

**THE STATE OF NEW HAMPSHIRE**

**MERRIMACK, SS.**

**SUPERIOR COURT**

**Docket No. 217-2003-EQ-00106**

**In the Matter of the Liquidation of  
The Home Insurance Company**

**LIQUIDATOR'S REPORT REGARDING SECOND  
RELEASE AGREEMENT WITH THE UNITED STATES**

Roger A. Sevigny, Insurance Commissioner of the State of New Hampshire, as Liquidator ("Liquidator") of The Home Insurance Company ("Home"), submits this report regarding the attached Release Agreement with the United States.

1. On September 29, 2015, the Liquidator filed a Motion for Approval of Second Interim Distribution to Claimants with Allowed Class II Claims. The motion sought approval of a second interim distribution of 10% to claimants with allowed Class II priority claims, subject to certain conditions including receipt of a waiver by the United States of claims under the Federal Priority Act, 31 U.S.C. § 3713. On November 16, 2015, the Court granted the motion and issued an Order Approving Second Interim Distribution to Claimants with Allowed Class II Claims. On March 7, 2016, the Court issued an Order that added a paragraph to the November 16, 2015 Order authorizing payment of the initial interim distribution coincident with payment of the second interim distribution to certain claimants who have not received the initial distribution.

2. Paragraph 7 of the November 16, 2015 Order provided that the second interim distribution is subject to receipt of a waiver of federal priority claims from the United States in a form acceptable to the Liquidator. After preliminary discussions, the Liquidator formally requested a waiver from the United States on December 29, 2015. Subsequent developments

with respect to that request have been reported in the Liquidator's reports. The most recent summary of developments may be found at paragraph 14 of the Liquidator's Sixty-First Report.

3. The Liquidator is pleased to report that the United States and the Liquidator have now agreed upon a waiver of federal priority claims in a form acceptable to the Liquidator in the Release Agreement dated July 18, 2016 attached as Exhibit 1. The Release Agreement is generally similar to the Release Agreement dated November 5, 2011 with respect to the first interim distribution.

4. In accordance with paragraph 3 of the November 16, 2015 Order, the Liquidator will prepare to make the second interim distribution to claimants, or their assignees, with Class II priority claims approved by the Court through July 31, 2016. In accordance with paragraph 8 of the November 16, 2015 Order as added by the March 7, 2016 Order, the Liquidator will pay the first interim distribution to claimants who have not yet received that distribution coincident with the second distribution, subject to the provisions of the March 13, 2012 Order approving the first interim distribution, as amended July 2, 2012.

5. The process for the second interim distribution will follow the process for the first interim distribution described in the Liquidator's Report Regarding Process for Interim Distribution filed November 12, 2014.

Respectfully submitted,

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

By his attorneys,

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July 18, 2016

**Certificate of Service**

I hereby certify that a copy of the foregoing Liquidator's Report Regarding Second Release Agreement with United States was sent, this 18<sup>th</sup> day of July, 2016, by first class mail, postage prepaid to all persons on the attached service list.



J. David Leslie  
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THE STATE OF NEW HAMPSHIRE

MERRIMACK, SS.

SUPERIOR COURT

In the Matter of the Liquidation of  
The Home Insurance Company  
Docket No. 217-2003-EQ-00106

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## **RELEASE AGREEMENT**

In order to permit a ten percent interim distribution to creditors of The Home Insurance Company (“Home Insurance”) on their allowed class II claims pursuant to the November 16, 2016 Order Approving Second Interim Distribution to Claimants with Allowed Class II Claims of the liquidation court (“Second Interim Distribution”), this Release Agreement is being executed by the United States and Roger A. Sevigny, Insurance Commissioner of the State of New Hampshire, in his sole capacity as Liquidator (“Liquidator”) of Home Insurance.

### **PARTIES**

The parties to this Release Agreement are the United States and the Liquidator (collectively, the “Parties”).

### **RECITALS**

1. The Parties understand that this Release Agreement may be subject to the approval of the Superior Court for Merrimack County, New Hampshire (“Court”), which is supervising the liquidation of Home Insurance.

2. The United States enters into this Release Agreement in reliance upon the information contained in the September 24, 2015 Affidavit of Peter A. Bengelsdorf, Special Deputy Liquidator, in Support of Motion for Approval of Second Interim Distribution to Claimants with Allowed Class II Claims, with attachments (“Affidavit”), attached as Exhibit A to this Release Agreement.

### **AGREEMENT**

1. The Liquidator and the United States are parties to a release agreement dated November 5, 2014 (“2014 Release Agreement”) that facilitated a fifteen percent interim distribution of assets of Home Insurance to Class II creditors. This Release Agreement is not

intended to increase, diminish, modify, or otherwise affect the rights and responsibilities of the Parties under the 2014 Release Agreement.

2. The Parties do not intend this Release Agreement to release any possible claims the United States may have or may acquire against anyone for tax, fraud (including, but not limited to, securities and pension benefit fraud), criminal liabilities, or reimbursement liabilities and penalties arising under 42 U.S.C. § 1395y(b).

3. Except for the express terms of this Release Agreement, the Parties do not intend to create, enhance, diminish, defeat or otherwise affect such claims as the United States may have against the Liquidator or Home Insurance's estate.

4. Except only for possible federal tax, fraud (including, but not limited to, securities and pension benefit fraud), criminal liabilities, or reimbursement liabilities and penalties arising under 42 U.S.C. § 1395y(b), the United States hereby releases and discharges the Liquidator, his agents and representatives from any and all liability under 31 U.S.C. § 3713(b) in connection with the Second Interim Distribution.

5. Under the terms of this Release Agreement, the United States or its duly authorized representative shall have the right, prior to the destruction of Home Insurance's records in accordance with the orders of the liquidation Court, during normal business hours, on a date and at a location agreed upon by the parties, to inspect, and if it wishes, to copy at its own expense, such documents, books, and records of the estate, and of the Liquidator, as shall be reasonably necessary to determine the existence and amount of claims the United States may have against the Home Insurance estate, or to determine the Liquidator's compliance with the terms of this Release Agreement. No documents, books, or records of the estate or Liquidator may be destroyed unless notice is given to the United States of any motion filed with the Court

requesting approval of the destruction. The Liquidator will not destroy Home Insurance's coverage-related documents without approval of the Court.

6. Except for the express undertakings of the Liquidator and the United States in this Release Agreement, nothing in this Release Agreement shall be construed

a. to establish or perfect any claims, substantive rights, or procedural rights of the United States;

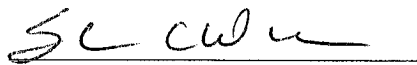
b. to limit, restrict, diminish, or defeat any claim, substantive rights, or procedural rights of the United States;

c. to establish or perfect any objections or defenses, substantive rights, or procedural rights of the Liquidator; or

d. to limit, restrict, diminish, or defeat any defenses, substantive rights, or procedural rights of the Liquidator.

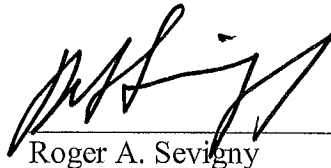
7. The Parties agree that this Release Agreement shall not be effective unless and until it is approved by the Court, if approval is required, and the time for appeals of any such approval has expired. The Parties further agree to cooperate with each other in seeking prompt approval of this Release Agreement from the Court, including, but not limited to, making the necessary witnesses available for testimony considered necessary or appropriate to provide the Court with an adequate record upon which to approve this Release Agreement.

Dated: 7/18/16

  
Sharon C. Williams  
Trial Attorney  
Civil Division  
U.S. Department of Justice  
Attorney for the United States



Dated: July 14, 2016

A handwritten signature in black ink, appearing to read 'R. Seigny', is written over a horizontal line.

Roger A. Seigny  
Insurance Commissioner of the  
State of New Hampshire, in his  
capacity as Liquidator of  
The Home Insurance Company



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 AFFIDAVIT

I, Roger A. Sevigny, hereby depose and say:

1. I am the Insurance Commissioner of the State of New Hampshire ("Commissioner") and the Liquidator ("Liquidator") of The Home Insurance Company ("Home").
2. I submit this Affidavit in support of my request for a release from the United States of America ("United States") from liability under 31 U.S.C. § 3713(b) with respect to an additional 10% interim distribution of assets of Home to claimants with allowed Class II claims pursuant to order of the New Hampshire court supervising the Home liquidation proceeding ("Second Interim Distribution").
3. The facts and information set forth below are either within my knowledge gained through my involvement with this matter, in which case I confirm that they are true, or are based on information provided to me by others, in which case they are true to the best of my knowledge, information and belief.
4. Home is a New Hampshire domiciled insurance company incorporated in 1973, although its predecessor corporations were established as long ago as 1853. Home and its subsidiaries (most of which were merged into Home in 1995) wrote insurance and reinsurance in all states and some territories of the United States, as well as in Canada, the United Kingdom, Bermuda and Hong Kong. Home and its subsidiaries generally stopped writing personal lines

business in the early 1990's, and they stopped writing all business, including commercial lines (subject to certain personal lines mandatory renewal requirements), in 1995. Home presently has offices at 61 Broadway, New York, New York 10006 and 55 S. Commercial Street, Manchester, New Hampshire 03105.

5. Home was placed in rehabilitation by order of the Superior Court for Merrimack County, New Hampshire ("Court") on March 5, 2003. The Commissioner as Rehabilitator moved to place Home in liquidation, and on June 13, 2003, the Court issued an Order of Liquidation declaring Home insolvent, appointing the Commissioner as Liquidator, and directing that the company be liquidated.<sup>1</sup>

6. Notice of entry of the Order of Liquidation was provided to persons known or reasonably expected to have claims against Home pursuant to the Court's Order Approving Notice issued June 11, 2003. Each notice included notice of the claim filing deadline, June 13, 2004.

7. Upon entry of the Order of Liquidation, Home's claim files regarding direct insurance claims that were potentially covered by insurance guaranty associations or funds were sent to the appropriate guaranty association or fund for handling and, where appropriate, payment in accordance with their governing statutes. Newly filed claims and reopened claims under Home insurance policies that are within guaranty association coverage continue to be handled and paid by the guaranty associations. Other claims presented by proofs of claim are handled by liquidation staff, and the Liquidator makes recommendations to the Court with respect to allowance of the claims. Distributions on allowed claims will be made in accordance with orders of the Court.

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<sup>1</sup> An initial order of liquidation dated June 11, 2003 was vacated when the June 13, 2003 order issued.

8. From June 2003 through the beginning of 2012, Home made no payments to insureds or claimants under its policies. The only payments under Home policies that did occur were made by insurance guaranty associations.<sup>2</sup> By the beginning of 2012, however, the Liquidator believed that sufficient claims had been determined and assets collected to warrant a 15% interim distribution on allowed Class II claims. The Liquidator sought authority from the Court to make such an interim distribution and his motion was granted by an order dated March 13, 2012.

9. The Court's order authorizing the First Interim Distribution made disbursement of funds in respect of allowed Class II claims contingent upon receipt of a waiver from the United States of claims under the federal priority act. In a letter dated April 12, 2012, the Liquidator requested such a waiver. A copy of that letter is attached hereto as Exhibit A. To resolve ensuing litigation in the United States District Court for the District of New Hampshire (Sevigny v. United States, No. 13-cv-401-PB), the United States and the Liquidator entered into a Release Agreement dated November 5, 2014 ("2014 Release Agreement"). A copy of the 2014 Release Agreement is attached as Exhibit B.

10. Following execution of the 2014 Release Agreement, the Liquidator made initial distributions of \$228 million to non-guaranty association claimants with allowed Class II claims (including a payment into escrow on one claim) and deemed \$47 million of prior early access distributions to guaranty associations to be an initial distribution to the guaranty associations not subject to "claw back".

11. As of June 30, 2015 (and after disbursement of the First Interim Distribution) Home had \$1.06 billion of unrestricted liquid assets as well as \$536 million in amounts that

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<sup>2</sup> In respect of their payments, guaranty associations received early access distributions from Home's estate that were subject to "claw back".

could be credited against claims.<sup>3</sup> A total of \$1.596 billion was thus available to the Liquidator for potential distribution to claimants or, in the case of prior distributions, to be applied by the Liquidator against the claims of creditors. As of June 30, 2015, the Court had allowed Class II claims, including settlements, totaling \$2.125 billion.<sup>4</sup> Of that total, approximately \$428 million were claims of guaranty associations and \$1.697 billion were claims of policyholders, insureds, and third party claimants or their assignees.

12. Considering these assets and liabilities, together with projections of liquidation expenses and unpaid Class II liabilities, the Liquidator concluded that a second interim distribution would be appropriate. Accordingly, the Liquidator moved the Court for authority to make a second interim distribution in the amount of 10% which -- together with the 15% First Interim Distribution -- would result in payment of 25% on allowed and subsequently allowed Class II claims. More detailed facts and analysis supporting the Liquidator's request are set forth in the Liquidator's Motion for Approval of Second Interim Distribution to Claimants with Allowed Class II Claims filed with the Court on September 28, 2015 and attached as Exhibit C.

13. By Order dated November 16, 2015, the Court granted the Liquidator's motion and approved the Second Interim Distribution of 10%. A copy of that Order is attached as Exhibit D. As with the order authorizing the First Interim Distribution, the Second Interim Distribution is subject to receipt from the United States of a waiver of federal priority claims under 31 U.S.C. § 3713.

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<sup>3</sup> These amounts include the \$228 million disbursed under the First Interim Distribution, \$251 million in early access distributions previously paid to guaranty associations (\$47 million of which is deemed an interim distribution), and \$57 million in deposits made by Home prior to receivership and thereafter withdrawn by States.

<sup>4</sup> As of December 1, 2015, the Court had approved 20,934 determinations with a total allowed amount of approximately \$2.4 billion for all priority classes.

14. The proposed Second Interim Distribution will serve the purpose of the liquidation process by paying a substantial percentage on the allowed Class II claims. (Because it provides for a distribution on subsequently allowed Class II claims, the Second Interim Distribution also assists in the ongoing determination of claims by giving claimants an incentive to seek resolution.) As summarized in the exhibit to the Liquidator's motion, the Second Interim Distribution would total approximately \$213 million with \$170 million being paid out to non-guaranty association claimants and \$43 million in prior early access distributions to guaranty associations being deemed as interim distributions not subject to "claw back". Based on assets as of June 30, 2015, this will leave \$890 million in liquid assets under the Liquidator's control. (Additional 10% distributions will be made on Class II claims subsequently allowed).

15. Excluding guaranty associations, there are 226 claimants with 386 Class II claims either approved by or pending with the Court as of December 22, 2015 who are to receive the proposed Second Interim Distribution, subject to the statutory \$50 deductible and any setoffs. Those claimants are listed in Exhibit E hereto. (Some might assign their claims in the future.) The other determined non-guaranty association Class II claims have been denied (by allowances of \$0).

16. The proofs of claim filed by the United States in liquidation have either been resolved or are the subject of ongoing discussion under the framework set forth in the 2014 Release Agreement.

17. Home has filed federal income tax returns on a consolidated basis with Home's subsidiaries for years through 2014, and there are no reported tax liabilities. A copy of Home's 2014 Form 1120-PC is attached as Exhibit F. No release is being sought with regard to Home's federal tax obligations.

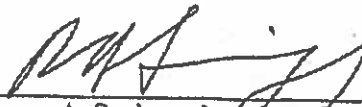
18. Home had no employees from 1996 until June 2003. During that period, Home was operated by employees of Risk Enterprise Management Limited. In 2003, the Liquidator created a stand-alone liquidation operation staffed with newly hired employees of Home. With respect to the pre-1996 employees, Home had two successive defined benefit plans. The more recent was addressed in an Agreement effective May 20, 1998 among the Pension Benefit Guaranty Corporation, Zurich Insurance Company ("Zurich"), Home, and Home Holdings, Inc., under which Zurich assumed The Home Insurance Company Retirement Plan ("Plan") and its related trust and became the sole sponsor of the Plan for purposes of ERISA and the Internal Revenue Code. Appendix A of the Agreement provided for delegation by Zurich to Home of the administration of the Plan, but that delegation was terminated due to Home's insolvency by an amendment to the Agreement effective October 1, 2003. The previous The Home Insurance Company Retirement Plan was terminated effective December 28, 1984. Home entered a group annuity contract with Prudential in connection with the termination. The contract provided that specified plan participants would receive annuities in specified amounts. The Liquidator accordingly does not anticipate any federal claims with respect to the retirement plans.

19. As to Medicare, the Liquidator is informed that the guaranty associations generally have registered with Medicare as Responsible Reporting Entities ("RRE's") and are reporting to Medicare with respect to payments they make under Home policies. The Liquidator registered Home as an RRE and is reporting, as required, with respect to payments made as part of the First Interim Distribution. Home will similarly report, as required, with regard to payments made pursuant to the proposed Second Interim Distribution. No release is being sought with respect to this reporting obligation.



20. In order to make some payment to claimants with allowed Class II claims during the necessarily lengthy liquidation process, the Liquidator sought and obtained approval to make the First Interim Distribution (15%) in 2012. Now, in 2015, the Liquidator proposes to make a Second Interim Distribution (10%) on the same basis. As described in the Liquidator's motions for approval of the first and second interim distributions, the total 25% interim distribution is a conservative percentage, as it reflects estimated liabilities at the 95% confidence level, is based on conservative projections of expenses, and does not consider future reinsurance collections or investment income. Even after the Second Interim Distribution, the Liquidator will continue to control \$890 million in liquid assets. (As of September 30, 2015 -- i.e. prior to the proposed Second Interim Distribution -- the Liquidator controlled \$1.06 billion of liquid assets.)

Signed under the pains and penalties of perjury this 29<sup>th</sup> day of December, 2015.



Roger A. Sevigny, Insurance Commissioner of the State of New Hampshire, as Liquidator of The Home Insurance Company

STATE OF NEW HAMPSHIRE  
COUNTY OF MERRIMACK

Subscribed and sworn to, before me, this 29<sup>th</sup> day of December, 2015.



Notary Public/Justice of the Peace

Christa Dolino  
My Commission Expires 10/21/25

**The Home Insurance Company, in Liquidation  
Analysis of Unpaid Loss and ALAE  
As of June 13, 2003 and December 31, 2010**

**Executive Summary**

**February 1, 2012**

**Prepared for:** Liquidator of The Home Insurance Company

**Prepared by:** Milliman, Inc.  
(610) 687-5844

**Project Team:** Michael P. Blivess, FCAS  
Jason Russ, FCAS  
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Willem Vogan, ACAS

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**EXECUTIVE SUMMARY TABLE OF CONTENTS**

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## I. INTRODUCTION

### *Background*

This is a summary of Milliman's report dated January 13, 2012 ("Full Report"). The Liquidator of The Home Insurance Company (Home) engaged Milliman, Inc. (Milliman) for the purpose of estimating the direct unpaid loss and allocated loss adjustment expense (ALAE) of Home as of June 13, 2003 and December 31, 2010 and to map the direct unpaid as of June 13, 2003 amounts, which include amounts "paid" (allowed) since the start of Liquidation, into Priority Classes I, II and V. This Executive Summary presents the results of our Full Report and will be used by the Liquidator in the performance of his official duties. It reflects all direct liabilities associated with Home policies (excluding unallocated loss adjustment expense), regardless of the creditor class into which such liabilities fall.

We have provided actuarial Central Estimates as well as estimates at higher confidence levels. Both the Central Estimates and the higher confidence levels are discussed in more detail below.

In performing our analysis for the Full Report, we required a substantial amount of data, information and assistance from liquidation staff and we wish to express our appreciation for their support.

We will be available to answer questions regarding the Full Report as authorized to do so by the Liquidator.

Michael Blivess and Sean McAllister prepared Parts 1 and 2 of this report. Jason Russ, Jason Kurtz and William Carbone prepared Part 3 of this report. Each is a Consultant at Milliman and each is a Member of the American Academy of Actuaries and a Fellow or Associate of the Casualty Actuarial Society and meets the qualification standards to provide the estimates in their respective Parts of this report.

### *Scope of Study*

The purpose of the Full Report is to present an independent actuarial evaluation of Home's direct unpaid loss and allocated loss adjustment expense as of December 31, 2010 (unpaid claim liability) and then roll it back to June 13, 2003. Our estimates are on an ultimate cost basis, not at present discounted value. The results presented in this report replace those

provided in our report dated February 11, 2005, which is no longer valid.

The Full Report provides an independent (subject to certain exclusions discussed below) actuarial evaluation of the Core Lines and asbestos and environmental (A&E) as of December 31, 2010, which is then rolled back to June 13, 2003. For purposes of this analysis, the project was broken down into two major components: Core Lines and A&E.

Analysis of unpaid unallocated loss adjustment expense (ULAE) was outside the scope of this report.

For the Core Lines, the scope of our work consisted of an independent analysis for the following lines of business:

1. Workers' Compensation, excluding Occupational Disease
2. General Liability, non-High Deductible claims only (three groupings: excluding high deductible and product liability, product liability excluding surplus lines business, and surplus lines product liability)
3. Excess Lines, non-D&O claims only

For the remaining lines of business, we either reviewed the liquidation staff's actuarial work papers for the reasonability of their estimates (e.g., Other Lines) or, for a few miscellaneous lines, used the unpaid estimates provided by liquidation staff without review (Reserves Not Reviewed by Milliman). For the former, on a gross of reinsurance basis, the unpaid claim liability as of December 31, 2010, represents approximately 13% of the total Core Lines actuarial Central Estimate unpaid as of December 31, 2010, and the latter, approximately, 1%.

Definition of Paid and Unpaid Loss and Allocated Loss Adjustment Expense

Due to the liquidation of Home, the traditional definitions of paid and unpaid loss and allocated loss adjustment expense (ALAE) do not apply. The amounts shown as paid in the supporting exhibits of the Full Report are the amounts identified as paid in Home's Actuarial Database. These amounts have not necessarily been paid to policyholders, claimants or vendors of ALAE services in the traditional sense. The Liquidator may only pay administrative costs in full, and other claims allowed by the Court will receive a percentage distribution depending on the priorities of the distribution and available assets. The paid losses and ALAE amounts in the supporting exhibits consist of:

1. amounts paid pre-liquidation, plus
2. amounts paid by the Guaranty Associations (GA) for which we are advised each GA has filed a proof of claim ("POC") in the Home liquidation, plus
3. amounts spent on coverage counsel, coverage litigation and other experts post-rehabilitation, plus
4. amounts for work engaged but not paid pre-rehabilitation which have either been paid during rehabilitation or determined (allowed) post-liquidation for coverage counsel, coverage litigation, other experts and policyholder defense pre-rehabilitation, plus
5. amounts of loss and ALAE for which a POC has been agreed to by the Liquidator and approved by the Court, plus
6. certain Workers' Compensation indemnity payments covering eight weeks of benefits, made directly by the Liquidator to claimants, approximately at the time Home entered liquidation as an advance on early access distributions to GAs because the GAs were not immediately in position to make payments.

The paid loss data referenced above is net of recoveries and reversals. The Summary exhibits add all amounts recorded as paid post-liquidation to the estimated unpaid amounts as of December 31, 2010, in order to present the unpaid amounts as of June 13, 2003, the commencement of Liquidation. The SUMMARY BY CLASS exhibits reflect the mapping of the June 13, 2003 unpaid to the Priority Classes.

#### Actuarial Central Estimates

Our estimates are presented as actuarial Central Estimates. The phrase "actuarial Central Estimate" as used here should be interpreted as an estimate of the expected value over a range of reasonably possible outcomes. The selected range of reasonably possible outcomes may not include all conceivable outcomes. For example, it would not include certain conceivable extreme events where the losses from such events are not reliably estimable. Our description of an actuarial Central Estimate is intended to clarify the concept rather than assign a precise statistical measure (such as a mean, median, mode or percentile) as commonly used actuarial methods typically do not result in these measures.

#### Estimates at Higher Confidence Levels

In addition to the Central Estimates shown in the various summary exhibits, there is a confidence level table immediately following this text (Table 1) that provides estimates of the Priority Class II unpaid loss and ALAE at higher confidence levels for all lines of business

combined. The unpaid estimate at each higher confidence level is intended to encompass approximately that percentage of the possible outcomes. Note that even the highest confidence level shown does not encompass all possible outcomes. Developing such confidence level estimates is a very uncertain process, as discussed in greater detail in the section, Estimates of Higher Confidence Levels in the Full Report. Given this uncertainty, these estimates should not be considered to be precise measurements of future outcomes, but rather results from specific models and assumptions.

The confidence level factors are based on the December 31, 2010 unpaid estimates. The confidence level factors were developed at the line of business level with the total of all lines reduced to reflect correlations between lines. The June 13, 2003 unpaid at the various confidence levels was estimated by adding the "payments" between June 13, 2003 and December 31, 2010 to the respective unpaid amounts at December 31, 2010.

