#### 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 JUNE 2, 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), 2 (as to claims against USI Re), and 3 (claims against Home abandoned in light of the "Gonya" decision). 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.

- 2. The claims described on Schedule 3 reflect determinations that the third-party claimant proofs of claim were incomplete because the insured was not identified and the conditional release required by RSA 402-C:38, I(a)(7), and set forth at item 14 of the proof of claim, was not executed. See RSA 402-C:38, I(b) ("No claim need be considered or allowed if it does not contain all the information under subparagraph (a) which may be applicable."). The Liquidator sent letters to such claimants or their law firms requesting that they complete the proofs of claim within thirty days in light of the Supreme Court's decision in Gonya v. Commissioner, New Hampshire Ins. Dept., 153 N.H. 521 (2006). Counsel for certain claimants responded by sending letters to the Liquidator stating they were withdrawing or would not pursue the proofs of claim. These abandoned proofs of claim are listed on Exhibit 3.
- 3. In accordance with RSA 402-C:45, I, the Liquidator hereby reports on the claims set forth on Schedules 1 through 3 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.

4. 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.

5. 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 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: Peter A. Bengelsdor

Special Deputy Liquidator

Date: June 14, 2010

### Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of June 2, 2010 and a proposed form of order were sent, this <u>15</u>th day of June, 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 June 2, 2010 Pursuant to RSA402-C:45 (Notice of Determination Acknowledged as Agreed or Not Timely Objected To)

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
GOVT18899-13	ALABAMA INSURANCE GUARANTY ASSOC.	BETTY DAVIS, EXEC DIR, 2020 CANYON ROAD, STE. 200	BIRMINGHAM	AL	35216	Guaranty Association partial allowance of paid Administrative costs from inception to 12/31/08.	861,244.12	l
GOVT18904-13	CALIFORNIA INSURANCE GUARANTEE ASSOC.	WAYNE WILSON, EXEC DIR, P.O. BOX 29066	GLENDALE	CA	91209-9066	Guaranty Association partial allowance of paid Administrative costs from inception to 12/31/08.	2,033,693.03	1
GOVT700049-11	DELAWARE INSURANCE GUARANTY ASSOC.	JOHN J. FALKENBACH, EXEC DIR, 220 CONTINENTAL DRIVE, #309	NEWARK	DE	19713	Guaranty Association partial allowance of paid Administrative costs from inception to 12/31/08.	177,049.51	l
GOVT18908-12	FLORIDA INSURANCE GUARANTY ASSOC.	SANDRA ROBINSON, EXEC DIR, P.O. BOX 14249	TALLAHASSEE	FL	32317	Guaranty Association partial allowance of paid Administrative costs from inception to 12/31/08.	61,120.95	I
	FLORIDA WORKERS COMPENSATION INS GUARANTY ASSOC. INC.	SANDRA ROBINSON, EXEC DIR, P.O. BOX 15159	TALLAHASSEE	FL	32317	Guaranty Association partial allowance of paid Administrative costs from inception to 12/31/08.	578,228.73	ı
	INDIANA INSURANCE GUARANTY	JANIS B. FUNK, EXECUTIVE DIR., 251 EAST OHIO ST, #1070	INDIANAPOLIS	IN	46204-2143	Guaranty Association partial allowance of paid Administrative costs from inception to 12/31/08.	87,652.89	ı
GOVT18915-12	IOWA INSURANCE GUARANTY ASSOC.	KENT M. FORNEY, COUNSEL, 801 GRAND AVENUE, STE. 3700	DES MOINES	IA	50309-2727	Guaranty Association partial allowance of paid Administrative costs from inception to 12/31/08.	39,469.13	<u> </u>
GOVT18917-13	LOUISIANA INSURANCE GUARANTY ASSOC.	JOHN WELLS, DIR OF OPERATIONS, 2142 QUAIL RUN DR.	BATON ROUGE	LA	70808-4126	Guaranty Association partial allowance of paid Administrative costs from inception to 12/31/08.	123,145.42	1
GOVT18919-13	MICHIGAN PROPERTY & CASUALTY GUARANTY ASSOC.	THOMAS KUJAWA, EXEC DIR., P.O. BOX 531266	LIVONIA	мі	48153-1266	Guaranty Association partial allowance of paid Administrative costs from inception to 12/31/08.	768,910.67	
GOVT700061-12		PAUL STEFFEN, EXEC DIR., 7600 PARKLWAN AVE #460	EDINA	MN	55435	Guaranty Association partial allowance of paid Administrative costs from inception to 12/31/08.	795,175.97	1
GOVT18921-12	MISSISSIPPI INSURANCE GUARANTY ASSOC.	ARTHUR RUSSELL, EXECUTIVE DIR., 713 S PEAR ORCHARD RD, #200	RIDGELAND	MS	39157-5004	Guaranty Association partial allowance of paid Administrative costs from inception to 12/31/08.	288,834.04	1
GOVT18922-13	MISSOURI PROPERTY & CASUALTY INS. GUARANTY ASSOC.	CHARLES F. RENN, EXEC DIR, 994 DIAMOND RIDGE, STE. 102	JEFFERSON CITY	МО	65109	Guaranty Association partial allowance of paid Administrative costs from inception to 12/31/08.	86,028.87	1
GOVT18923-12	NEBRASKA PROPERTY & LIABILITY INS. GUARANTY ASSOC.	L. DEAN FLETCHER, ADMIN, P.O. BOX 57006	LINCOLN	NE	68505	Guaranty Association partial allowance of paid Administrative costs from inception to 12/31/08.	34,396.78	1
GOVT18924-05	NEVADA INSURANCE GUARANTY ASSOC.	BRUCE GILBERT, EXEC DIR, 3821 W CHARLESTON BLVD #100	LAS VEGAS	NV	89102-1859	Guaranty Association partial allowance of paid Administrative costs from inception to 12/31/08.	7,176.77	1
GOVT18927-12	NEW MEXICO INSURANCE GUARANTY ASSOC.	GARY KEENAN, ADMINISTRATOR, P.O. BOX 14590	ALBUQUERQUE	NM	87191-4590	Guaranty Association partial allowance of paid Administrative costs from inception to 12/31/08.	68,171.05	I
GOVT18929-12	NORTH CAROLINA INS GUARANTY ASSOC.	ROBERT NEWTON, DIRECTOR, 5401 SIX FORKS RD	RALEIGH	NC	27609	Guaranty Association partial allowance of paid Administrative costs from inception to 12/31/08.	364,266.03	ı
GOVT700117-09	OHIO INSURANCE GUARANTY ASSOC.	FRANK A. GARTLAND, PRESIDENT, 1840 MACKENZIE DRIVE	COLUMBUS	ОН		Guaranty Association partial allowance of paid Administrative costs from inception to 12/31/08.	252,349.94	1

