

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 MARCH 9, 2020**

Pursuant to Paragraph 4 of the Order Approving Liquidator's Report of Claims and Recommendations entered December 16, 2004, Christopher R. Nicolopoulos, 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 recommended amounts on Schedule 1 for guaranty association Class I and Class II determinations are negative. This occurs because guaranty associations may pursue third parties to recover for indemnity or expense that the association paid and that the Liquidator had presented to the Court for allowance in earlier claim reports. If the association obtains such a recovery, it reports the recovery to the Liquidator as a credit against the previously allowed amounts. This results in a negative balance where the association's recoveries during the time period covered by a claim report exceed the amounts of its indemnity and expense payments during that period. The negative balance is then the subject of a notice of determination to the guaranty association. In the instances in this report, the associations have accepted those determinations as described in paragraph 2 above.


4. Certain Class V 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.

5. 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.

6. 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,


CHRISTOPHER R. NICOLOPOULOS, INSURANCE
COMMISSIONER OF THE STATE OF NEW
HAMPSHIRE, SOLELY AS LIQUIDATOR OF THE
HOME INSURANCE COMPANY,


By: Peter A. Bengelsdorf
Special Deputy Liquidator

Date: March 12, 2020

Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of March 9, 2020 and the proposed form of order were sent, this 15th day of March, 2020, by first class mail, postage prepaid to all persons on the attached service list.


Eric A. Smith
NH Bar ID # 16952

THE STATE OF NEW HAMPSHIRE

MERRIMACK, SS.

SUPERIOR COURT

In the Matter of the Liquidation of
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Docket No. 217-2003-EQ-00106

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THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated March 9, 2020 - 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	
GOVT700083-46	COLORADO INSURANCE GUARANTY ASSOC. C/O WESTERN GUARANTY FUND SERVICES	CHAD ANDERSON PRES. 1720 SOUTH BELLAIRE ST, #408	DENVER	CO	80222	This Class I partial allowance includes the 10% of allowed defense expense claims for the specified period per the Guaranty Fund/Liquidator settlement approved July 15, 2013 and expenses from third party administrators or medical bill review. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/18 to 09/30/19.	2,538.22	I
GOVT700050-51	FLORIDA WORKERS COMPENSATION INS GUARANTY ASSOC. INC.	TOM STREUKENS EXEC DIR. P.O. BOX 15159	TALLAHASSEE	FL	32317	This Class I partial allowance includes the 10% of allowed defense expense claims for the specified period per the Guaranty Fund/Liquidator settlement approved July 15, 2013 and expenses from third party administrators or medical bill review. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/18 to 09/30/19.	3,871.52	I
GOVT18911-52	GEORGIA INSURERS INSOLVENCY POOL	FRANK KNIGHTON JR, EXEC DIR 3700 CRESTWOOD PARKWAY #400	DULUTH	GA	30096	This Class I partial allowance includes the 10% of allowed defense expense claims for the specified period per the Guaranty Fund/Liquidator settlement approved July 15, 2013 and expenses from third party administrators or medical bill review. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/18 to 09/30/19.	4,250.70	I
GOVT700136-34	IDAHO INSURANCE GUARANTY ASSOCIATION C/O WESTERN GUARANTY FUND SERVICES	CHAD ANDERSON, PRES. 1720 SOUTH BELLAIRE ST, #408	DENVER	CO	80222	This Class I partial allowance includes expenses from third party administrators or medical bill review. This allowance covers the payment period from 09/30/18 to 09/30/19.	34.32	I

