

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 OCTOBER 9, 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: October 16, 2018

Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of October 9, 2018 and the proposed form of order were sent, this 18th day of October, 2018, by first class mail, postage prepaid to all persons on the attached service list.


Eric A. Smith
NH Bar ID # 16952

THE STATE OF NEW HAMPSHIRE

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THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated October 9, 2018 - Pursuant to RSA402-C:45
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)

NOD Number	Claimant Name	Address	City	State	Zip	Brief Description	NOD Amount Recommended	NOD Class
INSU213951-01	ANADARKO E & P CO.C/O PAUL WALKER-BRIGHT	REED SMITH LLP 10 SOUTH WACKER DR.40TH FLR.	CHICAGO	IL	60606	The insured advised that it is no longer seeking recovery for the Proof of Claim. Hence, the Proof of Claim is denied. No further claims are asserted against The Home.	0.00	II
EMTL388287-01	BERGEN INDUSTRIAL SUPPLY COMPANY	30 STEFANIC AVENUE	ELMWOOD PARK	NJ	07407	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 The Home.	0.00	II
INSU715131-01	TRUMBULL INDUSTRIES INC	BROUSE MCDOWELL ATTN: JOZEFF GEBOLYS, ESQ. 600 SUPERIOR AVE. EAST #1600	CLEVELAND	OH	44114	The insured has confirmed the underlying suits have been concluded with no involvement of The Home. Hence, the POC was denied. No further claim asserted against The Home.	0.00	II
EMTL388347-01	CECO ENVIRONMENTAL CORP. AND MET-PRO CORPORATION SUCCESSOR IN INTEREST TO DEAN BROTHERS PUMP	ATTN: JACQUELINE NGUYEN, ESQ. 14651 N. DALLAS PKWY, STE 500	DALLAS	TX	75254	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 The Home.	0.00	II
INSU274531-01	CECO ENVIRONMENTAL CORP. AND MET-PRO CORPORATION SUCCESSOR IN INTEREST TO DEAN BROTHERS PUMP	ATTN: JACQUELINE NGUYEN, ESQ. 14651 N. DALLAS PKWY, STE 500	DALLAS	TX	75254	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 The Home.	0.00	II
INSU702572-01	DREVER COMPANY C/O THE SUPERIOR GROUP INC	MORGAN LEWIS & BOCKIUS C/O HARVEY BARTLE IV 1701 MARKET ST.	PHILADELPHIA	PA	19103-2921	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 The Home.	0.00	II
INSU702986-02	DTE ENERGY/AMERICAN NATURAL GAS	ATT: ANTOINETTE S. PORTER ONE ENERGY PLAZA	DETROIT	MI	48226	Partial allowance to DTE Energy which filed as an additional insured under a Home excess Workers' Compensation policy. Guaranty Fund coverage is not available for this loss per statutory limitations. This allowance covers verified insured paid defense and indemnity benefits from 3/26/17 to 3/25/18. Future partial allowances will be considered by the Liquidator if and when presented.	2,586.00	II

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INSU715172-01	CAPITOL ENGINEERING COMPANY INC	EHRlich LAW FIRM, PLC ATTN: GERALD F. EHRlich, ESQ. 4001 N THIRD ST., SUITE 400	PHOENIX	AZ	85012	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 The Home.	0.00	II	
INSU703346-01	WILLIAM E WILLIAMS VALVE CORP AND H.P. SHERMAN COMPANY INC	ATTN: NICK SHERMAN, PRESIDENT 38-52 REVIEW AVENUE	LONG ISLAND CITY	NY	11101	The insured filed for asbestos bodily injury claims which have all been dismissed without involvement of Home. Hence, the Proof of Claim is denied. No further claims are asserted against The Home.	0.00	II	
INSU703347-01	WILLIAM E WILLIAMS VALVE CORP AND H.P. SHERMAN COMPANY INC	ATTN: NICK SHERMAN, PRESIDENT 38-52 REVIEW AVENUE	LONG ISLAND CITY	NY	11101	The insured filed for asbestos bodily injury claims which have all been dismissed without involvement of Home. Hence, the Proof of Claim is denied. No further claims are asserted against The Home.	0.00	II	
INSU703348-01	WILLIAM E WILLIAMS VALVE CORP AND H.P. SHERMAN COMPANY INC	ATTN: NICK SHERMAN, PRESIDENT 38-52 REVIEW AVENUE	LONG ISLAND CITY	NY	11101	The insured filed for asbestos bodily injury claims which have all been dismissed without involvement of Home. Hence, the Proof of Claim is denied. No further claims are asserted against The Home.	0.00	II	
INSU713506-01	WILLIAM E WILLIAMS VALVE CORP AND H.P. SHERMAN COMPANY INC	ATTN: NICK SHERMAN, PRESIDENT 38-52 REVIEW AVENUE	LONG ISLAND CITY	NY	11101	The insured filed for asbestos bodily injury claims which have all been dismissed without involvement of Home. Hence, the Proof of Claim is denied. No further claims are asserted against The Home.	0.00	II	
INSU713507-01	WILLIAM E WILLIAMS VALVE CORP AND H.P. SHERMAN COMPANY INC	ATTN: NICK SHERMAN, PRESIDENT 38-52 REVIEW AVENUE	LONG ISLAND CITY	NY	11101	The insured filed for asbestos bodily injury claims which have all been dismissed without involvement of Home. Hence, the Proof of Claim is denied. No further claims are asserted against The Home.	0.00	II	
INSU715173-01	HAAS WAREHOUSING INC FORMALLY MESHO ICE AND COLD STORAGE INC	ATT: JEFF HAAS PO BOX 180	NEDSLO	MO	64850	The insured filed for an asbestos related claim which was dismissed, hence the Proof of Claim is denied. No further claims are asserted against The Home.	0.00	II	

