

DISTRICT COURT JUDGE

228 Broadway St.

Helena, MT 59601

**MONTANA FIRST JUDICIAL DISTRICT COURT
LEWIS AND CLARK COUNTY**IN THE MATTER OF THE
LIQUIDATION OF CARECONCEPTS
INSURANCE, INC, A RISK
RETENTION GROUP,

Respondent.

Case No. ADV-2016-640

**ORDER FOR PAYMENT OF
ADMINISTRATIVE EXPENSES,
PAYMENT TO CLASS 2
POLICYHOLDER CLAIMANTS,
CLOSURE OF THE ESTATE AND
DISCHARGE OF THE LIQUIDATOR**

Before the Court is the Liquidator's Application to Approve the Recommendation for Payment of Final Administrative Expenses, Payment to Class 2 Policyholder Claimants, Closure of the Estate and Discharge of the Liquidator (Application). The Application is filed pursuant to Mont. Code Ann. § 33-2-1375, which directs the Liquidator to apply to the Court for termination of the liquidation proceedings and for discharge when the assets justifying the expense of collection and distribution have been collected and distributed. The Liquidator indicates that all assets justifying collection have been collected, all claims have been received and adjudicated, and that the liquidation proceeding is ready to be closed. The Application asks this Court to make various other rulings in order to finalize and close the liquidation. Based on the representations of the Liquidator, and good cause appearing therein, this Court makes the following determinations:

I. PRO FORMA CLOSING ACCOUNTING

The Liquidator has prepared a Pro Forma Closing accounting, which is attached to his Application as **Exhibit B** (Pro Forma). The Pro Forma sets forth the estimated accounting for the period ending November 30, 2023, and the Liquidator asks that this be set as the effective date of the termination of CareConcepts Insurance Company Inc. a Risk Retention Group (CareConcepts) liquidation proceedings. The Pro Forma indicates that the funds remaining are sufficient to pay claims and effectuate the necessary residual closing proceedings, such as filing of tax returns, transferring documents, and storing records. Based on this Court's review of the Pro Forma, and it appearing that the financial affairs are in Order:

IT IS ORDERED that the effective date of the termination of CareConcepts's liquidation proceedings is hereby set as November 30, 2023.

II. FINAL FEES AND EXPENSES

In addition to the Pro Forma, the Liquidator has also attached to his Application **Exhibits A and C**, which set forth approved Class 2 claims and proposed distribution to each and the total Class 1 administrative expenses remaining to be paid respectively. Class 2 claimants will only receive a partial distribution for their approved claims. Therefore, there will be no payments made to any claimants subordinate to Class 2.

IT IS HEREBY ORDERED that the estimated final fees and expenses set forth in **Exhibit C** are approved as reasonable and necessary, and shall be paid out of the remaining CareConcepts's assets.

IT IS FURTHER ORDERED that the proposed Class 2 distribution amounts set forth in **Exhibit A** shall be paid promptly after service of this Order.

IT IS FURTHER ORDERED that the Liquidator, following actual payments to Class 1 and Class 2 claimants, file with this Court a final actual accounting which will evidence any variance in amounts set forth at **Exhibit B**, the Pro Forma Closing accounting.

III. DISCHARGE OF LIQUIDATOR

The Liquidator has applied for discharge and release of the Liquidator, Special Deputy Liquidator, Special Referee and the employees, contractors, agents, assistants, clerks, attorneys, accountants, and representatives that provided services during the Liquidation. The Liquidator represents in his Application that he will retain the fiduciary and statutory obligation to complete all post-effective date tasks necessary or advisable to properly close the liquidation of CareConcepts. As soon as practical, the Liquidator will file with the Court a final closing accounting, after which time the Court will enter a final discharge order closing the Liquidation.

In addition to a final discharge order discharging the individuals and entities described above, the Liquidator has also applied for the injunction, set forth in the Order Commencing and Appointing Liquidator (“Liquidation Order”), to continue after issuance of the final discharge order, and for this Court to retain jurisdiction over any subsequent disputes that may arise. This Court has determined that this approach is reasonable, therefore:

IT IS HEREBY ORDERED that the persons set forth above are discharged from their duties and obligations in this Liquidation, effective on the date the final closing accounting is filed and approved. The Liquidator shall file his final closing accounting as soon as practicable.

IT IS FURTHER ORDERED that the injunction in the Liquidation Order is incorporated into this Order with respect to the persons set forth above, and this Court shall retain jurisdiction over any disputes arising after the final closing order, subject to a properly filed petition to reopen the Liquidation filed pursuant to Mont. Code Ann. § 33-2-1376.

IT IS FURTHER ORDERED that the injunction in the Liquidation Order is incorporated into this Order with respect to the Special Referee, and this Court shall retain jurisdiction over any disputes arising after the final closing order, subject to a properly filed petition to reopen the liquidation filed pursuant to Mont. Code Ann. § 33-2-1376.

IV. AUTHORIZATION OF POST-CLOSING TASKS

The Liquidator sets forth various post-closing tasks necessary to be completed to affect the final closing of this Liquidation. Included among the proposed tasks is the filing of tax returns, the payment of claims, and the escheat of any remaining assets to the state treasurer pursuant to Mont. Code Ann. § 33-2-1374. The post-closing tasks set forth in the Application are reasonable and necessary to complete the liquidation. Therefore:

IT IS HEREBY ORDERED that the post-closing tasks set forth in the Application are hereby authorized, and the Liquidator shall proceed accordingly.

ELECTRONICALLY SIGNED AND DATED BELOW

CHRIS MCCONNELL

Legal Counsel

Commissioner of Securities and Insurance,

Office of the Montana State Auditor

840 Helena Ave.

Helena, MT 59601

Phone: (406) 444-2040

Email: christopher.mcconnell@mt.gov

E-Service: CSI.LegalService@mt.gov*Counsel for the Liquidator***MONTANA FIRST JUDICIAL DISTRICT COURT
LEWIS AND CLARK COUNTY**IN THE MATTER OF THE LIQUIDATION
OF CARECONCEPTS INSURANCE, INC.,
A RISK RETENTION GROUP,

Respondent.

CASE NO. ADV-2016-640

**LIQUIDATOR'S APPLICATION TO
APPROVE THE RECOMMENDATION
FOR PAYMENT OF FINAL
ADMINISTRATIVE EXPENSES,
PAYMENT TO CLASS 2
POLICYHOLDER CLAIMANTS,
CLOSURE OF THE ESTATE AND
DISCHARGE OF THE LIQUIDATOR**

Troy Downing, the Montana State Auditor, Commissioner of Securities and Insurance, in his role as the court-ordered Liquidator of the above-captioned insurance company ("CareConcepts"), by and through the undersigned counsel, files this Application to terminate CareConcepts's liquidation proceedings. This Application is made pursuant to the Montana Insurers Supervision, Rehabilitation and Liquidation Act, Mont. Code Ann. §§ 33-2-1301 et seq. (the "Act"), specifically, Mont. Code Ann. § 33-2-1375(1), which directs that the Liquidator shall apply to the Court for termination of the liquidation proceedings and for discharge when all assets justifying the expense of collection and

distribution have been collected and distributed. The Liquidator makes the Application pursuant to this section for the following reasons:

LIQUIDATION ORDER

1. On August 8, 2016, the Court determined that CareConcepts was insolvent and entered an Order Commencing and Appointing the Liquidator (“Liquidation Order”).

