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15
16 **IN THE EIGHTH JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA**
17 **CLARK COUNTY, NEVADA**

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

21 Plaintiff,

22 vs.

23 SPIRIT COMMERCIAL AUTO RISK RETENTION
24 GROUP, INC., a Nevada Domiciled Association
Captive Insurance Company,

25 Defendant.
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Case No. A-19-787325-B
Dept. No. 27

FIRST STATUS REPORT

1 COMES NOW, Commissioner of Insurance and Receiver, Barbara D. Richardson, and CANTILO
2 & BENNETT, L.L.P., Special Deputy Receiver (“SDR”), and files this quarterly Status Report (“Report”)
3 in the above-captioned receivership. In accordance with the orders of this court and the Nevada Revised
4 Statutes (“NRS”) Chapter 696B, the Receiver makes this “true report[s] in summary form of the insurer’s
5 affairs under the receivership and of progress being made in accomplishing the objectives of the
6 receivership.” NRS 696B.290(7).

7 **I.**

8 **INTRODUCTION AND BACKGROUND**

9 Spirit Commercial Auto Risk Retention Group (“Spirit” or the “Company”) is an association
10 captive insurance company organized under the insurance laws of Nevada and the Liability Risk
11 Retention Act of 1986. Spirit received its Certificate of Authority on February 24, 2012, and operates
12 under the authority of NRS Chapter 694C. Spirit transacted commercial auto liability insurance business.
13 Within that line, Spirit specialized in serving commercial truck owners.

14 Pursuant to NRS 679A.160, Spirit is subject to Nevada laws including Nevada Revised Statutes
15 Chapters 694C and 695E that pertain to captive insurers (as “captive insurer” is defined in NRS
16 694C.060) and risk retention groups (as “risk retention group” is defined in NRS 695E.110) that have a
17 Certificate of Authority from the Division of Insurance (“Division”). Spirit is considered an association
18 captive insurer (as “association captive insurer” is defined in NRS 694C.050). As a risk retention group
19 (“RRG”), Spirit is subject to the federal Liability Risk Retention Act of 1986. RRGs domiciled in
20 Nevada do not participate in the Nevada Guaranty Association. The Company is a stock insurer (as
21 “stock insurer” is defined in NRS 694C.150). Pursuant to NRS 695E.140(1)(a), Spirit is also subject to
22 all laws that pertain to traditional liability insurers (with exceptions given in Bulletin 14-008).

23 Spirit is part of an Insurance Holding Company System and in large part it only did business with
24 other members of that system. CTC Transportation Insurance Services of Missouri, LLC (“CTC”), with
25 offices in Missouri, New Jersey, and California, served as the program administrator and managing
26 general agent for Spirit. Criterion Claims Solutions of Omaha, Inc. (“Criterion”) was the third-party
27 claims administrator (“TPA”) for Spirit. Lexicon Insurance Management LLC was the captive manager
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1 for the company (after Risk Services initially served in that role through circa July 2018). Chelsea
2 Financial Group, Inc. provided premium financing services for the majority of Spirit’s policies. The
3 company 10-4 Risk Management provided risk management and loss run services. The owner or
4 ultimate controlling person for each of these entities is or was Thomas Mulligan.¹ All of these companies
5 were taking a portion of the premium dollars from Spirit-issued policies, and thus, not all of the Spirit
6 premium dollars were paid to Spirit.

