

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 MARCH 3, 2014**

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 or redetermination concerning the claims described on Schedules 1 and 2 in the amounts and at the priorities set forth on the Schedules.

2. With respect to all claims, 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 or redetermination 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. Many of the Class I and Class II recommended allowances on Schedule 1 concern claims for defense expenses paid by Guaranty Funds. The priorities for allowed amounts on the Guaranty Funds' defense expense claims have been assigned in accordance with the Settlement Agreement between the Guaranty Funds and the Liquidator approved by the Court on July 15, 2013. The Settlement Agreement provided that 10% of allowed Guaranty Fund defense expenses would be assigned to Class I and 90% would be assigned to Class II.

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

5. The claims described on Schedule 2 reflect a determination that the third-party claimant proofs of claim were 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. 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 the claimants' counsel requesting that the claimants 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 determination.


6. 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 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 and, where applicable, the Settlement Agreement approved on July 15, 2013.

7. 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. 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. Bengelsdoff
Special Deputy Liquidator

Date: March 21, 2014

Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of March 3, 2014 and a proposed form of order were sent, this 25th day of March, 2014, 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

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THE HOME INSURANCE CO. IN LIQUIDATION

Liquidator's Report of Claims and Recommendations Dated March 3, 2014 - 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
GOVT700046-21	ARKANSAS PROPERTY & CASUALTY INS. GUARANTY FUND	STEVE UHRYNOWYCZ, ADMIN. 1023 WEST CAPITOL AVE SUITE #2	LITTLE ROCK	AR	72201-1904	Partial allowance to Guaranty Association for verified class I TPA expenses and medical bill review expenses included in UDS Claims reports submitted to The Home Liquidation from 11/01/12 through 09/30/13.	3,121.69	I
GOVT700046-23	ARKANSAS PROPERTY & CASUALTY INS. GUARANTY FUND	STEVE UHRYNOWYCZ, ADMIN. 1023 WEST CAPITOL AVE SUITE #2	LITTLE ROCK	AR	72201-1904	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class I partial allowance is for 10% of allowed defense expense claims for the specified period. The Class II allowance(s) appear below. This allowance covers the payment period from 10/30/12 to 08/31/13.	13.20	I
GOVT700181-25	CONNECTICUT INSURANCE GUARANTY ASSOC.	PAUL M. GULKO, EXEC SECY ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Partial allowance to Guaranty Association for verified class I TPA expenses and medical bill review expenses included in UDS Claims reports submitted to The Home Liquidation from 11/01/12 through 09/30/13.	11,108.03	I
GOVT700181-27	CONNECTICUT INSURANCE GUARANTY ASSOC.	PAUL M. GULKO, EXEC SECY ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class I partial allowance is for 10% of allowed defense expense claims for the specified period. The Class II allowance(s) appear below. This allowance covers the payment period from 10/30/12 to 09/30/13.	5,242.73	I
GOVT700180-25	DISTRICT OF COLUMBIA INSURANCE GUARANTY ASSOC.	PAUL M. GULKO, MANAGER ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class I partial allowance is for 10% of allowed defense expense claims for the specified period. The Class II allowance(s) appear below. This allowance covers the payment period from 10/30/12 to 09/30/13.	891.27	I

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NOB Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
GOVT18911-26	GEORGIA INSURERS INSOLVENCY POOL	MICHAEL MARCHMAN, EXEC DIR 2177 FLINTSTONE DRIVE, STE. R	TUCKER	GA	30084	Partial allowance to Guaranty Association for verified class I TPA expenses and medical bill review expenses included in UDS Claims reports submitted to The Home Liquidation from 11/01/12 through 09/30/13.	4,922.87	I
GOVT18911-28	GEORGIA INSURERS INSOLVENCY POOL	MICHAEL MARCHMAN, EXEC DIR 2177 FLINTSTONE DRIVE, STE. R	TUCKER	GA	30084	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class I partial allowance is for 10% of allowed defense expense claims for the specified period. The Class II allowance(s) appear below. This allowance covers the payment period from 10/30/12 to 09/30/13.	1,542.00	I
GOVT700052-22	HAWAII INSURANCE GUARANTY ASSOC.	BLAKE J. OBATA, EXEC DIR P.O. BOX 4660	HONOLULU	HI	96812-4660	Partial allowance to Guaranty Association for verified class I TPA expenses and medical bill review expenses included in UDS Claims reports submitted to The Home Liquidation from 11/01/12 through 09/30/13.	526.93	I
GOVT700177-25	MAINE INSURANCE GUARANTY ASSOC.	PAUL M. GULKO, EXEC SECY ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Partial allowance to Guaranty Association for verified class I TPA expenses and medical bill review expenses included in UDS Claims reports submitted to The Home Liquidation from 11/01/12 through 09/30/13.	1,627.68	I
GOVT700177-27	MAINE INSURANCE GUARANTY ASSOC.	PAUL M. GULKO, EXEC SECY ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class I partial allowance is for 10% of allowed defense expense claims for the specified period. The Class II allowance(s) appear below. This allowance covers the payment period from 10/30/12 to 09/30/13.	155.02	I
GOVT700182-25	MASSACHUSETTS INSURERS INSOLVENCY FUND	PAUL M. GULKO, MANAGER ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Partial allowance to Guaranty Association for verified class I TPA expenses and medical bill review expenses included in UDS Claims reports submitted to The Home Liquidation from 11/01/12 through 09/30/13.	6,201.67	I

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NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
GOVT700182-27	MASSACHUSETTS INSURERS INSOLVENCY FUND	PAUL M. GULKO, MANAGER ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class I partial allowance is for 10% of allowed defense expense claims for the specified period. The Class II allowance(s) appear below. This allowance covers the payment period from 10/30/12 to 09/30/13.	11,060.85	I
GOVT700179-25	NEW HAMPSHIRE INSURANCE GUARANTY ASSOC.	PAUL M. GULKO, EXEC SECY ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Partial allowance to Guaranty Association for verified class I TPA expenses and medical bill review expenses included in UDS Claims reports submitted to The Home Liquidation from 11/01/12 through 09/30/13.	3,351.34	I
GOVT700179-27	NEW HAMPSHIRE INSURANCE GUARANTY ASSOC.	PAUL M. GULKO, EXEC SECY ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class I partial allowance is for 10% of allowed defense expense claims for the specified period. The Class II allowance(s) appear below. This allowance covers the payment period from 10/30/12 to 09/30/13.	60.00	I
GOVT18927-22	NEW MEXICO INSURANCE GUARANTY ASSOC.	REBECCA TAFOYA EXEC DIRECTOR P.O. BOX 14590	ALBUQUERQUE	NM	87191-4590	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class I partial allowance is for 10% of allowed defense expense claims for the specified period. The Class II allowance(s) appear below. This allowance covers the payment period from 09/30/12 to 08/31/13.	1,233.05	I
GOVT18929-23	NORTH CAROLINA INS GUARANTY ASSOC.	ROBERT NEWTON, DIRECTOR 2910 SUMNER BLVD	RALEIGH	NC	27609	Partial allowance to Guaranty Association for verified class I TPA expenses and medical bill review expenses included in UDS Claims reports submitted to The Home Liquidation from 11/01/12 through 09/30/13.	533.25	I