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Distributions will be subject to set off.

							NOD Amount Recommended	NOD Class
NOD Number	Claimant Name	Address	1	1	1	Brief Description	Recommended	Ciass
}		LARRY FITCH, GENERAL MANAGER,				Guaranty Association partial allowance		i
	OKLAHOMA P & C INS. GUARANTY	2601 NORTHWEST EXPRSWAY,	OKI ALIONA OITY	014	70440	of paid Administrative costs from	226 769 12	
GOVT700069-12	ASSOC.	#330E	OKLAHOMA CITY	ОК	73112	inception to 12/31/08.	226,768.13	<u> </u>
1	<u></u>					Guaranty Association partial allowance		
		STEPHEN PERRONE, EXEC DIR, 1617	T .	١	10100	of paid Administrative costs from	105,641.00	
GOVT18934-14	CASUALTY INS. GUARANTY ASSOC.	JF KENNEDY BLVD. STE 1850	PHILADELPHIA	PA	19103	inception to 12/31/08.	105,641.00	
						Guaranty Association partial allowance		l
	l e	STEVE HARMAN, DIRECTOR, 901		l		of paid Administrative costs from	554 544 70	
GOVT700071-12	COMPENSATION SECURITY FUND	NORTH 7TH STREET	HARRISBURG	PA	17102	inception to 12/31/08.	554,511.76	<u> </u>
						Guaranty Association partial allowance		l
	PUERTO RICO PROPERTY &	JOSE CAMACHO POSTIGO, DIR, P.O.				of paid Administrative costs from	4 500 00	١.
GOVT18936-03	CASUALTY INS. GUARANTY ASSOC.	BOX 364967	SAN JUAN	PR	00936-4967	inception to 12/31/08.	1,500.00	
				-		Guaranty Association partial allowance		ĺ
	SOUTH CAROLINA PROPERTY &	J. SMITH HARRISON, EXEC DIR, P.O.		1		of paid Administrative costs from		İ.
GOVT700073-12	CASUALTY INS. GUARANTY ASSOC.	BOX 407	COLUMBIA	SC	29202	inception to 12/31/08.	58,553.41	
						Guaranty Association partial allowance		
1	1	EDWIN EVANS, MANAGING SECY.,				of paid Administrative costs from		
GOVT18938-13	CASUALTY INS. GUARANTY ASSOC.	206 W 14TH ST.	SIOUX FALLS	SD	57101-1030	inception to 12/31/08.	28,294.30	
		•				Guaranty Association partial allowance		1
	TENNESSEE INSURANCE GUARANTY					of paid Administrative costs from		
GOVT18939-13	ASSOC.	DIVISION ST # 680	NASHVILLE	TN	37203-2747	inception to 12/31/08.	460,298.67	
						Guaranty Association partial allowance		ĺ
	1	ALLEN MUHLESTEIN, EXEC DIR, P.O.				of paid Administrative costs from		
GOVT700075-12	GUARANTY ASSOC.	BOX 1608	SALT LAKE CITY	UT	84091-1608	inception to 12/31/08.	140,794.04	
			100			Guaranty Association partial allowance		1
1		FRANK A GARTLAND, PRESIDENT,			į.	of paid Administrative costs from		
GOVT700115-07	GUARANTY ASSOC.	1840 MACKENZIE DRIVE	COLUMBUS	ОН	43220	inception to 12/31/08.	53,287.68	