It should be noted:

1. The 99.9% does not represent the worst possible outcome. Actual results may be above the 99.9% confidence level.
2. Results at the higher confidence levels are shown for the Liquidator to consider in support of his recommendation for an interim distribution of assets. They broadly illustrate the potential impact of random variation on the actual losses that will ultimately be paid, but are not precise measurements. It is impossible to estimate confidence levels such as these with precision, and the potential error in the estimation of the confidence level increases as the confidence level approaches 100% (e.g., the potential error surrounding the 99.9% confidence level estimate is greater than the potential error surrounding the 75% confidence level estimate).
3. The confidence levels were based solely on the methodology described in the Full Report without regard to other items that could affect the estimation of such confidence levels, for example:
  - No provision is made for model risk (i.e., the risk that the model used is inappropriate), which could widen the range of outcomes.
  - No consideration is made for the possibility that future emergence could be unlike any past emergence and therefore would not be represented in the parameters used in the models.
  - We have not investigated the available policy limits to determine whether

sufficient unexhausted limits are available to cover the higher confidence levels shown.

Given the various shortcomings, the confidence levels shown should not be viewed as an exact prediction of the probability of any particular outcome.

Automated Deductible Business

We developed separate estimates of the outstanding deductible amounts on large ("automated") deductible business, which is the high deductible business with deductible amounts captured in Home's computer system. The "automated" deductible business generally has collateralized deductibles of \$100,000 or more. We estimated outstanding losses gross of all deductibles and then separately estimated outstanding deductible amounts on "large deductible" business. We reduced our reserve estimates to reflect these estimated outstanding deductible amounts.

Our understanding is that Home obtained security in the form of letters of credit from its large deductible policyholders in order to offset the associated credit risk. However, because Home is now in liquidation, the scope and impact of the large deductible credit risk has changed. In the case of claims that are paid directly by a GA, the Liquidator will directly bill the insured or draw down the letter of credit in order to recover the deductible and pay the collected amounts within the deductible to the GA. For claims or parts of claims not paid by a GA, the insured is responsible for paying the claim and then filing a proof of claim with the Liquidator. In that case, the allowance to the insured is reduced by the amount of the deductible, and there is no credit risk. However, in cases where the GA does not pay the claim and the insured is unable to pay the claim, then Home's estate could be found liable and still exposed to credit risk for the deductible. Therefore, of the credit risk that formerly belonged to Home, some will disappear and some will remain with Home's estate.



## II. Limitations

### *Uncertainty*

Any estimate of future claim activity is necessarily subject to a substantial amount of uncertainty due to the unpredictability of changes in inflation, the legal system, and claims handling, among other variables. The estimates developed in the Full Report represent our estimates of the future claim activity based upon claim experience through June 30, 2009 for the Core Lines business and environmental, and claims and policy information evaluated as of June 30, 2007 for the asbestos analysis. Our actuarial Central Estimate is most properly viewed as the average of a wide range of possible outcomes. We consider the range of potential variability to be greater above our Central Estimate than below.

The uncertainty in our estimates is greater than it would otherwise be due to the liquidation of Home and the resulting involvement of state GAs and insureds, including their agents, in the claim handling process. Because Home is in liquidation, its historical loss experience as well as the experience since Home entered liquidation is less predictive of future claim activity, both with respect to the timing of claim reporting and payment, and with respect to the size of the payments that will ultimately be made. We have judgmentally adjusted for these changes based on discussions with liquidation staff regarding changes in the claim handling process. For General Liability and Excess, we have relied upon the development through June 30, 2003 as the basis of the analysis. However, the liquidation of Home and the changes in the claim process adds an additional level of uncertainty to our estimates.

The uncertainty in our estimates is also increased because the underlying loss development triangles compiled from Home's Actuarial Database for the independently reviewed Core Lines are missing loss payments that were made prior to January 1, 1980. Liquidation staff and Milliman used various techniques to estimate the missing payments (see the discussion of "Buildback" in Section IV of the Full Report), but the missing historical development data adds to the uncertainty of our estimates.

The estimates of A&E loss exposures are subject to a very high degree of uncertainty. This uncertainty stems from several factors, including a relative lack of historical data, inapplicability of standard actuarial projection techniques, and uncertainty with regard to claim costs, coverage interpretation and the judicial, statutory and regulatory provisions under which the claims may

be ultimately resolved. This uncertainty is discussed further in the A&E section (Part 3) of the Full Report.

***Variability***

The impact of key variables in the Full Report (such as development patterns and trend factors) was considered. The overall results are potentially sensitive to any of these, and reasonable alternative selections could change the results in either direction. Our intent is to be neither overly optimistic nor conservative in making our selections.

***Data***

The primary data and other information used in our analysis were provided to us by liquidation staff. We also relied on data from certain external sources such as the Reinsurance Association of America, A.M. Best Company, and the United States Environmental Protection Agency, among other sources. We have not audited or verified this data and other information. If the underlying data or information is inaccurate or incomplete, the results of our analysis may be materially distorted.

We performed a limited review of the data used directly in our analysis for reasonableness and consistency, and have not found material defects in the data. However, due to the liquidation, there are no financial statements to which the claim data provided can be reconciled. Also, the claim data does at times vary from previously provided data beyond the missing payments discussed in Section IV of the Full Report under "Buildback." If there are material defects in the data, it is possible that they would be uncovered by a detailed, systematic review and comparison of the data to search for data values that are questionable or relationships that are materially inconsistent. Such a review is beyond the scope of our assignment.

***Use of Milliman's Name***

Milliman does not permit the use of Milliman's name, trademarks or service marks, or any reference to Milliman directly or indirectly in any media release, public announcement or public disclosure (other than reports to the courts by the Liquidator), including in any promotional or marketing materials, customer lists, referral lists, websites or business presentations without Milliman's prior written consent for each such use or release, which consent shall be given in Milliman's sole discretion.

**Report Distribution**

All work described in this report is subject to the Limitations described in our Consulting Services Agreement dated October 1, 2003 as amended on May 16, 2011, which states that Milliman's work is prepared solely to be relied upon by the Liquidator of Home, except as otherwise agreed. Other than with respect to the Court supervising the liquidation, no portion of Milliman's work may be provided to any other party without Milliman's prior written consent. Milliman does not intend to benefit or create a legal duty to any third party recipient of its work, and may include a legend on its reports so stating. Milliman's work may not be filed with the SEC or other securities regulatory bodies.

Milliman's consent to release its work product to any third party may be conditioned on the third party signing a Third Party Release Agreement, subject to the following exceptions:

- (a) The Liquidator of Home may provide a copy of Milliman's work, in its entirety, to governmental entities, as required by law.
- (b) We agree that this report may be submitted to the Merrimack County Superior Court, the High Court of Justice Chancery Division Companies Court or other such tribunals as may be necessary in connection with the liquidation of Home.

In the event Milliman consents to release its work product, it must be provided in its entirety. We recommend that any such party have its own actuary or other qualified professional review the work product to ensure that the party understands the assumptions and uncertainties inherent in our estimates. No third party recipient of Milliman's work product should rely upon Milliman's work product.

### III. SUMMARY OF RESULTS

The attached three SUMMARY BY CLASS exhibits summarize the results of Milliman's analysis. We developed independent estimates or reviewed Home's reserves for reserve components that account for about 98% of Home's total indicated unpaid loss and ALAE as of December 31, 2010. The losses are shown in \$1,000's. The details underlying the estimates in the summary exhibits are provided in the Full Report.

Please refer to the Summary of Results section of the Full Report for a detailed discussion of a comparison of the estimates in this report to the previous estimate found in Milliman's February 11, 2005 report, "Analysis of Loss and ALAE Reserves of The Home Insurance Company (In Liquidation) as of December 31, 2003."

Table 1

**THE HOME INSURANCE COMPANY (IN LIQUIDATION)**

**Confidence Level Table  
(Dollars in Thousands)**

Confidence Level	Estimated Total Gross Unpaid Losses <sup>1</sup> (Priority Class II)	
	Loading	Loss & ALAE
Central Est.	1.000	\$4,112,198 <sup>2</sup>
75%	1.141	4,692,016
90%	1.401	5,761,187
95%	1.801	6,583,626
99%	2.099	8,631,499
99.9%	2.931	12,052,848

<sup>1</sup> Loss & ALAE estimates at higher confidence levels equal the Central Estimate Total times a confidence level loading factor.

<sup>2</sup> Central Estimate Class II Subtotal from Table 2 SUMMARY BY CLASS Page 2.

THE HOME INSURANCE COMPANY (IN LIQUIDATION)

Estimated Loss and LAE Unpaid as of 12/31/10  
Based on Claim Experience Through 6/30/09, Brought Forward to 12/31/10  
Gross of Reinsurance  
(Dollars in Thousands)

CLASS I

Coverage	Central Estimate of Unpaid at	
	Liquidation	12/31/10
<b>Workers' Compensation</b>		
Milliman-Analyzed Non-High Deductible	\$4,185	
Milliman-Analyzed High Deductible	506	
Occupational Disease	148	
<b>Subtotal - Workers' Compensation</b>	<b>\$4,839</b>	
<b>General Liability</b>		
Milliman-Analyzed Excluding High Deductible	\$1,710	
High Deductible Business	17	
CMP Liability	155	
<b>Subtotal - General Liability</b>	<b>\$1,882</b>	
<b>Excess Lines</b>		
Milliman-Analyzed Excluding D&O	\$17,789	
D&O	0	
<b>Subtotal - Excess Lines</b>	<b>\$17,789</b>	
<b>Other Lines</b>		
Auto Liability	\$273	
Professional Liability	1,366	
Risk Management	318	
Small Lines	184	
<b>Subtotal - Other Lines</b>	<b>\$2,122</b>	
<b>HICL Reserves Not Reviewed by Milliman</b>		
Cut-Through and Omnibus	50	
DES	24	
Special accounts <sup>1</sup>	537	
<b>Subtotal - Not Reviewed by Milliman</b>	<b>\$611</b>	
<b>Milliman-Analyzed A&amp;E (Direct)</b>		
Asbestos	\$11,198	
Environmental	13,127	
<b>Subtotal</b>	<b>\$24,325</b>	
<b>a. CLASS I Subtotal - Central Estimate of Unpaid at Time of Liquidation</b>	<b>\$81,496</b>	
<b>b. CLASS I Loss and LAE Paid From Liquidation Through 12/31/10</b>		<b>\$17,121</b>
<b>c. CLASS I Subtotal - Central Estimate of Unpaid as of 12/31/10 (c. = a. - b.)</b>		<b>\$64,375</b>

<sup>1</sup> Including Breast Implants, HIV and Agent Orange, plus Other Mass Tort accounts excluded from reserve test data

THE HOME INSURANCE COMPANY (IN LIQUIDATION)

Estimated Loss and ALAE Unpaid as of 12/31/10<sup>1</sup>  
Based on Claim Experience Through 8/30/09, Brought Forward to 12/31/10  
Gross of Reinsurance  
(Dollars in Thousands)

CLASS B

<u>Coverage</u>	<u>Central Estimate of Unpaid at</u>	
	<u>Liquidation</u>	<u>12/31/10</u>
<b>Workers' Compensation</b>		
Milliman-Analyzed Non-High Deductible	\$908,323	
Milliman-Analyzed High Deductible	33,002	
Occupational Disease	11,292	
<u>Subtotal - Workers' Compensation</u>	<u>\$950,617</u>	
<b>General Liability</b>		
Milliman-Analyzed Excluding High Deductible	\$105,345	
High Deductible Business	0,961	
CMP Liability	18,482	
<u>Subtotal - General Liability</u>	<u>\$130,788</u>	
<b>Excess Lines</b>		
Milliman-Analyzed Excluding D&O	\$143,198	
D&O	7,548	
<u>Subtotal - Excess Lines</u>	<u>\$150,746</u>	
<b>Other Lines</b>		
Auto Liability	\$33,635	
Professional Liability	32,471	
Risk Management	88,379	
Small Lines	5,864	
<u>Subtotal - Other Lines</u>	<u>\$140,349</u>	
<b>HICL Reserves Not Reviewed by Milliman</b>		
Cut-Through and Omnibus	\$0	
DES	26,858	
Special accounts <sup>1</sup>	102,488	
<u>Subtotal - Not Reviewed by Milliman</u>	<u>\$131,344</u>	
<b>Milliman-Analyzed A&amp;E (Direct)</b>		
Asbestos	\$2,037,900	
Environmental	570,442	
<u>Subtotal</u>	<u>\$2,408,342</u>	
a. CLASS B Subtotal - Central Estimate of Unpaid at Time of Liquidation	<u>\$4,112,198</u>	
b. CLASS B Loss and ALAE Paid From Liquidation Through 12/31/10		\$0
c. CLASS B Subtotal - Central Estimate of Unpaid as of 12/31/10 (c. = a. - b.)		<u>\$4,112,198</u>

<sup>1</sup> Including Breast Implants, HIV and Agent Orange, plus Other Mass Tort accounts excluded from reserve test data.  
<sup>2</sup> "Unpaid" as used here includes amounts for which the estate is still liable but that have been allowed by the Court or paid by Guaranty Associations.

THE HOME INSURANCE COMPANY (IN LIQUIDATION)

Estimated Loss and ALAE Unpaid as of 12/31/10<sup>1</sup>  
Based on Claim Experience Through 8/30/09, Brought Forward to 12/31/10  
Gross of Reinsurance  
(Dollars in Thousands)

CLASS V

Coverage	Central Estimate of Unpaid at	
	Liquidation	12/31/10
<b>Workers' Compensation</b>		
Milliman-Analyzed Non-High Deductible	\$442	
Milliman-Analyzed High Deductible	34	
Occupational Disease	54	
<u>Subtotal - Workers' Compensation</u>	\$530	
<b>General Liability</b>		
Milliman-Analyzed Excluding High Deductible	\$471	
High Deductible Business	3	
CMP Liability	27	
<u>Subtotal - General Liability</u>	\$501	
<b>Excess Lines</b>		
Milliman-Analyzed Excluding D&O	\$188	
D&O	0	
<u>Subtotal - Excess Lines</u>	\$188	
<b>Other Lines</b>		
Auto Liability	\$13,912	
Professional Liability	643	
Risk Management	38	
Small Lines	96	
<u>Subtotal - Other Lines</u>	\$14,689	
<b>HICL Reserves Not Reviewed by Milliman</b>		
Cut-Through and Omnibus	\$0	
DES	14	
Special accounts <sup>1</sup>	77	
<u>Subtotal - Not Reviewed by Milliman</u>	\$91	
<b>Milliman-Analyzed A&amp;E (Direct)</b>		
Asbestos	\$371,450	
Environmental	2,188	
<u>Subtotal</u>	\$373,638	
<b>a. CLASS V Subtotal - Central Estimate of Unpaid at Time of Liquidation</b>	\$319,836	
<b>b. CLASS V Loss and ALAE Paid From Liquidation Through 12/31/10</b>		\$0
<b>c. CLASS V Subtotal - Central Estimate of Unpaid as of 12/31/10 (c. = a. - b.)</b>		\$319,836

<sup>1</sup> Including Breast Implants, HIV and Agent Orange, plus Other Mass Tort accounts excluded from reserve test data.  
<sup>2</sup> "Unpaid" as used here includes amounts for which the estate is still liable but that have been allowed by the Court or paid by Guaranty Associations.



THE STATE OF NEW HAMPSHIRE

MERRIMACK, SS.

SUPERIOR COURT

Docket No. 217-2003-EQ-00106

In the Matter of the Liquidation of  
The Home Insurance Company

LIQUIDATOR'S MOTION FOR APPROVAL OF SECOND INTERIM  
DISTRIBUTION TO CLAIMANTS WITH ALLOWED CLASS II CLAIMS

Roger A. Sevigny, Insurance Commissioner of the State of New Hampshire, as Liquidator ("Liquidator") of The Home Insurance Company ("Home"), hereby moves for approval of a second interim distribution to claimants with allowed Class II claims. As reasons therefor, the Liquidator states:

Introduction

1. The Liquidator's principal goals in this liquidation have been to determine claims and collect assets for the ultimate purpose of distributing assets to the creditors of Home. While there are substantially more claims to determine and assets to collect, the Liquidator believes that it is presently reasonable to make a second interim distribution of ten (10) percent on Class II claims that have been allowed by the Court. This second interim distribution would bring the total interim distribution percentage to twenty-five (25) percent. Such a distribution would permit creditors with allowed policy-related priority claims to receive a percentage payment of their claims while reasonably reserving assets to provide for future, equivalent distributions to claimants whose claims have not yet been addressed. The Liquidator accordingly moves for approval of the proposed second interim distribution pursuant to RSA 402-C:46, I, subject, however, to receipt of a waiver of priority claims from the United States as to that distribution.

Affidavit of Peter A. Bengelsdorf, Special Deputy Liquidator, in Support of Motion for Approval

of Second Interim Distribution to Claimants with Allowed Class II Claims ("Bengelsdorf Aff.")

¶ 2.

#### **Background Regarding Home and the Liquidation**

2. Home is a New Hampshire domiciled insurance company incorporated in 1973, although its predecessor corporations were established as long ago as 1853. Home and its subsidiaries (most of which were merged into Home in 1995) wrote insurance and reinsurance in all states and some territories of the United States, as well as in Canada, the United Kingdom, Bermuda and Hong Kong. Home and its subsidiaries generally stopped writing personal lines business in the early 1990's, and they stopped writing all business, including commercial lines (subject to certain personal lines mandatory renewal requirements), in 1995. Bengelsdorf Aff.

¶ 3.

3. By Order of Liquidation entered June 13, 2003, the Court declared Home insolvent and appointed the Insurance Commissioner as Liquidator to liquidate the company pursuant to the Insurers Rehabilitation and Liquidation Act, RSA 402-C ("Act"). Bengelsdorf Aff. ¶ 4.

4. The Liquidator is charged with (a) marshaling and liquidating the assets of Home; (b) investigating and evaluating claims to determine the liabilities of Home and make recommendations for allowance to the Court; and (c) with Court approval, distributing assets to the policyholders, insureds, third party claimants and other creditors of the Home estate (collectively, "claimants"), all in accordance with the provisions of the Act. See RSA 402-C:25, :38, :41, :45, :46. Bengelsdorf Aff. ¶ 5.

5. As described in the Liquidator's reports, the Liquidator has been investigating, negotiating and determining claims and filing reports of claims and recommendations with the

Court. As of June 30, 2015, the Liquidator has presented and the Court has approved claim recommendations, including settlements, for a total of 16,864 Class II claim determinations – 15,284 final and 1,580 partial – with a total allowed amount of approximately \$2.125 billion. (The Court-approved claim determinations for all priority classes as of June 30, 2015 totaled 20,626 claim determinations with a total allowed amount of approximately \$2.4 billion.) Bengelsdorf Aff. ¶ 6.

6. The Liquidator has also been collecting assets, in particular reinsurance. As a result of these efforts, the Liquidator had approximately \$1.06 billion in unrestricted liquid assets under his control as of June 30, 2015. Bengelsdorf Aff. ¶ 7.

7. With Court approval, the Liquidator has also made ten Class II early access distributions to insurance guaranty associations which, together with \$3 million in advances on early access paid in 2003, totaled \$251 million as of June 30, 2015.<sup>1</sup> As described in the motions for approval of the ten early access distributions, all these distributions are subject to “claw back” agreements required by RSA 402-C:29, III, under which the guaranty associations will return early access distributions if necessary to pay claims of claimants with claims in the same or a higher priority class. Certain states withdrew deposits that with interest now total approximately \$57 million which the Liquidator is setting off against claims of guaranty associations in those states. Bengelsdorf Aff. ¶ 8.

8. With Court approval, the Liquidator has also made an initial interim distribution of 15% on allowed Class II claims. The Liquidator moved for approval of that initial interim distribution, subject to receipt of a waiver of federal priority from the United States, on February 13, 2012. The Court approved the initial distribution in an Order Approving Interim

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<sup>1</sup> This total is the amount distributed by the Liquidator after application of the deductions and cap provided for in the orders approving the early access distributions.

Distribution to Claimants with Allowed Class II Claims issued March 13, 2012, as amended July 2, 2012 ("Interim Distribution Order"). Paragraph 8 of the Interim Distribution Order provided that the distribution was subject to receipt of a waiver of federal priority claims from the United States, and the Liquidator promptly requested such a waiver from the United States Department of Justice ("US DOJ"). As described in the Liquidator's reports, the waiver was not forthcoming, and the Liquidator consequently commenced litigation against the United States. As reported in the Liquidator's Fifty-Fifth Report, the litigation was resolved and the United States provided a waiver with respect to the initial interim distribution on November 5, 2014. The Liquidator then made the initial distribution on allowed Class II claims as of November 30, 2014. The Interim Distribution Order provides that the Liquidator is to make the initial distribution on subsequently allowed Class II claims after each December 31 and June 30. The Liquidator accordingly made the initial 15% distribution on subsequently allowed Class II claims in January and July 2015. As of June 30, 2015, the Liquidator had made initial distributions totaling \$228 million to non-guaranty association claimants with allowed Class II claims (including a payment into escrow on one claim) and deemed \$47 million of prior early access distributions to guaranty associations to be an initial distribution to the guaranty associations on allowed Class II claims that was no longer subject to "claw back." Bengelsdorf Aff. ¶ 9.

9. The Liquidator believes that sufficient assets have been collected and sufficient claims determined to warrant consideration of a second interim distribution. Because any distribution must reserve assets for presently unresolved claims, the Liquidator engaged the international actuarial consulting firm Milliman, Inc. ("Milliman") to estimate Home's unpaid direct liabilities (liabilities with respect to policies of insurance issued by Home). Bengelsdorf Aff. ¶ 10.

### The Statutory Framework for Distributions

10. The Act provides that:

Under the direction of the court, the liquidator shall pay dividends in a manner that will assure the proper recognition of priorities and a reasonable balance between the expeditious completion of the liquidation and the protection of unliquidated and undetermined claims, including third party claims.

RSA 402-C:46, 1. Any distribution thus must satisfy two basic conditions. First, the distribution must assure "the proper recognition of priorities." Second, it must assure a "reasonable balance" between paying money to known creditors (the "expeditious completion of the liquidation") and protecting the interests of claimants whose claims have not been resolved (the "unliquidated and undetermined claims").

11. To assure "proper recognition of priorities," a distribution must comply with the priority provision of the Act, RSA 402-C:44. That statute provides in pertinent part that:

Subject to the \$50 deductible provision, every claim in each class shall be paid in full or adequate funds retained for the payment before the members of the next class receive any payment. No subclasses shall be established within any class.

RSA 402-C:44.<sup>2</sup> Any distribution must thus assure that (1) all claims in each successive class will be paid in full (or adequate funds retained) before any payment is made to the next succeeding class, and (2) all claims within a class will be treated equally.

12. To assure a "reasonable balance" between completion of the liquidation and protection of undetermined claims, any distribution must both pay funds to those with allowed claims and protect those with claims that have not yet progressed through the claim determination and allowance process of RSA 402-C:41 and 45. That "protection" can only be achieved by reserving funds for unresolved claims so that they may be treated equally with others in the same priority class once they are allowed.

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<sup>2</sup> The \$50 deductible does not apply to claims of guaranty associations. RSA 402-C:44.

### The Proposed Second Interim Distribution

13. The Liquidator seeks approval to make a second interim distribution of 10% on allowed and subsequently allowed Class II claims. Together with the previously approved initial interim distribution of 15%, this would result in a total proposed interim distribution of 25%. As with the initial interim distribution, the Liquidator bases his request on the assets and amounts that may be credited against claims, the projected Class I expenses of liquidation, and the unpaid Class II liabilities as estimated by Millinan. Each of these elements is addressed below.

Bengelsdorf Aff. ¶ 11.

14. Assets. The Liquidator believes it is reasonable and prudent to base an interim distribution on assets held by the Liquidator and amounts that may be credited against claims. As of June 30, 2015, these consist of \$1.06 billion of unrestricted liquid assets held by the Liquidator, the \$228 million previously distributed to non-guaranty association claimants as the initial interim distribution, the \$251 million in early access distributions previously paid to guaranty associations, and the \$57 million in deposits withdrawn by states. A total of \$1.596 billion is thus available to the Liquidator for potential distribution to claimants or, in the case of prior distributions and deposits, to be applied by the Liquidator against the claims of claimants. Bengelsdorf Aff. ¶ 12.

15. While the Liquidator will collect reinsurance in the future, the Liquidator believes it is not reasonable or prudent at this point to base a distribution on potential collections because of the significant uncertainties over future recoveries. Those uncertainties include, but are not limited to: (a) the timing of any collection, which depends on the timing of the determination of the underlying loss and the billing and payment of reinsurance or on the willingness of reinsurers to agree to a voluntary commutation of reinsurance; (b) the present value discount involved in

any commutation; (c) the offsets available to reinsurers; (d) potential defenses to reinsurance coverage for particular claims or types of claims; (e) potential changes in the law; and (f) the possibility that reinsurers may themselves become insolvent or subject to restrictions on payments. The Liquidator will consider the potential for further interim distributions in the future, and assets subsequently collected will be considered at that time. Bengelsdorf Aff. ¶ 13.

16. The Liquidator similarly believes it would not be reasonable or prudent at this point to base a distribution on future investment returns. Future income on investments is subject to significant uncertainties, including, but not limited to, continuance and magnitude of low interest rate policies by the United States Federal Reserve and other central banks around the world, continued sluggish economic growth, inflationary pressures from large new issuances of government debt, and the amount and timing of distributions and liquidation expenses. Bengelsdorf Aff. ¶ 14.

