

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 AUGUST 17, 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. The 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, setoffs will be applied before any 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: August 23, 2021

Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of August 17, 2021 and the proposed form of order were sent, this 25th day of August, 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 August 17, 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	
INSU715225-01	BOYS AND GIRLS CLUBS OF AMERICA	ATT: KRISTINE MORAINE, VP 1275 PEACHTREE STREET NE	ATLANTA	GA	30309	The suit against the insured has been dismissed, hence the claim is denied. This resolves the Proof of Claim in its entirety.	0.00	II
INSU715128-01	CALBAG METALS CO.	C/O JENNIFER GATES PEARL LEGAL GROUP PC 529 SW 3RD AVE. STE. 600	PORTLAND	OR	97204	Full and final determination of the insured's environmental claim. This resolves the Proof of Claim in its entirety.	1,200,000.00	II
INSU715129-01	CALBAG METALS CO.	C/O JENNIFER GATES PEARL LEGAL GROUP PC 529 SW 3RD AVE. STE. 600	PORTLAND	OR	97204	See final allowance under INSU715128-01	0.00	II
INSU714897-01	HOLIDAY COMPANIES	ATTN: LYNN M. ANDERSON 4567 AMERICAN BLVD, WEST	BLOOMINGTON	MN	55437	Full and final determination of the insured's workers' compensation claim. This resolves the Proof of Claim in its entirety.	16,552.61	II
INSU700112-01	MINNTECH CORPORATION	ATTN: KENT FRANCIS 14605 28TH AVE NORTH	MINNEAPOLIS	MN	55447	The insured did not provide support for the Proof of Claim despite numerous requests, hence the claim is denied.	0.00	II
INSU703543-01	MTS SYSTEMS CORPORATION	ATTN: ROBERT RIES 14000 TECHNOLOGY DR.	EDEN PRAIRIE	MN	55344	Full and final determination of the insured's workers' compensation claim. This resolves the Proof of Claim in its entirety.	121.27	II
INSU277321-01	PENNYRILE RURAL ELECTRIC COOPERATIVE CORPORATION	ATTN: MARK GILTNER P.O. BOX 2900	HOPKINSVILLE	KY	42241	Full and final determination of the insured's workers' compensation claims. This resolves the Proof of Claim in its entirety.	156,491.78	II
INSU711882-01	PENNYRILE RURAL ELECTRIC COOPERATIVE CORPORATION	ATTN: MARK GILTNER PO BOX 2900	HOPKINSVILLE	KY	42241	See final allowance under INSU277321-01	0.00	II
INSU462639-01	RED WING SHOE COMPANY	ATTN: CHERYL HOIKKA 314 MAIN STREET	RED WING	MN	55066	Full and final determination of the insured's workers' compensation claims. This resolves the Proof of Claim in its entirety.	5,062.52	II
INSU701434-01	RED WING SHOE COMPANY	ATTN: CHERYL HOIKKA 314 MAIN STREET	RED WING	MN	55066	See final allowance under INSU462639-01	0.00	II

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NOD Number	Claimant Name	Address	Brief Description	NOD Amount Recommended	NOD Class
			Current Recommended Class II Allowances from Claim Report:	\$ 1,378,228.18	
			Prior Total Approved Class II Allowances from Claim Reports:	\$ 1,062,121,369.65	
			Previously Court Approved Class II Settlement Agreements:	\$ 1,852,287,375.76	
			Total Recommended and Approved Class II Allowances:	\$ 2,915,786,973.59	Class II

INTL700649-37	LONDON EDINBURGH INSURANCE COMPANY	ATTN: RICHARD FINNEY C/O R&Q MARKET SERVICES LTD 71 FENCHURCH ST	LONDON ENGLAND		EC3M 4BS	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	56,477.87	V
INTL700599-69	WUSTENROT WURTTENBERGISCHE	ATTN: ROBERT BUEHLER GUTENBERGSTRASSE 30 70176	STUTTGART GERMANY			Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	84,554.06	V
INTL277984-73	ZURICH VERSICHERUNG AKTIENGESELLSCHAFT (DEUTSCHLAND)	ATTN: DIRK EICHLER ZURICH GROUP DEUTCHLAND RIEHLER STRASE 90 50657	COLOGNE GERMANY			Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	127,571.58	V

Current Recommended Class V Allowances from Claim Report:	\$ 268,603.51	
Prior Total Approved Class V Allowances from Claim Reports:	\$ 298,009,212.46	
Previously Court Approved Class V Settlement Agreements:	\$ 18,078,202.78	
Total Recommended and Approved Class V Allowances:	\$ 316,356,018.75	Class V