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NOD Number	Claimant Name	Address			Brief Description	NOD Amount Recommended	NOD Class	
GOVT700137-47	KANSAS INSURANCE GUARANTY ASSOC. C/O WESTERN GUARANTY FUND SERVICES	CHAD ANDERSON PRES. 1720 SOUTH BELLAIRE ST. #408	DENVER	CO	80222	This Class I partial allowance includes the 10% of allowed defense expense claims for the specified period per the Guaranty Fund/Liquidator settlement approved July 15, 2013 and expenses from third party administrators or medical bill review. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/18 to 09/30/19.	1,060.55	I
GOVT18917-48	LOUISIANA INSURANCE GUARANTY ASSOC.	JOHN WELLS, EXECUTIVE DIRECTOR 2142 QUAIL RUN DR.	BATON ROUGE	LA	70808-4126	This Class I partial allowance includes the 10% of allowed defense expense claims for the specified period per the Guaranty Fund/Liquidator settlement approved July 15, 2013. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/18 to 09/30/19.	5,279.69	I
GOVT700139-45	MONTANA INSURANCE GUARANTY ASSOC.	CHAD ANDERSON PRES WGFS 1720 SOUTH BELLAIRE ST. #408	DENVER	CO	80222-4320	This Class I partial allowance includes the 10% of allowed defense expense claims for the specified period per the Guaranty Fund/Liquidator settlement approved July 15, 2013 and expenses from third party administrators or medical bill review. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/18 to 09/30/19.	1,694.76	I
GOVT18923-45	NEBRASKA PROP & LIAB INS GUARANTY ASSOC. C/O WESTERN GUARANTY FUND SERVICES	CHAD ANDERSON, PRES. 1720 SOUTH BELLAIRE ST STE 408	DENVER	CO	80222	This Class I partial allowance includes expenses from third party administrators or medical bill review. This allowance covers the payment period from 09/30/18 to 09/30/19.	74.17	I

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NOD Number	Claimant Name	Address			Brief Description	NOD Amount Recommended	NOD Class
GOVT18925-50	NEW JERSEY PROPERTY-LIABILITY INS GUARANTY ASSOC.	JOE DELLAFERA, CEO 233 MT AIRY RD	BASKING RIDGE NJ	07920	This Class I partial allowance includes the 10% of allowed defense expense claims for the specified period per the Guaranty Fund/Liquidator settlement approved July 15, 2013 and expenses from third party administrators or medical bill review. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/18 to 09/30/19.	3,718.96	I
GOVT700064-50	NEW JERSEY WC SECURITY FUND	JOSEPH DELLAFERA, CEO 233 MOUNT AIRY ROAD	BASKING RIDGE NJ	07920	This Class I partial allowance includes the 10% of allowed defense expense claims for the specified period per the Guaranty Fund/Liquidator settlement approved July 15, 2013 and expenses from third party administrators or medical bill review. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/18 to 09/30/19.	16,660.76	I
GOVT18927-43	NEW MEXICO P&C INSURANCE GUARANTY ASSOC C/O INTEGRION GROUP	DEBBIE LUERA, DIR OF OPER P.O. BOX 27815	ALBUQUERQUE NM	87125	This Class I partial allowance includes expenses from third party administrators or medical bill review. This allowance covers the payment period from 09/30/18 to 09/30/19.	2,773.83	I
GOVT700069-50	OKLAHOMA P & C INS. GUARANTY ASSOC.	JESICA CANNON 2601 NORTHWEST EXPRSWAY, #800E	OKLAHOMA CITY OK	73112	This Class I partial allowance includes the 10% of allowed defense expense claims for the specified period per the Guaranty Fund/Liquidator settlement approved July 15, 2013. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/18 to 09/30/19.	126.00	I

