

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 9, 2023**

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. One of the Class V claims on Schedule 1 arises under AFIA Treaties. The determination of these AFIA claims has been agreed by Century Indemnity Company in accordance with the Claims Protocol approved by the Court on November 12, 2004 and amended and approved by the Court on January 9, 2023.

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: May 15, 2023

Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of May 9, 2023 and the proposed form of order were sent, this 15th day of May, 2023, 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

MERRIMACK, SS.

SUPERIOR COURT

In the Matter of the Liquidation of
The Home Insurance Company
Docket No. 217-2003-EQ-00106

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SCHEDULE 1

THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated May 9, 2023 - 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	N C
GOVT700045-49	ALASKA INSURANCE GUARANTY ASSOC.	ATTN: SUSAN DANIELS, ADMINISTRATOR 1401 RUDAKOF CIRCLE, SUITE 100	ANCHORAGE	AK	99508	This Class I final 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 10/01/21 to 01/26/23.	6,456.15	
GOVT700045-51	ALASKA INSURANCE GUARANTY ASSOC.	ATTN: SUSAN DANIELS, ADMINISTRATOR 1401 RUDAKOF CIRCLE, SUITE 100	ANCHORAGE	AK	99508	Final allowance for verified paid administration costs incurred on behalf of The Home Liquidation from 10/01/18 through 01/26/23.	3,713.20	
GOVT700045-52	ALASKA INSURANCE GUARANTY ASSOC.	ATTN: SUSAN DANIELS, ADMINISTRATOR 1401 RUDAKOF CIRCLE, SUITE 100	ANCHORAGE	AK	99508	Final Class I allowance for future administration costs.	10,215.00	
GOVT700046-52	ARKANSAS PROPERTY & CASUALTY INS. GUARANTY FUND	ATTN: MICHAEL SURGUINE 1023 WEST CAPITOL AVE SUITE #2	LITTLE ROCK	AR	72201-1904	This Class I final 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 10/01/21 to 01/26/23.	11,796.67	
GOVT700046-54	ARKANSAS PROPERTY & CASUALTY INS. GUARANTY FUND	ATTN: MICHAEL SURGUINE 1023 WEST CAPITOL AVE SUITE #2	LITTLE ROCK	AR	72201-1904	Final allowance for verified paid administration costs incurred on behalf of The Home Liquidation from 10/01/18 through 01/26/23.	133,532.32	
GOVT700046-55	ARKANSAS PROPERTY & CASUALTY INS. GUARANTY FUND	ATTN: MICHAEL SURGUINE 1023 WEST CAPITOL AVE SUITE #2	LITTLE ROCK	AR	72201-1904	Final Class I allowance for future administration costs.	102,150.00	
GOVT700083-54	COLORADO INSURANCE GUARANTY ASSOC.	C/O WESTERN GUARANTY FUND SERVICES ATTN: CHAD ANDERSON, PRESIDENT 1873 SOUTH BELLAIRE STREET, ST 920	DENVER	CO	80222-4386	This Class I final 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 10/01/21 to 01/26/23.	17,410.45	
GOVT700083-56	COLORADO INSURANCE GUARANTY ASSOC.	C/O WESTERN GUARANTY FUND SERVICES ATTN: CHAD ANDERSON, PRESIDENT 1873 SOUTH BELLAIRE STREET, ST 920	DENVER	CO	80222-4386	Final allowance for verified paid administration costs incurred on behalf of The Home Liquidation from 10/01/18 through 01/26/23.	143,737.86	
GOVT700083-57	COLORADO INSURANCE GUARANTY ASSOC.	C/O WESTERN GUARANTY FUND SERVICES ATTN: CHAD ANDERSON, PRESIDENT 1873 SOUTH BELLAIRE STREET, ST 920	DENVER	CO	80222-4386	Final Class I allowance for future administration costs.	71,504.78	

