

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**

**LIQUIDATOR'S REPORT OF CLAIMS AND
RECOMMENDATIONS AS OF JANUARY 31, 2012**

Pursuant to Paragraph 4 of the Order Approving Liquidator's Report of Claims and Recommendations entered December 16, 2004, Roger A. Sevigny, Insurance Commissioner of the State of New Hampshire, as Liquidator ("Liquidator") of The Home Insurance Company ("Home"), 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 Schedule 1. The Liquidator recommends that the Court approve the treatment of the claims as set forth on the schedule pursuant to RSA 402-C:45 and RSA 402-C:38.

1. The Liquidator has issued notices of determination concerning the claims described on Schedule 1 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. Three claims described on Schedule 1 reflect determinations that the third-party claimant proofs of claim were incomplete because the insured was not identified and the

conditional release required by RSA 402-C:38, I(a)(7), and set forth at item 14 of the proof of claim, was not executed. See RSA 402-C:38, I(b) (“No claim need be considered or allowed if it does not contain all the information under subparagraph (a) which may be applicable.”). The Liquidator sent letters to such claimants or their law firms requesting that they complete the proofs of claim within thirty days in light of the Supreme Court's decision in Gonya v. Commissioner, New Hampshire Ins. Dept., 153 N.H. 521 (2006). In the absence of a response, the Liquidator issued notices of determination. 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 these determinations.

3. Certain of the Class V claims on Schedule 1 have been determined only as to priority and otherwise deferred. Since the Liquidator does not expect there to be sufficient assets to make a distribution to priority classes below Class II, determination of claims assigned to lower priority classes may be indefinitely deferred where there is no setoff issue or other reason to devote resources to determining their merits.

4. In accordance with RSA 402-C:45, I, the Liquidator hereby reports on the claims set forth on Schedule 1 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.

5. 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.


6. 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,

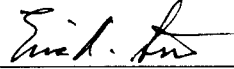
ROGER A. SEVIGNY, INSURANCE COMMISSIONER
OF THE STATE OF NEW HAMPSHIRE, AS
LIQUIDATOR OF THE HOME INSURANCE
COMPANY,


By: Peter A. Bengelsdorf
Special Deputy Liquidator

Date: February 7, 2012

Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of January 31, 2012 and a proposed form of order were sent, this 8th day of February, 2012, by first class mail, postage prepaid to all persons on the attached service list.



Eric A. Smith
NH Bar ID # 16952

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 January 31, 2012 - Pursuant to RSA402-C:45
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)

Schedule 1

Distribution will be subject to set off.

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
GOVT18921-16	MISSISSIPPI INSURANCE GUARANTY ASSOC.	ARTHUR RUSSELL, EXECUTIVE DIR., 713 S PEAR ORCHARD RD, #200	RIDGELAND	MS	39157-5004	Partial allowance to Guaranty Association for verified paid Administrative costs incurred on behalf of The Home Liquidation from 01/01/09 through 09/30/10.	268,620.01	I
GOVT700179-17	NEW HAMPSHIRE INSURANCE GUARANTY ASSOC.	PAUL M. GULKO, EXEC SECY, ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Partial allowance to Guaranty Association for verified paid Administrative costs incurred on behalf of The Home Liquidation from 01/01/09 through 09/30/10.	121,812.99	I

Current Recommendation Class I Allowances:	390,433.00	
Prior Total Submitted Class I Allowances:	47,188,752.79	
Previously Court Approved Class I Settlement Agreements:	0.00	
The Home in Liquidation Total Class I Recommended Allowances:	47,579,185.79	Class I

