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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.

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

THIRTEENTH STATUS REPORT

[NO HEARING REQUESTED]

25 Petitioner, the COMMISSIONER OF INSURANCE, STATE OF NEVADA¹ as Receiver
26 (“Commissioner” or “Receiver”) for FRIDAY HEALTH PLANS OF NEVADA, INC. (“Friday
27 Health”), and Ellingson & Associates, LLC, as Special Deputy Receiver (“SDR”), file this Twelfth
28 Quarterly Status Report (“Report”).

Pursuant to this Court’s orders and NRS Chapter 696B, the Receiver makes this “true
report[s] in summary form of the insurer’s affairs under the receivership and of progress being made

¹ Ned Gaines was appointed as the Commissioner of Insurance effective October 6, 2025. Pursuant to NRCPC 25(d), when a public officer stops holding office while an action is pending, “[t]he officer’s successor is automatically substituted as a party.”

1 in accomplishing the objectives of the receivership.” NRS 696B.290(7).

2 **I. INTRODUCTION AND BACKGROUND**

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

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

18 **II. Receivership Administration**

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

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

23 ² 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 and provided resources to assist in finding replacement policies.

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

6 In the interim, the Nevada Life & Health Insurance Guaranty Association³ (“Guaranty
7 Association”) has been activated and is working closely with the SDR to pay Friday Health’s claims
8 while providing coverage to Nevada's resident policyholders pursuant to the provisions of
9 NRS 686C. As of June 30, 2026, the Guaranty Association has paid over 13,286 health claims in
10 the amount of \$12,156,354 and pharmacy benefits in the amount of \$1,487,000. The Guaranty
11 Association has no active claims and is assisting the Receiver with proof of claim review.

12 The Receiver filed a Motion Requesting Approval of Early Access Agreement and
13 Payments to the Guaranty Association. The Court issued an order approving the Early Access
14 Agreement and Payments to the Guaranty Association on December 19, 2024 (“Early Access
15 Order”). The Receiver made a \$2,500,000 payment to the Guaranty Association on December 27,
16 2024, as contemplated by the Early Access Order. On February 5, 2026, the Receiver made a
17 second early access payment to the Guaranty Association in the amount of \$1,500,000.

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 ³ 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 Receiver also joined the FHP
12 receivers to file an objection to the Assignee’s motion to set a bond for less than the amount the
13 Assignee was initially assigned by FHP, Inc. and FHPMSC.

14 The Receiver coordinated with other SDR’s to support the filing of a preference civil action
15 in Georgia (with FHPGA as the named party) to recover assets from the Assignee that belong to
16 the FHP receiverships (“Preference Action”). The Assignee filed an answer to the Preference
17 Action and a motion to dismiss. A hearing on Preference Action was held on September 5, 2025
18 and the parties submitted proposed orders after the hearing. The court entered default judgements
19 against FHP, Inc. and FHPMSC and dismissed FHP ABC. The FHP ABC dismissal was appealed
20 to the Court of Appeals, State of Georgia⁴ and all briefing and arguments are complete.

21 The ABC matter is again before the Delaware Chancery Court after mediation failed to
22 resolve the disputes. The Joining States’ objected the Assignee’s motion to set the bond. *See* Dkt.
23 120, C.A. No. 2023-0751-CDW (Nov. 27, 2024). In response to that objection, the Court of
24 Chancery fixed the bond at \$15,384,580. *See id.*, Dkt. 127. A later motion by the Joining States,
25 sought an order correcting the language of the bond to conform to the requirements of the Delaware
26

27 ⁴ *See, State of Georgia, ex. rel., John F. King, Commissioner of Insurance of The State of Georgia, in his Official*
28 *Capacity as Liquidator of The Estate of Friday Health Plans of Georgia, Inc. v. FHP ABC, LLC*, Case NO. A26A1075
(2026).

