

THE STATE OF NEW HAMPSHIRE

MERRIMACK, SS.

SUPERIOR COURT

Docket No. 03-E-0106

**In the Matter of the Liquidation of
The Home Insurance Company**

Docket No. 03-E-0112

**In the Matter of the Liquidation of
US International Reinsurance Company**

**LIQUIDATOR'S REPORT OF CLAIMS AND
RECOMMENDATIONS AS OF SEPTEMBER 26, 2005**

Pursuant to Paragraph 4 of the Order Approving Liquidator's Report of Claims and Recommendations entered December 16, 2004, Roger A. Sevigny, Commissioner of Insurance for the State of New Hampshire, as Liquidator ("Liquidator") of The Home Insurance Company ("Home") and US International Reinsurance Company ("USI Re"), hereby submits this report of claims and recommendations for allowance pursuant to RSA 402-C:45, I. The particular claims that are the subject of this report are identified, and the Liquidator's recommendations are set forth, on Schedules 1 (Home) and 2 (USI Re) attached. These claims are not disputed, and the Liquidator recommends that the Court approve and allow the claims as set forth on the schedules pursuant to RSA 402-C:45, II.

1. The Liquidator has issued notices of determination concerning the claims described on the schedules in the amounts and at the priorities set forth in the schedules. Either the claimants have acknowledged that they agree with the claim determinations or more than sixty days have passed from the mailing of the notices of determination

without any objection being filed with the Court. The claimants accordingly may not object further to the determinations with respect to these claims. See RSA 402-C:41, I; Restated and Revised Order Establishing Procedures Regarding Claims Filed With The Home Insurance Company In Liquidation dated January 19, 2005 (“Claim Procedures Order”) § 8.

2. In accordance with RSA 402-C:45, I, the Liquidator hereby reports on the claims set forth on the schedules to the Court and recommends that the claims be allowed in the amounts and at the priority classes set forth on the schedules pursuant to RSA 402-C:45, II. The Liquidator has reviewed the claims and submits that the amounts recommended are fair and reasonable and that the priority classes recommended are proper under RSA 402-C:44.

Respectfully submitted,

ROGER A. SEVIGNY, COMMISSIONER OF
INSURANCE OF THE STATE OF NEW
HAMPSHIRE, AS LIQUIDATOR OF THE HOME
INSURANCE COMPANY AND US
INTERNATIONAL REINSURANCE COMPANY,

By: 
Peter A. Bengelsdorf
Special Deputy Liquidator

THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated September 26, 2005 Pursuant to RSA402-C:45
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)