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NOD Number	Claimant Name	Address	Brief Description				NOD Amount Recommended	N C
GOVT700050-60	FLORIDA WORKERS COMPENSATION INS GUARANTY ASSOC. INC.	COREY NEAL EXEC DIR. P.O. BOX 15159	TALLAHASSEE	FL	32317	This Class I final 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 10/01/21 to 01/26/23.	1,861.02	
GOVT700050-62	FLORIDA WORKERS COMPENSATION INS GUARANTY ASSOC. INC.	COREY NEAL EXEC DIR. P.O. BOX 15159	TALLAHASSEE	FL	32317	Final allowance for verified paid administration costs incurred on behalf of The Home Liquidation from 10/01/18 through 01/26/23.	177,498.48	
GOVT700050-63	FLORIDA WORKERS COMPENSATION INS GUARANTY ASSOC. INC.	COREY NEAL EXEC DIR. P.O. BOX 15159	TALLAHASSEE	FL	32317	Final Class I allowance for future administration costs.	132,794.58	
GOVT700136-38	IDAHO INSURANCE GUARANTY ASSOCIATION	C/O WESTERN GUARANTY FUND SERVICES ATTN: CHAD ANDERSON, PRESIDENT 1873 SOUTH BELLAIRE STREET, ST 920	DENVER	CO	80222-4386	Final allowance for verified paid administration costs incurred on behalf of The Home Liquidation from 10/01/18 through 01/26/23.	14,792.80	
GOVT700136-39	IDAHO INSURANCE GUARANTY ASSOCIATION	C/O WESTERN GUARANTY FUND SERVICES ATTN: CHAD ANDERSON, PRESIDENT 1873 SOUTH BELLAIRE STREET, ST 920	DENVER	CO	80222-4386	Final Class I allowance for future administration costs.	10,215.00	
GOVT700055-35	INDIANA INSURANCE GUARANTY ASSOC.	ATTN: AMANDA BARBERA EXECUTIVE DIRECTOR 3502 WOODVIEW TRACE SUITE 100	INDIANAPOLIS	IN	46268	Final allowance for verified paid administration costs incurred on behalf of The Home Liquidation from 10/01/18 through 01/26/23.	11,107.90	
GOVT700055-37	INDIANA INSURANCE GUARANTY ASSOC.	ATTN: AMANDA BARBERA EXECUTIVE DIRECTOR 3502 WOODVIEW TRACE SUITE 100	INDIANAPOLIS	IN	46268	Final Class I allowance for future administration costs.	10,215.00	
GOVT700137-55	KANSAS INSURANCE GUARANTY ASSOC.	C/O WESTERN GUARANTY FUND SERVICES ATTN: CHAD ANDERSON, PRESIDENT 1873 SOUTH BELLAIRE STREET, ST 920	DENVER	CO	80222-4386	This Class I final allowance includes expenses from third party administrators or medical bill review. This allowance covers the payment period from 10/01/21 to 01/26/23.	21.47	
GOVT700137-56	KANSAS INSURANCE GUARANTY ASSOC.	C/O WESTERN GUARANTY FUND SERVICES ATTN: CHAD ANDERSON, PRESIDENT 1873 SOUTH BELLAIRE STREET, ST 920	DENVER	CO	80222-4386	Final allowance for verified paid administration costs incurred on behalf of The Home Liquidation from 10/01/18 through 01/26/23.	64,608.49	

