

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 16, 2023**

Pursuant to Paragraph 4 of the Order Approving Liquidator's Report of Claims and Recommendations entered December 16, 2004, David J. Bettencourt, 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. Some of the Class V claims on Schedule 1 arises under AFIA Treaties. The determination of these AFIA claims has been agreed by Century Indemnity Company in accordance with the Claims Protocol approved by the Court on November 12, 2004 and amended and approved by the Court on January 9, 2023.

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,

DAVID J. BETTENCOURT, 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, 2023

Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of October 16, 2023 and the proposed form of order were sent, this 23rd day of October, 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

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SCHEDULE 1

THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated October 16, 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	Brief Description	NOD Amount Recommended	NOD Class
GOVT700061-58	MINNESOTA INSURANCE GUARANTY ASSOC.	ATTN: ROBERT FARBER, EXECUTIVE DIRECTOR 7600 PARKLAWN AVE SUITE 460	EDINA MN 55435	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.	43,384.79 I
GOVT700061-60	MINNESOTA INSURANCE GUARANTY ASSOC.	ATTN: ROBERT FARBER, EXECUTIVE DIRECTOR 7600 PARKLAWN AVE SUITE 460	EDINA MN 55435	Final allowance for verified paid administration costs incurred on behalf of The Home Liquidation from 10/01/18 through 01/26/23.	749,574.35 I
GOVT700061-62	MINNESOTA INSURANCE GUARANTY ASSOC.	ATTN: ROBERT FARBER, EXECUTIVE DIRECTOR 7600 PARKLAWN AVE SUITE 460	EDINA MN 55435	Final Class I allowance for future administration costs.	1,938,800.93 I
GOVT700064-59	NEW JERSEY WC SECURITY FUND	ATTN: JOSEPH DELLAFERA, CEO 233 MOUNT AIRY ROAD	BASKING RIDGE NJ 07920	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.	5,782.72 I
GOVT700064-61	NEW JERSEY WC SECURITY FUND	ATTN: JOSEPH DELLAFERA, CEO 233 MOUNT AIRY ROAD	BASKING RIDGE NJ 07920	Final allowance for verified paid administration costs incurred on behalf of The Home Liquidation from 10/01/18 through 01/26/23.	259,261.31 I
GOVT700064-63	NEW JERSEY WC SECURITY FUND	ATTN: JOSEPH DELLAFERA, CEO 233 MOUNT AIRY ROAD	BASKING RIDGE NJ 07920	Final Class I allowance for future administration costs.	316,664.01 I
<p align="right">Current Recommended Class I Allowances from Claim Report: \$ 3,313,468.11 Prior Total Approved Class I Allowances from Claim Reports: \$ 133,529,768.41 Previously Court Approved Class I Settlement Agreements: \$ 150,694.92 Total Recommended and Approved Class I Allowances: \$ 136,993,931.44 Class I</p>					
INSU715398-01	ATI INC.	ATTN: AMY INSCO 116 15TH STREET	PITTSBURGH PA 15222	The insured's claim will not impact Home's coverage, hence the Proof of Claim is disallowed.	0.00 II
INSU715399-01	ATI, INC.	ATTN: AMY INSCO 116 15TH STREET	PITTSBURGH PA 15222	The insured's claim will not impact Home's coverage, hence the Proof of Claim is disallowed.	0.00 II
INSU715414-01	ATI, INC.	ATTN: AMY INSCO 116 15TH STREET	PITTSBURGH PA 15222	The insured's claim will not impact Home's coverage, hence the Proof of Claim is disallowed.	0.00 II
INSU715415-01	ATI, INC.	ATTN: AMY INSCO 116 15TH STREET	PITTSBURGH PA 15222	The insured's claim will not impact Home's coverage, hence the Proof of Claim is disallowed.	0.00 II
INSU715350-01	CITY OF GRAND HAVEN	519 WASHINGTON AVE	GRAND HAVEN MI 49417	Full and final settlement of the insured's claim which resolves the Proof of Claim.	280,000.00 II
INSU715380-01	CITY UTILITY COMMISSION OF OWENSBORO, KENTUCKY	2070 TAMARACK ROAD	OWENSBORO KY 42301	The insured failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00 II

