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 APRIL 19, 2010

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. The claims are identified and the Liquidator's recommendations are set forth on the attached Schedules 1 (as to claims against Home) and 2 (as to claims against USI Re). The Liquidator recommends that the Court approve the treatment of the claims as set forth on the schedules pursuant to RSA 402-C:45 and RSA 402-C:38.

1. The Liquidator has issued notices of determination concerning the claims described on Schedules 1 and 2 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, § 8 and Restated and Revised Order Establishing Procedures

Regarding Claims Filed With US International Reinsurance Company dated January 19, 2005,

§ 8.

In accordance with RSA 402-C:45, I, the Liquidator hereby reports on the claims 2.

set forth on Schedules 1 and 2 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.

Certain of the claims that are the subject of this report arise under AFIA Treaties. 3.

The determinations of these AFIA claims have been agreed by Century Indemnity Company.

In light of the suggestion in the Referee's Ruling on Liquidator's Motion for 4.

Clarification in Disputed Claims Docket No. 2005-HICIL-2 (Nov. 14, 2005), the Liquidator

notes that there may be potential setoffs regarding certain of the claims set forth on the schedule.

In any such event, those setoffs 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:

Special Deputy Liquidator

Date: May 7, 2010

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Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of April 19, 2010 and a proposed form of order were sent, this <u>I</u> day of May, 2010, by first class mail, postage prepaid to all persons on the attached service list.

Eric A. Smith

NH Bar ID # 16952

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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Liquidator's Report of Claims and Recommendations Dated April 19, 2010 Pursuant to RSA402-C:45 (Notice of Determination Acknowledged as Agreed or Not Timely Objected To)

		2/00/24400/0	will be subject to				NOD Amount	NOD
NOD Number	Claimant Name	Address				Brief Description	Recommended	Class
	110 SAND CO. C/O CITY UNDERWRITING	ATT'N. DEBRA ROTHENGAST, 2001 MARCUS AVE. STE. 180W	LAKE SUCCESS	NY	11042	Insured's underlying claims were outside of The Home policy coverage. No further claim asserted against The Home.	0.00	11
INSU700202-01	ADMIRAL'S COVE ASSOCIATES LTD. C/O LAW OFFICE OF ROBIN J. GRAY	ATT'N.: ROBIN J. GRAY, P. O. BOX 4322	READING	PA	19606	Insured's underlying claims were outside of The Home policy coverage. No further claim asserted against The Home.	0.00	11
INSU700203-01	ADMIRAL'S COVE REALTY COMPANY INC. C/O LAW OFFICE OF ROBIN J. GRAY	ATT'N.: ROBIN J. GRAY, P. O. BOX 4322	READING	PA	19106	Insured's underlying claims were outside of The Home policy coverage. No further claim asserted against The Home.	0.00	II
CI MN700909-01	ALMA PLASTICS COMPANY	1965 WILLIAM RD.	ALMA	MI	48801	The claimant settled his claim with the Michigan Ins Guaranty Assoc. No further claim asserted against The Home.	0.00	II
CLMN377059-01	ARCHDALE ROOFING & SIDING	31780 EIGHT MILE ROAD	FARMINGTON HILLS	MI	48024	The claimant settled his claim with the Michigan Ins Guaranty Assoc. No further claim asserted against The Home.	0.00	II.
OSAP281756-01		5421 YORK AVENUE S	EDINA	MN	55410	Claim for W/C preliquidation benefits. Preliquidation Claim check was cashed resolving claim.	0.00	11
OSAP286940-01		5421 YORK AVENUE S	EDINA	MN	55410	Claim for W/C preliquidation benefits. Preliquidation Claim check was cashed resolving claim.	0.00	
						Claim for W/C preliquidation benefits. Preliquidation Claim check was	0.00	II
OSAP286941-01		5421 YORK AVENUE S	EDINA	MN	55410	cashed resolving claim. Claim for W/C preliquidation benefits. Preliquidation Claim check was		
OSAP286942-01	BETTY CURTIS	5421 YORK AVENUE S	EDINA	MN	55410	cashed resolving claim. Claim for W/C preliquidation benefits. Preliquidation Claim check was	0.00	
OSAP286943-01	BETTY CURTIS	5421 YORK AVENUE S	EDINA	MN	55410	cashed resolving claim. Claimant's underlying W/C claim is being handled and will be concluded, by the Minnesota Ins Guaranty Association. No further claim asserted	0.00	
CLMN378060-01	CURTIS,BETTY	5421 YORK AVENUE S	EDINA	MN	55410	against The Home. The claimant's underlying W/C claim is barred by the Florida Statute of	0.00	11
CLMN709953-01	EARLE LEAR	7736 CHAPEL HILL DR	ORLANDO	FL	328819	Limitation. No further claim asserted against The Home.	0.00	11

