

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 NOVEMBER 29, 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. The Class V claims on Schedule 1 are all claims by companies reinsured by Home as to which there is no reason to determine any amount. The assets of the estate are not expected to be sufficient to make any distribution to Class V claims.

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, INSURANCE
COMMISSIONER OF THE STATE OF NEW
HAMPSHIRE, SOLELY AS LIQUIDATOR OF THE
HOME INSURANCE COMPANY,


By: Peter A. Bengelsdorf
Special Deputy Liquidator

Date: December 12, 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 12th day of December, 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 November 29, 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	
INSU703730-01	A T & T CORP.	ATT: KENNETH KEE 308 S. AKARD ST. STE 1910.11	DALLAS	TX	75202	Full and final settlement of the insured's workers' compensation claim which resolves the Proof of Claim in its entirety.				97,365.16	II
INSU715386-01	BLASER DIE CASTING	5700 3RD AVE. SOUTH	SEATTLE	WA	98108	The insured's claim is not covered by Home's policy, hence the Proof of Claim is disallowed.				0.00	II
INSU277263-01	RICH PRODUCTS	ATTN: ANNETTE MALDONADO ONE ROBERT RICH WAY	BUFFALO	NY	14213	Full and final settlement of the insured's workers' compensation claims and retrospective premium program which resolves the Proofs of Claim in their entirety.				1,058,491.28	II
INSU152196-01	RICH PRODUCTS	ATTN: ANNETTE MALDONADO ONE ROBERT RICH WAY	BUFFALO	NY	14213	See final allowance under INSU277263-01				0.00	II
INSU205447-01	RICH PRODUCTS	ATTN: ANNETTE MALDONADO ONE ROBERT RICH WAY	BUFFALO	NY	14213	See final allowance under INSU277263-01				0.00	II
INSU206850-01	RICH PRODUCTS	ATTN: ANNETTE MALDONADO ONE ROBERT RICH WAY	BUFFALO	NY	14213	See final allowance under INSU277263-01				0.00	II
INSU206851-01	RICH PRODUCTS	ATTN: ANNETTE MALDONADO ONE ROBERT RICH WAY	BUFFALO	NY	14213	See final allowance under INSU277263-01				0.00	II
INSU220698-01	RICH PRODUCTS	ATTN: ANNETTE MALDONADO ONE ROBERT RICH WAY	BUFFALO	NY	14213	See final allowance under INSU277263-01				0.00	II
INSU276891-01	RICH PRODUCTS	ATTN: ANNETTE MALDONADO ONE ROBERT RICH WAY	BUFFALO	NY	14213	See final allowance under INSU277263-01				0.00	II
INSU276977-01	RICH PRODUCTS	ATTN: ANNETTE MALDONADO ONE ROBERT RICH WAY	BUFFALO	NY	14213	See final allowance under INSU277263-01				0.00	II
INSU276994-01	RICH PRODUCTS	ATTN: ANNETTE MALDONADO ONE ROBERT RICH WAY	BUFFALO	NY	14213	See final allowance under INSU277263-01				0.00	II
INSU277193-01	RICH PRODUCTS	ATTN: ANNETTE MALDONADO ONE ROBERT RICH WAY	BUFFALO	NY	14213	See final allowance under INSU277263-01				0.00	II