1 statute, 10 Del. C. § 7383. That motion was granted by the Court of Chancery's letter decision of
2 June 3, 2025. In footnote 17 to the Court of Chancery's letter decision, the Court stated:

3
4 In conjunction with the Motion, the Receiverships informed the court
5 that all of the funds in the Assignment estate were removed by the
6 Assignors' first position secured creditor in April 2025. According to
7 the Receiverships, the Assignee entered into a deposit account control
8 agreement after the Assignment that gave the Assignors' first position
9 secured creditor control over an account holding all of the estate's
10 cash assets, which the Assignee has confirmed. See Dkt. 130 ¶ 5; Dkt.
11 135 ¶ 23. The creditor has exercised its rights and withdrawn the funds
from this account. See Dkt. 135 ¶¶ 39–40, 42. The court became aware
of this development only after the Receiverships brought it to the
court's attention on May 8, 2025. See Dkt. 132. The court held a
teleconference the next day. See Dkt. 134. Despite being aware of the
creditor's exercise notice on April 11, 2025, the Assignee did not
inform the court at that time. This issue, however, is for another day
and is not the subject of this letter opinion.

12 The motion to remove the Assignee and disgorge the fees paid to the Assignee and the attorney has
13 been fully briefed. The parties are working on a joint exhibit and witness list and anticipate obtaining
14 a hearing date from the Delaware Chancery Court shortly.

15 The Assignee filed a separate Declaratory Action in the Delaware Chancery Court (*see* Dkt.
16 1, C.A. No. 2025-0690-CDW (Del. Ch. June 18, 2025)) in an attempt to end run of the Preference
17 Action and the FHP ABC action but ultimately dismissed the Declaratory Action after the FHP
18 HMOs threatened contempt actions. Undeterred, on October 10, 2025, the Assignee filed
19 substantively the same Declaratory Action as was previously dismissed and excluded the FHP
20 HMOs as parties ("Second Delaware Dec Action"). *See* Dkt. 1, C.A. No. 2025-1157-CDW (Del.
21 Ch., Oct. 10, 2025). On December 12, 2025, the defendants therein filed a motion for summary
22 judgment in what appears to be an attempt to get a court unfamiliar with the history of this matter to
23 belatedly approve their retention of funds. *See* Dkt. 5, C.A. No. 2025-1157-CDW (Del. Ch. Dec. 11,
24 2025). Counsel for Friday Health and the other State Receivership Entities have advised the court
25 of the gamesmanship. *See id.*, Dkts. 7, 12.

26 As the court is aware, Friday Health filed herein a Motion for Order to Show Cause why the
27 FHP INC, FHP MSC and FHP ABC should not be held in contempt for their conduct. A hearing

1 was held on March 31, 2026, during which the Court found a show cause order should enter against
2 FHP INC, FHP MSC and found it had jurisdiction over FHP ABC and an order was entered on June
3 10, 2026.. FHP ABC has subsequently filed a Motion for Rehearing and Motion to Stay the court
4 order finding it has jurisdiction over FHP ABC. A hearing is scheduled on August 11, 2026 on both
5 motions filed by FHP ABC, as well as the merits of the Receiver's Motion for Order to Show Cause
6 as to FHP ABC.

7 **C. Reinsurance**

8 Friday Health participated in two reinsurance agreements. The SDR received notice from
9 AXA France Vie ("AXA") of their attempt to avoid certain liabilities owed to Friday Health under
10 the parties January 1, 2021, quota share reinsurance agreement. The FHP Companies (excluding
11 Texas) have engaged Rimon, PC to negotiate group settlement with AXA. The second reinsurance
12 agreement with Odyssey Re performed while both parties participated in commutation discussions.
13 The FHP Companies and Odyssey Re came to an agreement and the Receiver filed a motion seeking
14 court approval of a commutation agreement with Odyssey Re which would bring \$190,255.00 into
15 the estate ("Odyssey Re Motion"). After filing the same, counsel for AXA requested the hearing
16 on the Odyssey Re Motion be continued to allow for further discussion with AXA. To facilitate
17 potential settlement discussions, the Receiver agreed to postpone the hearing on the Odyssey RE
18 Motion to September 30, 2025. The Court granted the Odyssey Re Motion and an order was entered
19 on October 16, 2025.

20 The SDR and AXA have a preliminary agreement in place to settle all claims and are
21 working to reduce the agreement to writing. The SDR will file a motion with this Court seeking
22 approval of the settlement and release once the document is completed.

