

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 OF CLAIMS AND
RECOMMENDATIONS AS OF NOVEMBER 1, 2017**

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

1. The Liquidator has issued notices of determination or redetermination concerning the claims described on Schedule 1 in the amounts and at the priorities set forth on the Schedule.
2. With respect to all claims on Schedule 1, either the claimants have acknowledged that they agree with the claim determinations or more than sixty days have passed from the mailing of the notices of determination or redetermination without any objection being filed with the Court. The claimants accordingly may not object further to the determinations with respect to these claims. See RSA 402-C:41, I; Restated and Revised Order Establishing Procedures Regarding Claims Filed With The Home Insurance Company In Liquidation dated January 19, 2005, § 8.


3. Certain of the claims on Schedule 1 arise under AFIA Treaties. The determinations of these AFIA claims have been agreed by Century Indemnity Company in accordance with the Claims Protocol dated August 6, 2004 approved by the Court on November 12, 2004.

4. In accordance with RSA 402-C:45, I, the Liquidator hereby reports on the claims set forth on Schedule 1 to the Court and recommends that the claims be allowed in the amounts and at the priority classes set forth on the schedule pursuant to RSA 402-C:45, II. The Liquidator has reviewed the claims and submits that the amounts recommended are fair and reasonable and that the priority classes recommended are proper under RSA 402-C:44.

5. In light of the suggestion in the Referee's Ruling on Liquidator's Motion for Clarification in Disputed Claims Docket No. 2005-HICIL-2 (Nov. 14, 2005), the Liquidator notes that there may be potential setoffs regarding certain of the claims. In any such event, those setoffs will be applied before distributions are made.

Respectfully submitted,


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


By: Peter A. Bengelsdorf
Special Deputy Liquidator

Date: November 8, 2017

Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of November 1, 2017 and the proposed form of order were sent, this 10th day of November, 2017, by first class mail, postage prepaid to all persons on the attached service list.


Eric A. Smith
NH Bar ID # 16952

THE STATE OF NEW HAMPSHIRE

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THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated November 1, 2017 - Pursuant to RSA402-C:45
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)
Distribution will be subject to set off.

NOD Number	Claimant Name	Address	DULUTH	GA	30096	Brief Description	NOD Amount Recommended	NOD Class
GOVT18911-41	GEORGIA INSURERS INSOLVENCY POOL	MICHAEL MARCHMAN, EXEC DIR GWINNETT COMMERCE CENTER 3700 CRESTWOOD PARKWAY #400	DULUTH	GA	30096	Partial allowance to Guaranty Association for verified paid administrative costs incurred on behalf of The Home Liquidation from 10/01/13 through 09/30/16.	155,044.46	I
GOVT700182-40	MASSACHUSETTS INSURERS INSOLVENCY FUND	PAUL M. GULKO, MANAGER ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Partial allowance to Guaranty Association for verified paid administrative costs incurred on behalf of The Home Liquidation from 10/01/13 through 09/30/16.	477,465.67	I
GOVT700061-37	MINNESOTA INSURANCE GUARANTY ASSOC.	PAUL STEFFEN, EXEC DIR. 7600 PARKLAWN AVE SUITE 460	EDINA	MN	55435	Partial allowance to Guaranty Association for verified paid administrative costs incurred on behalf of The Home Liquidation from 10/01/13 through 09/30/16.	635,314.80	I
GOVT700117-18	OHIO INSURANCE GUARANTY ASSOC.	STEVE DURISH, PRESIDENT 1840 MACKENZIE DRIVE	COLUMBUS	OH	43220	Partial allowance to Guaranty Association for verified paid administrative costs incurred on behalf of The Home Liquidation from 10/01/13 through 09/30/16.	59,856.46	I
GOVT700069-39	OKLAHOMA P & C INS. GUARANTY ASSOC.	AMANDA L BARBERA GEN MGR 2601 NORTHWEST EXPRWAY, #330E	OKLAHOMA CITY	OK	73112	Partial allowance to Guaranty Association for verified paid administrative costs incurred on behalf of The Home Liquidation from 10/01/13 through 09/30/16.	150,306.23	I
GOVT700070-35	OREGON INSURANCE GUARANTY ASSOC.	DAVE JOHNSON, ADMINISTRATOR 10700 SW BEAVERTON HWY. #426	BEAVERTON	OR	97005-3019	Partial allowance to Guaranty Association for verified paid administrative costs incurred on behalf of The Home Liquidation from 10/01/13 through 09/30/16.	39,915.23	I
GOVT700060-39	PROPERTY & CASUALTY INS. GUARANTY CORP.	JOHN SPIELBERGER, PRESIDENT 305 WASHINGTON AVE, # 600	TOWSON	MD	21204-4746	Partial allowance to Guaranty Association for verified paid administrative costs incurred on behalf of The Home Liquidation from 10/01/13 through 09/30/16.	534,363.37	I