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NOD Number	Claimant Name	Address	Brief Description				NOD Amount Recommended	N C
GOVT700137-57	KANSAS INSURANCE GUARANTY ASSOC.	C/O WESTERN GUARANTY FUND SERVICES ATTN: CHAD ANDERSON, PRESIDENT 1873 SOUTH BELLAIRE STREET, ST 920	DENVER	CO	80222-4386	Final Class I allowance for future administration costs.	20,429.94	
GOVT700139-54	MONTANA INSURANCE GUARANTY ASSOC.	C/O WESTERN GUARANTY FUND SERVICES ATTN: CHAD ANDERSON, PRESIDENT 1873 SOUTH BELLAIRE STREET, ST 920	DENVER	CO	80222-4386	This Class I final 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 10/01/21 to 01/26/23.	338.34	
GOVT700139-56	MONTANA INSURANCE GUARANTY ASSOC.	C/O WESTERN GUARANTY FUND SERVICES ATTN: CHAD ANDERSON, PRESIDENT 1873 SOUTH BELLAIRE STREET, ST 920	DENVER	CO	80222-4386	Final allowance for verified paid administration costs incurred on behalf of The Home Liquidation from 10/01/18 through 01/26/23.	151,154.17	
GOVT700139-57	MONTANA INSURANCE GUARANTY ASSOC.	C/O WESTERN GUARANTY FUND SERVICES ATTN: CHAD ANDERSON, PRESIDENT 1873 SOUTH BELLAIRE STREET, ST 920	DENVER	CO	80222-4386	Final Class I allowance for future administration costs.	81,720.00	
GOVT18923-53	NEBRASKA PROP & LIAB INS GUARANTY ASSOC.	C/O WESTERN GUARANTY FUND SERVICES ATTN: CHAD ANDERSON, PRESIDENT 1873 SOUTH BELLAIRE STREET, ST 920	DENVER	CO	80222-4386	Final allowance for verified paid administration costs incurred on behalf of The Home Liquidation from 10/01/18 through 01/26/23.	44,258.93	
GOVT18923-54	NEBRASKA PROP & LIAB INS GUARANTY ASSOC.	C/O WESTERN GUARANTY FUND SERVICES ATTN: CHAD ANDERSON, PRESIDENT 1873 SOUTH BELLAIRE STREET, ST 920	DENVER	CO	80222-4386	Final Class I allowance for future administration costs.	20,429.94	
GOVT18927-51	NEW MEXICO P&C INSURANCE GUARANTY ASSOC	C/O INTEGRION GROUP ATTN: DEBBIE LUERA, P.O. BOX 27815	ALBUQUERQUE	NM	87125	This Class I final 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 10/01/21 to 01/26/23.	5,403.83	
GOVT18927-53	NEW MEXICO P&C INSURANCE GUARANTY ASSOC	C/O INTEGRION GROUP ATTN: DEBBIE LUERA, P.O. BOX 27815	ALBUQUERQUE	NM	87125	Final allowance for verified paid administration costs incurred on behalf of The Home Liquidation from 10/01/18 through 01/26/23.	228,252.84	

