



1 **SR**

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17 **EIGHTH JUDICIAL DISTRICT COURT**

18 **CLARK COUNTY, NEVADA**

19 SCOTT J. KIPPER, COMMISSIONER OF
20 INSURANCE, STATE OF NEVADA,

21 Petitioner,

22 vs.

23 FRIDAY HEALTH PLANS OF NEVADA, INC.,

24 Defendant.

25 CASE NO. A-23-871639-C
26 DEPARTMENT 18

27 **[NO HEARING REQUESTED]**

28 **EIGHTH STATUS REPORT**

29 Petitioner, SCOTT J. KIPPER, COMMISSIONER OF INSURANCE, STATE OF
30 NEVADA as Receiver (“Commissioner” or “Receiver”) for FRIDAY HEALTH PLANS OF
31 NEVADA, INC. (“Friday Health”), and Ellingson & Associates, LLC, as Special Deputy Receiver
32 (“SDR”), file this eighth quarterly Status Report (“Report”). Pursuant to this Court’s orders and
33 NRS Chapter 696B, the Receiver makes this “true report[s] in summary form of the insurer’s affairs
34 under the receivership and of progress being made in accomplishing the objectives of the
35 receivership.” NRS 696B.290(7).

36 . . .

1 **I. INTRODUCTION AND BACKGROUND**

2 Friday Health is a Nevada-domiciled insurer offering life and health products and health
3 insurance. In 2022, the Nevada Division of Insurance (“Division”) required Friday Health to infuse
4 capital to increase its total capital and surplus.¹ Despite the infusion, Friday Health’s financial
5 filings with the Division suggested that its capital was insufficient, and it was in financial distress.
6 The Commissioner of Insurance thus initiated delinquency proceedings with Friday Health’s
7 consent due to concerns about Friday Health’s financial condition.

8 On June 12, 2023, the Court entered an order, authorizing the Receiver to assume control
9 over Friday Health and attempt rehabilitation (“Receivership Order”). Subsequent to the
10 Receivership Order, the SDR worked to obtain records relating to Friday Health including
11 information regarding policyholders, claims status, and the company’s financial records. Upon
12 review of the same, the Receiver determined that Friday Health could not be rehabilitated as it was
13 unable to meet financial obligations as they become due and continuing operations would result in
14 further depletion of the limited remaining assets to the detriment of the company, policyholders,
15 creditors and public. As a result, this Court entered an order on June 25, 2023, finding Friday
16 Health to be insolvent and placing Friday Health into liquidation as of September 1, 2023.

17 **II. Receivership Administration**

18 **A. Liquidation, Policy Cancellation and Claims Processing**

19 As referenced in previous status reports, all Friday Health policies terminated on August 31,
20 2023. Prior to the termination date, the SDR worked diligently to provide notice to those affected
21 and provided resources to assist in finding replacement policies.
22

23 ¹ Friday Health is one of several related companies scattered across the United States offering health
24 insurance, all of which are also in ongoing receivership due to financial inadequacy. As further detailed in
25 the Petition for Appointment of Receiver and exhibits thereto, Friday Health is a subsidiary of Friday Health
26 Plans Management Services Company, Inc. (“FHP Parent”), which is licensed as a non-resident third-party
27 administrator in Nevada, and as a non-resident producer firm in Nevada. FHP Parent is a subsidiary of
28 Friday Health Plans, Inc. (“FHP Ultimate Parent”), a Delaware company located in Colorado. FHP Parent
and FHP Ultimate Parent have other “Friday Health Plan” insurance companies in other states, including
Colorado, Texas, Georgia, Oklahoma, and North Carolina (collectively, “FHP Companies”). FHP Ultimate
Parent operated the FHP companies which are all now subject to receivership proceedings.

1 On April 29, 2024, the Court issued an order Setting Claiming Filing Deadline and Granting
2 Related Relief. The order set a formal claim administration process including a claims filing
3 deadline of July 31, 2024. As of the date of this report, 118 proof of claims have been received by
4 SDR and the SDR is reviewing and processing the same.

