting on troubled or insolvent insurers, primarily to state of national insurance regulatory organizations

BRANCH OFFICE(S)
Associate with other service providers and legal counsel so that services can be provided in any state or country.
COMPANY AND CONTACT INFORMATION
International Association of Insurance Receivers

610 Freedom Business Center
Suite 110
King of Prussia, Pennsylvania 19406

Nancy L. Margolis, Esq.
Office – (610) 992-0015
Email – nancy@iair.org

AREA OF EXPERTISE WITH RECEIVERSHIPS
Other – Trade or Professional Association

TYPE OF INSURER
Property and Casualty
Life, Accident and Health
Health
Fraternal
Other – Any Regulated Insurance Entity

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES
IAIR is an association of more than 300 individuals interested in addressing the problems of troubled and insolvent insurance entities in the U.S. and elsewhere. IAIR was founded in 1991 to provide education, promote information exchange, and enhance the professional standards followed by those who work in this area of expertise. IAIR promotes the highest ethical and professional standards for individuals who work with troubled and insolvent insurance entities.

PRIMARY BUSINESS
IAIR is a professional association whose members have interest and expertise in resolving the problems of troubled and insolvent insurance companies and related entities in the U.S. and elsewhere.

BRANCH OFFICE(S)
None.
COMPANY AND CONTACT INFORMATION
James M. Young
4519 North Gate Road
New Albany, Ohio 43054

James M. Young
Consultant
Office – (614) 530-7614
Email – jmy4@aol.com

AREA OF EXPERTISE WITH RECEIVERSHIPS
Accounting
Administrative Supervision
Claims
Deputy Receiver
Information Technology
Legal or Litigation Services
Reinsurance

TYPE OF INSURER
Property and Casualty
Life, Accident and Health
Health
Fraternal
Title
Other – HMOs, Assessments, Reinsurer, Risk Retention Groups, Captives

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES
Available for all jurisdictions. 30 years of insurance regulatory and receivership experience.
International Association of Insurance Receivers - Certified Insurance Receiver (“CIR”) designation
Society of Financial Examiners - Certified Financial Examiner (“CFE”) designation
Performed Receivership work for the Ohio and South Carolina Departments of Insurance

PRIMARY BUSINESS
Insurance Receiverships, Supervisions, Run Off

BRANCH OFFICE(S)
None.
COMPANY AND CONTACT INFORMATION
Law Offices of Dan Watkins
901 New Hampshire
Suite 200
Lawrence, Kansas 66044

Dan Watkins
Office – (785) 843-0181
Email – danwatkins@sunflower.com

AREA OF EXPERTISE WITH RECEIVERSHIPS
Administrative Supervision
Deputy Receiver

TYPE OF INSURER
Property and Casualty
Life, Accident and Health
Health
Other – HMO

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES
Law firm specializes in receivership/troubled company management matters. Certified Insurance Receiver designation for Multiple Lines from the International Association of Insurance Receivers. For past 17 years have worked for insurance department and courts in managing a dozen financially troubled companies, coordinating with guaranty associations and other interested parties.

PRIMARY BUSINESS
Law office/administrative services for Insurance Departments and financially troubled companies.

BRANCH OFFICE(S)
None.
COMPANY AND CONTACT INFORMATION
Marchman-Steele Agency, Inc.
2177 Flintstone Drive
Suite R
Tucker, Georgia 30084

Michael C. Marchman
Office – (770) 621-9835
Email – mmarchman@gaiga.org

AREA OF EXPERTISE WITH RECEIVERSHIPS
Accounting
Audit Services – Claims, Reserves Auditing
Claims
Deputy Receiver
Information Technology
Reinsurance
Other – Ancillary Receiverships

TYPE OF INSURER
Property and Casualty
Life, Accident and Health
Health
Other – MEWA, Captive, Group WC Self Insurance Assn.

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES
Served as ADR for multiple receivership estates in Georgia from 1991 to 1996. We are currently providing claims and reinsurance services for rehabilitations and liquidations in Georgia. I have held IAIR’s Certified Insurance Receiver-Multiple Lines designation since 1996.

PRIMARY BUSINESS
Our primary business purpose is to provide administrative and claims services to the Guaranty Associations (L&H and P&C) in Georgia as well as administrative and claims consulting services on receiverships to the Georgia Department of Insurance.

BRANCH OFFICE(S)
None.
COMPANY AND CONTACT INFORMATION
National Conference of Insurance Guaranty Funds (NCIGF)
300 North Meridian Street
Suite 1020
Indianapolis, Indiana 46204

Nick Crews
Office – (317) 464-8106
Email – ncrews@ncigf.org

AREA OF EXPERTISE WITH RECEIVERSHIPS
Information Technology
Legal or Litigation Services

TYPE OF INSURER
Property and Casualty

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES
None.

PRIMARY BUSINESS
The NCIGF is a nonprofit association incorporated in December 1989 and designed to provide national assistance and support to the property and casualty guaranty funds located in each of the 50 states and the District of Columbia.

BRANCH OFFICE(S)
None.
COMPANY AND CONTACT INFORMATION
National Organization of Life & Health Insurance Guaranty Associations (NOLHGA)
13873 Park Center Road
Suite 329
Herndon, Virginia 20171

Sean M. McKenna
Director of Communications
Office – (703) 787-4106
Email – smckenna@nolhga.com

AREA OF EXPERTISE WITH RECEIVERSHIPS
Other – State Life and Health Insurance Guaranty Associations

TYPE OF INSURER
Life, 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
8365 Keystone Crossing
Suite 200
Indianapolis, Indiana 46240

Randolph Lamberjack
Chairman
Office – (317) 471-8800
Email – rlamberjack@noblecon.net

Lisa Warrum
Vice President
Office – (317) 471-8800
Email – lwarrum@noblecon.net

Mike Dinius
President
Office – (317) 471-8800
Email – mdinius@noblecon.net

Cynthia Starrett
Director
Office – (317) 471-8800
Email – cstarrett@noblecon.net

Robert Panah
Executive Vice President
Office – (317) 471-8800
Email – rpanah@noblecon.net

Jim Hattaway
Director
Office – (317) 471-8800
Email – jhattaway@noblecon.net

AREA OF EXPERTISE WITH RECEIVERSHIPS
Accounting
Actuarial
Administrative Supervision
Audit Services – Financial Examinations, Intercompany Analysis, Premiums, Claims, Reinsurance
Claims
Deputy Receiver
Expert Witness – Receivership Litigation
Information Technology
Investment Banking/Sales Process Services
Investment Securities Management
Legal or Litigation Services
Mortgage Loan, Real Estate, Derivatives and Other Asset Management
Reinsurance
Tax
Other – Coordination with Guaranty Funds, Proof of Claims Distribution and Adjudication, GAAP, SEC, and FINRA Accounting Reports

**TYPE OF INSURER**
- Property and Casualty
- Life, Accident and Health
- Health
- Other – Risk Retention Groups, Health Maintenance Organizations

**SHORT DESCRIPTION OF RECEIVERSHIP SERVICES**
Noble offers services to Insurance Regulators for confidential supervision, rehabilitation, receivership, liquidation, and litigation support services including expert testimony, renegotiation of reinsurance and other key contracts, and development of comprehensive business and regulatory plans, all of which is to protect policyholders’ interests. We can negotiate the sale of troubled companies or blocks of business, develop strategic plans, coordinate with guaranty funds, manage claims processing, engage in business process improvement in connection with downsizing, and support/assess/improve corporate governance and information technology.

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.

**BRANCH OFFICE(S)**
Noble's headquarters are in a central location in Indianapolis, IN. Key staff reside in Indiana as well as in the South and the West Coast.
COMPANY AND CONTACT INFORMATION
Pachulski Stang Ziehl & Jones LLP
10100 Santa Monica Boulevard
Suite 1300
Los Angeles, CA  90067

Iain A.W. Nasatir, Esq.
Office – (310) 277-6910
Email – 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

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES
Not applicable.

PRIMARY BUSINESS
Law firm specializing in corporate bankruptcy.

BRANCH OFFICE(S)
San Francisco
150 California Street
15th Floor
San Francisco, California 94111
Office – (415) 263-7000
Fax – (415 ) 263-7010

Delaware
919 North Market Street
17th Floor
Wilmington, Delaware 19899
Office – (302) 652-4100
Fax – (302) 652-4400

New York
780 Third Avenue
36th Floor
New York, New York 10017
Office – (212) 561-7700
Fax – (212) 561-7777
COMPANY AND CONTACT INFORMATION
Plante Moran
10 South Riverside Plaza
9th Floor
Chicago, Illinois 60606

Jerry Hufton
Office – (312) 980-2961
Email – jerry.hufton@plantemoran.com

Kevin Krause
Email – kevin.krause@plantemoran.com

AREA OF EXPERTISE WITH RECEIVERSHIPS
Accounting
Audit Services – Audit Review and Compilation, Employee Benefit Plan Audits
Claims
Information Technology
Legal or Litigation Services
Reinsurance
Tax
Other – Internal Control Review, Enterprise Risk Management, IT Security Audits

TYPE OF INSURER
Property and Casualty
Life, Accident and Health
Health
Fraternal
Other – Captive, Reinsurer, Cooperative

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES
Plante Moran is a full service audit, tax and consulting CPA firm specializing in the area of receiverships and run-off services.

