

STATE OF VERMONT

SUPERIOR COURT
WASHINGTON UNIT

COMMISSIONER OF THE
DEPARTMENT OF FINANCIAL
REGULATION
PLAINTIFF,

v.

DOCTORS AND SURGEONS
NATIONAL RISK RETENTION GROUP
IC, INC.
RESPONDENT.

CIVIL DIVISION
DOCKET NO. 559-916 Wncv

**AFFIDAVIT OF J. DAVID LESLIE, SPECIAL DEPUTY LIQUIDATOR, IN SUPPORT
OF MOTION FOR APPROVAL OF PLAN OF TERMINATION**

I, J. David Leslie, being sworn, hereby state as follows:

1. Doctors and Surgeons National Risk Retention Group IC, Inc. (“DSNRRG”) was a medical malpractice insurer originally formed as a risk retention group on September 20, 2007, in the Commonwealth of Kentucky as a wholly-owned subsidiary of Doctors & Surgeons National Corporation, a Georgia holding company. The Company re-domesticated to Vermont on December 10, 2015, and was authorized to do business as a risk retention group as an incorporated protected cell within Novaris LLC, a Vermont captive insurance company sponsored by Physician’s Insurance, a Mutual Company.

2. DSNRRG was originally placed in rehabilitation by the Court’s Order for Rehabilitation of Doctors and Surgeons National Risk Retention Group IC, Inc., entered on October 7, 2016. The rehabilitation proceeding was then converted to a liquidation proceeding by the Court’s Order of Liquidation entered on August 10, 2017 (“Liquidation Order”). The

Commissioner of the Department of Financial Regulation was appointed as Liquidator (“Liquidator”) by that order and he, in turn, appointed me to serve as Special Deputy Liquidator.

3. The Liquidator established February 12, 2018, as the claim filing deadline. The Liquidator sent notice of the liquidation and the claim filing deadline to potential DSNRRG creditors and received 114 proofs of claim (“POCs”) before the deadline. Creditors then submitted an additional thirty-three late-filed claims for a total of 147 POCs submitted in this proceeding. All of those claims have been investigated and determined by the Liquidator pursuant to 8 V.S.A. § 7082(a).¹ The Liquidator then submitted these determinations to the Court in claims reports filed between January 13, 2019 (the Liquidator’s First Report of Claims) and September 12, 2024 (the Liquidator’s Eighth Report of Claims). The Court has entered orders approving all eight claims reports pursuant to 8 V.S.A. § 7082(b). All of DSNRRG’s obligations have therefore been assigned to priority classes under 8 V.S.A. § 7081 and with their value crystalized.

4. The Liquidator has collected all estate assets including cash and invested assets held in Company accounts prior to rehabilitation as well as certain amounts due from the Company’s reinsurer (e.g. contingent commission).

5. In August of 2019, the Liquidator moved the Court for an order authorizing a 100% distribution on allowed priority class 1 claims (administrative expenses) and a 20% distribution on allowed priority class 3 claims (policy-related claims). The Court granted the motion, the Liquidator solicited payment instructions from eligible claimants, and the Liquidator then made the distributions. In September 2022, the Liquidator moved the Court for an order increasing the distribution percentage on priority class 3 claims to 42.9% so as to distribute

¹ Some POCs were subdivided – e.g. POC 43 was subdivided into POC 43D and POC 43I – to accommodate assignments or for other administrative purposes. The Liquidator has therefore issued 153 notices of determination.

substantially all estate assets not necessary for administrative expenses or reserves on the single remaining open claim filed in this proceeding. The Court granted that motion and the Liquidator again requested payment instructions and made supplemental distributions. By his Motion for Final Distribution filed herewith, the Liquidator now requests authority from the Court to increase the distribution on priority class 3 claims from 42.9% to 47.75%. This distribution, if approved by the Court, would result in the remittance of all estate assets (other than those required for administrative expenses) to creditors with allowed priority class 3 claims.

6. Termination, final distribution, and discharge are an interconnected processes so the Plan for Termination of the Liquidation Proceeding for Doctors & Surgeons National Risk Retention Group IC, Inc. (“Termination Plan”, attached as Exhibit A to the Motion) addresses them simultaneously and in a coordinated manner.

7. The Termination Plan includes the following elements:

a. *Final Distribution on Allowed Priority Class 3 Claims.* Priority class 3 (policy-related claims) will be the residual class so, to determine the final distribution that can be made on claims falling in priority class 3, it is necessary to first establish a reserve for claims falling in priority class 1 (administrative expense).² This, in turn, requires identifying the work remaining to close the proceeding and the establishment of a firm budget for completing that work. The Liquidator has therefore developed the Termination Plan and solicited estimates from service providers as to the cost of implementing it. Through this process, the Liquidator projects that if the Termination Plan is approved, the remaining work of administering the DSNRRG estate can be completed for approximately \$45,000. With \$45,000 reserved for that purpose, the Liquidator

² Priority class 2 will necessarily be empty in this proceeding because it applies to the administrative expenses of guaranty associations and risk retention groups such as DSNRRG are prohibited by federal law from participating in the guaranty fund system.

calculates a 47.75% distribution will be possible on claims falling in priority class 3 and has therefore filed the Motion for Final Distribution seeking approval for a distribution at that level. If the Motion for Final Distribution is granted, the Liquidator will be able to disburse approximately \$878,000 in cash to creditors with allowed priority class 3 claims.

