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 SEPTEMBER 3, 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. The Class V claim on Schedule 1 arises under AFIA Treaties. The determination

of the AFIA claim has been agreed by Century Indemnity Company in accordance with the

Amended Claims Protocol approved by the Court on January 9, 2023.

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,

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

4.

Date: September 16, 2024

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Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of September 3, 2024 and the proposed form of order were sent, this 16 th day of September, 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

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SCHEDULE 1

Liquidator's Report of Claims and Recommendations Dated September 3, 2024 - Pursuant to RSA402-C:45 (Notice of Determination Acknowledged as Agreed or Not Timely Objected To)

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
INSU276523-01	ACME MARKETS ALBERTSONS	ATTN: MARCI WAKE FOR MELISSA PLAISANCE 250 EAST PARKCENTER BLVD	BOISE	ID	83706	Full and final settlement of the insured's workers' compensation claims which resolves the Proofs of Claim.	405,222.03	II
INSU713004-01	ACME MARKETS ALBERTSONS	ATTN: MARCI WAKE FOR MELISSA PLAISANCE 250 EAST PARKCENTER BLVD	BOISE	ID	83706	See final allowance under INSU276523-01	0.00	II
INSU715345-01	ACME MARKETS ALBERTSONS	ATTN: MARCI WAKE FOR MELISSA PLAISANCE 250 EAST PARKCENTER BLVD	BOISE	ID	83706	See final allowance under INSU276523-01	0.00	II
INSU276514-01	ALBERTSONS	ATTN: MARCI WAKE FOR MELISSA PLAISANCE 250 EAST PARKCENTER BLVD	BOISE	ID	83706	There are no open claims on the insured's policy, hence the Proof of Claim is disallowed.	0.00	=
INSU276529-01	ALBERTSONS	ATTN: MARCI WAKE FOR MELISSA PLAISANCE 250 EAST PARKCENTER BLVD	BOISE	ID	83706	There are no open claims on the insured's policy, hence the Proof of Claim is disallowed.	0.00	Ш
INSU276561-01	ALBERTSONS	ATTN: MARCI WAKE FOR MELISSA PLAISANCE 250 EAST PARKCENTER BLVD	BOISE	ID	83706	There are no open claims on the insured's policy, hence the Proof of Claim is disallowed.	0.00	II
INSU276577-01	ALBERTSONS	ATTN: MARCI WAKE FOR MELISSA PLAISANCE 250 EAST PARKCENTER BLVD	BOISE	ID	83706	There are no open claims on the insured's policy, hence the Proof of Claim is disallowed.	0.00	II
INSU276578-01	ALBERTSONS	ATTN: MARCI WAKE FOR MELISSA PLAISANCE 250 EAST PARKCENTER BLVD	BOISE	ID	83706	There are no open claims on the insured's policy, hence the Proof of Claim is disallowed.	0.00	II
INSU711697-01	ALBERTSONS	ATTN: MARCI WAKE FOR MELISSA PLAISANCE 250 EAST PARKCENTER BLVD	BOISE	ID	83706	There are no open claims on the insured's policy, hence the Proof of Claim is disallowed.	0.00	II
INSU713003-01	ALBERTSONS	ATTN: MARCI WAKE FOR MELISSA PLAISANCE 250 EAST PARKCENTER BLVD		ID	83706	There are no open claims on the insured's policy, hence the Proof of Claim is disallowed.	0.00	II