ACTIONS TAKEN IN LIQUIDATION

2. Pursuant to the Liquidation Order and the Act, the Liquidator took possession of the assets of CareConcepts and administered them under the supervision of the Court. In particular, and without limitation:

- a. The Liquidator gave or caused to be given notice of the Liquidation Order pursuant to Mont. Code Ann. § 33-2-1346. The notice required all claimants to file with the Liquidator their claims together with proper proofs thereof pursuant to Mont. Code Ann. § 33-2-1365(1), not later than March 31, 2017.
- b. The Liquidator identified, collected, and liquidated all assets of CareConcepts that, in the Liquidator’s judgment, justified the expense of collection and liquidation. No additional assets have been identified for collection.
- c. The Liquidator established a proof of claims procedure in compliance with Mont. Code Ann. § 33-2-1365, and classified all claims filed thereunder.
- d. The Liquidator’s Class 2 claim recommendations are attached to this Application as **Exhibit A**.
- e. The Liquidator has paid the administrative costs and expenses of CareConcepts liquidation (Class 1 claims) in the ordinary course of its operations. The Liquidator has now arranged for the final distribution of all assets including final administrative expenses, subject to this Court’s approval.
- f. The Liquidator has estimated that after the payment of the final Class 1 Administrative Claims, CareConcepts will have \$2,549,384 as a second and final distribution to Class 2 claimants. There will be no distributions to

claimants subordinate to Class 2 claimants.¹

PRO FORMA CLOSING ACCOUNTING

3. Pursuant to Mont. Code Ann. § 33-2-1342(5), the Liquidator filed an annual financial statement for CareConcepts, as of December 31, 2022, and the most recent financial statements as of June 30, 2023.

4. The Liquidator has now prepared a proforma closing accounting for CareConcepts for the period ending on November 30, 2023, which, subject to Court approval, the Liquidator has set as the effective date of the termination of CareConcepts's liquidation proceedings. A true and correct copy of the proforma closing accounting is attached hereto as **Exhibit B**.

5. The Final Closing Accounting will be filed with the Court as soon as practicable following the final distributions to Class 1 and Class 2 claimants and completion of the necessary post-termination matters, such as filing of the final federal filings, deposit of unclaimed property, if any, and record destruction and storage.

UNCLAIMED FUNDS

6. Unclaimed funds may arise if final claim distributions are not timely deposited. Pursuant to Mont. Code Ann. § 33-2-1374, the Liquidator is prepared to deposit all unclaimed funds with the Treasurer for the State of Montana.

FINAL FEES AND EXPENSES

7. To permit the closing of CareConcepts's liquidation proceedings, it is necessary to pay the final fees and expenses incurred in terminating the liquidation, including fees and expenses which are already accrued and those which relate to matters which will be incurred during the closing process and after these liquidation proceedings are closed. These estimated Class 1 closing expenses are set forth in **Exhibit C** and are projected to total \$92,226.

8. In consideration of these non-refundable payments set forth on **Exhibit C**, each vendor agrees to render all required future services to CareConcepts's, regardless of whether the amounts are sufficient for them to perform their services. These lump sum payments have been determined based

¹ On August 18, 2022, the Court approved an initial distribution to Class 2 claimants in the amount of \$500,000. The Court subsequently approved on or about April 25, 2023, a like distribution to two (2) subsequently approved claimants in the amount of \$19,784.50.

on amounts previously paid to the service providers and the assumption that post-termination services would be required for an indefinite period following the termination of these proceedings.

9. CareConcepts's records will be stored at the State Records Center or other secure facility. The Liquidator will incur estimated storage expenses of up to \$12,000 pursuant to public contract SOS19-00051 for 5 years of storage and subsequent document destruction.

10. The Liquidator applies for approval to pay the final fees and expenses set forth in **Exhibits C** without further order of the Court as final Class 1 administrative expenses incident to the termination of these liquidation proceedings.

FINAL FEDERAL FILINGS

11. Part of the closing steps will be to provide Liquidator's tax vendor, Crowe Horwath LLP, with the final closing financial statements to permit the preparation of the final 2023 tax return. Crowe will be paid an estimated total of \$6,200 fees for these services. The Liquidator does not expect any taxes will be due.

DISCHARGE OF LIQUIDATOR

12. The Liquidator applies to the Court for the discharge and release of the Liquidator, Special Deputy Liquidator, Special Referee², and the employees, contractors, agents, assistants, clerks, attorneys, accountants and representatives that provided services to CareConcepts during the liquidation of CareConcepts ("Discharged Persons"). The Discharged Persons shall be released from any and all further liability to CareConcepts, its creditors, claimants, shareholders and policyholders. Until filing of the Final Closing Accounting, the Liquidator shall, to the extent of assets remaining in CareConcepts's liquidation estate, retain the fiduciary and statutory obligation to escheat assets, pay final administrative expenses and make final distributions, as anticipated in the pro forma closing

² On May 30, 2018, this Court approved the engagement of Ward "Mick" Taleff as Special Referee to adjudicate disputed claims, if any. No claims were referred to Mr. Taleff in that the Liquidator was successful in adjudicating all claims without referral.

accounting, and shall retain the fiduciary and statutory obligation to complete all post-closing tasks necessary or advisable to properly close this Liquidation.

13. Upon the Liquidator's filing of the Final Closing Accounting, the final discharge of the Discharged Persons shall become effective.

14. The Liquidator also seeks to maintain the injunction against any and all persons from commencing or prosecuting, without leave of this Court, any action or proceeding against the Discharged Persons in connection with or arising out of their service to the Court in these liquidation proceedings; the Court retains jurisdiction for the purpose of enforcing its injunction. The injunction would be an extension of the injunction contained in the Liquidation Order.

15. In further support of this Application, the Liquidator files as **Exhibit D** and incorporated herein the Affidavit of Michael J. FitzGibbons, Special Deputy Liquidator.

WHEREFORE, the Liquidator respectfully asks this Court for an Order:

1. Permitting final distributions to Class 2 claimants as set forth in **Exhibit A**;
2. Permitting payment of final administrative expenses as set forth on **Exhibit C**;
3. Terminating CareConcepts's liquidation proceedings;
4. Authorizing the post-closing tasks described herein; and
5. Granting final discharge of the Discharged Persons following the filing of the Final Closing Accounting.

Respectfully submitted this 8th day of November 2023.