b. *Reporting to National Practitioner Data Bank (“NPDB”).* The Liquidator has deferred reporting to the NPDB because the amount of DSNRRG’s payment (a key reporting fact) will be determined only upon approval by the Court of a final distribution percentage. The Liquidator has therefore engaged the claims adjudicator for the DSNRRG estate, McGrath Associates Claims & Risk Service, Inc. (“McGrath Associates”), to make the necessary reporting. The Termination Plan contemplates that this process will begin promptly upon the Court’s approval of a final distribution percentage.³

c. *Submission of Federal Income Tax Returns.* Though DSNRRG has no taxable income, it is nevertheless required to file federal income tax returns. The Liquidator has engaged Johnson Lambert, LLP, to provide these services for the DSNRRG estate in 2024 and, if necessary, 2025.

d. *Remittance of Unclaimed Funds to State Treasurer.* The Termination Plan contemplates that the Liquidator will make at least two attempts in writing to secure payment instructions from all creditors with allowed priority class 3 claims who are entitled to receive distributions. If the Liquidator receives no response within 30 days of the second communication, he will deposit the associated funds with the State Treasurer pursuant to 8 V.S.A. § 7084(a).

³ The Plan of Liquidation (¶ 2.c) -- approved by the Court in the Liquidation Order -- provides that the Liquidator may engage a claims adjudicator to assist with reviewing and valuing priority class 3 claims. McGrath Associates has served in that role since 2017 this experience will facilitate the efficient reporting of claims-related data to the NPDB and relevant State boards.

e. *Dissolution of Corporate Existence.* DSNRRG is no longer operating as a risk retention group (or in any other capacity). The Termination Plan contemplates that the Liquidator will file Articles of Dissolution pursuant to 11A V.S.A. § 14.03.

f. *Destruction of Estate Records.* Upon completion of the foregoing steps, the tasks necessary to conclude the wind-down of DSNRRG's operations will be accomplished and DSNRRG's records will no longer be useful to the Liquidator. The Termination Plan contemplates that the Liquidator will destroy the remaining records of DSNRRG after first providing the United States with notice of the planned destruction and, if it so requests, reasonable opportunity to inspect and copy such records.⁴

g. *Transfer of Remaining Funds.* The Liquidator proposes, in the Termination Plan, that any residual funds remaining in the DSNRRG accounts when the work of closing the proceeding is complete be transferred to the State Treasurer for deposit in the General Fund. The Liquidator would then close DSNRRG's accounts.

h. *Motion for Discharge and Termination.* Upon completion of the steps specified in ¶¶ 7.a through 7.f, the Liquidator will file a motion requesting to be discharged and termination in accordance with 8 V.S.A. § 7085.

8. The Liquidator recommends that an external audit of DSNRRG's books and records not be required. The Liquidator's recommendation reflects the fact that the only

⁴ The United States has interpreted the federal priority act -- 31 U.S.C. § 3713 -- in such a way as to threaten the liquidators of insolvent insurance companies with personal liability under certain circumstances, including the discovery of claims long after a liquidation proceeding is complete. See Liquidator's Motion for an Order Authorizing Distributions on Allowed Priority Class 1 Claims and an Interim Distribution on Allowed Class 3 Claims filed August 29, 2019, at pp. 7-9. To mitigate the associated risk, the Court's order regarding the first interim distribution made payment by the Liquidator contingent upon securing a suitable release agreement from the United States. The Release Agreement ultimately entered into by and between the United States and the Liquidator therefore includes certain releases for the Liquidator and provides (¶ 3) that "the United States or its duly authorized representative shall have the right, prior to destruction of [DSNRRG's] records in accordance with the orders of [this] Court... to inspect, and if it wishes, to copy at its own expense, such documents, books, and records of the [DSNRRG] estate and of the Special Deputy Liquidator, as shall be reasonably necessary...".

disbursements of DSNRRG assets were for priority class 1 and 3 distributions pursuant to the Court's orders, legal expenses for the administration of this proceeding, and fees of the program manager, third-party claims administrator, claims adjudicator, actuarial consultants in rehabilitation, accountants for tax preparation, banks for account services, a vendor providing former insureds with credentialing services, and an IT consultant for maintenance of electronic records and the liquidation website. All of these expenditures have been publicly reported in the status reports of the Rehabilitator and Liquidator and are reported cumulatively in Exhibit A. Further, as a matter of sound practice in the administration of a receivership, detailed legal bills of the Special Deputy Liquidator were submitted to the legal staff of the Vermont Department of Financial Regulation (the "Department") for review and approval, and payment was made at the express direction of the Department. In view of the size of DSNRRG, the routine nature of the disbursements, oversight by the Department, and routine public reporting of receipts and disbursements, the Liquidator proposes that the cost of an external audit (which is not provided for in the budget that underlies the Termination Plan and the Motion for Final Distribution) exceeds its minimal benefits and will materially delay the completion of this proceeding.

