

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**

**LIQUIDATOR'S MOTION FOR APPROVAL OF
SETTLEMENT AGREEMENT WITH LUCENT TECHNOLOGIES, INC.**

Roger A. Sevigny, Commissioner of Insurance for the State of New Hampshire, as Liquidator ("Liquidator") of The Home Insurance Company ("Home"), moves that the Court enter an order in the form submitted herewith approving a Settlement Agreement and Mutual Release ("Settlement Agreement") between Lucent Technologies, Inc. ("Lucent") and the Liquidator. As reasons therefor, the Liquidator states as follows:

1. Home issued insurance policies to American Telephone & Telegraph Company ("AT&T") for various periods. AT&T asserted environmental claims under its policies, and in July 1994, AT&T and Home agreed to a Settlement Agreement and Release ("The 1994 Agreement") concerning coverage with respect to certain environmental claims. Affidavit of Peter A. Bengelsdorf in Support of Approval of Settlement Agreement with Lucent Technologies, Inc. ("Bengelsdorf Aff.") ¶ 2.

2. In 1995, AT&T announced a plan to spin off Lucent from AT&T, and that plan was subsequently formalized pursuant to "The Separation and Distribution Agreement" by and among AT&T, Lucent and NCR Corporation, originally entered on February 1, 1996, and amended and restated on March 29, 1996. Bengelsdorf Aff. ¶ 3.

3. All rights and obligations under The 1994 Agreement were assigned by AT&T to Lucent, and Home accepted the assignment pursuant to a letter agreement executed by Home on April 2, 1996. Bengelsdorf Aff. ¶ 4.

4. Lucent filed thirty timely proofs of claim (Nos. INSU701948, INSU701949, and INSU701951 through INSU701978) in the Home liquidation. The proofs of claim seek payment of amounts due or to become due under The 1994 Agreement. Bengelsdorf Aff. ¶ 5.

5. The Liquidator and Lucent have reached an agreement to resolve the Lucent proofs of claim and all matters relating to The 1994 Agreement. The agreement is reflected in the Settlement Agreement. A copy of the Settlement Agreement is attached as Exhibit A. It is subject to approval by the Court. Settlement Agreement ¶ 1. Bengelsdorf Aff. ¶ 6.

6. AT&T has filed proofs of claim asserting claims under policies issued by Home to AT&T for matters outside The 1994 Agreement. Those claims by AT&T are not affected by the Settlement Agreement with Lucent. Bengelsdorf Aff. ¶ 8.

7. The Settlement Agreement provides that the Liquidator will recommend allowance of Lucent's proofs of claim in the aggregate amount of \$9,737,517 as a Class II claim under RSA 402-C:44. Settlement Agreement ¶ 2(A). Allowance of the recommended amount as a Class II claim will fully and finally resolve the Lucent proofs of claim. Id. ¶ 2(B).

Distributions based on that allowance will be made to Lucent at the same intervals and at the same percentages as distributions to other Class II creditors of Home. Id. ¶ 2(C). Bengelsdorf Aff. ¶ 7.

8. The Settlement Agreement is intended to resolve the Lucent proofs of claim and all matters relating to rights Lucent may have in the AT&T policies under The 1994 Agreement. See Settlement Agreement ¶¶ 2(B), 5. To that end, the Settlement Agreement provides for

mutual releases of all claims between Home and Lucent arising from The 1994 Agreement or claims released in The 1994 Agreement. Id. ¶¶ 3-4. Bengelsdorf Aff. ¶ 8.

9. The Liquidator's review of proofs of claim has not identified any third party claimant proofs of claim asserting claims against Lucent regarding Lucent's rights under The 1994 Agreement. However, in resolving all matters relating to The 1994 Agreement, the Settlement Agreement contemplates denial of any such third party claimants' claims without prejudice. Accordingly, Lucent acknowledges in the Settlement Agreement that it is intended to resolve all such matters, including asserted rights of third party claimants. Settlement Agreement ¶ 5. Lucent agrees to address, at its sole cost, the claims of claimants against Lucent as if there had been no liquidation proceeding for Home and as if Lucent had no insurance coverage from Home. Id. Lucent agrees to indemnify the Liquidator and Home against claims arising from rights Lucent may have in the AT&T policies under The 1994 Agreement. Id. Bengelsdorf Aff. ¶ 9.

