1 2 3 4 5 6 7 8	MOT MARK E. FERRARIO, Bar No. 1625 KARA B. HENDRICKS, Bar No. 7743 GREENBERG TRAURIG, LLP 10845 Griffith Peak Drive, Suite 600 Las Vegas, NV 89135 Telephone: (702) 792-3773 Facsimile: (702) 792-9002 Email: <u>ferrariom@gtlaw.com</u> <u>hendricksk@gtlaw.com</u> <i>Attorneys for the Plaintiff</i>	Electronically Filed 12/2/2022 12:38 PM Steven D. Grierson CLERK OF THE COURT CLERK OF THE COURT OURT OF THE STATE OF NEVADA				
9	CLARK COUNTY					
10	STATE OF NEVADA, EX REL. COMMISSIONER	Case No. A-19-787325-B				
11 12	OF INSURANCE, IN HER OFFICIAL CAPACITY	Dept. No. 27				
12	AS STATUTORY RECEIVER FOR DELINQUENT DOMESTIC INSURER,					
13	Plaintiff,	(Hearing Requested)				
15 16	VS.	MOTION TO ESTABLISH CLAIMS APPEAL PROCESS AND PROCEDURE AND FOR THE APPOINTMENT OF A				
10	SPIRIT COMMERCIAL AUTO RISK RETENTION GROUP, INC., a Nevada Domiciled Association Captive Insurance Company,	SPECIAL MASTER TO ASSIST WITH THE SAME				
18	Defendant.					
19						
20						
21	COMES NOW, Commissioner of Insurance and I					
22	& BENNETT, L.L.P., Special Deputy Receiver, and file					
23	Process and Procedure and for the Appointment of a Spec	cial Master to Assist with the Same ("Motion").				
24						
25						
26						
27						
28	///					
	- 1 - ACTIVE 683509010v3					
	Case Number: A-19-787325-	В				

Greenberg Traurig, LLP 10845 Griffith Peak Drive, Suite 600 Las Vegas, Nevada 89135 This Motion is made and based on the memorandum of points of authorities filed herewith and any oral argument at a hearing on this matter.

Dated this 2nd day of December, 2022.

/s/ Kara B. Hendricks

MARK E. FERRARIO, Bar No. 1625 KARA B. HENDRICKS, Bar No. 7743 GREENBERG TRAURIG, LLP 10845 Griffith Peak Drive, Suite 600 Las Vegas, NV 89135

Attorneys for Plaintiff

MEMORANDUM OF POINTS OF AUTHORITIES

I.

INTRODUCTION & FACTUAL BACKGROUND

By and through the subject Motion, the Receiver is seeking to further establish and define a procedure for the evaluation of claim appeals which the Receiver proposes occur on an ongoing basis given the ongoing review and evaluation of claims by the Special Deputy Receiver ("SDR").

As this Court is aware, Spirit Commercial Auto Risk Retention Group, Inc. ("Spirit" or the "Company") is an insolvent Risk Retention Group that was put in Permanent Receivership by an orderentered by this Court on February 27, 2019 ("Receivership Order"). Thereafter, on November 6, 2019, the Court entered its Final Order Placing Spirit into Liquidation (the "Liquidation Order") and its Final Order Setting Claims Filing Deadline for Spirit and Related Relief ("the Claims Order"). The Claims Order established a Claims Filing Deadline, and procedures for filing claims against Spirit. On September 30, 2020, the Court entered an order extending the claims filing deadline to May 31, 2021.

There were 1,405 timely Proof of Claims ("POC") submissions received by the SDR. As set forth in recent status reports, the SDR has utilized TRISTAR Risk Management ("TRISTAR") to assist the Receiver in evaluating the POCs that were received. As of the last status report filed herein, approximately eight hundred thirty-one (831) Notices of Claim Determination ("NCD") have been completed and mailed to the claimants.

1

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

11

12

13

14

15

16

17

18

Pursuant to the procedure approved in the Claims Order, when an NCD is sent to a claimant, the 1 claimant is also advised they have a right to appeal the claims determination. As of October 31, 2022, 2 approximately forty-three (43) appeals of the Receiver's claim determinations have been received. Not 3 included in that total are the four (4) appeals which the Receiver has resolved through further 4 communication with the claimants (e.g., claimant was able to provide proof of timely submission of 5 missing claim documentation, SDR was then able to issue a revised Notice of Claim Determination 6 which satisfied the claimant). Where circumstances merit it, the SDR will continue to resolve such 7 matters without the need for an appeal hearing, if possible. Although the review and evaluation of claims 8 and appeals is ongoing, at this juncture the Receiver believes it is appropriate to initiate a formal process 9 for review and determination of the timely appeals that have been received.¹ 10

II.

