

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 JANUARY 8, 2019**

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: January 11, 2019

Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of January 8, 2019 and the proposed form of order were sent, this 14th day of January, 2019, 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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In the Matter of the Liquidation of
The Home Insurance Company
Docket No. 217-2003-EQ-00106

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THE HOME INSURANCE CO. IN LIQUIDATION

Liquidator's Report of Claims and Recommendations Dated January 8, 2019 - Pursuant to RSA402-C:45
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)

Distribution will be subject to set off.

NOD Number	Claimant Name	Address	Brief Description			NOD Amount Recommended	NOD Class	
GOVT700045-38	ALASKA INSURANCE GUARANTY ASSOC. C/O NORTHERN ADJUSTER INC	DANE HAVARD FUND ADMINISTRATOR 1401 RUDAKOF CIRCLE, SUITE 100	ANCHORAGE	AK	99508	This Class I partial allowance includes the 10% of allowed defense expense claims for the specified period per the Guaranty Fund/Liquidator settlement approved July 15, 2013 and/or expenses from third party administrators or medical bill review. The Class II allowance(s) on defense expense claims appear below. This allowance covers the payment period from 09/30/17 to 09/30/18.	6,895.50	I
GOVT700046-40	ARKANSAS PROPERTY & CASUALTY INS. GUARANTY FUND	STEVE UHRYNOWYCZ, ADMIN. 1023 WEST CAPITOL AVE SUITE #2	LITTLE ROCK	AR	72201-1904	This Class I partial allowance includes the 10% of allowed defense expense claims for the specified period per the Guaranty Fund/Liquidator settlement approved July 15, 2013 and/or expenses from third party administrators or medical bill review. The Class II allowance(s) on defense expense claims appear below. This allowance covers the payment period from 09/30/17 to 09/30/18.	8,040.52	I
GOVT18904-45	CALIFORNIA INSURANCE GUARANTEE ASSOC.	BRAD ROEBER P.O. BOX 29066	GLENDALE	CA	91209-9066	This Class I partial allowance includes the 10% of allowed defense expense claims for the specified period per the Guaranty Fund/Liquidator settlement approved July 15, 2013, expenses from third party administrators or medical bill review, and coverage litigation defense expenses. The Class II allowance(s) on defense expense claims appear below. This allowance covers the payment period from 09/30/17 to 09/30/18.	4,688,421.25	I
GOVT700052-42	HAWAII INSURANCE GUARANTY ASSOC.	BLAKE J. OBATA, ADMINISTRATOR P.O. BOX 4660	HONOLULU	HI	96812-4660	This Class I partial allowance includes the 10% of allowed defense expense claims for the specified period per the Guaranty Fund/Liquidator settlement approved July 15, 2013 and/or expenses from third party administrators or medical bill review. The Class II allowance(s) on defense expense claims appear below. This allowance covers the payment period from 09/30/17 to 09/30/18.	1,407.68	I

THE HOME INSURANCE CO. IN LIQUIDATION

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NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
GOVT18916-45	KENTUCKY INSURANCE GUARANTY ASSOC.	A. SCOTT WEBSTER, EXEC DIR. 10605 SHELBYVILLE ROAD, #101	LOUISVILLE	KY	40223	This Class I partial allowance includes the 10% of allowed defense expense claims for the specified period per the Guaranty Fund/Liquidator settlement approved July 15, 2013 and/or expenses from third party administrators or medical bill review. The Class II allowance(s) on defense expense claims appear below. This allowance covers the payment period from 09/30/17 to 09/30/18.	28.50	I
GOVT18917-43	LOUISIANA INSURANCE GUARANTY ASSOC.	JOHN WELLS, EXECUTIVE DIRECTOR 2142 QUAIL RUN DR.	BATON ROUGE	LA	70808-4126	This Class I partial allowance includes the 10% of allowed defense expense claims for the specified period per the Guaranty Fund/Liquidator settlement approved July 15, 2013 and/or expenses from third party administrators or medical bill review. The Class II allowance(s) on defense expense claims appear below. This allowance covers the payment period from 09/30/17 to 09/30/18.	6,916.10	I
GOVT700061-44	MINNESOTA INSURANCE GUARANTY ASSOC.	ROBERT FARBER, EXEC DIR. 7600 PARKLAWN AVE SUITE 460	EDINA	MN	55435	This Class I partial allowance includes the 10% of allowed defense expense claims for the specified period per the Guaranty Fund/Liquidator settlement approved July 15, 2013 and/or expenses from third party administrators or medical bill review. The Class II allowance(s) on defense expense claims appear below. This allowance covers the payment period from 09/30/17 to 09/30/18.	46,904.44	I
GOVT18921-45	MISSISSIPPI INSURANCE GUARANTY ASSOC.	ARTHUR RUSSELL, EXECUTIVE DIR. 713 S PEAR ORCHARD RD, #200	RIDGELAND	MS	39157-5004	This Class I partial allowance includes the 10% of allowed defense expense claims for the specified period per the Guaranty Fund/Liquidator settlement approved July 15, 2013 and/or expenses from third party administrators or medical bill review. The Class II allowance(s) on defense expense claims appear below. This allowance covers the payment period from 09/30/17 to 09/30/18.	11,368.94	I

