

**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 REPORT OF CLAIMS AND  
RECOMMENDATIONS AS OF MAY 25, 2011**

Pursuant to Paragraph 4 of the Order Approving Liquidator's Report of Claims and Recommendations entered December 16, 2004, Roger A. Sevigny, Insurance Commissioner of the State of New Hampshire, as Liquidator ("Liquidator") of The Home Insurance Company ("Home"), 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 ("Gonya" claims). 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 Schedule 1 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. Certain of the Class V claims on Schedule 1 have been determined only as to priority and otherwise deferred. Since the Liquidator does not expect there to be sufficient assets to make a distribution to priority classes below Class II, determination of claims assigned to lower priority classes may be deferred where there is no setoff or other asset collection reason to devote resources to determining their merits.

2. The claims described on Schedule 2 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). In the absence of a response, the Liquidator issued notices of determination. 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 the claims listed on Schedule 2.

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

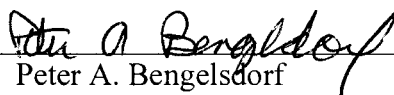
recommended are fair and reasonable and that the priority classes recommended are proper under RSA 402-C:44.

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,

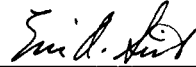
ROGER A. SEVIGNY, INSURANCE  
COMMISSIONER OF THE STATE OF NEW  
HAMPSHIRE, AS LIQUIDATOR OF THE HOME  
INSURANCE COMPANY,

By:   
Peter A. Bengelsdorf  
Special Deputy Liquidator

Date: June 10, 2011

Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of May 25, 2011 and a proposed form of order were sent, this 14<sup>th</sup> day of June, 2011, by first class mail, postage prepaid to all persons on the attached service list.



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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

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**THE HOME INSURANCE CO. IN LIQUIDATION**

**Schedule 1**

**Liquidator's Report of Claims and Recommendations Dated May 25, 2011 Pursuant to RSA402-C:45  
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)**

**Distribution will be subject to set off.**

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
INSU245689-01	ATRIUM COMPANIES, INC.	ATT: ROBERT REED, 3890 W. NORTHWEST HWY. 500	DALLAS	TX	75220	The underlying claim was resolved with no involvement of the Home policy. No further claim asserted against The Home.	0.00	II
INSU69740-01	ATRIUM COMPANIES, INC.	ATT: ROBERT REED, 3890 W. NORTHWEST HWY. # 500	DALLAS	TX	75220	The underlying claim was resolved with no involvement of the Home policy. No further claim asserted against The Home.	0.00	II
INSU702961-01	COLLINS & AIKMAN PRODUCTS CO	RISK INTERNATIONAL, 4055 EMBASSY PARKWAY STE 100	FAIRLAWN	OH	44333	The policyholder did not provide support for its proof of claim, hence the claim is denied. No further claim asserted against The Home.	0.00	II
INSU702962-01	COLLINS & AIKMAN PRODUCTS CO	RISK INTERNATIONAL, 4055 EMBASSY PARKWAY STE 100	FAIRLAWN	OH	44333	The policyholder did not provide support for its proof of claim, hence the claim is denied. No further claim asserted against The Home.	0.00	II
INSU702964-01	COLLINS & AIKMAN PRODUCTS CO	RISK INTERNATIONAL, 4055 EMBASSY PARKWAY STE 100	FAIRLAWN	OH	44333	The policyholder did not provide support for its proof of claim, hence the claim is denied. No further claim asserted against The Home.	0.00	II
INSU702965-01	COLLINS & AIKMAN PRODUCTS CO	RISK INTERNATIONAL, 4055 EMBASSY PARKWAY STE 100	FAIRLAWN	OH	44333	The policyholder did not provide support for its proof of claim, hence the claim is denied. No further claim asserted against The Home.	0.00	II
INSU702966-01	COLLINS & AIKMAN PRODUCTS CO	RISK INTERNATIONAL, 4055 EMBASSY PARKWAY STE 100	FAIRLAWN	OH	44333	The policyholder did not provide support for its proof of claim, hence the claim is denied. No further claim asserted against The Home.	0.00	II
INSU275437-01	COLLINS & AIKMAN PRODUCTS CO. C/O MARK R. SIWIK	RISK INTERNATIONAL, 4055 EMBASSY PARKWAY STE 100	FAIRLAWN	OH	44333	The policyholder did not provide support for its proof of claim, hence the claim is denied. No further claim asserted against The Home.	0.00	II
CLMN700088-01	DULIO GONZALES	11931 BRANDING PT	HELOTES	TX	78023	Claimant's W/C claim is being handled and will be concluded, by the Texas Ins. Guaranty Association. No further claim asserted against The Home.	0.00	II
INSU713411-01	E I DU PONT DE NEMOURS AND COMPANY	1007 MARKET ST, ATTN ROSEANNE DUFFY ESQ D-1107	WILMINGTON	DE	19898	The underlying claim was resolved with no involvement of the Home policy. No further claim asserted against The Home.	0.00	II
INSU713412-01	E I DU PONT DE NEMOURS AND COMPANY	1007 MARKET ST, ATTN ROSEANNE DUFFY ESQ D-11071	WILMINGTON	DE	19898	The underlying claim was resolved with no involvement of the Home policy. No further claim asserted against The Home.	0.00	II
INSU713413-01	E I DU PONT DE NEMOURS AND COMPANY	1007 MARKET ST, ATTN ROSEANNE DUFFY ESQ D-11071	WILMINGTON	DE	19898	The underlying claim was resolved with no involvement of the Home policy. No further claim asserted against The Home.	0.00	II