PRIMARY BUSINESS
AM Best ranks Plante Moran among the top firms serving the insurance industry. We have a team of accountants, tax specialists and business advisors who are familiar with the regulatory
and reporting requirements for the insurance industry. You can trust them to have the experience and industry knowledge to assist your company respond appropriately to the evolving regulatory environment.

**BRANCH OFFICE(S)**
We operate 22 offices located throughout the United States and internationally.
COMPANY AND CONTACT INFORMATION
PricewaterhouseCoopers LLP
300 Madison Avenue
New York, New York 10017

Property & Casualty, Reinsurance and Monoline
Brian Jones
Principal
Office – (323) 839-3745
Email – brian.a.jones@us.pwc.com

Life, Health and Long Term Care
Larry Rubin
Principal
Office – 646) 471-4017
Email – larry.rubin@us.pwc.com

AREA OF EXPERTISE WITH RECEIVERSHIPS
Accounting – Audit and Assurance Services, Reporting and Reinsurance Accounting, Loss Sensitive Program Accounting
Actuarial
Audit Services – Claims Audits, Reinsurance Audits
Claims – Claims Process Consulting and Commutation Services
Expert Witness – Actuarial, Claims, Reinsurance
Information Technology
Investment Banking/Sales Process Services – Buy side due diligence - financial, actuarial, tax, HR, Ops & IT, pro forma and purchase accounting considerations, Divestiture services - advice on buyer due diligence requirements, structuring alternatives, carve-out issues, stand-alone audit needs, transitional service agreements, stranded cost analysis, and operational separation planning and implementation
Reinsurance – Program Assessment, Operations Consulting, Commutation Support
Tax
Other – Assessment of asset distributions / modelling of dividend policies, Cost reduction, operational restructuring and process redesign

TYPE OF INSURER
Property and Casualty
Life, Accident and Health
Fraternal
Title
Other – Captive, Financial Guarantee / Monoline, Long Term Care, Reinsurer, RRG

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES
We are familiar with and understand the issues and business challenges that regulators, receivers and rehabilitators face when addressing impaired or insolvent insurers. PwC provides support in accounting, actuarial; claims, expert witness; information technology, operations, reinsurance; sales process and tax services.

PRIMARY BUSINESS
PwC focuses on audit and assurance, consulting, tax and transaction services. We help resolve complex issues and identify opportunities, serving more leading insurance industry clients than any other firm, delivering engagements for these clients across the full spectrum of business issues.

The depth and breadth of our insurance industry client base means that PwC has the resources to serve our clients whatever their needs, wherever and whenever they need us.

BRANCH OFFICE(S)
PwC has 77 offices across the USA, and 758 locations in 157 countries overall.
COMPANY AND CONTACT INFORMATION
R&Q Solutions LLC
Two Logan Square
Suite 600
Philadelphia, PA 19103

Theresa Zlotnik
Chief Marketing & Business Development Officer
Office – (267) 675-3307
Email – theresa.zlotnik@rq-solutions.com

AREA OF EXPERTISE WITH RECEIVERSHIPS
Accounting
Actuarial
Administrative Supervision
Audit Services – Claims
Claims
Expert Witness – Reinsurance Matters
Reinsurance

TYPE OF INSURER
Property and Casualty
Life, Accident and Health
Health

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES
Since R&Q Solutions’ inception in 1995, we have worked on numerous estates in liquidation providing insurance and reinsurance administrative and consulting services. Our list of services is comprehensive and includes, but is not limited to reinsurance identification, billing and collections, accounting reconciliation, arbitration/litigation support, commutation negotiation, forensic audits, claims management including loss mitigation services, reinsurance receivables purchase, and system and process re-engineering solutions.

PRIMARY BUSINESS
R&Q Solutions provides comprehensive outsourcing and run-off administration, technology and consulting services to the worldwide insurance market.

BRANCH OFFICE(S)
Offices in Philadelphia, PA; New York, NY; Macon, GA; Phoenix, AZ; Sarasota, FL and Witham/London, UK.

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COMPANY AND CONTACT INFORMATION
Rector & Associates, Inc.
172 East State Street
Suite 305
Columbus, Ohio 43215

Sarah W. Schroeder
President
Office – (614) 224-6220
Email – sschroeder@rector-associates.com

AREA OF EXPERTISE WITH RECEIVERSHIPS
Accounting
Actuarial
Administrative Supervision
Audit Services – Internal control and financial statement audits performed by CPAs on staff
Deputy Receiver
Expert Witness – Analysis of appropriate statutory accounting treatment; evaluating regulatory
action taken by state departments of insurance
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
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 the following:

• Performed targeted examination procedures to determine true financial condition;
• Determined statutory accounting values of invested assets and deferred tax assets;
• Provided litigation support and expert witness services;
• Evaluated catastrophe reinsurance programs and adverse development reinsurance
covers;
• Provided financial advice and accounting support to a deputy receiver;
• Provided on-site daily accounting support\(^1\);
• Evaluated the viability of RBC corrective action plans;
• Served as an administrative supervisor for a life insurer and two commercial property/casualty insurers;
• Prepared “ground-up” court-ordered financial statements necessary for fair value reporting; and
• Facilitated 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)**
Overland Park, KS and Cincinnati, OH and Lafayette, CA.

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\(^1\) On-Site daily accounting support included, but was 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.
COMPANY AND CONTACT INFORMATION
Risk & Regulatory Consulting, LLC
20 Batterson Park Road
Suite 380
Farmington, Connecticut 06032

Wayne Johnson
Senior Director, Troubled Company and Receivership Services
Office – 850-363-4853
Email – wayne.johnson@riskreg.com

Eric Scott
Manager, Troubled Company and Receivership Services
Office – (850) 443-9031
Email – eric.scott@riskreg.com

AREA OF EXPERTISE WITH RECEIVERSHIPS
Accounting
Actuarial
Administrative Supervision
Audit Services – Workers Compensation, Premium Audits and Commercial Liability Audits
Claims
Deputy Receiver
Information Technology
Mortgage Loan, Real Estate, Derivatives and Other Asset Management
Reinsurance
Other – Review and structure acquisition and merger proposals to resolve troubled company situations, Forensic Accounting

TYPE OF INSURER
Property and Casualty
Life, Accident and Health
Fraternal
Title
Other – RRG, Service and AutoWarranties and Unauthorized Insurers

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES
Our team of over 80 professionals provides troubled company and receivership services of all types on a national basis. This includes actuarial, financial, information technology, investment, market conduct and receivership specialists. We offer independent and realistic assessments of the situation, including strategic recommendations to assist in developing an appropriate regulatory approach.

**PRIMARY BUSINESS**
Risk & Regulatory Consulting, LLC provides a variety of services to insurance regulators throughout the country in a variety of areas including: financial and market conduct examinations, actuarial reviews, information systems consulting, staff training and administrative supervision and receivership management.

**BRANCH OFFICE(S)**
The practice’s primary offices are located at 20 Batterson Par Road, Suite 380, Farmington, CT 06032. In addition, we have locations in Minneapolis and Baltimore. The balance of our team is located throughout the country allowing us to be onsite quickly at any location.
COMPANY AND CONTACT INFORMATION
Robinson Curley & Clayton, PC
300 South Wacker Drive
Suite 1700
Chicago, Illinois 60606

Alan F. Curley
Office – (312) 663-3100
Email – acurley@robinsoncurley.com

AREA OF EXPERTISE WITH RECEIVERSHIPS
Legal or Litigation Services
Reinsurance

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
The Schacht Group
227 West Monroe Street
Suite 900
Chicago, Illinois 60606

James Schacht
Office – (312) 428-2624
Email – jim@theschachtgroup.com

AREA OF EXPERTISE WITH RECEIVERSHIPS
Accounting
Administrative Supervision
Deputy Receiver
Expert Witness
Mortgage Loan, Real Estate, Derivatives and Other Asset Management
Reinsurance

TYPE OF INSURER
Property and Casualty
Life, Accident and Health
Health
Fraternal

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES
Oversight of receivership operation or administration of a receivership.
Recognized expert for receiverships and guaranty funds.

PRIMARY BUSINESS
Consulting services to the insurance industry.

BRANCH OFFICE(S)
None.
COMPANY AND CONTACT INFORMATION
Semmes, Bowen & Semmes, PC
25 S. Charles Street
Suite 1400
Baltimore, Maryland 21201

Alan N. Gamse
Principal
Office – (410) 576-4734
Email – agamse@semmes.com

AREA OF EXPERTISE WITH RECEIVERSHIPS
Deputy Receiver
Legal or Litigation Services
Other – Claims Litigation Defense

TYPE OF INSURER
Property and Casualty
Other – RRG; Captive

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES
Providing legal representation to both liquidation estates and guaranty associations in P&C receiverships. Services as Special Deputy or outside counsel in P&C receiverships. Mr. Gamse is a Member of the Board of Directors and is Corporate Secretary of the International Association of Insurance Receivers.

PRIMARY BUSINESS
Semmes, Bowen & Semmes, PC is a full service law firm with extensive insurance insolvency and insurance regulatory expertise and with extensive expertise in defending and litigating insurance defense and coverage litigation and Workers' Compensation and employer liability matters.

