

**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 MAY 19, 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: May 21, 2021

Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of May 19, 2021 and the proposed form of order were sent, this 24<sup>th</sup> day of May, 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 May 19, 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
INSU715240-01	BOYS AND GIRLS CLUBS OF AMERICA	ATTN: KRISTINE MORAIN 1275 PEACHTREE STREET NE	ATLANTA	GA	30309	The insured's claim is not covered by Home's policy, hence the claim is denied.	0.00	II
INSU702910-01	CITY OF SOUTH ST PAUL	ATTN: CLARA HILGER, FINANCE DIR 125 THIRD AVE NORTH	SOUTH ST PAUL	MN	55075-2093	Full and final determination of the insured's workers' compensation claims. This resolves the Proof of Claim in its entirety.	50,980.83	II
INSU711156-01	LOVEJOY, INC.	C/O MARK J. ANDREINI JONES DAY 901LAKESIDE AVENUE	CLEVELAND	OH	44114-1190	Full and final determination of the insured's claim. This resolves the Proofs of Claim in their entirety.	462,500.00	II
CLMN711085-01	LOVEJOY INC	C/O MARK J. ANDREINI JONES DAY 901LAKESIDE AVENUE	CLEVELAND	OH	44114-1190	See final allowance under INSU711156-01	0.00	II
INSU711559-01	LOVEJOY INC	C/O MARK J. ANDREINI JONES DAY 901LAKESIDE AVENUE	CLEVELAND	OH	44114-1190	See final allowance under INSU711156-01	0.00	II
INSU700919-01	MCHENRY SCHOOL DISTRICT 15	ATTN: JEFF SCHUBERT 1011 N GREEN ST.	MCHENRY	IL	60050	Full and final determination of the insured's workers' compensation claim. This resolves the Proof of Claim in its entirety.	100,242.71	II
INSU704543-01	SOUTH LOUISIANA ELECTRIC COOPERATIVE ASSOCIATION	ATTN: PENNY HEBERT 2028 COTEAU RD.	HOUMA	LA	70364	The insured has not made any payments under their workers' compensation claim, hence the claim is denied.	0.00	II

Current Recommended Class II Allowances from Claim Report: \$ 613,723.54

Prior Total Approved Class II Allowances from Claim Reports: \$ 1,061,161,643.66

Previously Court Approved Class II Settlement Agreements: \$ 1,850,742,375.76

Total Recommended and Approved Class II Allowances: \$ 2,912,517,742.96 Class II

INTL460044-15	CITY INSURANCE COMPANY UK BRANCH	C/O HOME INSURANCE COMPANY 61 BROADWAY	NEW YORK	NY	10006	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	6,943.51	V
AMBC465579-04	CLEARWATER INSURANCE COMPANY	250 COMMERCIAL ST. SUITE 5000 ATTN: KIM BARBER	MANCHESTER	NH	03101	Partial determination on reinsurance claims. The present claims under this proof of claim were the subject of a partial reinsurance allowance under AMBC465578-04 as submitted on the Report of Claims and Recommendations dated March 29, 2021.	0.00	V

**THE HOME INSURANCE CO. IN LIQUIDATION**  
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**Distribution will be subject to set off.**

NOD Number	Claimant Name	Address	Brief Description			NOD Amount Recommended	NOD Class	
RAHM714306-66	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.	128,869.19	V
RAHM714306-67	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.	98,510.51	V
RAHM331170-75	EXCESS INSURANCE COMPANY LTD	DLM HOUSE DOWNLANDS BUSINESS PARK LYONS WAY	WORTHING WEST SUSSEX	ENGLAND	BN14 9RX	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	6,570.04	V
RAHM700581-23	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.	944,544.31	V
RAHM700612-91	KX REINSURANCE COMPANY LIMITED	ATTN: DAVE GALLIVAN C/O CATALINA SERVICES UK LTD 1 ALIE STREET	LONDON	ENGLAND	E1 8DE	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	33,765.40	V
INTL700599-68	WUSTENROT WURTTENBERGISCHE	GUTENBERGSTRASSE 30 70176 ATTN: ROBERT BUEHLER	STUTT GART	GERMANY		Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	50,864.51	V

Current Recommended Class V Allowances from Claim Report: \$ 1,270,067.47  
Prior Total Approved Class V Allowances from Claim Reports: \$ 292,537,855.64  
Previously Court Approved Class V Settlement Agreements: \$ 18,078,202.78  
Total Recommended and Approved Class V Allowances: \$ 311,886,125.89 Class V