

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 NOVEMBER 15, 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 and US International Reinsurance Company, 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 Schedule 1 attached. These claims are not disputed, and the Liquidator recommends that the Court approve and allow the claims as set forth on the Schedule pursuant to RSA 402-C:45, II.

1. The Liquidator has issued notices of determination concerning the claims described on the Schedule in the amounts and at the priorities set forth in the Schedule. 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, § 8.

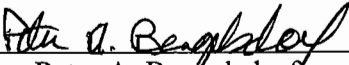
2. In accordance with RSA 402-C:45, I, the Liquidator hereby reports on the claims set forth on the Schedule to the Court and recommends that the claims be allowed in the amounts and at the priority classes set forth on the Schedule pursuant to RSA 402-C:45, II. The Liquidator has reviewed the claims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

3. Certain of the claims that are the subject of this report arise under AFIA Treaties. The determinations of these AFIA claims have been agreed by Century Indemnity Company.

4. In light of the suggestion in the Referee's Ruling on Liquidator's Motion for Clarification in Disputed Claims Docket No. 2005-HICIL-2 (Nov. 14, 2005), the Liquidator notes that there are no known or anticipated setoffs regarding the claims set forth on Schedule 1. In the event any setoffs later arise, they will be applied before distributions are made.

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 November 15, 2005 Pursuant to RSA402-C:45
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)
Distributions will be subject to setoff.

Schedule 1

POC Number	Claimant Name	Address	Brief Description of POC / Determination	NOD Amount Recommended	NOD Class
INSU146361-01	ALAN M. GRAYSON, ESQ	1420 SPRING HILL ROAD SUITE 23	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU62109-01	ATTORNEY JAMES L GRACE JR	545 NORTH ADAMS ST	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU38401-01	BERNARD E. KANTER	601 SOUTH HIGH STREET	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU702370-01	BONNIE BELL	703 TAFT AVE.	Claim was reported to the wrong carrier.	\$0.00	II
INSU34871-01	COOPER FISHING CLUB, INC.	PO BOX 550	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU274088-01	COOPER TIRE	P.O. BOX 550	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU246126-01	COOPER TIRE	P.O. BOX 550	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU108815-01	COOPER TIRE & RUBBER CO	PO BOX 550	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU116649-01	COOPER TIRE & RUBBER CO	P.O. BOX 550	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU116679-01	COOPER TIRE & RUBBER CO	701 LIMA AVENUE	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU45445-01	COOPER TIRE & RUBBER CO.	PO BOX 550.	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU45446-01	COOPER TIRE & RUBBER CO.	PO BOX 550	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU101300-01	COOPER TIRE & RUBBER CO.	PO BOX 550	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU157301-01	COOPER TIRE & RUBBER COMPANY	LIMA & WESTERN AVENUES	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU82968-01	COOPER TIRE & RUBBER COMPANY	P.O. BOX 550	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU157132-01	COOPER TIRE & RUBBER COMPANY	PO BOX 550	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU203129-01	COOPER TIRE & RUBBER COMPANY	P O BOX 550	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU34865-01	COOPER TIRE & RUBBER COMPANY	ATTENTION: S.O. SCHROEDER, LIMA & WESTERN AVENUES	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU209505-01	COOPER TIRE & RUBBER COMPANY SH	P.O. BOX 550	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU210000-01	COOPER TIRE & RUBBER COMPANY SH	P. O. BOX 550	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU391368-01	COOPER TIRE RUBBER	BOX 550	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU166836-01	DAVID MARK WEXLER	88 LEXINGTON AVENUE	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU66794-01	DAVID MARK WEXLER	88 LEXINGTON AVENUE	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II

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OC Number	Claimant Name	Address				Brief Description of POC / Determination	NOD Amount Recommended	NOD Class
VSU236152-01	IRENE E. LABRUNA	2096 BEDFORD ST. NE	FL		32905	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
LMN700430-01	JESSICA LYNE DAVIS	220 4TH STREET	OH		45619	Claim is not against The Home Ins Co.	\$0.00	II
VSU700266-01	JON A. JENSEN	451 S. ESCONDIDO BLVD.	CA		92025	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
VSU166035-01	KEETON & EMBRY PA	224 FIRST STREET	MS		38901	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
VSU140049-01	KEETON & EMBRY, PA	ATTENTION: PHIL EMBRY, BOX 666	MS		38901	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
VSU276347-02	KEVIN REMILLARD	160 SUTTON STREET	MA		01569	Underlying claim settled within the Insured SIR leaving no excess exposure.	\$0.00	II
VSU197502-01	KRIEG, LOBECK & CO	P O BOX 980	MO		63026	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
VSU93402-01	KUIKEN BROTHERS, INC.	ATT: BEVERLY MCKEEVER, 159 MAIN STREET, PO BOX 960	NJ		07928	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
VSU114530-01	LEWIS & LEWIS ATTORNEYS	211 E 6TH STREET P.O. BOX 88	GA		30830	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
VSU703334-01	LILLIE W. AND ALFONSO WILLIAMS JR.	5128 PROVIDENCE RD.	VA		23464	Claim is not against The Home Ins Co.	\$0.00	II
VSU59527-01	MARKLAND INDUSTRIES	1111 EAST MCFADDEN AVENUE	CA		92705	Policyholder settlement of their claim excess of the Policy deductible.	\$77,179.40	II
VSU158043-01	MATTHEW X WAGNER JR	204 AMHERSTDALE RD	NY		14226	Claim was reported to the wrong carrier.	\$0.00	II
VSU214353-01	NANCY J LAWDER	6750 SCHOOL ST #906	IA		50311	Claim was reported to the wrong carrier.	\$0.00	II
VSU241881-01	NEW YORK CITY HOUSING AUTHORITY	250 BROADWAY	NY		10007	Allowance for defense costs paid by Policyholder.	\$0.00	II
VSU26683-01	NEW YORK CITY HOUSING AUTHORITY	250 BROADWAY 6TH FLOOR-TORT DIVISION	NY		10007	Allowance for defense costs paid by Policyholder.	\$0.00	II
VSU26684-01	NEW YORK CITY HOUSING AUTHORITY	250 BROADWAY 6TH FLOOR-TORT DIVISION	NY		10007	Allowance for defense costs paid by Policyholder.	\$0.00	II
VSU93559-01	NEW YORK CITY HOUSING AUTHORITY	250 BROADWAY	NY		10007	Allowance for defense costs paid by Policyholder.	\$0.00	II
VSU95862-01	NEW YORK CITY HOUSING AUTHORITY	250 BROADWAY, 6TH FLOOR - TORT DIVISION	NY		10007	Allowance for defense costs paid by Policyholder.	\$26,774.90	II
VSU123732-01	OHNSTAD TWICHELL, P.C.	P.O. BOX 458, ATTN: MICHAEL D. NELSON	ND		580780458	Policyholder has no pending claim.	\$0.00	II
VSU146993-01	PATRICK E JONES	1013 NORTH CAUSEWAY	LA		70001	Underlying claim was dismissed. Policyholder settlement of defense costs.	\$0.00	II
VSU50058-01	PATRICK E. JONES	POST OFFICE BOX 1221	LA		70004-1221	Underlying claim was dismissed. Policyholder settlement of defense costs.	\$0.00	II
LMN709548-01	RENE PERALTA	ATT: JENNIFER DATTILO, PO BOX 89440	OH		44101	Claim is not against The Home Ins Co.	\$0.00	II
VSU120384-01	RICHARD A KOCH	4520 SOUTH PECOS ROAD SUITE 4	NV		89121	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II

