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 FEBRUARY 16, 2021

Pursuant to Paragraph 4 of the Order Approving Liquidator's Report of Claims and Recommendations entered December 16, 2004, Christopher R. Nicolopoulos, 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. One of the recommended amounts on Schedule 1 for a guaranty association
 Class II determination is negative. This occurs because guaranty associations may pursue third
 parties to recover for indemnity or expense that the association paid and that the Liquidator had
 presented to the Court for allowance in earlier claim reports. If the association obtains such a
 recovery, it reports the recovery to the Liquidator as a credit against the previously allowed
 amounts. This results in a negative balance if the association's recoveries during the period
 covered by a claim report exceed the amounts of its payments during that period. The negative
 balance is then the subject of a notice of determination to the guaranty association. In the
 instance in this report, the association has accepted the determination as described in paragraph 2
 above.
- 4. Certain 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.
- 5. 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.
- 6. 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,

CHRISTOPHER R. NICOLOPOULOS, INSURANCE COMMISSIONER OF THE STATE OF NEW HAMPSHIRE, SOLELY AS LIQUIDATOR OF THE HOME INSURANCE COMPANY.

By: Peter A. Bengelsdorf
Special Deputy Liquidator

Date: February 22, 2021

Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of February 16, 2021 and the proposed form of order were sent, this 23rd day of February, 2021, by first class mail, postage prepaid to all persons on the attached service list.

/s/ Eric A. Smith

Eric A. Smith
NH Bar ID # 16952

THE STATE OF NEW HAMPSHIRE

MERRIMACK, SS.

SUPERIOR COURT

In the Matter of the Liquidation of The Home Insurance Company Docket No. 217-2003-EQ-00106

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NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
GOVT18899-53	ALABAMA INSURANCE GUARANTY ASSOC.	ANDREA LENTINE EXEC DIR 600 UNIVERSITY PARK PLC STE260	BIRMINGHAM	AL	35209	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 expenses from third party administrators or medical bill review. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/19 to 09/30/20.	977.20	-
GOVT700045-42	ALASKA INSURANCE GUARANTY ASSOC.	SUSAN DANIELS, 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 expenses from third party administrators or medical bill review. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/19 to 09/30/20.	3,276.55	ı
GOVT700046-45	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 expenses from third party administrators or medical bill review. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/19 to 09/30/20.	7,593.36	ı

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
GOVT700083-48	COLORADO INSURANCE GUARANTY ASSOC.	ATTN: CHAD ANDERSON, PRESIDENT WESTERN GUARANTY FUND SERVICES 1720 SOUTH BELLAIRE ST, STE 408	DENVER	со	80222	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 expenses from third party administrators or medical bill review. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/19 to 09/30/20.	1,889.21	I
GOVT700049-49	DELAWARE INSURANCE GUARANTY ASSOC.	BARRY MILLER, EXEC DIR 220 CONTINENTAL DRIVE, #212	NEWARK	DE	19713	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. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/19 to 09/30/20	225.00	ı
GOVT18911-54	GEORGIA INSURERS INSOLVENCY POOL	FRANK KNIGHTON JR, EXEC DIR 3700 CRESTWOOD PARKWAY #400	DULUTH	GA	30096	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 expenses from third party administrators or medical bill review. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/19 to 09/30/20.	4,078.06	ı

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
GOVT700052-48	HAWAII INSURANCE GUARANTY ASSOC.	BLAKE J. OBATA, ADMINISTRATOR P.O. BOX 4660	HONOLULU	ні	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. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/19 to 09/30/20	380.34	ı
GOVT700136-35	IDAHO INSURANCE GUARANTY ASSOCIATION	ATTN: CHAD ANDERSON, PRESIDENT WESTERN GUARANTY FUND SERVICES 1720 SOUTH BELLAIRE ST, STE 408	DENVER	со	80222	This Class I partial allowance includes expenses from third party administrators or medical bill review. This allowance covers the payment period from 09/30/19 to 09/30/20.	94.47	I
GOVT18913-43	ILLINOIS INSURANCE GUARANTY FUND	TIM SCHOTKE, EXEC DIR 150 SOUTH WACKER DR #2970	CHICAGO	IL	60606	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 expenses from third party administrators or medical bill review. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/19 to 09/30/20.	323,191.83	I
GOVT700137-49	KANSAS INSURANCE GUARANTY ASSOC.	ATTN: CHAD ANDERSON, PRESIDENT WESTERN GUARANTY FUND SERVICES 1720 SOUTH BELLAIRE ST, STE 408	DENVER	со	80222	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 expenses from third party administrators or medical bill review. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/19 to 09/30/20.	135.56	I

