

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 JANUARY 24, 2006**

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 and US International Reinsurance Company, hereby submits this report of claims and recommendations for allowance pursuant to RSA 402-C:45, 1. The particular claims that are subject of this report are identified, and the Liquidator's recommendations are set forth, on Schedule 1 attached. These claims are not disputed, and the Liquidator recommends that the Court approve and allow the claims as set forth on the Schedule pursuant to RSA 402-C: 45,

1. The Liquidator has issued notices of determination concerning the claims described on the Schedule in the amounts and at the priorities set forth in the Schedule. 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, § 8.

2. In accordance with RSA 402-C:45, I, the Liquidator hereby reports on the claims set forth on the Schedule 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.


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.

4. In accordance with the Court's order of November 14, 2005, the Schedule to this claims report reflects the transfer of previously recommended allowances on two ECRA Pool related claims from Excess Treaty Management Corp. (Nos. RAHM700581-1 and RAHM700581-03) to Century Indemnity Company (Nos. AMBC700308-01 and AMBC700308-02). Setoffs of \$84,414 and \$32,121 (as of the date of the notices of determination but anticipated to increase) will be applied against these recommended allowances.

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, aside from those noted in paragraph 4 above, there are no known or anticipated setoffs regarding the claims set forth on the Schedule. In the event any setoffs later arise, they will be applied before distributions are made.

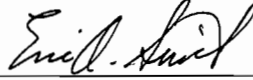
Respectfully submitted,

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 January 24, 2006, and a proposed form of order were sent, this 7th day of February, 2006, by first class mail, postage prepaid to all persons on the attached service list.



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

SERVICE LIST

Ronald L. Snow, Esq.
Lisa Snow Wade, Esq.
Orr & Reno
One Eagle Square
P.O. Box 3550
Concord, New Hampshire 03302-3550

Gary Lee, Esq.
Pieter Van Tol, Esq.
Lovells
16th Floor
900 Third Avenue
New York, New York 10022

Gail M. Goering, Esq.
Adam Goodman, Esq.
Eric Haab, Esq.
Lovells
One IBM Plaza
330 N. Wabash Avenue, Suite 1900
Chicago, Illinois 60611

Andre Bouffard, Esq.
Eric D. Jones, Esq.
Downs Rachlin Martin PLLC
199 Main Street
P.O. Box 190
Burlington, Vermont 05402-0190

Peter G. Callaghan, Esq.
Preti, Flaherty, Beliveau, Pachos
& Haley, PLLP
57 North Main Street
P.O. Box 1318
Concord, New Hampshire 03302-1318

Martin P. Honigberg, Esq.
Sulloway & Hollis, P.L.L.C.
9 Capitol Street
P.O. Box 1256
Concord, New Hampshire 03302-1256

George T. Campbell, III, Esq.
Robert A. Stein, Esq.
Robert A. Stein & Associates, PLLC
One Barberry Lane
P.O. Box 2159
Concord, New Hampshire 03302-2159

David M. Spector, Esq.
Dennis G. LaGory, Esq.
Kristy L. Allen, Esq.
Schiff Hardin LLP
6600 Sears Tower
Chicago, Illinois 60606

Jack B. Gordon, Esq.
Fried, Frank, Harris, Shriver
& Jacobson, LLP
1001 Pennsylvania Avenue
Washington, D.C. 20004

Andrew W. Serell, Esq.
Rath, Young and Pignatelli
One Capital Plaza
P.O. Box 1500
Concord, New Hampshire 03302-1500

Stephan P. Parks, Esq.
Doreen F. Connor, Esq.
Wiggin & Nourie, P.A.
670 North Commercial Street, Suite 305
P.O. Box 808
Manchester, New Hampshire 03105-0808

Michael Cohen, Esq.
Cohen & Buckley, LLP
1301 York Road
Baltimore, Maryland 21093

THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated January 24, 2006 Pursuant to RSA402-C:45
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)
Distributions will be subject to setoff.

