

**THE STATE OF NEW HAMPSHIRE**

**MERRIMACK, SS.**

**SUPERIOR COURT**

**Docket No. 03-E-0106**

**In the Matter of the Liquidation of  
The Home Insurance Company**

**Docket No. 03-E-0112**

**In the Matter of the Liquidation of  
US International Reinsurance Company**

**LIQUIDATOR'S REPORT OF CLAIMS AND  
RECOMMENDATIONS AS OF MAY 23, 2005**

Pursuant to Paragraph 4 of the Order Approving Liquidator's Report of Claims and Recommendations entered December 16, 2004, Roger A. Sevigny, Commissioner of Insurance for the State of New Hampshire, as Liquidator ("Liquidator") of The Home Insurance Company ("Home") and US International Reinsurance Company ("USI Re"), hereby submits this report of claims and recommendations for allowance pursuant to RSA 402-C:45, I. The particular claims that are the subject of this report are identified and the Liquidator's recommendations are set forth on Schedules 1 (Home) and 2 (USI Re) attached. These claims are not disputed, and the Liquidator recommends that the Court approve and allow the claims as set forth on the schedules pursuant to RSA 402-C:45, II.

1. The Liquidator has issued notices of determination concerning the claims described on the schedules in the amounts and at the priorities set forth in the schedules. 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

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 (“Claim Procedures Order”) § 8.

2. In accordance with RSA 402-C:45, I, the Liquidator hereby reports on the claims set forth on the schedules to the Court and recommends that the claims be allowed in the amounts and at the priority classes set forth on the schedules 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.

3. Certain of the claims that are the subject of this report arise under AFIA Treaties. The determinations of these AFIA claims have been agreed by Century Indemnity Company.

Respectfully submitted,

ROGER A. SEVIGNY, COMMISSIONER OF  
INSURANCE OF THE STATE OF NEW  
HAMPSHIRE, AS LIQUIDATOR OF THE HOME  
INSURANCE COMPANY AND US  
INTERNATIONAL REINSURANCE COMPANY,

  
By: Peter A. Bengelsdorf  
Special Deputy Liquidator

### Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of May 23, 2005, and a proposed form of order were sent, this 31<sup>st</sup> day of May, 2005, by first class mail, postage prepaid to all persons on the attached service list.



Eric A. Smith

THE STATE OF NEW HAMPSHIRE

MERRIMACK, SS.

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