

IN THE SUPREME COURT OF NEVADA

UNITE HERE HEALTH, a multi-employer health and welfare plan, as defined in ERISA Section 3(37); and NEVADA HEALTH SOLUTIONS, LLC, a Nevada limited liability company,

Electronically Filed
Jun 14 2021 01:32 p.m.
Elizabeth A. Brown
Clerk of Supreme Court

Appellants,

vs.

STATE OF NEVADA EX REL. COMMISSIONER OF INSURANCE,
BARBARA D. RICHARDSON, IN HER OFFICIAL CAPACITY AS
STATUTORY RECEIVER FOR DELINQUENT DOMESTIC INSURER,
NEVADA HEALTH CO-OP; and GREENBERG TRAURIG, LLP,

Respondents.

District Court Case No. A-15-725244-C, Department XXI

APPELLANTS' APPENDIX - VOLUME 5 OF 13

JOHN R. BAILEY, Nevada Bar No. 0137
DENNIS L. KENNEDY, Nevada Bar No. 1462
SARAH E. HARMON, Nevada Bar No. 8106
JOSEPH A. LIEBMAN, Nevada Bar No. 10125
BAILEY ♦ KENNEDY
8984 Spanish Ridge Avenue
Las Vegas, Nevada 89148-1302
Telephone: 702.562.8820
Facsimile: 702.562.8821
JBailey@BaileyKennedy.com
DKennedy@BaileyKennedy.com

SHarmon@BaileyKennedy.com
JLiebman@BaileyKennedy.com

Attorneys for Appellants UNITE HERE
HEALTH and NEVADA HEALTH
SOLUTIONS, LLC

June 14, 2021

APPELLANTS' APPENDIX - VOLUME 5 OF 13

TABLE OF CONTENTS

Tab No.	Document Title	Page Nos.
24	Thirteenth Status Report (January 7, 2019)	0845-0888
25	Fourteenth Status Report (April 2, 2019)	0889-0906
26	Errata to Fourteenth Status Report (April 3, 2019)	0907-0972
27	Fifteenth Status Report (July 8, 2019)	0973-1020

APPELLANTS' APPENDIX

INDEX

Document Title	Volume No.	Tab No.	Page Nos.
Amended Complaint, filed in <i>State of Nev. ex rel. Comm'r of Ins., Barbara D. Richardson, in her Official Capacity as Receiver for Nev. Health CO-OP v. Milliman, Inc. et al.</i> , No. A-17-760558-B, Eighth Judicial District Court, Clark County, Nevada (September 24, 2018)	4	22	0649-0768
Answer, filed in <i>State of Nev. ex rel. Comm'r of Ins., Barbara D. Richardson, in her Official Capacity as Receiver for Nev. Health CO-OP v. Silver State Health Ins. Exch.</i> , No. A-20-816161-C, Eighth Judicial District Court, Clark County, Nevada (August 24, 2020)	7	36	1358-1363
Appendix of Exhibits to Greenberg Traurig, LLP's Opposition to Motion to Disqualify Greenberg Traurig and Disgorge Attorneys' Fees – Part 1 (Exhibits 1-7) (November 16, 2020)	10	46	1860-1959
Appendix of Exhibits to Greenberg Traurig, LLP's Opposition to Motion to Disqualify Greenberg Traurig and Disgorge Attorneys' Fees – Part 2 (Exhibits 7-9) (November 16, 2020)	11	47	1960-2102
Appendix of Exhibits to Unite Here Health and Nevada Health Solutions, LLC's Motion to: (1) Disqualify Greenberg Traurig, LLP as Counsel for the Statutory Receiver of Nevada Health CO-OP; and (2) Disgorge Attorney's Fees Paid by Nevada Health CO-OP to Greenberg Traurig, LLP, Volume 1 of 2 (October 8, 2020)	8	38	1395-1558

Appendix of Exhibits to Unite Here Health and Nevada Health Solutions, LLC's Motion to: (1) Disqualify Greenberg Traurig, LLP as Counsel for the Statutory Receiver of Nevada Health CO-OP; and (2) Disgorge Attorney's Fees Paid by Nevada Health CO-OP to Greenberg Traurig, LLP, Volume 2 of 2 (October 8, 2020)	9	39	1559-1747
Complaint, filed in <i>State of Nev. ex rel. Comm'r of Ins., Barbara D. Richardson, in her Official Capacity as Receiver for Nev. Health CO-OP v. Milliman, Inc. et al.</i> , No. A-17-760558-B, Eighth Judicial District Court, Clark County, Nevada (August 25, 2017)	2	17	0350-0445
Complaint, filed in <i>State of Nev. ex rel. Comm'r of Ins., Barbara D. Richardson, in her Official Capacity as Receiver for Nev. Health CO-OP v. Silver State Health Ins. Exch.</i> , No. A-20-816161-C, Eighth Judicial District Court, Clark County, Nevada (June 5, 2020)	7	32	1251-1256
Complaint, filed in <i>State of Nev. ex rel. Comm'r of Ins., Barbara D. Richardson, in her Official Capacity as Receiver for Nev. Health CO-OP v. WellHealth Med. Assocs. (Volker) PLLC d/b/a WellHealth Quality Care et al.</i> , No. A-20-818118-C, Eighth Judicial District Court, Clark County, Nevada (July 16, 2020)	7	34	1311-1328
Defendant's Motion for Leave to File Third-Party Complaint, filed in <i>State of Nev. ex rel. Comm'r of Ins., Barbara D. Richardson, in her Official Capacity as Receiver for Nev. Health CO-OP v. Silver State Health Ins. Exch.</i> , No. A-20-816161-C, Eighth Judicial District Court, Clark County, Nevada (January 8, 2021)	12	50	2306-2311

Defendants Unite Here Health and Nevada Health Solutions, LLC's Motion for Leave to File Third-Party Complaint, filed in <i>State of Nev. ex rel. Comm'r of Ins., Barbara D. Richardson, in her Official Capacity as Receiver for Nev. Health CO-OP v. Milliman, Inc. et al.</i> , No. A-17-760558-B, Eighth Judicial District Court, Clark County, Nevada (October 15, 2020)	10	41	1760-1773
Defendants Unite Here Health and Nevada Health Solutions, LLC's Motion to Consolidate Case No. A-20-816161-C, filed in <i>State of Nev. ex rel. Comm'r of Ins., Barbara D. Richardson, in her Official Capacity as Receiver for Nev. Health CO-OP v. Milliman, Inc. et al.</i> , No. A-17-760558-B, Eighth Judicial District Court, Clark County, Nevada (October 19, 2020)	10	43	1820-1831
Eighteenth Status Report (April 1, 2020)	6	31	1197-1250
Eighth Status Report (October 6, 2017)	3	18	0446-0495
Eleventh Status Report (July 2, 2018)	3	21	0597-0648
Errata to Fourteenth Status Report (April 3, 2019)	5	26	0907-0972
Fifteenth Status Report (July 8, 2019)	5	27	0973-1020
Fifth Status Report (January 5, 2017)	1	11	0199-0232
Final Order Finding and Declaring Nevada Health CO-OP to Be Insolvent and Placing Nevada Health CO-OP Into Liquidation (September 21, 2016)	1	8	0113-0115
Fourteenth Status Report (April 2, 2019)	5	25	0889-0906
Fourth Status Report (October 6, 2016)	1	9	0116-0187
Greenberg's Traurig LLP's Opposition to Unite Here Health and Nevada Health Solutions, LLC's Motion to Disqualify Greenberg Traurig and Disgorge Attorneys' Fees (November 16, 2020)	10	45	1838-1859

Letter from Mark F. Bennett of Cantilo & Bennett, L.L.P. to Whitney L. Welch-Kirmse of Greenberg Traurig, LLP regarding <i>Basich v. Xerox et al.</i> (A-14-698567-C), <i>Casale v. Xerox et al.</i> (A-14-706171-C), Bates-numbered PLAINTIFF02951827 (June 29, 2017)	2	15	0288
Minutes of the Regular Meeting of the Formation Board of Directors of Nevada Health CO-OP, Bates-numbered LARSON014384-14390 (May 23, 2014)	1	1	0001-0007
Motion for Determination of Good Faith Sale of Interest in Receivables by Plaintiff, Order Approving Sale and Permitting Distribution of Certain Funds, on Order Shortening Time (September 16, 2019)	6	28	1021-1110
Motion for Final Order Finding and Declaring Nevada Health CO-OP to Be Insolvent, Placing Nevada Health CO-OP Into Liquidation, and Granting Related Relief (July 21, 2016)	1	6	0072-0099
Motion to Approve Professional Fee Rates on an Order Shortening Time (December 19, 2016)	1	10	0188-0198
Motion to Approve Professional Fee Rates on Order Shortening Time (February 18, 2021)	13	55	2420-2435
<i>Nevada, Xerox in Private Talks to Settle \$75 Million Health Care Contract Out of Court</i> , LAS VEGAS SUN, Kyle Roerink (October 1, 2014)	1	2	0008-0009
Nineteenth Status Report (July 10, 2020)	7	33	1257-1310
Ninth Status Report (January 5, 2018)	3	19	0496-0549
Notice of Appeal (February 8, 2021)	13	53	2391-2406
Notice of Entry of Order (January 23, 2017)	2	12	0233-0237

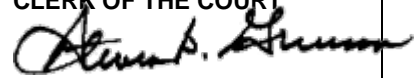
Notice of Entry of Order Denying Motions (I) for Leave to File Third-Party Complaint and (II) to Consolidate, filed in <i>State of Nev. ex rel. Comm'r of Ins., Barbara D. Richardson, in her Official Capacity as Receiver for Nev. Health CO-OP v. Milliman, Inc. et al.</i> , No. A-17-760558-B, Eighth Judicial District Court, Clark County, Nevada (June 11, 2021)	13	58	2534-2549
Notice of Entry [Order Denying Motion to Disqualify Greenberg Traurig, LLP and to Disgorge Attorneys' Fees] (January 15, 2021)	13	52	2379-2390
Notice of Entry [Order Granting Motion to Approve Professional Fee Rates] (March 22, 2021)	13	56	2436-2446
Opposition to Defendants Unite Here Health and Nevada Health Solutions, LLC's Motion to Strike Jury Demand, filed in <i>State of Nev. ex rel. Comm'r of Ins., Barbara D. Richardson, in her Official Capacity as Receiver for Nev. Health CO-OP v. Milliman, Inc. et al.</i> , No. A-17-760558-B, Eighth Judicial District Court, Clark County, Nevada (February 12, 2021)	13	54	2407-2419
Opposition to Motion to Intervene (October 13, 2020)	10	40	1748-1759
Order Appointing the Acting Insurance Commissioner, Amy L. Parks, as Temporary Receiver Pending Further Orders of the Court and Granting Temporary Injunctive Relief Pursuant to NRS 696B.270 (October 1, 2015)	1	4	0056-0058
Permanent Injunction and Order Appointing Commissioner as Permanent Receiver of Nevada Health CO-OP (October 14, 2015)	1	5	0059-0071
Petition for Appointment of Commissioner as Receiver and Other Permanent Relief; Request for Temporary Injunction Pursuant to NRS 696B.270(1) (September 25, 2015)	1	3	0010-0055

Plaintiff's Response to Unite Here Health's First Set of Requests for Admissions, served in <i>State of Nev. ex rel. Comm'r of Ins., Barbara D. Richardson, in her Official Capacity as Receiver for Nev. Health CO-OP v. Milliman, Inc. et al.</i> , No. A-17-760558-B, Eighth Judicial District Court, Clark County, Nevada (August 7, 2020)	7	35	1329-1357
Proof of Claim Form and Accompanying Instructions (April 27, 2017)	2	14	0285-0287
Recorder's Transcript of Hearing: All Pending Motions (December 15, 2020)	12	49	2205-2305
Reply in Support of Unite Here Health and Nevada Health Solutions, LLC's Motion to: (1) Disqualify Greenberg Traurig, LLP as Counsel for the Statutory Receiver of Nevada Health CO-OP; and (2) Disgorge Attorney's Fees Paid by Nevada Health CO-OP to Greenberg Traurig, LLP (December 8, 2020)	12	48	2103-2204
Response to Motion for Final Order Finding and Declaring Nevada Health CO-OP to Be Insolvent, Placing Nevada Health CO-OP Into Liquidation, and Granting Related Relief (August 8, 2016)	1	7	0100-0112
Seventeenth Status Report (January 6, 2020)	6	30	1163-1196
Seventh Status Report (July 6, 2017)	2	16	0289-0349
Sixteenth Status Report (October 7, 2019)	6	29	1111-1162
Sixth Status Report (April 5, 2017)	2	13	0238-0284
State of Nevada, ex rel. Silver State Health Insurance Exchange's Reply to Plaintiff's Opposition to Motion to Intervene (October 28, 2020)	10	44	1832-1837
Tenth Status Report (April 3, 2018)	3	20	0550-0596

Thirteenth Status Report (January 7, 2019)	5	24	0845-0888
Twelfth Status Report (October 3, 2018)	4	23	0769-0844
Twentieth Status Report (October 16, 2020)	10	42	1774-1819
Twenty-First Status Report (January 8, 2021)	13	51	2312-2378
Twenty-Second Status Report (April 5, 2021)	13	57	2447-2533
Unite Here Health and Nevada Health Solutions, LLC's Motion to: (1) Disqualify Greenberg Traurig, LLP as Counsel for the Statutory Receiver of Nevada Health CO-OP; and (2) Disgorge Attorney's Fees Paid by Nevada Health CO-OP to Greenberg Traurig, LLP (October 8, 2020)	7	37	1364-1394

TAB 24

TAB 24



SR

MARK E. FERRARIO, ESQ.
Nevada Bar No. 1625
ERIC W. SWANIS, ESQ.
Nevada Bar No. 6840
GREENBERG TRAURIG, LLP
10845 Griffith Peak Drive, Suite 600
Las Vegas, Nevada 89135
Telephone: (702) 792-3773
Facsimile: (702) 792-9002
Emails: ferrariom@gtlaw.com
swanise@gtlaw.com

*Counsel for Barbara D. Richardson,
Commissioner of Insurance,
as the Permanent Receiver for
Nevada Health CO-OP*

**IN THE EIGHTH JUDICIAL DISTRICT COURT
CLARK COUNTY, NEVADA**

STATE OF NEVADA, EX REL.)	Case No. A-15-725244-C
COMMISSIONER OF INSURANCE, IN HER)	
OFFICIAL CAPACITY AS STATUTORY)	Dept. No. 1
RECEIVER FOR DELINQUENT DOMESTIC)	
INSURER,)	
)	
Plaintiff,)	
)	
vs.)	
)	
NEVADA HEALTH CO-OP,)	
)	
Defendant.)	
)	
)	
)	

THIRTEENTH STATUS REPORT

COME NOW, Commissioner of Insurance Barbara D. Richardson in her capacity as Receiver of Nevada Health CO-OP ("NHC," or the "CO-OP"), and CANTILO & BENNETT, L.L.P., Special Deputy Receiver ("SDR" - SDR and the Commissioner as Receiver are referred to collectively herein as "Receiver") and file this Thirteenth Status Report in the above-captioned receivership.

I. INTRODUCTION AND HISTORICAL BACKGROUND

The CO-OP is a state-licensed health insurer, formed in 2012 as a Health Maintenance Organization (“HMO”), with a Certificate of Authority granted by the State of Nevada Division of Insurance effective January 2, 2013. NHC is an Internal Revenue Code 501(c)(29) Qualified Non-Profit Health Insurance Issuer, entitled to tax exemption by the Internal Revenue Service (“IRS”). NHC was formed under a provision of the Patient Protection and Affordable Care Act (“ACA”) providing for the formation of Consumer Operated and Oriented Plans. Having received from the Centers for Medicare and Medicaid Services (“CMS”) of the United States Department of Health and Human Services (“HHS”) a start-up loan of \$17,080,047, and a “solvency” loan of \$48,820,349, NHC was required to operate as a non-profit, consumer-driven health insurance issuer for the benefit of the public. The CO-OP’s primary business was to provide ACA-compliant health coverage to residents of Nevada, and it operated its business for the benefit of Nevadans within the state, save for certain arrangements to provide nationwide health coverage to Nevadans traveling outside the state in certain circumstances. NHC began selling products on and off the Silver State Health Insurance Exchange (the “Exchange”) on January 1, 2014. Its products include individual, small group, and large group managed care coverages.

On October 1, 2015, this Court issued its Order Appointing the Acting Insurance Commissioner, Amy L. Parks as Temporary Receiver of NHC Pending Further Orders of the Court and Granting Temporary Injunctive Relief Pursuant to NRS 696B.270 (the “Temporary Receivership Order”). Further, on October 14, 2015, the Receivership Court entered its Permanent Injunction and Order Appointing Commissioner as Permanent Receiver of Nevada Health CO-OP (the “Permanent Receivership Order”), appointing the law firm of CANTILO & BENNETT, L.L.P. as SDR of NHC, in accordance with Chapter 696B of the Nevada Revised Statutes.

Via a Notice of Substitution of Receiver dated April 6, 2016, Ms. Joanna N. Grigoriev informed interested parties of the substitution of Commissioner Barbara D. Richardson, in place

1 and stead of former Acting Commissioner Amy L. Parks, as the Receiver of NHC. This
2 substitution of Receiver was subsequent to Commissioner Richardson's appointment as
3 Commissioner of Insurance for the State of Nevada.

4 This Court, through its Final Order Finding and Declaring Nevada Health CO-OP to be
5 Insolvent and Placing Nevada Health CO-OP into Liquidation (the "Final Order") dated
6 September 20, 2016, adjudged NHC to be insolvent on grounds that it is unable to meet
7 obligations as they mature. The Final Order also authorized the Receiver to liquidate the
8 business of NHC and wind up its ceased operations pursuant to applicable Nevada law. The
9 Receiver has since transitioned the receivership estate from rehabilitation to liquidation.

10 The Receiver continues to file quarterly status reports as ordered by this Court.

11 **II. RECEIVERSHIP ADMINISTRATION**

12 **Receivership Administrative Services and Oversight**

13 CANTILO & BENNETT, L.L.P., as SDR of NHC, manages the receivership estate and
14 conducts its affairs. PALOMAR FINANCIAL, LC, an affiliate of the SDR, performs administration,
15 information technology, and other related services for the Receiver under the supervision of
16 the SDR. The Receiver has included an informational copy, as Exhibit 1 to this Thirteenth
17 Status Report, of the invoices paid to the SDR and other receivership consultants since the last
18 status report to this Court.¹

19 ¹ The *in camera* materials are being submitted as Exhibit 3 in a separate envelope. A partial payment of
20 \$27,610 was paid toward the August 2018 invoice of Cantilo & Bennett, L.L.P. ("C&B") since the last report. Also,
21 a partial payment of \$12,336.50 was paid toward the August 2018 invoice of Greenberg Traurig ("Greenberg").
The entirety of the C&B and Greenberg invoices for August 2018 are included with this status report.

22 Certain billings submitted to the Court are appropriate for *in camera* review (as opposed to being made
23 part of a public filing). More particularly, and as discussed in further detail below, certain consultants in this matter
are providing expert witness related services. As such, the billing entries relating thereto should be considered
confidential and/or otherwise not subject to discovery.

24 In this regard, courts have held that the bills of legal counsel and experts may be withheld from legal
25 discovery and are not subject to legal disclosure, as this information may provide indications or context concerning
26 potential litigation strategy and the nature of the expert services being provided. *See, e.g., Avnet, Inc. v. Avana*
27 *Technologies Inc.*, No. 2:13-cv-00929- GMN-PAL, 2014 WL 6882345, at *1 (D. Nev. Dec. 4, 2014) (finding that
28 billing entries were privileged because they reveal a party's strategy and the nature of services provided); *Fed.*
Sav. & Loan Ins. Corp. v. Ferm, 909 F.2d 372, 374-75 (9th Cir. 1990) (considering whether or not fee information
revealed counsel's mental impressions concerning litigation strategy). Other courts that have addressed this issue
have recognized that the "attorney-client privilege embraces attorney time, records and statements to the extent

Resolution of Outstanding Receivership Matters

Claims Adjudications

NHC's staff continues the process of claims adjudications. At this point, new claims are only accepted for review if the claimant can show proof of timely filing (*i.e.*, proof that the claim was previously submitted in advance of the Receiver's Claims Filing Deadline).

The Receiver has coordinated with those plan members who were reported to collection agencies by healthcare providers and facilities, or who were being sought for payment based on the receivership estate's obligations. In cases where collection efforts have taken place in violation of the Permanent Receivership Order, NHC staff members contact those providers and any related collection agencies to inform them of the Permanent Receivership Order and its moratorium on the payment of health claims. When necessary, the SDR has also sent letters to such providers to advise them that their direct collection actions violate the Permanent Receivership Order and may justify receivership remedies against them.

NHC is in the process of finalizing and mailing the claims adjudications and expects to deliver the applicable Notices of Claim Determination ("NCD") for healthcare claims previously submitted by providers and health plan members by the end of January 2019. The total allowed amount of these claims is approximately \$33.7 million. The NCDs are similar in nature to the typical Explanation of Benefit or Explanation of Payment that members and providers received pre-receivership. However, the NCD contains legal notice of information pertaining to the receivership – including information concerning a claimant's right to an appeal hearing on a

that they reveal litigation strategy and the nature of the services provided." *Real v. Cont'l Grp., Inc.*, 116 F.R.D. 211, 213 (N.D. Cal. 1986).

The *in-camera* review should apply not only to documentation concerning attorneys' fees, but it also extends to "details of work revealed in [an] expert's work description [which] would relate to tasks for which she [or he] was compensated[.]" a situation which is "analogous to protecting attorney-client privileged information contained in counsel's bills describing work performed." See *DaVita Healthcare Partners, Inc. v. United States*, 128 Fed. Cl. 584, 592-93 (2016); see also *Chaudhry v. Gallerizzo*, 174 F.3d 394, 402 (4th Cir. 1999) (recognizing that "correspondence, bills, ledgers, statements, and time records which also reveal the motive of the client in seeking representation, litigation strategy, or the specific nature of the services provided, such as researching particular areas of law," are protected from disclosure) (quoting *Clarke v. Am. Commerce Nat'l Bank*, 974 F.2d 127, 129 (9th Cir. 1992)).

1 claim determination in the receivership court. The Receiver expects to be able to evaluate any
2 appeals under the Receivership Appeal Procedure (the “RAP”) approved previously by this
3 Court.

4 ***CMS Receivables***

5 As explained in prior status reports, and throughout the pendency of the receivership,
6 the Receiver is working to resolve certain outstanding matters relating to the collection of
7 amounts due under the various federal receivables programs of which the CO-OP was a
8 participant, and which are administered primarily by CMS. Considering the size of these federal
9 receivables in relation to the CO-OP’s potential total liabilities, the receipt of these funds by the
10 receivership estate represents a key component of any future claim payments by NHC – as is
11 the legal determination of the government’s asserted right to be paid ahead of all other creditors
12 in the estate (including providers and members). CMS has maintained the position that any
13 monies deemed owed to NHC (and thus the receivership estate) are to be offset against the
14 amounts CMS asserts it is owed under the start-up loan awarded to NHC. To date, CMS has
15 offset about \$12.9 million against the start-up loan that, the Receiver maintains, should have
16 instead been paid to NHC. When the full amount of 2014 - 2015 risk corridors payments (*i.e.*,
17 not just the prorated amount²) are included in the total, NHC is owed over \$55 million by CMS.

18 As of the date of filing of this Thirteenth Status Report, the Receiver asserts that the CO-
19 OP, according to the various formulae applicable to Qualified Health Plans under the ACA, and
20 notwithstanding prior attempts by CMS to offset these receivables against start-up loan funds
21 in contravention of Nevada’s laws relating to the regulation of insurer solvency, is owed at least
22

23 ² Due to a shortfall in risk corridor collections, CMS asserts it can only pay a prorated percentage of
24 issuers’ 2014 Risk Corridors payments and it will use all collections in subsequent years towards the 2014
25 payments (*i.e.*, they are unable to make payments for the subsequent years at all). DEP’T OF HEALTH & HUMAN
26 SERVICES & CENTERS FOR MEDICARE & MEDICAID SERVICES (“CMS”), CCIIO MEMORANDUM, RISK
27 CORRIDORS PAYMENT AND CHARGE AMOUNTS FOR THE 2015 BENEFIT YEAR (November 18, 2016)
28 (available at <https://www.cms.gov/CCIIO/Resources/Regulations-and-Guidance/Downloads/2015-RC-Issuer-level-Report-11-18-16-FINAL-v2.pdf>); CMS, CCIIO MEMORANDUM, RISK CORRIDORS PAYMENT AND
CHARGE AMOUNTS FOR THE 2016 BENEFIT YEAR (November 15, 2017) (available at
<https://www.cms.gov/CCIIO/Programs-and-Initiatives/Premium-Stabilization-Programs/Downloads/Risk-Corridors-Amounts-2016.pdf>).

1 \$9.4 million more in payments under the ACA risk corridors program for the 2014 health plan
2 year. Further, the Receiver maintains NHC's claims against CMS in the amounts of at least
3 \$4.6 million in 2015 federal transitional reinsurance, at least \$4.7 million in 2015 risk adjustment
4 receivables, at least \$33.6 million in 2015 risk corridors payments, and at least \$3.1 million in
5 2014 - 2015 cost-sharing reduction reconciliation payments to be returned to NHC. The
6 Receiver reserves the right to revise, adjust, or otherwise restate her basis for the CMS
7 Receivables claims as new information is received and litigation progresses with CMS.

8 **Use of Third-Party Contractors as Part of Business Operations**

9 The Receiver utilizes the services of several third-party contractors that had been
10 engaged before commencement of the receivership, and some of them (*i.e.*, Eldorado,
11 Redcard, and Indegene) were engaged after the receivership commenced to assist in
12 management of NHC's affairs. The Receiver has also subsequently engaged the services of
13 some third-party contractors (*i.e.*, Jacobson and ADP) to perform administrative and support
14 services to assist the administration of the Company.

15 The following is a list of independent contractors currently assisting the receivership:

- 16 1. Eldorado, a division of Mphasis Corporation, to provide a hosting service for
17 claims data and information.
- 18 2. The Jacobson Group, to provide customer service staffing support.
- 19 3. ADP, to provide payroll support and processing for employee compensation and
20 benefits.
- 21 4. D'Antonio Technologies ("D'Antonio") to provide information technology
22 consulting expert services for the tracking and sorting of data, assembling of data for electronic
23 discovery, and other consulting services involving the CO-OP's technology systems. Thus far,
24 the Receiver has paid \$26,350 for D'Antonio's consulting services. Depending on the length
25
26
27
28

1 and complexity of NHC's litigation with other parties, D'Antonio's total costs may range from
2 another \$40,000 - \$165,000.³

3 5. Red River Consulting Services to assist NHC in retrieving its data, primarily 2014
4 member enrollment information, from the Silver State Health Exchange database.

5 6. Toppan Merrill, LLC for printing and mailing services related to the Notices of
6 Claim Determination.

7 **Internal Administrative Matters Related to Wind Down**

8 NHC had maintained staff to address calls from interested parties regarding the proof of
9 claim ("POC") process, other claim matters, and the collection of assets for the receivership.
10 Based on the current needs of the receivership, the Receiver will trim existing staff to two staff
11 members as of early February 2019.⁴ The Receiver has refunded premium overpayments to
12 members since such overpayments were not funds to which NHC was entitled and are
13 therefore outside the normal claim process.

14 The wind down of NHC's 401(k) retirement plan is complete, with the distribution of funds
15 to participating employees having taken place over the first half of 2018. The assets have
16 either been transferred to the former participants' accounts at their election, or, in the case that
17 a participant neglected to elect a distribution option, have been placed into Individual
18 Retirement Accounts with Principal Bank, outside of NHC's retirement plan. The final Form
19 5500 tax return for the 401(k), the last major filing for the plan, has been filed and accepted by
20 the IRS. As assets have not remained in the 401(k) into 2019, a subsequent Form 5500 will
21 not need to be filed, and the dissolution of the CO-OP retirement plan is complete.

22 The Receiver has maintained an office for NHC's essential office staff and expects to
23 have essentially completed the wind down of NHC's administrative office by May 2019. In
24 November 2018, the SDR consolidated the office space (to a single suite from two), made

25 ³ This cost projection is a very rough estimate that may change depending on factors that are beyond the
26 Receiver's control, including issues with the quality of data, issues with analyzing data, and issues with retrieving
27 data for discovery requests. The Receiver will continue to evaluate D'Antonio's services and may further revise
28 these projections based on new developments and circumstances.

⁴ Currently, NHC maintains seven full-time employees.

1 plans to liquidate unneeded furniture and equipment, and will continue to wind down the
2 Information Technology needs of the CO-OP to reduce estate expenses. As part of that
3 process, the Receiver is terminating, or has terminated, a number of non-essential service
4 agreements, as well as preventing all agreements from auto-renewing at the end of their terms.

5 **Continuation of Action Against Various Professionals and Other Firms Who Performed**
6 **Services for and on Behalf of NHC**

7 On August 25, 2017, Counsel for the Receiver filed in Clark County District Court a
8 complaint (Case No. A-17-760558-C in Department No. 18) against various persons, third-
9 party vendors, and professional service firms which are alleged to have contributed to NHC's
10 current hazardous financial condition by, among other things, failing to adhere to applicable
11 standards of professional care and requirements imposed by law, misrepresentation
12 concerning quality and standard of care for services performed, and breaches of contract, duty,
13 and implied covenants of good faith and fair dealing. The complaint names, among others,
14 NHC's former actuaries, accountants, auditors, and providers of certain business operations
15 and utilization review services, as well as those individuals who specifically performed, or who
16 were in the role of supervising the performance of, those services. The Complaint also names
17 several NHC former directors and executive management.