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			an se casject				NOD Amount	NOD
NOD Number	Claimant Name	Address			T	Brief Description	Recommended	Class
CLMN377837-01	FRANK O'BANNON	628 B EDMUND ST.	WATERFORD	WI	53185	Insured, Quad Graphics, per statutory net worth regulations, is handling this underlying workers compensation claim directly. Hence, this workers compensation related claim is disallowed. The insured's direct claim will be handled separately.	0.00	II
OSAP285764-01	GARY E. TAGTOW	BOX 544	ATWATER	MN	56209	Insured, Duinink Brothers, per statutory net worth regulations, is handling this underlying workers compensation claim directly. Hence, this workers compensation related claim is disallowed. The insured's direct claim will be handled separately.	0.00	II
	GARY THERKELSEN	11635 RASBERRY HILL ROAD	EDEN PRAIRIE	MN	55344	Insured, City of St Louis Park, per statutory net worth regulations, is handling this underlying workers compensation claim directly. Hence, this workers compensation related claim is disallowed. The insured's direct claim will be handled separately.	0.00	11
CLMN378141-01		3050 CARRIAGE DRIVE	HAMEL	MN	55340	The claimant settled his claim with the Minnesota Ins Guaranty Assoc. No further claim asserted against The Home.	0.00	
	GLENDA SUE LONG, AS PARENT & NATURAL GUARDIAN	7599 RED ARROW HIGHWAY	WATERVLIET	мі	49098	Claim is not against The Home.	0.00	II.
	H.P. SHERMAN COMPANY INC WILLIAM E WILLIAMS VALVE CORP	PO BOX 1190	LONG ISLAND	NY	11101	Insured's underlying claims were outside of The Home policy coverage. No further claim asserted against The Home.	0.00	11
	H.P. SHERMAN COMPANY INC WILLIAM E WILLIAMS VALVE CORP	PO BOX 1190	LONG ISLAND	NY	11101	Insured's underlying claims were outside of The Home policy coverage. No further claim asserted against The Home.	0.00	П
INSU703345-01	H.P. SHERMAN COMPANY INC WILLIAM E WILLIAMS VALVE CORP	PO BOX 1190	LONG ISLAND	NY	11101	Insured's underlying claims were outside of The Home policy coverage. No further claim asserted against The Home.	0.00	II
INSU709403-01	HOUSTON OILERS INC/TENNESSEE FOOTBALL INC	ATT: STEVE UNDERWOOD, EVP, 4400 POST OAK PARKWAY STE 2800	HOUSTON	TX	77027	Home was dismissed from the underlying suit. Coverage was accepted by other carriers. No further claim asserted against The Home.	0.00	- 1

