

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 JULY 17, 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.

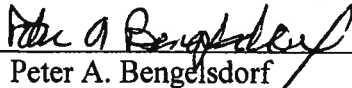
3. The Class V claims on Schedule 1 arise under AFIA Treaties. The determinations of these AFIA claims have been agreed by Century Indemnity Company in accordance with the Claims Protocol dated August 6, 2004 approved by the Court on November 12, 2004.

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: July 19, 2019

Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of July 17, 2019 and the proposed form of order were sent, this 22^d day of July, 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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THE HOME INSURANCE CO. IN LIQUIDATION

Liquidator's Report of Claims and Recommendations Dated July 17, 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
INSU275280-01	AMERICAN STANDARD INC. ("ASI")	K&L GATES LLP ATTN: DAVID MCGONIGLE, ESQ. 210 SIXTH AVENUE	PITTSBURGH	PA	15222	The insured is not pursuing its claim against the Home, hence the claim is denied. No further claims are asserted against the Home.	0.00	II
INSU275304-01	AMERICAN STANDARD INC. ("ASI")	K&L GATES LLP ATTN: DAVID MCGONIGLE, ESQ. 210 SIXTH AVENUE	PITTSBURGH	PA	15222	The insured is not pursuing its claim against the Home, hence the claim is denied. No further claims are asserted against the Home.	0.00	II
INSU702995-01	AMERICAN STANDARD INC. ("ASI")	K&L GATES LLP ATTN: DAVID MCGONIGLE, ESQ. 210 SIXTH AVENUE	PITTSBURGH	PA	15222	The insured is not pursuing its claim against the Home, hence the claim is denied. No further claims are asserted against the Home.	0.00	II
INSU703006-01	AMERICAN STANDARD INC. ("ASI")	K&L GATES LLP ATTN: DAVID MCGONIGLE, ESQ. 210 SIXTH AVENUE	PITTSBURGH	PA	15222	The insured is not pursuing its claim against the Home, hence the claim is denied. No further claims are asserted against the Home.	0.00	II
INSU703008-01	AMERICAN STANDARD INC. ("ASI")	K&L GATES LLP ATTN: DAVID MCGONIGLE, ESQ. 210 SIXTH AVENUE	PITTSBURGH	PA	15222	The insured is not pursuing its claim against the Home, hence the claim is denied. No further claims are asserted against the Home.	0.00	II
INSU703009-01	AMERICAN STANDARD INC. ("ASI")	K&L GATES LLP ATTN: DAVID MCGONIGLE, ESQ. 210 SIXTH AVENUE	PITTSBURGH	PA	15222	The insured is not pursuing its claim against the Home, hence the claim is denied. No further claims are asserted against the Home.	0.00	II
INSU703011-01	AMERICAN STANDARD INC. ("ASI")	K&L GATES LLP ATTN: DAVID MCGONIGLE, ESQ. 210 SIXTH AVENUE	PITTSBURGH	PA	15222	The insured is not pursuing its claim against the Home, hence the claim is denied. No further claims are asserted against the Home.	0.00	II
INSU703012-01	AMERICAN STANDARD INC. ("ASI")	K&L GATES LLP ATTN: DAVID MCGONIGLE, ESQ. 210 SIXTH AVENUE	PITTSBURGH	PA	15222	The insured is not pursuing its claim against the Home, hence the claim is denied. No further claims are asserted against the Home.	0.00	II
INSU702761-01	CARVER COUNTY GOV'T CT.	ATT: SONJA WOLTER 600 EAST 4TH ST.	CHASKA	MN	55318	Full and final settlement of the insured's workers' compensation claim, which resolves the Proof of Claim in its entirety.	52,161.03	II