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
GOVT18917-50	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. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/19 to 09/30/20	0.10	I
GOVT18919-54	MICHIGAN PROPERTY & CASUALTY GUARANTY ASSOC.	JEFFREY JENKINS, EXECUTIVE DIR P.O. BOX 531266	LIVONIA	МІ	48153-1266	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 expenses from third party administrators or medical bill review. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/19 to 09/30/20.	9,634.32	ı
GOVT700061-51	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 expenses from third party administrators or medical bill review. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/19 to 09/30/20.	39,631.51	I

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
GOVT18921-51	MISSISSIPPI INSURANCE	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 expenses from third party administrators or medical bill review. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/19 to 09/30/20.	7,078.83	-
GOVT18922-49	MISSOURI PROPERTY & CASUALTY INS. GUARANTY ASSOC.	TAMARA KOPP, EXECUTIVE DIR. 2210 MISSOURI BLVD	JEFFERSON CITY	МО	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 expenses from third party administrators or medical bill review. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/19 to 09/30/20.	697.16	_
GOVT700139-47	MONTANA INSURANCE	ATTN: CHAD ANDERSON, PRESIDENT WESTERN GUARANTY FUND SERVICES 1720 SOUTH BELLAIRE ST, STE 408	DENVER	со	80222-4320	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 expenses from third party administrators or medical bill review. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/19 to 09/30/20.	1,457.01	I

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
GOVT18923-46	NEBRASKA PROP & LIAB INS GUARANTY ASSOC.	ATTN: CHAD ANDERSON, PRESIDENT WESTERN GUARANTY FUND SERVICES 1720 SOUTH BELLAIRE ST, STE 408		со	80222	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 expenses from third party administrators or medical bill review. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/19 to 09/30/20.	548.42	ı
GOVT18927-44	ASSOC C/O INTEGRION	DEBBIE LUERA, DIR OF OPER P.O. BOX 27815	ALBUQUERQUE	NM	87125	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 expenses from third party administrators or medical bill review. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/19 to 09/30/20.	3,597.64	I
GOVT700264-51	HINANCIAL SERVICES C/O	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 expenses from third party administrators or medical bill review. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/19 to 09/30/20.	26,599.11	I

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
GOVT700069-52	OKLAHOMA P & C INS. GUARANTY ASSOC.	JESICA CANNON 2601 NORTHWEST EXPRSWAY, #800E	OKLAHOMA CITY	ОК	73112	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. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/19 to 09/30/20	223.89	ı
GOVT18934-52	PENNSYLVANIA PROPERTY & CASUALTY INS. GUARANTY ASSOC.	RAY BAUSO, EXECUTIVE DIRECTOR 1617 JF KENNEDY BLVD. STE 1850	PHILADELPHIA	PA	19103	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. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/19 to 09/30/20	39,945.82	ı
GOVT700071-56	PENNSYLVANIA WORKER'S COMPENSATION SECURITY FUND	SUE PEASE, CLAIMS MANAGER 901 NORTH 7TH STREET	HARRISBURG	PA	17102	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 expenses from third party administrators or medical bill review. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/19 to 09/30/20.	2,006.35	I

