

Exhibit A

September 3, 2020

Dexter R. Hamilton

Direct Phone 215-665-2166

Direct Fax 215-701-2166

dhamilton@cozen.com

Via FedEx

Dixon Hughes Goodman
1829 Eastchester Drive
Highpoint, NC 27265

Re: Preservation Obligations for All Documents, Records and Electronically Stored Information Relating to SHIP

To Whom it May Concern:

We represent Jessica Altman, the Insurance Commissioner of the Commonwealth of Pennsylvania. On January 29, 2020, Judge Mary Hannah Leavitt of the Commonwealth Court of Pennsylvania placed Senior Health Insurance Company of Pennsylvania (SHIP) into rehabilitation and appointed Insurance Commissioner Altman as the Rehabilitator of SHIP. Also on January 29, 2020, Insurance Commissioner Altman appointed Patrick Cantilo, of the law firm of Cantilo & Bennett, as her Special Deputy Rehabilitator.

As part of the Court mandated oversight of the affairs of the company and as is typical in such cases, there will be a thorough investigation of the affairs and/or operations of Senior Health Care Oversight Trust, SHIP and Fuzion Analytics as they bear on SHIP's current circumstances. For purposes of this letter, the three entities will be collectively referred to as SHIP. We have reason to believe that you or others in your company have relevant information that relates to the affairs and/or operations of SHIP. Our investigation requires that you preserve all documents, records and electronically stored information relevant to any of SHIP's affairs and/or operations. You need to identify every person under your control who may have relevant documents, records or electronically stored information, and require them to preserve all information related to SHIP until further notice.

THE DIRECTIVE IN THIS LETTER IS EXTREMELY IMPORTANT
PLEASE READ CAREFULLY

1. Severe Consequences for Failure to Comply with this Directive

The failure to preserve relevant documents, records and electronically stored information can result in severe sanctions and/or adverse inferences against you and/or your company. Thus, it is of critical importance that you comply with the instructions below. Please note that you may be called to give testimony about your preservation efforts. No one is permitted to destroy or delete relevant evidence that could be helpful to SHIP in conducting its investigation as described above.

2. The Investigation

The purpose of the investigation is to examine the events, including decision making, affairs and/or operations of SHIP to determine whether its current circumstances are the result, even in part, of wrongful or actionable conduct. Strict compliance to this letter is required. You may be contacted directly by Patrick Cantilo or others from his firm and/or attorneys from Tucker Law Group and/or attorneys from Cozen O'Connor. These law firms are working on behalf of SHIP. Your full cooperation and transparency are expected and appreciated sincerely.

3. The Types of Documents, Records and Electronically Stored Information That You Must Retain

You must retain and preserve all documents, records and electronically stored information in your possession that may have any connection to the affairs of SHIP. Such documents, records and electronically stored information shall be retained and preserved as they are kept in the ordinary course of business. The form of records, documents and electronically stored information is described in Paragraph 4 below.

There may be other categories of documents, records and/or electronically stored information in your possession that are relevant to SHIP. If you are unsure about the relevance of documents or data, be cautious. You must retain and preserve the document or data.

4. The Form of Records, Documents and Electronically Stored Information You Must Maintain

You must maintain all physical and electronic copies of all documents, photos, videos, audio recordings, records, and electronically stored information (ESI"). ESI includes, but is not limited to, email, PowerPoint or similar presentations, Lotus notes, word processing documents, spreadsheets, databases, calendars, computer code, algorithms, meta data and any other medium for the memorialization or conveyance of information. Places in which ESI may be stored include, but are not limited to, computers, tablets, electronic telephones, digital personal assistants, networks, computer systems (including legacy systems), servers, archives, backup and disaster recovery systems, tapes, disks, drives, cartridges, USB drives, flash memory devices, remote storage facilities such as cloud servers, other storage media, laptops, internet facilities, personal computers, and other information storage devices. Retain all copies you have on any storage medium even if duplicative. Separate copies of the same document differentiable in any manner, such as by handwritten notation appended after creation, constitute separate documents.

The term "documents" includes handwritten notes, drafts, tabulations, calculations, summaries, and work papers; it is not limited only to "formal" or "final" documents. Examples of documents (whether in electronic or hard copy) that should be retained include, but are not limited to, letters, correspondence, memoranda, reports, tabulations, calculations, invoices, external and internal literature, notes, schedules, worksheets, plans, minutes, bulletins, brochures, catalogs, notices, press releases, transcripts, calendars, diaries, charts, forecasts, and drafts of all such documents that mention or relate to the above described litigation. This list is not exhaustive; it is provided by way of example only, and all documents relating in any way to the topics discussed in this memorandum must be preserved.

Records, documents and electronically stored information that relate to the affairs of SHIP must be preserved no matter where that information is located including, but not limited to, within any business location, your business operations storage in any form, with the business of any employee, representative, accountant, attorney or consultant, on all personal devices, storage for any personal devices, personal locations and/or storage facilities for any personal items.

5. Suspension of Document Destruction Policies and Automated Deletion Systems

Please suspend all scheduled destruction and automated deletion in systems pertaining to the relevant documents, records and electronically stored information. If you are unsure whether some of your ESI is subject to routine destruction, please contact the undersigned.

6. Please Err on the Side of Retaining All Electronically Stored Information, Records and Documents, and Contact the Undersigned With Any Questions Regarding This Memo or Document Preservation

We understand that these categories of information are broad; however, we do not know at this time which specific documents, records and electronically stored information, or categories of documents, records and electronically stored information may be requested. As a result, SHIP must ensure that all documents, records and ESI of potential relevance are preserved. If you are not sure whether particular documents, records and/or electronically stored information should be retained, please err on the side of caution; you must not destroy, discard, or delete documents, records or ESI without prior approval of the undersigned. Further, if you believe that others who may have documents, records or electronically stored information subject to this directive have not been advised of their preservation obligations, please immediately provide me with the name of that individual and/or entity.

7. Do Not Discuss this Investigation Any More than Necessary

We are mindful that these instructions may be burdensome. We are required by law to protect the interests of SHIP's creditors and policyholders and these steps are an essential component of the mechanisms for doing that. Your cooperation is sincerely appreciated.

Very truly yours,

COZEN O'CONNOR

Dexter R. Hamilton

By: Dexter R. Hamilton

DRH/kd

cc: Patrick Cantilo, Special Deputy Rehabilitator
James Potts, Esquire
Leslie Greenspan, Esquire
Michael Broadbent, Esquire

Exhibit B

Sharpless Law Offices PLLC

FREDERICK K. SHARPLESS
Attorney at Law
Direct Dial: 336.558.8664
fsharpless@sharplesslaw.com

June 12, 2023

Via Email Only:

Ms. Leslie Miller Greenspan
Tucker Law Group
Ten Penn Center
1801 Market Street, Suite 2500
Philadelphia, PA 19103

Re: Michael Humphreys, SHIP v Vanbridge, Dixon Hughes Goodman et al; 2 SHP 2022; Our File No. 7319.099

Dear Leslie:

This letter is in response to your April 24 letter addressed to me, and to Mr. Calloway and Ms. Cline.

The scope of your request was probably beyond what should have been requested, but because the scope of the engagements between Dixon Hughes Goodman and SHIP pertinent to the current dispute were quite limited, we will, for the most part, avoid an argument about the “scope” of your request.

At this time, the only “scope” limitation we are placing is that we are not producing a very limited number of documents from 2012 that did not relate to the current issue, indeed, about the only record we have regarding the engagement is that it existed. We are also not conducting an extensive search for, nor producing, documents related to an engagement that began in 2018 to provide accounting support to SHIP, other than the engagement letter, which we will produce.

We also note that on a number of occasions we have brought up the fact that the email communications from John Roberts contradict the assertions in your complaint to the effect that Dixon Hughes Goodman provided a favorable opinion on “risk transfer,” in fact, the emails say the opposite. You indicated to us that there was more or less a “good faith basis” for the assertion in your complaint on some internal communications at SHIP at which one or more persons indicated that they thought there had been such an opinion from Dixon Hughes Goodman. We have asked you for those communications, they are clearly discoverable, they are in no way privileged, and that is a quite limited “ask.” We are awaiting your response regarding same, and we hope and

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expect, production of those communications. Preliminary discovery needs to be a two way street.

All that said, a detailed response to your requests is as follows:

1. **Engagement Letters with SHIP.** The are included in the documents produced. See the link sent separately.
2. **Dixon Hughes work product generated or provided in connection with a co-insurance agreement between SHIP and Roebling Re Ltd. and related transactions (collectively the “Roebling Deal”), including but not limited to risk transfer and valuation of related securities (e.g., the Bruckner Investment Trust Notes).** While an opinion on risk transfer was never part of the original engagement (per the engagement letter with Mr. Roberts), all of the “work product” and other documents, including emails, related to and arising out of Mr. Roberts’ engagement and the valuation engagement, are included in the production.
3. **All workpapers and source documents related to such work product.** To the extent Dixon Hughes Goodman still has them, they are being produced.
4. **Any correspondence about risk transfer (or the lack thereof) in connection with the Roebling Deal, including but not limited to the “question” or “concerns” identified in paragraph 38 of Dixon Hughes’ Answer to the Complaint and paragraph 124 of Dixon Hughes’ New Matter.** See above, included in production.
5. **Any documents related to compliance by the Roebling Deal with applicable insurance law.** Dixon Hughes Goodman LLP and its successor, FORVIS LLP are accounting firms and not law firms and they do not practice law or give legal opinions. There are no responsive documents to the request as phrased; however, any documents related to the “Roebling Deal” were produced, see above.
6. **Any documents describing work that Dixon Hughes was asked to do regarding SHIP (if not included in the engagement letters).** Subject to the limitation, above, the documents are produced.
7. **Documents reflecting Dixon Hughes’ role in reviewing, drafting, consulting, or advising on the Roebling Deal or any amendments thereto.** Dixon Hughes had no role in “drafting” the “Roebling Deal” or any

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amendments thereto, and any “consulting” or “advising” is included in the documents produced, above.

8. **Any reports or opinions of other parties regarding SHIP that were provided to Dixon Hughes.** Unknown.
9. **Any invoices or billing sheets reflecting work performed by Dixon Hughes for SHIP or in connection with the Roebling Deal, including the identities of the individuals who performed work, the nature of the work performed, and the amount of hours spent and fees invoiced to SHIP.** The invoices related to Mr. Roberts’ engagement, and the valuation engagement, are included in the production, above.

We trust that with a review of these documents, it is apparent to you, as it would be to any objective evaluator, that Dixon Hughes Goodman LLP did not opine on the “risk transfer” of the preliminary drafts of the “Roebling Deal” that were provided to it, and in fact, their comments were negative. It should also be apparent to any objective observer that the “valuation” engagements were merely a “calculation” in accordance with the instructions and agreement from SHIP, and that the calculation was arithmetically correct (and indeed, only one of the engagements, that for December 31, 2016, even resulted in an _____ report). With this information, we believe that the absence of a _____ for pursuing litigation against Dixon Hughes Goodman LLP is apparent and we look forward to a dismissal of the claims. We express no opinion regarding the validity of claims that may be asserted against others.

Happy to discuss this further, and I look forward to hearing from you in the near future.

Sincerely yours,



Frederick K. Sharpless

FKS:drc

cc: Mr. Brian Calloway (via email)
Ms. Joanna Cline (via email)

Exhibit C



Lathrop GPM LLP
lathropgpm.com

2345 Grand Boulevard, Suite 2200
Kansas City, MO 64108
Main: 816.292.2000

Brian C. Fries
Partner
brian.fries@lathropgpm.com
Direct: 816.460.5326
Mobile: 816.582.7828

January 19, 2024

Via Email Only

Ms. Leslie Miller Greenspan
Tucker Law Group
Ten Penn Center
1801 Market Street, Suite 2500
Philadelphia, PA 19103
lgreenspan@tlgattorneys.com

Re: ***Jessica K. Altman, Insurance Commissioner of the Commonwealth of Pennsylvania, in her capacity as the Statutory Rehabilitator of Senior Health Insurance Company of Pennsylvania (“SHIP”) v. Vanbridge, and Dixon Hughes Goodman, LLP et al.; Case No. 2 SHP 2022***

Dear Ms. Greenspan:

As you may know, our firm now represents FORVIS, LLP f/k/a Dixon Hughes Goodman LLP (“DHG”) in the above-referenced matter, along with local counsel Joanna J. Cline and Brian H. Callaway of Troutman Pepper. DHG’s prior lead counsel for this matter, Rick Sharpless, died unexpectedly last summer not long after his June 12, 2023 letter to you.

We have now had an opportunity to review prior counsel’s correspondence with you, as well as the documents exchanged by both sides. For your convenience, we have affixed Bates labels to the documents previously produced by Mr. Sharpless on behalf of DHG.

DHG’s production is now labeled DHG_0000001 through DHG_0000809, marked “Confidential”, and available through this link: <https://lathropgpm.box.com/s/24xefi8clat9g9ujsqyive0vmasgtjhh>.

It is our understanding that you provided one PDF file on behalf of SHIP, which contains 34 pages marked SHIP_DHG_1 through SHIP_DHG_34. If SHIP has produced additional documentation to allegedly support its claims against DHG, please let me know as soon as possible.

After our independent review of the Complaint, now filed more than two years ago, as well as the documents referenced above, we wholly concur with the arguments previously raised by Mr. Sharpless. In short, there is no good faith basis for SHIP to maintain a claim against DHG. The documents clearly show that DHG’s John Roberts never provided a favorable opinion on risk transfer. Rather, as indicated in DHG_0000684, Mr. Roberts voiced his concerns about whether the proposed transaction complied with important regulations. In an e-mail dated July 7, 2016, Mr. Roberts stated, “The limitation proposed would seem to violate this paragraph,” referring to Paragraph 17 of SSAP 61R, and [I]et me know if you think I am missing the point on this but this seems to be directly on topic.” DHG_0000684 (7-7-2016 email from John Roberts). Several days later, Mr. Roberts again reiterated these concerns:

I recognize that Ken believes the structure meets risk transfer. I believe it depends on what is at risk. If it simply states that the FW or Trust Account is all the reinsurer is on the hook for I don't think that will work. Alternatively if it says that they have capital and surplus at risk as well as FW and Trust assets I believe it will likely work. Any limitation I would be sure the Regulator understands and does not believe it disqualifies reserve relief and thereby requires Deposit Accounting. The last thing you want is something the Regulator later determines would not transfer risk.

I would be happy to look at the language and help craft a technical memo to the State to support the position SHIP wants to take, but I will say I wouldn't think you want to take a position that the reinsurers loss is limited to just the FW assets. By doing so you have essentially made it so the reinsurer does not [sic] worse than break even. After that the loss would come back to you. More than happy to discuss live. You guys are my client and I am happy to work to make it work however you see fit, but I believe it is important to understand this language and potentially model when it would actually come into play.

See DHG_0000676 (e-mail dated July 11, 2016). Under no circumstances can this communication be considered an "opinion" on risk transfer, much less a favorable opinion. Mr. Robert's shared his concerns and offered to look at the issue more closely. That's it.

