



STATE OF ARKANSAS
BUREAU OF
LEGISLATIVE RESEARCH

Marty Garrity, Director
Kevin Anderson, Assistant Director for Fiscal Services
Matthew Miller, Assistant Director for Legal Services
Jessica Whittaker, Assistant Director for Research Services
Eric Sanders, Assistant Director for Information Technology Services

Claims Review/Litigation Reports Oversight Subcommittee
of the Arkansas Legislative Council
Claims Subcommittee of the Joint Budget Committee
Statement of Redaction of Confidential Information

Style of Case: Cox Portfolio Holdings, Inc. v. Ark. Dept. of Finance and Admin.

Docket Number: Claim No. 250071

Type of Matter (please circle one): Claims Review Litigation Reports Oversight

As indicated by my signature below:

- I acknowledge that documents submitted to the Subcommittee may be published or disseminated by the Subcommittee for purposes of its consideration and those documents that are published or disseminated by the Subcommittee will be considered subject to disclosure under the Freedom of Information Act of 1967, Arkansas Code § 25-19-101 et seq.
I further acknowledge that it is my responsibility to review each document submitted to the Subcommittee and make any necessary redactions.
I certify that I have reviewed each document submitted herein and have redacted all confidential information excluded from public access by Arkansas Supreme Court Administrative Order No. 19, § VII, and the Freedom of Information Act of 1967, Arkansas Code § 25-19-101 et seq., including without limitation an individual's home address, personal email address, personal phone number, date of birth, social security number, information identifying a minor child, medical records, and financial account numbers.
If a redacted document has been submitted, I have also included a non-redacted copy of the same document that may be considered exempt from disclosure under Arkansas Code § 25-19-105.

[Handwritten signature]

Signature

Kathryn Irby

Name

Ark. State Claims Commission, director

Title and Agency

January 13, 2025

Date

**ARKANSAS CLAIMS COMMISSION**

(501)682-1619  
 (501)682-2823 FAX



Questions? Send an email to  
 ascc.new.claims@arkansas.go

101 EAST CAPITOL AVENUE, SUITE 410  
 LITTLE ROCK, ARKANSAS 72201-3823

**CLAIM FORM**

**1. Claimant.** If a claim involves more than one claimant, additional pages may be attached with the other claimant name(s) and contact information.

Cox Portfolio Holdings, Inc. hesti.kurniadi@coxinc.com

(title      last name/compan      first name      (email)

6205-A Peachtree Dunwoody Road, M/S: CP-14

(address)

Atlanta GA 30328- (678) 645-0000

(city) (state) (zip) (primary phone)

**2. Claimant's Legal Counsel.** An individual claimant may act as his or her own attorney (which is known as proceeding pro se). Please review Ark. Code Ann. § 19-10-222 for information about when a business entity may file a pro se claim. If a claimant is proceeding pro se, this section may be left blank.

(title)      (last name)      (first name)      (email)

(address) AR bar number

(city) (state) (zip) (primary phone)

**3. State Agency Involved.** The Commission can only receive claims against agencies of the State of Arkansas. Please review the Commission’s jurisdictional statutes, including Ark. Code Ann. § 19-10-204 and Ark. Code Ann. § 21-5-701, for more information. This information is required for any claim filed at the Commission.

Arkansas Department of Finance and Administration

**4. Incident Date** 1/9/2020

**5. Location of Incident** \_\_\_\_\_

**6. CHECK HERE if this claim involves damage to a motor vehicle.**

**7. CHECK HERE if this claim involves damage to property other than a motor vehicle.**

**8. Explanation of Incident** Please provide an explanation of your claim, including why you believe the above-listed state agency is liable for your damages under Arkansas law. You may attach additional pages to this form.

This claim is being filed for the reissuance of warrant [REDACTED] payable to Cox Portfolio Holdings, Inc. the amount of \$19,917.00 payable from the Arkansas Department of Finance and Administration. This warrant was not presented to the state treasurer for redemption during the legal redemption period.