POC Number	Claimant Name	Address	Brief Description of POC / Determination			NET Amount Recommended	NOD Class
INSU260756-01	ANDREA NAPOLITANO	47-11 196TH ST.	FLUSHING	NY	11358	Policyholder has no pending claims and has not identified any potential claims.	0 II
INSU77044-01	ANGELA POUNCY, 1141 SNYDER RD APT C-33, LANSALE, PA 19446	C/O MICHAEL HANAMIRIAN, 1608 WALNUT STREET	PHILADELPHIA	PA	19103	Policyholder has no pending claims and has not identified any potential claims.	0 II
INSU27298-01	ANNETTE J. BENANTI	8 TRUDY DR., APT. 2	LODI	NJ	07644	Policyholder claim was reported to the wrong carrier.	0 II
INSU84503-01	ANTHONY TISCIONE	22 HUNNEWELL ROAD	WORCESTER	MA	01606-1310	Policyholder has no pending claims and has not identified any potential claims.	0 II
INSU199935-01	BERNARD J WOLFE JR	PO BOX 64 79 CENTRAL ST	WOODSVILLE	NH	03785	Policyholder has no pending claims and has not identified any potential claims.	0 II
INSU36254-01	BERNARD J WOLFE JR	P O BOX 64, 79 CENTRAL ST	WOODSVILLE	NH	03785	Policyholder has no pending claims and has not identified any potential claims.	0 II
INSU62114-01	BERNARD J WOLFE JR	PO BOX 64 79 CENTRAL ST	WOODSVILLE	NH	03785	Policyholder has no pending claims and has not identified any potential claims.	0 II
INSU80436-01	BIG BEAR LLC	101 WEST 104TH ST.	NEW YORK	NY	10025	Policyholder has no pending claims and has not identified any potential claims.	0 II
INSU700928-01	BOYLE COAL COMPANY, ATTENTION: JACINTA A. TAULBEE, PRESIDENT	ATTENTION: NEAL DILLON, 340 MAIN STREET	LOGAN	OH	43138	Policyholder asked for The Home to replace a claims settlement check from 03/18/80. Claim was disallowed.	0 II
INSU22897-01	CONRAD SAM WORD	3007 CALIFORNIA AVE	MODESTO CA	CA	95358	Policyholder has no pending claims and has not identified any potential claims.	0 II
INSU22856-01	CONRAD SAMUEL WORD	3007 CALIFORNIA AVE	MODESTO	CA	95358	Policyholder has no pending claims and has not identified any potential claims.	0 II
INSU258685-01	CURTIS F. BURDEN	518 BEACH 139 ST B2	BELLE HARBOR	NY	11694	Policyholder has no pending claims and has not identified any potential claims.	0 II
INSU56150-01	FREDERICK M. WITTENSTEIN P.C.	108-18 QUEENS BLVD.	FOREST HILLS	NY	11375	Policyholder has no pending claims and has not identified any potential claims.	0 II
INSU161389-01	FREDERICK M. WITTENSTEIN, PC	108-18 QUEENS BLVD.	FOREST HILLS	NY	11375	Policyholder has no pending claims and has not identified any potential claims.	0 II
INSU195057-01	GEORGE W. CREGG, SR.	932 ONONDAGA ROAD	CAMILLUS	NY	13031	Policyholder has no pending claims and has not identified any potential claims.	0 II
INSU77727-01	GEORGE W. CREGG, SR.	932 ONONDAGA ROAD	CAMILLUS	NY	13031	Policyholder has no pending claims and has not identified any potential claims.	0 II
INSU125889-01	GURNEY MILLER & MAMONE	ATTENTION: JOSEPH A. MAMONE, 75 PUBLIC SQUARE	CLEVELAND	OH	44113	Policyholder has no pending claims and has not identified any potential claims.	0 II
INSU99877-01	HOWARD T LINDEN	3000 TOWN CENTER, STE. 2200	SOUTHFIELD	MI	48075	Policyholder has no pending claims and has not identified any potential claims.	0 II
INSU89609-01	JAMES V MANCUSO	P O BOX 6086	INCLINE VILLAGE	NV	89450	Policyholder request for returned premium. Premium is fully earned, there are no reported claims and the insured has not identified any potential claims.	0 II
INSU42735-01	JAY D. LISNOW	112 E. 83RD ST. #5A	NEW YORK	NY	10022	Policyholder claim was reported to the wrong carrier.	0 II
INSU24488-01	JOHN KONOPKA	6724 VIA SAN BLAS	PLEASANTON CA	CA	94566	Policyholder has no pending claims and has not identified any potential claims.	0 II
INSU70082-01	JOHN L BOUDET FOR WRIGHT & BOUDET	P O BOX 188	SAN ANSELMO	CA	94979	Policyholder request for returned premium. Premium is fully earned, there are no reported claims and the insured has not identified any potential claims.	0 II
INSU97625-01	JOHN TATES CONSTR. CO. INC.	1616 MARIA AVE.	SPRING VALLEY	CA	91977	Policyholder has no pending claims and has not identified any potential claims.	0 II
INSU97778-01	JOHN TATES CONSTRUCTION CO., INC.	1616 MARIA AVENUE	SPRING VALLEY	CA	91977	Policyholder has no pending claims and has not identified any potential claims.	0 II
INSU235363-01	JOHNSTON E WILLIAM	18936 PACIFIC COAST HIGHWAY	MALIBU	CA	90265	Policyholder request for returned premium. Premium is fully earned, there are no reported claims and the insured has not identified any potential claims.	0 II
INSU700100-01	JOSEPH CRYSTAL/JOSEPH CRYSTAL P.C.	7107 FOREST RIDGE CIRCLE	CASTLE ROCK	CO	80108	Policyholder request for returned premium. Premium is fully earned, there are no reported claims and the insured has not identified any potential claims.	0 II
INSU100538-01	JOSEPH J. TROGAN	904 SOUTH MICHIGAN AVENUE	SAGINAW	MI	48602	Policyholder has no pending claims and has not identified any potential claims.	0 II
INSU35527-01	KAREN P. PULLIAM	1345 WALLACE ST	GARY	IN	46404	Policyholder has no pending claims and has not identified any potential claims.	0 II
INSU224720-01	KENNETH L JONES	2331 BELLEAIR RD #815	CLEARWATER	FL	33764	Policyholder has no pending claims and has not identified any potential claims.	0 II
INSU109373-01	KERSTING MARDI ASSO	4164 AKULIKULI TERRACE	HONOLULU	HI	96816	Policyholder has no pending claims and has not identified any potential claims.	0 II