5 In the interim, the Nevada Life & Health Insurance Guaranty Association² (“Guaranty
6 Association”) has been activated and is working closely with the SDR to pay Friday Health’s claims
7 while providing coverage to Nevada's resident policyholders pursuant to the provisions of
8 NRS 686C. As of March 31, 2024, the Guaranty Association has paid over 13,178 health claims
9 in the amount of \$12,092,310 and pharmacy benefits in the amount of \$1,487,000. The Guaranty
10 Association has fewer than 50 remaining claims to process and is assisting the Receiver with proof
11 of claim review. Providers continue to submit a small number of claims and appeals on a weekly
12 basis.

13 The Receiver filed a Motion Requesting Approval of Early Access Agreement and
14 Payments to the Guaranty Association. The Court issued an order approving the Early Access
15 Agreement and Payments to the Guaranty Association on December 19, 2024 (“Early Access
16 Order”). The Receiver made a \$2,500,000 payment to the Guaranty Association on December 27,
17 2024, as contemplated by the Early Access Order.

18 **B. Assignment for the Benefit of Creditors**

19 Friday Health Plans Management Services Company, Inc. (“MSC”) provided all operational
20 and management services to the various Friday Health plans pursuant to a management services
21 agreement. The MSC Board of Directors and Officers retained and authorized consultants to re-
22 domesticate MSC to Delaware. MSC and its corporate parent Friday Health Plans, Inc. commenced
23 an Assignment for the Benefit of Creditors proceeding in the Court of Chancery for the State of

24 _____
25 ² The Guaranty Association is “a statutory entity created in 1973 when the Nevada legislature enacted the
26 Nevada Life and Health Insurance Guaranty Association Act. The Guaranty Association is composed of all
27 insurers licensed to sell life insurance, accident and health insurance, and individual annuities in the state of
28 Nevada. In the event a member insurer is found to be insolvent and is ordered to be liquidated by a court,
the Guaranty Association Act enables the Guaranty Association to provide protection (subject to the
exclusions and limits spelled out in the Act) to Nevada residents who are holders of life and health insurance
policies and individual annuities with the insolvent insurer.” www.nvlifega.org

1 Delaware (“ABC Proceeding”). MSC ceased active operations on July 6, 2023, leaving the
2 Receivers to reconstruct the network of vendor agreements and secure critical employees necessary
3 to the continued operations of the estates. MSC violated its management services agreements to
4 provide services to the Friday Health companies. MSC is attempting to dispose of assets belonging
5 to the Friday Health estates in the ABC Proceeding in violation of multiple receivership court
6 injunctions. Due to concerns regarding the scope of the ABC Proceeding and certain
7 representations made therein regarding the control of assets that include Friday Health assets, the
8 decision was made to work jointly with the other state receivers to contest the ABC action and
9 collectively assert state receivership rights in the ABC Proceeding. The SDRs participated in an
10 in-person mediation with MSC and its corporate parent Friday Health Plans, Inc. on January 8,
11 2025. The mediation ended without a resolution of the issues. The parties have continued mediation
12 efforts, but have yet to reach a resolution of the issues.

13 **C. Reinsurance**

14 Friday Health participated in two reinsurance agreements. The SDR received notice from
15 AXA France Vie of their attempt to avoid certain liabilities owed to Friday Health under the parties
16 January 1, 2021, quota share reinsurance agreement. The SDR is currently evaluating the
17 reinsurer’s claims. The second reinsurance agreement with Odyssey Re is currently performing
18 while both parties participate in commutation discussions.

19 **D. Receivership Assets and Liabilities**

20 The Receiver continues to gather information and evaluate Friday Health’s assets and
21 liabilities. The SDR worked diligently to obtain access to and control of Friday Health bank
22 accounts. The SDR has prepared a liquidating balance sheet for submission to the Court. The
23 liquidating balance sheet is an estimate of assets and liabilities. The SDR makes no representations
24 or warranties. Cash on hand as of March 31, 2025, was \$3,061,909. *See, Exhibit A.*

25 Professional invoices for services and expenses have been reviewed and placed in line for
26 payment by the Receiver and paid in accordance with this Court’s approved process and a summary
27

1 of the same is attached hereto as **Exhibit B**. Copies of the invoices detailing the payments are being
2 submitted for *in-camera* review. *See, Exhibit C*.