LEGAL ARGUMENT & APPEAL PROPOSAL

This Court has original jurisdiction of the subject matter of this action pursuant to NRS 696B which governs delinquent insurers, conservation, rehabilitation, and liquidation. At this time, it is necessary to further define the appeals process and procedure. The Receiver requests that a process be established that divides Class B appeals² into two categories: 1) legal issues that can be resolved by the Court; and 2) factual issues that will first be heard by a Special Master appointed by this Court for the purpose of hearing such matters.

Pursuant to NRS 696B.330(8), if an objection is filed to a claims determination, "the receiver
shall submit to the court a report on the determination of the receiver on each claim to which an objection

22

23

28 || the estate.

²¹

¹ A status check hearing was held on September 7, 2022, during which counsel for the Receiver provided a status update to the receivership court regarding the processing of receivership claims and appeals. The Court set a follow-up status check hearing for December 7, 2022, at 10:30 a.m., and requested that a proposed procedure for appeal hearings be submitted before the same.

²⁴ NRS 696B.420 sets forth the order for distribution of claims form the receivership estate. After the payment of administrative expenses, Class B claims have priority and include "all claims under policies, any claims against an insured for liability for bodily injury or for injury to or destruction of tangible property which are covered claims under policies, including any such claims of the Federal Government or any state or local government". NRS 696B.420(1)(b). Because such claims are prioritized by statute, the Receiver proposes appeals for such claims occur prior to any other class of claims. This will allow the Receiver to complete the processing of the Class B claims and determine the total liability for these claims and thus the pro rata percentage which can be paid to claimants based on the available assets in

3

4

5

6

7

8

9

17

18

19

20

has been filed," and "the court shall fix a time for a hearing on such claims and shall direct the receiver
to give notice of the hearing." NRS 696B.330 (9) further provides that:

A hearing may be conducted by the court or by a master or referee appointed by the court. If a hearing is conducted by a master or referee, the master or referee shall submit findings of fact and recommendations to the court. The court shall enter an order approving or denying, in whole or in part, a claim filed against an insurer. Any such order is an appealable order.

As stated above, there are a total of forty-three (43) appeals of the Receiver's claim determinations have been received.³ Of these 43, thirteen (13) present legal issues and twenty-three (23) present primarily factual issues relating to the amount the Receiver approved for the claim.⁴ A schedule of the appeals filed, including a brief description of the issue or issues on appeal for each claim is attached hereto as **Exhibit A**.

A. Procedure for Review of Appeals Presenting Legal Issues.

For the 13 appeals filed to date that present legal issues, the Receiver believes they can generally be grouped into four broad categories: (1) objections to the application of a statute of limitations to the claim; (2) objections to the priority class assigned by the SDR pursuant to NRS 696B.420; (3) coverage disputes (i.e., disputes about policy interpretation); and (4) issues pertaining to the Federal Motor Carrier Safety Administration Form MCS-90. For all such claims the Receiver requests that the Court fix a time, place, and date for a hearing on the referenced claims and direct the Receiver to give notice of such hearing pursuant to NRS 696B.330(8)(a-b). Additionally, it is requested that claimants and/or their counsel be allowed to participate in the appeal process *via* electronic means such as Bluejeans or Zoom as a number do not reside in the state of Nevada.

The Receiver further proposes that the Receiver submit an Opening Brief/Motion to the Court and identified claimants that summarizes the issues on appeal and submits relevant documents; that claimants be provided thirty (30) days to file an Opposition/Response Brief with the Court and counsel for the Receiver; and that thereafter the Receiver may have fourteen days (14) to submit any Reply Brief.

 $\frac{25}{3}$ These include appeal received on or before November 31, 2022.

²⁶
⁴ Seven (7) of the filed appeal forms do not state the issue being appealed, and appear to have been filed
²⁷
⁸ Seven (7) of the filed appeal forms do not state the issue being appealed, and appear to have been filed
⁸ in error or based on a misunderstanding of the appeal process. The SDR will communicate with the
⁸ claimants to resolve these appeals, and will advise whether any additional hearings are needed for this
⁸ group of claims.

