

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

BOY SCOUTS OF AMERICA AND
DELAWARE BSA, LLC,¹

Debtors.

Chapter 11

Case No. 20-10343 (LSS)

(Jointly Administered)

Hearing Date: February 11, 2022 at 12:00
p.m. EST

**CERTAIN INSURERS' STATEMENT
IN ADVANCE OF THE FEBRUARY 11, 2022 STATUS CONFERENCE**

The undersigned insurance carriers (collectively, “Certain Insurers”) file this statement in advance of the status conference scheduled for February 11, 2022 (the “Status Conference”). As described below, within the last 24 hours, Certain Insurers have been informed of material changes proposed to the Plan, though the amended Plan has yet to be provided. As explained herein, the practical implications of these unfolding events, as well as basic tenets of fairness, will require the Certain Insurers to discuss at the Status Conference the propriety of a brief adjournment of the confirmation hearing scheduled to begin on February 22, 2022. The Certain Insurers should have an opportunity to review the revised Plan (once filed), assert supplemental objections, and be afforded sufficient time to prepare for a contested confirmation hearing once the ground under their feet has stopped moving. The Certain Insurers believe that due process demands an adjournment.

¹ The Debtors in these Chapter 11 Cases, together with the last four digits of each Debtor's federal tax identification number, are as follows: Boy Scouts of America (6300) and Delaware BSA, LLC (4311). The Debtors' mailing address is 1325 West Walnut Hill Lane, Irving, Texas 75038.

STATEMENT

1. In the early hours of February 10, 2022, the Debtors filed the Eleventh Mediator's Report [D.I. 8772] (the "Mediator Report"),² which followed many weeks of mediation from which the Certain Insurers were excluded, except for occasional reports from the Mediator attended only by Certain Insurers.

2. The result of this "mediation" is exactly what one would expect following a lengthy negotiation that excludes (and seemingly targets) a key constituency—a term sheet for an amended Plan that has been materially modified, in a manner that is substantially worse for the parties not at the table. While the Certain Insurers are still reviewing the filed documents (none of which is the amended Plan that actually implements the complicated changes), it is clear that there are material and wholly new concepts raised in the Term Sheet that will require substantial additional consideration, briefing and possibly discovery. Among other changes:

- New Mandatory Finding. The Term Sheet contemplates that, in addition to the already unnecessary and prejudicial insurance findings that the current Plan requires the Court to make, a new finding will be added that "The Base Matrix Values in the Trust Distribution Procedures are based on and consistent with the Debtors' historical abuse settlements and litigation outcomes." This finding adds a new evidentiary layer to the proceedings: despite over a month of expert analysis, reports and depositions, the Certain Insurers were not on notice that they would be required to marshal evidence rebutting this finding, and should be afforded sufficient time to examine the record in this regard.
- Independent Review/TDPs. A new procedure will be added to the TDPs that allows Abuse Claimants the option to have their Allowed Claim Amount reviewed by a "neutral third party" (who is unidentified), with the intent of "replicat[ing] to the extent possible the amount a reasonable jury might award for the survivor's claim...." Notably, while Abuse Claimants are entitled to request such review, insurers do not have a matching right. Moreover, the independent review process unlocks a heightened recovery, up to five times in excess of the already radically inflated TDP maximum values, for claimants that elect this option. The Certain Insurers should have the right

² Capitalized terms that are not defined herein shall have the meanings ascribed to such terms in the Mediator's Report.

to test whether the proposed procedures are appropriate, and whether the enhanced values are justified.