17. Liquidation Expenses. Any potential distribution must reflect a reserve for the Liquidator's projected Class I administration costs and the Class I claims of guaranty associations. The priority statute requires that adequate funds be retained to pay all Class I costs before any distribution may be made to succeeding priority classes. RSA 402-C:44; see In the Matter of the Liquidation of The Home Ins. Co., 154 N.H. 472, 482 (2006). The Liquidator's expenses are designated as Class I administration costs in RSA 402-C:44, I, while the guaranty associations' claim overhead expenses are accorded the same priority by RSA 404-B:11, II. The Liquidator conservatively estimates that the Class I costs, including both the expenses of the Home liquidation and the guaranty associations' Class I claim overhead expenses, will total approximately \$252 million over the remaining life of the Home estate. Bengelsdorf Aff. ¶ 15.

18. Unpaid Class II Liabilities of Home. In order to assure equal treatment for all Class II claimants, including those with unresolved claims, any potential distribution must provide for all Class II obligations of Home even though they have not yet been determined. See RSA 402-C:46, I. The evaluation of Home's potential Class II liabilities is a complex and challenging task requiring significant expertise, and the Liquidator has accordingly engaged the internationally-known Milliman actuarial consulting firm to estimate the unpaid direct obligations of Home, that is, the total unpaid obligations of Home with respect to its insurance policies. Milliman earlier provided such an estimate which the Liquidator relied on in moving for approval of the initial interim distribution. Bengelsdorf Aff. ¶ 16.

19. Milliman has now provided the Liquidator with its June 18, 2015 Roll-Forward Analysis of Unpaid Loss and ALAE as of June 13, 2003 and December 31, 2014 (the "Milliman Report"). The Milliman Report estimates Home's unpaid loss and allocated loss adjustment expense ("ALAE") and maps those projected liabilities to the applicable priority classes. A copy of the Executive Summary ("Executive Summary") of the Milliman Report is attached as Exhibit A to the Bengelsdorf Affidavit.<sup>3</sup> Bengelsdorf Aff. ¶ 17.

20. As set forth in the Executive Summary, Milliman has provided the Liquidator with its "actuarial Central Estimate" of Home's unpaid Class II liabilities. The actuarial Central Estimate is an estimate of the expected value over a range of reasonably possible outcomes and is most properly viewed as the average of a wide range of possible outcomes. See Executive Summary at 4 and 8. Milliman's actuarial Central Estimate of Class II unpaid loss and ALAE is

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<sup>3</sup> "ALAE" as used in the Milliman Report includes both expenses to defend an insured pursuant to defense obligations in a Home insurance policy, which are generally Class II, and expenses to evaluate and defend against claims for coverage by a policyholder or insured, which are Class I. The estimated unpaid Class I ALAE (see Executive Summary, Summary by Class Exhibit, Page 1) is included in the estimated liquidation expenses discussed in paragraph 17 above.



\$4.034 billion. See Executive Summary, Exhibit 1 and Summary by Class Exhibit, Page 2.

Bengelsdorf Aff. ¶ 18.

21. In addition to the actuarial Central Estimate, Milliman has provided a confidence level table that provides estimates of the unpaid Class II loss and ALAE at higher confidence levels. Executive Summary, Exhibit 1. This reflects the possibility that Home's Class II liabilities may exceed the actuarial Central Estimate, which is a point in a range of reasonably possible outcomes. The estimate at each higher confidence level is intended to encompass approximately that percentage of the possible outcomes, although there is a range of remaining possible outcomes above each estimate. The results at the higher confidence levels broadly illustrate the potential variability of outcomes, but are not precise, and the range of potential variability is greater above the Central Estimate than below it. See Executive Summary at 5 and 8. Bengelsdorf Aff. ¶ 19.

22. As noted above, the priority statute requires that all claimants in a priority class receive equal treatment, RSA 402-C:44, while the distribution statute requires that any distribution protect the interests of claimants with unresolved claims. RSA 402-C:46, 1. To comply with these requirements, the Liquidator has determined to use, as with the initial interim distribution, the Milliman estimate of Home's Class II liabilities at the 95% confidence level for purposes of the proposed second interim distribution. That confidence level encompasses a reasonable and prudent percentage of potential outcomes, although there is still the possibility of an outcome that exceeds it, perhaps significantly. At the 95% confidence level, Milliman estimates Home's unpaid Class II liabilities to be \$5.405 billion. Executive Summary, Exhibit 1. Because of the application of a 95% confidence level, this estimate is higher than Milliman's actuarial Central Estimate noted in paragraph 20 above. Bengelsdorf Aff. ¶ 20.

23. Allowed Class II Claims. As of June 30, 2015, the Court had allowed Class II claims, including settlements, totaling approximately \$2.125 billion. Of that total, approximately \$428 million are claims of the guaranty associations and \$1.697 billion are claims of policyholders, insureds, and third party claimants or their assignees. Bengelsdorf Aff. ¶ 21.

24. The Distribution Percentage. Based on the foregoing, and after careful review and consideration of the circumstances, the Liquidator seeks approval to make a second interim distribution of 10% for a total interim distribution of 25%. The assets (\$1.596 billion) less the projected Class I expenses (\$252 million) all divided by the estimated Class II liabilities at the 95% confidence level (\$5.405 billion) produces a potential distribution percentage of 24.9%, which after subtracting the initial interim distribution of 15% results in a potential second interim distribution of 9.9% which the Liquidator has rounded to 10%. The determination of the second interim distribution percentage is set forth on Exhibit 1 to this motion. Bengelsdorf Aff. ¶ 22.

25. The Liquidator believes the proposed second interim distribution percentage is consistent with the mandate of RSA 402-C:46, I, to protect claimants with undetermined claims. As discussed above, the Liquidator is using a 95% confidence level to address the risk that the ultimate Class II liabilities may exceed current estimates. There is also the possibility, with respect to a Home policy with aggregate limits, that the individual claims allowed respecting that policy could over time exceed those limits. In such a case, claim allowances related to that policy would then need to be reduced, as required by RSA 402-C:40, IV, on a pro rata basis to adjust the total of such allowances to the aggregate policy limits. This presents a potential risk, for such policies, that the allowed amounts on which a distribution is based might later be reduced. This further supports taking a conservative approach. However, the Liquidator is tracking claims against policies, and there are a relatively small number of policies that the

Liquidator presently believes might be affected. Further, the allowances involving policies with aggregate limits to date are almost all settlement agreements with policyholders that include indemnities against third party claims. At the proposed interim distribution percentage, these agreements present little credit risk (as to the indemnities) because the Liquidator may set off against future distribution amounts to such a policyholder any unsatisfied indemnity obligation. The Liquidator will further address this aggregate limits issue, if warranted, in any future application to increase the interim distribution percentage. Bengelsdorf Aff. ¶ 23.

26. The 10% second interim distribution percentage will result in an additional distribution of approximately \$213 million. However, an actual cash distribution will only be made to the holders (the claimants or their assignees) of the \$1.697 billion of allowed non-guaranty association Class II claims, who will receive approximately \$170 million. The guaranty associations have already received early access distributions at a percentage in excess of the 25% total proposed interim distributions, so they will not receive any additional distributions. Instead, \$43 million of the prior early access distributions paid to guaranty associations will be deemed permanent distributions no longer subject to claw back. Bengelsdorf Aff. ¶ 24.

27. Since the interim distribution percentage reflects the Milliman estimate of all Class II liabilities, the Liquidator also seeks approval to make a 10% second interim distribution on Class II claims that are allowed after June 30, 2015. The Liquidator will make the second interim distribution to all claimants with allowed Class II claims as of the last day of the month in which a federal waiver is received. The Liquidator will make the interim distribution after that "record date." The Liquidator will make the interim distribution on subsequently allowed

claims after each December 31 and June 30 with respect to claims allowed during the preceding six months. Bengelsdorf Aff. ¶ 25.

28. In accordance with RSA 402-C:44, the first \$50 of the allowed amount on each claim will be deducted from the claim (except for guaranty association claims), and the distribution will be calculated by applying the second interim distribution percentage to the remaining amount. Bengelsdorf Aff. ¶ 26.

29. In order to avoid sending distribution checks to addresses that are out-of-date, the Liquidator will follow the procedure for confirming the name and address of the payee described in the Liquidator's Report Regarding Process for Interim Distribution dated November 12, 2014. In brief, unless the Liquidator has recently confirmed the name and address in connection with a prior interim distribution, the Liquidator will request confirmation by email or letter to the claimant or, where applicable, its assignee at the most recent address reflected in the Home liquidation's records. If the claimant or assignee does not respond in writing within 14 days, liquidation staff will follow up by telephone (if the liquidation's records include a telephone number) or conduct an internet search in an effort to identify a current address for a follow up letter. If the claimant or assignee responds in writing and confirms the payee and an address, the Liquidator will issue the check and mail it to the claimant or assignee at that address. If the Liquidator does not receive a written response, the Liquidator will not for the moment issue a check. Bengelsdorf Aff. ¶ 27.

#### United States Waiver

30. Like the initial interim distribution, the second interim distribution will be subject to receipt of a waiver of federal priority claims from the United States. The US DOJ has asserted in other insurer liquidations that the claim filing deadline does not apply to claims by the Federal

Government in light of the federal priority act, 31 U.S.C. § 3713, so that it can at any time file claims entitled to payment by the Receiver on pain of potential personal liability. See 31 U.S.C. § 3713(b); Ruthardt v. United States, 303 F.3d 375, 384-386 (1st Cir. 2002), cert. denied, 538 U.S. 1031 (2003). Bengelsdorf Aff. ¶ 28.

31. In light of this potential exposure of the Liquidator to the United States for making distributions that reduce the claim-paying ability of the estate, the proposed second interim distribution will be subject to receipt of a waiver of claims by the United States in a form acceptable to the Liquidator. The Liquidator believes it would not be reasonable and prudent to make an interim distribution without a waiver of federal priority claims.<sup>4</sup> Bengelsdorf Aff. ¶ 29.

32. The initial interim distribution was subject to receipt of such a waiver (see Interim Distribution Order ¶ 8), and the Liquidator ultimately obtained a waiver from the US DOJ as part of the resolution of litigation described in the Liquidator's Report Regarding Release Agreement With United States filed November 6, 2014. In accordance with the Release Agreement, the Liquidator has been working with the US DOJ since that time to resolve questions and provide information in advance of another waiver request. The Liquidator will request a waiver from the US DOJ promptly after approval of the second interim distribution by the Court. Bengelsdorf Aff. ¶ 30.

WHEREFORE, the Liquidator requests that the Court:

A. Grant this Motion for Approval of Second Interim Distribution to Claimants with Allowed Class II Claims;

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<sup>4</sup> The Liquidator has made certain early access distributions without such a waiver in light of the statutory claw back agreements with guaranty associations discussed above. The interim distribution proposed here, however, will not be subject to such a claw back agreement. Further, even if there were a basis for attempting to retrieve distributed amounts from private claimants, such an effort would be impractical. The interim distribution will be paid to hundreds of private claimants.

B. Enter an order in the form submitted herewith approving the second interim distribution of 10% to creditors with allowed Class II claims and subsequently allowed Class II claims, after application of the \$50 deductible, and subject to any setoffs Home may have against a particular creditor, and to the receipt of a waiver of United States priority claims in a form acceptable to the Liquidator; and

C. Grant such other and further relief as justice may require.

Respectfully submitted,

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

By his attorneys,

JOSEPH A. FOSTER  
ATTORNEY GENERAL

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Boston, MA 02110  
(617) 542-2300

September 28, 2015

**Certificate of Service**

I hereby certify that a copy of the foregoing Liquidator's Motion for Approval of Second Interim Distribution to Claimants with Allowed Class II Claims, the Affidavit of Peter A. Bengelsdorf, and the Proposed Order, were sent this 28th day of September, 2015, by first class mail, postage prepaid to all persons on the attached service list.

*Eric A. Smith*

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Eric A. Smith  
NH Bar ID No. 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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**Second Interim Distribution**  
(\$ in millions)

**A Assets (at 6/30/15)**

Unrestricted liquid assets-net of liabilities for interim distributions not paid in cash at 6/30/15	\$1,060
First Interim Distribution (15%) (excluding GAs)	228
Assets withdrawn by states	57
Early access to GAs (including interim distribution)	<u>251</u>
Total:	<u>\$1,596</u>

**B Class I Unpaid and Estimated Future Administration Costs**

Estimated Liquidator administration costs	\$177
Estimated GA Class I claim overhead costs	<u>75</u>
Total:	<u>\$252</u>

**C Class II Unpaid Policy Related Claims**

Milliman estimate at 95% confidence level:	<u>\$5,405</u>
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**D. Second Interim Distribution Percentage**

$$[(\text{Assets (A)} - \text{Class I Expenses (B)}) \div \text{Class II Claims (C)}] - 15\% \text{ First Distribution} = \text{Second Distribution \%}$$

$$(1,596 - 252) \div 5,405 = 24.9\% - 15\% = 9.9\% \text{ round to } 10.0\% \text{ Second Interim Distribution Percentage}$$

**E. Allowed Class II Claims**

At 6/30/15 2,125 (including 428 Guaranty Associations claims)

**F. Distribution Amounts and Remaining Assets after Initial Distribution**

Amount of 2 <sup>nd</sup> Interim Distribution:	2,125 × 10.0% = 213
Less GA Portion (already in early access)	428 × 10.0% = <u>43</u>
Amount Paid Out	<u>170</u>
Unrestricted Liquid Assets	\$1,060
Less 2 <sup>nd</sup> Interim Distribution	<u>170</u>
Remaining after 2nd Interim Distribution	<u>890</u>
(additional distribution will follow as additional claims are allowed)	

**The Home Insurance Company In Liquidation  
Potential Class II Second Interim Distribution Recipients  
List of Court Approved or Pending Class II Claims with Positive Allowances  
(Other than guaranty associations) from inception to 12/22/2015  
The Distribution will be subject to \$50 deductible and to set offs**

NO. NO.	NO. SPX.	COURT APPROVAL DATE	COURT APPROVED ALLOWANCE	CLAIMANT NAME	NO. ADDRESS 1	NO. ADDRESS 2	CITY	STATE	ZIP	COUNTRY
CLNN375217-01	01	3/12/2013	\$ 1,470.00	Louise D Tule	Thompson Law Firm LLP	100 Summer St, 30th Floor	Boston	MA	02110	USA
CLNN379505-01	01	12/26/2004	\$ 188.35	Barbara Hootornian	227 Hanwick Lane		Wyanona	PA	9085-342	USA
CLNN380103-01	01	2/5/2011	\$ 30,000.00	Carole Kucka And Stephen Kucka	3502 42nd Street		Highland	IN	46322	USA
CLNN380201-01	01	6/24/2005	\$ 15,000.00	Armed Services As Administrator of the Estate of Anand Soliman	Attn: David Strano Esq	609 Old Country Rd, Ste 241	Garden City	NY	11530	USA
CLNN380478-01	01	3/12/2007	\$ 15,000.00	Brian Pines	Attn: William E Callahan Esq	20 Bicentennial Circle	Sacramento	CA	95826	USA
CLNN380544-01	01	6/2/2006	\$ 807,974.70	R B G Liquidity Management Ltd.	RE: Wells Common Financial	110 Finchway St, Floor 4	London, England	EC3H5JT	UKH	
CLNN380627-01	01	10/3/2005	\$ 184,164.31	Van Clinton Hall	PO Box 437		Hogewoods	WV	25076	USA
CLNN380818-01	01	12/26/2006	\$ 500,000.00	Equity Trust Company Custodian FBO David Fishl IRA	Re: Steven Hinderhofer, Jr.	One University Plaza, Ste 312	Hackensack	NJ	07601	USA
CLNN401255-01	01	12/28/2009	\$ 14,301,310.00	ERIC Global Fund LLC	Re: Masonite Corp/ Intl Paper	7655 N Fort Huer Dr, Ste P 300	Arlington	VA	22209	USA
CLNN473185-01	01	3/2/2010	\$ 90,880.00	Michael Smith and Jean A Adams	1350 E Sibley Blvd Suite 400		Dalton	IL	60419	USA
CLNN473738-01	01	3/5/2009	\$ 5,000.00	Kathleen Rice, NY And Through Her Guardian, Linda Reed	C/O Mark B. Sirowitz	591 Camino De La Reina Suite 5	San Diego	CA	92108	USA
CLNN790037-01	01	7/11/2007	\$ 144,427.00	Liquidity Solutions, Inc.	Re: Le Group Commerce	One University Plaza Suite 312	Hackensack	NJ	07601	USA
CLNN790393-01	01	3/23/2007	\$ 353,898.00	Yvonne Nelson Smithwood	Attn: Joseph M Oberhel, Esq.	2401 Pennsylvania Ave # 1C47	Philadelphia	PA	19130	USA
CLNN711187-01	01	3/17/2010	\$ 2,000,000.00	Capital Source LLC	Re: Dr Martin Trepel	One University Plaza Suite 312	Hackensack	NJ	07601	USA
CLNN711188-01	01	7/11/2007	\$ 30,518.15	Atlantic Erectors Inc	Attn: Leslie Hyman	420 W First Ave	Roseale	NJ	07203	USA
CLNN711194-01	01	9/8/2008	\$ 193,571.89	Liquidity Solutions, Inc.	Re: Ports America Inc	One University Plaza Suite 312	Hackensack	NJ	07601	USA
CLNN711195-01	01	9/8/2008	\$ 19,948.39	Liquidity Solutions, Inc.	Re: Ports America Inc	One University Plaza Suite 312	Hackensack	NJ	07601	USA
CLNN712549-01	01	3/13/2013	\$ 3,748.00	Eva Ruth Schwartz	105 Deale St		South Portland	ME	04106	USA
CLNN715953-01	01	10/11/2012	\$ 2,150.00	Gregory Wils	4084 Silverado Drive		Liverpool	NY	10950-163	USA
CLNN716296-01	01	1/8/2013	\$ 2,885.10	Gregory M Wils	4084 Silverado Dr		Liverpool	NY	13090	USA
EMTL18034-01	01	4/9/2012	\$ 475,600.00	Capital Source, LLC	Re: Vermy Laboratories Inc	One University Plaza Suite 312	Hackensack	NJ	07601	USA
EMTL18038-01	01	10/11/2012	\$ 19,270.80	Alan Ales - The Clothes Clinic	Attn: John McNally, Esq.	7281 SW 82 Court	Miami	FL	33143	USA
EMTL18083-01	01	5/3/2009	\$ 27,984.25	City of Rockin	Attn: Kim Santovich	3970 Rockin Road	Rockin	CA	95677	USA
EMTL18143-01	01	6/29/2012	\$ 22,500.00	Taylor Energy Company LLC	Attn: Phyllis M Taylor	One Lec Circle	New Orleans	LA	70130	USA
EMTL18143-01	01	11/10/2010	\$ 10,316,566.00	Union Of Company Of California and Seebach & Seebach	633 W. 5th St., Ste. 9410		Los Angeles	CA	90071	USA
EMTL387666-01	01	5/2/2011	\$ 4,290,055.29	ERIC Global Fund LLC	Re: General Cable	1655 N Fort Myer Dr, Ste P 300	Arlington	VA	22209	USA
EMTL387666-02	02	12/1/2011	\$ 759,287.50	ERIC Global Fund LLC	Re: General Cable	1655 N Fort Myer Dr, Ste P 300	Arlington	VA	22209	USA
EMTL387666-03	03	1/31/2012	\$ 6,000,000.00	ERIC Global Fund LLC	Re: General Cable Corp	1655 N Fort Myer Dr, Ste P 300	Arlington	VA	22209	USA
EMTL387709-01	01	12/4/2014	\$ 101,560.00	WWOR-TV Inc.	McCarler & English	4 Gateway Cir, 100 Mulberry St	Newark	NJ	07102	USA
EMTL387811-01	01	6/24/2005	\$ 2,400,100.00	Continman Funds LLC	Re: Inspiration Consolidated Co	411 West Hyman Ave Ste 425	Greenwich	CT	06830	USA
EMTL387845-01	01	7/12/2011	\$ 24,000,000.00	Insurance Liquidation Investors LLC	Re: General Electric Co	One Maritime Plaza, Suite 2100	San Francisco	CA	94111	USA
EMTL388131-01	01	9/10/2012	\$ 1,375,000.00	PLCS Capital II LLC	Re: Duke Energy	323 North Prospect St Ste 102	Hagerstown	MD	21740	USA
EMTL388146-01	01	6/3/2010	\$ 1,101,042.00	Wyeth (Formerly American Home Products Corp)	Attn: Anthony J. Riba	235 East 42nd Street	New York	NY	10017	USA
EMTL700376-01	01	5/2/2009	\$ 75,000.00	AccorntMital USA LLC	Attn: Matthew S. Scherschel	25405 Network Place	Chicago	IL	0673-125	USA
EMTL704119-01	01	3/17/2011	\$ 15,000,000.00	Continman Funds LLC	Re: Freepart McMoran Corp.	411 West Hyman Ave, Suite 425	Greenwich	CT	06830	USA
EMTL705259-01	01	3/27/2012	\$ 3,750,000.00	Vaid Corp	PO Box 87		Orlando	FL	32802	USA
EMTL713972-01	01	8/24/2015	\$ 2,654,439.00	General Cable Corporation	Phoegan Lewis & Bockus LLP	101 Park Avenue	New York	NY	0178-0060	USA
GOVT703603-01	01	4/9/2012	\$ 3,000.00	Michigan Department of Environmental Quality	Attn: Joe Pettit	PO Box 30256	Lansing	MI	8969-775	USA
GOVT711108-01	01	4/21/2010	\$ 17,148.77	Ohio Bureau Of Workers Compensation (BWC)	Attn: Ada Goodall	PO Box 15567	Columbus	OH	3215-056	USA
GOVT711108-02	02	6/6/2014	\$ 5,443.36	Ohio Bureau Of Workers Compensation (BWC)	Attn: Ada Goodall	PO Box 15567	Columbus	OH	3215-056	USA

**The Home Insurance Company In Liquidation  
Potential Class II Second Interim Distribution Recipients  
List of Court Approved or Pending Class II Claims with Positive Allowances  
(other than guaranty associations) from inception to 12/22/2015  
The Distribution will be subject to \$50 deductible and to set offs**