3 **E. Receivers Allocation of Common Costs**

4 As outlined above, MSC provided all operational and management services to the various
5 Friday Health plans pursuant to a management services agreement including entering into all
6 contracts with vendors. The Receivers had to develop a methodology for the continuation of
7 services each vendor rendered prior to the receiverships. The SDR has reached an agreement with
8 the Receivers for the Friday Health estates from Colorado, Georgia, North Carolina, and Oklahoma
9 to fairly and equitably distribute common costs and assets for coordinated activities of the group.
10 Additionally, the Guaranty Associations for the states of Colorado, Georgia, North Carolina,
11 Nevada, Oklahoma and Texas have signed onto the agreement. Coordination and cooperation of
12 the Receivers and Guaranty Associations was critical to ensure continuity of services necessary for
13 the runoff of the various estates in addition to the equitable recovery and distribution of comingled
14 assets. The Receivers have entered into runoff agreements with all vendors who were necessary for
15 the successful runoff of the estates. The agreements obligate the Receivers to pay for only for post
16 receivership services. All pre-receivership obligations will not be owed by the receivership estates.
17 An account has been established by the parties to prefund expenses to be paid in accordance with
18 the predetermined distribution methodology. The SDR prefunded the account by contributing
19 \$687,000.00 with the Oklahoma Receiver as administrator of the account. A refund was issued in
20 the second quarter from the prefunded cost share account to the Nevada estate in the amount of
21 \$575,000 as a result of modifications to the allocation methodology. In January 2025, projected
22 share costs through June 2025 were evaluated and Friday Health contributed an additional
23 \$25,000.00 to the prefunded account. Friday Health of Nevada's total distribution to the common
24 vendors at the end of the first quarter totaled \$122,460.47 and earned \$1,351.61 in interest ending
25 with a remaining balance in the prefunded account of \$15,891.14. Payments to the vendors will be
26 allocated among each of the receivership estates and each estate will either owe its equal share of
27 the amounts due certain vendors or will owe its percentage share of the fees based on metrics

1 including number of insureds and claims. These metrics provide for the most cost-efficient method
2 of retaining vendors as Friday Health of Nevada had the fewest number of insureds. See **Exhibit**
3 **D.**

4 **F. Special Counsel for Proceedings in the Chancery Court of Delaware**

5 Monthly professional invoices for services and expenses related to efforts of special counsel
6 for proceedings in the Chancery Court of Delaware from July 2023 through December 2024, which
7 totaled \$137,112.81, were reviewed by the Receivers and paid from the prefunded account. A
8 summary of the same is attached hereto as **Exhibit E.** Friday Health’s allocated expense portion
9 was \$27,972.56 (see “The Rosner Law Group” and “Esbrook, PC” on Exhibit D). Of special note
10 and as of September 1st, 2024, counsel moved from The Rosner Law Group to Esbrook, PC. The
11 previous court-approved rate for this service did not change.

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1 **III. CONCLUSION**

2 In compliance with NRS 696B and this Court’s instructions for status reports regarding
3 Friday Health’s affairs, the Receiver submits this Report and requests that the Court approve the
4 Report and the actions taken by the Receiver.

5 DATED this 2nd day of May 2025.

6 Respectfully submitted:

7 SCOTT D. KIPPER, Commissioner of Insurance
8 of the State of Nevada, in his Official Capacity
9 as Statutory Receiver of Delinquent Domestic
10 Insurer

11 By: /s/ Darren Ellingson
12 Special Deputy Receiver, By Its Authorized
13 Representative Darren Ellingson

14 Respectfully submitted by:

15 **GREENBERG TRAURIG, LLP**

16 /s/ Kara B. Hendricks

17 MARK E. FERRARIO, ESQ.
18 Nevada Bar No. 01625

19 KARA B. HENDRICKS, ESQ.
20 Nevada Bar No. 07743

21 JERRELL L. BERRIOS, ESQ.
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25
26
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28

1 **CERTIFICATE OF SERVICE**

2 Pursuant to Nev. R. Civ. P. 5(b)(2)(D) and E.D.C.R. 8.05, I certify that on this 2nd day of
3 May 2025, I caused a true and correct copy of the foregoing ***Eighth Status Report*** to be filed with
4 the Clerk of Court using the Odyssey e-FileNV Electronic Service system and served on all parties
5 with an email address on record, pursuant to Administrative Order 14-2 and Rule 9 of the
6 N.E.F.C.R.