Current Recommendation Class I Allowances: 8,256,562.89
Prior Total Submitted Class I Allowances: 17,622,716.33
usly Court Approved Class I Settlement Agreements: 0.00

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

25,879,279.22 Class I

INSU712044-01	API GROUP INC	1100 OLD HIGHWAY 8 NW	NEW BRIGHTON	MN	55112	The Insured filed for return of an outstanding credit amount allegedly due based on a retrospective premium adjustment. The claim is disallowed because the credit was offset by additional premiums due.	0.00	11
11100712044-01	74 FORCOST INC	THOU OLD THOUWAY O'AV	New British Control	IV	00,12	Policyholder's underlying claim was settled by the Michigan Ins Guaranty		
INSU29928-01	API INC.	1100 OLD HIGHWAY 8 NW	NEW BRIGHTON	MN	55112	Assoc. No further claim asserted against The Home.	0.00	11
CLMN377792-01	BOBBY SWEAT	7068 S FM 225	NACOGDOCHES	TX		Claimant's underlying W/C claim was concluded, by the Texas Ins Guaranty Association and no further covered claim asserted against The Home.	0.00	11

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NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
NOD Number	Claimant reame	T T	T T			Claimant's underlying claim was		
	C/O COURTNEY PILLSBURY.					settled by the Insured. No further claim		
CLMN380656-01	ATTORNEY AT LAW 0/B/O JOHN DOE	ONE INTERNATIONAL PLACE 3RD FL	BOSTON	MA	02110	asserted against The Home.	0.00	- 11
CEIVII 4360636-01	ATTORNET AT EAVY O/B/O SOTIN DOE	ONE INTERNATIONAL PROPERTY	BOOTOIL	1007	102110	The underlying claim was settled by		
				1	İ	the Insured with the claimant. No		
	C/O ROBERT GABLER, ATTORNEY AT				İ	further claim asserted against The		
CLMN704110-01	LAW O/B/O JOHN DOE	100 SUMMER ST, 32ND FL	BOSTON	МА	02110	Home.	0.00	- 11
CLIVITY 0-4 1 10-01	LAVY O'B'O SOTTIV BOE	TOO COMMERCE OT, GEREFTE	2001011		102110			
						This file was reported as a partial		
						allowance on the October 31, 2008	:	To be
		C/O MENDES & MOUNT, 750			·	report in error. The claim is still open		deter-
INTL702282-01	CERTAIN UNDERWRITERS	SEVENTH AVENUE	NEW YORK	NY	10019	and not related to INSU140490-01.	To be determined	mined
INTL/02202-01	CERTAIN SINDERWINTERS	C/O NEA ENTERPRISES LLC, 99 PARK		-	10010	The underlying claim is outside The	.,,	
INSU713416-01	FIFTY BROAD STREET, INC.	AVENUE	NEW YORK	NY	10016	Home's coverage.	0.00	- 11
11130713410-01	THE TENOAD STREET, INC.	AVENUE	THE VITORIC	1,1,1	10010	The state of the s		
					1	Guaranty Association partial allowance		
	GEORGIA INSURERS INSOLVENCY	MICHAEL MARCHMAN, EXEC DIR,				of verified paid losses less recoveries		
GOVT18911-11	POOL	2177 FLINTSTONE DRIVE, STE. R	TUCKER	GA	30084	from the prior notice to 09/30/09.	350,757.25	11
GOV110911-11	I OOL	SOUTHLAND PAPER MILLS, 6400	TOOKER		00001	Partial allowance to insured for verified		
INSU274431-09	INTERNATIONAL PAPER COMPANY	POPLAR ST.	MEMPHIS	TN	38198	paid losses and expenses.	7,265.00	11
11130274431-09	INTERNATIONAL PAPER COMPANY	TOTEAROT.	INICIAITIO		100100	Insured's underlying suit was settled	.,	
						with no contribution from The Home		
	JUSTUS LUMBER COMPANUY C/O					policy. No further claim asserted		
INSU712644-01		979 NINE MILE COVE EAST	HOPKINS	MN	55343	against The Home.	0.00	[]
1NSU/ 12044-01	JAIVIES 303103	979 MINE WILE COVE LAST	I IOI KING	IVIIX	00040	Insured's underlying suit was settled	0.00	
						with no contribution from The Home		
	JUSTUS LUMBER COMPANUY C/O		1			policy. No further claim asserted		
INICH 174064E 04		979 NINE MILE COVE EAST	HOPKINS	MN	55343	against The Home.	0.00	11
INSU712645-01	JAIVIES 303103	979 NINE MILE COVE LAGI	TIOI KING	IVITY	00040	Insured's underlying suit was settled	0.00	· ·
					1	with no contribution from The Home		
	JUSTUS LUMBER COMPANUY C/O				1	policy. No further claim asserted		
INICI 1740646 04		979 NINE MILE COVE EAST	HOPKINS	MN	55343	against The Home.	0.00	1 11
INSU712646-01	JAIVIES 303103	979 MINE WILE COVE EAST	HOFKING	IVIIN	100040	Insured's underlying suit was settled	0.00	
						with no contribution from The Home		
		979 NINE MILE COVE EAST, ATTN:				policy. No further claim asserted		
INICI 1740642 04	JUSTUS LUMBER COMPANY	JAMES JUSTUS	HOPKINS	MN	55343	against The Home.	0.00	l 11
INSU712643-01	JUSTUS LUMBER COMPANT	JAIVIES 303103	1101 KING	IVIIV	00040	The Insured filed for return of an		<del>-                                    </del>
						outstanding credit amount allegedly		
						due based on a retrospective premium		
						adjustment. The claim is disallowed		
						because the credit was offset by		1
11011005474 04	ALIBEATE CROUD	1805 KENSINGTON DRIVE	WAUKESHA	lwi	53188	additional premiums due.	0.00	11
INSU205471-01	LAUREATE GROUP	1000 KENSINGTON DRIVE	VVAUNESHA	IVVI	133100	The Insured filed for return of an	0.00	<del>                                     </del>
						outstanding credit amount allegedly		1
	1					due based on a retrospective premium		
						adjustment. The claim is disallowed		
						because the credit was offset by		
11011005505.01	LAUDEATE ODOLID	4005 KENCINGTON DONE	MANIKECHA	LA /I	52100	additional premiums due.	0.00	1 11
INSU205797-01	LAUREATE GROUP	1805 KENSINGTON DRIVE	WAUKESHA	WI	53188	Jauditional premiums due.	0.00	I

