

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 FEBRUARY 28, 2007**

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. The claims are identified and the Liquidator's recommendations are set forth on the attached Schedules 1 and 2. The Liquidator recommends that the Court approve and allow the claims as set forth on the schedules pursuant to RSA 402-C:45.

1. The Liquidator has issued notices of determination concerning the claims described on Schedules 1 and 2 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, § 8.

2. In accordance with RSA 402-C:45, I, the Liquidator hereby reports on the claims set forth on Schedules 1 and 2 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 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 there may be potential setoffs regarding certain of the claims set forth on the schedule. In any such event, those setoffs will be applied before distributions are made.

Respectfully submitted,

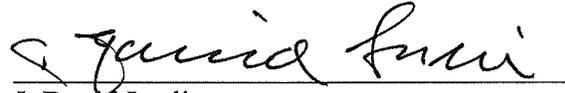
ROGER A. SEVIGNY, COMMISSIONER OF
INSURANCE OF THE STATE OF NEW
HAMPSHIRE, AS LIQUIDATOR OF THE HOME
INSURANCE COMPANY AND US
INTERNATIONAL REINSURANCE COMPANY,


By: Peter A. Bengelsdorf
Special Deputy Liquidator

Date: March 9, 2007

Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of February 28, 2007, and a proposed form of order were sent, this 12th day of March, 2007, by first class mail, postage prepaid to all persons on the attached service list.



J. David Leslie

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

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THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated February 28, 2007 Pursuant to RSA402-C:45
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)
Distributions will be subject to set off.

Schedule 1

NOD Number	Claimant Name	Address					NOD Amount Recommended	NOD Class
GOVT18904-03	CALIFORNIA INSURANCE GUARANTEE ASSOCIATION	WAYNE WILSON, EXEC DIR, P.O. BOX 29066	GLENDALE	CA	91209-9066	Guaranty Association partial allowance of paid Administrative costs incurred on behalf of The Home Liquidation from inception to 12/31/05.	2,319,544.37	I
GOVT18916-03	KENTUCKY INSURANCE GUARANTY ASSOCIATION	A. SCOTT WEBSTER, EXEC DIR., 10605 SHELBYVILLE ROAD, #101	LOUISVILLE	KY	40223	Guaranty Association partial allowance of paid Administrative costs incurred on behalf of The Home Liquidation from inception to 12/31/05.	112,119.82	I
GOVT18934-05	PENNSYLVANIA PROPERTY & CASUALTY INSURANCE GUARANTY ASSOCIATION	STEPHEN PERRONE, EXEC DIR, 1617 JF KENNEDY BLVD. STE 1850	PHILADELPHIA	PA	19103	Guaranty Association partial allowance of paid Administrative costs incurred on behalf of The Home Liquidation from inception to 12/31/05.	123,542.50	I

Current Recommendation Class I Allowances \$ 2,555,206.69
 Prior Total Submitted Class I Allowances \$ 12,089,678.76
 The Home in Liquidation Total Class I Recommended Allowances \$ 14,644,885.45 Class I