GOVT18899-18	ALABAMA INSURANCE GUARANTY ASSOC.	BETTY DAVIS, EXEC DIR, 2020 CANYON ROAD, STE. 200	BIRMINGHAM	AL	35216	Guaranty Association partial allowance of paid Loss less Recoveries from 09/30/2010 through 09/30/2011.	972,411.44	II
GOVT18899-19	ALABAMA INSURANCE GUARANTY ASSOC.	BETTY DAVIS, EXEC DIR, 2020 CANYON ROAD, STE. 200	BIRMINGHAM	AL	35216	Guaranty Association partial allowance of paid Claim Defense Expense from 09/30/2010 through 09/30/2011.	66,840.12	II
GOVT700045-16	ALASKA INSURANCE GUARANTY ASSOC.	SUSAN DANIELS, ADMINISTRATOR, 1401 RUDAKOF CIRCLE, SUITE 100	ANCHORAGE	AK	99508	Guaranty Association partial allowance of paid Loss less Recoveries from 09/30/2010 through 09/30/2011.	23,387.56	II
GOVT700045-17	ALASKA INSURANCE GUARANTY ASSOC.	SUSAN DANIELS, ADMINISTRATOR, 1401 RUDAKOF CIRCLE, SUITE 100	ANCHORAGE	AK	99508	Guaranty Association partial allowance of paid Claim Defense Expense from 09/30/2010 through 09/30/2011.	3,301.05	II
INSU473905-01	BROOKFIELD FINANCIAL PROPERTIES, L.P.	ANA M. GUZMAN, ONE LIBERTY PLAZA	NEW YORK	NY	10006	Claimant advised they would not be pursuing their claim against The Home. No further claim asserted against The Home, hence the POC was denied.	0.00	II
GOVT18904-18	CALIFORNIA INSURANCE GUARANTEE ASSOC.	WAYNE WILSON, EXEC DIR, P.O. BOX 29066	GLENDALE	CA	91209-9066	Guaranty Association partial allowance of paid Loss less Recoveries from 09/30/2010 through 09/30/2011.	8,245,806.79	II
CLMN379796-01	CHECKERS DRIVE-IN RESTAURANTS, INC. C/O KEVIN H. GRAHAM, ESQ.	SHUMAKER LOOP & KENDRICK LLP, P.O. BOX 172609	TAMPA	FL	33672-0609	Underlying claim will not exhaust the policy retention. No further claim asserted against The Home.	0.00	II
CLMN379798-01	CHECKERS DRIVE-IN RESTAURANTS, INC. C/O KEVIN H. GRAHAM, ESQ.	SHUMAKER, LOOP & KENDRICK, LLP, P.O. BOX 172609	TAMPA	FL	33672-0609	Underlying claim was settled within the policy retention. No further claim asserted against The Home.	0.00	II
CLMN379599-01	CHRIS CRIQUE C/O ROBERT A. CARDALI & ASSOCIATES LLP	ATT'N. MARTIN GROSSMAN, 39 BROADWAY 35TH FLR.	NEW YORK	NY	10006	The New York Liquidation Bureau settled the underlying claim. No further claim asserted against The Home.	0.00	II
GOVT700083-15	COLORADO INSURANCE GUARANTY ASSOC.	DAVE EDWARDS, PRES WGFS, 1720 SOUTH BELLAIRE ST, #408	DENVER	CO	80222-4320	Guaranty Association partial allowance of paid Loss less Recoveries from 09/30/2010 through 09/30/2011.	199,680.37	II
GOVT700181-18	CONNECTICUT INSURANCE GUARANTY ASSOC.	PAUL M. GULKO, EXEC SECY, ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Guaranty Association partial allowance of paid Loss less Recoveries from 09/30/2010 through 09/30/2011.	620,746.05	II
GOVT700049-15	DELAWARE INSURANCE GUARANTY ASSOC.	JOHN J. FALKENBACH, EXEC DIR, 220 CONTINENTAL DRIVE, #309	NEWARK	DE	19713	Guaranty Association partial allowance of paid Loss less Recoveries from 09/30/2010 through 09/30/2011.	44,965.38	II

