

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

THE TEXAS DEPARTMENT OF	§	IN THE DISTRICT COURT OF
INSURANCE,	§	
<i>Plaintiff,</i>	§	
	§	
v.	§	TRAVIS COUNTY, TEXAS
	§	
ACCESS INSURANCE COMPANY,	§	
<i>Defendant.</i>	§	261 ST JUDICIAL DISTRICT

SPECIAL DEPUTY RECEIVER'S QUARTERLY FINANCIAL REPORT AND
SUMMARY STATEMENT OF EXPENSES
(JUNE 1, 2026 THROUGH AUGUST 31, 2026)

TO THE HONORABLE DISTRICT COURT:

CANTILO & BENNETT, L.L.P., solely in its capacity as the Special Deputy Receiver of Access Insurance Company (the “SDR” and “Access” respectively), files this Financial Report and Summary Statement of Expenses of the receivership estate for the period of June 1, 2026 through August 31, 2026. The attached report is filed pursuant to TEX. INS. CODE ANN., §§ 443.015(g) and 443.016(a) and the Court’s Order Granting the SDR’s Second Supplement to Application for Approval of Fees and Expenses, entered on May 28, 2020.

The Special Deputy Receiver has served this Quarterly Financial Report to all known parties at interest, as shown in the certificate of service.

Respectfully submitted,

/s/ Greg Pierce
Gregory A. Pierce
State Bar No. 15994250
P.O. Box 40
Austin, Texas 78767
Tel: (512) 474-2154
gpierce@gpiercelaw.com

**Attorney for CANTILO & BENNETT, LLP,
Special Deputy Receiver of Access Insurance Co.**

CERTIFICATE OF SERVICE

I certify that on September 15, 2026, a true and correct copy of this SPECIAL DEPUTY RECEIVER'S QUARTERLY FINANCIAL REPORT AND SUMMARY STATEMENT OF EXPENSES (JUNE 1, 2026 THROUGH AUGUST 31, 2026) was served pursuant to the Order of Reference, Texas Rules of Civil Procedure, TEX. INS. CODE ANN. SEC. 443.007(d) and the Court's order on electronic service on the following by email, except as specifically otherwise noted.

Via Email: specialmasterclerk@tdi.texas.gov

Tom Collins, Receivership Master
c/o Special Master's Clerk
RLO MC-FRD
PO Box 12030
Austin, TX 78711-2030

Via e-Service: Shawn.Martin@tdi.texas.gov

Shawn Martin
TEXAS DEPARTMENT OF INSURANCE
RLO MC-FRD
PO Box 12030
Austin, TX 78711-2030

Via Email: David.Carbajal@tdi.texas.gov

David Carbajal
TEXAS DEPARTMENT OF INSURANCE
RLO MC-FRD
PO Box 12030
Austin, TX 78711-2030

Via Email: Vane.Hugo@tdi.texas.gov

Vane Hugo
TEXAS DEPARTMENT OF INSURANCE
RLO MC-FRD
PO Box 12030
Austin, TX 78711-2030

Via e-Service: Kimberly.Gdula@oag.texas.gov

Kimberly Gdula
Assistant Attorney General
General Litigation Division
OFFICE OF THE TEXAS ATTORNEY GENERAL
P.O. Box 12548, Mail Stop 01901
Austin, TX 78711-2548
Counsel for Texas Department of Insurance

Via e-Service: bburner@mwlaw.com

Burnie Burner
MITCHELL, WILLIAMS, SELIG, GATES &
WOODYARD, PLLC
500 W. 5th Street Suite 1150
Austin, TX 78701
*Counsel for Defendant
Access Insurance Company*

Via Email: aiga01@bellsouth.net

Andrea Lentine
Executive Director
ALABAMA INSURANCE GUARANTY
ASSOCIATION
2020 Canyon Road, Suite 200
Birmingham, AL 35216

Via Email: guarantyfunds@difi.az.gov

ARIZONA PROPERTY & CASUALTY
GUARANTY FUND
100 North 15 Avenue, Suite 261
Phoenix, AZ 85007-2624

Via Email: AMinor@arkansas.gov

Amanda Minor
ARKANSAS PROPERTY & CASUALTY
GUARANTY FUND
1023 W. Capitol Avenue, Suite 2
Little Rock, AR 72201

Via Email: RoeberB@caiga.org

Brad Roeber, Executive Director
CALIFORNIA INSURANCE GUARANTEE
ASSOCIATION
PO Box 29066
Glendale, CA 91209-9066