THE HOME INSURANCE CO. IN LIQUIDATION

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NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
GOVT18922-43	MISSOURI PROPERTY & CASUALTY INS. GUARANTY ASSOC.	CHARLES F. RENN, EXEC DIR 2210 MISSOURI BLVD	JEFFERSON CITY	MO	65109	This Class I partial allowance includes the 10% of allowed defense expense claims for the specified period per the Guaranty Fund/Liquidator settlement approved July 15, 2013 and/or expenses from third party administrators or medical bill review. The Class II allowance(s) on defense expense claims appear below. This allowance covers the payment period from 09/30/17 to 09/30/18.	392.19	I
GOVT18925-46	NEW JERSEY PROPERTY-LIABILITY INS GUARANTY ASSOC.	JOSEPH L DELLAFERA, CEO 233 MOUNT AIRY ROAD	BASKING RIDGE	NJ	07920	This Class I partial allowance includes the 10% of allowed defense expense claims for the specified period per the Guaranty Fund/Liquidator settlement approved July 15, 2013 and/or expenses from third party administrators or medical bill review. The Class II allowance(s) on defense expense claims appear below. This allowance covers the payment period from 09/30/17 to 09/30/18.	2,087.64	I
GOVT700064-46	NEW JERSEY WC SECURITY FUND	JOSEPH DELLAFERA, CEO 233 MOUNT AIRY ROAD	BASKING RIDGE	NJ	07920	This Class I partial allowance includes the 10% of allowed defense expense claims for the specified period per the Guaranty Fund/Liquidator settlement approved July 15, 2013 and/or expenses from third party administrators or medical bill review. The Class II allowance(s) on defense expense claims appear below. This allowance covers the payment period from 09/30/17 to 09/30/18.	2,057.19	I

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NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
GOVT18929-44	NORTH CAROLINA INS GUARANTY ASSOC.	DONNA KALLIANOS COO 2910 SUMNER BLVD	RALEIGH	NC	27616	This Class I partial allowance includes the 10% of allowed defense expense claims for the specified period per the Guaranty Fund/Liquidator settlement approved July 15, 2013 and/or expenses from third party administrators or medical bill review. The Class II allowance(s) on defense expense claims appear below. This allowance covers the payment period from 09/30/17 to 09/30/18.	4,417.99	I
GOVT700264-45	NY STATE DEPT OF FINANCIAL SERVICES C/O NEW YORK LIQUIDATION BUREAU	ATTN: DAVID AXINN SPEC DEP 180 MAIDEN LANE 14TH FLOOR	NEW YORK	NY	10038	This Class I partial allowance includes the 10% of allowed defense expense claims for the specified period per the Guaranty Fund/Liquidator settlement approved July 15, 2013 and/or expenses from third party administrators or medical bill review. The Class II allowance(s) on defense expense claims appear below. This allowance covers the payment period from 09/30/17 to 09/30/18.	34,009.33	I
GOVT18938-44	SOUTH DAKOTA PROPERTY & CASUALTY INS. GUARANTY ASSOC.	ATTN: EDWIN EVANS EXEC. DIR. P O BOX 2790	SIOUX FALLS	SD	57101-2790	This Class I partial allowance includes the 10% of allowed defense expense claims for the specified period per the Guaranty Fund/Liquidator settlement approved July 15, 2013 and/or expenses from third party administrators or medical bill review. The Class II allowance(s) on defense expense claims appear below. This allowance covers the payment period from 09/30/17 to 09/30/18.	35.39	I
GOVT700263-46	TEXAS PROPERTY & CASUALTY INSURANCE GUARANTY ASSOC.	MARVIN KELLY EXECUTIVE DIR 9120 BURNET ROAD	AUSTIN	TX	78758	This Class I partial allowance includes the 10% of allowed defense expense claims for the specified period per the Guaranty Fund/Liquidator settlement approved July 15, 2013 and/or expenses from third party administrators or medical bill review. The Class II allowance(s) on defense expense claims appear below. This allowance covers the payment period from 09/30/17 to 09/30/18.	49,240.19	I

