IN THE COMMONWEALTH COURT OF PENNSYLVANIA

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") Appellant,

v.

VANBRIDGE, an Epic Company 1140 Avenue of the Americas, 8th Fl. New York, NY 10036

VANBRIDGE LLC (f/k/a VBR Holdings, LLC, f/k/a Vanbridge Holdings, LLC) 1185 Avenue of Americas, 32nd Floor New York, NY 10036

ROBELING RE LTD.

c/o Centurion Assurance Services Ltd. Limegrove Lifestyle Centre Holetown, St. James Barbados

DIXON HUGHES GOODMAN, LLP 1829 Eastchester rive Highpoint, NC 27265

GOLDEN TREE ASSET MANAGEMENT LP 300 Park Avenue, 21st Floor New York, NY 10022

BRUCKNER CHARITABLE TRUST 2711 Centerville Road, Suite 210 Wilmington, DE 19808-1660 NO. 2 SHP 2022

BRUCKNER INVESTMENT TRUST 2711 Centerville Road, Suite 210 Wilmington, DE 19808-1660,

Respondents.

ENTRY OF APPEARANCE

TO THE PROTHONOTARY

Kindly enter my appearance on behalf of Respondent, Dixon Hughes

Goodman in the above matter.

February 25, 2022

Respectfully submitted,

/s/ Brian H. Callaway

Brian H. Callaway
PA Attorney ID #316034

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CERTICATE OF COMPLIANCE

I certify that this filing complies with the provisions of the *Case*Records Public Access Policy of the Unified Judicial System of Pennsylvania that require filing confidential information and documents differently than non-confidential information and documents.

/s/ Brian H. Callaway
Brian H. Callaway

CERTIFICATE OF SERVICE

I, Brian Callaway, hereby certify that on February 25, 2022, a true and correct copy of the foregoing Entry of Appearance was filed through the Court's ECF system and served upon counsel below:

Leslie Miller Greenspan
Tucker Law Group
Ten Penn Center
1801 Market Street, Suite 2500
Philadelphia, PA 19103
Counsel for Appellant

/s/ Brian H. Callaway
Brian H. Callaway