- New Defined Terms. The definition of “Abuse Claim,” which is the core of the Plan (and appears on virtually every page thereof) has been modified. Among other changes, the concept of “Mixed Claims” (a newly defined type of claim that is partially, but not entirely, scouting-based) has been carved out, such that Mixed Claims are not fully channeled to the Settlement Trust. The Certain Insurers will no doubt need to consider the way in which the channeling injunction and other key Plan provisions are impacted by these definitional changes.
- Treatment of Chartered Organizations. Contrary to the terms of the Seventh Mediator Report [D.I. 7772], which stated that the Plan would be modified to provide that all Abuse Claims against Chartered Organizations would be channeled to the Settlement Trust, the Debtors have now reversed course and are not affording Other Chartered Organizations (40,000+ of which are likely not on notice of this change) the benefit of the channeling injunction for many years of claims.
- Evidence. In a continued effort to bind Certain Insurers to inflated claim values, the Debtors will be required to ignore the opinions of their own claims valuation expert, Dr. Charles Bates, whose written expert reports and deposition testimony confirm that the TDP’s grossly overstate claim values, and instead be required to support both (i) the position that the TDP Base Matrix Values are consistent with historical settlements (which is directly at odds with Dr. Bates’ opinions), and (ii) the position that the contribution of excess insurance policies to the Settlement Trust will lead to the payment in full of such claims (which necessarily involves consideration of coverage issues despite this Court’s repeated statements it will not do so). Putting aside the question of whether it is appropriate for third parties to control the testimony of expert witnesses, the Certain Insurers will need an opportunity to test this new evidentiary case, which is contrary to the prior testimony of the Debtors’ experts, both in written reports and at deposition.
- Payment of Fees. The Term Sheet contemplates that the professionals for the Pfau/Zalkin Claimants will receive \$3.5 million (paid from the Settlement Trust Assets). Similar to Coalition fees (which have now grown to \$21 million), no showing has been made—or appears to be required—that the Pfau/Zalkin Claimants or their professionals have made a substantial contribution to the estates. The Certain Insurers will need to examine the propriety of the payment of these fees.
- New Trustee. The Term Sheet states that a new Settlement Trustee and two Claims Administrators will be identified on February 14, 2022. While potentially a welcome change, the continued delay in identifying the parties that will take on these key roles further prejudices the Certain Insurers, who will need to vet the independence and qualifications of the nominated individuals.

3. There are no doubt more material changes to be identified through further review of the Term Sheet, or that will become apparent when these theoretical Term Sheet concepts are integrated into the Plan.

4. All of these changes come on the heels of unauthorized extensions granted by the Debtors to the objection deadlines of the Coalition, FCR, TCC and the Pfau/Zalkin claimants, in violation of this Court's scheduling order. See D.I. 6528, ¶15. Absent these extensions, the Term Sheet likely would have been filed on February 4, 2022 (the same time that the Certain Insurers—who did not receive the benefit of an extension—filed their objection). The Debtors' attempt, at this late juncture, to materially modify the Plan in a manner that prejudices not only the substantive rights of the Certain Insurers, but also their practical ability to marshal evidence and plead their case, should not be condoned. Due process requires more, and an adjournment to the start of the Confirmation Hearing should be ordered.

Dated: February 10, 2022

Respectfully Submitted

By: /s/ Deirdre M. Richards

FINEMAN KREKSTEIN & HARRIS PC
Deirdre M. Richards (DE Bar No. 4191)
1300 N. King Street
Wilmington, DE 19801
Telephone: (302) 538-8331
Facsimile: (302) 394-9228
Email: drichards@finemanlawfirm.com

-and-

**FORAN GLENNON PALANDECH PONZI &
RUDLOFF P.C.**

Susan N.K. Gummow (admitted *pro hac vice*)
222 N. LaSalle St., Suite 1400
Chicago, Illinois 60601
Telephone: (312) 863-5000
Facsimile: (312) 863-5009
Email: sgummow@fgppr.com

-and-

GIBSON, DUNN & CRUTCHER LLP

Michael A. Rosenthal (admitted *pro hac vice*)
James Hallowell (admitted *pro hac vice*)
Keith R. Martorana (admitted *pro hac vice*)
200 Park Avenue
New York, New York 10166
Telephone: (212) 351-4000
Facsimile: (212) 351-4035
Email: mrosenthal@gibsondunn.com
jhallowell@gibsondunn.com
kmartorana@gibsondunn.com

-and-

GIBSON, DUNN & CRUTCHER LLP

Matthew G. Bouslog (admitted *pro hac vice*)
3161 Michelson Drive
Irvine, California 92612
Telephone: (949) 451-3800
Facsimile: (949) 451-4220
Email: mbouslog@gibsondunn.com

Attorneys for the AIG Companies

**TROUTMAN PEPPER HAMILTON
SANDERS LLP**

David M. Fournier (DE No. 2812)
Marcy J. McLaughlin Smith (DE No. 6184)
Hercules Plaza
1313 Market Street
Suite 5100
P.O. Box 1709
Wilmington, DE 19899-1709
Telephone: 404.885.3000

-and-

PARKER, HUDSON, RAINER & DOBBS

Harris B. Winsberg (*admitted pro hac vice*)
303 Peachtree Street NE
Suite 3600
Atlanta, GA 30308
Telephone: 404.420.4313
Facsimile: 404.522.8409

-and-

McDERMOTT WILL & EMERY LLP

Margaret H. Warner (*admitted pro hac vice*)
Ryan S. Smethurst (*admitted pro hac vice*)
Alex M. Spisak (*admitted pro hac vice*)
The McDermott Building
500 North Capitol Street, NW
Washington, DC 20001-1531
Telephone: 202.756.8228
Facsimile: 202.756.8087

