

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 JULY 8, 2014**

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 or redetermination concerning the claims described on Schedule 1 in the amounts and at the priorities set forth on the Schedule.
2. With respect to all claims, 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 or redetermination 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.
3. Certain of the claims on Schedule 1 arise under AFIA Treaties. The determinations of these AFIA claims have been agreed by Century Indemnity Company.

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. 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. 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: July 18, 2014

Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of July 8, 2014 and a proposed form of order were sent, this 22^d day of July, 2014, 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

SERVICE LIST

Lisa Snow Wade, Esq.
Orr & Reno
One Eagle Square
P.O. Box 3550
Concord, New Hampshire 03302-3550

Gary S. Lee, Esq.
James J. DeCristofaro, Esq.
Kathleen E. Schaaf, Esq.
Morrison & Foerster
1290 Avenue of the Americas
New York, New York 10104-0050

Robert A. Stein, Esq.
The Stein Law Firm, PLLC
One Barberry Lane
P.O. Box 2159
Concord, New Hampshire 03302-2159

David M. Spector, Esq.
Dennis G. LaGory, Esq.
Schiff Hardin LLP
6600 Sears Tower
Chicago, Illinois 60606

Michael Cohen, Esq.
Cohen & Buckley, LLP
1301 York Road
Baltimore, Maryland 21093

David H. Simmons, Esq.
Mary Ann Etzler, Esq.
Daniel J. O'Malley, Esq.
deBeaubien, Knight, Simmons,
Mantzaris & Neal, LLP
332 North Magnolia Avenue
P.O. Box 87
Orlando, Florida 32801

Martin P. Honigberg, Esq.
Sulloway & Hollis, P.L.L.C.
9 Capitol Street
P.O. Box 1256
Concord, New Hampshire 03302-1256

Richard Mancino, Esq.
Willkie Farr & Gallagher, LLP
787 Seventh Avenue
New York, New York 10019

Joseph G. Davis, Esq.
Willkie Farr & Gallagher, LLP
1875 K Street, N.W.
Washington, DC 20006

Albert P. Bedecarre, Esq.
Quinn Emanuel Urguhart Oliver & Hedges, LLP
50 California Street, 22nd Floor
San Francisco, California 94111

Jeffrey W. Moss, Esq.
Morgan Lewis & Bockius, LLP
225 Franklin Street
16th Floor
Boston, Massachusetts 02110

Gerald J. Petros, Esq.
Hinckley, Allen & Snyder LLP
50 Kennedy Plaza, Suite 1500
Providence, Rhode Island 02903

Christopher H.M. Carter, Esq.
Hinckley, Allen & Snyder LLP
11 South Main Street, Suite 400
Concord, New Hampshire 03301

Robert M. Horkovich, Esq.
Robert Y. Chung, Esq.
Anderson Kill & Olick, P.C.
1251 Avenue of the Americas
New York, New York 10020

Andrew B. Livernois, Esq.
Ransmeier & Spellman, P.C.
One Capitol Street
P.O. Box 600
Concord, New Hampshire 03302-0600

John A. Hubbard
615 7th Avenue South
Great Falls, Montana 59405

Paul W. Kalish, Esq.
Ellen M. Farrell, Esq.
Timothy E. Curley, Esq.
Crowell & Moring
1001 Pennsylvania Avenue, N.W.
Washington, DC 20004-2595

Harry L. Bowles
306 Big Hollow Lane
Houston, Texas 77042

Gregory T. LoCasale, Esq.
White and Williams, LLP
One Liberty Place, Suite 1800
Philadelphia, Pennsylvania 19103-7395

Kyle A. Forsyth, Esq.
Commercial Litigation Branch
Civil Division
United States Department of Justice
P.O. Box 875
Washington, D.C. 20044-0875

W. Daniel Deane, Esq.
Nixon Peabody LLP
900 Elm Street, 14th Floor
Manchester, New Hampshire 03861

Joseph C. Tanski, Esq.
John S. Stadler, Esq.
Nixon Peabody LLP
100 Summer Street
Boston, Massachusetts 02110

Steven J. Lauwers, Esq.
Rath Young Pignatelli
One Capital Plaza
Concord, New Hampshire 03302-1500

THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated July 8, 2014 - Pursuant to RSA402-C:45
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)
Distribution will be subject to set off.