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NOD Number	Claimant Name	Address	PHILADELPHIA	PA	19103	Brief Description	NOD Amount Recommended	NOD Class
GOVT18934-50	PENNSYLVANIA PROPERTY & CASUALTY INS. GUARANTY ASSOC.	STEPHEN PERRONE, EXEC DIR 1617 JF KENNEDY BLVD. STE 1850	PHILADELPHIA	PA	19103	This Class I partial allowance includes the 10% of allowed defense expense claims for the specified period per the Guaranty Fund/Liquidator settlement approved July 15, 2013. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/18 to 09/30/19.	38,746.23	I
GOVT700071-54	PENNSYLVANIA WORKER'S COMPENSATION SECURITY FUND C/O PA INS DEPT	SUE PEASE, CLAIMS MANAGER 901 NORTH 7TH STREET	HARRISBURG	PA	17102	This Class I partial allowance includes the 10% of allowed defense expense claims for the specified period per the Guaranty Fund/Liquidator settlement approved July 15, 2013 and expenses from third party administrators or medical bill review. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/18 to 09/30/19.	33,350.88	I
GOVT700073-46	SOUTH CAROLINA PROPERTY & CASUALTY INS. GUARANTY ASSOC.	J. SMITH HARRISON, EXEC DIR P.O. BOX 407	COLUMBIA	SC	29202	This Class I partial allowance includes the 10% of allowed defense expense claims for the specified period per the Guaranty Fund/Liquidator settlement approved July 15, 2013 and expenses from third party administrators or medical bill review. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/18 to 09/30/19.	4,307.30	I
GOVT18939-48	TENNESSEE INSURANCE GUARANTY ASSOC.	DAVID BROEMEL, EXEC SECY 3100 WEST END AVE #670	NASHVILLE	TN	37203-5805	This Class I partial allowance includes the 10% of allowed defense expense claims for the specified period per the Guaranty Fund/Liquidator settlement approved July 15, 2013 and expenses from third party administrators or medical bill review. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/18 to 09/30/19.	5,423.90	I

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GOVT700263-50	TEXAS PROPERTY & CASUALTY INSURANCE GUARANTY ASSOC.	MARVIN KELLY EXECUTIVE DIR 9120 BURNET ROAD	AUSTIN	TX	78758	This Class I partial allowance includes the 10% of allowed defense expense claims for the specified period per the Guaranty Fund/Liquidator settlement approved July 15, 2013 and expenses from third party administrators or medical bill review. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/18 to 09/30/19.	53,340.62	I
GOVT700075-45	UTAH PROPERTY & CASUALTY INS. GUARANTY ASSOC.	ALLEN MUHLESTEIN, EXEC DIR P.O. BOX 1608	SANDY	UT	84091-1608	This Class I partial allowance includes the 10% of allowed defense expense claims for the specified period per the Guaranty Fund/Liquidator settlement approved July 15, 2013. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/18 to 09/30/19.	916.29	I
GOVT700138-27	WASHINGTON INSURANCE GUARANTY ASSOC. C/O WESTERN GUARANTY FUND SERVICES	CHAD ANDERSON, PRES. 1720 SOUTH BELLAIRE ST, #408	DENVER	CO	80222	This Class I partial allowance includes the 10% of allowed defense expense claims for the specified period per the Guaranty Fund/Liquidator settlement approved July 15, 2013. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/18 to 09/30/19.	40.34	I
GOVT700079-45	WISCONSIN INSURANCE SECURITY FUNDS	ALLAN PATEK, EXEC DIR 2820 WALTON COMMONS WEST, #135	MADISON	WI	53718-6797	This Class I partial allowance includes the 10% of allowed defense expense claims (net of recoveries) for the specified period per the Guaranty Fund/Liquidator settlement approved July 15, 2013 and expenses from third party administrators or medical bill review. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 09/30/18 to 09/30/19.	-2,282.80	I

Current Recommended Class I Allowances from Claim Report: \$ 175,926.24
 Prior Total Approved Class I Allowances from Claim Reports: \$ 107,564,750.74

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NOD Number	Claimant Name	Address	Brief Description	NOD Amount Recommended	NOD Class
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Previously Court Approved Class I Settlement Agreements: \$ 150,694.92
 Total Recommended and Approved Class I Allowances: \$ 107,891,371.90 Class I

