

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 APRIL 10, 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 and RSA 402-C:38.

1. The Liquidator has issued notices of determination or redetermination concerning the claims described on Schedule 1 in the amounts and at the priorities set forth on the Schedule.
2. With respect to all claims 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: April 27, 2017

Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of April 10, 2017 and the proposed form of order were sent, this 3^d day of ~~April~~ ^{May}, 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 April 10, 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	City	State	Policy Number	Brief Description	NOD Amount Recommended	NOD Class
GOVT18904-35	CALIFORNIA INSURANCE GUARANTEE ASSOC.	WAYNE WILSON, EXEC DIR P.O. BOX 29066	GLENDALE	CA	91209-9066	This Class I partial allowance includes coverage expenses for the specified period. This allowance covers the payment period from 10/01/14 to 09/30/15.	365,417.57	I
GOVT700926-30	SPECIAL FUND OF THE INDUSTRIAL COMM OF AZ	ANDREW WADE, CHIEF COUNSEL P.O. BOX 19070	PHOENIX	AZ	85005-9070	Per the Guaranty Fund/Liquidator settlement approved July 15, 2013, this Class I partial allowance includes the 10% of allowed defense expense claims for the specified period. The Class II allowance(s) appear below. This allowance covers the payment period from 10/01/15 to 09/30/16.	2,880.18	I

Current Recommended Class I Allowances: \$ 365,297.75
 Prior Total Approved Class I Allowances from Claim Reports: \$ 73,531,288.28
 Previously Court Approved Class I Settlement Agreements: \$ 150,694.92
 Total Recommended and Approved Class I Allowances: \$ 74,050,280.95 Class I

