

**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 AUGUST 8, 2023**

Pursuant to Paragraph 4 of the Order Approving Liquidator's Report of Claims and Recommendations entered December 16, 2004, David J. Bettencourt, Acting 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 claims on Schedule 1 are those of insurance guaranty associations. The Liquidator is in the process of making final determinations of guaranty association claims as a significant step in bringing the estate to closure.

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,

DAVID J. BETTENCOURT, ACTING INSURANCE  
COMMISSIONER OF THE STATE OF NEW  
HAMPSHIRE, SOLELY AS LIQUIDATOR OF THE  
HOME INSURANCE COMPANY,

  
By: Peter A. Bengelsdorf  
Special Deputy Liquidator

Date: August 17, 2023

Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of August 8, 2023 and the proposed form of order were sent, this 21<sup>st</sup> day of August, 2023, 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

**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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# **SCHEDULE 1**

**THE HOME INSURANCE CO. IN LIQUIDATION**  
**Liquidator's Report of Claims and Recommendations Dated August 8, 2023 - 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	City	State	Case No.	Brief Description	NOD Amount Recommended	NOD Class
GOVT18901-37	ARIZONA PROPERTY & CASUALTY INS GUARANTY FUND.	ATTN: LORI D. NESTOR, EXECUTIVE DIRECTOR 100 N 15TH AVENUE STE 261	PHOENIX	AZ	85007-2630	This Class I final 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 10/01/21 to 01/26/23.	877.64	I
GOVT18901-39	ARIZONA PROPERTY & CASUALTY INS GUARANTY FUND.	ATTN: LORI D. NESTOR, EXECUTIVE DIRECTOR 100 N 15TH AVENUE STE 261	PHOENIX	AZ	85007-2630	Final allowance for verified paid administration costs incurred on behalf of The Home Liquidation from 10/01/18 through 01/26/23.	233,184.45	I
GOVT18901-42	ARIZONA PROPERTY & CASUALTY INS GUARANTY FUND.	ATTN: LORI D. NESTOR, EXECUTIVE DIRECTOR 100 N 15TH AVENUE STE 261	PHOENIX	AZ	85007-2630	Final Class I allowance for future administration costs.	194,084.39	I
GOVT18904-62	CALIFORNIA INSURANCE GUARANTEE ASSOC.	ATTN: BRAD ROEBER EXECUTIVE DIRECTOR P.O. BOX 29066	GLENDALE	CA	91209-9066	This Class I final 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 10/01/21 to 01/26/23.	71,241.05	I
GOVT18904-64	CALIFORNIA INSURANCE GUARANTEE ASSOC.	ATTN: BRAD ROEBER EXECUTIVE DIRECTOR P.O. BOX 29066	GLENDALE	CA	91209-9066	Final allowance for verified paid administration costs incurred on behalf of The Home Liquidation from 10/01/18 through 01/26/23.	4,369,599.96	I
GOVT18904-66	CALIFORNIA INSURANCE GUARANTEE ASSOC.	ATTN: BRAD ROEBER EXECUTIVE DIRECTOR P.O. BOX 29066	GLENDALE	CA	91209-9066	Final Class I allowance for future administration costs.	3,074,705.37	I
GOVT18911-60	GEORGIA INSURERS INSOLVENCY POOL	ATTN: FRANK KNIGHTON JR, EXECUTIVE DIRECTOR 3700 CRESTWOOD PARKWAY #400	DULUTH	GA	30096	This Class I final 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 10/01/21 to 01/26/23.	8,231.44	I
GOVT18911-62	GEORGIA INSURERS INSOLVENCY POOL	ATTN: FRANK KNIGHTON JR, EXECUTIVE DIRECTOR 3700 CRESTWOOD PARKWAY #400	DULUTH	GA	30096	Final allowance for verified paid administration costs incurred on behalf of The Home Liquidation from 10/01/18 through 01/26/23.	73,657.13	I
GOVT18911-64	GEORGIA INSURERS INSOLVENCY POOL	ATTN: FRANK KNIGHTON JR, EXECUTIVE DIRECTOR 3700 CRESTWOOD PARKWAY #400	DULUTH	GA	30096	Final Class I allowance for future administration costs.	71,504.78	I
GOVT700052-57	HAWAII INSURANCE GUARANTY ASSOC.	ATTN: BLAKE J. OBATA, ADMINISTRATION P.O. BOX 4660 HONOLULU, HI	HONOLULU	HI	96812	This Class I final 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 10/01/21 to 01/26/23.	81,840.59	I
GOVT700052-55	HAWAII INSURANCE GUARANTY ASSOC.	ATTN: BLAKE J. OBATA, ADMINISTRATION P.O. BOX 4660	HONOLULU	HI	96812	Final allowance for verified paid administration costs incurred on behalf of The Home Liquidation from 10/01/18 through 01/26/23.	1,280.22	I
GOVT700052-59	HAWAII INSURANCE GUARANTY ASSOC.	ATTN: BLAKE J. OBATA, ADMINISTRATION P.O. BOX 4660	HONOLULU	HI	96812	Final Class I allowance for future administration costs.	13,708.29	I
GOVT18917-55	LOUISIANA INSURANCE GUARANTY ASSOCIATION	ATTN: JOHN WELLS EXECUTIVE DIRECTOR 2142 QUAIL RUN DRIVE	BATON ROUGE	LA	70808-4126	Final allowance for verified paid administration costs incurred on behalf of The Home Liquidation from 10/01/18 through 01/26/23.	52,301.02	I