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NOD Number	Claimant Name	Address	Brief Description				NOD Amount Recommended	N C
GOVT18927-55	NEW MEXICO P&C INSURANCE GUARANTY ASSOC	C/O INTEGRION GROUP ATTN: DEBBIE LUERA, P.O. BOX 27815	ALBUQUERQUE	NM	87125	Final Class I allowance for future administration costs.	126,284.06	
GOVT700070-54	OREGON INSURANCE GUARANTY ASSOC.	ATTN: CATHY BRAUGHTON BAZANT 10700 SW BEAVERTON HWY. #426	BEAVERTON	OR	97005-3019	This Class I final 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 10/01/21 to 01/26/23.	194.37	
GOVT700070-56	OREGON INSURANCE GUARANTY ASSOC.	ATTN: CATHY BRAUGHTON BAZANT 10700 SW BEAVERTON HWY. #426	BEAVERTON	OR	97005-3019	Final allowance for verified paid administration costs incurred on behalf of The Home Liquidation from 10/01/18 through 01/26/23.	146,526.63	
GOVT700070-58	OREGON INSURANCE GUARANTY ASSOC.	ATTN: CATHY BRAUGHTON BAZANT 10700 SW BEAVERTON HWY. #426	BEAVERTON	OR	97005-3019	Final Class I allowance for future administration costs.	122,579.62	
GOVT700073-55	SOUTH CAROLINA PROPERTY & CASUALTY INSURANCE GUARANTY ASSOCIATION	ATTN: J. SMITH HARRISON EXECUTIVE DIRECTOR 240 STONERIDGE DRIVE SUITE #101	COLUMBIA	SC	29210	This Class I final 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 10/01/21 to 01/26/23.	1,719.69	
GOVT700073-57	SOUTH CAROLINA PROPERTY & CASUALTY INSURANCE GUARANTY ASSOCIATION	ATTN: J. SMITH HARRISON EXECUTIVE DIRECTOR 240 STONERIDGE DRIVE SUITE #101	COLUMBIA	SC	29210	Final allowance for verified paid administration costs incurred on behalf of The Home Liquidation from 10/01/18 through 01/26/23.	62,589.96	
GOVT700073-58	SOUTH CAROLINA PROPERTY & CASUALTY INSURANCE GUARANTY ASSOCIATION	ATTN: J. SMITH HARRISON EXECUTIVE DIRECTOR 240 STONERIDGE DRIVE SUITE #101	COLUMBIA	SC	29210	Final Class I allowance for future administration costs.	81,719.74	
GOVT700175-42	VERMONT INSURANCE GUARANTY ASSOC.	C/O GUARANTY FUND MGT SERVICES ATTN: BARBARA PETERSEN LAW, ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Final allowance for verified paid administration costs incurred on behalf of The Home Liquidation from 10/01/18 through 01/26/23.	6,975.80	
GOVT700175-44	VERMONT INSURANCE GUARANTY ASSOC.	C/O GUARANTY FUND MGT SERVICES ATTN: BARBARA PETERSEN LAW, ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Final Class I allowance for future administration costs.	18,135.45	

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NOD Number	Claimant Name	Address	Brief Description			NOD Amount Recommended	N C	
GOVT700079-53	WISCONSIN INSURANCE SECURITY FUNDS	ATTN: ALLAN PATEK, EXECUTIVE DIRECTOR 2820 WALTON COMMONS LANE, #135	MADISON	WI	53718-6797	This Class I final 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 10/01/21 to 01/26/23.	1,368.31	
GOVT700079-55	WISCONSIN INSURANCE SECURITY FUNDS	ATTN: ALLAN PATEK, EXECUTIVE DIRECTOR 2820 WALTON COMMONS LANE, #135	MADISON	WI	53718-6797	Final allowance for verified paid administration costs incurred on behalf of The Home Liquidation from 10/01/18 through 01/26/23.	131,335.65	
GOVT700079-57	WISCONSIN INSURANCE SECURITY FUNDS	ATTN: ALLAN PATEK, EXECUTIVE DIRECTOR 2820 WALTON COMMONS LANE, #135	MADISON	WI	53718-6797	Final Class I allowance for future administration costs.	30,644.90	

Current Recommended Class I Allowances from Claim Report: \$ 2,205,693.34

Prior Total Approved Class I Allowances from Claim Reports: \$ 109,487,518.69

Previously Court Approved Class I Settlement Agreements: \$ 150,694.92

Total Recommended and Approved Class I Allowances: \$ 111,843,906.95 Cl

GOVT700045-48	ALASKA INSURANCE GUARANTY ASSOC.	ATTN: SUSAN DANIELS, ADMINISTRATOR 1401 RUDAKOF CIRCLE, SUITE 100	ANCHORAGE	AK	99508	Final allowance for Loss payments (net of recovery payments) reported from 10/01/21 to 01/26/23.	-14,985.10	
GOVT700045-50	ALASKA INSURANCE GUARANTY ASSOC.	ATTN: SUSAN DANIELS, ADMINISTRATOR 1401 RUDAKOF CIRCLE, SUITE 100	ANCHORAGE	AK	99508	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class II final 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 10/01/21 to 01/26/23.	67.50	
GOVT700045-53	ALASKA INSURANCE GUARANTY ASSOC.	ATTN: SUSAN DANIELS, ADMINISTRATOR 1401 RUDAKOF CIRCLE, SUITE 100	ANCHORAGE	AK	99508	Final Class II allowance for loss reserves.	55,088.22	
INSU715147-01	AMERICAN COMPRESSED GASES INC	189 CENTRAL AVE	OLD TAPPAN	NJ	07675	Final adjustment of the insured's retrospective premium program. This now closes out the retro program.	8,888.00	
GOVT700046-51	ARKANSAS PROPERTY & CASUALTY INS. GUARANTY FUND	ATTN: MICHAEL SURGUINE 1023 WEST CAPITOL AVE SUITE #2	LITTLE ROCK	AR	72201-1904	Final allowance for Loss payments (net of recovery payments) reported from 10/01/21 to 01/26/23.	105,222.15	