23 **D. Receivership Assets and Liabilities**

24 The Receiver continues to gather information and evaluate Friday Health's assets and
25 liabilities. The SDR worked diligently to obtain access to and control of Friday Health bank
26 accounts. The SDR has prepared a liquidating balance sheet for submission to the Court. The
27 liquidating balance sheet is an estimate of assets and liabilities. The SDR makes no representations
28

1 or warranties. Cash on hand as of June 30, 2026, was \$2,795,902. *See, Exhibit A.*

2 Professional invoices for services and expenses have been reviewed and placed in line for
3 payment by the Receiver and paid in accordance with this Court's approved process and a summary
4 of the same is attached hereto as **Exhibit B**. Copies of the invoices detailing the payments are being
5 submitted for *in-camera* review. *See, Exhibit C.*

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

7 As outlined above, MSC provided all operational and management services to the various
8 Friday Health plans pursuant to a management services agreement including entering into all
9 contracts with vendors. The Receivers developed a methodology for the continuation of services
10 each vendor rendered prior to the receiverships. The SDR reached an agreement with the Receivers
11 for the Friday Health estates from Colorado, Georgia, North Carolina, and Oklahoma to fairly and
12 equitably distribute common costs and assets for coordinated activities of the group. Additionally,
13 the Guaranty Associations for the states of Colorado, Georgia, North Carolina, Nevada, Oklahoma
14 and Texas signed onto the agreement. Coordination and cooperation of the Receivers and Guaranty
15 Associations was critical to ensure continuity of services necessary for the runoff of the various
16 estates in addition to the equitable recovery and distribution of comingled assets.

17 The Receivers entered into runoff agreements with all vendors who were necessary for the
18 successful runoff of the estates. The agreements obligated the Receivers only for post receivership
19 services. All pre-receivership obligations will not be owed by the receivership estates. An account
20 was established by the parties to prefund expenses to be paid in accordance with the predetermined
21 distribution methodology. The SDR prefunded the account by contributing \$687,000 with the
22 Oklahoma Receiver as administrator of the account. A refund was issued in the second quarter of
23 2024 from the prefunded cost share account to the Nevada estate in the amount of \$575,000 as a
24 result of modifications to the allocation methodology. In January 2025, projected share costs
25 through June 2025 were evaluated and Friday Health contributed an additional \$25,000 to the
26 prefunded account. In July 2025, contributed an additional \$50,000 and collection of pharmacy
27 rebates was deposited to the prefunded account and was treated as a contribution in the amount of
28

1 \$134,273. Friday Health of Nevada’s total distribution to the common vendors at the end of the
2 second quarter totaled \$205,696 and earned \$1,730 in interest ending with an excess in the
3 prefunded account of \$117,307. Payments to the vendors are allocated among each of the
4 receivership estates and each estate will either owe its equal share of the amounts due certain
5 vendors or will owe its percentage share of the fees based on metrics including number of insureds
6 and claims. These metrics provide for the most cost-efficient method of retaining vendors as Friday
7 Health of Nevada had the fewest number of insureds. *See Exhibit D.*

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

9 Monthly professional invoices for services and expenses related to efforts of special counsel
10 for proceedings in the Chancery Court of Delaware for December 2025, and January and February
11 2026, which totaled \$129,681, were reviewed by the Receivers and paid from the prefunded
12 account. A summary of the same is attached hereto as **Exhibit E**. Friday Health’s allocated expense
13 portion for this period was \$25,936. Friday Health’s total through February 2026 is \$92,553 (see
14 “The Rosner Law Group” and “Esbrook, PC” on Exhibit D). Of special note and as of September
15 1st, 2024, counsel moved from The Rosner Law Group to Esbrook, PC. The previous court-
16 approved rate for this service did not change.

17 **G. Special Counsel for Negotiations with AXA France Vie**

18 A professional invoice for services and expenses related to efforts of special counsel for
19 negotiations with AXA France Vie (“AXA”) from July 2025 through January 2026⁵, which totaled
20 \$2,185, was reviewed by the Receivers and paid from the prefunded account. A summary of the
21 same is attached hereto as **Exhibit F**. Friday Health’s allocated expense portion for these periods
22 was \$437.