Additionally, please know that the first 13 pages of SHIP's 34-page production have nothing to do with DHG. DHG's John Roberts will testify under oath that he has never seen these documents, was not involved in the referenced "Financial Analysis Working Group" meeting or presentation, and that he is not the "John" referenced in those documents. It appears this may be a case of mistaken identity due to a common first name.

The remainder of SHIP's production likewise does not support SHIP's allegations against DHG. For example, SHIP_DHG_00019 is an e-mail dated November 4, 2016, where attorney Tom Hampton, suggests "I would recommend getting the opinion issued by Dixon Hughes on this transaction meeting SSAP risk transfer rules." However, this e-mail is not evidence that DHG ever issued an opinion, merely evidence of Mr. Hampton's confusion. Indeed, Mr. Lorentz, the CFO of SHIP, responded to Mr. Hampton and clarified, "We can seek a formal memo from Dixon Hughes on both credit for reinsurance and risk transfer," thereby acknowledging that the opinion did not exist. See SHIP_DHG_00021.

Not surprisingly, there is no evidence that DHG's client asked DHG to provide a formal opinion on this issue, as the client understood Mr. Robert's perspective would not be favorable to what they planned to do. Once again: there is no evidence in either DHG's or SHIP's files to suggest DHG was engaged by its client to provide an opinion on risk transfer, and the parties' Engagement Letter expressly disclaimed formal opinions from the scope of DHG's engagement. See DHG_0000460 (Engagement Letter dated July 5, 2016) ("We will provide advisory services to the Company related to the proposed reinsurance transaction including IMR treatment, flow of funds considerations and deferral of gain as necessary We will provide these services as advisory accountants and will not be providing a 'second opinion' on the application of accounting principles to a specific transaction.").

At most, the e-mail correspondence shows that there was some internal SHIP discussion of whether DHG would prepare a technical memo outlining the facts of the transaction and the relevant statutory accounting guidance for review by SHIP and the State Regulator. However, this request was never formalized—likely because SHIP knew that Mr. Roberts had serious concerns about compliance—and DHG never prepared any such memo. Regardless, the proposed technical analysis (which again was never provided) is a far lower level of service and a far cry from an “opinion” on risk transfer.

It is improper for SHIP to pursue a claim against DHG for professional services that were never provided. We understand some of SHIP’s internal e-mail communications may have led you to believe DHG provided a risk transfer opinion, but upon review of all the documents exchanged by both parties, that belief is no longer justifiable. We renew DHG’s request for an immediate dismissal of DHG.

The parties have an upcoming deadline for a joint status report to the Court, on January 26, 2024. Please give me a call if you would like to discuss.

Very truly yours,

Lathrop GPM LLP

By: 

Brian C. Fries
Partner

cc: Kate O’Hara Gasper, Esq. (Kate.Gasper@lathropgpm.com)
Joanna J. Cline, Esq. (Joanna.Cline@troutman.com)
Brian H. Callaway, Esq. (Brian.Callaway@troutman.com)

Exhibit D

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

MICHAEL HUMPHREYS, INSURANCE
COMMISSIONER OF THE
COMMONWEALTH OF PENNSYLVANIA
IN HIS CAPACITY AS THE STATUTORY
REHABILITATOR OF SENIOR HEALTH
INSURANCE COMPANY OF
PENNSYLVANIA,

Plaintiff,

v.

VANBRIDGE, AN EPIC COMPANY, et al.,

Defendants.

No. 2 SHP 2022

**FIRST SET OF REQUESTS FOR PRODUCTION OF DOCUMENTS OF
PLAINTIFF SENIOR HEALTH INSURANCE COMPANY OF
PENNSYLVANIA DIRECTED TO
DEFENDANT DIXON HUGHES GOODMAN LLP**

Pursuant to the applicable rules of civil procedure, Plaintiff, Senior Health Insurance Company of Pennsylvania (“SHIP”), by undersigned counsel, requests that Defendant, Dixon Hughes Goodman LLP (“DHG”), respond to the following Requests for Production (collectively, “Requests,” individually, “Request”) within thirty (30) days of the date of service.

DEFINITIONS AND INSTRUCTIONS

1. Each Request must be responded to separately, in writing, and under oath.

2. You are to obtain and review all documents and information in your possession, custody, or control, wherever located, including documents and information within the possession, custody, or control of your current or former officers, directors, employees, independent contractors, agents, insurance companies, attorneys, accountants, investigators, representatives, consultants, and other actors and all other persons subject to your or their control.

3. If any requested document was, but no longer is, in your possession, custody, or control, or has been misplaced, destroyed, discarded, or otherwise disposed of, please so state, and identify each such document.

4. Bates numbers should be used for any documents that are produced. References to documents should also contain references to corresponding Bates numbers. A response stating “documents have been produced” or something similar should identify the Bates numbers for the documents that have been produced.

5. If you produce electronic documents or information, such responsive data should be provided in its native format.

6. If you refuse to produce any documents or information requested on the basis of a claimed privilege, provide a privilege log setting forth the origin of the document or information, its type, its date, and the general subject matter of the document or information withheld.

7. Use of the singular or the plural should not be interpreted to exclude any document or information from any response or production. The singular shall be interpreted to include the plural and *vice versa*.

8. If, in responding to these Requests, you encounter any ambiguity in construing either the Request, or instruction relevant to the inquiry contained within the Request, set forth the matter deemed “ambiguous” and set forth the construction chosen or used in responding to the Request.

9. You have an ongoing duty to supplement your responses to these Requests under the applicable rules of civil procedure.

10. “And” and “or” should not be interpreted to exclude any document or information from any response or production. Both words should be interpreted to mean “and/or” when necessary to prevent such exclusion.

11. “Any” means any and all.

12. “Bruckner Notes” means the notes identified on and defined as the “Subject Interests” on Exhibit 3 of the Complaint and included as Exhibits A and B hereto, and all amendments, supplements, other revisions, and exhibits and attachments to the foregoing. Each of the Bruckner Notes is a “Bruckner Note.”

13. “Coinsurance Agreement” means Exhibit 2 to the Complaint, the version of the agreement referenced in that agreement with an effective date of July 1, 2016, and attached hereto as Exhibit C, and all amendments, supplements, other revisions, and exhibits and attachments to the foregoing.

14. “Communication” means the transmittal of information (in the form of facts, ideas, inquiries, or otherwise), whether orally or in writing, or by any other means or medium, between or among two or more persons.

“Communication” includes spoken words, writings, conversations, conferences, discussions, interviews, reports, meetings, notes, letters, memoranda, negotiations, agreements, and understandings, whether transmitted in person; by an electronic device, such as telephone, radio, or e-mail; or by documents.

“Communication” is used in the broadest possible sense, and means any transmission or exchange of information from one person to another, by any means.

15. “Complaint” means the complaint in the above-captioned case that was filed on January 28, 2022.

16. “Defendant,” “you,” “your,” and “DHG” refer to Dixon Hughes Goodman LLP and its successors or persons acting or purporting to act for or on behalf of the foregoing, currently or in the past, or who are subject to the direction or control of the foregoing, currently or in the past, including any present or former officers, directors, employees, independent contractors, agents, insurance companies, attorneys, accountants, investigators, representatives, other actors, and consultants of the foregoing.

17. “Describe” means to represent or give a detailed account of, in words that at a minimum answers the “Who? What? When? Where? Why? How?” (as may be applicable), and provides quantification and valuation (if applicable).

18. “Describing” and “description” are made with reference to the definition of “describe.”

19. “Document” is used in the broadest possible sense and includes any written, recorded, or graphic material of any kind, whether prepared by you or by any other person, that is in your possession, custody, or control, including agreements; contracts; letters; telegrams; inter-office communications; memoranda; reports; records; instructions; specifications;

notes; notebooks; scrapbooks; diaries; plans; drawings; sketches; blueprints; diagrams; photographs; photocopies; charts; graphs; descriptions; drafts, whether or not they resulted in a final document; minutes of meetings, conferences, and telephone or other conversations or communications; invoices; purchase orders; bills of lading; recordings; published or unpublished speeches or articles; publications; transcripts of telephone conversations; phone mail; electronic-mail; ledgers; financial statements; microfilm; microfiche; tape or disc recordings; and computer print-outs.

“Document” also includes electronically stored data from which information can be obtained either directly or by translation through detection devices or readers; any such document is to be produced in a reasonably legible and usable form.

“Document” also includes all drafts of a document and all copies that differ in any respect from the original, including any notation, underlining, marking, or information not on the original.

“Document” also includes information stored in, or accessible through, computer or other information retrieval systems (including any computer archives or back-up systems), together with instructions and all other materials necessary to use or interpret such data compilations.

“Document” includes everything contemplated by the applicable rules of civil procedure concerning discovery requests and documents.

Without limitation, something is within your “control” if you have the right to, or if you otherwise can, secure it from another person.

20. “Each” means each and every.

21. “Identify,” when used with reference to a person, means to state the person’s name and present, or if not known, last, address, telephone number, and occupation.

“Identify,” when used with reference to a document means to state the name or title of the document, the type of document (*e.g.*, letter, memorandum, telegram, chart, etc.), its date, its subject matter, its length, the person(s) who authored it, the person(s) who signed it, the person(s) to whom it was addressed, the person(s) to whom it was sent, its present location and its present custodian. If any such document was but no longer is in your possession, custody, or control, further describe what disposition was made of it (*e.g.*, it was misplaced, destroyed, or discarded), describe the circumstances surrounding such disposition, including the date or approximate date thereof, and identify the last person(s) known to possess it.

22. “Identified” is made with reference to the definition of “identify.”

23. “In relation to” is made with reference to the definition of “relating to.”

24. “Include” and “includes” is made with reference to the definition of “including.”

25. “Including” means including but not limited to.

26. “Person” means natural persons, proprietorships, sole proprietorships, corporations, nonprofit corporations, municipal corporations, professional service corporations, limited liability companies, local, state, federal, or foreign governments or governmental agencies, political subdivisions, general or limited partnerships, business trusts, trusts, estates, clubs, groups, unincorporated associations, or other business or public organizations.

27. “Relating to” means relating to, referring to, pertaining to, consisting of, concerning, embodying, connected with, commenting on, responding to, showing, describing, analyzing, reflecting, evidencing, constituting, supporting, containing, recording, alluding to, discussing, showing, disclosing, explaining, mentioning, comprising, setting forth, summarizing, establishing, or characterizing, either directly or indirectly, in whole or in part.

28. “Roebing transaction” means the 2016 business arrangement involving Roebing Re referenced in the Complaint.

29. “SHIP” means Senior Health Insurance Company of Pennsylvania, its subsidiary Fuzion Analytics, Inc., and its parent Senior Health Care Oversight Trust.

REQUESTS FOR PRODUCTION

REQUEST FOR PRODUCTION NO. 1: All communications sent to any representative of Vanbridge; Vanbridge LLC; Vanbridge Holdings, LLC; VBR Holdings, LLC; VBR Agency, LLC; Roebing Re Ltd.; Golden Tree Asset Management LP; Bruckner Charitable Trust, or Bruckner Investment Trust from January 1, 2016, through present relating to the Roebing transaction or SHIP’s financial condition.

Response:

REQUEST FOR PRODUCTION NO. 2: All communications received from any representative of Vanbridge; Vanbridge LLC; Vanbridge Holdings, LLC; VBR Holdings, LLC; VBR Agency, LLC; Roebing Re Ltd.; Golden Tree Asset Management LP; Bruckner Charitable Trust, or Bruckner Investment Trust from January 1, 2016, through present relating to Roebing transaction or SHIP’s financial condition.

Response:

REQUEST FOR PRODUCTION NO. 3: All contracts, engagement letters, statements of work, or other agreements entered into by DHG relating to the Roebbling transaction.

Response:

REQUEST FOR PRODUCTION NO. 4: All invoices sent by DHG for services rendered relating to the Roebbling transaction.

Response:

REQUEST FOR PRODUCTION NO. 5: All documents and communications relating to risk transfer or the lack thereof in the Roebbling transaction.

Response:

REQUEST FOR PRODUCTION NO. 6: All documents and communications relating to the valuation of either Bruckner Note.

Response:

REQUEST FOR PRODUCTION NO. 7: All documents and communications exchanged between DHG and SHIP relating to the Roebbling transaction.

Response:

REQUEST FOR PRODUCTION NO. 8: All documents and communications supporting Plaintiff's allegation that DHG owed SHIP fiduciary duties.

Response:

REQUEST FOR PRODUCTION NO. 9: All documents and communications evidencing DHG did not owe SHIP fiduciary duties.

Response:

REQUEST FOR PRODUCTION NO. 10: All documents and communications evidencing or demonstrating that DHG issued an opinion on the transfer of risk for the Roebling transaction.

Response:

REQUEST FOR PRODUCTION NO. 11: All documents and communications evidencing or demonstrating that DHG valued either Bruckner Note.

Response:

REQUEST FOR PRODUCTION NO. 12: All documents and communications evidencing or demonstrating that SHIP relied on DHG's advice relating to the Roebling transaction.

Response:

REQUEST FOR PRODUCTION NO. 13: All documents and communications evidencing or demonstrating that SHIP did not rely on DHG's advice relating to the Roebling transaction.

Response:

REQUEST FOR PRODUCTION NO. 14: All documents that constitute a "contract" between DHG and SHIP.

Response:

REQUEST FOR PRODUCTION NO. 15: All fraudulent statements that DHG provided to SHIP.

Response:

REQUEST FOR PRODUCTION NO. 16: Complete copies of the documents you identified in your responses to, or consulted in formulating a response to, Interrogatories served on you by Plaintiff in this matter.

Response:

REQUEST FOR PRODUCTION NO. 17: Complete copies of documents in support of your responses to Interrogatories served on you by Plaintiff in this matter.

Response:

REQUEST FOR PRODUCTION NO. 18: Complete copies of the documents you identified in your responses to, or consulted in formulating a response to, Requests for Admission served on you by Plaintiff in this matter.

Response:

REQUEST FOR PRODUCTION NO. 19: Complete copies of documents in support of your denials and qualified responses to Requests for Admission served on you by Plaintiff in this matter.

Response:

REQUEST FOR PRODUCTION NO. 20: Complete copies of documents supporting the allegations in the Complaint relating to DHG.

Response:

REQUEST FOR PRODUCTION NO. 21: Complete copies of documents supporting DHG's defenses against the allegations in the Complaint relating to DHG.