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							NOD Amount	NOD
NOD Number	Claimant Name	Address				Brief Description	Recommended	Class
						Insured, George Banta, per statutory		
						net worth regulations, is handling this		
						underlying workers compensation		
						claim directly. Hence, this workers		
						compensation related claim is		
		1				disallowed. The insured's direct claim		
CLMN376921-01	KATHERINE BERGER	5203 CROWN POINTE DRIVE	MEDINA	ОН	44256	will be handled separately.	0.00	- 11
						Claim for W/C preliquidation benefits.		
Ì						Preliquidation Claim check was		
OSAP280640-01	KATHERINE BERGER	5203 CROWN POINTE DRIVE	MEDINA	ЮН	44256	cashed resolving claim.	0.00	11
						Claim for W/C preliquidation benefits.		
		j				Preliquidation Claim check was		
OSAP285825-01	KATHERINE BERGER	5203 CROWN POINTE DRIVE	MEDINA	ОН	44256	cashed resolving claim.	0.00	ll ll
00: 11 0000000						Claim for W/C preliquidation benefits.		
						Preliquidation Claim check was		
OSAP285826-01	KATHERINE BERGER	5203 CROWN POINTE DRIVE	MEDINA	ОН	44256	cashed resolving claim.	0.00	
00/11/20002001								
						Insured, City of Blaine, per statutory		
						net worth regulations, is handling this		
						underlying workers compensation		
						claim directly. Hence, this workers		
						compensation related claim is		
						disallowed. The insured's direct claim		
CI MN477614-01	LARRY KUNSHIER	3210 HWY - 95 NE	CAMBRIDGE	MN	55008	will be handled separately.	0.00	11
OZ.W.T.T.O.T.O.						Insured's underlying claims were		
						outside of The Home policy coverage.		
		ATTN. PAUL E. BREENE, 599			1	No further claim asserted against The		
INSU703758-01	LEAR SIEGLER C/O REED SMITH LLP	LEXINGTON AVENUE	NEW YORK	NY	10022	Home.	0.00	П
						Insured's underlying claims were		
						outside of The Home policy coverage.		
	LEAR SIEGLER DIVERSIFIED				1	No further claim asserted against The		
INSU703759-01	HOLDINGS CORP	469 MORRIS AVENUE THIRD FLOOR	SUMMIT	NJ	07901	Home.	0.00	ll _
						Insured's underlying claims were		
						outside of The Home policy coverage.		
	LEAR SIEGLER DIVERSIFIED				-	No further claim asserted against The		
INSU703760-01	HOLDINGS CORP	469 MORRIS AVENUE THIRD FLOOR	SUMMIT	NJ	07901	Home.	0.00	- 11
						Insured's underlying claims were		
						outside of The Home policy coverage.		
	LEAR SIEGLER DIVERSIFIED					No further claim asserted against The		
INSU703761-01	HOLDINGS CORP	469 MORRIS AVENUE THIRD FLOOR	SUMMIT	NJ	07901	Home.	0.00	II
 						Insured's underlying claims were		
						outside of The Home policy coverage.		
	LEAR SIEGLER DIVERSIFIED					No further claim asserted against The		
INSU703763-01	HOLDINGS CORP	469 MORRIS AVENUE THIRD FLOOR	SUMMIT	NJ	07901	Home.	0.00	11
						Insured's underlying claims were		
						outside of The Home policy coverage.		
	LEAR SIEGLER DIVERSIFIED					No further claim asserted against The		
INSU703764-01	HOLDINGS CORP	469 MORRIS AVENUE THIRD FLOOR	SUMMIT	NJ	07901	Home.	0.00	