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NOD Number	Claimant Name	Address	COLUMBIA	SC	29202	Brief Description	NOD Amount Recommended	NOD Class
GOVT700073-37	SOUTH CAROLINA PROPERTY & CASUALTY INS. GUARANTY ASSOC.	J. SMITH HARRISON, EXEC DIR P.O. BOX 407	COLUMBIA	SC	29202	Partial allowance to Guaranty Association for verified paid administrative costs incurred on behalf of The Home Liquidation from 10/01/13 through 09/30/16.	53,695.86	I
GOVT18939-36	TENNESSEE INSURANCE GUARANTY ASSOC.	DAVID BROEMEL, EXEC SECY 3100 WEST END AVE #670	NASHVILLE	TN	37203-5805	Partial allowance to Guaranty Association for verified paid administrative costs incurred on behalf of The Home Liquidation from 10/01/13 through 09/30/16.	433,703.97	I
GOVT700263-39	TEXAS PROPERTY & CASUALTY INSURANCE GUARANTY ASSOC.	MARVIN KELLY EXECUTIVE DIR 9120 BURNET ROAD	AUSTIN	TX	78758	Partial allowance to Guaranty Association for verified paid administrative costs incurred on behalf of The Home Liquidation from 10/01/13 through 09/30/16.	171,311.67	I
GOVT700075-34	UTAH PROPERTY & CASUALTY INS. GUARANTY ASSOC.	ALLEN MUHLESTEIN, EXEC DIR P.O. BOX 1608	SANDY	UT	84091-1608	Partial allowance to Guaranty Association for verified paid administrative costs incurred on behalf of The Home Liquidation from 10/01/13 through 09/30/16.	37,744.63	I
GOVT700115-16	WEST VIRGINIA INSURANCE GUARANTY ASSOC.	STEVE JURISH, PRESIDENT 1840 MACKENZIE DRIVE	COLUMBUS	OH	43220	Partial allowance to Guaranty Association for verified paid administrative costs incurred on behalf of The Home Liquidation from 10/01/13 through 09/30/16.	11,500.68	I
GOVT700079-36	WISCONSIN INSURANCE SECURITY FUNDS	ALLAN PATEK, EXEC DIR 2820 WALTON COMMONS WEST, #135	MADISON	WI	53718-6797	Partial allowance to Guaranty Association for verified paid administrative costs incurred on behalf of The Home Liquidation from 10/01/13 through 09/30/16.	77,238.13	I

Current Recommended Class I Allowances from Claim Report: \$ 2,837,461.16
Prior Total Court Approved Class I Allowances from Claim Reports: \$ 80,717,042.19
Previously Court Approved Class I Settlement Agreements: \$ 150,694.92
Total Recommended and Approved Class I Allowances: \$ 83,705,198.27 Class I