*Attorneys for Allianz Global Risks US Insurance
Company*

**TROUTMAN PEPPER HAMILTON
SANDERS LLP**

David M. Fournier (DE No. 2812)
Marcy J. McLaughlin Smith (DE No. 6184)
Hercules Plaza, Suite 5100
1313 Market Street
P.O. Box 1709
Wilmington, DE 19899-1709
Telephone: 302.777.6500
Facsimile: 302.421.8390

and

PARKER, HUDSON, RAINER & DOBBS

Harris B. Winsberg (admitted *pro hac vice*)
303 Peachtree Street NE
Suite 3600
Atlanta, GA 30308
Telephone: 404.420.4313
Facsimile: 404.522.8409

and

BRADLEY RILEY JACOBS PC

Todd C. Jacobs (admitted *pro hac vice*)
John E. Bucheit (admitted *pro hac vice*)
Paul J. Esker
500 West Madison Street
Suite 1000
Chicago, IL 60661
Telephone: 312.281.0295

*Attorneys for National Surety Corporation and
Interstate Fire & Casualty Company*

POST & SCHELL, P.C.

Paul Logan (No. 3339)
300 Delaware Avenue
Suite 1380
Wilmington, DE 19801
Phone: (302) 251-8856
Fax: (302) 251-8857
E-mail: plogan@postschell.com

and

IFRAH PLLC

George R. Calhoun (*pro hac vice*)
1717 Pennsylvania Ave., N.W.
Suite 650
Washington, DC 20006
Phone: (202) 840-8758
E-mail: george@ifrahlaw.com

*Attorneys for Argonaut Insurance Company and
Colony Insurance Company*

SEITZ, VAN OGTROP & GREEN, P.A.

R. Karl Hill (Del. Bar No. 2747)
222 Delaware Avenue
Suite 1500
Wilmington, Delaware 19801
Telephone: (302) 888-0600
Email: khill@svglaw.com

and

CHOATE, HALL & STEWART, LLP

SEITZ, VAN OGTROP & GREEN, P.A.
Douglas R. Gooding (admitted *pro hac vice*)
Jonathan D. Marshall (admitted *pro hac vice*)
Samuel N. Rudman (admitted *pro hac vice*)
Two International Place
Boston, MA 02110
Telephone: (617) 248-5000
dgooding@choate.com
jmarshall@choate.com

and

**MINTZ, LEVIN, COHN, FERRIS,
GLOVSKY AND POPEO PC**

Kim V. Marrkand (admitted *pro hac vice*)
Laura Bange Stephens (admitted *pro hac vice*)
One Financial Center
Boston, MA 0211
Telephone: (617) 542-6000
kmarrkand@mintz.com
lbstephens@mintz.com

Counsel to Liberty Mutual Insurance Company

SMITH, KATZENSTEIN & JENKINS LLP

Kathleen M. Miller (No. 2898)
1000 West Street, Suite 501
P.O. Box 410
Wilmington, DE 19899
Telephone: (302) 652-8400
Email: kmiller@skjlaw.com

and

WILEY REIN LLP

Mary E. Borja (admitted *pro hac vice*)
Gary P. Seligman (admitted *pro hac vice*)
Ashley L. Criss (admitted *pro hac vice*)
2050 M Street NW
Washington, DC 20036
Phone: (202) 719-7000
E-mail: mborja@wiley.law,
gseligman@wiley.law,
acriss@wiley.law

Attorneys for General Star Indemnity Company

BODELL BOVÉ, LLC

Bruce W. McCullough (No. 3112)
1225 N. King Street, Suite 1000
P.O. Box 397
Wilmington, DE 19899-0397
Telephone: (302) 655-6749,
Facsimile: (302) 655-6827
Email: bmccullough@bodellbove.com

and

CLYDE & CO US LLP

Bruce D. Celebrazione (pro hac vice)
Four Embarcadero Center, Suite 1350
San Francisco, California 94111
Telephone: (415) 365-980
Facsimile: (415) 365-9801
Email: bruce.celebrazione@clydeco.us

Konrad R. Krebs (pro hac vice)
200 Campus Drive | Suite 300

Florham Park, NJ 07932
Telephone: (973) 210-6700
Facsimile: (973) 210-6701
Email: konrad.krebs@clydeco.us

and

DAVID CHRISTIAN ATTORNEYS LLC
David Christian (pro hac vice)
105 W. Madison St., Suite 1400
Chicago, IL 60602
Telephone: (862) 362-8605
Email: dchristian@dca.law

Attorneys for Great American Assurance Company, f/k/a Agricultural Insurance Company; Great American E&S Insurance Company, f/k/a Agricultural Excess and Surplus Insurance Company; and Great American E&S Insurance Company