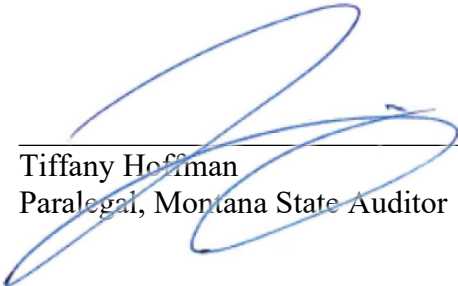
TROY DOWNING
Commissioner of Securities and Insurance,
Montana State Auditor

/s/ Chris McConnell
Chris McConnell
Attorney for the Liquidator

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on November 8, 2023, a true and correct copy of the foregoing Application to Approve the Recommendation for Payment of Final Administrative Expenses, Payment to Class 2 Policyholder Claimants, Closure of the Estate and Discharge of the Liquidator was served upon the following by regular and electronic mail:

Michael J. FitzGibbons
FitzGibbons and Company, Inc.
8701 E. Vista Bonita Dr., Suite 200
Scottsdale, AZ 85255
mjf@fitzgibbonsco.com



Tiffany Hoffman
Paralegal, Montana State Auditor

CareConcepts Insurance, Inc., a Risk Retention Group, in Liquidation
Liquidator's Class 2 Claim Recommendations

POC No.	Claimant Name	Contact	Address 1	Address 2	City	State	Zip	Court Allowed Amount	First Interim Distr. Check Amount	Final Distribution	Total Distribution	Total Percentage Distributed
100024	Flora Mansouri as Administrator of Abraham Mansouri	c/o Milene Mansouri, Esq.	125-10 Queens Blvd. Suite 311		Kew Gardens	NY	11415	900,000.00	64,799.31	317,820.93	382,620.24	42.5%
100061	Estate of Jose Dubon	c/o Jacoby & Meyers	1279 Route 300, PO Box 1111		Newburgh	NY	12551	550,000.00	39,599.58	194,223.91	233,823.49	42.5%
100037	Laurell Lynn Kopec Ortiz/Estate of Dolores Walker	c/o Elliot Sinel	Sinel & Oleson, PLLC	330 7th Ave, 10th Floor	New York	NY	10001	475,000.00	34,199.64	167,738.83	201,938.47	42.5%
100048	The Estate of Marjorie Givens	c/o Parker Waichman LLP	Parker Waichman LLP	6 Harbor Park Drive	Port Washington	NY	11050	800,000.00	57,599.39	282,507.51	340,106.90	42.5%
100108	FMNH, LLC	c/o Michael Moriarty, Esq.	Windels Marx Lane & Mittendorf LLP	156 W. 56th St.	New York	NY	10019	150,000.00	10,799.89	52,970.16	63,770.05	42.5%
100002	Glengariff Healthcare Center	c/o Scott Frycek, Esq.	Martin, Clearwater & Bell	90 Merrick Ave., Ste. 401	East Meadow	NY	11554	15,000.00	1,079.99	5,297.02	6,377.01	42.5%
100107	FMNH, LLC	c/o Michael Moriarty, Esq.	Windels Marx Lane & Mittendorf LLP	156 W. 56th St.	New York	NY	10019	230,577.60	16,601.41	81,424.88	98,026.29	42.5%
100106	FMNH, LLC	c/o Michael Moriarty, Esq.	Windels Marx Lane & Mittendorf LLP	156 W. 56th St.	New York	NY	10019	30,000.00	2,159.98	10,594.03	12,754.01	42.5%
100105	FMNH, LLC	c/o Michael Moriarty, Esq.	Windels Marx Lane & Mittendorf LLP	156 W. 56th St.	New York	NY	10019	150,000.00	10,799.89	52,970.16	63,770.05	42.5%
100104	FMNH, LLC	c/o Michael Moriarty, Esq.	Windels Marx Lane & Mittendorf LLP	156 W. 56th St.	New York	NY	10019	50,000.00	3,599.96	17,656.72	21,256.68	42.5%
100102	Flushing Manor Geriatric Center, Inc.	c/o Michael Moriarty, Esq.	Windels Marx Lane & Mittendorf LLP	156 W. 56th St.	New York	NY	10019	75,112.00	5,408.01	26,524.63	31,932.64	42.5%
100101	Flushing Manor Geriatric Center, Inc.	c/o Michael Moriarty, Esq.	Windels Marx Lane & Mittendorf LLP	156 W. 56th St.	New York	NY	10019	15,962.95	1,149.32	5,637.07	6,786.39	42.5%
100100	Flushing Manor Geriatric Center, Inc.	c/o Michael Moriarty, Esq.	Windels Marx Lane & Mittendorf LLP	156 W. 56th St.	New York	NY	10019	134,888.40	9,711.86	47,633.73	57,345.59	42.5%
100099	Flusing Manor Geriatric Center, Inc.	c/o Michael Moriarty, Esq.	Windels Marx Lane & Mittendorf LLP	156 W. 56th St.	New York	NY	10019	75,000.00	5,399.94	26,485.08	31,885.02	42.5%
100098	Flushing Manor Geriatric Center, Inc.	c/o Michael Moriarty, Esq.	Windels Marx Lane & Mittendorf LLP	156 W. 56th St.	New York	NY	10019	176,372.60	12,698.69	62,283.23	74,981.92	42.5%
100097	Flushing Manor Geriatric Center, Inc.	c/o Michael Moriarty, Esq.	Windels Marx Lane & Mittendorf LLP	156 W. 56th St.	New York	NY	10019	304,431.35	21,918.83	107,505.18	129,424.01	42.5%
100096	Flushing Manor Geriatric Center, Inc.	c/o Michael Moriarty, Esq.	Windels Marx Lane & Mittendorf LLP	156 W. 56th St.	New York	NY	10019	105,000.00	7,559.92	37,079.11	44,639.03	42.5%
100095	Flushing Manor Geriatric Center, Inc.	Attn: Michael Moriarty, Esq.	Windels Marx Lane & Mittendorf LLP	156 W. 56th St.	New York	NY	10019	54,118.18	3,896.47	19,110.99	23,007.46	42.5%
100091	Glengariff Healthcare Center	c/o Rosaleen T. McCrory	Martin, Clearwater & Bell	90 Merrick Ave., Ste. 401	East Meadow	NY	11554	200,000.00	14,399.85	70,626.88	85,026.73	42.5%

Exhibit A

CareConcepts Insurance, Inc., a Risk Retention Group, in Liquidation
Liquidator's Class 2 Claim Recommendations

