

FILED

SEP 21 2022

ANGIE SPARKS, Clerk of District Court
By ~~SHARON G. KNAPP~~ Deputy Clerk

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

IN THE MATTER OF THE
LIQUIDATION OF MONTANA
NONPROFIT ASSOCIATION GROUP
BENEFIT TRUST, a Self-Funded
Multiple Employer Welfare
Arrangement,

Respondent.

Case No. BDV-2020-1853

**ORDER APPROVING SECOND
REPORT, RECOMMENDATION
AND APPLICATION**

This matter comes before the Court pursuant to the Liquidator's Second Claims Report and Recommendation ("Report") filed in accordance with Montana Code Ann. § 33-2-1372. Attached as Exhibit A to the Report is listing the names and addresses of seventy-eight (78) claimants holding a Class 2 priority under Montana Code Ann. § 33-2-1371, the POC numbers assigned by the Liquidator, and the valuations of the claims proposed by the Liquidator. Attached as Exhibit B to the Report is a schedule listing the names and addresses of twenty-three (23) claimants holding a claim subordinate to Class 2 under Montana Code Ann. § 33-2-1371, the POC numbers assigned by the Liquidator, and the classes of the claims under Montana Code. Ann § 33-2-1371. Also, attached to the Report is a detailed Affidavit of the Special Deputy Liquidator filed in support of the Report. It is appearing that the recommendations are in the interests of all claimants and other creditors in this matter, the Report is hereby approved, with actual distributions to be determined at a later time in accordance with Montana Code Ann. § 33-2-1373.

IT IS THEREFORE ORDERED that pursuant to Montana Code Ann. §§ 33-2-1301, the Second Claims Report and Recommendation is APPROVED.

IT IS FURTHER ORDERED that if any additional factors hereafter come to the attention of the Liquidator or his Special Deputy that may require modification, the Liquidator shall promptly file an application to modify these claims.

Dated this 20 day of September, 2022.

MICHAEL F MCMAHON

District Court Judge
First Judicial District

MARK MATTIOLI

Commissioner of Securities & Insurance,
Office of the Montana State Auditor
840 Helena Avenue
Helena, MT 59601
Phone: (406) 444-2040
Fax: (406) 444-3497
Email: Mark.Mattioli@mt.gov

Counsel for the Commissioner of Securities and Insurance

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

IN THE MATTER OF THE
LIQUIDATION OF MONTANA
NONPROFIT ASSOCIATION GROUP
BENEFIT TRUST, a Self-Funded
Multiple Employer Welfare Arrangement,

Respondent.

Case No. BDV-2020-1853

**SECOND REPORT,
RECOMMENDATION AND
APPLICATION FOR
APPROVAL OF THE SAME**

Comes now Troy Downing, as Liquidator of the above-captioned health plan (MNAGBT), by and through his undersigned counsel to file herewith his Recommendation to Allow certain Provider Claims for amounts derived from the population of claims for which valuations were made. The Liquidator applies to the Court for an Order approving these claim determinations in accordance with Montana Code Ann. § 33-2-1372.

This application is made pursuant to the Montana Insurers Supervision, Rehabilitation and Liquidation Act, Montana Code Ann. §§ 33-2-1301 *et seq.*, wherein the Liquidator is required to review all claims duly filed in the liquidation proceedings, make such further investigation as he deems necessary to determine an appropriate valuation including to compromise or negotiate the amount for which claims will be valued and recommended to the Court.