10. The Liquidator has negotiated the Settlement Agreement in compromise of Lucent's claims asserted on its proofs of claim and now recommends approval of the Settlement Agreement and allowance of the \$9,737,517 settlement amount as a Class II claim in accordance with RSA 402-C:45. The recommended settlement amount is an agreed aggregate amount based on evaluation and negotiation of obligations under The 1994 Agreement, which reflects resolution of coverage issues and assessment of the underlying environmental claims. The Liquidator submits that the settlement amount recommended is fair and reasonable and that the priority class recommended is proper under RSA 402-C:44. Bengelsdorf Aff. ¶ 10.

11. The Court considered and approved a similar (policy "buyout") settlement agreement with AK Steel Corporation earlier this year. See Order Approving Commutation

Agreement with Northwestern National Insurance Company and Settlement Agreement and Assignment of Distribution with AK Steel Corporation (March 10, 2006). The Liquidator's negotiation and the Court's approval of such agreements are authorized by the broad authority of the Liquidator to "compound, compromise or in any other manner negotiate the amount for which claims will be recommended to the court," RSA 402-C:45, I, and the authority of the Court to "approve, disapprove or modify any report on claims by the liquidator." RSA 402-C:45, II. It is also an appropriate exercise of the Liquidator's authority ("[s]ubject to the court's control") to "do such other acts . . . as are necessary or expedient for the accomplishment of or in aid of the purpose of liquidation." RSA 402-C:25, XXII.

12. In his Motion for Approval of Commutation with Northwestern National Insurance Company and Settlement Agreement and Assignment of Distribution with AK Steel Corporation ¶¶ 19-23 (February 16, 2006), the Liquidator provided his analysis of New Hampshire law, including RSA 402-C:40 III, as it applies to this type of comprehensive policy coverage compromise and settlement in an insurer liquidation context. That analysis also applies to the proposed settlement agreement with Lucent.

13. The Liquidator submits that the Settlement Agreement is fair and reasonable and in the best interests of the policyholders and creditors of Home. See Bengelsdorf Aff. ¶ 11.

WHEREFORE, the Liquidator respectfully requests that this Court:

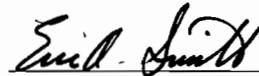
- A. Grant this Motion;
- B. Enter an Order in the form submitted herewith approving the Settlement Agreement, approving the Liquidator's claim recommendation, and allowing Lucent's claim as a Class II claim in the amount of \$9,737,517; and
- C. Grant such other and further relief as justice may require.

Respectfully submitted,

ROGER A. SEVIGNY, COMMISSIONER
OF INSURANCE OF THE STATE OF
NEW HAMPSHIRE SOLELY AS
LIQUIDATOR OF THE HOME
INSURANCE COMPANY,

By his attorneys,
KELLY A. AYOTTE
ATTORNEY GENERAL

J. Christopher Marshall
Civil Bureau
New Hampshire Department of Justice
33 Capitol Street
Concord, NH 03301-6397
(603) 271-3650

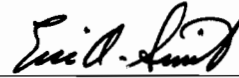


J. David Leslie
Eric A. Smith
Rackemann, Sawyer & Brewster
One Financial Center
Boston, MA 02111
(617) 542-2300

July 25, 2006

Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Motion for Approval of Settlement Agreement with Lucent Technologies, Inc., the Affidavit of Peter A. Bengelsdorf, and the Proposed Order, were sent, this 25th day of July, 2006, 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

SERVICE LIST

Ronald L. Snow, Esq.
Lisa Snow Wade, Esq.
Orr & Reno
One Eagle Square
P.O. Box 3550
Concord, New Hampshire 03302-3550

Gary Lee, Esq.
Pieter Van Tol, Esq.
Lovells
590 Madison Avenue
New York, New York 10022

Gail M. Goering, Esq.
Adam Goodman, Esq.
Eric Haab, Esq.
Lovells
One IBM Plaza
330 N. Wabash Avenue, Suite 1900
Chicago, Illinois 60611

Andre Bouffard, Esq.
Eric D. Jones, Esq.
Downs Rachlin Martin PLLC
199 Main Street
P.O. Box 190
Burlington, Vermont 05402-0190

