

Case No. _____

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,

Petitioners,

vs.

EIGHTH JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA, IN
AND FOR THE COUNTY OF CLARK, THE HONORABLE TARA CLARK
NEWBERRY, DISTRICT COURT JUDGE,

Respondent,

- and -

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,

Real Parties in Interest.

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

**APPENDIX TO PETITION FOR EXTRAORDINARY WRIT RELIEF
VOLUME 5 OF 19**

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February 25, 2021

APPENDIX TO PETITION FOR EXTRAORDINARY WRIT RELIEF
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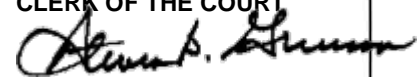
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IN THE EIGHTH JUDICIAL DISTRICT COURT
CLARK COUNTY, NEVADA

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.)	

ELEVENTH 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 Eleventh 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 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 is 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 Eleventh Status Report, of the invoices paid to the SDR, Palomar, and other receivership
17 consultants since the last status report to this Court.¹

18
19 ¹ The portions of billing entries that are being filed/submitted for *in camera* inspection are specifically
identified by Bates number herein. The *in camera* materials are being submitted in a separate envelope.

20 Certain billings submitted to the Court are appropriate for *in camera* review (as opposed to being made
21 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
22 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
discovery and are not subject to legal disclosure, as this information may provide indications or context concerning
24 potential litigation strategy and the nature of the expert services being provided. See, e.g., *Avnet, Inc. v. Avana
Technologies Inc.*, No. 2:13-cv-00929- GMN-PAL, 2014 WL 6882345, at *1 (D. Nev. Dec. 4, 2014) (finding that
25 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
26 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
27 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).

28 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

Resolution of Outstanding Receivership Matters

Pre-Liquidation Claims Adjudications and Claims Solidification

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.

Continuation of Mandatory Regulatory Reporting to CMS

As explained in prior status reports, the Receiver and SDR have submitted essential data for the various regulatory reporting processes required for CO-OPs under the ACA, and NHC fulfills ongoing requirements as may be applicable. The Receiver is working to resolve CMS matters to collect amounts due under the various federal receivables programs.

NHC is owed payments relating to several such programs, including: Cost Sharing Reduction ("CSR") Reconciliation, Federal Transitional Reinsurance, Risk Adjustment, and Risk Corridors. The expected receipt of these federal receivables may be a key part of any future claim payments by NHC. The non-receipt of substantially all federal accounts payable for plan year 2015, and a material portion of accounts payable for plan year 2014, has greatly diminished NHC's assets and, therefore, its claims-paying ability to make any distributions.

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 CMS has maintained the position that any monies deemed owed to NHC (*i.e.*, the
2 receivership estate) are to be set off against the amounts CMS asserts it is owed under the
3 start-up loan to NHC. CMS has so far made offsets against accounts payable to NHC against
4 much of the outstanding balance of the start-up loan. The SDR sent a letter to CMS to request
5 a detailed, cumulative accounting of all offsets applied to date so that the SDR could review
6 CMS' accounting of charges and offsets applied to NHC's accounts payable. The SDR
7 received such an accounting and reviewed it in detail. The SDR sent a follow-up letter to CMS,
8 via counsel at the Department of Justice, to request clarification of several items in the prior
9 accounting, as well as to request an updated accounting (to include any subsequent offsets).
10 The SDR has recently received a response from CMS, including an updated cumulative
11 accounting of all offsets applied to date. The SDR is currently reviewing these materials.

12 ***Updates as to Current Status of Regulatory Submissions Projects***

13 NHC Risk Adjustment and Federal Transitional Reinsurance data was submitted to CMS
14 on May 2, 2016. On June 30, 2016, CMS released its Summary Report on Transactional
15 Reinsurance and Permanent Risk Adjustment Transfers for the 2015 Benefit Year.² Per the
16 report, for coverage year 2015, the CO-OP is owed a Federal Transitional Reinsurance
17 payment of \$8,842,009.69 and net Risk Adjustment transfer of \$4,532,560.29. The 2015
18 Federal Transitional Reinsurance payment amount increased by \$4,601.65 to \$8,846,611.34
19 in the December 6, 2016, Amendment to the Summary Report on Transitional Reinsurance
20 Payments and Permanent Risk Adjustment Transfers for the 2015 Benefit Year.³

21 In 2016, the reporting related to the CSR Reconciliation program resulted in a net
22 amount owed by NHC to CMS of \$3,579,359.65 for 2014 and 2015 CSRs. At the beginning of
23 June 2017, the SDR submitted amended filings to CMS of the 2014 and 2015 CSRs, resulting
24 in NHC owing an adjusted balance to CMS of \$482,948.54 rather than \$3,579,359.65—or a
25 reduction in NHC liability of \$3,096,411.11. CMS has accepted this adjustment.

27 ² Available at: <https://www.cms.gov/CCIIO/Programs-and-Initiatives/Premium-Stabilization-Programs/Downloads/June-30-2016-RA-and-RI-Summary-Report-5CR-063016.pdf>.

28 ³ Available at: https://www.cms.gov/CCIIO/Programs-and-Initiatives/Premium-Stabilization-Programs/Downloads/DDC_RevisedJune30thReport_v2_5CR_120516.pdf.

Regarding the 2015 Risk Corridors, CMS has confirmed that NHC is owed \$29.9 million for its individual market and \$3.75 million for its small group market.⁴ However, CMS claims to have no funds available to pay 2015 Risk Corridors at this time, and it has announced that all 2015 and 2016 benefit year collections will be used towards remaining 2014 benefit year risk corridors balances.⁵ Due to a shortfall in risk corridor collections, CMS was initially able to pay only a prorated 12.6% of all 2014 Risk Corridors payments due to issuers. In November 2016, CMS announced an additional expected payment toward NHC's 2014 Risk Corridor of \$355,443.99. Likewise, in November 2017, CMS announced an additional expected payment toward NHC's 2014 Risk Corridor of \$93,079.06. The CO-OP is still owed over \$9.4 million for unpaid 2014 Risk Corridors.

The receipt of the aforementioned federal receivables, and specifically the Risk Corridor amounts, has likely been forestalled by the recent decision rendered by a judicial panel of the United States Court of Appeals for the Federal Circuit in the case of Moda Health Plan, Inc. v. United States, No. 2017-1994 (Decided June 14, 2018). The effect and implications of this decision are discussed in the below section of this Status Report addressing the Receiver's own litigation against HHS/CMS.

Use of Third-Party Contractors as Part of Business Operations

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

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

⁴ DEP'T OF HEALTH & HUMAN SERVICES & CENTERS FOR MEDICARE & MEDICAID SERVICES ("CMS"), CCIIO MEMORANDUM, RISK 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>).

⁵ *Id.*; 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 1. Eldorado, a division of Mphasis Corporation, to provide a hosting service for
2 claims data and information.