**THE HOME INSURANCE CO. IN LIQUIDATION**  
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**(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)**

**Distribution will be subject to set off.**

NOD Number	Claimant Name	Address	BATON ROUGE	LA	70808-4126	Brief Description	NOD Amount Recommended	NOD Class
GOVT18917-57	LOUISIANA INSURANCE GUARANTY ASSOCIATION	ATTN: JOHN WELLS EXECUTIVE DIRECTOR 2142 QUAIL RUN DRIVE	BOSTON	MA	02114-2916	Final Class I allowance for future administration costs.	10,214.97	I
GOVT700182-62	MASSACHUSETTS INSURERS INSOLVENCY FUND	C/O GUARANTY FUND MGT SERVICES ATTN: BARBARA PETERSEN LAW, ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	This Class I final 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 10/01/21 to 01/26/23.	6,538.67	I
GOVT700182-64	MASSACHUSETTS INSURERS INSOLVENCY FUND	C/O GUARANTY FUND MGT SERVICES ATTN: BARBARA PETERSEN LAW, ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Final allowance for verified paid administration costs incurred on behalf of The Home Liquidation from 10/01/18 through 01/26/23.	434,699.39	I
GOVT700182-66	MASSACHUSETTS INSURERS INSOLVENCY FUND	C/O GUARANTY FUND MGT SERVICES ATTN: BARBARA PETERSEN LAW, ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Final Class I allowance for future administration costs.	131,497.50	I
GOVT18929-57	NORTH CAROLINA INS GUARANTY ASSOC.	ATTN: JOANNA BILIOURIS MANAGING SECRETARY 2910 SUMNER BLVD	RALEIGH	NC	27616	This Class I final 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 10/01/21 to 01/26/23.	4,695.07	I
GOVT18929-59	NORTH CAROLINA INS GUARANTY ASSOC.	ATTN: JOANNA BILIOURIS MANAGING SECRETARY 2910 SUMNER BLVD	RALEIGH	NC	27616	Final allowance for verified paid administration costs incurred on behalf of The Home Liquidation from 10/01/18 through 01/26/23.	439,846.38	I
GOVT18929-61	NORTH CAROLINA INS GUARANTY ASSOC.	ATTN: JOANNA BILIOURIS MANAGING SECRETARY 2910 SUMNER BLVD	RALEIGH	NC	27616	Final Class I allowance for future administration costs.	62,353.34	I
GOVT700060-59	PROPERTY & CASUALTY INS. GUARANTY CORP.	ATTN: DEBORAH PRICE, PRESIDENT 305 WASHINGTON AVE. # 600	TOWSON	MD	21204-4746	This Class I final 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 10/01/21 to 01/26/23.	416.79	I
GOVT700060-61	PROPERTY & CASUALTY INS. GUARANTY CORP.	ATTN: DEBORAH PRICE, PRESIDENT 305 WASHINGTON AVE. # 600	TOWSON	MD	21204-4746	Final allowance for verified paid administration costs incurred on behalf of The Home Liquidation from 10/01/18 through 01/26/23.	356,829.62	I
GOVT700060-63	PROPERTY & CASUALTY INS. GUARANTY CORP.	ATTN: DEBORAH PRICE, PRESIDENT 305 WASHINGTON AVE. # 600	TOWSON	MD	21204-4746	Final Class I allowance for future administration costs.	122,579.62	I
GOVT700263-59	TEXAS PROPERTY & CASUALTY INSURANCE GUARANTY ASSOC.	ATTN: DAVID NARDECCHIA EXECUTIVE, DIRECTOR 9120 BURNET ROAD	AUSTIN	TX	78758	This Class I final 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 10/01/21 to 01/26/23.	22,850.92	I
GOVT700263-61	TEXAS PROPERTY & CASUALTY INSURANCE GUARANTY ASSOC.	ATTN: DAVID NARDECCHIA EXECUTIVE, DIRECTOR 9120 BURNET ROAD	AUSTIN	TX	78758	Final allowance for verified paid administration costs incurred on behalf of The Home Liquidation from 10/01/18 through 01/26/23.	173,632.26	I