18 Via Plaintiff's Motion to Amend Complaint, filed on July 17, 2018, the Receiver sought
19 an order granting leave to amend the August 25, 2017 complaint against certain of NHC's
20 various directors, officers, and third-party contractors, citing the discovery of additional facts in
21 support of assertions made in the first complaint, as well as the need to add a new defendant
22 to the existing proceedings. This Motion to Amend Complaint was filed in judicial department
23 number 16, in line with the terms of contemporaneous Notice of Department Reassignment
24 assigning the proceedings to Judge Timothy C. Williams. The Motion to Amend Complaint was
25 approved via an order entered on September 18, 2018.

26 Milliman filed its Motion to Compel Arbitration on November 6, 2017, a motion which
27 was challenged by the December 11, 2017, filing of Plaintiff's Opposition to Milliman's Motion
28

1 to Compel Arbitration. The hearing to address this issue was scheduled for December 12,
2 2017, but had been reset for a hearing on January 9, 2018. Milliman would again state its
3 bases to compel arbitration of those matters raised in the instant litigation via a reply dated
4 January 3, 2018. This motion and related briefing were heard by Judge Kathleen Delaney on
5 January 9, 2018. The related Order Granting Milliman's Motion to Compel Arbitration, dated
6 March 12, 2018, held that a requirement to arbitrate in the pre-receivership agreements
7 between NHC and Milliman did apply to the Receiver's claims against Milliman. The Receiver
8 filed a Motion for Reconsideration of the Milliman arbitration ruling, dated March 29, 2018. The
9 Motion for Reconsideration sought review of the prior judgment compelling arbitration on
10 various grounds.

11 Via an Opposition to Plaintiff's Motion for Reconsideration filed April 16, 2018, Milliman
12 sought to challenge the Receiver's effort to avoid compelled arbitration, largely restating the
13 grounds set forth in Milliman's original November 6, 2017, Motion to Compel Arbitration. The
14 Receiver filed her Reply in Support of Motion for Reconsideration on April 24, 2018. On May 1,
15 2018, argument on the Motion for Reconsideration was heard by Judge Delaney, who
16 subsequently ordered the proceedings continued to May 29, 2018, and requested more briefing
17 from the parties on the most relevant legal questions underlying the Motion for Reconsideration.
18 The Receiver filed her Sur-Reply in Support of Motion for Reconsideration, elaborating on the
19 relevant choice-of-law and forum selection questions at issue in the dispute, dated June 29,
20 2018. Hearing was held on the Motion for Reconsideration before Judge Delaney on July 24,
21 2018. Through an order dated August 7, 2018, Judge Delaney denied Plaintiff's Motion for
22 Reconsideration of that Court's March 12, 2018, order granting Milliman's Motion to Compel
23 Arbitration.

24 The Receiver then determined it was necessary to file, and did file on December 17,
25 2018, a Petition under Nevada Rule of Appellate Procedure 21 for Writ of Mandamus in the
26 Supreme Court of the State of Nevada (the "Petition for Writ"). The Petition for Writ requests
27 that the Supreme Court of Nevada "issue a writ of mandamus directing the District Court to
28

1 exercise subject matter jurisdiction over the claims raised by Petitioner against Real Parties in
2 Interest.” The Receiver determined it was necessary to file the Petition for Writ in order to both
3 protect the interests of the various creditors of the receivership estate, as well as to carry out
4 the purposes of the Nevada Insurance Code and other law applicable to the rehabilitation and
5 liquidation of insolvent insurers. The Petition for Writ asserts the Receiver’s position that in
6 “determining that the Commissioner’s claims [*i.e.*, against Milliman] must be resolved through
7 confidential arbitration, rather than litigated in the Court that has jurisdiction over the liquidation
8 of the delinquent insurer as provided by the Nevada Insurance Code, the District Court
9 manifestly abused its discretion.” The Petition for Writ raises several legal issues of first
10 impression in Nevada, to include certain questions of statewide public importance concerning
11 the complex interaction between state and federal laws which may apply not only to this
12 litigation, but the entire receivership estate and plan for liquidation.

13 Millennium filed a Motion to Dismiss on October 26, 2017, and an opposition to such
14 motion was filed by the Receiver on December 18, 2017. The hearing on that Motion to Dismiss
15 was scheduled for December 12, 2017, but this was later rescheduled to January 9, 2018, on
16 stipulation of the parties, and then again rescheduled to be heard on January 16, 2018, by
17 another stipulation. Millennium restated its bases for dismissing several claims in the litigation
18 against it in its Reply in Support of its Motion to Dismiss dated January 9, 2018. The related
19 hearing on these matters was conducted by Judge Elizabeth Gonzalez on January 16, 2018,
20 who denied the Motion in all respects. In light of the Receiver’s Amended Complaint in this
21 matter, Millennium filed, on October 16, 2018, its Answer to Amended Complaint, generally
22 denying “each and every, all and singular, the allegations and statements contained in the
23 amended complaint” and requesting “judgment that plaintiff take nothing by plaintiff’s amended
24 complaint and that be dismissed with an award of its costs of suit.”

25 The six NHC former directors and officers named specifically in the Original Petition
26 joined together in filing their January 16, 2018, Motion to Dismiss, Alternatively for More Definite
27 Statement, seeking to have the Court dismiss all claims against them for intentional
28

1 misrepresentation and fraud, negligent misrepresentation, constructive fraud, unjust
2 enrichment, and civil conspiracy, on the basis that the Receiver had not sufficiently articulated
3 her claims under such causes of action in the Original Petition. Counsel for InsureMonkey and
4 Alex Rivlin filed a Limited Joinder to the aforementioned Motion to Dismiss on January 23,
5 2018, stating essentially similar grounds to justify a dismissal of the claims based on
6 “impermissibly vague allegations” relating to them. The hearing on this Motion and its related
7 matters was initially scheduled to occur on February 20, 2018, but was later rescheduled to
8 March 20, 2018, via a stipulation reached between the parties. As litigation has continued on
9 this Motion, the Court has granted several stipulations between the parties to reset the date of
10 the hearing, which was most recently scheduled for September 5, 2018. However, via a
11 Stipulation and Order to Withdraw dated August 15, 2018, the parties to the action agreed to
12 permit withdrawal of the Motion to Dismiss without prejudice, thus cancelling that hearing.

13 InsureMonkey and Mr. Rivlin filed their Motion for Summary Judgment and Declaratory
14 Relief on June 5, 2018, claiming that all the Receiver’s tort claims against both InsureMonkey
15 and Alex Rivlin are time-barred pursuant to Nevada law and by private contract. Further,
16 InsureMonkey and Rivlin argue that certain contractual provisions limit any potential recovery
17 against them to twice the total expected value of fees paid by the CO-OP. On June 22, 2018,
18 the Receiver filed Plaintiff’s Opposition to InsureMonkey, Inc. and Alex Rivlin’s Motion for
19 Summary Judgment and Declaratory Relief, setting forth the legal and factual grounds for
20 rejecting InsureMonkey and Rivlin’s position. A Reply to Plaintiff’s Opposition to the Motion for
21 Summary Judgment and Declaratory Relief was filed as of July 10, 2018. A hearing on this
22 Motion before Judge Williams occurred on July 25, 2018, after which the Court ordered that
23 the Motion for Summary Judgment and Declaratory Relief be denied without prejudice, that
24 discovery be permitted on the assertions made in Plaintiff’s complaint in this case. Following
25 this result, InsureMonkey elected, via the same Stipulation and Order to Withdraw by NHC’s
26 former directors and officers averred to above, to withdraw its limited joinder to their Motion to
27 Dismiss, though reserving the right to re-file.
28

1 Subsequent to the approval of filing the Receiver's Amended Complaint, the
2 aforementioned directors and officers filed a renewed Motion to Dismiss, Alternatively for More
3 Definite Statement, dated October 5, 2018. This October 5, 2018, Motion to Dismiss was
4 formally joined by InsureMonkey and Alex Rivlin via a Joinder filed on October 15, 2018. These
5 renewed pleadings advanced similar arguments as in the earlier attempts to dismiss all or part
6 of the claims against NHC's former directors, officers, and certain vendors, and were
7 responded to by the Receiver via Oppositions filed on October 22, 2018, against the motion
8 made by the directors and officers, and on October 25, 2018, against the joinder filed by
9 InsureMonkey and Rivlin. Subsequent to an October 30, 2018, Reply in Support of Motion to
10 Dismiss First Amended Complaint filed by the former directors and officers of the CO-OP, the
11 Court in that matter ordered, in the November 6, 2018, hearing on such motions, that the
12 renewed Motion to Dismiss and the related Joinder were denied pursuant to Rule 12(b), without
13 impact as to future summary judgment relief being sought.

14 The Parties had their mandatory pre-trial conference under Nevada Rule of Civil
15 Procedure 16 on January 23, 2018, in order to establish the applicable deadlines for finalizing
16 discovery, participating in a mandatory settlement conference, and setting forth the provisional
17 schedule for trial. In a subsequent status check conference, held on August 21, 2018, these
18 deadlines were rescheduled, *inter alia*, in light of the then-recently-filed Motion to Amend
19 Complaint. New dates have been specified in the Court's August 27, 2018, Amended Order
20 Setting Civil Jury Trial, Pre-Trial, Calendar Call, and Deadlines for Motions. Until further
21 revised, the deadline for motions to amend pleadings, add parties, or designate experts is April
22 29, 2019; the deadline to designate rebuttal experts is May 29, 2019; and the discovery cut-off
23 is July 26, 2019. The deadline for dispositive motions in this matter is August 26, 2019, in
24 anticipation of a pre-trial conference and calendar call to be held on October 3, 2019. These
25 deadlines are in anticipation of an October 14, 2019, trial date, to be tried on a five-week stack
26 until conclusion.

1 The Receiver continues to conduct discovery with parties to the suit, producing and
2 responding to requests as received. In service of this, and in coordination with the opposing
3 parties and the Court in this matter through status check conferences on October 23, 2018,
4 and November 2, 2018, the Receiver has noticed for deposition via an electronic filing dated
5 December 14, 2018, thirteen different persons known or believed to have knowledge relevant
6 to this case, these depositions to take place between January and March 2019. The persons
7 noticed for deposition in this manner include several former directors or officers of NHC,
8 principals or responsible officers for several of the CO-OP's vendors, and other persons
9 believed to have relevant personal knowledge of the underlying factual issues. As reported
10 before, and throughout discovery, the prior-approved "ESI Protocol" governs certain aspects
11 of the discovery process in this suit, and specifically the production and designation of
12 documents believed to be responsive evidence.

13 **Commencement of Action Against the United States in the Court of Federal Claims**

14 On November 8, 2018, the Receiver filed a Complaint in the United States Court of
15 Federal Claims (the "CFC Complaint") against the United States for monetary amounts owed
16 to NHC under the Consumer Operated and Oriented Plan program organized pursuant to the
17 ACA. The Receiver determined that such litigation was necessary in order to advance the
18 interests of the receivership estate's various creditors, and to protect and conserve assets that
19 rightfully belong to the estate.

20 The CFC Complaint prays for relief in the form of an award of damages and monetary
21 relief equal to the difference between the amount NHC actually received in payments under
22 Sections 1341, 1342, and 1343 of the ACA – the statutes which describe and enact the
23 transitional reinsurance, risk corridors, and risk adjustment receivables programs respectively
24 – and the amount NHC should have received under those laws. The CFC Complaint also
25 seeks an award of damages and monetary relief equal to the difference between what NHC
26 actually received in premium tax credits for 2015 under Section 1401 and the amount it should
27 have received. As well, the CFC Complaint seeks all other available relief under applicable
28

1 law, costs and attorney fees, and any such other and further relief as that Court deems just
2 and proper.

3 The CFC Complaint alleges that the United States, through its agents at HHS and CMS,
4 improperly offset payments owed to NHC with funds NHC allegedly owed pursuant to the terms
5 of the CO-OP start-up loan, in violation of the Nevada Permanent Receivership Order which
6 precludes self-help remedies by any creditor of the estate. The CFC Complaint also alleges
7 that the United States is in knowing violation of multiple ACA provisions which are money-
8 mandating and require the government to make such federal receivables payments. The CFC
9 Complaint argues that the actions of HHS/CMS constitute not only a breach of contract by
10 wrongful setoff, but also illegal exaction. The United States has not yet answered in this case.

11 **Resolution of POCs, Provision of NCDs, Appeals**

12 The Receiver has implemented the POC process approved by this Court in its Final
13 Order and has already conducted general mailings and publication of necessary notices to
14 claimants and other interested parties.

15 The Claims Filing Deadline was April 28, 2017, and the SDR received 141 POCs. Many
16 of these are incomplete or unable to be adjudicated for various other reasons, and the SDR
17 has notified various claimants of claim deficiencies. After receiving no response to such
18 notices, the SDR has denied a number of the incomplete POCs.

19 It does not appear now that there will be sufficient assets to pay claims beyond those
20 assigned a Class B priority pursuant to NRS 696B.420(1)(b). The SDR has been finalizing and
21 mailing notices of claim determination for the Class B POCs, and this process is expected to
22 be completed by January 2019. The SDR has received a number of POCs that should be
23 assigned to priority classes C through L, pursuant to NRS 696B.420(1)(c)-(l). In such
24 instances, the SDR will send claimants NCDs that determine the priority of their claims is no
25 higher than NRS § 696B.420(1)(c) ("Class C"), which determination will be subject to appeal
26 under the Receivership Appeal Procedure ("RAP"). To conserve the assets of the estate, and
27 per NRS696B.330(4), the SDR of NHC will refrain from reaching the merits of these claims until
28

1 such time it appears that assets will be available for distribution to that class. If additional
2 assets later become available for distribution to these claimants, the SDR will make a second
3 claim determination as to the merits of each claim and notify the claimants of such
4 determination.

5 **Current Receivership Assets**

6 The Receiver's evaluation of the assets and liabilities of the CO-OP is ongoing, and
7 adjusted periodically to accommodate new authorized payments, receipts, and transfers.
8 Below is an overview of some key asset matters thus far identified by the Receiver (other than
9 those already mentioned herein):

10 1. The unrestricted cash assets of the CO-OP have fluctuated with post-
11 receivership expenses and claim payments, as well as with the Receiver's receipt of member
12 premiums. The currently-available, unrestricted cash assets of the CO-OP as of November
13 30, 2018, were approximately \$1,274,715. The majority of NHC's currently available and liquid
14 assets have been invested in a bond mutual fund, with the remainder of such assets held in
15 bank deposits.

16 2. The financial information of NHC in this Thirteenth Status Report provides
17 estimates. NHC's financials may materially vary depending upon the estate's receipt of the
18 promised federal receivables payments under the various ACA programs described in this
19 report and future litigation recoverables. These figures will remain estimates until the estate
20 receives clearer indications from CMS and the federal government as to the amount and timing
21 of any federal payments or future appropriations, as well as the final disposition of CMS
22 receivable balances in which CMS has placed an administrative hold and asserted rights to
23 setoff, many of these matters being litigated currently.

24 3. The Receiver is enclosing, as Exhibit 2 attached hereto, a cash flow report for
25 NHC for the period covering the inception of the receivership through November 30, 2018. This
26 report reflects a summary of disbursements and collections made by NHC during this period.
27
28

CONCLUSION

The Receiver has submitted this report in compliance with the Receivership Court's instructions for a status report on NHC. The Receiver requests that the Court approve this Thirteenth Status Report and the actions taken by the Receiver.

DATED this 7th day of January 2019.

Respectfully submitted:

Barbara D. Richardson, Commissioner of Insurance of the State of Nevada, in her Official Capacity as Statutory Receiver of Delinquent Domestic Insurer

By: /s/ CANTILO & BENNETT, L.L.P.
Special Deputy Receiver
By Its Authorized Representative
Patrick H. Cantilo

Respectfully submitted by:

/s/ Eric W. Swanis
MARK E. FERRARIO, ESQ.
Nevada Bar No. 1625
ERIC W. SWANIS, ESQ.
Nevada Bar No. 6840
GREENBERG TRAURIG, LLP
10845 Griffith Peak Drive, Suite 600
Las Vegas, Nevada 89135
Telephone: (702) 792-3773
Facsimile: (702) 792-9002
Emails: ferrariom@gtlaw.com
swanise@gtlaw.com

*Counsel for Barbara D. Richardson,
Commissioner of Insurance,
as the Permanent Receiver for
Nevada Health CO-OP*

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that, on the 7th day of January 2019, and pursuant to NEFCR 9, NRCP 5(b), and EDCR 7.26, I served this **THIRTEENTH STATUS REPORT** on all parties receiving service in this action through electronic transmission via this Court's electronic filing system to:

**E-Service Master List
For Case**

State of Nevada, ex rel. Commissioner of Insurance, Plaintiff(s) vs. Nevada Health CO-OP, Defendant(s)

Attorney General's Office	
Contact	Email
Joanna Grigoriev	jgrigoriev@ag.nv.gov
Marilyn Millam	mmillam@ag.nv.gov
Richard Paili Yien	ryien@ag.nv.gov
Brownstein Hyatt Farber Schreck	
Contact	Email
Bryce C. Loveland	bcloveland@bhfs.com
Brownstein Hyatt Farber Schreck, LLP	
Contact	Email
Christopher Humes, Esq.	chumes@bhfs.com
Ebony Davis	edavis@bhfs.com
Cantilo and Bennett LLP	
Contact	Email
Arati Bhattacharya	abhattacharya@cb-firm.com
Josh O. Lively	jolively@cb-firm.com
Kristen W. Johnson	kwjohnson@cb-firm.com
Mark F. Bennett	mfbenett@cb-firm.com
Patrick H. Cantilo	phcantilo@cb-firm.com
Service	Service@cb-firm.com
Division of Insurance	
Contact	Email
Felecia Casci	fcasci@doi.nv.gov
Greenberg Traurig, LLP	
Contact	Email
7132 Andrea Rosehill	rosehilla@gtlaw.com
7368 Sandy Jackson	jacksonsa@gtlaw.com
Eric W. Swanis	SwanisE@gtlaw.com
EWS Eric Swanis	swanise@gtlaw.com
IOM Mark Ferrario	lvitdock@gtlaw.com
LVGTDocketing	lvitdock@gtlaw.com
Law Offices of Stephenson, Acquisto & Colman, Inc.	
Contact	Email
Barry Sullivan	bsullivan@sacfirm.com
Reception	reception@sacfirm.com
Richard Harris Law Firm	
Contact	Email
Kristina Weller Esq	Kristina@richardharrislaw.com

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

Ridge Portelli	Ridge@richardharrislaw.com
Senior Deputy Attorney General	
Contact	Email
Joanna N. Grigoriev	jgrigoriev@ag.nv.gov
US Department of Health and Human Services	
Contact	Email
Leslie Stafford	Leslie.Stafford@HHS.GOV
US Department of Justice	
Contact	Email
Serena Orloff	Serena.M.Orloff@usdoj.gov
Terrance A. Mebane	Terrance.A.Mebane@usdoj.gov

/s/ Andrea Lee Rosehill
An employee of Greenberg Traurig, LLP

EXHIBIT “1”

CANTILO & BENNETT, L.L.P.

ATTORNEYS & COUNSELORS
*A Texas Registered Limited Liability Partnership
Comprised of Professional Corporations*

11401 Century Oaks Terrace
Suite 300

Telephone: (512) 478-6000

Austin, Texas 78758
www.cb-firm.com

Facsimile: (512) 404-6550

July 24, 2018

BILL SUMMARY

70750 Nevada Health Co-Op ("NHC")

April 1, 2018 - April 30, 2018

<u>Matter No. and Description</u>	<u>Invoice Number</u>	<u>Fees</u>	<u>Costs</u>	<u>Total</u>
April 2018	22678- 22688	\$136,547.50	\$ 9,873.47	\$146,420.97
Totals (1)		\$136,547.50	\$ 9,873.47	\$146,420.97

Cantilo & Bennett, L.L.P.

NEVADA HEALTH CO-OP
TIMEKEEPER SUMMARY REPORT
4/1/18 - 4/30/18

		Billable Hours	Billable Rate	April 2018 Billing
1	Timekeeper - Patrick H. Cantilo	30.50	\$450.00	\$13,725.00
2	Timekeeper - Mark F. Bennett	106.75	\$375.00	\$40,031.25
3	Timekeeper - Kristen W. Johnson	138.70	\$175.00	\$24,272.50
4	Timekeeper - Josh O. Lively	123.50	\$175.00	\$21,612.50
5	Timekeeper - J. Alex Martin	2.50	\$175.00	\$437.50
6	Timekeeper - Jose M. Rangel	0.00	\$300.00	\$0.00
7	Timekeeper - Arati Bhattacharya	107.00	\$200.00	\$21,400.00
8	Timekeeper - Law Clerks	4.50	\$85.00	\$382.50
9	Timekeeper - Isaiah Samaniego	142.75	\$100.00	\$14,275.00
10	TimeKeeper - Pierre Riou	0.30	\$225.00	\$67.50
11	TimeKeeper - Jeffrey L. Collins	2.75	\$125.00	\$343.75
	GRAND TOTAL	659.25		\$136,547.50

Client ID 70750
Work Date 4/1/18:04/30/2018

TimeKeeper		Hours	Fees	NC Hours	NC Fees
MFB	MARK F. BENNETT				
70750002	Legal	2.60	975.00	0.00	0.00
70750004	Financial Matters	3.20	1,200.00	0.00	0.00
70750007	Member Issues	1.80	675.00	0.00	0.00
70750008	Company Administration	8.20	3,075.00	0.00	0.00
70750010	CMS	1.95	731.25	0.00	0.00
70750100	Asset Recovery	88.50	33,187.50	0.00	0.00
70750102	NHC vs. CMS Litigation	0.50	187.50	0.00	0.00
	Sub Total (MFB)	106.75	40,031.25	0.00	0.00*
ABS	ARATI BHATTACHARYA				
70750001	Takeover Administration	107.00	21,400.00	0.00	0.00
	Sub Total (ABS)	107.00	21,400.00	0.00	0.00*
PHC	PATRICK H. CANTILO				
70750100	Asset Recovery	30.00	13,500.00	0.00	0.00
70750102	NHC vs. CMS Litigation	0.50	225.00	0.00	0.00
	Sub Total (PHC)	30.50	13,725.00	0.00	0.00*
JLC	JEFFREY L. COLLINS				
	Sub Total (JLC)	2.75	343.75	0.00	0.00*
DRC	DOUGLAS R. COONFIELD				
70750000	General	0.20	17.00	0.00	0.00
70750001	Takeover Administration	4.30	365.50	0.00	0.00
	Sub Total (DRC)	4.50	382.50	0.00	0.00*
KWJ	KRISTEN W. JOHNSON				
70750100	Asset Recovery	117.70	20,597.50	0.00	0.00
	Sub Total (KWJ)	21.00	3,675.00	0.00	0.00
		138.70	24,272.50	0.00	0.00*
JOL	JOSHUA O. LIVELY				
	Sub Total (JOL)	123.50	21,612.50	0.00	0.00
		123.50	21,612.50	0.00	0.00*
JAM	JAMES A. MARTIN				
70750002	Legal	2.50	437.50	0.00	0.00
	Sub Total (JAM)	2.50	437.50	0.00	0.00*
PJR	PIERRE J. RIOU				
	Sub Total (PJR)	0.30	67.50	0.00	0.00
		0.30	67.50	0.00	0.00*
IXS	ISAIAH SAMANIEGO				
70750008	Company Administration	142.75	14,275.00	0.00	0.00
	Sub Total (IXS)	142.75	14,275.00	0.00	0.00*
Grand Total		659.25	136,547.50	0.00	0.00

Staff ID	Cost Code	Units	Amount	Write Down	Total
	BM1A BUSINESS MEALS	0.00	1,296.00	0.00	1,296.00
	PK1A PARKING	0.00	344.50	0.00	344.50
	PO1E POSTAGE	0.00	15.04	0.00	15.04
	SU1A SUPPLIES	0.00	23.06	0.00	23.06
	TA1A TRAVEL-AIRFARE	0.00	3,433.03	0.00	3,433.03
	TE1A TRANSPORTATION EXPENSE	0.00	1,113.18	0.00	1,113.18
	TH1A TRAVEL-HOTEL	0.00	2,010.09	0.00	2,010.09
	TL2E TELEPHONE	0.00	1,638.57	0.00	1,638.57
	Sub Total ()	0.00	9,873.47	0.00	9,873.47
	Grand Total	0.00	9,873.47	0.00	9,873.47

CANTILO & BENNETT, L.L.P.

ATTORNEYS & COUNSELORS
*A Texas Registered Limited Liability Partnership
Comprised of Professional Corporations*

11401 Century Oaks Terrace
Suite 300

Telephone: (512) 478-6000

Austin, Texas 78758
www.cb-firm.com

Facsimile: (512) 404-6550

August 13, 2018

BILL SUMMARY

70750 Nevada Health Co-Op ("NHC")

May1, 2018 - May 31, 2018

<u>Matter No. and Description</u>	<u>Invoice Number</u>	<u>Fees</u>	<u>Costs</u>	<u>Total</u>
May 2018	22720- 22731	\$110,836.25	\$ 8,454.62	\$119,290.87
Totals (1)		\$110,836.25	\$ 8,454.62	\$119,290.87

Cantilo & Bennett, L.L.P.

NEVADA HEALTH CO-OP
TIMEKEEPER SUMMARY REPORT
5/1/18 - 5/31/18

		Billable Hours	Billable Rate	May 2018 Billing
1	Timekeeper - Patrick H. Cantilo	13.30	\$450.00	\$5,985.00
2	Timekeeper - Mark F. Bennett	92.65	\$375.00	\$34,743.75
3	Timekeeper - Kristen W. Johnson	147.20	\$175.00	\$25,760.00
4	Timekeeper - Josh O. Lively	118.00	\$175.00	\$20,650.00
5	Timekeeper - J. Alex Martin	8.25	\$175.00	\$1,443.75
6	Timekeeper - Jose M. Rangel	0.00	\$300.00	\$0.00
7	Timekeeper - Arati Bhattacharya	91.80	\$200.00	\$18,360.00
8	Timekeeper - Law Clerks	0.00	\$85.00	\$0.00
9	Timekeeper - Isaiah Samaniego	35.50	\$100.00	\$3,550.00
10	TimeKeeper - Pierre Riou	0.00	\$225.00	\$0.00
11	TimeKeeper - Jeffrey L. Collins	2.75	\$125.00	\$343.75
	GRAND TOTAL	509.45		\$110,836.25

Client ID 70750
Work Date 5/1/18:05/31/2018

TimeKeeper		Hours	Fees	NC Hours	NC Fees
MFB	MARK F. BENNETT				
70750002	Legal	1.25	468.75	0.00	0.00
70750003	Claims	0.25	93.75	0.00	0.00
70750004	Financial Matters	9.00	3,375.00	0.00	0.00
70750006	Provider Issues	0.70	262.50	0.00	0.00
70750007	Member Issues	1.70	637.50	0.00	0.00
70750008	Company Administration	7.00	2,625.00	0.00	0.00
70750100	Asset Recovery	72.30	27,112.50	0.00	0.00
70750102	NHC vs. CMS Litigation	0.45	168.75	0.00	0.00
	Sub Total (MFB)	92.65	34,743.75	0.00	0.00*
ABS	ARATI BHATTACHARYA				
70750001	Takeover Administration	91.80	18,360.00	0.00	0.00
	Sub Total (ABS)	91.80	18,360.00	0.00	0.00*
PHC	PATRICK H. CANTILO				
70750010	CMS	0.80	360.00	0.00	0.00
70750100	Asset Recovery	6.50	2,925.00	0.00	0.00
70750102	NHC vs. CMS Litigation	6.00	2,700.00	0.00	0.00
	Sub Total (PHC)	13.30	5,985.00	0.00	0.00*
JLC	JEFFREY L. COLLINS				
	Sub Total (JLC)	2.75	343.75	0.00	0.00
		2.75	343.75	0.00	0.00*
KWJ	KRISTEN W. JOHNSON				
70750001	Takeover Administration	77.70	13,597.50	0.00	0.00
70750100	Asset Recovery	69.50	12,162.50	0.00	0.00
	Sub Total (KWJ)	147.20	25,760.00	0.00	0.00*
JOL	JOSHUA O. LIVELY				
	Sub Total (JOL)	118.00	20,650.00	0.00	0.00
		118.00	20,650.00	0.00	0.00*
JAM	JAMES A. MARTIN				
70750002	Legal	8.25	1,443.75	0.00	0.00
	Sub Total (JAM)	8.25	1,443.75	0.00	0.00*
IXS	ISAIAH SAMANIEGO				
70750008	Company Administration	35.50	3,550.00	0.00	0.00
	Sub Total (IXS)	35.50	3,550.00	0.00	0.00*
Grand Total		509.45	110,836.25	0.00	0.00

Work Date 05/01/2018:05/31/2018
Client ID 70750

Staff ID	Cost Code	Units	Amount	Write Down	Total
	BM1A BUSINESS MEALS	0.00	1,152.00	0.00	1,152.00
	FD1A FEDERAL EXPRESS	0.00	606.10	0.00	606.10
	PK1A PARKING	0.00	267.92	0.00	267.92
	PO1E POSTAGE	0.00	18.85	0.00	18.85
	TA1A TRAVEL-AIRFARE	0.00	2,187.63	0.00	2,187.63
	TE1A TRANSPORTATION EXPENSE	0.00	845.81	0.00	845.81
	TH1A TRAVEL-HOTEL	0.00	1,725.95	0.00	1,725.95
	WL1A WESTLAW	0.00	97.02	0.00	97.02
	WL1E WESTLAW	0.00	223.30	0.00	223.30
	Sub Total ()	0.00	7,124.58	0.00	7,124.58
	Grand Total	0.00	7,124.58	0.00	7,124.58

CANTILO & BENNETT, L.L.P.