3 2. The Jacobson Group, to provide claims and customer service staffing support.

4 3. Redcard, to perform check processing and delivery to health care providers, and
5 delivery of Explanation of Benefit disclosures to providers and plan members.

6 4. ADP, to provide payroll support and processing for employee compensation and
7 benefits.

8 5. Indegene Healthcare, LLC to provide analytical and data services for 2014 and
9 2015 risk adjustment calculations.

10 **Consulting Expert Retained**

11 The Receiver has retained D'Antonio Technologies ("D'Antonio") to provide information
12 technology consulting expert services for the tracking and sorting of data, assembling of data
13 for electronic discovery, and other consulting services involving the Company's technology
14 systems. Thus far, the Receiver has paid \$16,550 for D'Antonio's consulting services. It is
15 anticipated that D'Antonio's services will be necessary during the duration of the pending
16 litigation involving NHC. Depending on the length and complexity of NHC's litigation with other
17 parties, D'Antonio's total costs may range from another \$50,000 to \$175,000. This cost
18 projection is a very rough estimate that may change depending on factors that are beyond the
19 Receiver's control, including issues with the quality of data, issues with analyzing data, and
20 issues with retrieving data for discovery requests. The Receiver will continue to evaluate
21 D'Antonio's services and may further revise these projections based on new developments and
22 circumstances.

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

24 NHC maintains staff to address calls from interested parties regarding the proof of claim
25 ("POC") process, other claim matters, and the collection of assets for the receivership. The
26
27
28

1 Receiver has refunded premium overpayments to members since such overpayments were
2 not funds to which NHC was entitled and are therefore outside the normal claim process.

3 The wind down of NHC's 401(k) retirement plan is nearly complete, with the distribution
4 of funds to participating employees having taken place over the first half of 2018. The assets
5 have either been transferred to the former participants' accounts at their election, or, in the
6 case that a participant neglected to elect a distribution option, have been placed into Individual
7 Retirement Accounts with Principal Bank, outside of NHC's retirement plan. The SDR, having
8 received from the IRS the necessary determination letter advising that the wind-down process
9 does not implicate federal tax obligations, will soon file the 2017 Form 5500 annual return with
10 the IRS.

11 The Receiver also maintains an office for NHC's essential office staff.⁶

12 **Commencement of Action Against Various Professionals and Other Firms Who**
13 **Performed Services for and on Behalf of NHC**

14 On August 25, 2017, Counsel for the Receiver filed in Clark County District Court a
15 complaint (Case No. A-17-760558-C in Department No. 18) against various persons, third-
16 party vendors, and professional service firms which are alleged to have contributed to NHC's
17 current hazardous financial condition by, among other things, failing to adhere to applicable
18 standards of professional care and requirements imposed by law, misrepresentation
19 concerning quality and standard of care for services performed, and breaches of contract, duty,
20 and implied covenants of good faith and fair dealing.

21 The complaint names, among others, NHC's former actuaries, accountants, auditors,
22 and providers of certain business operations and utilization review services, as well as those
23 individuals who specifically performed, or who were in the role of supervising the performance
24 of, those services. The Complaint also names several of NHC's former directors and executive
25 management.

26 On September 14, 2017, Counsel for the Receiver filed with this Court a Motion to
27 Coordinate Cases, seeking a coordination of that case and the overarching receivership action

28 ⁶ Currently, NHC maintains fifteen full-time employees and one part-time employee.

1 being supervised by this Court on grounds that the case constitutes an asset recovery action,
2 an integral part of the resolution of the receivership that merits continued supervision by this
3 Court. An opposition to the Motion to Coordinate Cases was filed by Milliman, and
4 subsequently joined by Nevada Health Solutions, InsureMonkey, Larson, and many of the
5 former directors and officers of NHC. By an order dated December 8, 2017, this Court denied
6 Plaintiff's Motion to Coordinate Cases.

7 A request to reassign this case to the Business Court on the grounds that the action
8 involves the alleged commission of torts related to business was filed September 28, 2017.
9 Ultimately, Judge Kathleen Delaney has been assigned the case.

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

20 The Motion for Reconsideration sought review of the prior judgment compelling
21 arbitration on various grounds.

22 Via an Opposition to Plaintiff's Motion for Reconsideration filed April 16, 2018, Milliman
23 sought to challenge the Receiver's effort to avoid compelled arbitration, largely restating the
24 grounds set forth in Milliman's original November 6, 2017, Motion to Compel Arbitration. The
25 Receiver filed her Reply in Support of Motion for Reconsideration on April 24, 2018. On May
26 1, 2018, argument on the Motion for Reconsideration was heard by Judge Delaney, who
27 subsequently ordered the proceedings continued to May 29, 2018, and requested more briefing
28 from the parties on the most relevant legal questions underlying the Motion for Reconsideration.

1 This further requested briefing has since been submitted, and as of the date of filing of this
2 Eleventh Status Report, a hearing has been reset to July 10, 2018.

3 Millennium filed a Motion to Dismiss on October 26, 2017, and an opposition to such
4 motion was filed by the Receiver on December 18, 2017. The hearing on that Motion to Dismiss
5 was scheduled for December 12, 2017, but this was later rescheduled to January 9, 2018, on
6 stipulation of the parties, and then later rescheduled to be heard on January 16, 2018, by
7 another stipulation. Millennium restated its bases for dismissing several claims in the litigation
8 against it in its Reply in Support of its Motion to Dismiss dated January 9, 2018. The related
9 hearing on these matters was conducted by Judge Elizabeth Gonzalez on January 16, 2018,
10 who denied the Motion in all respects.

11 The six NHC former directors and officers named specifically in the Original Petition
12 joined together in filing their January 16, 2018, Motion to Dismiss, Alternatively for More Definite
13 Statement, seeking to have the Court dismiss all claims against them for intentional
14 misrepresentation and fraud, negligent misrepresentation, constructive fraud, unjust
15 enrichment, and civil conspiracy, on the basis that the Receiver had not sufficiently articulated
16 her claims under such causes of action in the Original Petition. Counsel for InsureMonkey and
17 Alex Rivlin filed a Limited Joinder to the aforementioned Motion to Dismiss on January 23,
18 2018, stating essentially similar grounds to justify a dismissal of the claims based on
19 "impermissibly vague allegations" relating to them. The hearing on this Motion and its related
20 matters was initially scheduled to occur on February 20, 2018, but was later rescheduled to
21 March 20, 2018, via a stipulation reached between the parties. As litigation has continued on
22 this Motion, the Court has granted several stipulations between the parties to reset the date of
23 the hearing, which is now scheduled for July 24, 2018.