In support of his report, recommendation and application, the Liquidator respectfully shows the following:

1. Between the entry of the Order of Liquidation on November 5, 2020, and March 1, 2021, the latter being the Claims Bar Date, the Liquidator issued one thousand seven hundred and eighty-six (1,786) Notices of Liquidation and Proof of Claim (POC) forms, with instructions to policyholders, third-party claimants, and other potential claimants and/or creditors of MNAGBT.
2. On December 18, 2020, notice of the liquidation was published in The Billings Gazette, informing interested parties of the liquidation proceedings, and including contact information and instructions for the timely filing of a claim.
3. On or before the Bar Date of March 1, 2021, the Liquidator received two hundred fifty-three (253) timely-filed POCs. The Liquidator also received twenty-four (24) late-filed POCs.¹
4. Ninety-six (96) Class 2 POCs were adjudicated, valued, and received approval by this Court on May 16, 2022.
5. An additional one hundred and one (101) POCs have now been completely adjudicated. Seventy-eight (78) Class 2 POC's and twenty – three (23) Subordinate POC's.
6. All remaining POCs, seventy – seven (77) Class 2 POC's and 1 (one) late filed POC, are presently under evaluation.
7. Attached hereto as Exhibit A and incorporated herein is a schedule listing the names and addresses of seventy-eight (78) claimants holding a Class 2 priority under Montana Code Ann. § 33-2-1371, the POC numbers assigned by the Liquidator, and the valuations of the claims proposed by the Liquidator.
8. Attached hereto as Exhibit B and incorporated herein is a schedule listing the names and addresses of twenty-three (23) claimants holding a claim subordinate to Class 2 under Montana Code Ann. § 33-2-1371, the POC numbers assigned by the

¹ Includes two (2) late filed claims now considered timely filed.

Liquidator, and the classes of the claims under Montana Code. Ann § 33-2-1371.

9. In further support of this recommendation, the Liquidator has attached as Exhibit C, the affidavit of Michael J. FitzGibbons, Special Deputy Liquidator.

10. This Second Claims Report and Recommendation supersedes and replaces Liquidator's Recommendation to Allow Certain Claims for a Derived Amount filed June 9, 2022.

WHEREFORE, the Liquidator prays the Court issue an Order approving this Second Claims Report, with the final determinations to be filed with the Court at a later date in accordance with Montana Code Ann. § 33-2-1372, as well as such other relief as the Court deems just and proper.

DATED this 9th day of September, 2022.

TROY DOWNING
Commissioner of Securities and Insurance,
Montana State Auditor
As Liquidator



MARK MATTIOLI
Counsel for Commissioner of Securities & Insurance

Exhibit A

Montana Nonprofit Association Group Benefit Trust in Liquidation
Second Claims Report
Exhibit A