ATTORNEYS & COUNSELORS
*A Texas Registered Limited Liability Partnership
Comprised of Professional Corporations*

11401 Century Oaks Terrace
Suite 300

Telephone: (512) 478-6000

Austin, Texas 78758
www.cb-firm.com

Facsimile: (512) 404-6550

August 23, 2018

BILL SUMMARY

70750 Nevada Health Co-Op ("NHC")

June 1, 2018 - June 30, 2018

Matter No. and Description	Invoice Number	Fees	Costs	Total
June 2018	22749- 22751	\$119,717.50	\$ 7,773.70	\$127,491.20
Totals (1)		\$119,717.50	\$ 7,773.70	\$127,491.20

Cantilo & Bennett, L.L.P.

**NEVADA HEALTH CO-OP
TIMEKEEPER SUMMARY REPORT
6/1/18 - 6/30/18**

		Billable Hours	Billable Rate	June 2018 Billing
1	Timekeeper - Patrick H. Cantilo	12.80	\$450.00	\$5,760.00
2	Timekeeper - Mark F. Bennett	112.00	\$375.00	\$42,000.00
3	Timekeeper - Kristen W. Johnson	137.50	\$175.00	\$24,062.50
4	Timekeeper - Josh O. Lively	144.75	\$175.00	\$25,331.25
5	Timekeeper - J. Alex Martin	6.50	\$175.00	\$1,137.50
6	Timekeeper - Jose M. Rangel	0.00	\$300.00	\$0.00
7	Timekeeper - Arati Bhattacharya	6.20	\$200.00	\$1,240.00
8	Timekeeper - Law Clerks	0.00	\$85.00	\$0.00
9	Timekeeper - Isaiah Samaniego	119.25	\$100.00	\$11,925.00
10	TimeKeeper - Pierre Riou	33.80	\$225.00	\$7,605.00
11	TimeKeeper - Jeffrey L. Collins	5.25	\$125.00	\$656.25
	GRAND TOTAL	578.05		\$119,717.50

Client ID 70750
Work Date 6/1/2018:06/30/2018

TimeKeeper		Hours	Fees	NC Hours	NC Fees
MFB	MARK F. BENNETT				
70750002	Legal	9.50	3,562.50	0.00	0.00
70750004	Financial Matters	10.45	3,918.75	0.00	0.00
70750007	Member Issues	4.30	1,612.50	0.00	0.00
70750008	Company Administration	2.25	843.75	0.00	0.00
70750100	Asset Recovery	82.00	30,750.00	0.00	0.00
70750102	NHC vs. CMS Litigation	3.50	1,312.50	0.00	0.00
	Sub Total (MFB)	112.00	42,000.00	0.00	0.00*
ABS	ARATI BHATTACHARYA				
70750001	Takeover Administration	6.20	1,240.00	0.00	0.00
	Sub Total (ABS)	6.20	1,240.00	0.00	0.00*
PHC	PATRICK H. CANTILO				
70750003	Claims	0.30	135.00	0.00	0.00
70750100	Asset Recovery	9.00	4,050.00	0.00	0.00
70750102	NHC vs. CMS Litigation	3.50	1,575.00	0.00	0.00
	Sub Total (PHC)	12.80	5,760.00	0.00	0.00*
JLC	JEFFREY L. COLLINS				
	Sub Total (JLC)	5.25	656.25	0.00	0.00
		5.25	656.25	0.00	0.00*
KWJ	KRISTEN W. JOHNSON				
70750001	Takeover Administration	41.80	7,315.00	0.00	0.00
70750100	Asset Recovery	95.70	16,747.50	0.00	0.00
	Sub Total (KWJ)	137.50	24,062.50	0.00	0.00*
JOL	JOSHUA O. LIVELY				
70750001	Takeover Administration	20.50	3,587.50	0.00	0.00
70750004	Financial Matters	2.00	350.00	0.00	0.00
70750100	Asset Recovery	122.25	21,393.75	0.00	0.00
	Sub Total (JOL)	144.75	25,331.25	0.00	0.00*
JAM	JAMES A. MARTIN				
	Sub Total (JAM)	6.50	1,137.50	0.00	0.00
		6.50	1,137.50	0.00	0.00*
PJR	PIERRE J. RIOU				
70750002	Legal	7.40	1,665.00	0.00	0.00
70750102	NHC vs. CMS Litigation	26.40	5,940.00	0.00	0.00
	Sub Total (PJR)	33.80	7,605.00	0.00	0.00*
IXS	ISAIAH SAMANIEGO				
70750008	Company Administration	119.25	11,925.00	0.00	0.00
	Sub Total (IXS)	119.25	11,925.00	0.00	0.00*
Grand Total		578.05	119,717.50	0.00	0.00

Work Date 06/01/2018:06/30/2018
Client ID 70750

Staff ID	Cost Code	Units	Amount	Write Down	Total
	BM1A BUSINESS MEALS	0.00	1,184.00	0.00	1,184.00
	MT1A MISCELLANEOUS	0.00	85.50	0.00	85.50
	PK1A PARKING	0.00	300.00	0.00	300.00
	PO1E POSTAGE	0.00	17.60	0.00	17.60
	TA1A TRAVEL-AIRFARE	0.00	1,797.26	0.00	1,797.26
	TE1A TRANSPORTATION EXPENSE	0.00	1,044.75	0.00	1,044.75
	TH1A TRAVEL-HOTEL	0.00	1,907.98	0.00	1,907.98
	TL2E TELEPHONE	0.00	1,436.61	0.00	1,436.61
	Sub Total ()	0.00	7,773.70	0.00	7,773.70
	Grand Total	0.00	7,773.70	0.00	7,773.70

CANTILO & BENNETT, L.L.P.

ATTORNEYS & COUNSELORS
*A Texas Registered Limited Liability Partnership
Comprised of Professional Corporations*

11401 Century Oaks Terrace
Suite 300

Telephone: (512) 478-6000

Austin, Texas 78758
www.cb-firm.com

Facsimile: (512) 404-6550

September 7, 2018

BILL SUMMARY

70750 Nevada Health Co-Op ("NHC")

July 1, 2018 - July 31, 2018

Matter No. and Description	Invoice Number	Fees	Costs	Total
July 2018	22768- 22778	\$ 72,390.00	\$ 3,687.92	\$ 76,077.92
Totals (1)		\$ 72,390.00	\$ 3,687.92	\$ 76,077.92

Cantilo & Bennett, L.L.P.

**NEVADA HEALTH CO-OP
TIMEKEEPER SUMMARY REPORT
7/1/18 - 7/31/18**

		Billable Hours	Billable Rate	July 2018 Billing
1	Timekeeper - Patrick H. Cantilo	11.60	\$450.00	\$5,220.00
2	Timekeeper - Mark F. Bennett	72.15	\$375.00	\$27,056.25
3	Timekeeper - Kristen W. Johnson	129.20	\$175.00	\$22,610.00
4	Timekeeper - Josh O. Lively	65.50	\$175.00	\$11,462.50
5	Timekeeper - J. Alex Martin	0.00	\$175.00	\$0.00
6	Timekeeper - Jose M. Rangel	0.00	\$300.00	\$0.00
7	Timekeeper - Arati Bhattacharya	0.00	\$200.00	\$0.00
8	Timekeeper - Law Clerks	0.00	\$85.00	\$0.00
9	Timekeeper - Isaiah Samaniego	50.50	\$100.00	\$5,050.00
10	TimeKeeper - Pierre Riou	2.60	\$225.00	\$585.00
11	TimeKeeper - Jeffrey L. Collins	3.25	\$125.00	\$406.25
	GRAND TOTAL	334.80		\$72,390.00

Client ID 70750
Work Date 7/1/18:07/31/2018

TimeKeeper		Hours	Fees	NC Hours	NC Fees
MFB	MARK F. BENNETT				
70750002	Legal	3.10	1,162.50	0.00	0.00
70750004	Financial Matters	5.30	1,987.50	0.00	0.00
70750007	Member Issues	8.05	3,018.75	0.00	0.00
70750008	Company Administration	5.95	2,231.25	0.00	0.00
70750010	CMS	1.30	487.50	0.00	0.00
70750100	Asset Recovery	45.50	17,062.50	0.00	0.00
70750102	NHC vs. CMS Litigation	2.95	1,106.25	0.00	0.00
	Sub Total (MFB)	72.15	27,056.25	0.00	0.00*
PHC	PATRICK H. CANTILO				
70750100	Asset Recovery	9.60	4,320.00	0.00	0.00
70750102	NHC vs. CMS Litigation	2.00	900.00	0.00	0.00
	Sub Total (PHC)	11.60	5,220.00	0.00	0.00*
JLC	JEFFREY L. COLLINS				
	Sub Total (JLC)	3.25	406.25	0.00	0.00
		3.25	406.25	0.00	0.00*
KWJ	KRISTEN W. JOHNSON				
70750001	Takeover Administration	69.30	12,127.50	0.00	0.00
70750003	Claims	3.50	612.50	0.00	0.00
70750004	Financial Matters	1.50	262.50	0.00	0.00
70750007	Member Issues	1.00	175.00	0.00	0.00
70750100	Asset Recovery	53.90	9,432.50	0.00	0.00
	Sub Total (KWJ)	129.20	22,610.00	0.00	0.00*
JOL	JOSHUA O. LIVELY				
	Sub Total (JOL)	65.50	11,462.50	0.00	0.00
		65.50	11,462.50	0.00	0.00*
PJR	PIERRE J. RIOU				
70750002	Legal	2.60	585.00	0.00	0.00
	Sub Total (PJR)	2.60	585.00	0.00	0.00*
IXS	ISAIAH SAMANIEGO				
70750008	Company Administration	50.50	5,050.00	0.00	0.00
	Sub Total (IXS)	50.50	5,050.00	0.00	0.00*
Grand Total		334.80	72,390.00	0.00	0.00

Work Date 07/01/2018:07/31/2018
Client ID 70750

Staff ID	Cost Code	Units	Amount	Write Down	Total
	BM1A BUSINESS MEALS	0.00	480.00	0.00	480.00
	PK1A PARKING	0.00	134.00	0.00	134.00
	PO1E POSTAGE	0.00	15.60	0.00	15.60
	SU1A SUPPLIES	0.00	228.33	0.00	228.33
	TA1A TRAVEL-AIRFARE	0.00	702.43	0.00	702.43
	TE1A TRANSPORTATION EXPENSE	0.00	546.93	0.00	546.93
	TH1A TRAVEL-HOTEL	0.00	711.93	0.00	711.93
	TL2E TELEPHONE	0.00	868.70	0.00	868.70
	Sub Total ()	0.00	3,687.92	0.00	3,687.92
	Grand Total	0.00	3,687.92	0.00	3,687.92

CANTILO & BENNETT, L.L.P.

ATTORNEYS & COUNSELORS
*A Texas Registered Limited Liability Partnership
Comprised of Professional Corporations*

11401 Century Oaks Terrace

Suite 300

Telephone: (512) 478-6000

Austin, Texas 78758

www.cb-firm.com

Facsimile: (512) 404-6550

October 18, 2018

BILL SUMMARY

70750 Nevada Health Co-Op ("NHC")

August 1, 2018 - August 31, 2018

<u>Matter No. and Description</u>	<u>Invoice Number</u>	<u>Fees</u>	<u>Costs</u>	<u>Total</u>
August 2018	22854- 22864	\$ 99,696.25	\$ 5,359.73	\$105,055.98
Totals (1)		\$ 99,696.25	\$ 5,359.73	\$ 105,055.98

Cantilo & Bennett, L.L.P.

**NEVADA HEALTH CO-OP
TIMEKEEPER SUMMARY REPORT
8/1/18 - 8/31/18**

		Billable Hours	Billable Rate	August 2018 Billing
1	Timekeeper - Patrick H. Cantilo	15.60	\$450.00	\$7,020.00
2	Timekeeper - Mark F. Bennett	63.70	\$375.00	\$23,887.50
3	Timekeeper - Kristen W. Johnson	122.70	\$175.00	\$21,472.50
4	Timekeeper - Josh O. Lively	171.50	\$175.00	\$30,012.50
5	Timekeeper - J. Alex Martin	0.00	\$175.00	\$0.00
6	Timekeeper - Jose M. Rangel	0.00	\$300.00	\$0.00
7	Timekeeper - Arati Bhattacharya	1.10	\$200.00	\$220.00
8	Timekeeper - Law Clerks	0.00	\$85.00	\$0.00
9	Timekeeper - Isaiah Samaniego	107.50	\$100.00	\$10,750.00
10	TimeKeeper - Pierre Riou	26.90	\$225.00	\$6,052.50
11	TimeKeeper - Jeffrey L. Collins	2.25	\$125.00	\$281.25
	GRAND TOTAL	511.25		\$99,696.25

Client ID 70750
Work Date 8/1/18:8/31/18

TimeKeeper		Hours	Fees	NC Hours	NC Fees
MFB MARK F. BENNETT					
70750001	Takeover Administration	2.25	843.75	0.00	0.00
70750002	Legal	0.75	281.25	0.00	0.00
70750004	Financial Matters	7.50	2,812.50	0.00	0.00
70750007	Member Issues	0.75	281.25	0.00	0.00
70750008	Company Administration	6.90	2,587.50	0.00	0.00
70750010	CMS	0.55	206.25	0.00	0.00
70750100	Asset Recovery	31.25	11,718.75	0.00	0.00
70750102	NHC vs. CMS Litigation	13.75	5,156.25	0.00	0.00
	Sub Total (MFB)	63.70	23,887.50	0.00	0.00*
ABS ARATI BHATTACHARYA					
70750001	Takeover Administration	1.10	220.00	0.00	0.00
	Sub Total (ABS)	1.10	220.00	0.00	0.00*
PHC PATRICK H. CANTILO					
70750004	Financial Matters	0.80	360.00	0.00	0.00
70750100	Asset Recovery	13.75	6,187.50	0.00	0.00
70750102	NHC vs. CMS Litigation	1.05	472.50	0.00	0.00
	Sub Total (PHC)	15.60	7,020.00	0.00	0.00*
JLC JEFFREY L. COLLINS					
70750001	Takeover Administration	0.25	31.25	0.00	0.00
70750102	NHC vs. CMS Litigation	2.00	250.00	0.00	0.00
	Sub Total (JLC)	2.25	281.25	0.00	0.00*
KWJ KRISTEN W. JOHNSON					
70750001	Takeover Administration	26.50	4,637.50	0.00	0.00
70750003	Claims	40.60	7,105.00	0.00	0.00
70750004	Financial Matters	3.80	665.00	0.00	0.00
70750006	Provider Issues	23.20	4,060.00	0.00	0.00
70750007	Member Issues	6.30	1,102.50	0.00	0.00
70750100	Asset Recovery	19.30	3,377.50	0.00	0.00
70750102	NHC vs. CMS Litigation	3.00	525.00	0.00	0.00
	Sub Total (KWJ)	122.70	21,472.50	0.00	0.00*
JOL JOSHUA O. LIVELY					
70750008	Company Administration	0.50	87.50	0.00	0.00
70750100	Asset Recovery	171.00	29,925.00	0.00	0.00
	Sub Total (JOL)	171.50	30,012.50	0.00	0.00*
PJR PIERRE J. RIOU					
70750002	Legal	2.70	607.50	0.00	0.00
70750102	NHC vs. CMS Litigation	24.20	5,445.00	0.00	0.00
	Sub Total (PJR)	26.90	6,052.50	0.00	0.00*
IXS ISAAH SAMANIEGO					
70750008	Company Administration	33.00	3,300.00	0.00	0.00
70750100	Asset Recovery	74.50	7,450.00	0.00	0.00
	Sub Total (IXS)	107.50	10,750.00	0.00	0.00*
Grand Total		511.25	99,696.25	0.00	0.00

Work Date 08/01/2018:08/31/2018
Client ID 70750

Staff ID	Cost Code	Units	Amount	Write Down	Total
	BM1A BUSINESS MEALS	0.00	816.00	0.00	816.00
	MT1A MISCELLANEOUS	0.00	50.00	0.00	50.00
	PK1A PARKING	0.00	240.50	0.00	240.50
	PO1E POSTAGE	0.00	14.78	0.00	14.78
	TA1A TRAVEL-AIRFARE	0.00	1,020.50	0.00	1,020.50
	TE1A TRANSPORTATION EXPENSE	0.00	780.42	0.00	780.42
	TH1A TRAVEL-HOTEL	0.00	1,241.17	0.00	1,241.17
	TL2E TELEPHONE	0.00	1,196.36	0.00	1,196.36
	Sub Total ()	0.00	5,359.73	0.00	5,359.73
	Grand Total	0.00	5,359.73	0.00	5,359.73

Invoice No. : 4852279
File No. : 170678.010100
Bill Date : August 18, 2018

Nevada Health Co-Op
Cantilo & Bennett, L.L.P.
c/o Mark F. Bennett, Esq.
11401 Century Oaks Terrace, Suite 300
Austin, TX 78758

INVOICE

Re: NHC in Receivership

Legal Services through July 31, 2018:

Total Fees: \$ 87,567.50

Expenses:

Filing Fees	28.00
Messenger/Courier Services	250.00
Off-site Printing and Copying	5.00

Charges

Total Expenses: \$ 283.00

Total Current Invoice: \$ 87,850.50

MEF:TKK
Tax ID: 13-3613083



Invoice No.: 4852280
File No.: 170678.010200
Bill Date: August 18, 2018

Nevada Health Co-Op
Cantilo & Bennett, L.L.P.
c/o Mark F. Bennett, Esq.
11401 Century Oaks Terrace, Suite 300
Austin, TX 78758

Attn: Barbara Richardson
Cantilo & Bennett

INVOICE

Re: Nevada Health Co-Op/adv. Yiming Wu

Legal Services through July 31, 2018:

Total Fees:	\$	142.50
Current Invoice:	\$	<u>142.50</u>

EWS:TKK
Tax ID: 13-3613083



Invoice No. : 4867673
File No. : 170678.010100
Bill Date : September 12, 2018

Nevada Health Co-Op
Cantilo & Bennett, L.L.P.
c/o Mark F. Bennett, Esq.
11401 Century Oaks Terrace, Suite 300
Austin, TX 78758

INVOICE

Re: NHC in Receivership

Legal Services through August 31, 2018:

Total Fees: \$ 107,234.50

Expenses:

Messenger/Courier Services
Parking Charges

158.50
24.00

Total Expenses: \$ 182.50

Total Current Invoice: \$ 107,417.00

MEF:TKK
Tax ID: 13-3613083

EXHIBIT “2”

NEVADA HEALTH CO-OP

Cash Flow Analysis

Oct 2015 - Nov 2018

Sources & Uses

Beginning Cash on October 1, 2015

\$ 5,352,417

SOURCES:

Premium Revenue	17,756,567
CSR Recoveries	2,347,121
Rx Rebates	-
Claims Overpayment Recoveries	718,963
PartnerRe 2014 Premium Refund	374,513
Traditional Reins Recoveries	787,352
FTR Reins Recoveries	735,747
Risk Corridor 2014	1,163,872
Federal Receivables Bridge Loan	-
Restricted Cash became Unrestricted	768,517
Other	539,236
TOTAL SOURCES:	\$25,191,889

USES:

Medical Claims Q4 2015 and Post 2015 Adj	(176,660)
Rx Claims Q4 2015	(7,599,195)
Risk Adjustment 2015	-
Medical PMPMs Q4	(43,967)
FTR Reinsurance Premium	(898,687)
Traditional Reins Premium Q4 2015	(547,319)
Premium Tax	(294,665)
Other Admin	(11,959,621)
9010 ACA Fee / 720 PCORI Fee	(161,242)
Professional Services	(7,588,235)

TOTAL USES:

(\$29,269,591)

Net cash increase for period

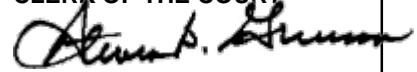
(\$4,077,702)

Ending Cash at end of November 30, 2018

\$ 1,274,715

TAB 25

TAB 25



SR

MARK E. FERRARIO, ESQ.
Nevada Bar No. 1625
ERIC W. SWANIS, ESQ.
Nevada Bar No. 6840
GREENBERG TRAURIG, LLP
10845 Griffith Peak Drive
Suite 600
Las Vegas, Nevada 89135
Telephone: (702) 792-3773
Facsimile: (702) 792-9002
Emails: ferrariom@gtlaw.com
swanise@gtlaw.com

*Counsel for Barbara D. Richardson,
Commissioner of Insurance,
as the Permanent Receiver for
Nevada Health CO-OP*

**IN THE EIGHTH JUDICIAL DISTRICT COURT
CLARK COUNTY, NEVADA**

STATE OF NEVADA, EX REL.)	Case No. A-15-725244-C
COMMISSIONER OF INSURANCE, IN HER)	
OFFICIAL CAPACITY AS STATUTORY)	Dept. No. 1
RECEIVER FOR DELINQUENT DOMESTIC)	
INSURER,)	
)	
Plaintiff,)	
)	
vs.)	
)	
NEVADA HEALTH CO-OP,)	
)	
Defendant.)	
)	
)	
)	

FOURTEENTH STATUS REPORT

COME NOW, Commissioner of Insurance Barbara D. Richardson in her capacity as Receiver of Nevada Health CO-OP ("NHC," or the "CO-OP"), and CANTILO & BENNETT, L.L.P., Special Deputy Receiver ("SDR" - SDR and the Commissioner as Receiver are referred to

collectively herein as “Receiver”) and file this Fourteenth Status Report in the above-captioned receivership.

I. INTRODUCTION AND HISTORICAL BACKGROUND

The CO-OP is a state-licensed health insurer, formed in 2012 as a Health Maintenance Organization (“HMO”), with a Certificate of Authority granted by the State of Nevada Division of Insurance effective January 2, 2013. NHC is an Internal Revenue Code 501(c)(29) Qualified Non-Profit Health Insurance Issuer, entitled to tax exemption by the Internal Revenue Service (“IRS”). NHC was formed under a provision of the Patient Protection and Affordable Care Act (“ACA”) providing for the formation of Consumer Operated and Oriented Plans. Having received from the Centers for Medicare and Medicaid Services (“CMS”) of the United States Department of Health and Human Services (“HHS”) a start-up loan of \$17,080,047, and a “solvency” loan of \$48,820,349, NHC was required to operate as a non-profit, consumer-driven health insurance issuer for the benefit of the public. The CO-OP’s primary business was to provide ACA-compliant health coverage to residents of Nevada, and it operated its business for the benefit of Nevadans within the state, save for certain arrangements to provide nationwide health coverage to Nevadans traveling outside the state in certain circumstances. NHC began selling products on and off the Silver State Health Insurance Exchange (the “Exchange”) on January 1, 2014. Its products include individual, small group, and large group managed care coverages.

On October 1, 2015, this Court issued its Order Appointing the Acting Insurance Commissioner, Amy L. Parks as Temporary Receiver of NHC Pending Further Orders of the Court and Granting Temporary Injunctive Relief Pursuant to NRS 696B.270 (the “Temporary Receivership Order”). Further, on October 14, 2015, the Receivership Court entered its Permanent Injunction and Order Appointing Commissioner as Permanent Receiver of Nevada Health CO-OP (the “Permanent Receivership Order”), appointing the law firm of CANTILO &

1 BENNETT, L.L.P. ("C&B") as SDR of NHC, in accordance with Chapter 696B of the Nevada
2 Revised Statutes.

3 Via a Notice of Substitution of Receiver dated April 6, 2016, Ms. Joanna N. Grigoriev
4 informed interested parties of the substitution of Commissioner Barbara D. Richardson, in place
5 and stead of former Acting Commissioner Amy L. Parks, as the Receiver of NHC. This
6 substitution of Receiver was subsequent to Commissioner Richardson's appointment as
7 Commissioner of Insurance for the State of Nevada.

8 This Court, through its Final Order Finding and Declaring Nevada Health CO-OP to be
9 Insolvent and Placing Nevada Health CO-OP into Liquidation (the "Final Order") dated
10 September 20, 2016, adjudged NHC to be insolvent on grounds that it is unable to meet
11 obligations as they mature. The Final Order also authorized the Receiver to liquidate the
12 business of NHC and wind up its ceased operations pursuant to applicable Nevada law. The
13 Receiver has since transitioned the receivership estate from rehabilitation to liquidation.

14 The Receiver continues to file quarterly status reports as ordered by this Court.

15 II. RECEIVERSHIP ADMINISTRATION

16 Receivership Administrative Services and Oversight

17 CANTILO & BENNETT, L.L.P., as SDR of NHC, manages the receivership estate and
18 conducts its affairs. PALOMAR FINANCIAL, LC ("Palomar"), an affiliate of the SDR, performs
19 administration, information technology, and other related services for the Receiver under the
20 supervision of the SDR. The Receiver has included an informational copy, as Exhibit 1 to this
21 Fourteenth Status Report, of the invoices either deferred or paid to the SDR and other
22 receivership consultants since the last status report to this Court.¹

23
24 ¹ The *in camera* materials are being submitted in a separate envelope that reflect paid or deferred
25 invoices. The Receiver has elected to defer certain administrative expenses until a later date when further assets
26 become available to the Receiver. The Receiver has included copies of all invoices that have been approved but
27 deferred as to the payment of fee amounts only.

Resolution of Outstanding Receivership Matters

Claims Adjudications

NHC has finalized and mailed the claims adjudications and applicable Notices of Claim Determination ("NCD") for healthcare claims previously submitted by providers. The total allowed amount of these claims is approximately \$33.7 million. The NCDs are similar in nature to the typical Explanation of Benefit or Explanation of Payment that members and providers received pre-receivership. However, the NCD contains legal notice of information pertaining to the receivership, including information concerning a claimant's right to an appeal hearing on a claim determination in the Receivership Court. Providers received notice of the amount that the SDR has approved to be paid for their claims, depending upon the availability of assets. Members also received notices, as their rights are impacted by the SDR's determination of the provider's claim and the amount of member responsibility (*i.e.*, copay, coinsurance, deductible) on each claim. The Receiver expects to be able to evaluate any appeals under the

Certain billings submitted to the Court are appropriate for *in camera* review (as opposed to being made part of a public filing). More particularly, and as discussed in further detail below, certain consultants in this matter are providing expert witness related services. As such, the billing entries relating thereto should be considered confidential and/or otherwise not subject to discovery.

In this regard, courts have held that the bills of legal counsel and experts may be withheld from legal discovery and are not subject to legal disclosure, as this information may provide indications or context concerning potential litigation strategy and the nature of the expert services being provided. *See, e.g., Avnet, Inc. v. Avara Technologies Inc.*, No. 2:13-cv-00929- GMN-PAL, 2014 WL 6882345, at *1 (D. Nev. Dec. 4, 2014) (finding that billing entries were privileged because they reveal a party's strategy and the nature of services provided); *Fed. Sav. & Loan Ins. Corp. v. Ferm*, 909 F.2d 372, 374-75 (9th Cir. 1990) (considering whether or not fee information revealed counsel's mental impressions concerning litigation strategy). Other courts that have addressed this issue have recognized that the "attorney-client privilege embraces attorney time, records and statements to the extent that they reveal litigation strategy and the nature of the services provided." *Real v. Cont'l Grp., Inc.*, 116 F.R.D. 211, 213 (N.D. Cal. 1986).

The *in-camera* review should apply not only to documentation concerning attorneys' fees, but it also extends to "details of work revealed in [an] expert's work description [which] would relate to tasks for which she [or he] was compensated[.]" a situation which is "analogous to protecting attorney-client privileged information contained in counsel's bills describing work performed." *See DaVita Healthcare Partners, Inc. v. United States*, 128 Fed. Cl. 584, 592-93 (2016); *see also Chaudhry v. Gallerizzo*, 174 F.3d 394, 402 (4th Cir. 1999) (recognizing that "correspondence, bills, ledgers, statements, and time records which also reveal the motive of the client in seeking representation, litigation strategy, or the specific nature of the services provided, such as researching particular areas of law," are protected from disclosure) (quoting *Clarke v. Am. Commerce Nat'l Bank*, 974 F.2d 127, 129 (9th Cir. 1992)).

1 Receivership Appeal Procedure (the “RAP”) approved previously by this Court. The total
2 allowed amount of the provider claims is subject to some change, depending upon the outcome
3 of provider appeals. The SDR is evaluating appeals as they are received and will attempt to
4 resolve them when possible without the need for a hearing. Once all appeal deadlines have
5 run, and all appeals have been reviewed by the SDR, the SDR will inform the Receivership
6 Court of any unresolved appeals so that a hearing or hearings may be set.

7 The Receiver has coordinated with those plan members who were reported to collection
8 agencies by healthcare providers and facilities, or who were being sought for payment based
9 on the receivership estate’s obligations. In cases where collection efforts have taken place in
10 violation of the Permanent Receivership Order, NHC staff members contact those providers
11 and any related collection agencies to inform them of the Permanent Receivership Order and
12 its moratorium on the payment of health claims. When necessary, the SDR has also sends
13 letters to such providers to advise them that their direct collection actions violate the Permanent
14 Receivership Order and may justify receivership remedies against them. The sending of NCDs
15 as discussed above has triggered some members to contact the SDR for help in these matters,
16 which the SDR has provided to the members.