7 On **May 2, 2025**, I served the within document(s):

8 via **FIRST CLASS MAIL**, by mailing a copy of the document(s) listed above to the
9 person(s) at the e-mail address(es) set forth below.

10 Matthew Taylor
11 701 S. Carson Street, Suite 200
12 Carson, City, Nevada 89701

13 Steven L. Victor
14 Senior Managing Director
15 DEVELOPMENT SPECIALISTS, INC.
16 10 S. LaSalle Street, Suite 3300
17 Chicago, Illinois 60603
18 Email: SVictor@DSIConsulting.com

19 */s/ Andrea Lee Rosehill*

20

An employee of Greenberg Traurig, LLP

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INDEX OF EXHIBITS

Exhibit	Description	Bates Range
A	STATEMENT OF AFFAIRS [as of March 31, 2025]	001-004
B	PROFESSIONAL EXPENSES [Ending First Quarter 2025]	005
C	INVOICES [Submitted In-Camera]	006-053
D	NEVADA PAID EXPENSES [through March 2025]	054-055
E	SUMMARY OF MONTHLY PROFESSIONAL INVOICES RELATED TO EFFORTS OF SPECIAL COUNSEL	056

EXHIBIT A

Friday Health Plans of Nevada, Inc. in Liquidation
Nevada Commissioner of Insurance as Receiver
Statement of Affairs as of March 31, 2025

Assets		Estimated Realizable Value
Cash		3,061,909
Investments - Restricted	Note (4)	11,880,487
Statutory Deposit - Restricted	Note (4)	476,751
Advance to Guaranty Association	Note (5)	2,500,000
Premium Receivable	Note (6)	-
Risk Adjustment Receivable	Note (7)	7,163,379
Prepaid Expenses -FHP, OK	Note (8)	15,891
Prepaid Network Rental Fee	Note (9)	2,000,000
Reinsurance Recoverable	Note (10)	19,977,288
Other Receivables	Note (11)	102,164
Due From Related Entity	Note (12)	1,705,511
Allowance for Unrecoverable Assets	Note (13)	(23,800,000)
Total Assets		<u><u>\$ 25,083,381</u></u>
Liabilities		
Class 1 (A) Administrative Claims	Note (14)	1,107,934
Class 1 (B) Loss Claims	Note (15)	15,000,000
Class 1 (C) Unearned Premium Claims	Note (16)	186,268
Class 1 (D) Federal Claims	Note (17)	5,879,367
Class 1 (E) State and Local Claims	Note (18)	588,391
Class 1 (G) General Creditor Claims	Note (19)	151,274
Total Liabilities		<u><u>\$ 22,913,234</u></u>
Equity		
Excess (Deficiency) of Assets over Liabilities	Note (20)	<u><u>\$ 2,170,147</u></u>
Total Liabilities and Equity		<u><u>\$ 25,083,381</u></u>

The accompanying notes and schedules are an integral part of these financial statements

UNAUDITED

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Friday Health Plans of Nevada, Inc. in Liquidation
Nevada Commissioner of Insurance as Receiver
Notes to Financial Statements

Dated March 31, 2025

1. Estate Information:

Friday Health Plans of Nevada, Inc. ('FHP-NV) was a health organization domiciled in Nevada that was placed into rehabilitation on June 12, 2023 and liquidation on September 1, 2023. As a result of the Liquidation all policies were terminated as of August 31, 2023. The bar date for parties to submit Proof of Claim ("POC") was on or before July 31, 2024. POC claims will be processed, reviewed, and adjudicated in due course. The FHP-NV assets may not be sufficient to pay the Class 1 (E) and Class 1 (G) claims.

2. Basis of Presentation:

The accompanying financial statements have been prepared on a modified cash basis of accounting. Assets are stated at their estimated realizable values, while liabilities are stated at their full estimated values and are adjusted as evaluated, and or paid. The Receiver makes no representations or warranties regarding the accuracy of the information and amounts.

3. Unaudited:

The accompanying financial statement have not been audited by an independent certified public accountant and no opinion is expressed on their compliance with the general accepted accounting principles.

4. Investments - Restricted and Statutory Deposit - Restricted

Investments - Restricted includes funds deposited in a Trust Account for the FHP-NV and AXA France Vie reinsurance agreement. AXA France Vie submitted a Proof of Claim ("POC") which includes the funds reported in the Investments - Restricted account. Statutory Deposit - Restricted includes the Statutory Deposit for FHP - NV.