BRANCH OFFICE(S)
Branch offices in Washington, DC; Vienna, VA; and two branches in MD.
COMPANY AND CONTACT INFORMATION
Sidley Austin LLP
787 Seventh Avenue
New York, New York 10019

Jeff Liebmann
Partner
Office – (212) 839-6775
Email – jliebmann@sidley.com

Andrew R. Holland
Partner, head of the Insurance Regulatory Practice
Office – (212) 839-5882
Email – aholland@sidley.com

Michael P. Goldman
Partner, Co-Chair of the Global Insurance and Financial Services Group
Office – (312) 853-4665
Email – mgoldman@sidley.com

Kenneth R. Wylie
Senior Counsel
Office – (312) 853-7157
Email – kwylie@sidley.com

Nigel Montgomery
Partner
Office – 011-44-020-7360-2580
Email – nmontgomery@sidley.com

AREA OF EXPERTISE WITH RECEIVERSHIPS
Legal or Litigation Services

TYPE OF INSURER
Property and Casualty
Life, Accident and Health
Health
Other – Reinsurer, Monoline

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES
For almost 40 years, Sidley Austin LLP has handled a wide variety of insurance company restructuring, runoff and conservation, rehabilitation and liquidation matters in the United States 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 and the occasional unwillingness of lawyers who formerly represented the insolvent company to release litigation files. 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 an 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 front-line 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 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 currently act as counsel to the New York Rehabilitator of Executive Life Insurance Company New York. 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 problems, 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 runoffs, 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 Austin LLP is a premier law firm. With more than 1,900 lawyers, we provide a broad range of services to meet the needs of large and small businesses across a multitude of industries, financial institutions, governments and individuals.

**BRANCH OFFICE(S)**

We have a global footprint with offices in 18 cities: Beijing, Boston, Brussels, Chicago, Dallas, Geneva, Hong Kong, Houston, London, Los Angeles, New York, Palo Alto, San Francisco, Shanghai, Singapore, Sydney, Tokyo and Washington, DC.
COMPANY AND CONTACT INFORMATION
Stillman Consulting Services
215 South State Street
#650
Salt Lake City, Utah 84111

Len Stillman
Office – (801) 799-7402
Email – lstillman@stillmanconsulting.com

AREA OF EXPERTISE WITH RECEIVERSHIPS
Accounting
Administrative Supervision
Claims
Deputy Receiver
Information Technology
Reinsurance

TYPE OF INSURER
Property and Casualty
Life, Accident and Health
Health
Other – RRG, Captive

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES
Is or has been SDR of over a dozen companies in Utah and Idaho which requires all company
and receivership operations including accounting, reinsurance, claims, recoveries including
D&O, affiliate transfers, fraudulent conveyances, etc.

PRIMARY BUSINESS
Exclusively receiverships, primarily insurance companies but also for banks and other financial
institutions needing receivers for their assets.

BRANCH OFFICE(S)
Los Angeles, CA, Tucson, AZ, and Salt Lake City, UT.
COMPANY AND CONTACT INFORMATION
Sutherland Asbill & Brennan LLP
700 Sixth Street, NW 1114 Avenue of the Americas
Suite 700 40th Floor
Washington DC 20001-3980 New York, New York 10036-7703

600 Congress Avenue 999 Peachtree Street, NE
Suite 2000 Atlanta, Georgia 30309-3996
Austin, Texas 78701

1001 Fannin Street
Suite 3700
Houston, Texas 78701

Mary Jane Wilson-Bilik
Office – (202) 383-0660
Email – mj.wilson-bilik@sutherland.com

Thomas R. Bundy
Office – (202) 383-0716
Email – thomas.bundy@sutherland.com

Ellen M. Dunn
Office – (212) 389-5071
Email – ellen.dunn@sutherland.com

Philip E. Stano
Office – (202) 383-0261
Email – phillip.stano@sutherland.com

Cynthia R. Shoss
Office – (212) 389-5012
Email – cynthia.shoss@sutherland.com

AREA OF EXPERTISE WITH RECEIVERSHIPS
Accounting
Actuarial
Administrative Supervision
Claims
Deputy Receiver
Expert Witness
Information Technology
Investment Securities Management
Legal or Litigation Services
Mortgage Loan, Real Estate, Derivatives and Other Asset Management
Reinsurance
Tax
TYPE OF INSURER
Property and Casualty
Life, Accident and Health
Health
Fraternal
Title
Other – Reinsurer, Financial Guaranty, Captive, Separate Account, Lloyds

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES
Sutherland partner Cynthia Shoss has represented the insurance commissioners of California, Massachusetts, New York, New Jersey, Nebraska, Delaware and North Carolina in various matters, and has represented companies and investors with respect to receiverships and potential receiverships. Sutherland partner Phil Stano is a former Special Deputy Insurance Commissioner and Liquidator representing the District of Columbia Department of Insurance, Securities and Banking and former receivership counsel for the Alabama Insurance Department, Receivership Division.

Sutherland’s attorneys have in-depth experience in insurance and reinsurance receivership issues, including representing court-appointed receivers of insurers in receivership, rehabilitation and liquidation proceedings. Sutherland has also represented companies facing potential rehabilitation or liquidation and advising counterparties of insurance companies in liquidation or facing liquidation. This experience includes claims evaluation, claims priority, claims against general and separate account assets, buying/selling blocks of business of the company in receivership, terminating derivatives, terminating and recapturing reinsurance arrangements, claims against credit for reinsurance trusts, funds withheld arrangements, analysis of constructive trusts, cut-through clauses, state and federal and international tax issues, federal and state securities law issues, defense of claims against insurers, corporate governance and fiduciary duties, claims against directors, D&O coverage issues, employee benefits, and employment and labor law issues. We have worked with and represented regulators, actuaries, accountants, servicers, investment managers and other professionals in insolvencies under very trying financial circumstances.

Past representative matters include:
Acceleration National Insurance Company
Baldwin-United
Centennial Life Insurance Company
Confederation Life & Annuity Insurance Company
Confederation Life Insurance Company
• Executive Life Insurance Company
• Executive Life of New York
• Fidelity Bankers Life Insurance Company
• First Capital Life Insurance Company
• Fremont Indemnity Company
• Galaxy Insurance Company
• General American Life Insurance Company
• Golden Eagle Insurance Company
• Investors Equity Life Insurance Company of Hawaii
• Kemper Corporation
• LandAmerica Group
• Laramie Insurance Company
• Legion Insurance Company
• Lloyd’s of London/Equitas
• London Pacific Life & Annuity Insurance Company
- MBL Life Assurance Corporation
- Mid-Continent Life Insurance Company
- Monarch Life Insurance Company
- Mutual Benefit Life Insurance Company
- Old Colony Life Insurance Company
- Ohio General Insurance Company
- Pacific Standard Life Insurance Company
- Penn Treaty
- Puerto Rico Teachers Federation Health Plan
- Reliance Insurance Company
- Summit National Life Insurance Company
- Transit Casualty
- Union Indemnity Insurance Company
- Villanova Insurance Company
- Walbrook

Currently, we actively advise insurers on Dodd-Frank matters, and we have a multidisciplinary commitment to mastering developing regulations and rules, including those affecting insurance and reinsurance companies and resolution powers. See [www.regulatoryreformtaskforce.com](http://www.regulatoryreformtaskforce.com).

**PRIMARY BUSINESS**
Sutherland is an internationally recognized law firm with over 150 lawyers focusing exclusively on the insurance industry.

**BRANCH OFFICE(S)**
Sutherland has approximately 425 attorneys. We have offices in Atlanta, Austin, Houston, New York, Sacramento, and Washington DC, as well as international offices in London, England and Geneva, Switzerland.
COMPANY AND CONTACT INFORMATION
Troutman Sanders LLP
Troutman Sanders Building
1001 Haxall Point
Richmond, Virginia 23219

Philip “Duke” de Haas
Office – (804) 697-1452
Email – duke.dehaas@troutmansanders.com

AREA OF EXPERTISE WITH RECEIVERSHIPS
Legal or Litigation Services

TYPE OF INSURER
Property and Casualty
Life, Accident and Health
Title
Other – Reciprocal

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES
Troutman Sanders has experience with all the legal components necessary to enable us to serve as counsel to a receiver, deputy receiver, or receivership manager to execute day-to-day management of a company in receivership and provide counsel in support thereof. The Firm’s experience includes handling claim matters, tax issues, employment issues, ERISA matters, asset recovery, sale of assets, contract negotiations, licensing issues, special deposits, guaranty fund issues, reinsurance matters and other corporate issues. Additionally, the Firm has attorneys with extensive insurance regulatory experience. The Firm has been extensively involved in receiverships in Virginia over the last two decades, including involvement in all aspects of insurance company receiverships.

We are ranked among the top firms nationally by Chambers USA, which notes that we have “a level of depth that is rarely matched when it comes to contentious insurance matters.” Confirming the strength and depth of our insurance practice, we have more insurance coverage lawyers ranked by Chambers USA than any other insurer firm in the country.

We have decades of experience delivering high-value counsel to our clients. In doing so, we draw on our history representing the insurance industry in its most significant and complex
matters, our extensive government experience, and the real-world lessons and best practices that
derive from our outstanding record of success. We have advised clients in coverage disputes in
all 50 states and numerous foreign jurisdictions.

