

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 NOVEMBER 19, 2024**

Pursuant to Paragraph 4 of the Order Approving Liquidator's Report of Claims and Recommendations entered December 16, 2004, David J. Bettencourt, 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. 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.

4. 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,

DAVID J. BETTENCOURT, INSURANCE
COMMISSIONER OF THE STATE OF NEW
HAMPSHIRE, SOLELY AS LIQUIDATOR OF THE
HOME INSURANCE COMPANY,


By: Peter A. Bengelsdorf
Special Deputy Liquidator

Date: November 21, 2024

Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of November 19, 2024 and the proposed form of order were sent, this 25th day of November, 2024, 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

STATE OF NEW HAMPSHIRE

MERRIMACK, SS.

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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 November 19, 2024 - 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
INSU702686-01	CONNELL LIMITED PARTNERSHIP	CONNELL FAMILY OFFICE & MANAGEMENT LLC ATTN: MICHAEL E. KELLOGG ONE INTERNATIONAL PLACE #3110	BOSTON	MA	02110	The insured's claim will not impact Home's excess limits, hence the Proof of Claim is disallowed.	0.00	II
INSU702689-01	CONNELL LIMITED PARTNERSHIP	CONNELL FAMILY OFFICE & MANAGEMENT LLC ATTN: MICHAEL E. KELLOGG ONE INTERNATIONAL PLACE #3110	BOSTON	MA	02110	The insured's claim will not impact Home's excess limits, hence the Proof of Claim is disallowed.	0.00	II
INSU702690-01	CONNELL LIMITED PARTNERSHIP	CONNELL FAMILY OFFICE & MANAGEMENT LLC ATTN: MICHAEL E. KELLOGG ONE INTERNATIONAL PLACE #3110	BOSTON	MA	02110	The insured's claim will not impact Home's excess limits, hence the Proof of Claim is disallowed.	0.00	II
INSU702691-01	CONNELL LIMITED PARTNERSHIP	CONNELL FAMILY OFFICE & MANAGEMENT LLC ATTN: MICHAEL E. KELLOGG ONE INTERNATIONAL PLACE #3110	BOSTON	MA	02110	The insured's claim will not impact Home's excess limits, hence the Proof of Claim is disallowed.	0.00	II
INSU702693-01	CONNELL LIMITED PARTNERSHIP	CONNELL FAMILY OFFICE & MANAGEMENT LLC ATTN: MICHAEL E. KELLOGG ONE INTERNATIONAL PLACE #3110	BOSTON	MA	02110	The insured's claim will not impact Home's excess limits, hence the Proof of Claim is disallowed.	0.00	II
INSU702694-01	CONNELL LIMITED PARTNERSHIP	CONNELL FAMILY OFFICE & MANAGEMENT LLC ATTN: MICHAEL E. KELLOGG ONE INTERNATIONAL PLACE #3110	BOSTON	MA	02110	The insured's claim will not impact Home's excess limits, hence the Proof of Claim is disallowed.	0.00	II
INSU702695-01	CONNELL LIMITED PARTNERSHIP	CONNELL FAMILY OFFICE & MANAGEMENT LLC ATTN: MICHAEL E. KELLOGG ONE INTERNATIONAL PLACE #3110	BOSTON	MA	02110	The insured's claim will not impact Home's excess limits, hence the Proof of Claim is disallowed.	0.00	II
INSU702696-01	CONNELL LIMITED PARTNERSHIP	CONNELL FAMILY OFFICE & MANAGEMENT LLC ATTN: MICHAEL E. KELLOGG ONE INTERNATIONAL PLACE #3110	BOSTON	MA	02110	The insured's claim will not impact Home's excess limits, hence the Proof of Claim is disallowed.	0.00	II
INSU702697-01	CONNELL LIMITED PARTNERSHIP	CONNELL FAMILY OFFICE & MANAGEMENT LLC ATTN: MICHAEL E. KELLOGG ONE INTERNATIONAL PLACE #3110	BOSTON	MA	02110	The insured's claim will not impact Home's excess limits, hence the Proof of Claim is disallowed.	0.00	II
INSU702698-01	CONNELL LIMITED PARTNERSHIP	CONNELL FAMILY OFFICE & MANAGEMENT LLC ATTN: MICHAEL E. KELLOGG ONE INTERNATIONAL PLACE #3110	BOSTON	MA	02110	The insured's claim will not impact Home's excess limits, hence the Proof of Claim is disallowed.	0.00	II
INSU702699-01	CONNELL LIMITED PARTNERSHIP	CONNELL FAMILY OFFICE & MANAGEMENT LLC ATTN: MICHAEL E. KELLOGG ONE INTERNATIONAL PLACE #3110	BOSTON	MA	02110	The insured's claim will not impact Home's excess limits, hence the Proof of Claim is disallowed.	0.00	II
INSU702700-01	CONNELL LIMITED PARTNERSHIP	CONNELL FAMILY OFFICE & MANAGEMENT LLC ATTN: MICHAEL E. KELLOGG ONE INTERNATIONAL PLACE #3110	BOSTON	MA	02110	The insured's claim will not impact Home's excess limits, hence the Proof of Claim is disallowed.	0.00	II
INSU702701-01	CONNELL LIMITED PARTNERSHIP	CONNELL FAMILY OFFICE & MANAGEMENT LLC ATTN: MICHAEL E. KELLOGG ONE INTERNATIONAL PLACE #3110	BOSTON	MA	02110	The insured's claim will not impact Home's excess limits, hence the Proof of Claim is disallowed.	0.00	II
INSU702702-01	CONNELL LIMITED PARTNERSHIP	CONNELL FAMILY OFFICE & MANAGEMENT LLC ATTN: MICHAEL E. KELLOGG ONE INTERNATIONAL PLACE #3110	BOSTON	MA	02110	The insured's claim will not impact Home's excess limits, hence the Proof of Claim is disallowed.	0.00	II
INSU702703-01	CONNELL LIMITED PARTNERSHIP	CONNELL FAMILY OFFICE & MANAGEMENT LLC ATTN: MICHAEL E. KELLOGG ONE INTERNATIONAL PLACE #3110	BOSTON	MA	02110	The insured's claim will not impact Home's excess limits, hence the Proof of Claim is disallowed.	0.00	II

THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated November 19, 2024 - Pursuant to RSA402-C:45
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NOD Number	Claimant Name	Address	Brief Description				NOD Amount Recommended	NOD Class
INSU702705-01	CONNELL LIMITED PARTNERSHIP	CONNELL FAMILY OFFICE & MANAGEMENT LLC ATTN: MICHAEL E. KELLOGG ONE INTERNATIONAL PLACE #3110	BOSTON	MA	02110	The insured's claim will not impact Home's excess limits, hence the Proof of Claim is disallowed.	0.00	II
INSU702706-01	CONNELL LIMITED PARTNERSHIP	CONNELL FAMILY OFFICE & MANAGEMENT LLC ATTN: MICHAEL E. KELLOGG ONE INTERNATIONAL PLACE #3110	BOSTON	MA	02110	The insured's claim will not impact Home's excess limits, hence the Proof of Claim is disallowed.	0.00	II
INSU703441-01	ENVIRI CORPORATION	ATTN: SAMUEL ROMANINSKY TWO LOGAN SQUARE 100-120 N 18TH ST. 17TH FLR	PHILADELPHIA	PA	19103	Final retrospective premium adjustment which closes out the retro program and the Proofs of Claim.	12,348.00	II
INSU703456-01	ENVIRI CORPORATION	ATTN: SAMUEL ROMANINSKY TWO LOGAN SQUARE 100-120 N 18TH ST. 17TH FLR	PHILADELPHIA	PA	19103	See final allowance under INSU703441-01	0.00	II
INSU703457-01	ENVIRI CORPORATION	ATTN: SAMUEL ROMANINSKY TWO LOGAN SQUARE 100-120 N 18TH ST. 17TH FLR	PHILADELPHIA	PA	19103	See final allowance under INSU703441-01	0.00	II
INSU703458-01	ENVIRI CORPORATION	ATTN: SAMUEL ROMANINSKY TWO LOGAN SQUARE 100-120 N 18TH ST. 17TH FLR	PHILADELPHIA	PA	19103	See final allowance under INSU703441-01	0.00	II
INSU248045-01	HARLEY DAVIDSON MOTOR COMPANY INC	QUARLES & BRADY ATTN: BRANDON GUTSCHOW, ESQ. 411 E. WISCONSIN AVE, STE 2400	MILWAUKEE	WI	53202-4428	Full and final settlement of the insured's claim which resolves the Proofs of Claim.	50,000.00	II
INSU270170-01	HARLEY DAVIDSON MOTOR COMPANY INC	QUARLES & BRADY ATTN: BRANDON GUTSCHOW, ESQ. 411 E. WISCONSIN AVE, STE 2400	MILWAUKEE	WI	53202-4428	See final allowance under INSU248045-01	0.00	II
INSU392088-01	HARLEY DAVIDSON MOTOR COMPANY INC	QUARLES & BRADY ATTN: BRANDON GUTSCHOW, ESQ. 411 E. WISCONSIN AVE, STE 2400	MILWAUKEE	WI	53202-4428	See final allowance under INSU248045-01	0.00	II
INSU275712-01	JOHN R. ABBOTT AND PAUL W. ABBOTT, INC.	C/O JOHN H. FARICY, JR. FARICY LAW FIRM, P. A. 120 S. 6TH ST. STE. 2450	MINNEAPOLIS	MN	55402	The insured failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	II
INSU210345-01	MCCORMICK & COMPANY, INC.	ATTN: TONY MASTERAN 24 SCHILLING RD, 6TH FLOOR	HUNT VALLEY	MD	21031	Nothing further is due under the retrospective premium program, hence the Proof of Claim is disallowed.	0.00	II
INSU715361-01	DAVIS MECHANICAL CONTRACTORS	MORGAN, LEWIS & BOCKIUS LLP ATTN: W. BRAD NES, ESQ. 1717 MAIN ST., STE 3200	DALLAS	TX	75201-7347	Full and final settlement of the insured's claim which resolves the Proof of Claim.	187,500.00	II
INSU473909-01	PACIFIC HIDE & FUR DEPOT	C/O KYLE GRAY HOLLAND & HART LLP 401 N.31ST ST. SUITE 1500	BILLINGS	MT	59101	The insured failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	II
INSU714193-01	PERFORMANCE CONTRACTING GROUP	ATTN: LIBBY PHILLIPS 11145 THOMPSON AVENUE	LENEXA	KS	66219	The California Insurance Guarantee Association is responsible for the insured's claim, hence the Proof of Claim is disallowed.	0.00	II
INSU391477-01	THE ZIDELL COMPANIES	ATTN: KATHRYN SILVA, COUNSEL 2020 SW 4H AVENUE, SUITE 600	PORTLAND	OR	97201	Full and final settlement of the insured's claim which resolves the Proof of Claim.	350,000.00	II