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NOD Number	Claimant Name	Address	NEW YORK	NY	10007	Brief Description	NOD Amount Recommended	NOD Class
CLMN714516-01	ABRAHAM SORSCHER	C/O MATTHEW A. KAUFMAN, ESQ. 225 BROADWAY, SUITE 1606	NEW YORK	NY	10007	The file will be handled to conclusion by the New York Liquidation Bureau. Hence, the POC is denied. No further claims asserted against The Home.	0.00	II
INSU710183-01	ACME BARREL COMPANY INC. C/O ERIC L. ROUTMAN	3000 DUNDEE ROAD SUITE 413	NORTHBROOK	IL	60062	The policyholder did not provide support for the POC despite numerous requests, hence the POC is denied. No further claims asserted against The Home.	0.00	II
INSU213360-01	AMERICAN CRYSTAL SUGAR COMPANY	ATT: LISA MALOY 101 NORTH 3RD STREET	MOORHEAD	MN	56560	The policyholder filed a claim under their excess Worker's Compensation policy. The support provided shows the claims will not reach The Home's coverage, hence the POC is denied. No further claims asserted against The Home.	0.00	II
INSU714843-02	BERNARDINE SISTERS THIRD ORDER OF ST FRANCIS	159 SKY MEADOW DRIVE	STAMFORD	CT	06903	Claim is being handled by the insured directly. This is a partial allowance to the insured for verified defense expenses incurred from 2014 - 08/17. Future partial allowances will be considered by the Liquidator if and when presented.	148,139.57	II
INSU701853-01	BROWN SHOE COMPANY INC FKA BROWN GROUP INC	CALERES C/O EMILY C. SCHULTZ ASSOCIATE GENERAL COUNSEL 8300 MARYLAND AVE.	ST. LOUIS	MO	63105	The policyholder did not provide support for the POC despite numerous requests, hence the POC is denied. No further claims asserted against The Home. The insured has other policies, which will be dealt with separately at a later time.	0.00	II
INSU701855-01	BROWN SHOE COMPANY INC FKA BROWN GROUP INC	CALERES C/O EMILY C. SCHULTZ ASSOCIATE GENERAL COUNSEL 8300 MARYLAND AVE.	ST. LOUIS	MO	63105	The policyholder did not provide support for the POC despite numerous requests, hence the POC is denied. No further claims asserted against The Home. The insured has other policies, which will be addressed separately at a later time.	0.00	II

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NOD Number	Claimant Name	Address	City	State	Case Number	Brief Description	NOD Amount Recommended	NOD Class
INSU714995-01	CARSON MFG. CO. INC.	C/O WILLIAM C. WAGNER TAFT STETTINIUS & HOLLISTER 1 INDIANA SQ. STE. 3500	INDIANAPOLIS	IN	46204-2023	The policyholder filed for an environmental claim but did not support the claim despite numerous requests, hence the POC is denied. No further claims asserted against The Home. The insured has other claims which will be addressed separately at a later time.	0.00	II
INSU714785-01	CITY OF PHOENIX	WRIGHT, WELKER & PAUOLE ATTN:RICHARD R. CARPENTER 10429 S. 51ST ST., #285	PHOENIX	AZ	85044	The underlying suit was dismissed, hence the POC is denied. No further claims asserted against The Home.	0.00	II
INSU702986-01	DTE ENERGY	ATT: ANTOINETTE S. PORTER ONE ENERGY PLAZA	DETROIT	MI	48226	Partial allowance to DTE Energy which filed as an additional insured under an excess Workers' Compensation policy. The insured is not covered by a Guaranty Fund. This allowance covers verified insured paid defense and indemnity benefits from 2000 to 3/26/17. Future partial allowances will be considered by the Liquidator if and when presented.	49,469.17	II
INSU274628-01	LUSE-STEVENSON CO	JOHNSON & BELL ATTN: FREDERICK MUELLER, ESQ. 33 W. MONROE ST, SUITE 2700	CHICAGO	IL	60603-5404	The policyholder did not provide support for the POC despite numerous requests, hence the POC is denied. No further claims asserted against The Home.	0.00	II
INSU274564-01	MINSTER MACHINE CO	ULMER ATTORNEYS ATTN: JAMES N. KLINE, ESQ. 1660 W. 2ND ST, SUITE 1100	CLEVELAND	OH	44113-1406	The policyholder's counsel has confirmed all claims have been paid by other carriers. Hence, the POC is denied. No further claims asserted against The Home.	0.00	II
INSU700505-01	MINSTER MACHINE CO	ULMER ATTORNEYS ATTN: JAMES N. KLINE, ESQ. 1660 W. 2ND ST, SUITE 1100	CLEVELAND	OH	44113-1406	The policyholder's counsel has confirmed all claims have been paid by other carriers. Hence, the POC is denied. No further claims asserted against The Home.	0.00	II