Response:

TUCKER LAW GROUP

/s/ Leslie Miller Greenspan

Leslie Miller Greenspan
(PA ID 91639)

Ten Penn Center
1801 Market Street, Suite 2500
Philadelphia, PA 19103

*Counsel for Plaintiff, Michael
Humphreys, Insurance
Commissioner of the
Commonwealth of Pennsylvania, as
Statutory Rehabilitator of Senior
Health Insurance Company of
Pennsylvania*

Dated: January 6, 2025

CERTIFICATE OF SERVICE

I, Leslie Miller Greenspan, Esquire, do hereby certify that I caused to be served a true and correct copy of the foregoing document upon the following counsel of record via electronic mail:

Joanna J. Cline, Esquire Troutman Pepper Hamilton Sanders LLP Hercules Plaza, 1313 Market Street, Suite 5100 Wilmington, DE 19801 Joanna.cline@troutman.com	Brian H. Callaway, Esquire Troutman Pepper Hamilton Sanders LLP 3000 Two Logan Square Eighteenth & Arch Streets Philadelphia, PA 19103 Brian.Callaway@Troutman.com
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Attorneys for Defendant, Dixon Hughes Goodman, LLP (a/k/a Forvis)

TUCKER LAW GROUP, LLC

Dated: January 6, 2025

/s/ Leslie Miller Greenspan
Leslie Miller Greenspan

Exhibit E

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

MICHAEL HUMPHREYS, INSURANCE
COMMISSIONER OF THE
COMMONWEALTH OF PENNSYLVANIA
IN HIS CAPACITY AS THE STATUTORY
REHABILITATOR OF SENIOR HEALTH
INSURANCE COMPANY OF
PENNSYLVANIA,

Plaintiff,

v.

VANBRIDGE, AN EPIC COMPANY, et al.,

Defendants.

No. 2 SHP 2022

**DEFENDANT DIXON HUGHES GOODMAN LLP'S RESPONSES
TO PLAINTIFF'S FIRST REQUESTS FOR PRODUCTION OF DOCUMENTS**

Defendant Dixon Huges Goodman LLP, by and through its counsel, submits the following answers to Plaintiff's first set of requests for production of documents.

DEFINITIONS AND INSTRUCTIONS

1. DHG objects to the definition of "Bruckner Notes" in that its overbroad and unduly burdensome as it is defined to include "all amendments, supplements, other revisions, and exhibits and attachments to the foregoing."

2. DHG objects to the definition of "Coinsurance Agreement" in that its overbroad and unduly burdensome as it is defined to include "all amendments, supplements, other revisions, and exhibits and attachments to the foregoing."

3. DHG objects to the definition of "Communication" in that its overbroad and unduly burdensome in that it's defined to include "any transmission or exchange of information from one

person to another, by any means” and not limited to communications within DHG’s possession or control.

4. DHG objects to the definition of “Defendant,” “you,” “your,” and “DHG” in that its overbroad and unduly burdensome as it is defined to include its “successors or persons acting or purporting to act for or on behalf of the foregoing, currently or in the past, or who are subject to the direction or control of the foregoing, currently or in the past, including any present or former officers, directors, employees, independent contractors, agents, insurance companies, attorneys, accountants, investigators, representatives, other actors, and consultants of the foregoing.”

5. DHG objects to the definition of “Describe,” “Describing” and “Description” in that its overbroad and unduly burdensome in that in using these words, SHIP requires DHG to answer up to eight additional questions (i.e. who, what, when, where, why, how, quantification and valuation).

6. DHG objects to the definition of “Document” in that its overbroad and unduly burdensome to the extent is defined to be broader than permitted by law, and includes all copies, drafts, wherever stored or however transmitted, whether or not within DHG’s possession and control. DHG objects to the definition of “Document” to the extent it invades any documents protected by the attorney-client privilege, the attorney work-product doctrine, the insurer-insured privilege, or any other applicable privilege.

7. DHG objects to the definition of “Identify” and “Identified” in that its overbroad and unduly burdensome in that in using these words, SHIP requires DHG to answer up to fifteen additional questions for each Request, depending on the subject of the identification.

8. DHG objects to the definition of “Person” in that its overbroad and unduly burdensome as it is defined to include “natural persons, proprietorships, sole proprietorships,

corporations, nonprofit corporations, municipal corporations, professional service corporations, limited liability companies, local, state, federal, or foreign governments or governmental agencies, political subdivisions, general or limited partnerships, business trusts, trusts, estates, clubs, groups, unincorporated associations, or other business or public organizations.” DHG further objects to this definition as vague and ambiguous in its reference to “other business or public organizations.”

9. DHG objects to the definition of “In relation to” and “Relating to” as overly broad and unduly burdensome in that it is defined to include “relating to, referring to, pertaining to, consisting of, concerning, embodying, connected with, commenting on, responding to, showing, describing, analyzing, reflecting, evidencing, constituting, supporting, containing, recording, alluding to, discussing, showing, disclosing, explaining, mentioning, comprising, setting forth, summarizing, establishing, or characterizing, either directly or indirectly, in whole or in part.”

10. DHG objects to the definition of “Roebing transaction” as vague and ambiguous in that it’s defined to mean “the 2016 business arrangement involving Roebing Re referenced in the Complaint.” This is not a sufficient definition to identify the specific transaction at issue in each Request. The Complaint does not define the “Roebing transaction” and instead describes a “Roebing Scheme” which is also vague and ambiguous, as well as argumentative. DHG denies that the so-called “Roebing Scheme” is an accurate description of the events. Without waiving the foregoing, for purposes of these Requests only, and without admitting the truth of any allegation in the Complaint, DHG interprets the term “Roebing Transaction” as the transaction described in paragraph 37-44 of the Complaint.

11. DHG objects to these requests to the extent they are not appropriately limited in time. Many years have passed since the allegations described in the Complaint. DHG interprets

these requests as seeking documents between January 1, 2016 and January 29, 2020 (appointment of Statutory Rehabilitator of SHIP).

REQUESTS FOR PRODUCTION

REQUEST FOR PRODUCTION NO. 1: All communications sent to any representative of Vanbridge; Vanbridge LLC; Vanbridge Holdings, LLC; VBR Holdings, LLC; VBR Agency, LLC; Roebing Re Ltd.; Golden Tree Asset Management LP; Bruckner Charitable Trust, or Bruckner Investment Trust from January 1, 2016, through present relating to the Roebing transaction or SHIP's financial condition.

Response: DHG objects to this request to the extent it requests documents and communications protected by the attorney-client privilege, the attorney work-product doctrine, the insurer-insured privilege, or any other applicable privilege. DHG objects to this request as vague and ambiguous in its request for all communications with these entities “relating to the Roebing transaction or SHIP's financial condition” because, given SHIP's overly broad definition, it's unclear what SHIP believes is “relat[ed]” to the Roebing transaction or SHIP's financial condition and leaves DHG unable to identify responsive information without excessive burden. DHG further objects to the phrase “Roebing transaction” as vague and ambiguous in that the phrase is not properly defined herein or in the Complaint and leaves DHG unable to identify the responsive information. DHG further objects to the phrase “SHIP's financial condition” as vague and ambiguous, as well as overly broad and burdensome when coupled with SHIP's definition for “relat[ed]”, as this phrase has not been defined and could involve a nearly unlimited amount of information or documents that could be responsive. DHG objects to this request in that it seeks communications with “any representative” of the listed entities, to the extent DHG is unaware or cannot identify whether a person is a “representative” of one of the listed entities. DHG further

objects to this request as over broad and unduly burdensome to the extent that the information requested is within SHIP's custody and control or otherwise equally available to SHIP.

Subject to and without waiving the foregoing, DHG states that to the extent it has responsive documents, DHG refers SHIP to its January 2024 document production. Discovery is ongoing. DHG reserves the right to amend and supplement these responses as necessary as additional information becomes available.

REQUEST FOR PRODUCTION NO. 2: All communications received from any representative of Vanbridge; Vanbridge LLC; Vanbridge Holdings, LLC; VBR Holdings, LLC; VBR Agency, LLC; Roebing Re Ltd.; Golden Tree Asset Management LP; Bruckner Charitable Trust, or Bruckner Investment Trust from January 1, 2016, through present relating to Roebing transaction or SHIP's financial condition.

Response: DHG objects to this request to the extent it requests documents and communications protected by the attorney-client privilege, the attorney work-product doctrine, the insurer-insured privilege, or any other applicable privilege. DHG objects to this request as vague and ambiguous in its request for all communications with these entities "relating to the Roebing transaction or SHIP's financial condition" because, given SHIP's overly broad definition, it's unclear what SHIP believes is "relat[ed]" to the Roebing transaction or SHIP's financial condition and leaves DHG unable to identify responsive information without excessive burden. DHG further objects to the phrase "Roebing transaction" as vague and ambiguous in that the phrase is not properly defined herein or in the Complaint and leaves DHG unable to identify the responsive information. DHG further objects to the phrase "SHIP's financial condition" as vague and ambiguous, as well as overly broad and burdensome when coupled with SHIP's definition for

“relat[ed]”, as this phrase has not been defined and could involve a nearly unlimited amount of information or documents that could be responsive. DHG objects to this request in that it seeks communications with “any representative” of the listed entities, to the extent DHG is unaware or cannot identify whether a person is a “representative” of one of the listed entities.

Subject to and without waiving the foregoing, DHG states that to the extent it has responsive documents, DHG refers SHIP to its January 2024 document production. Discovery is ongoing. DHG reserves the right to amend and supplement these responses as necessary as additional information becomes available.

FOR PRODUCTION NO. 3: All contracts, engagement letters, statements of work, or other agreements entered into by DHG relating to the Roebbling transaction.

Response: DHG objects to this request to the extent it requests documents and communications protected by the attorney-client privilege, the attorney work-product doctrine, the insurer-insured privilege, or any other applicable privilege. DHG further objects to the phrase “Roebbling transaction” as vague and ambiguous in that the phrase is not properly defined herein or in the Complaint and leaves DHG unable to identify the responsive information. DHG objects to this request as vague and ambiguous in its request for contracts, engagement letters, statements of work, or other agreements “relating to the Roebbling transaction” because, given SHIP’s overly broad definition, it’s unclear what SHIP believes is “relat[ed]” to the Roebbling transaction, and coupled with the already vague and ambiguous reference to the “Roebbling transaction,” and leaves DHG unable to identify responsive information. DHG further objects that the reference to “other agreements” as this is undefined and leaves DHG unable to identify responsive information. DHG

further objects to this request as over broad and unduly burdensome to the extent that the information requested is within SHIP's custody and control or otherwise equally available to SHIP.

Subject to and without waiving the foregoing, DHG states that it produced responsive documents in January 2024. DHG will produce additional responsive documents, to the extent they exist. Discovery is ongoing. DHG reserves the right to amend and supplement these responses as necessary as additional information becomes available.

REQUEST FOR PRODUCTION NO. 4: All invoices sent by DHG for services rendered relating to the Roebling transaction.

Response: DHG objects to the phrase "Roebling transaction" as vague and ambiguous in that the phrase is not properly defined herein or in the Complaint and leaves DHG unable to identify the responsive information. DHG objects to this request as vague and ambiguous in its request for invoices "relating to the Roebling transaction," because, given SHIP's overly broad definition, as its unclear what SHIP believes is "relat[ed]" to the Roebling transaction, leaves DHG unable to identify responsive information, and could involve a nearly unlimited amount of information or documents that could be responsive. DHG further objects to this request as over broad and unduly burdensome to the extent that the information requested is within SHIP's custody and control or otherwise equally available to SHIP.

Subject to and without waiving the foregoing, DHG states that it produced responsive documents in January 2024. DHG will produce additional responsive documents, to the extent they exist. Discovery is ongoing. DHG reserves the right to amend and supplement these responses as necessary as additional information becomes available.

REQUEST FOR PRODUCTION NO. 5: All documents and communications relating to risk transfer or the lack thereof in the Roebbling transaction.

Response: DHG objects to this request to the extent it requests documents and communications protected by the attorney-client privilege, the attorney work-product doctrine, the insurer-insured privilege, or any other applicable privilege. DHG objects to the phrase “Roebbling transaction” as vague and ambiguous in that the phrase is not properly defined herein or in the Complaint and leaves DHG unable to identify the responsive information. DHG further objects that “documents and communications” are both overly broad and unduly burdensome as defined. DHG further objects to this request as vague and ambiguous in its request for all documents and communications “relating to risk transfer ... in the Roebbling transaction,” because “risk transfer” is not defined, and given SHIP’s overly broad definition of “relating,” it is unclear what SHIP believes is “relat[ed]” to “risk transfer” in the “Roebbling transaction” and leaves DHG unable to identify responsive information. DHG further objects to this request as over broad and unduly burdensome to the extent that the information requested is within SHIP’s custody and control or otherwise equally available to SHIP.

Subject to and without waiving the foregoing, DHG states that it was not engaged to provide an opinion on risk transfer and DHG did not issue an opinion on the transfer of risk. DHG states that to the extent it has responsive documents, DHG refers SHIP to its January 2024 document production. Discovery is ongoing. DHG reserves the right to amend and supplement these responses as necessary as additional information becomes available.

REQUEST FOR PRODUCTION NO. 6: All documents and communications relating to the valuation of either Bruckner Note.

Response: DHG objects to this request to the extent it requests documents and communications protected by the attorney-client privilege, the attorney work-product doctrine, the insurer-insured privilege, or any other applicable privilege. DHG further objects that “documents and communications” are both overly broad and unduly burdensome as defined. DHG further objects to this request as vague and ambiguous in its request for all documents and communications “relating to the valuation,” because “valuation” is not defined, and given SHIP’s overly broad definition of “relating,” it’s unclear what SHIP believes is “relat[ed]” to “valuation” of either Bruckner Note and leaves DHG unable to identify responsive information. DHG further objects to this request as over broad and unduly burdensome to the extent that the information requested is within SHIP’s custody and control or otherwise equally available to SHIP.

Subject to and without waiving the foregoing, DHG states it did not perform a “valuation of either Bruckner Note.” DHG states that to the extent it has responsive documents, DHG refers SHIP to its document production of January 2024. Discovery is ongoing. DHG reserves the right to amend and supplement these responses as necessary as additional information becomes available.

REQUEST FOR PRODUCTION NO. 7: All documents and communications exchanged between DHG and SHIP relating to the Roebing transaction.

Response: DHG objects to this request to the extent it requests documents and communications protected by the attorney-client privilege, the attorney work-product doctrine, the insurer-insured privilege, or any other applicable privilege. DHG further objects that “documents and communications” are both overly broad and unduly burdensome as defined. DHG objects to the phrase “Roebing transaction” as vague and ambiguous in that the phrase is not properly

defined herein or in the Complaint and leaves DHG unable to identify the responsive information. DHG further objects to this request as vague and ambiguous in its request for all documents and communications “relating to the Roebing transaction,” because given SHIP’s overly broad definition of “relating,” it’s unclear what SHIP believes is “relat[ed]” to the “Roebing transaction” and leaves DHG unable to identify responsive information. DHG further objects to this request as over broad and unduly burdensome to the extent that the information requested is within SHIP’s custody and control or otherwise equally available to SHIP.

Subject to and without waiving the foregoing, DHG states that it produced responsive documents in January 2024. DHG will produce additional responsive documents, to the extent they exist. Discovery is ongoing. DHG reserves the right to amend and supplement these responses as necessary as additional information becomes available.

REQUEST FOR PRODUCTION NO. 8: All documents and communications supporting Plaintiff’s allegation that DHG owed SHIP fiduciary duties.

Response: DHG objects to this request to the extent it requests documents and communications protected by the attorney-client privilege, the attorney work-product doctrine, the insurer-insured privilege, or any other applicable privilege. DHG further objects that “documents and communications” are both overly broad and unduly burdensome as defined. DHG further denies Plaintiff’s allegations here and in the Complaint, including Plaintiff’s allegations that DHG owed SHIP fiduciary duties separate from any applicable engagement letters.