7 The Commissioner initially filed her first petition to put the Company into receivership on
8 January 11, 2019, and her efforts to protect the policyholders and other creditors of the estate were
9 vigorously contested by the Company. The details of the various developments, motions, and orders
10 leading up to the permanent receivership can be found in this Court’s Permanent Injunction and Order
11 Appointing Commissioner as Permanent Receiver of Spirit Commercial Auto Risk Retention Group,
12 Inc. (the “Permanent Receivership Order”) on file herein. The Company’s primary basis for delaying
13 receivership was a certain Loss Portfolio Transfer (“LPT”) agreement that it claimed would provide the
14 necessary backstop of claim protection for the Company to meet state solvency requirements. It soon
15 became clear that premiums under the agreement had never been paid in full, the Company was already
16 in default of the LPT for this failure, and the Company did not have the necessary funds to reasonably
17 and timely cure the default. On February 11, 2019, Accredited Surety and Casualty Company, Inc.
18 (“Accredited”), the counterparty to the LPT, gave notice it was terminating the LPT pursuant to the
19 Special Termination provision of the LPT for failure to pay premium owed under the LPT, which
20 included a 15-day notice provision making the termination effective on February 27, 2019. With the
21 parties stipulating to an Agreed Order, additional hearing(s) were vacated and Spirit was ordered into
22 Permanent Receivership.

23 On February 27, 2019, this Court entered its Permanent Receivership Order. Barbara D.
24 Richardson, Commissioner of Insurance (“Commissioner”), in her capacity as Receiver for Spirit
25 appointed the firm of CANTILO & BENNETT, L.L.P. as the Special Deputy Receiver of the Companies.
26 The “Receiver” and “Special Deputy Receiver” are referred to collectively herein as the “Receiver.”

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28 ¹ Schedule Y: Part 1, to the Company’s September 30, 2018 Quarterly Statement (Exhibit B).

1 In brief, the Permanent Receivership Order establishes the following key points for the initial
2 phase of the Spirit receivership:

- 3 1) that the Company's in-force insurance policies are to be canceled effective on the earlier
4 of April 15, 2019, or the date when the insured ceased making premium payments to
5 Spirit;
- 6 2) that the Receiver may impose a full suspension on all disbursements owed by Spirit,
7 including insurance policy disbursements, and costs related to the defense or adjudication
8 of insurance policy claims;
- 9 3) that the receivership court has exclusive jurisdiction over all matters pertaining to Spirit
10 and all persons are enjoined from commencing, bringing, maintaining, or further
11 prosecuting any action at law, suit in equity, arbitration, or special or other proceeding
12 against the Company, Receiver, or Special Deputy Receiver;
- 13 4) that the Receiver is vested with exclusive title both legal and equitable to all of Spirit's
14 property wherever located, to administer under the general supervisions of the Court;
- 15 5) that the Receiver may change to her own name the name of any of Spirit's accounts, funds
16 or other property or assets, held with any bank, savings and loan association, other
17 financial institution, or any other person, wherever located, and may withdraw such
18 funds, accounts and other assets from such institutions or take any lesser action necessary
19 for the proper conduct of the receivership; and
- 20 6) that the Receiver is authorized to establish a receivership claims and appeal procedure,
21 for all receivership claims. The receivership claims and appeals procedures shall be used
22 to facilitate the orderly disposition or resolution of claims or controversies involving the
23 receivership or the receivership estate.

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II.

RECEIVERSHIP ADMINISTRATION

A. Notice of Receivership

The Receiver has distributed Notices of Receivership which contain contact information for the submission of questions, claims, and correspondence, as well as details regarding the discontinuation of, and the need to replace, all Spirit policies after April 15, 2019. Notices of Receivership have been mailed, or e-mailed, to: policyholders (435 parties with active policies in 2018; and 9,903 parties ever insured between 2012-2017), premium finance companies, vendors, adjusters, claimants, attorneys representing claimants and insureds, brokers, and other interested parties of the receivership of Spirit. Additionally, letters have been sent to defense counsel, claimants and their counsel, reinsurers, and financial institutions, each apprising them of details unique to their needs and relationship to Spirit. For the 390 policies with active MCS-90² endorsements, the Receiver worked with Spirit's program administrator, CTC, to provide timely policy termination notices to policyholders and to file the accompanying endorsement cancellations with the federal government.

