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 MAY 16, 2022

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. Many of 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,

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: May 24, 2022

Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of May 16, 2022 and the proposed form of order were sent, this <u>24</u>th day of May, 2022, 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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SCHEDULE 1

THE HOME INSURANCE CO. IN LIQUIDATION

Liquidator's Report of Claims and Recommendations Dated May 16, 2022 - 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
INSU713779-01	DUCK RIVER ELECTRIC MEMBERSHIP CORPORATION	ATTN: BRAD VINCENT 1411 MADISON ST.	SHELBYVILLE	TN	37160	Full and final determination of the insured's workers' compensation claim. This resolves the Proof of Claim in its entirety.	67,982.46	II
INSU711249-01	DUININCK COMPANIES	ATTN: PERRY BREEMS P.O. BOX 208	PRINSBURG	MN	56281	The insured's workers' compensation claims are being addressed separately under other Proofs of Claim, hence this Proof of Claim is denied.	0.00	II
INSU247348-01	DUININCK COMPANIES	ATTN: PERRY BREEMS P.O. BOX 208	PRINSBURG	MN	56281	The insured's workers' compensation claims are being addressed separately under other Proofs of Claim, hence this Proof of Claim is denied.	0.00	II
INSU277409-01	DUININCK COMPANIES	ATTN: PERRY BREEMS P.O. BOX 208	PRINSBURG	MN	56281	The insured's workers' compensation claims are being addressed separately under other Proofs of Claim, hence this Proof of Claim is denied.	0.00	II
INSU29570-01	EBENEZER SOCIETY	ATTN: JODY ARENDARCZYK 2450 RIVERSIDE AVE	MINNEAPOLIS	MN	55454	Full and final determination of the insured's workers' compensation claim. This resolves the Proof of Claim in its entirety.	68,797.00	II
INSU710946-01	THALES NORTH AMERICA	ATTN: TONI VISCONTI 2733 SOUTH CRYSTAL DRIVE SUITE	ARLINGTON	VA	22202	No further return premium will be due to the insured under the retrospective program, hence the Proof of Claim is denied. This resolves the Proof of Claim in its entirety.	0.00	II
INSU29842-01	TITAN AMERICA	ATTN: CATHY LUTZKANIN 5700 LAKE WRIGHT DRIVE	NORFOLK	VA	23502	Full and final determination of the insured's Proof of Claim for the return premium due under the retrospective premium program.	10,247.00	II
INSU276290-01	TITAN AMERICA	ATTN: CATHY LUTZKANIN 5700 LAKE WRIGHT DRIVE	NORFOLK	VA	23502	See final allowance under INSU29842-01	0.00	II
						Current Recommended Class II Allowances from Claim Report: Prior Total Approved Class II Allowances from Claim Reports:	\$147,026.46 \$1,081,969,019.33	
						Previously Court Approved Class II Settlement Agreements: Total Recommended and Approved Class II Allowances:	\$1,868,651,565.76 \$2,950,767,611.55	
INTL277893-18	COMMUNITY REINSURANCE CORPORATION	CARRICK UK SERVICES LIMITED 11 ST. JAMES PLACE	LONDON ENGLAND		SW1A INP	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	111,638.18	V

THE HOME INSURANCE CO. IN LIQUIDATION

Liquidator's Report of Claims and Recommendations Dated May 16, 2022 - 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
RAHM714306-75	EQUITAS LIMITED		LONDON ENGLAND	UK	EC3R 7NE	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	91,048.25	V
RAHM714306-76	EQUITAS LIMITED		LONDON ENGLAND	UK	EC3R 7NE	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	210,472.57	V
RAHM331170-82	EXCESS INSURANCE COMPANY LTD	DLM HOUSE DOWNLANDS	WORTHING WEST SUSSEX ENGLAND	UK	BN14 9RX	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	4,721.68	V
INSU715237-01	EVEREST REINSURANCE COMPANY C/O IFRAH PLLC	ATTN: GEORGE R. CALHOUN 1717 PENNSYLVANIA AVE NW #650	WASHINGTON	DC	20006	The insurer has withdrawn their claim against the Home, hence the claim is disallowed. This resolves the Proof of Claim in its entirety.	0.00	V
INSU715238-01	TIG INSURANCE COMPANY C/O IFRAH PLLC	ATTN: GEORGE R. CALHOUN 1717 PENNSYLVANIA AVE NW, #650	WASHINGTON	DC	20006	The insurer has withdrawn their claim against the Home, hence the claim is disallowed. This resolves the Proof of Claim in its entirety.	0.00	٧
RAHM331413-28	TENECOM LTD	RESOLUTE MANAGEMENT LTD 8 FENCHURCH PLACE, 4TH FL	LONDON, ENGLAND		EC3M 4AJ	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	8,283.38	V
INTL700599-72	WUSTENROT & WURTTEMBERGISCHE AG		STUTTGART GERMANY			Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	29,935.85	V
INTL277984-76	ZURICH VERSICHERUNG AKTIENGESELLSCHAFT (DEUTSCHLAND)		COLOGNE GERMANY			Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	45,409.67	V

Current Recommended Class V Allowances from Claim Report: Prior Total Approved Class V Allowances from

Claim Reports:

Previously Court Approved Class V Settlement Agreements:

Total Recommended and Approved Class V Allowances:

\$501,509.58

\$302,619,842.54

\$18,078,202.78

\$321,199,554.90 Class V