**THE HOME INSURANCE CO. IN LIQUIDATION**  
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NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
INSU713414-01	E I DU PONT DE NEMOURS AND COMPANY	1007 MARKET ST, ATTN ROSEANNE DUFFY ESQ D-11071	WILMINGTON	DE	19898	The underlying claim was resolved with no involvement of the Home policy. No further claim asserted against The Home.	0.00	II
INSU713415-01	E I DU PONT DE NEMOURS AND COMPANY	1007 MARKET ST, ATTN ROSEANNE DUFFY ESQ D-11071	WILMINGTON	DE	19898	The underlying claim was resolved with no involvement of the Home policy. No further claim asserted against The Home.	0.00	II
INSU710470-01	E.A. SWEEN COMPANY	ATT: KIM LARISH, 16101 W. 78TH ST.	EDEN PRAIRIE	MN	55344	The two underlying W/C claims are being handled and will be concluded, by the Montana and New Mexico Ins. Guaranty Associations respectively. No further claim asserted against The Home.	0.00	II
INSU713548-01	EAGLE METALCRAFT INC	3550 BURNET AVENUE	SYRACUSE	NY	13057	The underlying claim was resolved with no involvement of the Home policy. No further claim asserted against The Home.	0.00	II
CLMN378306-01	GLORIA J. SMITH	5405 ARLINGTON AVE	ST LOUIS	MO	63120	The policyholder, Ebenezer Society, per statutory net worth regulations, is handling this workers compensation related claim directly. The claimant's claim is disallowed. The Insured's direct claim will be handled separately.	0.00	II
CLMN377213-01	GREGORY JUNG	603 LAKEVIEW AVE	SOUTH MILWAUKEE	WI	53172	Claimant's W/C claim is being handled and will be concluded, by the Wisconsin Insurance Guaranty Association. No further claim asserted against The Home.	0.00	II
INSU713547-01	HANCOCK & ESTABROOK LLP	1500 AXA TOWER, 100 MADISON ST.	SYRACUSE	NY	13202	The underlying claim was resolved with no involvement of the Home policy. No further claim asserted against The Home.	0.00	II
CLMN379602-01	ILONA BERG	HANAVER STR.42, 61206	WOELLSTADT, GERMANY			The claimant's claim was settled with the insured. The claimant's claim is disallowed. No further claim asserted against The Home.	0.00	II
INSU711066-01	JEFFERSON SMURFIT CORP	ATT: DOUGLAS A. BACHMAN, SIX CITYPLACE DR.	CREVE COEUR	MO	63141	Final allowance to insured for verified paid expenses. No further claim asserted against The Home.	18,167.07	II
CLMN473562-01	KENNETH KASDAN ESQ.	KASDAN SIMONDS WEBER & VAUGHAN, 19900 MACARTHUR BLVD, STE 850	IRVINE	CA	92612	The underlying claims were settled with the insured and the cases dismissed. No further claim asserted against The Home.	0.00	II
INSU703922-01	PHILADELPHIA GAS WORKS C/O LAURENCE J. EISENSTEIN	EISENSTEIN MALANCHUK LLP, 1048 POTOMAC ST. NW	WASHINGTON	DC	2007	Claim is outside of The Home's coverage.	0.00	II