INSU703093-01	ASEA BROWN BOVERI INC	187 DANBURY ROAD	WILTON	CT	06897	The insured filed for retrospective return premium and an allowance has been made for \$92.00 which closes the Proof of Claim. No further claims are asserted against the Home.	92.00	II
INSU277302-01	ASEA BROWN BOVERI INC	187 DANBURY ROAD	WILTON	CT	06897	See final allowance under INSU703093-01	0.00	II
INSU715139-01	CASTROL INDUSTRIAL NORTH AMERICA	C/O MARON MARVEL ATT: S. MILEWSKI 1201 N MARKET ST. SUITE 900	WILMINGTON	DE	19801	Full and final determination of the insured's claim which resolves the proof of claim in its entirety. No further claims are asserted against the Home.	443,329.00	II
INSU715140-01	CASTROL INDUSTRIAL NORTH AMERICA	C/O MARON MARVEL ATT: S. MILEWSKI 1201 N MARKET ST. SUITE 900	WILMINGTON	DE	19801	See final allowance under INSU715139-01	0.00	II
GOVT700083-45	COLORADO INSURANCE GUARANTY ASSOC. C/O WESTERN GUARANTY FUND SERVICES	CHAD ANDERSON PRES. 1720 SOUTH BELLAIRE ST, #408	DENVER	CO	80222	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/18 to 09/30/19.	258,228.59	II
GOVT700083-47	COLORADO INSURANCE GUARANTY ASSOC. C/O WESTERN GUARANTY FUND SERVICES	CHAD ANDERSON PRES. 1720 SOUTH BELLAIRE ST, #408	DENVER	CO	80222	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 appears above. This allowance covers the payment period from 09/30/18 to 09/30/19.	6,860.30	II
GOVT18908-32	FLORIDA INSURANCE GUARANTY ASSOC.	TOM STREUKENS EXEC DIR. P.O. BOX 14249	TALLAHASSEE	FL	32317	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/18 to 09/30/19.	-3,434.61	II

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NOD Number	Claimant Name	Address	TALLAHASSEE	FL	32317	Brief Description	NOD Amount Recommended	NOD Class
GOVT700050-50	FLORIDA WORKERS COMPENSATION INS GUARANTY ASSOC. INC.	TOM STREUKENS EXEC DIR. P.O. BOX 15159	TALLAHASSEE	FL	32317	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/18 to 09/30/19.	390,772.97	II
GOVT700050-52	FLORIDA WORKERS COMPENSATION INS GUARANTY ASSOC. INC.	TOM STREUKENS EXEC DIR. P.O. BOX 15159	TALLAHASSEE	FL	32317	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 appears above. This allowance covers the payment period from 09/30/18 to 09/30/19.	13,621.38	II
INSU715158-01	GALLAND HENNING NOPAK LLC	10179 S 57TH ST	FRANKLIN	WI	53132	The insured has not provided documentation to show amounts incurred covered by Home's policies, hence the claim is denied. No further claims are asserted against the Home.	0.00	II
GOVT18911-51	GEORGIA INSURERS INSOLVENCY POOL	FRANK KNIGHTON JR, EXEC DIR 3700 CRESTWOOD PARKWAY #400	DULUTH	GA	30096	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/18 to 09/30/19.	-37,137.43	II
GOVT18911-53	GEORGIA INSURERS INSOLVENCY POOL	FRANK KNIGHTON JR, EXEC DIR 3700 CRESTWOOD PARKWAY #400	DULUTH	GA	30096	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 appears above. This allowance covers the payment period from 09/30/18 to 09/30/19.	2,729.70	II
GOVT700136-33	IDAHO INSURANCE GUARANTY ASSOCIATION C/O WESTERN GUARANTY FUND SERVICES	CHAD ANDERSON, PRES. 1720 SOUTH BELLAIRE ST, #408	DENVER	CO	80222	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/18 to 09/30/19.	273.00	II
GOVT700055-34	INDIANA INSURANCE GUARANTY ASSOC.	AMANDA BARBARA EXEC DIR 3502 WOODVIEW TRACE SUITE 100	INDIANAPOLIS	IN	46268	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/18 to 09/30/19.	40,871.76	II
GOVT18915-32	IOWA INSURANCE GUARANTY ASSOC.	STEVEN AUGSPURGER, GEN COUNSEL 801 GRAND AVENUE, STE. 3700	DES MOINES	IA	50309-8004	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/18 to 09/30/19.	48,250.84	II