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		Distributions v	vill be subject to	<u>set 01</u>	7.		NOD A	NOD
NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	Class
INSU703765-01	LEAR SIEGLER DIVERSIFIED HOLDINGS CORP	469 MORRIS AVENUE THIRD FLOOR	SUMMIT	NJ	07901	Insured's underlying claims were outside of The Home policy coverage. No further claim asserted against The Home.	0.00	11
						The underlying W/C claim was formally dismissed against The Home. No further claim asserted against The	0.00	II
	LENORA KEEGAN	220 MAXEY STREET	WALTERBORO	SC	29488	Home. Claimant's underlying W/C claim is being handled and will be concluded, by the California Ins Guarantee Association. No further claim asserted	0.00	11
CLMN379163-01	MIGUEL SIQUEIROS	C/O THOMAS DIETRICH, ESQUIRE,	SAN DIEGO	CA	92114	against The Home. Insured's underlying claim was settled without exposure to The Home policy. No further claim asserted against The		
INSU390272-01	PEABODY COAL COMPANY IINC PORTEC RAIL PRODUCTS INC AS	701 MARKET STREET, SUITE 600	ST LOUIS	MO	63101-1826	Home. Insured's underlying claims were outside of The Home policy coverage. No further claim asserted against The	0.00	
	PORTEC RAIL PRODUCTS INC AS	P O BOX 38250	PITTSBURGH	PA	15238-8250	Home. Insured's underlying claims were outside of The Home policy coverage. No further claim asserted against The	0.00	
INSU239481-01	SUCCESSOR TO PORTEC INC PORTEC RAIL PRODUCTS INC AS	P O BOX 38250	PITTSBURGH	PA	15238-8250	Home. Insured's underlying claims were outside of The Home policy coverage. No further claim asserted against The	0.00	<u>II</u>
INSU473917-01	SUCCESSOR TO PORTEC INC PORTEC RAIL PRODUCTS INC AS	P O BOX 38250	PITTSBURGH	PA	15238-8250	Home. Insured's underlying claims were outside of The Home policy coverage. No further claim asserted against The	0.00	1l
INSU82634-01	SUCCESSOR TO PORTEC INC	P O BOX 38250	PITTSBURGH	PA	15238-8250	Home. Insured's underlying claims were outside of The Home policy coverage. No further claim asserted against The	0.00	
INSU29993-01	PORTEC RAIL PRODUCTS INC. C/O BOND, SCHOENECK & KING LLC	ATT'N. KIMBERLY S. PARKER, 111 WASHINGTON AVE.	ALBANY	NY	12210-2211	Home. Insured, Afco Metal, per statutory net	0.00	11
						worth regulations, is handling this underlying workers compensation claim directly. Hence, this workers compensation related claim is disallowed. The insured's direct claim		
CLMN377586-01	RICHARD MOTT	4103 LARK ST.	BOSSIER CITY	LA	71112-4040	will be handled separately. Claimant's underlying W/C claim is being handled and will be concluded, by the Alabama Ins Guaranty	0.00	
CLMN377578-01	RUBEN HARRIS	488 DIXIE DOWN RD	WEST BLOCTON	AL	35184	Association. No further claim asserted against The Home.	0.00	11

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Distributions will be subject to set off.

		2,00,70	viii be subject d				NOD Amount	NOD
NOD Number	Claimant Name	Address				Brief Description	Recommended	Class
						The claimant settled his claim with the Minnesota Ins Guaranty Assoc. No further claim asserted against The	0.00	
CLMN377902-01	STANLEY LARSON	35752 HOFFMAN BEACH DRIVE	HILLMAN	MN	56338	Home.	0.00	<u>ll</u>
CLMN377903-01	STANLEY LARSON	35752 HOFFMAN BEACH DRIVE	HILLMAN	MN	56338	The claimant settled his claim with the Minnesota Ins Guaranty Assoc. No further claim asserted against The Home.	0.00	11
CI MN377904-01	STANLEY LARSON	35752 HOFFMAN BEACH DRIVE	HILLMAN	MN	56338	The claimant settled his claim with the Minnesota Ins Guaranty Assoc. No further claim asserted against The Home.	0.00	11
	TERRY ARNLUND	617 1ST STREET NE	OSSEO	MN	55369	Claimant's underlying W/C claim is being handled and will be concluded, by the Minnesota Ins Guaranty Association. No further claim asserted against The Home.	0.00	-11
	THE ESTATE OF GENE STUDER	10210 COURTHOUSE BLVD	INVER GROVE HEIGHTS	MN	55077	Insured, City of West St Paul, per statutory net worth regulations, is handling this underlying workers compensation claim directly. Hence, this workers compensation related claim is disallowed. The insured's direct claim will be handled separately.	0.00	11
CI MN700012-01	THERESA JOOS	GOLDBERG & JOHNSON, PLC, 33 SOUTH SIXTH STREET, SUITE 4	MINNEAPOLIS	MN	55402	Insured, Accountemp, per statutory net worth regulations, is handling this underlying workers compensation claim directly. Hence, this workers compensation related claim is disallowed. The insured's direct claim will be handled separately.	0.00	11
	TRIBUNE CO. C/O THOMAS,	ATT'N. DAVID S. BRALOW, 220 EAST 42ND ST. 10TH FLOOR	NEW YORK	NY	10011	Insured's underlying claims were outside of The Home policy coverage. No further claim asserted against The Home.	0.00	II
	WILLIAM HELLER	1 QUAL HOLLOW RD	LUTHERVILLE	MD	21093	Insured's underlying claims were outside of The Home policy coverage. No further claim asserted against The Home.	0.00	11