**THE HOME INSURANCE CO. IN LIQUIDATION**  
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*Distribution will be subject to set off.*

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
INSU112544-01	PIUTE ENERGY & TRANSPORTATION CO. C/O BRADLEY S. KELLER	BARNES KELLER CROMWELL LLP, 1000 2ND. AVE. 38TH FL.	SEATTLE	WA	98104	Final allowance to insured for verified paid expenses. No further claim asserted against The Home.	12,643.50	II
INSU711585-01	REGINA S HARRIS	906 W. LAMAR AVE.	TUSCUMBIA	AL	35674	Claimant's W/C claim is being handled and will be concluded, by the Alabama Insurance Guaranty Association. No further claim asserted against The Home.	0.00	II
INSU204358-01	REXNORD CORPORATION	4701 W. GREENFIELD AVENUE	MILWAUKEE	WI	53214	The underlying claims are within the policy loss limit, hence the insured's claims are denied. No further claim asserted against The Home.	0.00	II
CLMN713008-01	SANDRA LALIM	221 7TH STREET NORTH, APT 77	SARTELL	MN	56377	Claimant's W/C claim is being handled and will be concluded, by the Minnesota Insurance Guaranty Association. No further claim asserted against The Home.	0.00	II
CLMN377198-01	SHARYL LUECK	868 JAMES ST.	DUNEDIN	FL	34698	The claimant's claim was settled with the insured. The claimant's claim is disallowed. No further claim asserted against The Home.	0.00	II
CLMN380507-01	VIRGINIA BROWN	6009 S. 4TH AVENUE	PHOENIX	AZ	85041	Claimant's W/C claim is being handled and will be concluded, by the Arizona W/C Insurance Guaranty Association. No further claim asserted against The Home.	0.00	II
INSU274698-01	WULFSBERG, REESE, COLVIG & FIRSTMAN	ATT: GREGORY R. AKER, 300 LAKESIDE DRIVE, 24TH FLOOR	OAKLAND	CA	94612-3524	The underlying claims were resolved with no involvement of the Home policy. No further claim asserted against The Home.	0.00	II

Current Recommendation Class II Allowances: 30,810.57  
 Prior Total Submitted Class II Allowances: 562,212,268.39  
 Previously Court Approved Class II Settlement Agreements: 633,257,773.00  
 The Home in Liquidation Total Class II Recommended Allowances: 1,195,500,851.96 Class II

RCED700513-01	AUL/RMS-SPECIAL ACCIDENT REIN. FACILITY	502 VALLEY RD	WAYNE	NJ	07470	Reinsurance claim for verified losses ceded to Home Ins Co. under various contracts has been disallowed.	0.00	V
INTL702398-01	DUANE MORRIS LLP	865 SOUTH FIGUEROA ST., SUITE 3100	LOS ANGELES	CA	90017-5450	The claim was not pursued and is now denied. No further claim asserted against The Home.	0.00	V
RAHM700630-90	EQUITAS LIMITED	33 ST MARY AXE, ATTN: SEAN HOWSON	LONDON		EC3A 8LL	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	38,233.87	V