17 ***CMS Receivables***

18 As explained in prior status reports, and throughout the pendency of the receivership,
19 the Receiver is working to resolve certain outstanding matters relating to the collection of
20 amounts due under the various federal receivables programs of which the CO-OP was a
21 participant, and which are administered primarily by CMS. Considering the size of these federal
22 receivables in relation to the CO-OP’s potential total liabilities, the receipt of these funds by the
23 receivership estate represents a key component of any future claim payments by NHC – as is
24 the legal determination of the government’s asserted right to be paid ahead of all other creditors
25 in the estate (including providers and members). CMS has maintained the position that any
26 monies deemed owed to NHC (and thus the receivership estate) are to be offset against the
27

1 amounts CMS asserts it is owed under the start-up loan awarded to NHC. To date, CMS has
2 offset approximately \$13.4 million against the start-up loan that, the Receiver maintains, should
3 have instead been paid to NHC. When the full amount of 2014 - 2015 risk corridors payments
4 (*i.e.*, not just the prorated amount²) are included in the total, NHC is owed over \$55 million by
5 CMS.

6 As of the date of filing of this Fourteenth Status Report, the Receiver asserts that the
7 CO-OP, according to the various formulae applicable to Qualified Health Plans under the ACA,
8 and notwithstanding prior attempts by CMS to offset these receivables against start-up loan
9 funds in contravention of Nevada's laws relating to the regulation of insurer solvency, is owed
10 over \$13.4M more in promised payments under various other CMS programs. The Receiver
11 reserves the right to revise, adjust, or otherwise restate her basis for the CMS Receivables
12 claims as new information is received and litigation progresses with CMS.

13 **Use of Third-Party Contractors as Part of Business Operations**

14 The Receiver utilizes the services of several third-party contractors that had been
15 engaged before commencement of the receivership, and some that were engaged after the
16 receivership commenced to assist in management of NHC's affairs. The Receiver has also
17 subsequently engaged the services of some third-party contractors (*i.e.*, Jacobson and ADP)
18 to perform administrative and support services to assist the administration of the Company.

19 The following is a list of independent contractors currently assisting the receivership:
20
21

22 ² Due to a shortfall in risk corridor collections, CMS asserts it can only pay a prorated percentage of
23 issuers' 2014 Risk Corridors payments and it will use all collections in subsequent years towards the 2014
24 payments (*i.e.*, they are unable to make payments for the subsequent years at all). DEP'T OF HEALTH & HUMAN
25 SERVICES & CENTERS FOR MEDICARE & MEDICAID SERVICES ("CMS"), CCIIO MEMORANDUM, RISK
26 CORRIDORS PAYMENT AND CHARGE AMOUNTS FOR THE 2015 BENEFIT YEAR (November 18, 2016)
(available at <https://www.cms.gov/CCIIO/Resources/Regulations-and-Guidance/Downloads/2015-RC-Issuer-level-Report-11-18-16-FINAL-v2.pdf>); CMS, CCIIO MEMORANDUM, RISK CORRIDORS PAYMENT AND
27 CHARGE AMOUNTS FOR THE 2016 BENEFIT YEAR (November 15, 2017) (available at
28 <https://www.cms.gov/CCIIO/Programs-and-Initiatives/Premium-Stabilization-Programs/Downloads/Risk-Corridors-Amounts-2016.pdf>).

Continuation of Action Against Various Professionals and Other Firms Who Performed Services for and on Behalf of NHC

On August 25, 2017, Counsel for the Receiver filed in Clark County District Court a complaint (Case No. A-17-760558-C in Department No. 18) against various persons, third-party vendors, and professional service firms which are alleged to have contributed to NHC's losses by, among other things, failing to adhere to applicable standards of professional care and requirements imposed by law, misrepresentation concerning quality and standard of care for services performed, and breaches of contract, duty, and implied covenants of good faith and fair dealing. The complaint names, among others, NHC's former actuaries, accountants, auditors, and providers of certain business operations and utilization review services, as well as those individuals who specifically performed, or who were in the role of supervising the performance of, those services. The Complaint also names several NHC former directors and executive management.

Via Plaintiff's Motion to Amend Complaint, filed on July 17, 2018, the Receiver sought an order granting leave to amend the August 25, 2017, complaint against certain of NHC's various directors, officers, and third-party contractors, citing the discovery of additional facts in support of assertions made in the first complaint, as well as the need to add a new defendant to the existing proceedings. This Motion to Amend Complaint was filed in judicial department number 16, in line with the terms of contemporaneous Notice of Department Reassignment assigning the proceedings to Judge Timothy C. Williams. The Motion to Amend Complaint was approved via an order entered on September 18, 2018.

Milliman filed its Motion to Compel Arbitration on November 6, 2017, a motion which was challenged by the December 11, 2017, filing of Plaintiff's Opposition to Milliman's Motion to Compel Arbitration. The hearing to address this issue was scheduled for December 12, 2017, but had been reset for a hearing on January 9, 2018. Milliman would again state its bases to compel arbitration of those matters raised in the instant litigation via a reply dated

1 January 3, 2018. This motion and related briefing were heard by Judge Kathleen Delaney on
2 January 9, 2018. The related Order Granting Milliman's Motion to Compel Arbitration, dated
3 March 12, 2018, held that a requirement to arbitrate in the pre-receivership agreements
4 between NHC and Milliman did apply to the Receiver's claims against Milliman. The Receiver
5 filed a Motion for Reconsideration of the Milliman arbitration ruling, dated March 29, 2018. The
6 Motion for Reconsideration sought review of the prior judgment compelling arbitration on
7 various grounds.

8 Via an Opposition to Plaintiff's Motion for Reconsideration filed April 16, 2018, Milliman
9 sought to challenge the Receiver's effort to avoid compelled arbitration, largely restating the
10 grounds set forth in Milliman's original November 6, 2017, Motion to Compel Arbitration. The
11 Receiver filed her Reply in Support of Motion for Reconsideration on April 24, 2018. On May 1,
12 2018, argument on the Motion for Reconsideration was heard by Judge Delaney, who
13 subsequently ordered the proceedings continued to May 29, 2018, and requested more briefing
14 from the parties on the most relevant legal questions underlying the Motion for Reconsideration.
15 The Receiver filed her Sur-Reply in Support of Motion for Reconsideration, elaborating on the
16 relevant choice-of-law and forum selection questions at issue in the dispute, dated June 29,
17 2018. Hearing was held on the Motion for Reconsideration before Judge Delaney on July 24,
18 2018. Through an order dated August 7, 2018, Judge Delaney denied Plaintiff's Motion for
19 Reconsideration of that Court's March 12, 2018, order granting Milliman's Motion to Compel
20 Arbitration.

21 The Receiver then determined it was necessary to file, and did file on December 17,
22 2018, a Petition under Nevada Rule of Appellate Procedure 21 for Writ of Mandamus in the
23 Supreme Court of the State of Nevada (the "Petition for Writ"). The Petition for Writ requests
24 that the Supreme Court of Nevada "issue a writ of mandamus directing the District Court to
25 exercise subject matter jurisdiction over the claims raised by Petitioner against Real Parties in
26 Interest." The Receiver determined it was necessary to file the Petition for Writ in order to both
27

1 protect the interests of the various creditors of the receivership estate, as well as to carry out
2 the purposes of the Nevada Insurance Code and other law applicable to the rehabilitation and
3 liquidation of insolvent insurers. The Petition for Writ asserts the Receiver's position that in
4 "determining that the Commissioner's claims [*i.e.*, against Milliman] must be resolved through
5 confidential arbitration, rather than litigated in the Court that has jurisdiction over the liquidation
6 of the delinquent insurer as provided by the Nevada Insurance Code, the District Court
7 manifestly abused its discretion." The Petition for Writ raises several legal issues of first
8 impression in Nevada, to include certain questions of statewide public importance concerning
9 the complex interaction between state and federal laws which may apply not only to this
10 litigation, but the entire receivership estate and plan for liquidation. In response, and on March
11 20, 2019, Milliman filed its Response of Real Parties in Interest to Petition for Writ of
12 Mandamus, asserting *inter alia* its rights to compel arbitration in this action. The Receiver is
13 carefully considering Milliman's Response and will submit a reply if determined necessary.

14 Millennium filed a Motion to Dismiss on October 26, 2017, and an opposition to such
15 motion was filed by the Receiver on December 18, 2017. The hearing on that Motion to Dismiss
16 was scheduled for December 12, 2017, but this was later rescheduled to January 9, 2018, on
17 stipulation of the parties, and then again rescheduled to be heard on January 16, 2018, by
18 another stipulation. Millennium restated its bases for dismissing several claims in the litigation
19 against it in its Reply in Support of its Motion to Dismiss dated January 9, 2018. The related
20 hearing on these matters was conducted by Judge Elizabeth Gonzalez on January 16, 2018,
21 who denied the Motion in all respects. In light of the Receiver's Amended Complaint in this
22 matter, Millennium filed, on October 16, 2018, its Answer to Amended Complaint, generally
23 denying "each and every, all and singular, the allegations and statements contained in the
24 amended complaint" and requesting "judgment that plaintiff take nothing by plaintiff's amended
25 complaint and that be dismissed with an award of its costs of suit." On February 14, 2019, both
26 the Receiver and Millennium, through counsel, filed their Joint Motion for Determination of
27

1 Good Faith Settlement by Plaintiff and Defendant Millennium Consulting Services, LLC on
2 Order Shortening Time, seeking among other things, a determination from the Court that the
3 settlement agreement dated August 10, 2018, by and between Millennium and the Receiver,
4 proposes a good faith settlement of the Receiver's claims, barring all claims for equitable
5 indemnity and/or contribution in connection with the settlement, and granting Rule 54(b)
6 certification upon a determination that there is no just reason for delay in confirming the
7 agreement. This motion was approved by the Court after hearing on March 19, 2019.

8 The six NHC former directors and officers named specifically in the Original Petition
9 joined together in filing their January 16, 2018, Motion to Dismiss, Alternatively for More Definite
10 Statement, seeking to have the Court dismiss all claims against them for intentional
11 misrepresentation and fraud, negligent misrepresentation, constructive fraud, unjust
12 enrichment, and civil conspiracy, on the basis that the Receiver had not sufficiently articulated
13 her claims under such causes of action in the Original Petition. Counsel for InsureMonkey and
14 Alex Rivlin filed a Limited Joinder to the aforementioned Motion to Dismiss on January 23,
15 2018, stating essentially similar grounds to justify a dismissal of the claims based on
16 "impermissibly vague allegations" relating to them. The hearing on this Motion and its related
17 matters was initially scheduled to occur on February 20, 2018, but was later rescheduled to
18 March 20, 2018, via a stipulation reached between the parties. As litigation has continued on
19 this Motion, the Court has granted several stipulations between the parties to reset the date of
20 the hearing, which was most recently scheduled for September 5, 2018. However, via a
21 Stipulation and Order to Withdraw dated August 15, 2018, the parties to the action agreed to
22 permit withdrawal of the Motion to Dismiss without prejudice, thus cancelling that hearing.

23 InsureMonkey and Mr. Rivlin filed their Motion for Summary Judgment and Declaratory
24 Relief on June 5, 2018, claiming that all the Receiver's tort claims against both InsureMonkey
25 and Alex Rivlin are time-barred pursuant to Nevada law and by private contract. Further,
26 InsureMonkey and Rivlin argue that certain contractual provisions limit any potential recovery
27

1 against them to twice the total expected value of fees paid by the CO-OP. On June 22, 2018,
2 the Receiver filed Plaintiff's Opposition to InsureMonkey, Inc. and Alex Rivlin's Motion for
3 Summary Judgment and Declaratory Relief, setting forth the legal and factual grounds for
4 rejecting InsureMonkey and Rivlin's position. A Reply to Plaintiff's Opposition to the Motion for
5 Summary Judgment and Declaratory Relief was filed as of July 10, 2018. A hearing on this
6 Motion before Judge Williams occurred on July 25, 2018, after which the Court ordered that
7 the Motion for Summary Judgment and Declaratory Relief be denied without prejudice, that
8 discovery be permitted on the assertions made in Plaintiff's complaint in this case. Following
9 this result, InsureMonkey elected, via the same Stipulation and Order to Withdraw by NHC's
10 former directors and officers averred to above, to withdraw its limited joinder to their Motion to
11 Dismiss, though reserving the right to re-file.

12 Subsequent to the approval of filing the Receiver's Amended Complaint, the
13 aforementioned directors and officers filed a renewed Motion to Dismiss, Alternatively for More
14 Definite Statement, dated October 5, 2018. This October 5, 2018, Motion to Dismiss was
15 formally joined by InsureMonkey and Alex Rivlin via a Joinder filed on October 15, 2018. These
16 renewed pleadings advanced similar arguments as in the earlier attempts to dismiss all or part
17 of the claims against NHC's former directors, officers, and certain vendors, and were
18 responded to by the Receiver via Oppositions filed on October 22, 2018, against the motion
19 made by the directors and officers, and on October 25, 2018, against the joinder filed by
20 InsureMonkey and Rivlin. Subsequent to an October 30, 2018, Reply in Support of Motion to
21 Dismiss First Amended Complaint filed by the former directors and officers of the CO-OP, the
22 Court in that matter ordered, in the November 6, 2018, hearing on such motions, that the
23 renewed Motion to Dismiss and the related Joinder were denied pursuant to Rule 12(b), without
24 impact as to future summary judgment relief being sought. The former directors and officers
25 of NHC filed their Answer to the Receiver's Amended Complaint on February 19, 2019.

The Receiver continues to conduct discovery with parties to the suit, producing and responding to requests as received. In service of this, and in coordination with the opposing parties and the Court in this matter through status check conferences on October 23, 2018, and November 2, 2018, the Receiver has noticed for deposition via an electronic filing dated December 14, 2018, thirteen different persons known or believed to have knowledge relevant to this case, these depositions to have taken place between January and March 2019. The Receiver has found it necessary to postpone or reschedule certain depositions as necessary in order to accommodate the personal and professional circumstances of some defendants but will continue the process of noticing and taking depositions until all necessary persons have been deposed, and this process being expected to continue for the next three months. The persons noticed for deposition in this manner include several former directors or officers of NHC, principals or responsible officers for several of the CO-OP's vendors, and other persons believed to have relevant personal knowledge of the underlying factual issues. As reported

1 before and throughout discovery, the prior-approved “ESI Protocol” governs certain aspects of
2 the discovery process in this suit, and specifically, the production and designation of documents
3 believed to be responsive evidence.

4 **Commencement of Action Against the United States in the Court of Federal Claims**

5 On November 8, 2018, the Receiver filed a Complaint in the United States Court of
6 Federal Claims (the “CFC Complaint”) against the United States for monetary amounts owed
7 to NHC under the Consumer Operated and Oriented Plan program organized pursuant to the
8 ACA. The Receiver determined that such litigation was necessary in order to advance the
9 interests of the receivership estate’s various creditors, and to protect and conserve assets that
10 rightfully belong to the estate.

11 The CFC Complaint prays for relief in the form of an award of damages and monetary
12 relief equal to the difference between the amount NHC actually received in payments under
13 Sections 1341, 1342, and 1343 of the ACA – the statutes which describe and enact the
14 transitional reinsurance, risk corridors, and risk adjustment receivables programs respectively
15 – and the amount NHC should have received under those laws. The CFC Complaint also
16 seeks an award of damages and monetary relief equal to the difference between what NHC
17 actually received in premium tax credits for 2015 under Section 1401 and the amount it should
18 have received. As well, the CFC Complaint seeks all other available relief under applicable
19 law, costs and attorney fees, and any such other and further relief as that Court deems just
20 and proper.

21 The CFC Complaint alleges that the United States, through its agents at HHS and CMS,
22 improperly offset payments owed to NHC with funds NHC allegedly owed pursuant to the terms
23 of the CO-OP start-up loan, in violation of the Nevada Permanent Receivership Order which
24 precludes self-help remedies by any creditor of the estate. The CFC Complaint also alleges
25 that the United States is in knowing violation of multiple ACA provisions which are money-
26 mandating and require the government to make such federal receivables payments. The CFC
27

1 Complaint argues that the actions of HHS/CMS constitute not only a breach of contract by
2 wrongful setoff, but also illegal exaction.

3 The United States, through a Motion to Dismiss the Complaint filed on March 7, 2019,
4 seeks to dismiss the CFC Complaint on the basis of, *inter alia*, prior precedent from the Federal
5 Circuit Court, the United States' claimed right to offset amounts owed to it against those
6 amounts owed to NHC under the ACA, and because the Receiver's argument that the United
7 States' decision to offset amounts owed does not amount to an illegal exaction. The Receiver
8 is carefully reviewing the arguments made and authorities cited by the United States attorneys
9 in this Motion, and the Receiver will respond in those proceedings as appropriate.

10 **Resolution of POCs, Provision of NCDs, Appeals**

11 The Receiver has implemented the POC process approved by this Court in its Final
12 Order and has already conducted general mailings and publication of necessary notices to
13 claimants and other interested parties.

14 The Claims Filing Deadline was April 28, 2017, and the SDR received 141 POCs. Many
15 of these are incomplete or unable to be adjudicated for various other reasons, and the SDR
16 has notified various claimants of claim deficiencies. After receiving no response to such
17 notices, the SDR has denied a number of the incomplete POCs.

18 It does not appear now that there will be sufficient assets to pay claims beyond those
19 assigned a Class B priority pursuant to NRS 696B.420(1)(b). The SDR has been finalizing and
20 mailing notices of claim determination for the Class B POCs, and this process is expected to
21 be completed in the near future. The SDR has received a number of POCs that should be
22 assigned to priority classes C through L, pursuant to NRS 696B.420(1)(c)-(l). In such
23 instances, the SDR will send claimants NCDs that determine the priority of their claims is no
24 higher than NRS § 696B.420(1)(c) ("Class C"), which determination will be subject to appeal
25 under the Receivership Appeal Procedure ("RAP"). To conserve the assets of the estate, and
26 per NRS696B.330(4), the SDR of NHC will refrain from reaching the merits of these claims until
27

1 such time it appears that assets will be available for distribution to that class. If additional
2 assets later become available for distribution to these claimants, the SDR will make a second
3 claim determination as to the merits of each claim and notify the claimants of such
4 determination.

5 **Current Receivership Assets**

6 The Receiver's evaluation of the assets and liabilities of the CO-OP is ongoing, and
7 adjusted periodically to accommodate new authorized payments, receipts, and transfers.
8 Below is an overview of some key asset matters thus far identified by the Receiver (other than
9 those already mentioned herein):

10 1. The unrestricted cash assets of the CO-OP have fluctuated with post-
11 receivership expenses and claim payments, as well as with the Receiver's receipt of member
12 premiums. The currently-available, unrestricted cash assets of the CO-OP as of February 28,
13 2019, were approximately \$734,471. The majority of NHC's currently available and liquid
14 assets have been invested in a bond mutual fund, with the remainder of such assets held in
15 bank deposits.

16 2. The financial information of NHC in this Fourteenth Status Report provides
17 estimates. NHC's financials may materially vary depending upon the estate's receipt of the
18 promised federal receivables payments under the various ACA programs described in this
19 report and future litigation recoverables. These figures will remain estimates until the estate
20 receives clearer indications from CMS and the federal government as to the amount and timing
21 of any federal payments or future appropriations, as well as the final disposition of CMS
22 receivable balances in which CMS has placed an administrative hold and asserted rights to
23 setoff, many of these matters being litigated currently.

24 3. The Receiver is enclosing, as Exhibit 2 attached hereto, a cash flow report for
25 NHC for the period covering the inception of the receivership through February 28, 2019. This
26 report reflects a summary of disbursements and collections made by NHC during this period.
27

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

CONCLUSION

The Receiver has submitted this report in compliance with the Receivership Court's instructions for a status report on NHC. The Receiver requests that the Court approve this Fourteenth Status Report and the actions taken by the Receiver.

DATED this 2nd day of April 2019.

Respectfully submitted:

Barbara D. Richardson, Commissioner of Insurance of the State of Nevada, in her Official Capacity as Statutory Receiver of Delinquent Domestic Insurer

By: /s/ CANTILO & BENNETT, L.L.P.
Special Deputy Receiver
By Its Authorized Representative
Patrick H. Cantilo

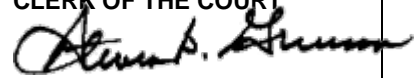
Respectfully submitted by:

MARK E. FERRARIO, ESQ.
Nevada Bar No. 1625
ERIC W. SWANIS, ESQ.
Nevada Bar No. 6840
GREENBERG TRAURIG, LLP
10845 Griffith Peak Drive
Suite 600
Las Vegas, Nevada 89135
Telephone: (702) 792-3773
Facsimile: (702) 792-9002
Emails: ferrariom@gtlaw.com
swanise@gtlaw.com

*Counsel for Barbara D. Richardson,
Commissioner of Insurance,
as the Permanent Receiver for
Nevada Health CO-OP*

TAB 26

TAB 26



ERR

MARK E. FERRARIO, ESQ.
Nevada Bar No. 1625
ERIC W. SWANIS, ESQ.
Nevada Bar No. 6840
GREENBERG TRAURIG, LLP
10845 Griffith Peak Drive, Suite 600
Las Vegas, Nevada 89135
Telephone: (702) 792-3773
Facsimile: (702) 792-9002
Emails: ferrariom@gtlaw.com
swanise@gtlaw.com

*Counsel for Barbara D. Richardson,
Commissioner of Insurance,
as the Permanent Receiver for
Nevada Health CO-OP*

**IN THE EIGHTH JUDICIAL DISTRICT COURT
CLARK COUNTY, NEVADA**

STATE OF NEVADA, EX REL. COMMISSIONER
OF INSURANCE, IN HER OFFICIAL CAPACITY
AS STATUTORY RECEIVER FOR DELINQUENT
DOMESTIC INSURER,

Plaintiff,

vs.

NEVADA HEALTH CO-OP,

Defendant.

Case No. A-15-725244-C

Dept. No. 1

**ERRATA TO FOURTEENTH
STATUS REPORT**

Barbara D. Richardson, Commissioner of Insurance in the State of Nevada, in her capacity as Receiver ("Receiver") for Nevada Health CO-OP ("NHC," or "the CO-OP"), by and through the undersigned counsel of record, hereby submits this Errata to the Fourteenth Status Report.

///

1 On April 2, 2019, the Fourteenth Status Report was filed with the Court and inadvertently omitted
2 Exhibits 1 and 2. "Exhibit 1" and "Exhibit 2" to the Fourteenth Status Report are attached hereto.

3 DATED this 3rd day of April 2019.

4 GREENBERG TRAURIG, LLP

5 /s/ Eric W. Swanis

6 MARK E. FERRARIO, ESQ.

7 Nevada Bar No. 1625

8 ERIC W. SWANIS, ESQ.

9 Nevada Bar No. 6840

10 10845 Griffith Peak Drive

11 Las Vegas, Nevada 89135

12 *Counsel for Barbara D. Richardson,*
13 *Commissioner of Insurance, as the Permanent*
14 *Receiver for Nevada Health CO-OP*

CERTIFICATE OF SERVICE

I hereby certify that on this 3rd day of April 2019, a true and correct copy of the foregoing *Errata to Fourteenth Status Report* was filed with the Clerk of the Court using the Odyssey eFileNV Electronic Service system and served on all parties with an email-address on record, pursuant to Administrative Order 14-2 and Rule 9 of the N.E.F.C.R.

The date and time of the electronic proof of service is in place of the date and place of deposit in the U.S. Mail.

E-Service Master List

For Case

State of Nevada, ex rel. Commissioner of Insurance, Plaintiff(s) vs. Nevada Health CO-OP, Defendant(s)

Attorney General's Office

Contact

Email

Joanna Grigoriev

jgrigoriev@ag.nv.gov

Marilyn Millam

mmillam@ag.nv.gov

Richard Paili Yien

ryien@ag.nv.gov

Brownstein Hyatt Farber Schreck

Contact

Email

Bryce C. Loveland

bcloveland@bhfs.com

Brownstein Hyatt Farber Schreck, LLP

Contact

Email

Christopher Humes, Esq.

chumes@bhfs.com

Ebony Davis

edavis@bhfs.com

Cantilo and Bennett LLP

Contact

Email

Arati Bhattacharya

abhattacharya@cb-firm.com

Josh O. Lively

jolively@cb-firm.com

Kristen W. Johnson

kwjohnson@cb-firm.com

Mark F. Bennett

mfbennett@cb-firm.com

Patrick H. Cantilo

phcantilo@cb-firm.com

Service

Service@cb-firm.com

Division of Insurance	
Contact	Email
Felecia Casci	fcasci@doi.nv.gov
Greenberg Traurig, LLP	
Contact	Email
7132 Andrea Rosehill	rosehilla@gtlaw.com
7368 Sandy Jackson	jacksonsa@gtlaw.com
Eric W. Swanis	SwanisE@gtlaw.com
EWS Eric Swanis	swanise@gtlaw.com
IOM Mark Ferrario	lvlitdock@gtlaw.com
LVGTDocketing	lvlitdock@gtlaw.com
Law Offices of Stephenson, Acquisto & Colman, Inc.	
Contact	Email
Barry Sullivan	bsullivan@sacfirm.com
Reception	reception@sacfirm.com
Richard Harris Law Firm	
Contact	Email
Kristina Weller Esq	Kristina@richardharrislaw.com
Ridge Portelli	Ridge@richardharrislaw.com
Senior Deputy Attorney General	
Contact	Email
Joanna N. Grigoriev	jgrigoriev@ag.nv.gov
US Department of Health and Human Services	
Contact	Email
Leslie Stafford	Leslie.Stafford@HHS.GOV
US Department of Justice	
Contact	Email
Serena Orloff	Serena.M.Orloff@usdoj.gov
Terrance A. Mebane	Terrance.A.Mebane@usdoj.gov

/s/ Mary Stolz
An employee of Greenberg Traurig, LLP

EXHIBIT “1”

CANTILO & BENNETT, L.L.P.

ATTORNEYS & COUNSELORS
*A Texas Registered Limited Liability Partnership
Comprised of Professional Corporations*

11401 Century Oaks Terrace
Suite 300

Telephone: (512) 478-6000

Austin, Texas 78758
www.cb-firm.com

Facsimile: (512) 404-6550

November 29, 2018

BILL SUMMARY

70750 Nevada Health Co-Op ("NHC")

September 1, 2018 - September 30, 2018

Matter No. and Description	Invoice Number	Fees	Costs	Total
September 2018	22921- 22932	\$ 87,642.00	\$ 1,962.38	\$ 89,604.38
Totals (1)		\$ 87,642.00	\$ 1,962.38	\$ 89,604.38

Cantilo & Bennett, L.L.P.

**NEVADA HEALTH CO-OP
TIMEKEEPER SUMMARY REPORT
9/1/18 - 9/30/18**

		Billable Hours	Billable Rate	September 2018 Billing
1	Timekeeper - Patrick H. Cantilo	8.50	\$450.00	\$3,825.00
2	Timekeeper - Mark F. Bennett	47.50	\$375.00	\$17,812.50
3	Timekeeper - Kristen W. Johnson	138.40	\$175.00	\$24,220.00
4	Timekeeper - Josh O. Lively	144.00	\$175.00	\$25,200.00
5	Timekeeper - J. Alex Martin	0.00	\$175.00	\$0.00
6	Timekeeper - Jose M. Rangel	0.00	\$300.00	\$0.00
7	Timekeeper - Arati Bhattacharya		\$200.00	\$0.00
8	Timekeeper - Law Clerks	11.95	\$85.00	\$1,015.75
9	Timekeeper - Isaiah Samaniego	121.25	\$100.00	\$12,125.00
10	TimeKeeper - Pierre Riou	13.50	\$225.00	\$3,037.50
11	TimeKeeper - Jeffrey L. Collins	3.25	\$125.00	\$406.25
	GRAND TOTAL	488.35		\$87,642.00

Client ID 70750
Work Date 9/1/18:09/30/2018

TimeKeeper		Hours	Fees	NC Hours	NC Fees
ALJ ALEXANDRA JONES-LAFONT					
70750100	Asset Recovery	11.95	1,015.75	0.00	0.00
	Sub Total (ALJ)	11.95	1,015.75	0.00	0.00*
MFB MARK F. BENNETT					
70750002	Legal	0.30	112.50	0.00	0.00
70750004	Financial Matters	4.20	1,575.00	0.00	0.00
70750006	Provider Issues	1.25	468.75	0.00	0.00
70750007	Member Issues	1.75	656.25	0.00	0.00
70750008	Company Administration	3.50	1,312.50	0.00	0.00
70750100	Asset Recovery	28.00	10,500.00	0.00	0.00
70750102	NHC vs. CMS Litigation	8.50	3,187.50	0.00	0.00
	Sub Total (MFB)	47.50	17,812.50	0.00	0.00*
PHC PATRICK H. CANTILO					
70750100	Asset Recovery	6.50	2,925.00	0.00	0.00
70750102	NHC vs. CMS Litigation	2.00	900.00	0.00	0.00
	Sub Total (PHC)	8.50	3,825.00	0.00	0.00*
JLC JEFFREY L. COLLINS					
	Sub Total (JLC)	3.25	406.25	0.00	0.00*
KWJ KRISTEN W. JOHNSON					
70750001	Takeover Administration	31.90	5,582.50	0.00	0.00
70750003	Claims	31.50	5,512.50	0.00	0.00
70750004	Financial Matters	8.00	1,400.00	0.00	0.00
70750006	Provider Issues	8.30	1,452.50	0.00	0.00
70750007	Member Issues	4.40	770.00	0.00	0.00
70750015	Tax Issues	1.10	192.50	0.00	0.00
70750100	Asset Recovery	50.90	8,907.50	0.00	0.00
70750102	NHC vs. CMS Litigation	2.30	402.50	0.00	0.00
	Sub Total (KWJ)	138.40	24,220.00	0.00	0.00*
JOL JOSHUA O. LIVELY					
70750001	Takeover Administration	16.00	2,800.00	0.00	0.00
70750100	Asset Recovery	128.00	22,400.00	0.00	0.00
	Sub Total (JOL)	144.00	25,200.00	0.00	0.00*
PJR PIERRE J. RIOU					
70750102	NHC vs. CMS Litigation	13.50	3,037.50	0.00	0.00
	Sub Total (PJR)	13.50	3,037.50	0.00	0.00*
IXS ISAIAH SAMANIEGO					
70750100	Asset Recovery	121.25	12,125.00	0.00	0.00
	Sub Total (IXS)	121.25	12,125.00	0.00	0.00*
Grand Total		488.35	87,642.00	0.00	0.00

Work Date 09/01/2018:09/30/2018
Client ID 70750

Staff ID	Cost Code	Units	Amount	Write Down	Total
	BM1A BUSINESS MEALS	0.00	144.00	0.00	144.00
	MT1A MISCELLANEOUS	0.00	115.30	0.00	115.30
	PK1A PARKING	0.00	46.00	0.00	46.00
	PO1E POSTAGE	0.00	56.40	0.00	56.40
	TA1A TRAVEL-AIRFARE	0.00	203.48	0.00	203.48
	TE1A TRANSPORTATION EXPENSE	0.00	115.94	0.00	115.94
	TH1A TRAVEL-HOTEL	0.00	207.08	0.00	207.08
	TL2E TELEPHONE	0.00	1,051.70	0.00	1,051.70
	TS1A TELEPHONE CHARGES	0.00	22.48	0.00	22.48
	Sub Total ()	0.00	1,962.38	0.00	1,962.38
Grand Total		0.00	1,962.38	0.00	1,962.38

CANTILO & BENNETT, L.L.P.