SMITH, KATZENSTEIN & JENKINS LLP
Kathleen M. Miller (No. 2898)
1000 North West Street
Suite 1501
P.O. Box 410
Wilmington, DE 19899 (courier 19801)
302-652-8400

and

HANGLEY ARONCHICK SEGAL PUDLIN & SCHILLER
Ronald P. Schiller (admitted *pro hac vice*)
Matthew A. Hamermesh (admitted *pro hac vice*)
Sharon F. McKee (admitted *pro hac vice*)
Elizabeth C. Dolce (admitted *pro hac vice*)
One Logan Square, 27th Floor
Philadelphia, PA 19103
(215) 568 6200
(215) 568 0300 facsimile
rschiller@hangley.com
mhamermesh@hangley.com
smckee@hangley.com
edolce@hangley.com

Attorneys for Arch Insurance Company

GOLDSTEIN & MCCLINTOCK LLLP

Maria Aprile Sawczuk (DE #3320)
501 Silverside Road
Wilmington, DE 19809
302-444-6710
marias@goldmclaw.com

and

LOEB & LOEB LLP

Laura McNally (admitted *pro hac vice*)
Emily Stone (admitted *pro hac vice*)
321 N. Clark Street, Suite 2300
Chicago, IL 60654
312-464-3155
lmcnally@loeb.com
estone@loeb.com

*Attorneys for The Continental Insurance Company
and Columbia Casualty Company*

SMITH, KATZENSTEIN & JENKINS LLP

Kathleen M. Miller (No. 2898)
1000 West Street, Suite 1501
P.O. Box 410
Wilmington, DE 19899 [Courier 19801]
Telephone: (302) 652-8400
Facsimile: (302) 652-8405
Email: kmiller@skjlaw.com

and

**MOUND COTTON WOLLAN &
GREENGRASS LLP**

Lloyd A. Gura*
Pamela J. Minetto*
One New York Plaza 44th Floor
New York, NY 10004
Tel: (212) 804-4282
Email: lgura@moundcotton.com
pminetto@moundcotton.com
(*Admitted *pro hac vice*)

*Attorneys for Indian Harbor Insurance Company,
on behalf of itself and as successor in interest to
Catlin Specialty Insurance Company*

REGER RIZZO & DARNALL LLP

Louis J. Rizzo, Jr., Esquire (#3374)
1521 Concord Pike, Suite 305
Brandywine Plaza West
Wilmington, Delaware 19803
(302) 477-7100
E-mail: lrizzo@regerlaw.com

*Attorney for Travelers Casualty and Surety
Company, Inc. (f/k/a Aetna Casualty & Surety
Company), St. Paul Surplus Lines Insurance
Company and Gulf Insurance Company*

WERB & SULLIVAN

Brian A. Sullivan (DE Bar No. 2098)
Legal Arts Building
1225 N. King Street, Suite 600
Wilmington, DE 19801
Telephone: (302) 652-1100
Facsimile: (302) 652-1111
Email: bsullivan@werbsullivan.com

and

GIEGER LABORDE & LAPEROUSE LLC

John E.W. Baay II, Esq. (pro hac vice)
701 Poydras Street, Suite 4800
New Orleans, Louisiana 70139
Telephone: (504) 561-0400
Facsimile: (504) 561-0100
Email: jbaay@glllaw.com

and

KIERNAN TREBACH LLP

William H. White Jr., Esq. (pro hac vice)
1233 20th Street, NW, 8th Floor
Washington, DC 20036
Direct: 202-712-7042
Fax: 202-712-7100
mail: wwhite@kiernantrebach.com

Attorneys for Gemini Insurance Company

MORRIS JAMES LLP

Stephen M. Miller (DE Bar No. 2610)
Carl N. Kunz, III (DE Bar No. 3201)
500 Delaware Avenue, Suite 1500
Wilmington, DE 19801
Telephone: (302) 888-6800
Facsimile: (302) 571-1750
Email: smiller@morrisjames.com
ckunz@morrisjames.com

and

FOX SWIBEL LEVIN & CARROLL LLP

Margaret M. Anderson, Esq. (admitted pro hac vice)
Ryan T. Schultz (admitted pro hac vice)
Adam A. Hachikian (admitted pro hac vice)
Kenneth M. Thomas (admitted pro hac vice)
200 W. Madison Street, Suite 3000
Chicago, IL 60606
Telephone: (312) 224-1200
Facsimile: (312) 224-1201
Email: panderson@foxswibel.com
rschultz@foxswibel.com
ahachikian@foxswibel.com
kthomas@foxswibel.com