Current Recommended Class II Allowances from Claim Report: \$ 599,848.00
Prior Total Approved Class II Allowances from Claim Reports: \$ 1,243,525,103.65
Previously Court Approved Class II Settlement Agreements: \$ 2,088,262,440.76

THE HOME INSURANCE CO. IN LIQUIDATION
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(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)

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NOD Number	Claimant Name	Address	Brief Description				NOD Amount Recommended	NOD Class
Total Recommended and Approved Class II Allowances: \$							3,332,387,392.41	Class II
AMBC465096-03	CHUBB - CENTURY INDEMNITY COMPANY	ATTN: DOUGLAS W. OLIVER 510 WALNUT STREET, 12TH FLOOR	PHILADELPHIA	PA	19106	Allowance resolving contribution claim	1,373,368.19	V
AMBC465096-04	CHUBB - CENTURY INDEMNITY COMPANY	ATTN: DOUGLAS W. OLIVER 510 WALNUT STREET, 12TH FLOOR	PHILADELPHIA	PA	19106	Allowance resolving contribution claim	309,206.55	V
AMBC465096-05	CHUBB - CENTURY INDEMNITY COMPANY	ATTN: DOUGLAS W. OLIVER 510 WALNUT STREET, 12TH FLOOR	PHILADELPHIA	PA	19106	Allowance resolving contribution claim	808,481.90	V
AMBC465096-06	CHUBB - CENTURY INDEMNITY COMPANY	ATTN: DOUGLAS W. OLIVER 510 WALNUT STREET, 12TH FLOOR	PHILADELPHIA	PA	19106	Allowance resolving contribution claim	87,358.70	V
AMBC465096-07	CHUBB - CENTURY INDEMNITY COMPANY	ATTN: DOUGLAS W. OLIVER 510 WALNUT STREET, 12TH FLOOR	PHILADELPHIA	PA	19106	Allowance resolving contribution claim	135,003.98	V

Current Recommended Class V Allowances from Claim Report: \$ 2,713,419.32
Prior Total Approved Class V Allowances from Claim Reports: \$ 308,047,437.97
Previously Court Approved Class V Settlement Agreements: \$ 18,078,202.78
Total Recommended and Approved Class V Allowances: \$ 328,839,060.07 Class V