Via Email: stbrown@agfgroup.org
Via Email: bricker@agfgroup.org
Steve Brown, Chief Operating Officer
Bob Ricker, Executive Director
FLORIDA INSURANCE GUARANTY ASSOCIATION
PO Box 15159
Tallahassee, FL 32317

Via Email: abarbera@quadassoc.org
Amanda Barbera
Executive Director
INDIANA INSURANCE GUARANTY ASSOCIATION
3502 Woodview Trace, Suite 100
Indianapolis, IN 46268

Via Email: blaw@gfms.org
Barbara Peterson law
President
GUARANTY FUND MANAGEMENT SERVICES
One Bowdoin Square
Boston, MA 02114-2916

Via Email: BGilbert@niga-pc.org
Bruce W. Gilbert
Executive Director
NEVADA INSURANCE GUARANTY ASSOCIATION
3821 West Charleston Boulevard, Suite 100
Las Vegas, NV 89102-1859

Via Email: JCannon@opciga.org
Jessica Cannon
OKLAHOMA PROPERTY & CASUALTY
INSURANCE GUARANTY ASSOCIATION
2601 Northwest Expressway, Suite 330E
Oklahoma City, OK 73112

Via Email: smitty@scwind.com
J. Smith Harrison
Executive Director/Secretary
SOUTH CAROLINA PROPERTY & CASUALTY
INSURANCE GUARANTY ASSOCIATION
PO Box 407
Columbia, SC 29202

Via Email: gpowell@gaiga.org
Geri R. Powell
Executive Director
GEORGIA INSURERS INSOLVENCY POOL
3700 Crestwood Parkway NW, Suite 400
Duluth, GA 30096

Via Email: JWells@laiga.org
John Wells
Executive Director
LOUISIANA INSURANCE GUARANTY ASSOCIATION
2142 Quail Run Drive
Baton Rouge, LA 70808-4126

Via Email: arussell@msiga.net
Arthur Russell
Executive Director
MISSISSIPPI INSURANCE GUARANTY ASSOCIATION
713 South Pear Orchard Road, Suite 200
Ridgeland, MS 39157-4823

Via Email: debbiel@integriongroup.com
Debbie Luera
Director of Operations
NEW MEXICO INSURANCE GUARANTY
ASSOCIATION - Integrion Group, Inc.
PO Box 27815
Albuquerque, NM 87125

Via Email: rbauso@ppciga.org
Raymond Bauso, Executive Director
PENNSYLVANIA PROPERTY & CASUALTY
INSURANCE GUARANTY ASSOCIATION
One Penn Center, Suite 1850
1617 John F. Kennedy Boulevard
Philadelphia, PA 19103

Via Email: lbrouse@tiga.net
Via Email: knations@tiga.net
Lorrie Brouse, Executive Secretary
Kerry Nations, Plan Administrator
TENNESSEE INSURANCE GUARANTY ASSOCIATION
3100 West End Ave., Suite 670
Nashville, TN 37203-5805

Via Email: rstroud@tpciga.org
Via Email: slang@tpciga.org
Rachel Stroud, & Sara Lang
TEXAS PROPERTY CASUALTY INSURANCE
GUARANTY ASSOCIATION (TPCIGA)
8911 N. Capital of Texas Hwy, Ste 2200
Austin, TX 78759

Via Email: mtsutsui@tpciga.org
Mark Tsutsui, Executive Director
TEXAS PROPERTY AND CASUALTY INSURANCE
GUARANTY ASSOCIATION (TPCIGA)
8911 N. Capital of Texas Hwy, Ste 2200
Austin, TX 78759

Via Email: jdamato@tpciga.org
John J. D'Amato, CPA, Chief Financial Officer
TEXAS PROPERTY AND CASUALTY INSURANCE
GUARANTY ASSOCIATION (TPCIGA)
8911 N. Capital of Texas Hwy, Ste 2200
Austin, TX 78759

Via Email: aevans@tpciga.org
Annette Evans, Claims Director
TEXAS PROPERTY AND CASUALTY INSURANCE
GUARANTY ASSOCIATION (TPCIGA)
8911 N. Capital of Texas Hwy, Ste 2200
Austin, TX 78759

Via Email: Wallock.Michael@aaa-calif.com
Mike Wallock
Office of the General Counsel
AUTOMOBILE CLUB OF SOUTHERN CALIFORNIA
3333 Fairview Rd., A-451
Costa Mesa, CA 92626