THE HOME INSURANCE CO. IN LIQUIDATION
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GOVT700049-16	DELAWARE INSURANCE GUARANTY ASSOC.	JOHN J. FALKENBACH, EXEC DIR, 220 CONTINENTAL DRIVE, #309	NEWARK	DE	19713	Guaranty Association partial allowance of paid Claim Defense Expense from 09/30/2010 through 09/30/2011.	5,540.08	II
GOVT700180-18	DISTRICT OF COLUMBIA INSURANCE GUARANTY ASSOC.	PAUL M. GULKO, MANAGER, ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Guaranty Association partial allowance of paid Loss less Recoveries from 09/30/2010 through 09/30/2011.	79,482.55	II
CLMN474202-01	DOUGLAS BATES	5133 GARDENIA STREET	JACKSON	MS	39209	The claimant's POC form remains incomplete. Pursuant to RSA 402-C:38, l(a)(7), (b) and <u>Gonya vs. Commissioner</u> , 153 N.H. 521 (2006) third party claimants must answer question #14 on the POC form in its entirety and conditionally release a designated Home insured to be considered for an allowance. The release has not been signed despite requests so no allowance is warranted.	0.00	II
INSU101308-01	EXIDE TECHNOLOGIES	13000 DEERFIELD PKWY	ALPHARETTA	GA	30004	The Insured's claim was denied because they did not provide support for the claim. No further claim asserted against The Home.	0.00	II
INSU152104-01	EXIDE TECHNOLOGIES	13000 DEERFIELD PKWY	ALPHARETTA	GA	30004	The Insured's claim was denied because they did not provide support for the claim. No further claim asserted against The Home.	0.00	II
INSU272541-01	EXIDE TECHNOLOGIES	13000 DEERFIELD PKWY	ALPHARETTA	GA	30004	The Insured's claim was denied because they did not provide support for the claim. No further claim asserted against The Home.	0.00	II
INSU462798-01	EXIDE TECHNOLOGIES	13000 DEERFIELD PKWY	ALPHARETTA	GA	30004	The Insured's claim was denied because they did not provide support for the claim. No further claim asserted against The Home.	0.00	II
INSU702972-01	EXIDE TECHNOLOGIES	13000 DEERFIELD PKWY	ALPHARETTA	GA	30004	The Insured's claim was denied because they did not provide support for the claim. No further claim asserted against The Home.	0.00	II
INSU82705-01	EXIDE TECHNOLOGIES	13000 DEERFIELD PKWY	ALPHARETTA	GA	30004	The Insured's claim was denied because they did not provide support for the claim. No further claim asserted against The Home.	0.00	II
GOVT700050-18	FLORIDA WORKERS COMPENSATION INS GUARANTY ASSOC. INC.	SANDRA ROBINSON, EXEC DIR, P.O. BOX 15159	TALLAHASSEE	FL	32317	Guaranty Association partial allowance of paid Loss less Recoveries from 09/30/2010 through 09/30/2011.	941,617.09	II
INSU713537-01	GIRL SCOUTS OF THE CHESAPEAKE BAY COUNCIL INC	501 S COLLEGE AVE	NEWARK	DE	19713	Allowance for verified paid defense expenses. No further claim asserted against The Home.	9,286.20	II
GOVT700052-16	HAWAII INSURANCE GUARANTY ASSOC.	BLAKE J. OBATA, EXEC DIR, P.O. BOX 4660	HONOLULU	HI	96812-4660	Guaranty Association partial allowance of paid Loss less Recoveries from 09/30/2010 through 09/30/2011.	185,452.67	II
GOVT700052-17	HAWAII INSURANCE GUARANTY ASSOC.	BLAKE J. OBATA, EXEC DIR, P.O. BOX 4660	HONOLULU	HI	96812-4660	Guaranty Association partial allowance of paid Claim Defense Expense from 09/30/2010 through 09/30/2011.	4,540.31	II