CLMN705107-01	VINCENT ABBADINI C/O BEVAN & ASSOCIATES	ATTN: THOMAS W. BEVAN, ESQ. 6555 DEAN MEMORIAL PARKWAY	BOSTON HEIGHTS	OH	44236	Claimant did not sign line 14 on the POC as required by the Claims Procedure Order and statute. Additionally, they 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
INSU702647-01	BRENTAG WEST, INC. AS SUCCESSOR IN INTEREST TO WESTERN CHEMICAL AND MANUFACTURING CO	ATTN: DENNIS ST GEORGE, ESQ. 120 WHITE PLAINS RD 6TH FLOOR	TARRYTOWN	NY	10591	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	CICERO	IL	60804	Brief Description	NOD Amount Recommended	NOD Class
INSU715115-01	C.R. LAURENCE GLASS MACHINERY	ATTN: RICHARD J. CARROLL 5501 W OGDEN AVENUE	CICERO	IL	60804	Counsel for the insured advised that the underlying suit was dismissed. The insured had not incurred legal or other expenses, hence the POC is denied. No further claims asserted against The Home.	0.00	II
EMTL388275-01	CENTRAL PIPE SUPPLY, INC.	101 WARE ROAD P.O. BOX 5470	PEARL	MS	39288-5970	The underlying claim will be handled to conclusion by the Mississippi Ins. Guaranty Association. Hence the insured POC is denied, and no further claims have been asserted against The Home.	0.00	II
INSU715118-01	CITY OF TACOMA, WASHINGTON	ATT: JOSEPH SLOAN, CITY ATTY. 3628 S. 35TH ST., PO BOX 11007	TACOMA	WA	98411	Counsel for the insured has advised that the underlying suit was dismissed. The insured had not incurred defense or other expenses, hence the POC is denied. No further claims asserted against The Home.	0.00	II
INSU702939-01	EASTMAN KODACK COMPANY C/O WARD, NORRIS, HELLER &REIDY	ATT: MEGHAN M. DIPASQUALE 300 STATE ST.	ROCHESTER	NY	14614	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
INSU702940-01	EASTMAN KODACK COMPANY C/O WARD, NORRIS, HELLER &REIDY	ATT: MEGHAN M. DIPASQUALE 300 STATE ST.	ROCHESTER	NY	14614	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
INSU702941-01	EASTMAN KODACK COMPANY C/O WARD, NORRIS, HELLER &REIDY	ATT: MEGHAN M. DIPASQUALE 300 STATE ST.	ROCHESTER	NY	14614	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
INSU702942-01	EASTMAN KODACK COMPANY C/O WARD, NORRIS, HELLER &REIDY	ATT: MEGHAN M. DIPASQUALE 300 STATE ST.	ROCHESTER	NY	14614	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
INSU702943-01	EASTMAN KODACK COMPANY C/O WARD, NORRIS, HELLER &REIDY	ATT: MEGHAN M. DIPASQUALE 300 STATE ST.	ROCHESTER	NY	14614	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			Brief Description	NOD Amount Recommended	NOD Class
INSU700029-01	FEDERAL SIGNAL CORPORATION	ATT: RICK JETT 1415 W 22ND ST SUITE 1100	OAK BROOK	IL	60523	The underlying coverage will not be exhausted, accordingly The Home's coverage will not be reached. Hence, the POC is denied. There are no further claims asserted against The Home.	0.00 II
INSU713543-01	GENERAL SUPER PLATING CO. C/O DOREEN A. SIMMONS	HANCOCK & ESTABROOK LLP 100 MADISON ST.	SYRACUSE	NY	13202	There was one underlying environmental claim. Insured's counsel advised that the claim has been withdrawn. Hence, the POC is denied with no further claims asserted against The Home.	0.00 II
INSU713545-01	GENERAL SUPER PLATING CO. C/O DOREEN A. SIMMONS	HANCOCK & ESTABROOK LLP 100 MADISON ST.	SYRACUSE	NY	13202	There was one underlying environmental claim. Insured's counsel advised that the claim has been withdrawn. Hence, the POC is denied with no further claims asserted against The Home.	0.00 II
INSU713546-01	GENERAL SUPER PLATING CO. C/O DOREEN A. SIMMONS	HANCOCK & ESTABROOK LLP 100 MADISON ST.	SYRACUSE	NY	13202	There was one underlying environmental claim. Insured's counsel advised that the claim has been withdrawn. Hence, the POC is denied with no further claims asserted against The Home.	0.00 II
INSU713542-01	GENERAL SUPER PLATING CO. C/O DOREEN A. SIMMONS	HANCOCK & ESTABROOK LLP 100 MADISON ST.	SYRACUSE	NY	13202	There was one underlying environmental claim. Insured's counsel advised that the claim has been withdrawn. Hence, the POC is denied with no further claims asserted against The Home.	0.00 II
CLMN705108-01	GOLDBERG PERSKY & WHITE	ATTN: PETER T. PALADINO, JR. 11 STANWIX ST., SUITE 1800	PITTSBURGH	PA	15222-1312	The claimant did not provide support for the POC despite numerous requests, hence the POC is denied. No further claims asserted against The Home.	0.00 II
INSU715038-01	HUB INTERNATIONAL MIDWEST	ATT: HOPE BUSH 625 KENMOOR AVE. SE, STE. 200	GRAND RAPIDS	MI	49546	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	City	State	Zip	Brief Description	NOD Amount Recommended	NOD Class
INSU714341-01	INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL	1910 W SUNSET BOULEVARD #400 ATT: ELFORD CLARK	LOS ANGELES	CA	90026	Allowance to insured for settlement and incurred legal expenses.	70,615.00	II
INSU702646-01	SOCO WEST INC AS SUCCESSOR IN INTEREST TO WESTERN CHEMICAL & MANUFACTURING	C/O JESSICA MEYER, ESQ. LINDQUIST & VENNUM 80 SOUTH 8TH ST.	MINNEAPOLIS	MIN	55402	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
GOVT700926-28	SPECIAL FUND OF THE INDUSTRIAL COMM OF AZ	ANDREW WADE, CHIEF COUNSEL P.O. BOX 19070	PHOENIX	AZ	85005-9070	Partial allowance to Guaranty Association for loss payments (net of recovery payments) reported from 10/01/15 to 09/30/16.	402,895.01	II
GOVT700926-29	SPECIAL FUND OF THE INDUSTRIAL COMM OF AZ	ANDREW WADE, CHIEF COUNSEL P.O. BOX 19070	PHOENIX	AZ	85005-9070	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class II partial allowance is for 90% of allowed defense expense claims for the specified period. The Class I allowance(s) appear above. This allowance covers the payment period from 10/01/15 to 09/30/16.	25,921.60	II
CLMN470632-01	RICHARD HALL, JR.	58383 COURT ST	PLAQUEMINE	LA	70764	The claimant did not provide support for the POC despite numerous requests, hence the POC is denied. No further claims asserted against The Home.	0.00	II
INSU715119-01	THE GRAYCOR COMPANIES FKA THE EDWARD GRAY COMPANIES	C/O PAUL T. LIVELY, ESQ. TWO MID AMERICA PLAZA, STE. 400	OAKBROOK TERRACE	IL	60181	The underlying suit was settled by another carrier, with no request for expenses from The Home. Hence, the POC was denied with no further claims asserted against The Home.	0.00	II
INSU715125-01	THE GRAYCOR COMPANIES FKA THE EDWARD GRAY COMPANIES	C/O PAUL T. LIVELY, ESQ. TWO MID AMERICAN PLAZA, STE. 400	OAKBROOK TERRACE	IL	60181	The underlying suit was settled by another carrier, with no request for expenses from The Home. Hence, the POC was denied with 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
INSU391021-01	EASTMAN KODACK COMPANY C/O WARD, NORRIS, HELLER & REIDY	ATT: MEGHAN M. DIPASQUALE 300 STATE ST.	ROCHESTER	NY	14614	The policyholder did not provide support for the POC despite numerous requests, hence the POC is denied with no further claims asserted against The Home.	0.00 II
CLMN701890-01	WILLIE BAILEY	514 PERRY ST	GRETNA	LA	70053	The claimant did not provide support for the POC despite numerous requests, hence the POC is denied with no further claims asserted against The Home.	0.00 II