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NOD Number	Claimant Name	Address	City	State	Policy No.	Brief Description	NOD Amount Recommended	NOD Class
INSU715387-01	SCOU GAL RUBBER MANUFACTURING CO.	6239 CORSON AVENUE SOUTH	SEATTLE	WA	98108	The insured's claim is not covered by Home's policy, hence the Proof of Claim is disallowed.	0.00	II
INSU712699-01	SKINNER CORPORATION	C/O BRANDYWINE SANDRA HOURAHAN 510 WALNUT ST, ROUTING: WB11E ATTN:	PHILADELPHIA	PA	19106	The insured has not pursued their claim against the Home, hence the Proof of Claim is disallowed.	0.00	II
INSU715412-01	SPOKANE COUNTY	DIRECTOR OF RISK MGT W GARDNER AVE. 1033	SPOKANE	WA	99260	The insured has not pursued their claim against the Home, hence the Proof of Claim is disallowed.	0.00	II
INSU715404-01	SPOKANE COUNTY	DIRECTOR OF RISK MGT W GARDNER AVE. 1033	SPOKANE	WA	99260	The insured has not pursued their claim against the Home, hence the Proof of Claim is disallowed.	0.00	II
INSU715406-01	SPOKANE COUNTY	DIRECTOR OF RISK MGT W GARDNER AVE. 1033	SPOKANE	WA	99260	The insured has not pursued their claim against the Home, hence the Proof of Claim is disallowed.	0.00	II
INSU715408-01	SPOKANE COUNTY	DIRECTOR OF RISK MGT W GARDNER AVE. 1033	SPOKANE	WA	99260	The insured has not pursued their claim against the Home, hence the Proof of Claim is disallowed.	0.00	II
INSU715409-01	SPOKANE COUNTY	DIRECTOR OF RISK MGT W GARDNER AVE. 1033	SPOKANE	WA	99260	The insured has not pursued their claim against the Home, hence the Proof of Claim is disallowed.	0.00	II
INSU701830-01	UNITED STATES STEEL CORPORATION	ATTN: BRAD A RIMMEL, SR COUNSEL LIT. 600 GRANT ST. STE. 1500	PITTSBURGH	PA	15219-2800	The insured has not pursued their claim against the Home, hence the Proof of Claim is disallowed.	0.00	II
INSU701832-01	UNITED STATES STEEL CORPORATION	ATTN: BRAD A RIMMEL, SR COUNSEL LIT. 600 GRANT ST. STE. 1500	PITTSBURGH	PA	15219-2800	The insured has not pursued their claim against the Home, hence the Proof of Claim is disallowed.	0.00	II
INSU701833-01	UNITED STATES STEEL CORPORATION	ATTN: BRAD A RIMMEL, SR COUNSEL LIT. 600 GRANT ST. STE. 1500	PITTSBURGH	PA	15219-2800	The insured has not pursued their claim against the Home, hence the Proof of Claim is disallowed.	0.00	II
INSU172011-01	WEINSTEIN SUPPLY COMPANY	C/O ANDERSON KILL STEVEN PUDELL, ESQ. ONE GATEWAY CENTER, SUITE 1510	NEWARK	NJ	07102	The claimant's workers' compensation claim will be resolved without the involvement of the Home, hence the Proof of Claim is disallowed.	0.00	II

Current Recommended Class II Allowances from Claim Report: \$ 1,155,856.44
 Prior Total Approved Class II Allowances from Claim Reports: \$ 1,211,121,952.45
 Previously Court Approved Class II Settlement Agreements: \$ 1,950,160,107.76
 Total Recommended and Approved Class II Allowances: \$ 3,162,437,916.65 Class II