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NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
GOVT18929-25	NORTH CAROLINA INS GUARANTY ASSOC.	ROBERT NEWTON, DIRECTOR 2910 SUMNER BLVD	RALEIGH	NC	27609	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class I partial allowance is for 10% of allowed defense expense claims for the specified period. The Class II allowance(s) appear below. This allowance covers the payment period from 10/30/12 to 09/30/13.	4,714.40	I
GOVT700264-23	NY STATE DEPT OF FINANCIAL SERVICES	MICHAEL CASEY, SP DEPUTY SUPT. 110 WILLIAM STREET 16TH FLOOR	NEW YORK	NY	10038-3901	Partial allowance to Guaranty Association for verified class I TPA expenses and medical bill review expenses included in UDS Claims reports submitted to The Home Liquidation from 11/01/12 through 09/30/13.	55,789.29	I
GOVT700264-25	NY STATE DEPT OF FINANCIAL SERVICES	MICHAEL CASEY, SP DEPUTY SUPT. 110 WILLIAM STREET 16TH FLOOR	NEW YORK	NY	10038-3901	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class I partial allowance is for 10% of allowed defense expense claims for the specified period. The Class II allowance(s) appear below. This allowance covers the payment period from 10/30/12 to 09/30/13.	31,022.47	I
GOVT700069-24	OKLAHOMA P & C INS. GUARANTY ASSOC.	LARRY FITCH, GENERAL MANAGER 2601 NORTHWEST EXPRSWAY, #330E	OKLAHOMA CITY	OK	73112	Partial allowance to Guaranty Association for verified class I TPA expenses and medical bill review expenses included in UDS Claims reports submitted to The Home Liquidation from 10/01/12 through 09/30/13.	405.51	I
GOVT700069-26	OKLAHOMA P & C INS. GUARANTY ASSOC.	LARRY FITCH, GENERAL MANAGER 2601 NORTHWEST EXPRSWAY, #330E	OKLAHOMA CITY	OK	73112	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class I partial allowance is for 10% of allowed defense expense claims for the specified period. The Class II allowance(s) appear below. This allowance covers the payment period from 09/30/12 to 09/30/13.	712.77	I

THE HOME INSURANCE CO. IN LIQUIDATION
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GOVT700070-23	OREGON INSURANCE GUARANTY ASSOC.	DAVE JOHNSON, ADMINISTRATOR 10700 SW BEAVERTON HWY. #426	BEAVERTON	OR	97005	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class I partial allowance is for 10% of allowed defense expense claims for the specified period. The Class II allowance(s) appear below. This allowance covers the payment period from 09/30/12 to 06/30/13.	373.68	I
GOVT700060-26	PROPERTY & CASUALTY INS. GUARANTY CORP.	JOSEPH PETR, PRESIDENT 305 WASHINGTON AVE, # 600	TOWSON	MD	21204-4746	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class I partial allowance is for 10% of allowed defense expense claims for the specified period. The Class II allowance(s) appear below. This allowance covers the payment period from 10/30/12 to 09/30/13.	289.01	I
GOVT700178-23	RHODE ISLAND INSURANCE GUARANTY ASSOC.	PAUL M. GULKO, EXEC SECY ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Partial allowance to Guaranty Association for verified class I TPA expenses and medical bill review expenses included in UDS Claims reports submitted to The Home Liquidation from 11/01/12 through 09/30/13.	157.43	I
GOVT700926-19	SPECIAL FUND OF THE INDUSTRIAL COMM OF AZ	ANDREW WADE, CHIEF COUNSEL P.O. BOX 19070	PHOENIX	AZ	85005-9070	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class I partial allowance is for 10% of allowed defense expense claims for the specified period. The Class II allowance(s) appear below. This allowance covers the payment period from 09/30/12 to 06/30/13.	2,983.70	I
GOVT18939-26	TENNESSEE INSURANCE GUARANTY ASSOC.	DAVID BROEMEL, EXEC SECY 1600 DIVISION ST # 680	NASHVILLE	TN	37203-2747	Partial allowance to Guaranty Association for verified class I TPA expenses and medical bill review expenses included in UDS Claims reports submitted to The Home Liquidation from 11/01/12 through 09/30/13.	1,899.06	I
GOVT700175-23	VERMONT INSURANCE GUARANTY ASSOC.	PAUL M. GULKO, EXEC SECY ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Partial allowance to Guaranty Association for verified class I TPA expenses and medical bill review expenses included in UDS Claims reports submitted to The Home Liquidation from 11/01/12 through 09/30/13.	720.06	I

THE HOME INSURANCE CO. IN LIQUIDATION
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GOVT700175-25	VERMONT INSURANCE GUARANTY ASSOC.	PAUL M. GULKO, EXEC SECY ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class I partial allowance is for 10% of allowed defense expense claims for the specified period. The Class II allowance(s) appear below. This allowance covers the payment period from 10/30/12 to 09/30/13.	1.40	I
GOVT700174-25	VIRGINIA INSURANCE GUARANTY ASSOC.	PAUL M. GULKO, EXEC SECY ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Partial allowance to Guaranty Association for verified class I TPA expenses and medical bill review expenses included in UDS Claims reports submitted to The Home Liquidation from 11/01/12 through 09/30/13.	51,229.01	I
GOVT700174-27	VIRGINIA INSURANCE GUARANTY ASSOC.	PAUL M. GULKO, EXEC SECY ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class I partial allowance is for 10% of allowed defense expense claims for the specified period. The Class II allowance(s) appear below. This allowance covers the payment period from 10/30/12 to 09/30/13.	245.69	I
GOVT700079-23	WISCONSIN INSURANCE SECURITY FUNDS	RANDY BLUMER, EXEC DIR 2820 WALTON COMMONS WEST, #135	MADISON	WI	53718-6797	Partial allowance to Guaranty Association for verified class I TPA expenses and medical bill review expenses included in UDS Claims reports submitted to The Home Liquidation from 11/01/12 through 09/30/13.	896.62	I
GOVT700079-25	WISCONSIN INSURANCE SECURITY FUNDS	RANDY BLUMER, EXEC DIR 2820 WALTON COMMONS WEST, #135	MADISON	WI	53718-6797	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class I partial allowance is for 10% of allowed defense expense claims for the specified period. The Class II allowance(s) appear below. This allowance covers the payment period from 10/30/12 to 09/30/13.	333.77	I

Current Recommendation Class I Allowances: \$ 203,365.45
Prior Total Submitted Class I Allowances: \$ 52,066,447.33

THE HOME INSURANCE CO. IN LIQUIDATION
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NOD Number	Claimant Name	Address				Brief Description	NOB Amount Recommended	NOB Class
						Previously Court Approved Class I Settlement Agreements: \$	-	
						The Home in Liquidation Total Class I Recommended Allowances: \$	52,269,812.78	Class I

GOVT700046-20	ARKANSAS PROPERTY & CASUALTY INS. GUARANTY FUND	STEVE UHRYNOWYCZ, ADMIN. 1023 WEST CAPITOL AVE SUITE #2	LITTLE ROCK	AR	72201-1904	Guaranty Association partial allowance for paid Loss less Recoveries from the prior Notice of Determination through 08/30/2013.	46,138.23	II
GOVT700046-22	ARKANSAS PROPERTY & CASUALTY INS. GUARANTY FUND	STEVE UHRYNOWYCZ, ADMIN. 1023 WEST CAPITOL AVE SUITE #2	LITTLE ROCK	AR	72201-1904	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class II partial allowance is for 90% of allowed defense expense claims for the specified period. This allowance covers the payment period from 10/31/12 to 08/31/13.	118.80	II
INSU712272-01	BEAULIEU GROUP LLC DBA BEAULIEU OF AMERICA	P.O. BOX 1248	DALTON	GA	30722-1248	The policyholder filed for return premium under a retrospectively rated premium agreement. The premium agreement is closed as the maximum chargeable premium was reached. Allowance to the insured for return premium per the referenced premium agreement.	66,380.00	II
CLMN474935-01	BROWNING FERRIS	18500 NORTH ALLIED WAY	PHOENIX	AZ	85054	The underlying litigation involved numerous co-defendant parties. The litigation was resolved by a settlement with all parties without Home's participation, hence, the POC is denied as no further claim is asserted against The Home.	0.00	II
CLMN712869-01	CANDY FAIR	191 BIG SPRINGS RD	ELIZABETHON	TN	37643	This Workers' Compensation claim was handled and concluded, by Tennessee Ins. Guaranty Association, hence the POC is denied. No further claim asserted against The Home.	0.00	II