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NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
GOVT700075-41	UTAH PROPERTY & CASUALTY INS. GUARANTY ASSOC.	ALLEN MUHLESTEIN, EXEC DIR P.O. BOX 1608	SANDY	UT	84091-1608	This Class I partial allowance includes the 10% of allowed defense expense claims for the specified period per the Guaranty Fund/Liquidator settlement approved July 15, 2013 and/or expenses from third party administrators or medical bill review. The Class II allowance(s) on defense expense claims appear below. This allowance covers the payment period from 09/30/17 to 09/30/18.	3,005.95	I

Current Recommended Class I Allowances from Claim Report:	\$	4,865,228.80	
Prior Total Approved Class I Allowances from Claim Reports:	\$	86,159,701.67	
Previously Court Approved Class I Settlement Agreements:	\$	150,694.92	
Total Recommended and Approved Class I Allowances:	\$	91,175,625.39	Class I

GOVT700045-37	ALASKA INSURANCE GUARANTY ASSOC. C/O NORTHERN ADJUSTER INC	DANE HAVARD FUND ADMINISTRATOR 1401 RUDAKOF CIRCLE, SUITE 100	ANCHORAGE	AK	99508	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/17 to 09/30/18.	70,119.80	II
EMTL388239-01	AMERICAN BILTRITE INC	C/O VENABLE LLP ATTN:JOHN B. MAVRETICH, ESQ. 600 MASSACHUSETTS AVE NW,	WASHINGTON	DC	20001	See final allowance under INSU702944-01	0.00	II
INSU274369-01	AMERICAN BILTRITE INC	C/O VENABLE LLP ATTN:JOHN B. MAVRETICH, ESQ. 600 MASSACHUSETTS AVE NW,	WASHINGTON	DC	20001	See final allowance under INSU702944-01	0.00	II
INSU702944-01	AMERICAN BILTRITE INC	C/O VENABLE LLP ATTN:JOHN B. MAVRETICH, ESQ. 600 MASSACHUSETTS AVE NW,	WASHINGTON	DC	20001	The insured has agreed to a final determination resolving all claims for a Class II allowance of \$100,000. No further claims are asserted against Home.	100,000.00	II
INSU702945-01	AMERICAN BILTRITE INC	C/O VENABLE LLP ATTN:JOHN B. MAVRETICH, ESQ. 600 MASSACHUSETTS AVE NW,	WASHINGTON	DC	20001	See final allowance under INSU702944-01	0.00	II