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NOD Number	Claimant Name	Address	Austin	TX	78758	Brief Description	NOD Amount Recommended	NOD Class
GOVTT00263-63	TEXAS PROPERTY & CASUALTY INSURANCE GUARANTY ASSOC.	ATTN: DAVID NARDECCHIA EXECUTIVE, DIRECTOR 9120 BURNET ROAD	AUSTIN	TX	78758	Final Class I allowance for future administration costs.	387,557.30	I

Current Recommended Class I Allowances from Claim Report: \$ 10,399,928.16  
 Prior Total Approved Class I Allowances from Claim Reports: \$ 120,755,884.03  
 Previously Court Approved Class I Settlement Agreements: \$ 150,694.92  
 Total Recommended and Approved Class I Allowances: \$ 131,306,507.11 Class I

INSU715346-01	APPLIED INDUSTRIAL TECHNOLOGIES, INC AS SUCCESSOR TO INVETECH CO	1 APPLIED PLAZA	CLEVELAND	OH	44115	Final allowance for retrospective return premium which resolves the Proof of Claim.	3,663.00	II
GOVT18901-36	ARIZONA PROPERTY & CASUALTY INS GUARANTY FUND.	ATTN: LORI D. NESTOR, EXECUTIVE DIRECTOR 100 N 15TH AVENUE STE 261	PHOENIX	AZ	85007-2630	Final allowance for Loss payments (net of recovery payments) reported from 10/01/21 to 01/26/23.	519,613.07	II
GOVT18901-38	ARIZONA PROPERTY & CASUALTY INS GUARANTY FUND.	ATTN: LORI D. NESTOR, EXECUTIVE DIRECTOR 100 N 15TH AVENUE STE 261	PHOENIX	AZ	85007-2630	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class II final 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 10/01/21 to 01/26/23.	1,927.48	II
GOVT18901-43	ARIZONA PROPERTY & CASUALTY INS GUARANTY FUND.	ATTN: LORI D. NESTOR, EXECUTIVE DIRECTOR 100 N 15TH AVENUE STE 261	PHOENIX	AZ	85007-2630	Final Class II allowance for loss reserves.	1,869,509.46	II
GOVT18904-61	CALIFORNIA INSURANCE GUARANTEE ASSOC.	ATTN: BRAD ROEBER EXECUTIVE DIRECTOR P.O. BOX 29066	GLENDALE	CA	91209-9066	Final allowance for Loss payments (net of recovery payments) reported from 10/01/21 to 01/26/23.	2,131,092.41	II
GOVT18904-63	CALIFORNIA INSURANCE GUARANTEE ASSOC.	ATTN: BRAD ROEBER EXECUTIVE DIRECTOR P.O. BOX 29066	GLENDALE	CA	91209-9066	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class II final 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 10/01/21 to 01/26/23.	641,169.44	II
GOVT18904-67	CALIFORNIA INSURANCE GUARANTEE ASSOC.	ATTN: BRAD ROEBER EXECUTIVE DIRECTOR P.O. BOX 29066	GLENDALE	CA	91209-9066	Final Class II allowance for loss reserves.	13,078,963.93	II
GOVT18911-59	GEORGIA INSURERS INSOLVENCY POOL	ATTN: FRANK KNIGHTON JR, EXECUTIVE DIRECTOR 3700 CRESTWOOD PARKWAY #400	DULUTH	GA	30096	Final allowance for Loss payments (net of recovery payments) reported from 10/01/21 to 01/26/23.	60,011.50	II
GOVT18911-61	GEORGIA INSURERS INSOLVENCY POOL	ATTN: FRANK KNIGHTON JR, EXECUTIVE DIRECTOR 3700 CRESTWOOD PARKWAY #400	DULUTH	GA	30096	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class II final 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 10/01/21 to 01/26/23.	29.07	II
GOVT18911-65	GEORGIA INSURERS INSOLVENCY POOL	ATTN: FRANK KNIGHTON JR, EXECUTIVE DIRECTOR 3700 CRESTWOOD PARKWAY #400	DULUTH	GA	30096	Final Class II allowance for loss reserves.	501,358.92	II