The Permanent Receivership Order stayed proceedings against Spirit outside of this Court, but it did not stay lawsuits against Spirit insureds. Policyholders have been notified that the Receiver has imposed a full suspension of insurance policy disbursements, including the payment of insurance defense costs, mediation costs, and other such costs related to the defense or adjudication of insurance policy claims. Policyholders that were being defended by Spirit through outside litigation counsel were encouraged to contact their counsel to arrange for the continued defense (*i.e.*, to pay for their own defense). Policyholders that agree to pay their own defense costs for claims covered by Spirit and/or pay money to settle claims covered by Spirit's insurance, are entitled to submit claims for those paid defense costs or claim settlements (*i.e.*, as covered by the Company's insurance policy) to the Receiver. Defense counsel for policyholders have been notified of the above as well. In some instances, motions

² The MCS-90 endorsement attaches to an insurance policy issued to a motor carrier by the insurance company. The endorsement constitutes proof that the motor carrier has met the financial requirements of the federal regulations for motor carriers. This endorsement shifts the risk of loss away from the public because the insurance carrier pays for the loss even if it has a valid defense based upon a condition in the policy, and then must seek reimbursement from its insured.

1 to stay proceedings against policyholders have been granted. More often, the Receiver has received
2 reports that such stays were denied. With few policyholders being willing to take on the cost of their
3 own defense, and with no assurances that can be given as to when the claims payment moratorium can
4 be lifted, most defense counsel have filed motions to withdraw as counsel—and have had those motions
5 granted. Defense counsel have been advised that they will need to submit a claim in the receivership for
6 any unpaid bills for their services.

7 The Receiver has pursued, and continues to pursue, the stay or dismissal of litigation pending
8 or filed against Spirit directly, except in some instances where Spirit is a named plaintiff seeking
9 recoveries. Likewise, where Spirit has been ordered to appear in alternative dispute resolution forums,
10 the Receiver has provided notice that Spirit cannot do so and that this Court (as the “Receivership Court”)
11 is the only appropriate forum for the resolution of claims against Spirit.

12 As the Receiver discovers additional interested parties, or receives inquiries, notice and
13 information about the receivership will be provided as needed. Additionally, the Receiver has revised
14 Spirit’s web site at <https://spiritinsure.com> to include up-to-date information about the receivership.

15 **B. Claims Administration and Third-Party Support Services**

16 The Receivership Court has authorized the Receiver to establish a receivership claims and appeal
17 procedure. The Receiver has developed a procedure in accordance with NRS Chapter 696B.330. The
18 proposed Receivership Claims and Appeal Procedure for all Spirit claims, and the required Proof of
19 Claim form, will be submitted to this court for approval in the near future. Once approved, the Receiver
20 will cause the claim procedure and instructions to be posted to the Spirit website. The approved
21 procedure will also be provided to interested parties upon their request. The Receiver has not set a
22 deadline for the filing of claims in the estate. After further evaluation of Spirit’s potential liabilities, the
23 Receiver will submit a proposed claims-filing deadline, and proposed procedures for notifying interested
24 parties of such deadline, to the Receivership Court for approval. Upon approval by the Receivership
25 Court, the Receiver will then mail notices to all interested parties of Spirit about the claims filing
26 deadline, and the claims and appeals procedures. In the meantime, all notices and correspondence have
27 directed interested parties to continue to submit their policy claims information to Spirit’s TPA.
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1 The Receiver has retained the services of Criterion during the initial phase of the receivership to
2 assist in distributing information to interested parties, providing loss runs for policyholders, policy
3 cancellations, MCS-90 filing terminations, and for fielding inquiries on the customer service telephone
4 line for Spirit. Criterion also continues to receive claim reports, and to set up the files and initial reserves
5 for such claims. The Receiver receives a daily report from Criterion of the number of open policy claims.
6 As of May 23, 2019, there were 1,586 open claims, and of this amount, nearly two hundred (200) claims
7 are in litigation against Spirit insureds.³ The number of open claims has continued to increase during
8 the receivership, and for reference there have been seventy-four (74) new claims added to the total since
9 March 20, 2019. The Receiver has pre-authorized some minor claim investigation costs to meet federal
10 reporting requirements (*e.g.*, Medicare) and to conduct initial claim investigations. When spoliation of
11 evidence is at stake, particularly in the event of a severe accident, Criterion has been instructed to request
12 Receiver authority to incur costs to preserve evidence (and was pre-authorized to incur up to \$5,000);
13 however, this situation has not arisen to date.