POC No.	Claimant Name	Contact	Address 1	Address 2	City	State	Zip	Liquidator's Recommended Amount
100275	St James Healthcare		500 Eldorado Blvd	Bldg 6 Ste 6300	Broomfield	CO	80021	1,285.17
100274	Shannon Setzer, MD PC		4515 Valley Commons Drive, Suite 202		Bozeman	MT	59718	-
100273	Kathryn Olson, FNP		521 4th St.		Havre	MT	59501	108.69
100272	Dee A. Althouse, MD		521 4th St.		Havre	MT	59501	139.10
100270	St. James Healthcare		PO Box 912587		Denver	CO	80291	1,228.78
100006	Lorna Bjerga		1510 36th Ave NE		Havre	MT	59501	-
100007	Lorna Bjerga		1510 36th Ave NE		Havre	MT	59501	-
100008	Lorna Bjerga		1510 36th Ave NE		Havre	MT	59501	-
100009	Lorna Bjerga		1510 36th Ave NE		Havre	MT	59501	-
100010	Associated Dermatology and Skin Care		50 Last Chance Gulch		Helena	MT	59601	547.64
100011	Deer Lodge Medical Center	c/o Tony Pfaff	1100 Hollenback Lane		Deer Lodge	MT	59722	-
100269	Jedidiah O. Walker, MD		PO Box 31797		Billings	MT	59107	482.39
100013	Deer Lodge Medical Center	c/o Tony Pfaff	1100 Hollenback Lane		Deer Lodge	MT	59722	10,021.46
100014	Deer Lodge Medical Center	c/o Tony Pfaff	1100 Hollenback Lane		Deer Lodge	MT	59722	11,199.31
100268	Mark Elliott, MD		2803 South Ave W		Missoula	MT	59804	915.30
100265	Quest Diagnostics		P.O. Box 822531		Philadelphia	PA	19182	140.68
100263	Mercury Street Medical Group, PLLC	Attn: Steven Workman	300 W. Mercury St.		Butte	MT	59701	182.30
100251	Autumn Dobbs - Agora Tree LLC		PO Box 81592		Billings	MT	59108	170.00
100241	Autumn Dobbs - Agora Tree LLC		P.O. Box 81592		Billings	MT	59108	127.50
100238	Kim Martinell		PO Box 733		Dillon	MT	59725	322.45
100236	Jill Ellwood		3657 Lemhi Trail Dr		Bozeman	MT	59718	-
100235	Pintler Surgical Specialists	Attn: Alice Cortright	401 W Pennsylvania Ave		Anaconda	MT	59711	190.98
100234	Community Hospital of Anaconda	Attn: Alice Cortright	401 W Pennsylvania Ave		Anaconda	MT	59711	36,993.37
100208	Jessica Dabney		78 Dana Ln		Garrison	MT	59731	-
100207	Community Hospital of Anaconda	Attn: Alice Cortright	401 W Pennsylvania Ave		Anaconda	MT	59711	185.40
100206	Community Hospital of Anaconda	Attn: Alice Cortright	401 W Pennsylvania Ave		Anaconda	MT	59711	951.03
100204	Community Hospital of Anaconda	Attn: Alice Cortright	401 W Pennsylvania Ave		Anaconda	MT	59711	1,026.63
100203	Community Hospital of Anaconda	Attn: Alice Cortright	401 W Pennsylvania Ave		Anaconda	MT	59711	1,010.97
100201	Western Montana Clinic	Attn: Carol Knutson	PO Box 7609		Missoula	MT	59807	75.97
100199	Jennifer Miranda		14 Redwood Dr		Butte	MT	59701	-
100198	Andrea Thomas		2857 Sourdough Rd		Bozeman	MT	59715	91.52
100181	Elizabeth Bennett	c/o Shawna Bennett	3487 Birkland Dr.		Helena	MT	59602	-
100179	Lonnie Bennett		3487 Birkland Dr.		Helena	MT	59602	-
100178	Elizabeth Bennett	c/o Shawna Bennett	3487 Birkland Dr.		Helena	MT	59602	-
100171	Teri Moore		1437 Cook Ave		Billings	MT	59102	-
100036	Kendy McCoy		1828 Yellowstone Ave		Billings	MT	59102	-
100149	Western Montana Clinic	Attn: Carol Knutson	PO Box 7609		Missoula	MT	59807	183.48
100141	Western Montana Clinic	Attn: Carol Knutson	PO Box 7609		Missoula	MT	59807	164.72
100039	Cardiovascular Consultants of Montana	c/o Christina YF Ho	1101 N 27TH Ste F		Billings	MT	59101	-
100040	Jordan Greer			Eagleview Corporate Center				
100041	Pamela Wilhelm	c/o Alicia S. Luke	Fox Rothschild LLP	747 Constitution Dr. Ste 100	Exton	PA	19341	-
100140	Western Montana Clinic	Attn: Carol Knutson	1112 W 4th St.		Anaconda	MT	59711	-
100139	Western Montana Clinic	Attn: Carol Knutson	PO Box 7609		Missoula	MT	59807	164.72
100044	Sleep Diagnostics Inc	c/o Shelley Schiavon	900 N Montana Ave A-9		Missoula	MT	59807	148.75
100137	Western Montana Clinic	Attn: Carol Knutson	PO Box 7609		Helena	MT	59601	924.46
100126	Copper City Radiology	Attn: Janet Shipley	P.O. Box 1160		Missoula	MT	59807	103.80
100125	Copper City Radiology	Attn: Janet Shipley	P.O. Box 1160		Helena	MT	59625	94.66
100048	Erin Patricia McGeehan	7 Holly Lane	P.O. Box 1160		Helena	MT	59625	198.14
					Butte	MT	59701	-