**THE HOME INSURANCE CO. IN LIQUIDATION**  
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**Distribution will be subject to set off.**

NOD Number	Claimant Name	Address	NORTHBROOK	IL	60062	Brief Description	NOD Amount Recommended	NOD Class
INSU715393-01	GREAT LAKES SYNERGY, INCLUDING GREAT LAKES TERMINAL & TRANSPORT CORP.	C/O MATTHEW W. COCKRELL, ESQ. 3015 FLORAL DRIVE	NORTHBROOK	IL	60062	The insured's claim will not exhaust underlying limits, hence the Proof of Claim is disallowed.	0.00	II
INSU715392-01	GREAT LAKES SYNERGY, INCLUDING GREAT LAKES TERMINAL & TRANSPORT CORP.	C/O MATTHEW W. COCKRELL, ESQ. 3015 FLORAL DRIVE	NORTHBROOK	IL	60062	The insured's claim was previously disallowed under another Proof of Claim, hence this Proof of Claim is disallowed.	0.00	II
GOVT700052-54	HAWAII INSURANCE GUARANTY ASSOC.	ATTN: BLAKE J. OBATA, ADMINISTRATION P.O. BOX 4660	HONOLULU	HI	96812	Final allowance for Loss payments (net of recovery payments) reported from 10/01/21 to 01/26/23.	31,754.60	II
GOVT700052-56	HAWAII INSURANCE GUARANTY ASSOC.	ATTN: BLAKE J. OBATA, ADMINISTRATION P.O. BOX 4660 HONOLULU, HI	HONOLULU	HI	96812	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class II final 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 10/01/21 to 01/26/23.	11,252.35	II
GOVT700052-60	HAWAII INSURANCE GUARANTY ASSOC.	ATTN: BLAKE J. OBATA, ADMINISTRATION P.O. BOX 4660	HONOLULU	HI	96812	Final Class II allowance for loss reserves.	354,742.54	II
INSU715218-01	JIM MASSEY, INC.	ATTN: M. ANDREW SKWIERAWSKI DAVIS & KJELTHAU 111 EAST KILBOURN AVE ST 1400	MILWAUKEE	WI	53202	The insured has not provided support for their claim, hence the Proof of Claim is disallowed.	0.00	II
GOVT18917-54	LOUISIANA INSURANCE GUARANTY ASSOCIATION	ATTN: JOHN WELLS EXECUTIVE DIRECTOR 2142 QUAIL RUN DRIVE	BATON ROUGE	LA	70808-4126	Final allowance for Loss payments (net of recovery payments) reported from 10/01/21 to 01/26/23.	13,980.60	II
GOVT18917-58	LOUISIANA INSURANCE GUARANTY ASSOCIATION	ATTN: JOHN WELLS EXECUTIVE DIRECTOR 2142 QUAIL RUN DRIVE	BATON ROUGE	LA	70808-4126	Final Class II allowance for loss reserves.	53,456.86	II
INSU701098-01	MAGNETROL INTERNATIONAL INC	5300 BELMONT 705 ENTERPRISE ST	AURORA	IL	60504-8149	The insured failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	II
INSU274626-01	MAGNETROL INTERNATIONAL INC	5300 BELMONT 705 ENTERPRISE ST	AURORA	IL	60504-8149	The insured failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	II
INSU701097-01	MAGNETROL INTERNATIONAL INC	5300 BELMONT 705 ENTERPRISE ST	AURORA	IL	60504-8149	The insured failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	II
GOVT700182-61	MASSACHUSETTS INSURERS INSOLVENCY FUND	C/O GUARANTY FUND MGT SERVICES ATTN: BARBARA PETERSEN LAW, ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Final allowance for Loss payments (net of recovery payments) reported from 10/01/21 to 01/26/23.	510,378.08	II
GOVT700182-63	MASSACHUSETTS INSURERS INSOLVENCY FUND	C/O GUARANTY FUND MGT SERVICES ATTN: BARBARA PETERSEN LAW, ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class II final 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 10/01/21 to 01/26/23.	5,779.70	II
GOVT700182-67	MASSACHUSETTS INSURERS INSOLVENCY FUND	C/O GUARANTY FUND MGT SERVICES ATTN: BARBARA PETERSEN LAW, ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Final Class II allowance for loss reserves.	2,754,989.62	II
GOVT18929-56	NORTH CAROLINA INS GUARANTY ASSOC.	ATTN: JOANNA BILLOURIS MANAGING SECRETARY 2910 SUMNER BLVD	RALEIGH	NC	27616	Final allowance for Loss payments (net of recovery payments) reported from 10/01/21 to 01/26/23.	329,666.85	II