14 Eide Bailly LLP is a certified public accounting and business advisory firm that has been retained
15 by the Receiver to assist in the evaluation of Spirit's business information (*i.e.*, claims, insurance
16 reserves, premiums, and accounting information).

17 A number of paper claim files relating to Spirit are stored with Iron Mountain. These files are
18 largely closed claim files. Early in the receivership, Iron Mountain was notified of the receivership and
19 directed not to release files to any party outside of the Receiver or her authorized representative without
20 the Receiver's approval. Criterion's agreement with Iron Mountain was subsequently assigned to Spirit.
21 Under the Receiver's supervision, Criterion is in the process of returning any paper files held at their
22 offices to Iron Mountain.

23 PALOMAR FINANCIAL, LC ("Palomar") is an affiliated company of the Special Deputy Receiver
24 and performs financial and technical administrative support services for Spirit in receivership—and
25 those services are now being performed by Palomar. Palomar is being used to gain better control and

26 ³ The number of claims involved in active litigation is provided by Criterion and is based on
27 claims file research requested by the Receiver. This figure may be subject to some adjustment after
28 further evaluation, as it was not regularly tracked by the Company or Criterion prior to receivership.

1 stability over Spirit’s affairs, save costs for the receivership estate, centralize data and information, and
2 facilitate the receivership’s administration.

3 In some cases, outside counsel has been engaged to address lawsuits filed against Spirit, or
4 lawsuits that are continuing to proceed against Spirit, outside the Receivership Court and in violation of
5 the Permanent Receivership Order. The Receiver will initially write to the parties involved and request
6 a voluntary dismissal of Spirit from the matter, with such letter warning that the Receiver will seek to
7 recover attorney fees for the estate should it become necessary to take legal action to enforce the
8 injunctions in the Permanent Receivership Order. The Receiver has succeeded in obtaining voluntary
9 dismissals in several cases. In other cases, it has been necessary to engage outside counsel to avoid
10 having a default judgment entered against Spirit. The Receiver anticipates that, in spite of its efforts to
11 provide detailed notices to attorneys and interested parties about the Permanent Receivership Order, this
12 will continue to be a recurring issue for a while in the receivership. The Receiver has been receiving
13 notices through Spirit’s Registered Agent CSC, but notices are slower now that many defense counsel
14 have withdrawn and are no longer available to provide Spirit with advance notices. Some attorneys have
15 continued to keep the Receiver informed and the Receiver appreciates their cooperation. The Receiver
16 will continue to make requests for voluntary case dismissals and will engage outside counsel to address
17 litigation matters that directly name Spirit as a party in violation of this Court’s receivership order.

18 **C. Records**

19 The Receiver has taken control of the paper claim files that are held with Iron Mountain.
20 However, Spirit is for the most part a “virtual company” (*i.e.*, paperless), with no head office or
21 employees of its own. Thus, there was no physical space that the Receiver could take possession of to
22 immediately secure the bulk of the Company’s files. Instead, the Receiver has undertaken to request and
23 obtain electronic records from any parties known to be in possession of files relating to the Company.
24 The Receiver has requested and received information and documents from the claims TPA, program
25 administrator, captive managers, reinsurers, consultants, auditors, attorneys, and financial institutions.

1 The Receiver will continue with her evaluation of the Company and will continue gathering the
2 Company's records and data.