24 InsureMonkey and Mr. Rivlin filed their Motion for Summary Judgment and Declaratory
25 Relief on June 5, 2018, claiming that all of the Receiver's tort claims against both InsureMonkey
26 and Alex Rivlin are time-barred pursuant to Nevada law and by private contract. Further,
27 InsureMonkey and Rivlin argue that certain contractual provisions limit any potential recovery
28 against them to twice the total expected value of fees paid by the CO-OP. On June 22, 2018,

1 the Receiver filed Plaintiff's Opposition to InsureMonkey, Inc. and Alex Rivlin's Motion for
2 Summary Judgment and Declaratory Relief, setting forth the legal and factual grounds for
3 rejecting InsureMonkey and Rivlin's position. A hearing on this Motion by Judge Kathleen
4 Delaney is currently scheduled for July 10, 2018.

5 The Parties had their mandatory pre-trial conference under Nevada Rule of Civil
6 Procedure 16 on January 23, 2018, in order to establish the applicable deadlines for finalizing
7 discovery, participating in a mandatory settlement conference, and setting forth the provisional
8 schedule for trial. Until otherwise modified, parties have until October 22, 2018, to file motions
9 to amend pleadings or add parties and to designate experts, until November 21, 2018, to
10 designate rebuttal experts, until January 25, 2019, to complete discovery, and until February
11 22, 2019, to file Motions in Limine or other Dispositive Motions. The mandatory settlement
12 conference was scheduled to occur, and did occur, on June 8, 2018, and the jury trial is to
13 begin on May 20, 2019. No settlements were reached during the settlement conference. Pre-
14 trial memoranda are to be filed no later than May 6, 2019, with a calendar call on May 14, 2019.
15 Motions for approval of an ESI Protocol and a Protective Order were filed on orders shortening
16 time. They were scheduled for a hearing on April 3, 2018, and were subsequently approved
17 by judicial order dated May 16, 2018.

18 **Moda Health Plan, Inc. v. United States**

19 On June 14, 2018, in the case entitled Moda Health Plan, Inc. v. United States, case
20 number 2017-1994, a judicial panel of the United States Court of Appeals for the Federal Circuit
21 rendered judgment against Moda Health Plan, another ACA CO-OP, and its claims against the
22 federal government under section 1342 of the ACA, which specifically provides for the
23 payments of certain calculated amounts under the CO-OP Risk Corridors program. In that
24 Court's words, "the government contends that appropriations riders on the fiscal years in which
25 payments from the risk corridors program came due limited the government's obligation to the
26 amount of payments in." That Court further held that "[a]lthough we agree with Moda that
27 section 1342 obligated the government to pay the full amount of risk corridors payments
28 according to the formula it set forth, we hold that the riders on the relevant appropriations

1 effected a suspension of that obligation for each of the relevant years.” Moda Health Plan, Inc.
2 v. United States, No. 2017-1994, 2018 WL 2976278, at *6 (Fed. Cir. June 14, 2018).

3 The implications of this decision may be far reaching on NHC’s own risk corridors claims
4 against the federal government. Although NHC was not a party to the litigation in Moda, the
5 decision establishes adverse precedent upon which the federal government will rely in any
6 future suit against them in the Court of Federal Claims for any Risk Corridors amounts. It is
7 anticipated that Moda will appeal this adverse decision. The Receiver is carefully reviewing
8 this decision in making her determinations for future litigation, if any, against HHS/CMS.

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

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

13 The Claims Filing Deadline was April 28, 2017, and the SDR received 141 POCs. Many
14 of these are incomplete or unable to be adjudicated for various other reasons, and the SDR
15 has notified various claimants of claim deficiencies. The SDR will continue adjudicating POCs
16 and developing NCDs in expectation of mailing such determinations after obtaining the
17 necessary approval from this Court.

18 **Claims for Which There Are Currently Insufficient Assets to Pay**

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 received several
21 POCs that should be assigned to priority classes C through L, pursuant to NRS 696B.420(1)(c)-
22 (l). In such instances, the SDR will send claimants NCDs that determine the priority of their
23 claims is no higher than NRS § 696B.420(1)(c) (“Class C”), which determination will be subject
24 to appeal under the Receivership Appeal Procedure (“RAP”). To conserve the assets of the
25 estate, and per NRS 696B.330(4), the SDR of NHC will refrain from reaching the merits of these
26 claims until such time it appears that assets will be available for distribution to that class. If
27 additional assets later become available for distribution to these claimants, the SDR will make
28

1 a second claim determination as to the merits of each claim and notify the claimants of such
2 determination.

3 **Claims Asserted Against the Estate by Providers**

4 Health care providers are not required to use the POC form to submit their claims,
5 because NHC already has a pre-existing process for receiving and processing such claims,
6 having thousands of such processed claims already in its claim processing system. Providers
7 were required to use (and most did use) the pre-existing claims process to submit their claims
8 before the Claims Filing Deadline.

9 The SDR will be preparing NCDs to send providers for their claims. After reporting claim
10 determinations to the Court, the SDR will begin mailing providers' NCDs. Providers may appeal
11 NCDs in accordance with the RAP.

12 **Current Receivership Assets**

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

17 1. Before year-end 2016, the Receiver submitted a reinsurance claim to Partner Re
18 based on 2015 claims information. In April and May 2017, Partner Re paid the Receiver a total
19 of \$787,352.41 in satisfaction of NHC's reinsurance claims, but ultimately adjusted this amount
20 by \$2,196.11 in Partner Re's favor. NHC does not expect to present further such claims.

21 2. The unrestricted cash assets of the CO-OP have fluctuated with post-
22 receivership expenses and claim payments, as well as with the Receiver's receipt of member
23 premiums. The currently-available, unrestricted cash assets of the CO-OP as of May 31, 2018,
24 were approximately \$3,622,864. The majority of NHC's currently available and liquid assets
25 have been invested in a bond mutual fund, with the remainder of such assets held in bank
26 deposits.

27 3. The financial information of NHC in this Eleventh Status Report provides
28 estimates. NHC's financials may materially vary depending upon the estate's receipt of the

1 promised federal receivables payments under the various ACA programs described in this
2 report and future litigation recoverables. These figures will remain estimates until the estate
3 receives clearer indications from CMS and the federal government as to the amount and timing
4 of any federal payments or future appropriations, as well as the final disposition of CMS
5 receivable balances in which CMS has placed an administrative hold and asserted rights to
6 setoff.

7 4. The Receiver is enclosing, as Exhibit 2 attached hereto, a cash flow report for
8 NHC for the period covering the inception of the receivership through May 31, 2018. This
9 report reflects a summary of disbursements and collections made by NHC during this period.