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NOD Number	Claimant Name	Address			Brief Description	NOD Amount Recommended	NOD Class	
INSU709592-01	MINSTER MACHINE CO	ULMER ATTORNEYS ATTN: JAMES N. KLINE, ESQ. 1660 W. 2ND ST, SUITE 1100	CLEVELAND	OH	44113-1406	The policyholder's counsel has confirmed all claims have been paid by other carriers. Hence, the POC is denied. No further claims asserted against The Home.	0.00	II
INSU710416-01	MINSTER MACHINE CO	ULMER ATTORNEYS ATTN: JAMES N. KLINE, ESQ. 1660 W. 2ND ST, SUITE 1100	CLEVELAND	OH	44113-1406	The policyholder's counsel has confirmed all claims have been paid by other carriers. Hence, the POC is denied. No further claims asserted against The Home.	0.00	II
INSU244306-01	MINSTER MACHINE CO	ULMER ATTORNEYS ATTN: JAMES N. KLINE, ESQ. 1660 W. 2ND ST, SUITE 1100	CLEVELAND	OH	44113-1406	The policyholder's counsel has confirmed all the claims have been paid by other carriers. Hence, the POC is denied. No further claims asserted against The Home.	0.00	II
INSU715121-01	POCAHONTAS FOOD GROUP C/O PERFORMANCE FOOD GROUP	12650 EAST ARAPAHOE RD	CENTENNIA	CO	80112	Return premium due as calculated in a final retrospective premium policy adjustment as of 12/31/16.	24,704.00	II
INSU274106-01	PUERTO RICO ELECTRIC POWER AUTHORITY	C/O SAMMY L. RODRIGUEZ ORTEGA RISK MANAGEMENT OFFICE PO BOX 364267	SAN JUAN	PR	00936-4267	Final allowance to insured for the Home's share of a judgement for loss, expenses and interest.	158,689.48	II
INSU159865-01	RENCO GROUP	BRYAN CAVE ATTN: DENNIS O'CONNELL, ESQ. 211 N. BROADWAY, SUITE 3600	ST. LOUIS	MO	63102	The policyholder did not provide support for the POC despite numerous requests, hence the POC is denied. No further claims asserted against The Home.	0.00	II
INSU246739-01	RENCO GROUP	BRYAN CAVE ATTN: DENNIS O'CONNELL, ESQ. 211 N. BROADWAY, SUITE 3600	ST. LOUIS	MO	63102	The policyholder did not provide support for the POC despite numerous requests, hence the POC is denied. No further claims asserted against The Home.	0.00	II
INSU41472-01	RENCO GROUP	BRYAN CAVE ATTN: DENNIS O'CONNELL, ESQ. 211 N. BROADWAY, SUITE 3600	ST. LOUIS	MO	63102	The policyholder did not provide support for the POC despite numerous requests, hence the POC is denied. No further claims asserted against The Home.	0.00	II