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NOD Number	Claimant Name	Address	City	State	Policy No.	Brief Description	NOD Amount Recommended	NOD Class
INSU715374-01	DONALD LOEB, ALASKA DISTRIBUTORS CO, AMERICAN DISCOUNT CORP	2000 FAIRVIEW AVENUE EAST	SEATTLE	WA	98102	The insured's claim is not covered by Home's policy, hence the Proof of Claim is disallowed.	0.00	II
INSU715380-01	FLAME REFRACTORIES, INC.	RICKARD & PROTOPAPAS, LLC 2110 N. BELTLINE BLVD,	COLUMBIA	SC	29204	The insured's claim will not impact Home's coverage, hence the Proof of Claim is disallowed.	0.00	II
INSU715377-01	GARY MERLINO CONSTRUCTION COMPANY ETAL INCLUDING STONEWAY CONCRETE	5050 1ST AVE S. SUITE 102	SEATTLE	WA	98134	The insured has not pursued their claim against the Home, hence the Proof of Claim is disallowed.	0.00	II
INSU715382-01	GIRL SCOUTS OF THE UNITED STATES OF AMERICA (GSUSA)	ATT: LISA SHIMBORSKI 420 FIFTH AVENUE	NEW YORK	NY	10018	The insured's claim is being addressed without involvement of the Home, hence the Proof of Claim is disallowed.	0.00	II
INSU715211-01	GRAND HAVEN BOARD OF LIGHT & POWER	ERIK BOOTH, OPERATIONS MANAGER 1700 EATON DRIVE	GRAND HAVEN	MI	49417	Full and final settlement of the insured's claim which resolves the Proof of Claim.	760,000.00	II
GOVT700061-57	MINNESOTA INSURANCE GUARANTY ASSOC.	ATTN: ROBERT FARBER, EXECUTIVE DIRECTOR 7600 PARKLAWN AVE SUITE 460	EDINA	MIN	55435	Final allowance for Loss payments (net of recovery payments) reported from 10/01/21 to 01/26/23.	2,222,313.18	II
GOVT700061-59	MINNESOTA INSURANCE GUARANTY ASSOC.	ATTN: ROBERT FARBER, EXECUTIVE DIRECTOR 7600 PARKLAWN AVE SUITE 460	EDINA	MIN	55435	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.	36,186.99	II
GOVT700061-63	MINNESOTA INSURANCE GUARANTY ASSOC.	ATTN: ROBERT FARBER, EXECUTIVE DIRECTOR 7600 PARKLAWN AVE SUITE 460	EDINA	MIN	55435	Final Class II allowance for loss reserves.	20,414,885.93	II
GOVT700064-58	NEW JERSEY WC SECURITY FUND	ATTN: JOSEPH DELLAFERA, CEO 233 MOUNT AIRY ROAD	BASKING RIDGE	NJ	07920	Final allowance for Loss payments (net of recovery payments) reported from 10/01/21 to 01/26/23.	343,787.53	II
GOVT700064-60	NEW JERSEY WC SECURITY FUND	ATTN: JOSEPH DELLAFERA, CEO 233 MOUNT AIRY ROAD	BASKING RIDGE	NJ	07920	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.	11,244.46	II
GOVT700064-64	NEW JERSEY WC SECURITY FUND	ATTN: JOSEPH DELLAFERA, CEO 233 MOUNT AIRY ROAD	BASKING RIDGE	NJ	07920	Final Class II allowance for loss reserves.	3,959,124.24	II
INSU715403-01	SPOKANE COUNTY	C/O STEPHEN R. BARTEL DEPARTMENT OF RISK MGT. 1033 WEST GARDNER AVE.	SPOKANE	WA	99260	The insured has not pursued their claim against the Home, hence the Proof of Claim is disallowed.	0.00	II
INSU715407-01	SPOKANE COUNTY	C/O STEPHEN R. BARTEL DEPARTMENT OF RISK MGT. 1033 WEST GARDNER AVE.	SPOKANE	WA	99260	The insured has not pursued their claim against the Home, hence the Proof of Claim is disallowed.	0.00	II
INSU715411-01	SPOKANE COUNTY	C/O STEPHEN R. BARTEL DEPARTMENT OF RISK MGT. 1033 WEST GARDNER AVE.	SPOKANE	WA	99260	The insured has not pursued their claim against the Home, hence the Proof of Claim is disallowed.	0.00	II

