

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 JUNE 18, 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. Many of 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 Amended Claims Protocol approved by the Court on January 9, 2023. Other determinations concern claims as to which there is no reason to determine any amount. The assets of the estate are not expected to be sufficient to make any distribution to Class V claims.


4. The Class V claims on Schedule 1 are all claims by companies reinsured by Home as to which there is no reason to determine any amount. The assets of the estate are not expected to be sufficient to make any distribution to Class V claims.

5. 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.

6. 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: June 24, 2024

Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of June 18, 2024 and the proposed form of order were sent, this 25th day of June, 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

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SCHEDULE 1

THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated June 18, 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
INSU715337-01	BOYS & GIRLS CLUBS OF AMERICA	ATT: ALLISON THOMPSON, ESQ. 1275 PEACHTREE STREET NE	ATLANTA	GA	30309	A claim was not brought against the insured, hence the Proof of Claim is disallowed.	0.00	II
INSU711762-01	C & D TECHNOLOGIES INC	ATTN: MICHAEL KOENIG 200 PRECISION DRIVE	HORSHAM	PA	19044	Nothing further is due under the retrosepective premium program, hence the Proof of Claim is disallowed.	0.00	II
INSU711764-01	C & D TECHNOLOGIES INC	ATTN: MICHAEL KOENIG 200 PRECISION DRIVE	HORSHAM	PA	19044	Nothing further is due under the retrosepective premium program, hence the Proof of Claim is disallowed.	0.00	II
INSU711765-01	C & D TECHNOLOGIES INC	ATTN: MICHAEL KOENIG 200 PRECISION DRIVE	HORSHAM	PA	19044	Nothing further is due under the retrosepective premium program, hence the Proof of Claim is disallowed.	0.00	II
INSU711769-01	C & D TECHNOLOGIES INC	ATTN: MICHAEL KOENIG 200 PRECISION DRIVE	HORSHAM	PA	19044	Nothing further is due under the retrosepective premium program, hence the Proof of Claim is disallowed.	0.00	II
INSU711770-01	C & D TECHNOLOGIES INC	ATTN: MICHAEL KOENIG 200 PRECISION DRIVE	HORSHAM	PA	19044	Nothing further is due under the retrosepective premium program, hence the Proof of Claim is disallowed.	0.00	II
INSU711777-01	C & D TECHNOLOGIES INC	ATTN: MICHAEL KOENIG 200 PRECISION DRIVE	HORSHAM	PA	19044	Nothing further is due under the retrosepective premium program, hence the Proof of Claim is disallowed.	0.00	II
INSU711781-01	C & D TECHNOLOGIES INC	ATTN: MICHAEL KOENIG 200 PRECISION DRIVE	HORSHAM	PA	19044	Nothing further is due under the retrosepective premium program, hence the Proof of Claim is disallowed.	0.00	II
INSU711782-01	C & D TECHNOLOGIES INC	ATTN: MICHAEL KOENIG 200 PRECISION DRIVE	HORSHAM	PA	19044	Nothing further is due under the retrosepective premium program, hence the Proof of Claim is disallowed.	0.00	II
INSU711783-01	C & D TECHNOLOGIES INC	ATTN: MICHAEL KOENIG 200 PRECISION DRIVE	HORSHAM	PA	19044	Nothing further is due under the retrosepective premium program, hence the Proof of Claim is disallowed.	0.00	II
INSU715372-01	CITY OF ORTING	104 BRIDGE STREET SOUTH	ORTING	WA	88360	The insured has withdrawn their claim, hence the Proof of Claim is disallowed.	0.00	II
INSU701560-01	CONAGRA FOODS INC	REED SMITH LLP ATTN: DAVID E WEISS 101 2ND STREET	SAN FRANCISCO	CA	94105	The insured failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	II
EMTL18078-01	CONAGRA FOODS INC	REED SMITH LLP ATTN: DAVID E WEISS 101 2ND STREET	SAN FRANCISCO	CA	94105	The insured failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	II
INSU240039-01	CONAGRA FOODS INC	REED SMITH LLP ATTN: DAVID E WEISS 101 2ND STREET	SAN FRANCISCO	CA	94105	The insured failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	II
INSU240077-01	CONAGRA FOODS INC	REED SMITH LLP ATTN: DAVID E WEISS 101 2ND STREET	SAN FRANCISCO	CA	94105	The insured failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	II
INSU240078-01	CONAGRA FOODS INC	REED SMITH LLP ATTN: DAVID E WEISS 101 2ND STREET	SAN FRANCISCO	CA	94105	The insured failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	II