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NOD Number	Claimant Name	Address	Brief Description			NOD Amount Recommended	NOD Class
INSU275303-01	CHICAGO BRIDGE & IRON CO	2103 RESEARCH FOREST DR	THE WOODLANDS	TX	77380	0.00	II
INSU700525-01	CHICAGO BRIDGE & IRON CO	2103 RESEARCH FOREST DR	THE WOODLANDS	TX	77380	0.00	II
INSU700526-01	CHICAGO BRIDGE & IRON CO	2103 RESEARCH FOREST DR	THE WOODLANDS	TX	77380	0.00	II
INSU700550-01	CHICAGO BRIDGE & IRON CO	2103 RESEARCH FOREST DR	THE WOODLANDS	TX	77380	0.00	II
INSU700551-01	CHICAGO BRIDGE & IRON CO	2103 RESEARCH FOREST DR	THE WOODLANDS	TX	77380	0.00	II
INSU700553-01	CHICAGO BRIDGE & IRON CO	2103 RESEARCH FOREST DR	THE WOODLANDS	TX	77380	0.00	II
INSU700554-01	CHICAGO BRIDGE & IRON CO	2103 RESEARCH FOREST DR	THE WOODLANDS	TX	77380	0.00	II

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NOD Number	Claimant Name	Address	Brief Description			NOD Amount Recommended	NOD Class	
INSU700555-01	CHICAGO BRIDGE & IRON CO	2103 RESEARCH FOREST DR	THE WOODLANDS	TX	77380	The insured has not provided documentation to show amounts incurred covered by Home's policies, hence the claim is denied. No further claims are asserted against the Home.	0.00	II
INSU700556-01	CHICAGO BRIDGE & IRON CO	2103 RESEARCH FOREST DR	THE WOODLANDS	TX	77380	The insured has not provided documentation to show amounts incurred covered by Home's policies, hence the claim is denied. No further claims are asserted against the Home.	0.00	II
INSU391312-01	CHIQUITA BRANDS INTERNATIONAL INC	C/O BLANK ROME LLP, MICHAEL L. CIOFFI, ESQ.1700 PNC CENTER 201 EAST FIFTH STREET	CINCINNATI	OH	45202	The insured has failed to substantiate covered claims under Home's policies, hence the claim is denied. No further claims are asserted against the Home.	0.00	II
INSU712392-01	CHIQUITA BRANDS INTERNATIONAL INC	C/O BLANK ROME LLP, MICHAEL L. CIOFFI, ESQ.1700 PNC CENTER 201 EAST FIFTH STREET	CINCINNATI	OH	45202	The insured has failed to substantiate covered claims under Home's policies, hence the claim is denied. No further claims are asserted against the Home.	0.00	II
INSU715175-01	EVANSTON TOWNSHIP HIGH SCHOOL DISTRICT 202	ATT: MARY RODINO, CFO 1600 DODGE	EVANSTON	IL	60201	The insured's claims were resolved with no indemnity paid. Expenses of \$46,636.82 have been allowed in full and final settlement which resolves the proof of claim. No other claims are asserted against the Home.	46,636.82	II
INSU391716-01	INTERNATIONAL SUPPLY CO.	C/O CAMERON & MITTLEMAN LLP ATTN JUSTIN T. SHEA, ESQ 301 PROMENADE STREET	PROVIDENCE	RI	02908	Full and final settlement of the insured's claim which resolves the proof of claim in its entirety. No further claims are asserted against the Home.	13,794.06	II
INSU204965-01	JENNIE O TURKEY STORE (AKA JEROME FOODS INC)	34 N.7TH ST.	BARRON	WI	54812	The insured did not provide support for the Proof of Claim despite numerous requests, hence the claim is denied. No further claims are asserted against the Home.	0.00	II
INSU389851-01	LOUIS M. GERSON, INC.	C/O RON GERSON 16 COMMERCE BLVD. SUITE D	MIDDLEBOROUGH	MA	02346	The insured has not incurred any costs as a result of the Home liquidation, hence the claim is denied. No further claims are asserted against the Home.	0.00	II

