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January 31, 2008

VIA FEDEX AND EMAIL

Office of the Liquidation Clerk
286 Commercial Street, 3d Floor
Manchester, NH 03105-1210
help@hicilclerk.org

Re:	In Re Liquidator Number:	2007-HICIL-32
	Proof of Claim Number:	INTL 278090
	Claimant Name:	Unione Italiana (UK) Reinsurance Company Limited
	Claimant Number:	Class V
	Insured or Reinsured Name:	Unione
	Date of Loss:	7/18/88

Dear Disputed Claims Clerk:

Enclosed please find our entry of appearance on behalf of Unione Italiana (UK) Reinsurance Company Limited in the above-captioned matter. As we do not have a service list in this matter, please do contact me should additional parties beyond those listed in our certificate of service also need to be served with this document.

Sincerely,



Joshua W. Gardner

Enclosures

THE STATE OF NEW HAMPSHIRE

MERRIMACK, SS.

SUPERIOR COURT

**BEFORE THE COURT-APPOINTED REFEREE
IN RE THE LIQUIDATION OF THE HOME INSURANCE COMPANY**

DISPUTED CLAIMS DOCKET

In Re Liquidator Number: 2007-HICIL-32
Proof of Claim Number: INTL 278090
Claimant Name: Unione Italiana (UK) Reinsurance
Company Limited
Claimant Number: Class V
**Insured or Reinsured
Name:** Unione
Date of Loss: 7/18/88

ENTRY OF APPEARANCE

In connection with the above captioned action, please enter our appearance as counsel for
Union Italiana (UK) Reinsurance Company Limited:

Joshua Gardner (N.H. Bar No. 16170)
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Of Counsel: Mark Everiss
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By its attorneys,

Dated: January 31, 2008



Joshua Gardner (N.H. Bar No. 16170)
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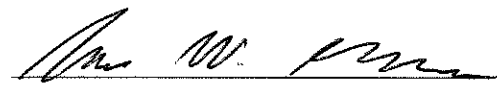
Of Counsel:

Mark Everiss
Edwards Angell Palmer & Dodge UK LLP
One Fetter Lane
London, EC4A 1JB
United Kingdom

Certification

I, Joshua Gardner, hereby certify that on this 31st day of January, 2008, I caused to be served a copy of the foregoing via regular mail, postage prepaid to:

<p>J. David Leslie (dleslie@rackemann.com) Eric A. Smith (esmith@rackemann.com) Rackemann, Sawyer & Brewster P.C. 160 Federal Street Boston, MA 02110-1700</p>	<p>Lisa Snow Wade ORR & RENO, PA One Eagle Square P.O. Box 3550 Concord, NH 03302-3550 Tel: (603) 224-2381</p> <p>Gary S. Lee Kathleen E. Schaaf James J. DeCristofaro Morrison & Foerster LLP 1290 Avenue of the Americas New York, NY 10104 Tel: (212) 468-8000</p>
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Joshua Gardner