10 CONCLUSION

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

14 DATED this 2nd day of July 2018.

15 Respectfully submitted:

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

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

22 Respectfully submitted by:

23 /s/ Eric W. Swanis

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28 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 2nd day of July 2018, and pursuant to NEFCR 9, NRCP 5(b), and EDCR 7.26, I served this **ELEVENTH 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)**

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/s/ Sandy L. Jackson

An employee of Greenberg Traurig, LLP

EXHIBIT “1”

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March 14, 2018

BILL SUMMARY

70750 Nevada Health Co-Op ("NHC")

November 1, 2017 - November 30, 2017

<u>Matter No. and Description</u>	<u>Invoice Number</u>	<u>Fees</u>	<u>Costs</u>	<u>Total</u>
2017 Audit Corrections	22439- 22441	\$ 6,500.00	\$ 78.00	\$ 6,578.00
November 2017	22442 22452- 22460	\$151,547.50	\$ 5,998.21	\$157,545.71
Totals (1)		\$158,047.50	\$ 6,076.21	\$164,123.71

Cantilo & Bennett, L.L.P.

**NEVADA HEALTH CO-OP
TIMEKEEPER SUMMARY REPORT
11/1/17 - 11/30/17**

		Billable Hours	Billable Rate	August 2017 Billing
1	Timekeeper - Patrick H. Cantilo	49.80	\$450.00	\$22,410.00
2	Timekeeper - Mark F. Bennett	72.50	\$375.00	\$27,187.50
3	Timekeeper - Kristen W. Johnson	128.00	\$175.00	\$22,400.00
4	Timekeeper - Josh O. Lively	135.00	\$175.00	\$23,625.00
5	Timekeeper - J. Alex Martin	55.50	\$175.00	\$9,712.50
6	Timekeeper - Jose M. Rangel	3.75	\$300.00	\$1,125.00
7	Timekeeper - Arati Bhattacharya	154.00	\$200.00	\$30,800.00
8	Timekeeper - Law Clerks	0.00	\$85.00	\$0.00
9	Timekeeper - Isaiah Samaniego	137.25	\$100.00	\$13,725.00
10	TimeKeeper - Pierre Riou	0.00	\$225.00	\$0.00
11	TimeKeeper - Jeffrey L. Collins	4.50	\$125.00	\$562.50
	GRAND TOTAL	740.30		\$151,547.50
	2017 Audit Corrections			\$6,500.00
	Total			\$158,047.50

Cantilo & Bennett, L.L.P.

NEVADA HEALTH CO-OP TIMEKEEPER SUMMARY REPORT 2017 Corrections

		Billable Hours	Billable Rate	2016 Audit Corrections
1	Timekeeper - Patrick H. Cantilo	7.00	\$450.00	\$3,150.00
2	Timekeeper - Mark F. Bennett	0.00	\$375.00	\$0.00
3	Timekeeper - Kristen W. Johnson		\$175.00	\$0.00
4	Timekeeper - Josh O. Lively	0.00	\$175.00	\$0.00
5	Timekeeper - Nelson J. Dunlap	0.00	\$135.00	\$0.00
6	Timekeeper - Arati Bhattacharya	0.00	\$200.00	\$0.00
7	Timekeeper - Law Clerks	0.00	\$85.00	\$0.00
8	Timekeeper - Isaiah Samaniego	33.50	\$100.00	\$3,350.00
9	TimeKeeper - Pierre Riou		\$225.00	\$0.00
9	TimeKeeper - Jeffrey L. Collins		\$125.00	\$0.00
	GRAND TOTAL	40.50		\$6,500.00

2017 Corrections

PHC not billed 8/14/17 1.0
PHC not billed 8/15/17 3.50
PHC not billed 8/16/17 1.5
PHC not billed 8/17/17 1.0
IXS not billed 8/1/17 10.0
IXS not billed 8/2/17 10.0
IXS not billed 8/3/17 10.0
IXS not billed 8/4/17 3.50

March 14, 2018
11:30 am

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

Page 1
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Client ID 70750
Work Date 11/1/17:11/30/2017

TimeKeeper		Hours	Fees	NC Hours	NC Fees
MFB MARK F. BENNETT					
70750002	Legal	0.25	93.75	0.00	0.00
70750003	Claims	2.05	768.75	0.00	0.00
70750004	Financial Matters	5.20	1,950.00	0.00	0.00
70750007	Member Issues	1.50	562.50	0.00	0.00
70750008	Company Administration	7.10	2,662.50	0.00	0.00
70750010	CMS	2.80	1,050.00	0.00	0.00
70750100	Asset Recovery	52.50	19,687.50	0.00	0.00
70750102	NHC vs. CMS Litigation	1.10	412.50	0.00	0.00
Sub Total (MFB)		72.50	27,187.50	0.00	0.00*
ABS ARATI BHATTACHARYA					
70750001	Takeover Administration	154.00	30,800.00	0.00	0.00
Sub Total (ABS)		154.00	30,800.00	0.00	0.00*
PHC PATRICK H. CANTILO					
70750003	Claims	1.50	675.00	0.00	0.00
70750004	Financial Matters	0.50	225.00	0.00	0.00
70750008	Company Administration	0.80	360.00	0.00	0.00
70750100	Asset Recovery	46.00	20,700.00	0.00	0.00
70750102	NHC vs. CMS Litigation	1.00	450.00	0.00	0.00
Sub Total (PHC)		49.80	22,410.00	0.00	0.00*
JLC JEFFREY L. COLLINS					
70750100	Asset Recovery	2.50	312.50	0.00	0.00
70750102	NHC vs. CMS Litigation	2.00	250.00	0.00	0.00
Sub Total (JLC)		4.50	562.50	0.00	0.00*
KWJ KRISTEN W. JOHNSON					
70750001	Takeover Administration	128.00	22,400.00	0.00	0.00
Sub Total (KWJ)		128.00	22,400.00	0.00	0.00*
JOL JOSHUA O. LIVELY					
70750004	Financial Matters	2.50	437.50	0.00	0.00
70750008	Company Administration	1.50	262.50	0.00	0.00
70750100	Asset Recovery	131.00	22,925.00	0.00	0.00
Sub Total (JOL)		135.00	23,625.00	0.00	0.00*
JAM JAMES A. MARTIN					
Sub Total (JAM)		55.50	9,712.50	0.00	0.00
JMR JOSE M. RANGEL					
Sub Total (JMR)		3.75	1,125.00	0.00	0.00
IXS ISAIAH SAMANIEGO					
70750008	Company Administration	137.25	13,725.00	0.00	0.00
Sub Total (IXS)		137.25	13,725.00	0.00	0.00*
Grand Total		740.30	151,547.50	0.00	0.00

Work Date 11/01/2017-11/30/2017
Client ID 70750

Staff ID	Cost Code	Units	Amount	Write Down	Total
	BM1A BUSINESS MEALS	0.00	848.00	0.00	848.00
	PK1A PARKING	0.00	156.40	0.00	156.40
	PO1E POSTAGE	0.00	26.38	0.00	26.38
	SU1A SUPPLIES	0.00	4.27	0.00	4.27
	TA1A TRAVEL-AIRFARE	0.00	1,297.37	0.00	1,297.37
	TE1A TRANSPORTATION EXPENSE	0.00	521.73	0.00	521.73
	TH1A TRAVEL-HOTEL	0.00	1,325.49	0.00	1,325.49
	TL2E TELEPHONE	0.00	1,818.57	0.00	1,818.57
	Sub Total ()	0.00	5,998.21	0.00	5,998.21
	Grand Total	0.00	5,998.21	0.00	5,998.21

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March 28, 2018

BILL SUMMARY

70750 Nevada Health Co-Op ("NHC")

December 1, 2017 - December 31, 2017

<u>Matter No. and Description</u>	<u>Invoice Number</u>	<u>Fees</u>	<u>Costs</u>	<u>Total</u>
December 2017	22485- 22499	\$123,671.25	\$ 6,676.74	\$130,347.99
Totals (1)		\$123,671.25	\$ 6,676.74	\$130,347.99

Cantilo & Bennett, L.L.P.

