

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**

**ORDER APPROVING REINSURANCE
COMMUTATION AGREEMENT WITH TOKIO MARINE**

On consideration of the motion of Roger A. Sevigny, Commissioner of Insurance for the State of New Hampshire, as Liquidator ("Liquidator") of The Home Insurance Company ("Home"), for an order approving the Reinsurance Commutation Agreement, Settlement and Release (the "Commutation Agreement") between the Liquidator and Tokio Marine and Nichido Fire insurance Company Ltd., Japan, and the supporting confidential affidavit of Peter A.

Bengelsdorf, Special Deputy Liquidator, it is hereby found and ORDERED as follows:

1. The Commutation Agreement is reasonable, prudent, and in the best interests of the liquidation of Home;
2. The Liquidator's Motion for Approval of Reinsurance Commutation Agreement with Tokio Marine is GRANTED, and the Commutation Agreement is APPROVED; and
3. The Liquidator's recommendation concerning Tokio Marine's claim is approved and the claim is allowed as a Class V claim in the amount of \$311 subject to the setoff provided by the Commutation Agreement.

So Ordered.

Dated: _____

Presiding Justice