

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 DECEMBER 13, 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
Peter A. Bengelsdorf
Special Deputy Liquidator

Date: December 15, 2021

Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of December 13, 2021 and the proposed form of order were sent, this 17th day of December, 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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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 December 13, 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
GOVT700045-46	ALASKA INSURANCE GUARANTY ASSOC.	SUSAN DANIELS, ADMINISTRATOR 1401 RUDAKOF CIRCLE, SUITE 100	ANCHORAGE	AK	99508	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 09/30/20 to 09/30/21.	3,820.50	I
GOVT18901-34	ARIZONA PROPERTY & CASUALTY INS GUARANTY FUND.	LORI D. NESTOR, EXEC DIR 100 N 15TH AVENUE SUITE 261	PHOENIX	AZ	85007-2630	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 09/30/20 to 09/30/21.	5,921.88	I
GOVT700046-49	ARKANSAS PROPERTY & CASUALTY INS. GUARANTY FUND	STEVE UHRYNOWYCZ, ADMIN. 1023 WEST CAPITOL AVE SUITE #2	LITTLE ROCK	AR	72201-1904	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 09/30/20 to 09/30/21.	6,976.44	I

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NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
GOVT18904-59	CALIFORNIA INSURANCE GUARANTEE ASSOC.	BRAD ROEBER, EXEC DIR P.O. BOX 29066	GLENDALE	CA	91209-9066	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 09/30/20 to 09/30/21.	57,146.38	I
GOVT18919-58	MICHIGAN PROPERTY & CASUALTY GUARANTY ASSOC.	JEFFREY JENKINS, EXECUTIVE DIR P.O. BOX 531266	LIVONIA	MI	48153-1266	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 09/30/20 to 09/30/21.	1,478.17	I
GOVT18922-53	MISSOURI PROPERTY & CASUALTY INS. GUARANTY ASSOC.	TAMARA KOPP, EXECUTIVE DIR 2210 MISSOURI BLVD	JEFFERSON CITY	MO	65109	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 09/30/20 to 09/30/21.	2,756.63	I

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NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
GOVT700264-55	NY STATE DEPT OF FINANCIAL SERVICES C/O NEW YORK LIQUIDATION BUREAU	DAVID AXINN SPEC DEP 180 MAIDEN LANE 14TH FLOOR	NEW YORK	NY	10038	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 09/30/20 to 09/30/21.	38,029.16	I
GOVT18934-56	PENNSYLVANIA PROPERTY & CASUALTY INS. GUARANTY ASSOC.	RAY BAUSO, EXECUTIVE DIRECTOR ONE PENN CENTER 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 09/30/20 to 09/30/21.	48,189.47	I
GOVT700060-56	PROPERTY & CASUALTY INS. GUARANTY CORP.	JOHN SPIELBERGER, PRESIDENT 305 WASHINGTON AVE, # 600	TOWSON	MD	21204-4746	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 09/30/20 to 09/30/21.	315.33	I

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NOD Number	Claimant Name	Address	Brief Description			NOD Amount Recommended	NOD Class
GOVT18939-54	TENNESSEE INSURANCE GUARANTY ASSOC.	LORRIE BROUSE, EXEC. SECY 3100 WEST END AVE #670	NASHVILLE	TN	37203-5805	2,375.94	I
GOVT700263-56	TEXAS PROPERTY & CASUALTY INSURANCE GUARANTY ASSOC.	MARVIN KELLY EXECUTIVE DIR 9120 BURNET ROAD	AUSTIN	TX	78758	22,804.53	I

Current Recommended Class I Allowances from Claim Report:	\$	189,814.43	
Prior Total Approved Class I Allowances from Claim Reports:	\$	108,341,641.91	
Previously Court Approved Class I Settlement Agreements:	\$	150,694.92	
Total Recommended and Approved Class I Allowances:	\$	108,682,151.26	Class I