Warrant or necessary papers for reissuing lost warrant(s)/check(s) is/are attached to and made a part of this complaint.

Completed paperwork for reissuance of this warrant was received in this office on June 26, 2024.

**9. Insurance Coverage.** For a claim involving damage to a vehicle or other property, you must submit a copy of your insurance declarations in effect at the time of the incident. This is not the same as an insurance card. You can obtain a copy of your insurance declarations from your insurer or insurance agent. Please review Ark. Code Ann. § 19-10-302 for more information.

**\*\*If you did NOT have insurance covering the damaged property or motor vehicle at the time of incident, CHECK HERE**

**10. Additional Required Documents for Property Damage Claim**

You must submit (1) invoice(s) documenting the repair costs, (2) three estimates for repair, OR (3) an explanation why this documentation cannot be provided.

**11. If a state vehicle was involved, please provide the following information**

---

(type of state vehicle involved) (license number) (driver)

**12. If your claim involves personal injuries, please CHECK HERE**

**13. Health insurance coverage.** All personal injury claims require a copy of your health insurance information in place at the time of the incident. Please review Ark. Code Ann. § 19-10-302 for more information.

**\*\*If you did NOT have health insurance on the date of the incident, CLICK HERE**

**14. Amount of Damages, if known:** \$19,917.00

---

**IMPORTANT!**

A claim filed at the Commission is a lawsuit against a state agency. The Commission is the courthouse for these lawsuits. Please note that Commission staff can answer general questions about the claim process but cannot give legal advice. The Commission rules and a non-exhaustive list of statutes that relate to the Commission can be found on the Commission website ([arclaimscommission.arkansas.gov](http://arclaimscommission.arkansas.gov)). The Arkansas Rules of Civil Procedure can be found online ([arcourts.gov](http://arcourts.gov)) under "Info Resources."

**STOP!**

This signature page must be completed in the presence of a Notary Public. Do not sign until you are directed to do so by the Notary Public. If there is more than one claimant involved in this claim, each claimant must complete a separate signature page.

If you are an ARKANSAS-LICENSED ATTORNEY submitting a claim on behalf of your client, there is a different signature page that must be used. Please call (501)682-1619 and ask for an attorney signature page.

If a BUSINESS OR CORPORATE ENTITY is filing a claim without an attorney (and meets the requirements of Ark. Code Ann. § 19-10-222 for doing so), there is a different signature page that must be used. Please call (501)682-1619 and ask for a corporate signature page.

The undersigned certifies that to the best of my knowledge, information, and belief, this claim is not being presented for any improper purpose; this claim is warranted by existing law or by a non-frivolous argument for extending, modifying, or reversing existing law or for establishing new law; and the factual contentions have evidentiary support of, if specifically so identified, will likely have evidentiary support after a reasonable opportunity for further investigation or discovery.

\_\_\_\_\_  
Claimant Signature

**ACKNOWLEDGEMENT**

State of \_\_\_\_\_

County of \_\_\_\_\_

On this the \_\_ day of \_\_\_\_\_, 20\_\_, before me, the undersigned notary, personally appeared \_\_\_\_\_ known to me (or satisfactorily proven) to be the person whose name is subscribed to this instrument and acknowledged that he/she executed the same for the purposes therein contained.

In witness whereof I hereunto set my hand and official seal.

\_\_\_\_\_  
Signature of Notary Public

[seal of office]

My Commission Expires: \_\_\_\_\_

2015  
Arkansas  
State Claims Commission

JUN 26 2024

RECEIVED

ARKANSAS STATE CLAIMS COMMISSION  
Phone (501) 682-1619 – Fax (501)682-2823  
NOTICE OF LOST OUTDATED WARRANT(S)

The records of the Department of AR Department of Finance & Admin.,

Phone Number 501-682-4775.