Current Recommended Class II Allowances: \$ 499,431.61
 Prior Total Approved Class II Allowances from Claim Reports: \$ 875,604,583.27
 Previously Court Approved Class II Settlement Agreements: \$ 1,578,413,850.00
 Total Recommended and Approved Class II Allowances: \$ 2,454,517,864.88 Class II

RAHM714306-42	EQUITAS LIMITED	8 FENCHURCH PLACE 4TH FLOOR	LONDON ENGLAND		EC3M 4AJ	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	363,774.71 V
RAHM700612-81	KX REINSURANCE CO LTD ATTN: DAVE NEWMAN	C/O PRO INS SOLUTIONS BRUTON COURT BRUTON WAY	GLOUCESTER		GL1 1DA	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	87,777.50 V
INTL709590-53	NATIONWIDE MUTUAL INSURANCE COMPANY ATTN: ED MORGANROTH	400 WESTWOOD DRIVE P O BOX 8067	WAUSAU	WI	54402-8067	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	65,390.64 V
RAHM331131-28	PAIL RECEIVABLES LLC RE: BERMUDA FIRE & MARINE INSURANCE CO LTD	C/O QUANTUM CONSULTING INC 235 EAST 95TH ST STE 33K	NEW YORK	NY	10128	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	21,527.29 V

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NOD Number	Claimant Name	Address	City	State	Zip	Brief Description	NOD Amount Recommended	NOD Class
AMBC709355-02	NORTH RIVER INSURANCE CO. C/O RIVERSTONE CLAIMS MANAGEMENT	ATTN: WILLIAM DUNN RE: NY PROTECTIVE COVERINGS (AB), 250 COMMERCIAL ST., SUITE 5000	MANCHESTER	NH	03101	The insurance carrier filed a POC for a potential contribution claim in the event it were to make a payment concerning NY Protective Covering (AB.), 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
INTL701176-02	NORTH RIVER INSURANCE CO. C/O RIVERSTONE CLAIMS MANAGEMENT	ATTN: WILLIAM DUNN RE: MINE SAFETY 250 COMMERCIAL ST., SUITE 5000	MANCHESTER	NH	03101	The insurance carrier filed a POC for a potential contribution claim in the event it were to make a payment concerning Mine Safety Appliances Co., 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
INTL700599-52	WUSTENROT WURTTENBERGISCHE AG	GUTENBERGSTRASSE 30 70176 ATTN: ROBERT BUEHLER	STUTT GART			Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	42,910.99	V
INTL277984-56	ZURICH VERSICHERUNG AUTIENGESELLSCHAFT(DEUTS CHLAND)	C/O SCHEIBER & PARTNER KENNEDYALLEE 97 D-60596	FRANKFURT			Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	68,692.37	V

Current Recommended Class V Allowances: \$ 650,073.50
Prior Total Approved Class V Allowances from Claim Reports: \$ 243,706,871.00
Previously Court Approved Class V Settlement Agreements: \$ 6,682,238.78
Total Recommended and Approved Class V Allowances: \$ 251,039,183.28 Class V