Peter G. Callaghan, Esq.
Preti, Flaherty, Beliveau, Pachos
& Haley, PLLP
57 North Main Street
P.O. Box 1318
Concord, New Hampshire 03302-1318

Martin P. Honigberg, Esq.
Sulloway & Hollis, P.L.L.C.
9 Capitol Street
P.O. Box 1256
Concord, New Hampshire 03302-1256

George T. Campbell, III, Esq.
Robert A. Stein, Esq.
Robert A. Stein & Associates, PLLC
One Barberry Lane
P.O. Box 2159
Concord, New Hampshire 03302-2159

David M. Spector, Esq.
Dennis G. LaGory, Esq.
Kristy L. Allen, Esq.
Schiff Hardin LLP
6600 Sears Tower
Chicago, Illinois 60606

Jack B. Gordon, Esq.
Fried, Frank, Harris, Shriver
& Jacobson, LLP
1001 Pennsylvania Avenue
Washington, D.C. 20004

Andrew W. Serell, Esq.
Rath, Young and Pignatelli
One Capital Plaza
P.O. Box 1500
Concord, New Hampshire 03302-1500

Stephan P. Parks, Esq.
Doreen F. Connor, Esq.
Wiggin & Nourie, P.A.
670 North Commercial Street, Suite 305
P.O. Box 808
Manchester, New Hampshire 03105-0808

Michael Cohen, Esq.
Cohen & Buckley, LLP
1301 York Road
Baltimore, Maryland 21093

SETTLEMENT AGREEMENT AND MUTUAL RELEASE

This Settlement Agreement and Mutual Release (the "Settlement Agreement") is made this 5th day of July 2006, by and between Lucent Technologies Inc., its parents, subsidiaries, associated, affiliated, owned or controlled companies whenever constituted (collectively "Lucent"), on the one hand, and Roger A. Sevigny, Commissioner of Insurance of the State of New Hampshire, solely in his capacity as Liquidator ("Liquidator") of The Home Insurance Company ("Home"), on the other hand (Lucent and Home are hereinafter referred to collectively as the "Parties").

WHEREAS, Home issued the following insurance policies to American Telephone & Telegraph Company ("AT&T"):

<u>Policy Number</u>	<u>Policy Period</u>	<u>Policy Number</u>	<u>Policy Period</u>
HEC9543881	10/15/64-10/15/67	HEC9694248	10/15/78-10/15/79
HEC9555788	10/15/67-10/15/70	HEC9826319	10/15/79-10/15/80
HEC9792993	10/15/70-10/15/73	HEC9826320	10/15/79-10/15/80
HEC4763665	10/15/73-02/01/75	HEC9826321	10/15/79-10/15/80
HEC4763665	02/01/75-10/15/76	HEC9826323	10/15/79-10/15/80
HEC9347165	10/15/76-12/30/76	HEC9903055	10/15/80-10/15/81
HEC9328637	10/15/76-10/15/77	HEC9903056	10/15/80-10/15/81
HEC9328638	10/15/76-10/15/77	HEC9903057	10/15/80-10/15/81
HEC9347165	12/30/76-10/15/77	HEC9903058	10/15/80-10/15/81
HEC9693668	10/15/77-10/15/78	HEC9903059	10/15/80-10/15/81
HEC9693669	10/15/77-10/15/78	HEC9903060	10/15/80-10/15/81
HEC9655400	10/15/77-10/15/78	HEC1198760	10/15/81-10/15/82
HEC9694242	10/15/78-10/15/79	HEC1198761	10/15/81-10/15/82
HEC9694243	10/15/78-10/15/79	HEC1199862	10/15/82-10/15/83
HEC9694246	10/15/78-10/15/79	HEC1199863	10/15/82-10/15/83
HEC9694247	10/15/78-10/15/79		

which together with all other insurance policies that Home may have issued to AT&T and/or Lucent are defined as the "Policies."

