

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 JANUARY 17, 2024**

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: January 31, 2024

Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of January 17, 2024 and the proposed form of order were sent, this 1st day of February, 2024, 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**

Lisa Snow Wade, Esq.
Orr & Reno
One Eagle Square
P.O. Box 3550
Concord, New Hampshire 03302-3550

Gary S. Lee, Esq.
James J. DeCristofaro, Esq.
Kathleen E. Schaaf, Esq.
Morrison & Foerster
250 West 55th Street
New York, NY 10019-9601

Joseph G. Davis, Esq.
Willkie Farr & Gallagher, LLP
1875 K Street, N.W.
Washington, DC 20006

Thomas W. Ladd, Esq.
McCarter & English, LLP
Four Gateway Center
100 Mulberry Street
Newark, NJ 07102

Michael K. Robles, Esq.
Crowell & Moring
590 Madison Avenue
20th Floor
New York, New York 10022-2544

Stephanie V. Corrao, Esq.
Crowell & Moring
1001 Pennsylvania Avenue, N.W.
Washington, DC 20004-2595

David M. Spector, Esq.
Dennis G. LaGory, Esq.
Schiff Hardin LLP
6600 Sears Tower
Chicago, Illinois 60606

Martin P. Honigberg, Esq.
Sulloway & Hollis, P.L.L.C.
9 Capitol Street
P.O. Box 1256
Concord, New Hampshire 03302-1256

Richard Mancino, Esq.
Willkie Farr & Gallagher, LLP
787 Seventh Avenue
New York, New York 10019

Albert P. Bedecarre, Esq.
Quinn Emanuel Urguhart Oliver & Hedges LLP
50 California Street, 22nd Floor
San Francisco, California 94111

Robert M. Horkovich, Esq.
Robert Y. Chung, Esq.
Anderson Kill & Olick, P.C.
1251 Avenue of the Americas
New York, New York 10020

Jeffrey W. Moss, Esq.
Morgan Lewis & Bockius, LLP
One Federal Street
Boston, Massachusetts 02110

Joseph C. Tanski, Esq.
John S. Stadler, Esq.
Nixon Peabody LLP
100 Summer Street
Boston, Massachusetts 02110

Gregory T. LoCasale, Esq.
White and Williams, LLP
One Liberty Place, Suite 1800
Philadelphia, Pennsylvania 19103-7395

John A. Hubbard
615 7th Avenue South
Great Falls, Montana 59405

Mark J. Andreini, Esq.
Jones Day
North Point
901 Lakeside Avenue
Cleveland, Ohio 44114-1190

Paul A. Zevnik, Esq.
Morgan, Lewis & Bockius LLP 1111
Pennsylvania Avenue, N.W.
Washington, D.C. 20004

Tred R. Eyerly, Esq.
Damon Key Leon Kupchak Hastert 1003
Bishop Street, Suite 1600
Honolulu, HI 96813

David H. Simmons, Esq.
Mary Ann Etzler, Esq.
Daniel J. O'Malley, Esq.
deBeaubien, Knight, Simmons, Mantzaris
& Neal, LLP
332 North Magnolia Drive
P.O. Box 87
Orlando, FL 32801

Doreen F. Connor, Esq.
Primmer Piper Eggleston & PC
P.O. Box 3600
Manchester, NH 03105

Kyle A. Forsyth, Esq.
Commercial Litigation Branch/Civil Division
United States Department of Justice
P.O. Box 875
Washington, D.C. 20044-0875

Michael J. Tierney, Esq.
Wadleigh, Starr & Peters, PLLC
95 Market Street
Manchester, New Hampshire 03101

Harry L. Bowles
306 Big Hollow Lane
Houston, Texas 77042

Michael S. Lewis, Esq.
Rath Young Pignatelli
One Capital Plaza
Concord, New Hampshire 03302-1500

Keith Dotseth, Esq.
Larson King
2800 Wells Fargo Place
30 East Seventh Street, Suite 2800
Saint Paul, Minnesota 55101

Michel Y. Horton, Esq.
Morgan, Lewis & Bockius LLP 300 South
Grand Avenue, 22nd Floor
Los Angeles, California 90071

Joseph C. Safar
Jessica L.G. Moran
K&L Gates LLP
210 Sixth Ave.
Pittsburgh, PA 15222

Christopher J. Valente, Esq.
K&L Gates LLP
State Street Financial Center
One Lincoln Street
Boston, MA 02111

Mr. Edward Crosby
P.O. Box 155
Crowell, TX 79227

Ms. Patricia Erway
16604 Rialto Dr.
Winter Garden, FL 34787

Mark C. Rouvalis, Esq. Steven J. Dutton, Esq.
Viggo C. Fish, Esq.
McLane Middleton, P.A.
900 Elm Street, 10th Floor
Manchester, NH 03101

Mark R. Goodman, Esq.
Joseph T. McCullough IV, Esq.
Peter B. Steffen, Esq.
Freeborn & Peters LLP
311 South Wacker Dr., Suite 3000
Chicago, IL 60606