THE HOME INSURANCE CO. IN LIQUIDATION

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INSU29462-01	ANDERSEN CORPORATION AS THE SUCCESSOR FOR MORGAN PRODUCTS	100 FOURTH AVENUE NORTH ATTN: NICOLE GIDDINGS	BAYPORT	MN	55003-1096	The underlying workers compensation claim was handled by the Virginia Insurance Guaranty Association. The insured fell under the State statutory net worth provisions and accordingly made a full and final reimbursement to the VA IGA for amounts paid. Hence, this final allowance to the insured is for the verified payments, which total \$30,375.34. No further claims asserted against The Home.	30,375.34	II
GOVT700046-39	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 Loss payments (net of recovery payments) reported from 09/30/17 to 09/30/18.	62,007.42	II
INSU711029-01	AUTOMATIC PROCESS CONTROL, INC	P.O. BOX 5384	TOMS RIVER	NJ	08754	The insured has agreed to a final determination resolving all claims and a full policy buyback in exchange for a Class II allowance of \$300,000. No further claims are asserted against Home.	300,000.00	II
INSU42719-01	BRUCE M TENZER	27 SOUTH MOUNTAIN ROAD	MILLBURN	NJ	07041	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
GOVT18904-43	CALIFORNIA INSURANCE GUARANTEE ASSOC.	BRAD ROEBER P.O. BOX 29066	GLENDALE	CA	91209-9066	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/17 to 09/30/18.	1,361,892.69	II
GOVT18904-44	CALIFORNIA INSURANCE GUARANTEE ASSOC.	BRAD ROEBER P.O. BOX 29066	GLENDALE	CA	91209-9066	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. The Class I allowance(s) appear above. This allowance covers the payment period from 09/30/17 to 09/30/18.	548,117.33	II
GOVT18904-46	CALIFORNIA INSURANCE GUARANTEE ASSOC.	BRAD ROEBER P.O. BOX 29066	GLENDALE	CA	91209-9066	Partial allowance to Guaranty Association for Loss payments reported from 09/30/2018 to 12/28/2018.	82,500,000.00	II

THE HOME INSURANCE CO. IN LIQUIDATION

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INSU702853-01	CELANESE CORPORATION ET AL	C/O ANDERSON KILL ATTN: MARK GARBOWSKI, ESQ. 1251 AVENUE OF THE AMERICAS	NEW YORK	NY	10020	The claims were filed on behalf of Celanese Corporation, Celwood Insurance and Elwood Insurance. The insured has withdrawn their claim, hence the POC is denied.	0.00	II
INSU702860-01	CELANESE CORPORATION ET AL	C/O ANDERSON KILL ATTN: MARK GARBOWSKI, ESQ. 1251 AVENUE OF THE AMERICAS	NEW YORK	NY	10020	The claims were filed on behalf of Celanese Corporation, Celwood Insurance and Elwood Insurance. The insured has withdrawn their claim, hence the POC is denied.	0.00	II
INSU702865-01	CELANESE CORPORATION ET AL	C/O ANDERSON KILL ATTN: MARK GARBOWSKI, ESQ. 1251 AVENUE OF THE AMERICAS	NEW YORK	NY	10020	The claims were filed on behalf of Celanese Corporation, Celwood Insurance and Elwood Insurance. The insured has withdrawn their claim, hence the POC is denied.	0.00	II
INSU702879-01	CELANESE CORPORATION ET AL	C/O ANDERSON KILL ATTN: MARK GARBOWSKI, ESQ. 1251 AVENUE OF THE AMERICAS	NEW YORK	NY	10020	The claims were filed on behalf of Celanese Corporation, Celwood Insurance and Elwood Insurance. The insured has withdrawn their claim, hence the POC is denied.	0.00	II
INSU703104-01	CELWOOD INSURANCE COMPANY	C/O ANDERSON KILL ATTN: MARK GARBOWSKI, ESQ. 1251 AVENUE OF THE AMERICAS	NEW YORK	NY	10020	The claims were filed on behalf of Celanese Corporation, Celwood Insurance and Elwood Insurance. The insured has withdrawn their claim, hence the POC is denied.	0.00	II
INSU275426-01	DAIMLER CHRYSLER CORP.	C/O FCA US, LLC ATTN: KRISTY HARRINGTON, RISKMCIMS4851280 1000 CHRYSLER DR.	AUBURN HILLS	MI	48326-2766	The Insured filed for reimbursement under a claims Trust Fund. The insured has agreed the reserves exceed the fund and has accepted a denial of the POC. The POC is denied. No further claims are asserted against Home.	0.00	II
RCED333326-01	ELWOOD INSURANCE LTD,	C/O ANDERSON KILL ATTN: MARK GARBOWSKI, ESQ. 1251 AVENUE OF THE AMERICAS	NEW YORK	NY	10020	The claims were filed on behalf of Celanese Corporation, Celwood Insurance and Elwood Insurance. The insured has withdrawn their claim, hence the POC is denied.	0.00	II
CLMN713581-01	EHRlich FAMILY LIMITED PARTNERSHIP C/O	WILLIAM P. SCOTT, ATTY.AT LAW 924 E. WELLS ST. STE. 405	MILWAUKEE	WI	53202-3917	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