Via Email: Young.Courtney@aaa-calif.com
Courtney Young
Office of the General Counsel
AUTOMOBILE CLUB OF SOUTHERN CALIFORNIA
3333 Fairview Rd., A-451
Costa Mesa, CA 92626

Via Email: Stanley.jason@aaa-texas.com
Jason Stanley
Subrogation Claims Team Manager
AAA TEXAS
Dallas, TX

Via Email: sternisha.andrew@aaa-texas.com
Andrew Sternisha
Subrogation Analyst
AAA Texas
Dallas, Texas

Via First Class Mail
INTERNAL REVENUE SERVICE
Special Procedures Branch
300 East 8th Street, Suite 352
Mail Stop 5026AUS
Austin, TX 78701

Via e-Service: anthony@icenoglefirm.com
Anthony Icenogle
ICENOGL & BOGGINS, P.L.L.C.
6805 N. Capital of Texas Hwy., Ste 220
Austin, TX 78731
Attorneys for Allianz Risk Transfer AG (Bermuda Branch)

Via e-Service: Elliott.Kroll@arentfox.com
Elliott Kroll
ARENT FOX, LLP
1301 Avenue of the Americas, Floor 42
New York, NY 10019
Attorneys for Allianz Risk Transfer AG (Bermuda Branch)

/s/ Greg Pierce
Gregory A. Pierce

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**Access Insurance Co
Statement of Expenses**

**For Period Ending
08/31/26**

	Total Jun	Total Jul	Total Aug	Total Quarter
SDR				
Cantilo & Bennett, LLP				
Partner/Attorney/	14,512.50	16,834.50	11,825.00	43,172.00
Partner/Attorney Travel	0.00	0.00	53.75	53.75
Associate	432.00	240.00	3,248.00	3,920.00
Receivership Specialist/	299.00	325.00	130.00	754.00
Expenses	8.14	34.74	60.47	103.35
Total SDR Billing	15,251.64	17,434.24	15,317.22	48,003.10
SDR Subcontractors - Legal				
Inquest Resources				
Paralegal	208.00	232.00	184.00	624.00
Receivership Specialist	600.00	536.00	176.00	1,312.00
Litigation Assistant/Records Mgr	170.00	320.00	295.00	785.00
Expenses	7.91	1.87	0.00	9.78
Total Billing	985.91	1,089.87	655.00	2,730.78
Greg Pierce-Attorney at Law				
Attorney	4,114.00	3,388.00	1,056.00	8,558.00
Expenses	8.48	4.24	0.00	12.72
Total Billing	4,122.48	3,392.24	1,056.00	8,570.72
Total Legal Subcontractors	5,108.39	4,482.11	1,711.00	11,301.50
SDR Subcontractors - Other				
Petrosewicz & Company, Inc				
Accountant-Principal/	2,033.00	1,653.00	1,691.00	5,377.00
Accountant	3,333.00	2,013.00	2,068.00	7,414.00
Accountant	165.00	110.00	187.00	462.00
Expenses	175.47	56.28	101.42	333.17
Total Billing	5,706.47	3,832.28	4,047.42	13,586.17
EMKAY Associates				
Claims Manager/	310.00	30.00	190.00	530.00
Claims Representative/	2,664.00	1,692.00	2,403.00	6,759.00
Claims Representative	1,162.00	665.00	574.00	2,401.00
Expenses	0.00	0.00	0.00	0.00
Total Billing	4,136.00	2,387.00	3,167.00	9,690.00
Brandon Murray				
Claims Representative	433.50	569.50	467.50	1,470.50
Expenses	0.00	0.00	0.00	0.00
Total Billing	433.50	569.50	467.50	1,470.50
Culmination Consulting Group- Reinsurance/Litigation Expert				
Reinsurance Consultant	4,230.00	6,570.00	4,680.00	15,480.00
IT/Data Base Admin	795.50	888.00	0.00	1,683.50

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**Access Insurance Co
Statement of Expenses**