3 A complicating factor is that Spirit claims and policy data is hosted by third-party vendors, and
4 Spirit is not a party to the agreements with those vendors (Spirit's affiliated entities are the contractors).
5 Furthermore, Spirit's data has been commingled with that of other affiliated companies and, as such, the
6 Receiver could not be given full access to the data without also being given access to the proprietary
7 data of other companies. The policy data is held in the Aspire Information System ("Aspire"), which
8 was created by Maple Technologies. The Receiver has obtained what it believes to be a back-up of all
9 policy documents held in the Aspire system as of the onset of receivership. The Receiver will evaluate
10 the needs of the estate to determine whether the cost of a new policy system is necessary (*i.e.*, as opposed
11 to simply retaining the raw policy documents in pdf format).

12 The claims data is hosted by the DXC Insurance RISKMASTER™ claims management system,
13 a product of Computer Sciences Corporation ("RiskMaster"). RiskMaster will only release the data to
14 Criterion, because its contract is with Criterion and not with Spirit. However, Criterion acknowledges
15 Spirit is the owner of the claims data. The Receiver has been working with Criterion to obtain a full
16 back-up of the claims data held by RiskMaster. RiskMaster produced an initial summary of the data to
17 be copied to a secure hard drive for the Receiver, and Criterion has reviewed the summary to confirm,
18 to the best of its ability, that all Spirit data has been captured. Once confirmed, RiskMaster will copy
19 the data to a secure hard drive to be delivered to the Receiver.

20 **D. Actuarial Reports**

21 The Receiver is evaluating policy information, claims data, and litigation information for Spirit
22 and is compiling this information for the outside actuarial firm, Risk & Regulatory Consulting, LLC
23 ("RRC"). The Receiver will work with RRC to project the current and future claims liabilities of Spirit.

24 **E. Reinsurance**

25 At the onset of receivership, the Receiver was advised that Spirit had one active reinsurance
26 treaty, with Wesco Insurance Company ("Wesco"), and Spirit had not yet completed its year-end
27 reinsurance reporting or performed the accounting work for this reporting. The Receiver has notified
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1 Wesco of the receivership and that all reinsurance processing and reports should continue in the normal
2 course of business. The Receiver has also requested of Wesco an accounting of reinsurance amounts,
3 including a description of any pending issues or matters. The Receiver was advised by Spirit’s captive
4 manager and counsel that there is no known dispute or disagreement between Wesco and the Company.
5 However, the Receiver was also advised by Spirit’s captive manager and former management that
6 reinsurance premiums were very overdue to Wesco and not paid due to Spirit’s attempts to channel all
7 available funds towards the LPT described above. Based on currently available information, the
8 Receiver has now determined that the Company owes approximately \$3.1M in reinsurance premiums to
9 Wesco as of year-end 2018. The Receiver has also determined that this Wesco liability was not
10 previously disclosed to the Nevada insurance regulators or recorded by Spirit in financials filed with the
11 Commissioner. The Receiver is still reviewing the Wesco reinsurance contract information and is
12 evaluating if additional obligations are owed by Spirit under the reinsurance agreement.

13 **F. Receivership Assets and Liabilities**

14 The Receiver has been gathering information and evaluating the assets and liabilities of Spirit.
15 A liability analysis cannot be updated until an actuary prepares reports on the liabilities of Spirit. Below
16 is an overview of some key assets and liability matters thus far identified by the Receiver.

- 17 1) CTC owes a large balance to Spirit (currently estimated to be over \$30M). The Receiver
18 is vigorously pursuing the return of these balance funds, and is working with the
19 assistance of outside counsel, Greenberg Traurig, in this matter. Attempts are being
20 made to avoid the expense of litigating this matter; however, litigation may become
21 necessary if the CTC balance is not satisfactorily resolved. Currently, CTC has advised
22 the Receiver representatives that it does not have any available funds to repay the balance
23 owed to Spirit.
- 24 2) Commerce Bank Letter of Credit: Spirit applied for, and Commerce Bank issued, an
25 Irrevocable Standby Letter of Credit (“LOC”) for the benefit of the Nevada Division of
26 Insurance in the amount of \$3,000,000. The LOC is collateralized by a bank account of
27 Spirit.