THE HOME INSURANCE CO. IN LIQUIDATION

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CLMN476136-01	GEORGINE BRUNING, ET AL	LEBLANC & WADDELL 201 ST. CHARLES AVE.	NEW ORLEANS	LA	70170	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
GOVT700052-40	HAWAII INSURANCE GUARANTY ASSOC.	BLAKE J. OBATA, ADMINISTRATOR P.O. BOX 4660	HONOLULU	HI	96812-4660	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/17 to 09/30/18.	9,669.30	II
GOVT700052-41	HAWAII INSURANCE GUARANTY ASSOC.	BLAKE J. OBATA, ADMINISTRATOR P.O. BOX 4660	HONOLULU	HI	96812-4660	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. The Class I allowance(s) appear above. This allowance covers the payment period from 09/30/17 to 09/30/18.	8,368.58	II
GOVT18915-29	IOWA INSURANCE GUARANTY ASSOC.	STEVEN AUGSPURGER, GEN COUNSEL 801 GRAND AVENUE, STE. 3700	DES MOINES	IA	50309-8004	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/17 to 09/30/18.	48,739.52	II
GOVT18916-43	KENTUCKY INSURANCE GUARANTY ASSOC.	A. SCOTT WEBSTER, EXEC DIR. 10605 SHELBYVILLE ROAD, #101	LOUISVILLE	KY	40223	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/17 to 09/30/18.	358,853.20	II
GOVT18916-44	KENTUCKY INSURANCE GUARANTY ASSOC.	A. SCOTT WEBSTER, EXEC DIR. 10605 SHELBYVILLE ROAD, #101	LOUISVILLE	KY	40223	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. The Class I allowance(s) appear above. This allowance covers the payment period from 09/30/17 to 09/30/18.	256.50	II
GOVT18917-41	LOUISIANA INSURANCE GUARANTY ASSOC.	JOHN WELLS, EXECUTIVE DIRECTOR 2142 QUAIL RUN DR.	BATON ROUGE	LA	70808-4126	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/17 to 09/30/18.	9,320.40	II

THE HOME INSURANCE CO. IN LIQUIDATION

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NOD Number	Claimant Name	Address	Brief Description			NOD Amount Recommended	NOD Class	
GOVT18917-42	LOUISIANA INSURANCE GUARANTY ASSOC.	JOHN WELLS, EXECUTIVE DIRECTOR 2142 QUAIL RUN DR.	BATON ROUGE	LA	70808-4126	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. The Class I allowance(s) appear above. This allowance covers the payment period from 09/30/17 to 09/30/18.	62,244.82	II
INSU101624-02	MCDONALD'S CORPORATION	ATT: SCOTT DOOL - INS DPT 206 2915 JORIE BLVD.	OAK BROOK	IL	60523	This excess claim is being handled by the insured directly. This is a second partial allowance to the insured for verified paid benefits from 03/01/17 to 05/30/18. Future partial allowances will be considered by the Liquidator if and when presented.	246,070.08	II
INSU715177-01	MILUM TEXTILE SERVICES	C/O ROGER W. STRASSBERG RESNICK & LOUIS P.C. 811 E. INDIANA BEND ROAD	SCOTSDALE	AZ	85250	The underlying claim has settled below the attachment point of Home's policies, hence the POC is denied. No further claims are asserted against Home.	0.00	II
GOVT700061-42	MINNESOTA INSURANCE GUARANTY ASSOC.	ROBERT FARBER, EXEC DIR. 7600 PARKLAWN AVE. SUITE 460	EDINA	MN	55435	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/17 to 09/30/18.	2,326,869.52	II
GOVT700061-43	MINNESOTA INSURANCE GUARANTY ASSOC.	ROBERT FARBER, EXEC DIR. 7600 PARKLAWN AVE SUITE 460	EDINA	MN	55435	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. The Class I allowance(s) appear above. This allowance covers the payment period from 09/30/17 to 09/30/18.	94,340.10	II
GOVT18921-43	MISSISSIPPI INSURANCE GUARANTY ASSOC.	ARTHUR RUSSELL, EXECUTIVE DIR. 713 S PEAR ORCHARD RD, #200	RIDGELAND	MS	39157-5004	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/17 to 09/30/18.	171,946.82	II
GOVT18921-44	MISSISSIPPI INSURANCE GUARANTY ASSOC.	ARTHUR RUSSELL, EXECUTIVE DIR. 713 S PEAR ORCHARD RD, #200	RIDGELAND	MS	39157-5004	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. The Class I allowance(s) appear above. This allowance covers the payment period from 09/30/17 to 09/30/18.	102,320.44	II