WHEREAS, AT&T and Home agreed to a full and final resolution of their respective rights and obligations with respect to all environmental claims identified in the Settlement

Agreement and Release which was executed in July 1994 (hereinafter "The 1994 Agreement"), which is incorporated herein by reference;

WHEREAS, a plan to spin off Lucent from AT&T was announced on September 20, 1995, and subsequently formalized pursuant to "The Separation and Distribution Agreement" by and among AT&T, Lucent and NCR Corporation, originally entered on February 1, 1996, and Amended and Restated on March 29, 1996, and under which certain assets and liabilities, including all liabilities with respect to the "Sites at Issue" and "Principal Sites" defined in The 1994 Agreement, were transferred from AT&T to Lucent;

WHEREAS, all rights and obligations under The 1994 Agreement were assigned by AT&T to Lucent, which assignment was accepted by Home pursuant to the letter agreement executed by Home on April 2, 1996, which is incorporated herein by reference;

WHEREAS, Home was placed into liquidation effective June 11, 2003, by Order of the Superior Court of the State of New Hampshire, Merrimack County (the "Liquidation Court");

WHEREAS, Lucent seeks payment from Home of the amounts yet due under The 1994 Agreement and has submitted proofs of claim in the Home liquidation estate, which have been assigned the following proof of claim numbers:

INSU701948	INSU701959	INSU701969
INSU701949	INSU701960	INSU701970
INSU701951	INSU701961	INSU701971
INSU701952	INSU701962	INSU701972
INSU701953	INSU701963	INSU701973
INSU701954	INSU701964	INSU701974
INSU701955	INSU701965	INSU701975
INSU701956	INSU701966	INSU701976
INSU701957	INSU701967	INSU701977
INSU701958	INSU701968	INSU701978

and which together with any other proof of claim hereinbefore or hereinafter filed by Lucent in the Home liquidation estate are defined as the "Proofs of Claim."

WHEREAS, the Parties are desirous of resolving all claims that were asserted, or could have been or could be asserted, between them and resolving all matters concerning The 1994 Agreement and the Proofs of Claim; and

WHEREAS, the Parties agree that this Settlement Agreement is subject to and conditioned upon the Liquidation Court approving the Settlement Agreement and allowing the Recommended Amount (as defined below) into the Home liquidation estate and in the event the Liquidation Court does not approve the Settlement Agreement and allow the Recommended Amount, this Settlement Agreement shall be null and void and without any force or effect.

NOW, THEREFORE, in consideration of all the respective transactions contemplated by this Settlement Agreement, and the mutual covenants and representations herein contained, the receipt and sufficiency of which are hereby acknowledged, the Parties hereby agree as follows:

1. Effective Upon Approval. This Settlement Agreement is conditioned and shall only become effective (the "Effective Date"), upon approval by the Liquidation Court.

2. Recommendation, Allowance and Classification of Claim.

A. Subject to all the terms of this Settlement Agreement, and with the agreement of Lucent, which, by Lucent's execution hereof is hereby granted, the Liquidator shall recommend pursuant to RSA § 402-C:45 that the Proofs of Claim be allowed in the aggregate amount of \$9,737,517.00 (the "Recommended Amount"), as a Class II priority claim under RSA § 402-C:44. The Liquidator shall contemporaneously seek allowance of the Recommended Amount as a Class II claim by the Liquidation Court in connection with the Liquidator's motion for approval of this Settlement Agreement.

B. Allowance of the Recommended Amount as a Class II claim by the Liquidation Court shall fully and finally resolve the Proofs of Claim and any and all claims of whatever

nature that Lucent has under the Policies, including, without limitation, The 1994 Agreement. In the event that the Liquidation Court does not allow the Recommended Amount as a Class II claim, this Settlement Agreement shall be null and void and shall have no force and effect and the Parties will be returned to *status quo ante*, as if no such agreement was ever reached, with this Settlement Agreement then being inadmissible for any purpose in any dispute between the Parties.

C. If and when the Liquidation Court allows the Recommended Amount as a Class II claim, Lucent will become a Class II creditor in the Home liquidation estate pursuant to N.H. RSA 402-C:44, and Lucent shall receive distributions on the allowed amount at the same intervals and at the same percentages as other Class II creditors of Home.