Current Recommendation Class II Allowances:

0.00

Prior Total Submitted Class II Allowances: 520,828,512.46

Previously Court Approved Class II Settlement Agreements: 309,671,076.00

The Home in Liquidation Total Class II Recommended Allowances: 830,499,588.46

Liquidator's Report of Claims and Recommendations Dated April 19, 2010 Pursuant to RSA402-C:45 (Notice of Determination Acknowledged as Agreed or Not Timely Objected To)

						Land Control of the C	NOD Amount	NOD
NOD Number	Claimant Name	Address				Brief Description	Recommended	Class
						Partial allowance of Reinsurance		
		C/O KMS INSURANCE SERVICES LTD,				claim for losses ceded to Home Ins		
		AMERICA HOUSE 2 AMERICA	LONDON,	•		Co. UK through AFIA under various		
INTL700646-04	ARGONAUT INSURANCE COMPANY	SQUARE	ENGLAND	1	EC2N 2LU	contracts.	8,586.01	V
						Partial allowance of Reinsurance		
						claim for losses ceded to Home Ins		
	BERMUDA FIRE & MARINE	AMERICA HOUSE 2 AMERICA	LONDON,			Co. UK through AFIA under various		
RAHM331131-15	INSURANCE CO., LTD.	SQUARE	ENGLAND		EC2N 2LU	contracts.	1,344.22	V
				İ		Partial allowance of Reinsurance		
						claim for losses ceded to Home Ins		
			WEST SUSSEX,			Co. UK through AFIA under various		
RAHM331170-19	EXCESS INSURANCE COMPANY LTD	LYONS WAY, WORTHING	ENGLAND		BN14 9RX	contracts.	10,510.19	V
						Partial allowance of Reinsurance		
						claim for losses ceded to Home Ins		
			LONDON,			Co. UK through AFIA under various		
RAHM700612-32	KX REINSURANCE CO LTD	3 MINSTER COURT, MINCING LANE	ENGLAND	-	EC3R 7DD	contracts.	146,000.00	V
						Partial allowance of Reinsurance		
						claim for losses ceded to Home Ins		
			LONDON,			Co. UK through AFIA under various		
RAHM700612-47	KX REINSURANCE CO LTD	3 MINSTER COURT, MINCING LANE	ENGLAND		EC3R 7DD	contracts.	40,000.00	V
10 (1 1141) 000 12 41	TOTAL					Partial allowance of Reinsurance		
						claim for losses ceded to Home Ins		
			LONDON.			Co. UK through AFIA under various		
 RAHM700612-48	KX REINSURANCE CO LTD	3 MINSTER COURT, MINCING LANE	ENGLAND		EC3R 7DD	contracts.	87,914.80	V
17/11/11/1/00012-40	TOCKELINGOTO WINDE GO ETD	O MINIOTER COOKER, IMINIOTE E ELLE				Claimant was reimbursed in full by		
