

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

**ACE'S RESPONSE TO THE LIQUIDATOR'S MOTION FOR APPROVAL OF THE  
2013 SETTLEMENT AGREEMENT WITH MALLINCKRODT**

Century Indemnity Company, on its own behalf, and on behalf of the Insurance Company of North America, and in its capacity as successor to CIGNA Specialty Insurance Company, formerly known as California Union Insurance Company ("CIC"), ACE Property & Casualty Insurance Company (f/k/a CIGNA Property & Casualty Insurance Company), both as successor in interest to Central National Insurance Company of Omaha, as respects policies issued through Cravens, Dargan & Company, Pacific Coast ("Central National"), and also as successor in interest to Westchester Fire Insurance Company with respect to policies allegedly issued by U.S. Fire Insurance Company ("Westchester") (collectively "ACE"), by its attorneys Orr & Reno, respectfully submits this Response to the Liquidator's Motion for Approval of the 2013 Settlement Agreement with Mallinckrodt Inc., now known as Mallinckrodt LLC ("Mallinckrodt"), and Mallinckrodt US LLC, formerly known as Mallinckrodt Inc., for itself and as successor in interest to Commercial Solvents Corporation and International Mineral & Chemical Corporation ("Mallinckrodt/IMC") and the Liquidator (the "Settlement Agreement").

Like the Home Insurance Company ("Home"), ACE also issued policies to Mallinckrodt/IMC. To the extent that ACE has made and/or in the future will make any payments in connection with the policies that ACE issued to Mallinckrodt/IMC, it is ACE's position that nothing in the Liquidator's Settlement Agreement affects, alters or in any way negates any current and/or future contribution or subrogation claim which ACE has and/or may

have against the Home estate in connection with those payments (unless such claim has already been fully resolved).

The Liquidator recognized as much in connection with his motion for the approval of the Settlement Agreement, by acknowledging that contribution claims have been made in respect of the policies issued to Mallinckrodt/IMC, and stating:

Unlike third party claimants' claims, a contribution claim is independent of the insured's claims (although derived from the same underlying circumstances), and it will be determined under applicable law in the liquidation proceeding.

Liquidator's Motion for Approval of the Settlement Agreement at ¶7 n.1. As a result, any current or future ACE claim for contribution or subrogation in connection with payments made to Mallinckrodt/IMC will remain to be determined on its own merits in the Liquidation.

ACE reserves all of its rights including any rights against all parties; nothing in this statement shall be deemed an admission by ACE or a waiver by ACE of any rights or remedies including, without limitation, claims or defenses.

Respectfully submitted,

CENTURY INDEMNITY COMPANY and ACE  
PROPERTY & CASUALTY INSURANCE  
COMPANY

By their attorneys,

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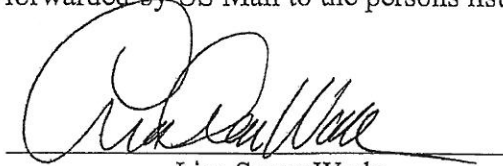
Date: May 17, 2013

By: 

Lisa Snow Wade (Bar #5595)

CERTIFICATE OF SERVICE

I, Lisa Snow Wade, Esq., hereby certify that on this 17<sup>th</sup> day of May, 2013, I have caused a copy of the attached document to be forwarded by US Mail to the persons listed on the attached service list.

A handwritten signature in cursive script, appearing to read "Lisa Snow Wade", is written over a horizontal line.

Lisa Snow Wade

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In the Matter of the Liquidation of  
The Home Insurance Company  
Docket No. 03-E-0106

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