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
INSU29818-01	ALFA LAVAL INC	5400 INTERNATIONAL TRADE DRIVE	RICHMOND	VA	23231	The claim is outside of the Home coverage, hence the POC is denied. No further claims asserted against The Home.	0.00	II
INSU206866-01	API INC	1100 OLD HIGHWAY 8 NW	NEW BRIGHTON	MN	55112	The policyholder filed for return premium under a retrospectively rated premium agreement. All claims have been closed. This allowance to the insured is for return premium per the referenced premium agreement. No further claims asserted on this policy against The Home.	20.98	II
INSU703495-01	BORG-WARNER INC AND YORK INTERNATIONAL C/O HOKE, LLC	ATTN: STEPHEN HOKE, ESQ. 117 N. JEFFERSON ST, STE 100	CHICAGO	IL	60661-2313	Partial allowance to the Insured for verified paid claims and defense expenses.	9,463,604.18	II
INSU702726-01	CERTAINTED CORPORATION C/O GILBERT LLP	ATTN: RACHEL S. KRONOWITZ 1100 NEW YORK AVE NW STE 700	WASHINGTON	DC	20005	Underlying claim is outside of the Home coverage. Attorney for the insured advised the insured withdrew the claim, hence the POC is denied.	0.00	II
INSU158679-01	CONAIR CORP	ONE CUMMINGS POINT ROAD	STAMFORD	CT	06904	The claim is outside of the Home coverage, hence the POC is denied. No further claims asserted against The Home.	0.00	II
INSU462348-02	CORKEN, INC.	C/O GERALD SALTARELLI 70 W. MADISON ST., STE. 1800	CHICAGO	IL	60602	This is the Final allowance to the insured concerning verified unpaid legal fees and expenses. All the underlying claims are closed. The legal expenses were covered by a cost sharing agreement with The Home responsible for 15.063%. No further claims asserted against The Home.	119.07	II
INSU702236-02	CORKEN, INC.	C/O GERALD SALTARELLI 70 W MADISON ST., STE. 1800	CHICAGO	IL	60602	See allowance under INSU462348-02	0.00	II

THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated July 8, 2014 - Pursuant to RSA402-C:45
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)
Distribution will be subject to set off.

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
INSU702239-02	CORKEN, INC.	C/O GERALD SALTARELLI 70 W MADISON ST., STE. 1800	CHICAGO	IL	60602	See allowance under INSU462348-02	0.00	II
INSU710082-01	E.M. SERGEANT PULP & CHEMICAL	6 CHELSEA ROAD	CLIFTON	NJ	07012	The claim is outside of the Home coverage, hence the POC is denied. No further claims asserted against The Home.	0.00	II
INSU276924-01	EBENEZER SOCIETY/FAIRVIEW HEALTH SERVICES	2450 RIVERSIDE AVE	MINNEAPOLIS	MN	55454	The policyholder filed a claim seeking return premium and coverage for all reported claims. This determination relates to the insured's policies and premium agreements that have no related outstanding return premium obligations, plus all claims under these policies are closed, hence the POC is denied. The insured has other POC's regarding other policies, which will be handled separately.	0.00	II
INSU276925-01	EBENEZER SOCIETY/FAIRVIEW HEALTH SERVICES	2450 RIVERSIDE AVE	MINNEAPOLIS	MN	55454	The policyholder filed a claim seeking return premium and coverage for all reported claims. This determination relates to the insured's policies and premium agreements that have no related outstanding return premium obligations, plus all claims under these policies are closed, hence the POC is denied. The insured has other POC's regarding other policies, which will be handled separately.	0.00	II
INSU277116-01	EBENEZER SOCIETY/FAIRVIEW HEALTH SERVICES	2450 RIVERSIDE AVE	MINNEAPOLIS	MN	55454	The policyholder filed a claim seeking return premium and coverage for all reported claims. This determination relates to the insured's policies and premium agreements that have no related outstanding return premium obligations, plus all claims under these policies are closed, hence the POC is denied. The insured has other POC's regarding other policies, which will be handled separately.	0.00	II

THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated July 8, 2014 - Pursuant to RSA402-C:45
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)
Distribution will be subject to set off.

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
INSU703881-01	EL PASO CORPORATION C/O KINDER MORGAN	1001 LOUISIANA # 2210A	HOUSTON	TX	77002	The policyholder filed a claim seeking return premium and coverage for all reported claims. This determination relates to the insured's policies and premium agreements that have no related outstanding return premium obligations, plus all claims under these policies are closed, hence the POC is denied. The insured has other POC's regarding other policies, which will be handled separately.	0.00	II
INSU703882-01	EL PASO CORPORATION C/O KINDER MORGAN	1001 LOUISIANA # 2210A	HOUSTON	TX	77002	The policyholder filed a claim seeking return premium and coverage for all reported claims. This determination relates to the insured's policies and premium agreements that have no related outstanding return premium obligations, plus all claims under these policies are closed, hence the POC is denied. The insured has other POC's regarding other policies, which will be handled separately.	0.00	II
INSU703889-01	EL PASO CORPORATION C/O KINDER MORGAN	1001 LOUISIANA # 2210A	HOUSTON	TX	77002	The policyholder filed a claim seeking return premium and coverage for all reported claims. This determination relates to the insured's policies and premium agreements that have no related outstanding return premium obligations, plus all claims under these policies are closed, hence the POC is denied. The insured has other POC's regarding other policies, which will be handled separately.	0.00	II
INSU703890-01	EL PASO CORPORATION C/O KINDER MORGAN	1001 LOUISIANA # 2210A	HOUSTON	TX	77002	The policyholder filed a claim seeking return premium and coverage for all reported claims. This determination relates to the insured's policies and premium agreements that have no related outstanding return premium obligations, plus all claims under these policies are closed, hence the POC is denied. The insured has other POC's regarding other policies, which will be handled separately.	0.00	II

THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated July 8, 2014 - Pursuant to RSA402-C:45
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)
Distribution will be subject to set off.