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							NOD Amount Recommended	NOD Class
NOD Number	Claimant Name	Address			T	Brief Description  The Insured filed for return of an	recommend	
						outstanding credit amount allegedly		
						due based on a retrospective premium		
						adjustment. The claim is disallowed		
						because the credit was offset by		
INSU277070-01	LAUREATE GROUP	1810 KENSINGTON DRIVE	WAUKESHA	lwi	53188-	additional premiums due.	0.00	11
11430217070-01	ENONEMIE ONGO!	TOTO REPORT OF DRIVE	TW TOTAL COLUM	1	55.55	The Insured filed for return of an		
						outstanding credit amount allegedly		
						due based on a retrospective premium		
						adjustment. The claim is disallowed		
					1	because the credit was offset by		
INSU700634-01	LAUREATE GROUP	1805 KENSINGTON DR.	WAUKESHA	WI	53188	additional premiums due.	0.00	11
						The Insured filed for return of an		
			ŀ			outstanding credit amount allegedly		
			-			due based on a retrospective premium		
						adjustment. The claim is disallowed		
						because the credit was offset by		
INSU700635-01	LAUREATE GROUP	1805 KENSINGTON DRIVE	WAUKESHA	WI	53188	additional premiums due.	0.00	11
		1				The underlying workers compensation		
		ANN SCHNURE - VP OF WORKERS				claim was settled. No further claim	0.00	
INSU276291-01	MACY'S	CO, 7 WEST 7 ST. 9TH FLOOR	CINNCINATI	ОН	45202	asserted against The Home.	0.00	- 11
						Lange de Elect e Mantieu holder protection		
				1		Insured filed a "policyholder protection claim" regarding potential Workers		
						Compensation claims. All claims are		
						closed and no new claims have been		
						identified. No further claim asserted		
						against The Home, hence this claim		
INICI 1210000 01	MERIDIAN INDUSTRIES INC	100 E WISCONSIN AVE.STE.2750	MILWAUKEE	WI	53202	was disallowed.	0.00	II
INSU210088-01	MERIDIAN INDUSTRIES INC	TOU E WISCONSIN AVE.STE.2750	MILVYAOREE	-   ***	33202	Was alsomewed.		
						Insured filed a "policyholder protection		
						claim" regarding potential Workers		
					-	Compensation claims. All claims are		
						closed and no new claims have been		
						identified. No further claim asserted		
						against The Home, hence this claim		
INSU29505-01	MERIDIAN INDUSTRIES INC	100 E WISCONSIN AVE.	MILWAUKEE	WI	53202	was disallowed.	0.00	ll l
						Insured's requested return of security		
						filed with The Home was denied due to		
						potential claim exposures. Future		
						collateral issues will be addressed		
INSU277265-01	MILLER TRANSPORTERS, INC.	P.O. BOX 1123	JACKSON	MS	39215-1123	independently, as warranted.	0.00	ll ll
		,				Insured's requested return of security		
	1					filed with The Home was denied due to		
1						potential claim exposures. Future		
						collateral issues will be addressed	0.00	
INSU248837-01	PENMAC PERSONNEL SERVICES	447 SOUTH STREET	SPRINGFIELD	MO	65806	independently, as warranted.	0.00	<u> </u>