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NOD Number	Claimant Name	Address	Brief Description			NOD Amount Recommended	NOD Class	
GOVT700045-45	ALASKA INSURANCE GUARANTY ASSOC.	SUSAN DANIELS, ADMINISTRATOR 1401 RUDAKOF CIRCLE, SUITE 100	ANCHORAGE	AK	99508	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/20 to 09/30/21.	28,399.77	II
GOVT700045-47	ALASKA INSURANCE GUARANTY ASSOC.	SUSAN DANIELS, ADMINISTRATOR 1401 RUDAKOF CIRCLE, SUITE 100	ANCHORAGE	AK	99508	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 09/30/20 to 09/30/21.	2,173.95	II
GOVT18901-33	ARIZONA PROPERTY & CASUALTY INS GUARANTY FUND.	LORI D. NESTOR, EXEC DIR 100 N 15TH AVENUE SUITE 261	PHOENIX	AZ	85007-2630	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/20 to 09/30/21.	296,346.13	II
GOVT18901-35	ARIZONA PROPERTY & CASUALTY INS GUARANTY FUND.	LORI D. NESTOR, EXEC DIR 100 N 15TH AVENUE SUITE 261	PHOENIX	AZ	85007-2630	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 09/30/20 to 09/30/21.	16,919.91	II
GOVT700046-48	ARKANSAS PROPERTY & CASUALTY INS. GUARANTY FUND	STEVE UHRYNOWYCZ, ADMIN. 1023 WEST CAPITOL AVE SUITE #2	LITTLE ROCK	AR	72201-1904	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/20 to 09/30/21.	44,674.22	II
GOVT700046-50	ARKANSAS PROPERTY & CASUALTY INS. GUARANTY FUND	STEVE UHRYNOWYCZ, ADMIN. 1023 WEST CAPITOL AVE SUITE #2	LITTLE ROCK	AR	72201-1904	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 09/30/20 to 09/30/21.	35.10	II

THE HOME INSURANCE CO. IN LIQUIDATION

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NOD Number	Claimant Name	Address	Brief Description			NOD Amount Recommended	NOD Class	
GOVT18904-58	CALIFORNIA INSURANCE GUARANTEE ASSOC.	BRAD ROEBER, EXEC DIR P.O. BOX 29066	GLENDALE	CA	91209-9066	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/20 to 09/30/21.	1,361,026.85	II
GOVT18904-60	CALIFORNIA INSURANCE GUARANTEE ASSOC.	BRAD ROEBER, EXEC DIR P.O. BOX 29066	GLENDALE	CA	91209-9066	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 09/30/20 to 09/30/21.	514,317.49	II
INSU715260-01	ELMER W. DAVIS, INC.	1217 CLIFFORD AVENUE	ROCHESTER	NY	14621	The insured's claim was closed without involvement of the Home, hence the Proof of Claim is denied.	0.00	II
GOVT18915-34	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 09/30/20 to 09/30/21.	46,929.23	II
INSU462728-01	KEMPS LLC	ATT: BETH BERGER 1270 ENERGY LANE	ST PAUL	MN	55108	The insured's claim was closed without involvement of the Home, hence the Proof of Claim is denied.	0.00	II
GOVT18919-57	MICHIGAN PROPERTY & CASUALTY GUARANTY ASSOC.	JEFFREY JENKINS, EXECUTIVE DIR P.O. BOX 531266	LIVONIA	MI	48153-1266	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/20 to 09/30/21.	327,564.51	II
GOVT18919-59	MICHIGAN PROPERTY & CASUALTY GUARANTY ASSOC.	JEFFREY JENKINS, EXECUTIVE DIR P.O. BOX 531266	LIVONIA	MI	48153-1266	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 09/30/20 to 09/30/21.	3,300.75	II