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
INSU703891-01	EL PASO CORPORATION C/O KINDER MORGAN	1001 LOUISIANA # 2210A	HOUSTON	TX	77002	The policyholder filed a claim seeking return premium and coverage for all reported claims. This determination relates to the insured's policies and premium agreements that have no related outstanding return premium obligations, plus all claims under these policies are closed, hence the POC is denied. The insured has other POC's regarding other policies, which will be handled separately.	0.00	II
INSU703892-01	EL PASO CORPORATION C/O KINDER MORGAN	1001 LOUISIANA # 2210A	HOUSTON	TX	77002	The policyholder filed a claim seeking return premium and coverage for all reported claims. This determination relates to the insured's policies and premium agreements that have no related outstanding return premium obligations, plus all claims under these policies are closed, hence the POC is denied. The insured has other POC's regarding other policies, which will be handled separately.	0.00	II
INSU703895-01	EL PASO CORPORATION C/O KINDER MORGAN	1001 LOUISIANA # 2210A	HOUSTON	TX	77002	The policyholder filed a claim seeking return premium and coverage for all reported claims. This determination relates to the insured's policies and premium agreements that have no related outstanding return premium obligations, plus all claims under these policies are closed, hence the POC is denied. The insured has other POC's regarding other policies, which will be handled separately.	0.00	II
INSU703896-01	EL PASO CORPORATION C/O KINDER MORGAN	1001 LOUISIANA # 2210A	HOUSTON	TX	77002	The policyholder filed a claim seeking return premium and coverage for all reported claims. This determination relates to the insured's policies and premium agreements that have no related outstanding return premium obligations, plus all claims under these policies are closed, hence the POC is denied. The insured has other POC's regarding other policies, which will be handled separately.	0.00	II

THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated July 8, 2014 - Pursuant to RSA402-C:45
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)
Distribution will be subject to set off.

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
INSU703898-01	EL PASO CORPORATION C/O KINDER MORGAN	1001 LOUISIANA # 2210A	HOUSTON	TX	77002	The policyholder filed a claim seeking return premium and coverage for all reported claims. This determination relates to the insured's policies and premium agreements that have no related outstanding return premium obligations, plus all claims under these policies are closed, hence the POC is denied. The insured has other POC's regarding other policies, which will be handled separately.	0.00	II
INSU703961-01	EL PASO CORPORATION C/O KINDER MORGAN	1001 LOUISIANA # 2210A	HOUSTON	TX	77002	The policyholder filed a claim seeking return premium and coverage for all reported claims. This determination relates to the insured's policies and premium agreements that have no related outstanding return premium obligations, plus all claims under these policies are closed, hence the POC is denied. The insured has other POC's regarding other policies, which will be handled separately.	0.00	II
INSU703966-01	EL PASO CORPORATION C/O KINDER MORGAN	1001 LOUISIANA # 2210A	HOUSTON	TX	77002	The policyholder filed a claim seeking return premium and coverage for all reported claims. This determination relates to the insured's policies and premium agreements that have no related outstanding return premium obligations, plus all claims under these policies are closed, hence the POC is denied. The insured has other POC's regarding other policies, which will be handled separately.	0.00	II
INSU703980-01	EL PASO CORPORATION C/O KINDER MORGAN	1001 LOUISIANA # 2210A	HOUSTON	TX	77002	The policyholder filed a claim seeking return premium and coverage for all reported claims. This determination relates to the insured's policies and premium agreements that have no related outstanding return premium obligations, plus all claims under these policies are closed, hence the POC is denied. The insured has other POC's regarding other policies, which will be handled separately.	0.00	II

THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated July 8, 2014 - Pursuant to RSA402-C:45
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)
Distribution will be subject to set off.