ATTORNEYS & COUNSELORS
*A Texas Registered Limited Liability Partnership
Comprised of Professional Corporations*

11401 Century Oaks Terrace
Suite 300

Telephone: (512) 478-6000

Austin, Texas 78758
www.cb-firm.com

Facsimile: (512) 404-6550

December 20, 2018

BILL SUMMARY

70750 Nevada Health Co-Op ("NHC")

October 1, 2018 - October 31, 2018

<u>Matter No. and Description</u>	<u>Invoice Number</u>	<u>Fees</u>	<u>Costs</u>	<u>Total</u>
October 2018	22982- 23004	\$103,680.00	\$ 3,351.86	\$107,231.86
Totals (1)		\$103,680.00	\$ 3,351.86	\$107,231.86

Cantilo & Bennett, L.L.P.

**NEVADA HEALTH CO-OP
TIMEKEEPER SUMMARY REPORT
10/1/18-10/31/18**

		Billable Hours	Billable Rate	October 2018 Billing
1	Timekeeper - Patrick H. Cantilo	11.75	\$450.00	\$5,287.50
2	Timekeeper - Mark F. Bennett	77.30	\$375.00	\$28,987.50
3	Timekeeper - Kristen W. Johnson	128.80	\$175.00	\$22,540.00
4	Timekeeper - Josh O. Lively	173.50	\$175.00	\$30,362.50
5	Timekeeper - J. Alex Martin	0.00	\$175.00	\$0.00
6	Timekeeper - Jose M. Rangel	0.00	\$300.00	\$0.00
7	Timekeeper - Arati Bhattacharya	0.00	\$200.00	\$0.00
8	Timekeeper - Law Clerks	0.00	\$85.00	\$0.00
9	Timekeeper - Isaiah Samaniego	149.75	\$100.00	\$14,975.00
10	TimeKeeper - Pierre Riou	5.40	\$225.00	\$1,215.00
11	TimeKeeper - Jeffrey L. Collins	2.50	\$125.00	\$312.50
	GRAND TOTAL	549.00		\$103,680.00

Client ID 70750
Work Date 10/1/18:10/31/2018

TimeKeeper		Hours	Fees	NC Hours	NC Fees
MFB MARK F. BENNETT					
70750002	Legal	4.25	1,593.75	0.00	0.00
70750004	Financial Matters	6.25	2,343.75	0.00	0.00
70750007	Member Issues	8.75	3,281.25	0.00	0.00
70750008	Company Administration	8.30	3,112.50	0.00	0.00
70750010	CMS	2.00	750.00	0.00	0.00
70750100	Asset Recovery	33.50	12,562.50	0.00	0.00
70750102	NHC vs. CMS Litigation	14.25	5,343.75	0.00	0.00
	Sub Total (MFB)	77.30	28,987.50	0.00	0.00*
PHC PATRICK H. CANTILO					
70750004	Financial Matters	0.50	225.00	0.00	0.00
70750008	Company Administration	1.75	787.50	0.00	0.00
70750100	Asset Recovery	5.00	2,250.00	0.00	0.00
70750102	NHC vs. CMS Litigation	4.50	2,025.00	0.00	0.00
	Sub Total (PHC)	11.75	5,287.50	0.00	0.00*
JLC JEFFREY L. COLLINS					
	Sub Total (JLC)	2.50	312.50	0.00	0.00
		2.50	312.50	0.00	0.00*
KWJ KRISTEN W. JOHNSON					
70750000	General	27.00	4,725.00	0.00	0.00
70750001	Takeover Administration	27.70	4,847.50	0.00	0.00
70750003	Claims	26.40	4,620.00	0.00	0.00
70750004	Financial Matters	9.40	1,645.00	0.00	0.00
70750006	Provider Issues	8.60	1,505.00	0.00	0.00
70750007	Member Issues	3.10	542.50	0.00	0.00
70750010	CMS	10.10	1,767.50	0.00	0.00
70750100	Asset Recovery	16.50	2,887.50	0.00	0.00
	Sub Total (KWJ)	128.80	22,540.00	0.00	0.00*
JOL JOSHUA O. LIVELY					
70750001	Takeover Administration	5.50	962.50	0.00	0.00
70750100	Asset Recovery	168.00	29,400.00	0.00	0.00
	Sub Total (JOL)	173.50	30,362.50	0.00	0.00*
PJR PIERRE J. RIOU					
70750002	Legal	1.90	427.50	0.00	0.00
70750102	NHC vs. CMS Litigation	3.50	787.50	0.00	0.00
	Sub Total (PJR)	5.40	1,215.00	0.00	0.00*
IXS ISAIAH SAMANIEGO					
70750100	Asset Recovery	149.75	14,975.00	0.00	0.00
	Sub Total (IXS)	149.75	14,975.00	0.00	0.00*
Grand Total		549.00	103,680.00	0.00	0.00

Work Date 10/01/2018:10/31/2018
Client ID 70750

Staff ID	Cost Code	Units	Amount	Write Down	Total
	BM1A BUSINESS MEALS	0.00	350.75	0.00	350.75
	PO1E POSTAGE	0.00	35.96	0.00	35.96
	TA1A TRAVEL-AIRFARE	0.00	783.85	0.00	783.85
	TE1A TRANSPORTATION EXPENSE	0.00	501.83	0.00	501.83
	TH1A TRAVEL-HOTEL	0.00	435.31	0.00	435.31
	TL2E TELEPHONE	0.00	1,244.16	0.00	1,244.16
	Sub Total ()	0.00	3,351.86	0.00	3,351.86
	Grand Total	0.00	3,351.86	0.00	3,351.86

CANTILO & BENNETT, L.L.P.

ATTORNEYS & COUNSELORS

A Texas Registered Limited Liability Partnership

Comprised of Professional Corporations

11401 Century Oaks Terrace

Suite 300

Telephone: (512) 478-6000

Austin, Texas 78758

Facsimile: (512) 404-6550

www.cb-firm.com

February 12, 2019

BILL SUMMARY

70750 Nevada Health Co-Op ("NHC")

November 1, 2018 - November 30, 2018

<u>Matter No. and Description</u>	<u>Invoice Number</u>	<u>Fees</u>	<u>Costs</u>	<u>Total</u>
November 2018	23083 23093- 23101	\$99,633.75	\$ 3,855.47	\$103,489.22
Totals (1)		\$ 99,633.75	\$ 3,855.47	\$103,489.22

Cantilo & Bennett, L.L.P.

NEVADA HEALTH CO-OP
TIMEKEEPER SUMMARY REPORT
11/1/18-11/30/18

		Billable Hours	Billable Rate	November 2018 Billing
1	Timekeeper - Patrick H. Cantilo	14.30	\$450.00	\$6,435.00
2	Timekeeper - Mark F. Bennett	91.25	\$375.00	\$34,218.75
3	Timekeeper - Kristen W. Johnson	118.10	\$175.00	\$20,667.50
4	Timekeeper - Josh O. Lively	151.00	\$175.00	\$26,425.00
5	Timekeeper - J. Alex Martin	0.00	\$175.00	\$0.00
6	Timekeeper - Jose M. Rangel	0.00	\$300.00	\$0.00
7	Timekeeper - Arati Bhattacharya	0.00	\$200.00	\$0.00
8	Timekeeper - Law Clerks	0.00	\$85.00	\$0.00
9	Timekeeper - Isaiah Samaniego	117.00	\$100.00	\$11,700.00
10	TimeKeeper - Pierre Riou	0.00	\$225.00	\$0.00
11	TimeKeeper - Jeffrey L. Collins	1.50	\$125.00	\$187.50
	GRAND TOTAL	493.15		\$99,633.75

Client ID 70750
Work Date 11/1/18:11/30/2018

TimeKeeper		Hours	Fees	NC Hours	NC Fees
MFB	MARK F. BENNETT				
70750001	Takeover Administration	2.50	937.50	0.00	0.00
70750003	Claims	1.00	375.00	0.00	0.00
70750004	Financial Matters	7.75	2,906.25	0.00	0.00
70750007	Member Issues	4.00	1,500.00	0.00	0.00
70750008	Company Administration	4.80	1,800.00	0.00	0.00
70750100	Asset Recovery	66.25	24,843.75	0.00	0.00
70750102	NHC vs. CMS Litigation	4.95	1,856.25	0.00	0.00
	Sub Total (MFB)	91.25	34,218.75	0.00	0.00*
PHC	PATRICK H. CANTILO				
70750004	Financial Matters	0.80	360.00	0.00	0.00
70750008	Company Administration	3.00	1,350.00	0.00	0.00
70750010	CMS	1.00	450.00	0.00	0.00
70750100	Asset Recovery	6.00	2,700.00	0.00	0.00
70750102	NHC vs. CMS Litigation	3.50	1,575.00	0.00	0.00
	Sub Total (PHC)	14.30	6,435.00	0.00	0.00*
JLC	JEFFREY L. COLLINS	1.50	187.50	0.00	0.00
	Sub Total (JLC)	1.50	187.50	0.00	0.00*
KWJ	KRISTEN W. JOHNSON				
70750000	General	55.40	9,695.00	0.00	0.00
70750003	Claims	35.30	6,177.50	0.00	0.00
70750004	Financial Matters	5.50	962.50	0.00	0.00
70750100	Asset Recovery	21.90	3,832.50	0.00	0.00
	Sub Total (KWJ)	118.10	20,667.50	0.00	0.00*
JOL	JOSHUA O. LIVELY	151.00	26,425.00	0.00	0.00
	Sub Total (JOL)	151.00	26,425.00	0.00	0.00*
IXS	ISAIAH SAMANIEGO	117.00	11,700.00	0.00	0.00
	Sub Total (IXS)	117.00	11,700.00	0.00	0.00*
Grand Total		493.15	99,633.75	0.00	0.00

Work Date 11/01/2018:11/30/2018
Client ID 70750

Staff ID	Cost Code	Units	Amount	Write Down	Total
	BM1A BUSINESS MEALS	0.00	488.00	0.00	488.00
	PK1A PARKING	0.00	181.00	0.00	181.00
	PO1E POSTAGE	0.00	33.02	0.00	33.02
	TA1A TRAVEL-AIRFARE	0.00	805.25	0.00	805.25
	TE1A TRANSPORTATION EXPENSE	0.00	317.09	0.00	317.09
	TH1A TRAVEL-HOTEL	0.00	815.10	0.00	815.10
	TL2E TELEPHONE	0.00	1,195.97	0.00	1,195.97
	TS1A TELEPHONE CHARGES	0.00	20.04	0.00	20.04
	Sub Total ()	0.00	3,855.47	0.00	3,855.47
	Grand Total	0.00	3,855.47	0.00	3,855.47

CANTILO & BENNETT, L.L.P.

ATTORNEYS & COUNSELORS
*A Texas Registered Limited Liability Partnership
Comprised of Professional Corporations*

11401 Century Oaks Terrace
Suite 300

Telephone: (512) 478-6000

Austin, Texas 78758
www.cb-firm.com

Facsimile: (512) 404-6550

February 19, 2019

BILL SUMMARY

70750 Nevada Health Co-Op ("NHC")

December 1, 2018 - December 31, 2018

<u>Matter No. and Description</u>	<u>Invoice Number</u>	<u>Fees</u>	<u>Costs</u>	<u>Total</u>
December 2018	23107- 23108 23119- 23128	\$78,306.25	\$ 4,125.79	\$82,432.04
Totals (1)		\$ 78,306.25	\$ 4,125.79	\$82,432.04

Cantilo & Bennett, L.L.P.

NEVADA HEALTH CO-OP
TIMEKEEPER SUMMARY REPORT
12/1/18-12/31/18

		Billable Hours	Billable Rate	December 2018 Billing
1	Timekeeper - Patrick H. Cantilo	2.50	\$450.00	\$1,125.00
2	Timekeeper - Mark F. Bennett	57.85	\$375.00	\$21,693.75
3	Timekeeper - Kristen W. Johnson	116.10	\$175.00	\$20,317.50
4	Timekeeper - Josh O. Lively	138.00	\$175.00	\$24,150.00
5	Timekeeper - Douglas J. Coonfield	1.00	\$150.00	\$150.00
6	Timekeeper - Jose M. Rangel	0.00	\$300.00	\$0.00
7	Timekeeper - Arati Bhattacharya	1.10	\$200.00	\$220.00
8	Timekeeper - Law Clerks	0.00	\$85.00	\$0.00
9	Timekeeper - Isaiah Samaniego	104.00	\$100.00	\$10,400.00
10	TimeKeeper - Pierre Riou	0.00	\$225.00	\$0.00
11	TimeKeeper - Jeffrey L. Collins	2.00	\$125.00	\$250.00
	GRAND TOTAL	422.55		\$78,306.25

Client ID 70750
Work Date 12/1/18:12/31/2018

TimeKeeper		Hours	Fees	NC Hours	NC Fees
MFB	MARK F. BENNETT				
70750002	Legal	0.75	281.25	0.00	0.00
70750003	Claims	0.50	187.50	0.00	0.00
70750004	Financial Matters	9.50	3,562.50	0.00	0.00
70750006	Provider Issues	0.75	281.25	0.00	0.00
70750007	Member Issues	1.80	675.00	0.00	0.00
70750008	Company Administration	2.55	956.25	0.00	0.00
70750100	Asset Recovery	41.00	15,375.00	0.00	0.00
70750102	NHC vs. CMS Litigation	1.00	375.00	0.00	0.00
	Sub Total (MFB)	57.85	21,693.75	0.00	0.00*
ABS	ARATI BHATTACHARYA				
70750001	Takeover Administration	1.10	220.00	0.00	0.00
	Sub Total (ABS)	1.10	220.00	0.00	0.00*
PHC	PATRICK H. CANTILO				
70750100	Asset Recovery	1.50	675.00	0.00	0.00
70750102	NHC vs. CMS Litigation	1.00	450.00	0.00	0.00
	Sub Total (PHC)	2.50	1,125.00	0.00	0.00*
JLC	JEFFREY L. COLLINS				
	Sub Total (JLC)	2.00	250.00	0.00	0.00*
DRC	DOUGLAS R. COONFIELD				
70750001	Takeover Administration	1.00	150.00	0.00	0.00
	Sub Total (DRC)	1.00	150.00	0.00	0.00*
KWJ	KRISTEN W. JOHNSON				
70750000	General	37.30	6,527.50	0.00	0.00
70750001	Takeover Administration	1.20	210.00	0.00	0.00
70750003	Claims	43.00	7,525.00	0.00	0.00
70750004	Financial Matters	4.80	840.00	0.00	0.00
70750100	Asset Recovery	29.80	5,215.00	0.00	0.00
	Sub Total (KWJ)	116.10	20,317.50	0.00	0.00*
JOL	JOSHUA O. LIVELY				
70750001	Takeover Administration	30.00	5,250.00	0.00	0.00
70750100	Asset Recovery	108.00	18,900.00	0.00	0.00
	Sub Total (JOL)	138.00	24,150.00	0.00	0.00*
IXS	ISAIAH SAMANIEGO				
70750003	Claims	30.00	3,000.00	0.00	0.00
70750100	Asset Recovery	74.00	7,400.00	0.00	0.00
	Sub Total (IXS)	104.00	10,400.00	0.00	0.00*
Grand Total		422.55	78,306.25	0.00	0.00

Staff ID	Cost Code	Units	Amount	Write Down	Total
	BM1A BUSINESS MEALS	0.00	671.00	0.00	671.00
	FD1A FEDERAL EXPRESS	0.00	34.24	0.00	34.24
	MT1A MISCELLANEOUS	0.00	64.00	0.00	64.00
	PK1A PARKING	0.00	144.87	0.00	144.87
	PO1E POSTAGE	0.00	27.10	0.00	27.10
	TA1A TRAVEL-AIRFARE	0.00	879.39	0.00	879.39
	TE1A TRANSPORTATION EXPENSE	0.00	495.18	0.00	495.18
	TH1A TRAVEL-HOTEL	0.00	870.34	0.00	870.34
	TL2E TELEPHONE	0.00	939.67	0.00	939.67
	Sub Total ()	0.00	4,125.79	0.00	4,125.79
	Grand Total	0.00	4,125.79	0.00	4,125.79

CANTILO & BENNETT, L.L.P.

ATTORNEYS & COUNSELORS
*A Texas Registered Limited Liability Partnership
Comprised of Professional Corporations*

11401 Century Oaks Terrace
Suite 300

Telephone: (512) 478-6000

Austin, Texas 78758
www.cb-firm.com

Facsimile: (512) 404-6550

March 1, 2019

BILL SUMMARY

70750 Nevada Health Co-Op ("NHC")

January 1, 2019 - January 31, 2019

<u>Matter No. and Description</u>	<u>Invoice Number</u>	<u>Fees</u>	<u>Costs</u>	<u>Total</u>
January 2019	23167- 23168 23176- 23182	\$78,636.75	\$ 2,815.59	\$81,452.34
Totals (1)		\$ 78,636.75	\$ 2,815.59	\$81,452.34

Cantilo & Bennett, L.L.P.

**NEVADA HEALTH CO-OP
TIMEKEEPER SUMMARY REPORT
1/1/19 - 1/31/19**

		Billable Hours	Billable Rate	January 2019 Billing
1	Timekeeper - Patrick H. Cantilo	0.50	\$450.00	\$225.00
2	Timekeeper - Mark F. Bennett	42.70	\$375.00	\$16,012.50
3	Timekeeper - Kristen W. Johnson	142.00	\$175.00	\$24,850.00
4	Timekeeper - Josh O. Lively	146.50	\$175.00	\$25,637.50
5	Timekeeper - Douglas J. Coonfield	0.00	\$150.00	\$0.00
6	Timekeeper - Jose M. Rangel	0.00	\$300.00	\$0.00
7	Timekeeper - Arati Bhattacharya	0.80	\$200.00	\$160.00
8	Timekeeper - Law Clerks	6.30	\$85.00	\$535.50
9	Timekeeper - Isaiah Samaniego	100.75	\$100.00	\$10,075.00
10	TimeKeeper - Pierre Riou	2.10	\$225.00	\$472.50
11	TimeKeeper - Jeffrey L. Collins	5.35	\$125.00	\$668.75
	GRAND TOTAL	447.00		\$78,636.75

Client ID 70750
Work Date 1/1/19:01/31/2019

TimeKeeper		Hours	Fees	NC Hours	NC Fees
ALJ ALEXANDRA JONES-LAFONT					
70750003	Claims	6.30	535.50	0.00	0.00
	Sub Total (ALJ)	6.30	535.50	0.00	0.00*
MFB MARK F. BENNETT		0.30	112.50	0.00	0.00
70750004	Financial Matters	2.50	937.50	0.00	0.00
70750007	Member Issues	1.75	656.25	0.00	0.00
70750008	Company Administration	9.75	3,656.25	0.00	0.00
70750100	Asset Recovery	24.15	9,056.25	0.00	0.00
70750102	NHC vs. CMS Litigation	4.25	1,593.75	0.00	0.00
	Sub Total (MFB)	42.70	16,012.50	0.00	0.00*
ABS ARATI BHATTACHARYA					
70750001	Takeover Administration	0.80	160.00	0.00	0.00
	Sub Total (ABS)	0.80	160.00	0.00	0.00*
PHC PATRICK H. CANTILO					
70750100	Asset Recovery	0.50	225.00	0.00	0.00
	Sub Total (PHC)	0.50	225.00	0.00	0.00*
JLC JEFFREY L. COLLINS					
70750102	NHC vs. CMS Litigation	5.35	668.75	0.00	0.00
	Sub Total (JLC)	5.35	668.75	0.00	0.00*
KWJ KRISTEN W. JOHNSON					
70750001	Takeover Administration	18.50	3,237.50	0.00	0.00
70750003	Claims	123.50	21,612.50	0.00	0.00
	Sub Total (KWJ)	142.00	24,850.00	0.00	0.00*
JOL JOSHUA O. LIVELY					
70750001	Takeover Administration	0.25	43.75	0.00	0.00
70750100	Asset Recovery	146.25	25,593.75	0.00	0.00
	Sub Total (JOL)	146.50	25,637.50	0.00	0.00*
PJR PIERRE J. RIOU					
70750102	NHC vs. CMS Litigation	2.10	472.50	0.00	0.00
	Sub Total (PJR)	2.10	472.50	0.00	0.00*
IXS ISAIAH SAMANIEGO					
70750003	Claims	10.75	1,075.00	0.00	0.00
70750008	Company Administration	1.00	100.00	0.00	0.00
70750100	Asset Recovery	89.00	8,900.00	0.00	0.00
	Sub Total (IXS)	100.75	10,075.00	0.00	0.00*
Grand Total		447.00	78,636.75	0.00	0.00

Work Date 01/01/2019:01/31/2019
Client ID 70750

Staff ID	Cost Code	Units	Amount	Write Down	Total
	BM1A BUSINESS MEALS	0.00	213.50	0.00	213.50
	MT1A MISCELLANEOUS	0.00	658.00	0.00	658.00
	PK1A PARKING	0.00	36.00	0.00	36.00
	PO1E POSTAGE	0.00	81.59	0.00	81.59
	TA1A TRAVEL-AIRFARE	0.00	298.96	0.00	298.96
	TE1A TRANSPORTATION EXPENSE	0.00	258.60	0.00	258.60
	TH1A TRAVEL-HOTEL	0.00	306.12	0.00	306.12
	TL2E TELEPHONE	0.00	943.64	0.00	943.64
	TS1A TELEPHONE CHARGES	0.00	19.18	0.00	19.18
	Sub Total ()	0.00	2,815.59	0.00	2,815.59
Grand Total		0.00	2,815.59	0.00	2,815.59

11401 Century Oaks Terrace
Suite 310
Austin, Texas 78758



PALOMAR FINANCIAL, LC

Telephone (512) 404-6555
Facsimile (512) 404-6530
Toll Free (877) 309-7105
www.palomarfin.com

September 7, 2018

BILL SUMMARY

707500 Nevada Health Co-Op ("NHC")

July 1, 2018 – July 31, 2018

<u>Matter No. and Description</u>	<u>Fees</u>	<u>Costs</u>	<u>Total</u>
July 2018	\$10,760.00	\$0.00	\$10,760.00
<u>Totals (1)</u>	<u>\$10,760.00</u>	<u>\$0.00</u>	<u>\$10,760.00</u>

Palomar Financial, LC

**NEVADA HEALTH CO-OP
PRIVILEGED AND CONFIDENTIAL
SUMMARY REPORT
PERIOD JULY 2018**

		Billable Hours	Billable Rate	July 2018 Billing
1	TIME KEEPER - Nicole Wilkins	10.85	\$250.00	\$2,712.50
2	TIME KEEPER - Robert Stebel	3.25	\$160.00	\$520.00
3	TIME KEEPER - Maria Wilder	12.75	\$150.00	\$1,912.50
4	TIME KEEPER - Neda Khalaf	25.25	\$160.00	\$4,040.00
5	TIME KEEPER - Hoss Walters	5.50	\$150.00	\$825.00
6	TIME KEEPER - Gayathri Sivadasan	5.00	\$150.00	\$750.00
	GRAND TOTAL	62.60		\$10,760.00

Palomar Financial, LC
07/01/2018-07/31/2018
Client: Nevada Health Co-Op ("NHC")

Staff ID	Name	Description	Hours	Amount
NMW	Nicole Wilkins	Accounting Reports/Receivership Team Support	2.95	\$ 737.50
		Payroll & Employee Benefits	4.35	\$ 1,087.50
		Accounts Payable and Receivable	2.95	\$ 737.50
		Bank Account Administration/Reconciliation	0.60	\$ 150.00
		Sub Total (NMW)	10.85	\$ 2,712.50
RNS	Robert Stebel	Taxes & Tax Planning	0.25	\$ 40.00
		Regulatory Responses/Compliance	3.00	\$ 480.00
		Sub Total (RNS)	3.25	\$ 520.00
MW	Maria Wilder	Payroll & Employee Benefits	12.75	\$ 1,912.50
		Sub Total (MW)	12.75	\$ 1,912.50
NK	Neda Khalaf	Accounts Payable and Receivable	25.25	\$ 4,040.00
		Sub Total (NK)	25.25	\$ 4,040.00
HW	Hoss Walters	IT Support & Administration	5.50	\$ 825.00
		Sub Total (HW)	5.50	\$ 825.00
GS	Gayathri Sivadasan	Accounts Payable and Receivable	5.00	\$ 750.00
		Sub Total (GS)	5.00	\$ 750.00
	Grand Total		62.60	\$ 10,760.00

11401 Century Oaks Terrace
Suite 310
Austin, Texas 78758



PALOMAR FINANCIAL, LC

Telephone (512) 404-6555
Facsimile (512) 404-6530
Toll Free (877) 309-7105
www.palomarfin.com

October 18, 2018

BILL SUMMARY

707500 Nevada Health Co-Op ("NHC")

August 1, 2018 – August 31, 2018

<u>Matter No. and Description</u>	<u>Fees</u>	<u>Costs</u>	<u>Total</u>
August 2018	\$14,815.00	\$0.00	\$14,815.00
<u>Totals (1)</u>	<u>\$14,815.00</u>	<u>\$0.00</u>	<u>\$14,815.00</u>

Palomar Financial, LC

NEVADA HEALTH CO-OP
PRIVILEGED AND CONFIDENTIAL
SUMMARY REPORT
PERIOD AUGUST 2018

		Billable Hours	Billable Rate	August 2018 Billing
1	TIME KEEPER - Nicole Wilkins	19.00	\$250.00	\$4,750.00
2	TIME KEEPER - Robert Stebel	0.75	\$160.00	\$120.00
3	TIME KEEPER - Maria Wilder	16.50	\$150.00	\$2,475.00
4	TIME KEEPER - Neda Khalaf	23.25	\$160.00	\$3,720.00
5	TIME KEEPER - Hoss Walters	13.00	\$150.00	\$1,950.00
6	TIME KEEPER - Gayathri Sivadasan	12.00	\$150.00	\$1,800.00
	GRAND TOTAL	84.50		\$14,815.00

Palomar Financial, LC
08/01/2018-08/31/2018
Client: Nevada Health Co-Op ("NHC")

Staff ID	Name	Description	Hours	Amount
NMW	Nicole Wilkins	Accounting Reports/Receivership Team Support	2.90	\$ 725.00
		Payroll & Employee Benefits	6.80	\$ 1,700.00
		Investment Accounting/Support	1.75	\$ 437.50
		Accounts Payable and Receivable	5.60	\$ 1,400.00
		Bank Account Administration/Reconciliation	1.95	\$ 487.50
		Sub Total (NMW)	19.00	\$ 4,750.00
RNS	Robert Stebel	Regulatory Responses/Compliance	0.75	\$ 120.00
		Sub Total (RNS)	0.75	\$ 120.00
MW	Maria Wilder	Payroll & Employee Benefits	16.50	\$ 2,475.00
		Sub Total (MW)	16.50	\$ 2,475.00
NK	Neda Khalaf	Accounts Payable and Receivable	23.25	\$ 3,720.00
		Sub Total (NK)	23.25	\$ 3,720.00
HW	Hoss Walters	IT Support & Administration	13.00	\$ 1,950.00
		Sub Total (HW)	13.00	\$ 1,950.00
GS	Gayathri Sivadasan	Accounts Payable and Receivable	12.00	\$ 1,800.00
		Sub Total (GS)	12.00	\$ 1,800.00
Grand Total			84.50	\$ 14,815.00