**THE HOME INSURANCE CO. IN LIQUIDATION**  
**Liquidator's Report of Claims and Recommendations Dated August 8, 2023 - 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	City	State	Case No.	Brief Description	NOD Amount Recommended	NOD Class
GOVT18929-58	NORTH CAROLINA INS GUARANTY ASSOC.	ATTN: JOANNA BILIOURIS MANAGING SECRETARY 2910 SUMNER BLVD	RALEIGH	NC	27616	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class II final 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 10/01/21 to 01/26/23.	20,137.26	II
GOVT18929-62	NORTH CAROLINA INS GUARANTY ASSOC.	ATTN: JOANNA BILIOURIS MANAGING SECRETARY 2910 SUMNER BLVD	RALEIGH	NC	27616	Final Class II allowance for loss reserves.	3,088,197.02	II
GOVT700060-58	PROPERTY & CASUALTY INS. GUARANTY CORP.	ATTN: DEBORAH PRICE, PRESIDENT 305 WASHINGTON AVE, # 600	TOWSON	MD	21204-4746	Final allowance for Loss payments (net of recovery payments) reported from 10/01/21 to 01/26/23.	208,930.97	II
GOVT700060-60	PROPERTY & CASUALTY INS. GUARANTY CORP.	ATTN: DEBORAH PRICE, PRESIDENT 305 WASHINGTON AVE, # 600	TOWSON	MD	21204-4746	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class II final 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 10/01/21 to 01/26/23.	3,751.14	II
GOVT700060-64	PROPERTY & CASUALTY INS. GUARANTY CORP.	ATTN: DEBORAH PRICE, PRESIDENT 305 WASHINGTON AVE, # 600	TOWSON	MD	21204-4746	Final Class II allowance for loss reserves.	2,794,662.01	II
EMTL704584-01	STEVEN NAHMIA/ATLAS OFFICE SUPPLIES	C/O NOW RECORDS SERVICE 2002 SOUTH EAST STREET, SUITE	INDIANAPOLIS	IN	46225	The insured failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	II
GOVT700263-58	TEXAS PROPERTY & CASUALTY INSURANCE GUARANTY ASSOC.	ATTN: DAVID NARDECCHIA EXECUTIVE, DIRECTOR 9120 BURNET ROAD	AUSTIN	TX	78758	Final allowance for Loss payments (net of recovery payments) reported from 10/01/21 to 01/26/23.	393,077.55	II
GOVT700263-60	TEXAS PROPERTY & CASUALTY INSURANCE GUARANTY ASSOC.	ATTN: DAVID NARDECCHIA EXECUTIVE, DIRECTOR 9120 BURNET ROAD	AUSTIN	TX	78758	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class II final 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 10/01/21 to 01/26/23.	1,485.28	II
GOVT700263-64	TEXAS PROPERTY & CASUALTY INSURANCE GUARANTY ASSOC.	ATTN: DAVID NARDECCHIA EXECUTIVE, DIRECTOR 9120 BURNET ROAD	AUSTIN	TX	78758	Final Class II allowance for loss reserves.	3,330,822.35	II