Counsel for Old Republic Insurance Company

COZEN O'CONNOR

Marla S. Benedek (No. 6638)
1201 N. Market Street, Suite 1001
Wilmington, DE 19801
Telephone: (302) 295-2024
Facsimile: (302) 250-4498
Email: mbenedek@cozen.com

Counsel to Traders and Pacific Insurance Company, Endurance American Specialty Insurance Company, and Endurance American Insurance Company

JOYCE, LLC

Michael J. Joyce, Esquire (No. 4563)
1225 King Street, Suite 800
Wilmington, DE 19801
(302)-388-1944
mjoyce@mjlawoffices.com

and

COUGHLIN MIDLIGE & GARLAND, LLP

Kevin Coughlin, Esquire (Pro Hac Vice)
Lorraine Armenti, Esquire (Pro Hac Vice)
Michael Hrinewski, Esquire (Pro Hac Vice)
350 Mount Kemble Ave.
PO Box 1917
Morristown, NJ 07962
973-267-0058 (Telephone)
973-267-6442 (Facsimile)
lарmenti@cmg.law
mhrinewski@cmg.law

and

CARRUTHERS & ROTH, P.A.

Britton C. Lewis, Esquire (Pro Hac Vice)
235 N. Edgeworth St.
P.O. Box 540
Greensboro, NC 27401
(336) 478-1146 (Telephone)
(336) 478-1145 (Facsimile)
bcl@crlaw.com

Counsel to Arrowood Indemnity Company

**IN THE UNITED STATES BANKRUPTCY COURT
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In re:

BOY SCOUTS OF AMERICA AND
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Debtors.

Chapter 11

Case No. 20-10343 (LSS)
(Jointly Administered)

CERTIFICATE OF SERVICE

I, DEIRDRE RICHARDS, hereby certify that on February 10, 2022, I filed a copy of *Certain Insurers' Statement In Advance Of The February 11, 2022 Status Conference*, and caused the Statement to be served on the participating parties on the attached list via e-mail.

Dated: February 10, 2022

Respectfully submitted,

/s/ Deirdre M. Richards
Deirdre M. Richards (No.4191)
Fineman Krekstein & Harris, PC
1300 N. King Street
Wilmington, DE 19801
Telephone: (302) 538-8331;
Fax: (302) 394- 9228
drichards@finemanlawfirm.com

¹ The Debtors in these Chapter 11 Cases, together with the last four digits of each Debtor's federal tax identification number, are as follows: Boy Scouts of America (6300) and Delaware BSA, LLC (4311). The Debtors' mailing address is 1325 West Walnut Hill Lane, Irving, Texas 75038.

BSA

Jessica C. Lauria	jessica.lauria@whitecase.com
Michael C Andolina	mandolina@whitecase.com
Matthew Linder	mlinder@whitecase.com
Laura E. Baccash	laura.baccash@whitecase.com
Blair M. Warner	blair.warner@whitecase.com
Samuel Hershey	sam.hershey@whitecase.com
Glenn Kurtz	gkurtz@whitecase.com
Robert Tiedemann	rtiedemann@whitecase.com
Andrew Hammond	ahammond@whitecase.com
Jennifer Thomas	Jennifer.thomas@whitecase.com
Derek Abbott	DAbbott@morrisnichols.com
Andrew Remming	aremming@morrisnichols.com
Paige Topper	ptopper@morrisnichols.com
Tori Remington	tremington@morrisnichols.com
Ernest Martin	Ernest.Martin@haynesboone.com
Adrian Azer	Adrian.Azer@haynesboone.com

U.S. Trustee

David L. Buchbinder	david.l.buchbinder@usdoj.gov
Hanna Mufson McCollum	hannah.mccollum@usdoj.gov

Tort Claimants' Committee

James Stang	jstang@pszjlaw.com
Rob Orgel	rongel@pszjlaw.com
John A. Morris	jmorris@pszjlaw.com
John W. Lucas	jlucas@pszjlaw.com
Linda Cantor	lcantor@pszjlaw.com
James O'Neill	joneill@pszjlaw.com
Debra Grassgreen	dgrassgreen@pszjlaw.com
Ken Brown	kbrown@pszjlaw.com
Malhar S. Pagay	mpagay@pszjlaw.com
Richard M. Pachulski	rpachulski@pszjlaw.com
Alan J. Kornfeld	akornfeld@pszjlaw.com

Ad Hoc Committee of Local Councils

Richard G. Mason	RGMason@WLRK.com
Douglas K. Mayer	DKMayer@WLRK.com
Joseph C. Celentino	JCCelentino@WLRK.com
Mitchell Levy	MSLevy@wlrk.com

