

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 JULY 3, 2012**

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 and 2. 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.

2. With respect to all claims described on Schedule 1, 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.

3. Two claims described on Schedule 1 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 these determinations.

4. Certain of the Class V claims on Schedule 1 have been determined only as to priority but otherwise deferred as to amount. Since the Liquidator does not expect there to be sufficient assets to make a distribution to priority classes below Class II, determination of the amount for each claim assigned to lower priority classes may be indefinitely deferred where there is no setoff issue or other reason to devote resources to determining their merits.

5. Certain of the claims on Schedule 1 arise under AFIA Treaties. The determinations of these AFIA claims have been agreed by Century Indemnity Company.

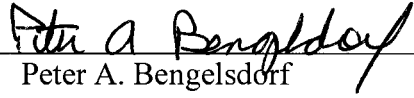
6. In accordance with RSA 402-C:45, I, the Liquidator hereby reports on the claims set forth on Schedule 1 to the Court and recommends that the claims be allowed in the amounts and at the priority classes set forth on the schedule pursuant to RSA 402-C:45, II. The Liquidator has reviewed the claims and submits that the amounts recommended are fair and reasonable and that the priority classes recommended are proper under RSA 402-C:44.

7. The proof of claim submitted to the Liquidator and set forth on Schedule 2 is incomplete because 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. In light of the Gonya decision, the Liquidator sent a letter to the claimant's law firm requesting that the proofs of claim be completed within thirty days. The law firm responded that the claimant does not wish to pursue the claims. Since the proof of claim is incomplete and has been abandoned, the Liquidator will not consider it. 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."). In order to formally close out this proof of claim, it is listed on Schedule 2 to this claims report.

8. 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: July 12, 2012

Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of July 3, 2012 and a proposed form of order were sent, this 16th day of July, 2012, 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

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THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated July 3, 2012 - 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
GOVT700045-15	ALASKA INSURANCE GUARANTY ASSOC.	SUSAN DANIELS, ADMINISTRATOR, 1401 RUDAKOF CIRCLE, SUITE 100	ANCHORAGE	AK	99508	Partial allowance to Guaranty Association for verified paid Administrative costs incurred on behalf of The Home Liquidation from 01/01/09 through 09/30/10.	\$ 18,310.60	I

Current Recommendation Class I Allowances:	18,310.60	
Prior Total Submitted Class I Allowances:	47,951,471.26	
Previously Court Approved Class I Settlement Agreements:	0.00	
The Home in Liquidation Total Class I Recommended Allowances:	47,969,781.86	Class I

INSU701809-01	ADAMS RESOURCES EXPLORATION	P O BOX 844	HOUSTON	TX	77001	No applicable coverage under a Home policy, hence, the claim was denied. No further claim asserted against The Home.	\$0.00	II
INSU701811-01	ADAMS RESOURCES EXPLORATION	P O BOX 844	HOUSTON	TX	77001	No applicable coverage under a Home policy, hence, the claim was denied. No further claim asserted against The Home.	\$0.00	II
INSU701808-01	ADAMS RESOURCES EXPLORATION C/OI EXCESS HOUSE INC.	ATT'N. BARBARA STILES, 2513 SOUTH GRESSNER # 376	HOUSTON	TX	77063-2007	No applicable coverage under a Home policy, hence, the claim was denied. No further claim asserted against The Home.	\$0.00	II
INSU268560-01	AMERICAN CAST IRON PIPE COMPANY	C/O BURR & FORMAN LLP, 420 NORTH 20TH ST., SUITE 3400	BIRMINGHAM	AL	35203	Underlying action against the insured was dismissed. No further claim asserted against The Home.	\$0.00	II
INSU274636-01	AMERICAN CAST IRON PIPE COMPANY	BURR & FORMAN LLP, 420 NORTH 20TH ST., SUITE 3400	BIRMINGHAM	AL	35203	Underlying action against the insured was settled by other carriers with no involvement of The Home's policies, hence the claim is denied. No further claim asserted against The Home.	\$0.00	II
INSU710664-01	DENNIS MANLEY ON BEHALF OF MINUTE MAN DRIVE IN CLEANERS	89 OCEAN AVE	EAST ROCKAWAY	NY	11518	No applicable coverage under a Home policy, hence, the claim was denied. No further claim asserted against The Home.	\$0.00	II
INSU389610-01	JEWEL FOOD STORES INC.	250 PARKCENTER BOULEVARD	BOISE	ID	83726	Insured's counsel advised the underlying environmental claim was settled by other carriers with no involvement of The Home's policy, hence the POC was denied. No further claim asserted against The Home.	\$0.00	II
INSU390338-01	LEWIS CONSTRUCTION C/O GARY A LEWIS	1025 11TH AVE NORTH	GREAT FALLS	MT	59401	No applicable coverage under a Home policy, hence, the claim was denied. No further claim asserted against The Home.	\$0.00	II