Dated this 11th day of October, 2024,

Subscribed and sworn to before me
this 11th day of October, 2024

Ellen M. Harrington
Notary Public
My commission expires:

J. David Leslie
J. David Leslie
Special Deputy Liquidator

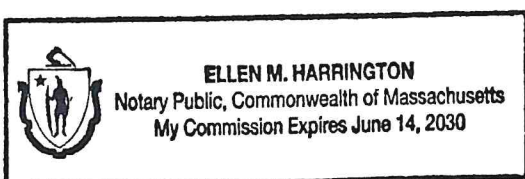


EXHIBIT A

All Deposits and Distributions from DSNRRG's Accounts between August 10, 2017 and September 30, 2024

Date	Payee/Payor	Description	Amount
9/8/2017	Abbi Smith	Vendor -- Credentialing Requests	\$ 300.00
9/8/2017	Compu-Tecs, LLC	IT/Communication Fees	\$ 1,390.99
9/8/2017	Merlinos & Associates, Inc.	Actuarial Services	\$ 1,428.75
9/8/2017	Rackemann Sawyer & Brewster	Professional Services	\$ 10,347.50
9/8/2017	Western Litigation	Indemnity Settlement (Mirvis Claim)	\$ 7,000.00
10/4/2017	Mark Barwick	Vendor -- Underwriting Support	\$ 1,225.00
10/30/2017	Abbi Smith	Vendor -- Credentialing Requests	\$ 400.00
10/30/2017	Abbi Smith	Vendor -- Credentialing Requests	\$ 487.50
10/30/2017	Compu-Tecs, LLC	IT/Communication Fees	\$ 985.00
10/30/2017	Compu-Tecs, LLC	IT/Communication Fees	\$ 985.00
10/30/2017	Rackemann Sawyer & Brewster	Professional Services	\$ 4,974.19
11/6/2017	Abbi Smith	Vendor -- Credentialing Requests	\$ 287.50
11/6/2017	Western Litigation	TPA Services	\$ 75,396.47
11/29/2017	Agee Fisher Barrett	Tax Preparation Services (2016)	\$ 8,052.00
11/29/2017	Compu-Tecs, LLC	IT/Communication Fees	\$ 985.00
11/29/2017	Western Litigation	TPA Services	\$ 66,243.22
11/29/2017	Western Litigation	TPA Services	\$ 11,704.41
1/3/2018	Abbi Smith	Vendor -- Credentialing Requests	\$ 350.00
1/3/2018	Compu-Tecs, LLC	IT/Communication Fees	\$ 985.00
1/3/2018	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 5,675.00
1/3/2018	Rackemann Sawyer & Brewster	Professional Services	\$ 6,060.83
1/3/2018	Rackemann Sawyer & Brewster	Professional Services	\$ 4,602.78
1/3/2018	Rackemann Sawyer & Brewster	Professional Services	\$ 6,723.86
1/3/2018	Western Litigation	TPA Services	\$ 49,853.84
1/17/2018	CT Corporation	Services of Process Fees	\$ 66.00
1/17/2018	CT Corporation	VT Registered Agent Service	\$ 439.00
1/17/2018	Western Litigation	TPA Services	\$ 20,000.00
1/24/2018	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 937.50
1/24/2018	Western Litigation	TPA Services	\$ 52,462.86
1/25/2018	Abbi Smith	Vendor -- Credentialing Requests	\$ 50.00
1/31/2018	CT Corporation	Services of Process Fees	\$ 380.00
1/31/2018	Rackemann Sawyer & Brewster	Professional Services	\$ 3,040.15
1/31/2018	Western Litigation	TPA Services	\$ 6,217.06
1/31/2018	Western Litigation	Administrative Services	\$ 1,000.00
1/31/2018	Western Litigation	Maine/Nevada Fees	\$ 489.25

Date	Payee/Payor	Description	Amount
2/6/2018	CT Corporation	Maine/Nevada State fees	\$ 489.25
2/6/2018	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 1,237.50
3/20/2018	Abbi Smith	Vendor -- Credentialing Requests	\$ 200.00
3/20/2018	Abbi Smith	Vendor -- Credentialing Requests	\$ 225.00
3/20/2018	Compu-Tecs, LLC	IT/Communication Fees	\$ 985.00
3/20/2018	Compu-Tecs, LLC	IT/Communication Fees	\$ 985.00
3/20/2018	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 3,225.00
3/20/2018	Rackemann Sawyer & Brewster	Professional Services	\$ 2,669.33
3/20/2018	Western Litigation	ALAE -- 1.1.18 to 2.15.18	\$ 4,278.21
3/20/2018	Western Litigation	Administrative Services	\$ 1,000.00
4/20/2018	Abbi Smith	Vendor -- Credentialing Requests	\$ 200.00
4/20/2018	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 4,775.00
4/20/2018	Rackemann Sawyer & Brewster	Professional Services	\$ 8,418.51
4/20/2018	Rackemann Sawyer & Brewster	Professional Services	\$ 11,781.61
4/20/2018	Western Litigation	ALAE -- 2.15.18 to 3.15.18	\$ 5,094.95
4/20/2018	Western Litigation	Administrative Services	\$ 1,000.00
6/13/2018	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 9,737.50
6/15/2018	Abbi Smith	Vendor -- Credentialing Requests	\$ 375.00
6/15/2018	Alterna, LLC	Management Fees -- 2018	\$ 12,500.00
6/15/2018	Alterna, LLC	Management Fees -- 2017	\$ 12,500.00
6/15/2018	Compu-Tecs, LLC	IT/Communication Fees	\$ 985.00
6/15/2018	Compu-Tecs, LLC	IT/Communication Fees	\$ 985.00
6/15/2018	Rackemann Sawyer & Brewster	Professional Services	\$ 3,843.98
6/15/2018	Rackemann Sawyer & Brewster	Professional Services	\$ 2,258.25
6/15/2018	Western Litigation	Administrative Services	\$ 1,000.00
6/15/2018	Western Litigation	Administrative Services	\$ 1,000.00
7/23/2018	Abbi Smith	Vendor -- Credentialing Requests	\$ 150.00
7/23/2018	Compu-Tecs, LLC	IT/Communication Fees	\$ 985.00
7/23/2018	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 3,750.00
7/23/2018	Rackemann Sawyer & Brewster	Professional Services	\$ 5,122.10
7/23/2018	Western Litigation	Administrative Services	\$ 1,000.00