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CLMN712573-01	CHERYL COLEMAN	1328 SILVER SIERRA ST	LAS VEGAS	NV	89128	This Workers' Compensation claim is being handled and will be concluded, by District of Columbia Ins. Guaranty Association, hence the POC is denied. No further claim asserted against The Home.	0.00	II
INSU714536-01	CHICAGO FIRE BRICK	C/O FRANK GECKER LLP ATTN: DWIGHT PALMER, ESQ. 325 N. LASALLE, SUITE 625	CHICAGO	IL	60654	In January 2013, the CFB Liquidating Trust was created as part of the court approved Chapter II bankruptcy plan. This final allowance to the insured for verified paid loss and expense takes into account asbestos and nonasbestos prior paid amounts and represents Home's remaining aggregate limits. No further claim asserted against The Home.	2,377,095.00	II
INSU711703-01	CHICAGO FIRE BRICK	C/O FRANK GECKER LLP ATTN: DWIGHT PALMER, ESQ. 325 N. LASALLE, SUITE 625	CHICAGO	IL	60654	See allowance to the insured under INSU714536-01, hence the POC is denied.	0.00	II
GOVT700181-24	CONNECTICUT INSURANCE GUARANTY ASSOC.	PAUL M. GULKO, EXEC SECY ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Guaranty Association partial allowance for paid Loss less Recoveries from the prior Notice of Determination through 09/30/2013.	1,098,787.61	II
GOVT700181-26	CONNECTICUT INSURANCE GUARANTY ASSOC.	PAUL M. GULKO, EXEC SECY ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class II partial allowance is for 90% of allowed defense expense claims for the specified period. This allowance covers the payment period from 10/30/12 to 09/30/13.	47,184.54	II

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NOE Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
GOVT700180-23	DISTRICT OF COLUMBIA INSURANCE GUARANTY ASSOC.	PAUL M. GULKO, MANAGER ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Guaranty Association partial allowance for paid Loss less Recoveries from the prior Notice of Determination through 09/30/2013.	50,206.20	II
GOVT700180-24	DISTRICT OF COLUMBIA INSURANCE GUARANTY ASSOC.	PAUL M. GULKO, MANAGER ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class II partial allowance is for 90% of allowed defense expense claims for the specified period. This allowance covers the payment period from 10/30/12 to 09/30/13.	8,021.43	II
INSU389282-01	DIXON TICONDEROGA COMPANY	MS. LINDA STAYER 195 INTERNATIONAL PKWY.	HEATHROW	FL	32746	The claimant did not provide support for the POC despite numerous requests, hence the POC is denied. No further claim asserted against The Home.	0.00	II
INSU703473-01	DIXON TICONDEROGA COMPANY	195 INTERNATIONAL PARKWAY	HEATHROW	FL	32746	The claimant did not provide support for the POC despite numerous requests, hence the POC is denied. No further claim asserted against The Home.	0.00	II
INSU703474-01	DIXON TICONDEROGA COMPANY	195 INTERNATIONAL PARKWAY	HEATHROW	FL	32746	The claimant did not provide support for the POC despite numerous requests, hence the POC is denied. No further claim asserted against The Home.	0.00	II
INSU703475-01	DIXON TICONDEROGA COMPANY	195 INTERNATIONAL PARKWAY	HEATHROW	FL	32746	The claimant did not provide support for the POC despite numerous requests, hence the POC is 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	
INSU703477-01	DIXON TICONDEROGA COMPANY	195 INTERNATIONAL PARKWAY	HEATHROW	FL	32746	The claimant did not provide support for the POC despite numerous requests, hence the POC is denied. No further claim asserted against The Home.	0.00	II
INSU703478-01	DIXON TICONDEROGA COMPANY	195 INTERNATIONAL PARKWAY	HEATHROW	FL	32746	The claimant did not provide support for the POC despite numerous requests, hence the POC is denied. No further claim asserted against The Home.	0.00	II
INSU703479-01	DIXON TICONDEROGA COMPANY	195 INTERNATIONAL PARKWAY	HEATHROW	FL	32746	The claimant did not provide support for the POC despite numerous requests, hence the POC is denied. No further claim asserted against The Home.	0.00	II
INSU703480-01	DIXON TICONDEROGA COMPANY	195 INTERNATIONAL PARKWAY	HEATHROW	FL	32746	The claimant did not provide support for the POC despite numerous requests, hence the POC is denied. No further claim asserted against The Home.	0.00	II
INSU703481-01	DIXON TICONDEROGA COMPANY	195 INTERNATIONAL PARKWAY	HEATHROW	FL	32746	The claimant did not provide support for the POC despite numerous requests, hence the POC is denied. No further claim asserted against The Home.	0.00	II
CLMN712569-01	ERNEST FRANCIS	C/O EMBRY AND NEUSER MS JESSICA KMIEC	GROTON	CT	06340-1409	This Workers' Compensation claim was handled and concluded, by Connecticut Ins. Guaranty Association, hence the POC is denied. No further claim asserted against The Home.	0.00	II
GOVT18911-25	GEORGIA INSURERS INSOLVENCY POOL	MICHAEL MARCHMAN, EXEC DIR 2177 FLINTSTONE DRIVE, STE. R	TUCKER	GA	30084	Guaranty Association partial allowance for paid Loss less Recoveries from the prior Notice of Determination through 08/31/2013.	166,884.02	II

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NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
GOVT18911-27	GEORGIA INSURERS INSOLVENCY POOL	MICHAEL MARCHMAN, EXEC DIR 2177 FLINTSTONE DRIVE, STE. R	TUCKER	GA	30084	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class II partial allowance is for 90% of allowed defense expense claims for the specified period. This allowance covers the payment period from 10/30/12 to 09/30/13.	13,877.96	II
GOVT700052-21	HAWAII INSURANCE GUARANTY ASSOC.	BLAKE J. OBATA, EXEC DIR P.O. BOX 4660	HONOLULU	HI	96812-4660	Guaranty Association partial allowance for paid Loss less Recoveries from the prior Notice of Determination through 09/30/2013.	26,795.59	II
EMTL387565-01	JACOBS & CRUMLAR PA	P.O. BOX 1271	WILMINGTON	DE	19899	Counsel has confirmed the underlying litigation is resolved and withdrew their claim. Hence the POC is denied as no further claim is asserted against the Home.	0.00	II
EMTL387721-01	JACOBS & CRUMLAR PA	2 EAST 7TH ST. P.O. BOX 1271	WILMINGTON	DE	19899	Counsel has confirmed the underlying litigation is resolved and withdrew their claim. Hence the POC is denied as no further claim is asserted against the Home.	0.00	II
CLMN472445-01	JACOBS & CRUMLAR PA	ATTN: ELIZABETH LEWIS, ESQ. P.O. BOX 1271	WILMINGTON	DE	19899	Counsel has confirmed the underlying litigation is resolved and withdrew their claim. Hence the POC is denied as no further claim is asserted against the Home.	0.00	II
VEND339451-01	JACOBS & CRUMLAR PA	2 EAST 7TH ST. P.O. BOX 1271	WILMINGTON	DE	19899	Counsel has confirmed the underlying litigation is resolved and withdrew their claim. Hence the POC is denied as no further claim is asserted against the Home.	0.00	II

