

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

**ORDER APPROVING COMMUTATION AGREEMENT WITH
NORTHWESTERN NATIONAL INSURANCE COMPANY AND
SETTLEMENT AGREEMENT AND ASSIGNMENT OF RIGHTS TO
DISTRIBUTION WITH AK STEEL CORPORATION**

On consideration of the motion of Roger A. Sevigny, Commissioner of Insurance for the State of New Hampshire, as Liquidator ("Liquidator") of The Home Insurance Company ("Home"), for an order approving (1) a Commutation Agreement ("Commutation Agreement") between Northwestern National Insurance Company and the Liquidator, (2) a Settlement Agreement and Mutual Release ("Settlement Agreement") between AK Steel Corporation and the Liquidator, and (3) an Assignment of Rights to Distribution ("Assignment") between AK Steel and the Liquidator, and the supporting Confidential Affidavit of Peter A. Bengelsdorf, it is hereby found and ORDERED as follows:

1. The Commutation Agreement, Settlement Agreement, and Assignment are reasonable, prudent, and in the best interests of the liquidation of Home;

2. The Liquidator's Motion for Approval of Commutation with Northwestern National Insurance Company and Settlement Agreement and Assignment of Distribution with AK Steel Corporation is granted, and the Commutation Agreement, Settlement Agreement, and Assignment are APPROVED.

3. The Liquidator's recommendation concerning AK Steel's claim is approved and AK Steel's claim is allowed as a Class II claim in the amount of \$1,200,000.

So Ordered.

Dated: 3/10/06


Presiding Justice