INSU68567-01	ABRAHAM GLANZER INC	170 HEWES STREET, ATT'N. ISAAC GLANZER	BROOKLYN	NY	11211	Policyholder has no pending claims and has not identified any potential claims	0.00	II
INSU56629-01	ABRAHAM GLANZER, INC.	170 HEWES ST.	BROOKLYN	NY	11211-8098	Policyholder has no pending claims and has not identified any potential claims	0.00	II
INSU171547-01	ALAN C. GLASSMAN	9520 SEAVIEW AVENUE	BROOKLYN	NY	11236	Policyholder has no pending claims and has not identified any potential claims	0.00	II
INSU105093-01	ALBERT C. OEHRLE	ONE EAST AIRY ST.	NORRISTOWN	PA	19401-0657	Policyholder's underlying claim was settled between the claimant, the insured and the Pennsylvania P&C Guaranty Association. No further claim asserted against The Home.	0.00	II
INSU462313-01	BLACKWELL CHEVROLET	BUTLER SNOW O'MARA, P.O. BOX 22567	JACKSON	MS	39225	The policyholder has not identified any pending claim that would be covered under the identified Home policies. The category of claims would otherwise be excluded from the Home's coverage.	0.00	II
GOVT18904-05	CALIFORNIA INSURANCE GUARANTEE ASSOCIATION	WAYNE WILSON, EXEC DIR, P.O. BOX 29066	GLENDALE	CA	91209-9066	Guaranty Association partial allowance of paid policy expenses incurred on behalf of The Home Liquidation from inception to 12/31/05.	1,921,539.11	II
INSU273553-01	DELTA GULF	6425 YOUREE DR STE 550, PO BOX 51001	SHREVEPORT	LA	71135-1001	Claim is not against The Home Ins CO.	0.00	II
INSU138354-01	DYN MCDERMOTT PETROLEUM OPERATIONS COMPANY	850 S CLEARVIEW PARKWAY #100	NEW ORLEANS	LA	70123	Policyholder underlying WC claim is being handled and will be concluded, by Texas Guaranty Association. No further claim asserted against The Home.	0.00	II
INSU204799-01	DYN MCDERMOTT PETROLEUM OPERATIONS COMPANY	850 SOUTH CLEARVIEW PARKWAY	NEW ORLEANS	LA	70123	Policyholder underlying WC claim is being handled and will be concluded, by Texas Guaranty Association. No further claim asserted against The Home.	0.00	II
INSU204880-01	DYN MCDERMOTT PETROLEUM OPERATIONS COMPANY	850 SOUTH CLEARVIEW PARKWAY	NEW ORLEANS	LA	70123	Policyholder underlying WC claim is being handled and will be concluded, by Texas Guaranty Association. No further claim asserted against The Home.	0.00	II
INSU205897-01	DYN MCDERMOTT PETROLEUM OPERATIONS COMPANY	850 SOUTH CLEARVIEW PARKWAY	NEW ORLEANS	LA	70123	Policyholder underlying WC claim is being handled and will be concluded, by Texas Guaranty Association. No further claim asserted against The Home.	0.00	II
INSU222775-01	DYN MCDERMOTT PETROLEUM OPERATIONS COMPANY	850 S. CLEARVIEW PKY, STE 100	NEW ORLEANS	LA	70123	Policyholder underlying WC claim is being handled and will be concluded, by Texas Guaranty Association. No further claim asserted against The Home.	0.00	II