	MS. JESSICA HICKEY, SALTZ					another carrier. No further claim		
VEND337000-01		993 OLD EAGLE SCHOOL RD, STE 412	WAYNE	PA	19087	asserted against The Home.	0.00	V
VEND337000-01	FOILIGITER FO	999 OLD LAGEL CONCOL ND, G1E 412	VV/(()	1	10007	Partial allowance of Reinsurance		
		C/O AXIOM CONSULTING LIMITED,				claim for losses ceded to Home Ins		
		LLOYDS CHAMBERS 1 PORTSOKEN	LONDON,			Co. UK through AFIA under various		
INTL277996-04	NATIONAL CASUALTY COMPANY	IST	ENDLAND		E1 8DF	contracts.	14,882,42	V
INTL277990-04	INATIONAL CASOALTT COMPANT	01	LINDERIND	-	L TOD!	Allowance for unpaid verified claim	1	
	PIERSON, WADHAMS, QUINN &	RICHARD H. WADHAMS, ESQ., 253 SO		1		expenses incurred prior to		
VENDOC4002 04		UNION STREET	BURLINGTON	√T	05401	rehabilitation.	22,443.43	٧
VEND351993-01	TATES	UNION STREET	DONLINGTON		05401	Partial allowance of Reinsurance	22,110110	
						claim for losses ceded to Home Ins		
						Co. UK through AFIA under various		
INITI 400077 04	DEDICING INCLIDANCE COMPANY	2222 LEE DADWAYAY SUITE 200	DALLAS	TX	75219-5122	contracts.	245,600.09	٧
IN1L460377-21	REPUBLIC INSURANCE COMPANY	3333 LEE PARKWAY, SUITE 200	DALLAS	^ -	13219-3122	Claimant was reimbursed in full by	2-10,000.00	<u> </u>
				1	1	another carrier. No further claim		
	DODINGON A MOST WIFE DU O	MO WIM COADDEDDY DO BOY 1701	CHADLESTON	wv	25326	asserted against The Home.	0.00	٧
VEND352585-01	ROBINSON & MCELWEE PLLC	MS. KIM SCARBERRY, PO BOX 1791	CHARLESTON	VVV	25326	asserted against The Home.	0.00	
		OIO PRO INICI PANOE COLLITIONO I T				Partial allowance of Reinsurance		
	SOVEREIGN MARINE AND GENERAL	C/O PRO INSURANCE SOLUTIONS LT,	OLOUGEOTED		0.4404		248,693.00	٧
INTL460095-02	INS. WFUM	BURTON COURT	GLOUCESTER	UK	GL1 1DA	claim for losses ceded to The Home.	240,093.00	v
						Partial allowance of Reinsurance		
						claim for losses ceded to Home Ins		
		C/O ENSTAR (EU) LTD, 2 AMERICA	LONDON,			Co. UK through AFIA under various	44 070 24	V
INTL700699-31	INSURANCE COMPANY LTD	SQUARE	ENGLAND		EC3N 2LU	contracts.	41,972.31	<u> </u>

Liquidator's Report of Claims and Recommendations Dated April 19, 2010 Pursuant to RSA402-C:45 (Notice of Determination Acknowledged as Agreed or Not Timely Objected To)

Distributions will be subject to set off.