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NOD Number	Claimant Name	Address	CHICAGO	IL	60640	Brief Description	NOD Amount Recommended	NOD Class
INSU223263-01	SALVATION ARMY	800 W. LAWRENCE AVENUE	CHICAGO	IL	60640	Final allowance to policyholder for WC claim for expense and indemnity payments exceeding the policy deductible.	724,363.55	II
INSU704635-01	SCOTT FEZER COMPANY	SANDRUN RISK ATTN: LORI L. SIWIK 4199 KINROSS LAKES PKWY, STE 2	RICHFIELD	OH	44286	The insured filed POCs addressing 15 policies. The claims asserted only concern 6 of said policies. Accordingly, there is no need to maintain the additional POCs. Hence, this POC, as one of the 9, is disallowed. The insured has other POCs regarding other policies, which will be handled separately.	0.00	II
INSU704636-01	SCOTT FEZER COMPANY	SANDRUN RISK ATTN: LORI L. SIWIK 4199 KINROSS LAKES PKWY, STE 2	RICHFIELD	OH	44286	The insured filed POCs addressing 15 policies. The claims asserted only concern 6 of said policies. Accordingly, there is no need to maintain the additional POCs. Hence, this POC, as one of the 9, is disallowed. The insured has other POCs regarding other policies, which will be handled separately.	0.00	II
INSU704640-01	SCOTT FEZER COMPANY	SANDRUN RISK ATTN: LORI L. SIWIK 4199 KINROSS LAKES PKWY, STE 2	RICHFIELD	OH	44286	The insured filed POCs addressing 15 policies. The claims asserted only concern 6 of said policies. Accordingly, there is no need to maintain the additional POCs. Hence, this POC, as one of the 9, is disallowed. The insured has other POCs regarding other policies, which will be handled separately.	0.00	II
INSU704641-01	SCOTT FEZER COMPANY	SANDRUN RISK ATTN: LORI L. SIWIK 4199 KINROSS LAKES PKWY, STE 2	RICHFIELD	OH	44286	The insured filed POCs addressing 15 policies. The claims asserted only concern 6 of said policies. Accordingly, there is no need to maintain the additional POCs. Hence, this POC, as one of the 9, is disallowed. The insured has other POCs regarding other policies, which will be handled separately.	0.00	II

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NOD Number	Claimant Name	Address			Brief Description	NOD Amount Recommended	NOD Class
INSU704642-01	SCOTT FEZER COMPANY	SANDRUN RISK ATTN: LORI L. SIWIK 4199 KINROSS LAKES PKWY, STE 2	RICHFIELD	OH	44286	The insured filed POCs addressing 15 policies. The claims asserted only concern 6 of said policies. Accordingly, there is no need to maintain the additional POCs. Hence, this POC, as one of the 9, is disallowed. The insured has other POCs regarding other policies, which will be handled separately.	0.00 II
INSU704643-01	SCOTT FEZER COMPANY	SANDRUN RISK ATTN: LORI L. SIWIK 4199 KINROSS LAKES PKWY, STE 2	RICHFIELD	OH	44286	The insured has filed POCs for 15 policies. The claims asserted only concern 6 policies, and there is no need to maintain the 9 related POCs. Hence, this POC, as one of the 9 is unnecessary to protect the insured's claim, therefore, this POC is denied. The insured has other POCs regarding other policies, which will be handled separately.	0.00 II
INSU704644-01	SCOTT FEZER COMPANY	SANDRUN RISK ATTN: LORI L. SIWIK 4199 KINROSS LAKES PKWY, STE 2	RICHFIELD	OH	44286	The insured filed POCs addressing 15 policies. The claims asserted only concern 6 of said policies. Accordingly, there is no need to maintain the additional POCs. Hence, this POC, as one of the 9, is disallowed. The insured has other POCs regarding other policies, which will be handled separately.	0.00 II
INSU704645-01	SCOTT FEZER COMPANY	SANDRUN RISK ATTN: LORI L. SIWIK 4199 KINROSS LAKES PKWY, STE 2	RICHFIELD	OH	44286	The insured filed POCs addressing 15 policies. The claims asserted only concern 6 of said policies. Accordingly, there is no need to maintain the additional POCs. Hence, this POC, as one of the 9, is disallowed. The insured has other POCs regarding other policies, which will be handled separately.	0.00 II