**For Period Ending
08/31/26**

	Total Jun	Total Jul	Total Aug	Total Quarter
Expenses	0.00	0.00	0.00	0.00
	5,025.50	7,458.00	4,680.00	17,163.50
Total Other SDR Subcontractors	15,301.47	14,246.78	12,361.92	41,910.17
Receivership Service Providers				
Friedman & Bartoumian-Fuchs Matter	1,235.50	0.00	0.00	1,235.50
SafeSite	415.20	415.20	415.20	1,245.60
Answer National	162.20	148.55	100.25	411.00
Network 1 Consulting	4,215.00	3,791.00	3,791.00	11,797.00
Vertafore	0.00	500.12	1,000.06	1,500.18
Derek Massey-Travel Reimbursement for Mail Pick up	72.50	58.00	29.00	159.50
Operating Account Bank Fees-Frost	15.17	15.17	0.17	30.51
Texas Treasury Unrestricted Account - Management	1,006.78	976.64	1,021.33	3,004.75
Total Other	7,122.35	5,904.68	6,357.01	19,384.04
Sub-Total SDR, Subcontractor & Provider Expenses				
Sub-Total SDR, Subcontractor & Provider Expenses	42,783.85	42,067.81	35,747.15	120,598.81
Liquidation Oversight Allocation				
RLO Allocation	4,068.27	3,817.82	4,234.22	12,120.31
Special Master's Fees	197.78	0.00	280.00	477.78
Total RLO & SM Expense	4,266.05	3,817.82	4,514.22	12,598.09
Total Expenses	47,049.90	45,885.63	40,261.37	133,196.90

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**Access Insurance Co
Statement of Net Assets**

**For the Period Ending
8/31/2026**

Line		08/31/26
Cash		
1	Cash	
	Cash - Unrestricted	61,675,157
	APF Funds (Loan proceeds)	
Investments		
2	Short-Term Investments	
3	Bonds	
4	Stocks - Preferred & Common	
5	Investments in Subsidiaries, Controlled or Affiliated Entities	
6	Mortgage Loans	
7	Real Estate	
8	Policy Loans	
9	Other Invested Assets	
Restricted Assets		
10	Statutory Deposits	
11	Funds held by or deposited with Reinsured Companies	
12	Restricted - Other	
	Funds Held in Trust for Others-Allianz	
	Funds Held-Premium Collected on Cancelled Policies	271
Reinsurance Receivable		
13	Reinsurance Recoverables on Paid Losses & LAE (net of allowance)	756,144
14	Reinsurance Recoverables on Unpaid Losses & LAE (net of allowance)	12,273,155
15	Reinsurance Recoverables on UEP & Contingent Commissions	
Other Receivables		
16	Salvage & Subrogation Recoveries	
17	Premiums Due from Agents & Policyholders	
18	Receivable from Parents, Subsidiaries & Affiliates	
19	Receivable from Guaranty Associations - Early Access Payments	141,493,177
20	Other Receivables	
	Income and Premium Tax Receivable	
	Commutation Receivable	1,209,723
Other Assets		
21	FF&E	
22	Other Assets	
	Total Assets	217,407,627

NOTES

Ref No.

Access Insurance Co
Changes in Net Assets for the Quarter Ending

08/31/26

Line		05/31/26	08/31/26	Change
Cash				
1	Cash			
	Cash - Unrestricted	58,746,850	61,675,157	2,928,307
	APF Funds (Loan proceeds)	0	0	0
Investments				
2	Short-Term Investments	0	0	0
3	Bonds	0	0	0
4	Stocks - Preferred & Common	0	0	0
5	Investments in Subsidiaries, Controlled or Affiliated Entities	0	0	0
6	Mortgage Loans	0	0	0
7	Real Estate	0	0	0
8	Policy Loans	0	0	0
9	Other Invested Assets	0	0	0
Restricted Assets				
10	Statutory Deposits	0	0	0
11	Funds held by or deposited with Reinsured Companies	0	0	0
12	Restricted - Other	0	0	0
	Collateral Assignment - Suntrust Bank Certificate of Deposit	0	0	0
	Funds Held in Trust for Others-Allianz & Partner Re	0	0	0
	Premiums Paid-Held for Others	271	271	0
Reinsurance Receivable				
13	Reinsurance Recoverables on Paid Losses & LAE (net of allowance)	0	756,144	756,144
14	Reinsurance Recoverables on Unpaid Losses & LAE (net of allowance)	7,496,584	12,273,155	4,776,571
15	Reinsurance Recoverables on UEP & Contingent Commissions	0	0	0
Other Receivables				
16	Salvage & Subrogation Recoveries	0	0	0
17	Premiums Due from Agents & Policyholders	0	0	0
18	Receivable from Parents, Subsidiaries & Affiliates	0	0	0
19	Receivable from Guaranty Associations - Early Access Payments	141,493,177	141,493,177	0
20	Other Receivables	0	0	0
	Income and Premium Tax Receivable	96,451	0	(96,451)
	Commutation Receivable	2,000,000	1,209,723	(790,277)
Other Assets				
21	FF&E	0	0	0
22	Other Assets	0	0	0
Total Assets				
		209,833,333	217,407,627	7,574,294