Distributions 9/8/17 through 7/31/18 \$ 454,281.85

8/14/2018	Alterna, LLC	Management Fees -- 2018	\$ 12,500.00
8/14/2018	Compu-Tecs, LLC	IT/Communication	\$ 2,955.00
8/14/2018	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 8,200.50
8/14/2018	Western Litigation	Administrative Services	\$ 1,000.00
9/20/2018	Abbi Smith	Vendor -- Credentialing Requests	\$ 412.50
9/20/2018	Compu-Tecs, LLC	IT/Communication	\$ 985.00
9/20/2018	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 2,226.21
9/20/2018	Rackemann Sawyer & Brewster	Professional Services	\$ 18,548.26

Date	Payee/Payor	Description	Amount
9/20/2018	Western Litigation	Administrative Services	\$ 1,000.00
10/18/2018	Abbi Smith	Vendor -- Credentialing Requests	\$ 250.00
10/18/2018	Compu-Tecs, LLC	IT/Communication	\$ 985.00
10/18/2018	Johnson Lambert & Co	Tax Return Preparation	\$ 4,500.00
10/18/2018	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 1,175.00
10/18/2018	Western Litigation	Administrative Services	\$ 1,000.00
10/22/2018	Alterna, LLC	Management Fees – 2018	\$ 12,500.00
10/22/2018	Western Litigation	Administrative Services	\$ 1,000.00
11/20/2018	Abbi Smith	Vendor -- Credentialing Requests	\$ 175.00
11/20/2018	Compu-Tecs, LLC	IT/Communication	\$ 985.00
11/20/2018	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 3,837.50
11/20/2018	Rackemann Sawyer & Brewster	Professional Services	\$ 5,979.52
11/20/2018	Western Litigation	Administrative Services	\$ 1,000.00
12/21/2018	Abbi Smith	Vendor -- Credentialing Requests	\$ 250.00
12/21/2018	Compu-Tecs, LLC	IT/Communication	\$ 985.00
12/21/2018	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 3,000.00
12/21/2018	Rackemann Sawyer & Brewster	Professional Services	\$ 3,520.07
12/21/2018	Western Litigation	Administrative Services	\$ 1,000.00
1/8/2019	Alterna, LLC	Management Fees – 2018	\$ 12,500.00
1/8/2019	Compu-Tecs, LLC	IT/Communication	\$ 235.00
1/11/2019	Abbi Smith	Vendor -- Credentialing Requests	\$ 125.00
1/11/2019	Compu-Tecs, LLC	IT/Communication	\$ 750.00
1/11/2019	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 2,088.50
2/12/2019	Abbi Smith	Vendor -- Credentialing Requests	\$ 150.00
2/12/2019	Compu-Tecs, LLC	IT/Communication	\$ 985.00
2/12/2019	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 2,888.50
2/12/2019	Rackemann Sawyer & Brewster	Professional Services	\$ 12,392.52
3/8/2019	Abbi Smith	Vendor -- Credentialing Requests	\$ 200.00
3/8/2019	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 5,687.50
3/26/2019	Compu-Tecs, LLC	IT/Communication	\$ 985.00
3/26/2019	Rackemann Sawyer and Brewster	Professional Services	\$ 2,779.73
4/12/2019	Abbi Smith	Vendor -- Credentialing Requests	\$ 150.00
4/12/2019	Alterna, LLC	Management Fees – 2019	\$ 12,500.00
4/12/2019	Compu-Tecs, LLC	IT/Communication	\$ 985.00
4/12/2019	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 2,950.00
5/13/2019	Abbi Smith	Vendor -- Credentialing Requests	\$ 137.50
5/13/2019	Compu-Tecs, LLC	IT/Communication	\$ 985.00
5/13/2019	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 62.50
5/13/2019	Rackemann Sawyer & Brewster	Professional Services	\$ 5,000.13
6/3/2019	Rackemann Sawyer & Brewster	Professional Services	\$ 8,127.32

Date	Payee/Payor	Description	Amount
6/21/2019	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 2,200.00
6/21/2019	Rackemann Sawyer and Brewster	Professional Services	\$ 3,888.10
6/24/2019	Compu-Tecs, LLC	IT/Communication	\$ 985.00
7/22/2019	Abbi Smith	Vendor -- Credentialing Requests	\$ 175.00
7/22/2019	Johnson Lambert & Co	Tax Return Preparation	\$ 4,600.00
7/22/2019	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 4,800.00
7/22/2019	Rackemann Sawyer & Brewster	Professional Services	\$ 6,406.20
7/29/2019	Compu-Tecs, LLC	IT/Communication	\$ 985.00