NOB NO.	NOB SFX.	COURT APPROVED DATE	COURT APPROVED ALLOWANCE	CLAIMANT NAME	NOB ADDRESS1	NOB ADDRESS2	CITY	STATE	ZIP	COUNTRY
INSU101235-01	01	10/2/2006	\$ 595.00	Avalar Properties Inc. d/b/a AV Homes, Inc.	5323 Mlienta Lakes Blvd	Suite 200	Orlando	FL	32839	USA
INSU112544-01	01	7/12/2011	\$ 13,643.50	Byrnes Keller Cromwell LLP Trust Account	Attn: Bradley S Keller	3000 2nd Ave 38th Fl	Seattle	WA	98104	USA
INSU140490-01	01	1/2/2008	\$ 48,847,704.20	Insurance Liquidation Investors LLC	Attn: Michael Linn; Re: Union	One Maritime Plaza, Ste 2100	San Francisco	CA	94111	USA
INSU140490-02	02	3/17/2010	\$ 3,771,478.75	Insurance Liquidation Investors LLC	Attn: Michael Linn; Re: Union	One Maritime Plaza, Ste 2100	San Francisco	CA	94111	USA
INSU140490-03	03	3/10/2010	\$ 25,000,000.00	Insurance Liquidation Investors LLC	Attn: Michael Linn; Re: Union	One Maritime Plaza, Ste 2100	San Francisco	CA	94111	USA
INSU154267-01		10/8/2015	\$ 660,706.11	Village Of Round Lake Beach Police Department	1937 Municipal Way		Round Lake Beach	IL	60073	
INSU156087-01	01	6/17/2008	\$ 3,145,535.00	GRIC US Fund 1, LLC	Re: ESAB Group	1655 N Fort Myer Dr. Ste P-300	Arlington	VA	22209	USA
INSU156087-02	02	12/22/2008	\$ 1,204,621.00	GRIC US Fund 1, LLC	Re: ESAB Group	1655 N Fort Myer Dr. Ste P-300	Arlington	VA	22209	USA
INSU156087-03	03	3/17/2010	\$ 1,146,838.00	GRIC US Fund 1, LLC	Re: ESAB Group	1655 N Fort Myer Dr. Ste P-300	Arlington	VA	22209	USA
INSU156087-04	04	8/26/2010	\$ 938,817.00	GRIC US Fund 1, LLC	Re: ESAB Group	1655 N Fort Myer Dr. Ste P-300	Arlington	VA	22209	USA
INSU156087-05	05	11/16/2011	\$ 606,368.00	GRIC US Fund 1, LLC	Re: ESAB Group	1655 N Fort Myer Dr. Ste P-300	Arlington	VA	22209	USA
INSU156087-06	06	5/2/2012	\$ 557,374.00	GRIC US Fund 1, LLC	Re: ESAB Group	1655 N Fort Myer Dr. Ste P-300	Arlington	VA	22209	USA
INSU158942-01	01	5/2/2012	\$ 3,512.68	Dale Tile Company & Dale Tile West	Attn: John Lang, Esq.	100 South Fifth St. Ste. 1400	Minneapolis	MN	55402	USA
INSU159150-01	01	12/26/2009	\$ 323,309.00	Russell Corporation, LLC	One of Fruit of the Loom Dr.	PO Box 00015	Blowing Rock	KY	2100-0001	USA
INSU159372-01	01	7/2/2012	\$ 15,000,000.00	Warner Lambert	Attn: Anthony J. Iona	235 East 42nd Street	New York	NY	10017	USA
INSU167134-01	01	3/12/2007	\$ 2,147.82	Michael P. Halzert, P.C.	437 Grant Street	Ste 200	Pittsburgh	PA	15219	USA
INSU170076-01	01	3/12/2013	\$ 490,000.00	Comorian Funds LLC	Re: Nolia Inc.	411 West Putnam Ave. Ste 425	Greenwich	CT	06830	USA
INSU172913-01	01	6/24/2003	\$ 68,000.00	Argo Partners	Re: Mid Continent Council	12 West 37th St., 9th FL	New York	NY	10018	USA
INSU204680-01	01	2/24/2014	\$ 45,000.00	City Of St Cloud Minnesota	Attn: Gregg Engdahl, City Clr	400 2nd Street South	St Cloud	MN	56301	USA
INSU204992-01	01	6/23/2006	\$ 3,896.00	Verland Inc	Attn: Robert Urban Jr	212 Iris Road	Sewickley	PA	15141	USA
INSU205154-01	01	2/24/2014	\$ 31,846.00	MSC Pre Finish Metals Inc	Attn: Michael Wigge	PO Box 7884 Solution Center	Chicago	IL	0677-7000	USA
INSU205409-01	01	10/11/2006	\$ 64,144.00	Gallagher Katsor	Attn: Mary E Hebert	13710 Mc Elroy	Detroit	MI	48212	USA
INSU205480-01	01	11/13/2006	\$ 9,952.00	Hexcel Corporation	Attn: Michael MacIntyre	381 Trosser Blvd 19th Floor	Stamford	CT	06901	USA
INSU205492-01	01	3/23/2006	\$ 19,861.00	Reco Industries Inc	Attn: William H Shelton Jr	710 Hospital Street	Richmond	VA	23219	USA
INSU205998-01	01	9/22/2010	\$ 181,929.00	AAB Inc.	Attn: Melody B. Christopher	5 Waterdale Crossing	Windsor	CT	06075	USA
INSU205926-01	01	3/12/2013	\$ 17,197.00	American Saw & Manufacturing Company	Attn: Paula C. Rawleigh	29 East Sturhewson St	Freeport	IL	61032	USA
INSU206020-01	01	9/12/2007	\$ 18,005.00	Paper Converting Machine Co	Attn: Gary Rossman	1020 Parsydt Boulevard	St. Louis	MO	63108	USA
INSU206014-01	01	10/11/2012	\$ 16,863.00	Liquidity Solutions, Inc.	Re: Pallen Industries Inc.	One University Plaza Suite 312	Hoboken	NJ	07030	USA
INSU206044-01	01	9/10/2014	\$ 20.98	API Inc	Re: 1100 Old Highway & Rte		New Brighton	NH	03112	USA
INSU206410-01	01	5/29/2015	\$ 35,872.10	Howard Miller Clock Company	Attn: Dennis J. Palasek	860 East Main Avenue	Eastland	MI	49644	USA
INSU206418-02	02	5/29/2015	\$ 5,475.17	Howard Miller Clock Company	Attn: Dennis J. Palasek, VP Finance	860 East Main St	Eastland	MI	49644	USA
INSU206426-01	01	5/29/2015	\$ 9,896.86	Liquidity Solutions, Inc.	Re: Cleary Building Corp	One University Plaza Suite 312	Hoboken	NJ	07030	USA
INSU212281-01	01	9/12/2007	\$ 36,410.54	Heathwood Hall Episcopal School	Attn: Elizabeth E Summers	3000 South Belrose Blvd	Columbia	SC	29201	USA
INSU218565-01	01	5/20/2015	\$ 831.07	Francis H Casson & Lene Hobbay Crawford		707 Foulk Rd Suite 102	Wilmington	DE	19803	
INSU218566-01	01	5/20/2015	\$ 183.48	Francis H Casson & Charles W Baker III Co Trust		707 Foulk Rd Ste 102	Wilmington	DE	19803	
INSU221510-01	01	10/3/2005	\$ 147,183.00	Comorian Funds LLC	Re: Marsh & McClellan	411 West Putnam Ave Ste 425	Greenwich	CT	06830	USA
INSU223144-01	01	8/27/2007	\$ 61,762.00	American Building Company	Attn: Anne Savage	1150 State Dock Rd	Eufaula	AL	36027	USA
INSU223151-01	01	2/23/2009	\$ 2,346,774.00	Comorian Funds LLC	Re: K Lavin & Sons Inc	411 West Putnam Ave Ste 425	Greenwich	CT	06830	USA
INSU223155-01	01	11/12/2006	\$ 2,187.00	Wood-Mold Incorporated	Attn: Jeffrey W. Jones	P.O. Box 230	Krysney	PA	7813-0215	USA
INSU223174-01	01	9/8/2015	\$ 11,233.00	Whittaker Corporation		1955 N Surveyor Avenue	Simi Valley	CA	93063	
INSU223182-01	01	3/17/2010	\$ 5,718.25	Taylor Corp	Attn: Suzanne Speltzky	1725 Roe Crest Drive	Ric. Mantato	MN	56001	USA
INSU230130-01	01	7/1/2006	\$ 2,900,000.00	Comorian Funds LLC	Re: Copriol Pipeline Company	411 West Putnam Ave Ste 425	Greenwich	CT	06830	USA
INSU239802-01	01	9/13/2013	\$ 66,400,000.00	PPG Industries	Attn: Evan A. Bloch	One PPG Place	Pittsburgh	PA	15222	USA

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NOB NO.	NOB SFX	COURT APPROVED DATE	COURT APPROVED ALLOWANCE	CLAIMANT NAME	NOB ADDRESS1	NOB ADDRESS2	CITY	STATE	ZIP	COUNTRY
INSU248128-01	01	7/11/2007	\$ 112,346.59	Jefferson Sourin Corp	Attn: Helma Heslich	Six City Place Drive	Greve Cour	MO	63141	USA
INSU248170-01	01	10/24/2013	\$ 103,730,000.00	TYT Industries Inc.	Attn: Greg Johnson	1133 Westchester Avenue	White Plains	NY	10604	USA
INSU248544-01	01	5/30/2007	\$ 10,505,793.42	Crane Company	Attn: Eugene J. Eskadzen	300 First Stamford Place	Stamford	CT	06902	USA
INSU248544-02	02	5/21/2007	\$ 7,994,206.58	Crane Company	Attn: Eugene J. Eskadzen	300 First Stamford Place	Stamford	CT	06902	USA
INSU248626-01	01	4/23/2006	\$ 14,127,876.00	Bi Lily & Co	Attn: Mr. Mark Sotogaver	Lilly Corporate Center	Indianapolis	IN	46285	USA
INSU248626-02	02	3/11/2007	\$ 2,740,164.00	Bi Lily & Co	Attn: Mr. Mark Sotogaver	Lilly Corporate Center	Indianapolis	IN	46285	USA
INSU248626-03	03	5/6/2007	\$ 1,237,761.00	Bi Lily & Co	Attn: Mr. Mark Sotogaver	Lilly Corporate Center	Indianapolis	IN	46285	USA
INSU248626-04	04	12/17/2007	\$ 1,285,099.00	Bi Lily & Co	Attn: Mr. Mark Sotogaver	Lilly Corporate Center	Indianapolis	IN	46285	USA
INSU248626-05	05	4/30/2008	\$ 383,964.00	Bi Lily & Co	Attn: Mr. Mark Sotogaver	Lilly Corporate Center	Indianapolis	IN	46285	USA
INSU248626-06	06	10/31/2008	\$ 1,016,483.00	Bi Lily & Co	Attn: Mr. Mark Sotogaver	Lilly Corporate Center	Indianapolis	IN	46285	USA
INSU248626-07	07	3/5/2009	\$ 586,396.00	Bi Lily & Co	Attn: Mr. Mark Sotogaver	Lilly Corporate Center	Indianapolis	IN	46285	USA
INSU248626-08	08	3/17/2010	\$ 659,063.00	Bi Lily & Co	Attn: Mr. Mark Sotogaver	Lilly Corporate Center	Indianapolis	IN	46285	USA
INSU248626-09	09	12/28/2009	\$ 147,814.00	Bi Lily & Co	Attn: Mr. Mark Sotogaver	Lilly Corporate Center	Indianapolis	IN	46285	USA
INSU248626-10	10	4/21/2010	\$ 352,485.00	Bi Lily & Co	Attn: Mr. Mark Sotogaver	Lilly Corporate Center	Indianapolis	IN	46285	USA
INSU248626-11	11	8/25/2010	\$ 165,214.00	Bi Lily & Co	Attn: Mr. Mark Sotogaver	Lilly Corporate Center	Indianapolis	IN	46285	USA
INSU248626-12	12	11/20/2010	\$ 141,863.00	Bi Lily & Co	Attn: Mr. Mark Sotogaver	Lilly Corporate Center	Indianapolis	IN	46285	USA
INSU248626-13	13	4/12/2011	\$ 184,545.00	Bi Lily & Co	Attn: Mr. Mark Sotogaver	Lilly Corporate Center	Indianapolis	IN	46285	USA
INSU242169-01	01	4/27/2006	\$ 6,893.34	Manchester Tank & Equipment Company	Attn: Nancy Chembles	1690 Corporate Cir Dr 3rd Fl	Franklin	TN	37067	USA
INSU243670-01	01	1/6/2015	\$ 10,200,000.00	RQHM Limited	Attn: MLC DIF Lenders Trust	Crawford House, 30 Cedar Ave	Hamilton		HM JK	BER
INSU246627-01	01	4/23/2007	\$ 74,000,000.00	Global Legacy Acquisition LP	P.O. Box HM 2267	Windsor Pl, 3 Fl, 10 Queen St	Hamilton		HM JK	BER
INSU246759-01	01	6/24/2014	\$ 5,505.00	C & H Sugar Company Inc	PO Box 3435		West Palm Beach	FL	33402	USA
INSU248056-01	01	5/30/2007	\$ 6,779.37	Liquidity Solutions, Inc.	Attn: Bigbee Steel	One University Plaza Suite 312	Hackensack	NJ	07601	USA
INSU250333-01	01	11/13/2006	\$ 18,320.00	Johnson Controls, Inc.	Attn: Trina Tark	5757 N Green Bay Avenue, K-92	Shenandoah	WI	53509	USA
INSU250333-02	02	9/18/2014	\$ 55,359.00	Arvida / JPM Partners LP	Attn: Lorenzo Bracy	900 N. Michigan Ave Ste 1400	Chicago	IL	60611	USA
INSU25498-01	01	4/9/2013	\$ 2,000,000.00	City of Los Angeles	Attn: Kenneth Harstale	425 Palms Verdes St	San Pedro	CA	90731	USA
INSU255778-01	01	5/2/2012	\$ 785,000.00	Commonwealth Edison Company, Subsidiary Of Exelon Corporation	440 S LaSalle St	33rd Fl, Ste 3300	Chicago	IL	60605	USA
INSU273954-01	01	1/6/2015	\$ 900,000.00	Global Legacy Acquisition LP	P.O. Box HM 2267	Windsor Pl, 3 Fl, 10 Queen St	Hamilton		HM JK	BER
INSU274066-01	01	12/28/2012	\$ 21,400,000.00	API Inc Asbestos Settlement Trust	Attn: Robert D Brownson	235 South Sixth St Ste 4800	Minneapolis	MN	55401	USA
INSU274184-01	01	7/2/2013	\$ 44,000.00	VanVick Capital Management LP	Attn: Deluxa Cleaners	261 Fifth Avenue, 23rd Floor	New York	NY	10016	USA
INSU274260-01	01	3/17/2010	\$ 1,094,811.80	Corina, LLC	Attn: American Chemistry Council	235 East 95th St, Suite 213	New York	NY	10018	USA
INSU274306-01	01	4/23/2010	\$ 471,976.81	Helena Chemical Company	Attn: Todd B Dureck	3434 East 2600 South # 311	Salt Lake City	UT	84121	USA
INSU274367-01	01	5/22/2010	\$ 7,400,000.00	Continuan Funds LLC	Attn: Nooler Corp	411 West Putnam Ave Ste 425	Greenwich	CT	06030	USA
INSU274407-01	01	12/2/2008	\$ 4,500,000.00	Continuan Funds, LLC	Attn: US Paper Mills Corp.	411 West Putnam Ave, Suite 425	Greenwich	CT	07407	USA
INSU274411-01	01	7/12/2011	\$ 4,425,000.00	Rychem Chemical Co Asparic Industries Inc	Attn: Mark D. Laehn, VP	300 N Patrick Blvd.	Brookfield	WI	53045	USA
INSU274428-04	04	5/2/2011	\$ 243,500,000.00	Western Asbestos Settlement Trust	Attn: David E Weiss	One Market Square Street Tower	San Francisco	CA	94105	USA
INSU274431-01	01	11/13/2006	\$ 133,585.00	International Paper Co	Attn: Mary Jane Palmer	6408 Poplar Ave	Memphis	TN	38197	USA
INSU274431-02	02	5/8/2007	\$ 39,718.45	International Paper Co	Attn: Mary Jane Palmer	6408 Poplar Ave	Memphis	TN	38197	USA
INSU274431-03	03	8/27/2007	\$ 36,136.46	International Paper Co	Attn: Mary Jane Palmer	6408 Poplar Ave	Memphis	TN	38197	USA
INSU274431-04	04	12/17/2007	\$ 9,797.39	International Paper Co	Attn: Mary Jane Palmer	6408 Poplar Ave	Memphis	TN	38197	USA
INSU274431-05	05	4/30/2008	\$ 8,512.30	International Paper Co	Attn: Mary Jane Palmer	6408 Poplar Ave	Memphis	TN	38197	USA
INSU274431-06	06	6/8/2008	\$ 9,280.93	International Paper Co	Attn: Mary Jane Palmer	6408 Poplar Ave	Memphis	TN	38197	USA
INSU274431-07	07	3/17/2010	\$ 34,561.48	International Paper Co	Attn: Mary Jane Palmer	6408 Poplar Ave	Memphis	TN	38197	USA
INSU274431-08	08	3/2/2010	\$ 11,829.40	International Paper Co	Attn: Mary Jane Palmer	6408 Poplar Ave	Memphis	TN	38197	USA
INSU274431-09	09	6/25/2010	\$ 7,265.00	International Paper Co	Attn: Mary Jane Palmer	6408 Poplar Ave	Memphis	TN	38197	USA

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INSU274431-01	10		4/12/2011	\$ 8,106.34	International Paper Co	Attn: Mary Jane Palmer	6400 Poplar Ave	Memphis	TN	38157	USA
INSU274571-01	01		6/13/2007	\$ 7,000,000.00	OPIC US Fund 1, LLC	Re: Crown Central	2615 N Fort Myer Dr, Ste P 300	Arlington	VA	22209	USA
INSU274673-01	01		11/10/2011	\$ 3,128,577.00	R & Q Utility Management Ltd.	RE: Ansel Healthcare Products	110 Feenburgh St	London, England	EC3H 5T	UK	
INSU274722-01	01		3/17/2010	\$ 1,100,000.00	Constran Funds LLC	Re: PH Glafalier Co.	411 West Putnam Ave, Suite 425	Greenwich	CT	06830	USA
INSU274787-01	01		3/7/2014	\$ 7,000,000.00	Constran Funds LLC	Re: Mannington Mill, Inc.	411 West Putnam Ave, Suite 425	Greenwich	CT	06830	USA
INSU274894-01	01		7/18/2014	\$ 959,300.00	Horwin Lumber & Cedar Company	Attn: Gary Daniels	Highway 11 Box 100	Warroad	MN	56783	USA
INSU275077-01	01		3/17/2010	\$ 94,542.45	CVS Pharmacy	Attn: David Hunbey	One CVS Drive	Woonsocket	RI	02895	USA
INSU275091-01	01		3/5/2009	\$ 42,578.86	SI Corporation FKA Synthetic	Attn: Stan Brant	1110 Market St. Ste 300	Chattanooga	TN	37402	USA
INSU275186-01	01		1/10/2010	\$ 2,327,500.00	Industries Inc	Re: Wisconsin Energy Corp.	One Maritime Plaza, Ste 2100	San Francisco	CA	94111	USA
INSU275201-01	01		3/16/2010	\$ 4,822,500.00	Insurance Liquidation Investors, LLC	Attn: David Ryan Esq	3152 15th St NW	Washington	DC	20005-170	USA
INSU275201-01	01		10/2/2006	\$ 16,786,495.00	Wisconsin Energy Corporation	Attn: Michael Linn; Re: Dow	One Centennial Avenue	Piscataway	NJ	08855	USA
INSU275221-02	02		3/13/2013	\$ 2,300,000.00	Imperial Sand Company	Re: Philips Electronics N.A.	One Maritime Plaza, Ste 2100	San Francisco	CA	94111	USA
INSU275221-01	01		4/9/2012	\$ 964,485.31	Insurance Liquidation Investors LLC	Attn: Michael Linn; Re: Philips	One Maritime Plaza, Ste 2100	New York	NY	10018	USA
INSU275221-02	02		4/9/2012	\$ 2,893,455.94	VanWit Capital Management LP	Attn: Michael Linn; Re: Philips	One Maritime Plaza, Ste 2100	San Francisco	CA	94111	USA
INSU275221-02	02		4/9/2012	\$ 341,416.40	Insurance Liquidation Investors LLC	Attn: Michael Linn; Re: Philips	One Maritime Plaza, Ste 2100	New York	NY	10018	USA
INSU275221-03	03		5/2/2012	\$ 119,700.99	VanWit Capital Management LP	Re: Philips Electronics N.A.	One Maritime Plaza, Ste 2100	San Francisco	CA	94111	USA
INSU275221-03	03		5/2/2012	\$ 359,100.76	Insurance Liquidation Investors LLC	Attn: Michael Linn; Re: Philips	One Maritime Plaza, Ste 2100	New York	NY	10018	USA
INSU275221-05	05		9/10/2012	\$ 1,750,000.00	VanWit Capital Management LP	Re: Philips Electronics N.A.	One Maritime Plaza, Ste 2100	San Francisco	CA	94111	USA
INSU275221-05	05		9/10/2012	\$ 5,250,000.00	Insurance Liquidation Investors LLC	Attn: Michael Linn; Re: Philips	One Maritime Plaza, Ste 2100	New York	NY	10018	USA
INSU275256-01	01		11/13/2013	\$ 6,000,000.00	Frame US Inc.	Attn: Kevin Lang	One Centennial Avenue	Piscataway	NJ	08855	USA
INSU275272-01	01		10/11/2012	\$ 4,000,000.00	Kaiser Aluminum & Chemical Corporation Funding Vehicle Trust	Frank Gecker Law Firm	325 North LaSalle Street	Chicago	IL	60654	USA
INSU275272-02	02		9/18/2014	\$ 7,397,867.00	Kaiser Aluminum & Chemical Corporation Funding Vehicle Trust	Frank Gecker Law Firm	325 North LaSalle Street	Chicago	IL	60654	USA
INSU275272-03	03		9/18/2014	\$ 8,368,707.00	Kaiser Aluminum & Chemical Corporation Funding Vehicle Trust	Frank Gecker Law Firm	325 North LaSalle Street	Chicago	IL	60654	USA
INSU275272-04	04		3/17/2015	\$ 1,203,426.00	Kaiser Aluminum & Chemical Corporation Funding Vehicle Trust	Attn: Fritz Frelkhauser Esq	325 N LaSalle St Ste 625	Chicago	IL	60654	USA
INSU275299-01	01		7/23/2012	\$ 2,800,000.00	Global Legacy Acquisition LP	P.O. Box HM 2267	Windsor Pl, 3 Fl, 18 Queen St.	Hamilton, Bermuda	HM JK	BER	
INSU275311-01	01		5/24/2013	\$ 81,343.48	Ryder Company	Attn: Nathan Freley	1014 Vine St	Cincinnati	OH	45202	USA
INSU275322-01	01		6/24/2013	\$ 14,600,000.00	Symanta Crop Protection LLC	3411 Silverdale Rd Ste 100	Shiplay Edg Concord Plaza	Wilmington	DE	19830	USA
INSU275341-01	01		3/17/2010	\$ 11,000,000.00	The Brooklyn Union Gas Company	Attn: Laurita Arroyo, Esq.	One Metrotech Center, 14th Fl.	Brooklyn	NY	11201	USA
INSU275342-01	01		3/20/2008	\$ 23,500,000.00	DII Industries LLC	Attn: Kay M. Brady	210 Sixth Ave, K&L Gates Cir	Pittsburgh	PA	15222	USA
INSU275342-02	02		3/20/2008	\$ 22,500,000.00	The Federal-Mogul U.S. Arbestos Personal Injury Trust	Attn: Olga Semanova	1220 19th St, NW #700	Washington	DC	20036	USA
INSU275350-01	01		12/30/2010	\$ 12,500,000.00	Peoples Gas Light And Gas Company and North Shore Gas	Attn: David Nalepa	700 North Adams Street	Green Bay	WI	53107-900	USA
INSU275351-01	01		3/17/2010	\$ 4,000,000.00	Keyspan Gas East Corporation	Attn: Laurita Arroyo, Esq.	One Metrotech Center, 14th Fl.	Brooklyn	NY	11201	USA
INSU275414-01	01		6/13/2010	\$ 2,400,000.00	Capital Sources LLC	RE: UGI Utilities Inc	One University Plaza, 5033J	Hackensack	NJ	07601	USA
INSU275448-01	01		6/13/2007	\$ 1,250,000.00	Arco Partners	RE: Puget Sound Energy	11 WEST 37TH ST., 9TH FL	New York	NY	10018	USA
INSU275451-01	01		4/10/2013	\$ 23,300,000.00	Insurance Liquidation Investors LLC	Attn: Michael Linn; Re: Rohm	One Maritime Plaza, Ste 2100	San Francisco	CA	94111	USA
INSU275494-01	01		1/25/2011	\$ 6,000,000.00	PKS Capital LLC	Re: PG&E Energy Co	223 North Prospect St, Ste 202	Hagerstown	MD	21740	USA
INSU275628-01	01		7/2/2012	\$ 6,063,400.54	International Paper Co	Attn: Mary Jane Palmer	6400 Poplar Ave	Memphis	TN	38157	USA
INSU275849-01	01		9/8/2015	\$ 27,051.00	Gulf States Paper Corporation	P.O. Box 48959		Tuscaloosa	AL	35094-0899	USA
INSU276770-01	01		1/7/2014	\$ 1,000,210.13	VanWit Capital Management LP	Attn: Mr. Michael Windchuh	281 Fifth Avenue, 22nd Floor	New York	NY	10016	USA
INSU276770-01	01		1/7/2014	\$ 3,582,122.97	Insurance Liquidation Investors LLC	Attn: Mr. Michael Linn	One Maritime Plaza, Suite 2100	San Francisco	CA	94111	USA