Schedule 1

THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated September 26, 2005 Pursuant to RSA402-C:45
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)

POC Number	Claimant Name	Address				Brief Description of POC / Determination	NET Amount Recommended	NOD Class
INSU147680-01	KIMBERLY S. TOWLER	P.O. BOX 456	HONOLULU	HI	96809	Policyholder has no pending claims and has not identified any potential claims.	0	II
INSU37715-01	LAW OFFICES OF RICHARD L. GERHARDT	143 W FRANKLIN ST.	CIRCLEVILLE	OH	43113	Policyholder has no pending claims and has not identified any potential claims.	0	II
INSU205786-01	MANAGEMENT SEARCH, INC. (MSI)	245 PEACHTREE CENTER AVE.	ATLANTA	GA	30303	Underlying claim was resolved. Claimant withdrew the Proof of Claim.	0	II
INSU238426-01	MARY K.WILLOUGHBY	6307 DEL MONTE	HOUSTON	TX	77057	Policyholder has no pending claims and has not identified any potential claims.	0	II
INSU163265-01	MARY MARGARET ISABELLA	400 FAIRWAY DRIVE	PITTSBURGH	PA	15227	Policyholder request for returned premium. Premium is fully earned, there are no reported claims and the insured has not identified any potential claims.	0	II
VEND700923-01	MOHAWK ROCK & SAND INC NOW MOHAWK MATERIALS CO., INC.	BOX 640	SAND SPRINGS	OK	74063	Policyholder allowance for incurred defense fees and costs.	2,247.34	II
INSU242298-01	MORGAN CONSTRUCTION COMPANY	15 BELMONT STREET	WORCESTER	MA	01605	Policyholder claim is excluded from The Home's coverage.	0	II
INSU59554-01	MORGAN CONSTRUCTION COMPANY	15 BELMONT STREET	WORCESTER	MA	01605	Policyholder claim is excluded from The Home's coverage.	0	II
INSU710305-01	OSHKOSH TRUCK CORPORATION	C/O CORP RISK SERVICES, P.O. BOX 2566	OSHKOSH	WI	54903	Policyholder claim is excluded from The Home's coverage.	0	II
INSU710306-01	OSHKOSH TRUCK CORPORATION	C/O CORP RISK SERVICES, P.O. BOX 2566	OSHKOSH	WI	54903	Policyholder claim is excluded from The Home's coverage.	0	II
INSU710307-01	OSHKOSH TRUCK CORPORATION	C/O CORP RISK SERVICES, P.O. BOX 2566	OSHKOSH	WI	54903	Policyholder claim is excluded from The Home's coverage.	0	II
INSU710308-01	OSHKOSH TRUCK CORPORATION	C/O CORP RISK SERVICES, P.O. BOX 2566	OSHKOSH	WI	54903	Policyholder claim is excluded from The Home's coverage.	0	II
INSU710309-01	OSHKOSH TRUCK CORPORATION	C/O CORP RISK SERVICES, P.O. BOX 2566	OSHKOSH	WI	54903	Policyholder claim is excluded from The Home's coverage.	0	II
INSU710310-01	OSHKOSH TRUCK CORPORATION	C/O CORP RISK SERVICES, P.O. BOX 2566	OSHKOSH	WI	54903	Policyholder claim is excluded from The Home's coverage.	0	II
INSU166785-01	PAUL H. ZUCKERMAN	226 WEST 26TH STREET, 8TH FLOOR	NEW YORK	NY	10001-6785	Policyholder has no pending claims and has not identified any potential claims.	0	II
INSU113596-01	R. DAVID PEDERSON	P.O. DRAWER 2020	GALLUP	NM	87305	Policyholder has no pending claims and has not identified any potential claims.	0	II
INSU126090-01	RICHARD L. GERHARDT	143 W FRANKLIN ST.	CIRCLEVILLE	OH	43113	Policyholder has no pending claims and has not identified any potential claims.	0	II
INSU195108-01	RITA WINTER & JEROME B WINTER	34 URSULA DR	ROSLYN	NY	11576	Policyholder has no pending claims and has not identified any potential claims.	0	II
INSU224065-01	RITA WINTER & JEROME B WINTER	34 URSULA DRIVE	SEARINGTOWN	NY	11576	Policyholder has no pending claims and has not identified any potential claims.	0	II
INSU224263-01	RITA WINTER & JEROME B WINTER	34 URSULA DR.	SEARINGTOWN	NY	11576	Policyholder has no pending claims and has not identified any potential claims.	0	II
INSU243405-01	RITA WINTER & JEROME B. WINTER	34 URSULA DRIVE	ROSLYN	NY	11576	Policyholder has no pending claims and has not identified any potential claims.	0	II
INSU117057-01	STANLEY & JUDITH ZABAR	451 WEST END AVENUE, APT 11E	NEW YORK	NY	10024	Policyholder has no pending claims and has not identified any potential claims.	0	II
INSU77843-01	STANLEY WEINER	ONE SOUTH MADISON AVENUE	SPRING VALLEY	NY	10977	Policyholder has no pending claims and has not identified any potential claims.	0	II
INSU174527-01	STEPHEN H GOLD	105 W THIRD STREET	MEDIA	PA	19063	Policyholder has no pending claims and has not identified any potential claims.	0	II
INSU53075-01	STEPHEN H GOLD ESQ	105 W THIRD STREET	MEDIA	PA	19063	Policyholder has no pending claims and has not identified any potential claims.	0	II
INSU163213-01	STUART J. HORNER,	229 S. MAPLE AVE.	GREENSBURG	PA	15601	Policyholder has no pending claims and has not identified any potential claims.	0	II
INSU118121-01	SYLVIA WATKINS	P.O. BOX 233	CRYSTAL SPRINGS	MS	39059	Policyholder has no pending claims and has not identified any potential claims.	0	II
INSU193333-01	THE HOME DEPOT INC.	2455 PACES FERRY ROAD	ATLANTA	GA	30339	Policyholder has no pending claims and has not identified any potential claims.	0	II
INSU702109-01	THE HOME DEPOT, INC.	2455 PACES FERRY ROAD	ATLANTA	GA	30339	Policyholder has no pending claims and has not identified any potential claims.	0	II
INSU702125-01	THE HOME DEPOT, INC.	2455 PACES FERRY ROAD	ATLANTA	GA	30339	Policyholder has no pending claims and has not identified any potential claims.	0	II
INSU702126-01	THE HOME DEPOT, INC.	2455 PACES FERRY ROAD	ATLANTA	GA	30339	Policyholder has no pending claims and has not identified any potential claims.	0	II
INSU702128-01	THE HOME DEPOT, INC.	2455 PACES FERRY ROAD	ATLANTA	GA	30339	Policyholder has no pending claims and has not identified any potential claims.	0	II
INSU275618-01	THE HOME DEPOT, INC.	2455 PACES FERRY ROAD	ATLANTA	GA	30339	Policyholder has no pending claims against The Home. The underlying coverage has not been exhausted.	0	II

THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated September 26, 2005 Pursuant to RSA402-C:45
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POC Number	Claimant Name	Address	Brief Description of POC / Determination			NET Amount Recommended	NOD Class
INSU702108-01	THE HOME DEPOT, INC.	2455 PACES FERRY ROAD	ATLANTA	GA	30339	Policyholder has no pending claims against The Home. The underlying coverage has not been exhausted.	0 II
INSU702113-01	THE HOME DEPOT, INC.	2455 PACES FERRY ROAD	ATLANTA	GA	30339	Policyholder has no pending claims against The Home. The underlying coverage has not been exhausted.	0 II
INSU702118-01	THE HOME DEPOT, INC.	2455 PACES FERRY ROAD	ATLANTA	GA	30339	Policyholder has no pending claims against The Home. The underlying coverage has not been exhausted.	0 II
INSU702123-01	THE HOME DEPOT, INC.	2455 PACES FERRY ROAD	ATLANTA	GA	30339	Policyholder has no pending claims against The Home. The underlying coverage has not been exhausted.	0 II
INSU702124-01	THE HOME DEPOT, INC.	2455 PACES FERRY ROAD	ATLANTA	GA	30339	Policyholder has no pending claims against The Home. The underlying coverage has not been exhausted.	0 II
INSU159313-01	THE HOPE DEPOT, INC.	2455 PACES FERRY ROAD	ATLANTA	GA	30339	Policyholder has no pending claims against The Home. The underlying coverage has not been exhausted.	0 II
INSU160457-01	THE HOPE DEPOT, INC.	2455 PACES FERRY ROAD	ATLANTA	GA	30339	Policyholder has no pending claims against The Home. The underlying coverage has not been exhausted.	0 II
INSU207871-01	WILBUR A. COWETT INC.	1040 FIFTH AVE.	NEW YORK	NY	10028	Policyholder has no pending claims and has not identified any potential claims.	0 II
INSU238414-01	WILLIAM C. & THERESA A. WEEDEN	PO BOX 100968	FORT WORTH	TX	76185	Policyholder has no pending claims and has not identified any potential claims.	0 II
CLMN462997-01	WILLIAM F. HIGGS & BARBARA K. HIGGS	70 ARROW RD., SUITE 1, PO BOX 5969	HILTON HEAD ISLAND	SC	29926	The Underlying claim has been settled with all parties.	0 II
INSU79184-01	WINTER JERRY PC	585 STEWART AVENUE	GARDEN CITY	NY	11530	Policyholder has no pending claims and has not identified any potential claims.	0 II
INSU240708-01	WOODBRIIDGE HOLDINGS INC	4240 SHERWOODTOWNE BLVD	MISSISSAUGA	ON	L4Z 2G6	Policyholder claim was reported to the wrong carrier.	0 II