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NSU35919-01	RICHARD C KIMBALL	MCGARY HILL RD RR#1 BX 295	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
NSU124656-01	RICHARD C. KIMBALL	6 KIMBALL DRIVE	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
NSU116446-01	RICHARD W KONIG	3031 W. MARCH LN., STE. 230	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
NSU163120-01	ROGER W. HAGER	3805 MENOHER BLVD.	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
NSU75914-01	STEPHEN KURZMAN	3026 1/2 Q STREET NW	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
NSU166231-01	STEVE LAWRENCE	1229 WINTERVIEW DR	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
NSU239253-01	THE KUIKEN BROTHERS COMPANY	6-02 FAIR AVENUE	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
NSU247771-01	WALTON TRANSPORTATION CO., INC.	P.O. BOX 1324, ATTN. ROLAN W. WALTON	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II

Current Recommendation Class II Allowances \$103,954.30
 Prior Total Submitted Class II Allowances \$61,969,184.22
 The Home Insurance Co in Liquidation Total Class II. Recommended Allowances \$62,073,138.52 Class II

OC Number	Claimant Name	Address	Brief Description of POC / Determination	NOD Amount Recommended	NOD Class
RAHM702497-01	ACE AMERICAN REINSURANCE CO (FORMERLY CIGNA REINS/AETNA)	TWO LIBERTY PLACE- 19N, 1601 CHESTNUT ST	Reinsurance claim for losses ceded to The Home Ins Co.	\$11,043.17	V
NTL700602-01	AFIA WAYNE	ACE INA SERVICES UK LIMITED, KENT HOUSE ROMNEY PLACE MAINDSTONE ME156LT	Reinsurance claim for losses ceded to The Home Ins Co.	\$0.00	V
RAHM700612-06	CONTINENTAL INS CO NEW YORK, UK BRANCH	77 GRACECHURCH STREET	Reinsurance claim for losses ceded to The Home Ins Co UK through AFIA under various contracts.	\$161,129.00	V
SAP280041-01	DAVID J PARRISH, ESQUIRE NEXSEN PURET JACOBS POLLARD & ROBINSON	DAVID J PARRISH, ESQUIRE, 205 KING STREET SUITE 400	General Creditor claims for fees and expense.	\$10,889.09	V
RAHM700630-14	EQUITAS LIMITED	33 ST MARY AXE	Reinsurance claim for losses ceded to The Home Ins Co UK through AFIA under various contracts.	\$148,227.00	V
END351407-01	MULLEN & FILIPPI LLP	1601 RESPONSE RD #300	General Creditor claims for fees and expense.	\$0.00	V
END700143-01	SMITH TYRA & THOMAS LLC	SMITH TYRA & THOMAS LLC, P.O. BOX 586	General Creditor claims for fees and expense.	\$144.30	V
END353190-01	STEVEN K. BUNTING, P.L.L.C.	15 WEST 6TH STREET, STE. 2704	General Creditor claims for fees and expense.	\$0.00	V
NTL278090-10	UNIONE ITALIANA (UK)	C/O CAVELL MANAGEMENT SERVICES LTD, PO BOX 62 ROSE LANE	Reinsurance claim for losses ceded to The Home Ins Co UK through AFIA under various contracts.	\$447,030.74	V
RCED332991-01	WILLIS RE INC	5420 MILLSTREAM RD, SUITE 200	Reinsurance claim for losses ceded to The Home Ins Co.	\$0.00	V

Current Recommendation Class V Allowances \$778,463.30
 Prior Total Submitted Class V Allowances \$14,450,293.83
 The Home Insurance Co in Liquidation Total Class V. Recommended Allowances \$15,228,757.13 Class V

Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of November 15, 2005, and a proposed form of order were sent, this 23rd day of November, 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

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