POC Number	Claimant Name	Address				Brief Description of POC / Determination	NOD Amount Recommended	NOD Class
						Current Recommendation Class I Allowances	\$0.00	
						Prior Total Submitted Class I Allowances	\$4,532.00	
						The Home Ins Co in Liquidation Total Class I. Recommended Allowances	\$4,532.00	Class I
INSU142333-01	A.W. HODDE, JR.	P.O. BOX 618	BREHAM	TX	77834-0618	Policyholder has no pending claims. Policyholder claim for returned premium. Premium was fully earned.	\$0.00	II
CLMN709511-01	ADDIE BIRCH	P.O. BOX 451	NEWELL	WV	26050	The claim is not against The Home Ins Co.	\$0.00	II
INSU275110-01	ADT SECURITY SERVICES, INC.	ONE TOWN CENTER ROAD, ATT'N: DANIEL J. MCGRATH	BOCA RATON	FL	33486	Underlying claim was settled by the Guaranty Association with no further exposure to The Home.	\$0.00	II
CLMN474956-01	ALBERT D SEENO CONSTRUCTION CO	4021 PORT CHICAGO HIGHWAY	CONCORD	CA	94524	The Home's policy limit has been exhausted by prior payments.	\$0.00	II
INSU146212-01	ALEX FRANKLIN SEARS	14371 HWY 2775	WINGATE	TX	79566	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU212339-01	AMAGANSETT UNION FREE	P O BOX 7062	AMAGANSETT	NY	11930	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU211681-01	AMAGANSETT UNION FREE SCHOOL DISTRICT	P O BOX 7062	AMAGANSETT	NY	11930	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU462795-01	AMREP, INC.	990 INDUSTRIAL PARK DRIVE	MARIETTA	GA	30062	Underlying claim was concluded within the Insureds SIR. No claim against The Home.	\$0.00	II
INSU171604-01	ANDREW P. SIFF	666 FIFTH AVENUE	NEW YORK	NY	10103	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU67183-01	ANDREW P. SIFF	666 FIFTH AVENUE, 14TH FLOOR	NEW YORK	NY	10103	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU181314-01	ARTHUR SCHWARTZ	405 CANDLEWOOD COMMONS	HOWELL	NJ	07731	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU125182-01	BRADLEY J STODDARD	110 WALLACE AVENUE, P.O. BOX 896	COEUR D'ALENE	ID	83816	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU39283-01	BRADLEY J STODDARD	816 SHERMAN AVE POB 896	COEUR DALENE	ID	83816	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU125473-01	BRADLEY J STODDARD ATTORNEY AT LAW 816 SHERMAN AVENUE	PO BOX 896	COEUR D ALENE	ID	83816	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU165308-01	BRIAN P. MCVAN LLC	162 S. EASTON ROAD	GLENSIDE	PA	19038	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU179056-01	CHARLES F. PROCTOR	P O BOX 297	BOZEMAN	MT	59771	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
OSAP281253-01	CHARLES MAYNARD	795 HOLLY HEDGE ROAD	STONE MOUNTAIN	GA	30083	Claim for period W/C benefit. Claim paid and check cashed.	\$0.00	II
OSAP285421-01	CHARLES MAYNARD	795 HOLLY HEDGE ROAD	STONE MOUNTAIN	GA	30083	Claim for period W/C benefit. Claim paid and check cashed.	\$0.00	II
OSAP285422-01	CHARLES MAYNARD	795 HOLLY HEDGE ROAD	STONE MOUNTAIN	GA	30083	Claim for period W/C benefit. Claim paid and check cashed.	\$0.00	II
OSAP285423-01	CHARLES MAYNARD	795 HOLLY HEDGE ROAD	STONE MOUNTAIN	GA	30083	Claim for period W/C benefit. Claim paid and check cashed.	\$0.00	II

THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated January 24, 2006 Pursuant to RSA402-C:45
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)
Distributions will be subject to setoff.