Derek D. Lick, Esq.
Sulloway & Hollis, P.L.L.C.
9 Capitol Street
Concord, NH 03301

Mr. Howard Campbell
10011 Mosher Hollow Road Cattaraugus,
NY 14719

Linda Faye Peeples
P.O. Box 974
Fresno, TX 77545

Roland Jackson
Chief Executive Officer, Director
Catalina Services, UK Limited
1 Alie Street, 1st Floor
London, England E1 8DE

David Himelfarb, Esq.
McCarter & English, LLP
265 Franklin Street, 14th Fl.
Boston, MA 02110

SCHEDULE 1

THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated January 17, 2024 - 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	PHILADELPHIA	PA	19103	Brief Description	NOD Amount Recommended	NOD Class
INSU106833-01	HENRY COMPANY	C/O REED SMITH ATTN: TIMOTHY LAW, ESQ. 1717 ARCH STREET; SUITE 3100	PHILADELPHIA	PA	19103	The Pennsylvania Property & Casualty Insurance Guaranty Association has assumed responsibility for the insured's claim, hence the Proof of Claim is disallowed.	0.00	II
INSU133705-01	HENRY COMPANY	C/O REED SMITH ATTN: TIMOTHY LAW, ESQ. 1717 ARCH STREET; SUITE 3100	PHILADELPHIA	PA	19103	The Pennsylvania Property & Casualty Insurance Guaranty Association has assumed responsibility for the insured's claim, hence the Proof of Claim is disallowed.	0.00	II
INSU133706-01	HENRY COMPANY	C/O REED SMITH ATTN: TIMOTHY LAW, ESQ. 1717 ARCH STREET; SUITE 3100	PHILADELPHIA	PA	19103	The Pennsylvania Property & Casualty Insurance Guaranty Association has assumed responsibility for the insured's claim, hence the Proof of Claim is disallowed.	0.00	II
INSU156823-01	HENRY COMPANY	C/O REED SMITH ATTN: TIMOTHY LAW, ESQ. 1717 ARCH STREET; SUITE 3100	PHILADELPHIA	PA	19103	The Pennsylvania Property & Casualty Insurance Guaranty Association has assumed responsibility for the insured's claim, hence the Proof of Claim is disallowed.	0.00	II
INSU193149-01	HENRY COMPANY	C/O REED SMITH ATTN: TIMOTHY LAW, ESQ. 1717 ARCH STREET; SUITE 3100	PHILADELPHIA	PA	19103	The Pennsylvania Property & Casualty Insurance Guaranty Association has assumed responsibility for the insured's claim, hence the Proof of Claim is disallowed.	0.00	II
INSU200932-01	HENRY COMPANY	C/O REED SMITH ATTN: TIMOTHY LAW, ESQ. 1717 ARCH STREET; SUITE 3100	PHILADELPHIA	PA	19103	The Pennsylvania Property & Casualty Insurance Guaranty Association has assumed responsibility for the insured's claim, hence the Proof of Claim is disallowed.	0.00	II
INSU60751-01	HENRY COMPANY	C/O REED SMITH ATTN: TIMOTHY LAW, ESQ. 1717 ARCH STREET; SUITE 3100	PHILADELPHIA	PA	19103	The Pennsylvania Property & Casualty Insurance Guaranty Association has assumed responsibility for the insured's claim, hence the Proof of Claim is disallowed.	0.00	II
INSU703312-01	HENRY COMPANY	C/O REED SMITH ATTN: TIMOTHY LAW, ESQ. 1717 ARCH STREET; SUITE 3100	PHILADELPHIA	PA	19103	The Pennsylvania Property & Casualty Insurance Guaranty Association has assumed responsibility for the insured's claim, hence the Proof of Claim is disallowed.	0.00	II
INSU94140-01	HENRY COMPANY	C/O REED SMITH ATTN: TIMOTHY LAW, ESQ. 1717 ARCH STREET; SUITE 3100	PHILADELPHIA	PA	19103	The Pennsylvania Property & Casualty Insurance Guaranty Association has assumed responsibility for the insured's claim, hence the Proof of Claim is disallowed.	0.00	II
INSU94141-01	HENRY COMPANY	C/O REED SMITH ATTN: TIMOTHY LAW, ESQ. 1717 ARCH STREET; SUITE 3100	PHILADELPHIA	PA	19103	The Pennsylvania Property & Casualty Insurance Guaranty Association has assumed responsibility for the insured's claim, hence the Proof of Claim is disallowed.	0.00	II
INSU96250-01	HENRY COMPANY	C/O REED SMITH ATTN: TIMOTHY LAW, ESQ. 1717 ARCH STREET; SUITE 3100	PHILADELPHIA	PA	19103	The Pennsylvania Property & Casualty Insurance Guaranty Association has assumed responsibility for the insured's claim, hence the Proof of Claim is disallowed.	0.00	II
INSU96356-01	HENRY COMPANY	C/O REED SMITH ATTN: TIMOTHY LAW, ESQ. 1717 ARCH STREET; SUITE 3100	PHILADELPHIA	PA	19103	The Pennsylvania Property & Casualty Insurance Guaranty Association has assumed responsibility for the insured's claim, hence the Proof of Claim is disallowed.	0.00	II
INSU274431-11	INTERNATIONAL PAPER COMPANY	ATTN: MARY JANE PALMER 6400 POPLAR AVE	MEMPHIS	TN	38197	Full and final settlement of the insured's claim which resolves the Proof of Claim.	65,505.71	II
INSU223241-01	JASON INCORPORATED -	RISK MANAGEMENT 833 E MICHIGAN STREET SUITE 900	MILWAUKEE	WI	53202	Final allowance for retropective return premium which resolves the Proofs of Claim.	2,326.00	II

THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated January 17, 2024 - Pursuant to RSA402-C:45
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)

Distribution will be subject to set off.

MOD Number	Claimant Name	Address	MILWAUKEE	WI	53202	Brief Description	NOD Amount Recommended	NOD Class
INSU245216-01	JASON INCORPORATED	RISK MANAGEMENT 833 E MICHIGAN STREET SUITE 900	MILWAUKEE	WI	53202	See final allowance under INSU223241-01	0.00	II
INSU711419-01	JONES LANG LASALLE INCORPORATED	ATTN: CHRISTINE KARCZEWSKI 200 EAST RANDOLPH DRIVE, 44TH	CHICAGO	IL	60601	Final allowance for retropective return premium which resolves the Proof of Claim.	15,222.00	II
CLMN377467-01	MARY L MARSHALL	11819 S. NOTTINGHAM CIRCLE	HOUSTON	TX	77071	The Texas Property & Casualty Insurance Guaranty Association has assumed responsibility for the claimant's claim, hence the Proof of Claim is disallowed.	0.00	II
INSU29170-01	NORTHEAST SOLITE CORPORATION	ATTN: KEN SCAPLEHORN P. O. BOX 6186	ASHLAND	VA	23005	Final allowance for retropective premium and deductible programs which resolves the Proofs of Claim.	61,694.67	II
INSU277258-01	NORTHEAST SOLITE CORPORATION	ATTN: KEN SCAPLEHORN P. O. BOX 6186	ASHLAND	VA	23005	See final allowance under INSU29170-01	0.00	II
INSU709328-01	NORTHEAST SOLITE CORPORATION	ATTN: KEN SCAPLEHORN P. O. BOX 6186	ASHLAND	VA	23005	See final allowance under INSU29170-01	0.00	II
INSU205407-01	OLDENBURG GROUP INC	ATTN: JOSEPH WOUTERS 1717 W CIVIC DRIVE	GLENDALE	WI	53209	Nothing further is due under the retropective premium program, hence the Proof of Claim is disallowed.	0.00	II
INSU711295-01	OLDENBURG GROUP INC	ATTN: JOSEPH WOUTERS 1717 W CIVIC DRIVE	GLENDALE	WI	53209	Nothing further is due under the retropective premium program, hence the Proof of Claim is disallowed.	0.00	II
INSU711790-01	OLDENBURG GROUP INC	ATTN: JOSEPH WOUTERS 1717 W CIVIC DRIVE	GLENDALE	WI	53209	Nothing further is due under the retropective premium program, hence the Proof of Claim is disallowed.	0.00	II
INSU713757-02	THE KROGER COMPANY	ATTN: NATHAN FRALEY 1014 VINE ST	CINCINNATI	OH	45202	Full and final settlement of the insured's workers' compensation claim which resolves the Proof of Claim.	10,496.00	II
INSU715417-01	THE SHERWIN-WILLIAMS COMPANY	101 PROSPECT AVENUE	CLEVELAND	OH	44115	The insured's claim is not covered by Home's policy, hence the Proof of Claim is disallowed.	0.00	II

Current Recommended Class II Allowances from Claim Report: \$ 155,244.38
Prior Total Approved Class II Allowances from Claim Reports: \$ 1,212,277,808.89
Previously Court Approved Class II Settlement Agreements: \$ 1,984,667,362.76
Total Recommended and Approved Class II Allowances: \$ 3,197,100,416.03 Class II

RAHM331630-01	FACILITY INSURANCE CORPORATION	7700 CHEVY CHASE DRIVE	AUSTIN	TX	78752	Final Class V priority determination for reinsurance cessions to Home Ins. Co. under various contracts. No reason to address amount.	Class V Residual	V
---------------	--------------------------------	------------------------	--------	----	-------	--	------------------	---

THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated January 17, 2024 - 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	Zip	Brief Description	NOD Amount Recommended	NOD Class
AMBC466070-01	SCOR	ATTN: MARK EMMONS 233 SO. WACKER DRIVE, STE 4800	CHICAGO	IL	60606	Final Class V priority determination for reinsurance cessions to Home Ins. Co. under various contracts. No reason to address amount.	Class V Residual	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: \$ 18,076,202.78
 Total Recommended and Approved Class V Allowances: \$ 326,100,505.82 Class V