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INSU276790-01	01	6/15/2015	\$ 124,667.70	BayHealth Medical Center (Jia Kent General Hospital)	Lauren Bittingham HR	640 South State Street	Dover	DE	19901	USA
INSU276805-01	01	12/4/2014	\$ 111,241.00	Constrman Funds, LLC	Attn: Ms. Laura Reddock	411 West Putnam Ave, Suite 425	Greenwich	CT	06830	USA
INSU276959-01	01	5/16/2014	\$ 37,996.00	Harvin Windows Of Tennessee, Inc.	Attn: Michael Lubben	401 State Ave N., PO Box 180	Warroad	MN	56763	USA
INSU277113-01	01	2/24/2014	\$ 243,643.00	Children's Hospital Colorado	Attn: Carlo Kobala, Controller	33323 East 16th Avenue Box 841	Aurora	CO	80045	USA
INSU277140-01	01	3/12/2013	\$ 3,832.00	WC McQuaide Inc	Attn: Rex W. McQuaide VP	235 Macgregor Avenue	Johnstown	PA	15904	USA
INSU277420-01	01	3/12/2013	\$ 441,947.74	Brown Shoe Company Inc FKA Brown Group Inc	Attn: Peggy H Geolat	8300 Maryland Ave	St. Louis	MO	63105	USA
INSU277443-01	01	11/16/2015	\$ 275,407.00	Westhouse Electric Corporation	PNC Center	20 Stanwix Street - 10th Floor	Pittsburgh	PA	15222	USA
INSU277471-01	01	3/12/2013	\$ 211,706.14	Group Inc	Attn: Peggy H Geolat	8300 Maryland Ave	St. Louis	MO	63105	USA
INSU29297-01	01	4/21/2010	\$ 81,166.66	Wright Construction Company Inc	601 W Wall Street		Greensboro	NC	27401	USA
INSU29472-01	01	3/12/2013	\$ 6,643.00	General Dynamics Corporation	Attn: John Witham	2941 Fairview Park Dr Ste 100	Falls Church	VA	22042	USA
INSU29522-01	01	8/12/2005	\$ 28,026.00	Specialty Reliners, Inc.	Attn: Richard Skaryzyn	18351 Main St	Houston	TX	77025	USA
INSU29543-01	01	9/18/2014	\$ 10,401.00	Marcin Corp	Attn: Mary Beth Collins	180 E Wisconsin Ave Suite 1900	Waukesha	WI	53102	USA
INSU29586-01	01	9/18/2014	\$ 121,897.00	Jennie-O Turkey Store, Inc.	Attn: Angela Jones	P.O. Box 378	Wimar	MN	56201	USA
INSU29618-01	01	9/15/2013	\$ 113,262.00	Constrman Funds LLC	Attn: VA Operating Corp.	411 West Putnam Ave, Suite 425	Greenwich	CT	06830	USA
INSU29625-01	01	5/24/2013	\$ 2,082.00	Panda Restaurant Group Inc	Attn: Steven Lin	3603 Walnut Grove Ave	Rosemead	CA	91770	USA
INSU29812-01	01	8/24/2014	\$ 258,863.21	LE REVEALS	1738 West Golf Rd TW 3-1012		Rolling Meadows	IL	60008-421	USA
INSU29850-01	01	5/24/2013	\$ 8,895.00	Herman Services Inc	Attn: Robert Pfisterer	PO Box 7001	North Brunswick	NJ	08902	USA
INSU29874-01	01	1/7/2014	\$ 8,162.00	Samara USA	Attn: Mr. Gary Berzack	One Concordia Pkwy NC, Ste	Atlanta	GA	30338	USA
INSU29877-01	01	6/24/2005	\$ 35,033.82	Town Of Framingham	Attn: Christopher J Petrow	372 Union Ave	Framingham	MA	01702	USA
INSU30000-01	01	3/12/2007	\$ 836.00	Crown American Associates	Attn: Rachel Loya	P O Box 1487	Johnstown	PA	15907	USA
INSU30033-01	01		\$ 2,933.56	LECO Corporation	Attn: Jose DeBruyne	3000 Lakeview Ave.	St. Joseph	MI	49085	USA
INSU30035-01	01	4/27/2006	\$ 10,000.00	Vam International, Inc.	Attn: Peter Schreck	14905 N. Beck Rd	Plymouth	MI	48170	USA
INSU30038-01	01	5/31/2015	\$ 4,015,530.00	Holcom (US) Inc.	Attn: Josie Earle	6311 N Ann Arbor Rd	Durand	MI	48131	USA
INSU30077-01	01	10/24/2013	\$ 1,200,000.00	Insurance Liquidation Investors LLC	Attn: Michael Lynn Re Publicizer	One Maritime Plaza, Ste 2100	San Francisco	CA	94111	USA
INSU30403-01	01	2/24/2014	\$ 90,747.00	Hurdle Company Inc	Attn: Charles P. Lee Jr, CFO	148 E. 5th Street	Baytown	TX	07002	USA
INSU308197-01	01	3/17/2015	\$ 11,305,712.00	3M Company	Attn: Shelley Durs	3M Center, Building 224-55-19	St. Paul	MN	55144	USA
INSU308339-01	01	10/30/2013	\$ 450,000.00	Insurance Liquidation Investors LLC	Attn: Michael Lynn Re Flexible	One Maritime Plaza, Ste 2100	San Francisco	CA	94111	USA
INSU308362-01	01	5/2/2011	\$ 494,752.00	Equity Trust Company Custodian FBO David Fisher Roth IRA	RE: Kern Manufacturing Corp	One University Plaza, Ste 312	Heckensack	NJ	07601	USA
INSU308416-01	01	9/9/2015	\$ 21,500.00	Wells Manufacturing Company	Holland & Knight LLP	131 S. Dearborn St, 30th fl.	Chicago	IL	60603	USA
INSU308443-01	01	11/18/2009	\$ 8,000,000.00	Abbott Laboratories	D-317 Bldg. AP60-2	180 Abbott Park Rd.	Abbott Park	IL	60084	USA
INSU308544-01	01	6/13/2007	\$ 262,206.00	Aero-Motive Manufacturing Company	Attn: Legal Department	2222 Wellington Court	Lisle	IL	60526	USA
INSU308577-01	01	5/24/2014	\$ 31,000.00	American Commercial Lines LLC	Attn: Jeffrey D. Featherston	1146 North Delaware Street	Indianapolis	IN	6202-243	USA
INSU308762-01	01	5/18/2014	\$ 126,814.00	Laumvic Gas And Electric Co.	Attn: Ms. Jeanne Kugler	220 West Main Street	Louisville	KY	40202	USA
INSU308973-01	01	10/24/2011	\$ 800,000.00	Hoover Universal Inc	Attn: Deborah N. Treman VP	5737 N Green Bay Ave K-75	Milwaukee	WI	53209	USA
INSU309023-01	01	5/8/2007	\$ 2,192.04	Richards Plumbing, Heating and Supply, Inc.	725 Ionia S.W.		Grand Rapids	MI	49503	USA
INSU309081-01	01	5/3/2005	\$ 1,192,594.00	GRU Global Fund LLC	Re: Sirats Steel & Wire Co.	1635 N Fort Myer Dr, Ste P 300	Arlington	VA	22209	USA
INSU309368-01	01	12/17/2007	\$ 3,000.00	Ladd Furniture Inc. (Now Known As Le-Z-Bey Greensboro Inc)	Attn: R Rand Tuckers	1284 N Telegraph Rd	Monroe	MI	8162-3339	USA
INSU309831-01	01	10/5/2014	\$ 175,000.00	Chimura Corporation	Attn: Jeff Lenser	189 Benson Road	Madison	VT	05149	USA
INSU309891-01	01	8/23/2006	\$ 973,956.42	B & B PUM Associates, Inc. and New York State Department of Environmental Conservation	Attn: Cll Hobley, Est.	1250 Avenue of the Americas	New York	NY	10104	USA

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NOB NO.	MOD SFX.	COURT APPROVED DATE	COURT APPROVED ALLOWANCE	CLAIMANT NAME	NOB ADDRESS1	NOB ADDRESS2	CITY	STATE	FIR	COUNTRY
INSU091213-01	01	9/13/2013	\$ 900,000.00	Global Legacy Acquisition LP Armstrong World Industrial Inc., Asbestos Personal Injury Settlement	P.O. Box HM 2267	Windsor Pl., 2 Fl, 18 Queen St	Hamilton, Bermuda		HM JK	BER
INSU091545-01	01	8/8/2012	\$ 22,500,000.00	Trust	Delaware Chms Proc Facility	1007 H Garage St Ste 120	Wilmington	DE	8901	USA
INSU091545-02	02	4/9/2012	\$ 50,000.00	Armstrong World Industries Inc.	Dickstein Shapiro, LLP	1825 I Street NW	Washington	DC	20006	USA
INSU091581-01	01	9/22/2010	\$ 1,350,000.00	Colerain Funds LLC	RE: Fenwick Quarter State Co	411 West Potomac Ave Ste 419	Crofton	MD	06608	USA
INSU091705-01	01	10/8/2015	\$ 1,834.00	USB Enterprises, Inc.	1021 Maple Rd.		King	PA	15501	USA
INSU091975-01	01	5/8/2007	\$ 40,843.70	Dunlap Towing Company	Attn: Karen Hayes	PO Box 393	La Connor	WA	98157	USA
INSU091975-02	02	9/8/2008	\$ 6,488.01	Dunlap Towing Company	Attn: Karen Hayes	PO Box 393	La Connor	WA	98157	USA
INSU092222-01	01		\$ 54,954.07	Wynn's International Inc. and Wynn Oil Company	Cohen & Grogby, P. C.	625 Liberty Avenue	Pittsburgh	PA	15222	
INSU11742-01	01	10/11/2012	\$ 695,542.00	Herk Inc Healthfoods USA and Food Manufacturers, Inc.	Attn: Christopher De Wolfe	5885 Elm Street	McLean	VA	22101	USA
INSU12098-01	01	5/8/2007	\$ 100,000.00	Marion & Solbert LLC	Attn: Walter H Jones Jr	P.O. Box 1286	Hartshorn	WV	24822	USA
INSU1462112-01	01	9/18/2014	\$ 45,191.78	American National Rubber Company	Attn: William McGee	5 Fairway Drive	Hemphill	WV	25705	USA
INSU1462348-01	01	2/7/2008	\$ 6,114.42	Conker Inc	Attn: Gerald Sakarets	76 W Madison Ste 1800	Chicago	IL	60602	USA
INSU1462348-02	02	9/18/2014	\$ 119.07	Conker Inc	Attn: Gerald Sakarets	76 W Madison Ste 1800	Chicago	IL	60602	USA
INSU162375-01	01	7/15/2013	\$ 813.75	Mobile Pallet Manufacturing Company of Delaware, Inc.	Attn: Robert A Williams JR	PO Box 717	Thonon	AL	36590	USA
INSU162375-02	02	9/13/2013	\$ 16,335.00	The Hoke Corporation	Attn: Kathleen Clemens	207 Burlington Road	Bedford	MA	01730	USA
INSU162375-03	03	3/23/2009	\$ 1,244.78	Broad Industries Inc	Attn: John A Burnham	PO Box 1828	Hartsville	MS	39031	USA
INSU162375-04	04	6/15/2015	\$ 23,941.90	Ustian Co Inc	Attn: Colleen Hamman	1000 Six Pkgs Place	Pittsburgh	PA	15222	USA
INSU173831-01	01	3/17/2015	\$ 14,000,000.00	Compassion Plus Trust	Salber LLC	18 Columbia Turnpike Ste 200	Florham Park	NJ	07932	USA
INSU173831-02	02	3/18/2010	\$ 7,560,000.00	CRG Global Fund LLC	RE: Farnham Inc.	1655 N Park Hyer Dr, Ste P 300	Arlington	VA	22209	USA
INSU173831-03	03	6/15/2015	\$ 19,000,000.00	J Y Thorpe Company Successor	Attn: Dan Lahn	400 N St Paul Suite 600	Dallas	TX	75201	USA
INSU173891-01	01	3/12/2007	\$ 381,292.98	National Electrical Manufacturers Association	Attn: Clark Stcox	1300 N 17th St Ste 900	Roslyn	VA	22209	USA
INSU173891-02	02	3/20/2008	\$ 14,817.32	National Electrical Manufacturers Association	Attn: Clark Stcox	1300 N 17th St Ste 900	Roslyn	VA	22209	USA
INSU173915-01	01	10/11/2012	\$ 318,837.37	American Premier Underwriters Inc	Attn: Jonathan H. Groppe Esq	201 East Fifth Street	Cincinnati	OH	45202	USA
INSU173921-01	01	3/13/2012	\$ 5,430,000.00	Rapid American Corporation	Attn: Paul Weaver	145 Broadway, Suite 3100	New York	NY	10005	USA
INSU18174-01	01	4/12/2011	\$ 15,939.84	Liquidity Solutions, Inc.	RE: J F Jelenko & Co	One University Plaza Suite 312	Hackensack	NJ	07601	USA
INSU1859527-01	01	3/29/2005	\$ 77,179.40	Marland Industries	Attn: Don Markland	1113 East Mcadden Avenue	Santa Ana	CA	92705	USA
INSU1859527-02	02	7/11/2007	\$ 6,461.99	Graco Childrens Products Inc	Attn: Paula Rawleigh	29 East Stephenson St	Freeport	IL	61032	USA
INSU1859527-03	03	5/22/2010	\$ 2,834.20	Amaco Wear Products	Attn: Art Gorn, President/CEO	3 Hatfield Lane, Suite 3	Goshen	NY	10924	USA
INSU1859527-04	04	5/15/2013	\$ 15,000,000.00	Comet-Outdoor Electronics Inc	Attn: Jonathan Edinger, Esq.	155 Seaboard Blvd Seaport West	Boston	MA	02110	USA
INSU190007-01	01	7/17/2008	\$ 37,500.00	Liquidity Solutions, Inc.	RE: Archer Daniels Midland Co	One University Plaza Suite 312	Hackensack	NJ	07601	USA
INSU190007-02	02	7/11/2007	\$ 237,723.76	Cravina LLC	RE: G D Searle & Co	235 East 53rd St Suite 23J	New York	NY	10128	USA
INSU190013-01	01	2/25/2000	\$ 4,000,000.00	Central Hudson Gas & Electric Corporation	Attn: Matthew McGarrill	284 South Ave	Paughkeensie	NY	13661	USA
INSU190015-01	01	4/9/2012	\$ 200,000.01	Structures	Attn: Eric Eisenberg Esq	28 State Street	Boston	MA	2109-177	USA
INSU190018-01	01	5/8/2007	\$ 280,000.00	WorWic Capital Management LP	RE: Philips Electronics N.A.	281 Fifth Avenue, 22nd Floor	New York	NY	10016	USA
INSU190019-01	01	1/25/2011	\$ 8,800,000.00	Insurance Liquidation Investors LLC	Michael Linn; RE: Vulcan	One Maritime Plaza, Ste 2100	San Francisco	CA	94111	USA
INSU190081-01	01	10/31/2008	\$ 5,335,936.88	SAL/Dufour Mottet In Trust	RE: Asbestos Corp. Ltd	2550 Daniel Johnson Blvd.	Laval Quebec, Canada	H7T 2L1	CAN	
INSU190081-02	02	6/5/2009	\$ 294,366.11	SAL/Dufour Mottet In Trust	RE: Asbestos Corporation Ltd	2550 Daniel Johnson Blvd # 600	Laval Quebec, Canada	H7T 2L1	CAN	



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INSU700089-04	04	3/17/2010	\$ 305,647.01	SAL/Dufour Mottet In Trust	Re: Asbestos Corporation Ltd	2550 Daniel Johnson Blvd #400	Laval, Quebec, Canada		H7T 2L1	CAN
INSU700089-05	05	3/2/2010	\$ 155,619.79	SAL/Dufour Mottet In Trust	Re: Asbestos Corporation Ltd	2550 Daniel Johnson Blvd #400	Laval, Quebec, Canada		H7T 2L1	CAN
INSU700089-06	06	9/22/2010	\$ 533,818.64	SAL/Dufour Mottet In Trust	Re: Asbestos Corporation Ltd	2550 Daniel Johnson Blvd #400	Laval, Quebec, Canada		H7T 2L1	CAN
INSU700089-07	07	4/9/2012	\$ 1,805,187.80	SAL/Dufour Mottet In Trust	Re: Asbestos Corporation Ltd	2550 Daniel Johnson Blvd #400	Laval, Quebec, Canada		H7T 2L1	CAN
INSU700089-08	08	10/11/2012	\$ 345,961.77	SAL/Dufour Mottet In Trust	Re: Asbestos Corporation Ltd	2550 Daniel Johnson Blvd #400	Laval, Quebec, Canada		H7T 2L1	CAN
INSU700089-09	09	3/12/2013	\$ 232,985.45	SAL/Dufour Mottet In Trust	Re: Asbestos Corporation Ltd	2550 Daniel Johnson Blvd #400	Canada		H7T 2L1	CAN
INSU700123-01	01	3/5/2009	\$ 35,000.00	Mr. David Lindstrom	Re: Getchell Steel Treating	3124 Union Circle NW	Prior Lake, MN		55372	USA
INSU700123-01	01	3/5/2009	\$ 35,000.00	Patricia Bryant	Re: Getchell Steel Treating	13925 221st Avenue, NE	Kristand, WA		98034	USA
INSU700123-01	01	3/5/2009	\$ 70,000.00	William C. Lindstrom	Re: Getchell Steel Treating	3124 Union Circle NW	Prior Lake, MN		55372	USA
INSU700176-01	01	3/12/2007	\$ 50,742.00	Argo Partners	Re: Deloma Corp.	12 West 37th St., 9th Fl	New York, NY		10018	USA
INSU700205-01	01	1/4/2008	\$ 5,000,000.00	Liquidity Solutions, Inc.	Re: Delaco Trust	One University Plaza Suite 312	Hackensack, NJ		07601	USA
INSU700148-01	01	2/12/2013	\$ 4,375,000.00	Special Opportunity Fund, Inc.	Re: Quinac Industries, Inc.	250 Peble Ave, Ste 708	Saddle Brook, NJ		07663	USA
INSU700148-01	01	2/12/2013	\$ 8,125,000.00	Bulldog Investors General	Re: Quinac Industries, Inc.	250 Peble Ave, Ste 708	Saddle Brook, NJ		07663	USA
INSU700051-01	01	2/12/2013	\$ 400,000.00	Ameron Lincoln Company	Re: Jacqueline French	1301 Chouteau Ave, MC 1310	St. Louis, MO		63146	USA
INSU700168-01	01	4/10/2008	\$ 9,714.81	Liquidity Solutions, Inc.	Re: Aquatic Development Group	One University Plaza Suite 312	Hackensack, NJ		07601	USA
INSU700081-01	01	2/9/2013	\$ 150,000.00	CAN Oil Distributors Inc Et Al	Attn: Timothy R Henderson	PO Box 589	Annapolis, MD		21404	USA
INSU700339-01	01	2/7/2008	\$ 95,857.00	Bishop Of Louisville & Church Of Our Lady	Attn: Kevin Ford Esq	161 St Matthews Ave Suite 14	Louisville, KY		40207	USA
INSU700473-01	01	12/26/2006	\$ 1,792.00	Ameac Inc	Attn: Arlene Gwizd	2020 Winston Park Dr Suite 300	Orlando, Florida		32837	CAN
INSU700783-01	01	12/20/2012	\$ 750,900.00	Southland Oil Company	C/O: Matt Hoffman	5178 Gallatin Drive	Jackson, MS		39206	USA
INSU700234-01	01	2/24/2014	\$ 2,302.00	Liquidity Solutions, Inc.	Re: Partners for Quality, Inc.	One University Plaza Suite 312	Hackensack, NJ		07601	USA
INSU701141-01	01	10/31/2008	\$ 15,000,000.00	Montrose Chemical Corporation Of California	Attn: Melinda Jones	600 Erickson Ave NE Suite 380	Shirlington, VA		90110	USA
INSU701171-01	01	1/6/2015	\$ 73,000,000.00	Wing Asbestos Pt Trust	Attn: John Brophy	1220 17th Street NW Ste 700	Washington, DC		20036	USA
INSU701360-01	01	6/24/2005	\$ 3,805,370.00	Argo Partners	Re: Chemlink Inc	12 West 37th St., 9th Fl	New York, NY		10018	USA
INSU701469-01	01	3/17/2015	\$ 1,260,000.00	WTH I Company	Attn: JP Causey Jr Esq	Box 7	West Point, VA		23181	USA
INSU701433-01	01	7/11/2007	\$ 151,827.87	Jefferson Smart Corp	Attn: Melissa Nueschi	Six City Park Drive	Creve Coeur, MO		63141	USA
INSU701572-01	01	10/24/2013	\$ 20,000,000.00	Swan Asbestos and Seta Settlement Trust	Attn: W. D. Hilton	2716 Lee St, Ste. 500	Greenville, TX		75401	USA
INSU701613-01	01	3/21/2011	\$ 854,889.00	R & Q Liquidy Management Ltd.	Re: Augustinus Order	110 Penchurst St., Fl. 4	London, England		EC3H 5JF	UKM
INSU701644-01	01	11/18/2010	\$ 800,800.00	Village Of Saugat	Attn: Bernard J Yarns	12 West Union St	Belleville, IL		62220	USA
INSU701948-01	01	8/23/2006	\$ 9,737,517.00	Liquidity Solutions, Inc.	Re: Lucera Technologies, Inc	One University Plaza Suite 312	Hackensack, NJ		07601	USA
INSU702208-01	01	11/13/2005	\$ 4,000,000.00	CBS Corporation As Successor To Westinghouse Electric Corporation	Attn: Robert A. Noethiger	20 Stanwix Street, 10th Floor	Pittsburgh, PA		15222	USA
INSU702208-02	02	10/11/2008	\$ 4,000,000.00	CBS Corporation As Successor To Westinghouse Electric Corporation	Attn: Robert A. Noethiger	20 Stanwix Street, 10th Floor	Pittsburgh, PA		15222	USA
INSU702314-01	01	12/21/2011	\$ 10,568,381.00	Argo Partners	Re: Matencron	12 West 37th St., 9th Fl	New York, NY		10018	USA
INSU702336-01	02	7/15/2013	\$ 6,000,000.00	Insurance Liquidation Investors LLC	Michael Linn; Re: Mallinckrodt	One Maritime Plaza, Ste 2100	San Francisco, CA		94111	USA
INSU702478-01	01	9/28/2011	\$ 41,750,000.00	Metco /Pneumo ABBX QSP Trust	Attn: Daniel Chelutz	11111 Pennsylvania Ave, NW	Washington, DC		0004-254	USA
INSU702521-01	01	10/11/2011	\$ 49,000.00	Energy Delivery New England NKA National Grid	Attn: Laurice Arroyo, Esq.	One Metrotech Center, 14th Fl	Brooklyn, NY		11201	USA

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INSU702594-01	01	10/9/2008	\$ 22,750,000.00	Insurance Liquidation Investors LLC Soda West, Inc. BY Successor in Interest to Western Chemical & Manufacturing Co.	Attn: Michael Linn; Re: Archem	One Maritime Plaza, Ste 2100	San Francisco	CA	94111	USA
INSU702541-01	01	5/28/2015	\$ 50,000.00	Uniquist & Vennum LLP		4200 IDS Center 80 S 8th St	Minneapolis	MN	55402	
INSU7025763-01	01	11/4/2008	\$ 3,412,508.80	Special Opportunities Fund Inc.	Re: Marmion Group	750 Peble Ave, Ste 708	Saddle Brook	NJ	07663	USA
INSU7025763-01	01	11/4/2008	\$ 6,337,508.00	Technology Investors General	Re: Marmion Group	250 Peble Ave, Ste 708	Saddle Brook	NJ	07663	USA
INSU702847-01	01	6/17/2010	\$ 6,840,000.00	Consolidated Edison Company Of New York Inc (Con Edison)	Attn: Carolyn W. Jaffe, Esq.	4 Irving Place, Room 1650-5	New York	NY	10003	USA
INSU702899-01	01	12/4/2014	\$ 42,189.00	Intel Corporation	Attn: Francesca Nemeth	2301 Polaris Blvd	Glenview	IL	60025	
INSU702970-01	01	7/1/2008	\$ 5,800,000.00	VonWin Capital Management LP	Re: Dow Corning/Dow Chemical	261 Fifth Avenue, 22nd Floor	New York	NY	10016	USA
INSU702970-01	01	7/1/2008	\$ 56,573,200.00	Insurance Liquidation Investors LLC	Attn: Michael Linn; Re: Dow	One Maritime Plaza Ste 2100	San Francisco	CA	94111	USA
INSU703057-01	01	6/24/2014	\$ 303,881.13	Intelligence Systems, Inc.	Attention: Chris Forte	7901 Innovation Way	Hason	OH	45040	USA
INSU703059-01	01	12/20/2012	\$ 2,166,000.00	Fuller-Austin Insulation Co and Fuller-Austin Asbestos Settlement Trust	Attn: WD Hilton Jr, Trust Ser.	2716 Lee St Ste 500	Greenville	TX	75401	USA
INSU703188-01	01	9/8/2008	\$ 155,739.56	Rudell & Vastallo PC	Attn: John A Vassallo	488 Madison Avenue	New York	NY	10022	USA
INSU703389-01	01	3/2/2010	\$ 875,000.00	David Fishel Roth IRA	RE: Kerl Ann Malo	One University Plaza, Ste 312	Hackensack	NJ	07601	USA
INSU703396-01	01	3/17/2010	\$ 75,500,000.00	Honeywell International Inc	Attn: Lois H. Fuchs, VP	181 Columbia Road	Morristown	NJ	07960	USA
INSU703428-01	01	9/18/2014	\$ 36,969.98	Holcim (US) Inc	Attn: Jojo Earle	6211 N Ann Arbor Rd	Annville	MI	48131	USA
INSU703443-01	01	1/8/2013	\$ 168,332.42	R & Q Liquidity Management Ltd.	Re: Henry Ford Health System	118 Fenchurch St., Floor 4	London, England	EC3H 3JH	UKM	
INSU703443-02	02	1/7/2014	\$ 7,301.30	R & Q Liquidity Management Ltd.	Re: Henry Ford Health System	118 Fenchurch St., H. 4	London, England	EC3H 3JH	UKM	
INSU703486-01	01	12/20/2012	\$ 3,450,000.00	Insurance Liquidation Investors LLC	Attn: Michael Linn; Re: Laclede	One Maritime Plaza, Ste 2100	San Francisco	CA	94111	USA
INSU703486-01	01	9/18/2014	\$ 9,461,804.18	Borg Warner Inc	Attn: Brian Hahn	3850 Hamlin Rd.	Muskegon Hills	MI	49326	USA
INSU703486-02	02	6/15/2015	\$ 2,790,795.45	Borg Warner Inc	Attn: Michelle S Logan	3850 Hamlin Road	Auburn Hills	MI	48326	
INSU703581-01	01	3/12/2007	\$ 80,000.00	Industry National Title Insurance Company	Attn: Daniel J. Murvin, VP	2111 South 67th St, Ste 210	Omaha	NE	68106	USA
INSU703613-01	01	3/12/2007	\$ 250,000.00	Corbanan Funds LLC	RE: Montgomery County	411 West Putnam Ave Ste 425	Greenwich	CT	06430	USA
INSU703973-01	01	10/15/2007	\$ 750,000.00	David Fishel IRA	RE: Tampa Electric Company	One University Plaza, Ste 312	Hackensack	NJ	07601	USA
INSU703983-01	01	8/5/2007	\$ 85,667.30	El Paso Corporation	1801 Louisiana # 2210a		Houston	TX	77002	
INSU704058-01	01	10/11/2011	\$ 8,250,000.00	58 Receivables, LLC	RE: Senok Avents US Inc.	225 East 95th St., Ste 23 J	New York	NY	10128	USA
INSU704168-01	01	6/3/2010	\$ 4,125,000.00	Diane Hakleit, Executor of the Estate of Paul C. Saugat	Attn: Bernard J Yzursa	12 West Lincoln St	Belleville	IL	62220	USA
INSU704362-01	01	6/24/2014	\$ 313,675.60	Universal Holdings Inc	78 Great Hill Rd.		Naugatuck	CT	06470	USA
INSU704411-01	01	10/23/2007	\$ 25,000.00	The Roman Catholic Church Of The Diocese Of Gallup	One Renaissance Square	Two North Central	Phoenix	AZ	8004-239	USA
INSU704463-01	01	12/2/2008	\$ 1,888,325.00	SNCF Group, LLC	Re: Wim W. Smeesters	2 Greenwich Plaza, 1st Floor	Greenwich	CT	06830	USA
INSU704463-02	02	2/8/2011	\$ 285,814.33	SNCF Group, LLC	Re: Wim W. Smeesters	2 Greenwich Plaza	Greenwich	CT	06830	USA
INSU704658-01	01	4/29/2011	\$ 8,000,000.00	Insurance Liquidation Investors LLC	Attn: Michael Linn; Re: LTV	One Maritime Plaza, Ste 2100	San Francisco	CA	94111	USA
INSU710303-01	01	12/28/2009	\$ 30,000.00	Narco Avancec Inc	Attn: Alan Harau	278 Commerce Drive	Fort Washington	PA	19034	USA
INSU710304-01	01	5/8/2007	\$ 1,378.57	Triskorn Truck Corporation	Attn: Melissa Schwarz	2307 Oregon St	Oriskany	WI	54901	USA
INSU710716-01	01	3/1/2010	\$ 219,351.00	Corbanan Funds LLC	RE: Transervice Logistics Inc	411 West Putnam Ave Ste 415	Greenwich	CT	06830	USA
INSU710875-01	01	2/7/2008	\$ 285,744.60	VonWin Capital Management, LP	Re: ITW Food Equipment/Berkus	261 Fifth Ave; 22nd Fl	New York	NY	10016	USA
INSU711045-01	01	10/22/2007	\$ 1,942.50	Donald G Cohen	2517 N.E. 1491 Ave, Apt. 500		Walton Manor	FL	33334	USA
INSU711064-01	01	7/2/2011	\$ 18,167.07	Jefferson Smurfit Corp	Attn: Douglas A Bachman	Six City Place Drive	Creve Coeur	MO	63141	USA
INSU711109-01	01	7/11/2007	\$ 58,692.15	Wheaton Bible Church	27 W 500 North Avenue		West Chicago	IL	60185	USA
INSU711115-01	01	3/12/2013	\$ 843,761.80	Retained Subsidiary One, LLC	Attn: Legal Department	2110 Executive Drive	Sansbury	NC	28147	USA