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Access Insurance Co
Statement of Net Liabilities

For Period Ending
08/31/26

Line

08/31/26

1	Secured Claims	
2	APF Loan	
3	Special Deposit Claims	
Administrative Claims - Class 1		
4	Administrative Claims - State/Receiver	
	Special Deputy Receiver, Subcontractors Fees & Expenses	2,364,791
	Liquidation Oversight	
	Special Master's Fees	
5	Administrative Claims - Guaranty Assns	
	Administrative Expense Paid	30,222,985
	Administrative Expense Reserves	290,516
6	LAE - Guaranty Assns	
	LAE Paid	17,824,428
	LAE Reserves	168,508
Policy Claims - Class 2		
7	Loss Claims - Guaranty Assns	
	Loss Claims Paid	74,159,965
	Loss Claims Reserves	285,437
8	Loss Claims - Other	
	Other Loss Claims Paid	281,868
	Other Loss Claims Reserves	19,896,855
9	LAE - Other	
10	Unearned & Advance Premium Claims - GA	18,541,337
11	Unearned & Advance Premium Claims - Other	2,958,904
Other Liabilities		
12	Class 3 Claims	
13	Class 4 Claims	
14	Class 5 General Unsecured Creditor Claims	37,180,981
15	Class 5 Reinsurance Related Unsecured Claims	
16	Class 6 Claims	287,045
17	Class 7 Claims	
18	Class 8 Claims	38,218
19	Class 9 Claims	
20	Class 10 Interest	19,232,634
21	Class 11 Claims	
22	Other Liabilities	
	Funds Held in Trust for Others-Allianz	
	Funds Held-Premium Collected on Cancelled Policies	271
	Non Filed POCs for pre Receivership Liabilities	
	Total Liabilities	223,734,743
23	Total Equity/(Deficit) Excess (Deficiency) of Assets over Liabilities	(6,327,116)
	Total Liabilities & Equity	217,407,627

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**Access Insurance Co
Statement of Net Liabilities**

**For Period Ending
08/31/26**

NOTES

Ref. No.

Included in the Special Deputy Receiver, Subcontractors Fees & Expense line is \$38,765 of post receivership attorneys' fees and expenses incurred by pre-receivership defense counsel to enforce the automatic stay and provide notice of the receivership. The claims were submitted as part of the law firms' POCs and will be paid when the SDR makes the distribution in this estate. In addition, the amount includes post receivership overpayments received from reinsurers in the amount of \$2,305,544 to be refunded in the future.

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

Other Loss Claims Reserves reflect a liability based on the June 30, 2025 Davies Actuarial firm's (p/k/a Merlinos & Associates, Inc.) "Loss and Loss Expense Report" dated November 19, 2025 with monthly adjustments for amounts obtained by the various state guaranty associations.

Balance represents potential Class 10 interest claims on filed proofs of claims through August 31, 2026. Please note any Interest claims will require approval by the Receivership Court and will be subject to a future court application.

