

**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 APRIL 12, 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

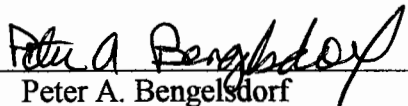
without any objection being filed with the Court. The claimants accordingly may not object further to the determinations with respect to these claims. See RSA 402-C:41, I; Restated and Revised Order Establishing Procedures Regarding Claims Filed With The Home Insurance Company In Liquidation dated January 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 (those of Bermuda Fire & Marine, Equitas, Kingscroft, Mutual Re, Unione Italiana, and Walbrook) 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

# THE HOME INSURANCE CO. IN LIQUIDATION

Liquidator's Report of Claims and Recommendations Dated April 12, 2005 Pursuant to RSA402-C:45  
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)

POC Number	Claimant Name	Address	Brief Description of POC	Net Amount Recommended	Classification
GOVT18899-01	ALABAMA INSURANCE GUARANTY ASSOC.	2020 CANYON ROAD, STE 200	Guaranty Association partial allowance of paid loss and loss recoveries from 06/13/03 to 11/30/04.	1,616,478.87	II.
INSU239189-01	AMERICAN HEART ASSOCIATION	7272 GREENVILLE AVE.	Policyholder has no pending claims and has not identified any potential claims.	0.00	II.
INSU239193-01	AMERICAN HEART ASSOCIATION	7272 GREENVILLE AVE.	Policyholder has no pending claims and has not identified any potential claims.	0.00	II.
INSU247597-01	AMERICAN HEART ASSOCIATION	7272 GREENVILLE AVE.	Policyholder has no pending claims and has not identified any potential claims.	0.00	II.
INSU701895-01	AMERICAN HEART ASSOCIATION	7272 GREENVILLE AVE.	Policyholder has no pending claims and has not identified any potential claims.	0.00	II.
INSU89814-01	AMERICAN HEART ASSOCIATION	7272 GREENVILLE AVENUE	Policyholder has no pending claims and has not identified any potential claims.	0.00	II.
INSU93161-01	AMERICAN HEART ASSOCIATION	7272 GREENVILLE AVE.	Policyholder has no pending claims and has not identified any potential claims.	0.00	II.
GOVT18901-01	ARIZONA PROPERTY & CASUALTY INSURANCE GUARANTY FUND	1110 WEST WASHINGTON SUITE 270	Guaranty Association partial allowance of paid loss and loss recoveries from 06/13/03 to 11/30/04.	99,900.00	II.
INSU241311-01	ATKINSON, RONDA L	3370 FT AMANDA	Policyholder request for returned premium. Premium is fully earned and there are no reported claims and has not identified any potential claims.	0.00	II.
INSU124833-01	ATTN. GENEVA F PARRIS C/O HOPSON & PARRIS	PO BOX 1725	Policyholder request for returned premium. Premium is fully earned and there are no reported claims.	0.00	II.
INSU35439-01	ATTN. GENEVA F PARRIS C/O HOPSON & PARRIS	PO BOX 1725	Policyholder claim for returned premium. Premium was fully earned.	0.00	II.
INSU39488-01	ATTN. GENEVA F PARRIS C/O HOPSON & PARRIS	PO BOX 1725	Policyholder claim for returned premium. Premium was fully earned.	0.00	II.
INSU700217-01	B. THOMAS BARNARD	1259 ALAMO PINTADO RD	Policyholder has no pending claims and has not identified any potential claims.	0.00	II.
INSU245118-01	BELL SPORTS INC.	MR. THOM PARKS, VP OF CORPORATE AFFAIRS	Policyholder has no pending claims and has not identified any potential claims.	0.00	II.
INSU700674-01	BELL SPORTS INC.	MR. THOM PARKS, VP OF CORPORATE AFFAIRS	Policyholder has no pending claims and has not identified any potential claims.	0.00	II.
INSU184437-01	BELL SPORTS, INC.	MR. THOM PARKS, VP OF CORPORATE AFFAIRS	Policyholder has no pending claims and has not identified any potential claims.	0.00	II.
INSU242334-01	BELL SPORTS, INC.	MR. THOM PARKS, VP OF CORPORATE AFFAIRS	Policyholder has no pending claims.	0.00	II.
INSU700673-01	BELL SPORTS, INC.	MR. THOM PARKS, VP OF CORPORATE AFFAIRS	Policyholder has no pending claims and has not identified any potential claims.	0.00	II.
CLMN474289-01	BETTY KUNKEL	C/O Dugan & Browne	Claim was outside of The Home's coverage period.	0.00	II.
CLMN474291-01	BETTY KUNKEL	C/O Dugan & Browne	Claim was outside of The Home's coverage period.	0.00	II.
INSU259148-01	BEVERLY A AIKENS	P O BOX 243	Policyholder has no pending claims and has not identified any potential claims.	0.00	II.
INSU152853-01	CLIFTON HALEY	BOX 174	Policyholder has no pending claims and has not identified any potential claims.	0.00	II.