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NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
CLMN473618-01	MICHAEL NAWROCKI	C/O RICHARD G. BERGER, ESQ., 403 MAIN ST., 705 BRISBANE	BUFFALO	NY	14203	The claimant's POC form remains incomplete. Pursuant to RSA 402-C:38, l(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
INSU703916-01	MISSISSIPPI CHEMICAL CORPORATION	3622 HWY 49 EA BOX 388	YAZOO CITY	MS	39194	Insured's counsel advised they would not be pursuing their claims against The Home, hence the POC was denied. No further claim asserted against The Home.	\$0.00	II
INSU703918-01	MISSISSIPPI CHEMICAL CORPORATION	3622 HWY 49 EA BOX 388	YAZOO CITY	MS	39194	Insured's counsel advised they would not be pursuing their claims against The Home, hence the POC was denied. No further claim asserted against The Home.	\$0.00	II
INSU703919-01	MISSISSIPPI CHEMICAL CORPORATION	3622 HWY 49 EA BOX 388	YAZOO CITY	MS	39194	Insured's counsel advised they would not be pursuing their claims against The Home, hence the POC was denied. No further claim asserted against The Home.	\$0.00	II
INSU703920-01	MISSISSIPPI CHEMICAL CORPORATION	3622 HWY 49 EA BOX 388	YAZOO CITY	MS	39194	Insured's counsel advised they would not be pursuing their claims against The Home, hence the POC was denied. No further claim asserted against The Home.	\$0.00	II
INSU462590-01	MORGAN FOODS INC.	ATTENTION: DANIEL R. SLATTERY, 90 WEST MORGAN STREET	AUSTIN	IN	47102	Insured advised they would not be pursuing their claim against The Home, hence the POC was denied. No further claim asserted against The Home.	\$0.00	II
GOVT700071-17	PENNSYLVANIA WORKER'S COMPENSATION SECURITY FUND	STEVE HARMAN, DIRECTOR, 901 NORTH 7TH STREET	HARRISBURG	PA	17102	Guaranty Association partial allowance of paid Loss less Recoveries from 09/30/2010 through 09/30/2011.	\$ 3,493,080.00	II

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NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
CLMN462987-01	ROSE, KLEIN & MARIAS, ATT: MANUEL NUNES	12800 CENTER COURT DR., SUITE 500	CERRITOS	CA	90703	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
INSU275729-01	SIMAKAS COMPANY, INC.	ROBYN LEWIS, VICE PRESIDENT, 630 ROUTE 228	MARS	PA	16046	The insured was released from the underlying suit with no involvement of the Home's policy, hence the claim is denied. No further claim asserted against The Home.	\$0.00	II
INSU391969-01	STATE OF NEW YORK OFFICE OF THE ATTORNEY GENERAL, STATE COUNSEL DIVISION	JENNIFER M. DENNTINGER, THE CAPITOL	ALBANY	NY	12224-0341	The claimed damages are excluded by the insured's policy language and New York statutory law expressly in support of said exclusion, hence the claim was denied. No further claim asserted against The Home.	\$0.00	II
INSU244134-01	TRUMBULL CORPORATION/P.J. DICK, INC.	P.O. BOX 6774	PITTSBURGH	PA	15212	The Insured's claim was denied given that no pending claims exist implicating Home's coverage and no other claims were presented in support of an allowance. No further claim asserted against The Home.	\$0.00	II
INSU473946-01	VALENCIA WATER COMPANY	24631 ROCKEFELLER AVE, PO BOX 5904	VALENCIA	CA	91385-5904	The insured advised that the underlying claim for contamination of ground water was settled by other carriers without involvement of the Home's policies. No further claims asserted against The Home.	\$0.00	II
INSU700734-01	VALENCIA WATER COMPANY	24631 ROCKEFELLER AVE, PO BOX 5904	VALENCIA	CA	91385-5904	The insured advised that the underlying claim for contamination of ground water was settled by other carriers without involvement of the Home's policies. No further claims asserted against The Home.	\$0.00	II

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NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
INSU700735-01	VALENCIA WATER COMPANY	24631 ROCKEFELLER AVE, PO BOX 5904	VALENCIA	CA	91385-5904	The insured advised that the underlying claim for contamination of ground water was settled by other carriers without involvement of the Home's policies. No further claims asserted against The Home.	\$0.00	II
INSU700736-01	VALENCIA WATER COMPANY	24631 ROCKEFELLER AVE, PO BOX 5904	VALENCIA	CA	91385-5904	The insured advised that the underlying claim for contamination of ground water was settled by other carriers without involvement of the Home's policies. No further claims asserted against The Home.	\$0.00	II