11401 Century Oaks Terrace
Suite 310
Austin, Texas 78758



PALOMAR FINANCIAL, LC

Telephone (512) 404-6555
Facsimile (512) 404-6530
Toll Free (877) 309-7105
www.palomarfin.com

November 19, 2018

BILL SUMMARY

707500 Nevada Health Co-Op ("NHC")

September 1, 2018 – September 30, 2018

<u>Matter No. and Description</u>	<u>Fees</u>	<u>Costs</u>	<u>Total</u>
September 2018	\$16,540.00	\$0.00	\$16,540.00
<u>Totals (1)</u>	<u>\$16,540.00</u>	<u>\$0.00</u>	<u>\$16,540.00</u>

Palomar Financial, LC

NEVADA HEALTH CO-OP
PRIVILEGED AND CONFIDENTIAL
SUMMARY REPORT
PERIOD SEPTEMBER 2018

		Billable Hours	Billable Rate	September 2018 Billing
1	TIME KEEPER - Nicole Wilkins	20.20	\$250.00	\$5,050.00
2	TIME KEEPER - Robert Stebel	3.25	\$160.00	\$520.00
3	TIME KEEPER - Maria Wilder	11.25	\$150.00	\$1,687.50
4	TIME KEEPER - Neda Khalaf	28.25	\$160.00	\$4,520.00
5	TIME KEEPER - Hoss Walters	18.00	\$150.00	\$2,700.00
6	TIME KEEPER - Gayathri Sivadasan	13.75	\$150.00	\$2,062.50
	GRAND TOTAL	94.70		\$16,540.00

Palomar Financial, LC
09/01/2018-09/30/2018
Client: Nevada Health Co-Op ("NHC")

Staff ID	Name	Description	Hours	Amount
NMW	Nicole Wilkins	Accounting Reports/Receivership Team Support	3.65	\$ 912.50
		Payroll & Employee Benefits	6.70	\$ 1,675.00
		Investment Accounting/Support	1.25	\$ 312.50
		Accounts Payable and Receivable	3.60	\$ 900.00
		Bank Account Administration/Reconciliation	4.80	\$ 1,200.00
		Taxes and Tax Planning	0.20	\$ 50.00
		Sub Total (NMW)	20.20	\$ 5,050.00
RNS	Robert Stebel	Investment Accounting/Support	0.50	\$ 80.00
		Regulatory Responses/Compliance	2.75	\$ 440.00
		Sub Total (RNS)	3.25	\$ 520.00
MW	Maria Wilder	Payroll & Employee Benefits	11.25	\$ 1,687.50
		Sub Total (MW)	11.25	\$ 1,687.50
NK	Neda Khalaf	Accounts Payable and Receivable	28.25	\$ 4,520.00
		Sub Total (NK)	28.25	\$ 4,520.00
HW	Hoss Walters	IT Support & Administration	18.00	\$ 2,700.00
		Sub Total (HW)	18.00	\$ 2,700.00
GS	Gayathri Sivadasan	Accounts Payable and Receivable	13.75	\$ 2,062.50
		Sub Total (GS)	13.75	\$ 2,062.50
Grand Total			94.70	\$ 16,540.00

11401 Century Oaks Terrace
Suite 310
Austin, Texas 78758



PALOMAR FINANCIAL, LC

Telephone (512) 404-6555
Facsimile (512) 404-6530
Toll Free (877) 309-7105
www.palomarfin.com

December 20, 2018

BILL SUMMARY

707500 Nevada Health Co-Op ("NHC")

October 1, 2018 – October 31, 2018

<u>Matter No. and Description</u>	<u>Fees</u>	<u>Costs</u>	<u>Total</u>
October 2018	\$20,062.50	\$0.00	\$20,062.50
<u>Totals (1)</u>	<u>\$20,062.50</u>	<u>\$0.00</u>	<u>\$20,062.50</u>

Palomar Financial, LC

NEVADA HEALTH CO-OP
PRIVILEGED AND CONFIDENTIAL
SUMMARY REPORT
PERIOD OCTOBER 2018

		Billable Hours	Billable Rate	October 2018 Billing
1	TIME KEEPER - Nicole Wilkins	28.70	\$250.00	\$7,175.00
2	TIME KEEPER - Robert Stebel	2.75	\$160.00	\$440.00
3	TIME KEEPER - Maria Wilder	20.25	\$150.00	\$3,037.50
4	TIME KEEPER - Neda Khalaf	33.50	\$160.00	\$5,360.00
5	TIME KEEPER - Hoss Walters	8.50	\$150.00	\$1,275.00
6	TIME KEEPER - Gayathri Sivadasan	18.50	\$150.00	\$2,775.00
	GRAND TOTAL	112.20		\$20,062.50

Palomar Financial, LC
10/01/2018-10/31/2018
Client: Nevada Health Co-Op ("NHC")

Staff ID	Name	Description	Hours	Amount
NMW	Nicole Wilkins	Financial Statement Preparation/Planning	0.50	\$ 125.00
		Accounting Reports/Receivership Team Support	12.75	\$ 3,187.50
		General Ledger Accounting	0.20	\$ 50.00
		Payroll & Employee Benefits	8.55	\$ 2,137.50
		Investment Accounting/Support	0.20	\$ 50.00
		Accounts Payable and Receivable	3.05	\$ 762.50
		Bank Account Administration/Reconciliation	3.45	\$ 862.50
		Sub Total (NMW)	28.70	\$ 7,175.00
RNS	Robert Stebel	Regulatory Responses/Compliance	2.75	\$ 440.00
		Sub Total (RNS)	2.75	\$ 440.00
MW	Maria Wilder	Payroll & Employee Benefits	20.25	\$ 3,037.50
		Sub Total (MW)	20.25	\$ 3,037.50
NK	Neda Khalaf	Accounts Payable and Receivable	33.50	\$ 5,360.00
		Sub Total (NK)	33.50	\$ 5,360.00
HW	Hoss Walters	IT Support & Administration	8.50	\$ 1,275.00
		Sub Total (HW)	8.50	\$ 1,275.00
GS	Gayathri Sivadasan	Accounts Payable and Receivable	18.50	\$ 2,775.00
		Sub Total (GS)	18.50	\$ 2,775.00
Grand Total			112.20	\$ 20,062.50

11401 Century Oaks Terrace
Suite 310
Austin, Texas 78758



PALOMAR FINANCIAL, LC

Telephone (512) 404-6555
Facsimile (512) 404-6530
Toll Free (877) 309-7105
www.palomarfin.com

February 12, 2019

BILL SUMMARY

707500 Nevada Health Co-Op ("NHC")

November 1, 2018 – November 30, 2018

<u>Matter No. and Description</u>	<u>Fees</u>	<u>Costs</u>	<u>Total</u>
November 2018	\$13,147.50	\$0.00	\$13,147.50
<u>Totals (1)</u>	<u>\$13,147.50</u>	<u>\$0.00</u>	<u>\$13,147.50</u>

Palomar Financial, LC

NEVADA HEALTH CO-OP
PRIVILEGED AND CONFIDENTIAL
SUMMARY REPORT
PERIOD NOVEMBER 2018

		Billable Hours	Billable Rate	November 2018 Billing
1	TIME KEEPER - Nicole Wilkins	18.55	\$250.00	\$4,637.50
2	TIME KEEPER - Robert Stebel	1.25	\$160.00	\$200.00
3	TIME KEEPER - Maria Wilder	12.00	\$150.00	\$1,800.00
4	TIME KEEPER - Neda Khalaf	21.00	\$160.00	\$3,360.00
5	TIME KEEPER - Hoss Walters	3.50	\$150.00	\$525.00
6	TIME KEEPER - Gayathri Sivadasan	17.50	\$150.00	\$2,625.00
	GRAND TOTAL	73.80		\$13,147.50

Palomar Financial, LC
11/01/2018-11/30/2018
Client: Nevada Health Co-Op ("NHC")

Staff ID	Name	Description	Hours	Amount
NMW	Nicole Wilkins	Accounting Reports/Receivership Team Support	2.60	\$ 650.00
		General Ledger Accounting	1.20	\$ 300.00
		Payroll & Employee Benefits	5.80	\$ 1,450.00
		Investment Accounting/Support	0.20	\$ 50.00
		Accounts Payable and Receivable	6.30	\$ 1,575.00
		Bank Account Administration/Reconciliation	2.20	\$ 550.00
		IT Support & Administration	0.25	\$ 62.50
		Sub Total (NMW)	18.55	\$ 4,637.50
RNS	Robert Stebel	Bank Account Administration/Reconciliation	0.50	\$ 80.00
		Regulatory Responses/Compliance	0.75	\$ 120.00
		Sub Total (RNS)	1.25	\$ 200.00
MW	Maria Wilder	Payroll & Employee Benefits	12.00	\$ 1,800.00
		Sub Total (MW)	12.00	\$ 1,800.00
NK	Neda Khalaf	Accounts Payable and Receivable	21.00	\$ 3,360.00
		Sub Total (NK)	21.00	\$ 3,360.00
HW	Hoss Walters	IT Support & Administration	3.50	\$ 525.00
		Sub Total (HW)	3.50	\$ 525.00
GS	Gayathri Sivadasan	General Ledger Accounting	1.50	\$ 225.00
		Accounts Payable and Receivable	16.00	\$ 2,400.00
		Sub Total (GS)	17.50	\$ 2,625.00
Grand Total			73.80	\$ 13,147.50

11401 Century Oaks Terrace
Suite 310
Austin, Texas 78758



PALOMAR FINANCIAL, LC

Telephone (512) 404-6555
Facsimile (512) 404-6530
Toll Free (877) 309-7105
www.palomarfin.com

February 19, 2019

BILL SUMMARY

707500 Nevada Health Co-Op ("NHC")

December 1, 2018 – December 31, 2018

<u>Matter No. and Description</u>	<u>Fees</u>	<u>Costs</u>	<u>Total</u>
December 2018	\$16,923.00	\$0.00	\$16,923.00
<u>Totals (1)</u>	<u>\$16,923.00</u>	<u>\$0.00</u>	<u>\$16,923.00</u>

Palomar Financial, LC

NEVADA HEALTH CO-OP
PRIVILEGED AND CONFIDENTIAL
SUMMARY REPORT
PERIOD DECEMBER 2018

		Billable Hours	Billable Rate	December 2018 Billing
1	TIME KEEPER - Nicole Wilkins	20.65	\$250.00	\$5,162.50
2	TIME KEEPER - Robert Stebel	1.30	\$160.00	\$208.00
3	TIME KEEPER - Maria Wilder	19.00	\$150.00	\$2,850.00
4	TIME KEEPER - Neda Khalaf	34.00	\$160.00	\$5,440.00
5	TIME KEEPER - Hoss Walters	13.00	\$150.00	\$1,950.00
6	TIME KEEPER - Gayathri Sivadasan	8.75	\$150.00	\$1,312.50
	GRAND TOTAL	96.70		\$16,923.00

Palomar Financial, LC
12/01/2018-12/31/2018
Client: Nevada Health Co-Op ("NHC")

Staff ID	Name	Description	Hours	Amount
NMW	Nicole Wilkins	Accounting Reports/Receivership Team Support	4.85	\$ 1,212.50
		General Ledger Accounting	0.00	\$ -
		Payroll & Employee Benefits	4.95	\$ 1,237.50
		Accounts Payable and Receivable	4.50	\$ 1,125.00
		Bank Account Administration/Reconciliation	6.35	\$ 1,587.50
		Sub Total (NMW)	20.65	\$ 5,162.50
RNS	Robert Stebel	Investment Accounting/Support	0.30	\$ 48.00
		Bank Account Administration/Reconciliation	0.25	\$ 40.00
		Regulatory Responses/Compliance	0.75	\$ 120.00
		Sub Total (RNS)	1.30	\$ 208.00
MW	Maria Wilder	Payroll & Employee Benefits	19.00	\$ 2,850.00
		Sub Total (MW)	19.00	\$ 2,850.00
NK	Neda Khalaf	Accounts Payable and Receivable	34.00	\$ 5,440.00
		Sub Total (NK)	34.00	\$ 5,440.00
HW	Hoss Walters	IT Support & Administration	13.00	\$ 1,950.00
		Sub Total (HW)	13.00	\$ 1,950.00
GS	Gayathri Sivadasan	Accounts Payable and Receivable	8.25	\$ 1,237.50
		1099 Reports and Administration	0.50	\$ 75.00
		Sub Total (GS)	8.75	\$ 1,312.50
Grand Total			96.70	\$ 16,923.00

11401 Century Oaks Terrace
Suite 310
Austin, Texas 78758



PALOMAR FINANCIAL, LC

Telephone (512) 404-6555
Facsimile (512) 404-6530
Toll Free (877) 309-7105
www.palomarfin.com

March 1, 2019

BILL SUMMARY

70750 Nevada Health Co-Op ("NHC")

January 1, 2019 – January 31, 2019

<u>Matter No. and Description</u>	<u>Fees</u>	<u>Costs</u>	<u>Total</u>
January 2019	\$20,587.50	\$0.00	\$20,587.50
<u>Totals (1)</u>	<u>\$20,587.50</u>	<u>\$0.00</u>	<u>\$20,587.50</u>

Palomar Financial, LC

NEVADA HEALTH CO-OP
PRIVILEGED AND CONFIDENTIAL
SUMMARY REPORT
PERIOD JANUARY 2019

		Billable Hours	Billable Rate	January 2019 Billing
1	TIME KEEPER - Nicole Wilkins	20.15	\$250.00	\$5,037.50
2	TIME KEEPER - Robert Stebel	1.25	\$160.00	\$200.00
3	TIME KEEPER - Maria Wilder	38.75	\$150.00	\$5,812.50
4	TIME KEEPER - Neda Khalaf	27.50	\$160.00	\$4,400.00
5	TIME KEEPER - Hoss Walters	12.00	\$150.00	\$1,800.00
6	TIME KEEPER - Gayathri Sivadasan	22.25	\$150.00	\$3,337.50
	GRAND TOTAL	121.90		\$20,587.50

Palomar Financial, LC
01/01/2019-01/31/2019
Client: Nevada Health Co-Op ("NHC")

Staff ID	Name	Description	Hours	Amount
NMW	Nicole Wilkins	Accounting Reports/Receivership Team Support	4.45	\$ 1,112.50
		Payroll & Employee Benefits	7.55	\$ 1,887.50
		Accounts Payable and Receivable	5.75	\$ 1,437.50
		Bank Account Administration/Reconciliation	1.00	\$ 250.00
		IT Support & Administration	1.40	\$ 350.00
		Sub Total (NMW)	20.15	\$ 5,037.50
RNS	Robert Stebel	Bank Account Administration/Reconciliation	0.75	\$ 120.00
		Regulatory Responses/Compliance	0.50	\$ 80.00
		Sub Total (RNS)	1.25	\$ 200.00
MW	Maria Wilder	Payroll & Employee Benefits	38.75	\$ 5,812.50
		Sub Total (MW)	38.75	\$ 5,812.50
NK	Neda Khalaf	Accounts Payable and Receivable	27.50	\$ 4,400.00
		Sub Total (NK)	27.50	\$ 4,400.00
HW	Hoss Walters	IT Support & Administration	12.00	\$ 1,800.00
		Sub Total (HW)	12.00	\$ 1,800.00
GS	Gayathri Sivadasan	Accounts Payable and Receivable	13.50	\$ 2,025.00
		1099 Reports and Administration	8.75	\$ 1,312.50
		Sub Total (GS)	22.25	\$ 3,337.50
Grand Total			121.90	\$ 20,587.50

D'Antonio Technologies, L.L.C.
4300 South I-10 Service Road
Suite 101A
Metairie, LA 70001

Phone: 504-849-7000
Fax: 504-849-7001



Invoice

Invoice Number:
1455

Invoice Date:
Sep 1, 2018

Page:
1

Sold To:

Nevada Health CO-OP, in Liquidation
840 S. Rancho Drive #4-321
Las Vegas, NV 89106

Ship To:

Nevada Health CO-OP, in Liquidation
840 S. Rancho Drive #4-321
Las Vegas, NV 89106

Customer ID	Customer PO	Payment Terms	
NEV-001		Net 30 Days	
Sales Rep ID	Shipping Method	Ship Date	Due Date
			10/1/18

Quantity	Item	Description	Unit Price	Extension
		Information Technology Professional Consulting Services Through the month of August 2018 (see attached for details)		10,325.00

	Subtotal	10,325.00
	Sales Tax	
	Total Invoice Amount	10,325.00
Check/Credit Memo No:	Payment/Credit Applied	
	TOTAL	10,325.00

0953

Invoice No. : 4959177
File No. : 170678.010100
Bill Date : December 11, 2018

Nevada Health Co-Op
Cantilo & Bennett, L.L.P.
c/o Mark F. Bennett, Esq.
11401 Century Oaks Terrace, Suite 300
Austin, TX 78758

INVOICE

Re: Asset Recovery matter in State Court

THIS INVOICE REPLACES INVOICE #4951963 DATED 12/11/18

Total Fees: \$ 123,816.50

Expenses:

Filing Fees	63.50
Messenger/Courier Services	298.00
Professional & Legal	40.00

Total Expenses: \$ 401.50

Retainer and Other Credits Applied: (401.50)

Total Current Invoice: \$ 123,816.50

MEF:TKK
Tax ID: 13-3613083



Invoice No.: 4951966
File No.: 170678.010300
Bill Date: December 11, 2018

Nevada Health Co-Op
Cantilo & Bennett, L.L.P.
c/o Mark F. Bennett, Esq.
11401 Century Oaks Terrace, Suite 300
Austin, TX 78758

INVOICE

Re: Federal Court of Claims

Legal Services through September 30, 2018:

Total Fees: \$ 8,414.50

Total Current Invoice: \$ 8,414.50

MEF:TKK
Tax ID: 13-3613083

Greenberg Traurig, LLP | Attorneys at Law | 10845 Griffith Peak Drive | Suite 600 | Las Vegas, Nevada 89135
Tel 702.792.3773 | Fax 702.792.9002 | www.gtlaw.com

0955



Invoice No. : 4967125
File No. : 170678.010500
Bill Date : January 8, 2019

Nevada Health Co-Op
Cantilo & Bennett, L.L.P.
c/o Mark F. Bennett, Esq.
11401 Century Oaks Terrace, Suite 300
Austin, TX 78758

INVOICE

Re: Special Legal Receivership Matters

THIS INVOICE REPLACES INVOICE #4951969 DATED 12/11/18

Total Fees: \$ 1,852.50

Total Current Invoice: \$ 1,852.50

MEF:TKK
Tax ID: 13-3613083

Greenberg Traurig, LLP | Attorneys at Law | 10845 Griffith Peak Drive | Suite 600 | Las Vegas, Nevada 89135
Tel 702.792.3773 | Fax 702.792.9002 | www.gtlaw.com

0956

Invoice No. : 4951964
File No. : 170678.010100
Bill Date : December 11, 2018

Nevada Health Co-Op
Cantilo & Bennett, L.L.P.
c/o Mark F. Bennett, Esq.
11401 Century Oaks Terrace, Suite 300
Austin, TX 78758

INVOICE

Re: Asset Recovery matter in State Court

THIS INVOICE REPLACES INVOICE #4922863 DATED 11/11/18

Total Fees: \$ 149,441.00

Expenses:

Filing Fees	143.50
Messenger/Courier Services	42.25
Parking Charges	6.00
Travel and Lodging Out of Town	531.96

Total Expenses: \$ 723.71

Total Current Invoice: \$ 150,164.71

MEF:TKK
Tax ID: 13-3613083



Invoice No. : 4952954
File No. : 170678.010300
Bill Date : December 11, 2018

Nevada Health Co-Op
Cantilo & Bennett, L.L.P.
c/o Mark F. Bennett, Esq.
11401 Century Oaks Terrace, Suite 300
Austin, TX 78758

INVOICE

Re: Federal Court of Claims

Legal Services through October 31, 2018:

Total Fees: \$ 18,871.75

Total Current Invoice: \$ 18,871.75

MEF:TKK
Tax ID: 13-3613083

Greenberg Traurig, LLP | Attorneys at Law | 10845 Griffith Peak Drive | Suite 600 | Las Vegas, Nevada 89135
Tel 702.792.3773 | Fax 702.792.9002 | www.gtlaw.com

0958



Invoice No.: 4951968
File No.: 170678.010400
Bill Date: December 11, 2018

Nevada Health Co-Op
Cantilo & Bennett, L.L.P.
c/o Mark F. Bennett, Esq.
11401 Century Oaks Terrace, Suite 300
Austin, TX 78758

INVOICE

Re: Federal District Court cases

Legal Services through December 9, 2018:

Total Fees: \$ 1,947.50

Total Current Invoice: \$ 1,947.50

MEF:TKK
Tax ID: 13-3613083



Invoice No. : 4952955
File No. : 170678.010500
Bill Date : December 11, 2018

Nevada Health Co-Op
Cantilo & Bennett, L.L.P.
c/o Mark F. Bennett, Esq.
11401 Century Oaks Terrace, Suite 300
Austin, TX 78758

INVOICE

Re: Special Legal Receivership Matters

Legal Services through October 31, 2018:

Total Fees: \$ 522.50

Total Current Invoice: \$ 522.50

MEF:TKK
Tax ID: 13-3613083

Invoice No.: 4951965
File No. : 170678.010100
Bill Date : December 11, 2018

Nevada Health Co-Op
Cantilo & Bennett, L.L.P.
c/o Mark F. Bennett, Esq.
11401 Century Oaks Terrace, Suite 300
Austin, TX 78758

INVOICE

Re: Asset Recovery matter in State Court

Legal Services through November 30, 2018:

Total Fees: \$ 177,429.00

Expenses:

Court Fees	281.00
Deposition/Court Reporters	906.79
Exhibits	1,889.07
Filing Fees	407.00
Messenger/Courier Services	90.00
Parking Charges	24.00
UPS Charges	10.94

Total Expenses: \$ 3,608.80

Total Current Invoice: \$ 181,037.80

MEF:TKK
Tax ID: 13-3613083



Invoice No.: 4952960
File No.: 170678.010300
Bill Date: December 11, 2018

Nevada Health Co-Op
Cantilo & Bennett, L.L.P.
c/o Mark F. Bennett, Esq.
11401 Century Oaks Terrace, Suite 300
Austin, TX 78758

INVOICE

Re: Federal Court of Claims

Legal Services through November 30, 2018:

Total Fees: \$ 26,730.00

Total Current Invoice: \$ 26,730.00

MEF:TKK
Tax ID: 13-3613083

Greenberg Traurig, LLP | Attorneys at Law | 10845 Griffith Peak Drive | Suite 600 | Las Vegas, Nevada 89135
Tel 702.792.3773 | Fax 702.792.9002 | www.gtlaw.com

0962



Invoice No.: 4952961
File No. : 170678.010400
Bill Date : December 11, 2018

Nevada Health Co-Op
Cantilo & Bennett, L.L.P.
c/o Mark F. Bennett, Esq.
11401 Century Oaks Terrace, Suite 300
Austin, TX 78758

INVOICE

Re: Federal District Court cases

Legal Services through November 30, 2018:

Total Fees: \$ 1,140.00

Total Current Invoice: \$ 1,140.00

MEF:TKK
Tax ID: 13-3613083

Greenberg Traurig, LLP | Attorneys at Law | 10845 Griffith Peak Drive | Suite 600 | Las Vegas, Nevada 89135
Tel 702.792.3773 | Fax 702.792.9002 | www.gtlaw.com

0963



Invoice No. : 4952962
File No. : 170678.010500
Bill Date : December 11, 2018

Nevada Health Co-Op
Cantilo & Bennett, L.L.P.
c/o Mark F. Bennett, Esq.
11401 Century Oaks Terrace, Suite 300
Austin, TX 78758

INVOICE

Re: Special Legal Receivership Matters

Legal Services through November 30, 2018:

Total Fees: \$ 427.50

Total Current Invoice: \$ 427.50

MEF:TKK
Tax ID: 13-3613083

Greenberg Traurig, LLP | Attorneys at Law | 10845 Griffith Peak Drive | Suite 600 | Las Vegas, Nevada 89135
Tel 702.792.3773 | Fax 702.792.9002 | www.gtlaw.com

0964



Invoice No.: 4971403
File No.: 170678.010100
Bill Date: January 15, 2019

Nevada Health Co-Op
Cantilo & Bennett, L.L.P.
c/o Mark F. Bennett, Esq.
11401 Century Oaks Terrace, Suite 300
Austin, TX 78758

INVOICE

Re: Asset Recovery matter in State Court

Legal Services through December 31, 2018:

Total Fees: \$ 166,832.00

Expenses:

Deposition/Court Reporters	1,775.00
Exhibits	394.54
Off-site Printing and Copying	100.00

Charges

UPS Charges	11.75
-------------	-------

Total Expenses: \$ 2,281.29

Total Current Invoice: \$ 169,113.29

MEF:TKK
Tax ID: 13-3613083



Invoice No.: 4973174
File No. : 170678.010300
Bill Date : January 15, 2019

Nevada Health Co-Op
Cantilo & Bennett, L.L.P.
c/o Mark F. Bennett, Esq.
11401 Century Oaks Terrace, Suite 300
Austin, TX 78758

INVOICE

Re: Federal Court of Claims

Legal Services through December 31, 2018:

Total Fees: \$ 2,391.50

Total Current Invoice: \$ 2,391.50

MEF:TKK
Tax ID: 13-3613083



Invoice No.: 4973175
File No. : 170678.010500
Bill Date : January 15, 2019

Nevada Health Co-Op
Cantilo & Bennett, L.L.P.
c/o Mark F. Bennett, Esq.
11401 Century Oaks Terrace, Suite 300
Austin, TX 78758

INVOICE

Re: Special Legal Receivership Matters

Legal Services through December 31, 2018:

Total Fees: \$ 142.50

Total Current Invoice: \$ 142.50

MEF:TKK
Tax ID: 13-3613083

Invoice No.: 4999699
File No. : 170678.010100
Bill Date : February 20, 2019

Nevada Health Co-Op
Cantilo & Bennett, L.L.P.
c/o Mark F. Bennett, Esq.
11401 Century Oaks Terrace, Suite 300
Austin, TX 78758

INVOICE

Re: Asset Recovery matter in State Court

Legal Services through January 31, 2019:

Total Fees: \$ 230,709.00

Expenses:

Deposition/Court Reporters	9,982.40
Exhibits	2,335.98
Filing Fees	267.50
Messenger/Courier Services	106.00
Other Charges	427.59
Parking Charges	9.00

Total Expenses: \$ 13,128.47

Current Invoice: \$ 243,837.47

* * * * *

MEF:TKK
Tax ID: 13-3613083



Invoice No.: 4997017
File No. : 170678.010300
Bill Date : February 19, 2019

Nevada Health Co-Op
Cantilo & Bennett, L.L.P.
c/o Mark F. Bennett, Esq.
11401 Century Oaks Terrace, Suite 300
Austin, TX 78758

INVOICE

Re: Federal Court of Claims

Legal Services through January 31, 2019:

Total Fees: \$ 5,932.50

Total Current Invoice: \$ 5,932.50

MEF:TKK
Tax ID: 13-3613083



Invoice No.: 4997018
File No. : 170678.010500
Bill Date : February 20, 2019

Nevada Health Co-Op
Cantilo & Bennett, L.L.P.
c/o Mark F. Bennett, Esq.
11401 Century Oaks Terrace, Suite 300
Austin, TX 78758

INVOICE

Re: Special Legal Receivership Matters

Legal Services through January 31, 2019:

Total Fees: \$ 1,615.00

Total Current Invoice: \$ 1,615.00

MEF:TKK
Tax ID: 13-3613083

EXHIBIT “2”

NEVADA HEALTH CO-OP

Cash Flow Analysis

Oct 2015 - Feb 2019

Sources & Uses

Beginning Cash on October 1, 2015

\$ 5,352,417

SOURCES:

Premium Revenue	17,756,567
CSR Recoveries	2,347,121
Rx Rebates	-
Claims Overpayment Recoveries	718,963
PartnerRe 2014 Premium Refund	374,513
Traditional Reins Recoveries	787,352
FTR Reins Recoveries	735,747
Risk Corridor 2014	1,163,872
Federal Receivables Bridge Loan	-
Restricted Cash became Unrestricted	768,517
Other	603,408
TOTAL SOURCES:	\$25,256,061

USES:

Medical Claims Q4 2015 and Post 2015 Adj	(176,660)
Rx Claims Q4 2015	(7,599,195)
Risk Adjustment 2015	-
Medical PMPMs Q4	(43,967)
FTR Reinsurance Premium	(898,687)
Traditional Reins Premium Q4 2015	(547,319)
Premium Tax	(294,665)
Other Admin	(12,310,447)
9010 ACA Fee / 720 PCORI Fee	(161,242)
Professional Services	(7,841,824)

TOTAL USES:

(\$29,874,007)

Net cash increase for period

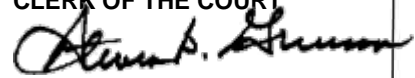
(\$4,617,946)

Ending Cash at end of February 28, 2019

\$ 734,471

TAB 27

TAB 27



1 SR

2 MARK E. FERRARIO, ESQ.
3 Nevada Bar No. 1625
4 ERIC W. SWANIS, ESQ.
5 Nevada Bar No. 6840
6 GREENBERG TRAUIG, LLP
7 10845 Griffith Peak Drive
8 Suite 600
9 Las Vegas, Nevada 89135
10 Telephone: (702) 792-3773
11 Facsimile: (702) 792-9002
12 Emails: ferrariom@gtlaw.com
13 swanise@gtlaw.com

14 *Counsel for Barbara D. Richardson,*
15 *Commissioner of Insurance,*
16 *as the Permanent Receiver for*
17 *Nevada Health CO-OP*

11 IN THE EIGHTH JUDICIAL DISTRICT COURT
12 CLARK COUNTY, NEVADA

14 STATE OF NEVADA, EX REL.)	Case No. A-15-725244-C
15 COMMISSIONER OF INSURANCE, IN HER)	
16 OFFICIAL CAPACITY AS STATUTORY)	Dept. No. 1
17 RECEIVER FOR DELINQUENT DOMESTIC)	
18 INSURER,)	
19)	
20)	
21)	
22)	
23)	
24)	
25)	
26)	
27)	
28)	

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

Plaintiff,

vs.