23 ///

24 ///

27
28 ⁵ Billing for subsequent periods have not been received as of the date of this report.

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 submitted this Report and requests that the Court approve the
4 Report and the actions taken by the Receiver.

5 DATED this 24th day of July 2026.

6 Respectfully submitted:

7 NED GAINES, Commissioner of Insurance of
8 the State of Nevada, in his Official Capacity as
9 Statutory Receiver of Delinquent Domestic
Insurer

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

12 Respectfully submitted by:

13 **GREENBERG TRAURIG, LLP**

14 /s/ Kara B. Hendricks

15 MARK E. FERRARIO, ESQ.

16 Nevada Bar No. 01625

17 KARA B. HENDRICKS, ESQ.

18 Nevada Bar No. 07743

19 JERRELL L. BERRIOS, ESQ.

20 Nevada Bar No. 15504

21 10845 Griffith Peak Drive, Suite 600

22 Las Vegas, Nevada 89135

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 24th day of
3 July 2026, I caused a true and correct copy of the foregoing ***Thirteenth Status Report*** to be filed
4 with the Clerk of Court using the Odyssey e-FileNV Electronic Service system and served on all
5 parties 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 **July 24, 2026**, 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
701 S. Carson Street, Suite 200
11 Carson, City, Nevada 89701

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

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

INDEX OF EXHIBITS		
Exhibit	Description	Bates Range
A	STATEMENT OF AFFAIRS [as of June 30, 2026]	001-004
B	PROFESSIONAL EXPENSES [Ending Second Quarter 2026]	005
C	INVOICES [Submitted In-Camera]	006-033
D	NEVADA PAID EXPENSES [as of June 30, 2026]	034-035
E	SPECIAL COUNSEL FOR DELAWARE PROCEEDINGS [December 2025 and January and February 2026]	036
F	SPECIAL COUNSEL FOR AXA NEGOTIATIONS [July 2025 through January 2026]	037

EXHIBIT A

Friday Health Plans of Nevada, Inc. in Liquidation
Nevada Commissioner of Insurance as Receiver
Statement of Affairs as of June 30, 2026

		Estimated Realizable Value
Assets		
Cash		2,795,902
Investments - Restricted		0
Statutory Deposit - Restricted	Note (4)	497,890
Advance to Guaranty Association	Note (5)	4,000,000
Premium Receivable	Note (6)	0
Risk Adjustment Receivable	Note (7)	5,804,624
Prepaid (Deficit) Expenses -FHP, OK	Note (8)	117,307
Prepaid Network Rental Fee	Note (9)	2,000,000
Reinsurance Recoverable	Note (10)	20,048,300
Other Receivables	Note (11)	0
Due From Related Entity	Note (12)	1,705,511
Allowance for Unrecoverable Assets	Note (13)	(23,800,000)
Total Assets		<u><u>\$ 13,169,533</u></u>
Liabilities		
Class 1 (A) Administrative Claims	Note (14)	1,077,627
Class 1 (B) Loss Claims	Note (15)	13,643,354
Class 1 (C) Unearned Premium Claims	Note (16)	0
Class 1 (D) Federal Claims	Note (17)	5,804,624
Class 1 (E) State and Local Claims	Note (18)	588,391
Class 1 (G) General Creditor Claims	Note (19)	0
Total Liabilities		<u>\$ 21,113,996</u>
Equity		
Excess (Deficiency) of Assets over Liabilities	Note (20)	<u>\$ (7,944,462)</u>
Total Liabilities and Equity		<u><u>\$ 13,169,533</u></u>

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

UNAUDITED

001

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

Dated June 30, 2026

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 NRS 696B.420 1(e) claims and beyond.

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. Statutory Deposit - Restricted

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 and entered on December 27, 2024. Activity as of June 30, 2026 consists of the following:

Advance to Guaranty Association as of June 30, 2026	\$4,000,000
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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.

7. Risk Adjustment Receivable :

Risk Adjustment Receivable outstanding represents amounts due FHP-NV for 2023 benefit year from Medicare & Medicaid Services (CMS). Amount of \$1,358,755 was received from CMS in November 2025.