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NOD Number	Claimant Name	Address	City	State	Zip	Brief Description	NOD Amount Recommended	NOD Class
INSU704647-01	SCOTT FEZER COMPANY	SANDRUN RISK ATTN: LORI L. SIWIK 4199 KINROSS LAKES PKWY, STE 2	RICHFIELD	OH	44286	The insured filed POCs addressing 15 policies. The claims asserted only concern 6 of said policies. Accordingly, there is no need to maintain the additional POCs. Hence, this POC, as one of the 9, is disallowed. The insured has other POCs regarding other policies, which will be handled separately.	0.00	II
CLMN715148-01	SROYA SORSCHER	C/O MATTHEW A. KAUFMAN, ESQ. 225 BROADWAY, SUITE 1606	NEW YORK	NY	10007	The file will be handled to conclusion by the New York Liquidation Bureau. Hence, the POC is denied. No additional claims asserted against The Home.	0.00	II
INSU714243-01	TOWNSHIP OF SPRINGFIELD NEW JERSEY	TOWNSHIP ADMINISTRATOR 100 MOUNTAIN AVENUE	SPRINGFIELD	NJ	07081	The policyholder did not provide support for the POC despite numerous requests, hence the POC is denied. No additional claims asserted against The Home.	0.00	II
INSU714284-01	TOWNSHIP OF SPRINGFIELD NEW JERSEY	TOWNSHIP ADMINISTRATOR 100 MOUNTAIN AVENUE	SPRINGFIELD	NJ	07081	The policyholder did not provide support for the POC despite numerous requests, hence the POC is denied. No additional claims asserted against The Home.	0.00	II
INSU275210-01	TREMCO INC.	CALFEE HALTER & GRISWOLD, LLPATTN: K. JAMES SULLIVAN, ESQ. 1405 EAST SIXTH ST.	CLEVELAND	OH	44114-1607	The policyholder has agreed that all of their submitted claims are being handled by the primary carrier. Given that claims will not exhaust the primary coverage, the POC is denied.	0.00	II
INSU702106-01	TREMCO INC.	CALFEE HALTER & GRISWOLD, LLPATTN: K. JAMES SULLIVAN, ESQ. 1405 EAST SIXTH ST.	CLEVELAND	OH	44114-1607	The policyholder has agreed that all of their submitted claims are being handled by the primary carrier. Given that claims will not exhaust the primary coverage, the POC is denied.	0.00	3
INSU702107-01	TREMCO INC.	CALFEE HALTER & GRISWOLD, LLPATTN: K. JAMES SULLIVAN, ESQ. 1405 EAST SIXTH ST.	CLEVELAND	OH	44114-1607	The policyholder has agreed that all of their submitted claims are being handled by the primary carrier. Given that claims will not exhaust the primary coverage, the POC is denied.	0.00	II

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INSU712557-01	W R BONSAL COMPANY	OLD CASTLE RETAIL GROUP 625 GRIFFITH ROAD STE 100	CHARLOTTE NC	28217-3576	Return premium due as calculated in a final retrospective premium policy adjustment.				66,997.00	II
INSU712562-01	W R BONSAL COMPANY	8201 ARROWRIDGE BLVD	CHARLOTTE NC	28273	Return premium due as calculated in a final retrospective premium policy adjustment (see INSU712557.).				0.00	II
INSU712565-01	W R BONSAL COMPANY	8201 ARROWRIDGE BLVD	CHARLOTTE NC	28273	Return premium due as calculated in a final retrospective premium policy adjustment (see INSU712557.).				0.00	II
INSU712566-01	W R BONSAL COMPANY	8201 ARROWRIDGE BLVD	CHARLOTTE NC	28273	Return premium due as calculated in a final retrospective premium policy adjustment (see INSU712557.).				0.00	II

Current Recommended Class II Allowances from Claim Report: \$ 1,172,362.77
 Prior Total Court Approved Class II Allowances from Claim Reports: \$ 879,110,603.74
 Previously Court Approved Class II Settlement Agreements: \$ 1,616,641,602.00
 Total Recommended and Approved Class II Allowances: \$ 2,496,924,568.51 Class II

INTL702019-02	CERTAIN UNDERWRITERS AT LLOYD'S LONDON	LEWIS BAACH LLC ATTN: ELIZABETH SHELDON. ESQ. 1899 PENNSYLVANIA AVE, #600	WASHINGTON DC	20006	The insurance carrier filed a POC for a potential contribution claim in the event it were to make a payment concerning Monsanto Company, allegedly due to Home's insolvency. The POC was determined as Class V, and deferred. The claimant did not provide support for a claim despite requests. Upon further consideration, a final Notice of Determination was issued as Class V in the amount of \$0.00. No further claims asserted against The Home.				0.00	V
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THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated November 1, 2017 - Pursuant to RSA402-C:45
(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)
Distribution will be subject to set off.

