

**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**

**ORDER APPROVING LIQUIDATOR'S REPORT OF CLAIMS  
AND RECOMMENDATIONS AS OF SEPTEMBER 26, 2005  
AND AMENDING AUGUST 12, 2005 ORDER**

On consideration of the Liquidator's Report of Claims and Recommendations as of September 26, 2005, submitted by 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, it is hereby ORDERED as follows:

1. The Claims Report is hereby APPROVED; and
2. The claims identified in the schedules to the Claims Report are hereby ALLOWED in the amounts and at the priorities set forth in the schedules to the Claims Report.
3. Century Indemnity Company ("CIC") shall receive credit for the amounts allowed by this order under Proof of Claim No. RAHM 700581 (filed by Excess and Treaty Management Corporation ("ETMC")) and is entitled to use those amounts to offset Home's claims against CIC.
4. CIC shall also receive credit for the amounts allowed under Proof of Claim No. RAHM 700581 (filed by ETMC) by the August 12, 2005 Order Approving Liquidator's Report of Claims and Recommendations as of July 19, 2005 and is entitled to use those amounts to offset Home's claims against CIC.

5. Except as expressly provided in paragraphs 3 and 4, this order shall not be construed as an express or implied finding regarding CIC's assertion of offset rights or CIC's position on the manner of treatment of offsets.

So Ordered.

Dated: \_\_\_\_\_

\_\_\_\_\_  
Presiding Justice