Subject to and without waiving the foregoing, DHG states that it has no responsive documents. Discovery is ongoing. DHG reserves the right to amend and supplement these responses as necessary as additional information becomes available.

REQUEST FOR PRODUCTION NO. 9: All documents and communications evidencing DHG did not owe SHIP fiduciary duties.

Response: DHG objects to this request to the extent it requests documents and communications protected by the attorney-client privilege, the attorney work-product doctrine, the insurer-insured privilege, or any other applicable privilege. DHG objects that “documents and communications” are both overly broad and unduly burdensome as defined. DHG further objects to this request in its request for documents and communications “evidencing” DHG’s lack of fiduciary duties, as this phrase is vague and ambiguous, and potentially overly broad in that many documents or communications could “evidenc[e]” a legal contention. DHG further objects to this request as over broad and unduly burdensome to the extent that the information requested is within SHIP’s custody and control or otherwise equally available to SHIP.

Subject to and without waiving the foregoing, DHG states that it produced responsive documents in January 2024. DHG will produce additional responsive documents, to the extent they exist. Discovery is ongoing. DHG reserves the right to amend and supplement these responses as necessary as additional information becomes available.

REQUEST FOR PRODUCTION NO. 10: All documents and communications evidencing or demonstrating that DHG issued an opinion on the transfer of risk for the Roebbling transaction.

Response: DHG objects to this request to the extent it requests documents and communications protected by the attorney-client privilege, the attorney work-product doctrine, the insurer-insured privilege, or any other applicable privilege. DHG objects that “documents and

communications” are both overly broad and unduly burdensome as defined. DHG objects to the phrase “Roebing transaction” as vague and ambiguous in that the phrase is not properly defined herein or in the Complaint and leaves DHG unable to identify the responsive information. DHG further objects to this request in its request for documents and communications “evidencing or demonstrating” that DHG issued an opinion, as this phrase is vague and ambiguous, and potentially overly broad in that many documents or communications could “evidenc[e] or demonstrat[e]” an opinion. Moreover, DHG objects to the phrase “transfer of risk” as this is vague and undefined, and coupled with SHIP’s other vague, ambiguous, and overly broad terms, leaves DHG unable to identify the responsive information.

Subject to and without waiving the foregoing, DHG states that it was not engaged to provide an opinion on risk transfer and DHG did not issue an opinion on the transfer of risk. Therefore, no responsive documents exist. Discovery is ongoing. DHG reserves the right to amend and supplement these responses as necessary as additional information becomes available.

REQUEST FOR PRODUCTION NO. 11: All documents and communications evidencing or demonstrating that DHG valued either Bruckner Note.

Response: DHG objects to this request to the extent it requests documents and communications protected by the attorney-client privilege, the attorney work-product doctrine, the insurer-insured privilege, or any other applicable privilege. DHG objects that “documents and communications” are both overly broad and unduly burdensome as defined. DHG further objects to this request in its request for documents and communications “evidencing or demonstrating” that DHG valued either Bruckner note, as this phrase is vague and ambiguous, and potentially overly broad in that many documents or communications could “evidenc[e] or demonstrat[e]” the

valuation. DHG further objects to this request as over broad and unduly burdensome to the extent that the information requested is within SHIP's custody and control or otherwise equally available to SHIP.

Subject to and without waiving the foregoing, DHG states it did not "valu[e] of either Bruckner Note." DHG states that to the extent it has responsive documents, DHG refers SHIP to its document production of January 2024. Discovery is ongoing. DHG reserves the right to amend and supplement these responses as necessary as additional information becomes available.

REQUEST FOR PRODUCTION NO. 12: All documents and communications evidencing or demonstrating that SHIP relied on DHG's advice relating to the Roebing transaction.

Response: DHG objects to this request to the extent it requests documents and communications protected by the attorney-client privilege, the attorney work-product doctrine, the insurer-insured privilege, or any other applicable privilege. DHG objects that "documents and communications" are both overly broad and unduly burdensome as defined. DHG further objects to the phrase "Roebing transaction" as vague and ambiguous in that the phrase is not properly defined herein or in the Complaint and leaves DHG unable to identify the responsive information. DHG further objects to this request in its request for documents and communications "evidencing or demonstrating" that SHIP allegedly relied on DHG's advice, as this phrase is vague and ambiguous, and potentially overly broad in that many documents or communications could "evidenc[e] or demonstrat[e]" DHG's alleged reliance. DHG further objects to this request as over broad and unduly burdensome to the extent that the information requested is within SHIP's custody and control or otherwise equally available to SHIP.

Subject to and without waiving the foregoing, DHG denies that SHIP relied on DHG's advice relating to the Roebing transaction. To the extent responsive documents, DHG refers SHIP to its January 2024 document production. Discovery is ongoing. DHG reserves the right to amend and supplement these responses as necessary as additional information becomes available.

REQUEST FOR PRODUCTION NO. 13: All documents and communications evidencing or demonstrating that SHIP did not rely on DHG's advice relating to the Roebing transaction.

Response: DHG objects to this request to the extent it requests documents and communications protected by the attorney-client privilege, the attorney work-product doctrine, the insurer-insured privilege, or any other applicable privilege. DHG objects that "documents and communications" are both overly broad and unduly burdensome as defined. DHG further objects to the phrase "Roebing transaction" as vague and ambiguous in that the phrase is not properly defined herein or in the Complaint and leaves DHG unable to identify the responsive information. DHG further objects to this request in its request for documents and communications "evidencing or demonstrating" that SHIP did not rely on DHG's advice, as this phrase is vague and ambiguous, and potentially overly broad in that many documents or communications could "evidenc[e] or demonstrat[e]" SHIP's reliance. DHG further objects to this request as over broad and unduly burdensome to the extent that the information requested is within SHIP's custody and control or otherwise equally available to SHIP. DHG further objects to this request as over broad and unduly burdensome to the extent that the information requested is within SHIP's custody and control or otherwise equally available to SHIP.

Subject to and without waiving the foregoing, DHG denies that SHIP relied on DHG's advice relating to the Roebing transaction. To the extent responsive documents exist, DHG refers

SHIP to its January 2024 document production. Discovery is ongoing. DHG reserves the right to amend and supplement these responses as necessary as additional information becomes available.

REQUEST FOR PRODUCTION NO. 14: All documents that constitute a “contract” between DHG and SHIP.

Response: DHG objects to this request for that “constitute a ‘contract’” as its unclear and leaves DHG unable to identify responsive information. DHG further objects that the reference to “contract,” which SHIP has provided in quotations but has not defined. DHG further objects to the reference to a “contract” because whether a document is a “contract” is a legal conclusion, and an improper subject of discovery. DHG further objects to this request in that in requesting documents constituting a “contract” it necessarily invades the attorney-client privilege, the attorney work-product doctrine, the insurer-insured privilege, or any other applicable privilege. DHG objects that this request is overbroad in that it requests all “contract[s]” between DHG and SHIP without limitation to subject or time. DHG further objects to this request as over broad and unduly burdensome to the extent that the information requested is within SHIP’s custody and control or otherwise equally available to SHIP.

Subject to and without waiving the foregoing, DHG states that it produced responsive documents in January 2024. DHG will produce additional responsive documents, to the extent they exist. Discovery is ongoing. DHG reserves the right to amend and supplement these responses as necessary as additional information becomes available.

REQUEST FOR PRODUCTION NO. 15: All fraudulent statements that DHG provided to SHIP.

Response: DHG objects to this request for statements “provided to SHIP” as its unclear and leaves DHG unable to identify responsive information. DHG further objects that the reference to “fraudulent statements” as whether a statement is “fraudulent” is a legal conclusion, and an improper subject of discovery. DHG further objects to this request in that in requesting documents constituting a “fraudulent statement[.]” it necessarily invades the attorney-client privilege, the attorney work-product doctrine, the insurer-insured privilege, or any other applicable privilege.

Subject to and without waiving the foregoing, DHG states that it has no responsive documents. Discovery is ongoing. DHG reserves the right to amend and supplement these responses as necessary as additional information becomes available.

REQUEST FOR PRODUCTION NO. 16: Complete copies of the documents you identified in your responses to, or consulted in formulating a response to, Interrogatories served on you by Plaintiff in this matter.

Response: DHG objects to this request to the extent it requests documents and communications protected by the attorney-client privilege, the attorney work-product doctrine, the insurer-insured privilege, or any other applicable privilege. DHG objects to this Request as vague and ambiguous in its request for documents “consulted” in formulating a response to the Interrogatories because “consulted” is undefined and leaves DHG unable to identify responsive information. Moreover, this Request is overly broad and unduly burdensome as DHG could “consult[.]” an unlimited number of sources, information, documents in formulating a response to Interrogatories.

Subject to and without waiving the foregoing, all documents identified in DHG’s responses to SHIP’s First Set of Interrogatories were produced in January 2024.

REQUEST FOR PRODUCTION NO. 17: Complete copies of documents in support of your responses to Interrogatories served on you by Plaintiff in this matter.

Response: DHG objects to this request to the extent it requests documents and communications protected by the attorney-client privilege, the attorney work-product doctrine, the insurer-insured privilege, or any other applicable privilege. DHG objects to this request as overly broad and un duly burdensome in its request for “documents in support” of DHG’s response to Interrogatories.

Subject to and without waiving the foregoing, all documents identified in DHG’s responses to SHIP’s First Set of Interrogatories were produced in January 2024.

REQUEST FOR PRODUCTION NO. 18: Complete copies of the documents you identified in your responses to, or consulted in formulating a response to, Requests for Admission served on you by Plaintiff in this matter.

Response: DHG objects to this request to the extent it requests documents and communications protected by the attorney-client privilege, the attorney work-product doctrine, the insurer-insured privilege, or any other applicable privilege. DHG objects to this request as overly broad and un duly burdensome in its request for “documents you identified” in or “consulted in formulating” DHG’s response to Requests for Admission. DHG objects to this Request as vague and ambiguous in its request for documents “consulted” in formulating a response to the Interrogatories because “consulted” is undefined and leaves DHG unable to identify responsive information. Moreover, this Request is overly broad and unduly burdensome as DHG could

“consult[]” an unlimited number of sources, information, documents in formulating a response to the Requests for Admission.

Subject to and without waiving the foregoing, see DHG’s document production of January 2024 and SHIP’s document production to date.

REQUEST FOR PRODUCTION NO. 19: Complete copies of documents in support of your denials and qualified responses to Requests for Admission served on you by Plaintiff in this matter.

Response: DHG objects to this request to the extent it requests documents and communications protected by the attorney-client privilege, the attorney work-product doctrine, the insurer-insured privilege, or any other applicable privilege. DHG objects to this request as overly broad and un dully burdensome in its request for “documents in support” of DHG’s denials and qualified responses to the Requests for Admission.

Subject to and without waiving the foregoing, see DHG’s document production of January 2024 and SHIP’s document production to date.

REQUEST FOR PRODUCTION NO. 20: Complete copies of documents supporting the allegations in the Complaint relating to DHG.

Response: DHG objects to this request to the extent it invades the attorney-client privilege, the attorney work-product doctrine, the insurer-insured privilege, or any other applicable privilege in its request for DHG to identify documents supporting the allegations in the Complaint. DHG objects to this request as vague and ambiguous in that it requests identification of documents “supporting the allegations in the Complaint relating to DHG.” DHG is unable to ascertain what

documents “support[]” SHIP’s allegations in the Complaint, or which of those allegations are “relating to DHG.” DHG incorporates by reference its general objection to the phrase “relating to.” The over broad and unduly burdensome nature of this request is further compounded by SHIP’s overbroad definition of “DHG” in that it is defined to include its “successors or persons acting or purporting to act for or on behalf of the foregoing, currently or in the past, or who are subject to the direction or control of the foregoing, currently or in the past, including any present or former officers, directors, employees, independent contractors, agents, insurance companies, attorneys, accountants, investigators, representatives, other actors, and consultants of the foregoing.” DHG further objects to this request as over broad and unduly burdensome to the extent that the information requested is within SHIP’s custody and control or otherwise equally available to SHIP.

Subject to and without waiving the foregoing, DHG denies that it has documents which “support” SHIP’s allegations in the Complaint. To the extent responsive documents exist, DHG refers SHIP to its January 2024 document production. Discovery is ongoing. DHG reserves the right to amend and supplement these responses as necessary as additional information becomes available.

REQUEST FOR PRODUCTION NO. 21: Complete copies of documents supporting DHG’s defenses against the allegations in the Complaint relating to DHG.

Response: DHG objects to this request to the extent it requests documents and communications protected by the attorney-client privilege, the attorney work-product doctrine, the insurer-insured privilege, or any other applicable privilege. DHG objects to this request as overly broad and unduly burdensome in its request for documents “supporting the allegations in the

Complaint relating to DHG.” This request essentially asks DHG to search for an unlimited number of topics and materials without any specific discovery requests.

Subject to and without waiving the foregoing, DHG states that it produced responsive documents in January 2024. DHG will produce additional responsive documents, to the extent they exist. Discovery is ongoing. DHG reserves the right to amend and supplement these responses as necessary as additional information becomes available.

This the 7th day of April, 2025.

As to the objections:

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Telephone: (816) 292-2000
Brian.fries@lathropgpm.com

VERIFICATION

I, John Roberts / Greg Russ, do hereby verify that the averments of fact set forth in the foregoing responses to Plaintiff's First Set of Requests for Production are true and correct to the best of my knowledge, information and/or belief. I understand that this verification is made subject to the penalties of 18 Pa. C.S.A. § 4904 relating to unsworn falsifications to authorities.

Dated:



Printed Name: John G. Roberts

Job Title: Partner

Dated:

[Signature] _____

Printed Name:

Job Title:

VERIFICATION

I, John Roberts / Greg Russ, do hereby verify that the averments of fact set forth in the foregoing responses to Plaintiff's First Set of Requests for Production are true and correct to the best of my knowledge, information and/or belief. I understand that this verification is made subject to the penalties of 18 Pa. C.S.A. § 4904 relating to unsworn falsifications to authorities.

Dated:

[Signature] _____

Printed Name:

Job Title:

Dated:

[Signature] _____ 

Printed Name: GREGORY R. RUSS

Job Title: DIRECTOR

CERTIFICATE OF SERVICE

I hereby certify that the foregoing **RESPONSES TO PLAINTIFF'S FIRST REQUESTS FOR PRODUCTION OF DOCUMENTS OF DEFENDANT DIXON HUGHES GOODMAN LLP** was served upon the parties to this action by mailing a copy thereof by first-class, postage pre-paid mail to the following counsel of record:

Ms. Leslie Miller Greenspan
Tucker Law Group
Ten Penn Center
1801 Market Street, Suite 2500
Philadelphia, PA 19103

This the 7th day of April, 2025.

/s/ Brian Callaway

Brian Callaway

Exhibit F

REQUESTS FOR ADMISSION

REQUEST FOR ADMISSION NO. 8: Admit that the July 5, 2016 Dixon Hughes Goodman engagement letter with SHIP states, “We will provide advisory services to the Company related to the proposed reinsurance transaction including IMR treatment, flow of funds considerations and deferral of gain as necessary. We will provide these services as advisory accountants and will not be providing a ‘second opinion’ on the application of accounting principles to a specific transaction.”