**THE HOME INSURANCE CO. IN LIQUIDATION**  
**Liquidator's Report of Claims and Recommendations Dated May 25, 2011 Pursuant to RSA402-C:45**  
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NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
RAHM700630-91	EQUITAS LIMITED	33 ST MARY AXE, ATTN: SEAN HOWSON	LONDON		EC3A 8LL	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	42,250.42	V
CLMN703247-01	GREAT AMERICAN INSURANCE COMPANY C/O PAUL J. KILLION	DUANE MORRIS LLP, SPEAR TOWER, ONE MARKET PLAZA STE 2200	SAN FRANCISCO	CA	94105-1127	The claim was not pursued and is now denied. No further claim asserted against The Home.	0.00	V
VEND336346-01	HEPBURN ROBERTSON AXELROD & WHITE	SUSAN WHITE, 1500 JOHN F. KENNEDY BLVD.	PHILADELPHIA	PA	19102	Allowance for unpaid verified legal fees for services rendered prior to rehabilitation.	21,847.61	V
RAHM700612-57	KX REINSURANCE CO LTD ATTN: DAVE NEWMAN	C/O PRO INS SOLUTIONS LTD, BRUTON COURT BRUTON WAY	GLOUCESTER		GL1 1DA	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	75,492.71	V
RAHM700612-56	KX REINSURANCE CO LTD ATTN: DAVE NEWMAN	C/O PRO INS SOLUTIONS LTD, BRUTON COURT BRUTON WAY	GLOUCESTER		GL1 1DA	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	46,499.02	V
RAHM700675-13	MARKEL INTERNATIONAL INSURANCE COMPANY LTD ATTN: DEBRA BROWN	THE MARKEL BUILDING, 49 LEADENHALL STREET	LONDON		EC3A 2EA	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	15,452.04	V
INTL709590-24	NATIONWIDE MUTUAL INSURANCE COMPANY ATTN: ED MORGANROTH	400 WESTWOOD DRIVE, P O BOX 8067	WAUSAU	WI	54402-8067	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	88,795.07	V
VEND704020-01	PECO COMMON DEFENSE FUND C/O JOHN C. FALLS	CHRISTIE, PARABUE ET AL., 216 HADDON AVENUE STE. 703	WESTMONT	NJ	08108	The underlying claim has been abandoned. No further claim asserted against The Home.	0.00	V
RAHM704701-04	RIVERSTONE RESOURCES ON BEHALF OF VARIOUS COMPANIES IN EXHIBIT A	250 COMMERCIAL STREET, SUITE 5	MANCHESTER	NH	03101	Reinsurance allowance for verified losses ceded to Home Ins Co. under various contracts.	71,237.30	V
INTL700699-40	ST PAUL INTERNATIONAL INSURANCE COMPANY LTD ATTN: DAVID GALLIVAN	C/O ENSTAR (EU) LTD, AMERICA HOUSE 2 AMERICA SQUARE	LONDON		EC3N 2LU	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	4,930.81	V
INTL701366-01	SWISS RE ITALIA S.P.A.	VIA DEI GIUOCHI ISTMICI, 40	ROME, ITALY		00194	Underlying claims included requests for return of letters of credit (which have been released) and various ceded reinsurance credits. Determination only as to classification.	Deferred	V
INTL709438-01	SWISS RE ITALIA SPA	VIA DEI GIUOCHI ISTMICI 40, 00194	ROME, ITALY		00194	Underlying claims included requests for return of letters of credit (which have been released) and various ceded reinsurance credits. Determination only as to classification.	Deferred	V

**THE HOME INSURANCE CO. IN LIQUIDATION**  
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**Distribution will be subject to set off.**