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NOD Number	Claimant Name	Address	City	State	Zip	Brief Description	NOD Amount Recommended	NOD Class
GOVT700137-46	KANSAS INSURANCE GUARANTY ASSOC. C/O WESTERN GUARANTY FUND SERVICES	CHAD ANDERSON PRES. 1720 SOUTH BELLAIRE ST, #408	DENVER	CO	80222	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/18 to 09/30/19.	127,525.83	II
GOVT700137-48	KANSAS INSURANCE GUARANTY ASSOC. C/O WESTERN GUARANTY FUND SERVICES	CHAD ANDERSON PRES. 1720 SOUTH BELLAIRE ST, #408	DENVER	CO	80222	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 appears above. This allowance covers the payment period from 09/30/18 to 09/30/19.	5,472.22	II
INSU205429-01	LECO CORPORATION	3000 LAKEVIEW AVENUE	ST JOSEPH	MI	49085	The insured filed for retrospective return premium and an allowance has been made for \$4,162.00 for the period 2014-2018. This closes the Proof of Claim. No further claims are asserted against the Home.	4,162.00	II
GOVT18917-47	LOUISIANA INSURANCE GUARANTY ASSOC.	JOHN WELLS, EXECUTIVE DIRECTOR 2142 QUAIL RUN DR.	BATON ROUGE	LA	70808-4126	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/18 to 09/30/19.	9,320.40	II
GOVT18917-49	LOUISIANA INSURANCE GUARANTY ASSOC.	JOHN WELLS, EXECUTIVE DIRECTOR 2142 QUAIL RUN DR.	BATON ROUGE	LA	70808-4126	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 appears above. This allowance covers the payment period from 09/30/18 to 09/30/19.	47,517.19	II
INSU29752-01	LUNDS INC	4100 W 50TH STREET	EDINA	MN	55424	The insured filed for retrospective return premium and an allowance has been made for \$9,158.00 for the period 2003-2013. This closes the Proof of Claim. No further claims are asserted against the Home.	9,158.00	II
INSU713080-01	MAGGYCO INCORPORATED F/K/A MAGRUDER COLOR CO INC	14 TAKOLUSA DR	HOLMDEL	NJ	07733	Full and final determination of the insured's claim which resolves the proof of claim in its entirety. No further claims are asserted against the Home.	312,525.00	II

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NOD Number	Claimant Name	Address	HOLMDEL	NJ	07733	Brief Description	NOD Amount Recommended	NOD Class
INSU713081-01	MAGGYCO INCORPORATED F/K/A MAGRUDER COLOR CO INC	14 TAKOLUSA DR	HOLMDEL	NJ	07733	See final allowance under INSU713080-01	0.00	II
INSU713082-01	MAGGYCO INCORPORATED F/K/A MAGRUDER COLOR CO INC	14 TAKOLUSA DR	HOLMDEL	NJ	07733	See final allowance under INSU713080-01	0.00	II
INSU713083-01	MAGGYCO INCORPORATED F/K/A MAGRUDER COLOR CO INC	14 TAKOLUSA DR	HOLMDEL	NJ	07733	See final allowance under INSU713080-01	0.00	II
INSU712393-01	MAGGYCO INCORPORATED F/K/A MAGRUDER COLOR CO INC	14 TAKOLUSA DR	HOLMDEL	NJ	07733	See final allowance under INSU713080-01	0.00	II
GOVT700139-44	MONTANA INSURANCE GUARANTY ASSOC.	CHAD ANDERSON PRES WGFS 1720 SOUTH BELLAIRE ST, #408	DENVER	CO	80222-4320	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/18 to 09/30/19.	303,598.73	II
GOVT700139-46	MONTANA INSURANCE GUARANTY ASSOC. C/O WESTERN GUARANTY FUND SERVICES	CHAD ANDERSON PRES. 1720 SOUTH BELLAIRE ST, #408	DENVER	CO	80222-4320	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 appears above. This allowance covers the payment period from 09/30/18 to 09/30/19.	7,106.75	II
GOVT18923-44	NEBRASKA PROP & LIAB INS GUARANTY ASSOC. C/O WESTERN GUARANTY FUND SERVICES	CHAD ANDERSON, PRES. 1720 SOUTH BELLAIRE ST STE 408	DENVER	CO	80222	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/18 to 09/30/19.	7,217.24	II
GOVT18925-49	NEW JERSEY PROPERTY- LIABILITY INS GUARANTY ASSOC.	JOE DELLAFERA, CEO 233 MT AIRY RD	BASKING RIDGE	NJ	07920	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/18 to 09/30/19.	202,560.77	II