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NOD Number	Claimant Name	Address					NOD Amount Recommended	NOD Class
INSU249620-01	DYN MCDERMOTT PETROLEUM OPERATIONS COMPANY	850 S. CLEARVIEW PARKWAY, SUITE 100	NEW ORLEANS	LA	70123	Policyholder underlying WC claim is being handled and will be concluded, by Texas Guaranty Association. No further claim asserted against The Home.	0.00	II
INSU273586-01	DYN MCDERMOTT PETROLEUM OPERATIONS COMPANY	850 SOUTH CLEARVIEW PARKWAY	NEW ORLEANS	LA	70123	Policyholder underlying WC claim is being handled and will be concluded, by Texas Guaranty Association. No further claim asserted against The Home.	0.00	II
INSU273815-01	DYN MCDERMOTT PETROLEUM OPERATIONS COMPANY	850 SO CLEARVIEW PARKWAY	NEW ORLEANS	LA	70123	Policyholder underlying WC claim is being handled and will be concluded, by Texas Guaranty Association. No further claim asserted against The Home.	0.00	II
INSU273896-01	DYN MCDERMOTT PETROLEUM OPERATIONS COMPANY	850 SOUTH CLEARVIEW PKWY	NEW ORLEANS	LA	70123	Policyholder underlying WC claim is being handled and will be concluded, by Texas Guaranty Association. No further claim asserted against The Home.	0.00	II
INSU29563-01	DYN MCDERMOTT PETROLEUM OPERATIONS COMPANY	850 SOUTH CLEARVIEW PKWY	NEW ORLEANS	LA	70123	Policyholder underlying WC claim is being handled and will be concluded, by Texas Guaranty Association. No further claim asserted against The Home.	0.00	II
CLMN380453-01	EDWARDS, JEFFREY	555 BRUSH ST. #907	DETROIT	MI	48226	Claimant's claim was for a pending PIP claim. The claim is being handled, and will be concluded, by the Michigan Property & Casualty Guaranty Associations. No further claim asserted against The Home.	0.00	II
INSU703013-01	FOSECO INC	C/O RICHARD D MARTINDALE, ESQ., GILBERT HEINTZ & RANDOLPH LLP	WASHINGTON	DC	20005	Policyholder has no pending claims and has not identified any potential claims	0.00	II
INSU76389-01	GLANZER, ABRAHAM INC	170 HEWES STREET	BROOKLYN	NY	11211	Policyholder has no pending claims and has not identified any potential claims	0.00	II
INSU65924-01	GLASSMAN, ALAN C.	9520 SEAVIEW AVENUE	BROOKLYN	NY	11236	Policyholder has no pending claims and has not identified any potential claims	0.00	II
INSU191288-01	GOODSTEIN & WEST	56 HARRISON STREET STE.401, ATTN: EILEEN WEST	NEW ROCHELLE	NY	10801	Policyholder has no pending claims and has not identified any potential claims	0.00	II
INSU72540-01	GOODSTEIN & WEST	56 HARRISON STREET	NEW ROCHELLE	NY	10801	Policyholder has no pending claims and has not identified any potential claims	0.00	II
INSU185406-01	GRASSO, RODRIGUEZ & GRASSO	751 STATE STREET, ATTN: NICHOLAS J. GRASSO	SCHENECTADY	NY	12307	Policyholder has no pending claims and has not identified any potential claims	0.00	II
INSU67573-01	GRASSO, RODRIGUEZ, P	751 STATE STREET	SCHENECTADY	NY	12307	Policyholder has no pending claims and has not identified any potential claims	0.00	II
INSU80400-01	GRASSO, RODRIGUEZ, P	751 STATE STREET	SCHENECTADY	NY	12307	Policyholder has no pending claims and has not identified any potential claims	0.00	II
GOVT700052-05	HAWAII INSURANCE GUARANTY ASSOCIATION	BLAKE J. OBATA, EXEC DIR, P.O. BOX 4660	HONOLULU	HI	96812-4660	Guaranty Association partial allowance of paid policy expenses incurred on behalf of The Home Liquidation from inception to 12/31/05.	201,257.23	II
CLMN380075-01	HNMAN,	C/O GRASSO RODRIGUEZ & GRASSO, 751 STATE ST	SCHENECTADY	NY	12307	Policyholder has no pending claims and has not identified any potential claims	0.00	II
INSU275827-01	JAMES F SCHERR	109 NORTH OREGON, SUITE 1200	EL PASO	TX	79901	The policyholder's Home coverage limit had been exhausted.	0.00	II
OSAP280509-01	JOHN HINES	BOX 147	OLD MONROE	MO	63369	Claim for W/C preliquidation benefits. Preliquidation Claim check was cashed resolving claim.	0.00	II
OSAP280510-01	JOHN HINES	BOX 147	OLD MONROE	MO	63369	Claim for W/C preliquidation benefits. Preliquidation Claim check was cashed resolving claim.	0.00	II
OSAP280544-01	JOHN HINES	BOX 147	OLD MONROE	MO	63369	Claim for W/C preliquidation benefits. Preliquidation Claim check was cashed resolving claim.	0.00	II