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
INSU703982-01	EL PASO CORPORATION C/O KINDER MORGAN	1001 LOUISIANA # 2210A	HOUSTON	TX	77002	The policyholder filed a claim seeking return premium and coverage for all reported claims. This determination relates to the insured's policies and premium agreements that have no related outstanding return premium obligations, plus all claims under these policies are closed, hence the POC is denied. The insured has other POC's regarding other policies, which will be handled separately.	0.00	II
INSU703985-01	EL PASO CORPORATION C/O KINDER MORGAN	1001 LOUISIANA # 2210A	HOUSTON	TX	77002	The policyholder filed a claim seeking return premium and coverage for all reported claims. This determination relates to the insured's policies and premium agreements that have no related outstanding return premium obligations, plus all claims under these policies are closed, hence the POC is denied. The insured has other POC's regarding other policies, which will be handled separately.	0.00	II
INSU703988-01	EL PASO CORPORATION C/O KINDER MORGAN	1001 LOUISIANA # 2210A	HOUSTON	TX	77002	The policyholder filed a claim seeking return premium and coverage for all reported claims. This determination relates to the insured's policies and premium agreements that have no related outstanding return premium obligations, plus all claims under these policies are closed, hence the POC is denied. The insured has other POC's regarding other policies, which will be handled separately.	0.00	II
INSU703989-01	EL PASO CORPORATION C/O KINDER MORGAN	1001 LOUISIANA # 2210A	HOUSTON	TX	77002	The policyholder filed a claim seeking return premium and coverage for all reported claims. This determination relates to the insured's policies and premium agreements that have no related outstanding return premium obligations, plus all claims under these policies are closed, hence the POC is denied. The insured has other POC's regarding other policies, which will be handled separately.	0.00	II

THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated July 8, 2014 - Pursuant to RSA402-C:45
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)
Distribution will be subject to set off.

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
INSU703990-01	EL PASO CORPORATION C/O KINDER MORGAN	1001 LOUISIANA # 2210A	HOUSTON	TX	77002	The policyholder filed a claim seeking return premium and coverage for all reported claims. This determination relates to the insured's policies and premium agreements that have no related outstanding return premium obligations, plus all claims under these policies are closed, hence the POC is denied. The insured has other POC's regarding other policies, which will be handled separately.	0.00	II
INSU703992-01	EL PASO CORPORATION C/O KINDER MORGAN	1001 LOUISIANA # 2210A	HOUSTON	TX	77002	The policyholder filed a claim seeking return premium and coverage for all reported claims. This determination relates to the insured's policies and premium agreements that have no related outstanding return premium obligations, plus all claims under these policies are closed, hence the POC is denied. The insured has other POC's regarding other policies, which will be handled separately.	0.00	II
INSU703880-01	EL PASO CORPORATION C/O KINDER MORGAN	1001 LOUISIANA # 2210A	HOUSTON	TX	77002	The policyholder filed a claim seeking return premium and coverage for all reported claims. This determination relates to the insured's policies and premium agreements that have no related outstanding return premium obligations, plus all claims under these policies are closed, hence the POC is denied. The insured has other POC's regarding other policies, which will be handled separately.	0.00	II
INSU91252-01	FREDERIC WARDWELL (DECEASED)	2256 EAST 19TH ST. #2	BROOKLYN	NY	11229-4682	The policyholder's estate did not provide support for the POC despite numerous requests, hence the POC is denied. No further claims asserted against The Home.	0.00	II

THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated July 8, 2014 - Pursuant to RSA402-C:45
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)
Distribution will be subject to set off.

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
INSU703426-01	HOLCIM (US) INC	201 JONES ROAD	WALTHAM	MA	02451	The policyholder filed for return premium under a retrospectively rated premium agreement. The premium calculation dated 09/30/2012 supported the recommended return premium allowance. The insured has other POC's regarding other policies, which will be handled separately.	36,969.00	II
INSU29586-01	JENNIE O TURKEY STORE INC	2505 WILLMAR AVENUE SW	WILMAR	MN	56201	The policyholder filed for return premium under retrospective premium agreements and supported coverage for open claims. Since future claims are the sole responsibility of the insured, the retrospective program was effectively closed and the premium calculation in 2014 supported the recommended return premium allowance.	123,997.00	II
INSU248100-01	JENNIE O TURKEY STORE INC	JENNIE O TURKEY STORE INC. 2505 WILLMAR AVENUE SW	WILLMAR	MN	56201	See allowance under INSU29586-01	0.00	II
INSU116976-01	JENNIE O TURKEY STORE INC	JENNIE O TURKEY STORE INC. 2505 WILLMAR AVENUE SW	WILLMAR	MN	56201	See allowance under INSU29586-01	0.00	II
INSU202927-01	JENNIE O TURKEY STORE INC	JENNIE O TURKEY STORE INC. 2505 WILLMAR AVENUE SW	WILLMAR	MN	56201	See allowance under INSU29586-01	0.00	II
INSU239394-01	JENNIE O TURKEY STORE INC	JENNIE O TURKEY STORE INC. 2505 WILLMAR AVENUE SW	WILLMAR	MN	56201	See allowance under INSU29586-01	0.00	II
INSU92850-01	JENNIE O TURKEY STORE INC	JENNIE O TURKEY STORE INC. 2505 WILLMAR AVENUE SW	WILLMAR	MN	56201	See allowance under INSU29586-01	0.00	II
INSU388716-02	KAISER ALUMINUM & CHEMICAL CORPORATION C/O MORGAN LEWIS & BOCKIUS LLP	ATTN: PETER F MCAWEENEY ONE MARKET SPEAR ST TOWER	SAN FRANCISCO	CA	94105-1126	See allowance under INSU275272-02	0.00	II

THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated July 8, 2014 - Pursuant to RSA402-C:45
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)
Distribution will be subject to set off.

