

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 21, 2026**

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.

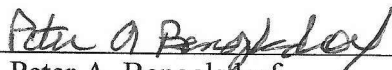
3. Some of the Class V claims on Schedule 1 arise under AFIA Treaties. The determination of these AFIA claims has been agreed by Century Indemnity Company in accordance with the Claims Protocol approved by the Court on November 12, 2004 and amended and approved by the Court on January 9, 2023.

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 28, 2026

Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of January 21, 2026 and the proposed form of order were sent, this 29th day of January, 2026, 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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1/29/25

THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated January 21, 2026 - Pursuant to RSA402-C:45
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)

Schedule 1

NOD Number	Claimant Name	Address	KANSAS CITY		Brief Description	NOD Amount Recommended	NOD Class	
INSU277393-01	DAIRY FARMERS OF AMERICA	ATTN: ROBIN A YOUNG 1405 N 98TH STREET	KANSAS CITY	KS	66111	Full and final settlement of the insured's Workers' Compensation claim which resolves the Proof of Claim.	715,822.00	II
INSU462341-01	DEERE & COMPANY	COVINGTON & BURLING ATTN: WENDY FENG, ESQ. 415 MISSION STREET, SUITE 5400	SAN FRANCISCO	CA	94105-2533	The insured failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	II
INSU715281-01	DOMINICAN FRIARS PROVINCE OF ST JOSEPH	BODMAN PLC ATTN MICHAEL COSTELLO 201 W. BIG BEAVER RD. STE 500	TROY	MI	48084	The insured's claim was resolved by the New York Liquidation Bureau, hence the Proof of Claim is disallowed.	0.00	II
INSU715273-01	DOMINICAN FRIARS PROVINCE OF ST JOSEPH	BODMAN PLC ATTN MICHAEL COSTELLO 201 W. BIG BEAVER RD. STE 500	TROY	MI	48084	The insured's claim was resolved by the New York Liquidation Bureau, hence the Proof of Claim is disallowed.	0.00	II
INSU715274-01	DOMINICAN FRIARS PROVINCE OF ST JOSEPH	BODMAN PLC ATTN MICHAEL COSTELLO 201 W. BIG BEAVER RD. STE 500	TROY	MI	48084	The insured's claim was resolved by the New York Liquidation Bureau, hence the Proof of Claim is disallowed.	0.00	II
INSU715275-01	DOMINICAN FRIARS PROVINCE OF ST JOSEPH	BODMAN PLC ATTN MICHAEL COSTELLO 201 W. BIG BEAVER RD. STE 500	TROY	MI	48084	The insured's claim was resolved by the New York Liquidation Bureau, hence the Proof of Claim is disallowed.	0.00	II
INSU715278-01	DOMINICAN FRIARS PROVINCE OF ST JOSEPH	BODMAN PLC ATTN MICHAEL COSTELLO 201 W. BIG BEAVER RD. STE 500	TROY	MI	48084	The insured's claim was resolved by the New York Liquidation Bureau, hence the Proof of Claim is disallowed.	0.00	II
INSU715331-01	DOMINICAN FRIARS PROVINCE OF ST JOSEPH	BODMAN PLC ATTN MICHAEL COSTELLO 201 W. BIG BEAVER RD. STE 500	TROY	MI	48084	The insured's claim was resolved by the New York Liquidation Bureau, hence the Proof of Claim is disallowed.	0.00	II
INSU715332-01	DOMINICAN FRIARS PROVINCE OF ST JOSEPH	BODMAN PLC ATTN MICHAEL COSTELLO 201 W. BIG BEAVER RD. STE 500	TROY	MI	48084	The insured's claim was resolved by the New York Liquidation Bureau, hence the Proof of Claim is disallowed.	0.00	II
INSU715344-01	GIRL SCOUTS OF THE UNITED STATES OF AMERICA	LISA SHIMBORSKI, VP RISK INS. 420 FIFTH AVENUE	NEW YORK	NY	10018	The insured's claim was resolved without the involvement of Home, hence the Proof of Claim is disallowed.	0.00	II
INSU715347-01	GIRL SCOUTS OF THE UNITED STATES OF AMERICA	LISA SHIMBORSKI, VP RISK INS. 420 FIFTH AVENUE	NEW YORK	NY	10018	The insured's claim was resolved without the involvement of Home, hence the Proof of Claim is disallowed.	0.00	II
INSU274532-01	MANSON CONSTRUCTION CO	C/O DONALD SCARAMASTRA, PARTNER MILLER NASH LLP 605 5TH AV. S. STE. 900	SEATTLE	WA	98104	The insured failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	II

THE HOME INSURANCE CO. IN LIQUIDATION
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Schedule 1