THE HOME INSURANCE CO. IN LIQUIDATION

Liquidator's Report of Claims and Recommendations Dated January 8, 2019 - Pursuant to RSA402-C:45

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NOD Number	Claimant Name	Address	Brief Description			NOD Amount Recommended	NOD Class	
GOVT18922-41	MISSOURI PROPERTY & CASUALTY INS. GUARANTY ASSOC.	CHARLES F. RENN, EXEC DIR 2210 MISSOURI BLVD	JEFFERSON CITY	MO	65109	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/17 to 09/30/18.	148,185.84	II
GOVT18922-42	MISSOURI PROPERTY & CASUALTY INS. GUARANTY ASSOC.	CHARLES F. RENN, EXEC DIR 2210 MISSOURI BLVD	JEFFERSON CITY	MO	65109	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. The Class I allowance(s) appear above. This allowance covers the payment period from 09/30/17 to 09/30/18.	2,925.75	II
INSU715134-01	NASHUA CORPORATION	C/O IAN SCHEINMANN CENVEO 2 BALA PLAZA STE 300	BALA CYNWYD	PA	19004	The insured filed for return premium pursuant to a retrospective premium agreement and an allowance for \$40,721.00 has been made fully resolving the POC. No further claims are asserted against Home.	40,721.00	II
GOVT18925-44	NEW JERSEY PROPERTY-LIABILITY INS GUARANTY ASSOC.	JOSEPH L DELLAFERA, CEO 233 MOUNT AIRY ROAD	BASKING RIDGE	NJ	07920	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/17 to 09/30/18.	51,731.39	II
GOVT18925-45	NEW JERSEY PROPERTY-LIABILITY INS GUARANTY ASSOC.	JOSEPH L DELLAFERA, CEO 233 MOUNT AIRY ROAD	BASKING RIDGE	NJ	07920	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. The Class I allowance(s) appear above. This allowance covers the payment period from 09/30/17 to 09/30/18.	13,214.87	II
GOVT700064-44	NEW JERSEY WC SECURITY FUND	JOSEPH DELLAFERA, CEO 233 MOUNT AIRY ROAD	BASKING RIDGE	NJ	07920	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/17 to 09/30/18.	474,143.16	II
GOVT700064-45	NEW JERSEY WC SECURITY FUND	JOSEPH DELLAFERA, CEO 233 MOUNT AIRY ROAD	BASKING RIDGE	NJ	07920	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. The Class I allowance(s) appear above. This allowance covers the payment period from 09/30/17 to 09/30/18.	18,514.66	II

