

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 FEBRUARY 13, 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. 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 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: February 16, 2023

Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of February 13, 2023 and the proposed form of order were sent, this 16th day of February, 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

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SCHEDULE 1

THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated February 13, 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	NOD Class
INSU277635-01	CITY OF EDINA	ATTN: KELLY CURTIN, HR DIR 4801 W 50TH ST	EDINA	MINN	55424	Full and final determination of the insured's workers' compensation claims and retrospective premium program. This now closes out the retro program and the Proof of Claim.	75,931.00	II
INSU240627-01	ELI LILLY & CO	C/O JAMES BURNS, ESQ. 1011 WEST LONE MESQUITE DRIVE	OROVILLE	IND	47575	Full and final determination of the insured's claim which resolves the Proof of Claim in its entirety.	237,605.00	II
CLMN377158-01	ESTATE OF JECILE EILEEN WILSON	567 LAKEVIEW AVENUE	JATTLE CREEK	MI	49015	Full and final determination of the claimant's workers' compensation claim. This resolves the Proof of Claim in its entirety.	7,616.00	II
CLMN376515-01	ESTATE OF LARRY ANDREW MORRIS	31392 TRAP POND ROAD	LAUREL	DE	19956	The claimant did not provide support for the Proof of Claim despite numerous requests, hence the claim is disallowed.	0.00	II
CLMN377659-01	JAMES PAUL LIRETTE	115 FAIRLANE DR.	GRAY	LA	70359	The claimant's workers' compensation claim was resolved without the involvement of the Home, hence the claim is disallowed.	0.00	II
INSU271936-01	SCHERING PLOUGH	c/o COVINGTON & BURLING, LLP ATTN: SAUL GOODMAN, ESQ. 850 TENTH STREET, NW	WASHINGTON	DC	20001-4956	Full and final settlement of the insured's claim which resolves the Proofs of Claim in their entirety.	300,000.00	II
INSU213648-01	SCHERING PLOUGH	c/o COVINGTON & BURLING, LLP ATTN: SAUL GOODMAN, ESQ. 850 TENTH STREET, NW	WASHINGTON	DC	20001-4956	See final allowance under INSU271936-01	0.00	II
INSU240338-01	SCHERING PLOUGH	c/o COVINGTON & BURLING, LLP ATTN: SAUL GOODMAN, ESQ. 850 TENTH STREET, NW	WASHINGTON	DC	20001-4956	See final allowance under INSU271936-01	0.00	II
INSU275362-01	SCHERING PLOUGH	c/o COVINGTON & BURLING, LLP ATTN: SAUL GOODMAN, ESQ. 850 TENTH STREET, NW	WASHINGTON	DC	20001-4956	See final allowance under INSU271936-01	0.00	II
INSU275477-01	SCHERING PLOUGH	c/o COVINGTON & BURLING, LLP ATTN: SAUL GOODMAN, ESQ. 850 TENTH STREET, NW	WASHINGTON	DC	20001-4956	See final allowance under INSU271936-01	0.00	II
INSU275548-01	SCHERING PLOUGH	c/o COVINGTON & BURLING, LLP ATTN: SAUL GOODMAN, ESQ. 850 TENTH STREET, NW	WASHINGTON	DC	20001-4956	See final allowance under INSU271936-01	0.00	II

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NOD Number	Claimant Name	Address	Brief Description			NOD Amount Recommended	NOD Class	
INSU275551-01	SCHERING PLOUGH	c/o COVINGTON & BURLING, LLP ATTN: SAUL GOODMAN, ESQ. 850 TENTH STREET, NW	WASHINGTON	DC	20001-4956	See final allowance under INSU271936-01	0.00	II
INSU275552-01	SCHERING PLOUGH	c/o COVINGTON & BURLING, LLP ATTN: SAUL GOODMAN, ESQ. 850 TENTH STREET, NW	WASHINGTON	DC	20001-4956	See final allowance under INSU271936-01	0.00	II
INSU390604-01	SCHERING PLOUGH	c/o COVINGTON & BURLING, LLP ATTN: SAUL GOODMAN, ESQ. 850 TENTH STREET, NW	WASHINGTON	DC	20001-4956	See final allowance under INSU271936-01	0.00	II
INSU700017-01	STANDEX INTERNATIONAL CORPORATION	ATTN: SUSAN KOLBERT 23 KEEMWAYDIN DRIVE	SALEM	NH	03079	Full and final determination of the insured's retrospective premium program. This now closes out the retro program and the Proofs of Claim.	33,571.00	II
INSU277226-01	STANDEX INTERNATIONAL CORPORATION	ATTN: SUSAN KOLBERT 23 KEEMWAYDIN DRIVE	SALEM	NH	03079	See final allowance under INSU700017-01	0.00	II
INSU30033-01	STANDEX INTERNATIONAL CORPORATION	ATTN: SUSAN KOLBERT 23 KEEMWAYDIN DRIVE	SALEM	NH	03079	See final allowance under INSU700017-01	0.00	II
INSU701423-01	WASTE MANAGEMENT, INC.	C/O BROUSE MCDOWELL ATTN: ANDREW W. MILLER, ESQ. 300 MADISON AVE, SUITE 1000	TOLEDO	OH	43604	The insured have withdrawn their claim, hence the Proof of Claim is disallowed.	0.00	II

Current Recommended Class II Allowances from Claim Report: \$ 654,723.00
Prior Total Approved Class II Allowances from Claim Reports: \$ 1,082,234,500.19
Previously Court Approved Class II Settlement Agreements: \$ 1,888,756,406.76
Total Recommended and Approved Class II Allowances: \$ 2,971,645,629.95 Class II

RAHM714306-81	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.	418,910.43	V
RAHM714306-82	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.	124,967.88	V
RAHM331170-84	EXCESS INSURANCE COMPANY LTD	ATTN: TREVOR RAWLINGS DLM HOUSE, DOWNLANDS BUSINESS PARK, LYONS WAY	WORTHING WEST SUSSEX ENGLAND	UK	BN14 9RX	Partial Reinsurance allowance for verified losses ceded to Home Ins Co. UK through AFIA under various contracts.	895.28	V

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NOD Number	Claimant Name	Address	Brief Description	NOD Amount Recommended	NOD Class
			Current Recommended Class V Allowances from Claim Report:	\$ 544,773.59	
			Prior Total Approved Class V Allowances from Claim Reports:	\$ 305,631,033.00	
			Previously Court Approved Class V Settlement Agreements:	\$ 18,078,202.78	
			Total Recommended and Approved Class V Allowances:	\$ 324,254,009.37	Class V