Among other areas, our lawyers handle insurance coverage disputes involving asbestos and
environmental contamination spanning decades, during the course of which policyholders have
claimed tens of millions of dollars. We are also involved in coverage issues arising out of the
country’s biggest corporate scandals, and routinely serve as national coordinating counsel,
handling matters arising out of mass torts including tobacco, lead paint, and Chinese drywall,
among others. We are well positioned to handle the largest insurance coverage disputes, and we
are equally willing to put our demonstrated experience to cost-effective use in connection with
smaller policies that, despite less at risk, are of significant importance to our clients. We handle
high-exposure cases across a range of insurance issues and coverage lines, including the
following:

- Asbestos
- Bad Faith
- D&O
- Employment Practices Liability
- Environmental
- General Liability
- Healthcare
- Insurance Regulatory
- Media, Technology and Cyber Liability
- Professional Liability

**PRIMARY BUSINESS**

Founded in 1897, Troutman Sanders LLP is an international law firm with more than 600
lawyers and provides counsel regarding practically every aspect of civil and commercial law
related to the firm’s core practice areas: Business Law, Energy and Industry Regulation, Finance,
Litigation and Real Estate.

**BRANCH OFFICE(S)**

Atlanta, GA; Beijing; Charlotte, NC, Chicago, IL; Hong Kong; New York, NY; Norfolk, VA;
Orange County, CA; Portland, OR; Raleigh, NC; Richmond, VA; San Diego, CA; Shanghai;
Tysons Corner, VA; Virginia Beach, VA; Washington, DC.
COMPANY AND CONTACT INFORMATION
Veris Consulting
11710 Plaza America Drive
Suite 300
Reston, Virginia  20190

R. Larry Johnson
Chairman/CEO
Office – (703) 654-1400
Email – ljohnson@verisconsulting.com

Michelle J. Avery
Managing Director/Executive Vice President
Office – (703) 654-1479
Email – mavery@verisconsulting.com

AREA OF EXPERTISE WITH RECEIVERSHIPS
Accounting
Audit Services – Claims Audit, Attribute Testing and Internal Controls Assessment
Expert Witness – Insurance & Reinsurance (Statutory accounting, solvency measurements,
claims disputes, risk transfer consulting), Accounting & Accounting Standards
(GAAP measurement, GAAS compliance, IFRS convergence), Economic
Damages (breach of contract, deepening insolvency), Corporate Investigations

Legal or Litigation Services
Reinsurance

TYPE OF INSURER
Property and Casualty
Life, Accident and Health
Health
Title
Other – Reinsurance, Captive, RGG

SHORT DESCRIPTION OF RECEIVERSHIP SERVICES
Veris Consulting, Inc. provides accounting and consulting services in connection with troubled
and insolvent entities, particularly property/casualty and life and health insurers. Veris has
worked as accounting experts on behalf of Liquidators in the states of Arizona, California,
Connecticut, Florida, Hawaii, Illinois, Iowa, Kansas, Kentucky, Louisiana, Missouri, Nebraska, Ohio, Oklahoma, Pennsylvania, Rhode Island, Texas, West Virginia, and the Government of Bermuda, providing litigation support and expert witness services, including liability and damage assessments, in response to many of the largest failures in U.S. history. Those engagements have dealt with issues of third-party liability, evaluation of financial reporting, assessment of loss reserves, determination of asset impairment, and review of internal controls, among others. In addition, Veris and its predecessor firm has performed a variety of other accounting consulting and state examination related services for many state insurance departments including the states of Pennsylvania, Maryland, Vermont, Arkansas, and the District of Columbia.

**PRIMARY BUSINESS**
Veris Consulting, Inc. is a premier provider of highly specialized forensic accounting, financial regulatory compliance, and financial management services to a diverse national and international clientele with a particular focus on the insurance/reinsurance industry. Veris provides innovative, customized solutions for a variety of client needs including litigation support and dispute resolution, corporate investigations, internal audit, financial management and outsourcing services. Veris’ professionals are actively involved in leadership and standard-setting roles within the insurance industry and possess expertise related to statutory accounting principles, U.S. generally accepted accounting principles and International Financial Reporting Standards.

**BRANCH OFFICE(S)**
Veris is headquartered in Reston, VA with an additional office in Jacksonville, FL.
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RUN-OFF RESOURCES
COMPANY AND CONTACT INFORMATION
Allen Kuenle Stovall & Neuman LLP
17 South High Street
Suite 1220
Columbus, Ohio 43215

Douglas L. Hertlein
Office – (614) 221-8500
Email – hertlein@aksnlaw.com

AREA OF EXPERTISE WITH RUN-OFFS
Administrative Supervision
Legal Services

TYPE OF INSURER
Property and Casualty
Life, Accident and Health
Health
Title
Other – MEWA, RRG & Auto Warranty

SHORT DESCRIPTION OF RUN-OFF SERVICES
I am an attorney in private practice with Allen Kuehnle Stovall & Neuman LLP in Columbus, Ohio. My practice includes legal representation of insurance company receivers and others involved in running off insurance companies, and runoff management consulting. I served as the Chief Deputy Liquidator for the Ohio Department of Insurance from July 1999 until September 2007. As such, I managed all aspects of Ohio’s insurance company receiverships (rehabilitations and liquidations) involving 19 different companies. Additionally, I consulted with and advised the Ohio Department of Insurance financial examiners and analysts in many pre-receivership runoff and administrative supervision matters.

PRIMARY BUSINESS

BRANCH OFFICE(S)
None.
COMPANY AND CONTACT INFORMATION
Baker Tilly Virchow Krause, LLP
1637 Thames Street
Baltimore, Maryland 21231

Lester C. Schott
Partner
Office – (410) 824-6011
Email – lester.schott@bakertilly.com

AREA OF EXPERTISE WITH RUN-OFFS
Accounting
Administrative Supervision
Legal Services
Target Examination Services

TYPE OF INSURER
Property and Casualty
Life
Accident
Health
Title

SHORT DESCRIPTION OF RUN-OFF SERVICES
Supervision of orderly run off of insurance companies on behalf of state insurance departments.

PRIMARY BUSINESS
CPA and financial consulting firm, with 2,500 professionals

BRANCH OFFICE(S)
Offices in 12 states.
COMPANY AND CONTACT INFORMATION
Cantilo & Bennett, LLP
11401 Century Oaks Terrace
Suite 300
Austin, Texas  78758
Website – www.cb-firm.com

Patrick H. Cantilo
Office – (512) 478-6000
Email – 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, Accident and Health
Health
Other – reinsureres, 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, Connecticut 06103

Jack Corroon
Managing Director
Office – (860) 299-2332
Email – jack.corroon@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
Title
Other – Reinsurer, RRG, Captive

SHORT DESCRIPTION OF RUN-OFF SERVICES
Conning 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 allow 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.

As of September 30, 2014, Conning had 10 run-off clients with $13.4 billion in assets under management. Our clients include state regulated authorities.

PRIMARY BUSINESS
Conning is an asset management firm dedicated to providing integrated investment services primarily to the insurance industry. Our unique combination of asset management, risk and
capital management solutions, and insurance research allows us to implement customized business and investment strategies that help our clients achieve their financial goals.

**BRANCH OFFICE(S)**
Conning is headquartered in Hartford, Connecticut, with additional offices in New York, London, Cologne, and Hong Kong.
COMPANY AND CONTACT INFORMATION

Deloitte LLP
Insurance Industry Group
Two World Financial Center
9th Floor
New York, New York 10281

Howard Mills
Office – (212) 436-6752
Email – howmills@deloitte.com

AREA OF EXPERTISE WITH RUN-OFFS

Accounting
Actuarial
Administrative Supervision
Investment Banking/Sales Process Services
Legal Services
Target Examination Services

TYPE OF INSURER

Property and Casualty
Life, Accident and Health
Health
Fraternal
Title

SHORT DESCRIPTION OF RUN-OFF SERVICES

None provided.

PRIMARY BUSINESS

Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte's approximately 182,000 professionals are committed to becoming the standard of excellence. As used in this communication, ‘Deloitte’ means Deloitte Touche Tohmatsu Limited and its member firms. Please see www.deloitte.com/about for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms.
BRANCH OFFICE(S)
In the United States, Deloitte LLP and its subsidiaries have 45,000 professionals with a single focus: serving our clients and helping them solve their toughest problems. We work in four key business areas — audit, financial advisory, tax and consulting — but our real strength comes from combining the talents of those groups to address clients’ needs. Fortune and BusinessWeek consistently rank our organization among the best places to work, which is good news for our talent and our clients alike. When the best people tackle the most compelling challenges, everyone wins.
COMPANY AND CONTACT INFORMATION
DLA Piper LLP (US)
203 North LaSalle Street
Suite 1900
Chicago, Illinois 60601

Stephen W Schwab
Office – (312) 368-2150
Email – stephen.schwab@dlapiper.com

AREA OF EXPERTISE WITH RUN-OFFS
Legal Services

TYPE OF INSURER
Property and Casualty
Life, Accident and Health
Health
Title
Other – Reinsurer, Captive

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 commercial policyholders, senior managers, lenders and investors, purchasers and reinsurance counterparties in policy/contract novation, 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.