POC No.	Claimant Name	Contact	Address 1	Address 2	City	State	Zip	Court Allowed Amount	First Interim Distr. Check Amount	Final Distribution	Total Distribution	Total Percentage Distributed
100090	Glengariff Healthcare Center	c/o Rosaleen T. McCrory	Martin, Clearwater & Bell	90 Merrick Ave., Ste. 401	East Meadow	NY	11554	70,041.33	5,042.92	24,734.00	29,776.92	42.5%
100088	Ramapo Manor Nursing Home	c/o Rosaleen T. McCrory	Martin, Clearwater & Bell	90 Merrick Ave., Ste. 401	East Meadow	NY	11554	275,000.00	19,799.79	97,111.96	116,911.75	42.5%
100087	Ramapo Manor Nursing Home	c/o Rosaleen T. McCrory	Martin, Clearwater & Bell	90 Merrick Ave., Ste. 401	East Meadow	NY	11554	87,030.70	6,266.21	30,733.53	36,999.74	42.5%
100086	Ramapo Manor Nursing Home	c/o Rosaleen T. McCrory	Martin, Clearwater & Bell	90 Merrick Ave., Ste. 401	East Meadow	NY	11554	117,221.59	8,439.87	41,394.97	49,834.84	42.5%
100085	Glenhaven Residential Healthcare	c/o Rosaleen T. McCrory	Martin, Clearwater & Bell	90 Merrick Ave., Ste. 401	East Meadow	NY	11554	210,000.00	15,119.84	74,158.22	89,278.06	42.5%
100084	Glenhaven Residential Healthcare	c/o Rosaleen T. McCrory	Martin, Clearwater & Bell	90 Merrick Ave., Ste. 401	East Meadow	NY	11554	75,190.00	5,413.62	26,552.17	31,965.79	42.5%
100083	Glenhaven Residential Healthcare dba WatersEdge	c/o Rosaleen T. McCrory	Martin, Clearwater & Bell	90 Merrick Ave., Ste. 401	East Meadow	NY	11554	200,000.00	14,399.85	70,626.88	85,026.73	42.5%
100082	Ramapo Manor Nursing Home	c/o Rosaleen T. McCrory	Martin, Clearwater & Bell	90 Merrick Ave., Ste. 401	East Meadow	NY	11554	180,005.00	12,960.22	63,565.95	76,526.17	42.5%
100080	Glengariff Healthcare Center	c/o Grace C. McCallen	Bartlett, McDonough & Monaghan, LLP	320 Carleton Ave, Ste 7500	Central Islip	NY	11722	300,000.00	21,599.77	105,940.32	127,540.09	42.5%
100079	Glengariff Healthcare Center	c/o Rosaleen T. McCrory	Martin, Clearwater & Bell	90 Merrick Ave., Ste. 401	East Meadow	NY	11554	76,229.07	5,488.43	26,919.11	32,407.54	42.5%
100070	Glengariff Healthcare Center	c/o Grace C. McCallen	Bartlett, McDonough & Monaghan, LLP	320 Carleton Ave, Ste 7500	Central Islip	NY	11722	27,012.25	1,944.86	9,538.95	11,483.81	42.5%
100069	Glen Haven Residential Healthcare	c/o Grace C. McCallen	Bartlett, McDonough & Monaghan, LLP	320 Carleton Ave, Ste 7500	Central Islip	NY	11722	41,424.50	2,982.53	14,628.42	17,610.95	42.5%
100068	Glen Haven Residential Healthcare dba Water's Edge	c/o Rosaleen T. McCrory	Martin, Clearwater & Bell	90 Merrick Ave., Ste. 401	East Meadow	NY	11554	50,000.00	3,599.96	17,656.72	21,256.68	42.5%
100067	Ramapo Manor Nursing Home	c/o Rosaleen T. McCrory	Martin, Clearwater & Bell	90 Merrick Ave., Ste. 401	East Meadow	NY	11554	86,810.50	6,250.29	30,655.77	36,906.06	42.5%
100066	Glengariff Holding Corp.	c/o Rosaleen T. McCrory	Martin, Clearwater & Bell	90 Merrick Ave., Ste. 401	East Meadow	NY	11554	15,872.94	1,142.84	5,605.28	6,748.12	42.5%
100062	Kingsbridge Heights Receiver, LLC	c/o Scott Frycek, Esq.	Lewis Johs Avallone Aviles, LLP	61 Broadway #2000	New York	NY	10006	187,754.00	13,518.29	66,302.39	79,820.68	42.5%
100060	Kingsbridge Heights Receiver, LLC	c/o Scott Frycek, Esq.	Lewis Johs Avallone Aviles, LLP	61 Broadway #2000	New York	NY	10006	27,319.00	1,966.95	9,647.28	11,614.23	42.5%
100058	Glengariff Healthcare Center	c/o Grace C. McCallen	Bartlett, McDonough & Monaghan, LLP	320 Carleton Ave, Ste 7500	Central Islip	NY	11722	15,781.50	1,136.26	5,572.99	6,709.25	42.5%
100057	Glengariff Healthcare Center	c/o Rosaleen T. McCrory	Martin, Clearwater & Bell	90 Merrick Ave., Ste. 401	East Meadow	NY	11554	125,985.32	9,070.85	44,489.75	53,560.60	42.5%

Exhibit A

CareConcepts Insurance, Inc., a Risk Retention Group, in Liquidation
Liquidator's Class 2 Claim Recommendations

POC No.	Claimant Name	Contact	Address 1	Address 2	City	State	Zip	Court Allowed Amount	First Interim Distr. Check Amount	Final Distribution	Total Distribution	Total Percentage Distributed
100056	Kingsbridge Heights Receiver, LLC	c/o Scott Frycek, Esq.	Lewis Johs Avallone Aviles, LLP	61 Broadway #2000	New York	NY	10006	58,261.33	4,194.77	20,574.08	24,768.85	42.5%
100053	Kingsbridge Heights Receiver, LLC	c/o Scott Frycek, Esq.	Lewis Johs Avallone Aviles, LLP	61 Broadway #2000	New York	NY	10006	23,304.57	1,677.91	8,229.64	9,907.55	42.5%
100040	Glengariff Healthcare Center	c/o Rosaleen T. McCrory	Martin, Clearwater & Bell	90 Merrick Ave., Ste. 401	East Meadow	NY	11554	50,420.70	3,630.25	17,805.28	21,435.53	42.5%
100045	Glengariff Healthcare Center	c/o Grace C. McCallen	Bartlett, McDonough & Monaghan, LLP	320 Carleton Ave, Ste 7500	Central Islip	NY	11722	350,563.60	25,240.31	123,796.06	149,036.37	42.5%
100043	Glengariff Healthcare Center	c/o Rosaleen T. McCrory	Martin, Clearwater & Bell	90 Merrick Ave., Ste. 401	East Meadow	NY	11554	45,464.70	3,273.42	16,055.15	19,328.57	42.5%
100044	Glengariff Healthcare Center	c/o Grace C. McCallen	Bartlett, McDonough & Monaghan, LLP	320 Carleton Ave, Ste 7500	Central Islip	NY	11722	31,147.00	2,242.56	10,999.08	13,241.64	42.5%
Total								7,219,302.68	519,784.50	2,549,384.00	3,069,168.50	42.5%