First Amended Response: SHIP objects as the document speaks for itself. Subject to and without waiving the foregoing objections, SHIP admits that the July 5, 2016 engagement letter correctly states the following:

[REDACTED]

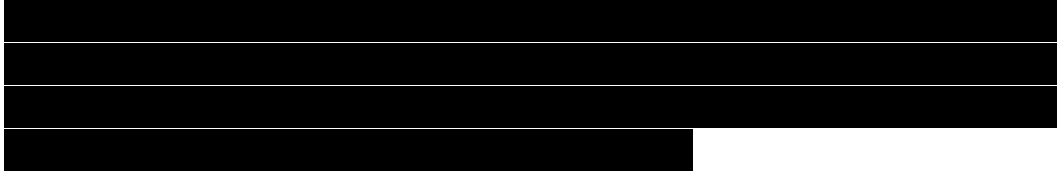
[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]



Denied to the extent Request No. 8 misquotes the engagement letter.

REQUEST FOR ADMISSION NO. 10: Admit that DHG never provided SHIP with a formal opinion or technical memorandum regarding risk transfer in the Roebbling transaction.

First Amended Response: SHIP objects to the use of “formal opinion or technical memorandum” in the Requests and asserts that use of such undefined terms is vague, ambiguous, and uncertain.

Subject to and without waiving the foregoing objections, SHIP admits that it has not yet identified a DHG document entitled “formal opinion” or “technical memorandum” regarding risk transfer in the Roebbling transaction. SHIP denies this request to the extent that DHG provided both written and oral advice and opinions on the Roebbling transaction, including on the issue of risk transfer, which was incorporated into the Reinsurance Agreement and relied upon by SHIP. Illustrative examples of such advice include SHIP_DHG_10960; SHIP_DHG_02163; SHIP_DHG_02164-02186; SHIP_DHG_11180; and SHIP_DHG_11181-11204.

Dated: September 10, 2025

ND GALLI LAW LLC

/s/ Nicole D. Galli

Nicole D. Galli (PA ID 78420)
Charles P. Goodwin (PA ID 66500)
Andrew J. Costa (PA ID 332245)
One Liberty Place
1650 Market Street, Suite 3600
Philadelphia, PA 19103

Deanne K. Cevasco (*pro hac vice*)
136 Madison Avenue, 6th Floor
New York, 10016

*Counsel for Plaintiff, Michael
Humphreys, Acting Insurance
Commissioner of the Commonwealth of
Pennsylvania, as Statutory
Rehabilitator of Senior Health
Insurance Company of Pennsylvania*

VERIFICATION

I, Patrick H. Cantilo, solely in my capacity as Special Deputy Rehabilitator for Senior Health Insurance Company of Pennsylvania, in Rehabilitation, am authorized to make this verification on Plaintiff's behalf, and that, based on a reasonable inquiry within company sources, state that the facts set forth in Plaintiff's First Amended Objections and Responses to Dixon Hughes Goodman LLP's First Set of Requests For Admission are based on information from several sources within the company, and are true and accurate to the best of my knowledge, information, and belief. I make these statements under penalty of perjury.



Patrick H. Cantilo, solely in his capacity as
Special Deputy Rehabilitator for Senior
Health Insurance Company of Pennsylvania,
in Rehabilitation

CERTIFICATE OF SERVICE

I, Nicole Galli, Esquire, do hereby certify that I caused to be served a true and correct copy of the foregoing document upon the following counsel of record via electronic mail:

Joanna J. Cline, Esquire
Troutman Pepper Hamilton Sanders
LLP
Hercules Plaza, 1313 Market Street,
Suite 5100
Wilmington, DE 19801
Joanna.cline@troutman.com

Brian H. Callaway, Esquire
Troutman Pepper Hamilton Sanders
LLP
3000 Two Logan Square
Eighteenth & Arch Streets
Philadelphia, PA 19103
Brian.Callaway@Troutman.com

Brian Fries, Esquire
Kate O'Hara Gasper, Esquire
Lathrop GPM LLP
2345 Grand Blvd., Suite 2200
Kansas City, MO 64109
Brian.fries@lathropgpm.com
kate.gasper@lathropgpm.com

Attorneys for Defendant, Dixon Hughes Goodman, LLP (a/k/a Forvis)

Dated: September 10, 2025

ND GALLI LAW LLC

/s/ Nicole D. Galli
Nicole D. Galli

Exhibit G

fully set forth herein.

INTERROGATORIES

INTERROGATORY NO. 4: Identify all communication(s) whereby SHIP asked DHG to issue an opinion on the transfer of risk for the Roebling transaction, identifying the name of the individuals involved in the communication(s), the date of the communication(s), and means of communication(s).

First Amended Response: SHIP objects to this Interrogatory to the extent that it seeks information protected by the attorney-client privilege, the work product doctrine, and/or any other privilege or confidentiality doctrine or rule, including any regulatory privileges. SHIP further objects to this Interrogatory as overly broad and unduly burdensome in as much as Defendant is requesting information already in its possession and may obtain the information requested from its own documents and other things and the produced documents and other things themselves. SHIP further objects to this Interrogatory to the extent it seeks a legal contention or conclusion.

Subject to, and without waiving such objections, SHIP refers Defendant DHG to the documents produced by Plaintiff in response to Defendant's discovery requests and the documents previously produced. Since its investigation and discovery are ongoing, SHIP specifically reserves the right to supplement this response.

INTERROGATORY NO. 5: Identify all communication(s) whereby DHG agreed to issue an opinion on the transfer of risk for the Roebling transaction, identifying the name of the individuals involved in the communication(s), the date of the communication(s), and means of communication(s).

First Amended Response: SHIP objects to this Interrogatory to the extent that it seeks information protected by the attorney-client privilege, the work product doctrine, and/or any other privilege or confidentiality doctrine or rule, including any regulatory privilege. SHIP further objects to this Interrogatory as overly broad and unduly burdensome inasmuch as Defendant is requesting information already in its possession. SHIP further objects to this Interrogatory to the extent it seeks a legal contention or conclusion.

Subject to, and without waiving such objections, SHIP refers Defendant DHG to the documents produced by Plaintiff in response to Defendant's discovery requests and the documents previously produced. SHIP identifies the following documents as examples of communications responsive to this Interrogatory: SHIP_DHG_02113; SHIP_DHG_02163; SHIP_DHG_02164-02186; SHIP_DHG_10960; SHIP_DHG_11180; SHIP_DHG_11181-11204. Since its investigation and discovery are ongoing, SHIP specifically reserves the right to supplement this response.

INTERROGATORY NO. 7: Identify by Bates number all documents you contend constitute DHG's opinion on risk transfer for the Roebling transaction.

First Amended Response: SHIP objects to this Interrogatory to the extent that it seeks information protected by the attorney-client privilege, the work product doctrine, and/or any other privilege or confidentiality doctrine or rule, including any regulatory privileges. SHIP objects to this Interrogatory as overly broad and unduly burdensome inasmuch as Defendant is requesting information already in its possession. SHIP further objects to this Interrogatory to the extent it seeks a legal contention or conclusion.

Subject to, and without waiving such objections, SHIP identifies the following documents as examples of those responsive to this Interrogatory:

SHIP_DHG_02113; SHIP_DHG_02163; SHIP_DHG_02164-02186;

SHIP_DHG_10960; SHIP_DHG_11180; SHIP_DHG_11181-11204;

SHIP_DHG_11044-11069; SHIP_DHG_11366-11406; SHIP_DHG_10027-10088.

Since its investigation and discovery are ongoing, SHIP specifically reserves the right to supplement this response.

INTERROGATORY NO. 8: Identify by Bates number all documents you contend constitute DHG's technical memorandum regarding the risk transfer in the Roebling transaction.

First Amended Response: SHIP objects to this Interrogatory to the extent

that it seeks information protected by the attorney-client privilege, the work product doctrine, and/or any other privilege or confidentiality doctrine or rule, including any regulatory privileges. SHIP further objects to the use of “technical memorandum” in the Requests and asserts that use of such an undefined term is vague, ambiguous, uncertain. SHIP further objects to this Interrogatory as overly broad and unduly burdensome inasmuch as Defendant is requesting information already in its possession. SHIP further objects to this Interrogatory to the extent it seeks a legal contention or conclusion.

Subject to, and without waiving such objections, SHIP refers DHG to SHIP’s First Amended Response to DHG’s RFA No. 10. SHIP further states that John Roberts offered to “help craft a technical memo to the State to support the position SHIP wants to take” relating to risk transfer in the Roebling transaction. *See* SHIP_DHG_02113. Since its investigation and discovery are ongoing, SHIP specifically reserves the right to supplement this response.

Dated: September 10, 2025

ND GALLI LAW LLC

/s/ Nicole D. Galli

Nicole D. Galli (PA ID 78420)
Charles P. Goodwin (PA ID 66500)
Andrew J. Costa (PA ID 332245)
One Liberty Place
1650 Market Street, Suite 3600
Philadelphia, PA 19103

Deanne K. Cevalco (*pro hac vice*)
136 Madison Avenue, 6th Floor
New York, 10016

*Counsel for Plaintiff, Michael
Humphreys, Acting Insurance
Commissioner of the Commonwealth of
Pennsylvania, as Statutory
Rehabilitator of Senior Health
Insurance Company of Pennsylvania*

VERIFICATION

I, Patrick H. Cantilo, solely in my capacity as Special Deputy Rehabilitator for Senior Health Insurance Company of Pennsylvania, in Rehabilitation, am authorized to make this verification on Plaintiff's behalf, and that, based on a reasonable inquiry within company sources, state that the facts set forth in Plaintiff's First Amended Responses and Objections to Dixon Hughes Goodman LLP's First Set of Interrogatories are based on information from several sources within the company, and are true and accurate to the best of my knowledge, information, and belief. I make these statements under penalty of perjury.



Patrick H. Cantilo, solely in his capacity as
Special Deputy Rehabilitator for Senior
Health Insurance Company of Pennsylvania,
in Rehabilitation

CERTIFICATE OF SERVICE

I, Nicole Galli, Esquire, do hereby certify that I caused to be served a true and correct copy of the foregoing document upon the following counsel of record via electronic mail:

Joanna J. Cline, Esquire
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Brian.Callaway@Troutman.com

Brian Fries, Esquire
Kate O'Hara Gasper, Esquire
Lathrop GPM LLP
2345 Grand Blvd., Suite 2200
Kansas City, MO 64109
Brian.fries@lathropgpm.com
kate.gasper@lathropgpm.com

Attorneys for Defendant, Dixon Hughes Goodman, LLP (a/k/a Forvis)

Dated: September 10, 2025

ND GALLI LAW LLC

/s/ Nicole D. Galli
Nicole D. Galli

Exhibit H



DEANNE K. CEVASCO
136 Madison Avenue
6th Floor
New York, NY 10016
(646) 680-9662 direct
dcevasco@ndgallilaw.com

October 15, 2025

Via Email

Brian Fries, Esq.
Kate O'Hara Gasper, Esq.
Lathrop GPM LLP
7300 West 110th Street, Suite 150
Overland Park, KS 66210
brian.fries@lathropgpm.com
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3000 Two Logan Square
Eighteenth and Arch Streets
Philadelphia, PA 19103
joanna.cline@troutman.com
brian.callaway@troutman.com

RE: *Humphreys v. Dixon Hughes Goodman, LLP et al., Case No. 2 SHP 2022*

Dear Counsel,

We write regarding Dixon Hughes Goodman's ("DHG") discovery responses.

Requests for Production

First, it is our understanding that DHG made a production in January 2024 (totaling less than 100 documents) and recently made a supplemental production of another 690 documents.

Assuming that to be the extent of DHG's document production, DHG's production is woefully deficient. Most concerning is the lack of clearly relevant and responsive documents concerning DHG's involvement in editing and advising on language included in (and deleted from) the Coinsurance Agreement (or "Roebbling Reinsurance Agreement"). *See e.g.*, SHIP_DHG_10960; SHIP_DHG_11180; SHIP_DHG_11181. Such documents and communications are responsive to at least SHIP's Requests for Production Nos. 1 and 2.

Brian Fries, Esq.
Kate O'Hara Gasper, Esq.
Joanna J. Cline, Esq.
Brian H. Callaway, Esq.
October 15, 2025
Page 2

Please advise when we can expect to receive DHG's supplemental production of documents responsive to Requests Nos. 1 and 2. To be clear, SHIP expects DHG to produce not only the documents identified above, but all of DHG's communications to and from Vanbridge, including but not limited to, Kenneth Pierce, regarding the Roebing transaction including the Roebing Reinsurance Agreement. These communications should include, for example, communications between John Roberts and/or Jim Sabella, and Kenneth Pierce regarding the calls referred to in SHIP_DHG_10960 and SHIP_DHG_11180 and any other communications between, or among, them regarding the Roebing transaction including the Roebing Reinsurance Agreement.

Further, DHG's responses include an objection, among others, that the term "Roebing transaction" is vague and ambiguous and not properly defined. The definition for "Roebing transaction" in SHIP's First Set of Requests for Production to DHG, served on January 6, 2025, is the same definition used by DHG in its First Set of Requests for Production, Requests for Admission, and Interrogatories served on SHIP on April 19, 2024. Please confirm whether DHG is standing on that objection, whether John Roberts' documents have been searched with the term "roebing," and whether DHG is withholding documents based on this objection.

Finally, we note that DHG's January 2024 production contained no internal emails within DHG regarding DHG's work with SHIP on the Roebing transaction and appeared to be nothing more than a cursory collection of cherry-picked documents. DHG's recent supplemental production appears to only pertain to DHG's work related to the Bruckner Notes. Even with this supplemental production, DHG's document production pales in comparison to the 9000+ initial document production from SHIP in this case and the over 77,000 documents SHIP recently produced in response to DHG's requests for documents from other cases. SHIP's document production and review continues while DHG's production has barely begun.

Thus, in addition to producing documents responsive to SHIP's Requests Nos. 1 and 2, DHG must supplement its production of documents responsive to Request Nos. 3-7, 11, and 14. Please advise how soon we can expect to receive these additional documents.

Sincerely,

Deanne Cevasco

Deanne K. Cevasco

Brian Fries, Esq.
Kate O'Hara Gasper, Esq.
Joanna J. Cline, Esq.
Brian H. Callaway, Esq.
October 15, 2025
Page 3

cc: Nicole D. Galli, Esq.
Charles P. Goodwin, Esq.
Andrew J. Costa, Esq.

Exhibit I

REQUESTS FOR PRODUCTION

REQUEST FOR PRODUCTION NO. 22: All internal documents and communications within DHG relating to the Roebbling transaction.

RESPONSE:

REQUEST FOR PRODUCTION NO. 23: All internal documents and communications within DHG relating to the Bruckner Notes.

RESPONSE:

REQUEST FOR PRODUCTION NO. 24: All internal documents and communications within DHG relating to the Coinsurance Agreement.

RESPONSE:

REQUEST FOR PRODUCTION NO. 25: All documents and communications between DHG and any other entity or professional services provider other than SHIP regarding the Roebbling transaction.