NOD Number	Claimant Name	Address			Brief Description	NOD Amount Recommended	NOD Class
AMBC464414-02	CINCINNATI INS. CO	WESTON HURD ATTN: DANA A ROSE 1301 E. 9TH ST, SUITE 1900	CLEVELAND	OH	44114-1862	0.00	V
RAHM714306-48	EQUITAS LIMITED	8 FENCHURCH PLACE 4TH FLOOR ATTN: SEAN HOWSON	LONDON ENGLAND		EC3M 4AJ	50,914.94	V
GOVT18911-42	GEORGIA INSURERS INSOLVENCY POOL GWINNETT COMMERCE CENTER	MICHAEL MARCHMAN, EXEC DIR 3700 CRESTWOOD PARKWAY #400	DULUTH	GA	30096	8,447.00	V
RAHM704071-01	LIBERTY MUTUAL INSURANCE COMPANY	RE UNITED ABRASIVES INC. DOUGLAS R. GOODING, ESQ. TWO INTERNATIONAL PLACE	BOSTON	MA	02110	0.00	V
GOVT700182-41	MASSACHUSETTS INSURERS INSOLVENCY FUND	PAUL M. GULKO, MANAGER ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	19,314.43	V

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NOD Number	Claimant Name	Address	Boston	MA	02114-2916	Brief Description	NOD Amount Recommended	NOD Class
GOVT700182-42	MASSACHUSETTS INSURERS INSOLVENCY FUND	PAUL M. GULKO, MANAGER ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Denial of claimed Guaranty Association expense totaling \$69,329.20, which were not shown to relate to administration of Home claims from 10/01/13 to 09/30/16.	0.00	V
GOVT700061-38	MINNESOTA INSURANCE GUARANTY ASSOC.	PAUL STEFFEN, EXEC DIR. 7600 PARKLAWN AVE SUITE 460	EDINA	MN	55435	Partial allowance to Guaranty Association for verified class V expense paid for dues totaling \$64,971.35 from 10/01/13 to 09/30/16.	64,971.35	V
INTL277996-20	NATIONAL CASUALTY COMPANY OF AMERICA	C/O HAMPDEN PLC 40 GRACECHURCH ST	LONDON ENGLAND		EC3V 0BT	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	2,516.35	V
INTL709590-55	NATIONWIDE INDEMNITY	ATTN: ED MORGANROTH JR CITY SQUARE OFFICE CENTER 500 THIRD STREET FIFTH FLOOR	WAUSAU	WI	54403	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	29,802.90	V
GOVT700117-19	OHIO INSURANCE GUARANTY ASSOC.	STEVE DURISH, PRESIDENT 1840 MACKENZIE DRIVE	COLUMBUS	OH	43220	Partial allowance to Guaranty Association for verified class V expense paid for dues totaling \$10,428.64 from 10/01/13 to 09/30/16.	10,428.64	V
GOVT700069-40	OKLAHOMA P & C INS. GUARANTY ASSOC.	AMANDA L BARBERA GEN MGR 2601 NORTHWEST EXPRSWAY, #330E	OKLAHOMA CITY	OK	73112	Partial allowance to Guaranty Association for verified class V expense paid for dues totaling \$7,443.01 from 10/01/13 to 09/30/16.	7,443.01	V
GOVT700070-36	OREGON INSURANCE GUARANTY ASSOC.	DAVE JOHNSON, ADMINISTRATOR 10700 SW BEAVERTON HWY. #426	BEAVERTON	OR	97005-3019	Partial allowance to Guaranty Association for verified class V expense paid for dues totaling \$3,016.19 from 10/01/13 to 09/30/16.	3,016.19	V
GOVT700060-40	PROPERTY & CASUALTY INS. GUARANTY CORP.	JOHN SPIELBERGER, PRESIDENT 305 WASHINGTON AVE, # 600	TOWSON	MD	21204-4746	Partial allowance to Guaranty Association for verified class V expense paid for dues totaling \$17,958.65 from 10/01/13 to 09/30/16.	17,958.65	V