## Liquidator's Report of Claims and Recommendations Dated June 2, 2010 Pursuant to RSA402-C:45 (Notice of Determination Acknowledged as Agreed or Not Timely Objected To)

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
GOVT18934-13	PENNSYLVANIA PROPERTY & CASUALTY INS. GUARANTY ASSOC.	STEPHEN PERRONE, EXEC DIR, 1617 JF KENNEDY BLVD. STE 1850	PHILADELPHIA	PA	19103	Guaranty Association partial allowance of verified paid returned premium from inception to 02/3/2010.	21.60	H
						Insured's requested return of security posted with The Home. The LOC was released, but other security was retained due to potential claim exposures. Future collateral issues will		
INSU246600-01	PERFORMANCE FOOD GROUP INC	12500 WEST CREEK PARKWAY	RICHMOND	VA	23242-9269	be addressed independently, as warranted.	0.00	II
						The claimant settled with the Pennsylvania P&C Ins Guaranty Assoc. No further claim asserted	0,00	II
INSU177993-01	PETER L MATSON	222 MARKET ST.	LEWISBURG	PA	17837	against The Home.	0.00	- 11
						Claimant's underlying W/C claims are being handled and will be concluded, by the New York Liquidation Bureau and the Tennessee Insurance Guaranty Association. No further claim		
INSU713365-01	RICH PRODUCTS	ONE ROBERT RICH WAY	BUFFALO	NY	14213	asserted against The Home.	0.00	!!
						Claimant's underlying W/C claim is being handled and will be concluded, by the New York Liquidation Bureau. No further claim asserted against The		
INSU713366-01	RICH PRODUCTS	ONE ROBERT RICH WAY	BUFFAFO	NY	14213	Home.	0.00	- 11
INSU713367-01	RICH PRODUCTS	ONE ROBERT RICH WAY	BUFFAFO	NY	14213	Claimant's underlying W/C claim is being handled and will be concluded, by the New York Liquidation Bureau. No further claim asserted against The Home.	0.00	II
		ONE DODED! DIGITMAN	BUFFALO	NV	14242	Claimant's underlying W/C claim is being handled and will be concluded, by the New York Liquidation Bureau. No further claim asserted against The Home.	0.00	II
INSU713368-01	RICH PRODUCTS	ONE ROBERT RICH WAY	BUFFALO	NY	14213	Claimant's underlying W/C claim is being handled and will be concluded, by the Virginia Insurance Guaranty Association. No further claim asserted	0.00	
INSU713369-01	RICH PRODUCTS	ONE ROBERT RICH WAY	BUFFALO	NY	14213	against The Home.	0.00	- 11
						Claimant's underlying W/C claim was settled by the New York Liquidation Bureau. No further claim asserted	0.00	II
INSU713370-01	RICH PRODUCTS	ONE ROBERT RICH WAY	BUFFALO	NY	14213	against The Home. Claimant's underlying W/C claim is being handled and will be concluded, by the Pennsylvania WC Security	0.00	1 11
INSU713371-01	RICH PRODUCTS	ONE ROBERT RICH WAY	BUFFAFO	NY	14213	Fund. No further claim asserted against The Home.	0.00	