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OSAP280616-01	JOHN HINES	BOX 147	OLD MONROE	MO	63369	Claim for W/C preliquidation benefits. Preliquidation Claim check was cashed resolving claim.	0.00	II
OSAP281069-01	JOHN HINES	BOX 147	OLD MONROE	MO	63369	Claim for W/C preliquidation benefits. Preliquidation Claim check was cashed resolving claim.	0.00	II
OSAP281273-01	JOHN HINES	BOX 147	OLD MONROE	MO	63369	Claim for W/C preliquidation benefits. Preliquidation Claim check was cashed resolving claim.	0.00	II
OSAP287158-01	JOHN HINES	BOX 147	OLD MONROE	MO	63369	Claim for W/C preliquidation benefits. Preliquidation Claim check was cashed resolving claim.	0.00	II
INSU225315-01	JOSEPH PIERSANTE	7338 SE SWAN AVE.	HOBE SOUND	FL	03455	Policyholder has no pending claims and has not identified any potential claims	0.00	II
GOVT18921-05	MISSISSIPPI INSURANCE GUARANTY ASSOCIATION	JOHN WEEKS, EXECUTIVE DIR., 713 S PEAR ORCHARD RD, #401	RIDGELAND	MS	39157-5004	Guaranty Association partial allowance of paid policy expenses incurred on behalf of The Home Liquidation from inception to 12/31/05.	384,644.79	II
GOVT18922-05	MISSOURI PROPERTY & CASUALTY INSURANCE GUARANTY ASSOCIATION	CHARLES F. RENN, EXEC DIR, 994 DIAMOND RIDGE, STE. 102	JEFFERSON CITY	MO	65109	Guaranty Association partial allowance of paid policy expenses incurred on behalf of The Home Liquidation from inception to 12/31/05.	9,041.98	II
EMTL711189-01	NEW JERSEY DEPARTMENT OF ENVIRONMENTAL PROTECTION	ATTENTION: BOB ZAPHIROS, 840 JERSEY STREET	HARRISON	NJ	07029	The policyholder has not identified any pending claim that would be covered under the identified Home policies. The category of claims would otherwise be excluded from the Home's coverage.	0.00	II
CLMN474302-01	PARDEE HOMES	C/O ELLEN HUNTER, ESQUIRE, 225 BROADWAY, STE 2100	SAN DIEGO	CA	92101	The policyholder's underlying claim has been resolved. No futher claim asserted against The Home.	0.00	II
CLMN474845-01	PARDEE HOMES	C/O ELLEN HUNTER, ESQUIRE, 225 BROADWAY, SUITE 2100	SAN DIEGO	CA	92101	The policyholder's underlying claim has been resolved. No futher claim asserted against The Home.	0.00	II
INSU191055-01	PAULA SCHWARTZ FROME	1325 FRANKLIN AVENUE, SUITE 225	GARDEN CITY	NY	11530	The claimant has not identified any pending claim that would be covered under the identified Home policies. The category of claims would otherwise be excluded from the Home's coverage.	0.00	II
CLMN474819-01	PHILLIP MULLIGAN	C/O PHILLIP W. SEGUI, JR. ESQ, PO BOX 1450.	MT. PLEASANT	SC	29465	The claimant's underlying action has been resolved. No further claim asserted against The Home.	0.00	II
GOVT18936-02	PUERTO RICO INSURANCE GUARANTY ASSOCIATION	JOSE CAMACHO POSTIGO, DIR, P.O. BOX 364967	SAN JUAN	PR	00936-4967	Guaranty Association partial allowance of paid policy expenses incurred on behalf of The Home Liquidation from inception to 12/31/05.	852.39	II
OSAP279252-01	RAYMOND ENRIONE	8 PINTAIL PLACE	NORTH CAPE MAY	NJ	08204	Claim for W/C preliquidation benefits. Preliquidation Claim check was cashed resolving claim.	0.00	II
OSAP280901-01	RAYMOND ENRIONE	3 RONALD CIRCLE	ORLAND	PA	19075	Claim for W/C preliquidation benefits. Preliquidation Claim check was cashed resolving claim.	0.00	II
OSAP282008-01	RAYMOND ENRIONE	3 RONALD CIRCLE	ORLAND	PA	19075	Claim for W/C preliquidation benefits. Preliquidation Claim check was cashed resolving claim.	0.00	II
OSAP285059-01	RAYMOND ENRIONE	3 RONALD CIRCLE	ORLAND	PA	19075	Claim for W/C preliquidation benefits. Preliquidation Claim check was cashed resolving claim.	0.00	II
OSAP285060-01	RAYMOND ENRIONE	3 RONALD CIRCLE	ORLAND	PA	19075	Claim for W/C preliquidation benefits. Preliquidation Claim check was cashed resolving claim.	0.00	II

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OSAP285061-01	RAYMOND ENRIONE	3 RONALD CIRCLE	ORLAND	PA	19075	Claim for W/C preliquidation benefits. Preliquidation Claim check was cashed resolving claim.	0.00	II
OSAP285062-01	RAYMOND ENRIONE	3 RONALD CIRCLE	ORLAND	PA	19075	Claim for W/C preliquidation benefits. Preliquidation Claim check was cashed resolving claim.	0.00	II
OSAP285063-01	RAYMOND ENRIONE	3 RONALD CIRCLE	ORLAND	PA	19075	Claim for W/C preliquidation benefits. Preliquidation Claim check was cashed resolving claim.	0.00	II
OSAP285064-01	RAYMOND ENRIONE	3 RONALD CIRCLE	ORLAND	PA	19075	Claim for W/C preliquidation benefits. Preliquidation Claim check was cashed resolving claim.	0.00	II
OSAP285065-01	RAYMOND ENRIONE	3 RONALD CIRCLE	ORLAND	PA	19075	Claim for W/C preliquidation benefits. Preliquidation Claim check was cashed resolving claim.	0.00	II
OSAP285066-01	RAYMOND ENRIONE	3 RONALD CIRCLE	ORLAND	PA	19075	Claim for W/C preliquidation benefits. Preliquidation Claim check was cashed resolving claim.	0.00	II
INSU134201-01	STRAFCO INC	34928 MCMURTREY AVENUE, ATTN: KELLY PRICE	BAKERSFIELD	CA	93308	Policyholder has no pending claims and has not identified any potential claims	0.00	II
GOVT700264-05	SUPT OF INSURANCE OF NEW YORK STATE AS ANCILLARY RECEIVER OF THE	FRANCESCA BLISS, ESTATE MGR, 123 WILLIAM STREET 2ND FLOOR	NEW YORK	NY	10038-3889	Guaranty Association partial allowance of paid policy expenses incurred on behalf of The Home Liquidation from inception to 12/31/05.	1,565,946.25	II
INSU138930-01	THERMO PRODUCTS	5235 STATE ROAD #10	N JUDSON	IN	46366	The policyholder has not identified any pending claim that would be covered under the identified Home policies. The category of claims would otherwise be excluded from the Home's coverage.	0.00	II
CLMN703793-01	YVONNE NELSON	2501 MARYLAND AVE E-8	WILLOW GROVE	PA	19090	The claimant's underlying claim is for the amount in excess of the Policyholder's SIR. The allowance consensually settles the claim. No further claim asserted against The Home.	353,698.00	II

