

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 29, 2021**

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 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.

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,

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 31, 2021

Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of March 29, 2021 and the proposed form of order were sent, this 2nd day of April, 2021, by first class mail, postage prepaid to all persons on the attached service list.

/s/ Eric A. Smith

Eric A. Smith

NH Bar ID No. 16952

THE STATE OF NEW HAMPSHIRE

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THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated March 29, 2021 - 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	
INSU700212-01	BED BATH & BEYOND INC.	ATTN: ELIZABETH HACKER 650 LIBERTY AVE.	UNION	NJ	07083	The insured did not provide support for the Proof of Claim despite numerous requests, hence the claim is denied.	0.00	II
INSU715219-01	CINTAS CORPORATION, AS SUCCESSOR TO G&K SERVICES, INC.	27 WHITNEY DRIVE	MILFORD	OH	45150	Full and final determination of the insured's claim. This resolves the Proof of Claim in its entirety.	440,000.00	II
INSU390169-01	CITY OF BLAINE	ATTN: SHERI CHESNESS, HR DIR. 10801 TOWN SQUARE DRIVE NE	BLAINE	MN	55449	Full and final determination of the insured's workers' compensation claims. This resolves the Proof of Claim in its entirety.	42,497.16	II
INSU275992-01	CITY OF FRIDLEY	ATTN: DEBORAH DAHL, DIRECTOR 7071 UNIVERSITY AVE, N.E.	FRIDLEY	MN	55432	Full and final determination of the insured's workers' compensation claim. This resolves the Proof of Claim in its entirety.	96,800.23	II
INSU700929-01	CITY OF HUTCHINSON	ATTN: BRENDA EWING, HR DIR. 111 HASSAN ST SE	HUTCHINSON	MN	55350	Full and final determination of the insured's workers' compensation claim. This resolves the Proof of Claim in its entirety.	15,179.50	II
INSU712349-01	CITY OF ST CLOUD MINNESOTA	ATTN: RUTH WIPPER 400 2NDS STREET SOUTH	ST CLOUD	MN	56301	Full and final determination of the insured's workers' compensation claim. This resolves the Proof of Claim in its entirety.	17,057.00	II
INSU81685-01	CONTECH ENGINEERED SOLUTIONS LLC	ATTN: BRANDON GIFFORD 9025 CENTRE POINTE DRIVE, STE	WEST CHESTER	OH	45069	Full and final determination of the insured's retrospective premium program. This now closes out the retro program and the Proofs of Claim.	28,619.00	II
INSU204350-01	CONTECH ENGINEERED SOLUTIONS LLC	ATTN: BRANDON GIFFORD 9025 CENTRE POINTE DRIVE, STE	WEST CHESTER	OH	45069	See final allowance under INSU81685-01	0.00	II
INSU715214-01	DO ALL COMPANY, C/O RUBERRY, STALMACK & GARVEY	10 S. LASALLE, SUITE 1800	CHICAGO	IL	6063	The underlying claim has been resolved without involvement of Home, hence the Proof of Claim is denied.	0.00	II
INSU248844-01	MOLSON COORS BEVERAGE COMPANY	ATTN: ABIGAIL SCHMITZ 3939 W HIGHLAND BLVD.	MILWAUKEE	WI	53208	The insured did not provide support for the Proof of Claim despite numerous requests, hence the claim is denied.	0.00	II

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GOVT-711108-03	OHIO BUREAU OF WORKERS COMPENSATION	ATTN: AVA GOODALL PO BOX 15567	COLUMBUS	OH	43215-0567	Full and final determination of the insured's workers' compensation claims. This resolves the Proof of Claim in its entirety.	4,291.11	II
INSU192832-01	TEMPUR SEALY INTERNATIONAL	ATT: ASCHLEY JOLLY 1000 TEMPUR WAY	LEXINGTON	KY	40511	Full and final determination of the insured's workers' compensation claims. This resolves the Proof of Claim in its entirety.	930,151.54	II
INSU275346-01	THE KROGER CO.	ATTN: NATHAN FRALEY 1014 VINE ST.	CINCINNATI	OH	45202	The insured's claim will not reach Home's policy, hence the proof of claim is denied.	0.00	II
INSU713753-01	THE KROGER CO.	ATTN: NATHAN FRALEY 1014 VINE ST.	CINCINNATI	OH	45202	Full and final determination of the insured's workers' compensation claim. This resolves the Proof of Claim in its entirety.	2,255.99	II
INSU713758-01	THE KROGER CO.	ATTN: NATHAN FRALEY 1014 VINE ST.	CINCINNATI	OH	45202	The insured's claim will not reach Home's policy, hence the proof of claim is denied.	0.00	II

Current Recommended Class II Allowances from Claim Report: \$ 1,576,851.53
Prior Total Approved Class II Allowances from Claim Reports: \$ 1,059,584,791.36
Previously Court Approved Class II Settlement Agreements: \$ 1,850,742,375.76
Total Recommended and Approved Class II Allowances: \$ 2,911,904,018.65 Class II

RAHM700581-22	EXCESS & TREATY MANAGEMENT CORP	TWO LOGAN SQUARE, SUITE 600 ATTN: JAY BURKE	PHILADELPHIA	PA	19103	Partial Reinsurance allowance for verified losses ceded to Home Ins Co under various contracts.	182,650.58	V
AMBC465578-04	CLEARWATER INSURANCE COMPANY	250 COMMERCIAL ST. SUITE 5000 ATTN: KIM BARBER	MANCHESTER	NH	03101	Partial Reinsurance allowance for verified losses ceded to Home Ins Co under various contracts.	95,740.95	V
INTL709590-69	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.	248,342.32	V

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NOD Number	Claimant Name	Address	Brief Description	NOD Amount Recommended	NOD Class
INTL277984-72	ZURICH VERSICHERUNG AKTIENGESELLSCHAFT (DEUTSCHLAND)	ATTN: DIRK EICHLER ZURICH GROUP DEUTCHLAND RIEHLER STRASE 90 50657	COLOGNE GERMANY	170,377.74	V

Current Recommended Class V Allowances from Claim Report: \$ 697,111.59
Prior Total Approved Class V Allowances from Claim Reports: \$ 291,840,744.05
Previously Court Approved Class V Settlement Agreements: \$ 18,078,202.78
Total Recommended and Approved Class V Allowances: \$ 310,616,058.42 Class V