NOD Number	Claimant Name	Address	Brief Description			NOD Amount Recommended	NOD Class	
INSU703429-02	KAISER ALUMINUM & CHEMICAL CORPORATION C/O MORGAN LEWIS & BOCKIUS LLP	ATTN: PETER F MCAWEENEY ONE MARKET SPEAR ST TOWER	SAN FRANCISCO	CA	94105-1126	See allowance under INSU275272-02	0.00	II
INSU703431-02	KAISER ALUMINUM & CHEMICAL CORPORATION C/O MORGAN LEWIS & BOCKIUS LLP	ATTN: PETER F MCAWEENEY ONE MARKET SPEAR ST TOWER	SAN FRANCISCO	CA	94105-1126	See allowance under INSU275272-02	0.00	II
INSU275272-02	KAISER ALUMINUM & CHEMICAL CORPORATION C/O MORGAN LEWIS & BOCKIUS LLP	ATTN: PETER F. MCAWEENEY ONE MARKET SPEAR ST TOWER	SAN FRANCISCO	CA	94105-1126	This partial allowance is for verified payments of claims approved and paid by the Kaiser Trust through 12/31/2013 properly allocated to Home policies of insurance.	7,397,867.00	II
INSU276959-01	MARVIN WINDOWS OF TENNESSEE INC ATTN: MICHAEL LUBBEN	401 STATE AVE N PO BOX 100	WARROAD	MN	56763	The policyholder filed a claim for return premium based on retrospective premium agreements. The latest premium calculation for 2014 supported the recommended return premium allowance. The insured has other POC's regarding other policies, which will be handled separately.	37,996.00	II
GOVT700071-21	PENNSYLVANIA WORKER'S COMPENSATION SECURITY FUND	STEVE HARMAN, DIRECTOR 901 NORTH 7TH STREET	HARRISBURG	PA	17102	Guaranty Association partial allowance for paid Loss less Recoveries from 10/01/2011 through 09/30/2012.	3,525,340.60	II
CLMN703904-01	PEYMAN MEHDIZADEH	23405 PACIFIC COAST HIGHWAY	MALIBU	CA	90265	The claimant did not provide support for the POC despite numerous requests, hence the POC is denied. No further claims asserted against The Home.	0.00	II
INSU462520-01	PRAXAIR, INC.	CHRISTOPHER TIBERIO 39 OLD RIDGEBURY RD.	DANBURY	CT	06810	The claimant filed for coverage under Union Carbide policies. The policies in question having been exhausted allow nothing for the claimant to receive, hence the POC is denied. No further claims asserted against the Home.	0.00	II

THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated July 8, 2014 - Pursuant to RSA402-C:45
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)
Distribution will be subject to set off.

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
INSU713827-01	PRIME UNIFORM SUPPLY C/O STEVEN J. PUDELL	ANDERSON KILL & OLICK PC ONE GATEWAY CENTER STE. 1510	NEWARK	NJ	07102	The claimant did not provide support for the POC despite numerous requests, hence the POC is denied. No further claims asserted against The Home.	0.00	II
EMTL714579-01	SPX CORPORATION SUCCESSOR TO SEALED POWER CO	ATT: CAROL BROCCI 13320 BALLANTYNE CORPORATE PL.	CHARLOTTE	NC	28277	The underlying suit was dismissed on June 7, 2013, hence the POC is denied. No further claims asserted against the Home.	0.00	II
CLMN472446-01	THOMAS N. CANO, ESQ.	23161 VENTURA BLVD., STE. 101	WOODLAND HILLS	CA	91364-1105	The claimant did not provide support for the POC despite numerous requests, hence the POC is denied. No further claims asserted against The Home.	0.00	II
EMTL388327-01	TISHMAN SPEYER PROPERTIES	ATTN: JUDIE MESZAROS 45 ROCKEFELLER PLAZA	NEW YORK	NY	10111	The insured advised all known claims have been closed and settled by other carriers. The POC is denied. No further claims asserted against The Home.	0.00	II
INSU158722-01	TISHMAN SPEYER PROPERTIES	ATTN: JUDIE MESZAROS 45 ROCKEFELLER PLAZA	NEW YORK	NY	10111	The insured advised all known claims have been closed and settled by other carriers. The POC is denied. No further claims asserted against The Home.	0.00	II
INSU239807-01	TISHMAN SPEYER PROPERTIES	ATTN: JUDIE MESZAROS 45 ROCKEFELLER PLAZA	NEW YORK	NY	10111	The insured advised all known claims have been closed and settled by other carriers. The POC is denied. No further claims asserted against The Home.	0.00	II
INSU239865-01	TISHMAN SPEYER PROPERTIES	ATTN: JUDIE MESZAROS 45 ROCKEFELLER PLAZA	NEW YORK	NY	10111	The insured advised all known claims have been closed and settled by other carriers. The POC is denied. No further claims asserted against The Home.	0.00	II
INSU90537-01	TISHMAN SPEYER PROPERTIES	ATTN: JUDIE MESZAROS 45 ROCKEFELLER PLAZA	NEW YORK	NY	10111	The insured advised all known claims have been closed and settled by other carriers. The POC is denied. No further claims asserted against The Home.	0.00	II

THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated July 8, 2014 - Pursuant to RSA402-C:45
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)
Distribution will be subject to set off.

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
INSU701871-01	UNILEVER UNITED STATES INC AS SUCCESSOR TO CPC INTERNATIONAL AND BEST FOODS	ATTN: BRIAN CHEVLIN, ESQ. 800 SYLVAN AVENUE	ENGLEWOOD CLIFFS	NJ	07632	The policyholder did not provide support for the POC despite numerous requests, hence the POC is denied. No further claims asserted against The Home.	0.00	II
INSU701872-01	UNILEVER UNITED STATES INC AS SUCCESSOR TO CPC INTERNATIONAL AND BEST FOODS	390 PARK AVENUE	NEW YORK	NY	10022-4698	The policyholder did not provide support for the POC despite numerous requests, hence the POC is denied. No further claims asserted against The Home.	0.00	II
INSU701873-01	UNILEVER UNITED STATES INC AS SUCCESSOR TO CPC INTERNATIONAL AND BEST FOODS	390 PARK AVENUE	NEW YORK	NY	10022-4698	The policyholder did not provide support for the POC despite numerous requests, hence the POC is denied. No further claims asserted against The Home.	0.00	II
INSU701874-01	UNILEVER UNITED STATES INC AS SUCCESSOR TO CPC INTERNATIONAL AND BEST FOODS	390 PARK AVENUE	NEW YORK	NY	10022-4698	The policyholder did not provide support for the POC despite numerous requests, hence the POC is denied. No further claims asserted against The Home.	0.00	II
INSU701875-01	UNILEVER UNITED STATES INC AS SUCCESSOR TO CPC INTERNATIONAL AND BEST FOODS	390 PARK AVENUE	NEW YORK	NY	10022-4698	The policyholder did not provide support for the POC despite numerous requests, hence the POC is denied. No further claims asserted against The Home.	0.00	II
INSU701876-01	UNILEVER UNITED STATES INC AS SUCCESSOR TO CPC INTERNATIONAL AND BEST FOODS	390 PARK AVENUE	NEW YORK	NY	10022-4698	The policyholder did not provide support for the POC despite numerous requests, hence the POC is denied. No further claims asserted against The Home.	0.00	II
INSU701877-01	UNILEVER UNITED STATES INC AS SUCCESSOR TO CPC INTERNATIONAL AND BEST FOODS	390 PARK AVENUE	NEW YORK	NY	10022-4698	The policyholder did not provide support for the POC despite numerous requests, hence the POC is denied. No further claims asserted against The Home.	0.00	II
INSU701879-01	UNILEVER UNITED STATES INC AS SUCCESSOR TO CPC INTERNATIONAL AND BEST FOODS	390 PARK AVENUE	NEW YORK	NY	10022-4698	The policyholder did not provide support for the POC despite numerous requests, hence the POC is denied. No further claims asserted against The Home.	0.00	II
INSU701880-01	UNILEVER UNITED STATES INC AS SUCCESSOR TO CPC INTERNATIONAL AND BEST FOODS	390 PARK AVENUE	NEW YORK	NY	10022-4698	The policyholder did not provide support for the POC despite numerous requests, hence the POC is denied. No further claims asserted against The Home.	0.00	II

THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated July 8, 2014 - Pursuant to RSA402-C:45
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)
Distribution will be subject to set off.