POC Number	Claimant Name	Address	Brief Description of POC / Determination			NOD Amount Recommended	NOD Class
OSAP285424-01	CHARLES MAYNARD	795 HOLLY HEDGE ROAD	STONE MOUNTAIN	GA	30083	Claim for period W/C benefit. Claim paid and check cashed.	\$0.00 II
OSAP285425-01	CHARLES MAYNARD	795 HOLLY HEDGE ROAD	STONE MOUNTAIN	GA	30083	Claim for period W/C benefit. Claim paid and check cashed.	\$0.00 II
OSAP285426-01	CHARLES MAYNARD	795 HOLLY HEDGE ROAD	STONE MOUNTAIN	GA	30083	Claim for period W/C benefit. Claim paid and check cashed.	\$0.00 II
OSAP285427-01	CHARLES MAYNARD	795 HOLLY HEDGE ROAD	STONE MOUNTAIN	GA	30083	Claim for period W/C benefit. Claim paid and check cashed.	\$0.00 II
INSU226893-01	CORA M MARTINEAU	PO BOX 311	OLDSMAR	FL	34677	Policyholder has no pending claim and has not identified any potential claims.	\$0.00 II
VEND347891-01	DESANTIS & DESANTIS	286 GENESEE STREET, ATTENTION: MICHAEL V. DESANTIS	UTICA,	NY	13502	Policyholder has no pending claim and has not identified any potential claims.	\$0.00 II
INSU50769-01	DOUGLAS N. NELSON, TRUSTEE CHARLES J. LOZNAK IRREVOCABLE TRUST	209 GLENWOOD AVENUE	PORT HURON	MI	48060	The claim is not against The Home Ins Co.	\$0.00 II
INSU178133-01	FREDERICK P ROONEY	633 MAIN STREET	BETHLEHEM	PA	18018	The claim is not against The Home Ins Co.	\$0.00 II
INSU77020-01	FREDERICK P ROONEY	633 MAIN STREET	BETHLEHEM	PA	18018	The claim is not against The Home Ins Co.	\$0.00 II
INSU165244-01	FREDRICK R SNYDER	1117 DOGWOOD DRIVE, NORTH WHITFIELD	READING	PA	19609-1119	Policyholder has no pending claims. Policyholder claim for returned premium. Premium was fully earned.	\$0.00 II
INSU116496-01	GEORGE RITNER,	7767 STARLIGHT DRIVE	LA JOLLA	CA	92037	Policyholder has no pending claim and has not identified any potential claims.	\$0.00 II
INSU89721-01	GERALD I NEITER	1925 CENTURY PARK EAST #2000	LOS ANGELES	CA	90067	Policyholder has no pending claim and has not identified any potential claims.	\$0.00 II
INSU103757-01	GERTRUDE SILVER	2 COURT OF HARBORSIDE UNIT 104	NORTHBROOK	IL	60062	Policyholder has no pending claim and has not identified any potential claims.	\$0.00 II
INSU164814-01	GILMER P. HINGLE	1040 NORTH 9TH STREET	MONROE	LA	71201	Policyholder has no pending claim and has not identified any potential claims.	\$0.00 II
INSU138222-01	GOODHART SONS INC	2515 HORSESHOE RD	LANCASTER	PA	17601	Policyholder has no pending claim and has not identified any potential claims.	\$0.00 II
INSU152421-01	GOODHART SONS INC	2515 HORSESHOE RD.	LANCASTER	PA	17601	Policyholder has no pending claim and has not identified any potential claims.	\$0.00 II
INSU152583-01	GOODHART SONS INC	2515 HORSESHOE ROAD	LANCASTER	PA	17601	Policyholder has no pending claim and has not identified any potential claims.	\$0.00 II
INSU239028-01	GOODHART SONS INC	2515 HORSESHOE RD.	LANCASTER	PA	17601	Policyholder has no pending claim and has not identified any potential claims.	\$0.00 II
INSU241745-01	GOODHART SONS INC	2515 HORSESHOE ROAD	LANCASTER	PA	17601	Policyholder has no pending claim and has not identified any potential claims.	\$0.00 II
INSU57076-01	GOODHART SONS INC	2515 HORSESHOE ROAD	LANCASTER	PA	17601	Policyholder has no pending claim and has not identified any potential claims.	\$0.00 II
INSU69312-01	GOODHART SONS INC	2515 HORSESHOE ROAD	LANCASTER	PA	17601	Policyholder has no pending claim and has not identified any potential claims.	\$0.00 II
INSU702287-01	GOODHART SONS INC	2515 HORSESHOE RD.	LANCASTER	PA	17601	Policyholder has no pending claim and has not identified any potential claims.	\$0.00 II
INSU702288-01	GOODHART SONS INC	2515 HORSESHOE RD.	LANCASTER	PA	17601	Policyholder has no pending claim and has not identified any potential claims.	\$0.00 II

THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated January 24, 2006 Pursuant to RSA402-C:45
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)
Distributions will be subject to setoff.

POC Number	Claimant Name	Address				Brief Description of POC / Determination	NOD Amount Recommended	NOD Class
INSU702289-01	GOODHART SONS INC	2515 HORSESHOE RD.	LANCASTER	PA	17601	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU702290-01	GOODHART SONS INC	2515 HORSESHOE RD.	LANCASTER	PA	17601	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU70296-01	GOODHART SONS INC	ATTENTION: RONALD MUNDY, 2515 HORSESHOE ROAD	LANCASTER	PA	17601	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU92820-01	GOODHART SONS INC	2515 HORSESHOE RD	LANCASTER	PA	17601	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU177971-01	HAL PITKOW	138 N STATE ST	NEWTOWN	PA	18940	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU275170-01	HARRIS CORPORATION	ATT: CHERYL MCCLENDON, 1025 WEST NASA BLVD	MELBOURNE	FL	32919	Underlying claim was settled within the Insured primary coverage. No further exposure to The Home.	\$0.00	II
INSU189527-01	HERBERT GRUENSTEIN	363 VALLEY VIEW AVE.	PARAMUS	NJ	07652	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU43126-01	HERBERT GRUENSTEIN	363 VALLEY VIEW AVE.	PARAMUS	NJ	07652	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU104790-01	JACOB & DORA TAHALOV	62-60 108TH STREET	FOREST HILLS	NY	11375	Policyholder has no pending claim.	\$0.00	II
INSU191669-01	JACOBSON & SCHWARTZ	P.O. BOX 46	ROCKVILLE CENTRE	NY	11571	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU72045-01	JACOBSON & SCHWARTZ	510 MERRICK DR, P.O. BOX 46	ROCKVILLE CENTRE	NY	11571	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU185369-01	JAMES J. TUBRIDY	916 MCLEAN AVENUE	YONKERS	NY	10704	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU124781-01	JEFFREY D TATTERSON	1580 DIEDERICH BOULEVARD	RUSSELL	KY	41169	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU273858-01	JOHN MORRIS	11043 ZEOLITE DRIVE	RENO	NV	89506	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU188637-01	JOSEPH P. RIZZO	7 SANDLEWOOD DRIVE	PARSIPPANY	NJ	07054	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU171801-01	JOSEPH S MENDELSON	104 BROAD STREET	CHARLESTON	SC	29401	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU37594-01	KEITH P MUEHLFELD	ATTENTION: KEITH P MUEHLFELD, 16924 COUNTY ROAD V	NAPOLEON	OH	43545	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU180047-01	KEITH TREADWAY,	9221 OLD HWY 78	OLIVE BRANCH	MS	38654	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU37804-01	LARRY V. SLAGLE	2200 WALES ROAD NW	MASSILLON	OH	44646	Policyholder has no pending claims. Policyholder claim for returned premium. Premium was fully earned.	\$0.00	II
INSU194560-01	LAWRENCE MANYPENNY	PO BOX 638 106 COURT ST	NEW CUMBERLAND	WV	26047	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU124827-01	LEICK HAMMONS & BRITTAIN	ATTENTION: GARY W. BRITTAIN, POB 1388 1ST NAT BK MAIN ST	CORBIN	KY	40701	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU61478-01	LEICK HAMMONS BRITTAIN	POB 1388 SECOND FL FIRST NAT BK BLDG MAIN ST	CORBIN	KY	40701	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU54135-01	LETTY TANCHUM	21 CHEDWORTH RD.	SCARSDALE	NY	10583	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II

THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated January 24, 2006 Pursuant to RSA402-C:45
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)
Distributions will be subject to setoff.

POC Number	Claimant Name	Address				Brief Description of POC / Determination	NOD Amount Recommended	NOD Class
INSU462763-01	LODAL INC	620 N. HOOPER STREET, P.O. BOX 2315	KINGSFORD	MI	49802	Policyholder withdrew their claim against The Home.	\$0.00	II
INSU110922-01	MALCOLM K SULLIVAN	POST OFFICE BOX 816	FORSYTH	GA	31029	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU700094-01	MASMA CONSTRUCTION INC DBA WESTWORTH HOMEBUILDERS	1100 LARKSPUR LANDING CIRCLE #	LARKSPUR	CA	94939	Policyholder advised the underlying claim has been settled and they will not be making claim against The Home.	\$0.00	II
CLMN709353-01	MELVIN L. THIBODAUX	RANIER, GAYLE & ELLIOT LLC, 1419 RYAN ST	LAKE CHARLES	LA	70601	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU54896-01	MICHAEL B. PALILLO	277 BROADWAY	NEW YORK	NY	10007	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU700085-01	MIKE NEFF	5245 AMULET DR., APT. 104	NEW PORT RICHEY	FL	34652-3554	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU109915-01	MILLARD & CASTLE A.P.C.	5 HUTTON CENTRE DR. STE 805	SANTA ANA	CA	92707	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU82436-01	NATHAN SOLOMON	2780 WEST 5TH STREET APT 13A	BROOKLYN	NY	11224	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU700113-01	NORMAN P. SMITH	666 WINDING RIDGE LANE	SIDNEY	OH	45365	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU204505-01	PERFORMANCE CONTRACTING	16047 W 110TH ST	LENEXA	KS	66219	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU204716-01	PERFORMANCE CONTRACTING	16047 W 110TH ST	LENEXA	KS	66219	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU204790-01	PERFORMANCE CONTRACTING	16047 W 110TH ST	LENEXA	KS	66219	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU204878-01	PERFORMANCE CONTRACTING	16047 W 110TH ST	LENEXA	KS	66219	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU248203-01	PERFORMANCE CONTRACTING	16047 W 110TH ST	LENEXA	KS	66219	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU269550-01	PERFORMANCE CONTRACTING	16047 W 110TH ST	LENEXA	KS	66219	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU269553-01	PERFORMANCE CONTRACTING	16047 W 110TH ST	LENEXA	KS	66219	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU269554-01	PERFORMANCE CONTRACTING	16047 W 110TH ST	LENEXA	KS	66219	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU269555-01	PERFORMANCE CONTRACTING	16047 W 110TH ST	LENEXA	KS	66219	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU276158-01	PERFORMANCE CONTRACTING	16047 W 110TH ST	LENEXA	KS	66219	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU276187-01	PERFORMANCE CONTRACTING	16047 W 110TH ST	LENEXA	KS	66219	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU276189-01	PERFORMANCE CONTRACTING	16047 W 110TH ST	LENEXA	KS	66219	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU276192-01	PERFORMANCE CONTRACTING	16047 W 110TH ST	LENEXA	KS	66219	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU276193-01	PERFORMANCE CONTRACTING	16047 W 110TH ST	LENEXA	KA	66219	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II

THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated January 24, 2006 Pursuant to RSA402-C:45
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)
Distributions will be subject to setoff.