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INSU269504-01	CONAGRA FOODS INC	REED SMITH LLP ATTN: DAVID E WEISS 101 2ND STREET	SAN FRANCISCO	CA	94105	The insured failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	II
INSU269505-01	CONAGRA FOODS INC	REED SMITH LLP ATTN: DAVID E WEISS 101 2ND STREET	SAN FRANCISCO	CA	94105	The insured failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	II
INSU462706-01	CONAGRA FOODS INC	REED SMITH LLP DAVID E WEISS 101 2ND STREET	SAND FRANCISCO	CA	94105	The insured failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	II
INSU701551-01	CONAGRA FOODS INC	REED SMITH LLP ATTN: DAVID E WEISS 101 2ND STREET	SAN FRANCISCO	CA	94105	The insured failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	II
INSU701552-01	CONAGRA FOODS INC	REED SMITH LLP ATTN: DAVID E WEISS 101 2ND STREET	SAN FRANCISCO	CA	94105	The insured failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	II
INSU701553-01	CONAGRA FOODS INC	REED SMITH LLP ATTN: DAVID E WEISS 101 2ND STREET	SAN FRANCISCO	CA	94105	The insured failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	II
INSU701554-01	CONAGRA FOODS INC	REED SMITH LLP ATTN: DAVID E WEISS 101 2ND STREET	SAN FRANCISCO	CA	94105	The insured failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	II
INSU701555-01	CONAGRA FOODS INC	REED SMITH LLP ATTN: DAVID E WEISS 101 2ND STREET	SAN FRANCISCO	CA	94105	The insured failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	II
INSU701556-01	CONAGRA FOODS INC	REED SMITH LLP ATTN: DAVID E WEISS 101 2ND STREET	SAN FRANCISCO	CA	94105	The insured failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	II
INSU701557-01	CONAGRA FOODS INC	REED SMITH LLP ATTN: DAVIE E WEISS 101 2ND STREET	SAN FRANCISCO	CA	94105	The insured failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	II
INSU701558-01	CONAGRA FOODS INC	REED SMITH LLP ATTN: DAVIE E WEISS 101 2ND STREET	SAN FRANCISCO	CA	94105	The insured failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	II
INSU701559-01	CONAGRA FOODS INC	REED SMITH LLP ATTN: DAVID E WEISS 101 2ND STREET	SAN FRANCISCO	CA	94105	The insured failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	II
CLMN378995-01	DWAYNE MURPHY	1811 KAREN DRIVE	CHANDLER	AZ	85248	The California Insurance Guaranty Association is responsible for the claimant's claim, hence the Proof of Claim is disallowed.	0.00	II
INSU29482-01	ERICSSON, INC.	ATTN: CHARLOTTE MAHURT 6300 LEGACY DRIVE	PLANO	TX	75024	Final retrospective premium adjustment which closes out the retro program and the Proofs of Claim	80,229.00	II
INSU137240-01	ERICSSON, INC.	ATTN: CHARLOTTTE MAHURT 6300 LEGACY DRIVE	PLANO	TX	75024	See final allowance under INSU29482-01	0.00	II
INSU139698-01	ERICSSON, INC.	ATTN: CHARLOTTE MAHURT 6300 LEGACY DRIVE	PLANO	TX	75024	See final allowance under INSU29482-01	0.00	II