						NOD Amount	NOD
NOD Number	Claimant Name	Address			Brief Description	Recommended	Class
					Partial allowance of Reinsurance		
					claim for losses ceded to Home Ins		
	ST PAUL INTERNATIONAL	C/O ENSTAR (EU) LTD, 2 AMERICA	LONDON,		Co. UK through AFIA under various		
INTL700699-32	INSURANCE COMPANY LTD	SQUARE	ENGLAND	EC3N 2LU	contracts.	38,261.86	V
					Partial allowance of Reinsurance		
					claim for losses ceded to Home Ins		
	THE DOMINION INSURANCE		ORPINGTON, KENT,		Co. UK through AFIA under various		
RAHM331425-1	3 COMPANY LIMITED	2 KNOLL RISE, ROY BEDBOROUGH	ENGLAND	BR6 0NX	contracts.	4,799.91	V
					Partial allowance of Reinsurance		
					claim for losses ceded to Home Ins		
	UNIONAMERICA INSURANCE	C/O ENSTAR (EU) LTD, 2 AMERICA	LONDON,		Co. UK through AFIA under various		
INTL700695-54	COMPANY LTD	SQUARE	ENGLAND	EC3N 2LU	contracts.	256,935.61	V
					Partial allowance of Reinsurance		1
					claim for losses ceded to Home Ins		i
		C/O CASTLEWOOD (EU) LTD, 1	SURREY, UNITED		Co. UK through AFIA under various		
INTL278090-16	UNIONE ITALIANA (UK)	STOKE ROAD GUILDFORD	KINGDOM	GU1 4HW	contracts.	129,689.00	
					Partial allowance of Reinsurance		ı
		C/O KMS INSURANCE SERVICES LTD,			claim for losses ceded to Home Ins		l
	WINTERTHUR SWISS INSURANCE	AMERICA HOUSE 2 AMERICA	LONDON,		Co. UK through AFIA under various]	
INTL278096-14	COMPANY	SQUARE	ENGLAND	EC2N 2LU	contracts.	14,593.93	,V
					Partial allowance of Reinsurance		i
1					claim for losses ceded to Home Ins		İ
]	WUSTENROT WURTTEMBERGISCHE		STUTTGART,		Co. UK through AFIA under various		1
INTL700599-23	AG	GUTENBERGSTRASSE 30, 70176	GERMANY		contracts.	66,453.88	V

Current Recommendation Class V Allowances:

1,378,680.66 92,642,713.87

Prior Total Submitted Class V Allowances: Previously Court Approved Class V Settlement Agreements:

169,582.89

Previously Court Approved Class V Settlement Agreements: The Home in Liquidation Total Class V Recommended Allowances:

94,190,977.42 Class V

THE USI RE IN LIQUIDATION

Liquidator's Report of Claims and Recommendations Dated April 19, 2010 Pursuant to RSA402-C:45 (Notice of Determination Acknowledged as Agreed or Not Timely Objected To)

Distributions will be subject to set off.