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NOD Number	Claimant Name	Address	Brief Description				NOD Amount Recommended	N C
GOVT700046-53	ARKANSAS PROPERTY & CASUALTY INS. GUARANTY FUND	ATTN: MICHAEL SURGUINE 1023 WEST CAPITOL AVE SUITE #2	LITTLE ROCK	AR	72201-1904	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class II final 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 10/01/21 to 01/26/23.	30.96	
GOVT700046-56	ARKANSAS PROPERTY & CASUALTY INS. GUARANTY FUND	ATTN: MICHAEL SURGUINE 1023 WEST CAPITOL AVE SUITE #2	LITTLE ROCK	AR	72201-1904	Final Class II allowance for loss reserves.	472,297.27	
INSU715384-01	CAMP ANDROSCOGGIN	ATTN: PETER HIRSCH 126 LEAD BETTER ROAD	WAYNE	ME	04284	The insured has not provided documentation to show coverage by Home, hence the claim is disallowed.	0.00	
GOVT700083-53	COLORADO INSURANCE GUARANTY ASSOC.	C/O WESTERN GUARANTY FUND SERVICES ATTN: CHAD ANDERSON, PRESIDENT 1873 SOUTH BELLAIRE STREET, ST 920	DENVER	CO	80222-4386	Final allowance for Loss payments (net of recovery payments) reported from 10/01/21 to 01/26/23.	615,972.83	
GOVT700083-55	COLORADO INSURANCE GUARANTY ASSOC.	C/O WESTERN GUARANTY FUND SERVICES ATTN: CHAD ANDERSON, PRESIDENT 1873 SOUTH BELLAIRE STREET, ST 920	DENVER	CO	80222-4386	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class II final 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 10/01/21 to 01/26/23.	1,954.36	
GOVT700083-58	COLORADO INSURANCE GUARANTY ASSOC.	C/O WESTERN GUARANTY FUND SERVICES ATTN: CHAD ANDERSON, PRESIDENT 1873 SOUTH BELLAIRE STREET, ST 920	DENVER	CO	80222-4386	Final Class II allowance for loss reserves.	1,859,233.03	
GOVT18908-33	FLORIDA INSURANCE GUARANTY ASSOCIATION	COREY NEAL EXEC DIR. P.O. BOX 14249	TALLAHASSEE	FL	32317	Final allowance for Loss payments (net of recovery payments) reported from 10/01/21 to 01/26/23.	0.00	
GOVT700050-59	FLORIDA WORKERS COMPENSATION INS GUARANTY ASSOC. INC.	COREY NEAL EXEC DIR. P.O. BOX 15159	TALLAHASSEE	FL	32317	Final allowance for Loss payments (net of recovery payments) reported from 10/01/21 to 01/26/23.	372,163.49	
GOVT700050-61	FLORIDA WORKERS COMPENSATION INS GUARANTY ASSOC. INC.	COREY NEAL EXEC DIR. P.O. BOX 15159	TALLAHASSEE	FL	32317	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class II final 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 10/01/21 to 01/26/23.	2,890.17	
GOVT700050-64	FLORIDA WORKERS COMPENSATION INS GUARANTY ASSOC. INC.	COREY NEAL EXEC DIR. P.O. BOX 15159	TALLAHASSEE	FL	32317	Final Class II allowance for loss reserves.	1,737,963.02	