RESPONSE:

REQUEST FOR PRODUCTION NO. 26: All documents and communications between John Roberts and Paul Lorentz.

RESPONSE:

REQUEST FOR PRODUCTION NO. 27: All internal documents and communications within DHG relating to John Roberts' work on the Roebbling transaction.

RESPONSE:

REQUEST FOR PRODUCTION NO. 28: All documents and communications between John Roberts and Kenneth Pierce.

RESPONSE:

REQUEST FOR PRODUCTION NO. 29: All documents and communications regarding the availability of, or compliance with the requirements for, credit for reinsurance in the Roebing transaction.

RESPONSE:

REQUEST FOR PRODUCTION NO. 30: All documents and communications regarding suggestions, views, and/or recommendations offered by DHG regarding the structure and composition of the Roebing transaction.

RESPONSE:

REQUEST FOR PRODUCTION NO. 31: All documents and communications regarding the extent to which Roebing Re would be able to satisfy reinsurance obligations.

RESPONSE:

Dated: October 15, 2025

ND GALLI LAW LLC

/s/ Nicole D. Galli

Nicole D. Galli (PA ID 78420)
Charles P. Goodwin (PA ID 66500)

Andrew J. Costa (PA ID 332245)
One Liberty Place
1650 Market Street, Suite 3600
Philadelphia, PA 19103

Deanne K. Cevasco (*pro hac vice*)
136 Madison Avenue, 6th Floor
New York, NY 10016

*Counsel for Plaintiff, Michael
Humphreys, Acting Insurance
Commissioner of the Commonwealth of
Pennsylvania, as Statutory
Rehabilitator of Senior Health
Insurance Company of Pennsylvania*

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Brian Fries, Esquire
Kate O’Hara Gasper, Esquire
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Kansas City, MO 64109
Brian.fries@lathropgpm.com
kate.gasper@lathropgpm.com

Attorneys for Defendant, Dixon Hughes Goodman, LLP (a/k/a Forvis)

Dated: October 15, 2025

ND GALLI LAW LLC

/s/ Nicole D. Galli
Nicole D. Galli

Exhibit J



2345 Grand Boulevard, Suite 2200
Kansas City, MO 64108
Main: 816.292.2000

Brian C. Fries
Partner
brian.fries@lathropgpm.com
816.460.5326

November 17, 2025

VIA EMAIL ONLY

Nicole Galli
ndgalli@ndgallilaw.com

Re: *Humphreys v. Vanbridge, et al.*, No. 2 SHP 2022

Counsel:

I am writing in response to your letter dated October 15, 2025 regarding DHG's document production.

Your letter described DHG's past document productions as "woefully deficient," which presumes DHG has a trove or responsive, unproduced documents relating to Roebing Transaction. This presumption is inaccurate. As a critical threshold matter, DHG's involvement in the Roebing Transaction was minimal. DHG did not perform an audit, compilation, tax return preparation, or other sort of accounting engagement that could result in a larger number of deliverables, files, and communications. Rather, DHG was merely engaged to perform a discrete calculation; files relating to this calculation have already been produced to you. Also, because DHG's involvement was minimal, DHG's work did not result in numerous substantive internal emails. Incidental emails are not saved to a client file in the normal course of business and were purged long before your client filed suit.

Specifically, SHIP waited five and a half years after John Roberts' alleged "editing and advising on language" in the Coinsurance Agreement to file suit against DHG. At the time, DHG had a three-year document retention practice. DHG produced the responsive documents still within DHG's possession and control.

DHG's external communications, by definition, are potentially available from other parties who may have retained documents longer. The examples of documents you claim DHG should produce are from 2016 and include multiple other individuals on the chain. For example, SHIP_DHG_10960 is from August 2016 and includes Kenneth Pierce from Vanbridge, Paul Lorentz from Fuzion, Ginger Darrough from Fuzion, Janna Zaichek from Fuzion, Michael Salem from Vanbridge, Don Callahan from Vanbridge, Monica Rodriguez Greene from Vanbridge, Bruce Baty from Dentons, Kara Baysinger from Dentons, and Lauren Carroll from Vanbridge. SHIP_DHG_11180 is similarly from August 2016 and copies many of the same individuals from Fuzion, Dentons, and Vanbridge. It is therefore unclear why SHIP needs these documents from DHG when it possesses these documents and could seek these documents from other sources.

Nevertheless, to confirm all responsive documents have been produced, DHG is re-running a search through custodians John Roberts, Jim Sabella, and Greg Russ and will produce any additional documents located through this search. DHG's second production includes documents

Nicole D. Galli, Esquire
November 17, 2025
Page 2

from custodian Brian Steen. We trust this resolves your concerns raised in the October 15, 2025 letter.

Sincerely,

Lathrop GPM LLP

A handwritten signature in blue ink that reads "Brian C. Fries". The signature is written in a cursive style with a blue ink color.

Brian C. Fries
Partner

Exhibit K

From: Fries, Brian <brian.fries@lathropgpm.com>
Sent: Monday, December 22, 2025 5:06 PM
To: Nicole Galli <ndgalli@ndgallilaw.com>
Cc: Deanne Cevasco <DCevasco@ndgallilaw.com>; Joanna J. Cline <Joanna.Cline@troutman.com>; Brian H. Callaway <Brian.Callaway@troutman.com>; Shanes, Shoshanah M. <shoshanah.shanes@lathropgpm.com>; Gasper, Kate O'Hara <kate.gasper@lathropgpm.com>
Subject: RE: SHIP--DHG

EXTERNAL EMAIL

Thanks Nicole.

Brian Fries

Partner

Lathrop GPM LLP
7300 West 110th Street, Suite 150
Overland Park, KS 66210
Direct: [816.460.5326](tel:816.460.5326)
Mobile: [816.582.7828](tel:816.582.7828)
brian.fries@lathropgpm.com
lathropgpm.com

From: Nicole Galli <ndgalli@ndgallilaw.com>
Sent: Monday, December 22, 2025 3:40 PM
To: Fries, Brian <brian.fries@lathropgpm.com>
Cc: Deanne Cevasco <DCevasco@ndgallilaw.com>; Joanna J. Cline <Joanna.Cline@troutman.com>; Brian H. Callaway <Brian.Callaway@troutman.com>; Shanes, Shoshanah M. <shoshanah.shanes@lathropgpm.com>; Gasper, Kate O'Hara <kate.gasper@lathropgpm.com>
Subject: Re: SHIP--DHG

CAUTION: This email Nicole Galli <ndgalli@ndgallilaw.com> originated from outside of the organization. Do not click links, open attachments or reply, unless you recognize the sender's email address and know the content is safe.

Sorry I am just confused on how you can be saying docs don't exist because of policies and then not have the policies ready to produce. It does not seem like it should be a hard lift.

Anyway, it is what it is and if you can't get us what we requested until 1/6 so be it.

Nicole D. Galli
Managing Member
ND Galli Law LLC
[One Liberty Place](#)
[1650 Market Street](#)
[Suite 3600](#)
[Philadelphia, PA 19103](#)
Tel: [215-525-9583](#)
Fax: [215-525-9585](#)

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Tel: (646) 680-9663

ndgalli@ndgallilaw.com
www.ndgallilaw.com

On Dec 22, 2025, at 4:32 PM, Fries, Brian <brian.fries@lathropgpm.com> wrote:

EXTERNAL EMAIL

I do not have them readily available, and my understanding from Forvis Mazars is that they are not all compiled together and readily available in a single location if that is what you are asking.

Brian

Brian Fries

Partner
Lathrop GPM LLP
7300 West 110th Street, Suite 150
Overland Park, KS 66210
Direct: [816.460.5326](tel:816.460.5326)
Mobile: [816.582.7828](tel:816.582.7828)
brian.fries@lathropgpm.com
lathropgpm.com

From: Nicole Galli <ndgalli@ndgallilaw.com>
Sent: Monday, December 22, 2025 3:21 PM
To: Fries, Brian <brian.fries@lathropgpm.com>
Cc: Deanne Cevasco <DCevasco@ndgallilaw.com>; Joanna J. Cline <joanna.cline@troutman.com>; Brian H. Callaway <brian.callaway@troutman.com>; Shanes, Shoshanah M. <shoshanah.shanes@lathropgpm.com>; Gasper, Kate O'Hara <kate.gasper@lathropgpm.com>

Subject: Re: SHIP--DHG

CAUTION: This email Nicole Galli <ndgalli@ndgallilaw.com> originated from outside of the organization. Do not click links, open attachments or reply, unless you recognize the sender's email address and know the content is safe.

I know. Do you mean to say you don't have the policies readily available?

Nicole D. Galli
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[Philadelphia, PA 19103](#)
Tel: [215-525-9583](tel:215-525-9583)
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ndgalli@ndgallilaw.com
www.ndgallilaw.com

On Dec 22, 2025, at 4:15 PM, Fries, Brian
<brian.fries@lathropgpm.com> wrote:

EXTERNAL EMAIL

The requests generally ask for document retention policies and documents about how they were applied for 2015 through 2022. We are still looking to see if we can find anything that is responsive.

Brian

Brian Fries

Partner
Lathrop GPM LLP
7300 West 110th Street, Suite 150
Overland Park, KS 66210
Direct: [816.460.5326](tel:816.460.5326)
Mobile: [816.582.7828](tel:816.582.7828)

brian.fries@lathropgpm.com
lathropgpm.com

From: Nicole Galli <ndgalli@ndgallilaw.com>
Sent: Monday, December 22, 2025 3:10 PM
To: Fries, Brian <brian.fries@lathropgpm.com>; Deanne Cevasco <DCevasco@ndgallilaw.com>
Cc: Cline, Joanna J. <joanna.cline@troutman.com>; Callaway, Brian H. <brian.callaway@troutman.com>; Shanes, Shoshanah M. <shoshanah.shanes@lathropgpm.com>; Gasper, Kate O'Hara <kate.gasper@lathropgpm.com>
Subject: RE: SHIP--DHG

CAUTION: This email Nicole Galli <ndgalli@ndgallilaw.com> originated from outside of the organization. Do not click links, open attachments or reply, unless you recognize the sender's email address and know the content is safe.

Hi Brian, will the responses include documents? Thanks, Nicole

From: Fries, Brian <brian.fries@lathropgpm.com>
Sent: Monday, December 22, 2025 4:06 PM
To: Nicole Galli <ndgalli@ndgallilaw.com>; Deanne Cevasco <DCevasco@ndgallilaw.com>
Cc: Cline, Joanna J. <joanna.cline@troutman.com>; Callaway, Brian H. <brian.callaway@troutman.com>; Shanes, Shoshanah M. <shoshanah.shanes@lathropgpm.com>; Gasper, Kate O'Hara <kate.gasper@lathropgpm.com>
Subject: SHIP--DHG

EXTERNAL EMAIL

Nicole and Deanne,
We have responses to your third set of production due this Friday, December 26. With the holiday, we have lost access to internal Forvis people to give final approval on the responses. Are you ok if we have a short extension to respond until 1/6/2026? Thanks, and have a good holiday.

Brian

Brian Fries

Partner
Lathrop GPM LLP
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Overland Park, KS 66210
Direct: [816.460.5326](tel:816.460.5326)

Mobile: [816.582.7828](tel:816.582.7828)
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Exhibit L

From: [Gasper, Kate O'Hara](#)
To: [Deanne Cevasco](#)
Cc: [SHIP](#); [Stoia, Charles J.](#); [Santaniello, Cheryl A.](#); [Joanna J. Cline](#); [Healy, Martin J.](#); [Shanes, Shoshanah M.](#); [Callaway, Brian H.](#); [Fries, Brian](#)
Subject: RE: SHIP v. DHG - DHG Discovery Responses and Document Production
Date: Tuesday, January 27, 2026 10:35:08 AM
Attachments: [image009296.png](#)

EXTERNAL EMAIL

Deanne,

Thanks for your letter dated January 21, which requested a substantive response by January 28th. Both Brian and Shoshana were in pretrial conferences late last week and are in trial this week and early next week. As such, we need extra time to address some of these issues; we plan to get you a complete response by February 13th.

However, in the meantime, I can address items No. 5 and No. 6 in your letter.

You asked DHG to affirm that all documents have been produced in response to SHIP's 2nd RFPs. As part of our review, we found that prior counsel, Rick Sharpless, did not produce two documents DHG provided to him, though these same documents have been produced in part by our office and by SHIP. Those documents are in the below Box.

Link: <https://lathrogpm.box.com/s/147tdma3o7irm6ictahash0u4dtx38za>
Password: p+5=uch5ChUcHln8

This concludes DHG's production of documents responsive to SHIP's Second Set of Requests for Production.

You also asked for a description of the document collections and searches conducted in response to the RFPs. As previously mentioned, Mr. Sharpless handled the initial production in this case. Mr. Sharpless' initial production was in response to Ms. Greenspan's limited, informal requests. Mr. Sharpless produced documents including the client file, invoices, deliverables, engagement letters, and emails. As part of the document production process, Mr. Sharpless asked DHG employees to send any relevant documents or information they had as well.

Thereafter, in April 2025, DHG formally responded to SHIP's First Set of Discovery Requests. In conjunction with responding to that set of discovery requests, Lathrop GPM requested DHG perform an ESI search for any additional responsive documents. DHG searched custodians John Roberts, Greg Russ, Jim Sabella, and Brian Steen's mailboxes for the below search terms, with the date range 1/1/2016-12/31/2019:

- SHIP
- Roebling
- Vanbridge
- "Golden Tree"
- "GoldenTree"
- Bruckner
- Fuzion

Lathrop GPM then reviewed the results of the searches and produced additional responsive documents relevant to the issues in this litigation. Those responsive documents were produced to you. In addition, Lathrop GPM and DHG reviewed what was sent to and produced by Mr. Sharpless. DHG has now

identified and re-produced the three documents that were previously not produced by Mr. Sharpless.

- We trust this resolves your concerns surrounding DHG's document production responsive to SHIP's First and Second Set of Requests for Production. Again, we plan to address the remainder of your January 21 letter by February 13th after Brian and Shoshana get back from trial.

Kind regards,

Kate



Kate O'Hara Gasper

Partner

Lathrop GPM LLP

2345 Grand Blvd., Suite 2200

Kansas City, MO 64108-2618

Direct: 816.460.5640

kate.gasper@lathropgpm.com

lathropgpm.com

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From: Deanne Cevasco <DCevasco@ndgallilaw.com>

Sent: Wednesday, January 21, 2026 2:43 PM

To: Fries, Brian <brian.fries@lathropgpm.com>; Gasper, Kate O'Hara <kate.gasper@lathropgpm.com>; Shanes, Shoshanah M. <shoshanah.shanes@lathropgpm.com>; Joanna J. Cline <joanna.cline@troutman.com>; Callaway, Brian H. <brian.callaway@troutman.com>

Cc: SHIP <SHIP@ndgallilaw.com>; Stoia, Charles J. <cjstoia@pbnlaw.com>; Santaniello, Cheryl A. <casantaniello@pbnlaw.com>; Healy, Martin J. <mjhealy@pbnlaw.com>

Subject: SHIP v. DHG - DHG Discovery Responses and Document Production

CAUTION: This email Deanne Cevasco <dcevasco@ndgallilaw.com> originated from outside of the organization. Do not click links, open attachments or reply, unless you recognize the sender's email address and know the content is safe.