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INSU711523-01	01	6/6/2014	\$ 3,457.34	Staff Administrators	Attn: Dan Brown	525 Market St Ste 2600	San Francisco	CA	94103	USA
INSU711165-01	01	11/13/2013	\$ 21,044.00	RMC Level WKA Comex Inc	525 Cassara Road, Suite 1000		Houston	TX	77024	USA
INSU711192-01	01	12/25/2006	\$ 82,064.00	Liquidity Solutions, Inc.	Re: Concordia Managed Care	One University Plaza Suite 312	Hackensack	NJ	07601	USA
INSU711156-01	01	4/3/2008	\$ 7,803,000.00	JRC OS Fund 1 LLC	Re: Georgia Pacific	1655 N Fort Myer Dr, Ste P 300	Arlington	VA	22209	USA
INSU711159-01	01	7/11/2007	\$ 24,124.12	Liquidity Solutions, Inc.	Re: Erie County Board Of	One University Plaza Suite 312	Hackensack	NJ	07601	USA
INSU711387-01	01	3/2/2010	\$ 182,941.29	Minaret Society Of The United	Attn: Gerald T Noss	600 Market St Ste 2100	St Louis	MO	63101	USA
INSU711599-01	01	10/22/2007	\$ 5,441,899.53	Continental Fidelity, LLC	Re: Bristol Myers Squibb	411 W. Putnam Ave, Suite 425	Greenwich	CT	06830	USA
INSU711603-01	01	7/11/2007	\$ 50,000.00	Argo Partners	Re: Liberty Mutual Property A	12 WEST 37TH ST 9TH FL	New York	NY	10018	USA
INSU711604-01	01	5/8/2007	\$ 50,000.00	Argo Partners	Re: The Winnam Law Firm	12 WEST 37TH ST 9TH FL	New York	NY	10018	USA
INSU711689-01	01	1/8/2013	\$ 27,217.00	Ivanhse Cambridge Young Men's Christian Association of Pierce & Kitsap Counties	Attn: Jean Benoit	1001 Square Victoria Suite C	Montreal Quebec Canada		H2Z 2B5	CAN
INSU711745-01	01	11/18/2011	\$ 655,346.00	Southern Minnesota Beet Sugar Co-Op	Attn: Salvador A Hungla	1201 Pacific Ave Ste 2100	Tacoma	WA	98402	USA
INSU711785-01	01	6/24/2014	\$ 54,675.00	J-W Adman Company	Attn: Jerry Bahma, CFO	P.O. Box 194	Reoville	MN	56264	USA
INSU711896-01	01	6/17/2008	\$ 31,095.00	Liquidity Solutions, Inc.	Attn: Landon H Lemers	PO Box 226406	Dallas	TX	5222-6406	USA
INSU711974-01	01	1/12/2009	\$ 3,240.35	Vespar Corporation	RE: Ruby O Inc	One University Plaza Suite 312	Hackensack	NJ	07601	USA
INSU712070-01	01	5/24/2013	\$ 536.00	Equity Trust Company, Custodian	Attn: Nancy Lenhart	8223 Drexelville Rd Suite #100	Brecksville	OH	4141-136	USA
INSU712126-01	01	12/20/2012	\$ 325,000.00	FBO David Fisher IRA	Chris Oh Re Diocese of Pueblo	One University Plaza, Ste 312	Hackensack	NJ	07601	USA
INSU712287-01	01	3/17/2010	\$ 284,175.97	VonWin Capital Management LP	Re Holy Trinity Greek Orthodox	261 Fifth Avenue, 22nd Floor	New York	NY	10016	USA
INSU712373-01	01	6/6/2014	\$ 66,380.00	Beauveo Group LLC	Attn: Beth Randolph	P.O. Box 3148	Gallatin	GA	30722	USA
INSU712413-01	01	8/24/2015	\$ 50,000.00	Seattle University	Attn: Matthew F Piazza	1301 Fourth Ave Suite 4000	Seattle	WA	98154	USA
INSU712420-01	01	8/26/2010	\$ 25,349.00	Liquidity Solutions, Inc.	RE: Eastern Utilities Commisio	One University Plaza Suite 312	Hackensack	NJ	07601	USA
INSU712430-01	01	11/30/2010	\$ 4,642.42	Wingmann & Rose International	Attn: Charles C Nickel	PO Box 6847	Greenville	SC	29606	USA
INSU712447-01	01	5/20/2015	\$ 154,256.00	Storage Technology Inc	Attn: Sandy Hagerman	500 Oracle Flwy Marlin 50Fs	Rockwood Summit	CA	94665	USA
INSU713111-01	01		\$ 10,000.00	DSM Chemicals North America Inc;						
INSU713114-01	01	11/30/2011	\$ 1,325,000.00	Kovinklijke DSM N. V.	Attn: Lisa Kirby	P O Box 2451	Augusta	GA	30403	USA
INSU713114-01	01	11/30/2011	\$ 1,325,000.00	Insurance Liquidation Investors, LLC	Re: Somerset Fire Service, Inc	One Maritime Plaza, Suite 2100	San Francisco	CA	94111	USA
INSU713114-01	01	11/30/2011	\$ 1,325,000.00	VonWin Capital Management, LP	Re: Somerset Fire Service, Inc	261 Fifth Avenue, 22nd Floor	New York	NY	10016	USA
INSU713443-01	01	5/15/2013	\$ 647,558.00	Companion Funds LLC	Re: Capuchin Franciscan Friars	411 West Putnam Ave, Suite 425	Greenwich	CT	06830	USA
INSU713537-01	01	4/9/2012	\$ 9,765.70	Council Inc	Attn: Monica Conlin	581 S College Ave	Newark	DE	19713	USA
INSU713580-01	01	12/1/2011	\$ 35,359.04	Girl Scouts of The USA	Attn: Jennifer Robinson	420 Fifth Avenue	New York	NY	10018	USA
INSU713619-01	01	5/28/2015	\$ 26,786.00	Astro Valpar Inc	506 Staples Drive		Frammingham	MA	01702	USA
INSU713742-01	01	5/24/2013	\$ 19,403.71	Kroger Company	Attn: Nathan Frisley	1814 Wne St	Cincinnati	OH	45202	USA
INSU713759-01	01	5/24/2013	\$ 50,881.43	Kroger Company	Attn: Nathan Frisley	1814 Vine St	Cincinnati	OH	45202	USA
INSU713835-01	01	10/8/2015	\$ 19,062.50	Pantemaker Steel & Piping Company Inc	Attn: Thomas R. Smith, Esq.	One Lincoln Center	Syracuse	NY	13202-1355	USA
INSU713884-01	01	3/12/2013	\$ 100,000.00	Dons Ana County City Of Las Cruces	Attn: Julia Brown, County Mgr.	145 N Minal Blvd	Las Cruces	NM	88907	USA
INSU713887-01	01	3/12/2013	\$ 300,000.00	Liquidity Solutions, Inc.	Attn: Jorge A. Garcia	PO Box 25090	Las Cruces	NM	88904	USA
INSU713994-01	01	5/24/2013	\$ 9,658.00	Liquidity Solutions, Inc.	Re: Verac Technologies	One University Plaza, Ste 312	Hackensack	NJ	07601	USA
INSU714073-01	01		\$ 3,131.38	NECO Corporation	Attn: Joel DeBruyne	3000 Lakeview Ave.	St. Joseph	MI	49085	USA
INSU714073-01	01		\$ 8,933.82	NECO Corporation	Attn: Joel DeBruyne	3000 Lakeview Ave.	St. Joseph	MI	49085	USA
INSU714097-01	01	7/15/2013	\$ 676,034.00	Global Legacy Acquisition LP	Windsor Plaza, 3rd Floor	18-22 Queens Street	Hamilton, Bermuda	HM11	BER	

**The Home Insurance Company in Liquidation  
Potential Class II Second Interim Distribution Recipients  
List of Court Approved or Pending Class II Claims with Positive Allowances  
(other than guaranty associations) from inception to 12/22/2015  
The Distribution will be subject to \$50 deductible and to set offs**

NO. NO.	NO. SFX.	COURT APPROVED DATE	COURT APPROVED ALLOWANCE	CLAIMANT NAME	NO. ADDRESS 1	NO. ADDRESS 2	CITY	STATE	ZIP	COUNTRY
INSU714291-01	01		\$ 7,622.09	Swag Distributors Inc	75 LUCID AVENUE		Ampby	NY	10502	
INSU714151-01	01	7/15/2013	\$ 100,000.00	Equity Trust Company, Custodian FBO David Fichel IRA	Re: Washington Gas Light Co	One University Plaza, Ste 312	Hackensack	NJ	07601	USA
INSU714530-01	01	5/29/2015	\$ 10,614.26	Delaware Petroleum Company	Attn: Stacey Finburg	1473 Lambertson Road	Trenton	NJ	08611	
INSU714536-01	01	6/6/2014	\$ 2,377,095.00	Liquidating Trust	Attn: Dwight Palmer, Esq.	325 N LaSalle St, Suite 625	Chicago	IL	60654	USA
INSU714537-01	01	1/7/2014	\$ 3,750,000.00	Vorwin Capital Management LP	Attn: Mr. Michael Winschuh	261 Fifth Avenue, 22nd Fl	New York	NY	10016	
INSU714537-01	01	1/7/2014	\$ 11,250,000.00	Insurance Liquidation Investors, LLC	Attn: Mr. Michael Linn	One Maritime Plaza, Suite 2100	San Francisco	CA	94111	USA
INSU714822-01	01	6/24/2014	\$ 73,245.24	Stater (An Insured Society Of Me	Shelley Brown, LLC	211 North Broadway Ste 2700	St Louis	MO	63102	
INSU714740-03	01	9/8/2015	\$ 500,000.00	Seneca Capital LLC	Clark Hill P.C.	150 N. Michigan Ave. Ste. 2700	Chicago	IL	60601	
INSU714822-03	01	6/24/2014	\$ 605,125.00	Unroyal Holding Inc	70 Great Rd Apt.		Newport	CT	06770	
INSU714843-01	01	6/15/2015	\$ 100,254.37	Bernadine Sisters Third Order Of St Francis	Attn Sr Marilisa da Silva OSP	450 St. Bernardine Street	Reading	PA	19607	USA
INSU714951-01	01		\$ 23,835.58	ELLiok Corporation	Attn: Peter Black	5224 Seagfinger Woods Dr.	Decatur	GA	30035	
INSU714972-01	01	5/30/2015	\$ 65,885.00	Troxon Inc.	Bratton & Zornick, P. C.	1600 Augusta Dr. Ste. 212	Houston	TX	77057-3131	
INSU71754-01	01	8/26/2010	\$ 2,172.50	Ernest Helberg & Associates	Attn: Suzanne Helberg	380 Lexington Ave. 19th Flr.	New York	NY	10168	USA
INSU717501-01	01	8/23/2006	\$ 5,733.50	Bernard Turkewitz	69 Reed Drive		Rosham	NY	11376	USA
INSU7174978-01	01	3/12/2007	\$ 51,077.88	Contrarian Funds LLC	RE: James N Ellis Jr	411 West Putnam Ave Ste 405	Greenwich	CT	06830	USA
INSU801128-01	01	12/26/2006	\$ 3,137.62	Ocean Shipholdings INC/Ocean ships Inc/Ocean Spirit Shipping	Attn: John A James	16211 Park Ten Place	Houston	TX	77094	USA
INSU80630-01	01	3/12/2007	\$ 133,634.75	IC Bag LLC	Attn: Robert Zarnack	2701 Navistar Drive Bldg 7-3	Lisa	IL	60532	USA
INSU81869-01	01	8/19/2006	\$ 1,141,985.00	Mid American Energy Company	Attn: Jon A. Anderson	4299 N W Urbansale Drive	Urbansale	IA	50322	USA
INSU95726-01	01	6/24/2014	\$ 81,000,000.00	Global Legacy Acquisition LP	P.O. Box 1111 2267	Windsor PL, 3 Fl; 18 Queen St	Bermuda		HM JK	BER
INSU95483-01	01	12/9/2005	\$ 26,774.90	Liquidity Solutions, Inc.	Re: NYC Housing Authority HEIMLEY Manufacturing Company	One University Plaza, Ste. 312	Hackensack	NJ	07601	
INSU96754-01	01	3/20/2008	\$ 15,092.19	Liquidity Solutions, Inc. Roger A. Strongy, III, Commissioner of Insurance Society in his Capacity as Liquidator of The Home Insurance Company		One University Plaza Suite 312	Hackensack	NJ	07601	USA
INSU97834-01	01	3/10/2006	\$ 900,000.00	Company	Attn: Angela Argham	61 Broadway, 6th Floor	New York	NY	10006	USA
INSU97834-02	02	3/10/2006	\$ 300,000.00	Vorwin Capital Management LP	Re: AK Steel Corp.	251 Fifth Avenue, 22nd Floor	New York	NY	10016	USA
OSAP279423-01	01	5/5/2006	\$ 6,000.00	Argo Partners Wells Fargo Insurance Services USA, Inc.	Re: Western Mass Theatres	12 West 37th St., 9th Fl	New York	NY	10018	USA
PRDD709004-01	01	6/24/2005	\$ 14,671.00	Inc.	Attn: Mark Susco	444 Liberty Avenue, Ste. 1500	Pittsburgh	PA	15222	USA
VEND340142-01	01	4/21/2010	\$ 129,180.90	Road Commission For Oakland	Attn: Drew Dunsdy	33001 Labor Rd	Beverly Hills	CA	48302	USA
VEND344789-01	01	12/28/2009	\$ 7,500.00	Liquidity Solutions, Inc.	Re: Lydon Diaz & Gnocchi	One University Plaza Suite 312	Hackensack	NJ	07601	USA
VEND347890-01	01	3/12/2013	\$ 421,587.27	Penn Dept Of Labor And Industry	Attn: John A Kufus	443 Lafayette Road	St Paul	MN	55101	USA
VEND350160-01	01	10/8/2015	\$ 100,000.00	Canarlan Fundr, LLC	Re: Jacobson Yeminate	411 West Putnam Ave, Suite 425	Greenwich	CT	06830	USA
VEND353530-01	01	6/22/2015	\$ 100,000.00	Seaman Timber Company, Inc.	Anderson Kiff & Clark P.C.	1251 Avenue of the Americas	New York	NY	10020	
VEND709423-01	01	11/14/2005	\$ 2,247.34	Argo Partners	Re: Mohawk Rock & Sand	11 WEST 37TH ST., 9TH FL	NEW YORK	NY	10018	USA

Form **1120-PC**

**U.S. Property and Casualty Insurance Company  
Income Tax Return**

OMB No. 1545-0123

**2014**

Department of the Treasury  
Internal Revenue Service

For calendar year 2014, or tax year beginning ..... 2014, and ending ..... 20.....  
Information about Form 1120-PC and its separate instructions is at [www.irs.gov/form1120pc](http://www.irs.gov/form1120pc).

<b>A Check if:</b> 1 Consolidated return (attach Form 851) <input type="checkbox"/> 2 Life-nonlife consolidated return <input type="checkbox"/> 3 Schedule M-3 (Form 1120-PC) attached <input type="checkbox"/>		Please print or type <b>Name</b> <b>THE HOME INSURANCE COMPANY IN LIQUIDATION</b> Number, street, and room or suite no. if a P.O. box, see instructions. <b>61 BROADWAY, 5TH FLOOR</b> City or town, state or province, country, and ZIP or foreign postal code <b>NEW YORK, NEW YORK 10006</b>	<b>B Employer identification number</b> <b>07-000652</b>
<b>E Check if:</b> (1) <input type="checkbox"/> Final return (2) <input type="checkbox"/> Name change (3) <input type="checkbox"/> Address change (4) <input type="checkbox"/> Amended return (5) <input type="checkbox"/> 853(c)(3)(C) (6) <input type="checkbox"/> 853(e)			<b>C Date incorporated</b> <b>1/1/1973</b>

Tax Computation and Payments

1	Taxable income (Schedule A, line 37)		1	-37,575,733
2	Taxable investment income for electing small companies (Schedule B, line 21)		2	
3	Check if a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>	3	
4	Income tax		4	NONE
5	Enter amount of tax that a reciprocal must include		5	
6	Alternative minimum tax (attach Form 4626)		6	
7	Add lines 4 through 6		7	
8a	Foreign tax credit (attach Form 1118)		8a	
b	Credit from Form 8834 (attach Form 8834)		8b	
c	General business credit (attach Form 3800)		8c	
d	Credit for prior year minimum tax (attach Form 8827)		8d	
e	Bond credits from Form 8912		8e	
f	Total credits. Add lines 8a through 8e		8f	
9	Subtract line 8f from line 7		9	
10	Foreign corporations—Tax on income not connected with U.S. business		10	
11	Personal holding company tax (attach Schedule PH (Form 1120))		11	
12	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8811 <input type="checkbox"/> Other (attach statement)		12	
13	Total tax. Add lines 9 through 12		13	NONE
14a	2013 overpayment credited to 2014	14a		
b	Prior year(s) special estimated tax payments to be applied	14b		
c	2014 estimated tax payments (see instructions)	14c		
d	2014 special estimated tax payments (Do not include on line 14f)	14d		
e	2014 refund applied for on Form 4486	14e		
f	Enter the total of lines 14a through 14e less line 14e	14f		
g	Tax deposited with Form 7004	14g		
h	Credit by reciprocal for tax paid by attorney-in-fact under section 835(d)	14h		
i	Other credits and payments	14i		
j	Refundable credit from Form 8827, line 8c	14j		
15	Estimated tax penalty (see instructions). Check if Form 2220 is attached		15	
16	Amount owed. If line 14k is smaller than the total of lines 13 and 15, enter amount owed		16	
17	Overpayment. If line 14k is larger than the total of lines 13 and 15, enter amount overpaid		17	
18	Enter amount from line 17: Credited to 2015 estimated tax <input type="checkbox"/> Refunded <input checked="" type="checkbox"/>		18	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer: Arthur D. Wilson Date: 1/19/2015 Title: VICE PRESIDENT/CFO

May the IRS discuss this return with the preparer shown below (see instructions)?  Yes  No

Paid Preparer Use Only	Print/type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name	Firm's EIN		Phone no.	

Schedule A Taxable Income—Section 832 (see instructions)			
1	Premiums earned (Schedule E, line 7)	1	
2	Dividends (Schedule C, line 14)	2	7,287
		(a) Interest received	(b) Amortization of premium
3a	Gross interest	31,873,780	5,781,370
b	Interest exempt under section 103		
c	Subtract line 3b from line 3a	31,873,780	5,781,370
d	Taxable interest. Subtract line 3c, column (b) from line 3c, column (a)	3d	26,112,410
4	Gross rents	4	
5	Gross royalties	5	
6	Capital gain net income (attach Schedule D (Form 1120))	6	
7	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	7	
8	Certain mutual fire or flood insurance company premiums (section 832(b)(1)(D))	8	
9	Income on account of special income and deduction accounts	9	
10	Income from protection against loss account (see instructions)	10	
11	Mutual interinsurers or reciprocal underwriters—decrease in subscriber accounts	11	
12	Income from a special loss discount account (attach Form 8816)	12	
13	Other income (attach statement)	13	-3,550,940
14	Gross income. Add lines 1 through 13	14	22,561,757
15	Compensation of officers (attach statement) (see instructions)	15	
16	Salaries and wages (less employment credits)	16	10,000,148
17	Agency balances and bills receivable that became worthless during the tax year	17	35,840
18	Rents	18	1,565,913
19	Taxes and licenses	19	525,910
20a	Interest ▶	b	Less tax-exempt interest exp. ▶
20c		c	Bal. ▶
20c		20c	108
21	Charitable contributions	21	
22	Depreciation (attach Form 4562)	22	
23	Depletion	23	
24	Pension, profit-sharing, etc., plans	24	
25	Employee benefit programs	25	
26	Losses incurred (Schedule F, line 14)	26	33,762,044
27	Additional deduction (attach Form 8816)	27	
28	Other capital losses (Schedule G, line 12, column (g))	28	
29	Dividends to policyholders	29	-78,271
30	Mutual interinsurers or reciprocal underwriters—increase in subscriber accounts	30	
31	Other deductions (see instructions) (attach statement)	31	14,345,198
32	Total deductions. Add lines 15 through 31	32	60,237,890
33	Subtotal. Subtract line 32 from line 14	33	-37,674,133
34a	Special deduction for section 833 organizations (Schedule H, line 6)	34a	
b	Deduction on account of special income and deduction accounts	34b	
c	Total. Add lines 34a and 34b	34c	
35	Subtotal. Subtract line 34c from line 33	35	-37,674,133
36a	Dividends-received deduction (Schedule C, line 25)	36a	1,800
b	Net operating loss deduction	36b	
c	Total. Add lines 36a and 36b	36c	1,800
37	Taxable income (subtract line 36c from line 35). Enter here and on page 1, line 1	37	-37,676,733

Income

Deductions (See instructions for limitations on deductions.)