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NOD Number	Claimant Name	Address	Brief Description				NOD Amount Recommended	N C
GOVT700136-37	IDAHO INSURANCE GUARANTY ASSOCIATION	C/O WESTERN GUARANTY FUND SERVICES ATTN: CHAD ANDERSON, PRESIDENT 1873 SOUTH BELLAIRE STREET, ST 920	DENVER	CO	80222-4386	Final allowance for Loss payments (net of recovery payments) reported from 10/01/21 to 01/26/23.	502.38	
GOVT700136-40	IDAHO INSURANCE GUARANTY ASSOCIATION	C/O WESTERN GUARANTY FUND SERVICES ATTN: CHAD ANDERSON, PRESIDENT 1873 SOUTH BELLAIRE STREET, ST 920	DENVER	CO	80222-4386	Final Class II allowance for loss reserves.	9,115.00	
GOVT700055-38	INDIANA INSURANCE GUARANTY ASSOC.	ATTN: AMANDA BARBERA EXECUTIVE DIRECTOR 3502 WOODVIEW TRACE SUITE 100	INDIANAPOLIS	IN	46268	Final Class II allowance for loss reserves.	33,316.00	
CLMN380585-01	JAMES BOEHME	813 EAST BREMER AVE	WAVERLY	IA	50677	The Iowa Insurance Guaranty Association has assumed responsibility for the claimant's claim, hence the Proof of Claim is disallowed.	0.00	
CLMN477580-01	JAMES M. POE	5652 SOUTH HOLLYHOCK PLACE	BOISE	ID	83716	The claimant's employer is responsible for the claimant's claim under the Minnesota net worth provision, hence the Proof of Claim is disallowed.	0.00	
GOVT700137-54	KANSAS INSURANCE GUARANTY ASSOC.	C/O WESTERN GUARANTY FUND SERVICES ATTN: CHAD ANDERSON, PRESIDENT 1873 SOUTH BELLAIRE STREET, ST 920	DENVER	CO	80222-4386	Final allowance for Loss payments (net of recovery payments) reported from 10/01/21 to 01/26/23.	139,484.04	
GOVT700137-58	KANSAS INSURANCE GUARANTY ASSOC.	C/O WESTERN GUARANTY FUND SERVICES ATTN: CHAD ANDERSON, PRESIDENT 1873 SOUTH BELLAIRE STREET, ST 920	DENVER	CO	80222-4386	Final Class II allowance for loss reserves.	1,804,185.62	
GOVT700139-53	MONTANA INSURANCE GUARANTY ASSOC.	C/O WESTERN GUARANTY FUND SERVICES ATTN: CHAD ANDERSON, PRESIDENT 1873 SOUTH BELLAIRE STREET, ST 920	DENVER	CO	80222-4386	Final allowance for Loss payments (net of recovery payments) reported from 10/01/21 to 01/26/23.	113,417.71	
GOVT700139-55	MONTANA INSURANCE GUARANTY ASSOC.	C/O WESTERN GUARANTY FUND SERVICES ATTN: CHAD ANDERSON, PRESIDENT 1873 SOUTH BELLAIRE STREET, ST 920	DENVER	CO	80222-4386	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class II final 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 10/01/21 to 01/26/23.	645.57	

