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May 20, 2005

**BY EMAIL AND FIRST CLASS MAIL**

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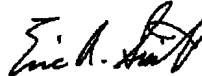
Re: In the Matter of the Liquidation of The Home Insurance Company

Dear Gary and Andre:

As we agreed on May 12, 2005, enclosed please find the Liquidator's Supplemental Answers and Objections to Benjamin Moore & Co.'s Interrogatories. Exhibit 1 to the Supplemental Answers is the list of Inwards Reinsurance Proofs of Claim, excluding AFLA Cedents, as of May 15, 2005 (pages 1-4). For your convenience, a separate list entitled Proofs of Claim - Assumed Only" listing the proofs where Home did not cede risk to the reinsured claimants is also attached (page 5). The proofs of claim on that separate list were shipped to both of you from Home's offices yesterday.

This will also confirm that we have reviewed the Appendix 4 documents to identify any that were relied upon in developing affidavits. None of the Appendix 4 documents were relied upon in developing the affidavits of Peter Bengelsdorf, Jonathan Rosen, or Gareth Hughes.

Very truly yours,



Eric A. Smith

Enclosures