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INSU700015-01	HINCKLEY, ALLEN & SNYDER, LLP	ATT: ERIC EISENBERG, ESQ., 28 STATE STREET	BOSTON	MA	02109-1775	Allowance for a verified paid loss. No further claim asserted against The Home.	200,000.01	II
GOVT700136-13	IDAHO INSURANCE GUARANTY ASSOCIATION	DAVE EDWARDS, PRES WGFS, 1720 SOUTH BELLAIRE ST, #408	DENVER	CO	80222-4320	Guaranty Association partial allowance of paid Loss less Recoveries from 09/30/2010 through 09/30/2011.	10,555.81	II
GOVT18913-14	ILLINOIS INSURANCE GUARANTY ASSOC.	ANNE SHARP, EXEC DIR, 120 SOUTH LA SALLE ST., #1910	CHICAGO	IL	60603	Guaranty Association partial allowance of paid Loss less Recoveries from 09/30/2010 through 09/30/2011.	164,677.92	II
GOVT700055-16	INDIANA INSURANCE GUARANTY ASSOC.	JANIS B. FUNK, EXECUTIVE DIR., 8777 PURDUE ROAD #360	INDIANAPOLIS	IN	46268	Guaranty Association partial allowance of paid Loss less Recoveries from 09/30/2010 through 09/30/2011.	4,187.44	II
INSU709583-01	JOHN W. LUSTER	P.O. BOX 488	NATCHITOCHE	LA	71457	Counsel for the insured advised they would not be pursuing their claim against The Home, hence the POCs were denied. No further claim asserted against The Home.	0.00	II
GOVT700137-16	KANSAS INSURANCE GUARANTY ASSOC.	DAVE EDWARDS, PRES WGFS, 1720 SOUTH BELLAIRE ST, #408	DENVER	CO	80222-4320	Guaranty Association partial allowance of paid Loss less Recoveries from 09/30/2010 through 09/30/2011.	112,901.39	II
GOVT700177-18	MAINE INSURANCE GUARANTY ASSOC.	PAUL M. GULKO, EXEC SECY, ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Guaranty Association partial allowance of paid Loss less Recoveries from 09/30/2010 through 09/30/2011.	176,630.15	II
CLMN471117-01	MARTHA CHANCE	7611 BRAZOS	PORT ARTHUR	TX	77642	The claimant's POC form remains incomplete. Pursuant to RSA 402-C:38, I(a)(7), (b) and <u>Gonya vs. Commissioner</u> , 153 N.H. 521 (2006) third party claimants must answer question #14 on the POC form in its entirety and conditionally release a designated Home insured to be considered for an allowance. The release has not been signed despite requests so no allowance is warranted.	0.00	II
INSU700925-01	MARTIN SHOPPING PLAZA, LP	C/O AZARIAN MANAGEMENT & REDEV, 6 PROSPECT ST STE 1B	MIDLAND PARK	NJ	07432	New Jersey Property and Liability Ins. Guaranty Association settled the claim with the claimant and the Insured. No further claim asserted against The Home.	0.00	II
GOVT700060-18	MARYLAND PROPERTY & CASUALTY INS. GUARANTY ASSOC.	JOSEPH PETR, PRESIDENT, 305 WASHINGTON AVE, # 600	TOWSON	MD	21204-4715	Guaranty Association partial allowance of paid Loss less Recoveries from 09/30/2010 through 09/30/2011.	443,462.79	II
GOVT700182-18	MASSACHUSETTS INSURERS INSOLVENCY FUND	PAUL M. GULKO, MANAGER, ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Guaranty Association partial allowance of paid Loss less Recoveries from 09/30/2010 through 09/30/2011.	629,972.92	II
GOVT18919-17	MICHIGAN PROPERTY & CASUALTY GUARANTY ASSOC.	THOMAS KUJAWA, EXEC DIR., P.O. BOX 531266	LIVONIA	MI	48153-1266	Guaranty Association partial allowance of paid Loss less Recoveries from 09/30/2010 through 09/30/2011.	551,630.44	II
GOVT18921-18	MISSISSIPPI INSURANCE GUARANTY ASSOC.	ARTHUR RUSSELL, EXECUTIVE DIR., 713 S PEAR ORCHARD RD, #200	RIDGELAND	MS	39157-5004	Guaranty Association partial allowance of paid Claim Defense Expense from 09/30/2010 through 09/30/2011.	94,541.39	II
GOVT18922-18	MISSOURI PROPERTY & CASUALTY INS. GUARANTY ASSOC.	CHARLES F. RENN, EXEC DIR, 994 DIAMOND RIDGE, STE. 102	JEFFERSON CITY	MO	65109	Guaranty Association partial allowance of paid Loss less Recoveries from 09/30/2010 through 09/30/2011.	14,374.50	II