Current Recommendation Class II Allowances: \$ 3,493,080.00
Prior Total Submitted Class II Allowances: \$ 625,261,370.71
Previously Court Approved Class II Settlement Agreements: \$ 746,596,087.00
The Home in Liquidation Total Class II Recommended Allowances: \$ 1,375,350,537.71 Class II

INTL459974-01	AMERICAS INSURANCE COMPANY	400 POYDRAS ST SUITE 1990	NEW ORLEANS	LA	70130	The underlying reinsurance claims are defined as "residual claims" and a Class V priority. Determination only as to classification.	Deferred	V
RAHM331131-19	BERMUDA FIRE & MARINE INSURANCE CO., LTD. ATTN: RICHARD FINNEY	C/O KMS ISNURANCE SERVICES LTD, 110 FENCHURCH ST	LONDON		EC3M 5JT	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	\$ 1,050.50	V
INTL701829-01	CERTAIN UNDERWRITERS AT LLOYD'S, LONDON	LORD, BISSELL & BROOK LLP, 115 SOUTH LASALLE STREET	CHICAGO	IL	60603	The underlying reinsurance claim is for contribution. The claimant settled with the underlying insured and agreed not to pursue reimbursement or contribution, hence the claim against The Home is denied. No further claim asserted against The Home.	\$0.00	V
RAHM700630-98	EQUITAS LIMITED	LONDON UNDERWRITING CENTRE, 6TH FL 3 MINSTER CT MINCING LN	LONDON		EC3R 7DD	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	\$ 56,141.61	V
RAHM700630-99	EQUITAS LIMITED	LONDON UNDERWRITING CENTRE, 6TH FL 3 MINSTER CT MINCING LN	LONDON		EC3R 7DD	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	\$ 120,633.34	V
RCED700109-01	EUROPEAN REINSURANCE COMPANY OF ZURICH	MYTHENQUAI 50/60, PO BOX CH -8022	ZURICH	SW		The underlying reinsurance claims are defined as "residual claims" and a Class V priority. Determination only as to classification.	Deferred	V
RAHM331170-36	EXCESS INSURANCE COMPANY LTD ATTN: TREVOR RAWLINGS	DLM HOUSE DOWNLANDS BUSINESS, PARK LYONS WAY	WORTHING WEST SUSSEX		BN14 9RX	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	\$ 30,161.71	V

THE HOME INSURANCE CO. IN LIQUIDATION
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AMBC464770-01	FIREMAN'S FUND INSURANCE CO	JEFFREY H. POST, PRESIDENT AND CEO	NOVATO	CA	94998	The underlying reinsurance claims are defined as "residual claims" and a Class V priority. Determination only as to classification.	Deferred	V
RAHM331179-01	FIREMAN'S FUND INSURANCE CO.	777 SAN MARIN DRIVE	NOVATO	CA	94998	The underlying reinsurance claims are defined as "residual claims" and a Class V priority. Determination only as to classification.	Deferred	V
RCED700552-01	FIREMAN'S FUND INSURANCE COMPANY	777 SAN MARIN DRIVE	NOVATO	CA	94998	The underlying reinsurance claims are defined as "residual claims" and a Class V priority. Determination only as to classification.	Deferred	V
RAHM331075-01	GUY CARPENTER & COMPANY INC	2 LOGON SQUARE, 10TH FLOOR	PHILADELPHIA	PA	19103	The underlying reinsurance claims are defined as "residual claims" and a Class V priority. Determination only as to classification.	Deferred	V
INTL714200-01	HIGHLANDS INSURANCE COMPANY (UK) LIMITED & HIGHLANDS UNDERWRITING	C/O PRO INSURANCE SOLUTIONS LI, BRUTON WAY	GLOUCESTER	UK	GL1 1DA	Reinsurance claim for losses ceded to Home Ins Co. under various contracts.	\$ 38,263.44	V
RCED333361-01	HUDSON REINSURANCE COMPANY LIMITED	WINDSOR PLACE, 3RD FLOOR	HAMILTON HM11	BE		The underlying reinsurance claims are defined as "residual claims" and a Class V priority. Determination only as to classification.	Deferred	V
RAHM700612-65	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.	\$ 11,058.89	V
INTL700649-12	LONDON EDINBURGH INSURANCE COMPANY ATTN: RICHARD FINNEY	C/O KMS INSURANCE SERVICES LTD, AMERICA HOUSE 2 AMERICA SQUARE	LONDON		EC2N 2LU	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	\$ 38,762.54	V
INTL277779-01	LORD BISSELL & BROOK LLP	MARGARET M. ANDERSON, LORD, BISSELL & BROOKS LLP	CHICAGO	IL	60606	The underlying reinsurance claims are defined as "residual claims" and a Class V priority. Determination only as to classification.	Deferred	V
INTL277788-01	MARSH LIMITED CLIENT & MARKET SERVICES	CLIENT & MARKET SERVICES, VICTORIA HOUSE	NORWICH		NR1 3QQ	The underlying reinsurance claims are defined as "residual claims" and a Class V priority. Determination only as to classification.	Deferred	V
INTL700995-01	MINSTER INSURANCE CO. LTD	18 MANSELL STREET		LO	E1 8AA	The underlying reinsurance claim is for contribution. Home had no duty to defend under The Home's policy, additionally another carrier picked up the claim, hence the claim against The Home is denied. No further claim asserted against The Home.	\$0.00	V

