

**THE STATE OF NEW HAMPSHIRE**

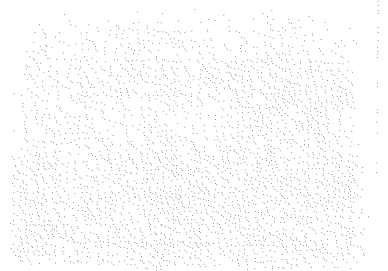
**MERRIMACK, SS.**

**SUPERIOR COURT**

**Docket No. 217-2003-EQ-00106**

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

**UNITED STATES STEEL  
CORPORATION'S OBJECTION TO  
LIQUIDATOR'S MOTION FOR  
APPROVAL OF CLAIM AMENDMENT  
DEADLINE**



**UNITED STATES STEEL CORPORATION** ("U. S. Steel") hereby objects to the Motion of John R. Elias, Insurance Commissioner of the State of New Hampshire, as Liquidator ("Liquidator") of The Home Insurance Company ("Home"), dated August 1, 2019, requesting that the Court enter an order establishing a final deadline for the amendment or submission of claims in the Home liquidation proceeding (the "Claim Amendment Deadline") at the date 150 days after the Court's order, and states as follows:

**Introduction**

In the Order of Liquidation entered June 13, 2003, the Court declared Home insolvent and appointed the Insurance Commissioner as Liquidator to liquidate the company pursuant to the Insurers Rehabilitation and Liquidation Act, RSA 402-C (the "Act"). The Order of Liquidation established the deadline for filing of claims as June 13, 2004 (the "Claim Filing Deadline").

U. S. Steel timely submitted the following Proofs of Claim on June 9, 2004: INSU 701830; INSU 701831; INSU 701832; INSU 701833. These Proofs of Claim identified environmental enforcement actions that had been initiated at sites in Albany, Georgia; Chicago Heights, Illinois; Greensboro, North Carolina; Davenport and Bartow, Florida; and Fairfax, South Carolina. These

sites (and others) were obtained by U. S. Steel on July 1, 1968, when its nominee subsidiary, USS-Agri Chemicals, purchased the assets of Armour Agricultural Chemical Company, a wholly-owned subsidiary of Armour and Company. The U. S. Steel subsidiary was later merged into U. S. Steel on July 1, 1969. As part of this purchase, a Home Insurance Policy (BM 35 47 24) and a Home Indemnity Company Policy (GA 933 66 86) were assigned by Armour Agricultural to USS Agri-Chemicals; further, U. S. Steel was added to a Home Excess Liability Policy (HEC 9 55 98 60) per General Purpose Endorsement #5 effective January 28, 1968. Litigation has occurred between U. S. Steel and Armour Agricultural Chemical Company's successor, Viad Corp., resolving their respective shares of liability for one (1) of these sites, the Albany, Georgia site, specifically excluding all other sites. (See Case No. 2007-CA-003855 in the Circuit Court of Orange County, Florida.)

#### **Current Status of POCs**

U. S. Steel has notified the Liquidator that U. S. Steel anticipates incurring liabilities for remediation of the site at Bartow, Florida, and that to date U. S. Steel has incurred legal and technical consulting costs from evaluating the contamination issues at the Bartow, Florida site. U.S. Steel is not the current owner of the Bartow site. Contamination assessment activities are being conducted at the former U. S. Steel facility in Bartow, Florida, pursuant to a RCRA Section 3013 Administrative Order (3013 Order) from the US Environmental Protection Agency (EPA) to U.S. Agri-Chemicals (USAC; the current owner of the Bartow site) and a Consent Order between the Florida Department of Environmental Protection (FDEP), USAC and U. S. Steel. In November 2018, EPA approved a workplan for hydrogeologic assessment submitted by USAC pursuant to the 3013 Order that calls for assessment activities to take place over a 24 month period that are now expected to conclude in December 2020. U. S. Steel is participating in the funding of these assessment activities. The results of the assessment will determine what remedial actions are

required to be performed in response to existing contamination issues. The results will be presented to EPA and FDEP following which remedial actions will be proposed for agency approval and implementation.

**Objection to Motion and Request for Continuation of Claims Deadline**

The Liquidator’s Motion for Approval of Claim Amendment Deadline, dated August 1, 2019, seeks to set a deadline of 150 days after the Court’s Order granting the Liquidator’s Motion for the final submission of amendments to proofs of claim in the Home liquidation. As described in the Liquidator’s Motion, claims filed after the claim amendment deadline and potential claims will be barred. As explained above, the assessment actions being undertaken at the Bartow site are not expected to be completed until December 2020, following which a remediation plan will be proposed and approved. Although U. S. Steel’s liability for some share of the remediation is a certainty, U. S. Steel will not be able to fully assess the amount of its claim in this action until that time.

Accordingly, U. S. Steel Corporation objects to the Liquidator’s Motion, and requests that the claims amendment deadline continue to be extended indefinitely until its claim can be fully assessed and calculated, or, that it be extended to at least three (3) months after the assessment completion date, on or after March 31, 2121.

DATE

November 5, 2019

UNITED STATES STEEL CORPORATION



BY:

Andrew G. Thiros  
Counsel - Environmental