NEVADA HEALTH CO-OP,

Defendant.

23 **FIFTEENTH STATUS REPORT**

24 COME NOW, Commissioner of Insurance Barbara D. Richardson in her capacity as
25 Receiver of Nevada Health CO-OP ("NHC," or the "CO-OP"), and CANTILO & BENNETT, L.L.P.,
26 Special Deputy Receiver ("SDR" - SDR and the Commissioner as Receiver are referred to
27 collectively herein as "Receiver") and file this Fifteenth Status Report in the above-captioned
28 receivership.

I. INTRODUCTION AND HISTORICAL BACKGROUND

The CO-OP is a state-licensed health insurer, formed in 2012 as a Health Maintenance Organization, with a Certificate of Authority granted by the State of Nevada Division of Insurance effective January 2, 2013. NHC was an Internal Revenue Code 501(c)(29) Qualified Non-Profit Health Insurance Issuer, entitled to tax exemption by the Internal Revenue Service. NHC was formed under a provision of the Patient Protection and Affordable Care Act ("ACA") providing for the formation of Consumer Operated and Oriented Plans. Having received from the Centers for Medicare and Medicaid Services ("CMS") of the United States Department of Health and Human Services ("HHS") a start-up loan of \$17,080,047, and a "solvency" loan of \$48,820,349, NHC was required to operate as a non-profit, consumer-driven health insurance issuer for the benefit of the public. The CO-OP's primary business was to provide ACA-compliant health coverage to residents of Nevada, and it operated its business for the benefit of Nevadans within the state, save for certain arrangements to provide nationwide health coverage to Nevadans traveling outside the state in certain circumstances. NHC began selling products on and off the Silver State Health Insurance Exchange (the "Exchange") on January 1, 2014. Its products included individual, small group, and large group managed care coverages.

On October 1, 2015, this Court issued its Order Appointing the Acting Insurance Commissioner, Amy L. Parks as Temporary Receiver of NHC Pending Further Orders of the Court and Granting Temporary Injunctive Relief Pursuant to NRS 696B.270 (the "Temporary Receivership Order"). Further, on October 14, 2015, the Receivership Court entered its Permanent Injunction and Order Appointing Commissioner as Permanent Receiver of Nevada Health CO-OP (the "Permanent Receivership Order"), appointing the law firm of CANTILO & BENNETT, L.L.P. ("C&B") as SDR of NHC, in accordance with Chapter 696B of the Nevada Revised Statutes.

Via a Notice of Substitution of Receiver dated April 6, 2016, Ms. Joanna N. Grigoriev informed interested parties of the substitution of Commissioner Barbara D. Richardson, in place and stead of former Acting Commissioner Amy L. Parks, as the Receiver of NHC. This

1 substitution of Receiver was subsequent to Commissioner Richardson's appointment as
2 Commissioner of Insurance for the State of Nevada.

3 This Court, through its Final Order Finding and Declaring Nevada Health CO-OP to be
4 Insolvent and Placing Nevada Health CO-OP into Liquidation (the "Final Order") dated
5 September 20, 2016, adjudged NHC to be insolvent on grounds that it was unable to meet
6 obligations as they mature. The Final Order also authorized the Receiver to liquidate the
7 business of NHC and wind up its ceased operations pursuant to applicable Nevada law. The
8 Receiver has since transitioned the receivership estate from rehabilitation to liquidation.

9 The Receiver continues to file quarterly status reports as ordered by this Court.

10 II. RECEIVERSHIP ADMINISTRATION

11 Receivership Administrative Services and Oversight

12 CANTILO & BENNETT, L.L.P., as SDR of NHC, manages the receivership estate and
13 conducts its affairs. PALOMAR FINANCIAL, LC ("Palomar"), an affiliate of the SDR, performs
14 administration, information technology, and other related services for the Receiver under the
15 supervision of the SDR. The Receiver has included an informational copy, as Exhibit 1 to this
16 Fifteenth Status Report, of the invoices either deferred or paid to the SDR and other
17 receivership consultants since the last status report to this Court.¹

18 ¹ The *in camera* materials are being submitted in a separate envelope that reflect paid or deferred
19 invoices. The Receiver has elected to defer certain administrative expenses until a later date when further assets
20 become available to the Receiver. The Receiver has included copies of all invoices that have been approved but
deferred as to the payment of fee amounts only.

21 Certain billings submitted to the Court are appropriate for *in camera* review (as opposed to being made
22 part of a public filing). More particularly, and as discussed in further detail below, certain consultants in this matter
are providing expert witness related services. As such, the billing entries relating thereto should be considered
confidential and/or otherwise not subject to discovery.

23 In this regard, courts have held that the bills of legal counsel and experts may be withheld from legal
24 discovery and are not subject to legal disclosure, as this information may provide indications or context concerning
25 potential litigation strategy and the nature of the expert services being provided. See, e.g., *Avnet, Inc. v. Avana*
26 *Technologies Inc.*, No. 2:13-cv-00929- GMN-PAL, 2014 WL 6882345, at *1 (D. Nev. Dec. 4, 2014) (finding that
27 billing entries were privileged because they reveal a party's strategy and the nature of services provided); *Fed.*
28 *Sav. & Loan Ins. Corp. v. Ferm*, 909 F.2d 372, 374-75 (9th Cir. 1990) (considering whether or not fee information
revealed counsel's mental impressions concerning litigation strategy). Other courts that have addressed this issue
have recognized that the "attorney-client privilege embraces attorney time, records and statements to the extent
that they reveal litigation strategy and the nature of the services provided." *Real v. Cont'l Grp., Inc.*, 116 F.R.D.
211, 213 (N.D. Cal. 1986).

Resolution of Outstanding Receivership Matters

Claims Adjudications

NHC has finalized and mailed the claims adjudications and applicable Notices of Claim Determination ("NCD") for healthcare claims previously submitted by providers to NHC's Javelina Claims Processing Database. The total allowed amount of these claims is approximately \$33.7 million. In addition to provider claims, the SDR has also mailed NCDs for those Proofs of Claim submitted to NHC relating to Policy Claims (*i.e.*, Class B claims pursuant to NRS 696B.420(1)(b)). The total allowed amount of these claims is approximately \$20,836.91. The Receiver has included as Exhibit 2 to this Fifteenth Status Report, a report on the determination of the Receiver on each claim approved in whole or in part to date.² The SDR is evaluating appeals as they are received and will attempt to resolve them when possible without the need for a hearing. Once all appeal deadlines have run, and all appeals have been reviewed by the SDR, the SDR will inform the Receivership Court of any unresolved appeals so that a hearing or hearings may be set.

There are approximately \$3.36M in outstanding proofs of claim which have been assigned to a priority Class 'C' (*i.e.*, NRS 696B.420(1)(c)) or lower.³ The SDR has not reached the merits of these claims, and may not do so until it appears that there may be assets available for distribution to these classes of claims, per NRS 696B.330(4).

The *in-camera* review should apply not only to documentation concerning attorneys' fees, but it also extends to "details of work revealed in [an] expert's work description [which] would relate to tasks for which she [or he] was compensated[.]" a situation which is "analogous to protecting attorney-client privileged information contained in counsel's bills describing work performed." *See DaVita Healthcare Partners, Inc. v. United States*, 128 Fed. Cl. 584, 592-93 (2016); *see also Chaudhry v. Gallerizzo*, 174 F.3d 394, 402 (4th Cir. 1999) (recognizing that "correspondence, bills, ledgers, statements, and time records which also reveal the motive of the client in seeking representation, litigation strategy, or the specific nature of the services provided, such as researching particular areas of law," are protected from disclosure) (quoting *Clarke v. Am. Commerce Nat'l Bank*, 974 F.2d 127, 129 (9th Cir. 1992)).

² The *in camera* Exhibit 2 claim report is being submitted in a separate envelope. The Receiver has elected, out of an abundance of caution, to keep confidential the names of the individual claimants (including NHC plan members) and the amounts that have been approved for their claims.

³ This does not include a claim by the U.S. Department of Health and Human Services, which the SDR has previously reported to this Court. That claim was denied in full by the SDR, and the government did not file an appeal of the SDR's determination. This determination is now final and non-appealable.

1 **CMS Receivables**

2 As explained in prior status reports, and throughout the pendency of the receivership,
3 the Receiver is working to resolve certain outstanding matters relating to the collection of
4 amounts due under the various federal receivables programs of which the CO-OP was a
5 participant, and which are administered primarily by CMS. Considering the size of these federal
6 receivables in relation to the CO-OP's potential total liabilities, the receipt of these funds by the
7 receivership estate represents a key component of any future claim payments by NHC – as is
8 the legal determination of the government's asserted right to be paid ahead of all other creditors
9 in the estate (including providers and members). CMS has maintained the position that any
10 monies deemed owed to NHC (and thus the receivership estate) are to be offset against the
11 amounts CMS asserts it is owed under the start-up loan awarded to NHC. To date, CMS has
12 offset approximately \$12.9 million against the start-up loan that, the Receiver maintains, should
13 have instead been paid to NHC. When the full amount of 2014 - 2015 risk corridors payments
14 (*i.e.*, not just the prorated amount⁴) are included in the total, NHC is owed over \$55 million by
15 CMS.

16 As of the date of filing of this Fifteenth Status Report, the Receiver asserts that the CO-
17 OP, according to the various formulae applicable to Qualified Health Plans under the ACA, and
18 notwithstanding prior attempts by CMS to offset these receivables against start-up loan funds
19 in contravention of Nevada's laws relating to the regulation of insurer solvency, is owed over
20 \$12.9M more in promised payments under various other CMS programs. The Receiver
21 reserves the right to revise, adjust, or otherwise restate her basis for the CMS Receivables
22 claims as new information is received and litigation progresses with CMS.

23
24 ⁴ Due to a shortfall in risk corridor collections, CMS asserts it can only pay a prorated percentage of
25 issuers' 2014 Risk Corridors payments and it will use all collections in subsequent years towards the 2014
26 payments (*i.e.*, they are unable to make payments for the subsequent years at all). DEP'T OF HEALTH & HUMAN
27 SERVICES & CENTERS FOR MEDICARE & MEDICAID SERVICES ("CMS"), CCIO MEMORANDUM, RISK
28 CORRIDORS PAYMENT AND CHARGE AMOUNTS FOR THE 2015 BENEFIT YEAR (November 18, 2016)
(available at <https://www.cms.gov/CCIIO/Resources/Regulations-and-Guidance/Downloads/2015-RC-Issuer-level-Report-11-18-16-FINAL-v2.pdf>); CMS, CCIO MEMORANDUM, RISK CORRIDORS PAYMENT AND
CHARGE AMOUNTS FOR THE 2016 BENEFIT YEAR (November 15, 2017) (available at
<https://www.cms.gov/CCIIO/Programs-and-Initiatives/Premium-Stabilization-Programs/Downloads/Risk-Corridors-Amounts-2016.pdf>).

1 **Use of Third-Party Contractors as Part of Business Operations**

2 The Receiver utilizes the services of several third-party contractors that had been
3 engaged before commencement of the receivership, and some that were engaged after the
4 receivership commenced to assist in management of NHC's affairs. The Receiver has also
5 subsequently engaged the services of some third-party contractors (*i.e.*, Jacobson and ADP)
6 to perform administrative and support services to assist the administration of the Company.

7 The following is a list of independent contractors currently assisting the receivership:

8 1. Eldorado, a division of Mphasis Corporation, the former hosting and software
9 service for claims data, to provide continued storage and read-only access to historical claims
10 and enrollment data. The SDR is terminating Eldorado's services as of July 31, 2019.

11 2. The Jacobson Group, to provide customer service staffing support. These
12 support services are scheduled to end on July 1, 2019.

13 3. ADP, to provide payroll support and processing for employee compensation and
14 benefits.

15 **Internal Administrative Matters Related to Wind Down**

16 Based on the current needs of the receivership, the Receiver has trimmed existing staff
17 to one part-time staff member as of June 1, 2019. The Receiver completed the wind down and
18 closure of NHC's administrative office this spring. The Receiver has reduced the Information
19 Technology needs of the CO-OP to reduce estate expenses and will continue to do so.

20 **Continuation of Action Against Various Professionals and Other Firms Who Performed**
21 **Services for and on Behalf of NHC**

22 On August 25, 2017, Counsel for the Receiver filed in Clark County District Court a
23 complaint (Case No. A-17-760558-C in Department No. 18) against various persons, third-
24 party vendors, and professional service firms which are alleged to have contributed to NHC's
25 losses by, among other things, failing to adhere to applicable standards of professional care
26 and requirements imposed by law, misrepresentation concerning quality and standard of care
27 for services performed, and breaches of contract, duty, and implied covenants of good faith
28 and fair dealing. The complaint names, among others, NHC's former actuaries, accountants,

1 auditors, and providers of certain business operations and utilization review services, as well
2 as those individuals who specifically performed, or who were in the role of supervising the
3 performance of, those services. The Complaint also names several NHC former directors and
4 executive management.

5 Via Plaintiff's Motion to Amend Complaint, filed on July 17, 2018, the Receiver sought
6 an order granting leave to amend the August 25, 2017, complaint against certain of NHC's
7 various directors, officers, and third-party contractors, citing the discovery of additional facts in
8 support of assertions made in the first complaint, as well as the need to add a new defendant
9 to the existing proceedings. This Motion to Amend Complaint was filed in judicial department
10 number 16, in line with the terms of contemporaneous Notice of Department Reassignment
11 assigning the proceedings to Judge Timothy C. Williams. The Motion to Amend Complaint was
12 approved via an order entered on September 18, 2018.

13 Milliman filed its Motion to Compel Arbitration on November 6, 2017, a motion which
14 was challenged by the December 11, 2017, filing of Plaintiff's Opposition to Milliman's Motion
15 to Compel Arbitration. The hearing to address this issue was scheduled for December 12,
16 2017, but had been reset for a hearing on January 9, 2018. Milliman would again state its
17 bases to compel arbitration of those matters raised in the instant litigation via a reply dated
18 January 3, 2018. This motion and related briefing were heard by Judge Kathleen Delaney on
19 January 9, 2018. The related Order Granting Milliman's Motion to Compel Arbitration, dated
20 March 12, 2018, held that a requirement to arbitrate in the pre-receivership agreements
21 between NHC and Milliman did apply to the Receiver's claims against Milliman. The Receiver
22 filed a Motion for Reconsideration of the Milliman arbitration ruling, dated March 29, 2018. The
23 Motion for Reconsideration sought review of the prior judgment compelling arbitration on
24 various grounds.

25 Via an Opposition to Plaintiff's Motion for Reconsideration filed April 16, 2018, Milliman
26 sought to challenge the Receiver's effort to avoid compelled arbitration, largely restating the
27 grounds set forth in Milliman's original November 6, 2017, Motion to Compel Arbitration. The
28 Receiver filed her Reply in Support of Motion for Reconsideration on April 24, 2018. On May 1,

2018, argument on the Motion for Reconsideration was heard by Judge Delaney, who subsequently ordered the proceedings continued to May 29, 2018, and requested more briefing from the parties on the most relevant legal questions underlying the Motion for Reconsideration. The Receiver filed her Sur-Reply in Support of Motion for Reconsideration, elaborating on the relevant choice-of-law and forum selection questions at issue in the dispute, dated June 29, 2018. Hearing was held on the Motion for Reconsideration before Judge Delaney on July 24, 2018. Through an order dated August 7, 2018, Judge Delaney denied Plaintiff's Motion for Reconsideration of that Court's March 12, 2018, order granting Milliman's Motion to Compel Arbitration.

The Receiver then determined it was necessary to file, and did file on December 17, 2018, a Petition under Nevada Rule of Appellate Procedure 21 for Writ of Mandamus in the Supreme Court of the State of Nevada (the "Petition for Writ"). The Petition for Writ requests that the Supreme Court of Nevada "issue a writ of mandamus directing the District Court to exercise subject matter jurisdiction over the claims raised by Petitioner against Real Parties in Interest." In response, and on March 20, 2019, Milliman filed its Response of Real Parties in Interest to Petition for Writ of Mandamus, asserting *inter alia* its rights to compel arbitration in this action. The Petition for Writ remains pending.

The Receiver has settled its claims against Millennium, and the settlement agreement was approved by the Court. Millennium has made two of the required settlement progress payments, and all payments to date were timely made.

The Receiver's claims are ongoing against Milliman, Inc. (and individually named Milliman defendants), NHC's former directors and officers, InsureMonkey and Alex Rivlin, Larson & Company (and individually named Larson defendants), Nevada Health Solutions, LLC, and Unite Here Health. Discovery is underway, and the following deadlines have been set by Judge Timothy C. Williams, per the May 1, 2019 2nd Amended Order Setting Civil Jury Trial, Pre-Trial, Calendar Call, and Deadlines Motions; Amended Discovery Scheduling Order:

1. **July 30, 2019:** Motions to Amend Pleadings or add parties; and Designation of Experts Pursuant to NRCP 16.1(a)(2)

2. **August 29, 2019:** Designation of Rebuttal Experts Pursuant to NRCP 16.1(a)(2) is due
3. **October 28, 2019:** Discovery Cut-Off
4. **November 27, 2019:** Motions in Limine or other Dispositive Motions
5. **January 8, 2019:** Pre-Trial Memorandum filing deadline
6. **January 9, 2020:** Pre-trial conference/calendar call
7. **January 27, 2020:** Case is set to be tried to a jury on a five-week stack

Pending Action Against the United States in the Court of Federal Claims

On November 8, 2018, the Receiver filed a Complaint in the United States Court of Federal Claims ("CFC Complaint") against the United States for monetary amounts owed to NHC under the Consumer Operated and Oriented Plan program organized pursuant to the ACA. The Receiver determined that such litigation was necessary in order to advance the interests of the receivership estate's various creditors, and to protect and conserve assets that rightfully belong to the estate.

In Counts I through IV, the CFC Complaint prays for relief in the form of an award of damages and monetary relief equal to the difference between the amount NHC actually received in payments under Sections 1342, 1341, 1343, and 1401 of the ACA – the statutes which describe and enact the risk corridors, transitional reinsurance, risk adjustment, and cost sharing reduction programs respectively – and the amount NHC should have received under those laws. Count IV also seeks an award of damages and monetary relief equal to the difference between what NHC actually received in premium tax credits for 2015 under Section 1401 and the amount it should have received (however, subsequent communications with CMS have resulted in the Receiver determining that no premium tax credits are still owed, such that the Receiver will no longer pursue that particular claim).

The CFC Complaint's Count V (breach of contract by offset) and Count VI (illegal exaction) plead alternate theories for recovery of money damages resulting from the United States, through its agents at HHS and CMS, offsetting payments that CMS owed to NHC

1 against funds NHC allegedly owed to the government pursuant to the terms of the CO-OP start-
2 up loan.

3 On March 7, 2019, the United States filed a motion to dismiss the CFC Complaint's
4 ("Motion to Dismiss") argument that none of Counts I through VI state claims upon which relief
5 can be granted. NHC's current deadline for responding to the Motion to Dismiss is July 9,
6 2019. However, on June 24, 2019, the United States Supreme Court granted certiorari in three
7 risk corridors appeals: *Moda Health Plan, Inc. v. United States*, 892 F.3d 1311, 1329 (Fed. Cir.
8 2018), *Land of Lincoln Mutual Health Ins. Co. v. United States*, 892 F.3d 1184 (Fed. Cir. 2018),
9 and *Maine Cmty. Health Options v. United States*, 729 Fed. Appx. 939 (2018). In light of that
10 development, the Receiver anticipates that the United States Court of Federal Claims will stay
11 Count I of the CFC Complaint pending the Supreme Court's decision in the risk corridors
12 appeals but will permit NHC to continue pursuing Counts II – VI in the meantime, given that
13 none of the risk corridors opinions involve any question of law relevant to Counts II – VI.

14 **Current Receivership Assets**

15 The Receiver's evaluation of the assets and liabilities of the CO-OP is ongoing, and
16 adjusted periodically to accommodate new authorized payments, receipts, and transfers.
17 Below is an overview of some key asset matters thus far identified by the Receiver (other than
18 those already mentioned herein):

19 1. The unrestricted cash assets of the CO-OP have fluctuated with post-
20 receivership expenses and claim payments, as well as with the Receiver's receipt of member
21 premiums. The currently-available, unrestricted cash assets of the CO-OP as of May 31, 2019,
22 were approximately \$521,826. The majority of NHC's currently available and liquid assets have
23 been invested in a bond mutual fund, with the remainder of such assets held in bank deposits.

24 2. The financial information of NHC in this Fifteenth Status Report provides
25 estimates. NHC's financials may materially vary depending upon the estate's receipt of the
26 promised federal receivables payments under the various ACA programs described in this
27 report and future litigation recoverables. These figures will remain estimates until the estate
28 receives clearer indications from CMS and the federal government as to the amount and timing

of any federal payments or future appropriations, as well as the final disposition of CMS receivable balances in which CMS has placed an administrative hold and asserted rights to setoff, many of these matters are being litigated currently.

3. The Receiver is including, as Exhibit 3 attached hereto, a cash flow report for NHC for the period covering the inception of the receivership through May 31, 2019. This report reflects a summary of disbursements and collections made by NHC during this period.

CONCLUSION

The Receiver has submitted this report in compliance with the Receivership Court's instructions for a status report on NHC. The Receiver requests that the Court approve this Fifteenth Status Report and the actions taken by the Receiver.

DATED this 8th day of July 2019.

Respectfully submitted:

Barbara D. Richardson, Commissioner of Insurance of the State of Nevada, in her Official Capacity as Statutory Receiver of Delinquent Domestic Insurer

By: /s/ CANTILO & BENNETT, L.L.P.
Special Deputy Receiver
By Its Authorized Representative
Patrick H. Cantilo

Respectfully submitted by:

MARK E. FERRARIO, ESQ.
Nevada Bar No. 1625
ERIC W. SWANIS, ESQ.
Nevada Bar No. 6840
GREENBERG TRAURIG, LLP
10845 Griffith Peak Drive
Suite 600
Las Vegas, Nevada 89135
Telephone: (702) 792-3773
Facsimile: (702) 792-9002
Emails: ferrariom@gtlaw.com
swanise@gtlaw.com

*Counsel for Barbara D. Richardson,
Commissioner of Insurance,
as the Permanent Receiver for
Nevada Health CO-OP*

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that, on the 8th day of July 2019, and pursuant to NEFCR 9, NRCP 5(b), and EDCR 7.26, I served this **FIFTEENTH STATUS REPORT** on all parties receiving service in this action through electronic transmission via this Court's electronic filing system to:

E-Service Master List For Case

State of Nevada, ex rel. Commissioner of Insurance, Plaintiff(s) vs. Nevada Health CO-OP, Defendant(s)

Attorney General's Office**Contact**

Joanna Grigoriev
Marilyn Millam
Richard Paili Yien

Email

jgrigoriev@ag.nv.gov
mmillam@ag.nv.gov
ryien@ag.nv.gov

Brownstein Hyatt Farber Schreck**Contact**

Bryce C. Loveland

Email

bcloveland@bhfs.com

Brownstein Hyatt Farber Schreck, LLP**Contact**

Christopher Humes, Esq.
Ebony Davis

Email

chumes@bhfs.com
edavis@bhfs.com

Cantilo and Bennett LLP**Contact**

Arati Bhattacharya
Josh O. Lively
Kristen W. Johnson
Mark F. Bennett
Patrick H. Cantilo
Service

Email

abhattacharya@cb-firm.com
jolively@cb-firm.com
kwjohnson@cb-firm.com
mfbennett@cb-firm.com
phcantilo@cb-firm.com
Service@cb-firm.com

Division of Insurance**Contact**

Felecia Casci

Email

fcasci@doi.nv.gov

Greenberg Traurig, LLP**Contact**

7132 Andrea Rosehill
7368 Sandy Jackson
Eric W. Swanis
EWS Eric Swanis
IOM Mark Ferrario
LVGTDocketing

Email

rosehilla@gtlaw.com
jacksonsa@gtlaw.com
SwanisE@gtlaw.com
swanise@gtlaw.com
lvitdock@gtlaw.com
lvitdock@gtlaw.com

Law Offices of Stephenson, Acquisto & Colman, Inc.**Contact**

Barry Sullivan
Reception

Email

bsullivan@sacfirm.com
reception@sacfirm.com

Richard Harris Law Firm**Contact**

Kristina Weller Esq
Ridge Portelli

Email

Kristina@richardharrislaw.com
Ridge@richardharrislaw.com

Senior Deputy Attorney General**Contact****Email**

Joanna N. Grigoriev

jgrigoriev@ag.nv.gov

US Department of Health and Human Services

Contact

Leslie Stafford

Email

Leslie.Stafford@HHS.GOV

US Department of Justice

Contact

Serena Orloff

Terrance A. Mebane

Email

Serena.M.Orloff@usdoj.gov

Terrance.A.Mebane@usdoj.gov

/s/Marie Jorczak

An employee of Greenberg Traurig, LLP

EXHIBIT "1"

CANTILO & BENNETT, L.L.P.

ATTORNEYS & COUNSELORS
*A Texas Registered Limited Liability Partnership
Comprised of Professional Corporations*

11401 Century Oaks Terrace

Suite 300

Telephone: (512) 478-6000

Austin, Texas 78758

Facsimile: (512) 404-6550

www.cb-firm.com

March 13, 2019

BILL SUMMARY

70750 Nevada Health Co-Op ("NHC")

February 1 - February 28, 2019

<u>Matter No. and Description</u>	<u>Invoice Number</u>	<u>Fees</u>	<u>Costs</u>	<u>Total</u>
February 2019	23207- 23217	\$66,333.75	\$ 706.66	\$67,040.41
Totals (1)		\$ 66,333.75	\$ 706.66	\$67,040.41

Cantilo & Bennett, L.L.P.

**NEVADA HEALTH CO-OP
TIMEKEEPER SUMMARY REPORT
2/1/19 - 2/28/19**

		Billable Hours	Billable Rate	February 2019 Billing
1	Timekeeper - Patrick H. Cantilo	2.30	\$450.00	\$1,035.00
2	Timekeeper - Mark F. Bennett	43.40	\$375.00	\$16,275.00
3	Timekeeper - Kristen W. Johnson	106.10	\$175.00	\$18,567.50
4	Timekeeper - Josh O. Lively	98.75	\$175.00	\$17,281.25
5	Timekeeper - Douglas J. Coonfield	0.00	\$150.00	\$0.00
6	Timekeeper - Jose M. Rangel	0.00	\$300.00	\$0.00
7	Timekeeper - Arati Bhattacharya	0.00	\$200.00	\$0.00
8	Timekeeper - Law Clerks	0.00	\$85.00	\$0.00
9	Timekeeper - Isaiah Samaniego	84.25	\$100.00	\$8,425.00
10	TimeKeeper - Pierre Riou	18.50	\$225.00	\$4,162.50
11	TimeKeeper - Jeffrey L. Collins	4.70	\$125.00	\$587.50
	GRAND TOTAL	358.00		\$66,333.75

March 13, 2019
3:27 pm

Cantilo & Bennett, L.L.P.
Unbilled Timekeeper Work by Matter

Page 1
[pr 3b]

Client ID 70750
Work Date 2/1/19:02/28/2019

TimeKeeper		Hours	Fees	NC Hours	NC Fees
MFB MARK F. BENNETT					
70750003	Claims	1.50	562.50	0.00	0.00
70750004	Financial Matters	5.95	2,231.25	0.00	0.00
70750008	Company Administration	1.75	656.25	0.00	0.00
70750100	Asset Recovery	18.95	7,106.25	0.00	0.00
70750102	NHC vs. CMS Litigation	15.25	5,718.75	0.00	0.00
	Sub Total (MFB)	43.40	16,275.00	0.00	0.00*
PHC PATRICK H. CANTILO					
70750004	Financial Matters	0.30	135.00	0.00	0.00
70750102	NHC vs. CMS Litigation	1.50	675.00	0.00	0.00
70750103	Potential claims against Milliman	0.50	225.00	0.00	0.00
	Sub Total (PHC)	2.30	1,035.00	0.00	0.00*
JLC JEFFREY L. COLLINS					
70750102	NHC vs. CMS Litigation	4.70	587.50	0.00	0.00
	Sub Total (JLC)	4.70	587.50	0.00	0.00*
KWJ KRISTEN W. JOHNSON					
70750000	General	1.00	175.00	0.00	0.00
70750001	Takeover Administration	6.80	1,190.00	0.00	0.00
70750003	Claims	91.80	16,065.00	0.00	0.00
70750100	Asset Recovery	5.00	875.00	0.00	0.00
70750102	NHC vs. CMS Litigation	1.50	262.50	0.00	0.00
	Sub Total (KWJ)	106.10	18,567.50	0.00	0.00*
JOL JOSHUA O. LIVELY					
70750100	Asset Recovery	98.75	17,281.25	0.00	0.00
	Sub Total (JOL)	98.75	17,281.25	0.00	0.00*
PJR PIERRE J. RIOU					
70750102	NHC vs. CMS Litigation	18.50	4,162.50	0.00	0.00
	Sub Total (PJR)	18.50	4,162.50	0.00	0.00*
IXS ISAIAH SAMANIEGO					
70750003	Claims	28.50	2,850.00	0.00	0.00
70750006	Provider Issues	1.00	100.00	0.00	0.00
70750008	Company Administration	2.00	200.00	0.00	0.00
70750100	Asset Recovery	52.75	5,275.00	0.00	0.00
	Sub Total (IXS)	84.25	8,425.00	0.00	0.00*
Grand Total		358.00	66,333.75	0.00	0.00

March 14, 2019
2:39 pm

Cantilo & Bennett, L.L.P.
Timekeeper Costs by Work Code

Page 1
[cs1c]

Work Date 01/14/2019:02/28/2019
Client ID 70750
Bill Date 3/13/19

Staff ID	Cost Code	Units	Amount	Write Down	Total
BM1A	BUSINESS MEALS	0.00	122.01	0.00	122.01
PK1A	PARKING	0.00	25.00	0.00	25.00
PO1E	POSTAGE	0.00	51.80	0.00	51.80
TA1A	TRAVEL-AIRFARE	0.00	321.23	0.00	321.23
TE1A	TRANSPORTATION EXPENSE	0.00	71.86	0.00	71.86
TH1A	TRAVEL-HOTEL	0.00	113.99	0.00	113.99
TS1A	TELEPHONE CHARGES	0.00	0.77	0.00	0.77
	Sub Total ()	0.00	706.66	0.00	706.66
	Grand Total	0.00	706.66	0.00	706.66

0990

CANTILO & BENNETT, L.L.P.