5. Advance to Guaranty Association and Early Access Agreement

Early Access Agreement was executed with Nevada Life and Health Insurance Guaranty Association was entered on December 27,2024. Activity as of March 31, 2025 consists of the following:

Advance to Guaranty Association as of March 31, 2025	\$2,500,000
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6. Premium Receivable:

Premium receivable represent amounts due for Advance Premium Tax Credit ("APTC") from Center for Medicare & Medicaid Services ("CMS") and receivables due from Members. The Receiver has estimated these amounts from available to, known, or estimated by the Receiver.

The accompanying notes and schedules are an integral part of these financial statements

UNAUDITED

002

7. Risk Adjustment Receivable :

Risk Adjustment Receivable outstanding represents amounts due FHP-NV for 2023 benefit year from Medicare & Medicaid Services (CMS).

8. Prepaid Expenses:

Prepaid Expenses represent the net amount paid to Friday Health Plans of Oklahoma for the initial Run-Off FHP Cost Share Agreement funding reduced by incurred expenses since the date of Receivership.

9. Prepaid Network Rental Agreement

Agreement entered on September 14, 2022 between FHP-NV and Hometown Health Providers Insurance Company, Inc. ("Hometown Health") for Network Rental and Repricing Services.

10. Reinsurance Receivables

Reinsurance receivables represent amounts due from Odyssey Re and AXA France Vie. AXA France Vie has submitted a Proof of Claim ("POC") which includes the funds reported in the Investments - Restricted Account

11. Other Receivables:

Other receivables represent approximately \$.4 million from provider receivables.

12. Due from Related Entities.

Amounts Due from Related Entity includes the amount due from FHP-NV Parent and Affiliates. Current amounts are based on amounts reported by FHP-NV.

13. Allowance for Unrecoverable Assets

Allowance for Unrecoverable Assets is a general reserve estimated by the Receiver for assets that may not be recovered at statement value.

14. Administrative Claims Class 1 (A)

Amounts outstanding for services through March 31, 2025 are as follows

Ellingson & Associates, LLC	\$39,653
Examination Resources, LLC	\$5,254
NV GA Administration Expense	<u>\$1,063,027</u>
Total	\$1,107,934

15. Policyholder and Guaranty Association Claims - Class 1 (B)

Amounts include an estimate of potential amounts recorded as the date of these financial statements. These amounts were not derived from actuarial professionals or analysis. The Receiver has estimated these amounts from information available to, known, or estimated by the Receiver as of the date of these financial statements.

Loss Claims Payable to GA	\$13,376,122
Unpaid Loss Claims	<u>\$1,623,878</u>
Total	\$15,000,000

16. Policyholder and Guaranty Association Claims - Class 1 (C)

Amounts include an estimate of potential amounts recorded as the date of these financial statements. These amounts were not derived from actuarial professionals or analysis. The Receiver has estimated these amounts from information available to, known, or estimated by the Receiver as of the date of these financial statements.

Unearned Premiums	\$186,268
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17. Federal Claims Class 1 (D)

Amounts include an estimate of potential amounts recorded as the date of these financial statements for Risk Adjustment Payables for the 2023 and 2022 years. CMS has provided a Proof of Claim ("POC") form with supporting documents and amounts. CMS has identified amounts due CMS from FHP-NV. Documentation provided will be processed in due course. Supporting documentation and final amounts for certain 2023 benefit programs provided are not expected to be finalized until Summer of 2025. The outstanding 2023 benefit year program estimates were not derived from actuarial professionals or analysis. The Receiver has estimated these amounts from information available to, known, or estimated potential amounts as of the date of these financial statements.

18. State and Local Claims Class 1 (E)

Amounts include an estimate of potential amounts recorded as the date of these financial statements. THE FHP-NV assets may not be sufficient to pay these claims.

19. General Claims Class 1 (G)

Class 1 (G) General claims represent amounts the Company owes to all other vendors and creditors vendors and creditors. These represent Class 1 (G) claims for priority of distributions pursuant to N.V. NRS 696B.420. The FHP-NV assets of the estate may not be sufficient to pay these claims.