Agency address: 1816 W. 7th Street - RM 2250, Little Rock, AR 72201

Reflect that Cox Portfolio Holdings, Inc.  
**Payee/Payees**

6205-A Peachtree Dunwoody Rd., M/S: CP-14  
**Payee's Address** **City**

GA 30328  
**State** **Zip Code**

State Warrant number [REDACTED], dated [REDACTED],

in the amount of \$19,917.00 the same being in payment of Voucher No [REDACTED]

Agency No. [REDACTED].

Appropriation No. \_\_\_\_\_, Character Code \_\_\_\_\_, Fund Code \_\_\_\_\_,

or if corporation-Federal Tax ID No. [REDACTED].

Also, please furnish your current Business Area [REDACTED],

Fund Code [REDACTED], Cost Center Group [REDACTED] & Fund Center [REDACTED].

Tommy Burns  
Agency Disbursing Officer's Full Name (Please Print)

  
Agency Disbursing Officer's Signature

**AFFIDAVIT OF FORGED WARRANT**

The records of the CORPORATE INCOME TAX SECTION of Arkansas reflect that

COX PORTFOLIO HOLDINGS INC Agency was issued Warrant number [REDACTED]

[REDACTED] Payee(s) Warrant Number

Dated [REDACTED] in the amount of \$ 19,917.00, the same being in payment of

[REDACTED] Fiscal Year Warrant Amount

[REDACTED] Invoice # Agency # Fund Center Commitment Item Fund

[REDACTED] Federal Identification # \$0.00 Gross Pay \$0.00 Withholding

Address- Payroll Only 501-682-4775 Daytime Telephone # [Signature] Disbursing Officer

I/We, Rebecca Siegel, Vice President - Cox Portfolio Holdings Inc, state that:

Rebecca Siegel Payee (s)  
**CHECK APPROPRIATELY -- ALL THAT APPLY**

- 1. I received and lost.
- 2. I did not receive, endorse, nor cash.
- 3. I have not authorized another person to sign my name to the warrant.
- 4. I have no knowledge of the whereabouts of the warrant or of any other person having received, cashed, or endorsed the warrant.
- 5. If this warrant is presented for payment, the endorsement is a forgery.
- 6. The endorsement on same is a forgery.
- 7. Failed to receive prior to the expiration date.

Rebecca Siegel Payee Signature [Signature] Payee Signature  
6205-A PEACHTREE DUNWOODY RD, CP-14 Address [REDACTED] Address  
ATLANTA, GA 30328 City, State, Zip Code [REDACTED] City, State, Zip Code  
Daytime Telephone # 678-645-0000 Daytime Telephone # [REDACTED]

ON THIS THE 11 DAY OF JUNE, 2024, before me personally appeared Rebecca Siegel to me known to be the persons described in and who executed the foregoing instrument and acknowledged that they signed, sealed, executed and delivered the same as their free act and deed for the purpose therein mentioned.

**Pamela L Meekins**  
**NOTARY PUBLIC**  
**Gwinnett County, GEORGIA**  
**My Commission Expires**  
**03/29/2025**

[Signature]  
NOTARY PUBLIC  
Gwinnett County GA State  
My commission expires 03/29/2025

(SEAL)

Bond No. 20BSBJB5660

State of Arkansas

Bond for Reissuing Warrant

Warrant Number to be Reissued [redacted] Amount \$19,917.00

Paying State Agency CORPORATE INCOME TAX Phone (501) 682-4775

Agency Contact SECTION Jarett Lamb

Know by all men by these presents that we the undersigned, COX PORTFOLIO HOLDINGS INC as payee(s) and Hartford Fire Insurance Company as the surety are held and firmly bound unto the State of Arkansas in the sum of:

\$39,834.00 (amount must be double the sum of the warrant)

The condition of this obligation is that the said payee, COX PORTFOLIO HOLDINGS INC

has (check one): lost X failed to receive stolen

a certain Arkansas State Warrant number as listed below by the Paying State Agency

Witness Our Hands on this 28th day of July, 2023

First Payee Name: Signature: Cox Portfolio Holdings Inc.