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NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
INSU205073-01	ERICSSON, INC.	ATTN: CHARLOTTE MAHURT 6300 LEGACY DRIVE	PLANO	TX	75024	See final allowance under INSU29482-01	0.00	II
INSU205074-01	ERICSSON, INC.	ATTN; CHARLOTTE MAHURT 6300 LEGACY DRIVE	PLANO	TX	75024	See final allowance under INSU29482-01	0.00	II
INSU205217-01	ERICSSON, INC.	ATTN: CHALROTTE MAHURT 6300 LEGACY DRIVE	PLANO	TX	75024	See final allowance under INSU29482-01	0.00	II
INSU205218-01	ERICSSON, INC.	ATTN: CHARLOTTE MAHURT 6300 LEGACY DRIVE	PLANO	TX	75024	See final allowance under INSU29482-01	0.00	II
INSU205293-01	ERICSSON, INC.	ATTN; CHARLOTTE MAHURT 6300 LEGACY DRIVE	PLANO	TX	75024	See final allowance under INSU29482-01	0.00	II
INSU205294-01	ERICSSON, INC.	ATTN: CHARLOTTE MAHURT 6300 LEGACY DRIVE	PLANO	TX	75024	See final allowance under INSU29482-01	0.00	II
INSU205295-01	ERICSSON, INC.	ATTN; CHARLOTTE MAHURT 6300 LEGACY DRIVE	PLANO	TX	75024	See final allowance under INSU29482-01	0.00	II
INSU205296-01	ERICSSON, INC.	ATTN; CHARLOTTE MAHURT 6300 LEGACY DRIVE	PLANO	TX	75024	See final allowance under INSU29482-01	0.00	II
INSU713769-02	KROGER CO	ATTN: NATHAN FRALEY 1014 VINE ST	CINCINNATI	OH	45202	Full and final settlement of the insured's workers' compensation claim which resolves the Proof of Claim.	72,166.91	II
INSU714633-01	LABOR SERVICES COMPANY	ATTN: KRISTI ROBISON OLSON 55 W 78TH ST.	BLOOMINGTON	MN	55420	The Minnesota Insurance Guaranty Association is responsible for the insured's claim, hence the Proof of Claim is disallowed.	0.00	II
INSU715373-01	MARK BENEZRA, BUFFALO INDUSTRIES, INC.	7979 S. 180TH STREET	KENT	WA	98032	Full and final settlement of the insured's claim which resolves the Proof of Claim.	204,683.80	II
INSU715413-01	NOXELL CORPORATION, NOXEMA CHEMICAL COMPANY, AND THEIR AFFILIATES	COTY INC.ATTN: JOSEPH CONKLIN 350 FIFTH AVENUE, 19TH FLOOR	NEW YORK	NY	10118	The insured failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	II
INSU702545-01	PHILADELPHIA GEAR CORPORATION	OFFIT KURMAN ATTN: MATTHEW D'ANNUNZIO, ESQ. 1801 MARKET ST., SUITE 2300	PHILADELPHIA	PA	19103	The Pennsylvania Property & Casualty Insurance Guaranty Association is responsible for the insured's claim, hence the Proof of Claim is disallowed.	0.00	II
INSU702546-01	PHILADELPHIA GEAR CORPORATION	OFFIT KURMAN ATTN: MATTHEW D'ANNUNZIO, ESQ. 1801 MARKET ST., SUITE 2300	PHILADELPHIA	PA	19103	The Pennsylvania Property & Casualty Insurance Guaranty Association is responsible for the insured's claim, hence the Proof of Claim is disallowed.	0.00	II
CLMN463175-01	PAUL SCIOCCHETTI	710 S. HARMONY RD.	NEWARK	DE	19713	The Delaware Insurance Guaranty Association is responsible for the claimant's claim, hence the Proof of Claim is disallowed.	0.00	II
CLMN473703-01	RUSSELL LANHAM	363 STONER AVENUE	PARIS	KY	40361	The Kentucky Insurance Guaranty Association is responsible for the claimant's claim, hence the Proof of Claim is disallowed.	0.00	II

