THE STATE OF NEW HAMPSHIRE

MERRIMACK, SS.

SUPERIOR COURT

Docket No. 217-2003-EQ-00106

In the Matter of the Liquidation of The Home Insurance Company

LIQUIDATOR'S REPORT OF CLAIMS AND RECOMMENDATIONS AS OF OCTOBER 18, 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. 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.

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,

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: October 20, 2021

Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of October 18, 2021 and the proposed form of order were sent, this 22nd day of October, 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 No. 16952

THE STATE OF NEW HAMPSHIRE

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THE HOME INSURANCE CO. IN LIQUIDATION

Liquidator's Report of Claims and Recommendations Dated October 18, 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
INSU711879-01	NUCOR STEEL TUSCALOOSA, INC.	ATTN: REED NORRIS 1700 HOLT RD NE	TUSCALOOSA	AL	35404	Full and final determination of the insured's workers' compensation claim. This resolves the Proof of Claim in its entirety.	313,896.00	II
INSU715167-01	POCAHONTAS FOOD GROUP	C/O PERFORMANCE FOOD GROUP 12500 WEST CREEK PARKWAY	RICHMOND	VA	23238	Full and final determination of the insured's workers' compensation claims. This resolves the Proof of Claim in its entirety.	500,000.00	Ш
INSU715174-01	TELECOMMUNICATIONS	ATTN: CHRIS LAWRENCE, BUS DIR P.O. BOX 159	GLASGOW	KY	42142-0159	Full and final determination of the insured's workers' compensation claims. This resolves the Proof of Claim in its entirety.	132,338.67	II
CLMN377627-01	THE ESTATE OF WILLIS J MONTZ, JR.	1 ECHEZEAUX DRIVE	KENNER	LA	70065	The claimant's benefits are being paid without involvement of the Home, hence the Proof of Claim is denied.	0.00	=

Current Recommended Class II Allowances from Claim Report: \$ 946,234.67

Prior Total Approved Class II Allowances from Claim Reports: \$ 1,063,499,597.83

Previously Court Approved Class II Settlement Agreements: \$ 1,853,202,915.76

Total Recommended and Approved Class II Allowances: \$ 2,917,648,748.26 Class II

IINI II 700646-14	ARGONAUT INSURANCE COMPANY	ATTN: RICHARD FINNEY C/O R&Q MARKET SERVICES LTD 71 FENCHURCH STREET	LONDON ENGLAND	EC3M 4BS	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	1,581.86	V
HINLLI 460044-16	ICITY INSURANCE COMPANY	ATTN: SARAH ELLIS C/O ERNST & YOUNG UK 1 MORE LONDON PLACE	LONDON ENGLAND	EC3N 1HN	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	2,868.41	V
RAHM714306-70	EQUITAS LIMITED	ATTN: SEAN HOWSON 55 MARK LANE	LONDON ENGLAND	EC3R 7NE	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	84,843.59	V

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NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
RAHM714306-71	EQUITAS LIMITED	ATTN: SEAN HOWSON 55 MARK LANE	LONDON ENGLAND		EC3R 7NE	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	204,347.30	V
RAHM331170-78	EXCESS INSURANCE COMPANY LTD	ATTN: TREVOR RAWLINGS DLM HOUSE DOWNLANDS BUSINESS PARK LYONS WAY			BN14 9RX	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	3,157.86	V
INTL700649-38	LONDON & EDINBURGH INSURANCE COMPANY	ATTN: RICHARD FINNEY C/O R&Q MARKET SERVICES LTD 71 FENCHURCH ST	LONDON ENGLAND		EC3M 4BS	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	4,844.75	V
INTL700649-39	LONDON & EDINBURGH INSURANCE COMPANY	ATTN: RICHARD FINNEY C/O R&Q MARKET SERVICES LTD 71 FENCHURCH ST	LONDON ENGLAND		EC3M 4BS	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	1,804.40	V
INTL709590-71	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 Ins Co. UK through AFIA under various contracts.	129,943.31	V
RAHM331413-25	TENECOM LTD.	C/O RESOLUTE MGMT LTD ATTN: RICHARD CHILVERS 8 FENCHURCH PLACE			EC34 4AJ	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	15,806.96	
INTL700599-70	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.	70,805.56	V
INTL277984-74	ZURICH VERSICHERUNG AKTIENGESELLSCHAFT (DEUTSCHLAND)	ATTN: DIRK EICHLER ZURICH GROUP DEUTCHLAND RIEHLER STRASE 90 50657	COLOGNE GERMANY			Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	114,848.93	V

THE HOME INSURANCE CO. IN LIQUIDATION

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Distribution will be subject to set off.

NOD Number	Claimant Name	Address	Brief Description	NOD Amount Recommended	NOD Class
			Current Recommended Class V Allowances from Claim Report: \$	634,852.93	
			Prior Total Approved Class V Allowances from Claim Reports: \$	298,277,815.97	
			Previously Court Approved Class V Settlement Agreements: \$	18,078,202.78	
			Total Recommended and Approved Class V Allowances: \$	316,990,871.68	Class V