With the service of the Opening Brief, the Receiver will also provide the claimants notice of the briefing
 schedule and hearing date.

Because there are only 13 such claims that can be grouped in four categories, and because they address primarily legal issues for which there is a dispute, the Receiver believes it is appropriate for the Court to hear the appeals directly. This will be more efficient and will speed up the process and adjudication of the same, avoid the costs and fees related to the retention of a special master, and avoid delay associated with the review process. A brief summary of such claims and the appealed issues is set forth in **Exhibit A**. However, should the Court desire to appoint a Special Master, a procedure can be established to facilitate the same.⁵ Regardless of the person that hears the appeal, ultimately the Court shall enter an order approving or denying, in whole or in part, a claim filed against an insurer. Any such order is an appealable order." NRS 696B.330(9).

Greenberg Traurig, LLP 10845 Griffith Peak Drive, Suite 600 Las Vegas, Nevada 89135

B. Procedure for Review of Appeals Presenting Factual Issues.

For the 23 appeals that present factual issues, the Receiver believes it is appropriate for a Special Master to hear the same and hear additional factual appeals as they are further identified by the Receiver.⁶ It is anticipated that the issue presented in most of these appeals will relate to the proposed dollar amount of the approved/denied claim (i.e., objections to the SDR's determination of damages and/or liability for the claim based on the specific facts and circumstances of the claim).

Because NRS 696B.330 (9) contemplates a hearing for such appeals, the Receiver proposes the same be held *via* electronic means such as Bluejeans or Zoom as a number of Claimants do not reside in the state of Nevada. Additionally, the Receiver proposes the following process/procedure after a Special Master is appointed.

1. Receiver is to provide Special Master with a List of appeals in which there are factual issues;

 ⁵ As detailed below, the Receiver is proposing that a Special Master be appointed to hear claim appeals of a factual nature. If this Court would prefer that a Special Master also hear claims with primarily legal issues, the Receiver proposes that the same Special Master be designated for both purposes.

 ⁶ The Receiver proposes that on a quarterly basis, the Special Master be provided a list of newly submitted appeals to allow hearings to be set for the same on an ongoing basis. The Receiver will update the Court on this process and the number of appeals submitted to the Special Master in status reports going forward.

2.	Special Master identifies hearing dates for appeals, setting aside up to one hour for each
	claimants' hearing ⁷ ;
3.	Receiver provides each claimant with notice of the hearing date and appeal process after the
	Special Master identifies same;
4.	Receiver submits Opening Brief to Special Master and claimant by date specified which
	includes:
	a. Proof of Claim filed by claimant (and any supporting documents),
	b. The Notice of Claim Determination sent by the SDR,
	c. Appeal filed by claimant (and any new supporting documents),
	d. Any additional materials considered by the SDR which, in the SDR's discretion, may
	aid the Special Master (e.g. claim summary reports).
5.	Claimant submits Opposition/Response to Special Master and counsel for the Receiver within
	30 days of Opening Brief submittal or on date specified by Special Master;
6.	Receiver submits Reply Brief to Special Master and Claimant at least ten (10) days prior to
	scheduled hearing;
7.	Hearing held by Special Master;
8.	Written findings of fact and conclusions of law submitted to this Court by Special Master and
	Relevant Parties 60 days after date of hearing; ⁸
9.	The Special Master is vested with the ability to reasonably alter and/or modify the procedure
	approved by the Court based on his/her judgment and discretion;
10.	The Court shall enter an order approving or denying, in whole or in part the findings of the
	Special Master, which order by the Court shall be an appeal order as contemplated by NRS
	696B.330(9).
⁷ For caus hearing on Master.	e, the Receiver or a claimant can request the Special Master schedule additional time for a an appeal and the decision to provide additional time will be at the discretion of the Special
⁸ The Reco the Court a	eiver's counsel will submit proposed findings of fact and conclusions of law as directed by and/or the Special Master.