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INSU276968-01	HOOVER PRECISION PRODUCTS	2200 PENDLEY ROAD	CUMMING	GA	30041	The insured's claim for the return of a duplicate payment in the amount of \$3,741.00 paid preliquidation is allowed. No further claims are asserted against The Home.	3,741.00	II			
INSU704165-02	HORMEL FOODS CORPORATION	ATT: MICHAEL E. KADRIE 1 HORMEL PLACE	AUSTIN	MN	55912	The insured filed for four claims under their Home excess Workers' Compensation policy. Once determined that the insured fell under the State statutory net worth provisions they assumed handling and payment of claims directly. This allowance represents verified final, reimbursable payments for three of the claims and a partial allowance for the fourth addressing loss payments up to 9/18/17. Further allowances will be given due consideration in future Notices of Determination.	62,234.56	II			
INSU274185-01	ISLAND TRANSPORTATION CORP.	299 EDISON AVE	WEST BABYLON	NY	11704	The insured has agreed to an allowance of \$85,000 to fully resolve the policy and the Proof of Claim.	85,000.00	II			
INSU715163-01	JENERIC/PENTRON INC AS SUCCESSOR TO JENERIC INDUSTRIES INC	MCCARTER & ENGLISH, LLP ATTN: ADAM BUDESHEIM, ESQ. 100 MULBERTY STREET	NEWARK	NJ	07102	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 The Home.	0.00	II			
EMTL700512-01	CECO ENVIRONMENTAL CORP. AND MET-PRO CORPORATION SUCCESSOR IN INTEREST TO DEAN BROTHERS PUMP	ATTN: JACQUELINE NGUYEN, ESQ. 14651 N. DALLAS PKWY, STE 500	DALLAS	TX	75254	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 The Home.	0.00	II			
INSU714008-01	PDQ FOOD STORES, INC. C/O DONALD P. GALLO	AXLEY BRYNELSON LLP N20W22961 WATERTOWN ROAD	WAUKESHA	WI	53186	See final allowance under INSU714007-01.	0.00	II			
INSU714009-01	PDQ FOOD STORES, INC. C/O DONALD P. GALLO	AXLEY BRYNELSON LLP N20W22961 WATERTOWN ROAD	WAUKESHA	WI	53186	See final allowance under INSU714007-01.	0.00	II			