**NEVADA HEALTH CO-OP
TIMEKEEPER SUMMARY REPORT
10/1/17 - 10/31/17**

		Billable Hours	Billable Rate	August 2017 Billing
1	Timekeeper - Patrick H. Cantilo	48.20	\$450.00	\$21,690.00
2	Timekeeper - Mark F. Bennett	52.25	\$375.00	\$19,593.75
3	Timekeeper - Kristen W. Johnson	119.40	\$175.00	\$20,895.00
4	Timekeeper - Josh O. Lively	115.50	\$175.00	\$20,212.50
5	Timekeeper - J. Alex Martin	48.00	\$175.00	\$8,400.00
6	Timekeeper - Jose M. Rangel	0.00	\$300.00	\$0.00
7	Timekeeper - Arati Bhattacharya	101.70	\$200.00	\$20,340.00
8	Timekeeper - Law Clerks	11.50	\$85.00	\$977.50
9	Timekeeper - Isaiah Samaniego	113.75	\$100.00	\$11,375.00
10	TimeKeeper - Pierre Riou		\$225.00	\$0.00
11	TimeKeeper - Jeffrey L. Collins	1.50	\$125.00	\$187.50
	GRAND TOTAL	611.80		\$123,671.25

March 28, 2018
12:06 pm

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

Page 1
[pr 3b]

Client ID 70750
Work Date 12/1/17:12/31/2017

TimeKeeper		Hours	Fees	NC Hours	NC Fees
MFB MARK F. BENNETT					
70750002	Legal	4.95	1,856.25	0.00	0.00
70750003	Claims	0.25	93.75	0.00	0.00
70750004	Financial Matters	2.75	1,031.25	0.00	0.00
70750007	Member Issues	0.45	168.75	0.00	0.00
70750008	Company Administration	5.55	2,081.25	0.00	0.00
70750010	CMS	3.05	1,143.75	0.00	0.00
70750100	Asset Recovery	33.50	12,562.50	0.00	0.00
70750102	NHC vs. CMS Litigation	1.20	450.00	0.00	0.00
70750201	Partner Re	0.55	206.25	0.00	0.00
	Sub Total (MFB)	52.25	19,593.75	0.00	0.00*
ABS ARATI BHATTACHARYA					
70750001	Takeover Administration	101.70	20,340.00	0.00	0.00
	Sub Total (ABS)	101.70	20,340.00	0.00	0.00*
PHC PATRICK H. CANTILO					
70750000	General	2.00	900.00	0.00	0.00
70750002	Legal	1.80	810.00	0.00	0.00
70750008	Company Administration	1.00	450.00	0.00	0.00
70750100	Asset Recovery	41.10	18,495.00	0.00	0.00
70750102	NHC vs. CMS Litigation	2.30	1,035.00	0.00	0.00
	Sub Total (PHC)	48.20	21,690.00	0.00	0.00*
JLC JEFFREY L. COLLINS					
	Sub Total (JLC)	1.50	187.50	0.00	0.00*
KWJ KRISTEN W. JOHNSON					
70750001	Takeover Administration	119.40	20,895.00	0.00	0.00
	Sub Total (KWJ)	119.40	20,895.00	0.00	0.00*
KTO KYLE T. OSBORN					
	Sub Total (KTO)	11.50	977.50	0.00	0.00*
JOL JOSHUA O. LIVELY					
70750100	Asset Recovery	31.50	5,512.50	0.00	0.00
	Sub Total (JOL)	84.00	14,700.00	0.00	0.00
		115.50	20,212.50	0.00	0.00*
JAM JAMES A. MARTIN					
	Sub Total (JAM)	48.00	8,400.00	0.00	0.00
		48.00	8,400.00	0.00	0.00*
IXS ISAAH SAMANIEGO					
70750008	Company Administration	113.75	11,375.00	0.00	0.00
	Sub Total (IXS)	113.75	11,375.00	0.00	0.00*
Grand Total		611.80	123,671.25	0.00	0.00

March 28, 2018
12:08 pm

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

Page 1
[cs1c]

Work Date 12/01/2017:12/31/2017
Client ID 70750

Staff ID	Cost Code	Units	Amount	Write Down	Total
	BM1A BUSINESS MEALS	0.00	896.00	0.00	896.00
	FD1A FEDERAL EXPRESS	0.00	754.56	0.00	754.56
	MT1A MISCELLANEOUS	0.00	72.60	0.00	72.60
	PK1A PARKING	0.00	196.30	0.00	196.30
	PO1E POSTAGE	0.00	48.30	0.00	48.30
	TA1A TRAVEL-AIRFARE	0.00	1,202.84	0.00	1,202.84
	TE1A TRANSPORTATION EXPENSE	0.00	638.96	0.00	638.96
	TH1A TRAVEL-HOTEL	0.00	1,383.12	0.00	1,383.12
	TL2E TELEPHONE	0.00	1,484.06	0.00	1,484.06
	Sub Total ()	0.00	6,676.74	0.00	6,676.74
Grand Total		0.00	6,676.74	0.00	6,676.74

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

April 19, 2018

BILL SUMMARY

70750 Nevada Health Co-Op ("NHC")

January 1, 2018 - January 31, 2018

<u>Matter No. and Description</u>	<u>Invoice Number</u>	<u>Fees</u>	<u>Costs</u>	<u>Total</u>
January 2018	22532- 22542	\$148,613.75	\$ 8,820.87	\$157,434.62
Totals (1)		\$148,613.75	\$ 8,820.87	\$157,434.62

Cantilo & Bennett, L.L.P.