First Payee Taxpayer Identification Number (SSN or Federal ID): [redacted]

Second Payee Name: Signature: [Handwritten Signature]

Second Payee Taxpayer Identification Number (SSN or Federal ID):

Payee Mailing Address 6205-A Peachtree Dunwoody Rd., CP-14 Atlanta, GA 30328

Payee Phone Number (678) 645-0790

Surety must be 18 years of age or older and must be someone other than the payee(s) and not the person notarizing the form

Surety Mailing Address One Hartford Plaza Hartford, CT 06155

Surety Phone Number (860) 547-5000

Surety Name Hartford Fire Insurance Company (Printed or Typed Name)

Surety Signature Ana W. Oliveras, Attorney in Fact



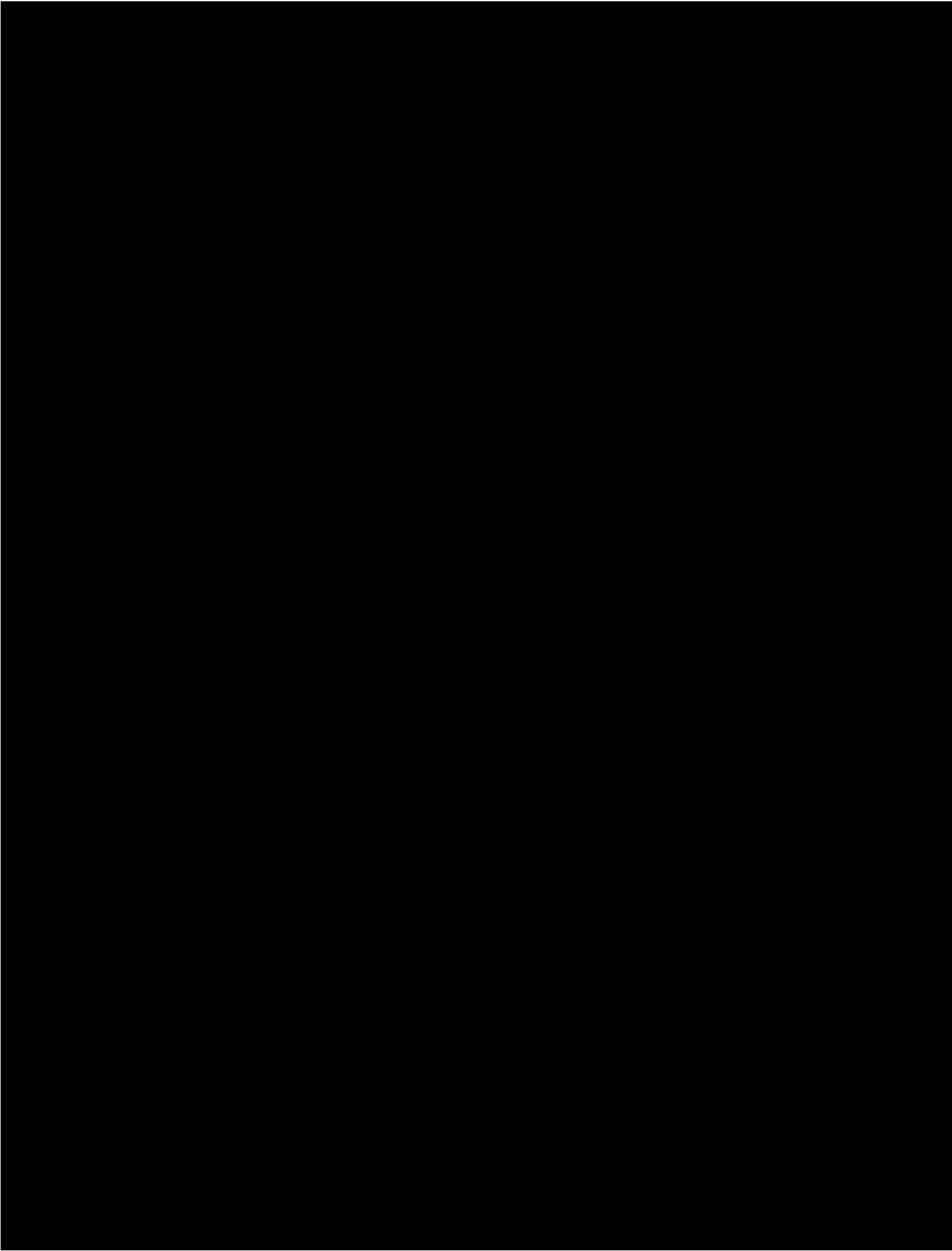
Surety, after first being duly sworn, states that their real and personal property is sufficient to meet the requirements for the bonded amount.