## Liquidator's Report of Claims and Recommendations Dated June 2, 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
	T					Claimant's underlying W/C claim is	i	
						being handled and will be concluded,		
1						by the New York Liquidation Bureau.		
						No further claim asserted against The		
INSU713372-01	RICH PRODUCTS	ONE ROBERT RICH WAY	BUFFALO	NY	14213	Home.	0.00	- 11
						Claimant's underlying W/C claim is		
						being handled and will be concluded,		
						by the Massachusetts Insurance		
						Guaranty Association. No further claim		
INSU713373-01	RICH PRODUCTS	ONE ROBERT RICH WAY	BUFFALO	NY	14213	asserted against The Home.	0.00	- 11
						Claimant's underlying W/C claim is		
						being handled and will be concluded,		
						by the New Jersey W/C Security Fund.		
						No further claim asserted against The		
INSU713374-01	RICH PRODUCTS	ONE ROBERT RICH WAY	BUFFALO	NY	14213	Home.	0.00	!
						Insured, Standex, per statutory net		
						worth regulations, is handling this		
						underlying workers compensation		
						claim directly. Hence, this workers		
						compensation related claim is		
	STANDEX INTERNATIONAL					disallowed. The insured's direct claim		
INSU204903-01	CORPORATION	SIX MANOR PARKWAY	SALEM	NH	03079	will be handled separately.	0.00	
				•		The underlying suit against the Insured		
						was dismissed. No further claim		
INSU712807-01	TAYLOR MACHINE WORKS, INC.	650 NORTH CHURCH AVE	LOUISVILLE	MS	39339	asserted against The Home.	0.00	
						The underlying suit against the Insured		
	UNITED STATES STEEL	ROBERT N. GENTILE, 600 GRANT ST.,				was dismissed. No further claim		
INSU701831-01	CORPORATION	ROOM 1500	PITTSBURGH	PA	15219-2800	asserted against The Home.	0.00	
						The Insured withdrew the Workers		
						Compensation claim against The		
						Home coverage. There has been no		
						activity on the claim since 2001, and		
						no post liquidation claim filed by the		
INSU250068-01	WASCO, INC.	1138 2ND AVE. NORTH	NASHVILLE	TN	37208	claimant.	0.00	<u>II</u>

Current Recommendation Class II Allowances:

Prior Total Submitted Class II Allowances:

Previously Court Approved Class II Settlement Agreements: The Home in Liquidation Total Class II Recommended Allowances: 358,043.85 520,828,512.46 309,671,076.00

830,857,632.31 Class II

GOVT18899-14	ALABAMA INSURANCE GUARANTY ASSOC.	BETTY DAVIS, EXEC DIR, 2020 CANYON ROAD, STE. 200	BIRMINGHAM	AL	Guaranty Association partial allowance of paid ULAE costs incurred on behalf of The Home Liquidation from inception to 12/31/08.		V
1	BERMUDA FIRE & MARINE INSURANCE CO., LTD.	C/O KMS ISNURANCE SERVICES LTD, AMERICA HOUSE 2 AMERICA SQUARE	LONDON, ENGLAND		Partial allowance of Reinsurance claim for losses ceded to Home Ins Co. UK through AFIA under various contracts.	11,568.80	V

## Liquidator's Report of Claims and Recommendations Dated June 2, 2010 Pursuant to RSA402-C:45 (Notice of Determination Acknowledged as Agreed or Not Timely Objected To)

	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
NOD Number		MR. DAVID K. CHAZEN, ESQ., 346				Claimant's underlying PIP claim is being handled and will be concluded, by the New Jersey P&L Insurance Guaranty Association. No further claim	10.000	
VEND336019-01	CHAZEN & CHAZEN	GRAND AVENUE	ENGLEWOOD	NJ	07631	asserted against The Home.	0.00	V
RAHM331524-25	CX REINSURANCE COMPANY LIMITED	C/O TAWA, THE IRIS BUILDING, 193 MARSH WALL	LONDON, ENGLAND		E14 9SG	Partial allowance of Reinsurance claim for losses ceded to Home Ins Co. UK through AFIA under various contracts.	10,053.18	V
RAHM331524-26	3	C/O TAWA, THE IRIS BUILDING, 193 MARSH WALL	LONDON, ENGLAND		E14 9SG	Partial allowance of Reinsurance claim for losses ceded to Home Ins Co. UK through AFIA under various contracts.	10,976.51	V
RAHM700630-82	EQUITAS LIMITED	33 ST MARY AXE	LONDON, ENGLAND		EC3A 8LL	Partial allowance of Reinsurance claim for losses ceded to Home Ins Co. UK through AFIA under various contracts.	123,721.15	V
RAHM700630-83	EQUITAS LIMITED	33 ST MARY AXE	LONDON, ENGLAND		EC3A 8LL	Partial allowance of Reinsurance claim for losses ceded to Home Ins Co. UK through AFIA under various contracts.	90,380.24	V
RAHM700630-84	EQUITAS LIMITED	33 ST MARY AXE	LONDON, ENGLAND		EC3A 8LL	Partial allowance of Reinsurance claim for losses ceded to Home Ins Co. UK through AFIA under various contracts.	98,721.59	V
GOVT700055-12	INDIANA INSURANCE GUARANTY ASSOC.	JANIS B. FUNK, EXECUTIVE DIR., 251 EAST OHIO ST, #1070	INDIANAPOLIS	IN	46204-2143	Guaranty Association partial allowance of paid ULAE costs incurred on behalf of The Home Liquidation from inception to 12/31/08.	7,896.90	V
RAHM700612-49	KX REINSURANCE CO LTD C/O TAWA	IRIS BUILDING, 193 MARSH WALL	LONDON, ENGLAND		E14 9SG	Partial allowance of Reinsurance claim for losses ceded to Home Ins Co. UK through AFIA under various contracts.	75,922.91	V
GOVT18922-14		CHARLES F. RENN, EXEC DIR, 994 DIAMOND RIDGE, STE. 102	JEFFERSON CITY	мо	65109	Guaranty Association partial allowance of paid residual / ULAE costs incurred on behalf of The Home Liquidation from inception to 12/31/08.	11,238.54	V
INTL709590-20	NATIONWIDE MUTUAL INS CO		WAUSAU	WI	54402	Reinsurance claim for losses ceded to Home Ins Co. UK through AFIA under various contracts.	40,164.12	V
GOVT18923-13	NEBRASKA PROPERTY & LIABILITY INS. GUARANTY ASSOC.	L. DEAN FLETCHER, ADMIN, P.O. BOX 57006	LINCOLN	NE	68505	Guaranty Association partial allowance of paid ULAE costs incurred on behalf of The Home Liquidation from inception to 12/31/08.	8,165.53	V