	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
NOD Number	AMERISURE MUTUAL INSURANCE	Aduress	IFARMINGTON	T	Ī	Reinsurance claim for losses ceded		
RAUS710510-01		26777 HALSTED ROAD	HILLS	М	48333-2060		423,338.33	V
RAUS/10510-01	CENTRAL REINSURANCE	ATTN: SEAN H T WU, 53 NANKING	TAIPEI TAIWAN	1411	140000 2000	Reinsurance claim for losses ceded		
RAUS701069-01	T	EAST ROAD SECTION 2	CHN			to USI Re.	0.00	V
KAU3701009-01	COMPANIES FOR & ON BEHALF OF	LAST ROAD SECTION 2	OTIN	 				
	WILLIS FABER UNDWRTING MNGMNT	CIO PRO INSLIBANCE SOLLICTIONS				Reinsurance claim for losses ceded		
RAUS712792-01	1	BRUTON COURT	GLOUCESTER			to USI Re.	315,040.89	V
RAUS/12/92-01	CONSTELLATION REINSURANCE	ATTN: CHRISTINE MORRONE, C/O	GLOGOLOTLIK	 		Reinsurance claim for losses ceded	, , , , , , , , , , , , , , , , , , , ,	
DALIC222044 04		CAMBRIDGE INTEGRATED SERVI	CRANBURY	NJ	08512	to USI Re.	128,121.05	V
RAUS332014-01	COMPANY	ATTN: JUDITH GRAHAM, C/O	CIVARDOICI	140	00012	Reinsurance claim for losses ceded	,	
DALIC222444 04	FIRST STATE INSURANCE COMPANY	IHORIZON MANAGEMENT GROUP L	BOSTON	MA	02110 1753		29,912.50	V
RAUS332111-01	FIRST STATE INSURANCE COMPANT	JAMES E. MIGLIORINI, PRESIDENT	BOOTON	IVIZ		Reinsurance claim for losses ceded		
DALLO740400 04	LUIDEON INCLIDANCE COMPANY	AND COO	STAMFORD	СТ	1	to USI Re.	38,135,58	V
RAUS/13400-U1	HUDSON INSURANCE COMPANY			-	100302	Reinsurance claim for losses ceded		
DALLO740044 04	MINICTED INC COLTD	IST	ENGLAND		E1 8AA	to USI Re.	31.47	v
RAUS/12011-01	MINSTER INS CO LTD MUNICH REINSURANCE AMERICA	31	LINGLAND	 	IL TOAK	to our re.		
		ATTN: JAMES TROUTMAN,555				Reinsurance claim for losses ceded	1	
	1	COLLEGE ROAD EAST	PRINCETON	NJ	08543	to USI Re.	842,881.31	V
RAUS700597-01	NEW ENGLAND INSURANCE	ATTN: JUDITH GRAHAM, C/O	PRINCETON	INJ		Reinsurance claim for losses ceded	012,001.01	
DALLO740500 04		HORIZON MANAGEMENT GROUP L	BOSTON	MA	02110 1754		348,513.61	V
RAUS710508-01		HORIZON WANAGEWENT GROOF L	BOSTON	IVIA	02110 1734	Reinsurance claim for losses ceded	010,010.01	
**********	NEW ENGLAND INSURANCE	DAVID R. ROBB. PRESIDENT	BOSTON	IMA	02110-1753		0.00	V
AMBC465499-01		ATTN: JUDITH GRAHAM, C/O	BOSTON	IIVIA	02110-1755	Reinsurance claim for losses ceded	0.00	-
DALLOS 40507 04	1.1-11	HORIZON MANAGEMENT GROUP L	BOSTON	l _{MA}	02110-1754	1	3.031.291.00	v
RAUS710507-01		HORIZON WANAGEMENT GROUP L	BOSTON	IVIA	02110-1734	Reinsurance claim for losses ceded	0,001,201.00	
	NEW ENGLAND REINSURANCE	DAVID R. ROBB, PRESIDENT	BOSTON	МА	02110-1754		0.00	l v
AMBC465500-01			BOSTON	IVIA		Reinsurance claim for losses ceded	0.00	
		ATTN: YVONNE EATWELL, MAYLAND	ESSEX UKM		1	to USI Re.	0.00	Ιv
RAUS700702-01			EAST SUSSEX			Reinsurance claim for losses ceded	0.00	-
		ATTN: HUGH STEVENAGE,				to USI Re.	116.643.51	l v
RAUS700717-01	RIVERSTONE MANAGEMENT LIMITED		UKM		DIVIOAU	Reinsurance claim for losses ceded	110,040.01	- -
		ATTN: DON BALLARD, ARROWPOINT	CHARLOTTE	NC	20272	to USI Re.	853,151.50	l v
		CAPITAL CORP	CHARLOTTE	INC	28273	Reinsurance claim for losses ceded	000,101.00	-
	SWISS REINSURANCE AMERICA	ATE KIND OTDEET	ADMONIK	NIV	10504		200,972.59	v
RAUS712791-01	CORP	175 KING STREET	ARMONK	NY	10504	to USI Re.	200,512.09	

Current Recommendation Class V Allowances: \$6,328,033.34
Prior Total Submitted and Approved Class V Allowances: \$37,617,292.02
Previously Court Approved Class V Settlement Agreements: \$9,806.00
USI RE in Liquidation Total Class V Recommended/Approved Allowances: \$43,955,131.36