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NOD Number	Claimant Name	Address			Brief Description	NOD Amount Recommended	NOD Class
GOVT18925-51	NEW JERSEY PROPERTY-LIABILITY INS GUARANTY ASSOC.	JOE DELLAFERA, CEO 233 MT AIRY RD	BASKING RIDGE NJ	07920	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 appears above. This allowance covers the payment period from 09/30/18 to 09/30/19.	27,043.83	II
GOVT700064-49	NEW JERSEY WC SECURITY FUND	JOSEPH DELLAFERA, CEO 233 MOUNT AIRY ROAD	BASKING RIDGE NJ	07920	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/18 to 09/30/19.	541,370.04	II
GOVT700064-51	NEW JERSEY WC SECURITY FUND	JOSEPH DELLAFERA, CEO 233 MOUNT AIRY ROAD	BASKING RIDGE NJ	07920	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 appears above. This allowance covers the payment period from 09/30/18 to 09/30/19.	8,870.49	II
GOVT18927-42	NEW MEXICO P&C INSURANCE GUARANTY ASSOC C/O INTEGRION GROUP	DEBBIE LUERA, DIR OF OPER P.O. BOX 27815	ALBUQUERQUE NM	87125	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/18 to 09/30/19.	121,348.93	II
GOVT700069-49	OKLAHOMA P & C INS. GUARANTY ASSOC.	JESICA CANNON 2601 NORTHWEST EXPRSWAY, #800E	OKLAHOMA CITY OK	73112	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/18 to 09/30/19.	63,002.10	II
GOVT700069-51	OKLAHOMA P & C INS. GUARANTY ASSOC.	JESICA CANNON 2601 NORTHWEST EXPRSWAY, #800E	OKLAHOMA CITY OK	73112	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 appears above. This allowance covers the payment period from 09/30/18 to 09/30/19.	1,134.00	II
GOVT18934-49	PENNSYLVANIA PROPERTY & CASUALTY INS. GUARANTY ASSOC.	STEPHEN PERRONE, EXEC DIR 1617 JF KENNEDY BLVD. STE 1850	PHILADELPHIA PA	19103	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/18 to 09/30/19.	280,499.92	II

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NOD Number	Claimant Name	Address	Address	Address	Brief Description	NOD Amount Recommended	NOD Class
GOVT18934-51	PENNSYLVANIA PROPERTY & CASUALTY INS. GUARANTY ASSOC.	STEPHEN PERRONE, EXEC DIR 1617 JF KENNEDY BLVD. STE 1850	PHILADELPHIA	PA	19103	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 appears above. This allowance covers the payment period from 09/30/18 to 09/30/19.	348,716.11 II
GOVT700071-53	PENNSYLVANIA WORKER'S COMPENSATION SECURITY FUND C/O PA INS DEPT	SUE PEASE, CLAIMS MANAGER 901 NORTH 7TH STREET	HARRISBURG	PA	17102	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/18 to 09/30/19.	1,423,000.88 II
GOVT700071-55	PENNSYLVANIA WORKER'S COMPENSATION SECURITY FUND C/O PA INS DEPT	SUE PEASE, CLAIMS MANAGER 901 NORTH 7TH STREET	HARRISBURG	PA	17102	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 appears above. This allowance covers the payment period from 09/30/18 to 09/30/19.	35,557.43 II
GOVT700073-45	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 Loss payments (net of recovery payments) reported from 09/30/18 to 09/30/19.	157,457.33 II
GOVT700073-47	SOUTH CAROLINA PROPERTY & CASUALTY INS. GUARANTY ASSOC.	J. SMITH HARRISON, EXEC DIR P.O. BOX 407	COLUMBIA	SC	29202	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 appears above. This allowance covers the payment period from 09/30/18 to 09/30/19.	20,867.76 II
GOVT18939-47	TENNESSEE INSURANCE GUARANTY ASSOC.	DAVID BROEMEL, EXEC SECY 3100 WEST END AVE #670	NASHVILLE	TN	37203-5805	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/18 to 09/30/19.	137,483.80 II