Current Recommended Class II Allowances from Claim Report: \$ 32,714,413.06  
Prior Total Approved Class II Allowances from Claim Reports: \$ 1,138,535,369.70  
Previously Court Approved Class II Settlement Agreements: \$ 1,900,756,406.76  
Total Recommended and Approved Class II Allowances: \$ 3,072,006,189.52

NOD Number	Claimant Name	Address	City	State	Case No.	Brief Description	NOD Amount Recommended	NOD Class
GOVT18901-40	ARIZONA PROPERTY & CASUALTY INS GUARANTY FUND.	ATTN: LORI D. NESTOR, EXECUTIVE DIRECTOR 100 N 15TH AVENUE STE 261	PHOENIX	AZ	85007-2630	Final allowance for verified Class V expense paid for dues from 10/01/18 to 01/26/23.	22,762.86	V
GOVT18901-41	ARIZONA PROPERTY & CASUALTY INS GUARANTY FUND.	ATTN: LORI D. NESTOR, EXECUTIVE DIRECTOR 100 N 15TH AVENUE STE 261	PHOENIX	AZ	85007-2630	Final allowance for verified Class V expense paid for dues from 10/01/18 to 01/26/23.	0.00	V
GOVT18904-65	CALIFORNIA INSURANCE GUARANTEE ASSOC.	ATTN: BRAD ROEBER EXECUTIVE DIRECTOR P.O. BOX 29066	GLENDALE	CA	91209-9066	Final allowance for verified Class V expense paid for dues from 10/01/18 to 01/26/23.	11,185.15	V

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NOD Number	Claimant Name	Address	DULUTH	GA	30096	Brief Description	NOD Amount Recommended	NOD Class
GOVT18911-63	GEORGIA INSURERS INSOLVENCY POOL	ATTN: FRANK KNIGHTON JR, EXECUTIVE DIRECTOR 3700 CRESTWOOD PARKWAY #400	DULUTH	GA	30096	Final allowance for verified Class V expense paid for dues from 10/01/18 to 01/26/23.	4,598.00	V
GOVT700052-58	HAWAII INSURANCE GUARANTY ASSOC.	ATTN: BLAKE J. OBATA, ADMINISTRATION P.O. BOX 4660	HONOLULU	HI	96812	Final allowance for verified Class V expense paid for dues from 10/01/18 to 01/26/23.	3,738.06	V
GOVT18917-56	LOUISIANA INSURANCE GUARANTY ASSOCIATION	ATTN: JOHN WELLS EXECUTIVE DIRECTOR 2142 QUAIL RUN DRIVE	BATON ROUGE	LA	70808-4126	Final allowance for verified Class V expense paid for dues from 10/01/18 to 01/26/23.	714.46	V
GOVT700182-65	MASSACHUSETTS INSURERS INSOLVENCY FUND	C/O GUARANTY FUND MGT SERVICES ATTN: BARBARA PETERSEN LAW, ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Final allowance for verified Class V expense paid for dues from 10/01/18 to 01/26/23.	33,626.72	V
GOVT18929-60	NORTH CAROLINA INS GUARANTY ASSOC.	ATTN: JOANNA BILLOURIS MANAGING SECRETARY 2910 SUMNER BLVD	RALEIGH	NC	27616	Final allowance for verified Class V expense paid for dues from 10/01/18 to 01/26/23.	23,389.10	V
GOVT700060-62	PROPERTY & CASUALTY INS. GUARANTY CORP.	ATTN: DEBORAH PRICE, PRESIDENT 305 WASHINGTON AVE. # 600	TOWSON	MD	21204-4746	Final allowance for verified Class V expense paid for dues from 10/01/18 to 01/26/23.	18,636.24	V
GOVT700263-62	TEXAS PROPERTY & CASUALTY INSURANCE GUARANTY ASSOC.	ATTN: DAVID NARDECCHIA EXECUTIVE DIRECTOR 9120 BURNET ROAD	AUSTIN	TX	78758	Final allowance for verified Class V expense paid for dues from 10/01/18 to 01/26/23.	4,677.07	V

Current Recommended Class V Allowances from Claim Report: \$ 123,327.66  
 Prior Total Approved Class V Allowances from Claim Reports: \$ 306,892,638.97  
 Previously Court Approved Class V Settlement Agreements: \$ 18,078,202.78  
 Total Recommended and Approved Class V Allowances: \$ 325,094,169.41 Class V