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NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
GOVT18929-42	NORTH CAROLINA INS GUARANTY ASSOC.	DONNA KALLIANOS COO 2910 SUMNER BLVD	RALEIGH	NC	27616	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/17 to 09/30/18.	246,738.03	II
GOVT18929-43	NORTH CAROLINA INS GUARANTY ASSOC.	DONNA KALLIANOS COO 2910 SUMNER BLVD	RALEIGH	NC	27616	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. The Class I allowance(s) appear above. This allowance covers the payment period from 09/30/17 to 09/30/18.	29,448.78	II
INSU703871-01	NUCOR CORPORATION	C/O YELITZA V. DUNHAM WINSTON & STRAWN LLP 101 CALIFORNIA ST. 35TH FLR.	SAN FRANCISCO	CA	94111-5840	The insured has not submitted proof of a covered loss reaching the attachment point of the Home's policies, hence the POC is denied. No further claims are asserted against Home.	0.00	II
INSU700338-01	NUCOR CORPORATION	C/O YELITZA V. DUNHAM WINSTON & STRAWN LLP 101 CALIFORNIA ST. 35TH FLR.	SAN FRANCISCO	CA	94111-5840	See final allowance under INSU703871-01	0.00	II
GOVT700264-43	NY STATE DEPT OF FINANCIAL SERVICES C/O NEW YORK LIQUIDATION BUREAU	ATTN: DAVID AXINN SPEC DEP 180 MAIDEN LANE 14TH FLOOR	NEW YORK	NY	10038	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/17 to 09/30/18.	3,042,948.73	II
GOVT700264-44	NY STATE DEPT OF FINANCIAL SERVICES C/O NEW YORK LIQUIDATION BUREAU	ATTN: DAVID AXINN SPEC DEP 180 MAIDEN LANE 14TH FLOOR	NEW YORK	NY	10038	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. The Class I allowance(s) appear above. This allowance covers the payment period from 09/30/17 to 09/30/18.	99,034.36	II
INSU712081-01	RAYMOND J HOPPING AND/OR A-1 MARKING SERVICES INC	886 GREEN POND	ROCKAWAY	NJ	07866	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
CLMN460646-01	VEPCO	C/O RICHARD J. CROMWELL MCGUIRE WOODS 101 WEST MAIN ST. STE 9000	NORFOLK	VA	23510	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				Brief Description	NOD Amount Recommended	NOD Class
CLMN472450-01	ROY STIMITS	C/O HERSCHEL L.HOBSON LAW OFFICES ATTN: TINA H. BRADLEY, ESQ 316 13TH ST	NEDERLAND	TX	77627	Counsel for the insured has advised that the claim has been resolved by final settlement, hence the Proof of Claim is denied. No further claims are asserted against Home.	0.00	II
INSU712616-01	SHELBY CLEANERS INC	C/O MCGIVNEY & KLUGER PC 18 COLUMBIA TURNPIKE, FL 3	FLORHAM PARK	NJ	07932	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
GOVT18938-42	SOUTH DAKOTA PROPERTY & CASUALTY INS. GUARANTY ASSOC.	ATTN: EDWIN EVANS EXEC. DIR. P O BOX 2790	SIOUX FALLS	SD	57101-2790	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/17 to 09/30/18.	27,161.67	II
GOVT18938-43	SOUTH DAKOTA PROPERTY & CASUALTY INS. GUARANTY ASSOC.	ATTN: EDWIN EVANS EXEC. DIR. P O BOX 2790	SIOUX FALLS	SD	57101-2790	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. The Class I allowance(s) appear above. This allowance covers the payment period from 09/30/17 to 09/30/18.	175.86	II
INSU240665-01	STATE OF LOUISIANA	C/O EVERITT & LATHAM, LLC ATTN: MARIE G. EVERITT 400 POYDRAS ST., STE 2107	NEW ORLEANS	LA	70130	The suits filed against the State of Louisiana have either been dismissed or have settled, hence the Proof of Claim is denied. No further claims are asserted against Home.	0.00	II
GOVT700263-44	TEXAS PROPERTY & CASUALTY INSURANCE GUARANTY ASSOC.	MARVIN KELLY EXECUTIVE DIR 9120 BURNET ROAD	AUSTIN	TX	78758	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/17 to 09/30/18.	425,015.81	II
GOVT700263-45	TEXAS PROPERTY & CASUALTY INSURANCE GUARANTY ASSOC.	MARVIN KELLY EXECUTIVE DIR 9120 BURNET ROAD	AUSTIN	TX	78758	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. The Class I allowance(s) appear above. This allowance covers the payment period from 09/30/17 to 09/30/18.	21,181.33	II
INSU275345-01	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.	9,325.77	II