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GOVT700139-16	MONTANA INSURANCE GUARANTY ASSOC.	DAVE EDWARDS, PRES WGFS, 1720 SOUTH BELLAIRE ST, #408	DENVER	CO	80222-4320	Guaranty Association partial allowance of paid Loss less Recoveries from 09/30/2010 through 09/30/2011.	109,271.87	II
EMTL713632-01	MONTANA PETROLEUM TANK RELEASE COMPENSATION BOARD	C/O DONEY, CROWLEY, BLOOMQUIST, P.O. BOX 1185	HELENA	MT	59624-1185	The statute of limitations related to the underlying claim has run, hence the claim is denied. No further claim asserted against The Home.	0.00	II
EMTL713633-01	MONTANA PETROLEUM TANK RELEASE COMPENSATION BOARD	C/O DONEY, CROWLEY, BLOOMQUIST, P.O. BOX 1185	HELENA	MT	59624-1185	The statute of limitations related to the underlying claim has run, hence the claim is denied. No further claim asserted against The Home.	0.00	II
GOVT18923-17	NEBRASKA PROPERTY & LIABILITY INS. GUARANTY ASSOC.	L. DEAN FLETCHER, ADMIN, P.O. BOX 57006	LINCOLN	NE	68505	Guaranty Association partial allowance of paid Loss less Recoveries from 09/30/2010 through 09/30/2011.	283,790.06	II
GOVT18923-18	NEBRASKA PROPERTY & LIABILITY INS. GUARANTY ASSOC.	L. DEAN FLETCHER, ADMIN, P.O. BOX 57006	LINCOLN	NE	68505	Guaranty Association partial allowance of paid Claim Defense Expense from 09/30/2010 through 09/30/2011.	777.50	II
GOVT700179-18	NEW HAMPSHIRE INSURANCE GUARANTY ASSOC.	PAUL M. GULKO, EXEC SECY, ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Guaranty Association partial allowance of paid Loss less Recoveries from 09/30/2010 through 09/30/2011.	332,274.80	II
GOVT18925-17	NEW JERSEY PROPERTY-LIABILITY INS GUARANTY ASSOC.	JOE DELLAFERA, EXEC DIR, 222 MT AIRY RD	BASKING RIDGE	NJ	07920	Guaranty Association partial allowance of paid Loss less Recoveries from 09/30/2010 through 09/30/2011.	4,812,695.22	II
GOVT700064-16	NEW JERSEY WC SECURITY FUND	C/O NJP&L INS, 222 MT AIRY RD	BASKING RIDGE	NJ	07920	Guaranty Association partial allowance of paid Loss less Recoveries from 09/30/2010 through 09/30/2011.	707,603.04	II
GOVT18927-16	NEW MEXICO INSURANCE GUARANTY ASSOC.	GARY KEENAN, ADMINISTRATOR, P.O. BOX 14590	ALBUQUERQUE	NM	87191-4590	Guaranty Association partial allowance of paid Loss less Recoveries from 09/30/2010 through 09/30/2011.	126,454.83	II
GOVT18927-17	NEW MEXICO INSURANCE GUARANTY ASSOC.	GARY KEENAN, ADMINISTRATOR, P.O. BOX 14590	ALBUQUERQUE	NM	87191-4590	Guaranty Association partial allowance of paid Claim Defense Expense from 09/30/2010 through 09/30/2011.	109,210.60	II
GOVT18929-17	NORTH CAROLINA INS GUARANTY ASSOC.	ROBERT NEWTON, DIRECTOR, 5401 SIX FORKS RD	RALEIGH	NC	27609	Guaranty Association partial allowance of paid Loss less Recoveries from 09/30/2010 through 09/30/2011.	534,985.63	II
GOVT18929-18	NORTH CAROLINA INS GUARANTY ASSOC.	ROBERT NEWTON, DIRECTOR, 5401 SIX FORKS RD	RALEIGH	NC	27609	Guaranty Association partial allowance of paid Claim Defense Expense from 09/30/2010 through 09/30/2011.	28,902.79	II
GOVT700070-17	OREGON INSURANCE GUARANTY ASSOC.	DAVE JOHNSON, ADMINISTRATOR, 10700 SW BEAVERTON HWY. #426	BEAVERTON	OR	97005	Guaranty Association partial allowance of paid Claim Defense Expense from 09/30/2010 through 09/30/2011.	20,108.39	II
INSU245601-01	PAUL ROSA INC	2331 UNION ROAD	CHEEKTOWAGA	NY	14225	Counsel for the insured advised they would not be pursuing their claim against The Home, hence the POCs were denied. No further claim asserted against The Home.	0.00	II
GOVT18934-18	PENNSYLVANIA PROPERTY & CASUALTY INS. GUARANTY ASSOC.	STEPHEN PERRONE, EXEC DIR, 1617 JF KENNEDY BLVD. STE 1850	PHILADELPHIA	PA	19103	Guaranty Association partial allowance of paid Loss less Recoveries from 09/30/2010 through 09/30/2011.	39,657.00	II
GOVT700178-16	RHODE ISLAND INSURANCE GUARANTY ASSOC.	PAUL M. GULKO, EXEC SECY, ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Guaranty Association partial allowance of paid Loss less Recoveries from 09/30/2010 through 09/30/2011.	116,363.92	II