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NOD Number	Claimant Name	Address			Brief Description	NOD Amount Recommended	NOD Class
INTL278034-57	STRONGHOLD INSURANCE COMPANY	46 ROSE LANE ATTN: ANDREW GREGORY CEO	NORWICH ENGLAND	NR1 1PN	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	3,052.34	V
GOVT18939-37	TENNESSEE INSURANCE GUARANTY ASSOC.	DAVID BROEMEL, EXEC SECY 3100 WEST END AVE #670	NASHVILLE TN	37203-5805	Partial allowance to Guaranty Association for verified class V expense paid for dues totaling \$20,831.87 from 10/01/13 to 09/30/16.	20,831.87	V
GOVT18939-38	TENNESSEE INSURANCE GUARANTY ASSOC.	DAVID BROEMEL, EXEC SECY 3100 WEST END AVE #670	NASHVILLE TN	37203-5805	Denial of claimed Guaranty Association expense totaling \$331.36, which were not shown to relate to administration of Home claims from 10/01/13 to 09/30/16.	0.00	V
GOVT700263-40	TEXAS PROPERTY & CASUALTY INSURANCE GUARANTY ASSOC.	MARVIN KELLY EXECUTIVE DIR 9120 BURNET ROAD	AUSTIN TX	78758	Partial allowance to Guaranty Association for verified class V expense paid for dues totaling \$1,791.78 from 10/01/13 to 09/30/16.	1,791.78	V
GOVT700075-35	UTAH PROPERTY & CASUALTY INS. GUARANTY ASSOC.	ALLEN MUHLESTEIN, EXEC DIR P.O. BOX 1608	SANDY UT	84091-1608	Partial allowance to Guaranty Association for verified class V expense paid for dues totaling \$1,898.30 from 10/01/13 to 09/30/16.	1,898.30	V
GOVT700115-17	WEST VIRGINIA INSURANCE GUARANTY ASSOC.	STEVE DURISH, PRESIDENT 1840 MACKENZIE DRIVE	COLUMBUS OH	43220	Partial allowance to Guaranty Association for verified class V expense paid for dues totaling \$1,207.71 from 10/01/13 to 09/30/16.	1,207.71	V
GOVT700079-37	WISCONSIN INSURANCE SECURITY FUNDS	ALLAN PATEK, EXEC DIR 2820 WALTON COMMONS WEST, #135	MADISON WI	53718-6797	Partial allowance to Guaranty Association for verified class V expense paid for dues totaling \$12,749.29 from 10/01/13 to 09/30/16.	12,749.29	V
GOVT700079-38	WISCONSIN INSURANCE SECURITY FUNDS	ALLAN PATEK, EXEC DIR 2820 WALTON COMMONS WEST, #135	MADISON WI	53718-6797	Denial of claimed Guaranty Association expense totaling \$471.58, which were not shown to relate to administration of Home claims from 10/01/13 to 09/30/16.	0.00	V

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MOD Number	Claimant Name	Address	Brief Description	NOD Amount Recommended	NOD Class
INTL700599-54	WUSTENROT WURTTENBERGISCHE	GUTENBERGSTRASSE 30 70176 ATTN: ROBERT BUEHLER	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	56,739.60	V
INTL277984-58	ZURICH VERSICHERUNG AKTIENGESELLSCHAFT(DEUTS CHLAND) ATTN: DIRK EICHLER	ZURICH GROUP DEUTCHLAND RIEHLER STRASE 90 50657 KOLN	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	88,415.61	V

Current Recommended Class V Allowances from Claim Report: \$ 401,499.96
 Prior Total Court Approved Class V Allowances from Claim Reports: \$ 252,061,261.61
 Previously Court Approved Class V Settlement Agreements: \$ 6,682,238.78
 Total Recommended and Approved Class V Allowances: \$ 259,145,000.35 Class V