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NOD Number	Claimant Name	Address	NASHVILLE	TN	37203-5805	Brief Description	NOD Amount Recommended	NOD Class
GOVT18939-49	TENNESSEE INSURANCE GUARANTY ASSOC.	DAVID BROEMEL, EXEC SECY 3100 WEST END AVE #670	AUSTIN	TX	78758	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 appears above. This allowance covers the payment period from 09/30/18 to 09/30/19.	2,915.47	II
GOVT700263-49	TEXAS PROPERTY & CASUALTY INSURANCE GUARANTY ASSOC.	MARVIN KELLY EXECUTIVE DIR 9120 BURNET ROAD	AUSTIN	TX	78758	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/18 to 09/30/19.	387,172.22	II
GOVT700263-51	TEXAS PROPERTY & CASUALTY INSURANCE GUARANTY ASSOC.	MARVIN KELLY EXECUTIVE DIR 9120 BURNET ROAD	AUSTIN	TX	78758	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 appears above. This allowance covers the payment period from 09/30/18 to 09/30/19.	12,458.12	II
INSU713768-01	THE KROGER CO	ATTN: NATHAN FRALEY 1014 VINE ST	CINCINNATI	OH	45202	Full and final determination of the insured's excess workers' compensation claim, which resolves the Proof of Claim in its entirety.	80,707.51	II
INSU713769-01	THE KROGER CO	ATTN: NATHAN FRALEY 1014 VINE ST	CINCINNATI	OH	45202	Partial allowance of the insured's excess workers' compensation claim representing the verified paid losses reimbursed through 4/18/18. Further reimbursements will be addressed in future Notices of Determination.	270,525.81	II
INSU713757-01	THE KROGER CO.	ATTN: NATHAN FRALEY 1014 VINE ST.	CINCINNATI	OH	45202	Partial allowance of the insured's excess workers' compensation claim representing the verified paid losses reimbursed through 6/3/18. Further reimbursements will be addressed in future Notices of Determination.	56,183.55	II
INSU713770-01	THE KROGER CO.	ATTN: NATHAN FRALEY 1014 VINE ST.	CINCINNATI	OH	45202	Full and final determination of the insured's excess workers' compensation claim, which resolves the Proof of Claim in its entirety.	49,122.85	II