POC Number	Claimant Name	Address				Brief Description of POC / Determination	NOD Amount Recommended	NOD Class
INSU276222-01	PERFORMANCE CONTRACTING	16047 W 110TH ST	LENEXA	KS	66219	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU29385-01	PERFORMANCE CONTRACTING	16047 W 110TH ST	LENEXA	KS	66219	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU462473-01	PERFORMANCE CONTRACTING	16047 W 110TH ST	LENEXA	KS	66219	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU702524-01	PERFORMANCE CONTRACTING	16047 W 110TH ST	LENEXA	KS	66219	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU702525-01	PERFORMANCE CONTRACTING	16047 W 110TH ST	LENEXA	KS	66219	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU96723-01	PERFORMANCE CONTRACTING	16047 W 110TH ST	LENEXA	KS	66219	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU703781-01	PETER D LEWIS	5743 VISTA DEL RIO	BAKERSFIELD	CA	93308	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU700087-01	POPPIN & SHIER	C/O JOHN POPPIN, 600 CALIFORNIA ST., 14TH FLOOR	SAN FRANCISCO	CA	94108	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU59461-01	Q.P.I. CONSUMER PRODUCTS, INC.	C/O 2222 S. THIRD STREET	COLUMBUS	OH	43207	Claim was outside of The Home's coverage period.	\$0.00	II
INSU700276-01	RAYMOND A GUADAGNI	3768 CLARA DRIVE	NAPA	CA	94558	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU204495-01	RECO INDUSTRIES INC	710 HOSPITAL STREET	RICHMOND	VA	23219	Settlement of the retrospective premium program. Claims have been resolved.	\$0.00	II
INSU204586-01	RECO INDUSTRIES INC	710 HOSPITAL STREET	RICHMOND	VA	23219	Settlement of the retrospective premium program. Claims have been resolved.	\$0.00	II
INSU205492-01	RECO INDUSTRIES INC	ATTN: WILLIAM SHELTON, 710 HOSPITAL STREET	RICHMOND	VA	23219	Settlement of the retrospective premium program. Claims have been resolved.	\$25,389.00	II
INSU205493-01	RECO INDUSTRIES INC	710 HOSPITAL STREET	RICHMOND	VA	23219	Settlement of the retrospective premium program. Claims have been resolved.	\$0.00	II
INSU205822-01	RECO INDUSTRIES INC	710 HOSPITAL STREET	RICHMOND	VA	23219	Settlement of the retrospective premium program. Claims have been resolved.	\$0.00	II
INSU30916-01	RICHARD A SCHMIDT	133 NORTH PROSPECT ST.	BOWLING GREEN	OH	43402	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU99509-01	RICHARD L. RUSSELL, JR.	1396 HYDE PARK ROAD	SANTA FE	NM	87501	Policyholder has no pending claims. Policyholder claim for returned premium. Premium was fully earned.	\$0.00	II
INSU700086-01	RICHARD M PITAGORA	5162 ENGLEWOOD DR	SAN JOSE	CA	95129	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU175704-01	RICHARD MEAGLIA	688 WEST FOOTHILL BLVD.	MONROVIA	CA	91016	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU178731-01	RICHARD T. MIYAO, ESQ.	PAUAAHI TOWER, SUITE 1250, 1001 BISHOP STREET	HONOLULU	HA	96813	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU43215-01	RIZZO JOSEPH JUDITH	7 SANDLEWOOD DRIVE	PARSIPPANY	NJ	07054	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU162863-01	ROBERT D. TRAVIS	214 3RD AVENUE, NORTH	NASHVILLE	TN	37201	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU195452-01	ROBERT JARVIS	12 WOODRIDGE DRIVE	LOUDONVILLE	NY	12211	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II

THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated January 24, 2006 Pursuant to RSA402-C:45
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)
Distributions will be subject to setoff.