CareConcepts Insurance, Inc., a Risk Retention Group, in Liquidation
Proforma Closing Accounting

	Estimated Balance Sheet 8-31-23	Class 1 Distribution	Adjusted Balance Sheet 8-31-23	Class 2 Distribution	Balance Sheet 11-30-23
Assets					
Cash & Equivalents	2,641,610	92,226	2,549,384	2,549,384	-
Total assets	2,641,610	92,226	2,549,384	2,549,384	-
Liabilities					
Class 1:					
Accrued administrative expenses	7,890	7,890	-	-	-
Projected administrative expenses	84,336	84,336	-	-	-
Total Class 1	92,226	92,226	-	-	-
Class 2:					
Unpaid Claims	6,699,518		6,699,518	2,549,384	4,150,134
Unfiled and Subordinate Claims:					
Unpaid Claims	1,627,370		1,627,370		1,627,370
Accrued Expenses, Other	372,365		372,365		372,365
Total liabilities	8,791,479	92,226	8,699,253	2,549,384	6,149,869
Total surplus (deficit)	(6,149,869)		(6,149,869)		(6,149,869)
Total liabilities and surplus (deficit)	2,641,610		2,549,384		-

Exhibit B

CareConcepts Insurance, Inc., a Risk Retention Group, in Liquidation
Final Fees and Expenses Incurred

Description	Actual Accruals at 8/31/23	Estimated				Total	Grand Total
		23-Sep	23-Oct	23-Nov			
F&C Billing	968	9,666	10,375	37,875 (a)		57,916	58,884
F&C Overhead (Rent, salaries, other costs)	722	1,149	1,149	4,022 (b)		6,320	7,042
Crowe (Tax)	6,200	-	-	-		-	6,200
Storage	-	-	-	12,000 (b)		12,000	12,000
Website hosting	-	-	-	8,000 (b)		8,000	8,000
Banking fees	-	-	-	100		100	100
Total	7,890	10,815	11,524	61,997		84,336	92,226

(a) represents estimated fees for November plus estimate for all fees post closing

(b) represents estimated costs for November plus estimate for all costs post closing

Exhibit C

CHRIS MCCONNELL

Legal Counsel

Commissioner of Securities & Insurance,

Office of the Montana State Auditor

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Helena, MT 59601

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E-Service: CSI.LegalService@mt.gov*Counsel for the Liquidator***MONTANA FIRST JUDICIAL DISTRICT COURT
LEWIS AND CLARK COUNTY**IN THE MATTER OF THE
LIQUIDATION OF CARECONCEPTS
INSURANCE, INC., A RISK
RETENTION GROUP,

Respondent.

Case No. ADV-2016-640

**AFFIDAVIT OF MICHAEL J.
FITZGIBBONS IN SUPPORT OF
LIQUIDATOR'S APPLICATION TO
APPROVE THE
RECOMMENDATION FOR
PAYMENT OF FINAL
ADMINISTRATIVE EXPENSES,
PAYMENT TO CLASS 2
POLICYHODLER CLAIMANTS,
CLOSURE OF THE ESTATE AND
DISCHARGE OF THE LIQUIDATOR****EXHIBIT D**

Michael J. FitzGibbons, being first duly sworn, deposes and says as follows:

1. I am the Special Deputy Liquidator of CareConcepts Insurance, Inc. a Risk Retention Group ("CareConcepts"). I was appointed to my position by then Liquidator, Monica J. Lindeen, Commissioner of Securities and Insurance, Montana State Auditor, and

am continuing as Special Deputy Liquidator under the current Liquidator, Troy Downing, Commissioner of Securities and Insurance, Montana State Auditor.

2. I am over 21 years of age and suffer no legal disability.

3. I am submitting this Affidavit in support of the Liquidator's Application for this Court to Approve a Recommendation for Payment of Final Administrative Expenses, Payment to Class 2 Policyholder Claimants, Closure of the Estate and Discharge of the Liquidator.

4. By virtue of my appointment as Special Deputy Liquidator, I have been actively and personally involved in the liquidation of CareConcepts at all times since it was placed into liquidation, including the matters addressed in this Affidavit. My responsibilities as the Special Deputy Liquidator include supervision and oversight of the liquidation process. I am familiar with the claims process and with the claims that have been filed. Therefore, I have personal knowledge of the matters addressed in this Affidavit.

5. I have determined that after payment of the final Class 1 administrative costs, CareConcepts will have remaining assets available for distribution to Class 2 claimants.

6. Attached as **Exhibit B** is a copy of the proforma closing Balance Sheet for the period ending November 30, 2023. Also,

a. A Final Closing Accounting will be filed with the Court as soon as practicable following the final distributions to Class 1 and Class 2 claimants and completion of the necessary post-termination matters.

b. Pursuant to Mont. Code Ann. § 33-2-1374, any unclaimed funds will be deposited with the Treasurer for the State of Montana.

c. Federal Tax Return for the year 2023 will be prepared by Crowe Horwath. I do not expect any tax liability.

7. I received one-hundred and nine (109) timely-filed Proof of Claims ("POCs") by the bar date, March 31, 2017. I also received one (1) late-filed claim. Eight-seven (87) of the one-hundred ten (110) POCs are Class 2. The remaining twenty-three (23) POCs are subordinate to Class 2.

8. As the Special Deputy Liquidator, I have considered each of the forty-four (44) POCs subject to this Application in attached **Exhibit A**, in accordance with the requirements of the Montana Insurers Supervision, Rehabilitation, and Liquidation Act, Mont. Code Ann. § 33-2-1301 et seq. (the “Act”).

9. The claims process has included the following, each and every one of which has been followed:

a. Notice of CareConcepts’s liquidation was given in accordance with Mont. Code Ann. § 33-2-1346(1).

b. In accordance with Mont. Code Ann. § 33-2-1346(2), the notice specified that the last date to file a timely proof of claim with the Liquidator was March 31, 2017. Timely proofs of claim must be postmarked no later than 5:00 p.m. Mountain Daylight Time, on such date.

c. The Liquidator’s Proof of Claim (“POC”) forms comply with Mont. Code Ann. § 33-2-1365 and provided notice thereof in accordance with Mont. Code Ann. § 33-2-1346(2).

d. Between the entry of the Liquidation Order on August 10, 2016, and March 31, 2017, I caused to be issued one-hundred and nine (109) Notices of Liquidation and POC forms, with instructions to policyholders, third-party claimants, and/or other potential claimants and creditors of CareConcepts.

e. On November 5, 2016, notice of the liquidation was published in the Missoulian newspaper, a newspaper of countywide circulation in the County of Missoula, Montana, informing interested parties of the liquidation proceedings and including contact information and instructions for the timely filing of a claim.

f. On November 4, 2016, notice of the liquidation was published in the New York Daily News newspaper, with a circulation in Manhattan, Bronx, Westchester, Rockland, Brooklyn, Queens, Staten Island, Nassau and Suffolk, and the lower Hudson Valley, New York, Fairfield and New Haven, Connecticut, and the 14 counties in Northern New Jersey, informing interested parties of the

liquidation proceedings and including contact information and instructions for the timely filing of a claim.

g. Attached as **Exhibit A** is a schedule listing the proposed distribution to each of the Class 2 claimants. The distribution to the remaining Class 2 claimants was denied pursuant to previous court orders.