20. Excess (Deficiency) of Assets over Liabilities:

The excess or (deficiency) represents the estimated realizable value of assets after deducting the current estimate of liabilities. This excess or (deficiency) does not take into consideration any estimates for future administrative costs to liquidate the estate or costs to pursue or litigate claims against others.

EXHIBIT B

Exhibit B with professional expenses
for period ending first quarter 2025

Company	January	February	March
Greenberg Traurig, LLC	\$102.00	\$513.50	\$1,581.00
Examination Resources	\$5,385.00	\$2,437.50	\$37.50
Ellingson & Associates	\$38,485.36	\$16,605.00	\$18,299.84

EXHIBIT C

SUBMITTED *IN CAMERA*

EXHIBIT D

NEVADA PAID EXPENSES (THROUGH 03/2025)

<u>Vendor</u>	<u>Total Cost Share</u>
Adobe, Inc.	2,857.59
Arctic Wolf/ANM	1,656.80
Atlassian	9.00
BOK	35.97
CenturyLink	81.27
City of Alamosa	57.07
Consensus Cloud Solutions (eFax)	35.84
Dialpad	7,667.74
DocuSign, Inc.	9.13
DR Management Services LLC	489.70
Elevate Digital	283.36
Ellingson & Associates, LLC	1,061.84
Esbrook PC	6,444.01
Examination Resources	561.34
FAIR Health	6,002.79
FedEx	0.90
FHP-OK	2,481.81
GoDaddy	7.47
HealthEdge	2,989.68
Inovalon	18,212.05
Jade Communications	44.03
Lumen (CenturyLink)	7.18
Mission Cloud	6,164.16
Pitney Bowes Purchase Power	18.69
Propio LS, LLC	27.10
Risk Strategies	4.43
TeamSupport LLC	94.92
The Rosner Law Group	21,528.55
TK Elevator Corporation	9.12
UST Administration (SOW1)	14,940.00
UST Administration (SOW2)	11,093.27
UST Appeals and Grievances (SOW2)	4,564.75
UST Billing and Enrollment/Broker (SOW2)	4,933.55
WSB Computer Services, Inc.	4,011.40
XcelEnergy	43.44
Zenwork	1,650.00
Zipari	2,380.50
Total Nevada Paid Expenses	122,460.47

NEVADA CONTRIBUTIONS AND INTEREST

<u>Contribution Date</u>	<u>Amount</u>
1/17/2024	136,000.00
9/18/2023	551,000.00
5/21/2024	(575,000.00)
1/28/2025	25,000.00
Contribution Total	<u>137,000.00</u>

<u>Interest Earned</u>	<u>Amount</u>
10/2023 Interest	108.71
11/2023 Interest	127.62
12/2023 Interest	103.95
01/2024 Interest	79.57
02/2024 Interest	86.64
03/2024 Interest	612.87
04/2024 Interest	203.04
05/2024 Interest	5.67
06/2024 Interest	3.77
07/2024 Interest	4.24
08/2024 Interest	1.63
09/2024 Interest	2.69
10/2024 Interest	0.24
11/2024 Interest	-
12/2024 Interest	-
01/2025 Interest	2.90
02/2025 Interest	4.63
03/2025 Interest	3.44
Interest Total	<u>1,351.61</u>

Total Contributions and Interest	<u>138,351.61</u>
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Net Contribution	<u>15,891.14</u>
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EXHIBIT E

Exhibit E

For period ending third quarter 2023

Company	July	August	September
The Rosner Law Group LLC	\$2,920.00	\$8,080.00	\$15,294.95

For period ending fourth quarter 2023

Company	October	November	December
The Rosner Law Group LLC	\$5,656.35	\$25,800.00	\$2,013.90

For period ending first quarter 2024

Company	January	February	March
The Rosner Law Group LLC	\$1,784.00	\$200.00	\$280.00

For period ending second quarter 2024

Company	April	May	June
The Rosner Law Group LLC	\$1,140.60	\$9,460.00	\$19,357.04

For period ending third quarter 2024

Company	July	August	September (Esbrook PC)
The Rosner Law Group LLC	\$6,545.90	\$6,360.00	\$6,517.00

For period ending fourth quarter 2024

Company	October	November	December
Esbrook PC	\$5,862.05	\$10,493.50	\$9,347.52