Subscribed and sworn before this 28th day of July, 2023

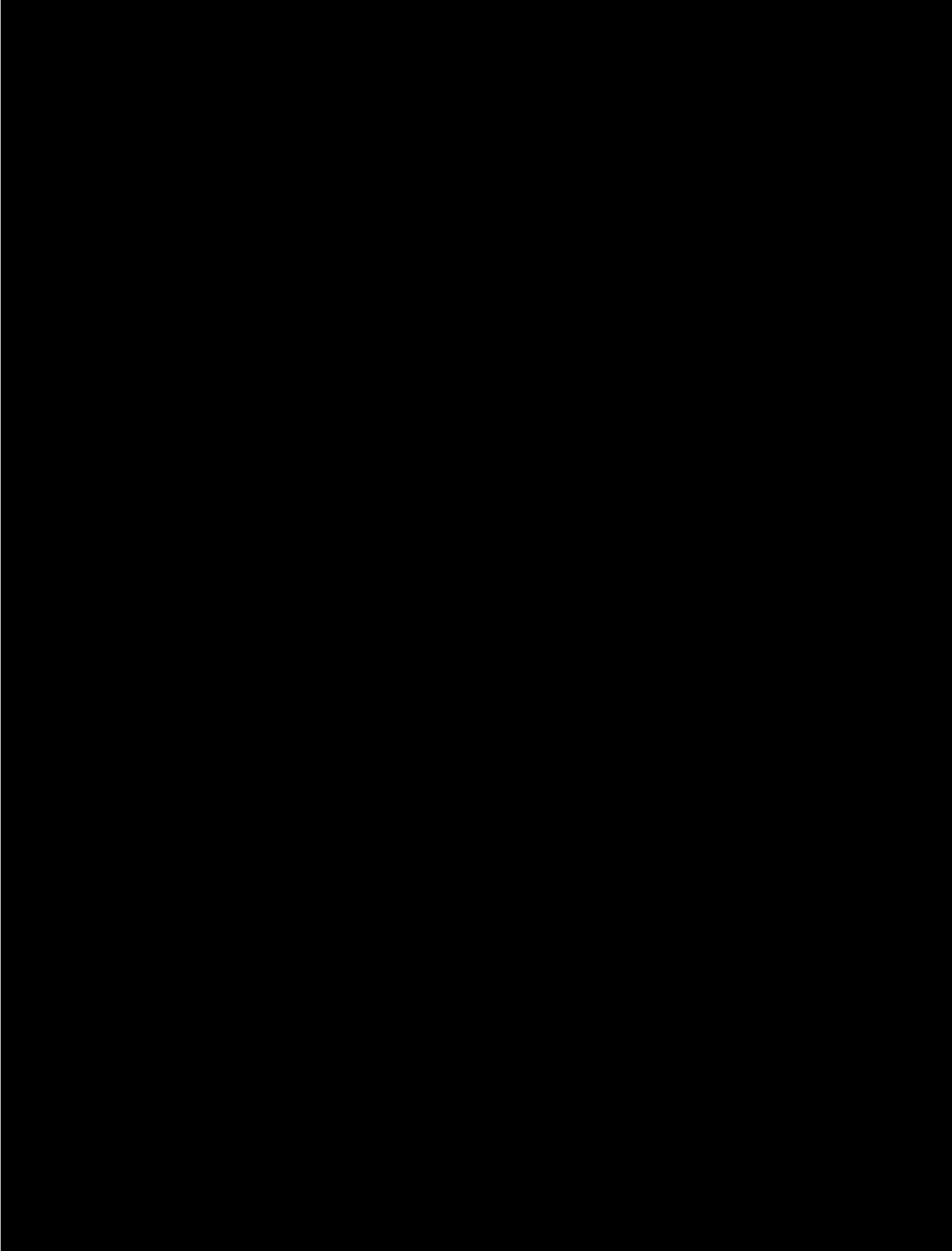
NOTARY PUBLIC CAMILLE M. CRUZ Commission # HH 158478 Expires August 5, 2025 Bonded Thru Budget Notary Services