## Liquidator's Report of Claims and Recommendations Dated June 2, 2010 Pursuant to RSA402-C:45 (Notice of Determination Acknowledged as Agreed or Not Timely Objected To)

MODALISTA	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
NOD Number	NEW MEXICO INSURANCE	GARY KEENAN, ADMINISTRATOR,				Guaranty Association partial allowance of paid ULAE costs incurred on behalf of The Home Liquidation from		
GOVT18927-13	GUARANTY ASSOC.	P.O. BOX 14590	ALBUQUERQUE	NM	87191-4590	inception to 12/31/08.	7,589.27	>
OSAP280950-01	PORTER WRIGHT MORRIS & ARTHUR		COLUMBUS	ОН	43215	Claimant abandoned the claim as they could not provide support for the claim. No further claim asserted against The Home.	0.00	V
INTL460377-22	REPUBLIC INSURANCE COMPANY	3333 LEE PARKWAY, SUITE 200	DALLAS	TX	75219-5122	Partial allowance of Reinsurance claim for losses ceded to Home Ins Co. UK through AFIA under various contracts.	165,760.04	V
INTL700699-33	ST PAUL INTERNATIONAL INSURANCE COMPANY LTD	C/O ENSTAR (EU) LTD, 2 AMERICA SQUARE	LONDON, ENGLAND		EC3N 2LU	Partial allowance of Reinsurance claim for losses ceded to Home Ins Co. UK through AFIA under various contracts.	38,107.88	V
INTL700699-34	ST PAUL INTERNATIONAL INSURANCE COMPANY LTD	C/O ENSTAR (EU) LTD, 2 AMERICA SQUARE	LONDON, ENGLAND		EC3N 2LU	Partial allowance of Reinsurance claim for losses ceded to Home Ins Co. UK through AFIA under various contracts.	41,085.20	V
RAHM331425-14	THE DOMINION INSURANCE COMPANY LIMITED	ROY BEDBOROUGH, 2 KNOLL RISE	ORPINGTON, KENT, ENGLAND		BR6 ONX	Partial allowance of Reinsurance claim for losses ceded to Home Ins Co. UK through AFIA under various contracts.	9,180.71	V
	TRAVELERS ATN. SYDNEY J. KASE	MAIL CODE 507F, 385 WASHINGTON STREET	ST PAUL	MN	55102	The Claimants abandoned their underlying contribution claim against The Home. No further claim asserted against The Home.	0.00	V
AMBC713359-01	TRAVELERS ATTN. SYDNEY CASE	MAIL CODE 507F, 385 WASHINGTON STREET	ST PAUL	MN	55102	The Claimants abandoned their underlying contribution claim against The Home. No further claim asserted against The Home.	0.00	V
	TRAVELERS INDEMNITY COMPANY	ATT'N. DAVID B. HEINTZ, ONE TOWERE SQUARE ,0000-FP07A	HARTFORD	СТ	06183	The Claimants abandoned their underlying contribution claim against The Home. No further claim asserted against The Home.	0.00	V
AMBC710753-01	TRAVELERS INDEMNITY COMPANY	ATTN. DAVID B. HEINTZ, ONE TOWER SQUARE 0000-FP07-A		СТ	06183	The Claimants abandoned their underlying contribution claim against The Home. No further claim asserted against The Home.	0.00	V
	TRAVELERS/ ATTN. SYDNEY J. KASE	MAIL CODE 507F, 385 WASHINGTON	ST PAUL	MN	55102	The Claimants abandoned their underlying contribution claim against The Home. No further claim asserted against The Home.	0.00	V
AIVIBC / 1330U-U1	UNIONAMERICA INSURANCE	C/O ENSTAR (EU) LTD, 2 AMERICA		14114		Partial allowance of Reinsurance claim for losses ceded to Home Ins Co. UK		
INTL700695-55	COMPANY LTD	SQUARE	LONDON, ENGLAND	<u> </u>	EC3N 2LU	through AFIA under various contracts.	429,131.83	V