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NOD Number		Claimant Name		Address		Brief Description			NOD Amount Recommended		NOD Class
INSU714010-01	PDQ FOOD STORES, INC. C/O DONALD P. GALLO	AXLEY BRYNELSON LLP N20W22961 WATERTOWN ROAD	WAUKESHA	WI	53186	See final allowance under INSU714007-01.	0.00	II			
INSU714011-01	PDQ FOOD STORES, INC. C/O DONALD P. GALLO	AXLEY BRYNELSON LLP N20W22961 WATERTOWN ROAD	WAUKESHA	WI	53186	See final allowance under INSU714007-01.	0.00	II			
INSU714007-01	PDQ FOOD STORES, INC. C/O DONALD P. GALLO	AXLEY BRYNELSON LLP N20W22961 WATERTOWN ROAD	WAUKESHA	WI	53186	The insured filed for environmental claims and the Proofs of Claim have been fully and finally resolved in consideration of an allowance for \$98,571.68.	98,571.68	II			
INSU57335-01	POLAROME INTERNATIONAL	OBERMAYER REBMANN MAXWELL & HIPPEL ATTN: ANGELA L. BAGLANZIS 1500 MARKET ST., SUITE 3400	PHILADELPHIA	PA	19102	Counsel for the insured has agreed that other carriers are handling the underlying claims without implicating The Home policy. Hence, the POC is denied. No further claims asserted against The Home.	0.00	II			
INSU139201-01	POLAROME INTERNATIONAL	OBERMAYER REBMANN MAXWELL & HIPPEL ATTN: ANGELA L. BAGLANZIS 1500 MARKET ST., SUITE 3400	PHILADELPHIA	PA	19102	Counsel for the insured has agreed that other carriers are handling the underlying claims without implicating The Home policy. Hence, the POC is denied. No further claims asserted against The Home.	0.00	II			
INSU169501-01	POLAROME INTERNATIONAL	OBERMAYER REBMANN MAXWELL & HIPPEL ATTN: ANGELA L. BAGLANZIS 1500 MARKET ST., SUITE 3400	PHILADELPHIA	PA	19102	Counsel for the insured has agreed that other carriers are handling the underlying claims without implicating The Home policy. Hence, the POC is denied. No further claims asserted against The Home.	0.00	II			
INSU246025-01	POLAROME INTERNATIONAL	OBERMAYER REBMANN MAXWELL & HIPPEL ATTN: ANGELA L. BAGLANZIS 1500 MARKET ST., SUITE 3400	PHILADELPHIA	PA	19102	Counsel for the insured has agreed that other carriers are handling the underlying claims without implicating The Home policy. Hence, the POC is denied. No further claims asserted against The Home.	0.00	II			
INSU69721-01	POLAROME INTERNATIONAL	OBERMAYER REBMANN MAXWELL & HIPPEL ATTN: ANGELA L. BAGLANZIS 1500 MARKET ST., SUITE 3400	PHILADELPHIA	PA	19102	Counsel for the insured has agreed that other carriers are handling the underlying claims without implicating The Home policy. Hence, the POC is denied. No further claims asserted against The Home.	0.00	II			

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NOD Number	Claimant Name	Address	PHILADELPHIA PA	19102	Brief Description	NOD Amount Recommended	NOD Class
INSU710548-01	POLAROME INTERNATIONAL	OBERMAYER REBMANN MAXWELL & HIPPEL ATTN: ANGELA L. BAGLANZIS 1500 MARKET ST., SUITE 3400	PHILADELPHIA PA	19102	Counsel for the insured has agreed that other carriers are handling the underlying claims without implicating The Home policy. Hence, the POC is denied. No further claims asserted against The Home.	0.00	II
INSU710549-01	POLAROME INTERNATIONAL	OBERMAYER REBMANN MAXWELL & HIPPEL ATTN: ANGELA L. BAGLANZIS 1500 MARKET ST., SUITE 3400	PHILADELPHIA PA	19102	Counsel for the insured has agreed that other carriers are handling the underlying claims without implicating The Home policy. Hence, the POC is denied. No further claims asserted against The Home.	0.00	II
INSU710550-01	POLAROME INTERNATIONAL	OBERMAYER REBMANN MAXWELL & HIPPEL ATTN: ANGELA L. BAGLANZIS 1500 MARKET ST., SUITE 3400	PHILADELPHIA PA	19102	Counsel for the insured has agreed that other carriers are handling the underlying claims without implicating The Home policy. Hence, the POC is denied. No further claims asserted against The Home.	0.00	II
INSU710551-01	POLAROME INTERNATIONAL	OBERMAYER REBMANN MAXWELL & HIPPEL ATTN: ANGELA L. BAGLANZIS 1500 MARKET ST., SUITE 3400	PHILADELPHIA PA	19102	Counsel for the insured has agreed that other carriers are handling the underlying claims without implicating The Home policy. Hence, the POC is denied. No further claims asserted against The Home.	0.00	II
INSU710552-01	POLAROME INTERNATIONAL	OBERMAYER REBMANN MAXWELL & HIPPEL ATTN: ANGELA L. BAGLANZIS 1500 MARKET ST., SUITE 3400	PHILADELPHIA PA	19102	Counsel for the insured has agreed that other carriers are handling the underlying claims without implicating The Home policy. Hence, the POC is denied. No further claims asserted against The Home.	0.00	II
EMTL388334-01	SCOTTS COMPANY	REED SMITH LLP ATTN: KEITH A. MEYER, ESQ. 355 S. GRAND AVE, SUITE 2900	LOS ANGELES CA	90071-1514	The insured has withdrawn its claim against Home. Hence, the Proof of Claim is denied. No further claims are asserted against The Home.	0.00	II
INSU712330-01	ROBERT T. WINZINGER INC	1704 MARNE HIGHWAY	HAINESPORT NJ	08036	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 The Home.	0.00	II
INSU240129-01	WESTROCK COMPANY AND JEFFERSON SMURFET CORP	ATT: KIM BOLSTER 501 SOUTH FIFTH ST.	RICHMOND VA	23219	Full and final settlement of the insured excess workers' compensation claim, which resolves the Proof of Claim.	188,005.28	II