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
GOVT18939-50	TENNESSEE INSURANCE GUARANTY ASSOC.	LORRIE BROUSE, EXEC. SECY 3100 WEST END AVE #670	NASHVILLE	TN	37203-5805	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 expenses from third party administrators or medical bill review. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/19 to 09/30/20.	1,888.23	_
GOVT700075-47	UTAH PROPERTY & CASUALTY INS. GUARANTY ASSOC.	ALLEN MUHLESTEIN, EXEC DIR P.O. BOX 95986	SOUTH JORDAN	UT	84095	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 expenses from third party administrators or medical bill review. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/19 to 09/30/20.	1,804.55	ı
GOVT700138-29	WASHINGTON INSURANCE GUARANTY ASSOC.	ATTN: CHAD ANDERSON, PRESIDENT WESTERN GUARANTY FUND SERVICES 1720 SOUTH BELLAIRE ST, STE 408	DENVER	со	80222	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. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/19 to 09/30/20	195.72	ı
GOVT700079-47	WISCONSIN INSURANCE SECURITY FUNDS	ALLAN PATEK, EXEC DIR 2820 WALTON COMMONS WEST, #135	MADISON	WI	53718-6797	This Class I partial allowance includes expenses from third party administrators or medical bill review. This allowance covers the payment period from 09/30/19 to 09/30/20.	1,085.20	_

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
				Current	Recommend	ded Class I Allowances from Claim Report:	\$ 478,235.44	
				Prior	Total Approve	ed Class I Allowances from Claim Reports:	\$ 107,863,406.47	
		Previously Court Approved Class I Settlement Agreements						
				-	Total Recomm	nended and Approved Class I Allowances:	\$ 108,492,336.83	Class I
GOVT18899-54	ALABAMA INSURANCE GUARANTY ASSOC.	ANDREA LENTINE EXEC DIR 600 UNIVERSITY PARK PLC STE260	BIRMINGHAM	AL	35209	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class II partial allowance is for 90% of allowed defense expense claims (net of recoveries) for the specified period. The Class I allowance appears above. This allowance covers the payment period from 09/30/19 to 09/30/20	-62,052.50	Ш
GOVT18899-55	ALABAMA INSURANCE GUARANTY ASSOC.	ANDREA LENTINE EXEC DIR 600 UNIVERSITY PARK PLC STE260	BIRMINGHAM	AL	35209	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/19 to 09/30/20	113,890.78	II
GOVT700045-43	ALASKA INSURANCE GUARANTY ASSOC.	SUSAN DANIELS, ADMINISTRATOR 1401 RUDAKOF CIRCLE, SUITE 100	ANCHORAGE	AK	99508	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 appears above. This allowance covers the payment period from 09/30/19 to 09/30/20	936.00	Ш
GOVT700045-44	ALASKA INSURANCE GUARANTY ASSOC.	SUSAN DANIELS, ADMINISTRATOR 1401 RUDAKOF CIRCLE, SUITE 100	ANCHORAGE	AK	99508	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/19 to 09/30/20	14,917.63	II

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
GOVT700046-46	ARKANSAS PROPERTY & CASUALTY INS. GUARANTY FUND	STEVE UHRYNOWYCZ, ADMIN. 1023 WEST CAPITOL AVE SUITE #2	LITTLE ROCK	AR	72201-1904	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 appears above. This allowance covers the payment period from 09/30/19 to 09/30/20	1,729.51	=
GOVT700046-47	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 09/30/19 to 09/30/20	88,563.25	II
INSU275925-02	CITY OF MAPLE GROVE	ATT: GREG STICHA, FINANCE DIR. 12800 ARBOR LAKES PKWY	MAPLE GROVE	MN	55369	Full and final determination of the insured's workers' compensation claim. This resolves the Proof of Claim in its entirety.	23,437.37	=
INSU712150-01	CITY OF MOORHEAD	ATTN: AMY SETTERGREN 500 CENTER AVE	MOORHEAD	MN	56561	Full and final determination of the insured's workers' compensation claim. This resolves the Proof of Claim in its entirety.	37,043.00	Ш
GOVT703834-01	CITY OF SCOTTSDALE	ATTN: BRIAN HEATON 7447 E INDIAN SCHOOL RD #225	SCOTTSDALE	AZ	85251	Full and final determination of the insured's workers' compensation claim. This resolves the Proof of Claim in its entirety.	72,434.18	II
INSU274041-01	CITY OF ST. LOUIS PARK	ATTN: ALI TIMPONE, HR MANAGER 5005 MINNETONKA BLVD	ST LOUIS PARK	MN	55416	Full and final determination of the insured's workers' compensation claims. This resolves the Proof of Claim in its entirety.	66,573.70	П