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
INSU701863-01	UNILEVER UNITED STATES INC AS SUCCESSOR TO HELENE CURTIS INDUSTRIES	ATTN: BRIAN CHEVLIN, ESQ. 800 SYLVAN AVENUE	ENGLEWOOD CLIFFS	NJ	07632	The policyholder did not provide support for the POC despite numerous requests, hence the POC is denied. No further claims asserted against The Home.	0.00	II
INSU275565-01	UNILEVER UNITED STATES INC AS SUCCESSOR TO LEVER BROTHERS CO.	ATTN: BRIAN CHEVLIN, ESQ. 800 SYLVAN AVENUE	ENGLEWOOD CLIFFS	NJ	07632	The policyholder did not provide support for the POC despite numerous requests, hence the POC is denied. No further claims asserted against The Home.	0.00	II
INSU701866-01	UNILEVER UNITED STATES INC AS SUCCESSOR TO LEVER BROTHERS CO.	390 PARK AVENUE	NEW YORK	NY	10022-4698	The policyholder did not provide support for the POC despite numerous requests, hence the POC is denied. No further claims asserted against The Home.	0.00	II
INSU701867-01	UNILEVER UNITED STATES INC AS SUCCESSOR TO LEVER BROTHERS CO.	390 PARK AVENUE	NEW YORK	NY	10022-4698	The policyholder did not provide support for the POC despite numerous requests, hence the POC is denied. No further claims asserted against The Home.	0.00	II
INSU701868-01	UNILEVER UNITED STATES INC AS SUCCESSOR TO LEVER BROTHERS CO.	390 PARK AVENUE	NEW YORK	NY	10022-4698	The policyholder did not provide support for the POC despite numerous requests, hence the POC is denied. No further claims asserted against The Home.	0.00	II
INSU701869-01	UNILEVER UNITED STATES INC AS SUCCESSOR TO LEVER BROTHERS CO.	390 PARK AVENUE	NEW YORK	NY	10022-4698	The policyholder did not provide support for the POC despite numerous requests, hence the POC is denied. No further claims asserted against The Home.	0.00	II
INSU701870-01	UNILEVER UNITED STATES INC AS SUCCESSOR TO LEVER BROTHERS CO.	390 PARK AVENUE	NEW YORK	NY	10022-4698	The policyholder did not provide support for the POC despite numerous requests, hence the POC is denied. No further claims asserted against The Home.	0.00	II
INSU462302-01	UNILEVER UNITED STATES INC AS SUCCESSOR TO THOMAS J LIPTON	ATTN: BRIAN CHEVLIN, ESQ. 800 SYLVAN AVENUE	ENGLEWOOD CLIFFS	NJ	07632	The policyholder did not provide support for the POC despite numerous requests, hence the POC is denied. No further claims asserted against The Home.	0.00	II
INSU701856-01	UNILEVER UNITED STATES INC AS SUCCESSOR TO THOMAS J LIPTON	390 PARK AVENUE	NEW YORK	NY	10022-4698	The policyholder did not provide support for the POC despite numerous requests, hence the POC is denied. No further claims asserted against The Home.	0.00	II

THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated July 8, 2014 - Pursuant to RSA402-C:45
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)
Distribution will be subject to set off.

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
INSU701857-01	UNILEVER UNITED STATES INC AS SUCCESSOR TO THOMAS J LIPTON	390 PARK AVENUE	NEW YORK	NY	10022-4698	The policyholder did not provide support for the POC despite numerous requests, hence the POC is denied. No further claims asserted against The Home.	0.00	II
INSU701858-01	UNILEVER UNITED STATES INC AS SUCCESSOR TO THOMAS J LIPTON	390 PARK AVENUE	NEW YORK	NY	10022-4698	The policyholder did not provide support for the POC despite numerous requests, hence the POC is denied. No further claims asserted against The Home.	0.00	II
INSU701859-01	UNILEVER UNITED STATES INC AS SUCCESSOR TO THOMAS J LIPTON	390 PARK AVENUE	NEW YORK	NY	10022-4698	The policyholder did not provide support for the POC despite numerous requests, hence the POC is denied. No further claims asserted against The Home.	0.00	II
INSU701861-01	UNILEVER UNITED STATES INC AS SUCCESSOR TO THOMAS J LIPTON	390 PARK AVENUE	NEW YORK	NY	10022-4698	The policyholder did not provide support for the POC despite numerous requests, hence the POC is denied. No further claims asserted against The Home.	0.00	II
INSU701862-01	UNILEVER UNITED STATES INC AS SUCCESSOR TO THOMAS J LIPTON	390 PARK AVENUE	NEW YORK	NY	10022-4698	The policyholder did not provide support for the POC despite numerous requests, hence the POC is denied. No further claims asserted against The Home.	0.00	II
INSU714209-01	UNILEVER UNITED STATES INC AS SUCCESSOR TO THOMAS J LIPTON	390 PARK AVENUE	NEW YORK	NY	10022-4698	The policyholder did not provide support for the POC despite numerous requests, hence the POC is denied. No further claims asserted against The Home.	0.00	II
CLMN380112-01	URBAN D.C. INC.	ATT'N. DANIEL WACKS 970 GRAND STREET	BROOKLYN	NY	11211	The attorney for the claimant advised his client declined to pursue the claim against the Home's insured. No further claims asserted against the Home, hence the claim is denied.	0.00	II

Current Recommendation Class II Allowances: \$ 20,585,913.83
Prior Total Submitted Class II Allowances: \$ 728,821,243.89
Previously Court Approved Class II Settlement Agreements: \$ 1,180,480,512.00
The Home in Liquidation Total Class II Recommended Allowances: \$ 1,929,887,669.72 Class II

THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated July 8, 2014 - Pursuant to RSA402-C:45
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)
Distribution will be subject to set off.