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INSU713005-01	ALBERTSONS	ATTN: MARCI WAKE FOR MELISSA PLAISANCE 250 EAST PARKCENTER BLVD	BOISE	ID	83706	There are no open claims on the insured's policy, hence the Proof of Claim is disallowed.	0.00	II
INSU713006-01	ALBERTSONS	ATTN: MARCI WAKE FOR MELISSA PLAISANCE 250 EAST PARKCENTER BLVD	BOISE	ID	83706	There are no open claims on the insured's policy, hence the Proof of Claim is disallowed.	0.00	II
INSU715358-01	ALBERTSONS	ATTN: MARCI WAKE FOR MELISSA PLAISANCE 250 EAST PARKCENTER BLVD	BOISE	ID	83706	There are no open claims on the insured's policy, hence the Proof of Claim is disallowed.	0.00	II
INSU202929-01	API GROUP	ATTN: KELLI SCHACTER 1100 OLD HIGHWAY 8 NW	NEW BRIGHTON	MN	55112	Full and final settlement of the insured's workers' compensation claims which resolves the Proofs of Claim.	76,702.17	II
INSU276040-01	API GROUP	ATTN: KELLI SCHACTER 1100 OLD HIGHWAY 8 NW	NEW BRIGHTON	MN	55112	See final allowance under INSU202929-01	0.00	II
INSU276061-01	API GROUP	ATTN: KELLI SCHACTER 1100 OLD HIGHWAY 8 NW	NEW BRIGHTON	MN	55112	See final allowance under INSU202929-01	0.00	Ш
INSU276062-01	API GROUP	ATTN: KELLI SCHACTER 1100 OLD HIGHWAY 8 NW	NEW BRIGHTON	MN	55112	See final allowance under INSU202929-01	0.00	П
INSU276755-01	API GROUP	ATTN: KELLI SCHACTER 1100 OLD HIGHWAY 8 NW	NEW BRIGHTON	MN	55112	See final allowance under INSU202929-01	0.00	=
INSU277395-01	NOOTER CORP.	ATTN: DOUGLAS M. NIEDER LEWIS RICE LLC 600 WASHINGTON AVE, STE 2500	ST LOUIS	МО	63101	The insured confirmed that the claimant did not pursue the claim, hence the Proof of Claim is disallowed.	0.00	II
INSU712702-01	PCS NITROGEN, INC.	C/O MICHAEL H. GINSBERG JONES DAY 500 GRANT ST. STE. 4500	PITTSBURGH	PA	15219	Full and final settlement of the insured's claim which resolves the Proof of Claim.	500,000.00	II

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NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
INSU715421-01	PCS NITROGEN, INC.	C/O MICHAEL H. GINSBERG JONES DAY 500 GRANT ST. STE. 4500	PITTSBURGH	PA	15219	Full and final settlement of the insured's claim which resolves the Proof of Claim.	63,799.00	II
INSU276309-02	RENTOKIL NORTH AMERICA, INC.	ATTN: TINA MARIE MILLER 150 PEABODY PLACE RISK- 0010	MEMPHIS	TN	38120	Nothing further is due under the retrospective premium program, hence the Proof of Claim is disallowed.	0.00	II
INSU715367-01	SAFEWAY STORES INC; SAFEWAY INC	ATTN: MARCI WAKE FOR MELISSA PLAISANCE 250 EAST PARKCENTER BLVD	BOISE	ID	83706	Full and final settlement of the insured's workers' compensation claims which resolves the Proofs of Claim.	5,655,320.73	II
INSU276522-01	SAFEWAY STORES INC; SAFEWAY INC	ATTN: MARCI WAKE FOR MELISSA PLAISANCE 250 EAST PARKCENTER BLVD	BOISE	ID	83706	See final allowance under INSU715367-01	0.00	II
INSU704865-01	SAFEWAY STORES INC; SAFEWAY INC	ATTN: MARCI WAKE FOR MELISSA PLAISANCE 250 EAST PARKCENTER BLVD	BOISE	ID	83706	There are no open claims on the insured's policy, hence the Proof of Claim is disallowed.	0.00	II
INSU277451-01	SAFEWAY STORES INC; SAFEWAY INC	ATTN: MARCI WAKE FOR MELISSA PLAISANCE 250 EAST PARKCENTER BLVD	BOISE	ID	83706	There are no open claims on the insured's policy, hence the Proof of Claim is disallowed.	0.00	II
INSU704847-01	SAFEWAY STORES INC; SAFEWAY INC	ATTN: MARCI WAKE FOR MELISSA PLAISANCE 250 EAST PARKCENTER BLVD	BOISE	ID	83706	There are no open claims on the insured's policy, hence the Proof of Claim is disallowed.	0.00	II
INSU704870-01	SAFEWAY STORES INC; SAFEWAY INC	ATTN: MARCI WAKE FOR MELISSA PLAISANCE 250 EAST PARKCENTER BLVD	BOISE	ID	83706	There are no open claims on the insured's policy, hence the Proof of Claim is disallowed.	0.00	II
INSU704873-01	SAFEWAY STORES INC; SAFEWAY INC	ATTN: MARCI WAKE FOR MELISSA PLAISANCE 250 EAST PARKCENTER BLVD	BOISE	ID	83706	There are no open claims on the insured's policy, hence the Proof of Claim is disallowed.	0.00	II
INSU704874-01	SAFEWAY STORES INC; SAFEWAY INC	ATTN: MARCI WAKE FOR MELISSA PLAISANCE 250 EAST PARKCENTER BLVD	BOISE	ID	83706	There are no open claims on the insured's policy, hence the Proof of Claim is disallowed.	0.00	II
INSU704895-01	SAFEWAY STORES INC; SAFEWAY INC	ATTN: MARCI WAKE FOR MELISSA PLAISANCE 250 EAST PARKCENTER BLVD	BOISE	ID	83706	There are no open claims on the insured's policy, hence the Proof of Claim is disallowed.	0.00	II