Notary Public Signature [Handwritten Signature]

My Commission Expires 5th day of August, 2025









June 11, 2024

State of Arkansas  
Department of Finance and Administration  
Corporation Income Tax Section  
Attn: Mr. Jarett Lamb  
1816 W 7<sup>th</sup> Street, # 2250  
Little Rock, AR 72203-0000

RE: **Cox Portfolio Holdings, Inc.**  
**FEIN:** [REDACTED]  
**Account ID:** [REDACTED]  
**Letter ID:** [REDACTED]

Dear Mr. Lamb:

This letter is in response to the enclosed notice dated April 11, 2023, received by the above-referenced taxpayer. Along with this letter, we also send the original copy of the Affidavit of Forged Warrant, the Bond for Reissuing Warrant, and the refund check that we **failed** to receive before the expiration date (slated date). The amount of the check is \$19,917.00 dated [REDACTED] and the warrant number is [REDACTED]. Accordingly, the taxpayer respectfully requests the State of Arkansas to re-issue a replacement check in the same amount of \$19,917.00 payable to the above-referenced taxpayer.

For questions, please contact me at [hesti.kurniadi@coxinc.com](mailto:hesti.kurniadi@coxinc.com) and/or Angie Petroni at [angie.petroni@coxinc.com](mailto:angie.petroni@coxinc.com) or (678) 645-0000 or by mail at 6205-A Peachtree Dunwoody Road, M/S: CP-14, Atlanta, GA 30328.

Sincerely,  
  
**Hesti Kurniadi**  
**Senior Tax Analyst**  
Enclosures

**ARKANSAS STATE CLAIMS COMMISSION  
Reissuance of Out-Dated Warrants**

**Date:** 7/16/2024

**Warrant:** 

**Name of Payee:** Cox Portfolio Holdings, Inc.

**Amount:** \$19,917.00

**Upon checking with Hunter of AOS/Data Processing Division, I was informed that this warrant was voided, and no duplicate warrant had been issued. We also checked our (Claims Commission) records to verify that there has been no reissuance by this office and there was none.**

\_\_\_\_\_  
CM

**ARKANSAS STATE CLAIMS COMMISSION**

(501) 682-1619  
FAX (501) 682-2823



KATHRYN IRBY  
DIRECTOR

101 EAST CAPITOL AVENUE  
SUITE 410  
LITTLE ROCK, ARKANSAS  
72201-3823

July 26, 2024

Cox Portfolio Holdings, Inc.  
c/o Rebecca Siegel  
6205-A Peachtree Dunwoody Road, M/S: CP-14  
Atlanta, Georgia 30328

RE: **Claim No. 250071** – Reissuance of Check No. [REDACTED]

---

Dear Ms. Siegel,

The Claims Commission received notification from the Arkansas Department of Finance and Administration that a check issued to you by the State of Arkansas was not deposited within 180 days of issuance. That check is now considered stale or out-of-date.

The Claims Commission processes the reissuance of out-of-date checks for the State of Arkansas.

To have the above-referenced check reissued, we need you to complete the enclosed form. Please review the enclosed form for correctness and, once you approve it, sign the complaint in the presence of a Notary Public and return it to our office to be processed.