Current Recommendation Class II Allowances \$ 4,436,979.75
Prior Total Submitted Class II Allowances \$ 196,277,526.61
The Home in Liquidation Total Class II Recommended Allowances \$ 200,714,506.36 Class II

VEND700021-01	ECCLESTON & WOLF	ATTENTION: MARSHA SMITH, 729 E PRATT ST, 7TH FLOOR	BALTIMORE	MD	21202	Claim for unpaid legal fees and expenses rendered prior to Home's Order of Rehabilitation.	14,883.17	V
RAHM700630-36	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.	327,558.75	V
VEND700105-01	EXPRESS SCRIPTS, INC.	MS. KATHLEEN TIMMERBERG, 13900 RIVERPORT DRIVE	MARYLAND HEIGHTS	MO	63043	Claim for unpaid legal fees and expenses rendered prior to Home's Order of Rehabilitation.	98,365.35	V
GOVT700055-06	INDIANA INSURANCE GUARANTY ASSOCIATION	JANIS B. FUNK, EXECUTIVE DIR., 251 EAST OHIO ST, #1070	INDIANAPOLIS	IN	46204-2143	Guaranty Association partial allowance of paid residual / ULAE costs incurred on behalf of The Home Liquidation from inception to 12/31/05.	2,971.28	V
VEND349563-01	JACKSON KELLY PLLC	1600 LAIDLEY TOWER, POST OFFIC	CHARLESTON	WV	25322	Claim for unpaid services and expense was settled with the WV Guaranty Association. No further claim asserted against The Home.	0.00	V
OSAP280110-01	KEGEL TOBIN & TRUCE PC	KEGEL TOBIN & TRUCE PC, PO BOX 76907	LOS ANGELES	CA	90076	Claim for unpaid legal fees and expenses rendered prior to Home's Order of Rehabilitation. See allowance under VEND345029-01.	0.00	V
VEND350006-01	KEGEL TOBIN & TRUCE PC	PO BOX 76907	LOS ANGELES	CA	90076	Claim for unpaid legal fees and expenses rendered prior to Home's Order of Rehabilitation. See allowance under VEND345029-01.	0.00	V
VEND345029-01	KEGEL, TOBIN & TRUCE	MS. ELIZABETH M. WAGNER, P.O. BOX 76907	LOS ANGELES	CA	90076	Claim for unpaid legal fees and expenses rendered prior to Home's Order of Rehabilitation.	4,620.50	V