Current Recommended Class II Allowances : 2,247.34
 Prior Total Submitted Claim II Allowances : 61,966,936.88
 The Home Insurance Co in Liquidation Total Class II Recommended Allowances : 61,969,184.22 Class II

VEND703106-01	CLARK & WARD	BRIAN M. GUDALIS, P O BOX 550	LEXINGTON	KY	40588	General Creditor claim for fees and services.	2,185.12 V
RAHM700581-03	(CENTURY INDEMNITY COMPANY) EXCESS & TREATY MANAGEMENT CORP	C/O GUY CARPENTER & CO INC, TWO LOGAN SQUARE SUITE 600	PHILADELPHIA	PA	19103	Reinsurance claim for losses ceded to The Home.	314,876.91 V
EMTL388338-01	FRED C. CORNISH, INC./HARLAN S. PINKERTON JR.	406 S. BOULDER AVE., SUITE 610	TULSA	OK	74103-3825	The General Creditor claim was paid by Insured.	0 V
OSAP280195-01	GAIL A. KIZNER, ESQ.	EMPIRE STATE BUILDING, 350 FIFTH AVENUE, SUITE 3123	NEW YORK	NY	10118	General Creditor claim for fees and services. Claim to be resolved by the Guaranty Association.	0 V
VEND352129-01	PROFESSIONAL CLAIM INVESTIGATIONS INC	EMILY VANOST, 620 THREE MILE NW	GRAND RAPIDS	MI	49504	General Creditor claim for fees and services.	1,313.20 V
VEND353141-01	STAFF INVESTIGATIONS, INC	DONNA HAND, PO BOX 170	SOMERVILLE	NJ	08876	General Creditor claim for fees and services in 2002. This is not a Home obligation.	0 V

Current Recommended Class V Allowances : 318,375.23
 Prior Total Submitted Claim V Allowances : 13,131,508.92
 The Home Insurance Co in Liquidation Total Class V Recommended Allowances : 13,449,884.15 Class V

THE USI RE IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated September 26, 2005 Pursuant to RSA402-C:45
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)

POC Number	Claimant Name	Address	Brief Description of POC / Determination			NOD Amount Recommended	NOD Class
RAUS709468-01	AMERICAN RE INSURANCE COMPANY- BRUSSELS BRANCH	1-STROKE ROAD, GUILDFORD, SURREY	ENGLAND		GU14HW Reinsurance claim for losses ceded to The Home Ins Co.	12,928.27	V
RAUS332528-01	PROTECTIVE INSURANCE COMPANY (PIC)	1099 NORTH MERIDAN STREET	INDIANAPOLIS	IN	46204 Reinsurance claim for losses ceded to The Home Ins Co.	0	V

Current Recommended Class V Allowances :	12,928.27	
Prior Total Submitted Claim V Allowances:	689,819.40	
USI Re in Liquidation Total Class V Recommended Allowances:	702,747.67	Class V

Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of September 26, 2005, and a proposed form of order were sent, this 27th day of September, 2005, by first class mail, postage prepaid to all persons on the attached service list.



Eric A. Smith

THE STATE OF NEW HAMPSHIRE

MERRIMACK, SS.

SUPERIOR COURT

In the Matter of the Liquidation of
The Home Insurance Company
Docket No. 03-E-0106

In the Matter of the Liquidation of
US International Reinsurance Company
Docket No. 03-E-0112

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