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INTL460357-01	NRG FENCHURCH INSURANCE COMPANY LTD	5TH FLOOR, WEST WING, CHARTER	ASHFORD, KENT, LONDON	EN	TN24 8EQ	The underlying reinsurance claims are defined as "residual claims" and a Class V priority. Determination only as to classification.	Deferred	V
RAHM714213-01	OIC LTD/LONDON & OVERSEAS (69+ POST)	30-33 MINORIES	LONDON	UK	EC3N 1DD	Reinsurance claim for losses ceded to Home Ins Co. under various contracts.	\$ 49,438.87	V
INTL460022-01	QBE RE (EUROPE) LTD.	ST. STEPHENS GREEN HOUSE, 6TH, EARLSFORT TERRACE	DUBLIN	IR		The underlying reinsurance claims are defined as "residual claims" and a Class V priority. Determination only as to classification.	Deferred	V
INTL700699-45	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.	\$ 1,153.55	V
INTL278034-34	STRONGHOLD INSURANCE COMPANY	PO BOX 3068 ROSE LN BUS. CENTR, 51-59 ROSE LANE	NORWICH, ENGLAND		NR1 1ZG	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	\$ 6,030.55	V
RAHM331413-13	TENECOM LTD	33 ST MARY AXE, ATTN: GRAHAM STROUD	LONDON		EC3A 8LL	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	\$ 3,496.57	V
INTL460334-09	TRYGG-HANSA FORSAKRINGS AB (PUBL) ATTN: COLIN HORWOOD	AXIOM CONSULTING LTD 6TH FLOOR, LLOYDS CHAMBERS 1 PORTSOKEEN ST	LONDON		E1 8LL	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	\$ 9,168.99	V
RCED333219-01	U.S. RE CORPORATION	U.S. RE CORPORATION, 745 FIFTH AVENUE	NEW YORK	NY	10151	The underlying reinsurance claims are defined as "residual claims" and a Class V priority. Determination only as to classification.	Deferred	V
RCED332990-01	U.S. RE CORPORATION O/B/O REINSURERS	U.S. RE CORPORATION, 745 FIFTH AVENUE	NEW YORK	NY	10151	The underlying reinsurance claims are defined as "residual claims" and a Class V priority. Determination only as to classification.	Deferred	V
INTL278090-29	UNIONE ITALIANA (UK) ATTN: JONATHAN ZISARUK	C/O ENSTAR (EU) LTD, AVAYA HOUSE 2 CATHEDRAL HILL	GUILDFORD, SURREY	UK	GU2 7YL	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	\$ 610,135.40	V
INTL278090-30	UNIONE ITALIANA (UK) ATTN: JONATHAN ZISARUK	C/O ENSTAR (EU) LTD, AVAYA HOUSE 2 CATHEDRAL HILL	GUILDFORD, SURREY	UK	GU2 7YL	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	\$ 71,583.20	V
INTL700695-72	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.	\$ 172,815.42	V

Current Recommendation Class V Allowances:	1,219,894.58
Prior Total Submitted Class V Allowances:	163,206,176.12
Previously Court Approved Class V Settlement Agreements:	1,919,582.89
The Home in Liquidation Total Class V Recommended Allowances:	166,345,653.59 Class V

THE HOME INSURANCE CO. IN LIQUIDATION

Liquidator's Report of Claims and Recommendations Dated July 3, 2012

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).

NOD Number	Claimant Name	Address	City	State	ZIP
CLMN472167-01	Brent Coon & Assoc. Attn: Frank Wathen, Esq. RE: Paula Bates	300 Fannin, Suite 200	Houston	Texas	77002