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NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
CLMN469185-01	JACOBS & CRUMPLAR PA	2 EAST 7TH ST. P.O. BOX 1271	WILMINGTON	DE	19899	Counsel has confirmed the underlying litigation is resolved and withdrew their claim. Hence the POC is denied as no further claim is asserted against the Home.	0.00	II
GOVT700177-24	MAINE INSURANCE GUARANTY ASSOC.	PAUL M. GULKO, EXEC SECY ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Guaranty Association partial allowance for paid Loss less Recoveries from the prior Notice of Determination through 09/30/2013.	144,763.88	II
GOVT700177-26	MAINE INSURANCE GUARANTY ASSOC.	PAUL M. GULKO, EXEC SECY ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class II partial allowance is for 90% of allowed defense expense claims for the specified period. This allowance covers the payment period from 10/30/12 to 09/30/13.	1,395.15	II
CLMN703544-01	MANOR CARE INC NKA MANOR CARE OF AMERICA INC	333 N SUMMIT ST	TOLEDO	OH	43699-0086	The underlying litigation involved numerous co-defendant parties. The litigation was resolved by a settlement with all parties without Home's participation, hence, the POC is denied as no further claim is asserted against The Home.	0.00	II
CLMN378286-01	MARGARET L. BLACK	3006 AVENUE B	COUNCIL BLUFFS	IA	51501	This Workers' Compensation claim is being handled and will be concluded, by Iowa Ins. Guaranty Association, hence the POC is denied. No further claim asserted against The Home.	0.00	II
GOVT700182-24	MASSACHUSETTS INSURERS INSOLVENCY FUND	PAUL M. GULKO, MANAGER ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Guaranty Association partial allowance for paid Loss less Recoveries from the prior Notice of Determination ("NOD") through 09/30/2013.	530,764.23	II

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NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
GOVT700182-26	MASSACHUSETTS INSURERS INSOLVENCY FUND	PAUL M. GULKO, MANAGER ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class II partial allowance is for 90% of allowed defense expense claims for the specified period. This allowance covers the payment period from 10/30/12 to 09/30/13.	99,547.60	II
INSU275133-01	MATTHEWS INTERNATIONAL CORPORATION	ATTN: BRIAN D. WALTERS, V.P. TWO NORTH SHORE CENTER	PITTSBURGH	PA	15212-5851	Counsel for the insured has confirmed that the insured's indemnity and defense is being covered by primary carriers and the Home policies will not be impacted, hence the POC is denied. No further claim asserted against The Home.	0.00	II
INSU101307-01	MATTHEWS INTERNATIONAL CORPORATION AND ALL SUBSIDIARIES AND AFFIL	TWO NORTHSHORE CENTER	PITTSBURGH	PA	15212	Counsel for the insured has confirmed that the insured's indemnity and defense is being covered by primary carriers and the Home policies will not be impacted, hence the POC is denied. No further claim asserted against The Home.	0.00	II
INSU101311-01	MATTHEWS INTERNATIONAL CORPORATION AND ALL SUBSIDIARIES AND AFFIL	TWO NORTHSHORE CENTER	PITTSBURGH	PA	15222	Counsel for the insured has confirmed that the insured's indemnity and defense is being covered by primary carriers and the Home policies will not be impacted, hence the POC is denied. No further claim asserted against The Home.	0.00	II
INSU133604-01	MATTHEWS INTERNATIONAL CORPORATION AND ALL SUBSIDIARIES AND AFFIL	2 NORTHSHORE CENTER	PITTSBURGH	PA	15212	Counsel for the insured has confirmed that the insured's indemnity and defense is being covered by primary carriers and the Home policies will not be impacted, hence the POC is denied. No further claim asserted against The Home.	0.00	II
INSU204377-01	MATTHEWS INTERNATIONAL CORPORATION AND ALL SUBSIDIARIES AND AFFIL	2 NORTHSHORE CENTER	PITTSBURGH	PA	15212	Counsel for the insured has confirmed that the insured's indemnity and defense is being covered by primary carriers and the Home policies will not be impacted, hence the POC is denied. No further claim asserted against The Home.	0.00	II

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INSU204378-01	MATTHEWS INTERNATIONAL CORPORATION AND ALL SUBSIDIARIES AND AFFIL	TWO NORTHSHORE CENTER	PITTSBURGH	PA	15212	Counsel for the insured has confirmed that the insured's indemnity and defense is being covered by primary carriers and the Home policies will not be impacted, hence the POC is denied. No further claim asserted against The Home.	0.00	II
INSU204467-01	MATTHEWS INTERNATIONAL CORPORATION AND ALL SUBSIDIARIES AND AFFIL	TWO NORTHSHORE CENTER	PITTSBURGH	PA	15212	Counsel for the insured has confirmed that the insured's indemnity and defense is being covered by primary carriers and the Home policies will not be impacted, hence the POC is denied. No further claim asserted against The Home.	0.00	II
INSU204566-01	MATTHEWS INTERNATIONAL CORPORATION AND ALL SUBSIDIARIES AND AFFIL	TWO NORTHSHORE CENTER	PITTSBURGH	PA	15222	Counsel for the insured has confirmed that the insured's indemnity and defense is being covered by primary carriers and the Home policies will not be impacted, hence the POC is denied. No further claim asserted against The Home.	0.00	II
INSU204647-01	MATTHEWS INTERNATIONAL CORPORATION AND ALL SUBSIDIARIES AND AFFIL	TWO NORTHSHORE CENTER	PITTSBURGH	PA	15212	Counsel for the insured has confirmed that the insured's indemnity and defense is being covered by primary carriers and the Home policies will not be impacted, hence the POC is denied. No further claim asserted against The Home.	0.00	II
INSU205157-01	MATTHEWS INTERNATIONAL CORPORATION AND ALL SUBSIDIARIES AND AFFIL	TWO NORTHSHORE CENTER	PITTSBURGH	PA	15222	Counsel for the insured has confirmed that the insured's indemnity and defense is being covered by primary carriers and the Home policies will not be impacted, hence the POC is denied. No further claim asserted against The Home.	0.00	II
INSU205158-01	MATTHEWS INTERNATIONAL CORPORATION AND ALL SUBSIDIARIES AND AFFIL	TWO NORTHSHORE CENTER	PITTSBURGH	PA	15212	Counsel for the insured has confirmed that the insured's indemnity and defense is being covered by primary carriers and the Home policies will not be impacted, hence the POC is denied. No further claim asserted against The Home.	0.00	II