NOD Number	Claimant Name	Address	City	State	Zip	Brief Description	NOD Amount Recommended	NOD Class
INSU714627-01	MANSON CONSTRUCTION CO	C/O DONALD SCARAMASTRA, PARTNER MILLER NASH LLP 605 5TH AV. S. STE. 900	SEATTLE	WA	98104	The insured failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	II
INSU714628-01	MANSON CONSTRUCTION CO	C/O DONALD SCARAMASTRA, PARTNER MILLER NASH LLP 605 5TH AV. S. STE. 900	SEATTLE	WA	98104	The insured failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	II
INSU714629-01	MANSON CONSTRUCTION CO	C/O DONALD SCARAMASTRA, PARTNER MILLER NASH LLP 605 5TH AV. S. STE. 900	SEATTLE	WA	98104	The insured failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	II
INSU714630-01	MANSON CONSTRUCTION CO	C/O DONALD SCARAMASTRA, PARTNER MILLER NASH LLP 605 5TH AV. S. STE. 900	SEATTLE	WA	98104	The insured failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	II
INSU274383-01	MANSON CONSTRUCTION CO.	C/O DONALD SCARAMASTRA, PARTNER MILLER NASH LLP 605 5TH AV. S. STE. 900	SEATTLE	WA	98104	The insured failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	II
CLMN470183-01	MARK MCKNIGHT	211 - LARKSPUR	LAKE JACKSON	TX	77566	The claimant has not pursued their claim against Home, hence the Proof of Claim is disallowed.	0.00	II
INSU715220-02	UNITED IRON WORKS, INC. AND JOE DAMICO	C/O MATTHEW STURTEVANT WILLIAMS KASTNER 601 UNION ST. STE. 4000	SEATTLE	WA	98101	The insured failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	II

Current Recommended Class II Allowances from Claim Report: \$ 715,822.00
 Prior Total Approved Class II Allowances from Claim Reports: \$ 1,246,205,031.74
 Previously Court Approved Class II Settlement Agreements: \$ 2,203,957,010.76
 Total Recommended and Approved Class II Allowances: \$ 3,450,877,864.50 Class II

AMBC464165-01	ASSOCIATED EMPLOYERS INSURANCE COMPANY	ATTN: PAUL KEHOE PO BOX 4070	BURLINGTON	MA	01803	Final Class V priority determination for non-policyholder claim. No reason to address amount.	Class V Residual	V
AMBC464167-01	ASSOCIATED INDUSTRIES OF MA MUTUAL INSURANCE COMPANY	ATTN: PAUL KEHOE PO BOX 4070	BURLINGTON	MA	01803	Final Class V priority determination for non-policyholder claim. No reason to address amount.	Class V Residual	V
AMBC465096-26	CENTURY INDEMNITY CORPORATION	ATTN: DOUGLAS W. OLIVER 510 WALNUT STREET, 12TH FLOOR	PHILADELPHIA	PA	19106	Allowance resolving contribution claim	19,059.00	V

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Schedule 1

NOD Number	Claimant Name	Address	LONDON ENGLAND	UK	EC2M 3XD	Brief Description	NOD Amount Recommended	NOD Class
RAHM331170-85	EXCESS INSURANCE COMPANY LTD	C/O CATALINA WORTHING INSURANCE LTD ATTN: TARRON HEMSLEY 99 BISHOPSGATE	LONDON ENGLAND	UK	EC2M 3XD	Final Class V priority determination for reinsurance cessions to Home Ins. Co. through AFIA under various contracts.	18,780.11	V
RAHM700612-98	KX REINSURANCE CO LTD	C/O CATALINA WORTHING INSURANCE LTD ATTN: TARRON HEMSLEY 99 BISHOPSGATE	LONDON ENGLAND	UK	EC2M 3XD	Final Class V priority determination for reinsurance cessions to Home Ins. Co. through AFIA under various contracts.	403,451.10	V
INTL700649-42	LONDON & EDINBURGH INSURANCE COMPANY	C/O CATALINA WORTHING INSURANCE LTD ATTN: TARRON HEMSLEY 99 BISHOPSGATE	LONDON ENGLAND	UK	EC2M 3XD	Final Class V priority determination for reinsurance cessions to Home Ins. Co. through AFIA under various contracts.	25,195.10	V
INTL709590-78	NATIONWIDE MUTUAL INSURANCE COMPANY	ATTN: MARK KAREKEN CITY SQUARE OFFICE CENTER 500 3RD STREET, 5TH FLOOR	WAUSAU	WI	54403	Final Class V priority determination for reinsurance cessions to Home Ins. Co. through AFIA under various contracts.	1,239,828.00	V
RAHM331337-04	TRAVELERS CASUALTY & SURETY	ATTN: CAROL K SULLO ONE TOWER SQUARE	HARTFORD	CT	06183	Partial Class V priority determination for reinsurance cessions to Home Ins. Co. under various contracts.	1,182,994.00	V
RAHM331339-05	TRAVELERS INDEMNITY COMPANY	ATTN: CAROL K SULLO ONE TOWER SQUARE	HARTFORD	CT	06183	Partial Class V priority determination for reinsurance cessions to Home Ins. Co. under various contracts.	1,983,501.00	V

Current Recommended Class V Allowances from Claim Report: \$ 4,872,808.31
Prior Total Approved Class V Allowances from Claim Reports: \$ 337,434,186.70
Previously Court Approved Class V Settlement Agreements: \$ 18,078,202.78
Total Recommended and Approved Class V Allowances: \$ 360,385,197.79 Class V