Schedule B		Part I—Taxable Investment Income of Electing Small Companies—Section 834 (see instructions)		
		(a) Interest received	(b) Amortization of premium	
Income	1a	Gross interest . . . . .		
	b	Interest exempt under section 103 . . . . .		
	c	Subtract line 1b from line 1a . . . . .		
	d	Taxable interest. Subtract line 1c, column (b) from line 1c, column (a) . . . . .		1d
	2	Dividends (Schedule C, line 14) . . . . .		2
	3	Gross rents . . . . .		3
	4	Gross royalties . . . . .		4
	5	Gross income from a trade or business, other than an insurance business, and from Form 4797 . . . . .		5
Deductions	6	Income from leases described in sections 834(b)(1)(B) and 834(b)(1)(C) . . . . .		6
	7	Gain from Schedule D (Form 1120), line 18 . . . . .		7
	8	Gross investment income. Add lines 1d through 7 . . . . .		8
	9	Real estate taxes . . . . .		9
	10	Other real estate expenses . . . . .		10
	11	Depreciation (attach Form 4562) . . . . .		11
	12	Depletion . . . . .		12
	13	Trade or business deductions as provided in section 834(a)(5) (attach statement) . . . . .		13
	14	Interest . . . . .		14
	15	Other capital losses (Schedule G, line 12, column (g)) . . . . .		15
	16	Total. Add lines 9 through 15 . . . . .		16
	17	Investment expenses (attach statement) . . . . .		17
18	Total deductions. Add lines 16 and 17 . . . . .		18	
19	Subtract line 18 from line 8 . . . . .		19	
20	Dividends-received deduction (Schedule C, line 25) . . . . .		20	
21	Taxable investment income. Subtract line 20 from line 19. Enter here and on page 1, line 2 . . . . .		21	

**Part II—Invested Assets Book Values**  
 (Complete only if claiming a deduction for general expenses allocated to investment income.)

		(a) Beginning of tax year	(b) End of tax year
22	Real estate . . . . .	22	
23	Mortgage loans . . . . .	23	
24	Collateral loans . . . . .	24	
25	Policy loans, including premium notes . . . . .	25	
26	Bonds of domestic corporations . . . . .	26	
27	Stock of domestic corporations . . . . .	27	
28	Government obligations, etc. . . . .	28	
29	Bank deposits bearing interest . . . . .	29	
30	Other interest-bearing assets (attach statement) . . . . .	30	
31	Total. Add lines 22 through 30 . . . . .	31	
32	Add columns (a) and (b), line 31 . . . . .		32
33	Mean of invested assets for the tax year. Enter one-half of line 32 . . . . .		33
34	Multiply line 33 by .0025 . . . . .		34
35	Income base. Line 1b, column (a) plus line 8 less the sum of line 1b, column (b) and line 18 . . . . .	35	
36	Multiply line 33 by .0375 . . . . .	36	
37	Subtract line 36 from line 35. Do not enter less than zero . . . . .	37	
38	Multiply line 37 by .25 . . . . .		38
39	Limitation on deduction for investment expenses. Add lines 34 and 38 . . . . .		39

Schedule C Dividends and Special Deductions (see instructions)		Dividends-Received	
		(a) Subject to section 832(b)(5)(B)	(b) Total dividends-received
<b>Income</b>			
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	2,287	2,287
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		
3	Dividends on debt-financed stock of domestic and foreign corporations		
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		
6	Dividends on stock of certain less-than-20%-owned foreign corporations and certain FSCs		
7	Dividends on stock of certain 20%-or-more-owned foreign corporations and certain FSCs		
8	Dividends from wholly owned foreign subsidiaries and certain FSCs		
9	Dividends from affiliated companies		
10	Other dividends from foreign corporations not included on lines 3, 6, 7, or 8		
11	Income from controlled foreign corporations under subpart F (attach Forms 5471)		
12	Foreign dividend gross-up (section 78)		
13	Other dividends (attach statement)		
14	<b>Total dividends.</b> Add lines 1 through 13. Enter here and on Schedule A, line 2, or Schedule B, line 2, whichever applies		2,287
<b>Deduction</b>			
		Dividends-Received Deduction	
		(a) Subject to section 832(b)(5)(B)	(b) Total dividends-received deduction
15	Multiply line 1 by 70%	1,600	1,600
16	Multiply line 2 by 80%		
17	Deduction for line 3 (see instructions)		
18	Multiply line 4 by 42%		
19	Multiply line 5 by 48%		
20	Multiply line 6 by 70%		
21	Multiply line 7 by 80%		
22	Enter the amount from line 8		
23	<b>Total.</b> Add lines 15 through 22. (See instructions for limitation.)	1,600	1,600
24	<b>Total.</b> Add line 23, column (a), and line 9, column (a). Enter here and on Schedule F, line 10	1,600	
25	<b>Total deductions.</b> Add line 23, column (b), and line 9, column (b). Enter here and on Schedule A, line 36a, or Schedule B, line 20, whichever applies		1,600



**Schedule E Premiums Earned—Section 832 (see instructions)**

1	Net premiums written . . . . .		1	
2	Unearned premiums on outstanding business at the end of the preceding tax year:			
a	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and unearned premiums of section 833 organizations (see instructions) . . . . .	2a		
b	Enter 80% of unearned premiums attributable to insuring certain securities . . . . .	2b		
c	Discounted unearned premiums attributable to life insurance . . . . .	2c		
d	Enter 80% of all other unearned premiums (see instructions) . . . . .	2d		
e	Total. Add lines 2a through 2d . . . . .	2e		
3	Total. Add lines 1 and 2a . . . . .	3		
4	Unearned premiums on outstanding business at the end of the current tax year:			
a	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and unearned premiums of section 833 organizations (see instructions) . . . . .	4a		
b	Enter 80% of unearned premiums attributable to insuring certain securities . . . . .	4b		
c	Discounted unearned premiums attributable to life insurance . . . . .	4c		
d	Enter 80% of all other unearned premiums (see instructions) . . . . .	4d		
e	Total. Add lines 4a through 4d . . . . .	4e		
5	Subtract line 4e from line 3 . . . . .	5		
6	Transitional adjustments under section 832(b)(7)(D) (see instructions) . . . . .	6		
7	Premiums earned. Add lines 5 and 6. Enter here and on Schedule A, line 1 . . . . .	7		

**Schedule F Losses Incurred—Section 832 (see instructions)**

1	Losses paid during the tax year (attach reconciliation to annual statement) . . . . .	1	112,318,045
2	Balance outstanding at the end of the current tax year for:		
a	Unpaid losses on life insurance contracts . . . . .	2a	
b	Discounted unpaid losses . . . . .	2b	2,025,961,217
c	Total. Add lines 2a and 2b . . . . .	2c	2,025,961,217
3	Add lines 1 and 2c . . . . .	3	2,138,279,262
4	Balance outstanding at the end of the preceding tax year for:		
a	Unpaid losses on life insurance contracts . . . . .	4a	
b	Discounted unpaid losses . . . . .	4b	2,104,578,420
c	Total. Add lines 4a and 4b . . . . .	4c	2,104,578,420
5	Subtract line 4c from line 3 . . . . .	5	33,742,842
6	Estimated salvage and reinsurance recoverable at the end of the preceding tax year . . . . .	6	194,687
7	Estimated salvage and reinsurance recoverable at the end of the current tax year . . . . .	7	174,645
8	Losses incurred (line 5 plus line 6 less line 7) . . . . .	8	33,762,264
9	Tax-exempt interest subject to section 832(b)(5)(B) . . . . .	9	
10	Dividends-received deduction subject to section 832(b)(5)(B) (Schedule C, line 24) . . . . .	10	1,600
11	The increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F) . . . . .	11	
12	Total. Add lines 9, 10, and 11 . . . . .	12	1,600
13	Reduction of deduction under section 832(b)(5)(B). Multiply line 12 by .15 . . . . .	13	240
14	Losses incurred deductible under section 832(c)(4). Subtract line 13 from line 8. Enter here and on Schedule A, line 2B . . . . .	14	33,762,044

**Schedule G Other Capital Losses (see instructions)**  
**(Capital assets sold or exchanged to meet abnormal insurance losses and to pay dividends and similar distributions to policyholders.)**

1	Dividends and similar distributions paid to policyholders . . . . .	1	
2	Losses paid . . . . .	2	
3	Expenses paid . . . . .	3	
4	Total. Add lines 1, 2, and 3 . . . . .	4	
Note. Adjust lines 5 through 8 to cash method if necessary.			
5	Interest received . . . . .	5	
6	Dividends-received (Schedule C, line 14) . . . . .	6	
7	Gross rents, gross royalties, lease income, etc., and gross income from a trade or business other than an insurance business including income from Form 4787 (include gains for invested assets only) . . . . .	7	
8	Net premiums received . . . . .	8	
9	Total. Add lines 5 through 8 . . . . .	9	
10	Limitation on gross receipts from sales of capital assets. Line 4 less line 9. If zero or less, enter -0- . . . . .	10	

	(a) Description of capital asset	(b) Date acquired	(c) Gross sales price	(d) Cost or other basis	(e) Expense of sale	(f) Depreciation allowed (or allowable)	(g) Loss (c) plus (e) less the sum of (f) and (b)
11							
12	Totals—column (c) must not be more than line 10. (Enter amount from column (g) in Schedule A, line 28, or Schedule B, line 18, whichever applies) . . . . .						

**Schedule H Special Deduction And Ending Adjusted Surplus for Section 833 Organizations (see instructions)**

1	Health care claims incurred during the tax year and liabilities incurred during the tax year under cost-plus contracts . . . . .	1	
2	Expenses incurred during the tax year in connection with the administration, adjustment, or settlement of health care claims or in connection with the administration of cost-plus contracts . . . . .	2	
3	Total. Add lines 1 and 2 . . . . .	3	
4	Multiply line 3 by .25 . . . . .	4	
5	Beginning adjusted surplus . . . . .	5	
6	Special deduction. If you checked "No" on line 14 of Schedule I, enter -0- here, you cannot take the special deduction. All others subtract line 5 from line 4. If zero or less, enter -0-. Enter amount here and on Schedule A, line 34a. (See instructions for limitation.) . . . . .	6	
7	Net operating loss deduction (Schedule A, line 38b) . . . . .	7	
8	Net exempt income:		
a	Adjusted tax-exempt income . . . . .	8a	
b	Adjusted dividends-received deduction . . . . .	8b	
9	Taxable income (Schedule A, line 37) . . . . .	9	
10	Ending adjusted surplus. Add lines 5 through 9 . . . . .	10	

Schedule I Other Information (see instructions)		Yes	No	Schedule I Other Information (see instructions)		Yes	No
<p><b>1</b> Check method of accounting:</p> <p>a <input type="checkbox"/> Cash</p> <p>b <input checked="" type="checkbox"/> Accrual</p> <p>c <input type="checkbox"/> Other (specify) ▶ .....</p>				<p><b>7</b> Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses? . . . . .</p>			
<p><b>2</b> Check box for kind of company:</p> <p>a <input type="checkbox"/> Mutual</p> <p>b <input checked="" type="checkbox"/> Stock</p>				<p><b>8a</b> Enter the total unpaid losses shown on the corporation's annual statement:</p> <p>(1) for the current tax year: \$ <u>1,741,477,820</u></p> <p>(2) for the previous tax year: \$ <u>1,804,268,982</u></p> <p><b>b</b> Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement:</p> <p>(1) for the current tax year: \$ <u>355,892,313</u></p> <p>(2) for the previous tax year: \$ <u>388,850,754</u></p>			
<p><b>3</b> At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) . . . . .</p> <p>If "Yes," attach a statement showing:</p> <p>(a) name and employer identification number (EIN);</p> <p>(b) percentage owned; and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.</p>		✓		<p><b>9</b> Does the corporation discount any of the loss reserves shown on its annual statement? . . . . .</p>		✓	
<p><b>4</b> Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . . .</p> <p>If "Yes," enter name and EIN of the parent corporation ▶ .....</p> <p>.....</p> <p>.....</p>		✓		<p><b>10</b> Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ .....</p>			
<p><b>5</b> At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).)</p> <p>If "Yes," attach a statement showing name and identifying number. (Do not include any information already entered in 4 above.)</p> <p>Enter percentage owned ▶ .....</p>		✓		<p><b>11</b> If the corporation has an NOL for the tax year and is electing to forgo the carryback period, check here . . . . . ▶ <input type="checkbox"/></p> <p>If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.</p>			
<p><b>6</b> At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:</p> <p>(a) the total voting power of all classes of stock of the corporation entitled to vote, or (b) the total value of all classes of stock of the corporation? If "Yes," enter:</p> <p>(a) Percentage owned ▶ ..... and (b) Owner's country ▶ .....</p> <p>(c) The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached ▶ .....</p>		✓		<p><b>12</b> Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 35b, Schedule A.) . . . ▶ \$ <u>2,841,880,895</u></p> <p><b>13</b> Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP . . . . .</p> <p><b>14</b> If the corporation is a Blue Cross or Blue Shield organization described in section 833(c)(2), or other organization described in section 833(c)(3), did it meet the medical loss ratio (MLR) requirements of section 833(c)(5)? . . . . .</p> <p>Enter:</p> <p>(a) Section 833(c)(5) MLR numerator: \$ .....</p> <p>(b) Section 833(c)(5) MLR denominator: \$ .....</p> <p>(c) Section 833(c)(5) MLR: % .....</p>		✓	

**Schedule L Balance Sheets per Books (All filers are required to complete this schedule.)**

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
1 Cash		15,855,137		24,067,781
2a Trade notes and accounts receivable	180,578,599		82,202,378	
b Less allowance for bad debts		150,578,599		82,202,378
3 Inventories				
4 U.S. government obligations		121,387,282		116,645,035
5 Tax-exempt securities (see instructions)				
6 Other current assets (attach statement)				
7 Loans to shareholders				
8 Mortgage and real estate loans				
9 Other investments (attach statement)		1,048,596,414		948,452,648
10a Buildings and other depreciable assets				
b Less accumulated depreciation				
11a Depletable assets				
b Less accumulated depletion				
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)				
b Less accumulated amortization				
14 Other assets (attach statement)		12,179,779		16,817,561
15 Total assets		1,348,697,191		1,182,283,425
<b>Liabilities and Shareholders' Equity</b>				
16 Accounts payable		1,583,829,208		1,472,892,283
17 Mortgages, notes, bonds payable in less than 1 year				
18 Insurance liabilities (see instructions)		2,172,319,715		2,007,170,133
19 Other current liabilities (attach statement)		3,307,832		3,123,432
20 Loans from shareholders				
21 Mortgages, notes, bonds payable in 1 year or more				
22 Other liabilities (attach statement)		173,250,668		137,219,224
23 Capital stock: a Preferred stock				
b Common stock		4,200,000		4,200,000
24 Additional paid-in capital		1,116,737,045		1,116,737,045
25 Retained earnings—Appropriated (attach statement)				
26 Retained earnings—Unappropriated		-3,715,047,387		-3,715,047,381
27 Adjustments to shareholders' equity (attach statement)				
28 Less cost of treasury stock				
29 Total liabilities and shareholders' equity		1,348,697,191		1,182,283,425

**Schedule M-1 Reconciliation of Income (Loss) per Books with Income (Loss) per Return**

Notes: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more—See instructions.

1 Net income (loss) per books	-38,828,262	7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax per books		a Tax-exempt interest \$	812,868
3 Excess of capital losses over capital gains	83,364	SEE SCHEDULE ATTACHED	
4 Income subject to tax not recorded on books this year (itemize)		8 Deductions in this tax return not charged against book income this year (itemize)	
5 Expenses recorded on books this year not deducted in this return (itemize)		a Depreciation \$	
a Depreciation \$		b Charitable contributions \$	-1,881,634
b Charitable contributions \$		SEE SCHEDULE ATTACHED	
c Travel and entertainment \$		9 Add lines 7 and 8	-1,068,766
6 Add lines 1 through 5	-38,744,898	10 Income (Schedule A, line 35 or Schedule B, line 16, if applicable)—line 6 less line 9	-37,674,133

**Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (line 26, Schedule L)**

1 Balance at beginning of year	-3,715,047,387	5 Distributions: a Cash	
2 Net income (loss) per books	-38,828,262	b Stock	
3 Other increases (itemize)		c Property	
SEE SCHEDULE ATTACHED	3,516,858	6 Other decreases (itemize)	
4 Add lines 1, 2, and 3	-3,750,356,791	7 Add lines 5 and 6	NONE
		8 Balance at end of year (line 4 less line 7)	-3,750,356,791

**THE HOME INSURANCE COMPANY IN LIQUIDATION  
FORM 1120-PC  
YEAR ENDED DECEMBER 31, 2014**

**The Home Insurance Company in Liquidation (EIN: 02-0308052) (HOME) has been placed in liquidation by order of the Superior Court for Merrimack County, New Hampshire. HOME is no longer required to file an Annual Statement by The New Hampshire Department of Insurance and has not prepared one for the calendar year ended December 31, 2014.**

**Alternative Minimum Tax—Corporations**

OMB No. 1545-0123

**2014**

▶ Attach to the corporation's tax return.  
 ▶ Information about Form 4626 and its separate instructions is at [www.irs.gov/form4626](http://www.irs.gov/form4626).

Name: **The Home Insurance Company in Liquidation** Employer identification number: **02-0388052**

Note: See the instructions to find out if the corporation is a small corporation exempt from the alternative minimum tax (AMT) under section 55(e).

<b>1</b>	Taxable income or (loss) before net operating loss deduction . . . . .	<b>1</b>	<b>-37,675,733</b>
<b>2</b>	<b>Adjustments and preferences:</b>		
a	Depreciation of post-1986 property . . . . .	<b>2a</b>	
b	Amortization of certified pollution control facilities . . . . .	<b>2b</b>	
c	Amortization of mining exploration and development costs . . . . .	<b>2c</b>	
d	Amortization of circulation expenditures (personal holding companies only) . . . . .	<b>2d</b>	
e	Adjusted gain or loss . . . . .	<b>2e</b>	
f	Long-term contracts . . . . .	<b>2f</b>	
g	Merchant marine capital construction funds . . . . .	<b>2g</b>	
h	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only) . . . . .	<b>2h</b>	
i	Tax shelter farm activities (personal service corporations only) . . . . .	<b>2i</b>	
j	Passive activities (closely held corporations and personal service corporations only) . . . . .	<b>2j</b>	
k	Loss limitations . . . . .	<b>2k</b>	
l	Depletion . . . . .	<b>2l</b>	
m	Tax-exempt interest income from specified private activity bonds . . . . .	<b>2m</b>	
n	Intangible drilling costs . . . . .	<b>2n</b>	
o	Other adjustments and preferences . . . . .	<b>2o</b>	
<b>3</b>	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o. . . . .	<b>3</b>	<b>NONE</b>
<b>4</b>	<b>Adjusted current earnings (ACE) adjustment:</b>		
a	ACE from line 10 of the ACE worksheet in the instructions . . . . .	<b>4a</b>	
b	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount (see instructions). . . . .	<b>4b</b>	
c	Multiply line 4b by 75% (.75). Enter the result as a positive amount . . . . .	<b>4c</b>	
d	Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments (see instructions). Note: You must enter an amount on line 4d (even if line 4b is positive). . . . .	<b>4d</b>	
e	ACE adjustment. • If line 4b is zero or more, enter the amount from line 4c • If line 4b is less than zero, enter the smaller of line 4c or line 4d as a negative amount . . . . .	<b>4e</b>	
<b>5</b>	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT . . . . .	<b>5</b>	<b>-37,675,733</b>
<b>6</b>	Alternative tax net operating loss deduction (see instructions). . . . .	<b>6</b>	
<b>7</b>	Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions . . . . .	<b>7</b>	<b>NONE</b>
<b>8</b>	<b>Exemption phase-out (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line 8c):</b>		
a	Subtract \$150,000 from line 7 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0- . . . . .	<b>8a</b>	
b	Multiply line 8a by 25% (.25). . . . .	<b>8b</b>	
c	Exemption. Subtract line 8b from \$40,000 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0- . . . . .	<b>8c</b>	<b>40,000</b>
<b>9</b>	Subtract line 8c from line 7. If zero or less, enter -0- . . . . .	<b>9</b>	<b>NONE</b>
<b>10</b>	Multiply line 9 by 20% (.20) . . . . .	<b>10</b>	<b>NONE</b>
<b>11</b>	Alternative minimum tax foreign tax credit (AMTFTC) (see instructions). . . . .	<b>11</b>	
<b>12</b>	Tentative minimum tax. Subtract line 11 from line 10. . . . .	<b>12</b>	
<b>13</b>	Regular tax liability before applying all credits except the foreign tax credit . . . . .	<b>13</b>	
<b>14</b>	Alternative minimum tax. Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return . . . . .	<b>14</b>	<b>NONE</b>

**Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns**

CMB No. 1545-0233

► **File a separate application for each return.**  
 ► Information about Form 7004 and its separate instructions is at [www.irs.gov/form7004](http://www.irs.gov/form7004).

Print  
or  
Type

Name	Identifying number
THE HOME INSURANCE COMPANY IN LIQUIDATION Number, street, and room or suite no. (if P.O. box, see instructions)	02-0306052
61 BROADWAY, 6TH FLOOR City, town, state, and ZIP code (if a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code)).	
NEW YORK, NEW YORK 10006	

**Note.** File request for extension by the due date of the return for which the extension is granted. See instructions before completing this form.

**Part I Automatic 5-Month Extension**

1a Enter the form code for the return that this application is for (see below)

Application Is For:	Form Code	Application Is For:	Form Code
Form 1065	09	Form 1041 (estate other than a bankruptcy estate)	04
Form 8804	31	Form 1041 (trust)	05

**Part II Automatic 6-Month Extension**

b Enter the form code for the return that this application is for (see below)

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GSD	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GST	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041-N	06	Form 1120-RET	23
Form 1041-QFT	07	Form 1120-RIC	24
Form 1042	08	Form 1120S	25
Form 1065-B	10	Form 1120-SF	26
Form 1066	11	Form 3520-A	27
Form 1120	12	Form 8812	28
Form 1120-C	34	Form 8813	29
Form 1120-F	15	Form 8725	30
Form 1120-FSC	16	Form 8831	32
Form 1120-H	17	Form 8876	33
Form 1120-L	18	Form 8924	35
Form 1120-ND	19	Form 8928	36

- 2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here
- 3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here
- If checked, attach a statement, listing the name, address, and Employer Identification Number (EIN) for each member covered by this application.

**Part III All Filers Must Complete This Part**

- 4 If the organization is a corporation or partnership that qualifies under Regulations section 1.8081-5, check here
- 5a The application is for calendar year 2014, or tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_
- b Short tax year. If this tax year is less than 12 months, check the reason:  Initial return  Final return  
 Change in accounting period  Consolidated return to be filed  Other (see instructions-attach explanation)

6 Tentative total tax	6	NONE
7 Total payments and credits (see instructions)	7	NONE
8 Balance due. Subtract line 7 from line 6 (see instructions)	8	NONE

**SCHEDULE N  
(Form 1120)**

**Foreign Operations of U.S. Corporations**

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1120, 1120-C, 1120-IC-DISC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, or 1120S.  
▶ Information about Schedule N (Form 1120) and its instructions is available at [www.irs.gov/form1120](http://www.irs.gov/form1120).

**2014**

Name

THE HOME INSURANCE COMPANY IN LIQUIDATION

Employer identification number (EIN)

02-0308052

**Foreign Operations Information**

	Yes	No
1a During the tax year, did the corporation own (directly or indirectly) any foreign entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)? . . . . . If "Yes," you are generally required to attach Form 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities, for each foreign disregarded entity (see instructions).		✓
b Enter the number of Forms 8858 attached to the tax return . . . . . ▶ _____		
2 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to the corporation's income tax return . . . . . ▶ _____		
3 Excluding any partnership for which a Form 8865 is attached to the tax return, did the corporation own at least a 10% interest, directly or indirectly, in any other foreign partnership (including an entity treated as a foreign partnership under Regulations section 301.7701-2 or 301.7701-3)? . . . . . If "Yes," see instructions for required statement.		✓
4a Was the corporation a U.S. shareholder of any controlled foreign corporation (CFC)? (See sections 951 and 957.) . . . . . If "Yes," attach Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations, for each CFC.	✓	
b Enter the number of Forms 5471 attached to the tax return . . . . . ▶ _____ 2 _____		
5 During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? . . . . . If "Yes," the corporation may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts.		✓
6a At any time during the 2014 calendar year, did the corporation have an interest in or a signature or other authority over a financial account (such as a bank account, securities account, or other financial account) in a foreign country? . . . . . See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	✓	
b If "Yes," enter the name of the foreign country . . . . . ▶ <u>BERMUDA</u>		
7a Is the corporation claiming the extraterritorial income exclusion? . . . . . If "Yes," attach a separate Form 8873, Extraterritorial Income Exclusion, for each transaction or group of transactions.		✓
b Enter the number of Forms 8873 attached to the tax return . . . . . ▶ _____		
c Enter the total of the amounts from line 62 (extraterritorial income exclusion (net of disallowed deductions)) of all Forms 8873 attached to the tax return . . . . . ▶ \$ _____		

**Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Who Must File**

Corporations that, at any time during the tax year, had assets in or operated a business in a foreign country or a U.S. possession may have to file Schedule N. If the corporation answers "Yes" to any of the questions above, attach Schedule N and the applicable forms and schedules to the corporation's income tax return.

**Question 1a**

Check the "Yes" box if the corporation is the "tax owner" (defined below) of a foreign disregarded entity (FDE) or it is required to file Form 5471 or Form 8865 with respect to a CFC or a CFP that is the tax owner of an FDE.

**Tax owner of an FDE.** The tax owner of an FDE is the person that is treated as owning the assets and liabilities of the FDE for purposes of U.S. income tax law.