Creditors' Committee

Thomas Moers Mayer	TMayer@kramerlevin.com
Rachael Ringer	rringer@kramerlevin.com

Jennifer Sharret	jsharret@kramerlev.com
Megan Wasson	mwasson@kramerlevin.com
Natan Hammerman	nhamerman@kramerlevin.com
Mark Eckar	meckard@reedsmith.com
Kurt Gwynne	kgwynne@reedsmith.com

Future Claimants' Representative

Robert Brady	rbrady@ycst.com
Edwin Harron	eharron@ycst.com
Sharon Zieg	szieg@ycst.com
Erin Edwards	eedwards@ycst.com
Kenneth Enos	kenos@ycst.com
Kevin Guerke	kguerke@ycst.com
Ashley Jacobs	ajacobs@ycst.com
Jared Kochenash	jkochenash@ycst.com
Sara Beth Kohut	skohut@ycst.com
Rachel Jennings	jenningsr@gilbertlegal.com
Meredith Neely	neelym@gilbertlegal.com
Kami Quinn	quinnk@gilbertlegal.com
W. Hunter Winstead	winsteadh@gilbertlegal.com
Emily Grim	grime@gilbertlegal.com

Coalition of Abused Scouts for Justice

D. Cameron Moxley	cmoxley@brownrudnick.com
David Molton	dmolton@brownrudnick.com
Tristan Axelrod	taxelrod@brownrudnick.com
Barbara J. Kelly	bkelly@brownrudnick.com
Gerard Cicero	gcicero@brownrudnick.com
Eric Goodman	egoodman@brownrudnick.com
Rachel Merksy	rmersky@monlaw.com

JPMorgan Chase Bank, N.A.

Kristian Gluck	kristian.gluck@nortonrosefulbright.com
John Heath	john.heath@nortonrosefulbright.com
Sarah Cornelia	sarah.corneila@nortonrosefulbright.com

Steven Zelin	zelin@pjtpartners.com
John Singh	singhj@pjtpartners.com
Scott Meyerson	meyerson@pjtpartners.com
Lukas Schwarzmann	lukas.schwarzmann@pjtpartners.com

The Church of Jesus Christ of Latter-day Saints, a Utah Corporation

Jeff Bjork	jeff.bjork@lw.com
Robert Malioneck	Robert.malioneck@lw.com

Deniz Irgi	deniz.irgi@lw.com
Adam Goldberg	adam.goldberg@lw.com

Blake Denton	Blake.Denton@lw.com
Amy Quartarolo	Amy.Quartarolo@lw.com
Benjamin Dozier	Benjamin.Butzin-Dozier@lw.com
Sohom Datta	Sohom.Datta@lw.com
Natasha Bronn Schrier	natasha.bronnschrier@lw.com
Ryan Jones	ryan.jones@lw.com
Michael Merchant	merchant@rlf.com
Brett Haywood	haywood@rlf.com

United Methodist Ad Hoc Committee

Ed Rice	erice@bradley.com
Elizabeth Brusa	ebrusa@bradley.com
Jeremy Ryan	jryan@potteranderson.com
D. Ryan Slaugh	rslaugh@potteranderson.com

Roman Catholic Ad Hoc Committee Catholic Mutual Relief Society of America

Everett Cygal	ecygal@schiffhardin.com
Mark Fisher	mfisher@schiffhardin.com
Daniel Schufreider	dschufreider@schiffhardin.com
Jin Yan	jyan@schiffhardin.com
Jeremy Ryan	jryan@potteranderson.com

The Episcopal Church and Domestic and Foreign Missionary Society of the Protestant
Episcopal Church in the United States of America

Mark Salzberg	mark.salzberg@squirepb.com
---------------	----------------------------

Roman Catholic Diocese of Brooklyn, New York, Roman Catholic Archbishop of Los Angeles,
a corporation sole, Roman Catholic Diocese of Dallas, a Texas nonprofit corporation,
Archdiocese of Galveston-Houston, and Diocese of Austin

Patrick A. Jackson	patrick.jackson@faegredrinker.com
Ian J. Bambrick	ian.bambrick@faegredrinker.com

Zalkin Law Firm, P.C. and Pfau Cochran Vertetis Amala PLLC, representative group for various
state court counsel

Daniel Bussel	dbussel@ktbslaw.com
Thomas Patterson	tpatterson@ktbslaw.com
Sasha Gurvitz	sgurvitz@ktbslaw.com
Robert Pfister	rpfister@ktbslaw.com
Michal Horton	mhorton@michaelhortonlaw.com