## Liquidator's Report of Claims and Recommendations Dated June 2, 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 Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
INTL700695-56	UNIONAMERICA INSURANCE COMPANY LTD	C/O ENSTAR (EU) LTD, 2 AMERICA SQUARE	LONDON, ENGLAND		EC3N 2LU	Partial allowance of Reinsurance claim for losses ceded to Home Ins Co. UK through AFIA under various contracts.	294,048.85	V .
GOVT700075-13		ALLEN MUHLESTEIN, EXEC DIR, P.O. BOX 1608	SALT LAKE CITY	UT		Guaranty Association partial allowance of paid ULAE costs incurred on behalf of The Home Liquidation from inception to 12/31/08.	11,881.84	V
VEND353984-01	WESTON HURD FALLON PAISLEY & HOWLEY LLP	1301 E. 9TH STREET, SUITE 1900	CLEVELAND	ОН	44114	Allowance for unpaid verified claim expenses incurred prior to rehabilitation.	1,049.56	V
INTL277984-27	ZURICH VERSICHERUNG AUTIENGESELLSCHAFT(DEUTSCHLA ND)	C/O SCHEIBER & PARTNER, KENNEDYALLEE 97 D-60596	FRANKFURT, GERMANY			Partial allowance of Reinsurance claim for losses ceded to Home Ins Co. UK through AFIA under various contracts.	102,392.90	V

Current Recommendation Class V Allowances: 1,62
Prior Total Submitted Class V Allowances: 94,02

1,624,757.90 94,021,394.53

Previously Court Approved Class V Settlement Agreements:

169,582.89

The Home in Liquidation Total Class V Recommended Allowances:

95,815,735.32 Class V

#### THE USI RE IN LIQUIDATION

### Liquidator's Report of Claims and Recommendations Dated June 2, 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 Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
RAUS702871-01	THE INSURANCE CORPORATION OF NEW YORK	ATTN: DEBORAH LEVINE, ONE CANTERBURY GREEN	STAMFORD	СТ	06901	Reinsurance claim for verified paid losses ceded to USI Re.	55,256.67	V
	THE CHARTER REINSURANCE COMPANY LIMITED (IN SCHEME OF ARRANGEMENT	ATTN: SIMON HAWKINS, C/O PRICEWATERHOUSECOOPERS LLP	BRISTOL UKM		BS15QD	Reinsurance claim for verified paid losses ceded to USI Re.	10,760.52	V
1	ACE AMERICAN REINSURANCE CO FKA CIGNA SYNDICATE MANAGERS	9-13 FENCHURCH BLDGS	LONDON	UKM		Reinsurance claim for verified paid losses ceded to USI Re.	10,895.30	V
RAUS332385-01	MUTUAL MARINE OFFICE INC	919 THIRD AVENUE 10TH FL	NEW YORK	NY	10022	Reinsurance claim for verified paid losses ceded to USI Re.	49,150.67	V
RAUS700615-01	ACE INA SERVICES UK LTD	KENT HOUSE, ROMNEY PLACE	MAIDSTONE	UKM		Reinsurance claim for verified paid losses ceded to USI Re.	5,879.23	V

Current Recommendation Class V Allowances:

\$131,942.39 \$43,945,325.36

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

\$2,700,543.00

USI RE in Liquidation Total Class V Recommended/Approved Allowances:

\$46,777,810.75

Class V

Liquidator's Report of Claims and Recommendations Dated June 2, 2010 Incomplete Abandoned Proofs of Claims That Will Not Be Considered Pursuant to RSA 402-C:38, 1(b) as They Fail to Provide the Conditional Release Required by RSA 402-C:40, I, and RSA 402-C:38, I(a)(7).

POC Number	Claimant Name	Address	City	State	zip
	SERVANDO MEDELLIN AND 158 OTHER	c/o PROVOST UMPHREY LAW FIRM, P.O.			
CLMN467843	CLAIMANTS	BOX 4905	BEAUMONT	TX	77704
CLMN711148	JACK FULTON C/O CAROL FULTON	9836 WEST US HWY 79	HEARNE	TX	77859
CLMN476283	JUAN CASTILLO	1332 WESTBROOK	ODESSA	TX	79761
CLMN476363	IRINEO DIAZ	2032 SAIN DR	ALICE	TX	78332