NOD Number	Claimant Name	Address			Brief Description	NOD Amount Recommended	NOD Class
INTL709439-01	SWISS RE ITALIA SPA	VIA DEI GIUOCHI ISTMICI 40, 00194	ROME, ITALY	00194	Underlying claims included requests for return of letters of credit (which have been released) and various ceded reinsurance credits. Determination only as to classification.	Deferred	V
INTL709440-01	SWISS RE ITALIA SPA	VIA DEI GIUOCHI ISTMICI 40, 00194	ROME, ITALY	00194	Underlying claims included requests for return of letters of credit (which have been released) and various ceded reinsurance credits. Determination only as to classification.	Deferred	V
INTL709443-01	SWISS RE ITALIA SPA	VIA DEI GIUOCHI ISTMICI 40, 00194	ROME, ITALY	00194	Underlying claims included requests for return of letters of credit (which have been released) and various ceded reinsurance credits. Determination only as to classification.	Deferred	V
INTL709445-01	SWISS RE ITALIA SPA	VIA DEI GIUOCHI ISTMICI 40, 00194	ROME, ITALY	00194	Underlying claims included requests for return of letters of credit (which have been released) and various ceded reinsurance credits. Determination only as to classification.	Deferred	V
INTL709446-01	SWISS RE ITALIA SPA	VIA DEI GIUOCHI ISTMICI 40, 00194	ROME, ITALY	00194	Underlying claims included requests for return of letters of credit (which have been released) and various ceded reinsurance credits. Determination only as to classification.	Deferred	V
INTL709447-01	SWISS RE ITALIA SPA	VIA DEI GIUOCHI ISTMICI 40, 00194	ROME, ITALY	00194	Underlying claims included requests for return of letters of credit (which have been released) and various ceded reinsurance credits. Determination only as to classification.	Deferred	V
INTL709450-01	SWISS RE ITALIA SPA	VIA DEI GIUOCHI ISTMICI 40, 00194	ROME, ITALY	00194	Underlying claims included requests for return of letters of credit (which have been released) and various ceded reinsurance credits. Determination only as to classification.	Deferred	V
INTL709451-01	SWISS RE ITALIA SPA	VIA DEI GIUOCHI ISTMICI 40, 00194	ROME, ITALY	00194	Underlying claims included requests for return of letters of credit (which have been released) and various ceded reinsurance credits. Determination only as to classification.	Deferred	V
INTL709559-01	SWISS RE ITALIA SPA	VIA DEI GIUOCHI ISTMICI 40, 00194	ROME, ITALY	00194	Underlying claims included requests for return of letters of credit (which have been released) and various ceded reinsurance credits. Determination only as to classification.	Deferred	V
RAHM331413-10	TENECOM LTD	4TH FLOOR, BIRCHIN COURT, 20 BIRCHIN LANE	LONDON, ENGLAND	EC3V 9DU	Partial Reinsurance claim for losses ceded to Home Ins Co. UK through AFIA under various contracts.	\$9,656.17	V

**THE HOME INSURANCE CO. IN LIQUIDATION**  
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**Distribution will be subject to set off.**

NOD Number	Claimant Name	Address			Brief Description	NOD Amount Recommended	NOD Class
INTL700695-63	UNIONAMERICA INSURANCE COMPANY LTD ATTN: DAVE GALLIVAN	C/O ENSTAR (EU) LTD, AMERICA HOUSE 2 AMERICA SQUARE	LONDON		EC3N 2LU Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	153,233.54	V
INTL277984-31	ZURICH VERSICHERUNG AUTIENGESELLSCHAFT(DEUTSCHLAND)	C/O SCHEIBER & PARTNER, KENNEDYALLEE 97 D-60596	FRANKFURT		Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	125,737.01	V

Current Recommendation Class V Allowances:	693,365.57	
Prior Total Submitted Class V Allowances:	155,465,415.96	
Previously Court Approved Class V Settlement Agreements:	1,919,582.89	
The Home in Liquidation Total Class V Recommended Allowances:	158,078,364.42	Class V

**THE HOME INSURANCE CO. IN LIQUIDATION**  
**Liquidator's Report of Claims and Recommendations Date May 25, 2011 Pursuant to RSA402-C:45**  
**("Gonya" Notices of Determination Not timely Objected to)**  
**Distributions will be subject to set off.**