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GOVT18917-06	LOUISIANA INSURANCE GUARANTY ASSOCIATION	DESIREE WORSLEY, ASST EXEC DIR, 2142 QUAIL RUN DR	BATON ROUGE	LA	70808-4126	Guaranty Association partial allowance of paid residual / ULAE costs incurred on behalf of The Home Liquidation from inception to 12/31/05.	1,486.56	V
GOVT18922-06	MISSOURI PROPERTY & CASUALTY INSURANCE GUARANTY ASSOCIATION	CHARLES F. RENN, EXEC DIR, 994 DIAMOND RIDGE, STE. 102	JEFFERSON CITY	MO	65109	Guaranty Association partial allowance of paid residual / ULAE costs incurred on behalf of The Home Liquidation from inception to 12/31/05.	3,082.00	V
INTL709590-05	NATIONWIDE MUTUAL INSURANCE COMPANY	C/O NATIONWIDE INDEMNITY400 WE, P O BOX 8101	WAUSAU	WI	54402-8101	Reinsurance claim for losses ceded to Home Ins Co. UK through AFIA under various contracts.	448,216.24	V
RAHM710873-01	NORTH STAR REINSURANCE CORPORATION	FINANCIAL CENTRE, 695 EAST MAIN ST	STAMFORD	CT	06901	Reinsurance claim for losses ceded to The Home.	13,837.71	V
AMBC465617-01	ONE BEACON INS. CO. F/K/A COMMERCIAL UNION INS. CO.	JOHN P. CAVOORES, PRESIDENT, ONE BEACON STREET	BOSTON	MA	02108	Claimant's underlying claim for defense and indemnity was concluded by Varn Industries. The underlying claim was settled and claimant was included in the release. No further claim asserted against The Home.	0.00	V
GOVT700070-06	OREGON INSURANCE GUARANTY ASSOC.	DAVE JOHNSON, ADMINISTRATOR, 10700 SW BEAVERTON HWY. #426	BEAVERTON	OR	97005	Guaranty Association partial allowance of paid residual / ULAE costs incurred on behalf of The Home Liquidation from inception to 12/31/05.	2,286.26	V
AMBC466092-01	TEXAS MUTUAL INSURANCE CO.	6210 E. HIGHWAY 290, ATTN: MIMI HASTINGS SHELTON	AUSTIN	TX	78723-1098	General Creditor claimed The Home had not made required Texas WC maintenance tax payments preliquidation. Proof was provided that the payments had been made. No further claim asserted against The Home.	0.00	V
VEND345476-01	WILNER, KLEIN & SIEGEL	1880 CENTURY PARK EAST, SUITE 516	LOS ANGELES	CA	90067	Claim for unpaid legal fees and expenses rendered prior to Home's Order of Rehabilitation.	7,582.63	V

Current Recommendation Class V Allowances	\$	924,890.45	
Prior Total Submitted Class V Allowances	\$	44,030,862.77	
The Home in Liquidation Total Class V Recommended Allowances	\$	44,955,753.22	Class V

Schedule 2

THE USI RE IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated February 28, 2007 Pursuant to RSA402-C:45
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)
Distributions will be subject to set off.

NOD Number	Claimant Name	Address	Brief Description of POC / Determination			NOD Amount Recommended	NOD Class	
RAUS332066-01	ESSEX INSURANCE COMPANY	4521 HIGHWOODS PARKWAY	GLEN ALLEN	VA	23060-6148	Reinsurance claim for losses ceded to USI Re.	81,359.38	V
RAUS332365-01	MISSION INSURANCE COMPANIES' TRUST	425 MARKET ST, PO BOX 26894	SAN FRANCISCO	CA	94126-0894	Reinsurance claim for losses ceded to USI Re.	213,079.07	V
RAUS700506-01	MISSION INSURANCE COMPANIES' TRUST	425 MARKET ST, PO BOX 26894	SAN FRANCISCO	CA	94126-0894	Reinsurance claim for losses ceded to USI Re.	212,840.00	V
RAUS710450-01	CONTINENTAL REINSURANCE CORPORATION	C/O GLOBAL RESOURCE MANAGERS, 40 WALL ST 9TH FL	NEW YORK	NY	10005	Reinsurance claim for losses ceded to USI Re.	18,592.83	V
RAUS710500-01	PENNSYLVANIA MANUFACTURERS ASSO INS CO	380 SENTRY PARKWAY	BLUE BELL	PA	19422-0754	Reinsurance claim for losses ceded to USI Re.	54,348.04	V
RAUS710509-01	CONTINENTAL INS INTERNATIONAL	C/O GLOBAL RESOURCE MANAGERS, 40 WALL ST 10TH FL	NEW YORK	NY	10005	Reinsurance claim for losses ceded to USI Re.	18,282.78	V
RAUS710711-01	ONE BEACON INSURANCE GROUP	ONE BEACON STREET	BOSTON	MA	02108	Reinsurance claim for losses ceded to USI Re.	0.00	V
AMBC464509-01	CONTINENTAL INS INTERNATIONAL	C/O GLOBAL RESOURCE MANAGERS, 40 WALL ST 9TH FL	NEW YORK	NY	10005	Reinsurance claim for losses ceded to USI Re. The allowance amount is under RAUS710509-01.	0.00	V

Current Recommendation Class V Allowances	\$	598,502.10	
Prior Total Submitted Class V Allowances	\$	1,800,918.90	
USI Re in Liquidation Total Class V Recommended Allowances	\$	2,399,421.00	Class V