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NOD Number	Claimant Name	Address	Brief Description	NOD Amount Recommended	NOD Class
RAHM331640-01	AMERICAN NUCLEAR INSURERS	95 GLASTONBURY BLVD SUITE 300	Final Class V Reinsurance determination for cessions to Home Ins. Co. under various contracts. No reason to address amount.	Class V Residual (0.00)	V
INSU702707-01	BWXT SERVICES INC	800 MAIN STREET	Final Class V Reinsurance determination for cessions to Home Ins. Co. under various contracts. No reason to address amount.	Class V Residual (0.00)	V
INTL277886-01	CENTRAL REINSURANCE CORPORATION	53 NANKING EAST ROAD	Final Class V Reinsurance determination for cessions to Home Ins. Co. under various contracts. No reason to address amount.	Class V Residual (0.00)	V
RAHM700679-01	CITY INTERNATIONAL INSURANCE COMPANY LIMITED	C/O RICHARD LONG & CO CASTEGATE HOUSE	Final Class V Reinsurance determination for cessions to Home Ins. Co. under various contracts. No reason to address amount.	Class V Residual (0.00)	V
RAHM331379-01	CONSTELLATION REINSURANCE COMPANY	C/O NEW YORK LIQUIDATION BUREAU 180 MAIDEN LANE	Final Class V Reinsurance determination for cessions to Home Ins. Co. under various contracts. No reason to address amount.	Class V Residual (0.00)	V
RAHM331165-01	EMPLOYERS MUTUAL CAS. CO	717 MULBERRY STREET	Final Class V Reinsurance determination for cessions to Home Ins. Co. under various contracts. No reason to address amount.	Class V Residual (0.00)	V
RAHM331642-01	GLOBAL AEROSPACE ON BEHALF OF EXTENDED REINSURANCE GROUP AVIATION	115 TABOR ROAD STE 3A	Final Class V Reinsurance determination for cessions to Home Ins. Co. under various contracts. No reason to address amount.	Class V Residual (0.00)	V
RAHM712915-01	HIGHLANDS INSURANCE COMPANY	C/O PRIME TEMPUS INC SPECIAL DEPUTY RECEIVER 27312 RANCH ROAD 12	Final Class V Reinsurance determination for cessions to Home Ins. Co. under various contracts. No reason to address amount.	Class V Residual (0.00)	V
RCED333146-01	IF P&C INSURANCE COMPANY LTD	NIITYPORTTI 4	Final Class V Reinsurance determination for cessions to Home Ins. Co. under various contracts. No reason to address amount.	Class V Residual (0.00)	V
RAHM331246-01	MIDLAND INSURANCE COMPANY	C/O NEW YORK LIQUIDATION BUREAU 180 MAIDEN LANE	Final Class V Reinsurance determination for cessions to Home Ins. Co. under various contracts. No reason to address amount.	Class V Residual (0.00)	V
RAHM712861-01	MIDLAND PROPERTY & CASUALTY INS CO	C/O NEW YORK LIQUIDATION BUREAU 180 MAIDEN LANE	Final Class V Reinsurance determination for cessions to Home Ins. Co. under various contracts. No reason to address amount.	Class V Residual (0.00)	V
RAHM331250-01	MISSION NATIONAL INSURANCE COMPANY	P.O. BOX 26894	Final Class V Reinsurance determination for cessions to Home Ins. Co. under various contracts. No reason to address amount.	Class V Residual (0.00)	V

THE HOME INSURANCE CO. IN LIQUIDATION
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NOD Number	Claimant Name	Address	STAMFORD	CT	06902	Brief Description	NOD Amount Recommended	NOD Class
RAHM711702-01	PARTNER RE INSURANCE COMPANY OF NEW YORK	200 FIRST STAMFORD PL	STAMFORD	CT	06902	Final Class V Reinsurance determination for cessions to Home Ins. Co. under various contracts. No reason to address amount.	Class V Residual (0.00)	V
RAHM711182-01	PARTNER REINSURANCE COMPANY OF THE U.S.	200 FIRST STAMFORD PL	STAMFORD	CT	06902	Final Class V Reinsurance determination for cessions to Home Ins. Co. under various contracts. No reason to address amount.	Class V Residual (0.00)	V
RCED704184-01	PARTNER REINSURANCE COMPANY OF THE U.S.	200 FIRST STAMFORD PL	STAMFORD	CT	06902	Final Class V Reinsurance determination for cessions to Home Ins. Co. under various contracts. No reason to address amount.	Class V Residual (0.00)	V
AMBC465651-02	PUBLIC SERVICE MUTUAL INSURANCE COMPANY	C/O OFFICE OF THE SPECIAL DEPUTY RECEIVER 222 MERCHANDISE MART PLAZA STE 960	CHICAGO	IL	60654	Final Class V Reinsurance determination for cessions to Home Ins. Co. under various contracts. No reason to address amount.	Class V Residual (0.00)	V
RAHM331299-01	REPUBLIC INSURANCE CO	C/O RESOLUTE MANAGEMENT SERVICES 8 FENCHURCH PLACE	LONDON, ENGLAND	UK	EC3M 4AJ	Final Class V Reinsurance determination for cessions to Home Ins. Co. under various contracts. No reason to address amount.	Class V Residual (0.00)	V
RAHM331300-01	RLI INSURANCE COMPANY	9025 N LINDBERGH DRIVE	PEORIA	IL	61615	Final Class V Reinsurance determination for cessions to Home Ins. Co. under various contracts. No reason to address amount.	Class V Residual (0.00)	V

Current Recommended Class V Allowances from Claim Report: \$ -
 Prior Total Approved Class V Allowances from Claim Reports: \$ 308,022,303.04
 Previously Court Approved Class V Settlement Agreements: \$ 18,078,202.78
 Total Recommended and Approved Class V Allowances: \$ 326,100,505.82 Class V