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NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
INSU275926-01	SERVICEMASTER & AFFILIATES	860 RIDGE LAKE C-1076	MEMPHIS	TN	38120	The Insured's claim was denied because they did not provide support for the claim. No further claim asserted against The Home.	0.00	II
INSU210353-01	SERVICEMASTER AND AFFILIATES	860 RIDGE LAKE C-1076	MEMPHIS	TN	38120	The Insured's claim was denied because they did not provide support for the claim. No further claim asserted against The Home.	0.00	II
INSU210400-01	SERVICEMASTER AND AFFILIATES	860 RIDGE LAKE C-1076	MEMPHIS	TN	38120	The Insured's claim was denied because they did not provide support for the claim. No further claim asserted against The Home.	0.00	II
INSU210401-01	SERVICEMASTER AND AFFILIATES	860 RIDGE LAKE C-1076	MEMPHIS	TN	38120	The Insured's claim was denied because they did not provide support for the claim. No further claim asserted against The Home.	0.00	II
INSU268436-01	SERVICEMASTER AND AFFILIATES	860 RIDGE LAKE BLVD	MEMPHIS	TN	38120	The Insured's claim was denied because they did not provide support for the claim. No further claim asserted against The Home.	0.00	II
INSU268680-01	SERVICEMASTER AND AFFILIATES	860 RIDGE LAKE C-1076	MEMPHIS	TN	38120	The Insured's claim was denied because they did not provide support for the claim. No further claim asserted against The Home.	0.00	II
INSU274611-01	SERVICEMASTER AND AFFILIATES	860 RIDGE LAKE C-1076	MEMPHIS	TN	38120	The Insured's claim was denied because they did not provide support for the claim. No further claim asserted against The Home.	0.00	II
INSU276321-01	SERVICEMASTER AND AFFILIATES	860 RIDGE LAKE C-1076	MEMPHIS	TN	38120	The Insured's claim was denied because they did not provide support for the claim. No further claim asserted against The Home.	0.00	II
INSU277534-01	SERVICEMASTER AND AFFILIATES	860 RIDGE LAKE C-1076	MEMPHIS	TN	38120	The Insured's claim was denied because they did not provide support for the claim. No further claim asserted against The Home.	0.00	II
INSU702725-01	SERVICEMASTER AND AFFILIATES	860 RIDGE LAKE C-1076	MEMPHIS	TN	38120	The Insured's claim was denied because they did not provide support for the claim. No further claim asserted against The Home.	0.00	II
GOVT18938-17	SOUTH DAKOTA PROPERTY & CASUALTY INS. GUARANTY ASSOC.	EDWIN EVANS, MANAGING SECY., 206 W 14TH ST.	SIoux FALLS	SD	57101-1030	Guaranty Association partial allowance of paid Loss less Recoveries from 09/30/2010 through 09/30/2011.	39,270.37	II
GOVT700264-17	SUPERINTENDENT OF INSURANCE OF NY	JONATHAN L BING, 110 WILLIAM STREET 16TH FLOOR	NEW YORK	NY	10038-3901	Guaranty Association partial allowance of paid Loss less Recoveries from 09/30/2010 through 09/30/2011.	3,601,678.65	II
GOVT700263-17	TEXAS PROPERTY & CASUALTY INSURANCE GUARANTY ASSOC.	BRENT JONES, CFO, 9120 BURNET ROAD	AUSTIN	TX	78758	Guaranty Association partial allowance of paid Loss less Recoveries from 09/30/2010 through 09/30/2011.	868,943.81	II

THE HOME INSURANCE CO. IN LIQUIDATION
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NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
CLMN709819-01	THEODORE JENNINGS, ESQ.	COGAN & MCNABOLA P.C., 55 WEST WACKER DRIVE, 6TH FL.	CHICAGO	IL	60601	The claimant's POC form remains incomplete. Pursuant to RSA 402-C:38, I(a)(7), (b) and <u>Gonya vs. Commissioner</u> , 153 N.H. 521 (2006) third party claimants must answer question #14 on the POC form in its entirety and conditionally release a designated Home insured to be considered for an allowance. The release has not been signed despite requests so no allowance is warranted.	0.00	II
INSU203203-01	THOUSAND TRAILS INC	3801 PARKWOOD BLVD STE 100. P O BOX 2529	FRISCO	TX	75034	The policyholder's claim for return of collateral is denied because open claim(s) remain warranting same per insured's premium agreement. Any collateral issues will be addressed outside of POC processes as warranted.	0.00	II
INSU205142-01	THOUSAND TRAILS INC	3801 PARKWOOD BLVD., STE. 100, P.O. BOX 2529	FRISCO	TX	75034	The policyholder's claim for return of collateral is denied because open claim(s) remain warranting same per insured's premium agreement. Any collateral issues will be addressed outside of POC processes as warranted.	0.00	II
INSU205327-01	THOUSAND TRAILS INC	3801 PARKWOOD BLVD., STE. 100, P.O. BOX 2529	FRISCO	TX	75034	The policyholder's claim for return of collateral is denied because open claim(s) remain warranting same per insured's premium agreement. Any collateral issues will be addressed outside of POC processes as warranted.	0.00	II
INSU223463-01	THOUSAND TRAILS INC	2 NORTH RIVERSIDE PLAZA, 8TH F	CHICAGO	IL	60606	The policyholder's claim for return of collateral is denied because open claim(s) remain warranting same per insured's premium agreement. Any collateral issues will be addressed outside of POC processes as warranted.	0.00	II
INSU223464-01	THOUSAND TRAILS INC	3801 PARKWOOD BLVD., STE. 100, P.O. BOX 2529	FRISCO	TX	75034	The policyholder's claim for return of collateral is denied because open claim(s) remain warranting same per insured's premium agreement. Any collateral issues will be addressed outside of POC processes as warranted.	0.00	II
INSU97574-01	THOUSAND TRAILS INC	3801 PARKWOOD BLVD., STE. 100, P.O. BOX 2529	FRISCO	TX	75034	The policyholder's claim for return of collateral is denied because open claim(s) remain warranting same per insured's premium agreement. Any collateral issues will be addressed outside of POC processes as warranted.	0.00	II