Current Recommended Class II Allowances from Claim Report: \$ 28,027,542.33
Prior Total Approved Class II Allowances from Claim Reports: \$ 1,183,094,410.12
Previously Court Approved Class II Settlement Agreements: \$ 1,946,456,406.76

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NOD Number	Claimant Name	Address	Brief Description	NOD Amount Recommended	NOD Class
RCED702781-01	CGU	BEDIVERE INSURANCE COMPANY ATTN: RUSSELL BOGIN 901 N. 7TH ST.	Final Reinsurance determination for cessions to Home Ins Co. under various contracts.	0.00	V
RAHM714306-84	EQUITAS LIMITED	ATTN: SEAN HOWSON 55 MARK LANE	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	83,286.76	V
RAHM714306-85	EQUITAS LIMITED	ATTN: SEAN HOWSON 55 MARK LANE	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	236,857.72	V
RAHM714306-86	EQUITAS LIMITED	ATTN: SEAN HOWSON 55 MARK LANE	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	203,847.40	V
GOVT700061-61	MINNESOTA INSURANCE GUARANTY ASSOC.	ATTN: ROBERT FARBER, EXECUTIVE DIRECTOR 7600 PARKLAWN AVE. SUITE 480	Final allowance for verified Class V expense paid for dues from 10/01/18 to 01/26/23.	98,843.45	V
INTL709590-77	NATIONWIDE MUTUAL INSURANCE COMPANY	CITY SQUARE OFFICE CENTER 500 THIRD STREET, 5TH FLOOR	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	92,852.29	V
GOVT700064-62	NEW JERSEY WC SECURITY FUND	ATTN: JOSEPH DELLAFERA, CEO 233 MOUNT AIRY ROAD	Final allowance for verified Class V expense paid for dues from 10/01/18 to 01/26/23.	5,034.54	V
RAHM710710-04	ONE BEACON INSURANCE GROUP	BEDIVERE INSURANCE COMPANY ATTN: RUSSELL BOGIN 901 N. 7TH ST.	Final Reinsurance determination for cessions to Home Ins Co. under various contracts.	0.00	V
RAHM331413-30	TENECOM LTD	C/O RESOLUTE MANAGEMENT 8 FENCHURCH PLACE 4TH FLOOR	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	11,473.93	V
INTL278096-45	WINTERTHUR SWISS INSURANCE COMPANY	C/O RESOLUTE MANAGEMENT 8 FENCHURCH PLACE 4TH FLOOR	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	6,028.96	V
INTL278096-46	WINTERTHUR SWISS INSURANCE COMPANY	C/O RESOLUTE MANAGEMENT 8 FENCHURCH PLACE 4TH FLOOR	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	120,801.04	V
INTL700599-76	WUSTENROT WURTTENBERGISCHE AG	ATTN: ROBERT BUEHLER GUTENBERGSTASSE 30	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	49,674.16	V
INTL277984-80	ZURICH VERSICHERUNG AUIENGESELLSCHAFT (DEUTSCHLAND)	ATTN: DIRK EICHLER RIEHLERSTRASSE 90	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	76,136.24	V

Current Recommended Class V Allowances from Claim Report: \$ 984,816.49
 Prior Total Approved Class V Allowances from Claim Reports: \$ 307,037,486.55
 Previously Court Approved Class V Settlement Agreements: \$ 18,078,202.78
 Total Recommended and Approved Class V Allowances: \$ 326,100,505.82