Montana Nonprofit Association Group Benefit Trust in Liquidation
Second Claims Report
Exhibit A

POC No.	Claimant Name	Contact	Address 1	Address 2	City	State	Zip	Liquidator's Recommended Amount
100124	Copper City Radiology	Attn: Janet Shipley	P.O. Box 1160		Helena	MT	59625 -	
100122	Mercury Street Medical Group, PLLC	Attn: Steven Workman	300 W. Mercury St.		Butte	MT	59701	170.58
100112	St James Healthcare		PO Box 912593		Denver	CO	80291	2,579.52
100052	Lauri Lockett		1620 Harrison Ave		Butte	MT	59701	-
100110	St James Healthcare		PO Box 912593		Denver	CO	80291	10,197.68
100054	Wayne W. Davis Jr.		101 Solitude		Butte	MT	59701	-
100055	Wayne W. Davis Jr.		101 Solitude		Butte	MT	59701 -	
100056	Wayne W. Davis Jr.		101 Solitude		Butte	MT	59701	-
100105	St James Healthcare		PO Box 912593		Denver	CO	80291	378.00
100100	Holy Rosary Healthcare		PO Box 912593		Denver	CO	80291	485.26
100099	SCL Health	Attn: Danielle Stowell	PO Box 912596		Denver	CO	80291	311.27
100098	SCL Health	Attn: Danielle Stowell	PO Box 912596		Denver	CO	80291	311.27
100097	SCL Health	Attn: Danielle Stowell	PO Box 912596		Denver	CO	80291	311.27
100062	SCL Health	Attn: Danielle Stowell	PO Box 912596		Denver	CO	80291	41.62
100063	SCL Health	Attn: Danielle Stowell	PO Box 912596		Denver	CO	80291	26.97
100064	SCL Health	Attn: Danielle Stowell	PO Box 912596		Denver	CO	80291	311.27
100065	SCL Health	Attn: Danielle Stowell	PO Box 912596		Denver	CO	80291	311.27
100066	SCL Health	Attn: Danielle Stowell	PO Box 912596		Denver	CO	80291	311.27
100094	SCL Health	Attn: Danielle Stowell	PO Box 912596		Denver	CO	80291	311.27
100088	SCL Health	Attn: Danielle Stowell	PO Box 912596		Denver	CO	80291	109.04
100069	SCL Health	Attn: Danielle Stowell	PO Box 912596		Denver	CO	80291	89.40
100070	SCL Health	Attn: Danielle Stowell	PO Box 912596		Denver	CO	80291	59.79
100087	SCL Health	Attn: Danielle Stowell	PO Box 912596		Denver	CO	80291	127.21
100086	SCL Health	Attn: Danielle Stowell	PO Box 912596		Denver	CO	80291	60.38
100085	SCL Health	Attn: Danielle Stowell	PO Box 912596		Denver	CO	80291	86.47
100074	SCL Health	Attn: Danielle Stowell	PO Box 912596		Denver	CO	80291	60.38
100084	SCL Health	Attn: Danielle Stowell	PO Box 912596		Denver	CO	80291	48.61
100083	SCL Health	Attn: Danielle Stowell	PO Box 912596		Denver	CO	80291	86.47
100079	SCL Health	Attn: Danielle Stowell	PO Box 912596		Denver	CO	80291	38.89
100078	SCL Health	Attn: Danielle Stowell	PO Box 912596		Denver	CO	80291	30.95
					Denver	CO	80291	147.73
					Total			86,071.94

Exhibit B

Montana Nonprofit Association Group Benefit Trust in Liquidation
Second Claims Report
Exhibit B