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INSU154890-01	CLIFTON HALEY	BOX 174	DRUMMOND ISLAND	49726	0.00	II.
INSU155119-01	CLIFTON HALEY	BOX 174	DRUMMOND ISLAND	49726	0.00	II.
INSU43708-01	CLIFTON HALEY	P.O. BOX 174	DRUMMOND ISLAND	49726	0.00	II.
INSU83741-01	CLIFTON HALEY	BOX 174	DRUMMOND ISLAND	49726	0.00	II.
INSU703060-01	CYS CORP./DYNAMICS CORPORATION OF AMERICA	905 WEST BLVD. NORTH	ELKHART	46514	0.00	II.
CLMN466682-01	DAVID MCROY	C/O David Belluck	New York	10017-6343	0.00	II.
GOVT700049-01	DELAWARE INSURANCE GUARANTY ASSOCIATION	220 CONTINENTAL DR STE 309	NEWARK	19713	163,698.21	II.
INSU242529-01	DELTA MECHANICAL, INC.	16842 OLD HAMMOND HIGHWAY	BATON ROUGE	70816-1746	0.00	II.
INSU166673-01	DOREEN STODDARD ROBINSON	913 RUTGER STREET	UTICA	13501	0.00	II.
INSU66175-01	DOREEN STODDARD ROBINSON	913 RUTGER STREET	UTICA	13501	0.00	II.
CLMN380890-01	DYSON,LYDIA	C/O David Browne	Metairie	70002	0.00	II.
CLMN705167-01	ELLEN MCCULLOUGH	C/O DAMON A KIRIN AT THE MURRAY LAW FIRM	NEW ORLEANS	70112-4000	0.00	II.
CLMN705169-01	ERIKA SANDERS	C/O DAMON A KIRIN AT THE MURRAY LAW FIRM	NEW ORLEANS	70112-4000	0.00	II.
INSU272091-01	GRACO CHILDRENS PRODUCTS INC	29 EAST STEPHENSON STREET	FREEPORT	61032	0.00	II.
CLMN705160-01	GUSSIE EFFIE EDWARDS	C/O DAMON A KIRIN AT THE MURRAY LAW FIRM	NEW ORLEANS	70112-4000	0.00	II.
INSU703342-01	H.P. SHERMAN COMPANY INC	PO BOX 1190	LONG ISLAND CITY	11101	0.00	II.
INSU703349-01	H.P. SHERMAN COMPANY INC	PO BOX 1190	LONG ISLAND CITY	11101	0.00	II.
INSU43808-01	HALEY CLIFTON CAROLY	BOX 174	DRUMMOND ISLAND	49726	0.00	II.
INSU242964-01	HUNTCOR, INC.	C/O DENNIS B. LUCKMAN	ORANGE	92868	0.00	II.
CLMN705159-01	JOHN DELAHOUSSE	C/O DAMON A KIRIN AT THE MURRAY LAW FIRM	NEW ORLEANS	70112-4000	0.00	II.
CLMN380239-01	JOSEPH E. VITKO JR	P.O. Box T	Sanford	04073	0.00	II.
GOVT700213-01	KANSAS LIFE & HEALTH INS GUARANTY ASSOC	2909 SW MAUPIN LAKE	TOPEKA	66614	0.00	II.
CLMN705170-01	LILLIE SIMPSON	C/O DAMON A KIRIN AT THE MURRAY LAW FIRM	NEW ORLEANS	70112-4000	0.00	II.
CLMN475034-01	LOSSIE GATLIN	C/O DAMON A KIRIN AT THE MURRAY LAW FIRM	NEW ORLEANS	70112-4000	0.00	II.
INSU35063-01	MAPOTHER & MAPOTHER, P.S.C.	801 WEST JEFFERSON STREET	LOUISVILLE	40202	0.00	II.