PRIMARY BUSINESS
DLA Piper provides its clients with legal and business solutions locally, regionally and internationally using integrated teams of lawyers with experience that spans a broad range of disciplines. It is widely recognized for its pioneering approach and extensive geographic reach, which enables the practice to look after the business issues that matter to its clients - whether they are large or small. Clients of DLA Piper include single-owner startups, local and household name companies, multinationals, financial institutions, FTSE and Fortune 500 enterprises and their subsidiaries, public bodies and governments.
BRANCH OFFICE(S)
DLA Piper is a global law firm with 4,200 lawyers located in more than 30 countries throughout the Americas (33 offices), Asia Pacific (16 offices), Europe (38 offices), Africa (15 offices) and the Middle East (7 offices).
COMPANY AND CONTACT INFORMATION
ESIS ProClaim
525 W. Monroe Street, Suite 800
Chicago, IL 60661

Sam Terzich
President
Office – (312) 775-7808
Email – sam.terzich@esis.com

AREA OF EXPERTISE WITH RUN-OFFS
Other – Claims Management

TYPE OF INSURER
None Specified.

SHORT DESCRIPTION OF RUN-OFF SERVICES
Our services include managing complex claims resulting from mass torts related to asbestos, pollution, and health hazard materials. We work with liquidators and receiverships to effectively execute resolution of mass tort books of business

PRIMARY BUSINESS
Third Party Administration Services including nationwide professional liability claims management, investigations, direction and management of litigation and claims and risk auditing in the industries of healthcare, products and environmental.

BRANCH OFFICE(S)
Additional operations offices in Melville NY and Houston, TX. In addition to operations, we have field offices in CA, FL, IL, KY, MI, NH, NJ, NY, OK, PA, TX, WV and a network of Investigators nationwide.
COMPANY AND CONTACT INFORMATION
Examination Resources, LLC
3475 Piedmont Road
Suite 410
Atlanta, Georgia 30305

Rebecca Belanger-Walkins
Managing Member
Office – (404) 816-6188
Email – rebeccawalkins@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 and Health
Health
Other – Reinsurer, RRG, Captive, Self-insured Workers Compensation Fund

SHORT DESCRIPTION OF RUN-OFF SERVICES
Our firm 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 particular regulatory consulting services such as administrative supervision, solvency analysis, solvency run-off administration on either an outsourced, co-sourced, or consultant basis. See above for our core competencies for Run-Off Services.

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, 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  Kansas City, MO  Wilmington, NC
COMPANY AND CONTACT INFORMATION
Faegre Baker Daniels
1050 K Street, NW
Suite 400
Washington, DC 20001

Charles T. Richardson
Office – (202) 312-7487
Email – crichardson@faegrebd.com

Shaun Healy Clifford
Office – (317) 237-1204
Email – shaun.clifford@faegrebd.com

AREA OF EXPERTISE WITH RUN-OFFS
Legal Services
Target Examination Services

TYPE OF INSURER
Property and Casualty
Life, Accident and Health
Health
Other – Reinsurer, HMO

SHORT DESCRIPTION OF RUN-OFF SERVICES
For almost 40 years the professionals of Faegre Baker Daniels have been involved in insurance company receivership and problem company workouts of all kinds. We have represented receivers, guaranty associations and regulators in doing that. Our Insurance Practice Group has more than 20 professionals dedicated to the insolvency (including rehabilitations and supervisions), corporate, regulatory, reinsurance, M&A, litigation, claim, suitability, and compliance needs of the insurance regulatory and company communities.

PRIMARY BUSINESS
Law firm, with a federal advocacy, communications, and business strategy division (FaegreBD Consulting).

BRANCH OFFICE(S)
We have 13 offices in Washington, DC, Chicago, California, Colorado, Indiana, Iowa, Minnesota, London, and China.
COMPANY AND CONTACT INFORMATION
FitzGibbons and Company, Inc.
8300 North Hayden Road
Scottsdale, Arizona 85258

Michael J. FitzGibbons
President
Office – (480) 948-4351
Email – mjf@fitzgibbonsco.com

Todd Stewart
Vice President
Office – (480) 948-4351
Email – todds@fitzgibbonsco.com

AREA OF EXPERTISE WITH RUN-OFFS
Accounting– Financial Modeling
Administrative Supervision
Other – Cash Flow to Ultimate Analysis

TYPE OF INSURER
Property and Casualty
Life, Accident and Health
Health
Fraternal
Title
Other – Professional Reinsurer, RRG, Other Captives, Other Monoline Insurers

SHORT DESCRIPTION OF RUN-OFF SERVICES
Includes all managerial disciplines; most proficient in financial reporting and financial modeling for estimating feasibility of run-off in lieu of a formal proceeding.

PRIMARY BUSINESS
F&C consults with Insurance Departments on financially distressed companies and develops, in concert with management and regulator, solutions to adverse financial findings which can result in either a formal proceeding or an agreed run-off plan, targeting benchmarks during run-off.

BRANCH OFFICE(S)
301 S. 13th Street
Suite 215
Council Bluffs, Iowa 51503
COMPANY AND CONTACT INFORMATION
Heese Consulting, LLC
436 West 59th Street
Kanas City, Missouri 64113

Fred Heese, CFE, CPA, CGMA, MBA
President
Office – (816)456-8047
Email – fheese@kc.rr.com

AREA OF EXPERTISE WITH RUN-OFFS
Accounting
Administrative Supervision
Target Examination Services
Other – Troubled company assistance, run off specialist, reinsurance, etc.

TYPE OF INSURER
Property and Casualty
Life
Accident
Health
Fraternal
Title
Other – Reinsurers, Captives, RRG’s, MGA’s, basically all types

SHORT DESCRIPTION OF RUN-OFF SERVICES
Heese Consulting, LLC with Fred Heese as President and Primary has the experience obtained from numerous years of overseeing companies that are troubled, in administrative supervision and receivership. Fred recently took early retirement from the Missouri Department of Insurance after twenty nine years of service. Fred was Chief Financial Examiner and Director of the Division of Insurance Company Regulation overseeing financial analysis and examination, admissions, captives, surplus lines, and taxation. Fred is a member of the International Association of Insurance Receivers (IAIR).

Fred has directly had on sight responsibilities for receiverships of small and large companies and has had experience in many facets from initial troubled company identification, establishing action plans to recapitalize them, site take over plans for those needing an immediate response, and long term oversight in receivership. Fred has worked with judges, attorneys and guaranty associations in regards to trouble companies and is considered a problem solver under such scenarios.
On example was that in 2011 Fred was able to save Missouri’s largest Farm Mutual after the Joplin tornado by negotiating a plan with another Missouri domestic to recapitalize the insolvent company with surplus notes that were guaranteed by the Missouri P&C Guaranty Association. There were many other instances of troubled companies that were able to continue due to action and/or RBC plans established by Fred and his team to bring the companies back to sound footing.

**PRIMARY BUSINESS**
Heese Consulting, LLC is an independent regulatory consulting firm providing technical expertise and services.

**BRANCH OFFICE(S)**
None.

Further information available upon request.
COMPANY AND CONTACT INFORMATION
Inpoint
8200 Tower – Normandale Lake Office Park
5600 West 83rd Street, Suite 900
Minneapolis, Minnesota 55437

David D. Grady, CPCU, ARe
Senior Vice President
Office – (952) 886-8105
Cell – (612) 865-1545
Email – david.grady@inpoint.com

AREA OF EXPERTISE WITH RUN-OFFS
Accounting
Actuarial
Other – Reinsurance Administration (full scope) for discontinued P&C lines of business including comprehensive ceded and assumed reinsurance administration. Proven track record of successful and full scope ceded/assumed administration of reinsurance asset recovery, including expedite closure via commutation

TYPE OF INSURER
Property and Casualty
Other – Reinsurer, RRG, Captives, Pools

SHORT DESCRIPTION OF RUN-OFF SERVICES
Formed in 1994, Inpoint is a leading provider of specialized reinsurance administration and operational services for runoff / discontinued P&C ceded reinsurance, assumed reinsurance, reinsurance pool business and certain direct business. Inpoint currently provides run off administration for over $3 billion in P&C loss reserves in addition to ceded reinsurance administration for active books of P&C business.

Services include: Preparation and transition activity for reinsurance operations (ceded, assumed, pool) for run off. At takeover, investigation, estimation, validation and reporting on reinsurance recoverables and/or liabilities; Reconciliation of reinsurance premium / losses; Ongoing administration includes the identification, billing, recovery and commutation of ceded reinsurance assets; Forensic reinsurance accounting; Analysis and reporting on reinsurance program / structure; Expertise with ceded and assumed reinsurance systems (legacy and leading vendor software), Proven experience developing and executing strategies to expedite closure of ceded and assumed reinsurance books.

PRIMARY BUSINESS
Inpoint provides customers with full scope and project based ceded and assumed reinsurance asset recovery and operational / administrative services for ceded, assumed and pool business --- from forensic reinsurance accounting to billing, collection and commutation (can include commutation related actuarial services), Inpoint has proven experience developing and executing strategies to expedite closure of ceded and assumed reinsurance assets/liabilities.