Dear Counsel for DHG,

Please see the attached.

Best,

Deanne Cevasco

Of Counsel

ND Galli Law LLC

136 Madison Avenue, 6th Floor

New York, NY 10016

dcevasco@ndgallilaw.com

www.ndgallilaw.com

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Exhibit M

From: [Callaway, Brian H.](#)
To: [Deanne Cevasco](#); [Gasper, Kate O'Hara](#)
Cc: [SHIP](#); [Stoia, Charles J.](#); [Santaniello, Cheryl A.](#); [Cline, Joanna J.](#); [Healy, Martin J.](#); [Shanes, Shoshanah M.](#); [Fries, Brian](#)
Subject: RE: SHIP v. DHG - DHG Discovery Responses and Document Production
Date: Monday, February 9, 2026 4:19:36 PM
Attachments: [image001.png](#)

EXTERNAL EMAIL

Deanne:

As we previously told you, several of the team members most involved in responding to your discovery requests have been on trial, and we committed to getting answers to your remaining questions by the end of this week.

That said, the tone of your last email makes it clear that you have pre-judged the validity of any responses we may make, and will not accept that DHG has relatively limited responsive documents because it simply did not perform the work your client claims it did. We have been approaching our discussions with you in a good-faith effort to resolve outstanding discovery and other case management issues. As you know, we waited for months at a time for basic information, we previously agreed to give you several extensions, and agreed to scheduling changes to accommodate your trial schedules in other matters. It is discouraging that you are not affording us the same degree of collegiality and continue to undercut our good-faith efforts to work with you on these issues.

We'll be in touch later this week with responses on your other questions.

Regards,

Brian H. Callaway

Counsel

troutman pepper locke

Direct: 215.981.4428

brian.callaway@troutman.com

Pronouns: he, him, his

From: Deanne Cevasco <DCevasco@ndgallilaw.com>
Sent: Wednesday, February 4, 2026 2:40 PM
To: Gasper, Kate O'Hara <kate.gasper@lathrogpm.com>
Cc: SHIP <SHIP@ndgallilaw.com>; Stoia, Charles J. <cjstoia@pbnlaw.com>; Santaniello, Cheryl A. <casantaniello@pbnlaw.com>; Cline, Joanna J. <Joanna.Cline@Troutman.com>; Healy, Martin J. <mjhealy@pbnlaw.com>; Shanes, Shoshanah M. <shoshanah.shanes@lathrogpm.com>; Callaway, Brian H. <Brian.Callaway@troutman.com>; Fries, Brian <brian.fries@lathrogpm.com>
Subject: Re: SHIP v. DHG - DHG Discovery Responses and Document Production

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Kate,

Thanks for your email. While we wait for the rest of DHG's response to our January 21 letter, it remains concerning that it takes DHG four months to disclose the seven search terms used in April 2025. It is objectively insufficient to suggest that DHG has diligently searched for responsive documents when its search term list fails to address the very issues in this case such as "risk transfer" and reinsurance, or even relevant names such as Ken Pierce or Paul Lorentz. Indeed, Mr. Fries' letter of November 17 stated that DHG was "re-running a search" through custodians John Roberts, Jim Sabella, and Greg Russ, yet your email response below does not address whether that search was ever conducted or whether DHG simply ran the same seven unsuccessful search terms from April 2025 a second time.

In any event, once we receive the rest of DHG's response, presumably relating to DHG's document retention policy, we plan to file a motion with the Court requesting relief including a request for increased judicial oversight of discovery in this case and/or the appointment of a Special Master. We believe the failure of DHG to provide basic information in a timely manner during the discovery process has greatly hampered SHIP's ability to move this case forward and complete discovery by the deadline that has already been pushed out several times. Please let us know whether we can state that DHG agrees with our request for judicial oversight and/or the appointment of a Special Master.

Best,
Deanne

Deanne Cevasco

Of Counsel

ND Galli Law LLC

136 Madison Avenue, 6th Floor

New York, NY 10016

dcevasco@ndgallilaw.com

www.ndgallilaw.com

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From: Gasper, Kate O'Hara <kate.gasper@lathropgpm.com>

Sent: Tuesday, January 27, 2026 10:33 AM

To: Deanne Cevasco <DCevasco@ndgallilaw.com>

Cc: SHIP <SHIP@ndgallilaw.com>; Stoia, Charles J. <cjstoia@pbnlaw.com>; Santaniello, Cheryl A. <casantaniello@pbnlaw.com>; Joanna J. Cline <joanna.cline@troutman.com>; Healy, Martin J. <mjhealy@pbnlaw.com>; Shanes, Shoshanah M. <shoshanah.shanes@lathropgpm.com>; Callaway, Brian H. <brian.callaway@troutman.com>; Fries, Brian <brian.fries@lathropgpm.com>

Subject: RE: SHIP v. DHG - DHG Discovery Responses and Document Production

EXTERNAL EMAIL

Deanne,

Thanks for your letter dated January 21, which requested a substantive response by January 28th. Both Brian and Shoshana were in pretrial conferences late last week and are in trial this week and early next week. As such, we need extra time to address some of these issues; we plan to get you a complete response by February 13th.

However, in the meantime, I can address items No. 5 and No. 6 in your letter.

You asked DHG to affirm that all documents have been produced in response to SHIP's 2nd RFPs. As part of our review, we found that prior counsel, Rick Sharpless, did not produce two documents DHG provided to him, though these same documents have been produced in part by our office and by SHIP. Those documents are in the below Box.

Link: <https://lathropgpm.box.com/s/147tdma3o7irm6ictahash0u4dtx38za>

Password: p+5=uch5ChUcHln8

This concludes DHG's production of documents responsive to SHIP's Second Set of Requests for Production.

You also asked for a description of the document collections and searches conducted in response to the RFPs. As previously mentioned, Mr. Sharpless handled the initial production in this case. Mr. Sharpless' initial production was in response to Ms. Greenspan's limited, informal requests. Mr. Sharpless produced documents including the client file, invoices, deliverables, engagement letters, and emails. As part of the document production process, Mr. Sharpless asked DHG employees to send any relevant documents or information they had as well.

Thereafter, in April 2025, DHG formally responded to SHIP's First Set of Discovery Requests. In conjunction with responding to that set of discovery requests, Lathrop GPM requested DHG perform an

ESI search for any additional responsive documents. DHG searched custodians John Roberts, Greg Russ, Jim Sabella, and Brian Steen's mailboxes for the below search terms, with the date range 1/1/2016-12/31/2019:

- SHIP
- Roebing
- Vanbridge
- "Golden Tree"
- "GoldenTree"
- Bruckner
- Fuzion

Lathrop GPM then reviewed the results of the searches and produced additional responsive documents relevant to the issues in this litigation. Those responsive documents were produced to you. In addition, Lathrop GPM and DHG reviewed what was sent to and produced by Mr. Sharpless. DHG has now identified and re-produced the three documents that were previously not produced by Mr. Sharpless.

We trust this resolves your concerns surrounding DHG's document production responsive to SHIP's First and Second Set of Requests for Production. Again, we plan to address the remainder of your January 21 letter by February 13th after Brian and Shoshana get back from trial.

Kind regards,

Kate



Kate O'Hara Gasper

Partner

Lathrop GPM LLP
2345 Grand Blvd., Suite 2200
Kansas City, MO 64108-2618

Direct: [816.460.5640](tel:816.460.5640)

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From: Deanne Cevasco <DCevasco@ndgallilaw.com>

Sent: Wednesday, January 21, 2026 2:43 PM

To: Fries, Brian <brian.fries@lathropgpm.com>; Gasper, Kate O'Hara <kate.gasper@lathropgpm.com>; Shanes, Shoshanah M. <shoshanah.shanes@lathropgpm.com>; Joanna J. Cline <joanna.cline@troutman.com>; Callaway, Brian H. <brian.callaway@troutman.com>

Cc: SHIP <SHIP@ndgallilaw.com>; Stoa, Charles J. <cjstoa@pbnlaw.com>; Santaniello, Cheryl A. <casantaniello@pbnlaw.com>; Healy, Martin J. <mjhealy@pbnlaw.com>

Subject: SHIP v. DHG - DHG Discovery Responses and Document Production

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Dear Counsel for DHG,

Please see the attached.

Best,

Deanne Cevasco

Of Counsel

ND Galli Law LLC

136 Madison Avenue, 6th Floor

New York, NY 10016

dcevasco@ndgallilaw.com

www.ndgallilaw.com

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Exhibit N



DEANNE K. CEVASCO
136 Madison Avenue
6th Floor
New York, NY 10016
(646) 680-9662 direct
dcevasco@ndgallilaw.com

March 2, 2026

Via Email

Brian Fries, Esq.
Kate O'Hara Gasper, Esq.
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brian.fries@lathropgpm.com
kate.gasper@lathropgpm.com

Joanna J. Cline, Esq.
Brian H. Callaway, Esq.
Troutman Pepper Locke
3000 Two Logan Square
Eighteenth and Arch Streets
Philadelphia, PA 19103
joanna.cline@troutman.com
brian.callaway@troutman.com

RE: *Humphreys v. Dixon Hughes Goodman, LLP et al.*, Case No. 2 SHP 2022

Dear Counsel,

We write in response to your letter of February 13, 2026 regarding DHG's discovery responses.

First, thank you for providing DHG's data retention policies for 2020, 2021, 2022, and 2023.

We have a number of follow-up questions with regard to DHG's data retention policy and its responses with respect to SHIP's RFP No. 33, but believe these can be disposed of quickly without undue burden.

First, we acknowledge receipt of DHG's privilege log in response to SHIP's RFP No. 33. The first entry on the log is dated September 8, 2020 pertaining to a litigation hold sent to the

Brian Fries, Esq.
Kate O'Hara Gasper, Esq.
Joanna J. Cline, Esq.
Brian H. Callaway, Esq.
March 2, 2026
Page 2

following individuals: Michele Tillman; Andrew Thayil; Stein, Brian; Russ, Greg; Key, Heather; Roberts, John; Church, Matt; Mohr, Matt; Smith, Sarah; Shaw, Tanner.

1. Please confirm that this hold notice was sent in response to SHIP's preservation notice sent to DHG by Dexter Hamilton, Esq. of Cozen O'Connor, dated September 3, 2020.
2. Please confirm whether the September 8, 2020 litigation hold removed the listed individuals' email inboxes from all DHG document retention policies including its 3 year email retention policy and 18 month "Deleted Items" policy as described in DHG_0009348.
3. Please confirm whether the "Stein, Brian" listed in the privilege log refers to Brian Steen, the custodian identified in this case, or whether this refers to a different individual.
4. Jim Sabella is not listed as having received this litigation hold. Please confirm whether Jim Sabella was an employee with DHG at the time this litigation hold was issued. If Jim Sabella was no longer employed with DHG, please provide his departure date.
5. Please confirm whether all of the mailboxes identified in the September 8, 2020 litigation hold have been retained to date, or whether any (and which) have been released.
6. Please confirm whether all of the mailboxes identified in the September 8, 2020 litigation hold have been searched for responsive documents.

Second, for the sake of clarity, RFP No. 33 is not limited to the application of litigation holds. To date, DHG has identified four custodians as relevant to this matter: John Roberts, Jim Sabella, Greg Russ, and Brian Steen. A total of 16 emails were produced from John Roberts' files in the Sharpless Production, and two additional emails (presumably from John Roberts' files) not previously included in the Sharpless Production, were recently produced by your team. During meet and confers in December 2025, we were told that the Roberts' emails produced in the Sharpless Production were not the result of a standard collection and search of Roberts' mailbox, but a collection of self-selected emails chosen by Roberts himself. Please confirm whether our understanding is accurate.

It is also our understanding that, to date, zero documents have been produced from John Roberts, Greg Russ or Jim Sabella's files after searches were conducted by DHG, at some point in 2025, using seven search terms and a date range of 1/1/2016-12/31/2019. Please confirm our understanding is accurate.

Putting aside the question of why Jim Sabella was not included in the 2020 litigation hold, all of DHG's identified custodians should have been subjected to the same DHG data retention

Brian Fries, Esq.
Kate O'Hara Gasper, Esq.
Joanna J. Cline, Esq.
Brian H. Callaway, Esq.
March 2, 2026
Page 3

policies and litigation holds (unless any of the custodians were considered "Wealth Advisors" per DHG's 2020 policy). If that was the case, then it continues to remain puzzling how 690 documents from Brian Steen's files could be produced, which included emails and documents from July 2016 through 2019, and no documents exist from Jim Sabella, Greg Russ, or John Roberts (minus the 16 hand-selected emails for the Sharpless Production). It is even more peculiar given that all three of these custodians (Roberts, Russ, and Sabella) appear in Brian Steen's produced emails, including emails dated after September 8, 2017, which should have been preserved for all custodians pursuant to the 2020 litigation hold which should have halted the 3-year retention policy.

In other words, assuming the 2020 litigation hold was implemented on September 8, 2020, DHG's 3-year retention policy, and 18 month "Deleted Items" policy, should have been halted for DHG's custodians. This means that unless all emails related to SHIP and the Roebing transaction were already purged from Roberts, Russ, and Sabella's mailboxes, even emails that would not have yet been old enough to be subject to DHG's 3-year retention policy, these DHG custodians should have emails from at least September 8, 2017 and later related to SHIP and the Roebing transaction. Thus, DHG's 3-year document retention policy does not explain why a search of John Roberts, Greg Russ, and Jim Sabella's mailboxes produces no hits, including emails dated after September 8, 2017 that should have been preserved for all of them pursuant to the 2020 litigation hold. It also does not explain why Brian Steen seemingly still had access to all of his emails, including emails from 2016, *despite* DHG's 3-year retention policy. RFP No. 33 seeks non-privileged documents that explain this clear disparity in the preservation results between DHG's four custodians which, presumably, were all subject to the same 3-year retention policy. With this clarification, please confirm whether DHG maintains that its response to SHIP's RFP No. 33 is complete.

To be clear, this continued, unexplained disparity between DHG's four identified custodians, subject to the same retention policies and holds, remains the basis for SHIP's intention to file a motion to compel with the Court. At a minimum, DHG's explanation of its searches conducted on John Roberts, Greg Russ and Jim Sabella's files is refuted by the post-September 2017 emails produced from Brian Steen. Please provide a response to the above questions and requests for confirmation by March 6, 2026.

Additionally, SHIP requests that DHG produce all "workpapers" associated with its work pertaining to the Roebing transaction. Per DHG's 2020 document retention policy (DHG_0009348), workpapers are subject to a seven (7) year retention policy. Thus, as of September 8, 2020 when DHG's litigation hold was implemented, DHG's workpapers from 2016

Brian Fries, Esq.
Kate O'Hara Gasper, Esq.
Joanna J. Cline, Esq.
Brian H. Callaway, Esq.
March 2, 2026
Page 4

and 2017 would have been well within that 7-year retention period and thus, there should be no issue as to whether these documents were preserved. DHG's workpapers are responsive to at least the following RFPs: 6, 11, 22, 23, 24, and 27 and, therefore, should have been produced months ago. SHIP requests DHG produce these documents by no later than March 9, 2026.