NOD Number	Claimant Name	Address	Brief Description			NOD Amount Recommended	NOD Class	
INTL460044-07	CITY INSURANCE COMPANY UK BRANCH ATTN: SARAH ELLIS	C/O ERNST & YOUNG UK 1 MORE LONDON PLACE	LONDON		SE 2AF	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	1,270.99	V
INTL277893-13	COMMUNITY REINSURANCE CORP	HAMPDEN HOUSE GREAT HAMPDEN	BUCKINGHAMS HIRE, ENGLAND		HP16 9RD	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	193.65	V
RAHM331524-32	CX REINSURANCE COMPANY LIMITED ATTN: DAVE NEWMAN	C/O PRO INS SOLUTIONS LTD BRUTON COURT BRUTON WAY	GLOUCESTER		GL1 1DA	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	23,184.02	V
INTL277914-33	ENGLISH & AMERICAN INSURANCE COMPANY LTD	C/O KPMG ATTN: STEVE GOODLUD 8 SALISBURY SQ	LONDON		EC4Y 8BB	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	998,125.00	V
RAHM714306-17	EQUITAS LIMITED	LONGON UNDERWRITING CENTRE	LONDON		C3R 7D	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	9,896.65	V
INTL712225-06	FOLKSAM GENERAL	BOHUSGATA 14 SE 106 60 ATTN: INGRID RENSTROM	STOCKHOLM			Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	1,274.61	V
INTL701003-02	FORTIS INSURANCE LIMITED (FKA BISHOPSGATE INSURANCE LTD)	C/O CAVELL MANAGEMENT SERVICES 14 LOVAT LANE	LONDON		EC3R 8DZ	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	2,650.85	V
INTL277996-09	NATIONAL CASUALTY COMPANY ATTN: CAROL O'CONNOR	C/O CTC AXIOM LLOYDS CHAMBERS 1 PORTSOKEN ST	LONDON		E1 8DF	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	7,492.06	V
INTL277996-10	NATIONAL CASUALTY COMPANY ATTN: CAROL O'CONNOR	C/O CTC AXIOM LLOYDS CHAMBERS 1 PORTSOKEN ST	LONDON		E1 8DF	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	7,879.42	V
INTL277996-11	NATIONAL CASUALTY COMPANY ATTN: CAROL O'CONNOR	C/O CTC AXIOM LLOYDS CHAMBERS 1 PORTSOKEN ST	LONDON		E1 8DF	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	2,287.17	V
INTL709590-41	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.	67,694.24	V
RAHM331131-22	PAIL RECEIVABLES LLC RE: BERMUDA FIRE & MARINE INSURANCE CO LTD	C/O QUANTUM CONSULTING INC 235 EAST 95TH ST STE 33K	NEW YORK	NY	10128	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	3,064.86	V

THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated July 8, 2014 - Pursuant to RSA402-C:45
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)
Distribution will be subject to set off.

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
VEND710515-01	SECRETST, WARDLE, LYNCH, HAMPTON, TRUEX & MORLEY	TIMOTHY J. BATTON 2600 TROY CENTER DR.	TROY	MI	48007-5028	Final allowance to counsel for the insured concerning verified unpaid legal services. The expenses were covered by a cost sharing agreement with Home responsible for 27.5%. No further claim asserted against The Home.	367.68	V
INTL278034-45	STRONGHOLD INSURANCE COMPANY	PO BOX 3068 ROSE LN BUS. CENTR 51-59 ROSE LANE	NORWICH, ENGLAND		NR1 1ZG	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	2,225.56	V
RAHM331413-18	TENECOM LTD C/O RESOLUTE MANAGEMENT LTD ATTN: RICHARD WALTER	LONDON UNDERWRITING CENTRE 6TH FLOOR 3 MINSTER COURT	LONDON		EC3R 7DD	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	17,504.76	V
INTL278096-29	WINTERTHUR SWISS INS CO C/O RESOLUTE MANAGEMENT LTD ATTN: RICHARD WALTER	LONDON UNDERWRITING CENTRE 6TH FLOOR 3 MINSTER COURT	LONDON		EC3R 7DD	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	1,658.51	V
INTL700599-41	WUSTENROT WURTEMBERGISCHE AG	GUTENBERGSTRASSE 30 70176 ATTN: ROBERT BUEHLER	STUTTGART			Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	75,873.73	V
INTL277984-45	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.	123,060.77	V

Current Recommendation Class V Allowances:	\$	1,345,704.53	
Prior Total Submitted Class V Allowances:	\$	185,722,984.84	
Previously Court Approved Class V Settlement Agreements:	\$	1,948,107.89	
The Home in Liquidation Total Class V Recommended Allowances:	\$	189,016,797.26	Class V