Distributions 8/1/18 to 7/31/19 \$ 186,673.06

8/21/2019	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 3,775.00
8/21/2019	Rackemann Sawyer & Brewster	Professional Services	\$ 11,641.10
8/23/2019	Alterna, LLC	Management Fee -- 2019	\$ 12,500.00
8/23/2019	Compu-Tecs, LLC	IT/Communication Fees	\$ 985.00
9/23/2019	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 2,712.50
9/23/2019	Rackemann Sawyer & Brewster	Professional Services	\$ 8,801.50
9/26/2019	Compu-Tecs, LLC	IT/Communication Fees	\$ 985.00
10/17/2019	Abbi Smith	Vendor -- Credentialing Requests	\$ 225.00
10/17/2019	Alterna, LLC	Management Fee -- 2020	\$ 12,500.00
10/17/2019	Compu-Tecs, LLC	IT/Communication Fees	\$ 985.00
10/17/2019	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 950.00
10/17/2019	Rackemann Sawyer & Brewster	Professional Services	\$ 5,733.48
12/9/2019	Compu-Tecs, LLC	IT/Communication Fees	\$ 985.00
12/9/2019	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 1,237.50
12/9/2019	Rackemann Sawyer & Brewster	Professional Services	\$ 14,749.65
12/23/2019	Compu-Tecs, LLC	IT/Communication Fees	\$ 985.00
12/23/2019	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 3,125.00
12/23/2019	Rackemann Sawyer & Brewster	Professional Services	\$ 13,091.39
1/24/2020	Compu-Tecs, LLC	IT/Communication Fees	\$ 985.00
1/24/2020	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 1,425.00
1/24/2020	Rackemann Sawyer & Brewster	Professional Services	\$ 5,507.06
2/20/2020	Abbi Smith	Vendor -- Credentialing Requests	\$ 350.00
2/20/2020	Alterna, LLC	Management Fees -- 2020	\$ 1,181.25
2/20/2020	Compu-Tecs, LLC	IT/Communication Fees	\$ 985.00
2/20/2020	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 4,412.50
2/20/2020	Rackemann Sawyer & Brewster	Professional Services	\$ 6,152.38
3/9/2020	Leahy & Johnson, P.C.	Interim Distribution -- Class 1	\$ 2,640.00
3/30/2020	Compu-Tecs, LLC	IT/Communication Fees	\$ 985.00
3/30/2020	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 2,687.50
3/30/2020	Rackemann Sawyer & Brewster	Professional Services	\$ 6,196.38
4/15/2020	Compu-Tecs, LLC	IT/Communication Fees	\$ 725.00

Date	Payee/Payor	Description	Amount
4/15/2020	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 3,762.50
4/15/2020	Rackemann Sawyer & Brewster	Professional Services	\$ 2,538.20
5/21/2020	Compu-Tecs, LLC	IT/Communication Fees	\$ 725.00
5/21/2020	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 1,750.00
5/21/2020	Rackemann Sawyer & Brewster	Professional Services	\$ 8,283.10
6/18/2020	Compu-Tecs, LLC	IT/Communication Fees	\$ 725.00
6/18/2020	Johnson Lambert LLP	Tax Return Preparation	\$ 1,550.00
6/18/2020	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 3,287.50
6/18/2020	Rackemann Sawyer & Brewster	Professional Services	\$ 5,475.00
Distributions 8/1/19 to 7/31/20			\$ 158,295.49

8/4/2020	Alterna, LLC	Management Fees	\$ 810.00
8/4/2020	Compu-Tecs, LLC	IT/Communication Fees	\$ 725.00
8/4/2020	Johnson Lambert LLP	Tax Return Preparation	\$ 1,550.00
8/4/2020	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 2,762.50
8/4/2020	Rackemann Sawyer & Brewster	Professional Services	\$ 4,929.30
8/5/2020	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 1,475.00
8/7/2020	Diana Glasser, MD	Interim Distribution -- Class 3	\$ 8,193.42
8/7/2020	Lubell & Rosen	Interim Distribution -- Class 3	\$ 3,962.53
8/7/2020	Manuel DelCharco, Jr., M.D.	Interim Distribution -- Class 3	\$ 42,017.08
8/7/2020	Mark Szaflarski, P.C.	Interim Distribution -- Class 3	\$ 55,000.00
8/7/2020	Morgan & Morgan	Interim Distribution -- Class 3	\$ 50,000.00
8/7/2020	Reynolds & Reynolds, P.L.	Interim Distribution -- Class 3	\$ 10,000.00
8/7/2020	Schuler, Halvorson, Weisser, Zoeller & Overbeck	Interim Distribution -- Class 3	\$ 50,000.00
8/7/2020	Silva & Silva, Esq	Interim Distribution -- Class 3	\$ 40,000.00
8/7/2020	SuSrap Song, MD	Interim Distribution -- Class 3	\$ 10,909.74
8/7/2020	Thomas M. Paris, P.C.	Interim Distribution -- Class 3	\$ 1,000.00
8/21/2020	Compu-Tecs, LLC	IT/Communication Fees	\$ 725.00
8/21/2020	Rackemann Sawyer & Brewster	Professional Services	\$ 3,418.50
8/21/2020	Compu-Tecs, LLC	IT/Communication Fees	\$ 725.00
8/21/2020	Rackemann Sawyer & Brewster	Professional Services	\$ 3,418.50
9/16/2020	Alterna, LLC	Management Fees	\$ 1,181.25
9/16/2020	Compu-Tecs, LLC	IT/Communication Fees	\$ 725.00
9/16/2020	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 862.50
9/16/2020	Rackemann Sawyer & Brewster	Professional Services	\$ 5,965.50
10/23/2020	Alterna, LLC	Management Fees	\$ 6,827.50
10/23/2020	Compu-Tecs, LLC	IT/Communication Fees	\$ 725.00
10/23/2020	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 1,137.50
10/23/2020	Rackemann Sawyer & Brewster	Professional Services	\$ 3,985.00
10/28/2020	Wells Fargo Bank	Wire Service Fee	\$ 15.00