SHIP reserves all rights to pursue a Motion to Compel, for Sanctions and/or for other relief from the Court regarding DHG's document preservation and discovery efforts.

Sincerely,

Deanne Cevasco

Deanne K. Cevasco

cc: Nicole D. Galli, Esq.
Charles P. Goodwin, Esq.
Andrew J. Costa, Esq.

Exhibit O



Lathrop GPM LLP
lathropgpm.com

7300 W 110th S, Suite 150
Overland Park, KS 66210
Main: 816.292.2000

Brian C. Fries
Partner
brian.fries@lathropgpm.com
Direct: 816.460.5326
Mobile: 816.582.7828

March 25, 2026

Via Email Only

Nicole D. Galli
Deanne Cevasco
ndgalli@ndgallilaw.com
DCevasco@ndgallilaw.com

Re: *Humphreys v. Vanbridge, et al.; Case No. 2 SHP 2022*

Dear Nicole and Deanne:

We are writing in response to your March 2, 2026 letter regarding DHG's response to Document Request No. 33 and DHG's data retention policies.

To provide additional context regarding the issues raised in your letter, we want to first address several high-level points related to the legal holds at DHG and the documents available. Below that discussion are the questions you posed, followed by DHG's response to the same.

Introduction

DHG implemented two legal holds related to this matter.

Legal Hold #1 – Preservation Notice

Shortly after September 8, 2020 (when DHG received SHIP's preservation notice), the following relevant individuals' mailboxes were put on a litigation hold: *Brian Steen, Greg Russ, John Roberts, Jim Sabella*. No email searches were conducted at that time.

Also at this time, DHG's IT team searched and collected all segregated files related to the relevant engagements from custodians subject to the legal hold. The documents collected from this collection have been preserved, searched, and documents were produced in this litigation.

Legal Hold #2 – Lawsuit

Shortly after February 7, 2022 (when DHG was served with SHIP's lawsuit), the following individuals' mailboxes were put on a new litigation hold: *Greg Russ, Heather Wilson, John Roberts, Matt Church, Matt Mohr, Ashley Hammer, Brian Anderson, Harry Carawan, Justin Metcalfe, Brian Steen, Elliott Cobb, Jim Sabella, Josh Hedrick, Mark Lynch, Ron Graver,*

Sarah Smith, Tanner Shaw, Anna Wilkey, Carlie Gilbert, Lindsay Lehman, Shani Walker, Mike Stevens, and Todd Masi. No email searches were conducted at that time.

Client Files

Regarding the files related to the relevant engagements in existence as of the date of the legal holds, DHG appropriately applied the legal holds, searched, collected, preserved, and produced responsive documents in this litigation. **DHG has no additional responsive documents from the relevant client files to produce.**

Email Mailboxes

The mailboxes for each of the custodians listed above were placed on a legal hold starting in either September 2020 or February 2022. But most of DHG's work for SHIP relevant to SHIP's claims in this lawsuit took place before September 2017. In fact, the only relevant work DHG performed for SHIP from September 2017 through January 2018 was a calculation of the value of the Bruckner Class A and B Notes through the end of December 2017. Thus, most potentially relevant emails had already been autodeleted as a result of DHG's three-year email retention policy when the September 2020 legal hold was put into place. Despite this, for the reasons further explained below, DHG still has possession of some responsive emails, which it has produced or will produce in short order.

As a result of those 2020 and 2022 legal holds, emails that had not already been autodeleted should have been preserved. However, while none of the identified custodians' mailboxes were knowingly or intentionally released by DHG at any time DHG now understands that at some point, a number of these mailboxes were, unintentionally and unknowingly to DHG, impacted by certain data loss as part of the Information Technology transition that took place as a result of when DHG and BKD merged in 2022. DHG did not have an understanding of this data loss until the parties were conferring regarding formal discovery in this case during 2025.

As noted below, DHG will be producing some additional responsive emails from Brian Steen's mailbox. Beyond that, DHG has produced all responsive emails that are available to it. DHG has taken all reasonable steps to search and investigate the source of any additional documents or emails and has determined that there are no additional, non-privileged, responsive documents available.

Your Letter & DHG's Responses

DHG incorporates by reference the foregoing throughout its responses to the following questions posed in your letter:

1. Please confirm that this hold notice was sent in response to SHIP's preservation notice sent to DHG by Dexter Hamilton, Esq. of Cozen O'Connor, dated September 3, 2020.

DHG's Response: Confirmed.

2. Please confirm whether the September 8, 2020 litigation hold removed the listed individuals' email inboxes from all DHG document retention policies including its 3-year email retention policy and 18 month "Deleted Items" policy as described in DHG_0009348.

DHG's Response: Confirmed.

3. Please confirm whether the "Stein, Brian" listed in the privilege log refers to Brian Steen, the custodian identified in this case, or whether this refers to a different individual.

DHG's Response: Confirmed.

4. Jim Sabella is not listed as having received this litigation hold. Please confirm whether Jim Sabella was an employee with DHG at the time this litigation hold was issued. If Jim Sabella was no longer employed with DHG, please provide his departure date.

DHG's Response: Jim Sabella left DHG on May 31, 2020 and was not a current employee when the firm sent out litigation hold notices. However, his mailbox was placed under hold and his files and documents were included in the document search and collection conducted by DHG's IT team in both 2020 and 2022 in response to the legal hold.

5. Please confirm whether all of the mailboxes identified in the September 8, 2020 litigation hold have been retained to date, or whether any (and which) have been released.

DHG's Response: As explained above, the custodians identified in the September 8, 2020 litigation hold all received that hold. To DHG's knowledge, these custodians' mailboxes were in fact put on hold on or before September 16, 2020. None of the individuals' mailboxes were knowingly or intentionally released by DHG. However, as noted above, certain data loss unknowingly occurred as a result of Information Technology transitions related to DHG's merger with BKD.

6. Please confirm whether all of the mailboxes identified in the September 8, 2020 litigation hold have been searched for responsive documents.

DHG's Response: DHG previously identified the custodians searched and the terms used in those searches. But to reiterate, DHG searched the mailboxes of John Roberts, Jim Sabella, Greg Russ, and Brian Steen. The terms used for this search were SHIP, Roebing, Vanbridge, "Golden Tree", "GoldenTree", Bruckner, and Fuzion. The date range for that search was January 1, 2016 through December 31, 2019.

7. For the sake of clarity, RFP No. 33 is not limited to the application of litigation holds. To date, DHG has identified four custodians as relevant to this matter: John Roberts, Jim Sabella, Greg Russ, and Brian Steen. A total of 16 emails were

produced from John Roberts' files in the Sharpless Production, and two additional emails (presumably from John Roberts' files) not previously included in the Sharpless Production, were recently produced by your team. During meet and confers in December 2025, we were told that the Roberts' emails produced in the Sharpless Production were not the result of a standard collection and search of Roberts' mailbox, but a collection of self-selected emails chosen by Roberts himself. Please confirm whether our understanding is accurate.

DHG's Response: John Roberts' only involvement related to the Roebling Re reinsurance agreement/risk transfer issue was in 2016. Due to DHG's three-year email retention policy, any emails from 2016 would have been purged by the time SHIP's preservation letter was sent in September 2020.

We believe the Roberts emails produced to date are only in DHG's current possession because they were retained by SHIP/Fuzion and re-sent to Roberts in March 2019. Specifically, it was SHIP/Fuzion's Ginger Darrough who attached these emails and sent them to Mark Lynch (who was seconded at Fuzion) on March 18, 2019. The subject of Ms. Darrough's email was, "Engagement with Dixon Huges," and the text of her email stated, "I think is [sic] all there is." Mark Lynch, on the same day in 2019, forwarded these same emails back to Roberts stating, "I just want you to have these for your records in the event SHIP needs additional guidance."

As indicated by Ms. Darrough, we believe these emails are the extent of Roberts' written output to/interaction with SHIP related to the Roebling Re risk transfer issue. Indeed, when Eide Bailly asked SHIP's then-CFO Paul Lorentz for "any memos or reports from working with Dixon Hughes on the reinsurance agreement, specifically risk transfer assessments and conclusions" on November 8, 2016, Mr. Lorentz explained that "advice we received was in the form of discussions along the way so they have not provided any conclusive documentation." DHG never provided any conclusions on the risk transfer issue, which is why no such documents have been produced.

8. It is also our understanding that, to date, zero documents have been produced from John Roberts, Greg Russ or Jim Sabella's files after searches were conducted by DHG, at some point in 2025, using seven search terms and a date range of 1/1/2016-12/31/2019. Please confirm our understanding is accurate.

DHG's Response: Confirmed as to emails. Document and file searching is done at both the engagement file level and with individuals. Documents collected from the engagement file are not tied to a specific custodian

9. Putting aside the question of why Jim Sabella was not included in the 2020 litigation hold, all of DHG's identified custodians should have been subjected to the same DHG data retention policies and litigation holds (unless any of the custodians were considered "Wealth Advisors" per DHG's 2020 policy). If that was the case, then it continues to remain puzzling how 690 documents from Brian Steen's files could be produced, which included emails and documents from July 2016 through

2019, and no documents exist from Jim Sabella, Greg Russ, or John Roberts (minus the 16 hand-selected emails for the Sharpless Production). It is even more peculiar given that all three of these custodians (Roberts, Russ, and Sabella) appear in Brian Steen's produced emails, including emails dated after September 8, 2017, which should have been preserved for all custodians pursuant to the 2020 litigation hold which should have halted the 3-year retention policy.

In other words, assuming the 2020 litigation hold was implemented on September 8, 2020, DHG's 3-year retention policy, and 18 month "Deleted Items" policy, should have been halted for DHG's custodians. This means that unless all emails related to SHIP and the Roebing transaction were already purged from Roberts, Russ, and Sabella's mailboxes, even emails that would not have yet been old enough to be subject to DHG's 3-year retention policy, these DHG custodians should have emails from at least September 8, 2017 and later related to SHIP and the Roebing transaction. Thus, DHG's 3-year document retention policy does not explain why a search of John Roberts, Greg Russ, and Jim Sabella's mailboxes produces no hits, including emails dated after September 8, 2017 that should have been preserved for all of them pursuant to the 2020 litigation hold. It also does not explain why Brian Steen seemingly still had access to all of his emails, including emails from 2016, *despite* DHG's 3-year retention policy. RFP No. 33 seeks non-privileged documents that explain this clear disparity in the preservation results between DHG's four custodians which, presumably, were all subject to the same 3-year retention policy. With this clarification, please confirm whether DHG maintains that its response to SHIP's RFP No. 33 is complete.

To be clear, this continued, unexplained disparity between DHG's four identified custodians, subject to the same retention policies and holds, remains the basis for SHIP's intention to file a motion to compel with the Court. At a minimum, DHG's explanation of its searches conducted on John Roberts, Greg Russ and Jim Sabella's files is refuted by the post-September 2017 emails produced from Brian Steen. Please provide a response to the above questions and requests for confirmation by March 6, 2026.

DHG's Response: DHG's response to RFP No. 33 is complete. It has no additional documents to produce. But DHG would like to clarify further what has been produced regarding the four custodians identified above.

John Roberts. As noted, John Roberts' minimal involvement with the SHIP-Roebing Re reinsurance engagement all occurred in 2016, so his emails were not retained as a result beyond DHG's three-year retention policy (that is, the three years expired before DHG received SHIP's preservation notice in September 2020). As explained above, DHG only had Roberts' 2016 emails because SHIP gathered them in 2019, and then the emails made their way back to Roberts.

Jim Sabella. Similarly, Jim Sabella's involvement with the SHIP-Roebing Re reinsurance engagement occurred in 2016. Like Roberts, Sabella's emails from 2016 would have been auto-deleted as a result of DHG's three-year retention policy before DHG received SHIP's

preservation notice in September 2020. Any work Sabella did for SHIP between September 8, 2017 and his departure on May 31, 2020 was tax related and not at issue in the lawsuit. Sabella was on DHG's September 8, 2020 litigation hold and all subsequent holds for this matter.

Brian Steen. The only part of Steen's work that is at issue in this lawsuit relates to the calculation engagement performed by DHG in 2017 and 2018. Mr. Steen was a DHG partner at the time, managed that engagement, and was the primary point of contact between DHG and SHIP. DHG did have, and provided, responsive documents from Steen's mailbox. DHG understands that because Steen's mailbox was subject to a different and earlier litigation hold for an unrelated matter, these documents dated back to 2016.

During the process of responding to this letter, DHG determined that not all search terms were properly applied when Mr. Steen's mailbox was first searched. DHG has re-run that search and will produce any additional non-privileged responsive documents. We expect this production will be minimal.

Greg Russ. The only part of Russ's work that is at issue in this lawsuit relates to the calculation engagement performed by DHG in 2017 and 2018. Mr. Russ received DHG's September 8, 2020 litigation hold and all subsequent holds. DHG believes that Russ's mailbox was impacted by the unintentional and unknowing data loss that occurred as part of the Information Technology transition, as discussed above. Regardless, as Roberts and Sabella, a portion of Russ's relevant work was done prior to September 8, 2017, and therefore would have already been deleted before receiving SHIP's preservation notice in September 2020. In addition, Steen and Russ routinely were both included on communications with SHIP and/or Vanbridge related to the calculation engagement, so it is likely any responsive communications involving Russ were produced from Steen's mailbox.

10. Additionally, SHIP requests that DHG produce all "workpapers" associated with its work pertaining to the Roebing transaction. Per DHG's 2020 document retention policy (DHG_0009348), workpapers are subject to a seven (7) year retention policy. Thus, as of September 8, 2020 when DHG's litigation hold was implemented, DHG's workpapers from 2016 and 2017 would have been well within that 7-year retention period and thus, there should be no issue as to whether these documents were preserved. DHG's workpapers are responsive to at least the following RFPs: 6, 11, 22, 23, 24, and 27 and, therefore, should have been produced months ago. SHIP requests DHG produce these documents by no later than March 9, 2026.

DHG's Response: To the extent DHG created any "workpapers" for its work pertaining to the Roebing transaction, those documents have been produced.

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As stated above, DHG searched for and collected any relevant workpapers in both 2020 and 2022. Those collections have been preserved, searched, reviewed, and produced in this litigation, if responsive. DHG agrees that because of the seven-year retention policy for workpapers, to the extent DHG had any workpapers from 2016 and 2017, those would have been collected in the 2020 and 2022 legal hold search and collections. Therefore, to the extent DHG has any "workpapers" from the Roebling transaction, those have been produced.

Notably, this is consistent with the email chain referenced above (which DHG is producing) regarding the 2016 Roberts emails, as well as Mr. Lorentz's statement that DHG did not provide any "conclusive documentation" regarding the risk transfer issue. Beyond what has already been provided to SHIP, DHG has no additional responsive documents within its current possession, custody, or control that it has agreed to produce in this case.

Sincerely,

Lathrop GPM LLP



Brian C. Fries
Partner

cc: Counsel of Record