Access Insurance Co
Changes in Net Liabilities for the Quarter Ending

08/31/26

Line		05/31/26	08/31/26	Change
1	Secured Claims	0	0	0
2	APF Loan	0	0	0
3	Special Deposit Claims	0	0	0
Administrative Claims - Class 1				
4	Administrative Claims - State/Receiver	0	0	0
	Special Deputy Receiver, Subcontractors Fees & Expenses	66,789	2,364,791	2,298,002
	Liquidation Oversight	0	0	0
	Special Master's Fees	0	0	0
5	Administrative Claims - Guaranty Assns	0	0	0
	Administrative Expense Paid	30,141,546	30,222,985	81,439
	Administrative Expense Reserves	371,955	290,516	(81,439)
6	LAE - Guaranty Assns	0	0	0
	LAE Paid	17,819,874	17,824,428	4,554
	LAE Reserves	173,062	168,508	(4,554)
Policy Claims - Class 2				
7	Loss Claims - Guaranty Assns	0	0	0
	Loss Claims Paid	74,147,761	74,159,965	12,204
	Loss Claims Reserves	297,641	285,437	(12,204)
8	Loss Claims - Other	0	0	0
	Other Loss Claims Paid	281,868	281,868	0
	Other Loss Claims Reserves	19,897,003	19,896,855	(148)
9	LAE - Other	0	0	0
10	Unearned & Advance Premium Claims - GA	18,541,337	18,541,337	0
11	Unearned & Advance Premium Claims - Other	2,958,904	2,958,904	0
Other Liabilities				
12	Class 3 Claims	0	0	0
13	Class 4 Claims	0	0	0
14	Class 5 General Unsecured Creditor Claims	37,180,981	37,180,981	0
15	Class 5 Reinsurance Related Unsecured Claims	0	0	0
16	Class 6 Claims	287,045	287,045	0
17	Class 7 Claims	0	0	0
18	Class 8 Claims	38,218	38,218	0
19	Class 9 Claims	0	0	0
20	Class 10 Interest	0	19,232,634	19,232,634
21	Class 11 Claims	0	0	0
22	Other Liabilities	0	0	0
	Funds Held in Trust for Others-Allianz & Partner Re	0	0	0
	Funds Held-Premium Collected on Cancelled Policies	271	271	0
	Non Filed POCs for pre Receivership Liabilities	144,420,639	0	(144,420,639)
Total Liabilities		346,624,894	223,734,743	(122,890,151)
23	Total Equity/(Deficit) Excess (Deficiency) of Assets over Liabilities	(136,791,561)	(6,327,116)	130,464,445
Total Liabilities & Equity		209,833,333	217,407,627	7,574,294

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

**For Period Ending
08/31/26**

	Qtr Ending Aug-26
Income	
Premium Receipts	0
Agents' Balances Received	0
Reinsurance Recoveries	2,439,544
Salvage & Subrogation Recoveries	0
Affiliates Recovery	0
Settlement/Litigation Recovery	4,838
Other Receipts	47
Sale of Real & Personal Property	0
Investment Sales/Receipts	0
Other Asset Receipts	75,630
Total Receipts from Assets/Receivables	2,520,059
Interest & Dividend Receipts, EA Interest	0
Cash Deposit Interest	549,026
Total Cash Receipts	3,069,085
Disbursements	
SDR Fees & Expenses	50,223
Subcontractor Legal Fees & Expenses	11,822
Subcontractor Other Fees & Expenses	46,750
Non-Subcontractor Fees & Expenses	1,235
Other Expenses	18,150
RLO Fees & Expenses	12,598
Total Disbursements for Operations	140,778
Loss Claims & LAE Expense Payments	0
Early Access Payments - GA Repayments	0
Refunds & Other Distributions - Wire Transfer received in error	0
Total Cash Distributions	0
Total Cash Disbursements & Distributions	140,778
Net Increase(Decrease) in Cash	2,928,307
Cash at Beginning of Period	58,746,850
Cash at End of Period	61,675,157

Automated Certificate of eService

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Greg Pierce on behalf of Greg Pierce

Bar No. 15994250

gpierce@gpierceclaw.com

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Status as of 9/25/2026 2:26 PM CST

Associated Case Party: TEXAS DEPARTMENT OF INSURANCE

Name	BarNumber	Email	TimestampSubmitted	Status
Kimberly Gdula	24052209	kimberly.gdula@oag.texas.gov	9/15/2026 12:29:10 PM	SENT

Case Contacts

Name	BarNumber	Email	TimestampSubmitted	Status
Brian Falligant		bfalligant@inquestresources.com	9/15/2026 12:29:10 PM	SENT
Special Masters Clerk Special Masters Clerk		specialmasterclerk@tdi.texas.gov	9/15/2026 12:29:10 PM	SENT
Melvin Burner	3425700	bburner@mwlaw.com	9/15/2026 12:29:10 PM	SENT
Anthony Icenogle	10382948	anthony@icenoglefirm.com	9/15/2026 12:29:10 PM	SENT
Patricia Muniz		pmuniz@inquestresources.com	9/15/2026 12:29:10 PM	SENT

Associated Case Party: CANTILO AND BENNETT LLP

Name	BarNumber	Email	TimestampSubmitted	Status
Gregory Pierce	15994250	gpierce@gpierceclaw.com	9/15/2026 12:29:10 PM	SENT

Associated Case Party: TPCIGA

Name	BarNumber	Email	TimestampSubmitted	Status
Rachel Stroud	19424700	rstroud@tpciga.org	9/15/2026 12:29:10 PM	SENT