

THE STATE OF NEW HAMPSHIRE

03-E-106
Docket No.

ORDER

The claimant correctly asserts that the issue of lack of subject matter jurisdiction may be raised at any time. Nevertheless, for the reasons set forth in the liquidator's objection, he has failed to persuade the court on the merits of his subject matter jurisdiction argument. The claimant's subject matter jurisdiction challenge is DENIED. His reply to the liquidator's objection is noted.

So ORDERED.

Date: November 20, 2012



**LARRY M. SMUKLER
PRESIDING JUSTICE**