THE HOME INSURANCE CO. IN LIQUIDATION

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NOD Number	Claimant Name	Address	Brief Description			NOD Amount Recommended	NOD Class	
GOVT18922-52	MISSOURI PROPERTY & CASUALTY INS. GUARANTY ASSOC.	TAMARA KOPP, EXECUTIVE DIR 2210 MISSOURI BLVD	JEFFERSON CITY	MO	65109	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/20 to 09/30/21.	16,657.25	II
GOVT18922-54	MISSOURI PROPERTY & CASUALTY INS. GUARANTY ASSOC.	TAMARA KOPP, EXECUTIVE DIR 2210 MISSOURI BLVD	JEFFERSON CITY	MO	65109	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 09/30/20 to 09/30/21.	1,418.44	II
GOVT700264-54	NY STATE DEPT OF FINANCIAL SERVICES C/O NEW YORK LIQUIDATION BUREAU	DAVID AXINN SPEC DEP 180 MAIDEN LANE 14TH FLOOR	NEW YORK	NY	10038	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/20 to 09/30/21.	2,640,804.40	II
GOVT700264-56	NY STATE DEPT OF FINANCIAL SERVICES C/O NEW YORK LIQUIDATION BUREAU	DAVID AXINN SPEC DEP 180 MAIDEN LANE 14TH FLOOR	NEW YORK	NY	10038	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 09/30/20 to 09/30/21.	163,687.01	II
GOVT18934-55	PENNSYLVANIA PROPERTY & CASUALTY INS. GUARANTY ASSOC.	RAY BAUSO, EXECUTIVE DIRECTOR ONE PENN CENTER 1617 JF KENNEDY BLVD. STE 1850	PHILADELPHIA	PA	19103	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/20 to 09/30/21.	499,500.00	II
GOVT18934-57	PENNSYLVANIA PROPERTY & CASUALTY INS. GUARANTY ASSOC.	RAY BAUSO, EXECUTIVE DIRECTOR ONE PENN CENTER 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 09/30/20 to 09/30/21.	433,705.27	II

THE HOME INSURANCE CO. IN LIQUIDATION

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NOD Number	Claimant Name	Address	Brief Description			NOD Amount Recommended	NOD Class	
GOVT700060-55	PROPERTY & CASUALTY INS. GUARANTY CORP.	JOHN SPIELBERGER, PRESIDENT 305 WASHINGTON AVE, # 600	TOWSON	MD	21204-4746	Partial allowance to Guaranty Association for Loss payments (net of recovery payments) reported from 09/30/20 to 09/30/21.	199,844.15	II
GOVT700060-57	PROPERTY & CASUALTY INS. GUARANTY CORP.	JOHN SPIELBERGER, PRESIDENT 305 WASHINGTON AVE, # 600	TOWSON	MD	21204-4746	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 09/30/20 to 09/30/21.	2,837.95	II
GOVT18939-53	TENNESSEE INSURANCE GUARANTY ASSOC.	LORRIE BROUSE, 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 09/30/20 to 09/30/21.	62,532.48	II
GOVT18939-55	TENNESSEE INSURANCE GUARANTY ASSOC.	LORRIE BROUSE, EXEC. SECY 3100 WEST END AVE #670	NASHVILLE	TN	37203-5805	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 09/30/20 to 09/30/21.	3,832.06	II
GOVT700263-55	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 09/30/20 to 09/30/21.	270,734.21	II
GOVT700263-57	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 09/30/20 to 09/30/21.	7,274.96	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: \$ 6,944,516.09
 Prior Total Approved Class II Allowances from Claim Reports: \$ 1,065,283,738.50
 Previously Court Approved Class II Settlement Agreements: \$ 1,853,202,915.76
 Total Recommended and Approved Class II Allowances: \$ 2,925,431,170.35 Class II

RAHM714306-73	EQUITAS LIMITED	ATTN: SEAN HOWSON 55 MARK LANE	LONDON ENGLAND	UK	EC3R 7NE	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	728,239.32	V
RAHM331413-27	TENECOM LTD.	C/O RESOLUTE MGMT LTD ATTN: DARREN PETERS 8 FENCHURCH PLACE	LONDON ENGLAND	UK	EC3M 4AJ	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	14,623.11	V
INTL278096-43	WINTERTHUR SWISS INS CO	C/O RESOLUTE MGMT LTD ATTN: DARREN PETERS 8 FENCHURCH PLACE	LONDON ENGLAND	UK	EC3M 4AJ	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	10,063.05	V

Current Recommended Class V Allowances from Claim Report: \$ 752,925.48
 Prior Total Approved Class V Allowances from Claim Reports: \$ 300,009,096.89
 Previously Court Approved Class V Settlement Agreements: \$ 18,078,202.78
 Total Recommended and Approved Class V Allowances: \$ 318,840,225.15 Class V