- 1 3) Accredited LPT Refund: Accredited must return all premiums that Spirit had paid under
2 the LPT (discussed above), less any payments made by Accredited for losses. This is
3 currently estimated to be at least \$34,258,451.44, and Accredited has now wired this
4 amount back to Spirit. The Receiver is working to confirm and reconcile this and any
5 other amounts owed to Spirit by Accredited and, by agreement and Stipulated Order with
6 Accredited, has until June 2, 2019, to do so.
- 7 4) Accredited Claims Funds Held Account, managed by Criterion: When the Receiver
8 demanded that Criterion return the funds remaining in this account, there was
9 \$177,976.60 remaining in the account, with around \$50,000 in outstanding checks
10 (payment was stopped on the outstanding checks). The Receiver allowed Criterion to
11 deduct wire and stop payment check fees incurred before transferring the remaining funds
12 to Spirit. A net amount of \$177,686.60 was wired to Spirit's bank account on May 8,
13 2019, after the aforementioned fee deductions were made. The Receiver is reviewing the
14 account transactions.
- 15 5) Subrogation Recovery: The Company has the potential to recover reimbursements from
16 its insureds for MCS-90 claims that it has paid. The recoverability of these claims varies
17 widely and is largely dependent upon the financial condition of the insureds involved in
18 each case. The Receiver is working with outside counsel to review these claims.
- 19 6) The cash assets of the Company were approximately as follows as of April 30, 2019:
- 20 a. Cash, held in bank, \$4,752,334.
- 21 b. Cash, separate account held in bank, \$3,013,549
- 22 c. Investments, held at Fidelity, fair market value of \$34,351,990.
- 23 7) Gross Loss and Loss Adjustment Expense and General Liability Losses: The gross loss
24 and loss adjustment amounts will be further evaluated and projected by the outside
25 actuaries for Spirit as noted above. The actuary's work on the claim liabilities will be a
26 necessary step to prepare financial information for Spirit.
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1 8) Other Assets: The Special Deputy Receiver is still evaluating other potential asset
2 recoveries for the benefit of the receivership estate. There is no tangible personal property
3 or real property owned by the Company that is known at this time.

4 We are enclosing the consultants and Special Deputy Receiver bills and payments since
5 receivership initiated. Detailed billings are submitted *in camera*, and summaries of such bills are
6 submitted as Exhibit A to this report.⁴

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13 ⁴ The *in-camera* materials are being submitted in a separate envelope that reflect paid invoices.
14 Certain billings submitted to the Court are appropriate for *in camera* review (as opposed to being made
15 part of a public filing). More particularly, and as discussed in further detail below, certain consultants
16 in this matter will provide expert witness related services. As such, the billing entries relating thereto
17 should be considered confidential and/or otherwise not subject to discovery.

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

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

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III.
CONCLUSION

In compliance with this Court’s instructions for a status report regarding the affairs of the Company, the Receiver has submitted the aforementioned status report and requests that the Court approve this First Status Report and the actions taken by the Receiver.

DATED: May 31, 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
Mark F. Bennett

Respectfully submitted by:

/s/ Kara B. Hendricks
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Nevada Bar No. 1625
KARA B. HENDRICKS, ESQ.
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*Counsel for Barbara D. Richardson,
Commissioner of Insurance,
as the Permanent Receiver for
Spirit Commercial Auto Risk Retention Group, Inc.*

CERTIFICATE OF SERVICE

1
2 I hereby certify that on this 31st day of May, 2019, a true and correct copy of the foregoing
3 ***First Status Report*** was filed with the Clerk of the Court using the Odyssey eFileNV Electronic
4 Service system and served on all parties with an email-address on record, pursuant to Administrative
5 Order 14-2 and Rule 9 of the N.E.F.C.R.
6

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

9
10 */s/ Andrea Lee Rosehill*
11 An employee of Greenberg Traurig, LLP

EXHIBITS ARE AVAILABLE BY CALLING
THE SPECIAL DEPUTY RECEIVER'S OFFICE
AT (512) 478-6000.

EXHIBIT “A”