POC Number	Claimant Name	Address				Brief Description of POC / Determination	NOD Amount Recommended	NOD Class
INSU55433-01	ROBERT JARVIS	12 WOODRIDGE DRIVE	LOUDONVILLE	NY	12211	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU78744-01	ROBERT JARVIS	12 WOODRIDGE DRIVE	LOUDONVILLE	NY	12211	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU42159-01	ROBERT R. SOWA, ESQ.	HC 69 BOX 11A	FRAMETOWN	WV	26623	Policyholder claim for returned premium. Premium was fully earned.	\$0.00	II
INSU226784-01	ROBERT SHILT	4615 MELALEUCA LANE	LAKE WORTH	FL	33463	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
OSAP281654-01	ROBERT TRACY	CONSTANCE TRACY, 19 PANCOR DRIVE	SIDNEY	ME	04330	Claim for period W/C benefit. Claim paid and check cashed.	\$0.00	II
OSAP282445-01	ROBERT TRACY	KAPLAN & GRANT, PO BOX 7474	PORTLAND	ME	04112	Claim for period W/C benefit. Claim paid and check cashed.	\$0.00	II
OSAP282446-01	ROBERT TRACY	CONSTANCE TRACY, 19 PANCOR DRIVE	SIDNEY	ME	04330	Claim for period W/C benefit. Claim paid and check cashed.	\$0.00	II
OSAP282447-01	ROBERT TRACY	CONSTANCE TRACY, 19 PANCOR DRIVE	SIDNEY	ME	04330	Claim for period W/C benefit. Claim paid and check cashed.	\$0.00	II
OSAP282448-01	ROBERT TRACY	CONSTANCE TRACY, 19 PANCOR DRIVE	SIDNEY	ME	04330	Claim for period W/C benefit. Claim paid and check cashed.	\$0.00	II
OSAP282449-01	ROBERT TRACY	CONSTANCE TRACY, 19 PANCOR DRIVE	SIDNEY	ME	04330	Claim for period W/C benefit. Claim paid and check cashed.	\$0.00	II
OSAP282450-01	ROBERT TRACY	CONSTANCE TRACY, 19 PANCOR DRIVE	SIDNEY	ME	04330	Claim for period W/C benefit. Claim paid and check cashed.	\$0.00	II
OSAP282451-01	ROBERT TRACY	CONSTANCE TRACY, 19 PANCOR DRIVE	SIDNEY	ME	04330	Claim for period W/C benefit. Claim paid and check cashed.	\$0.00	II
OSAP282452-01	ROBERT TRACY	CONSTANCE TRACY, 19 PANCOR DRIVE	SIDNEY	ME	04330	Claim for period W/C benefit. Claim paid and check cashed.	\$0.00	II
INSU99837-01	ROBERTA KYSELKA SARKIS	59 N. WALNUT SUITE 204	MT. CLEMENS	MI	48043	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU700091-01	RONALD A. GOULARTE	230 CALIFORNIA AVE, SUITE 207	PALO ALTO	CA	94306	Policyholder has no pending claims. Policyholder claim for returned premium. Premium was fully earned.	\$0.00	II
INSU191062-01	RONALD G HITE	4577 BAKER STREET EXT	LAKEWOOD	NY	14750	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU52971-01	ROSEANN B JOSEPH ESQUIRE	100 N. THIRD ST. SUITE 501	EASTON	PA	18042	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU122605-01	ROSENBLITHE & SLAGLE	2200 WALES ROAD N.W.	MASSILLON	OH	44646	Policyholder has no pending claims. Policyholder claim for returned premium. Premium was fully earned.	\$0.00	II
INSU702403-01	SARA CLARENBACH	331 CAPITOLA AVE, SUITE K	CAPITOLA	CA	95010	Policyholder has no pending claims. Policyholder claim for returned premium. Premium was fully earned.	\$0.00	II
INSU69489-01	SEPTAGON INDUSTRIES INC	113 EAST THIRD STREET	SEDALIA	MO	65301	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU700031-01	SEYMOUR R APPLEBY	597 SILVER LAKE DR	DANVILLE	CA	94526	Policyholder has no pending claims. Policyholder claim for returned premium. Premium was fully earned.	\$0.00	II

THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated January 24, 2006 Pursuant to RSA402-C:45
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)
Distributions will be subject to setoff.

POC Number	Claimant Name	Address	Brief Description of POC / Determination			NOD Amount Recommended	NOD Class	
INSU168192-01	SHERRILL & JANES, PA	P.O. DRAWER 14950	SURFSIDE BEACH	SC	29587	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU185735-01	SHERWOOD & SHERWOOD P.C.	P.O. BOX 426	VESTAL	NY	13851-0426	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU266742-01	SHIRLEY J. GILBERT	PO BOX 262	OIL CITY	PA	16301	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU72725-01	SONIA F HERMAN	74 MEADOW WOODS ROAD	GREAT NECK	NY	11020	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU64671-01	SOWA, ROBERT REED	MASONIC BUILDING	SUTTON	WV	26601	Policyholder claims for returned premium. Premium was fully earned.	\$0.00	II
INSU700167-01	STANLEY J. DOBROWSKI	3232 LEESVILLE WAY	DUBLIN	OH	43017	Policyholder has no pending claims. Policyholder claim for returned premium. Premium was fully earned.	\$0.00	II
INSU700016-01	TALMADGE BOYD	19822 SUMMERSSET WAY	HOUSTON	TX	77094	Policyholder has no pending claims. Policyholder claim for returned premium. Premium was fully earned.	\$0.00	II
INSU158354-01	TAUB & MARDER	450 SEVENTH AVENUE	NEW YORK	NY	10123	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU54649-01	TAUB AND MARDER	450 SEVENTH AVENUE, ATTENTION: DAISY R. CASTRO	NEW YORK	NY	10123	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU243623-01	TERRY HUITINK	105 CENTENNIAL DR.	IRETON	IA	51027	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU68630-01	THOMAS E. KLUG	29 WEST SUSQUEHANA AVENUE	TOWSON	MD	21204	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU114703-01	WAYNE A. HAYENGA	4103 TANGLEWOOD DR.	BRYAN	TX	77802	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU179284-01	WAYNE A. HAYENGA	4103 TANGLEWOOD DRIVE	BRYAN	TX	77802	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU48799-01	WAYNE A. HAYENGA	4103 TANGLEWOOD DRIVE	BRYAN	TX	77802	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU118165-01	WILLIAM P. WESSLER,	2310 19TH STREET	GULFPORT	MS	39501	Policyholder has no pending claim and has not identified any potential claims.	\$0.00	II
INSU270649-01	WILLOCKS CONSTRUCTION	16-209 MELEKAHIWA PLACE	KEAAU	HI	96749-0099	Underlying claim was settled by the Guaranty Association with no further exposure to The Home.	\$0.00	II