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POC Number	Claimant Name	Address	Brief Description of POC	Net Amount Recommended	Classification
CLMN705164-01	MARIE JONES	C/O DAMON A KIRIN AT THE MURRAY LAW FIRM P.O. BOX 631266	NEW ORLEANS LA 70112-4000	0.00	II.
GOVT18919-01	MICHIGAN PROPERTY & CASUALTY GUARANTY ASSOC.	4640 WEST 77TH ST STE 342	LIVONIA MI 48153-1266	1,202,937.42	II.
GOVT700061-01	MINNESOTA INSURANCE GUARANTY ASSOC.	THE MURRAY LAW FIRM 3821 W CHARLESTON BLVD STE 100	EDINA MN 55435	4,289,225.52	II.
CLMN705165-01	MOLLY MATTHEWS	C/O DAMON A KIRIN AT THE MURRAY LAW FIRM 3821 W CHARLESTON BLVD STE 100	NEW ORLEANS LA 70112-4000	0.00	II.
GOVT18924-01	NEVADA INSURANCE GUARANTY ASSOCIATION	C/O KEENAN & ASSOCIATES INC PO BOX 14590	LAS VEGAS NV 89102-1859	145,000.00	II.
GOVT18927-01	NEW MEXICO PROPERTY & CASUALTY INSURANCE GUARANTY ASSOCIATION	1617 JFK BOULEVARD SUITE 1850	ALBUQUERQUE NM 871914590	155,073.90	II.
GOVT18934-01	PENNSYLVANIA PROPERTY & CASUALTY INSURANCE GUARANTY ASSOCIATION	615 CATHERINE STREET 8601 SOUTH UNIVERSITY BLVD.	PHILADELPHIA PA 19103	312,701.78	II.
VEND335676-01	RACHEL N. MARQUEZ	C/O DAMON A KIRIN AT THE MURRAY LAW FIRM 455 SOUTH 4TH AVE	SYRACUSE NY 13203	0.00	II.
INSU142556-01	RANDALL C. MUSTAIN-WOOD	16862 MARINA BAY DRIVE	LITTLETON CO 80121	0.00	II.
CLMN705171-01	RENE WILLIAMS	C/O DAMON A KIRIN AT THE MURRAY LAW FIRM 455 SOUTH 4TH AVE	NEW ORLEANS LA 70112-4000	0.00	II.
INSU124935-01	ROBERT S. SILVERTHORN, JR	16862 MARINA BAY DRIVE	LOUISVILLE KY 40204	0.00	II.
INSU153655-01	ROGER & LORA ANDERSON	16862 MARINA BAY DR.	HUNTINGTON CA 92649	0.00	II.
INSU154407-01	ROGER & LORA ANDERSON	16862 MARINA BAY DR.	HUNTINGTON CA 92649	0.00	II.
INSU189072-01	ROGER & LORA ANDERSON	16862 MARINA BAY DR.	HUNTINGTON CA 92649	0.00	II.
CLMN705168-01	STELLA RICHARDSON	C/O DAMON A KIRIN AT THE MURRAY LAW FIRM 1600 DIVISION ST # 680	NEW ORLEANS LA 70112-4000	0.00	II.
GOVT18939-01	TENNESSEE INSURANCE GUARANTY ASSOC.	PO BOX 1626	NASHVILLE TN 37203-2747	939,604.94	II.
GOVT700075-01	UTAH PROPERTY & CASUALTY INSURANCE GUARANTY ASSOCIATION	C/O DUGAN & BROWNE	SANDY UT 84091-1626	297,273.15	II.
CLMN474295-01	WEYLIN DAIGLE	C/O DUGAN & BROWNE	Metairie LA 70002	0.00	II.
CLMN474297-01	WEYLIN DAIGLE	C/O DUGAN & BROWNE	Metairie LA 70002	0.00	II.