Agricultural Insurance Company

Bruce W. McCullough	bmccullough@bodellbove.com
Bruce D. Celebrezze	bruce.celebrezze@clydeco.us

Conrad Krebs Konrad.drebs@clydeco.us
David Christian dchristian@dca.law

AIG (National Union Fire Insurance Company, Lexington Insurance Company, Landmark Insurance Company, and the Insurance Company of the State of Pennsylvania)

Susan Gummow	sgummow@fgppr.com
Tracey Jordan	tjordan@fgppr.com
Michael Rosenthal	mrosenthal@gibsondunn.com
Deirdre Richards	drichards@finemanlawfirm.com
Matthew Bouslog	mbouslog@gibsondunn.com
James Hallowell	jhallowell@gibsondunn.com
Keith Martorana	kmartorana@gibsondunn.com
Vincent Eisinger	veisinger@gibsondunn.com
Tyler H. Amass	tamass@gibsondunn.com
Tyler Andrew Hammond	thammond@gibsondunn.com
Amanda George	ageorge@gibsondunn.com
Dylan S. Cassidy	dcassidy@gibsondunn.com

Allianz Global Risks US Insurance Company

Ryan Smethurst	rsmethurst@mwe.com
Margaret Warner	mwarner@mwe.com
Matthew S. Sorem	msorem@nicolaidesllp.com

American Zurich Insurance Company

Mark Plevin	MPlevin@crowell.com
Tacie Yoon	TYoon@crowell.com
Rachel Jankowski	RJankowski@crowell.com
Robert Cecil	rcecil@trplaw.com

Argonaut Insurance Company and Colony Insurance Company

Laura Archie	laura.archie@argogroupus.com
Paul Logan	plogan@postschell.com
Kathleen K. Kerns	kkerns@postschell.com
George R. Calhoun	george@ifrahlaw.com

Arrowood Indemnity Company

Michael Hrinewski	mhrinewski@coughlinduffy.com
Lorraine Armenti	larmenti@coughlinduffy.com

Aspen Insurance Holdings Limited

Clay Wilson	cwilkerson@brownsims.com
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AXA XL

Jonathan Mulvihill	jonathan.mulvihill@axaxl.com
Lloyd A. Gura	lgura@moundcotton.com
Pamela Minetto	pminetto@moundcotton.com

Ategrity Specialty

John Morgenstern
Matthew Szwajkowski
Carl "Chuck" Kunz, III

jmorgenstern@ohaganmeyer.com
mszwajkowski@ohaganmeyer.com
ckunz@morrisjames.com

Berkley Custom

John Baay

jbaay@glllaw.com

Berkeley Research Group

Matthew Babcock

MBabcock@thinkbrg.com

Clarendon America Insurance Company

Kenya Spivey
Harry Lee
Brett Grindrod
John O'Connor
Nailah Ogle
Matthew Summers

Kenya.Spivey@enstargroup.com
hlee@steptoe.co
bgrindrod@steptoe.com
joconnor@steptoe.com
nogle@steptoe.com
SummersM@ballardspahr.com

Century Indemnity Company

Stamatios Stamoulis
Richard Weinblatt
Tancred Schiavoni
Salvatore J. Cocchiaro

Stamoulis@swdelaw.com
weinblatt@swdelaw.com
tschiavoni@omm.com
scocchiaro@omm.com

CNA

Laura McNally
Emily Stone

lmcnally@loeb.com
estone@loeb.com

General Star Indemnity

Gary P. Seligman
Ashley L. Criss
Kathleen Miller

gseligman@wiley.law
acriiss@wiley.law
kmiller@skjlaw.com

Hartford Accident

James P. Ruggeri
Joshua D. Weinberg
Annette Rolain
Sara Hunkler
Phil Anker
Danielle Spinelli
Joel Millar
Lauren Lifland
Benjamin Loveland
Erin Fay

jruggeri@rugerilaw.com
jweinberg@rugerilaw.com
arolain@rugerilaw.com
shunkler@rugerilaw.com
Philip.anker@wilmerhale.com
Danielle.spinelli@wilmerhale.com
Joel.millar@wilmerhale.com
Lauren.lifland@wilmerhale.com
Benjamin.loveland@wilmerhale.com
efay@bayardlaw.com

Gregory Flasser gflasser@bayardlaw.com

Liberty Mutual

Douglas R. Gooding dgooding@choate.com
Jonathan Marshall jmarshall@choate.com
Kim V. Marrkand KMarrkand@mintz.com

Markel

Russell Dennis russell.dennis@markel.com
Jessica O'Neill Jessica.oneill@markel.com
Michael Pankow MPankow@BHFS.com