10. Claimants subordinate to Class 2 claimants will not receive a distribution.

a. Actual final distributions will be fully disclosed in the Final Closing Accounting to be filed with the Court as soon as practical following necessary closing tasks.

11. To the best of my knowledge and belief, the claims subject to this Application are not subject to modification. If any additional factors hereafter come to my attention which may require any modification, I will immediately notify the Liquidator, and he and/or I will promptly bring those matters to the attention of this Court in an application to modify such claims.

FURTHER AFFIANT SAYETH NOT.



Michael J. FitzGibbons
Special Deputy Liquidator

SWORN to before me by Michael J. FitzGibbons this 7th day of November 2023



SARAH E. ALEXANDER
Notary Public - Arizona
Maricopa Co. / #633463
Expires 09/15/2026



Notary Public for the State of Arizona
My commission expires 09-15-2026

CareConcepts Insurance, Inc., a Risk Retention Group, in Liquidation
Liquidator's Class 2 Claim Recommendations

POC No.	Claimant Name	Contact	Address 1	Address 2	City	State	Zip	Court Allowed Amount	First Interim Distr. Check Amount	Final Distribution	Total Distribution	Total Percentage Distributed
100024	Flora Mansouri as Administrator of Abraham Mansouri	c/o Milene Mansouri, Esq.	125-10 Queens Blvd. Suite 311		Kew Gardens	NY	11415	900,000.00	64,799.31	317,820.93	382,620.24	42.5%
100061	Estate of Jose Dubon	c/o Jacoby & Meyers	1279 Route 300, PO Box 1111		Newburgh	NY	12551	550,000.00	39,599.58	194,223.91	233,823.49	42.5%
100037	Laurell Lynn Kopec Ortiz/Estate of Dolores Walker	c/o Elliot Sinel	Sinel & Oleson, PLLC	330 7th Ave, 10th Floor	New York	NY	10001	475,000.00	34,199.64	167,738.83	201,938.47	42.5%
100048	The Estate of Marjorie Givens	c/o Parker Waichman LLP	Parker Waichman LLP	6 Harbor Park Drive	Port Washington	NY	11050	800,000.00	57,599.39	282,507.51	340,106.90	42.5%
100108	FMNH, LLC	c/o Michael Moriarty, Esq.	Windels Marx Lane & Mittendorf LLP	156 W. 56th St.	New York	NY	10019	150,000.00	10,799.89	52,970.16	63,770.05	42.5%
100002	Glengariff Healthcare Center	c/o Scott Frycek, Esq.	Martin, Clearwater & Bell	90 Merrick Ave., Ste. 401	East Meadow	NY	11554	15,000.00	1,079.99	5,297.02	6,377.01	42.5%
100107	FMNH, LLC	c/o Michael Moriarty, Esq.	Windels Marx Lane & Mittendorf LLP	156 W. 56th St.	New York	NY	10019	230,577.60	16,601.41	81,424.88	98,026.29	42.5%
100106	FMNH, LLC	c/o Michael Moriarty, Esq.	Windels Marx Lane & Mittendorf LLP	156 W. 56th St.	New York	NY	10019	30,000.00	2,159.98	10,594.03	12,754.01	42.5%
100105	FMNH, LLC	c/o Michael Moriarty, Esq.	Windels Marx Lane & Mittendorf LLP	156 W. 56th St.	New York	NY	10019	150,000.00	10,799.89	52,970.16	63,770.05	42.5%
100104	FMNH, LLC	c/o Michael Moriarty, Esq.	Windels Marx Lane & Mittendorf LLP	156 W. 56th St.	New York	NY	10019	50,000.00	3,599.96	17,656.72	21,256.68	42.5%
100102	Flushing Manor Geriatric Center, Inc.	c/o Michael Moriarty, Esq.	Windels Marx Lane & Mittendorf LLP	156 W. 56th St.	New York	NY	10019	75,112.00	5,408.01	26,524.63	31,932.64	42.5%
100101	Flushing Manor Geriatric Center, Inc.	c/o Michael Moriarty, Esq.	Windels Marx Lane & Mittendorf LLP	156 W. 56th St.	New York	NY	10019	15,962.95	1,149.32	5,637.07	6,786.39	42.5%
100100	Flushing Manor Geriatric Center, Inc.	c/o Michael Moriarty, Esq.	Windels Marx Lane & Mittendorf LLP	156 W. 56th St.	New York	NY	10019	134,888.40	9,711.86	47,633.73	57,345.59	42.5%
100099	Flusing Manor Geriatric Center, Inc.	c/o Michael Moriarty, Esq.	Windels Marx Lane & Mittendorf LLP	156 W. 56th St.	New York	NY	10019	75,000.00	5,399.94	26,485.08	31,885.02	42.5%
100098	Flushing Manor Geriatric Center, Inc.	c/o Michael Moriarty, Esq.	Windels Marx Lane & Mittendorf LLP	156 W. 56th St.	New York	NY	10019	176,372.60	12,698.69	62,283.23	74,981.92	42.5%
100097	Flushing Manor Geriatric Center, Inc.	c/o Michael Moriarty, Esq.	Windels Marx Lane & Mittendorf LLP	156 W. 56th St.	New York	NY	10019	304,431.35	21,918.83	107,505.18	129,424.01	42.5%
100096	Flushing Manor Geriatric Center, Inc.	c/o Michael Moriarty, Esq.	Windels Marx Lane & Mittendorf LLP	156 W. 56th St.	New York	NY	10019	105,000.00	7,559.92	37,079.11	44,639.03	42.5%
100095	Flushing Manor Geriatric Center, Inc.	Attn: Michael Moriarty, Esq.	Windels Marx Lane & Mittendorf LLP	156 W. 56th St.	New York	NY	10019	54,118.18	3,896.47	19,110.99	23,007.46	42.5%
100091	Glengariff Healthcare Center	c/o Rosaleen T. McCrory	Martin, Clearwater & Bell	90 Merrick Ave., Ste. 401	East Meadow	NY	11554	200,000.00	14,399.85	70,626.88	85,026.73	42.5%

Exhibit A

CareConcepts Insurance, Inc., a Risk Retention Group, in Liquidation
Liquidator's Class 2 Claim Recommendations