Current Recommendation Class II Allowances	\$25,389.00
Prior Total Submitted Class II Allowances	\$62,073,138.52
The Home Ins Co in Liquidation Total Class II. Recommended Allowances	\$62,098,527.52 Class II

RAHM331096-01	ACE AMERICAN INSURANCE COMPANY	ACE USA, 1601 CHESTNUT ST, TLP08	PHILADELPHIA	PA	19103	Reinsurance claim for losses ceded to The Home Ins Co.	\$0.00	V
AMBC700308-01	CENTURY INDEMNITY COMPANY	C/O RESOLUTE MANAGEMENT 1601 CHESTNUT ST, TLP08	PHILADELPHIA	PA	19103	Transfer of recommended allowance from Excess and Treaty Management Corp. in accordance with the Court Order of November 14, 2006.	\$1,485,791.00	V

THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated January 24, 2006 Pursuant to RSA402-C:45
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)
Distributions will be subject to setoff.

POC Number	Claimant Name	Address	Brief Description of POC / Determination			NOD Amount Recommended	NOD Class	
RAHM700581-01	EXCESS AND TREATY MANAGEMENT CORP	C/O GUY CARPENTER & CO	PHILADELPHIA	PA	19103	Transfer of recommended allowance to Century Indemnity Company in accordance with the Court Order of November 14, 2006 .	-\$1,485,791.00	V
AMBC700308-02	CENTURY INDEMNITY COMPANY	C/O RESOLUTE MANAGEMENT 1601 CHESTNUT ST, TLP08	PHILADELPHIA	PA	19103	Transfer of recommended allowance from Excess and Treaty Management Corp. in accordance with the Court Order of November 14, 2006.	\$314,876.91	V
RAHM700581-03	EXCESS AND TREATY MANAGEMENT CORP	C/O GUY CARPENTER & CO	PHILADELPHIA	PA	19103	Transfer of recommended allowance to Century Indemnity Company in accordance with the Court Order of November 14, 2006.	-\$314,876.91	V
VEND700108-01	CITIZENS BANK NH	ATTN: OTTILIE MACKINNON 875 ELMN ST NE3-09	MANCHESTER	NH	03101	General Creditor claim for bank fees.	\$50.00	V
VEND347493-01	COPY SCAN INC	COPY SCAN INC, 33 N.E. 2ND STREET - SUITE 300	FT. LAUDERDALE	FL	33301	General Creditor claim not against The Home Ins Co.	\$0.00	V
RAHM710512-01	GREAT AMERICAN INSURANCE COMPANY	CONSTELLATION RE., 580 WALNUT STREET	CINCINNATI	OH	45202-2180	Reinsurance claim for losses ceded to The Home Ins Co.	\$268,000.00	V
VEND703866-01	INTERPRETING SERVICES INTERNATIONAL	6180 LAUREL CANYON BLVD., #245	NORTH HOLLYWOOD	CA	91606	General Creditor claim for unpaid fees and services.	\$230.00	V
VEND700543-01	JERRY HELLER	COZEN O'CONNOR, 1900 MARKET STREET	PHILADELPHIA	PA	19103	General Creditor claim for unpaid fees and services.	\$273,446.54	V
EMPL17359-01	JOSEPH S CALDERONE	22 NORTH BAKER DRIVE	JACKSON	NJ	08527	Former employee claim for lost value of The Home's funded Life Ins.	\$0.00	V
INSU213267-01	L I G INSURANCE AGENCY INC	2501 NORTH MILITARY TRAIL	BOCA RATON	FL	33432	Claimant withdrew the claim against The Home Ins Co.	\$0.00	V
OSAP278423-01	LEGAL RESEARCH CENTER	LEGAL RESEARCH CENTER, 310 FOURTH AVE SOUTH - STE 110	MINNEAPOLIS	MN	55415-1005	General Creditor claim for unpaid fees and services.	\$2,227.50	V
VEND350437-01	LEGGE FARROW KIMMITT MCGRATH & BROWN	MS. HEATHER A. O'CONNELL, 6363 WOODWAY STE 400	HOUSTON	TX	77057	General Creditor claim for unpaid fees and services.	\$17,597.87	V
RAHM710629-01	NORTH STAR MUTUAL INSURANCE COMPANY	BOX 48, 269 BARSTAD ROAD SOUTH	COTTONWOOD	MN	56229-0048	Reinsurance claim for losses ceded to The Home Ins Co.	\$9,724.06	V
VEND351698-01	OLDHAM & DOWLING	195 SOUTH MAIN ST STE 300	AKRON	OH	44308	General Creditor claim for unpaid fees and services.	\$52.54	V
OSAP281322-01	RIDER BENNETT EGAN & ARUNDEL LLP	RIDER BENNETT EGAN & ARUNDEL LLP., 333 SOUTH 7TH ST #2000	MINNEAPOLIS	MN	55403	General Creditor claim for unpaid fees and services.	\$0.00	V
VEND352461-01	RIDER BENNETT, LLP	RIDER BENNETT, LLP, 333 SOUTH 7TH ST #2000	MINNEAPOLIS	MN	55402	General Creditor claim for unpaid fees and services.	\$411.44	V
VEND352498-01	RIVKIN RADLER, LLLP	RIVKIN RADLER, LLP, EAB PLAZA	UNIONDALE	NY	11556	General Creditor claim for unpaid fees and services.	\$28,005.70	V
INSU180375-01	SIGMON & SIGMON	ATTENTION: MARK SIGMON, 146 E BROAD STREET	BETHLEHEM	PA	18016	General Creditor claim for unpaid fees and services.	\$0.00	V
VEND355169-01	SS & C TECHNOLOGIES INC	ATTN: JOSEPH R BARBIERI 80 LAMBERTON RD	WINDSOR	CT	06095-0760	General Creditor claim for unpaid service fees to produce month end reports.	\$50.00	V
OSAP280966-01	STEVEN K. BUNTING, PLLC	STEVEN K. BUNTING, PLLC, 15 WEST 6TH ST, STE 2704	TULSA	OK	74119	General Creditor claim for unpaid fees and services.	\$0.00	V

THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated January 24, 2006 Pursuant to RSA402-C:45
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)
Distributions will be subject to setoff.

POC Number	Claimant Name	Address	Brief Description of POC / Determination			NOD Amount Recommended	NOD Class	
INTL278034-04	STRONGHOLD INSURANCE COMPANY	NORWICH WINTERTHUR HOUSE-, PO BOX 3068, BUSINESS CENTRE, 51-59 ROSE LANE	NORWICH	ENGLAND	NR1 1ZG	Reinsurance claim for losses ceded to Home Ins Co UK through AFIA under various contracts.	\$10,825.00	V
INTL700695-11	UNIONAMERICA INSURANCE COMPANY LTD	SUITE 1,1ST FLOOR, LONDON U/W CENTRE - 3 MINSTER COURT - MINCING LANE	LONDON	ENGLAND	EC3R 7DD	Reinsurance claim for losses ceded to Home Ins Co UK through AFIA under various contracts.	\$417,658.00	V
VEND700146-01	U.S. BANK	ATTN: SHEILA DELLAVEDOVA PO BOX 3168	PORTLAND	OR	97208	General creditor claim for bank fees to maintain The Home Oregon Statutory Deposit	\$43.51	V

Current Recommendation Class V Allowances	\$1,028,322.16	
Prior Total Submitted Class V Allowances	\$17,129,519.84	
The Home Ins Co in Liquidation Total Class V. Recommended Allowances	\$18,157,842.00	Class V
Current Recommendation Class VIII Allowances	\$0.00	
Prior Total Submitted Class VIII Allowances	\$42,425.73	
The Home Ins Co in Liquidation Total Class VIII. Recommended Allowances	\$42,425.73	Class VIII

THE USI RE IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated January 24, 2006 Pursuant to RSA402-C:45
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)

Distributions will be subject to setoff.

POC Number	Claimant Name	Address	Brief Description of POC / Determination			NOD Amount Recommended	NOD Class	
RAUS710451-01	ACE AMERICAN INSURANCE COMPANY	1601 CHESTNUT STREET, TLP08	PHILADELPHIA	PA	19103	Reinsurance claim for losses ceded to The Home Ins Co.	\$121,799.04	V
RAUS710511-01	GREAT AMERICAN INSURANCE COMPANY	580 WALNUT STREET	CINCINNATI	OH	45202-2180	Reinsurance claim for losses ceded to The Home Ins Co.	\$295,000.00	V
RAUS700190	INTERCONTINENTAL INSURANCE CO	OFFICE OF SPECIAL DEPUTY RECEIVER, REPRESENTING J ANTHONY CLARK, DIRECTOR OF INSURANCE, STATE OF ILLINOIS, 222 MERCHANDISE MART PLAZA, STE 1450	CHICAGO	IL	60654	Reinsurance claim for losses under Treaty 11453 ceded to USI Re	\$50.00	V
RAUS332730-01	TRUCK INSURANCE EXCHANGE	4680 WILSHIRE BLVD.	LOS ANGELES	CA	90010	Reinsurance claim for losses ceded to The Home Ins Co.	\$117,564.55	V
VEND700189-01	U.S. BANK	ATTN: SHEILA DELLAVEDOVA 3168	PO BOX PORTLAND	OR	97208	General creditor claim for bank fees to maintain the USI Re Oregon Statutory Deposit.	\$43.51	V

Current Recommendation Class V Allowances	\$534,457.10
Prior Total Submitted Class V Allowances	\$824,452.40
USI Re in Liquidation Total Class V. Recommended Allowances	\$1,358,909.50 Class V