**BRANCH OFFICE(S)**

Five US Offices: Minneapolis, MN; Dallas, TX; New York, NY; Chicago, IL; Philadelphia, PA; Two International Offices: London and Singapore
COMPANY AND CONTACT INFORMATION
INS Consultants, Inc.
419 South 2nd Street
New Market
Suite 206
Philadelphia, Pennsylvania 19147

George J. Piccoli
Office – (215) 625-9877
Email – gpiccoli@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 and Health
Health
Other – RRG, Captive

SHORT DESCRIPTION OF RUN-OFF SERVICES
Provide all phases of receivership and run-off.

PRIMARY BUSINESS
INS Consultants, Inc. provides insurance consulting services exclusively to regulators.

BRANCH OFFICE(S)
Headquartered in Philadelphia, INS Consultants, Inc., has a nationwide network of insurance professionals able to assist regulators with receiverships and run-offs of insurance companies.
COMPANY AND CONTACT INFORMATION
Insurance Regulatory Consulting Group
2107 SW Brighton Court
Blue Springs, Missouri 64015

Douglas Hartz
Office – (573) 268-6546
Email – DougHartz@troubledinsurers.com

AREA OF EXPERTISE WITH RUN-OFFS
Accounting
Administrative Supervision
Investment Banking/Sales Process Services
Legal Services
Other – Focus on resolution with or without receivership.

TYPE OF INSURER
Property and Casualty
Life, Accident and Health
Health
Fraternal
Title
Other – Reinsurer, RRG, Captives and federal actions on affiliate entities.

SHORT DESCRIPTION OF RUN-OFF SERVICES
Focus on resolution with or without receivership.

PRIMARY BUSINESS
Consulting on troubled insurers and affiliated entities.

BRANCH OFFICE(S)
Associate with local service providers and counsel, so able to work in any state or country.
INTERNATIONAL ASSOCIATION OF INSURANCE RECEIVERS

610 Freedom Business Center
Suite 110
King of Prussia, Pennsylvania 19406

Nancy L. Margolis, Esq.
Office – (610) 992-0015
Email – nancy@iair.org

AREA OF EXPERTISE WITH RUN-OFFS
Other – Trade or Professional Association

TYPE OF INSURER
Property and Casualty
Life, Accident and Health
Health
Fraternal
Title
Other – Any Regulated Insurance Entity

SHORT DESCRIPTION OF RUN-OFF SERVICES
IAIR is an association of more than 300 individuals interested in addressing the problems of troubled and insolvent insurance entities in the U.S. and elsewhere. IAIR was founded in 1991 to provide education, promote information exchange, and enhance the professional standards followed by those who work in this area of expertise. IAIR promotes the highest ethical and professional standards for individuals who work with troubled and insolvent insurance entities.

PRIMARY BUSINESS
IAIR is a professional association whose members have interest and expertise in resolving the problems of troubled and insolvent insurance companies and related entities in the US and elsewhere.

BRANCH OFFICE(S)
None.
COMPANY AND CONTACT INFORMATION
Invotex, Inc.
1637 Thames Street
Baltimore, Maryland 21231

Lester Schott
Managing Director
Office – (410) 824-6001
Email – lschott@invotex.com

AREA OF EXPERTISE WITH RUN-OFFS
Accounting
Administrative Supervision
Other – Target examinations and fraud investigations & analysis

TYPE OF INSURER
Property and Casualty
Life, Accident and Health
Health

SHORT DESCRIPTION OF RUN-OFF SERVICES
Invotex has served state insurance regulators in a wide variety of distressed insurer situations, such as property/casualty, life/annuity, health, agency and financial guaranty. Our practice embraces a wide variety of disciplines that includes accountants, valuation specialists, and attorneys with experience acting as Administrative Supervisor, Deputy Receiver or as an advisor and provider of technical support to such professionals appointed by the regulator.

PRIMARY BUSINESS
Invotex is a financial, accounting, and economic consulting firm.

BRANCH OFFICE(S)
Invotex has 3 offices; Baltimore, MD (headquarters), Washington, D.C., and Philadelphia, PA.
COMPANY AND CONTACT INFORMATION
James M. Young
4519 North Gate Road
New Albany, Ohio 43054

James M. Young, CIR, CFE
Consultant
Office – 614 530-7614
Email – jmy4@aol.com

AREA OF EXPERTISE WITH RUN-OFFS
Accounting
Administrative Supervision
Legal Services
Other – Reinsurance, Data Mining

TYPE OF INSURER
Property and Casualty
Life
Accident
Health
Fraternal
Other – HMOs, Assessments, Reinsurer, Risk Retention Groups, Captives

SHORT DESCRIPTION OF RUN-OFF SERVICES
Available for all jurisdictions
30 years of insurance regulatory and receivership experience.
International Association of Insurance Receivers - Certified Insurance Receiver (“CIR”) designation
Society of Financial Examiners - Certified Financial Examiner (“CFE”) designation
Performed Receivership work for the Ohio and South Carolina Departments of Insurance

PRIMARY BUSINESS
Insurance Receiverships, Supervisions, Run Off

BRANCH OFFICE(S)
None.
COMPANY AND CONTACT INFORMATION
Law Offices of Dan Watkins
901 New Hampshire Suite 200
Lawrence, KS  66044

Dan Watkins
Attorney
Office – 785-843-0181
Email – danwatkins@sunflower.com

AREA OF EXPERTISE WITH RUN-OFFS
Administrative Supervision
Other – Coordination/management of necessary activities including recapitalization and/or restructuring of company.

TYPE OF INSURER
Property and Casualty
Life
Accident
Health
Other – HMO

SHORT DESCRIPTION OF RUN-OFF SERVICES
Coordination/management of necessary activities including recapitalization and/or restructuring of company

PRIMARY BUSINESS
Law office/administrative services for Insurance Departments and financially troubled companies.

BRANCH OFFICE(S)
None.
COMPANY AND CONTACT INFORMATION
Noble Consulting Services, Inc
8365 Keystone Crossing
Suite 200
Indianapolis, Indiana 46240

Randolph Lamberjack
Chairman
Office – (317) 471-8800
Email – rlamberjack@noblecon.net

Lisa Warrum
Vice President
Office – (317) 471-8800
Email – lwarrum@noblecon.net

Mike Dinius
President
Office – (317) 471-8800
Email – mdinius@noblecon.net

Cynthia Starrett
Director
Office – (317) 471-8800
Email – cstarrett@noblecon.net

Robert Panah
Executive Vice President
Office – (317) 471-8800
Email – rpanah@noblecon.net

Jim Hattaway
Director
Office – (317) 471-8800
Email – jhattaway@noblecon.net

AREA OF EXPERTISE WITH RUN-OFFS
Accounting
Actuarial
Administrative Supervision
Investment Banking/Sales Process Services
Legal Services
Target Examination Services
Other – Investment Portfolio Management and Reporting
  Claims Processing and Settlement Experience
  Reinsurance Recoverable & Computations
  SEC and FINRA Reporting Compliance
  Income Tax Accounting & Reporting
  State Tax Reporting and Compliance Filings
Experienced Corporate Operations Management

**TYPE OF INSURER**
Property and Casualty
Life, Accident and Health
Health
Other – RRG, Health Maintenance Organizations

**SHORT DESCRIPTION OF RUN-OFF SERVICES**
Noble offers virtually all areas of insurer run-off services. Some services 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. 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. Our team of seasoned legal, actuarial, investment and finance specialists 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 target market conduct examinations.

**BRANCH OFFICE(S)**
Noble's headquarters are in a central location in Indianapolis, Indiana. Key staff reside in Indiana as well as in the South and the West Coast.
COMPANY AND CONTACT INFORMATION
Plante Moran
10 South Riverside Plaza
9th Floor
Chicago, Illinois 60606

Jerry Hufton
Office – (312) 980-2961
Email – jerry.hufton@plantemoran.com

Kevin Krause
Office – (517) 336-7544
Email – KevinKrause@plantemoran.com

AREA OF EXPERTISE WITH RUN-OFFS
Accounting
Target Examination Services
Other – Audit review & compilation, Employee benefit plan audits, Internal control review,
Enterprise risk management, IT security audits

TYPE OF INSURER
Property and Casualty
Life, Accident and Health
Health
Fraternal
Title
Other – Captive, Reinsurer

SHORT DESCRIPTION OF RUN-OFF SERVICES
Plante Moran is a full service audit, tax and consulting CPA firm specializing in the area of
receiverships and run-off services.

PRIMARY BUSINESS
Am Best ranks Plante Moran among the top accounting and CPA firms serving the insurance
industry. We have a team of accountants, tax specialists and business advisors who are familiar
with the regulatory and reporting requirements for the insurance industry. You can trust them to have the experience and industry knowledge to assist your company respond appropriately to the evolving regulatory environment.