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
GOVT700083-49	COLORADO INSURANCE GUARANTY ASSOC.	ATTN: CHAD ANDERSON, PRESIDENT WESTERN GUARANTY FUND SERVICES 1720 SOUTH BELLAIRE ST, STE 408	DENVER	со	80222	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 appears above. This allowance covers the payment period from 09/30/19 to 09/30/20	474.54	=
GOVT700083-50	COLORADO INSURANCE GUARANTY ASSOC.	ATTN: CHAD ANDERSON, PRESIDENT WESTERN GUARANTY FUND SERVICES 1720 SOUTH BELLAIRE ST, STE 408	DENVER	со	80222	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/19 to 09/30/20	246,650.38	II
GOVT700049-50	DELAWARE INSURANCE GUARANTY ASSOC.	BARRY MILLER, EXEC DIR 220 CONTINENTAL DRIVE, #212	NEWARK	DE	19713	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 appears above. This allowance covers the payment period from 09/30/19 to 09/30/20	2,025.00	=
GOVT700049-51	DELAWARE INSURANCE GUARANTY ASSOC.	BARRY MILLER, EXEC DIR 220 CONTINENTAL DRIVE, #212	NEWARK	DE	19713	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/19 to 09/30/20	34,208.17	II
GOVT18911-55	GEORGIA INSURERS INSOLVENCY POOL	FRANK KNIGHTON JR, EXEC DIR 3700 CRESTWOOD PARKWAY #400	DULUTH	GA	30096	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 appears above. This allowance covers the payment period from 09/30/19 to 09/30/20	2,165.40	II

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
GOVT18911-56	GEORGIA INSURERS INSOLVENCY POOL	FRANK KNIGHTON JR, EXEC DIR 3700 CRESTWOOD PARKWAY #400	DULUTH	GA	30096	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/19 to 09/30/20	47,546.84	II
GOVT700052-49	HAWAII INSURANCE GUARANTY ASSOC.	BLAKE J. OBATA, ADMINISTRATOR P.O. BOX 4660	HONOLULU	ні	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 appears above. This allowance covers the payment period from 09/30/19 to 09/30/20	3,422.99	=
GOVT700052-50	HAWAII INSURANCE GUARANTY ASSOC.	BLAKE J. OBATA, ADMINISTRATOR P.O. BOX 4660	HONOLULU	НІ	96812-4660	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/19 to 09/30/20	13,678.04	=
GOVT700136-36	IDAHO INSURANCE GUARANTY ASSOCIATION	ATTN: CHAD ANDERSON, PRESIDENT WESTERN GUARANTY FUND SERVICES 1720 SOUTH BELLAIRE ST, STE 408	DENVER	со	80222	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/19 to 09/30/20	1,357.52	II
GOVT18913-44	ILLINOIS INSURANCE GUARANTY FUND	TIM SCHOTKE, EXEC DIR 150 SOUTH WACKER DR #2970	CHICAGO	IL	60606	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 appears above. This allowance covers the payment period from 09/30/19 to 09/30/20	14,755.50	II
GOVT18913-45	ILLINOIS INSURANCE GUARANTY FUND	TIM SCHOTKE, EXEC DIR 150 SOUTH WACKER DR #2970	CHICAGO	IL	60606	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/19 to 09/30/20	649,882.50	II