POC No.	Claimant Name	Contact	Address 1	Address 2	City	State	Zip	Class Code	Liquidator's Recommended Amount
100264	Heuser Physical Therapy	Attn: Brian Heuser	3180 Dredge Dr., Suite F		Helena	MT	59602	7	N/A
100002	Innovative Care Management Inc.	c/o Brent Bullock	Perkins Coie	1120 N.W. Couch St. 10th FL	Portland	OR	503727	5	N/A
100262	Life Healing Center	Attn: Patricia Ross	25 Vista Point Rd.		Santa Fe	NM	87508	7	N/A
100261	Life Healing Center	Attn: Patricia Ross	25 Vista Point Rd.		Santa Fe	NM	87508	7	N/A
100260	Beaverhead County Public Health	Attn: Lilia Guillen-Sanchez	41 Barrett St.		Dillon	MT	59725	7	N/A
100259	Beaverhead County Public Health	Attn: Lilia Guillen-Sanchez	41 Barrett St.		Dillon	MT	59725	7	N/A
100258	Beaverhead County Public Health	Attn: Lilia Guillen-Sanchez	41 Barrett St.		Dillon	MT	59725	7	N/A
100257	Beaverhead County Public Health	Attn: Lilia Guillen-Sanchez	41 Barrett St.		Dillon	MT	59725	7	N/A
100256	Beaverhead County Public Health	Attn: Lilia Guillen-Sanchez	41 Barrett St.		Dillon	MT	59725	7	N/A
100255	Beaverhead County Public Health	Attn: Lilia Guillen-Sanchez	41 Barrett St.		Dillon	MT	59725	7	N/A
100254	Beaverhead County Public Health	Attn: Lilia Guillen-Sanchez	41 Barrett St.		Dillon	MT	59725	7	N/A
100253	Beaverhead County Public Health	Attn: Lilia Guillen-Sanchez	41 Barrett St.		Dillon	MT	59725	7	N/A
100252	Beaverhead County Public Health	Attn: Lilia Guillen-Sanchez	41 Barrett St.		Dillon	MT	59725	7	N/A
100250	Total Family Care PLLP	Attn: David Bishop	611 NE Main St., Ste. 2		Dillon	MT	59725	7	N/A
100249	Rocky Mountain Eye Surgery	Attn: Kimberly Broe	700 W. Kent Ave.		Lewistown	MT	59457	7	N/A
100248	Rocky Mountain Eye Surgery	Attn: Kimberly Broe	700 W. Kent Ave.		Missoula	MT	59801	7	N/A
100247	Rocky Mountain Eye Center	Attn: Kimberly Broe	700 W. Kent Ave.		Missoula	MT	59801	7	N/A
100246	Rocky Mountain Eye Center	Attn: Kimberly Broe	700 W. Kent Ave.		Missoula	MT	59801	7	N/A
100245	Rocky Mountain Eye Center	Attn: Kimberly Broe	700 W. Kent Ave.		Missoula	MT	59801	7	N/A
100244	Rocky Mountain Eye Surgery	Attn: Kimberly Broe	700 W. Kent Ave.		Missoula	MT	59801	7	N/A
100243	PureView Health Center	Attn: Marina Kuntz	1930 9th Ave.		Missoula	MT	59801	7	N/A
100242	Heuser Physical Therapy	c/o Brian Heuser	3180 Dredge Dr Ste F		Helena	MT	59601	7	N/A
100240	Innovative Care Management Inc.	c/o Brent Bullock	Perkins Coie	1120 N.W. Couch St. 10th FL	Portland	OR	503727-20	5	N/A

Exhibit C

MARK MATTIOLI

Commissioner of Securities & Insurance,
Office of the Montana State Auditor
840 Helena Avenue
Helena, MT 59601
Phone: (406) 444-2040
Fax: (406) 444-3497
Email: Mark.Mattioli@mt.gov

Counsel for the Commissioner of Securities and Insurance

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

IN THE MATTER OF THE
LIQUIDATION OF MONTANA
NONPROFIT ASSOCIATION GROUP
BENEFIT TRUST, a Self-Funded
Multiple Employer Welfare Arrangement,

Respondent.