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Distribution will be subject to set off.

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
INSU704908-01	SAFEWAY STORES INC; SAFEWAY INC	ATTN: MARCI WAKE FOR MELISSA PLAISANCE 250 EAST PARKCENTER BLVD	BOISE	ID	83706	There are no open claims on the insured's policy, hence the Proof of Claim is disallowed.	0.00	II
INSU704909-01	SAFEWAY STORES INC; SAFEWAY INC	ATTN: MARCI WAKE FOR MELISSA PLAISANCE 250 EAST PARKCENTER BLVD	BOISE	ID	83706	There are no open claims on the insured's policy, hence the Proof of Claim is disallowed.	0.00	II
INSU704915-01	SAFEWAY STORES INC; SAFEWAY INC	ATTN: MARCI WAKE FOR MELISSA PLAISANCE 250 EAST PARKCENTER BLVD	BOISE	ID	83706	There are no open claims on the insured's policy, hence the Proof of Claim is disallowed.	0.00	II
INSU704918-01	SAFEWAY STORES INC; SAFEWAY INC	ATTN: MARCI WAKE FOR MELISSA PLAISANCE 250 EAST PARKCENTER BLVD	BOISE	ID	83706	There are no open claims on the insured's policy, hence the Proof of Claim is disallowed.	0.00	II
INSU714315-01	SAFEWAY STORES INC; SAFEWAY INC	ATTN: MARCI WAKE FOR MELISSA PLAISANCE 250 EAST PARKCENTER BLVD	BOISE	ID	83706	There are no open claims on the insured's policy, hence the Proof of Claim is disallowed.	0.00	II
INSU714316-01	SAFEWAY STORES INC; SAFEWAY INC	ATTN: MARCI WAKE FOR MELISSA PLAISANCE 250 EAST PARKCENTER BLVD	BOISE	ID	83706	There are no open claims on the insured's policy, hence the Proof of Claim is disallowed.	0.00	Ш
CLMN376547-01	THE ESTATE OF WILLIAM W. DAVIS	C/O BILLIE DAVIS, EXECUTOR 7905 GUMBORO RD	PITTSVILLE	MD	21850	The Delaware Insurance Guaranty Association is responsible for the claimant's claim, hence the Proof of Claim is disallowed.	0.00	II

Current Recommended Class II Allowances from Claim Report: \$ 6,701,043.93

Prior Total Approved Class II Allowances from Claim Reports: \$ 1,235,736,598.72

Previously Court Approved Class II Settlement Agreements: \$ 2,088,262,440.76

Total Recommended and Approved Class II Allowances: \$ 3,330,700,083.41 Class II

INTL701003-03	TIEKA BISHOPSGATE	AGEAS UK LIMITED AGEAS HOUSE	EASTLEIGH HAMPSHIRE ENGLAND	UK	150533YA	Final Class V priority determination for reinsurance cessions to Home Ins. Co. through AFIA under various contracts.	0.00	V
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NOD Number	Claimant Name	Address	Brief Description	NOD Amount Recommended	NOD Class
			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: \$	326,125,640.75	Class V