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
INSU704103-01	INDEPENDENT SCHOOL DISTRICT NO. 347	ATTN: LIZ WINDINGSTAD 611 5TH ST. SW	WILLMAR	MN	56201	Despite requests, the insured has not provided documentation to show amounts incurred covered by Home's policies, hence the claim is denied.	0.00	П
INSU222825-01	INVESTORS MANAGEMENT CORP. / GOLDEN CORRAL CORP.	ATTN: GAIL BAUER 5151 GLENWOOD AVE.	RALEIGH	NC	27626-0502	Full and final determination of the insured's workers' compensation claim which resolves the proof of claim in its entirety.	371,246.00	II
GOVT18915-33	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 09/30/19 to 09/30/20	52,642.89	II
GOVT700137-50	KANSAS INSURANCE GUARANTY ASSOC.	ATTN: CHAD ANDERSON, PRESIDENT WESTERN GUARANTY FUND SERVICES 1720 SOUTH BELLAIRE ST, STE 408	DENVER	со	80222	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 appears above. This allowance covers the payment period from 09/30/19 to 09/30/20	658.37	II
GOVT700137-51	KANSAS INSURANCE GUARANTY ASSOC.	ATTN: CHAD ANDERSON, PRESIDENT WESTERN GUARANTY FUND SERVICES 1720 SOUTH BELLAIRE ST, STE 408	DENVER	со	80222	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/19 to 09/30/20	86,118.54	II
GOVT18917-51	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 appears above. This allowance covers the payment period from 09/30/19 to 09/30/20	0.90	11

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
GOVT18917-52	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 09/30/19 to 09/30/20	9,320.40	II
GOVT18919-55	MICHIGAN PROPERTY & CASUALTY GUARANTY ASSOC.	JEFFREY JENKINS, EXECUTIVE DIR P.O. BOX 531266	LIVONIA	МІ	48153-1266	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 appears above. This allowance covers the payment period from 09/30/19 to 09/30/20	60,364.14	=
GOVT18919-56	MICHIGAN PROPERTY & CASUALTY GUARANTY ASSOC.	JEFFREY JENKINS, EXECUTIVE DIR P.O. BOX 531266	LIVONIA	МІ	48153-1266	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/19 to 09/30/20	553,095.94	II
GOVT700061-52	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 appears above. This allowance covers the payment period from 09/30/19 to 09/30/20	33,754.24	II
GOVT700061-53	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 09/30/19 to 09/30/20	1,685,977.77	II
GOVT18921-52	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 appears above. This allowance covers the payment period from 09/30/19 to 09/30/20	56,714.21	11

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
GOVT18921-53	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 09/30/19 to 09/30/20	116,290.68	Ш
GOVT18922-50	MISSOURI PROPERTY & CASUALTY INS. GUARANTY ASSOC.	TAMARA KOPP, EXECUTIVE DIR. 2210 MISSOURI BLVD	JEFFERSON CITY	МО	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 appears above. This allowance covers the payment period from 09/30/19 to 09/30/20	1,658.88	II
GOVT18922-51	MISSOURI PROPERTY & CASUALTY INS. GUARANTY ASSOC.	TAMARA KOPP, EXECUTIVE DIR. 2210 MISSOURI BLVD	JEFFERSON CITY	МО		Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/19 to 09/30/20	18,161.43	Ш
GOVT700139-48	MONTANA INSURANCE GUARANTY ASSOC.	ATTN: CHAD ANDERSON, PRESIDENT WESTERN GUARANTY FUND SERVICES 1720 SOUTH BELLAIRE ST, STE 408	DENVER	со	80222-4320	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 appears above. This allowance covers the payment period from 09/30/19 to 09/30/20	8,326.86	II
GOVT700139-49	MONTANA INSURANCE GUARANTY ASSOC.	ATTN: CHAD ANDERSON, PRESIDENT WESTERN GUARANTY FUND SERVICES 1720 SOUTH BELLAIRE ST, STE 408	DENVER	со	80222-4320	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/19 to 09/30/20	99,961.24	II