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

		Billable Hours	Billable Rate	January 2018 Billing
1	Timekeeper - Patrick H. Cantilo	51.80	\$450.00	\$23,310.00
2	Timekeeper - Mark F. Bennett	56.60	\$375.00	\$21,225.00
3	Timekeeper - Kristen W. Johnson	137.70	\$175.00	\$24,097.50
4	Timekeeper - Josh O. Lively	153.25	\$175.00	\$26,818.75
5	Timekeeper - J. Alex Martin	77.00	\$175.00	\$13,475.00
6	Timekeeper - Jose M. Rangel	0.00	\$300.00	\$0.00
7	Timekeeper - Arati Bhattacharya	116.20	\$200.00	\$23,240.00
8	Timekeeper - Law Clerks	3.50	\$85.00	\$297.50
9	Timekeeper - Isaiah Samaniego	154.55	\$100.00	\$15,455.00
10	TimeKeeper - Pierre Riou	1.70	\$225.00	\$382.50
11	TimeKeeper - Jeffrey L. Collins	2.50	\$125.00	\$312.50
	GRAND TOTAL	754.80		\$148,613.75

April 18, 2018
10:51 am

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

Page 1
[pr 3b]

Client ID 70750
Work Date 1/1/18:01/31/2018

TimeKeeper		Hours	Fees	NC Hours	NC Fees
MFB MARK F. BENNETT					
70750002	Legal	1.75	656.25	0.00	0.00
70750003	Claims	0.55	206.25	0.00	0.00
70750004	Financial Matters	2.85	1,068.75	0.00	0.00
70750007	Member Issues	1.55	581.25	0.00	0.00
70750008	Company Administration	6.25	2,343.75	0.00	0.00
70750009	Lease Issues	0.20	75.00	0.00	0.00
70750010	CMS	1.30	487.50	0.00	0.00
70750100	Asset Recovery	40.00	15,000.00	0.00	0.00
70750102	NHC vs. CMS Litigation	2.15	806.25	0.00	0.00
	Sub Total (MFB)	56.60	21,225.00	0.00	0.00*
ABS ARATI BHATTACHARYA					
70750001	Takeover Administration	116.20	23,240.00	0.00	0.00
	Sub Total (ABS)	116.20	23,240.00	0.00	0.00*
PHC PATRICK H. CANTILO					
70750004	Financial Matters	1.00	450.00	0.00	0.00
70750010	CMS	0.50	225.00	0.00	0.00
70750100	Asset Recovery	47.00	21,150.00	0.00	0.00
70750102	NHC vs. CMS Litigation	3.30	1,485.00	0.00	0.00
	Sub Total (PHC)	51.80	23,310.00	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					
70750001	Takeover Administration	137.70	24,097.50	0.00	0.00
	Sub Total (KWJ)	137.70	24,097.50	0.00	0.00*
KTO KYLE T. OSBORN					
	Sub Total (KTO)	3.50	297.50	0.00	0.00
		3.50	297.50	0.00	0.00*
JOL JOSHUA O. LIVELY					
70750008	Company Administration	1.50	262.50	0.00	0.00
70750100	Asset Recovery	151.75	26,556.25	0.00	0.00
	Sub Total (JOL)	153.25	26,818.75	0.00	0.00*
JAM JAMES A. MARTIN					
	Sub Total (JAM)	77.00	13,475.00	0.00	0.00
		77.00	13,475.00	0.00	0.00*
PJR PIERRE J. RIOU					
70750002	Legal	1.70	382.50	0.00	0.00
	Sub Total (PJR)	1.70	382.50	0.00	0.00*
IXS ISAIAH SAMANIEGO					
70750006	Provider Issues	0.30	30.00	0.00	0.00
70750008	Company Administration	154.25	15,425.00	0.00	0.00
	Sub Total (IXS)	154.55	15,455.00	0.00	0.00*
Grand Total		754.80	148,613.75	0.00	0.00

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

Staff ID	Cost Code	Units	Amount	Write Down	Total
	BM1A BUSINESS MEALS	0.00	1,008.00	0.00	1,008.00
	BM1E BUSINESS MEALS	0.00	96.00	0.00	96.00
	FD1A FEDERAL EXPRESS	0.00	37.99	0.00	37.99
	FF1A FILING FEES	0.00	14.14	0.00	14.14
	PK1A PARKING	0.00	297.42	0.00	297.42
	PO1E POSTAGE	0.00	131.48	0.00	131.48
	TA1A TRAVEL-AIRFARE	0.00	2,839.14	0.00	2,839.14
	TE1A TRANSPORTATION EXPENSE	0.00	912.09	0.00	912.09
	TH1A TRAVEL-HOTEL	0.00	1,675.79	0.00	1,675.79
	TL2E TELEPHONE	0.00	1,783.37	0.00	1,783.37
	TS1A TELEPHONE CHARGES	0.00	18.57	0.00	18.57
	Sub Total ()	0.00	8,813.99	0.00	8,813.99
	Grand Total	0.00	8,813.99	0.00	8,813.99

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March 12, 2018

BILL SUMMARY

707500 Nevada Health Co-Op ("NHC")

November 1, 2017 – November 30, 2017

Matter No. and Description	Fees	Costs	Total
November 2017	\$16,710.00	\$0.00	\$16,710.00
Totals (1)	\$16,710.00	\$0.00	\$16,710.00

Palomar Financial, LC

NEVADA HEALTH CO-OP
PRIVILEGED AND CONFIDENTIAL
SUMMARY REPORT
PERIOD NOVEMBER 2017

		Billable Hours	Billable Rate	November 2017 Billing
1	TIME KEEPER - Nicole Wilkins	13.70	\$250.00	\$3,425.00
2	TIME KEEPER - Robert Stebel	3.00	\$160.00	\$480.00
3	TIME KEEPER - Burnett Wallace	25.65	\$150.00	\$3,847.50
4	TIME KEEPER - Neda Khalaf	26.50	\$160.00	\$4,240.00
5	TIME KEEPER - Hoss Walters	0.20	\$150.00	\$30.00
6	TIME KEEPER - Gayathri Sivadasan	31.25	\$150.00	\$4,687.50
	GRAND TOTAL	100.30		\$16,710.00

Palomar Financial, LC
11/01/2017-11/30/2017
Client: Nevada Health Co-Op ("NHC")

Staff ID	Name	Description	Hours	Amount
NMW	Nicole Wilkins	Accounting Reports/Receivership Team Support	3.80	\$ 950.00
		Payroll & Employee Benefits	4.90	\$ 1,225.00
		Accounts Payable and Receivable	3.40	\$ 850.00
		Bank Account Administration/Reconciliation	1.60	\$ 400.00
		Sub Total (NMW)	13.70	\$ 3,425.00
RNS	Robert Stebel	Regulatory Responses/Compliance	3.00	\$ 480.00
		Sub Total (RNS)	3.00	\$ 480.00
BAW	Burnett Wallace	Payroll & Employee Benefits	25.65	\$ 3,847.50
		Sub Total (BAW)	25.65	\$ 3,847.50
NK	Neda Khalaf	Accounts Payable and Receivable	26.50	\$ 4,240.00
		Sub Total (NK)	26.50	\$ 4,240.00
HW	Hoss Walters	IT Support & Administration	0.20	\$ 30.00
		Sub Total (SER)	0.20	\$ 30.00
GS	Gayathri Sivadasan	Accounting Reports/Receivership Team Support	12.25	\$ 1,837.50
		Accounts Payable and Receivable	19.00	\$ 2,850.00
		Sub Total (GS)	31.25	\$ 4,687.50
	Grand Total		100.30	\$ 16,710.00