C. Appointment of Special Master.

Due to the number of timely claims filed in this matter (1,405 timely), the appointment of a Special Master is warranted to ease the burden on the Court and to facilitate a process by which each claimant who has appealed the SDR's claim determination may be heard. As referenced above, as of October 31, 2022, claims determination letters were sent to 831 claimants and 43 appeals have been filed. The Receiver believes it is appropriate that a Special Master hear the 23 appeals that have been designated to primarily involve factual matters and proposes that the Court appoint a retired judge to act in this capacity and subject to the procedure set forth above. Additionally, after the appointment of a Special Master, the SDR requests the ability to submit additional appeals received from Claimants in which the dispute is factual in nature to the Special Master on a quarterly basis, and that the same appeal process outlined herein be followed to resolve the same.

The Receiver intends to propose the names of at least two individuals that would be willing serve as a Special Master in this matter and will submit the names and proposed rates to the Court at least ten days prior to the requested hearing in this matter.⁹

III.

CONCLUSION

Based on the foregoing, the Receiver respectfully requests this Motion be granted and a further procedure established for the handling of appeals and hearings relating to the same established forthwith.

Dated this 2nd day of December, 2022.

/s/ Kara B. Hendricks MARK E. FERRARIO, Bar No. 1625 KARA B. HENDRICKS, Bar No. 7743 GREENBERG TRAURIG, LLP 10845 Griffith Peak Drive, Suite 600 Las Vegas, NV 89135

Attorneys for Plaintiff

1

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

⁹ Subsequent to the filing of this Motion, counsel for the Receiver intends to provide a copy of the same to potential Special Master candidates and will attempt to negotiate rates for the handling for the appeal process and will provide the Court with proposed candidates and proposed rates prior to the anticipated hearing on this matter.

	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	December 2022, I caused a true and correct copy of the foregoing Motion to Establish Claims Appeal
	4	Process and Procedure and for the Appointment of a Special Master to Assist With the Same to be e-
	5	filed and e-served on the upon the parties all parties registered for e-service. The date and time of the
	6	electronic proof of service is in place of the date and place of deposit in the mail.
	7	
	8	<u>/s/ Andrea Lee Rosehill</u> An employee of Greenberg Traurig, LLP
	9	
	10	
	11	
, LLJ uite 60 35	12	
aurig Drive, S ada 891	13	
g Tr: Peak I as, Nev	14	
Greenberg Traurig, LLP 10845 Griffith Peak Drive, Suite 600 Las Vegas, Nevada 89135	15	
Gree 10845 - L	16	
	17	
	18	
	19	
	20	
	21	
	22	
	23	
	24	
	25 26	
	26 27	
	27	
	20	- 8 - ACTIVE 683509010v3