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
GOVT18923-47	NEBRASKA PROP & LIAB INS GUARANTY ASSOC.	ATTN: CHAD ANDERSON, PRESIDENT WESTERN GUARANTY FUND SERVICES 1720 SOUTH BELLAIRE ST, STE 408	DENVER	со	80222	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 appears above. This allowance covers the payment period from 09/30/19 to 09/30/20	3,594.43	II
GOVT18923-48	NEBRASKA PROP & LIAB INS GUARANTY ASSOC.	ATTN: CHAD ANDERSON, PRESIDENT WESTERN GUARANTY FUND SERVICES 1720 SOUTH BELLAIRE ST, STE 408	DENVER	со	80222	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/19 to 09/30/20	8,047.08	II
GOVT18927-45	NEW MEXICO P&C INSURANCE GUARANTY ASSOC C/O INTEGRION GROUP	DEBBIE LUERA, DIR OF OPER P.O. BOX 27815	ALBUQUERQUE	NM	87125	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 appears above. This allowance covers the payment period from 09/30/19 to 09/30/20	24,282.20	II
GOVT18927-46	NEW MEXICO P&C INSURANCE GUARANTY ASSOC C/O INTEGRION GROUP	DEBBIE LUERA, DIR OF OPER P.O. BOX 27815	ALBUQUERQUE	NM	87125	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/19 to 09/30/20	197,998.95	II
GOVT700264-52	NY STATE DEPT OF FINANCIAL SERVICES C/O NEW YORK LIQUIDATION BUREAU	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 appears above. This allowance covers the payment period from 09/30/19 to 09/30/20	95,085.80	II

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
GOVT700264-53	NY STATE DEPT OF FINANCIAL SERVICES C/O NEW YORK LIQUIDATION BUREAU	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 09/30/19 to 09/30/20	3,083,327.25	II
GOVT700069-53	OKLAHOMA P & C INS. GUARANTY ASSOC.	JESICA CANNON 2601 NORTHWEST EXPRSWAY, #800E	OKLAHOMA CITY	ОК	73112	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 appears above. This allowance covers the payment period from 09/30/19 to 09/30/20	2,015.01	II
GOVT700069-54	OKLAHOMA P & C INS. GUARANTY ASSOC.	JESICA CANNON 2601 NORTHWEST EXPRSWAY, #800E	OKLAHOMA CITY	ОК	73112	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/19 to 09/30/20	69,743.24	II
GOVT18934-53	PENNSYLVANIA PROPERTY & CASUALTY INS. GUARANTY ASSOC.	RAY BAUSO, EXECUTIVE DIRECTOR 1617 JF KENNEDY BLVD. STE 1850	PHILADELPHIA	PA	19103	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 appears above. This allowance covers the payment period from 09/30/19 to 09/30/20	359,512.38	II
GOVT18934-54	PENNSYLVANIA PROPERTY & CASUALTY INS. GUARANTY ASSOC.	RAY BAUSO, EXECUTIVE DIRECTOR 1617 JF KENNEDY BLVD. STE 1850	PHILADELPHIA	PA	19103	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/19 to 09/30/20	257,750.00	Ш
GOVT700071-57	PENNSYLVANIA WORKER'S COMPENSATION SECURITY FUND	SUE PEASE, CLAIMS MANAGER 901 NORTH 7TH STREET	HARRISBURG	PA	17102	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 appears above. This allowance covers the payment period from 09/30/19 to 09/30/20	20,259.37	II