Date	Payee/Payor	Description	Amount
11/16/2020	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 1,212.50
11/16/2020	Rackemann Sawyer & Brewster	Professional Services	\$ 1,779.50
12/15/2020	Compu-Tecs, LLC	IT/Communication Fees	\$ 725.00
12/15/2020	Compu-Tecs, LLC	IT/Communication Fees	\$ 725.00
12/15/2020	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 187.50
12/15/2020	Rackemann Sawyer & Brewster	Professional Services	\$ 1,292.50
2/2/2021	AlternA, LLC	Management Fees	\$ 2,500.00
2/2/2021	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
2/2/2021	Johnson Lambert LLP	Tax Return Preparation	\$ 1,600.00
2/2/2021	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 887.50
2/2/2021	Rackemann Sawyer & Brewster	Professional Services	\$ 732.50
2/19/2021	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
2/19/2021	Rackemann Sawyer & Brewster	Professional Services	\$ 6,075.00
2/19/2021	Colling, Gilbert, Wright & Carter	Interim Distribution -- Class 3	\$ 30,000.00
2/19/2021	Driggers, Schultz & Herbst, P.C.	Interim Distribution -- Class 3	\$ 10,000.00
2/19/2021	Hesham El Mokadem, M.D.	Interim Distribution -- Class 3	\$ 38,291.51
3/25/2021	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 2,212.50
3/25/2021	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 1,253.75
3/25/2021	Rackemann Sawyer & Brewster	Professional Services	\$ 7,045.50
4/30/2021	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
4/30/2021	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
4/30/2021	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 1,400.00
4/30/2021	Rackemann Sawyer & Brewster	Professional Services	\$ 5,113.11
5/21/2021	Johnson Lambert LLP	Tax Return Preparation	\$ 1,650.00
5/21/2021	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 1,775.00
5/21/2021	Rackemann Sawyer & Brewster	Professional Services	\$ 2,881.50
5/27/2021	Law Offices of Joseph M. Lichtenstein, P.C.	Interim Distribution -- Class 3	\$ 253,069.12
6/21/2021	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
6/21/2021	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 2,787.50
6/21/2021	Rackemann Sawyer & Brewster	Professional Services	\$ 13,650.50
6/23/2021	Wells Fargo Bank	Bank Fees	\$ 15.00
7/2/2021	NFP Management Corp.	Management Fees	\$ 2,500.00
7/2/2021	NFP Management Corp.	Management Fees	\$ 2,500.00
7/27/2021	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 775.00
7/27/2021	Rackemann Sawyer & Brewster	Professional Services	\$ 6,642.00
Distributions 8/1/20 to 7/31/21			\$ 716,074.81

8/12/2021	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
8/12/2021	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
8/12/2021	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 900.00

Date	Payee/Payor	Description	Amount
8/12/2021	Rackemann Sawyer & Brewster	Professional Services	\$ 2,346.55
8/12/2021	Medicare	Interim Distribution -- Class 3	\$ 8,979.10
9/28/2021	McGrath Assoc. Claims & Risk Serv.	Professional Services	\$ 375.00
9/28/2021	NFP Management Corp.	Management Fees	\$ 2,500.00
9/28/2021	Rackemann Sawyer & Brewster	Professional Services	\$ 569.50
10/27/2021	Compu-Tecs Technology, LLC	IT/Communication Fees	\$ 350.00
10/27/2021	Compu-Tecs Technology, LLC	IT/Communication Fees	\$ 350.00
10/27/2021	Johnson Lambert LLP	Tax Return Preparation	\$ 3,290.00
10/27/2021	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 200.00
10/27/2021	Rackemann Sawyer & Brewster	Professional Services	\$ 3,359.50
12/8/2021	Compu-Tecs Technology, LLC	IT/Communication Fees	\$ 350.00
12/8/2021	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 375.00
12/8/2021	Rackemann Sawyer & Brewster	Professional Services	\$ 1,357.50
12/29/2021	Feinstein & Naishtut, LLP	Interim Distribution -- Class 3	\$ 7,000.00
12/29/2021	Mark Green	Interim Distribution -- Class 3	\$ 100,000.00
12/29/2021	Smith, Sovik, Kendrick & Sugnet, PC	Interim Distribution -- Class 3	\$ 25,000.00
12/29/2021	NFP Management Corp.	Management Fees	\$ 2,500.00
12/29/2021	Rackemann Sawyer & Brewster	Professional Services	\$ 2,147.91
12/30/2021	Mark Rozell, Esq.	Interim Distribution -- Class 3	\$ 10,532.69
12/30/2021	Mark Rozell, Esq.	Interim Distribution -- Class 3	\$ 5,041.52
12/30/2021	Mark Rozell, Esq.	Interim Distribution -- Class 3	\$ 10,000.00
2/10/2022	Verrill Dana LLP	Professional Services	\$ 3,071.00
2/11/2022	Compu-Tecs Technology, LLC	IT/Communication Fees	\$ 350.00
2/11/2022	Compu-Tecs Technology, LLC	IT/Communication Fees	\$ 350.00
2/11/2022	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 75.00
2/11/2022	Rackemann Sawyer & Brewster	Professional Services	\$ 1,596.50
6/7/2022	Compu-Tecs Technology, LLC	IT/Communication Fees	\$ 350.00
6/7/2022	Compu-Tecs Technology, LLC	IT/Communication Fees	\$ 350.00
6/7/2022	Compu-Tecs Technology, LLC	IT/Communication Fees	\$ 350.00
6/7/2022	Compu-Tecs Technology, LLC	IT/Communication Fees	\$ 350.00
6/7/2022	NFP Management Corp.	Management Fees	\$ 2,500.00
6/7/2022	Verrill Dana LLP	Professional Services	\$ 1,946.00
6/7/2022	Verrill Dana LLP	Professional Services	\$ 1,297.50
6/7/2022	Verrill Dana LLP	Professional Services	\$ 572.50
6/7/2022	Verrill Dana LLP	Professional Services	\$ 6,297.00
6/7/2022	Harvey Coopersmith	Interim Distribution -- Class 3	\$ 82,406.19
6/22/2022	NFP Management Corp.	Management Fees	\$ 2,500.00
7/19/2022	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 425.00
7/19/2022	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 75.00
7/19/2022	Verrill Dana LLP	Professional Services	\$ 1,726.00

