

THE STATE OF NEW HAMPSHIRE

MERRIMACK, SS.

SUPERIOR COURT

Docket No. 217-2003-EQ-00106

**In the Matter of the Liquidation of
The Home Insurance Company**

**LIQUIDATOR'S REPORT OF CLAIMS AND
RECOMMENDATIONS AS OF NOVEMBER 15, 2018**

Pursuant to Paragraph 4 of the Order Approving Liquidator's Report of Claims and Recommendations entered December 16, 2004, John R. Elias, 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. The claims are identified and the Liquidator's recommendations are set forth on the attached Schedule 1. The Liquidator recommends that the Court approve the treatment of the claims as set forth on the schedule pursuant to RSA 402-C:45.

1. The Liquidator has issued notices of determination or redetermination concerning the claims described on Schedule 1 in the amounts and at the priorities set forth on the Schedule.
2. With respect to all claims 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 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. Certain of the claims on Schedule 1 arise under AFIA Treaties. The determinations of these AFIA claims have been agreed by Century Indemnity Company in accordance with the Claims Protocol dated August 6, 2004 approved by the Court on November 12, 2004.

4. 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.

5. In light of the suggestion in the Referee's Ruling on Liquidator's Motion for Clarification in Disputed Claims Docket No. 2005-HICIL-2 (Nov. 14, 2005), the Liquidator notes that there may be potential setoffs regarding certain of the claims. In any such event, those setoffs will be applied before distributions are made.

Respectfully submitted,

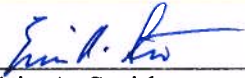
JOHN R. ELIAS, INSURANCE COMMISSIONER OF
THE STATE OF NEW HAMPSHIRE, SOLELY AS
LIQUIDATOR OF THE HOME INSURANCE
COMPANY,


By: Peter A. Bengelsdorf
Special Deputy Liquidator

Date: November 20, 2018

Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of November 15, 2018 and the proposed form of order were sent, this 26th day of November, 2018, by first class mail, postage prepaid to all persons on the attached service list.


Eric A. Smith
NH Bar ID # 16952

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THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated November 15, 2018 - 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
INSU275314-02	AMERON INTERNATIONAL CORPORATION	245 SOUTH LOS ROBLES AVENUE	PASADENA	CA	91101	Insured has agreed to a final determination resolving all claims and coverage. No further claims are asserted against Home.	200,000.00	II
INSU275367-02	AMERON INTERNATIONAL CORPORATION	245 SOUTH LOS ROBLES AVENUE	PASADENA	CA	91101	See final allowance under INSU275314-02	0.00	II
INSU388989-02	AMERON INTERNATIONAL CORPORATION	245 SOUTH LOS ROBLES AVENUE	PASADENA	CA	91101	See final allowance under INSU275314-02	0.00	II
INSU701984-02	AMERON INTERNATIONAL CORPORATION	245 SOUTH LOS ROBLES AVENUE	PASADENA	CA	91101	See final allowance under INSU275314-02	0.00	II
INSU701985-02	AMERON INTERNATIONAL CORPORATION	245 SOUTH LOS ROBLES AVENUE	PASADENA	CA	91101	See final allowance under INSU275314-02	0.00	II
INSU701986-02	AMERON INTERNATIONAL CORPORATION	245 SOUTH LOS ROBLES AVENUE	PASADENA	CA	91101	See final allowance under INSU275314-02	0.00	II
INSU390637-01	AMERICAN OPTICAL CORPORATION	c/o BOWDITCH & DEWEY ATTN: DAVID P. GROSSI, ESQUIRE P.O. BOX 15156	WORCESTER	MA	01615-0156	Counsel for the insured has confirmed the asserted exposure will not breach Home's upper layer policy retention. Hence, the Proof of Claim is denied. No further claims are asserted against Home.	0.00	II
INSU473813-01	EAGLE INC	c/o GLOBAL RISK CAPITAL ATTN: GARY WAKINSHAW KEMP HOUSE, 152 CITY RD.	LONDON, ENGLAND		EC1V 2NX	Counsel for the insured has advised that other carriers are handling the underlying claims without implicating The Home policy. Hence, the POC is denied. No further claims are asserted against Home.	0.00	II
INSU389798-01	EAGLE INC.	c/o GLOBAL RISK CAPITAL ATTN: GARY WAKINSHAW KEMP HOUSE, 152 CITY RD.	LONDON, ENGLAND		EC1V 2NX	Counsel for the insured has advised that other carriers are handling the underlying claims without implicating The Home policy. Hence, the POC is denied. No further claims are asserted against Home.	0.00	II
INSU240245-01	JEFFERSON SMURFIT CORPORATION (U.S.)	c/o RYNEARSON SUESS SCHNURBUSCH & CHAMPION ATTN: WILLIAM H. HOAGLAND 107 SOUTHPOINT DRIVE	EDWARDSVILLE	IL	62025	The insured did not provide support for the Proof of Claim despite numerous requests, hence the Proof of Claim is denied. No further claims are asserted against Home.	0.00	II

