

**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 MARCH 9, 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. Most 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: March 10, 2026

Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of March 9, 2026 and the proposed form of order were sent, this 11<sup>th</sup> day of March, 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

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3/11/26

**THE HOME INSURANCE CO. IN LIQUIDATION**  
**Liquidator's Report of Claims and Recommendations Dated March 9, 2026 - Pursuant to RSA402-C:45**  
**(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)**

**Schedule 1**

NOD Number	Claimant Name	Address	City	State	Zip	Brief Description	NOD Amount Recommended	NOD Class
INSU714066-01	BLISS & LAUGHLIN INDUSTRIES (FKI INDUSTRIES)	KAHN, DEES, DONOVAN & KAHN 501 MAIN ST. STE. 305	EVANSVILLE	IN	47708	Full and final settlement of the insured's claim which resolves the Proofs of Claim.	96,545.00	II
INSU714067-01	BLISS & LAUGHLIN INDUSTRIES (FKI INDUSTRIES)	KAHN, DEES, DONOVAN & KAHN 501 MAIN ST. STE. 305	EVANSVILLE	IN	47708	See final allowance under INSU714066-01	0.00	II
INSU714068-01	BLISS & LAUGHLIN INDUSTRIES (FKI INDUSTRIES)	KAHN, DEES, DONOVAN & KAHN 501 MAIN ST. STE. 305	EVANSVILLE	IN	47708	See final allowance under INSU714066-01	0.00	II
INSU714069-01	BLISS & LAUGHLIN INDUSTRIES (FKI INDUSTRIES)	KAHN, DEES, DONOVAN & KAHN 501 MAIN ST. STE. 305	EVANSVILLE	IN	47708	See final allowance under INSU714066-01	0.00	II
INSU50146-01	GAYLE VAN VEEN	149 RVEDE GRANDE	BRENTWOOD	TX	37027	The claimant did not provide support for the Proof of Claim hence the claim is disallowed.	0.00	II
EMTL387657-01	TRUST UNDER ARTICLE SIX OF THE WILL OF SIGMUND SOMMER	DELAHANTY & MCGRORY, LLC ATTN: MARY LOU DELAHANTY, ESQ. 97 ABERNETHY DRIVE	TRENTON	NJ	08618-5024	The New Jersey Property-Liability Insurance Guaranty Association is responsible for the insureds claim, hence the Proof of Claim is disallowed.	0.00	II

Current Recommended Class II Allowances from Claim Report: \$ 96,545.00  
Prior Total Approved Class II Allowances from Claim Reports: \$ 1,246,920,853.74  
Previously Court Approved Class II Settlement Agreements: \$ 2,203,957,010.76  
Total Recommended and Approved Class II Allowances: \$ 3,450,974,409.50 Class II

INTL700646-15	ARGONAUT INSURANCE COMPANY LTD	ATTN: CHRIS HOLLENDER BOX 469011	SAN ANTONIO	TX	78246	Final Class V priority determination for reinsurance cessions to Home Ins. Co. through AFIA under various contracts.	6,739.97	V
RAHM331131-30	BERMUDA FIRE & MARINE INSURANCE CO LTD	MR JOSEPH SCOGNAMIGLIO PAIL RECEIVABLES, LLC 131 ROSES GROVE ROAD	SOUTHAMPTON	NY	11968	Final Class V priority determination for reinsurance cessions to Home Ins. Co. through AFIA under various contracts.	168,752.90	V
INTL277893-19	COMMUNITY REINSURANCE COMPANY LTD	1 SOUTHAMPTON STREET, 8TH FLOOR	LONDON	UK	WC2R 0LR	Final Class V priority determination for reinsurance cessions to Home Ins. Co. through AFIA under various contracts.	11,397.83	V
RAHM331524-45	CX REINSURANCE COMPANY LTD	C/O ERNST & YOUNG LLP ATTN: PETER JONES MORE LONDON PLACE	LONDON	UK	SE1 2AF	Final Class V priority determination for reinsurance cessions to Home Ins. Co. through AFIA under various contracts.	3,629.49	V
RAHM700678-06	DELTA LLOYD SCHADEVERZEKERING NV	ATTN: GERARD DUPRE 71 SEAL HOLLOW ROAD	KENT ENGLAND	UK	TN11 3RY	Final Class V priority determination for reinsurance cessions to Home Ins. Co. through AFIA under various contracts.	50.86	V
GOVT700001-15	NEW YORK STATE DEPT OF TAXATION AND FINANCE	BANKRUPTCY SECTION P.O. BOX 5300	ALBANY	NY	12205-0300	Home in liquidation is not subject to corporate franchise taxes, hence the Proof of Claim for tax is disallowed.	0.00	V

**THE HOME INSURANCE CO. IN LIQUIDATION**  
**Liquidator's Report of Claims and Recommendations Dated March 9, 2026 - Pursuant to RSA402-C:45**  
**(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)**

**Schedule 1**

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class	
RAHM7000336-07	SOUTHERN AMERICAN INSURANCE COMPANY	C/O R&Q MARKET SERVICES LTD ATTN: JULIE JENNINGS FENCHURCH STREET	71	LONDON ENGLAND	UK	EC3M 4BS	Final Class V priority determination for reinsurance cessions to Home Ins. Co. through AFIA under various contracts.	0.00	V
INTL278034-69	STRONGHOLD INS CO	MIR JOSEPH SCOGNAMIGLIO PAIL RECEIVABLES, LLC 131 ROSES GROVE ROAD		SOUTHAMPTON	NY	11968	Final Class V priority determination for reinsurance cessions to Home Ins. Co. through AFIA under various contracts.	60,000.00	V

Current Recommended Class V Allowances from Claim Report: \$ 250,571.05  
 Prior Total Approved Class V Allowances from Claim Reports: \$ 342,306,995.01  
 Previously Court Approved Class V Settlement Agreements: \$ 18,078,202.78  
 Total Recommended and Approved Class V Allowances: \$ 360,635,768.84 Class V

GOVT700001-16	NEW YORK STATE DEPT OF TAXATION AND FINANCE	BANKRUPTCY SECTION P.O.BOX 5300		ALBANY	NY	12205-0300	Home in liquidation is not subject to corporate franchise taxes, hence the Proof of Claim for interest is disallowed.	0.00	VII
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Current Recommended Class VII Allowances from Claim Report: \$ -  
 Prior Total Approved Class VII Allowances from Claim Reports: \$ -  
 Previously Court Approved Class VII Settlement Agreements:  
 Total Recommended and Approved Class VII Allowances: \$ - Class VII

GOVT700001-17	NEW YORK STATE DEPT OF TAXATION AND FINANCE	BANKRUPTCY SECTION PO BOX 5300		ALBANY	NY	12205-0300	Home in liquidation is not subject to corporate franchise taxes, hence the Proof of Claim for penalties is disallowed.	0.00	VIII
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Current Recommended Class VIII Allowances from Claim Report: \$ -  
 Prior Total Approved Class VIII Allowances from Claim Reports: \$ 5,314.78  
 Previously Court Approved Class VIII Settlement Agreements:  
 Total Recommended and Approved Class VIII Allowances: \$ 5,314.78 Class VIII