Date	Payee/Payor	Description	Amount
8/4/2022	Verrill Dana LLP	Professional Services	\$ 12,090.00
8/5/2022	Compu-Tecs Technology, LLC	IT/Communication Fees	\$ 350.00
8/5/2022	Compu-Tecs Technology, LLC	IT/Communication Fees	\$ 350.00

Distributions 8/1/21 to 8/31/22 \$ 311,601.96

Date	Payee/Payor	Description	Amount
10/20/2022	Wells Fargo Bank	Wire Service Fee	\$ 15.00
10/25/2022	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
10/25/2022	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
10/25/2022	Verrill Dana LLP	Professional Services	\$ 12,090.00
10/25/2022	Verrill Dana LLP	Professional Services	\$ 1,400.50
10/26/2022	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
11/14/2022	Bankdirect Capital Finance	Interim Distribution -- Class 3	\$ 1,338.89
11/14/2022	Silva & Silva, Esq	Interim Distribution -- Class 3	\$ 19,750.00
11/14/2022	Silva & Silva, Esq	Interim Distribution -- Class 3	\$ 45,800.00
11/14/2022	Rosenberg Minc Falkoff Wolff LLP	Interim Distribution -- Class 3	\$ 321,750.00
11/14/2022	Schuler, Halvorson, Weisser, Zoeller, Overback & Baxter PA	Interim Distribution -- Class 3	\$ 57,250.00
11/14/2022	Glen Marin, MD	Interim Distribution -- Class 3	\$ 558.92
11/14/2022	Livonia Outpatient Surgery Center	Interim Distribution -- Class 3	\$ 415.62
11/14/2022	Law Offices of Joseph M. Lichtenstein, P.C.	Interim Distribution -- Class 3	\$ 289,764.14
11/14/2022	Cohen & Cohen	Interim Distribution -- Class 3	\$ 39,500.00
11/14/2022	Allen Zelman	Interim Distribution -- Class 3	\$ 10,818.94
11/14/2022	Driggers, Schultz & Herbst, P.C.	Interim Distribution -- Class 3	\$ 11,450.00
11/14/2022	Diana Glasser, MD	Interim Distribution -- Class 3	\$ 9,381.47
11/14/2022	SuSrap Song, MD	Interim Distribution -- Class 3	\$ 12,491.66
11/14/2022	Hesham El Mokadem, M.D.	Interim Distribution -- Class 3	\$ 43,843.77
11/14/2022	Harvey Coopersmith	Interim Distribution -- Class 3	\$ 94,355.08
11/14/2022	Allen Zelman	Interim Distribution -- Class 3	\$ 12,668.77
11/14/2022	Manuel F. Delcharco MD	Interim Distribution -- Class 3	\$ 28,211.96
11/14/2022	Manuel F. Delcharco MD	Interim Distribution -- Class 3	\$ 19,897.58
11/14/2022	Thomas M. Paris, P.C.	Interim Distribution -- Class 3	\$ 1,145.00
11/14/2022	Aaronson Rappaport Feinstein & Deutsch, LLP	Interim Distribution -- Class 3	\$ 15,917.23
11/14/2022	David Glass	Interim Distribution -- Class 3	\$ 11,982.77
11/14/2022	Friedman, Sanchez, LLP	Interim Distribution -- Class 3	\$ 6,020.90
11/14/2022	Reynolds & Reynolds	Interim Distribution -- Class 3	\$ 11,450.00
11/14/2022	Verrill Dana LLP	Professional Services	\$ 3,200.50
11/14/2022	Reynolds & Reynolds	Interim Distribution -- Class 3	\$ 5,686.74
11/14/2022	Jeffrey J. Smith, MD	Interim Distribution -- Class 3	\$ 99.70