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NOD Number	Claimant Name	Address	City	State	Zip	Brief Description	NOD Amount Recommended	NOD Class
INSU202174-01	WILLIAM E WILLIAMS VALVE CORP AND H.P. SHERMAN COMPANY INC	ATTN: NICK SHERMAN, PRESIDENT 38-52 REVIEW AVENUE	LONG ISLAND CITY	NY	11101	The insured filed for asbestos bodily injury suits which have all been dismissed without involvement of Home. Hence, the Proof of Claim is denied. No further claims are asserted against The Home.	0.00	II

Current Recommended Class II Allowances from Claim Report: \$ 440,138.52
 Prior Total Approved Class II Allowances from Claim Reports: \$ 904,967,131.21
 Previously Court Approved Class II Settlement Agreements: \$ 1,711,443,557.00
 Total Recommended and Approved Class II Allowances: \$ 2,616,850,826.73 Class II

VEND350391-01	LEAGUE OF MINNESOTA CITIES INSURANCE TRUST	ATT: RON TRAEGER 145 UNIVERSITY AVE. WEST	ST PAUL	MN	55103	The insured filed for reimbursement for a worker's compensation claim but was unable to identify the claim, hence, the Proof of Claim is disallowed. No further claims are asserted against The Home.	0.00	V
RAHM714306-59	EQUITAS LIMITED	8 FENCHURCH PLACE, 4TH FL ATTN:SEAN HOWSON	LONDON ENGLAND		EC3M 4AJ	Partial Reinsurance allowance for verified losses ceded to Home Insurance Co. UK through AFIA under various contracts.	5,914.92	V
INTL700649-34	LONDON EDINBURGH INSURANCE COMPANY	C/O R&Q MARKET SERVICES LTD ATTN: RICHARD FINNEY 71 FENCHURCH ST	LONDON ENGLAND		EC3M 4BS	Partial Reinsurance allowance for verified losses ceded to Home Insurance Co. UK through AFIA under various contracts.	2,486.66	V
INTL709590-59	NATIONWIDE MUTUAL INSURANCE COMPANY	ATTN: ED MORGANROTH JR CITY SQUARE OFFICE CENTER 500 THIRD STREET FIFTH FLOOR	WAUSAU	WI	54403	Partial Reinsurance allowance for verified losses ceded to Home Insurance Co. UK through AFIA under various contracts.	211,693.48	V
INTL278034-60	STRONGHOLD INSURANCE COMPANY	46 ROSE LANE ATTN:COLIN SHACKELTON	NORWICH, ENGLAND		NR1 1PN	Partial Reinsurance allowance for verified losses ceded to Home Insurance Co. UK through AFIA under various contracts.	1,034.01	V
INTL700599-58	WUSTENROT WURTTENBERGISCHE	GUTENBERGSTRASSE 30 70176 ATTN: ROBERT BUEHLER	STUTT GART GERMANY			Partial Reinsurance allowance for verified losses ceded to Home Insurance Co. UK through AFIA under various contracts.	254,599.14	V

THE HOME INSURANCE CO. IN LIQUIDATION
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INTL277984-62	ZURICH VERSICHERUNG AG (DEUTSCHLAND)	ZURICH GROUP DEUTCHLAND ATTN: DIRK EICHLER RIEHLER STRASE 90 50657 KOLN	Partial Reinsurance allowance for verified losses ceded to Home Insurance Co. UK through AFIA under various contracts.	386,898.07	V

Current Recommended Class V Allowances from Claim Report: \$ 862,626.28
 Prior Total Approved Class V Allowances from Claim Reports: \$ 265,741,929.51
 Previously Court Approved Class V Settlement Agreements: \$ 6,682,238.78
 Total Recommended and Approved Class V Allowances: \$ 273,286,794.57 Class V