The Home Insurance Co. in Liquidation Class II. Net Recommended Allowance : 9,221,893.79 Class II.

# THE HOME INSURANCE CO. IN LIQUIDATION

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POC Number	Claimant Name	Address	NEW YORK	NY	10017	Brief Description of POC	Net Amount Recommended	Classification
VEND346205-01	AMERICAN ARBITRATION ASSOC	335 MADISON AVENUE	NEW YORK	NY	10017	General Creditor claim for unpaid fees incurred prior to rehabilitation	0.00	V.
INTL278034-01	STRONGHOLD INSURANCE COMPANY	PO BOX 3088 ROSE LANE BUSINESS CENTRE	NORWICH, ENGLAND		NR1 1JY	Reinsurance claim for losses originally assumed by Home Ins UK Ltd and transferred to CIGNA Europe 1986.	0.00	V.
VEND354407-01	BELLSOUTH TELECOMMUNICATIONS INC.	29EF 1-301 WEST BAY ST	JACKSONVILLE	FL	32202	General creditor claim for fees which are not The Home responsibility.	0.00	V.
INTL459616-01	CONTINENTAL MANAGEMENT SERVICES	CONTINENTAL HOUSE, STREET	LONDON, ENGLAND		EC3V 1DL	Reinsurance claims for losses originally assumed by Home Ins UK Ltd and transferred to CIGNA Europe 1986.	0.00	V.
EMPL16990-01	EDWARD W. ALLIANO	6512 Avenue N	Brooklyn	NY	11234	Former employee claim for lost value of The Home's funded Life Ins.	0.00	V.
RAHM331131-01	Bermuda Fire & Marine Ins Co Ltd	c/o Kwelml Management Services Ltd	London, England		EC3A 7JB	Reinsurance claim for losses ceded to Home Ins Co UK through AFIA under various contracts.	271,634.00	V.
RAHM331131-02	Bermuda Fire & Marine Ins Co Ltd	c/o Kwelml Management Services Ltd	London, England		EC3A 7JB	Reinsurance claim for losses ceded to Home Ins Co UK through AFIA under various contracts.	88,197.61	V.
RAHM331131-03	Bermuda Fire & Marine Ins Co Ltd	c/o Kwelml Management Services Ltd	London, England		EC3A 7JB	Reinsurance claim for losses ceded to Home Ins Co UK through AFIA under various contracts.	102,864.60	V.
RAHM700335-01	Kingscroft Insurance Co Ltd	c/o Kwelml Management Services Ltd	London, England		EC3A 7JB	Reinsurance claim for losses ceded to Home Ins Co UK through AFIA under various contracts.	75,606.00	V.
RAHM700335-02	Kingscroft Insurance Co Ltd	c/o Kwelml Management Services Ltd	London, England		EC3A 7JB	Reinsurance claim for losses ceded to Home Ins Co UK through AFIA under various contracts.	8,070.81	V.
RAHM700334-01	Mutual Reinsurance Co Ltd	c/o Kwelml Management Services Ltd	London, England		EC3A 7JB	Reinsurance claim for losses ceded to Home Ins Co UK through AFIA under various contracts.	508,517.00	V.
RAHM700334-02	Mutual Reinsurance Co Ltd	c/o Kwelml Management Services Ltd	London, England		EC3A 7JB	Reinsurance claim for losses ceded to Home Ins Co UK through AFIA under various contracts.	91,424.73	V.