POC No.	Claimant Name	Contact	Address 1	Address 2	City	State	Zip	Court Allowed Amount	First Interim Distr. Check Amount	Final Distribution	Total Distribution	Total Percentage Distributed
100090	Glengariff Healthcare Center	c/o Rosaleen T. McCrory	Martin, Clearwater & Bell	90 Merrick Ave., Ste. 401	East Meadow	NY	11554	70,041.33	5,042.92	24,734.00	29,776.92	42.5%
100088	Ramapo Manor Nursing Home	c/o Rosaleen T. McCrory	Martin, Clearwater & Bell	90 Merrick Ave., Ste. 401	East Meadow	NY	11554	275,000.00	19,799.79	97,111.96	116,911.75	42.5%
100087	Ramapo Manor Nursing Home	c/o Rosaleen T. McCrory	Martin, Clearwater & Bell	90 Merrick Ave., Ste. 401	East Meadow	NY	11554	87,030.70	6,266.21	30,733.53	36,999.74	42.5%
100086	Ramapo Manor Nursing Home	c/o Rosaleen T. McCrory	Martin, Clearwater & Bell	90 Merrick Ave., Ste. 401	East Meadow	NY	11554	117,221.59	8,439.87	41,394.97	49,834.84	42.5%
100085	Glenhaven Residential Healthcare	c/o Rosaleen T. McCrory	Martin, Clearwater & Bell	90 Merrick Ave., Ste. 401	East Meadow	NY	11554	210,000.00	15,119.84	74,158.22	89,278.06	42.5%
100084	Glenhaven Residential Healthcare	c/o Rosaleen T. McCrory	Martin, Clearwater & Bell	90 Merrick Ave., Ste. 401	East Meadow	NY	11554	75,190.00	5,413.62	26,552.17	31,965.79	42.5%
100083	Glenhaven Residential Healthcare dba WatersEdge	c/o Rosaleen T. McCrory	Martin, Clearwater & Bell	90 Merrick Ave., Ste. 401	East Meadow	NY	11554	200,000.00	14,399.85	70,626.88	85,026.73	42.5%
100082	Ramapo Manor Nursing Home	c/o Rosaleen T. McCrory	Martin, Clearwater & Bell	90 Merrick Ave., Ste. 401	East Meadow	NY	11554	180,005.00	12,960.22	63,565.95	76,526.17	42.5%
100080	Glengariff Healthcare Center	c/o Grace C. McCallen	Bartlett, McDonough & Monaghan, LLP	320 Carleton Ave, Ste 7500	Central Islip	NY	11722	300,000.00	21,599.77	105,940.32	127,540.09	42.5%
100079	Glengariff Healthcare Center	c/o Rosaleen T. McCrory	Martin, Clearwater & Bell	90 Merrick Ave., Ste. 401	East Meadow	NY	11554	76,229.07	5,488.43	26,919.11	32,407.54	42.5%
100070	Glengariff Healthcare Center	c/o Grace C. McCallen	Bartlett, McDonough & Monaghan, LLP	320 Carleton Ave, Ste 7500	Central Islip	NY	11722	27,012.25	1,944.86	9,538.95	11,483.81	42.5%
100069	Glen Haven Residential Healthcare	c/o Grace C. McCallen	Bartlett, McDonough & Monaghan, LLP	320 Carleton Ave, Ste 7500	Central Islip	NY	11722	41,424.50	2,982.53	14,628.42	17,610.95	42.5%
100068	Glen Haven Residential Healthcare dba Water's Edge	c/o Rosaleen T. McCrory	Martin, Clearwater & Bell	90 Merrick Ave., Ste. 401	East Meadow	NY	11554	50,000.00	3,599.96	17,656.72	21,256.68	42.5%
100067	Ramapo Manor Nursing Home	c/o Rosaleen T. McCrory	Martin, Clearwater & Bell	90 Merrick Ave., Ste. 401	East Meadow	NY	11554	86,810.50	6,250.29	30,655.77	36,906.06	42.5%
100066	Glengariff Holding Corp.	c/o Rosaleen T. McCrory	Martin, Clearwater & Bell	90 Merrick Ave., Ste. 401	East Meadow	NY	11554	15,872.94	1,142.84	5,605.28	6,748.12	42.5%
100062	Kingsbridge Heights Receiver, LLC	c/o Scott Frycek, Esq.	Lewis Johs Avallone Aviles, LLP	61 Broadway #2000	New York	NY	10006	187,754.00	13,518.29	66,302.39	79,820.68	42.5%
100060	Kingsbridge Heights Receiver, LLC	c/o Scott Frycek, Esq.	Lewis Johs Avallone Aviles, LLP	61 Broadway #2000	New York	NY	10006	27,319.00	1,966.95	9,647.28	11,614.23	42.5%
100058	Glengariff Healthcare Center	c/o Grace C. McCallen	Bartlett, McDonough & Monaghan, LLP	320 Carleton Ave, Ste 7500	Central Islip	NY	11722	15,781.50	1,136.26	5,572.99	6,709.25	42.5%
100057	Glengariff Healthcare Center	c/o Rosaleen T. McCrory	Martin, Clearwater & Bell	90 Merrick Ave., Ste. 401	East Meadow	NY	11554	125,985.32	9,070.85	44,489.75	53,560.60	42.5%

Exhibit A

CareConcepts Insurance, Inc., a Risk Retention Group, in Liquidation
Liquidator's Class 2 Claim Recommendations

POC No.	Claimant Name	Contact	Address 1	Address 2	City	State	Zip	Court Allowed Amount	First Interim Distr. Check Amount	Final Distribution	Total Distribution	Total Percentage Distributed
100056	Kingsbridge Heights Receiver, LLC	c/o Scott Frycek, Esq.	Lewis Johs Avallone Aviles, LLP	61 Broadway #2000	New York	NY	10006	58,261.33	4,194.77	20,574.08	24,768.85	42.5%
100053	Kingsbridge Heights Receiver, LLC	c/o Scott Frycek, Esq.	Lewis Johs Avallone Aviles, LLP	61 Broadway #2000	New York	NY	10006	23,304.57	1,677.91	8,229.64	9,907.55	42.5%
100040	Glengariff Healthcare Center	c/o Rosaleen T. McCrory	Martin, Clearwater & Bell	90 Merrick Ave., Ste. 401	East Meadow	NY	11554	50,420.70	3,630.25	17,805.28	21,435.53	42.5%
100045	Glengariff Healthcare Center	c/o Grace C. McCallen	Bartlett, McDonough & Monaghan, LLP	320 Carleton Ave, Ste 7500	Central Islip	NY	11722	350,563.60	25,240.31	123,796.06	149,036.37	42.5%
100043	Glengariff Healthcare Center	c/o Rosaleen T. McCrory	Martin, Clearwater & Bell	90 Merrick Ave., Ste. 401	East Meadow	NY	11554	45,464.70	3,273.42	16,055.15	19,328.57	42.5%
100044	Glengariff Healthcare Center	c/o Grace C. McCallen	Bartlett, McDonough & Monaghan, LLP	320 Carleton Ave, Ste 7500	Central Islip	NY	11722	31,147.00	2,242.56	10,999.08	13,241.64	42.5%
Total								7,219,302.68	519,784.50	2,549,384.00	3,069,168.50	42.5%