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NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
INSU159873-01	MADER CONSTRUCTION CORP.	FELDMAND KIEFFER LLP ATTN: MARK NEMETH, ESQ. 110 PEARL STREET, #400	BUFFALO	NY	14202	The insured confirmed that the underlying claim was closed with no payment, hence the claim is denied. No further claims are asserted against the Home.	0.00	II
INSU715155-01	MAYFRAN INTERNATIONAL	SAND RUN RISK ATTN: LORI SIWIK 4199 KINROSS LAKES PARKWAY	RICHFIELD	OH	44286	The suit against the insured was dismissed with no payment, hence the claim is denied. No further claims are asserted against the Home.	0.00	II
INSU391903-01	SINCLAIR OIL CORPORATION	C/O LATHROP GAGE LLP, ATTN: JACK TERRY, ESQ. 1515 WYNKOOP STREET, SUITE 600	DENVER	CO	80202	Full and final settlement of the insured's claim which resolves the proof of claim in its entirety. No further claims are asserted against the Home.	500,000.00	II
INSU151321-01	SINCLAIR OIL CORPORATION	C/O LATHROP GAGE LLP, ATTN: JACK TERRY, ESQ. 1515 WYNKOOP STREET, SUITE 600	DENVER	CO	80202	See final allowance under INSU391903-01	0.00	II
INSU715164-01	SYBRON DENTAL SPECIALTIES	MCCARTER & ENGLISH ATTN: ADAM BUDESHEIM, ESQ. 100 MULBERRY STREET	NEWARK	NJ	07102-4056	The insured did not provide support for the Proof of Claim despite numerous requests, hence the claim is denied. No further claims are asserted against the Home.	0.00	II
INSU213194-01	UNION ELECTRIC COMPANY	C/O SETH D. LAMDEN NEAL GERBER EISENBERG 2 N. LASALLE ST. STE. 1700	CHICAGO	IL	60602-3801	The insured is not pursuing its claim against the Home, hence the claim is denied. No further claims are asserted against the Home.	0.00	II
INSU271465-01	UNION ELECTRIC COMPANY	C/O SETH D. LAMDEN NEAL GERBER EISENBERG 2 N. LASALLE ST. STE. 1700	CHICAGO	IL	60602-3801	The insured is not pursuing its claim against the Home, hence the claim is denied. No further claims are asserted against the Home.	0.00	II
INSU390273-01	UNION ELECTRIC COMPANY	C/O SETH D. LAMDEN NEAL GERBER EISENBERG 2 N. LASALLE ST. STE. 1700	CHICAGO	IL	60602-3801	The insured is not pursuing its claim against the Home, hence the claim is denied. No further claims are asserted against the Home.	0.00	II

Current Recommended Class II Allowances from Claim Report: \$ 612,591.91
Prior Total Approved Class II Allowances from Claim Reports: \$ 1,011,003,719.38

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NOD Number	Claimant Name	Address	Brief Description			NOD Amount Recommended	NOD Class	
					Previously Court Approved Class II Settlement Agreements: \$	1,706,080,414.55		
					Total Recommended and Approved Class II Allowances: \$	2,717,696,725.84	Class II	
RAHM331170-71	EXCESS INSURANCE COMPANY LTD	ATTN: TREVOR RAWLINGS DLM HOUSE DOWNLANDS BUSINESS PARK LYONS WAY	WORTHING WEST SUSSEX ENGLAND		BN14 9RX	Partial Reinsurance allowance for verified losses ceded to Home Insurance Co. UK through AFIA under various contracts.	15,214.75	V
INTL709590-62	NATIONWIDE INDEMNITY	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.	43,449.97	V
INTL278034-64	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.	8,585.86	V
INTL700599-61	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.	51,536.59	V
INTL277984-65	ZURICH VERSICHERUNG AKTIENGESELLSCHAFT (DEUTSCHLAND)	ATTN: DIRK EICHLER ZURICH GROUP DEUTCHLAND RIEHLER STRASE 90 50657	KOLN GERMANY			Partial Reinsurance allowance for verified losses ceded to Home Insurance Co. UK through AFIA under various contracts.	77,340.17	V

Current Recommended Class V Allowances from Claim Report: \$ 196,127.34
Prior Total Approved Class V Allowances from Claim Reports: \$ 268,092,829.51
Previously Court Approved Class V Settlement Agreements: \$ 6,682,238.78
Total Recommended and Approved Class V Allowances: \$ 274,971,195.63 Class V