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INSU205364-01	MATTHEWS INTERNATIONAL CORPORATION AND ALL SUBSIDIARIES AND AFFIL	TWO NORTHSHORE CENTER	PITTSBURGH	PA	15212	Counsel for the insured has confirmed that the insured's indemnity and defense is being covered by primary carriers and the Home policies will not be impacted, hence the POC is denied. No further claim asserted against The Home.	0.00	II
INSU205365-01	MATTHEWS INTERNATIONAL CORPORATION AND ALL SUBSIDIARIES AND AFFIL	TWO NORTHSHORE CENTER	PITTSBURGH	PA	15212	Counsel for the insured has confirmed that the insured's indemnity and defense is being covered by primary carriers and the Home policies will not be impacted, hence the POC is denied. No further claim asserted against The Home.	0.00	II
INSU213841-01	MATTHEWS INTERNATIONAL CORPORATION AND ALL SUBSIDIARIES AND AFFIL	TWO NORTH SHORE	PITTSBURGH	PA	15212	Counsel for the insured has confirmed that the insured's indemnity and defense is being covered by primary carriers and the Home policies will not be impacted, hence the POC is denied. No further claim asserted against The Home.	0.00	II
INSU242093-01	MATTHEWS INTERNATIONAL CORPORATION AND ALL SUBSIDIARIES AND AFFIL	TWO NORTH SHORE CENTER	PITTSBURGH	PA	15212	Counsel for the insured has confirmed that the insured's indemnity and defense is being covered by primary carriers and the Home policies will not be impacted, hence the POC is denied. No further claim asserted against The Home.	0.00	II
INSU244632-01	MATTHEWS INTERNATIONAL CORPORATION AND ALL SUBSIDIARIES AND AFFIL	TWO NORTHSHORE CENTER	PITTSBURGH	PA	152128291	Counsel for the insured has confirmed that the insured's indemnity and defense is being covered by primary carriers and the Home policies will not be impacted, hence the POC is denied. No further claim asserted against The Home.	0.00	II
INSU269916-01	MATTHEWS INTERNATIONAL CORPORATION AND ALL SUBSIDIARIES AND AFFIL	TWO NORTH SHORE	PITTSBURGH	PA	15212	Counsel for the insured has confirmed that the insured's indemnity and defense is being covered by primary carriers and the Home policies will not be impacted, hence the POC is denied. No further claim asserted against The Home.	0.00	II

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NOB Number	Claimant Name	Address	Brief Description			NOB Amount Recommended	NOB Class
INSU29468-01	MATTHEWS INTERNATIONAL CORPORATION AND ALL SUBSIDIARIES AND AFFIL	TWO NORTH SHORE CENTER	PITTSBURGH	PA	15212-8291	0.00	II
INSU40999-01	MATTHEWS INTERNATIONAL CORPORATION AND ALL SUBSIDIARIES AND AFFIL	TWO NORTH SHORE CENTER	PITTSBURGH	PA	15212	0.00	II
INSU44470-01	MATTHEWS INTERNATIONAL CORPORATION AND ALL SUBSIDIARIES AND AFFIL	TWO NORTHSHORE CENTER	PITTSBURGH	TX	15222	0.00	II
INSU70749-01	MATTHEWS INTERNATIONAL CORPORATION AND ALL SUBSIDIARIES AND AFFIL	TWO NORTHSHORE CENTER	PITTSBURG	MA	15212	0.00	II
INSU70750-01	MATTHEWS INTERNATIONAL CORPORATION AND ALL SUBSIDIARIES AND AFFIL	TWO NORTHSHORE CENTER	PITTSBURGH	VA	15212	0.00	II
INSU70751-01	MATTHEWS INTERNATIONAL CORPORATION AND ALL SUBSIDIARIES AND AFFIL	TWO NORTHSHORE CENTER	PITTSBURGH	TX	15212	0.00	II

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INSU75328-01	MATTHEWS INTERNATIONAL CORPORATION AND ALL SUBSIDIARIES AND AFFIL	2 NORTSHORE CENTER	PITTSBURG	CA	15212	Counsel for the insured has confirmed that the insured's indemnity and defense is being covered by primary carriers and the Home policies will not be impacted, hence the POC is denied. No further claim asserted against The Home.	0.00	II
INSU82673-01	MATTHEWS INTERNATIONAL CORPORATION AND ALL SUBSIDIARIES AND AFFIL	TWO NORTSHORE CENTER	PITTSBURGH	PA	15212	Counsel for the insured has confirmed that the insured's indemnity and defense is being covered by primary carriers and the Home policies will not be impacted, hence the POC is denied. No further claim asserted against The Home.	0.00	II
INSU82697-01	MATTHEWS INTERNATIONAL CORPORATION AND ALL SUBSIDIARIES AND AFFIL	TWO NORTSHORE CENTER	PITTSBURGH	AR	15222	Counsel for the insured has confirmed that the insured's indemnity and defense is being covered by primary carriers and the Home policies will not be impacted, hence the POC is denied. No further claim asserted against The Home.	0.00	II
INSU91760-01	MATTHEWS INTERNATIONAL CORPORATION AND ALL SUBSIDIARIES AND AFFIL	TWO NORTSHORE CENTER	PITTSBURGH	PA	15212	Counsel for the insured has confirmed that the insured's indemnity and defense is being covered by primary carriers and the Home policies will not be impacted, hence the POC is denied. No further claim asserted against The Home.	0.00	II
VEND350877-01	MATTHEWS INTERNATIONAL CORPORATION AND ALL SUBSIDIARIES AND AFFIL	TWO NORTSHORE CENTER	PITTSBURGH	PA	15212	Counsel for the insured has confirmed that the insured's indemnity and defense is being covered by primary carriers and the Home policies will not be impacted, hence the POC is denied. No further claim asserted against The Home.	0.00	II
INSU703617-01	MILLENNIUM CHEMICALS INC.	ATT: MARLA H. KANEMITSU DICKSTEIN SHAPIRO LLP 1825 EYE STEET NW	WASHINGTON	DC	20006	Counsel for the insured has confirmed that the insured is withdrawing their claim and will not be pursuing The Home. Hence, the POC is denied.	0.00	II

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INSU703619-01	MILLENNIUM CHEMICALS INC.	MICHAEL R. BRAMNICK 20 WIGHT AVENUE SUITE 100	HUNT VALLEY	MD	21030	Counsel for the insured has confirmed that the insured is withdrawing their claim and will not be pursuing The Home. Hence, the POC is denied.	0.00	II
INSU703629-01	MILLENNIUM CHEMICALS INC.	MICHAEL R. BRAMNICK 20 WIGHT AVENUE SUITE 100	HUNT VALLEY	MD	21030	Counsel for the insured has confirmed that the insured is withdrawing their claim and will not be pursuing The Home. Hence, the POC is denied.	0.00	II
INSU703632-01	MILLENNIUM CHEMICALS INC.	MICHAEL R. BRAMNICK 20 WIGHT AVENUE SUITE 100	HUNT VALLEY	MD	21030	Counsel for the insured has confirmed that the insured is withdrawing their claim and will not be pursuing The Home. Hence, the POC is denied.	0.00	II
INSU703636-01	MILLENNIUM CHEMICALS INC.	MICHAEL R. BRAMNICK 20 WIGHT AVENUE SUITE 100	HUNT VALLEY	MD	21030	Counsel for the insured has confirmed that the insured is withdrawing their claim and will not be pursuing The Home. Hence, the POC is denied.	0.00	II
INSU703639-01	MILLENNIUM CHEMICALS INC.	MICHAEL R. BRAMNICK 20 WIGHT AVENUE SUITE 100	HUNT VALLEY	MD	21030	Counsel for the insured has confirmed that the insured is withdrawing their claim and will not be pursuing The Home. Hence, the POC is denied.	0.00	II
INSU703644-01	MILLENNIUM CHEMICALS INC.	MICHAEL R. BRAMNICK 20 WIGHT AVENUE SUITE 100	HUNT VALLEY	MD	21030	Counsel for the insured has confirmed that the insured is withdrawing their claim and will not be pursuing The Home. Hence, the POC is denied.	0.00	II
INSU703671-01	MILLENNIUM PETROCHEMICALS INC F/K/A QUANTUM CHEMICAL CORP	C/O MICHAEL R BRAMNICK ESQ. 20 WIGHT AVENUE SUITE 100	HUNT VALLEY	MD	21030	Counsel for the insured has confirmed that the insured is withdrawing their claim and will not be pursuing The Home. Hence, the POC is denied.	0.00	II
INSU703672-01	MILLENNIUM PETROCHEMICALS INC F/K/A QUANTUM CHEMICAL CORP	C/O MICHAEL R BRAMNICK ESQ. 20 WIGHT AVENUE SUITE 100	HUNT VALLEY	MD	21030	Counsel for the insured has confirmed that the insured is withdrawing their claim and will not be pursuing The Home. Hence, the POC is denied.	0.00	II