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NOD Number	Claimant Name	Address	City	State	County	Brief Description	NOD Amount Recommended	NOD Class
INSU240337-01	JEFFERSON SMURFIT CORPORATION (U.S.)	c/o RYNEARSON SUESS SCHNURBUSCH & CHAMPION ATTN: WILLIAM H. HOAGLAND 107 SOUTHPOINT DRIVE	EDWARDSVILLE	IL	62025	The insured did not provide support for the Proof of Claim despite numerous requests, hence the Proof of Claim is denied. No further claims are asserted against Home.	0.00	II
INSU240341-01	JEFFERSON SMURFIT CORPORATION (U.S.)	c/o RYNEARSON SUESS SCHNURBUSCH & CHAMPION ATTN: WILLIAM H. HOAGLAND 107 SOUTHPOINT DRIVE	EDWARDSVILLE	MO	62025	The insured did not provide support for the Proof of Claim despite numerous requests, hence the Proof of Claim is denied. No further claims are asserted against Home.	0.00	II
INSU275393-01	JEFFERSON SMURFIT CORPORATION (U.S.)	c/o RYNEARSON SUESS SCHNURBUSCH & CHAMPION ATTN: WILLIAM H. HOAGLAND 107 SOUTHPOINT DRIVE	EDWARDSVILLE	MO	62025	The insured did not provide support for the Proof of Claim despite numerous requests, hence the Proof of Claim is denied. No further claims are asserted against Home.	0.00	II
INSU276384-01	JEFFERSON SMURFIT CORPORATION (U.S.)	c/o RYNEARSON SUESS SCHNURBUSCH & CHAMPION ATTN: WILLIAM H. HOAGLAND 107 SOUTHPOINT DRIVE	EDWARDSVILLE	MO	62025	The insured did not provide support for the Proof of Claim despite numerous requests, hence the Proof of Claim is denied. No further claims are asserted against Home.	0.00	II
INSU712822-01	MICHEL HANENIAN AND BRACKETT CLEANERS	107 METRO VISTA DR	HAWTHORNE	NJ	07506	The insured did not provide support for the Proof of Claim despite numerous requests, hence the Proof of Claim is denied. No further claims are asserted against Home.	0.00	II
INSU275751-01	SPORLAN VALVE COMPANY	c/o BRYAN CAVE LEIGHTON PAISNER ATTN: DENNY O'CONNELL, ESQ. 211 N. BROADWAY, SUITE 3600	ST. LOUIS	MO	63102-2750	The insured has agreed to a final determination resolving all claims and asserted policy coverage in exchange for a Class II allowance of \$15,000. No further claims are asserted against Home.	15,000.00	II
INSU274725-01	SPORLAN VALVE COMPANY	c/o BRYAN CAVE LEIGHTON PAISNER ATTN: DENNY O'CONNELL, ESQ. 211 N. BROADWAY, SUITE 3600	ST. LOUIS	MO	63102-2750	See final allowance under INSU275751-01	0.00	II
INSU206408-01	SPORLAN VALVE COMPANY	c/o BRYAN CAVE LEIGHTON PAISNER ATTN: DENNY O'CONNELL, ESQ. 211 N. BROADWAY, SUITE 3600	ST. LOUIS	MO	63102-2750	See final allowance under INSU275751-01	0.00	II
INSU271449-01	SPORLAN VALVE COMPANY	c/o BRYAN CAVE LEIGHTON PAISNER ATTN: DENNY O'CONNELL, ESQ. 211 N. BROADWAY, SUITE 3600	ST. LOUIS	MO	63102-2750	See final allowance under INSU275751-01	0.00	II

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NOD Number	Claimant Name	Address	ST. LOUIS	MO	63102-2750	Brief Description	NOD Amount Recommended	NOD Class
INSU274263-01	SPORLAN VALVE COMPANY	c/o BRYAN CAVE LEIGHTON PAISNER ATTN: DENNY O'CONNELL, ESQ. 211 N. BROADWAY, SUITE 3600	ST. LOUIS	MO	63102-2750	See final allowance under INSU275751-01	0.00	II
INSU274726-01	SPORLAN VALVE COMPANY	c/o BRYAN CAVE LEIGHTON PAISNER ATTN: DENNY O'CONNELL, ESQ. 211 N. BROADWAY, SUITE 3600	ST. LOUIS	MO	63102-2750	See final allowance under INSU275751-01	0.00	II
INSU274768-01	SPORLAN VALVE COMPANY	c/o BRYAN CAVE LEIGHTON PAISNER ATTN: DENNY O'CONNELL, ESQ. 211 N. BROADWAY, SUITE 3600	ST. LOUIS	MO	63102-2750	See final allowance under INSU275751-01	0.00	II
INSU275720-01	SPORLAN VALVE COMPANY	c/o BRYAN CAVE LEIGHTON PAISNER ATTN: DENNY O'CONNELL, ESQ. 211 N. BROADWAY, SUITE 3600	ST. LOUIS	MO	63102-2750	See final allowance under INSU275751-01	0.00	II
INSU701547-01	SPORLAN VALVE COMPANY	c/o BRYAN CAVE LEIGHTON PAISNER ATTN: DENNY O'CONNELL, ESQ. 211 N. BROADWAY, SUITE 3600	ST. LOUIS	MO	63102-2750	See final allowance under INSU275751-01	0.00	II
INSU701548-01	SPORLAN VALVE COMPANY	c/o BRYAN CAVE LEIGHTON PAISNER ATTN: DENNY O'CONNELL, ESQ. 211 N. BROADWAY, SUITE 3600	ST. LOUIS	MO	63102-2750	See final allowance under INSU275751-01	0.00	II
INSU701549-01	SPORLAN VALVE COMPANY	c/o BRYAN CAVE LEIGHTON PAISNER ATTN: DENNY O'CONNELL, ESQ. 211 N. BROADWAY, SUITE 3600	ST. LOUIS	MO	63102-2750	See final allowance under INSU275751-01	0.00	II
INSU701550-01	SPORLAN VALVE COMPANY	c/o BRYAN CAVE LEIGHTON PAISNER ATTN: DENNY O'CONNELL, ESQ. 211 N. BROADWAY, SUITE 3600	ST. LOUIS	MO	63102-2750	See final allowance under INSU275751-01	0.00	II