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
GOVT700071-58	COMPENSATION SECURITY	SUE PEASE, CLAIMS MANAGER 901 NORTH 7TH STREET	HARRISBURG	PA	17102	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/19 to 09/30/20	1,304,477.41	II
GOVT18938-49	SOUTH DAKOTA PROPERTY & CASUALTY INS. GUARANTY ASSOC.	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 09/30/19 to 09/30/20	27,938.52	II
INSU714820-01	STOKES AND SPIEHLER	BROUSSARD HUB INTERNATONAL 3861 AMBASSADOR CAFFERY HYWY., SUITE 550	LAFAYETTE	LA	70503	The underlying claim is being addressed without involvement of Home, hence the Proof of Claim is denied.	0.00	II
GOVT18939-51	GUARANTY ASSOC	LORRIE BROUSE, EXEC. SECY 3100 WEST END AVE #670	NASHVILLE	TN	37203-5805	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 appears above. This allowance covers the payment period from 09/30/19 to 09/30/20	1,781.70	II
GOVT18939-52	CHARANTY ASSOC	LORRIE BROUSE, EXEC. SECY 3100 WEST END AVE #670	NASHVILLE	TN	37203-5805	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/19 to 09/30/20	3,157.29	Ш
INSU713771-01	TI HE KROGER CO	ATTN: NATHAN FRALEY 1014 VINE ST	CINCINNATI	ОН	45202	Full and final determination of the insured's excess workers' compensation claim, which resolves the Proof of Claim in its entirety.	16,523.25	II

Liquidator's Report of Claims and Recommendations Dated February 16, 2021 - 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
GOVT700075-48	CASUALTY INS. GUARANTY	ALLEN MUHLESTEIN, EXEC DIR P.O. BOX 95986	SOUTH JORDAN	UT	84095	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 appears above. This allowance covers the payment period from 09/30/19 to 09/30/20	5,895.90	Ш
GOVT700075-49	CASUALTY INS. GUARANTY	ALLEN MUHLESTEIN, EXEC DIR P.O. BOX 95986	SOUTH JORDAN	UT	84095	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/19 to 09/30/20	71,031.90	П
GOVT700138-30	WASHINGTON INSURANCE GUARANTY ASSOC.	ATTN: CHAD ANDERSON, PRESIDENT WESTERN GUARANTY FUND SERVICES 1720 SOUTH BELLAIRE ST, STE 408	DENVER	СО	80222	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 appears above. This allowance covers the payment period from 09/30/19 to 09/30/20	1,761.47	II
GOVT701426-01	WILLMAR PUBLIC UTILITIES	ATTN: JANELL T. JOHNSON HR MGR 700 SW LITCHFIELD AVE	WILMAR	MN	56201-0937	Full and final determination of the insured's workers' compensation claim. This resolves the Proof of Claim in its entirety.	69,417.35	II
GOVT700079-48	WISCONSIN INSURANCE	ALLAN PATEK, EXEC DIR 2820 WALTON COMMONS WEST, #135	MADISON	WI	53718-6797	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/19 to 09/30/20	-24,274.70	II

Current Recommended Class II Allowances from Claim Report: \$ 10,127,258.09

Prior Total Approved Class II Allowances from Claim Reports: \$ 1,049,457,533.27

Previously Court Approved Class II Settlement Agreements: \$ 1,845,742,375.76

Total Recommended and Approved Class II Allowances: \$ 2,905,327,167.12 Class II

Liquidator's Report of Claims and Recommendations Dated February 16, 2021 - 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
RAHM331369-03	ACE PROPERTY & CASUALTY INSURANCE COMPANY	ATTN: KIMBERLEY MCDONNELL C/O BRANDYWINE GROUP 510 WALNUT STREET	PHILADELPHIA	PA	19106	Partial Reinsurance allowance for verified losses ceded to Home Ins Co under various contracts.	111,725.79	V
INTL700599-67	WUSTENROT WURTTEMBERGISCHE	ATTN: ROBERT BUEHLER GUTENBERGSTRASSE 30 70176	STUTTGART GERMANY			Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	123,144.33	V
INTL277984-71	ZURICH VERSICHERUNG AKTIENGESELLSCHAFT (DEUTSCHLAND)	ATTN: DIRK EICHLER RIEHLER STRASSE 90 50657	COLOGNE GERMANY			Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	208,228.99	V

Current Recommended Class V Allowances from Claim Report: \$ 443,099.11

Prior Total Approved Class V Allowances from Claim Reports: \$ 291,397,644.94

Previously Court Approved Class V Settlement Agreements: \$ 18,078,202.78

Total Recommended and Approved Class V Allowances: \$ 309,918,946.83 Class V