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INSU703673-01	MILLENNIUM PETROCHEMICALS INC F/K/A QUANTUM CHEMICAL CORP	C/O MICHAEL R BRAMNICK ESQ. 20 WIGHT AVENUE SUITE 100	HUNT VALLEY	MD	21030	Counsel for the insured has confirmed that the insured is withdrawing their claim and will not be pursuing The Home. Hence, the POC is denied.	0.00	II
INSU703674-01	MILLENNIUM PETROCHEMICALS INC F/K/A QUANTUM CHEMICAL CORP	C/O MICHAEL R BRAMNICK ESQ. 20 WIGHT AVENUE SUITE 100	HUNT VALLEY	MD	21030	Counsel for the insured has confirmed that the insured is withdrawing their claim and will not be pursuing The Home. Hence, the POC is denied.	0.00	II
GOVT700179-24	NEW HAMPSHIRE INSURANCE GUARANTY ASSOC.	PAUL M. GULKO, EXEC SECY ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Guaranty Association partial allowance for paid Loss less Recoveries from the prior Notice of Determination through 09/30/2013.	186,013.55	II
GOVT700179-26	NEW HAMPSHIRE INSURANCE GUARANTY ASSOC.	PAUL M. GULKO, EXEC SECY ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class II partial allowance is for 90% of allowed defense expense claims for the specified period. This allowance covers the payment period from 10/30/12 to 09/30/13.	540.00	II
GOVT18927-21	NEW MEXICO INSURANCE GUARANTY ASSOC.	REBECCA TAFOYA EXEC DIRECTOR P.O. BOX 14590	ALBUQUERQUE	NM	87191-4590	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class II partial allowance is for 90% of allowed defense expense claims for the specified period. This allowance covers the payment period from 09/30/12 to 08/31/13.	11,097.48	II
INSU29190-01	NORTH AMERICAN CORPORATION	MS. LYNN SMITH 820 MOUNTAIN VIEW DRIVE	PINEY FLATS	TN	37686	This Workers' Compensation claim was handled and concluded, by Tennessee Ins. Guaranty Association, hence the POC is denied. No further claim asserted against The Home.	0.00	II
GOVT18929-24	NORTH CAROLINA INS GUARANTY ASSOC.	ROBERT NEWTON, DIRECTOR 2910 SUMNER BLVD	RALEIGH	NC	27609	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class II partial allowance is for 90% of allowed defense expense claims for the specified period. This allowance covers the payment period from 10/31/12 to 09/30/13.	42,429.68	II

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GOVT700264-22	NY STATE DEPT OF FINANCIAL SERVICES	MICHAEL CASEY, SP DEPUTY SUPT. 110 WILLIAM STREET 16TH FLOOR	NEW YORK	NY	10038-3901	Guaranty Association partial allowance for paid Loss less Recoveries from the prior Notice of Determination through 09/30/2013.	1,688,958.96	II
GOVT700264-24	NY STATE DEPT OF FINANCIAL SERVICES	MICHAEL CASEY, SP DEPUTY SUPT. 110 WILLIAM STREET 16TH FLOOR	NEW YORK	NY	10038-3901	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class II partial allowance is for 90% of allowed defense expense claims for the specified period. This allowance covers the payment period from 10/31/12 to 09/30/13.	279,202.23	II
GOVT711108-02	OHIO BUREAU OF WORKERS COMPENSATION (BWC)	P O BOX 15567 ATTENTION: ADA GOODALL	COLUMBUS	OH	43215-0567	Allowance to claimant for verified paid losses and expenses.	5,443.36	II
GOVT700116-09	OHIO LIFE & HEALTH INS GUARANTY ASSOC.	STEVE DURISH, PRESIDENT 1840 MACKENZIE DRIVE	COLUMBUS	OH	43220	Guaranty Association partial allowance for paid Loss less Recoveries from the prior Notice of Determination through 12/31/2012.	1,550.00	II
GOVT700069-25	OKLAHOMA P & C INS. GUARANTY ASSOC.	LARRY FITCH, GENERAL MANAGER 2601 NORTHWEST EXPRSWAY, #330E	OKLAHOMA CITY	OK	73112	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class II partial allowance is for 90% of allowed defense expense claims for the specified period. This allowance covers the payment period from 09/30/12 to 09/30/13.	6,414.97	II
GOVT700070-22	OREGON INSURANCE GUARANTY ASSOC.	DAVE JOHNSON, ADMINISTRATOR 10700 SW BEAVERTON HWY. #426	BEAVERTON	OR	97005	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class II partial allowance is for 90% of allowed defense expense claims for the specified period. This allowance covers the payment period from 09/30/12 to 06/30/13.	3,363.07	II
INSU391401-01	OWENS CORNING	ONE OWENS CORNING PARKWAY	TOLEDO	OH	43659	The underlying litigation involved numerous co-defendant parties. The litigation was resolved by a settlement with all parties without Home's participation, hence, the POC is denied as no further claim is asserted against The Home.	0.00	II

THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated March 3, 2014 - Pursuant to RSA402-C:45
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)
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NOD Number	Claimant Name	Address				Brief Description	NGD Amount Recommended	NOB Class
GOVT700060-24	PROPERTY & CASUALTY INS. GUARANTY CORP.	JOSEPH PETR, PRESIDENT 305 WASHINGTON AVE, # 600	TOWSON	MD	21204-4746	Guaranty Association partial allowance for paid Loss less Recoveries from the prior Notice of Determination through 09/30/2013.	297,028.69	II
GOVT700060-25	PROPERTY & CASUALTY INS. GUARANTY CORP.	JOSEPH PETR, PRESIDENT 305 WASHINGTON AVE, # 600	TOWSON	MD	21204-4746	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class II partial allowance is for 90% of allowed defense expense claims for the specified period. This allowance covers the payment period from 10/30/12 to 09/30/13.	2,601.06	II
INSU711566-01	REVERE COPPER PRODUCTS	ATTN: RYAN O'SHAUGHNESSY, CFO ONE REVERE PARK	ROME	NY	13440-5661	The insured was dismissed from the underlying suit. Primary carrier paid for the insured's defense without Home's participation. Hence, the POC is denied as no further claim is being asserted against The Home.	0.00	II
INSU711567-01	REVERE COPPER PRODUCTS	ATTN: RYAN O'SHAUGHNESSY, CFO ONE REVERE PARK	ROME	NY	13440-5661	The insured was dismissed from the underlying suit. Primary carrier paid for the insured's defense without Home's participation. Hence, the POC is denied as no further claim is being asserted against The Home.	0.00	II
INSU711568-01	REVERE COPPER PRODUCTS	ATTN: RYAN O'SHAUGHNESSY, CFO ONE REVERE PARK	ROME	NY	13440-5661	The insured was dismissed from the underlying suit. Primary carrier paid for the insured's defense without Home's participation. Hence, the POC is denied as no further claim is being asserted against The Home.	0.00	II
INSU711459-01	REVERE COPPER PRODUCTS	ATTN: RYAN O'SHAUGHNESSY, CFO ONE REVERE PARK	ROME	NY	13440-5661	The insured was dismissed from the underlying suit. Primary carrier paid for the insured's defense without Home's participation. Hence, the POC is denied as no further claim is being asserted against The Home.	0.00	II