EXHIBIT A

POC NUMBER	SUBMITTER	CLAIMANT	SPIRIT	TOTAL	TOTAL	NRS	NCD MAIL	APPEAL	APPEAL	LOCUL	
	TYPE	NAME	CLAIM NO.	CLAIMED	APPROVED	696B.420 CLASS	DATE	DUE DATE	RECEIVED	ISSUE TYPE	APPEAL ISSUE(S) DESC.
POC SP-000008	Claimant	[redacted]	SA17006781	\$ 1,000,000.00	\$ -	Class B	12/13/2021	2/14/2022	2/15/2022	Fact	Objects to apportionment of liability
POC SP-000026	Claimant	[redacted]	SA18011487	\$ 225,000.00			8/24/2021	10/25/2021	9/21/2021		Objects to apportionment of liability
					\$-	Class B				Fact	(assumed); Insufficient documentation
POC SP-000052	Claimant	[redacted]	SA19011891	\$ 3,012.52	\$-	Class B	8/31/2021	11/1/2021	9/30/2021	Fact	Contingent claim, stat. exc. not met
POC SP-000078	Claimant	[redacted]	SA19011894	\$ 3,687.00			9/16/2021	11/15/2021	10/5/2021		Contingent claim, stat. exc. not met; No response to SDR request for additional
					\$-	Class B				Fact	info
POC SP-000277	Claimant	[redacted]	SA17009183	\$ 460,106.79	\$ 149,788.55	Class B	10/26/2021	12/27/2021	11/9/2021	Fact	Objects to amount allowed
POC SP-000308	Claimant	[redacted]	SA17007917	\$ 25,000.00	\$ 2,500.00	Class B	11/2/2021	1/3/2022	1/4/2022	Fact	Causation/liability
POC SP-000309	Claimant	[redacted]	SA17007917	\$ 100,000.00	\$ -	Class B	11/30/2021	1/31/2022	2/15/2022	Fact	Causation/liability
POC SP-000330	Claimant	[redacted]	SA18010677	\$ 80,000.00	\$ 14,250.00	Class B	12/2/2021	1/31/2021	2/15/2021	Fact	Objects to amount allowed
POC SP-000334	Claimant	[redacted]	SA18009848	\$ 130,000.00	· · · · ·	Class B	12/16/2021	2/14/2022	2/15/2022	Fact	Objects to amount allowed
POC SP-000466	Claimant	[redacted]	SA18009914	\$ 750,000.00			1/11/2022	3/14/2022	3/15/2022	Fact	Objects to amount allowed
POC SP-000501	Claimant	[redacted]	SA17007178	\$ 1,000,000.00			1/20/2022	3/21/2022	3/17/2022	Fact	Objects to amount allowed
POC SP-000749	Claimant	[redacted]	SA18011315	\$ 210,000.00	\$ 75,000.00	Class B	3/8/2022	5/9/2022	5/3/2022	Fact	Objects to priority class
POC SP-000808	Claimant	[redacted]	SA18011191	\$ 500.00	\$-	N/A	4/12/2022	6/13/2022	6/30/2022	Fact	Objects to denial
POC SP-000810	Claimant	[redacted]	SA17009564	\$ 750,000.00	\$ 9,555.00	Class B	4/12/2022	6/13/2022	6/30/2022	Fact	Objects to amount allowed
POC SP-000819	Claimant	[redacted]	SA18010265	\$ 5,000,000.00	\$ 100,000.00	Class B	4/12/2022	6/13/2022	6/9/2022	Fact	Objects to apportionment of liability (assumed)
POC SP-000845	Claimant	[redacted]	SA15003143	\$ 175,000.00	\$ 38,100.00	Class B	4/19/2022	6/20/2022	6/30/2022	Fact	Objects to amount allowed
POC SP-000847	Claimant	[redacted]	SA15003413	\$ 750,000.00			6/1/2022	8/1/2022	6/30/2022	Fact	Objects to amount allowed
POC SP-000871	Claimant	[redacted]	SA18011398	\$ 45,000.00		Class B	7/19/2022	9/19/2022	9/6/2022	Fact	Objects to amount allowed
POC SP-000908	Claimant	[redacted]	SA18009495	\$ 150,000.00	\$ 22,000.00	Class B	6/20/2022	8/19/2022	8/15/2022	Fact	Objects to amount allowed
POC SP-000910	Claimant	[redacted]	SA18009495	\$ 20,000.00	\$ 5,100.00	Class B	6/20/2022	8/19/2022	8/15/2022	Fact	Objects to amount allowed
POC SP-001000	Claimant	[redacted]	SA17009121	\$ 10,000,000.00	\$ -	N/A	2/8/2022	4/11/2022	4/5/20222	Fact	Causation/liability
POC SP-001225		[redacted]	SA17007953	\$ 112,395.11	\$ -	N/A	7/21/2022	9/19/2022	9/8/2022	F (
	Claimant			• • • • • • • • • • • • • • • • • • •		~	6 /8 0 /8 0 8 8		0.400.400.000	Fact	Objects to denial; Causation/liability
POC SP-001331		[redacted]	SA17008054	\$ 4,020,766.88		Class B	6/28/2022	8/29/2022	8/29/2022	Fact	Objects to amount allowed; Objection to CMS reporting requirements
POC SP-000305	Claimant	[redacted]	SA15004127	\$ 2,660,880.00	\$ -	N/A	11/2/2021	1/3/2022	12/7/2021	Legal	Statute of Limitations
POC SP-000448	Claimant	[redacted]	SA17008445	\$ 250,000.00	\$ -	N/A	1/11/2021	3/14/2022	2/15/2022	Legal	Statute of Limitations
POC SP-000524	carrier	[redacted]	SA16005460	\$ 20,000.00	\$ 20,000.00	Class G	3/16/2022	5/16/2022	5/16/2022	Legal	Objects to priority class
POC SP-000565	Vendor	[redacted]	SA19011874	\$ 90,646.51	\$ 90,646.51	Class G	3/16/2022	5/16/2022	5/12/2022	Legal	Objects to priority class
POC SP-000636	Policyholder	[redacted]	SA16005378	\$ 101,913.91	\$ -	n/a	2/15/2022	4/18/2022	4/21/2022	Legal	Objects to denial
POC SP-000673	Claimant	[redacted]	SA18010008	\$ 1,154,511.13			2/10/2022	4/11/2022	4/7/2022	Legal	Objects to priority class; MCS-90 Issues
POC SP-000764	Claimant	[redacted]	SA18009673	\$ 1,000,000.00	\$ -	n/a	3/24/2022	5/23/2022	5/17/2022	Legal	Coverage Dispute; MCS-90 issues
POC SP-000929	Policyholder	[redacted]	SA18011233	\$ 14,000.00	\$ 14,000.00	Class B	3/8/2022	5/9/2022	5/12/2022	Legal	Objection to CMS reporting requirement