Date	Payee/Payor	Description	Amount
11/14/2022	Smith, Sovik, Kendrick & Sugnet, P.C.	Interim Distribution -- Class 3	\$ 28,625.00
11/14/2022	Jason Begue	Interim Distribution -- Class 3	\$ 42,900.00
11/14/2022	Mark Green	Interim Distribution -- Class 3	\$ 114,500.00
12/20/2022	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
12/20/2022	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
12/20/2022	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 62.50
12/20/2022	Verrill Dana LLP	Professional Services	\$ 4,398.00
12/20/2022	Verrill Dana LLP	Professional Services	\$ 3,043.50
2/1/2023	Law Office of Victoria Wickman & the Estate of Jorge Villegas	Interim Distribution -- Class 3	\$ 21,450.00
2/1/2023	Philip Adler, MD	Interim Distribution -- Class 3	\$ 323.03
2/1/2023	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 812.50
2/1/2023	NFP Management Corp.	Management Fees	\$ 2,500.00
2/1/2023	NFP Management Corp.	Management Fees	\$ 2,500.00
2/1/2023	Verrill Dana LLP	Professional Services	\$ 1,122.00
2/2/2023	Mark Szaflarski, P.C.	Interim Distribution -- Class 3	\$ 62,957.00
3/21/2023	Physicians Ins. A Mutual Company	Profit Commission	\$ (60,000.00)
3/22/2023	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
3/22/2023	Johnson Lambert LLP	Tax Return Preparation	\$ 1,700.00
3/22/2023	Johnson Lambert LLP	Tax Return Preparation	\$ 1,900.00
3/22/2023	Verrill Dana LLP	Professional Services	\$ 692.00
3/22/2023	Verrill Dana LLP	Professional Services	\$ 664.50
3/23/2023	Ilie Dragomir, Renata Dragomir	Interim Distribution -- Class 3	\$ 12,059.94
3/23/2023	Ilie Dragomir, Renata Dragomir	Interim Distribution -- Class 3	\$ 5,772.54
3/23/2023	Ilie Dragomir, Renata Dragomir	Interim Distribution -- Class 3	\$ 11,450.00
5/9/2023	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
5/9/2023	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 325.00
5/9/2023	NFP Management Corp.	Management Fees	\$ 2,500.00
6/28/2023	Mark Szaflarski, P.C.	Interim Distribution -- Class 3	\$ 18.00
6/28/2023	Compu-Tecs, LLC	IT/Communication Fees	\$ 700.00
6/28/2023	Johnson Lambert LLP	Tax Return Preparation	\$ 5,380.00
6/28/2023	Verrill Dana LLP	Professional Services	\$ 1,969.00
6/28/2023	Verrill Dana LLP	Professional Services	\$ 599.00
6/28/2023	Verrill Dana LLP	Professional Services	\$ 66.00
7/24/2023	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
7/24/2023	NFP Management Corp.	Management Fees	\$ 2,500.00
9/5/2023	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
9/5/2023	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
9/5/2023	Verrill Dana LLP	Professional Services	\$ 396.00
9/26/2023	Verrill Dana LLP	Professional Services	\$ 500.00

Date	Payee/Payor	Description	Amount
10/23/2023	Johnson Lambert LLP	Tax Return Preparation	\$ 1,900.00
10/23/2023	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 112.50
10/23/2023	Verrill Dana LLP	Professional Services	\$ 165.00
11/17/2023	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
11/17/2023	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
12/6/2023	NFP Management Corp.	Management Fees	\$ 2,500.00
12/20/2023	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
12/20/2023	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
12/20/2023	NFP Management Corp.	Management Fees	\$ 2,500.00
12/20/2023	Verrill Dana LLP	Professional Services	\$ 165.00
12/20/2023	Verrill Dana LLP	Professional Services	\$ 198.00
1/22/2024	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 100.00
1/22/2024	Verrill Dana LLP	Professional Services	\$ 213.00
2/16/2024	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
2/16/2024	Verrill Dana LLP	Professional Services	\$ 797.00
2/27/2024	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
3/13/2024	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
3/13/2024	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 325.00
3/21/2024	Wells Fargo Bank	Bank Fees	\$ 15.00
3/26/2024	Verrill Dana LLP	Professional Services	\$ 1,848.00
4/4/2024	Johnson Lambert LLP	Tax Return Preparation	\$ 2,000.00
4/4/2024	NFP Management Corp.	Management Fees	\$ 2,500.00
4/12/2024	Compu-Tecs Technology, LLC	IT/Communication Fees	\$ 350.00
5/8/2024	Verrill Dana LLP	Professional Services	\$ 2,019.00
5/21/2024	NFP Management Corp.	Management Fees	\$ 2,500.00
6/7/2024	Compu-Tecs Technology, LLC	IT/Communication Fees	\$ 350.00
6/27/2024	Johnson Lambert LLP	Tax Return Preparation	\$ 2,000.00
6/27/2024	Verrill Dana LLP	Professional Services	\$ 174.00
7/19/2024	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 175.00
7/31/2024	Compu-Tecs Technology, LLC	IT/Communication Fees	\$ 350.00
8/1/2024	Verrill Dana LLP	Professional Services	\$ 7,322.00
8/16/2024	Verrill Dana LLP	Professional Services	\$ 3,405.00
8/26/2024	NFP Management Corp.	Management Fees	\$ 2,500.00

Distributions 9/1/22 to 9/30/24 \$ 1,405,074.15