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March 22, 2018

BILL SUMMARY

707500 Nevada Health Co-Op ("NHC")

December 1, 2017 – December 31, 2017

<u>Matter No. and Description</u>	<u>Fees</u>	<u>Costs</u>	<u>Total</u>
December 2017	\$14,490.50	\$0.00	\$14,490.50
Totals (1)	\$14,490.50	\$0.00	\$14,490.50

Palomar Financial, LC

NEVADA HEALTH CO-OP
PRIVILEGED AND CONFIDENTIAL
SUMMARY REPORT
PERIOD DECEMBER 2017

		Billable Hours	Billable Rate	December 2017 Billing
1	TIME KEEPER - Nicole Wilkins	11.35	\$250.00	\$2,837.50
2	TIME KEEPER - Robert Stebel	1.05	\$160.00	\$168.00
3	TIME KEEPER - Burnett Wallace	14.40	\$150.00	\$2,160.00
4	TIME KEEPER - Neda Khalaf	32.50	\$160.00	\$5,200.00
5	TIME KEEPER - Hoss Walters	0.00	\$150.00	\$0.00
6	TIME KEEPER - Gayathri Sivadasan	27.50	\$150.00	\$4,125.00
	GRAND TOTAL	86.80		\$14,490.50

Palomar Financial, LC
12/01/2017-12/31/2017
Client: Nevada Health Co-Op ("NHC")

Staff ID	Name	Description	Hours	Amount
NMW	Nicole Wilkins	Financial Statement Preparation/Planning	1.20	\$ 300.00
		Accounting Reports/Receivership Team Support	2.00	\$ 500.00
		Payroll & Employee Benefits	4.75	\$ 1,187.50
		Investment Accounting/Support	0.25	\$ 62.50
		Accounts Payable and Receivable	0.95	\$ 237.50
		Bank Account Administration/Reconciliation	1.70	\$ 425.00
		1099 Reports & Administration	0.50	\$ 125.00
		Sub Total (NMW)	11.35	\$ 2,837.50
RNS	Robert Stebel	Investment Accounting/Support	0.75	\$ 120.00
		Regulatory Responses/Compliance	0.30	\$ 48.00
		Sub Total (RNS)	1.05	\$ 168.00
BAW	Burnett Wallace	Payroll & Employee Benefits	14.40	\$ 2,160.00
		Sub Total (BAW)	14.40	\$ 2,160.00
NK	Neda Khalaf	Accounts Payable and Receivable	32.50	\$ 5,200.00
		Sub Total (NK)	32.50	\$ 5,200.00
HW	Hoss Walters	IT Support & Administration	0.00	\$ -
		Sub Total (HW)	0.00	\$ -
GS	Gayathri Sivadasan	Accounting Reports/Receivership Team Support	14.00	\$ 2,100.00
		Accounts Payable and Receivable	13.50	\$ 2,025.00
		Sub Total (GS)	27.50	\$ 4,125.00
	Grand Total		86.80	\$ 14,490.50

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April 19, 2018

BILL SUMMARY

707500 Nevada Health Co-Op ("NHC")

January 1, 2018 – January 31, 2018

Matter No. and Description	Fees	Costs	Total
January 2018	\$14,214.50	\$0.00	\$14,214.50
Totals (1)	\$14,214.50	\$0.00	\$14,214.50

Palomar Financial, LC

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

		Billable Hours	Billable Rate	January 2018 Billing
1	TIME KEEPER - Nicole Wilkins	20.35	\$250.00	\$5,087.50
2	TIME KEEPER - Robert Stebel	2.70	\$160.00	\$432.00
3	TIME KEEPER - Burnett Wallace	0.00	\$150.00	\$0.00
4	TIME KEEPER - Neda Khalaf	25.75	\$160.00	\$4,120.00
5	TIME KEEPER - Hoss Walters	1.25	\$150.00	\$187.50
6	TIME KEEPER - Gayathri Sivadasan	29.25	\$150.00	\$4,387.50
	GRAND TOTAL	79.30		\$14,214.50

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

Staff ID	Name	Description	Hours	Amount
NMW	Nicole Wilkins	Financial Statement Preparation/Planning	0.80	\$ 200.00
		Accounting Reports/Receivership Team Support	1.75	\$ 437.50
		Payroll & Employee Benefits	9.50	\$ 2,375.00
		Accounts Payable and Receivable	4.35	\$ 1,087.50
		Bank Account Administration/Reconciliation	1.45	\$ 362.50
		1099 Reports & Administration	2.50	\$ 625.00
		Sub Total (NMW)	20.35	\$ 5,087.50
RNS	Robert Stebel	Regulatory Responses/Compliance	2.00	\$ 320.00
		Other	0.70	\$ 112.00
		Sub Total (RNS)	2.70	\$ 432.00
BAW	Burnett Wallace	Payroll & Employee Benefits	0.00	\$ -
		Sub Total (BAW)	0.00	\$ -
NK	Neda Khalaf	Accounts Payable and Receivable	25.75	\$ 4,120.00
		Sub Total (NK)	25.75	\$ 4,120.00
HW	Hoss Walters	IT Support & Administration	1.25	\$ 187.50
		Sub Total (HW)	1.25	\$ 187.50
GS	Gayathri Sivadasan	Accounting Reports/Receivership Team Support	9.75	\$ 1,462.50
		Accounts Payable and Receivable	15.00	\$ 2,250.00
		1099 Reports & Administration	4.50	\$ 675.00
		Sub Total (GS)	29.25	\$ 4,387.50
	Grand Total		79.30	\$ 14,214.50

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May 29, 2018

BILL SUMMARY

707500 Nevada Health Co-Op ("NHC")

February 1, 2018 – February 28, 2018

Matter No. and Description	Fees	Costs	Total
February 2018	\$12,625.00	\$0.00	\$12,625.00
Totals (1)	\$12,625.00	\$0.00	\$12,625.00

Palomar Financial, LC

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

		Billable Hours	Billable Rate	February 2018 Billing
1	TIME KEEPER - Nicole Wilkins	15.25	\$250.00	\$3,812.50
2	TIME KEEPER - Robert Stebel	0.75	\$160.00	\$120.00
3	TIME KEEPER - Maria Wilder	14.40	\$150.00	\$2,160.00
4	TIME KEEPER - Neda Khalaf	19.50	\$160.00	\$3,120.00
5	TIME KEEPER - Hoss Walters	1.50	\$150.00	\$225.00
6	TIME KEEPER - Gayathri Sivadasan	21.25	\$150.00	\$3,187.50
	GRAND TOTAL	72.65		\$12,625.00