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NOD Number	Claimant Name	Address	CINCINNATI	OH	45202	Brief Description	NOD Amount Recommended	NOD Class
VEND345958-01	THE KROGER CO.	ATTN: NATHAN FRALEY 1014 VINE ST.	CINCINNATI	OH	45202	Partial allowance of the insured's excess workers' compensation claim representing the verified paid losses reimbursed through 4/20/18. Further reimbursements will be addressed in future Notices of Determination.	57,291.42	II
INSU275432-01	THE KROGER COMPANY	ATTN: NATHAN FRALEY 1014 VINE ST	CINCINNATI	OH	45202	Full and final determination of the insured's excess workers' compensation claim, which resolves the Proof of Claim in its entirety.	44,524.27	II
GOVT700075-44	UTAH PROPERTY & CASUALTY INS. GUARANTY ASSOC.	ALLEN MUHLESTEIN, EXEC DIR P.O. BOX 1608	SANDY	UT	84091-1608	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/18 to 09/30/19.	141,778.09	II
GOVT700075-46	UTAH PROPERTY & CASUALTY INS. GUARANTY ASSOC.	ALLEN MUHLESTEIN, EXEC DIR P.O. BOX 1608	SANDY	UT	84091-1608	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 appears above. This allowance covers the payment period from 09/30/18 to 09/30/19.	8,246.60	II
GOVT700138-28	WASHINGTON INSURANCE GUARANTY ASSOC. C/O WESTERN GUARANTY FUND SERVICES	CHAD ANDERSON, PRES. 1720 SOUTH BELLAIRE ST, #408	DENVER	CO	80222	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 appears above. This allowance covers the payment period from 09/30/18 to 09/30/19.	363.01	II
GOVT700079-44	WISCONSIN INSURANCE SECURITY FUNDS	ALLAN PATEK, EXEC DIR 2820 WALTON COMMONS WEST, #135	MADISON	WI	53718-6797	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/18 to 09/30/19.	-63,024.35	II
GOVT700079-46	WISCONSIN INSURANCE SECURITY FUNDS	ALLAN PATEK, EXEC DIR 2820 WALTON COMMONS WEST, #135	MADISON	WI	53718-6797	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class II partial allowance is for 90% of allowed defense expense claims (net of recoveries) for the specified period. The Class I allowance appears above. This allowance covers the payment period from 09/30/18 to 09/30/19.	-28,079.27	II

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NOD Number	Claimant Name	Address	Brief Description	NOD Amount Recommended	NOD Class
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Current Recommended Class II Allowances from Claim Report: \$ 6,387,159.55
 Prior Total Approved Class II Allowances from Claim Reports: \$ 1,027,486,972.72
 Previously Court Approved Class II Settlement Agreements: \$ 1,763,150,460.03
 Total Recommended and Approved Class II Allowances: \$ 2,797,024,592.30 Class II

RAHM331369-02	ACE PROPERTY & CASUALTY INSURANCE COMPANY	ATTN: KIMBERLY MCDONNELL 510 WALNUT ST., WB12R	PHILADELPHIA PA	19106	Partial Reinsurance allowance for verified losses ceded to Home Ins Co under various contracts.	1,071,749.76	V
RAHM709432-05	CONTINENTAL CASUALTY COMPANY C/O CNA CORPORATE REINSURANCE	ATTN: GLENN DAVIDSON 151 N. FRANKLIN ST 11TH FL.	CHICAGO IL	60606	Partial Reinsurance allowance for verified losses ceded to Home Ins Co under various contracts.	1,129,512.91	V
RAHM714306-65	EQUITAS LIMITED	55 MARK LANE ATTN: SEAN HOWSON	LONDON ENGLAND	EC3R 7NE	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	3,470.04	V
RAHM700581-16	EXCESS & TREATY MANAGEMENT CORP	ATTN: JAY BURKE TWO LOGAN SQUARE, SUITE 600	PHILADELPHIA PA	19103	Partial Reinsurance allowance for verified losses ceded to Home Ins Co under various contracts.	232,884.53	V
RAHM700581-17	EXCESS & TREATY MANAGEMENT CORP	ATTN: JAY BURKE TWO LOGAN SQUARE, SUITE 600	PHILADELPHIA PA	19103	Partial Reinsurance allowance for verified losses ceded to Home Ins Co under various contracts.	129,964.00	V
INTL278034-68	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.	72,641.59	V

Current Recommended Class V Allowances from Claim Report: \$ 2,640,222.83
 Prior Total Approved Class V Allowances from Claim Reports: \$ 271,718,815.62
 Previously Court Approved Class V Settlement Agreements: \$ 6,682,238.78
 Total Recommended and Approved Class V Allowances: \$ 281,041,277.23 Class V