A corporation that is the tax owner of an FDE is generally required to attach Form 8858 to its return. However, if the exception below applies, the corporation should attach a statement (described below) in lieu of Form 8858.



Form **5471**

**Information Return of U.S. Persons With Respect To Certain Foreign Corporations**

OMB No. 1545-004

(Rev. December 2012)

► For more information about Form 5471, see [www.irs.gov/form5471](http://www.irs.gov/form5471)

Department of the Treasury  
Internal Revenue Service

Information furnished for the foreign corporation's annual accounting period (tax year required by section 885) (see instructions) beginning 1/1, 20 14, and ending 12/31, 20 14

Attachment  
Sequence No. 121

Name of person filing this return <b>THE HOME INSURANCE COMPANY IN LIQUIDATION</b>	A Identifying number <b>02-0308022</b>
Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address) <b>61 BROADWAY, 8TH FLOOR</b>	B Category of filer (See instructions. Check applicable box(es): 1 (repeated) 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 <input checked="" type="checkbox"/>
City or town, state, and ZIP code <b>NEW YORK, NEW YORK 10008</b>	C Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period <b>100 %</b>
Filer's tax year beginning <b>JANUARY 1, 20 14</b>	and ending <b>DECEMBER 31, 20 14</b>

D Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director

**Important: Fill in all applicable lines and schedules. All information must be in English. All amounts must be stated in U.S. dollars unless otherwise indicated.**

1a Name and address of foreign corporation <b>CITYVEST INTERNATIONAL LIMITED CHURCH STREET, HAMILTON, BERMUDA</b>		b(1) Employer identification number, if any <b>N/A</b>
		b(2) Reference ID number (see instructions)
		c Country under whose laws incorporated <b>BERMUDA</b>
d Date of incorporation <b>12/17/1986</b>	e Principal place of business	f Principal business activity code number <b>551112</b>
		g Principal business activity <b>HOLDING COMPANY</b>
		h Functional currency <b>U.S. DOLLAR</b>

2 Provide the following information for the foreign corporation's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States	b If a U.S. income tax return was filed, enter:	
	(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)
c Name and address of foreign corporation's statutory or resident agent in country of incorporation	d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different	

**Schedule A Stock of the Foreign Corporation**

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
<b>COMMON</b>	<b>12,000</b>	<b>12,000</b>



**Schedule E Income, War Profits, and Excess Profits Taxes Paid or Accrued** (see instructions)

	(e) Name of country or U.S. possession	Amount of tax		
		(b) in foreign currency	(c) Conversion rate	(d) In U.S. dollars
1	U.S.			NONE
2				
3				
4				
5				
6				
7				
8	Total			NONE

**Schedule F Balance Sheet**

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

Assets		(i) Beginning of annual accounting period	(ii) End of annual accounting period
1	Cash	1	
2a	Trade notes and accounts receivable	2a	
b	Loss allowance for bad debts	2b	( )
3	Inventories	3	
4	Other current assets (attach statement)	4	4,858
5	Loans to shareholders and other related persons	5	484,871
6	Investment in subsidiaries (attach statement)	6	509,921
7	Other investments (attach statement)	7	
8a	Buildings and other depreciable assets	8a	
b	Less accumulated depreciation	8b	( )
9a	Depletable assets	9a	
b	Less accumulated depletion	9b	( )
10	Land (net of any amortization)	10	
11	Intangible assets:		
a	Goodwill	11a	
b	Organization costs	11b	
c	Patents, trademarks, and other intangible assets	11c	
d	Less accumulated amortization for lines 11a, b, and c	11d	( )
12	Other assets (attach statement)	12	
13	<b>Total assets</b>	13	489,328 814,978
<b>Liabilities and Shareholders' Equity</b>			
14	Accounts payable	14	
15	Other current liabilities (attach statement)	15	
16	Loans from shareholders and other related persons	16	184,752
17	Other liabilities (attach statement)	17	180,304
18	Capital stock:		
a	Preferred stock	18a	
b	Common stock	18b	12,000 12,000
19	Paid-in or capital surplus (attach reconciliation)	19	368,536 393,688
20	Retained earnings	20	-75,951 -81,513
21	Less cost of treasury stock	21	( )
22	<b>Total liabilities and shareholders' equity</b>	22	489,328 814,479

**Schedule G Other Information**

- |   | Yes                      | No                                  |
|---|--------------------------|-------------------------------------|
| 1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? . . . . .   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If "Yes," see the instructions for required statement.  |                          |                                     |
| 2 During the tax year, did the foreign corporation own an interest in any trust? . . . . .  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as entities separate from their owners under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)? . . . . . | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If "Yes," you are generally required to attach Form 8858 for each entity (see instructions).  |                          |                                     |
| 4 During the tax year, was the foreign corporation a participant in any cost sharing arrangement? . . . . .   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 5 During the course of the tax year, did the foreign corporation become a participant in any cost sharing arrangement? . . . . .  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 6 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? . . . . .  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).  |                          |                                     |
| 7 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)? . . . . .   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 8 During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended? . . . . .      | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

**Schedule H Current Earnings and Profits** (see instructions)

**Important:** Enter the amounts on lines 1 through 5c in functional currency.

1 Current year net income or (loss) per foreign books of account . . . . .	1	-5,552
2 Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):	<b>Net Additions</b>	<b>Net Subtractions</b>
a Capital gains or losses . . . . .		
b Depreciation and amortization . . . . .		
c Depletion . . . . .		
d Investment or incentive allowance . . . . .		
e Charges to statutory reserves . . . . .		
f Inventory adjustments . . . . .		
g Taxes . . . . .		
h Other (attach statement) . . . . .		
3 Total net additions . . . . .		
4 Total net subtractions . . . . .		
5a Current earnings and profits (line 1 plus line 3 minus line 4) . . . . .	5a	-5,552
b DASTM gain or (loss) for foreign corporations that use DASTM (see instructions) . . . . .	5b	
c Combine lines 5a and 5b . . . . .	5c	-5,552
d Current earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as defined in section 989(b) and the related regulations (see instructions)) . . . . .	5d	-5,552
Enter exchange rate used for line 5d ▶		

**Schedule I Summary of Shareholder's Income From Foreign Corporation** (see instructions)

If item D on page 1 is completed, a separate Schedule I must be filed for each Category 4 or 5 filer for whom reporting is furnished on this Form 5471. This schedule I is being completed for:

Name of U.S. shareholder ▶	Identifying number ▶	
1 Subpart F income (line 38b, Worksheet A in the instructions) . . . . .	1	
2 Earnings invested in U.S. property (line 17, Worksheet B in the instructions) . . . . .	2	
3 Previously excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet C in the instructions) . . . . .	3	
4 Previously excluded export trade income withdrawn from investment in export trade assets (line 7b, Worksheet D in the instructions) . . . . .	4	
5 Factoring income . . . . .	5	
6 Total of lines 1 through 5. Enter here and on your income tax return. See instructions . . . . .	6	
7 Dividends received (translated at spot rate on payment date under section 989(b)(1)) . . . . .	7	
8 Exchange gain or (loss) on a distribution of previously taxed income . . . . .	8	

- |  |                          |                                     |
|--|--------------------------|-------------------------------------|
| • Was any income of the foreign corporation blocked? . . . . .                             | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| • Did any such income become unblocked during the tax year (see section 984(b))? . . . . . | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
- If the answer to either question is "Yes," attach an explanation.

**SCHEDULE J  
(Form 5471)**

(Rev. December 2012)  
Department of the Treasury  
Internal Revenue Service

**Accumulated Earnings and Profits (E&P)  
of Controlled Foreign Corporation**

▶ Information about Schedule J (Form 5471) and its instructions is at [www.irs.gov/forms5471](http://www.irs.gov/forms5471).  
▶ Attach to Form 5471.

OMB No. 1545-0704

	Name of person filing Form 5471	THE HOME INSURANCE COMPANY IN LIQUIDATION		Identifying number		(d) Total Section 984(a) E&P (combine columns (a), (b), and (c))
		Name of foreign corporation	CITYVEST INTERNATIONAL LIMITED	EN (if any)	Reference ID number (see instructions)	
	Important: Enter amounts in functional currency.	(e) Post-1986 Undistributed Earnings (post-86 section 959(c)(3) balance)	(b) Pre-1987 E&P Not Previously Taxed (pre-87 section 959(c)(3) balance)	(c) Previously Taxed E&P (see instructions) (sections 859(c)(1) and (2) balances)	(f) Earnings Invested in U.S. Property	(g) Subpart F Income
1	Balance at beginning of year	-301,010	-25,353,464			
2a	Current year E&P					
b	Current year deficit in E&P	-5,552				
3	Total current and accumulated E&P not previously taxed (line 1 plus line 2a or line 1 minus line 2b)	-306,562	-25,353,464			
4	Amounts included under section 851(a) or reclassified under section 959(c) in current year					
5a	Actual distributions or reclassifications of previously taxed E&P					
b	Actual distributions of nonpreviously taxed E&P					
6a	Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)					
b	Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)	-306,562	-25,353,464			
7	Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)	-306,562	-25,353,464			

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cal. No. 21111K

Schedule J (Form 5471) (Rev. 12-2012)



**CITYVEST INTERNATIONAL LIMITED**  
**FORM 5471**  
**TAX YEAR 2014**

**FORM 5471 PAGE 3.**

	<b>BEGINNING OF YEAR</b>	<b>END OF YEAR</b>
<b>SCHEDULE F, LINE 4, OTHER CURRENT ASSETS</b>	4,658	4,658
<b>SCHEDULE F, LINE 6 - INVESTMENT IN SUBSIDIARIES</b>		
Cityvest Reinsurance Limited	484,671	509,821
Total	484,671	509,821
<b>SCHEDULE F, LINE 15, OTHER CURRENT LIABILITIES</b>		
<b>SCHEDULE F, LINE 16 - LOANS FROM SHAREHOLDERS AND OTHER RELATED PERSONS</b>		
Cityvest Reinsurance Limited	180,464	186,016
The Home Insurance Company In Liquidation	4,268	4,268
Total	184,732	190,284
<b>SCHEDULE F, LINE 19 - PAID- IN OR CAPITAL SURPLUS</b>	368,538	368,538
Contributed capital - 2014 calendar year		25,150
Total	368,538	393,688

Form **5471**

(Rev. December 2012)

**Information Return of U.S. Persons With Respect To Certain Foreign Corporations**

OMB No. 1545-0044

Department of the Treasury  
Internal Revenue Service

► For more information about Form 5471, see [www.irs.gov/form5471](http://www.irs.gov/form5471)  
Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning 1/1, 20 14, and ending 12/31, 20 14

Attachment  
Sequence No. 121

Name of person filing this return <b>THE HOME INSURANCE COMPANY IN LIQUIDATION</b>	A Identifying number <b>02-0308052</b>
Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address) <b>81 BROADWAY, 6TH FLOOR</b>	B Category of filer (See instructions. Check applicable box(es)). 1 (reported) 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 <input checked="" type="checkbox"/>
City or town, state, and ZIP code <b>NEW YORK, NEW YORK 10008</b>	C Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period <b>100 %</b>
Filer's tax year beginning <b>JANUARY 1</b> , 20 14, and ending <b>DECEMBER 31</b> , 20 14	

D Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director

**Important: Fill in all applicable lines and schedules. All information must be in English. All amounts must be stated in U.S. dollars unless otherwise indicated.**

1a Name and address of foreign corporation <b>CITYVEST REINSURANCE LIMITED CHURCH STREET, HAMILTON, BERMUDA</b>		b(1) Employer identification number, if any <b>N/A</b>
		b(2) Reference ID number (see instructions)
		c Country under whose laws incorporated
d Date of incorporation <b>12/15/1976</b>	e Principal place of business	f Principal business activity code number <b>551112</b>
		g Principal business activity <b>REINSURANCE</b>
		h Functional currency <b>U.S. DOLLAR</b>

2 Provide the following information for the foreign corporation's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States	b If a U.S. income tax return was filed, enter:	
	(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)
c Name and address of foreign corporation's statutory or resident agent in country of incorporation	d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different	

**Schedule A Stock of the Foreign Corporation**

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
<b>COMMON</b>	<b>1,500</b>	<b>1,500</b>

For Paperwork Reduction Act Notice, see Instructions.

Cat. No. 49958V

Form 5471 (Rev. 12-2012)





**Schedule E Income, War Profits, and Excess Profits Taxes Paid or Accrued (see instructions)**

	(a) Name of country or U.S. possession	Amount of tax		
		(b) In foreign currency	(c) Conversion rate	(d) In U.S. dollars
1	U.S.			NONE
2				
3				
4				
5				
6				
7				
8	Total			NONE

**Schedule F Balance Sheet**

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

Assets		(a) Beginning of current accounting period	(b) End of annual accounting period
1	Cash	157	147
2a	Trade notes and accounts receivable		
b	Less allowance for bad debts		
3	Inventories		
4	Other current assets (attach statement)	202,158	207,706
5	Loans to shareholders and other related persons		
6	Investment in subsidiaries (attach statement)		
7	Other investments (attach statement)		
8a	Buildings and other depreciable assets		
b	Less accumulated depreciation		
9a	Depletable assets		
b	Less accumulated depletion		
10	Land (net of any amortization)		
11	Intangible assets:		
a	Goodwill		
b	Organization costs		
c	Patents, trademarks, and other intangible assets		
d	Less accumulated amortization for lines 11a, b, and c		
12	Other assets (attach statement)		
13	Total assets	202,523	207,853
Liabilities and Shareholders' Equity			
14	Accounts payable		
15	Other current liabilities (attach statement)		
16	Loans from shareholders and other related persons		
17	Other liabilities (attach statement)		
18	Capital stock:		
a	Preferred stock		
b	Common stock	150,000	150,000
19	Paid-in or capital surplus (attach reconciliation)	334,487	369,821
20	Retained earnings	-281,964	-301,968
21	Less cost of treasury stock		
22	Total liabilities and shareholders' equity	202,523	207,853

**Schedule G Other Information**

- |   | Yes                      | No                                  |
|---|--------------------------|-------------------------------------|
| 1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? . . . . .   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If "Yes," see the instructions for required statement.  |                          |                                     |
| 2 During the tax year, did the foreign corporation own an interest in any trust? . . . . .  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as entities separate from their owners under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)? . . . . . | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If "Yes," you are generally required to attach Form 8858 for each entity (see instructions).  |                          |                                     |
| 4 During the tax year, was the foreign corporation a participant in any cost sharing arrangement? . . . . .   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 5 During the course of the tax year, did the foreign corporation become a participant in any cost sharing arrangement? . . . . .  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 6 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? . . . . .  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).  |                          |                                     |
| 7 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)? . . . . .   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 8 During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended? . . . . .      | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

**Schedule H Current Earnings and Profits (see instructions)**

**Important: Enter the amounts on lines 1 through 5c in functional currency.**

1 Current year net income or (loss) per foreign books of account . . . . .	1	-20,004
2 Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):	<b>Net Additions</b>	<b>Net Subtractions</b>
a Capital gains or losses . . . . .		
b Depreciation and amortization . . . . .		
c Depletion . . . . .		
d Investment or incentive allowance . . . . .		
e Charges to statutory reserves . . . . .		
f Inventory adjustments . . . . .		
g Taxes . . . . .		
h Other (attach statement) . . . . .		
3 Total net additions . . . . .		
4 Total net subtractions . . . . .		
5a Current earnings and profits (line 1 plus line 3 minus line 4) . . . . .	5a	-20,004
b DASTM gain or (loss) for foreign corporations that use DASTM (see instructions) . . . . .	5b	
c Combine lines 5a and 5b . . . . .	5c	-20,004
d Current earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as defined in section 989(b) and the related regulations (see instructions)) . . . . .	5d	-20,004
Enter exchange rate used for line 5d ▶		

**Schedule I Summary of Shareholder's Income From Foreign Corporation (see instructions)**

If item D on page 1 is completed, a separate Schedule I must be filed for each Category 4 or 5 filer for whom reporting is furnished on this Form 5471. This schedule I is being completed for:

Name of U.S. shareholder ▶	Identifying number ▶	
1 Subpart F income (line 38b, Worksheet A in the instructions) . . . . .	1	
2 Earnings invested in U.S. property (line 17, Worksheet B in the instructions) . . . . .	2	
3 Previously excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet C in the instructions) . . . . .	3	
4 Previously excluded export trade income withdrawn from investment in export trade assets (line 7b, Worksheet D in the instructions) . . . . .	4	
5 Factoring income . . . . .	5	
6 Total of lines 1 through 5. Enter here and on your income tax return. See instructions . . . . .	6	
7 Dividends received (translated at spot rate on payment date under section 989(b)(1)) . . . . .	7	
8 Exchange gain or (loss) on a distribution of previously taxed income . . . . .	8	

- |  | Yes                      | No                                  |
|--|--------------------------|-------------------------------------|
| • Was any income of the foreign corporation blocked? . . . . .                             | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| • Did any such income become unblocked during the tax year (see section 984(b))? . . . . . | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
- If the answer to either question is "Yes," attach an explanation.

**SCHEDULE J  
(Form 5471)**

(Rev. December 2012)  
Department of the Treasury  
Internal Revenue Service

**Accumulated Earnings and Profits (E&P)  
of Controlled Foreign Corporation**

▶ Information about Schedule J (Form 5471) and its instructions is at [www.irs.gov/form5471](http://www.irs.gov/form5471).  
▶ Attach to Form 5471.

OMB No. 1545-0044

	Name of foreign corporation	Identifying number	EN (if any)		(a) Post-1986 Undistributed Earnings (post-88 section 959(c)(3) balance)	(b) Pre-1987 E&P Not Previously Taxed (pre-87 section 959(c)(3) balance)	(c) Previously Taxed E&P (see instructions)		(d) Total Section 904(a) E&P (combine columns (a), (b), and (c))
			(i) Earnings Invested in U.S. Property	(ii) Earnings Invested in Excess Passive Assets			(7) Subpart F Income		
<b>1</b>	Balance at beginning of year				-345,518	-5,455			
<b>2a</b>	Current year E&P								
<b>b</b>	Current year deficit in E&P				-20,004				
<b>3</b>	Total current and accumulated E&P not previously taxed (line 1 plus line 2a or line 1 minus line 2b)				-365,520	-5,455			
<b>4</b>	Amounts included under section 951(a) or reclassified under section 959(c) in current year								
<b>5a</b>	Actual distributions or reclassifications of previously taxed E&P								
<b>b</b>	Actual distributions of nonpreviously taxed E&P								
<b>6a</b>	Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)								
<b>b</b>	Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)				-385,520	-5,455			
<b>7</b>	Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)				-385,520	-5,455			

For Paperwork Reduction Act Notice, see the instructions for Form 5471.

Oct. No. 21111K

Schedule J (Form 5471) (Rev. 12-2012)

CITYVEST REINSURANCE LIMITED							
FORM 5471							
TAX YEAR 2014							
FORM 5471 - PAGE 2							
						FUNCTIONAL CURRENCY	U.S. DOLLAR
SCHEDULE C, LINE 16 - OTHER DEDUCTIONS							
Management and accounting fees						10,975	10,975
Government fees						8,476	8,476
Bank fees						553	553
Total						20,004	20,004

CITYVEST REINSURANCE LIMITED					
FORM 5471					
TAX YEAR 2014					
FORM 5471 PAGE 3,					
				BEGINNING OF YEAR	END OF YEAR
<b>SCHEDULE F, LINE 4 - OTHER CURRENT ASSETS</b>					
Due from affiliates				192,153	197,704
Prepaid expense				10,003	10,002
<b>Total</b>				<b>202,156</b>	<b>207,706</b>
<b>SCHEDULE F, LINE 4 - PAID-IN OR CAPITAL SURPLUS</b>					
Contributed surplus				334,487	334,487
<b>CONTRIBUTED SURPLUS - 2014 CALENDAR YEAR</b>					<b>25,334</b>
<b>Total</b>				<b>334,487</b>	<b>359,821</b>



THE HOME INSURANCE COMPANY IN LIQUIDATION  
FORM 1120-PC SUPPORTING SCHEDULES  
CALENDAR YEAR 2014

1120-PC PAGE 5 DETAIL

SCHEDULE F, LINE 1: LOSSES PAID DURING THE TAX YEAR

LOSSES PAID NET OF SALVAGE AND SUBROGATION RECEIVED	111,779,678
LESS: SALVAGE AND SUBROGATION RECOVERABLE - END OF YEAR	(4,848,194)
ADD: SALVAGE AND SUBROGATION RECOVERABLE - BEGINNING OF YEAR	5,384,680

112,316,045



THE HOME INSURANCE COMPANY IN LIQUIDATION						
FORM 1120-PC SUPPORTING SCHEDULES						
CALENDAR YEAR 2014						
1120-PC PAGE 8 DETAIL						
					BEGINNING	ENDING
<b>SCHEDULE L, LINE 1: CASH</b>						
CASH ON HAND AND ON DEPOSIT					15,955,137	24,067,781
<b>SCHEDULE L, LINE 2:</b>						
<b>TRADE NOTES AND ACCOUNTS RECEIVABLE</b>						
ACCRUED RETROSPECTIVE PREMIUMS					6,382,097	4,858,890
FUNDS HELD/DEPOSITED BY REINSURER					1,174,186	1,174,186
REINSURANCE RECOVERABLE ON LOSS & LAE PAYMENTS					88,918,540	25,444,291
AGENTS BALANCES OR UNCOLLECTED PREMIUMS					339,189	339,139
GUARANTY FUNDS RECEIVABLE OR ON DEPOSIT					55,784,585	56,393,871
					190,578,598	88,202,379
<b>SCHEDULE L, LINE 4:</b>						
<b>U.S. GOVERNMENT OBLIGATIONS</b>						
VARIOUS					121,387,282	110,645,035
<b>SCHEDULE L, LINE 8: OTHER INVESTMENTS</b>						
VARIOUS					1,048,556,414	848,452,640

THE HOME INSURANCE COMPANY IN LIQUIDATION					
FORM 1120-PC SUPPORTING SCHEDULES					
CALENDAR YEAR 2014					
1120-PC PAGE 8 DETAIL				BEGINNING	ENDING
<b>SCHEDULE L, LINE 14: OTHER ASSETS</b>					
<b>OTHER ASSETS</b>					
OTHER ASSETS				10,329,208	9,185,907
OTHER INVESTED ASSETS				1,811,813	1,751,744
RECEIVABLE FROM PARENT, SUBSIDIARIES AND AFFILIATES				38,080	-
				12,179,101	10,937,651
<b>SCHEDULE L, LINE 16: ACCOUNTS PAYABLE</b>					
<b>DRAFTS OUTSTANDING</b>				1,893,829,296	1,873,892,383
<b>SCHEDULE L, LINE 18: INSURANCE LIABILITIES</b>					
CASUALTY LOSSES				1,804,269,962	1,741,477,820
LOSS ADJUSTMENT EXPENSES				388,050,754	355,602,313
				2,192,320,716	2,097,080,133
<b>SCHEDULE L, LINE 19: OTHER CURRENT LIABILITIES</b>					
<b>OTHER EXPENSES</b>				3,164,186	3,010,688
<b>FUNDS HELD BY COMPANY UNDER REINSURANCE TREATY</b>				112,778	112,778
				3,276,964	3,123,466
<b>SCHEDULE L, LINE 22: OTHER LIABILITIES</b>					
REINSURANCE PAYABLE ON LAE				37,378,849	38,893,887
OTHER LIABILITIES				118,788,284	84,879,372
PROVISION FOR REINSURANCE				16,340,770	13,204,829
CEDED REINSURANCE PREMIUMS PAYABLE				742,764	742,764
				173,250,667	137,719,224

THE HOME INSURANCE COMPANY IN LIQUIDATION  
 FORM 1120-PC SUPPORTING SCHEDULES  
 CALENDAR YEAR 2014

1120-PC PAGE & DETAIL	BEGINNING	ENDING
SCHEDULE L, LINE 23B:		
COMMON CAPITAL STOCK:	4,200,000	4,200,000
SCHEDULE L, LINE 24:		
PAID-IN CAPITAL SURPLUS	1,116,737,055	1,116,737,055
SCHEDULE M-1, LINE 1:		
NET LOSS FROM OPERATIONS	(38,828,282)	
SCHEDULE M-1, LINE 7:		
INCOME ON BOOKS NOT INCLUDED IN THIS RETURN		
PARTNERSHIP ADJUSTMENT	72,345	
ELIMINATE ACCRUAL OF MARKET DISCOUNT	760,524	
	832,869	
SCHEDULE M-1, LINE 8:		
DEDUCTIONS ON RETURN NOT CHARGED AGAINST BOOK		
CHANGE IN SEC. 846 DISCOUNTED UNPAID LOSSES	(1,912,535)	
CHANGE IN SALVAGE AND SUBROGATION	18,442	
REDUCTION IN LOSS RESERVES DUE TO 15% DRD ADJUSTMENT	(240)	
	(1,894,333)	
SCHEDULE M-2 LINE 3: OTHER INCREASES		
CHANGE IN NONADMITTED ASSETS	399,182	
CHANGE IN PROVISION FOR REINSURANCE	3,136,241	
NET UNREALIZED CAPITAL GAINS OR (LOSSES)	(6,543)	
	3,518,880	