**BRANCH OFFICE(S)**

We operate 22 offices throughout the United States and internationally.
COMPANY AND CONTACT INFORMATION
PricewaterhouseCoopers LLP
300 Madison Avenue
New York, New York 10017

Property & Casualty, Reinsurance and Monoline
Brian Jones
Principal
Office – (323) 839-3745
Email – brian.a.jones@us.pwc.com

Life, Health and Long Term Care
Larry Rubin
Principal
Office – 646) 471-4017
Email – larry.rubin@us.pwc.com

AREA OF EXPERTISE WITH RUN-OFFS
Accounting – Audit and Assurance Services, Reporting and Reinsurance Accounting, Loss Sensitive Program Accounting
Actuarial
Investment Banking/Sales Process Services – Buy side due diligence - financial, actuarial, tax, HR, Ops & IT, pro forma and purchase accounting considerations, Divestiture services - advice on buyer due diligence requirements, structuring alternatives, carve-out issues, stand-alone audit needs, transitional service agreements, stranded cost analysis, and operational separation planning and implementation

Target Examination Services
Other – Capital and legal entity restructuring, Claims audits, Claims process consulting, Commutations support – claims & reinsurance, Cost reduction, operational restructuring and process redesign, Expert Witness – Actuarial, Claims & Reinsurance, Information technology, Post-merger integration, Reinsurance program audits and operations consulting

TYPE OF INSURER
Property and Casualty
Life, Accident and Health
Fraternal
Title
Other – Captive, Financial Guarantee / Monoline, Long Term Care, Reinsurer, RRG

**SHORT DESCRIPTION OF RUN-OFF SERVICES**
Through our audit, actuarial and management consulting services we focus on assisting insurance and reinsurance companies in run-off to realize value by controlling risk, enhancing performance, reducing and variabilizing costs, releasing capital and – where appropriate - accelerating realization of assets and liabilities.

**PRIMARY BUSINESS**
PwC focuses on audit and assurance, consulting, tax and transaction services. We help resolve complex issues and identify opportunities, serving more leading insurance industry clients than any other firm, delivering engagements for these clients across the full spectrum of business issues.

We are familiar with and understand the issues and business challenges that insurers and regulators face, and have many years of institutional and personal experience serving them in a variety of business and economic environments.

The depth and breadth of our insurance industry client base means that PwC has the resources to serve our clients whatever their needs, wherever and whenever they need us.

**BRANCH OFFICE(S)**
PwC has 77 offices across the USA, and 758 locations in 157 countries overall.
COMPANY AND CONTACT INFORMATION
R&Q Solutions LLC
Two Logan Square
Suite 600
Philadelphia, Pennsylvania 19103

Theresa Zlotnik
Chief Marketing & Business Development Officer
Office – (267) 675-3307
Email – theresa.zlotnik@rq-solutions.com

AREA OF EXPERTISE WITH RUN-OFFS
Accounting
Administrative Supervision
Target Examination

TYPE OF INSURER
Property and Casualty
Life, Accident and Health
Health

SHORT DESCRIPTION OF RUN-OFF SERVICES
R&Q Solutions manages both primary and assumed run-off portfolios. We reengineer processes to produce a more efficient and effective run-off solution and handle all aspects of the run-off including, but not limited to, statutory/GAAP accounting and reporting, claims management, reinsurance collections and commutations and regulatory compliance activities. R&Q Solutions also has extensive full scope, target and IT examination experience.

PRIMARY BUSINESS
R&Q Solutions provides comprehensive, integrated outsourcing, advisory consulting, and reinsurance system solutions.

BRANCH OFFICE(S)
Offices in Philadelphia, PA; New York, NY; Macon, GA; Phoenix, AZ; Sarasota, FL and Witham/London, UK.
COMPANY AND CONTACT INFORMATION
Rackemann, Sawyer, and Brewster, PC
160 Federal Street
Boston, Massachusetts 02110

J. David Leslie, Esq.
Office – (617) 951-1131
Email – dleslie@rackemann.com

Eric A. Smith
Office – (617) 951-1127
Email – esmith@rackemann.com

AREA OF EXPERTISE WITH RUN-OFFS
Administrative Supervision
Legal Services
Other – Reinsurance, Deputy Receiver, Claims

TYPE OF INSURER
Property and Casualty
Life
Health
Other – RRGs, Captives

SHORT DESCRIPTION OF RUN-OFF SERVICES
Rackemann is experienced in the management of the runoffs of troubled insurance companies pursuant to some level of regulatory oversight. Rackemann has been involved with the runoff of a life insurance company with extensive disability insurance claims exposure since the early 1990’s, as well as the runoff of property-casualty insurers with workers compensation and general liability exposures. Rackemann was involved in the reorganization of a large HMO and its successful turnaround and is currently administering two innovative, court-approved plans to accelerate distributions to claimants of insolvent risk retention groups.

PRIMARY BUSINESS
Legal advice and counsel

BRANCH OFFICE(S)
None.
COMPANY AND CONTACT INFORMATION
Rector & Associates, Inc.
172 East State Street
Suite 305
Columbus, Ohio 43215

Sarah W. Schroeder
President
Office – (614) 224-6220
Email – sschroeder@rector-associates.com

AREA OF EXPERTISE WITH RUN-OFFS
Accounting
Actuarial
Administrative Supervision
Legal Services

TYPE OF INSURER
Property and Casualty
Life, Accident and Health
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 the following:

- Performed targeted examination procedures to determine true financial condition;
- Determined statutory accounting values of invested assets and deferred tax assets;
- Provided litigation support and expert witness services;
- Evaluated catastrophe reinsurance programs and adverse development reinsurance covers;
- Provided financial advice and accounting support to a deputy receiver;
- Provided on-site daily accounting support;
- Evaluated the viability of RBC corrective action plans;
- Served as an administrative supervisor for a life insurer and two commercial property/casualty insurers;
- Prepared “ground-up” court-ordered financial statements necessary for fair value reporting; and
- Facilitated 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 offices in the following locations: Overland Park, KS; Cincinnati, OH; and Lafayette, CA.
COMPANY AND CONTACT INFORMATION
Risk & Regulatory Consulting, LLC
3 Farm Glen Boulevard
Farmington, Connecticut 06032

Wayne Johnson
Senior Director, Troubled Company and Receivership Services
Office – (850) 363-4853
Email – wayne.johnson@riskreg.com

AREA OF EXPERTISE WITH RUN-OFFS
Accounting
Actuarial
Administrative Supervision
Target Examination Services

TYPE OF INSURER
Property and Casualty
Life, Accident and Health
Health
Fraternal
Title
Other – Warranty, Unauthorized Insurers

SHORT DESCRIPTION OF RUN-OFF SERVICES
We provide ongoing actuarial, financial, information technology investment and management oversight of troubled insurers on behalf of insurance regulators. Our team offers independent and realistic assessments of the situation, including strategic recommendations to assist in developing an appropriate regulatory approach.

PRIMARY BUSINESS
Risk & Regulatory Consulting, LLC provides a variety of services to insurance regulators throughout the country in a variety of areas including: financial and market conduct examinations, actuarial reviews, information systems consulting, staff training and administrative supervision and receivership management.
BRANCH OFFICE(S)
The practice's primary offices are located at 3 Farm Glen Boulevard, Farmington, CT 06032. In addition, we have locations in Minneapolis and Baltimore. The balance of our team is located throughout the country allowing us to be onsite quickly at any location.
COMPANY AND CONTACT INFORMATION

The Schacht Group
227 West Monroe Street
Suite 900
Chicago, Illinois 60606

James Schacht
Office – (312) 428-2624
Email – jim@theschachtgroup.com

AREA OF EXPERTISE WITH RUN-OFFS
Administrative Supervision

TYPE OF INSURER
Property and Casualty
Life, Accident and Health
Health
Fraternal

SHORT DESCRIPTION OF RUN-OFF SERVICES
Oversight of receivership operation or administration of a receivership.

PRIMARY BUSINESS
Consulting services to the insurance industry.

BRANCH OFFICE(S)
None.
COMPANY AND CONTACT INFORMATION
Sidley Austin LLP
787 Seventh Avenue
New York, New York 10019

1 South Dearborn Street
Chicago, Illinois 60603

Woolgate Exchange
25 Basinghall Street
London EC2V 5HA
United Kingdom

Jeff Liebmann
President
Office – (212) 839-6775
Email – jliebmann@sidley.com

Andrew R. Holland
Partner, head of the Insurance Regulatory Practice
Office – (212) 839-5882
Email – aholland@sidley.com

Michael P. Goldman
Partner, co-chair of the global Insurance and Financial Services group
Office – (312) 853-4665
Email – mgoldman@sidley.com

Kenneth R. Wylie
Senior Counsel
Office – (312) 853-7157
Email – kwylie@sidley.com

Nigel Montgomery
Partner
Office – 011-44-020-7360-2580
Email – nmontgomery@sidley.com

AREA OF EXPERTISE WITH RUN-OFFS
Legal Services

TYPE OF INSURER
Property and Casualty
Life, Accident and Health
Health
Other – Reinsurer, Monoline
SHORT DESCRIPTION OF RUN-OFF SERVICES
For almost 40 years, Sidley Austin LLP has handled a wide variety of insurance company runoff and conservation, restructuring, rehabilitation and liquidation matters in the United States and abroad. We have handled numerous runoff transactions in which lines of business are sold, renewal rights are sold, or subsidiaries, affiliates or divisions are sold. We are at the forefront of developing new and effective techniques for voluntary runoffs under regulatory supervision. We have handled numerous runoff 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 at the forefront of developing new and effective techniques for voluntary runoffs under regulatory supervision.

PRIMARY BUSINESS
Sidley Austin LLP is a premier law firm. With approximately 1800 lawyers, we provide a broad range of services to meet the needs of large and small businesses across a multitude of industries, financial institutions, governments and individuals.