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NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
GOVT700178-22	RHODE ISLAND INSURANCE GUARANTY ASSOC.	PAUL M. GULKO, EXEC SECY ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Guaranty Association partial allowance for paid Loss less Recoveries from the prior Notice of Determination through 09/30/2013.	283,116.31	II
CLMN711891-01	RUSSELL KING	960 FAIRVIEW RD.	WYTHEVILLE	VA	24382-4508	This Workers' Compensation claim is being handled and will be concluded, by the Virginia Ins.Guaranty Association, hence the POC is denied. No further claim asserted against The Home.	0.00	II
GOVT700926-17	SPECIAL FUND OF THE INDUSTRIAL COMM OF AZ	ANDREW WADE, CHIEF COUNSEL P.O. BOX 19070	PHOENIX	AZ	85005-9070	Guaranty Association partial allowance for paid Loss less Recoveries from the prior Notice of Determination through 06/30/2013.	241,022.76	II
GOVT700926-18	SPECIAL FUND OF THE INDUSTRIAL COMM OF AZ	ANDREW WADE, CHIEF COUNSEL P.O. BOX 19070	PHOENIX	AZ	85005-9070	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class II partial allowance is for 90% of allowed defense expense claims for the specified period. This allowance covers the payment period from 09/30/12 to 06/30/13.	26,853.32	II
INSU205580-01	STAFF ADMINISTRATORS ADP TOTAL SOURCE CO XXI INC	10200 SUNSET DRIVE	MIAMI	FL	33173	The policyholder filed for return premium under a retrospective premium agreement. The premium agreement is closed. See allowance under INSU711123-01.	0.00	II
INSU250151-01	STAFF ADMINISTRATORS ADP TOTAL SOURCE NH XXVIII INC	111 CHARLES WAY	MANCHESTER	NH	03108	The policyholder filed for return premium under a retrospective premium agreement. The premium agreement is closed. See allowance under INSU711123-01.	0.00	II

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INSU711123-01	STAFF ADMINISTRATORS C/O ADP TOTAL SOURCE	ATTN: DAN BROWN 525 MARKET ST STE 2600	SAN FRANCISCO	CA	94105	The policyholder filed for return premium under a retrospective premium agreement. The premium agreement is closed. Allowance to the insured for verified returned premium, with no further claim being asserted against The Home.	3,457.34	II
GOVT18939-25	TENNESSEE INSURANCE GUARANTY ASSOC.	DAVID BROEMEL, EXEC SECY 1600 DIVISION ST # 680	NASHVILLE	TN	37203-2747	Guaranty Association partial allowance for paid Loss less Recoveries from the prior Notice of Determination through 09/30/2013.	56,918.27	II
CLMN380290-01	TRATAROS CONSTRUCTION CORP C/O CHRIS GEORGIOULIS	COHEN SEGLIAS PALLAS GREENHALL 120 WALL STREET, SUITE 1803	NEW YORK	NY	10005	The claimant filed a POC as an obligee under a performance bond issued by The Home. The claim was handled and concluded, by New York Liquidation Bureau, hence the POC is denied. No further claim asserted against The Home.	0.00	II
PROD425146-01	TRIANGLE ENTERPRISES INC	3630 CAIRO ROAD	PADUCAH	KY	42001	This claim is denied because the claimant did not provide support for the claim despite requests. No further claim asserted against The Home.	0.00	II
EMTL709431-01	TRIANGLE ENTERPRISES INC. C/O JAMIE K. NEAL	STITES & HARBISON PLLC 400 WEST MARKET ST. STE. 1800	LOUISVILLE	KY	40202-3352	This claim is denied because the claimant did not provide support for the claim despite requests. No further claim asserted against The Home.	0.00	II
INSU713455-01	U & N CLEANERS INC. C/O UMBERTO MARINO	317 POST AVENUE	WESTBURY	NY	11590	The claim is outside of the Home's policy coverage, hence the POC is denied.	0.00	II
INSU713456-01	U&N CLEANERS INC/DBA LEO'S CLEANERS	342 ROSYLN ROAD	EAST HILLS	NY	11577	The claim is outside of the Home's policy coverage, hence the POC is denied.	0.00	II
GOVT700175-22	VERMONT INSURANCE GUARANTY ASSOC.	PAUL M. GULKO, EXEC SECY ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Guaranty Association partial allowance for paid Loss less Recoveries from the prior Notice of Determination through 09/30/2013.	41,438.77	II

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NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
GOVT700175-24	VERMONT INSURANCE GUARANTY ASSOC.	PAUL M. GULKO, EXEC SECY ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class II partial allowance is for 90% of allowed defense expense claims for the specified period. This allowance covers the payment period from 10/30/12 to 09/30/13.	12.57	II
GOVT700174-24	VIRGINIA INSURANCE GUARANTY ASSOC.	PAUL M. GULKO, EXEC SECY ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Guaranty Association partial allowance for paid Loss less Recoveries from the prior Notice of Determination through 09/30/2013.	1,006,702.62	II
GOVT700174-26	VIRGINIA INSURANCE GUARANTY ASSOC.	PAUL M. GULKO, EXEC SECY ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class II partial allowance is for 90% of allowed defense expense claims for the specified period. This allowance covers the payment period from 10/30/12 to 09/30/13.	2,211.24	II
GOVT700079-22	WISCONSIN INSURANCE SECURITY FUNDS	RANDY BLUMER, EXEC DIR 2820 WALTON COMMONS WEST, #135	MADISON	WI	53718-6797	Guaranty Association partial allowance for paid Loss less Recoveries from the prior Notice of Determination through 09/30/2013.	171,573.55	II
GOVT700079-24	WISCONSIN INSURANCE SECURITY FUNDS	RANDY BLUMER, EXEC DIR 2820 WALTON COMMONS WEST, #135	MADISON	WI	53718-6797	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class II partial allowance is for 90% of allowed defense expense claims for the specified period. This allowance covers the payment period from 10/30/12 to 09/30/13.	3,003.93	II
INSU713544-01	WOLF BLOCK LLP ON BEHALF WOLF BLOCK SCHORR AND SOLIS COHEN	1650 ARCH STREET 19TH FLOOR ATTENTION: SUSAN FRENCH	PHILADELPHIA	PA	19103-2097	The claim was handled and concluded, by Pennsylvania Ins. Guaranty Association, hence the POC is denied. No further claim asserted against The Home.	0.00	II

Current Recommendation Class II Allowances: \$ 9,038,913.97
Prior Total Submitted Class II Allowances: \$ 719,253,860.33
Previously Court Approved Class II Settlement Agreements: \$ 1,098,480,512.00