It generally takes six to eight weeks for a new check to be reissued once we receive the enclosed form.

If you have any questions, please call and ask to speak with Caitlin McDaniel or me.

Sincerely,

Kathryn Irby

ES: cmcdaniel

Enclosure

### ARKANSAS CLAIMS COMMISSION

(501)682-1619  
(501)682-2823 FAX



Questions? Send an email to  
ascc.new.claims@arkansas.go

101 EAST CAPITOL AVENUE, SUITE 410  
LITTLE ROCK, ARKANSAS 72201-3823

Arkansas  
State Claims Commission

NOV 16 2024

RECEIVED

#### CLAIM FORM

**1. Claimant.** If a claim involves more than one claimant, additional pages may be attached with the other claimant name(s) and contact information.

Cox Portfolio Holdings, Inc.		hesti.kurniadi@coxinc.com	
(title)	last name/compan	first name	(email)
6205-A Peachtree Dunwoody Road, M/S: CP-14			
(address)			
Atlanta	GA	30328-	(678) 645-0000
(city)	(state)	(zip)	(primary phone)

**2. Claimant's Legal Counsel.** An individual claimant may act as his or her own attorney (which is known as proceeding pro se). Please review Ark. Code Ann. § 19-10-222 for information about when a business entity may file a pro se claim. If a claimant is proceeding pro se, this section may be left blank.

(title)	(last name)	(first name)	(email)
(address)			AR bar number
(city)	(state)	(zip)	(primary phone)

**3. State Agency Involved.** The Commission can only receive claims against agencies of the State of Arkansas. Please review the Commission's jurisdictional statutes, including Ark. Code Ann. § 19-10-204 and Ark. Code Ann. § 21-5-701, for more information. This information is required for any claim filed at the Commission.

Arkansas Department of Finance and Administration

- 4. Incident Date 1/9/2020
- 5. Location of Incident \_\_\_\_\_
- 6. CHECK HERE if this claim involves damage to a motor vehicle.
- 7. CHECK HERE if this claim involves damage to property other than a motor vehicle.

**8. Explanation of Incident** Please provide an explanation of your claim, including why you believe the above-listed state agency is liable for your damages under Arkansas law. You may attach additional pages to this form.

This claim is being filed for the reissuance of warrant [REDACTED] payable to Cox Portfolio Holdings, Inc. the amount of \$19,917.00 payable from the Arkansas Department of Finance and Administration. This warrant was not presented to the state treasurer for redemption during the legal redemption period.

Warrant or necessary papers for reissuing lost warrant(s)/check(s) is/are attached to and made a part of this complaint.

Completed paperwork for reissuance of this warrant was received in this office on June 26, 2024.

**9. Insurance Coverage.** For a claim involving damage to a vehicle or other property, you must submit a copy of your insurance declarations in effect at the time of the incident. This is not the same as an insurance card. You can obtain a copy of your insurance declarations from your insurer or insurance agent. Please review Ark. Code Ann. § 19-10-302 for more information.

**\*\*If you did NOT have insurance covering the damaged property or motor vehicle at the time of incident, CHECK HERE**

**10. Additional Required Documents for Property Damage Claim**

You must submit (1) invoice(s) documenting the repair costs, (2) three estimates for repair, OR (3) an explanation why this documentation cannot be provided.

**11. If a state vehicle was involved, please provide the following information**

\_\_\_\_\_

(type of state vehicle involved)	(license number)	(driver)
----------------------------------	------------------	----------

**12. If your claim involves personal injuries, please CHECK HERE**

**13. Health insurance coverage.** All personal injury claims require a copy of your health insurance information in place at the time of the incident. Please review Ark. Code Ann. § 19-10-302 for more information.