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NOD Number	Claimant Name	Address	Brief Description				NOD Amount Recommended	N C
GOVT700139-58	MONTANA INSURANCE GUARANTY ASSOC.	C/O WESTERN GUARANTY FUND SERVICES ATTN: CHAD ANDERSON, PRESIDENT 1873 SOUTH BELLAIRE STREET, ST 920	DENVER	CO	80222-4386	Final Class II allowance for loss reserves.	2,328,574.00	
GOVT18923-52	NEBRASKA PROP & LIAB INS GUARANTY ASSOC.	C/O WESTERN GUARANTY FUND SERVICES ATTN: CHAD ANDERSON, PRESIDENT 1873 SOUTH BELLAIRE STREET, ST 920	DENVER	CO	80222-4386	Final allowance for Loss payments (net of recovery payments) reported from 10/01/21 to 01/26/23.	27,701.59	
GOVT18923-55	NEBRASKA PROP & LIAB INS GUARANTY ASSOC.	C/O WESTERN GUARANTY FUND SERVICES ATTN: CHAD ANDERSON, PRESIDENT 1873 SOUTH BELLAIRE STREET, ST 920	DENVER	CO	80222-4386	Final Class II allowance for loss reserves.	309,110.43	
GOVT18927-50	NEW MEXICO P&C INSURANCE GUARANTY ASSOC	C/O INTEGRION GROUP ATTN: DEBBIE LUERA, P.O. BOX 27815	ALBUQUERQUE	NM	87125	Final allowance for Loss payments (net of recovery payments) reported from 10/01/21 to 01/26/23.	257,469.98	
GOVT18927-52	NEW MEXICO P&C INSURANCE GUARANTY ASSOC	C/O INTEGRION GROUP ATTN: DEBBIE LUERA, P.O. BOX 27815	ALBUQUERQUE	NM	87125	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class II final 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 10/01/21 to 01/26/23.	16,338.08	
GOVT18927-56	NEW MEXICO P&C INSURANCE GUARANTY ASSOC	C/O INTEGRION GROUP ATTN: DEBBIE LUERA, P.O. BOX 27815	ALBUQUERQUE	NM	87125	Final Class II allowance for loss reserves.	1,314,395.29	
GOVT700070-53	OREGON INSURANCE GUARANTY ASSOC.	ATTN: CATHY BRAUGHTON BAZANT 10700 SW BEAVERTON HWY. #426	BEAVERTON	OR	97005-3019	Final allowance for Loss payments (net of recovery payments) reported from 10/01/21 to 01/26/23.	73,299.16	
GOVT700070-55	OREGON INSURANCE GUARANTY ASSOC.	ATTN: CATHY BRAUGHTON BAZANT 10700 SW BEAVERTON HWY. #426	BEAVERTON	OR	97005-3019	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class II final 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 10/01/21 to 01/26/23.	1,749.35	
GOVT700070-59	OREGON INSURANCE GUARANTY ASSOC.	ATTN: CATHY BRAUGHTON BAZANT 10700 SW BEAVERTON HWY. #426	BEAVERTON	OR	97005-3019	Final Class II allowance for loss reserves.	718,348.33	
GOVT700073-56	SOUTH CAROLINA PROPERTY & CASUALTY INSURANCE GUARANTY ASSOCIATION	ATTN: J. SMITH HARRISON EXECUTIVE DIRECTOR 240 STONERIDGE DRIVE SUITE #101	COLUMBIA	SC	29210	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class II final 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 10/01/21 to 01/26/23.	6,373.69	