THE HOME INSURANCE CO. IN LIQUIDATION
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NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
The Home in Liquidation Total Class II Recommended Allowances: \$							1,826,773,286.30	Class I
INTL700646-07	ARGONAUT INSURANCE COMPANY ATTN: RICHARD FINNEY	C/O R&Q INSURANCE SERVICES LTD 110 FENCHURCH ST	LONDON UKM		EC3M 5JT	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	7,915.24	V
INTL460044-06	CITY INSURANCE COMPANY UK BRANCH ATTN: SARAH ELLIS	C/O ERNST & YOUNG UK 1 MORE LONDON PLACE	LONDON		SE 2AF	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	2,534.69	V
RAHM714306-14	EQUITAS LIMITED	LONGON UNDERWRITING CENTRE	LONDON		C3R 7D	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	76,493.00	V
RAHM714306-15	EQUITAS LIMITED	LONGON UNDERWRITING CENTRE	LONDON		C3R 7D	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	20,189.12	V
RAHM331170-45	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.	5,388.80	V
RAHM700612-76	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.	70,893.01	V
INTL700649-18	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.	14,018.55	V
INTL700649-19	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.	32,768.99	V
INTL709590-39	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.	0.00	V
INTL700876-13	QBE INSURANCE GROUP (AUSTRALIA)	C/O CHILTINGTON INTL LTD ISIS BUILDING 193 MARSH WALL	LONDON		E14 9SG	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	79,270.27	V
INTL700699-53	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.	9,841.21	V

THE HOME INSURANCE CO. IN LIQUIDATION
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NOD Number	Claimant Name	Address			Brief Description	NOD Amount Recommended	NOD Class	
RAHM331413-15	TENECOM LTD C/O RESOLUTE MANAGEMENT LTD ATTN: RICHARD WALTER	LONDON UNDERWRITING CENTRE 6TH FLOOR 3 MINSTER COURT	LONDON		EC3R 7DD	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	1,598.45	V
RAHM331413-16	TENECOM LTD C/O RESOLUTE MANAGEMENT LTD ATTN: RICHARD WALTER	LONDON UNDERWRITING CENTRE 6TH FLOOR 3 MINSTER COURT	LONDON		EC3R 7DD	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	15,877.82	V
INTL700695-83	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.	145,797.52	V
VEND354023-01	WILBRAHAM LAWLER & BUBA	ATTN: TED POWELL 1818 MARKET ST., SUITE 3100	PHILADELPHIA	PA	19103	Underlying claim for legal fees and expenses incurred for defense of the insured. The New Jersey Property & Liability Ins. Guaranty Association confirmed they paid the expense based on the prior cost sharing agreement. Hence the POC is denied as no further claim is being pursued against The Home.	0.00	V
INTL278096-27	WINTERTHUR SWISS INS CO C/O RESOLUTE MANAGEMENT LTD ATTN: RICHARD WALTER	LONDON UNDERWRITING CENTRE 6TH FLOOR 3 MINSTER COURT	LONDON		EC3R 7DD	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	6,577.90	V
INTL278096-28	WINTERTHUR SWISS INS CO C/O RESOLUTE MANAGEMENT LTD ATTN: RICHARD WALTER	LONDON UNDERWRITING CENTRE 6TH FLOOR 3 MINSTER COURT	LONDON		EC3R 7DD	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	31,153.24	V

Current Recommendation Class V Allowances: \$ 520,317.81
Prior Total Submitted Class V Allowances: \$ 183,680,868.79
Previously Court Approved Class V Settlement Agreements: \$ 1,948,107.89
The Home in Liquidation Total Class V Recommended Allowances: \$ 186,149,294.49 Class V

THE HOME INSURANCE CO. IN LIQUIDATION

Schedule 2

Liquidator's Report of Claims and Recommendations Date March 3, 2013 - Pursuant to RSA402-C:45

("Gonya" Notice of Determination not timely objected to)

NOD Number	Claimant Name	Address				Brief Description	NOB Amount Recommended	NOD Class
CLMN466709-01	ALFREDA WOJCIK	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN466710-01	BENJAMIN GATES	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN477777-01	BERNARD KURZ	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN466708-01	BETTY RUTH WITTER YOUNG	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN466682-01	DAVID MCROY	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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

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NOD Number	Claimant Name	Address	City	State	Zip	Brief Description	NOB Amount Recommended	NOB Class
CLMN477753-01	DONALD PORTUES	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN466689-01	ELLA RUTH MONTONEY	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN466711-01	FRANCIS S DONAHUE	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN477755-01	FRANCIS WRUCK	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN476280-01	FRANK STUMPF	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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

THE HOME INSURANCE CO. IN LIQUIDATION

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NOB Number	Claimant Name	Address	City	State	Zip	Brief Description	NOB Amount Recommended	NOB Class
CLMN477756-01	FRANK STUMPF	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN466706-01	FRANKLIN LANDINO	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN466685-01	GEORGE DOUGALL	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN466712-01	GEORGE E DOUGALL	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN466696-01	GERSON FELDMAN	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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

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NOD Number	Claimant Name	Address				Brief Description	NOB Amount Recommended	NOB Class
CLMN466686-01	GUIDO FIORE	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN466713-01	HAROLD HODER	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN466701-01	HUGH TURNER	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN477757-01	JENNIE BAHR	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN477758-01	JO ANN HEALY	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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 March 3, 2013 - Pursuant to RSA402-C:45

("Gonya" Notice of Determination not timely objected to)

NOD Number	Claimant Name	Address	City	State	Zip	Brief Description	NOD Amount Recommended	NOD Class
CLMN477760-01	JOHN A. O'NEILL	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN477761-01	JOHN JAY WOLTER	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN477762-01	JOHN S LOCKMAN	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN466690-01	JOSE N MENDOZA	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN710558-01	JOSEPH W. BELLUCK ESQ.	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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

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NOB Number	Claimant Name	Address	City	State	Zip	Brief Description	NOB Amount Recommended	NOB Class
CLMN476534-01	JOSEPH BELLUCK ESQ.	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN466705-01	LEONARD SAUNDERS	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN477764-01	LUCILLE ROWND	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN477778-01	MARY M. KING	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN477765-01	MICHAEL SUHL	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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

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NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
CLMN477766-01	NANCY COCO	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN710348-01	NOEL STEININGER	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN477767-01	PAMELA KAHN	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN477768-01	PATRICIA MALEK	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN477769-01	PAUL K. WRIGHT	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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

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NOD Number	Claimant Name	Address				Brief Description	NOB Amount Recommended	NOB Class
CLMN466679-01	PHILIP DEIXLER	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN466693-01	PHILIP LEE REXFORD	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN466697-01	PRISCILLA CLEMENT	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN477770-01	RICHARD J. WALL	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN466687-01	RICHARD L NEWCOME	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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

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NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
CLMN477772-01	RICHARD R. PEYREK	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN477773-01	RICHARD SHOMPER	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN477774-01	ROBERT A. SAVOY	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN477750-01	ROBERT C. RICHARDS	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN466694-01	ROBERT DEBERNARDIS	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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

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CLMN466688-01	ROBERT DOWNEY	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN466698-01	ROBERT G LOOMIS	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN466683-01	ROBERT HUNER DOWNIE	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN466707-01	ROBERT MAZZORANA	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN477751-01	ROBERT STOLZE	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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

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NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
CLMN466680-01	RONALD YANIK	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN477775-01	SANTO CHIODO	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN466691-01	SYLVESTER EDWARD TREADWAY	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN475007-01	THOMAS FULTZ	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN466692-01	THOMAS PARCASE	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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

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NOB Number	Claimant Name	Address				Brief Description	NOB Amount Recommended	NOB Class
CLMN477776-01	VICTOR M. YANNOTTI	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN477779-01	VINCENT BOCCIA	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN466684-01	WILLIAM BALDAUF	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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
CLMN466699-01	WILLIAM R CUMMINGS	C/O BELLUCK & FOX LLP 295 MADISON AVE. 37TH FL.	NEW YORK	NY	10017	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