8. Prepaid (Deficit) Expenses:

Prepaid (Deficit) 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 and Trust Account Balance

Reinsurance receivables represent amounts due from AXA France Vie. AXA France Vie has submitted a Proof of Claim ("POC") which includes the FHP-NV AXA Trust Account established for FHP-NV to recover funds due under the reinsurance agreement. Reinsurance receivables in the amount of \$190,450 was received from Odyssey Re during January 2026.

FHP-NV AXA Trust Account Balance as of June 30, 2026	\$12,466,547
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11. Other Receivables:

Other receivables represent amounts due 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 - NRS 696B.420 1(a)

Amounts outstanding for services through June 30, 2026 are as follows

Ellingson & Associates, LLC	\$10,451
Examination Resources, LLC	\$1,560
NV GA Administration Expense	\$1,065,616
Total	\$1,077,627

15. Policyholder and Guaranty Association Claims - NRS 696B.420 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	\$13,643,354
Unpaid Loss Claims	\$0
Total	\$13,643,354

16. Policyholder and Guaranty Association Claims - NRS 696B.420 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	\$0
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17. Federal Claims - NRS 696B.420 1(d)

Amounts include reported balances as of the date of these financial statements for Risk Adjustment Payables and other related costs for 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. The Receiver has utilized amounts from information available and known as of the date of these financial statements.

18. State and Local Claims - NRS 696B.420 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 - NRS 696B.420 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 second quarter 2026

Company	February	March	April	May	June
Greenberg Traurig,LLC	\$19,602.00 ⁽¹⁾ Paid	\$7,290.50 Paid	\$7,313.70 Paid	\$1,959.50 Paid	Pending
Examination Resources	\$3,112.50 Paid	\$1,837.50 Paid	\$7,400.00 Paid	\$487.50 Paid	Pending
Ellingson & Associates, LLC	\$9,313.16 ⁽¹⁾ Paid	\$6,647.50 Paid	\$12,750.00 Paid	\$9,900.00 Paid	\$8,950.00 Paid

(1) Paid & reported on 12th Status Report

EXHIBIT C

SUBMITTED *IN CAMERA* ONLY

EXHIBIT D

NEVADA PAID EXPENSES (THROUGH 06/2026)

<u>Vendor</u>	<u>Total Cost Share</u>
Adobe, Inc.	2,857.59
Arctic Wolf/ANM	1,656.80
Atlassian	9.00
BOK	67.30
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	1,581.16
Esbroom PC	71,024.92
Examination Resources	12,056.62
FAIR Health	6,002.79
FedEx	0.90
FHP-OK	4,051.30
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
Riggs Abney Neal	1,620.00
Rimon, PC	1,484.50
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 Administration (SOW3)	1,390.36
UST Appeals and Grievances (SOW2)	4,564.75
UST Billing and Enrollment/Broker (SOW2)	4,933.55
WSB Computer Services, Inc.	4,556.04
XcelEnergy	43.44
Zenwork	1,650.00
Zipari	2,380.50
Total Nevada Paid Expenses	<u>205,696.28</u>

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
7/17/2025	134,273.02
7/28/2025	50,000.00
Contribution Total	321,273.02

<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
04/2025 Interest	1.66
05/2025 Interest	2.12
06/2025 Interest	-
07/2025 Interest	23.38
08/2025 Interest	41.80
09/2025 Interest	36.52
10/2025 Interest	46.66
11/2025 Interest	35.64
12/2025 Interest	26.94
01/2026 Interest	17.38
02/2026 Interest	23.56
03/2026 Interest	39.88
04/2026 Interest	30.76
05/2026 Interest	26.98
06/2026 Interest	25.06
	1,729.95

Total Contributions and Interest	323,002.97
Net Contribution	117,306.70

EXHIBIT E

Exhibit E

For Decmber 2025 and January and February 2026

Company	December	January	February
Esbrook PC	\$52,581.69	\$43,388.19	\$33,710.90

EXHIBIT F

Exhibit F

For July 2025 through January 2026

Company	July to November	December	January
Rimon PC	\$0.00	\$805.00	\$1,380.00