Maryland Casualty Company, Maryland American General Group, and American General Fire & Casualty Company

Harry Lee HLee@steptoe.com
Brett Grindod bgrindod@steptoe.com
Nailah Ogle nogle@steptoe.com

Munich Re

Thaddeus Weaver tweaver@dilworthlaw.com
William McGrath wmcgrath@dilworthlaw.com

National Surety

Todd C Jacobs TJacobs@bradleyriley.com
John E. Bucheit jbucheit@bradleyriley.com
David M. Caves dcaves@bradleyriley.com
Harris B. Winsberg harris.winsberg@troutman.com
David Fournier david.fournier@troutman.com
Marcy Smith marcy.smith@troutman.com

Old Republic Insurance Company

Thomas Dare tdare@oldrepublic.com
Peg Anderson panderson@foxswibel.com
Adam Hachikian ahachikian@foxswibel.com
Kenneth Thomas kthomas@foxswibel.com
Ryan Schultz rschultz@foxswibel.com
Stephen Miller smiller@morrisjames.com
Carl Kunz, III ckunz@morrisjames.com

Traders and Pacific Insurance Company, Endurance American Specialty Insurance Company, and Endurance American Insurance Company

Joseph Ziemianski jziemianski@cozen.com
Marla Benedek mbenedek@cozen.com

Travelers

Scott Myers
Louis Rizzo

SPMyers@travelers.com
lrizzo@regerlaw.com

Notice of Intent

Parties Lujan

Claimants

Delia Lujan Wolff
Christopher Loizides

dslwolff@lawguam.com
loizides@loizides.com

Kentucky Creditors: N.C., K.W., C.F., B.L., A.F. and A.S.

Raeann Warner
Louis Schneider
Tad Thomas

raeann@jcde law.com
lou.schneider@thomaslawoffices.com
tad@thomaslawoffices.com

Crew Janci Claimants

Salle Veghte
Morton Branzburg
Peter Janci

sveghte@klehr.com
mbranzburg@klehr.com
peter@crewjanci.com

Hurley McKenna & Mertz Survivors (HMM)

Sally Veghte
Christopher Hurley
Evan Smola

sveghte@klehr.com
churley@hurley-law.com
esmola@hurley-law.com

Lonnie Washburn (*Pro Se*)²

Frank Schwindler (*Pro Se*)

nundawao@gmail.com

Gillispie Claimants

Sally Veghte
Joshua Gillispie
Morton Branzburg

sveghte@klehr.com
josh@greenandgillispie.com
mbranzburg@klehr.com

Arch Insurance Company

Kathleen Miller
Matthew Hamermesh
Ronald Schiller
Sharon McKee
Elizabeth Dolce

kmiller@skjlaw.com
mah@hangley.com
rschiller@hangley.com
smckee@hangley.com
edolce@hangley.com

Jane Doe

Mark L. Desgrosseilliers
Cindy L. Robinson
Douglas Mahoney

desgross@chipmanbrown.com
crobinson@robinsonmahoney.com
dmahoney@robinsonmahoney.com

ASK LLP

Lawrence Robbins
William Trunk
Anthony M. Saccullo
Mary E. Augustine

lrobbins@robbinsrussell.com
wtrunk@robbinsrussell.com
ams@saccullolegal.com
meg@saccullolegal.com

Andrews & Thornton

Lawrence Robbins
William Trunk
Anthony M. Saccullo
Mary E. Augustine

lrobbins@robbinsrussell.com
wtrunk@robbinsrussell.com
ams@saccullolegal.com
meg@saccullolegal.com

Kosnoff Law

David E. Wilks

dwilks@wilks.law

Napoli Shkolnik PLLC

Brett Bustamante

BBustamante@NapoliLaw.com

AVA Law

Joseph Grey

jgrey@crosslaw.com

Krause & Kinsman

Bernard Conaway

bgc@conaway-legal.com

Slater Slater Schulman LLP

Michael Trentin
Justin Alberto
Michael Klauder
Seth Van Aalten
Brooke Fink

MTrentin@coleschotz.com
JAlberto@coleschotz.com
MKlauder@coleschotz.com
SVanAalten@coleschotz.com
BFink@coleschotz.com

Eisenberg, Rothweiler, Winkler, Eisenberg & Jeck, P.C.

Daniel Hogan dan@dkhogan.com
Gabrielle Durstein gdurstein@dkhogan.com

Mark Eveland, Chief Executive Officer of Verus LLC

Michael A. Kaplan mkaplan@lowenstein.com

Rasmeet K. Chahil

Sally E. Veghte

rchahil@lowenstein.com

SVeghte@klehr.com