**\*\*If you did NOT have health insurance on the date of the incident, CLICK HERE**

**14. Amount of Damages, if known:** \$19,917.00 \_\_\_\_\_

**IMPORTANT!**

A claim filed at the Commission is a lawsuit against a state agency. The Commission is the courthouse for these lawsuits. Please note that Commission staff can answer general questions about the claim process but cannot give legal advice. The Commission rules and a non-exhaustive list of statutes that relate to the Commission can be found on the Commission website (arclaimscommission.arkansas.gov). The Arkansas Rules of Civil Procedure can be found online (arcourts.gov) under "Info Resources."

**STOP!**

**The following section MUST be completed in the presence of a Notary Public.**

The undersigned certifies that to the best of my knowledge, information, and belief, I am authorized by Cox Portfolio Holdings, Inc. (name of business entity) to file this claim on its behalf. The undersigned also certifies that this claim is not being presented for any improper purpose; this claim is warranted by existing law or by a nonfrivolous argument for extending, modifying, or reversing existing law or for establishing new law; and the factual contentions have evidentiary support or, if specifically so identified, will likely have evidentiary support after a reasonable opportunity for further investigation or discovery.

Rebecca Siegel  
Name of Representative of Business Entity  
(must be printed legibly)  
*Rebecca Siegel*  
Signature of Representative

**ACKNOWLEDGEMENT**

State of Georgia  
County of Gwinnett

On this the 12 day of November, 2024, before me, the undersigned notary, personally appeared Rebecca Siegel known to me (or satisfactorily proven) to be the person whose name is subscribed to this instrument and acknowledged that he/she executed the same for the purposes therein contained.

In witness whereof I hereunto set my hand and official seal.

*Pamela L Meekins*  
Signature of Notary Public

[seal of office]

My Commission Expires: 03/29/2025

Pamela L Meekins  
NOTARY PUBLIC  
Gwinnett County, GEORGIA  
My Commission Expires  
03/29/2025

**BEFORE THE ARKANSAS STATE CLAIMS COMMISSION**

**COX PORTFOLIO  
HOLDINGS, INC.**

**CLAIMANT**

**V.**

**CLAIM NO. 250071**

**ARKANSAS DEPARTMENT OF  
FINANCE AND ADMINISTRATION-  
CORPORATE INCOME TAX**

**RESPONDENT**

**ORDER**

This claim was filed by Cox Portfolio Holdings, Inc. (the “Claimant”) requesting reissuance of outdated warrant no. [REDACTED] (the “Warrant”) in the amount of \$19,917.00 payable from Arkansas Department of Finance and Administration-Corporate Income Tax Division.

The Arkansas State Claims Commission unanimously allows this claim in the amount of \$19,917.00 and refers this claim to the General Assembly for review and placement on an appropriation bill pursuant to Ark. Code Ann. § 19-10-215(b).



IT IS SO ORDERED.



ARKANSAS STATE CLAIMS COMMISSION

Solomon Graves



ARKANSAS STATE CLAIMS COMMISSION

Dee Holcomb



ARKANSAS STATE CLAIMS COMMISSION

Paul Morris, Chair

DATE: December 13, 2024

**Notice(s) which may apply to your claim**

- (1) A party has forty (40) days from transmission of this Order to file a Motion for Reconsideration or a Notice of Appeal with the Claims Commission. Ark. Code Ann. § 19-10-211(a)(1). If a Motion for Reconsideration is denied, that party then has twenty (20) days from the transmission of the denial of the Motion for Reconsideration to file a Notice of Appeal with the Claims Commission. Ark. Code Ann. § 19-10-211(a)(1)(B)(ii). A decision of the Claims Commission may only be appealed to the General Assembly. Ark. Code Ann. § 19-10-211(a)(3).
- (2) If a Claimant is awarded less than \$15,000.00 by the Claims Commission at hearing, that claim is held forty (40) days from the date of disposition before payment will be processed. *See* Ark. Code Ann. § 19-10-211(a). Note: This does not apply to agency admissions of liability and negotiated settlement agreements.
- (3) Awards or negotiated settlement agreements of \$15,000.00 or more are referred to the General Assembly for approval and authorization to pay. Ark. Code Ann. § 19-10-215(b).