3. Release by Lucent. Subject to the terms of this Settlement Agreement and the Liquidation Court's approval of the Recommended Amount, Lucent for itself and on behalf of its directors, employees, agents, attorneys, affiliates, successors and assigns, hereby irrevocably and unconditionally releases and discharges the Liquidator and Home and their officers, directors, employees, agents, attorneys, affiliates, predecessors, successors and assigns, from any and all actions, causes of action, liabilities, adjustments, obligations, offsets, suits, debts, dues, sums of money, accounts, reckonings, bonds, bills, premiums, losses, salvage, specialties, covenants, contracts, controversies, agreements (including The 1994 Agreement), promises, variances, trespasses, damages, judgments, extents, executions, claims and/or demands arising under the Policies whatsoever (including the Proofs of Claim), in law, admiralty or equity, which Lucent or its affiliates, successors and assigns, ever had, now has or may have asserted from the beginning of the world to the date of this Release, against the Liquidator or Home or their officers, directors, employees, agents, attorneys, affiliates, predecessors, successors and assigns, all

whether known or unknown, suspected or unsuspected, fixed or contingent, in law or in equity arising from or related to The 1994 Agreement or the claims released in The 1994 Agreement.

4. Release by Liquidator. Subject to the terms of this Settlement Agreement and the Liquidation Court's approval of the Recommended Amount, the Liquidator, Home, for themselves and on behalf of their officers, directors, employees, agents, attorneys, affiliates, predecessors, successors and assigns, hereby irrevocably and unconditionally release and discharge Lucent and its officers, directors, employees, agents, attorneys, affiliates, successors and assigns, from any and all actions, causes of action, liabilities, adjustments, obligations, offsets, suits, debts, dues, sums of money, accounts, reckonings, bonds, bills, premiums, losses, salvage, specialties, covenants, contracts, controversies, agreements (including The 1994 Agreement), promises, variances, trespasses, damages, judgments, extents, executions, claims and/or demands arising under the Policies whatsoever (including the Proofs of Claim), in law, admiralty or equity, which the Liquidator, Home, or their respective predecessors, successors and assigns, ever had, now has or may have asserted from the beginning of the world to the date of this Release, against Lucent or its officers, directors, employees, agents, attorneys, affiliates, successors and assigns, all whether known or unknown, suspected or unsuspected, fixed or contingent, in law or in equity arising from or related to The 1994 Agreement or the claims released in The 1994 Agreement.

5. Resolution of Matters and Indemnification. Lucent acknowledges that this Settlement Agreement is intended to resolve all matters arising out of or relating to any rights it has, may have or may have had in the Policies, the Proofs of Claim and The 1994 Agreement, to the extent of the Release set forth in paragraph 3 above, including any asserted rights of claimants against Lucent in the Policies or The 1994 Agreement and Lucent agrees to address, at its sole cost and expense, any said claims of claimants against Lucent as if there had been no

liquidation proceeding for Home and as if Lucent had no insurance coverage from Home directly or by virtue of the Policies or any other policy issued by Home to AT&T or any other entity. Immediately upon the Recommended Amount being allowed by the Liquidation Court, Lucent agrees to indemnify and hold the Liquidator and Home harmless from and against any and all claims, losses, liabilities, debts, damages, costs or expenses arising from, as result of, in connection with, or related to any rights Lucent may have had in the Policies or The 1994 Agreement, to the extent of the Release set forth in paragraph 3 above. The future obligations of Lucent under this paragraph shall extend to and include (by way of example and not limitation) any claims made under the Policies or The 1994 Agreement against the Liquidator or Home by vendors of or respecting Lucent (including claims for defense and indemnity), other insurers of Lucent, and by any individuals or entities asserting "direct action" claims arising out of or related to the Policies or The 1994 Agreement, to the extent of the Release set forth in paragraph 3 above. The Liquidator shall promptly notify Lucent of any such claim and take no action that would prejudice the outcome of any such claim. Lucent shall cooperate with the Liquidator to eliminate claims against the Liquidator or Home by any individual or entity arising out of or relating to Lucent's rights in the Policies or The 1994 Agreement.

6. No Assignments. Lucent warrants and agrees that it has not assigned, conveyed, or otherwise transferred any claims, demands, causes of action, rights, or obligations related in any way to the Policies or any proceeds thereof, or to the claims, losses and expenses released herein, to any person or entity.

7. Further Assurances. The Parties shall take all further actions as may be necessary to carry out the intent and purpose of this Settlement Agreement and to consummate the transactions contemplated herein.

8. Governing Law and Venue. This Settlement Agreement shall be governed by and construed in accordance with the laws of the State of New Hampshire without regard to the conflicts of law provisions thereof. The Parties agree that the exclusive venue for any dispute between the Parties arising out of the Proofs of Claim or this Settlement Agreement shall be the Liquidation Court.