RAHM331506-01	Walbrook Ins Co Ltd	c/o Kwelml Management Services Ltd	London, England		EC3A 7JB	Reinsurance claim for losses ceded to Home Ins Co UK through AFIA under various contracts.	754,847.00	V.
RAHM331506-02	Walbrook Ins Co Ltd	c/o Kwelml Management Services Ltd	London, England		EC3A 7JB	Reinsurance claim for losses ceded to Home Ins Co UK through AFIA under various contracts.	108,853.15	V.
RAHM700630-02	EQUITAS LIMITED	33 ST MARY AXE	LONDON, ENGLAND		EC3A 8LL	Reinsurance claim for losses ceded to Home Ins Co UK through AFIA under various contracts.	238,430.00	V.
RAHM700630-04	EQUITAS LIMITED ON BEHALF OF LLOYD'S SYNDICATES	33ST MARY AVE	LONDON, ENGLAND		EC3A 8LL	Reinsurance claim for losses ceded to Home Ins Co UK through AFIA under various contracts.	432,775.00	V.
RAHM700630-05	EQUITAS LIMITED ON BEHALF OF LLOYD'S SYNDICATES	33ST MARY AVE	LONDON, ENGLAND		EC3A 8LL	Reinsurance claim for losses ceded to Home Ins Co UK through AFIA under various contracts.	809,922.00	V.
VEND342858-01	FULBRIGHT & JAWORSKI LLP	1301 MCKINNEY ST #5100	HOUSTON	TX	77010	General Creditor for legal fees and expense incurred prior to rehabilitation	15,390.91	V.
EMPL16433-01	HELEN V CARLSON	101 Myrtle Avenue, Apt. 116	Staten Island	NY	10310	Former employee claim for lost value of The Home's funded Life Ins.	0.00	V.
EMPL17121-01	HENRY CAHILL	3605 S. Ocean Blvd #201b	Palm Beach	FL	33480	Former employee claim for lost value of The Home's funded Life Ins.	0.00	V.
GOVT701292-01	ILLINOIS L&H INSURANCE GUARANTY ASSOCIATION AVE.	8420 W. BRYN MAWR	CHICAGO	IL	60631	General creditor claim for Illinois Life & Health 2003 assessment.	200.00	V.
RAHM700633-01	KYOEI MUTUAL FIRE & MARINE INS CO (UK) LTD	PRO INSURANCE SOLUTIONS	GLOUCESTER		GL1 1DA	Reinsurance claims for losses originally assumed by Home Ins UK Ltd and transferred to CIGNA Europe 1986.	0.00	V.
EMPL17736-01	M. ANN BURRUM	213 53rd Avenue North	Nashville	TN	37209	Former employee claim for lost value of The Home's funded Life Ins.	0.00	V.
EMPL17965-01	MARIA A ALVES	104-82 113th Street	Richmond Hill	NY	11419	Former employee claim for lost value of The Home's funded health coverage.	0.00	V.
VEND351281-01	MISSISSIPPI WORKERS' COMPENSATION COMMISSION	1428 LAKELAND DRIVE	JACKSON	MS	39216-4718	General Creditor claim for 2002 statutory annual assessments for Mississippi WC.	3,993.10	V.
GOVT700192-01	NYC DEPT OF FINANCE	345 ADAMS STREET	BROOKLYN	NY	11201	General creditor claim for New York City commercial rent and occupancy tax assessment incurred prior to rehabilitation.	3,712.72	V.
GOVT700319-01	PENNSYLVANIA FIN. RESPONSIBILITY ASSIGNED CLAIMS PLAN	1835 MARKET STREET, SUITE 700	PHILADELPHIA	PA	19103	General creditor claim for Pennsylvania Financial Responsibility Assigned Claim Plan assessment (1984).	15,863.00	V.