POC NUMBER	SUBMITTER	CLAIMANT	SPIRIT	TOTAL	TOTAL	NRS	NCD MAIL	APPEAL	APPEAL		
	TYPE	NAME	CLAIM NO.	CLAIMED	APPROVED	696B.420	DATE	DUE DATE	RECEIVED	ISSUE	
						CLASS				ТҮРЕ	APPEAL ISSUE(S) DESC.
POC SP-000996	Policyholder	[redacted]	SA17007504	\$ 24,829.1	9 \$ 24,829.19	Class B	6/2/2022	8/1/2022	7/14/2022		
											Objects to amount allowed; Insured
											submitted record of additional defense
											fees incurred since last POC supplement
											(determine whether claimant may
											submit additional fees after claim bar
										Legal	date and NCD sent out)
POC SP-001019	Carrier	[redacted]	SA16005525	\$ 770,000.0) TBD	Class G	7/14/2022	9/12/2022	8/29/2022	Legal	Objects to priority class
POC SP-001064	Vendor	[redacted]	SA16005086	\$ 115,665.6	7 TBD	Class G	2/22/2022	4/25/2022	4/21/2022	Legal	Objects to priority class
POC SP-001087		[redacted]	SA17009025;	\$ 66,096.1	3 TBD	Class G	2/22/2022	4/25/2022	4/25/2022		
	Vendor		SA16007048							Legal	Objects to priority class
POC SP-001280	Claimant	[redacted]	SA18009588	\$ 750,000.0	0 \$ -	N/A	5/10/2022	7/11/2022	7/14/2022	Legal	Coverage Dispute
POC SP-000136	Claimant	[redacted]	SA16005698	Not Provided			9/29/2021	11/29/2021	11/9/2021		
											Appeal form states amount that was
	~1.1				\$ 1,872.48			10/07/0001	10/5/0001	Not Stated	already approved for the claim
POC SP-000187	Claimant	[redacted]	SA19011736	\$ 60,000.0	D \$ -	N/A	10/26/2021	12/27/2021	12/7/2021	N. C. C. I	
DOC 6D 000225	Claimant	[]	SA19011736	\$ 80,000.0) \$ -	N/A	10/26/2021	12/27/2021	12/7/2021	Not Stated	
POC SP-000235	Claimant	[redacted]	SA19011/36	\$ 80,000.0		IN/A	10/26/2021	12/2//2021	12///2021	Not Stated	Objects to apportionment of liability
POC SP-000236	Claimant	[redacted]	SA19011736	\$ 30,000.0) \$ -	N/A	10/26/2021	12/27/2021	12/7/2021	Not Stated	(assumed); Attorney re-submitted POC
100 31-000230	Claimain	[ledacted]	SA19011/30	\$ 50,000.0	-	IN/A	10/20/2021	12/2//2021	12///2021	Not Stated	materials, without further explanation
POC SP-000367	Carrier	[redacted]	SA16012049	\$ 51,233.0)	Class G	2/22/2022	4/25/2022	3/15/2022	1 ior blatter	re-submission of POC, appeal issue not
100.51.00050,	Cullin	[reacted]	51110012019	\$ 01,20010	TBD	01000 0	2,22,2022		0,10,2022	Not Stated	stated
POC SP-000418	Carrier	[redacted]	20816356	\$ 3,119.1)	Class G	2/22/2022	4/25/2022	3/8/2022		re-submission of POC, appeal issue not
					TBD					Not Stated	stated
POC SP-000812	State/Local Gov	[redacted]		\$ 296.3	3 N/A	Class E	5/19/2022	7/18/2022	7/14/2022		
											Appeal form states amount that was
										Not Stated	already approved for the claim