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NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
GOVT700175-17	VERMONT INSURANCE GUARANTY ASSOC.	PAUL M. GULKO, EXEC SECY, ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Guaranty Association partial allowance of paid Loss less Recoveries from 09/30/2010 through 09/30/2011.	4,742.91	II
INSU389095-01	VICORP RESTAURANTS INC	400 W 48TH AVE	DENVER	CO	80216	The W/C claim was handled by the Florida W/C Guaranty Association. The claimant is deceased and all benefits were paid. No further claim asserted against The Home.	0.00	II
GOVT700174-18	VIRGINIA INSURANCE GUARANTY ASSOC.	PAUL M. GULKO, EXEC SECY, ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Guaranty Association partial allowance of paid Loss less Recoveries from 09/30/2010 through 09/30/2011.	1,436,144.37	II

Current Recommendation Class II Allowances: 26,978,868.18
 Prior Total Submitted Class II Allowances: 573,338,274.12
 Previously Court Approved Class II Settlement Agreements: 736,186,087.00
 The Home in Liquidation Total Class II Recommended Allowances: 1,336,503,229.30 Class II

RCED333535-01	BILL WILLRODT; VALERO CLAIMS MANAGEMENT, INC.; VALERO ENERGY COR	VCFI, P.O. BOX 696080	SAN ANTONIO	TX	782696080	The claimants underlying claim was for release of a LOC. The LOC was released in 2008. No further claim asserted against The Home.	0.00	V
INTL277893-07	COMMUNITY REINSURANCE CORPORATION	HAMPDEN HOUSE GREAT HAMPDEN, ATTN: HEATHER RUSSELL	BUCKINGHAMSHIRE		HP16 9RD	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	44,444.22	V
RCED333323-01	CSC ASSURANCE LTD	118 N ROYAL STREET	MOBILE	AL	36602	The claimant filed for return of their LOC. The POC is denied as any collateral issues will be addressed outside of the POC process, as warranted.	0.00	V
RAHM700630-95	EQUITAS LIMITED	LONDON UNDERWRITING CENTRE, 6TH FL 3 MINSTER CT MINCING LN	LONDON		EC3R 7DD	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	15,825.41	V
RAHM331170-31	EXCESS INSURANCE COMPANY LTD ATTN: TREVOR RAWLINGS	DLM HOUSE DOWNLANDS BUSINESS, PARK LYONS WAY	WORTHING WEST SUSSEX		BN14 9RX	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	250,897.02	V
RAHM331170-32	EXCESS INSURANCE COMPANY LTD ATTN: TREVOR RAWLINGS	DLM HOUSE DOWNLANDS BUSINESS, PARK LYONS WAY	WORTHING WEST SUSSEX		BN14 9RX	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	230,268.65	V
VEND355159-01	FUNDS ADMINISTRATION, DENNIS MORRILL, ADMINISTRATOR	SILICOSIS & DUST DISEASE FUND, 7201 W. SAGINAW HWY STE 110	LANSING	MI	48917	Claimant advised they would not be pursuing their claim against The Home. No further claim asserted against The Home, hence the POC was denied.	0.00	V
VEND343375-01	GOODING & DODSON PC C/O DODSON & DODSON	ROBERT DODSON, PO BOX 1877 TEXARKANA NAT'L BK	TEXARKANA	TX	75504	Allowance for verified legal services rendered prior to the filing of the rehabilitation order. No further claim asserted against The Home.	37,053.53	V
VEND350055-01	KENT & MCBRIDE, P.C.	MICHAEL L. SARNOCINS, 617 JOHN F KENNEDY BLVD STE 12	PHILADELPHIA	PA	19103	Allowance for verified legal services rendered prior to the filing of the rehabilitation order. No further claim asserted against The Home.	21,500.86	V