# THE HOME INSURANCE CO. IN LIQUIDATION

Liquidator's Report of Claims and Recommendations Dated April 12, 2005 Pursuant to RSA402-C:45  
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POC Number	Claimant Name	Address	Brief Description of POC	Net Amount Recommended	Classification
VEND351914-01	PERRET DOISE APLC	PO DRAWER 3408	General Creditor claim for fees and expenses incurred prior to rehabilitation	211.10	V.
EMPL17582-01	RAY K. PRATT	8214 Ireton Road	Former employee claim for lost value of The Home's funded Life Ins.	0.00	V.
OSAP279225-01	REED MCCLURE	601 UNION STREET #1500	General creditor claim for legal fees and services incurred prior to rehabilitation.	25,409.74	V.
EMPL17721-01	ROYCE E. MCDOWELL	5004 PEACH ORCHARD DRIVE	Former employee claim for lost value of The Home's funded Life Ins.	0.00	V.
VEND700445-01	STERLING INVESTIGATIVE SERVICE	137 S BROADWAY	General creditor claim for expense not related to The Home.	0.00	V.
RAHM331330-01	TOKIO MARINE & NICHIDO FIRE INS. CO. LTD. (US BRANCH)	230 PARK AVE.	Reinsurance claim for losses ceded to Home Ins Co.	18,573.92	V.
INTL278090-07	UNIONE ITALIANA (UK)	C/O CAVELL MANAGEMENT SERVICES LTD	Reinsurance claim for losses ceded to Home Ins Co UK through AFIA under contract #AT13536/74 3rd Ctr 04.	106,657.86	V.
EMPL16667-01	WILLIS MCCULLAGH	13051 SHORESIDE COURT	Former employee claim for lost value of The Home's funded Life Ins.	0.00	V.

The Home Insurance Co. in Liquidation Class V. Net Recommended Allowance : 3,681,154.25 Class V.

The Home Insurance Co. in Liquidation Total Net Recommended Allowance : 12,903,048.04 Class II. & V.

# THE USI RE IN LIQUIDATION

Liquidator's Report of Claims and Recommendations Dated April 12, 2005 Pursuant to RSA402-C:45  
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)

POC Number	Claimant Name	Address	Brief Description of POC	Net Amount Recommended	Classification
RAUS332129-01	GEN INS OF TRIESTE & VENICE(US	ONE LIBERTY PLAZA	10006-1477 Reinsurance claim for losses ceded to Home Ins Co.	0.00	V.
RAUS332711-01	TOKIO MARINE AND NICHIDO FIRE INS. CO. LTD. (US BRANCH)	230 PARK AVE	10169 Reinsurance claim for losses ceded to Home Ins Co.	1,279.63	V.
VEND702955-01	CITIZENS BANK NEW HAMPSHIRE	875 ELM ST NE04-06	03101 General creditor claim for fees incurred prior to rehabilitation.	1,160.72	V.

USI Re in Liquidation Total Net Recommended Allowances : 2,440.35 Class V.



### Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of April 12, 2005, and a proposed form of order were sent, this 14th day of April, 2005, by first class mail, postage prepaid to all persons on the attached service list.



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Eric A. Smith

THE STATE OF NEW HAMPSHIRE

MERRIMACK, SS.

SUPERIOR COURT

In the Matter of the Liquidation of  
The Home Insurance Company  
Docket No. 03-E-0106

In the Matter of the Liquidation of  
US International Reinsurance Company  
Docket No. 03-E-0112

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