CareConcepts Insurance, Inc., a Risk Retention Group, in Liquidation

Proforma Closing Accounting

	Estimated Balance Sheet 8-31-23	Class 1 Distribution	Adjusted Balance Sheet 8-31-23	Class 2 Distribution	Balance Sheet 11-30-23
Assets					
Cash & Equivalents	2,641,610	92,226	2,549,384	2,549,384	-
Total assets	2,641,610	92,226	2,549,384	2,549,384	-
Liabilities					
Class 1:					
Accrued administrative expenses	7,890	7,890	-	-	-
Projected administrative expenses	84,336	84,336	-	-	-
Total Class 1	92,226	92,226	-	-	-
Class 2:					
Unpaid Claims	6,699,518		6,699,518	2,549,384	4,150,134
Unfiled and Subordinate Claims:					
Unpaid Claims	1,627,370		1,627,370		1,627,370
Accrued Expenses, Other	372,365		372,365		372,365
Total liabilities	8,791,479	92,226	8,699,253	2,549,384	6,149,869
Total surplus (deficit)	(6,149,869)		(6,149,869)		(6,149,869)
Total liabilities and surplus (deficit)	2,641,610		2,549,384		-

Exhibit B

DISTRICT COURT JUDGE
228 Broadway St.
Helena, MT 59601

**MONTANA FIRST JUDICIAL DISTRICT COURT
LEWIS AND CLARK COUNTY**

IN THE MATTER OF THE
LIQUIDATION OF CARECONCEPTS
INSURANCE, INC, A RISK
RETENTION GROUP,

Respondent.

Case No. ADV-2016-640

**ORDER FOR PAYMENT OF
ADMINISTRATIVE EXPENSES,
PAYMENT TO CLASS 2
POLICYHOLDER CLAIMANTS,
CLOSURE OF THE ESTATE AND
DISCHARGE OF THE LIQUIDATOR**

Before the Court is the Liquidator's Application to Approve the Recommendation for Payment of Final Administrative Expenses, Payment to Class 2 Policyholder Claimants, Closure of the Estate and Discharge of the Liquidator (Application). The Application is filed pursuant to Mont. Code Ann. § 33-2-1375, which directs the Liquidator to apply to the Court for termination of the liquidation proceedings and for discharge when the assets justifying the expense of collection and distribution have been collected and distributed. The Liquidator indicates that all assets justifying collection have been collected, all claims have been received and adjudicated, and that the liquidation proceeding is ready to be closed. The Application asks this Court to make various other rulings in order to finalize and close the liquidation. Based on the representations of the Liquidator, and good cause appearing therein, this Court makes the following determinations:

I. PRO FORMA CLOSING ACCOUNTING

The Liquidator has prepared a Pro Forma Closing accounting, which is attached to his Application as **Exhibit B** (Pro Forma). The Pro Forma sets forth the estimated accounting for the period ending November 30, 2023, and the Liquidator asks that this be set as the effective date of the termination of CareConcepts Insurance Company Inc. a Risk Retention Group (CareConcepts) liquidation proceedings. The Pro Forma indicates that the funds remaining are sufficient to pay claims and effectuate the necessary residual closing proceedings, such as filing of tax returns, transferring documents, and storing records. Based on this Court's review of the Pro Forma, and it appearing that the financial affairs are in Order:

IT IS ORDERED that the effective date of the termination of CareConcepts's liquidation proceedings is hereby set as November 30, 2023.

II. FINAL FEES AND EXPENSES

In addition to the Pro Forma, the Liquidator has also attached to his Application **Exhibits A and C**, which set forth approved Class 2 claims and proposed distribution to each and the total Class 1 administrative expenses remaining to be paid respectively. Class 2 claimants will only receive a partial distribution for their approved claims. Therefore, there will be no payments made to any claimants subordinate to Class 2.

IT IS HEREBY ORDERED that the estimated final fees and expenses set forth in **Exhibit C** are approved as reasonable and necessary, and shall be paid out of the remaining CareConcepts's assets.

IT IS FURTHER ORDERED that the proposed Class 2 distribution amounts set forth in **Exhibit A** shall be paid promptly after service of this Order.

IT IS FURTHER ORDERED that the Liquidator, following actual payments to Class 1 and Class 2 claimants, file with this Court a final actual accounting which will evidence any variance in amounts set forth at **Exhibit B**, the Pro Forma Closing accounting.

III. DISCHARGE OF LIQUIDATOR

The Liquidator has applied for discharge and release of the Liquidator, Special Deputy Liquidator, Special Referee and the employees, contractors, agents, assistants, clerks, attorneys, accountants, and representatives that provided services during the Liquidation. The Liquidator represents in his Application that he will retain the fiduciary and statutory obligation to complete all post-effective date tasks necessary or advisable to properly close the liquidation of CareConcepts. As soon as practical, the Liquidator will file with the Court a final closing accounting, after which time the Court will enter a final discharge order closing the Liquidation.

In addition to a final discharge order discharging the individuals and entities described above, the Liquidator has also applied for the injunction, set forth in the Order Commencing and Appointing Liquidator (“Liquidation Order”), to continue after issuance of the final discharge order, and for this Court to retain jurisdiction over any subsequent disputes that may arise. This Court has determined that this approach is reasonable, therefore:

IT IS HEREBY ORDERED that the persons set forth above are discharged from their duties and obligations in this Liquidation, effective on the date the final closing accounting is filed and approved. The Liquidator shall file his final closing accounting as soon as practicable.

IT IS FURTHER ORDERED that the injunction in the Liquidation Order is incorporated into this Order with respect to the persons set forth above, and this Court shall retain jurisdiction over any disputes arising after the final closing order, subject to a properly filed petition to reopen the Liquidation filed pursuant to Mont. Code Ann. § 33-2-1376.

IT IS FURTHER ORDERED that the injunction in the Liquidation Order is incorporated into this Order with respect to the Special Referee, and this Court shall retain jurisdiction over any disputes arising after the final closing order, subject to a properly filed petition to reopen the liquidation filed pursuant to Mont. Code Ann. § 33-2-1376.

IV. AUTHORIZATION OF POST-CLOSING TASKS

The Liquidator sets forth various post-closing tasks necessary to be completed to affect the final closing of this Liquidation. Included among the proposed tasks is the filing of tax returns, the payment of claims, and the escheat of any remaining assets to the state treasurer pursuant to Mont. Code Ann. § 33-2-1374. The post-closing tasks set forth in the Application are reasonable and necessary to complete the liquidation. Therefore:

IT IS HEREBY ORDERED that the post-closing tasks set forth in the Application are hereby authorized, and the Liquidator shall proceed accordingly.

ELECTRONICALLY SIGNED AND DATED BELOW