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NOD Number	Claimant Name	Address	Brief Description				NOD Amount Recommended	N C
GOVT700073-54	SOUTH CAROLINA PROPERTY & CASUALTY INSURANCE GUARANTY ASSOCIATION	ATTN: J. SMITH HARRISON EXECUTIVE DIRECTOR 240 STONERIDGE DRIVE SUITE #101	COLUMBIA	SC	29210	Final allowance for Loss payments (net of recovery payments) reported from 10/01/21 to 01/26/23.	169,195.55	
GOVT700073-59	SOUTH CAROLINA PROPERTY & CASUALTY INSURANCE GUARANTY ASSOCIATION	ATTN: J. SMITH HARRISON EXECUTIVE DIRECTOR 240 STONERIDGE DRIVE SUITE #101	COLUMBIA	SC	29210	Final Class II allowance for loss reserves.	943,417.88	
GOVT700175-45	VERMONT INSURANCE GUARANTY ASSOC.	C/O GUARANTY FUND MGT SERVICES ATTN: BARBARA PETERSEN LAW, ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Final Class II allowance for loss reserves.	77,237.42	
GOVT700079-52	WISCONSIN INSURANCE SECURITY FUNDS	ATTN: ALLAN PATEK, EXECUTIVE DIRECTOR 2820 WALTON COMMONS LANE, #135	MADISON	WI	53718-6797	Final allowance for Loss payments (net of recovery payments) reported from 10/01/21 to 01/26/23.	157,490.64	
GOVT700079-54	WISCONSIN INSURANCE SECURITY FUNDS	ATTN: ALLAN PATEK, EXECUTIVE DIRECTOR 2820 WALTON COMMONS LANE, #135	MADISON	WI	53718-6797	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class II final 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 10/01/21 to 01/26/23.	128.70	
GOVT700079-58	WISCONSIN INSURANCE SECURITY FUNDS	ATTN: ALLAN PATEK, EXECUTIVE DIRECTOR 2820 WALTON COMMONS LANE, #135	MADISON	WI	53718-6797	Final Class II allowance for loss reserves.	325,027.26	

Current Recommended Class II Allowances from Claim Report: \$ 14,043,309.57

Prior Total Approved Class II Allowances from Claim Reports: \$ 1,086,232,285.04

Previously Court Approved Class II Settlement Agreements: \$ 1,888,756,406.76

Total Recommended and Approved Class II Allowances: \$ 2,989,032,001.37 Cl

GOVT700055-36	INDIANA INSURANCE GUARANTY ASSOC.	ATTN: AMANDA BARBERA EXECUTIVE DIRECTOR 3502 WOODVIEW TRACE SUITE 100	INDIANAPOLIS	IN	46268	Final allowance for verified Class V expense paid for dues from 10/01/18 to 01/26/23.	905.28	
INTL700649-41	LONDON EDINBURGH INSURANCE COMPANY	C/O R&Q GROUP ATTN: JULIE JENNINGS 71 FENCHURCH STREET	LONDON ENGLAND	UK	EC3M 4BS	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	19,048.52	

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NOD Number	Claimant Name	Address	Brief Description			NOD Amount Recommended	N C	
GOVT18927-54	NEW MEXICO P&C INSURANCE GUARANTY ASSOC	C/O INTEGRION GROUP ATTN: DEBBIE LUERA, P.O. BOX 27815	ALBUQUERQUE	NM	87125	Final allowance for verified Class V expense paid for dues from 10/01/18 to 01/26/23.	47,650.64	
GOVT700070-57	OREGON INSURANCE GUARANTY ASSOC.	ATTN: CATHY BRAUGHTON BAZANT 10700 SW BEAVERTON HWY. #426	BEAVERTON	OR	97005-3019	Final allowance for verified Class V expense paid for dues from 10/01/18 to 01/26/23.	21,704.90	
GOVT700175-43	VERMONT INSURANCE GUARANTY ASSOC.	C/O GUARANTY FUND MGT SERVICES ATTN: BARBARA PETERSEN LAW, ONE BOWDOIN SQUARE	BOSTON	MA	02114-2916	Final allowance for verified Class V expense paid for dues from 10/01/18 to 01/26/23.	6,353.36	
GOVT700079-56	WISCONSIN INSURANCE SECURITY FUNDS	ATTN: ALLAN PATEK, EXECUTIVE DIRECTOR 2820 WALTON COMMONS LANE, #135	MADISON	WI	53718-6797	Final allowance for verified Class V expense paid for dues from 10/01/18 to 01/26/23.	12,703.35	

Current Recommended Class V Allowances from Claim Report: \$ 108,366.05
 Prior Total Approved Class V Allowances from Claim Reports: \$ 306,417,414.10
 Previously Court Approved Class V Settlement Agreements: \$ 18,078,202.78
 Total Recommended and Approved Class V Allowances: \$ 324,603,982.93 Cl