BRANCH OFFICE(S)
We have a global footprint with offices in 19 cities: Beijing, Boston, Brussels, Chicago, Dallas, Frankfurt, Geneva, Hong Kong, Houston, London, Los Angeles, New York, Palo Alto, San Francisco, Shanghai, Singapore, Sydney, Tokyo and Washington, DC.
COMPANY AND CONTACT INFORMATION
Stillman Consulting Services
215 South State Street
Number 650
Salt Lake City, Utah 84111

Len Stillman
Owner
Office (801) 799-7402
Email – lstillman@stillmanconsulting.com

AREA OF EXPERTISE WITH RUN-OFFS
Accounting
Administrative Supervision

TYPE OF INSURER
Property and Casualty
Life, Accident and Health
Health
Other – RRG, Captives

SHORT DESCRIPTION OF RUN-OFF SERVICES
Is or has been SDR of over a dozen companies in Utah and Idaho which requires all company
and receivership operations including accounting, reinsurance, claims, recoveries including
D&O, affiliate transfers, fraudulent conveyances, etc.

PRIMARY BUSINESS
Exclusively receiverships, primarily insurance companies but also for banks and other financial
institutions needing receivers for their assets.

BRANCH OFFICE(S)
Salt Lake City, UT, Tucson, AZ, Reno, NV, Los Angeles, CA
COMPANY AND CONTACT INFORMATION
Troutman Sanders LLP
Troutman Sanders Building
1001 Haxall Point
Richmond, Virginia 23219

Philip “Duke” de Haas
Office – (804) 697-1452
Email – duke.dehaas@troutmansanders.com

AREA OF EXPERTISE WITH RUN-OFFS
Legal Services

TYPE OF INSURER
Property and Casualty
Life, Accident and Health
Title
Other – Reciprocal

SHORT DESCRIPTION OF RUN-OFF SERVICES
We are ranked among the top firms nationally by Chambers USA, which notes that we have “a level of depth that is rarely matched when it comes to contentious insurance matters.” Confirming the strength and depth of our insurance practice, we have more insurance coverage lawyers ranked by Chambers USA than any other insurer firm in the country.

We have decades of experience delivering high-value counsel to our clients. In doing so, we draw on our history representing the insurance industry in its most significant and complex matters, our extensive government experience, and the real-world lessons and best practices that derive from our outstanding record of success. We have advised clients in coverage disputes in all 50 states and numerous foreign jurisdictions.

Among other areas, our lawyers handle insurance coverage disputes involving asbestos and environmental contamination spanning decades, during the course of which policyholders have claimed tens of millions of dollars. We are also involved in coverage issues arising out of the country’s biggest corporate scandals, and routinely serve as national coordinating counsel, handling matters arising out of mass torts including tobacco, lead paint, and Chinese drywall, among others. We are well positioned to handle the largest insurance coverage disputes, and we are equally willing to put our demonstrated experience to cost-effective use in connection with
smaller policies that, despite less at risk, are of significant importance to our clients. We handle high-exposure cases across a range of insurance issues and coverage lines, including the following:

- Asbestos
- Bad Faith
- D&O
- Employment Practices Liability
- Environmental
- General Liability
- Healthcare
- Insurance Regulatory
- Media, Technology and Cyber Liability
- Professional Liability

**PRIMARY BUSINESS**
Founded in 1897, Troutman Sanders LLP is an international law firm with more than 600 lawyers and provides counsel regarding practically every aspect of civil and commercial law related to the firm’s core practice areas: Business Law, Energy and Industry Regulation, Finance, Litigation and Real Estate.

**BRANCH OFFICE(S)**
Atlanta, GA; Beijing; Charlotte, NC, Chicago, IL; Hong Kong; New York, NY; Norfolk, VA; Orange County, CA; Portland, OR; Raleigh, NC; Richmond, VA; San Diego, CA; Shanghai; Tysons Corner, VA; Virginia Beach, VA; Washington, DC.
COMPANY AND CONTACT INFORMATION
Veris Consulting
11710 Plaza America Drive
Suite 300
Reston, Virginia 20190

R. Larry Johnson
Office – (703) 654-1400
Email – ljohnson@verisconsulting.com

AREA OF EXPERTISE WITH RUN-OFFS
Accounting
Legal Services
Target Examination Services
Other – Reinsurance, Consulting - forensic accounting and litigation consulting

TYPE OF INSURER
Property and Casualty
Life, Accident and Health
Health
Title
Other – Reinsurer, Captive, RGG

SHORT DESCRIPTION OF RUN-OFF SERVICES
Veris Consulting, Inc. provides accounting and consulting services in connection with troubled and insolvent entities, particularly property/casualty and life and health insurers. Veris has worked as accounting experts on behalf of Liquidators in the states of Arizona, California, Connecticut, Florida, Hawaii, Illinois, Iowa, Kansas, Kentucky, Louisiana, Missouri, Nebraska, Ohio, Oklahoma, Pennsylvania, Rhode Island, Texas, West Virginia, and the Government of Bermuda. Veris and its predecessor firm has performed a variety of other accounting consulting and state examination related services for many state insurance departments including the states of Pennsylvania, Maryland, Vermont, Arkansas, and the District of Columbia.
PRIMARY BUSINESS
Veris Consulting, Inc. is a premier provider of highly specialized forensic accounting, financial regulatory compliance, and financial management services to a diverse national and international clientele with a particular focus on the insurance/reinsurance industry. Veris provides innovative, customized solutions for a variety of client needs including litigation support and dispute resolution, corporate investigations, internal audit, financial management and outsourcing services. Veris’ professionals are actively involved in leadership and standard-setting roles within the insurance industry and possess expertise related to statutory accounting principles, U.S. generally accepted accounting principles and International Financial Reporting Standards.

BRANCH OFFICE(S)
Veris is headquartered in Reston, VA with an additional office in Jacksonville, FL
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INDEX

A
Allen Kuehnle Stovall & Neuman LLP ................................................................. 3
Allen Kuenle Stovall & Neuman LLP ........................................................................... 67

B
Baker Tilly Virchow Krause, LLP .......................................................................... 5, 68

C
Cantilo & Bennett, LLP ......................................................................................... 6, 69
Conning ....................................................................................................................... 8, 70

D
Deloitte LLC ................................................................................................................. 9
Deloitte LLP .................................................................................................................. 72
Dickinson Wright PLLC ............................................................................................ 11
DLA Piper LLP (US) ............................................................................................... 13, 74

E
ESIS ProClaim ......................................................................................................... 15, 76
Examination Resources, LLC .................................................................................. 16, 77

F
Faegre Baker Daniels ............................................................................................... 18, 79
FitzGibbons and Company, Inc ............................................................................. 20, 80

H
Heese Consulting, LLC ....................................................................................... 82

I
Inpoint ......................................................................................................................... 24, 84
INS Consultants, Inc ............................................................................................... 22, 86
Insurance Regulatory Consulting Group ........................................................................ 26, 87
International Association of Insurance Receivers ............................................. 28, 88
Invotex, Inc. ................................................................................................................ 89

J
James M. Young .................................................................................................... 29, 90

L
Law Offices of Dan Watkins .................................................................................. 31, 91

M
Marchman-Steele Agency, Inc. .............................................................................. 32

N
National Conference of Insurance Guaranty Funds (NCIGF) .................................. 34
National Organization of Life & Health Insurance Guaranty Associations (NOLHGA) ... 35
Noble Consulting Services, Inc ............................................................................. 36, 92

P
Pachulski Stang Ziehl & Jones LLP ............................................................................. 38
Plante Moran .............................................................................................................. 40, 94
PricewaterhouseCoopers LLP ............................................................................... 42, 96

R
R&Q Solutions LLC .................................................................................................. 44, 98
Rackemann, Sawyer and Brewster, PC ..................................................................... 99
Rector & Associates, Inc. ....................................................................................... 46, 100
<table>
<thead>
<tr>
<th>Company</th>
<th>Pages</th>
</tr>
</thead>
<tbody>
<tr>
<td>Risk &amp; Regulatory Consulting, LLC</td>
<td>48, 102</td>
</tr>
<tr>
<td>Robinson Curley &amp; Clayton, PC</td>
<td>50</td>
</tr>
<tr>
<td>Semmes, Bowen &amp; Semmes, PC</td>
<td>52</td>
</tr>
<tr>
<td>Sidley Austin LLP</td>
<td>54, 105</td>
</tr>
<tr>
<td>Stillman Consulting Services</td>
<td>56, 107</td>
</tr>
<tr>
<td>Sutherland Asbill &amp; Brennan LLP</td>
<td>57</td>
</tr>
<tr>
<td>The Schacht Group</td>
<td>51, 104</td>
</tr>
<tr>
<td>Troutman Sanders LLP</td>
<td>60, 108</td>
</tr>
<tr>
<td>Veris Consulting</td>
<td>62, 110</td>
</tr>
</tbody>
</table>
The National Association of Insurance Commissioners (NAIC) is the U.S. standard-setting and regulatory support organization created and governed by the chief insurance regulators from the 50 states, the District of Columbia and five U.S. territories. Through the NAIC, state insurance regulators establish standards and best practices, conduct peer review, and coordinate their regulatory oversight. NAIC staff supports these efforts and represents the collective views of state regulators domestically and internationally. NAIC members, together with the central resources of the NAIC, form the national system of state-based insurance regulation in the U.S.

For more information, visit www.naic.org.