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NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
INSU713756-01	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.	16,968.00	II
GOVT700075-39	UTAH PROPERTY & CASUALTY INS. GUARANTY ASSOC.	ALLEN MUHLESTEIN, EXEC DIR P.O. BOX 1608	SANDY	UT	84091-1608	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/17 to 09/30/18.	101,491.40	II
GOVT700075-40	UTAH PROPERTY & CASUALTY INS. GUARANTY ASSOC.	ALLEN MUHLESTEIN, EXEC DIR P.O. BOX 1608	SANDY	UT	84091-1608	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. The Class I allowance(s) appear above. This allowance covers the payment period from 09/30/17 to 09/30/18.	27,053.58	II

Current Recommended Class II Allowances from Claim Report: \$ 93,207,491.85
 Prior Total Approved Class II Allowances from Claim Reports: \$ 905,990,183.21
 Previously Court Approved Class II Settlement Agreements: \$ 1,759,406,385.00
 Total Recommended and Approved Class II Allowances: \$ 2,758,604,060.06 Class II

RAHM331524-44	CX REINSURANCE COMPANY LIMITED	C/O PRO INS SOLUTIONS LTD ATTN: NICK ROLFE SOUTHGATE HOUSE	GLOUCESTER ENGLAND		GL1 1DA	Partial Reinsurance allowance for verified losses ceded to Home Insurance Co. UK through AFIA under various contracts.	0.00	V
RAHM714306-61	EQUITAS LIMITED	55 MARK LANE ATTN: SEAN HOWSON	LONDON ENGLAND		EC3R 7NE	Partial Reinsurance allowance for verified losses ceded to Home Insurance Co. UK through AFIA under various contracts.	43,398.11	V
RAHM331170-69	EXCESS INSURANCE COMPANY LTD	ATTN: TREVOR RAWLINGS DLM HOUSE DOWNLANDS BUSINESS PARK LYONS WAY	WORTHING WEST SUSSEX ENGL		BN14 9RX	Partial Reinsurance allowance for verified losses ceded to Home Insurance Co. UK through AFIA under various contracts.	1,083.69	V
INTL709590-60	NATIONWIDE MUTUAL INSURANCE COMPANY	ATTN: ED MORGANROTH, JR CITY SQUARE OFFICE CENTER 500 THIRD ST 5TH FL	WAUSAU	WI	544403	Partial Reinsurance allowance for verified losses ceded to Home Insurance Co. UK through AFIA under various contracts.	88,765.87	V
INTL278034-62	STRONGHOLD INSURANCE COMPANY	46 ROSE LANE ATTN: ANDREW GREGORY CEO	NORWICH, ENGLAND		NR1 1PN	Partial Reinsurance allowance for verified losses ceded to Home Insurance Co. UK through AFIA under various contracts.	1,307.16	V

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NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
RAHM331425-32	THE DOMINION INSURANCE COMPANY LIMITED	ATTN: SIMON JANES 2 KNOLL RISE	ORPINGTON, KENT		BR6 0NX	Partial Reinsurance allowance for verified losses ceded to Home Insurance Co. UK through AFIA under various contracts.	623.62	V
INTL460334-17	TRYGG-HANSA FORSAKRINGS AB	CHARLES TAYLOR BROKER SERVICES LTD 6TH FL 1 PORTSOKEN STREET	LONDON ENGLAND		EC3R7AG	Partial Reinsurance allowance for verified losses ceded to Home Insurance Co. UK through AFIA under various contracts.	1,156.25	V
INTL700599-59	WUSTENROT & WUERTEMBERGISCHE	ATTN: ROBERT BUEHLER GUTENBERGSTRASSE 30	STUTTGART	GERMANY	70176	Partial Reinsurance allowance for verified losses ceded to Home Insurance Co. UK through AFIA under various contracts.	64,135.12	V
INTL277984-63	ZURICH VERSICHERUNGS AG	ATTN: DIRK EICHLER RIEHLER STRASE 90	COLOGNE	GERMANY	50657	Partial Reinsurance allowance for verified losses ceded to Home Insurance Co. UK through AFIA under various contracts.	106,098.76	V

Current Recommended Class V Allowances from Claim Report:	\$	306,568.58	
Prior Total Approved Class V Allowances from Claim Reports:	\$	266,673,958.12	
Previously Court Approved Class V Settlement Agreements:	\$	6,682,238.78	
Total Recommended and Approved Class V Allowances:	\$	273,662,765.48	Class V