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
CLMN707485-01	GEORGE A. SMITH	1900 VALLEY GROVE ROAD	REMLAP	AL	35133	The claimant's POC form remains incomplete. Pursuant to RSA 402-C:38, I(a)(7), (b) and <u>Gonya vs. Commissioner</u> , 153 N.H. 521 (2006) third party claimants must answer question #14 on the POC form in its entirety and conditionally release a designated Home insured to be considered for an allowance. The release has not been signed despite requests so no allowance is warranted.	0.00	II
CLMN707473-01	JAMES C. SIMS	501 ALICE ST.	BESSEMER	AL	35022	The claimant's POC form remains incomplete. Pursuant to RSA 402-C:38, I(a)(7), (b) and <u>Gonya vs. Commissioner</u> , 153 N.H. 521 (2006) third party claimants must answer question #14 on the POC form in its entirety and conditionally release a designated Home insured to be considered for an allowance. The release has not been signed despite requests so no allowance is warranted.	0.00	II
CLMN707719-01	JAMES H WILLIAMS	3012 WOOTHINGTON PLACE	BIRMINGHAM	AL	35215	The claimant's POC form remains incomplete. Pursuant to RSA 402-C:38, I(a)(7), (b) and <u>Gonya vs. Commissioner</u> , 153 N.H. 521 (2006) third party claimants must answer question #14 on the POC form in its entirety and conditionally release a designated Home insured to be considered for an allowance. The release has not been signed despite requests so no allowance is warranted.	0.00	II
CLMN707717-01	JAMES T WILLIAMS	POST OFFICE BOX 3374	HUEYTOWN	AL	35023	The claimant's POC form remains incomplete. Pursuant to RSA 402-C:38, I(a)(7), (b) and <u>Gonya vs. Commissioner</u> , 153 N.H. 521 (2006) third party claimants must answer question #14 on the POC form in its entirety and conditionally release a designated Home insured to be considered for an allowance. The release has not been signed despite requests so no allowance is warranted.	0.00	II
CLMN707713-01	L. D. WEBB	12 WALLS ROAD	REMLAP	AL	35133	The claimant's POC form remains incomplete. Pursuant to RSA 402-C:38, I(a)(7), (b) and <u>Gonya vs. Commissioner</u> , 153 N.H. 521 (2006) third party claimants must answer question #14 on the POC form in its entirety and conditionally release a designated Home insured to be considered for an allowance. The release has not been signed despite requests so no allowance is warranted.	0.00	II
CLMN707722-01	MARSHALL WEST	5342 RENFROE ROAD	TALLADEGA	AL	35160	The claimant's POC form remains incomplete. Pursuant to RSA 402-C:38, I(a)(7), (b) and <u>Gonya vs. Commissioner</u> , 153 N.H. 521 (2006) third party claimants must answer question #14 on the POC form in its entirety and conditionally release a designated Home insured to be considered for an allowance. The release has not been signed despite requests so no allowance is warranted.	0.00	II

**THE HOME INSURANCE CO. IN LIQUIDATION**  
**Liquidator's Report of Claims and Recommendations Date May 25, 2011 Pursuant to RSA402-C:45**  
**("Gonya" Notices of Determination Not timely Objected to)**  
**Distributions will be subject to set off.**

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommen ded	NOD Class
CLMN707716-01	SONNY WILSON, DECEASED BY LETTIE WILSON, P.R.	4608 RIDGESIDE STREET	QUINTON	AL	35130	The claimant's POC form remains incomplete. Pursuant to RSA 402-C:38, I(a)(7), (b) and <u>Gonya vs. Commissioner</u> , 153 N.H. 521 (2006) third party claimants must answer question #14 on the POC form in its entirety and conditionally release a designated Home insured to be considered for an allowance. The release has not been signed despite requests so no allowance is warranted.	0.00	II
CLMN707721-01	TERRY J WHITLOW	15 WESTWOOD ROAD	JASPER	AL	35501	The claimant's POC form remains incomplete. Pursuant to RSA 402-C:38, I(a)(7), (b) and <u>Gonya vs. Commissioner</u> , 153 N.H. 521 (2006) third party claimants must answer question #14 on the POC form in its entirety and conditionally release a designated Home insured to be considered for an allowance. The release has not been signed despite requests so no allowance is warranted.	0.00	II
CLMN467314-01	THE GIBSON LAW FIRM	CHARLES E. GIBSON III, 447 NORTHPARK DRIVE	RIDGELAND	MS	39157	The claimant's POC form remains incomplete. Pursuant to RSA 402-C:38, I(a)(7), (b) and <u>Gonya vs. Commissioner</u> , 153 N.H. 521 (2006) third party claimants must answer question #14 on the POC form in its entirety and conditionally release a designated Home insured to be considered for an allowance. The release has not been signed despite requests so no allowance is warranted.	0.00	II
CLMN707512-01	VESTA VANCE	3419 VERNONTOWN ROAD	WEST BLOCTON	AL	35184	The claimant's POC form remains incomplete. Pursuant to RSA 402-C:38, I(a)(7), (b) and <u>Gonya vs. Commissioner</u> , 153 N.H. 521 (2006) third party claimants must answer question #14 on the POC form in its entirety and conditionally release a designated Home insured to be considered for an allowance. The release has not been signed despite requests so no allowance is warranted.	0.00	II

The Home in Liquidation Current Recommendations Class II Allowance      0.00    Class II