ATTORNEYS & COUNSELORS
*A Texas Registered Limited Liability Partnership
Comprised of Professional Corporations*

11401 Century Oaks Terrace
Suite 300

Telephone: (512) 478-6000

Austin, Texas 78758
www.cb-firm.com

Facsimile: (512) 404-6550

April 24, 2019

BILL SUMMARY

70750 Nevada Health Co-Op ("NHC")

March 1 - March 31, 2019

<u>Matter No. and Description</u>	<u>Invoice Number</u>	<u>Fees</u>	<u>Costs</u>	<u>Total</u>
March 2019	23291- 23302	\$66,257.50	\$3,021.56	\$69,279.06
Totals (1)		\$ 66,257.50	\$3,021.56	\$69,279.06

Cantilo & Bennett, L.L.P.

NEVADA HEALTH CO-OP
TIMEKEEPER SUMMARY REPORT
3/1/19 - 3/31/19

		Billable Hours	Billable Rate	March 2019 Billing
1	Timekeeper - Patrick H. Cantilo	0.00	\$450.00	\$0.00
2	Timekeeper - Mark F. Bennett	44.90	\$375.00	\$16,837.50
3	Timekeeper - Kristen W. Johnson	25.10	\$175.00	\$4,392.50
4	Timekeeper - Josh O. Lively	76.00	\$175.00	\$13,300.00
5	Timekeeper - Douglas J. Coonfield	0.00	\$150.00	\$0.00
6	Timekeeper - Jose M. Rangel	0.00	\$300.00	\$0.00
7	Timekeeper - Arati Bhattacharya	0.00	\$200.00	\$0.00
8	Timekeeper - Law Clerks	0.00	\$85.00	\$0.00
9	Timekeeper - Isaiah Samaniego	77.25	\$100.00	\$7,725.00
10	TimeKeeper - Pierre Riou	102.90	\$225.00	\$23,152.50
11	TimeKeeper - Jeffrey L. Collins	6.80	\$125.00	\$850.00
	GRAND TOTAL	332.95		\$66,257.50

April 23, 2019
3:05 pm

Cantilo & Bennett, L.L.P.
Unbilled Timekeeper Work by Matter

Page 1
[pr 3b]

Client ID 70750
Work Date 3/1/19:03/31/2019

TimeKeeper	Hours	Fees	NC Hours	NC Fees
MFB MARK F. BENNETT				
70750002 Legal	3.80	1,425.00	0.00	0.00
70750004 Financial Matters	4.40	1,650.00	0.00	0.00
70750007 Member Issues	1.00	375.00	0.00	0.00
70750100 Asset Recovery	29.45	11,043.75	0.00	0.00
70750102 NHC vs. CMS Litigation	6.25	2,343.75	0.00	0.00
Sub Total (MFB)	44.90	16,837.50	0.00	0.00*
JLC JEFFREY L. COLLINS	6.80	850.00	0.00	0.00
Sub Total (JLC)	6.80	850.00	0.00	0.00*
KWJ KRISTEN W. JOHNSON				
70750000 General	9.70	1,697.50	0.00	0.00
70750001 Takeover Administration	2.60	455.00	0.00	0.00
70750003 Claims	9.20	1,610.00	0.00	0.00
70750100 Asset Recovery	3.60	630.00	0.00	0.00
Sub Total (KWJ)	25.10	4,392.50	0.00	0.00*
JOL JOSHUA O. LIVELY				
70750001 Takeover Administration	18.25	3,193.75	0.00	0.00
70750100 Asset Recovery	57.75	10,106.25	0.00	0.00
Sub Total (JOL)	76.00	13,300.00	0.00	0.00*
PJR PIERRE J. RIOU	0.30	67.50	0.00	0.00
70750102 NHC vs. CMS Litigation	102.60	23,085.00	0.00	0.00
Sub Total (PJR)	102.90	23,152.50	0.00	0.00*
IXS ISAIHAH SAMANIEGO				
70750008 Company Administration	77.25	7,725.00	0.00	0.00
Sub Total (IXS)	77.25	7,725.00	0.00	0.00*
Grand Total	332.95	66,257.50	0.00	0.00

April 24, 2019
10:26 am

Cantilo & Bennett, L.L.P.
Timekeeper Costs by Work Code

Page 1
[cs1c]

Work Date 03/01/2019:03/31/2019
Client ID 70750

Staff ID	Cost Code	Units	Amount	Write Down	Total
	BM1A BUSINESS MEALS	0.00	137.25	0.00	137.25
	MT1A MISCELLANEOUS	0.00	118.20	0.00	118.20
	PK1A PARKING	0.00	50.00	0.00	50.00
	PO1E POSTAGE	0.00	10.50	0.00	10.50
	SU1A SUPPLIES	0.00	151.54	0.00	151.54
	TA1A TRAVEL-AIRFARE	0.00	249.98	0.00	249.98
	TE1A TRANSPORTATION EXPENSE	0.00	171.42	0.00	171.42
	TH1A TRAVEL-HOTEL	0.00	228.34	0.00	228.34
	TL2E TELEPHONE	0.00	795.09	0.00	795.09
	Sub Total ()	0.00	1,912.32	0.00	1,912.32
	Grand Total	0.00	1,912.32	0.00	1,912.32

CANTILO & BENNETT, L.L.P.

ATTORNEYS & COUNSELORS
*A Texas Registered Limited Liability Partnership
Comprised of Professional Corporations*

11401 Century Oaks Terrace

Suite 300

Telephone: (512) 478-6000

Austin, Texas 78758

www.cb-firm.com

Facsimile: (512) 404-6550

June 24, 2019

BILL SUMMARY

70750 Nevada Health Co-Op ("NHC")

April 1 - April 30, 2019

<u>Matter No. and Description</u>	<u>Invoice Number</u>	<u>Fees</u>	<u>Costs</u>	<u>Total</u>
April 2019	23445- 23454	\$63,417.50	\$1,354.31	\$64,771.81
<u>Totals (1)</u>		<u>\$ 63,417.50</u>	<u>\$1,354.31</u>	<u>\$64,771.81</u>

Cantilo & Bennett, L.L.P.

NEVADA HEALTH CO-OP
TIMEKEEPER SUMMARY REPORT
4/1/19 - 4/30/19

		Billable Hours	Billable Rate	April 2019 Billing
1	Timekeeper - Patrick H. Cantilo	2.50	\$450.00	\$1,125.00
2	Timekeeper - Mark F. Bennett	32.60	\$375.00	\$12,225.00
3	Timekeeper - Kristen W. Johnson	26.80	\$175.00	\$4,690.00
4	Timekeeper - Josh O. Lively	83.50	\$175.00	\$14,612.50
5	Timekeeper - Douglas J. Coonfield	0.00	\$150.00	\$0.00
6	Timekeeper - Jose M. Rangel	0.00	\$300.00	\$0.00
7	Timekeeper - Arati Bhattacharya	0.00	\$200.00	\$0.00
8	Timekeeper - Law Clerks	0.00	\$85.00	\$0.00
9	Timekeeper - Isaiah Samaniego	66.70	\$100.00	\$6,670.00
10	TimeKeeper - Pierre Riou	105.70	\$225.00	\$23,782.50
11	TimeKeeper - Jeffrey L. Collins	2.50	\$125.00	\$312.50
	GRAND TOTAL	320.30		\$63,417.50

June 27, 2019
10:59 am

Cantilo & Bennett, L.L.P.
Unbilled Timekeeper Work by Matter

Page 1
[pr 3b]

Client ID 70750
Work Date 4/1/19:04/30/2019

TimeKeeper		Hours	Fees	NC Hours	NC Fees
MFB MARK F. BENNETT					
70750002	Legal	1.00	375.00	0.00	0.00
70750003	Claims	0.20	75.00	0.00	0.00
70750004	Financial Matters	3.45	1,293.75	0.00	0.00
70750007	Member Issues	0.25	93.75	0.00	0.00
70750008	Company Administration	1.20	450.00	0.00	0.00
70750100	Asset Recovery	26.00	9,750.00	0.00	0.00
70750102	NHC vs. CMS Litigation	0.50	187.50	0.00	0.00
	Sub Total (MFB)	32.60	12,225.00	0.00	0.00*
PHC PATRICK H. CANTILO					
70750100	Asset Recovery	2.50	1,125.00	0.00	0.00
	Sub Total (PHC)	2.50	1,125.00	0.00	0.00*
JLC JEFFREY L. COLLINS					
70750102	NHC vs. CMS Litigation	2.50	312.50	0.00	0.00
	Sub Total (JLC)	2.50	312.50	0.00	0.00*
KWJ KRISTEN W. JOHNSON					
70750000	General	7.00	1,225.00	0.00	0.00
70750003	Claims	5.50	962.50	0.00	0.00
70750100	Asset Recovery	14.30	2,502.50	0.00	0.00
	Sub Total (KWJ)	26.80	4,690.00	0.00	0.00*
JOL JOSHUA O. LIVELY					
	Sub Total (JOL)	83.50	14,612.50	0.00	0.00
		83.50	14,612.50	0.00	0.00*
PJR PIERRE J. RIOU					
70750102	NHC vs. CMS Litigation	105.70	23,782.50	0.00	0.00
	Sub Total (PJR)	105.70	23,782.50	0.00	0.00*
IXS ISAIAH SAMANIEGO					
70750003	Claims	0.25	25.00	0.00	0.00
70750008	Company Administration	66.45	6,645.00	0.00	0.00
	Sub Total (IXS)	66.70	6,670.00	0.00	0.00*
Grand Total		320.30	63,417.50	0.00	0.00

Work Date 04/01/2019:04/30/2019
Client ID 70750

Staff ID	Cost Code	Units	Amount	Write Down	Total
	FD1A	0.00	31.36	0.00	31.36
	MT1A	0.00	510.10	0.00	510.10
	PO1E	0.00	19.45	0.00	19.45
	SU1A	0.00	32.49	0.00	32.49
	TL2E	0.00	761.01	0.00	761.01
	Sub Total ()	0.00	1,354.41	0.00	1,354.41
	Grand Total	0.00	1,354.41	0.00	1,354.41

11401 Century Oaks Terrace
Suite 310
Austin, Texas 78758



PALOMAR FINANCIAL, LC

Telephone (512) 404-6555
Facsimile (512) 404-6530
Toll Free (877) 309-7105
www.palomarfin.com

March 7, 2019

BILL SUMMARY

70750 Nevada Health Co-Op ("NHC")

February 1, 2019 – February 28, 2019

<u>Matter No. and Description</u>	<u>Fees</u>	<u>Costs</u>	<u>Total</u>
February 2019	\$21,687.50	\$0.00	\$21,687.50
<u>Totals (1)</u>	<u>\$21,687.50</u>	<u>\$0.00</u>	<u>\$21,687.50</u>

Palomar Financial, LC

NEVADA HEALTH CO-OP
PRIVILEGED AND CONFIDENTIAL
SUMMARY REPORT
PERIOD FEBRUARY 2019

		Billable Hours	Billable Rate	February 2019 Billing
1	TIME KEEPER - Nicole Wilkins	18.15	\$250.00	\$4,537.50
2	TIME KEEPER - Robert Stebel	1.00	\$160.00	\$160.00
3	TIME KEEPER - Maria Wilder	61.75	\$150.00	\$9,262.50
4	TIME KEEPER - Neda Khalaf	22.75	\$160.00	\$3,640.00
5	TIME KEEPER - Brent Andrews	0.00	\$150.00	\$0.00
6	TIME KEEPER - Gayathri Sivadasan	27.25	\$150.00	\$4,087.50
	GRAND TOTAL	130.90		\$21,687.50

Palomar Financial, LC
02/01/2019-02/28/2019
Client: Nevada Health Co-Op ("NHC")

Staff ID	Name	Description	Hours	Amount
NMW	Nicole Wilkins	Accounting Reports/Receivership Team Support	1.95	\$ 487.50
		General Ledger Accounting	7.05	\$ 1,762.50
		Payroll & Employee Benefits	4.70	\$ 1,175.00
		Accounts Payable and Receivable	2.30	\$ 575.00
		Bank Account Administration/Reconciliation	2.15	\$ 537.50
		Sub Total (NMW)	18.15	\$ 4,537.50
RNS	Robert Stebel	Regulatory Responses/Compliance	1.00	\$ 160.00
		Sub Total (RNS)	1.00	\$ 160.00
MW	Maria Wilder	Payroll & Employee Benefits	61.75	\$ 9,262.50
		Sub Total (MW)	61.75	\$ 9,262.50
NK	Neda Khalaf	Accounts Payable and Receivable	22.75	\$ 3,640.00
		Sub Total (NK)	22.75	\$ 3,640.00
GS	Gayathri Sivadasan	General Ledger Accounting	12.75	\$ 1,912.50
		Accounts Payable and Receivable	14.50	\$ 2,175.00
		Sub Total (GS)	27.25	\$ 4,087.50
	Grand Total		130.90	\$ 21,687.50

11401 Century Oaks Terrace
Suite 310
Austin, Texas 78758



PALOMAR FINANCIAL, LC

Telephone (512) 404-6555
Facsimile (512) 404-6530
Toll Free (877) 309-7105
www.palomarfin.com

April 24, 2019

BILL SUMMARY

70750 Nevada Health Co-Op ("NHC")

March 1, 2019 – March 31, 2019

<hr/>			
Matter No. and Description	Fees	Costs	Total
March 2019	\$15,947.50	\$0.00	\$15,947.50
Totals (1)	\$15,947.50	\$0.00	\$15,947.50

Palomar Financial, LC

NEVADA HEALTH CO-OP
PRIVILEGED AND CONFIDENTIAL
SUMMARY REPORT
PERIOD MARCH 2019

		Billable Hours	Billable Rate	March 2019 Billing
1	TIME KEEPER - Nicole Wilkins	11.90	\$250.00	\$2,975.00
2	TIME KEEPER - Robert Stebel	2.50	\$160.00	\$400.00
3	TIME KEEPER - Maria Wilder	22.25	\$150.00	\$3,337.50
4	TIME KEEPER - Neda Khalaf	42.25	\$160.00	\$6,760.00
5	TIME KEEPER - Brent Andrews	6.00	\$150.00	\$900.00
6	TIME KEEPER - Gayathri Sivadasan	10.50	\$150.00	\$1,575.00
	GRAND TOTAL	95.40		\$15,947.50

Palomar Financial, LC
03/01/2019-03/31/2019
Client: Nevada Health Co-Op ("NHC")

Staff ID	Name	Description	Hours	Amount
NMW	Nicole Wilkins	Accounting Reports/Receivership Team Support	2.70	\$ 675.00
		Payroll & Employee Benefits	3.70	\$ 925.00
		Accounts Payable and Receivable	3.65	\$ 912.50
		Bank Account Administration/Reconciliation	1.85	\$ 462.50
		Sub Total (NMW)	11.90	\$ 2,975.00
RNS	Robert Stebel	Regulatory Responses/Compliance	2.50	\$ 400.00
		Sub Total (RNS)	2.50	\$ 400.00
MW	Maria Wilder	Payroll & Employee Benefits	22.25	\$ 3,337.50
		Sub Total (MW)	22.25	\$ 3,337.50
NK	Neda Khalaf	Accounts Payable and Receivable	42.25	\$ 6,760.00
		Sub Total (NK)	42.25	\$ 6,760.00
BA	Brent Andrews	IT Support & Administration	6.00	\$ 900.00
		Sub Total (BA)	6.00	\$ 900.00
GS	Gayathri Sivadasan	Accounts Payable and Receivable	10.50	\$ 1,575.00
		Sub Total (GS)	10.50	\$ 1,575.00
Grand Total			95.40	\$ 15,947.50

11401 Century Oaks Terrace
Suite 310
Austin, Texas 78758



PALOMAR FINANCIAL, LC

Telephone (512) 404-6555
Facsimile (512) 404-6530
Toll Free (877) 309-7105
www.palomarfin.com

June 17, 2019

BILL SUMMARY

70750 Nevada Health Co-Op ("NHC")

April 1, 2019 – April 30, 2019

<u>Matter No. and Description</u>	<u>Fees</u>	<u>Costs</u>	<u>Total</u>
April 2019	\$13,287.50	\$0.00	\$13,287.50
Totals (1)	\$13,287.50	\$0.00	\$13,287.50

Palomar Financial, LC

NEVADA HEALTH CO-OP
PRIVILEGED AND CONFIDENTIAL
SUMMARY REPORT
PERIOD APRIL 2019

		Billable Hours	Billable Rate	April 2019 Billing
1	TIME KEEPER - Nicole Wilkins	11.90	\$250.00	\$2,975.00
2	TIME KEEPER - Robert Stebel	1.00	\$160.00	\$160.00
3	TIME KEEPER - Maria Wilder	17.75	\$150.00	\$2,662.50
4	TIME KEEPER - Neda Khalaf	29.00	\$160.00	\$4,640.00
5	TIME KEEPER - Brent Andrews	9.00	\$150.00	\$1,350.00
6	TIME KEEPER - Gayathri Sivadasan	10.00	\$150.00	\$1,500.00
	GRAND TOTAL	78.65		\$13,287.50

Palomar Financial, LC
04/01/2019-04/30/2019
Client: Nevada Health Co-Op ("NHC")

Staff ID	Name	Description	Hours	Amount
NMW	Nicole Wilkins	Accounting Reports/Receivership Team Support	3.55	\$ 887.50
		Payroll & Employee Benefits	3.90	\$ 975.00
		Investment Accounting/Support	0.25	\$ 62.50
		Accounts Payable and Receivable	2.40	\$ 600.00
		Bank Account Administration/Reconciliation	1.80	\$ 450.00
		Sub Total (NMW)	11.90	\$ 2,975.00
RNS	Robert Stebel	Regulatory Responses/Compliance	1.00	\$ 160.00
		Sub Total (RNS)	1.00	\$ 160.00
MW	Maria Wilder	Payroll & Employee Benefits	17.75	\$ 2,662.50
		Sub Total (MW)	17.75	\$ 2,662.50
NK	Neda Khalaf	Accounts Payable and Receivable	29.00	\$ 4,640.00
		Sub Total (NK)	29.00	\$ 4,640.00
BA	Brent Andrews	IT Support & Administration	9.00	\$ 1,350.00
		Sub Total (BA)	9.00	\$ 1,350.00
GS	Gayathri Sivadasan	Accounts Payable and Receivable	10.00	\$ 1,500.00
		Sub Total (GS)	10.00	\$ 1,500.00
	Grand Total		78.65	\$ 13,287.50



Invoice No.: 5004294
File No. : 170678.010100
Bill Date : March 14, 2019

Nevada Health Co-Op
Cantilo & Bennett, L.L.P.
c/o Mark F. Bennett, Esq.
11401 Century Oaks Terrace, Suite 300
Austin, TX 78758

INVOICE

Re: Asset Recovery matter in State Court

Legal Services through February 28, 2019:

Total Fees: \$ 193,243.50

Expenses:

Deposition/Court Reporters	385.00
Filing Fees	14.00
Off-site Printing and Copying	20.00

Charges

Total Expenses: \$ 419.00

Total Current Invoice: \$ 193,662.50

MEF:TKK
Tax ID: 13-3613083

Greenberg Traurig, LLP | Attorneys at Law | 10845 Griffith Peak Drive | Suite 600 | Las Vegas, Nevada 89135
Tel 702.792.3773 | Fax 702.792.9002 | www.gtlaw.com



Invoice No. : 5004296
File No. : 170678.010300
Bill Date : March 14, 2019

Nevada Health Co-Op
Cantilo & Bennett, L.L.P.
c/o Mark F. Bennett, Esq.
11401 Century Oaks Terrace, Suite 300
Austin, TX 78758

INVOICE

Re: Federal Court of Claims

Legal Services through February 28, 2019:

Total Fees: \$ 4,491.50

Total Current Invoice: \$ 4,491.50

MEF:TKK
Tax ID: 13-3613083



Invoice No. : 5044402
File No. : 170678.010100
Bill Date : April 15, 2019

Nevada Health Co-Op
Cantilo & Bennett, L.L.P.
c/o Mark F. Bennett, Esq.
11401 Century Oaks Terrace, Suite 300
Austin, TX 78758

INVOICE

Re: Asset Recovery matter in State Court

Legal Services through March 31, 2019:

Total Fees: \$ 178,032.00

Expenses:

Deposition/Court Reporters	2,786.75
Exhibits	2,785.87
Filing Fees	3.50
Messenger/Courier Services	3,855.49

Total Expenses: \$ 9,431.61

Total Current Invoice: \$ 187,463.61

MEF:TKK

Tax ID: 13-3613083



Invoice No. : 5044403
File No. : 170678.010300
Bill Date : April 15, 2019

Nevada Health Co-Op
Cantilo & Bennett, L.L.P.
c/o Mark F. Bennett, Esq.
11401 Century Oaks Terrace, Suite 300
Austin, TX 78758

INVOICE

Re: Federal Court of Claims

Legal Services through March 31, 2019:

Total Fees: \$ 56,464.50

Total Current Invoice: \$ 56,464.50

MEF:TKK
Tax ID: 13-3613083



Invoice No. : 5044404
File No. : 170678.010500
Bill Date : April 15, 2019

Nevada Health Co-Op
Cantilo & Bennett, L.L.P.
c/o Mark F. Bennett, Esq.
11401 Century Oaks Terrace, Suite 300
Austin, TX 78758

INVOICE

Re: Special Legal Receivership Matters

Legal Services through March 31, 2019:

Total Fees: \$ 997.50

Total Current Invoice: \$ 997.50

MEF:TKK
Tax ID: 13-3613083

Greenberg Traurig, LLP | Attorneys at Law | 10845 Griffith Peak Drive | Suite 600 | Las Vegas, Nevada 89135
Tel 702.792.3773 | Fax 702.792.9002 | www.gtlaw.com



Invoice No. : 5073409
File No. : 170678.010100
Bill Date : May 16, 2019

Nevada Health Co-Op
Cantilo & Bennett, L.L.P.
c/o Mark F. Bennett, Esq.
11401 Century Oaks Terrace, Suite 300
Austin, TX 78758

INVOICE

Re: Asset Recovery matter in State Court

Legal Services through April 30, 2019:

Total Fees: \$ 173,242.00

Expenses:

Court Fees	103.00
Deposition/Court Reporters	4,948.55
Exhibits	1,995.59
Filing Fees	28.00
Messenger/Courier Services	244.50
Off-site Printing and Copying	249.52

Charges

Professional & Legal	2,883.80
----------------------	----------

Total Expenses: \$ 10,452.96

Total Current Invoice: \$ 183,694.96

MEF:TKK

Tax ID: 13-3613083

Greenberg Traurig, LLP | Attorneys at Law | 10845 Griffith Peak Drive | Suite 600 | Las Vegas, Nevada 89135
Tel 702.792.3773 | Fax 702.792.9002 | www.gtlaw.com



Invoice No.: 5073412
File No.: 170678.010300
Bill Date: May 16, 2019

Nevada Health Co-Op
Cantilo & Bennett, L.L.P.
c/o Mark F. Bennett, Esq.
11401 Century Oaks Terrace, Suite 300
Austin, TX 78758

INVOICE

Re: Federal Court of Claims

Legal Services through April 30, 2019:

Total Fees: \$ 6,596.00

Total Current Invoice: \$ 6,596.00

MEF:TKK
Tax ID: 13-3613083



Invoice No.: 5073413
File No. : 170678.010500
Bill Date : May 16, 2019

Nevada Health Co-Op
Cantilo & Bennett, L.L.P.
c/o Mark F. Bennett, Esq.
11401 Century Oaks Terrace, Suite 300
Austin, TX 78758

INVOICE

Re: Special Legal Receivership Matters

Legal Services through April 30, 2019:

Total Fees: \$ 1,377.50

Total Current Invoice: \$ 1,377.50

MEF:TKK
Tax ID: 13-3613083



Invoice No. : 5080646
File No. : 170678.010100
Bill Date : June 16, 2019

Nevada Health Co-Op
Cantilo & Bennett, L.L.P.
c/o Mark F. Bennett, Esq.
11401 Century Oaks Terrace, Suite 300
Austin, TX 78758

INVOICE

Re: Asset Recovery matter in State Court

Legal Services through May 31, 2019:

Total Fees: \$ 151,276.50

Expenses:

Messenger/Courier Services 79.00

Off-site Printing and Copying 3,255.45

Charges

Total Expenses: \$ 3,334.45

Total Current Invoice: \$ 154,610.95

MEF:TKK

Tax ID: 13-3613083

Greenberg Traurig, LLP | Attorneys at Law | 10845 Griffith Peak Drive | Suite 600 | Las Vegas, Nevada 89135
Tel 702.792.3773 | Fax 702.792.9002 | www.gtlaw.com



Invoice No.: 5080678
File No. : 170678.010300
Bill Date : June 16, 2019

Nevada Health Co-Op
Cantilo & Bennett, L.L.P.
c/o Mark F. Bennett, Esq.
11401 Century Oaks Terrace, Suite 300
Austin, TX 78758

INVOICE

Re: Federal Court of Claims

Legal Services through May 31, 2019:

Total Fees: \$ 40,083.00

Total Current Invoice: \$ 40,083.00

MEF:TKK
Tax ID: 13-3613083

Greenberg Traurig, LLP | Attorneys at Law | 10845 Griffith Peak Drive | Suite 600 | Las Vegas, Nevada 89135
Tel 702.792.3773 | Fax 702.792.9002 | www.gtlaw.com



Invoice No.: 5073410
File No. : 170678.010200
Bill Date : May 16, 2019

Nevada Health Co-Op
Cantilo & Bennett, L.L.P.
c/o Mark F. Bennett, Esq.
11401 Century Oaks Terrace, Suite 300
Austin, TX 78758

Attn: Barbara Richardson
Cantilo & Bennett

INVOICE

Re: Nevada Health Co-Op/adv. Yiming Wu

Legal Services through April 30, 2019:

Total Fees: \$ 191.00

Total Current Invoice: \$ 191.00

MEF:TKK
Tax ID: 13-3613083

EXHIBIT "3"

NEVADA HEALTH CO-OP

Cash Flow Analysis

Oct 2015 - May 2019

Sources & Uses

Beginning Cash on October 1, 2015

\$ 5,352,417

SOURCES:

Premium Revenue	17,756,567
CSR Recoveries	2,347,121
Rx Rebates	-
Claims Overpayment Recoveries	720,133
PartnerRe 2014 Premium Refund	374,513
Traditional Reins Recoveries	787,352
FTR Reins Recoveries	735,747
Risk Corridor 2014	1,163,872
Federal Receivables Bridge Loan	-
Restricted Cash became Unrestricted	768,517
Other	717,253
TOTAL SOURCES:	\$25,371,075

USES:

Medical Claims Q4 2015 and Post 2015 Adj	(176,660)
Rx Claims Q4 2015	(7,599,195)
Risk Adjustment 2015	-
Medical PMPMs Q4	(43,967)
FTR Reinsurance Premium	(898,687)
Traditional Reins Premium Q4 2015	(547,319)
Premium Tax	(294,665)
Other Admin	(12,476,404)
9010 ACA Fee / 720 PCORI Fee	(161,242)
Professional Services	(8,003,526)

TOTAL USES:

(\$30,201,666)

Net cash increase for period

(\$4,830,591)

Ending Cash at end of May 31, 2019

\$ 521,826