Palomar Financial, LC
02/01/2018-02/28/2018
Client: Nevada Health Co-Op ("NHC")

Staff ID	Name	Description	Hours	Amount
NMW	Nicole Wilkins	Accounting Reports/Receivership Team Support	3.75	\$ 937.50
		Payroll & Employee Benefits	6.15	\$ 1,537.50
		Accounts Payable and Receivable	2.50	\$ 625.00
		Bank Account Administration/Reconciliation	2.55	\$ 637.50
		Maintenance & Retrieval of Records Information	0.30	\$ 75.00
		Sub Total (NMW)	15.25	\$ 3,812.50
RNS	Robert Stebel	Regulatory Responses/Compliance	0.75	\$ 120.00
		Sub Total (RNS)	0.75	\$ 120.00
MW	Maria Wilder	Payroll & Employee Benefits	14.40	\$ 2,160.00
		Sub Total (MW)	14.40	\$ 2,160.00
NK	Neda Khalaf	Accounts Payable and Receivable	19.50	\$ 3,120.00
		Sub Total (NK)	19.50	\$ 3,120.00
HW	Hoss Walters	IT Support & Administration	1.50	\$ 225.00
		Sub Total (HW)	1.50	\$ 225.00
GS	Gayathri Sivadasan	Accounting Reports/Receivership Team Support	7.75	\$ 1,162.50
		Accounts Payable and Receivable	13.50	\$ 2,025.00
		Sub Total (GS)	21.25	\$ 3,187.50
	Grand Total		72.65	\$ 12,625.00

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PALOMAR FINANCIAL, LC

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June 14, 2018

BILL SUMMARY

707500 Nevada Health Co-Op ("NHC")

March 1, 2018 – March 31, 2018

<u>Matter No. and Description</u>	<u>Fees</u>	<u>Costs</u>	<u>Total</u>
March 2018	\$14,582.50	\$0.00	\$14,582.50
Totals (1)	\$14,582.50	\$0.00	\$14,582.50

Palomar Financial, LC

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

		Billable Hours	Billable Rate	March 2018 Billing
1	TIME KEEPER - Nicole Wilkins	17.85	\$250.00	\$4,462.50
2	TIME KEEPER - Robert Stebel	7.75	\$160.00	\$1,240.00
3	TIME KEEPER - Maria Wilder	11.25	\$150.00	\$1,687.50
4	TIME KEEPER - Neda Khalaf	21.75	\$160.00	\$3,480.00
5	TIME KEEPER - Hoss Walters	1.00	\$150.00	\$150.00
6	TIME KEEPER - Gayathri Sivadasan	23.75	\$150.00	\$3,562.50
	GRAND TOTAL	83.35		\$14,582.50

Palomar Financial, LC
03/01/2018-03/31/2018
Client: Nevada Health Co-Op ("NHC")

Staff ID	Name	Description	Hours	Amount
NMW	Nicole Wilkins	Financial Statement Preparation/Planning	0.75	\$ 187.50
		Accounting Reports/Receivership Team Support	2.50	\$ 625.00
		Payroll & Employee Benefits	7.80	\$ 1,950.00
		Accounts Payable and Receivable	5.05	\$ 1,262.50
		Bank Account Administration/Reconciliation	1.75	\$ 437.50
		Sub Total (NMW)	17.85	\$ 4,462.50
RNS	Robert Stebel	Payroll & Employee Benefits	6.25	\$ 1,000.00
		Investment Accounting/Support	0.50	\$ 80.00
		Regulatory Responses/Compliance	1.00	\$ 160.00
		Sub Total (RNS)	7.75	\$ 1,240.00
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	21.75	\$ 3,480.00
		Sub Total (NK)	21.75	\$ 3,480.00
HW	Hoss Walters	IT Support & Administration	1.00	\$ 150.00
		Sub Total (HW)	1.00	\$ 150.00
GS	Gayathri Sivadasan	Accounting Reports/Receivership Team Support	9.50	\$ 1,425.00
		Accounts Payable and Receivable	14.25	\$ 2,137.50
		Sub Total (GS)	23.75	\$ 3,562.50
	Grand Total		83.35	\$ 14,582.50



Invoice No.: 4731870
File No. : 170678.010100
Bill Date : March 20, 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 February 28, 2018:

Total Fees:	\$	50,359.00
Current Invoice:	\$	<u>50,359.00</u>

MEF:TKK
Tax ID: 13-3613083

Greenberg Traurig, LLP | Attorneys at Law | 3773 Howard Hughes Parkway | Suite 400 North | Las Vegas, Nevada 89169
Tel 702.792.3773 | Fax 702.792.9002 | www.gtlaw.com

0532

Invoice No.: 4748711
File No. : 170678.010100
Bill Date : April 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: NHC in Receivership

Legal Services through March 31, 2018:

Total Fees: \$ 90,391.00

Expenses:

Deposition/Court Reporters	82.07
Filing Fees	10.50
Mediation Fees	2,825.00
Messenger/Courier Services	105.00

Total Expenses: \$ 3,022.57

Current Invoice: \$ 93,413.57

MEF:TKK
Tax ID: 13-3613083



Invoice No.: 4775024
File No. : 170678.010100
Bill Date : May 8, 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 April 30, 2018:

Total Fees: \$ 109,001.50

Expenses:

Deposition/Court Reporters
Filing Fees

155.00
7.00

Total Expenses: \$ 162.00

Current Invoice: \$ 109,163.50

MEF:TKK
Tax ID: 13-3613083

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Tel 702.792.3773 | Fax 702.792.9002 | www.gtlaw.com

0534

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



Invoice Number:
1424

Invoice Date:
Apr 1, 2018

Page: 1

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

10. 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
			5/1/18

Quantity	Item	Description	Unit Price	Extension
		Information Technology Professional Consulting Services Through the month of March 2018 (see attached for details)		3,500.00

Total Invoice Amount	3,500.00
Payment/Credit Applied	

TOTAL	3,500.00
--------------	----------

Check/Credit Memo No:

0535

EXHIBIT “2”

NEVADA HEALTH CO-OP

Cash Flow Analysis

Oct 2015 - May 2018

Sources & Uses

Beginning Cash on October 1, 2015

\$ 5,352,417

SOURCES:

Premium Revenue	17,755,920
CSR Recoveries	2,347,121
Rx Rebates	-
Claims Overpayment Recoveries	714,004
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	520,828
TOTAL SOURCES:	\$25,167,873

USES:

Medical Claims Q4 2015 and Post 2015 Adj	(161,393)
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	(10,888,515)
9010 ACA Fee / 720 PCORI Fee	(161,242)
Professional Services	(6,302,443)

TOTAL USES:

(\$26,897,426)

Net cash increase for period

(\$1,729,553)

Ending Cash at end of May 31, 2018

\$ 3,622,864