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NOD Number	Claimant Name	Address	CHICAGO	IL	60654	Brief Description	NOD Amount Recommended	NOD Class
INSU711897-01	NL INDUSTRIES	c/o THE CLARO GROUP ATTN: E. WEIANT WILLIAMS 321 N. CLARK ST., SUITE 1200	CHICAGO	IL	60654	There is no exposure to Home's upper layer policies. Hence, the Proof of Claim is disallowed. No further claims are asserted against Home.	0.00	II
INSU713767-01	THE KROGER COMPANY	ATT: NATHAN FRALEY 1014 VINE ST.	CINCINNATI	OH	45202	Full and final settlement of the insured's excess workers' compensation claim, which resolves the Proof of Claim in its entirety.	29,213.23	II
INSU713772-01	THE KROGER COMPANY	ATT: NATHAN FRALEY 1014 VINE ST.	CINCINNATI	OH	45202	Full and final settlement of the insured's excess workers' compensation claim, which resolves the Proof of Claim in its entirety.	147,509.01	II
INSU713754-01	THE KROGER COMPANY	ATT: NATHAN FRALEY 1014 VINE ST.	CINCINNATI	OH	45202	Full and final settlement of the insured's excess workers' compensation claim, which resolves the Proof of Claim in its entirety.	47,791.24	II
INSU462617-01	WEATHER SHIELD MFG., INC.	ONE WEATHER SHIELD PLAZA	MEDFORD	WI	54451	The insured filed for return premium pursuant to a retrospective premium agreement and an allowance for \$143,400 has been made fully resolving the claim. No further claims are asserted against Home.	143,400.00	II
INSU711391-01	WEATHER SHIELD MFG., INC	ONE WEATHER SHIELD PLAZA	MEDFORD	WI	54451	See final allowance under INSU462617-01	0.00	II
INSU711392-01	WEATHER SHIELD MFG., INC	ONE WEATHER SHIELD PLAZA	MEDFORD	WI	54451	See final allowance under INSU462617-01	0.00	II
INSU711395-01	WEATHER SHIELD MFG., INC	ONE WEATHER SHIELD PLAZA	MEDFORD	WI	54451	See final allowance under INSU462617-01	0.00	II
INSU711396-01	WEATHER SHIELD MFG., INC	ONE WEATHER SHIELD PLAZA	MEDFORD	WI	54451	See final allowance under INSU462617-01	0.00	II
INSU711397-01	WEATHER SHIELD MFG., INC	ONE WEATHER SHIELD PLAZA	MEDFORD	WI	54451	See final allowance under INSU462617-01	0.00	II

Current Recommended Class II Allowances from Claim Report: \$ 582,913.48
Prior Total Approved Class II Allowances from Claim Reports: \$ 905,407,269.73
Previously Court Approved Class II Settlement Agreements: \$ 1,713,643,557.00
Total Recommended and Approved Class II Allowances: \$ 2,619,633,740.21 Class II

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RAHM714306-60	EQUITAS LIMITED	8 FENCHURCH PLACE 4TH FLOOR ATTN: SEAN HOWSON	LONDON ENGLAND EC3M 4AJ	51,568.01	V
RAHM331170-68	EXCESS INSURANCE COMPANY LTD	DLM HOUSE DOWNLANDS BUSINESS PARK LYONS WAY ATTN: TREVOR RAWLINGS	WORTHING WEST SUSSEX ENGL BN14 9RX	4,072.57	V
INTL278034-61	STRONGHOLD INSURANCE COMPANY	46 ROSE LANE ATTN: COLIN SHACKELTON	NORWICH, ENGLAND NR1 1PN	13,761.75	V

Current Recommended Class V Allowances from Claim Report: \$ 69,402.33
 Prior Total Approved Class V Allowances from Claim Reports: \$ 266,604,555.79
 Previously Court Approved Class V Settlement Agreements: \$ 6,682,238.78
 Total Recommended and Approved Class V Allowances: \$ 273,356,196.90 Class V