Case No. BDV-2020-1853

**AFFIDAVIT OF MICHAEL J.
FITZGIBBONS IN SUPPORT OF
SECOND CLAIMS REPORT AND
RECOMMENDATION**

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

1. I am the Special Deputy Liquidator of Montana Nonprofit Association Group Benefit Trust (MNAGBT). I was appointed to my position by the then Liquidator, Matthew M. Rosendale, Commissioner of Securities and Insurance, Montana State Auditor and am continuing as Special Deputy Liquidator under the current Liquidator, Troy Downing.
2. I am over 21 years of age and suffer no legal disability.
3. By virtue of my appointment as Special Deputy Liquidator, I have been actively and personally involved in the liquidation of MNAGBT at all times since it was placed into liquidation, including the matters addressed in this Affidavit. My responsibilities as the Special Deputy Liquidator include supervision and oversight of and direct involvement in the liquidation process. I am familiar with the claims process and

with the claims that have been filed. Therefore, I have personal knowledge of the matters addressed in this Affidavit.

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

a. Notice of MNAGBT's liquidation was given in accordance with Montana Code Ann. § 33-2-1346 (1).

b. In accordance with Montana Code Ann. § 33-2-1346(2), the notice specified that the last date to file a timely proof of claim with the Liquidator was March 1, 2021. Timely proofs of claim must be postmarked no later than 5:00 P.M. Mountain Standard Time, on such date.

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

d. As the duly appointed Special Deputy Liquidator, I am administering the POC process pursuant to the Montana Insurers Supervision, Rehabilitation and Liquidation Act, Montana Code Ann. §§ 33-2-1301 *et seq.*

e. The former third-party administrator, EBMS declined to complete the run-off. Therefore, my staff is making recommendations based on a listing of unpaid claims provided by the Office of the Montana State Auditor, Commissioner of Securities and Insurance compiled by EBMS.

5. I am submitting this Affidavit in support of Liquidator's Recommendation to Allow Certain Claims for a Derived Amount.

6. Between the entry of the Liquidation Order on November 5, 2020, and March 1, 2021, the bar date, I caused to be issued one thousand seven hundred eighty-six (1,786) Notices of Liquidation and POC forms, with instructions to policyholders, third-party claimants, and/or other potential claimants and creditors of Care Concepts.

7. On December 18, 2020, notice of the liquidation was published The Billings Gazette, informing interested parties of the liquidation proceedings, and including contact information and instructions for the timely filing of a claim.

8. On or before the Bar Date of March 1, 2021, I received two hundred fifty-three (253) timely-filed POCs¹. I also received twenty-two (22) late-filed claims.

9. Ninety-six (96) POCs were adjudicated, valued, and received approval by this Court on May 16, 2022.

10. An additional one hundred and one (101) POCs have now been fully adjudicated. All remaining POCs, totaling seventy-eight (78), are presently under evaluation.

11. Exhibit A and incorporated herein is a schedule listing the names and addresses of seventy-eight (78) claimants holding a Class 2 priority under Montana Code Ann. § 33-2-1371, the POC numbers assigned by the Liquidator, and the valuations of the claims proposed by the Liquidator.

12. Exhibit B and incorporated herein is a schedule listing the names and addresses of twenty-three (23) claimants holding a claim subordinate to Class 2 under Montana Code Ann. § 33-2-1371, the POC numbers assigned by the Liquidator, and the classes of the claims under Montana Code. Ann § 33-2-1371.

[Remainder of this page intentionally left blank.]

¹ Two (2) late-filed claims are now considered timely.

13. To the best of my knowledge and belief, the claims subject to this Recommendation are not subject to modification. If any additional factors hereafter come to my attention which may require any modification, such as third-party payments or releases of any such claims, I will immediately notify the Liquidator, and he and/or I will promptly bring those matters to the attention of this Court to modify such claims.

FURTHER AFFIANT SAYETH NOT.



Michael J. FitzGibbons
Special Deputy Liquidator

SWORN to before me this 8th day of Sept., 2022



SARAH E. ALEXANDER
Notary Public - Arizona
Maricopa Co. / #551135
Expires 09/15/2022

Sarah E. Alexander
Notary Public for the State of Arizona
My commission expires 09/15/2022