9. Due Diligence. The Parties acknowledge and agree that, in executing this Settlement Agreement, they have relied upon their own judgment and upon the recommendations of their legal counsel, if any, that they have read this Settlement Agreement and have had the opportunity to consider its terms and effects and that they have executed this Settlement Agreement voluntarily and with full understanding of its terms and effects. This Settlement Agreement is the product of negotiations between the Parties. No Party shall be charged with having promulgated this Settlement Agreement, and the general rule that ambiguities are to be construed against the drafter shall not apply to this Agreement.

10. No Third Party Rights. This Settlement Agreement is entered into solely for the benefit of the Liquidator and Lucent and is not intended to, and does not give or create any rights to or in any person or entity other than the Parties.

11. Counterparts. This Settlement Agreement may be executed in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

12. Power and Authority to Execute. Subject to the approval of the Liquidation Court required by paragraph 1, each Party hereto represents and warrants that it has the full power and authority to execute, deliver and perform this Settlement Agreement, that each individual signing on behalf of a Party has been duly authorized by that Party to execute this Settlement Agreement on its behalf, and that no claims being released under the terms of this Settlement Agreement

have been assigned, sold, or otherwise transferred to any other entity. Lucent specifically represents and warrants that it has full power and authority to enter into this Settlement Agreement with respect to The 1994 Agreement or any Policy Home issued to AT&T from or through which Lucent asserts or may assert rights with respect to the claims identified in The 1994 Agreement.

13. Successor-in-Interest Bound. This Settlement Agreement shall be binding upon, and shall inure to the benefit of the Parties and their respective affiliates, successors and assigns.

14. Entire Agreement. This Settlement Agreement constitutes the entire agreement and understanding between the Parties with respect to the subject matter thereof. This Settlement Agreement supersedes all prior agreements and understandings, whether written or oral, concerning such matters.

15. Survival of Warranties and Representations. The warranties and representations made herein shall survive the execution of this Settlement Agreement.

16. Validity of Settlement Agreement. Subject to approval of this Settlement Agreement by the Liquidation Court as required by paragraph 1, each Party represents and warrants that this Settlement Agreement is a legal, valid and binding obligation, enforceable in accordance with its terms.

17. No Waiver. No waiver of any right under this Settlement Agreement shall be deemed effective unless contained in a writing signed by the Party or an authorized officer or other authorized official of the Party charged with such waiver, and no waiver of any breach or failure to perform shall be deemed to be a waiver of any future breach or failure to perform or of any other provisions of this Settlement Agreement. This Settlement Agreement may not be amended except in a document signed by the Party or an officer or other authorized official of the Party to be charged.

18. All notices to be given under this Settlement Agreement shall be given by facsimile and first class U.S. mail directed to:

If to Lucent, to:

Kevin T. O'Reilly, Treasury Director
Lucent Technologies, Inc.
600 Mountain Avenue, Room 7E-521
Murray Hill, NJ 07974
Fax: 908-582-3101

and

Senior Vice-President and General Counsel
Lucent Technologies Inc.
600 Mountain Avenue, Room 6C-316
Murray Hill, NJ 07974
Fax: 908-582-4640

If to the Liquidator, to:

Thomas W. Kober, Chief Claims Officer
The Home Insurance Company in Liquidation
59 Maiden Lane, New York, NY 10038
Fax: 212-299-3824

and

J. Christopher Marshall
Civil Bureau
New Hampshire Department of Justice
33 Capitol Street
Concord, New Hampshire 03301-6397
Fax: 603-271-2110

WHEREFORE, the Parties have caused this Settlement Agreement to be executed on their respective behalves as of the date below the signatures of their duly authorized representatives.

LUCENT TECHNOLOGIES INC.

By: Frank D'Amelio
Name: Frank D'Amelio
Title: Chief Operating Officer
Date: July 5, 2006

**ROGER A. SEVIGNY, COMMISSIONER
OF INSURANCE OF THE STATE OF
NEW HAMPSHIRE, SOLELY IN HIS
CAPACITY AS LIQUIDATOR OF
THE HOME INSURANCE COMPANY**

By: Peter A. Bengelsdorf
Name: Peter A. Bengelsdorf
Title: Special Deputy Liquidator
Date: July 7, 2006