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NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
VEND350114-01	KITCH DRUTCHAS WAGNER DENARDIS & VALITUTTI PC	MR. JERRY WINTERS, 1 WOODWARD AVENUE, STE 2400	DETROIT	MI	48226-5485	Allowance for verified legal services rendered prior to the filing of the rehabilitation order. No further claim asserted against The Home.	227.88	V
INSU461305-01	LOCKHEED MARTIN CORPORATION	6801 ROCKLEDGE DRIVE	BETHESDA	MD	20817	The claimant filed for return of a reinsurance LOC. The POC is denied as any collateral issues will be addressed outside of the POC process, as warranted.	0.00	V
INSU704036-01	LOCKHEED MARTIN CORPORATION	6801 ROCKLEDGE DRIVE	BETHESDA	MD	20817	The claimant filed for return of a reinsurance LOC. The POC is denied as any collateral issues will be addressed outside of the POC process, as warranted.	0.00	V
VEND350999-01	MCMANUS & RICHTER, P. C.	48 WALL ST, ATTN: ANNE RICHTER	NEW YORK	NY	10005	Allowance for verified legal services rendered prior to the filing of the rehabilitation order. No further claim asserted against The Home.	5,092.05	V
INTL709590-29	NATIONWIDE MUTUAL INSURANCE COMPANY ATTN: ED MORGANROTH	400 WESTWOOD DRIVE, P O BOX 8067	WAUSAU	WI	54402-8067	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	131,153.15	V
RAHM700832-01	NETHERLANDS REINSURANCE GROUP NV	C/O RESOLUTE MANAGEMENT, 6TH FL 3 MINSTER CT MINCING LN	PHILADELPHIA	PA	19192 0003	The underlying reinsurance claims are defined as "residual claims" and a Class V priority. Determination only as to classification.	Deferred	V
INTL700876-03	QBE INSURANCE GROUP (AUSTRALIA)	C/O CHILTINGTON INL LTD NEW, BROAD ST HOUSE 35 NEW BROAD ST	LONDON		EC2M 1NH	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	162,631.75	V
INTL700695-69	UNIONAMERICA INSURANCE COMPANY LTD ATTN: DAVE GALLIVAN	C/O ENSTAR (EU) LTD, AMERICA HOUSE 2 AMERICA SQUARE	LONDON		EC3N 2LU	Partial Reinsurance allowance for verified losses ceded to Home Ins. Co. UK through AFIA under various contracts.	73,974.32	V
RCED705098-01	UNITED INSURANCE COMANY, AON INSURANCE MANAGERS (CAYMAN) LTD	BUCKINGHAM SQUARE, PO BOX 69GT	GRAND CAYMAN ISLAND			Claimant advised that their underlying contribution claim was settled with no claim asserted against The Home. No further claims asserted.	0.00	V
INTL278096-19	WINTERTHUR SWISS INSURANCE COMPANY ATTN: CAROL O'CONNOR	C/O CHARLES TAYLOR INSURANCE, LLOYDS CHAMBERS 1 PORTSOKEEN ST	LONDON		E1 8BT	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	3,375.22	V
AMBC466399-01	XL REINSURANCE AMERICA INC (F/K/A NCA REINSURANCE CORP)	C. FRED MADSEN, PRESIDENT	STAMFORD	CT	06902-6040	The underlying reinsurance claims are defined as "residual claims" and a Class V priority. Determination only as to classification.	Deferred	V
INTL277984-34	ZURICH VERSICHERUNG AUTIENGESSELLSCHAFT(DEUTSCHLAND)	C/O SCHEIBER & PARTNER, KENNEDYALLEE 97 D 60596	FRANKFURT			Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	165,235.33	V

Current Recommendation Class V Allowances:	1,141,679.39	
Prior Total Submitted Class V Allowances:	160,586,922.61	
Previously Court Approved Class V Settlement Agreements:	1,919,582.89	
The Home in Liquidation Total Class V Recommended Allowances:	163,648,184.89	Class V