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INSU715375-01	SNOHOMISH SCHOOL DISTRICT	ATTN: TOM LAUFMANN 1601 AVENUE D	SNOHOMISH	WA	98290	Full and final settlement of the insured's claim which resolves the Proof of Claim.	86,275.00	II
CLMN471730-01	STEPHANIE BERDINE	RE: STEPHANIE F. BERDINE 1105 E. CARSON STREET	PITTSBURGH	PA	15203	The claimant failed to substantiate the claim, hence the Proof of Claim is disallowed.	0.00	II
INSU715416-01	WARNER LAMBERT	GILBERT LLP ATTN: W.HUNTER WINSTEAD, ESQ. 700 PENNSYLVANIA AVE, SE #400	WASHINGTON	DC	20003	The insured's claim will not impact Home's policies, hence the Proof of Claim is disallowed.	0.00	II

Current Recommended Class II Allowances from Claim Report: \$ 443,354.71
Prior Total Approved Class II Allowances from Claim Reports: \$ 1,235,136,785.84
Previously Court Approved Class II Settlement Agreements: \$ 1,989,015,179.76
Total Recommended and Approved Class II Allowances: \$ 3,224,595,320.31 Class II

INTL459814-02	ALLIANZ SEGUROS FORMERLY LA UNION EL FENIX ESPANOL	RAMIREZ DE ARELLANO, 35	MADRID SPAIN	SP	28043	Final Class V priority determination for reinsurance cessions to Home Ins. Co. through AFIA under various contracts.	0.00	V
INTL459555-03	BLACK SEA & BALTIC	C/O PRO INSURANCE SOLUTIONS ATTN: STEVE TUCKER 1 AMERICA SQUARE	LONDON ENGLAND	UK	EC3N 2LB	Final Class V priority determination for reinsurance cessions to Home Ins. Co. through AFIA under various contracts.	0.00	V
INTL712225-07	FOLKSAM GENERAL	ATTN: INGRID RENSTROM BOHUSGATAN SE 106 60	STOCKHOLM SWEDEN	SW		Final Class V priority determination for reinsurance cessions to Home Ins. Co. through AFIA under various contracts.	0.00	V
INTL700907-01	GLAXOSMITHKLINE PLC	ATTN: DAVID NANCE 980 GREAT WEST ROAD	BRENTFORD MIDDLESEX ENGLAND	UK	TW8 9GS	Final Class V priority determination for reinsurance cessions to City Ins. Co. under various contracts. No reason to address amount.	Class V Residual	V
INTL700917-01	GLAXOSMITHKLINE PLC	ATTN: DAVID NANCE 980 GREAT WEST ROAD	BRENTFORD MIDDLESEX ENGLAND	UK	TW8 9GS	Final Class V priority determination for reinsurance cessions to City Ins. Co. under various contracts. No reason to address amount.	Class V Residual	V
INTL700918-01	GLAXOSMITHKLINE PLC	ATTN: DAVID NANCE 980 GREAT WEST ROAD	BRENTFORD MIDDLESEX ENGLAND	UK	TW8 9GS	Final Class V priority determination for reinsurance cessions to City Ins. Co. under various contracts. No reason to address amount.	Class V Residual	V
RAHM713625-03	GUARDIAN ASSURANCE PLC	BALLAM ROAD LYTHAM ST ANNES	LANCASHIRE ENGLAND	UK	FY8 4JZ	Final Class V priority determination for reinsurance cessions to Home Ins. Co. through AFIA under various contracts.	0.00	V
INTL277953-03	INDEMNITY GUARANTEE ASSURANCE LTD	ATTN: BALA VENKATASAMY 7 MORE LONDON RIVERSIDE	LONDON ENGLAND	UK	SE1 2RT	Final Class V priority determination for reinsurance cessions to Home Ins. Co. through AFIA under various contracts.	0.00	V
INTL714394-05	LANSFORSKRINGAR AB	ATTN: EWA OLOFSSON TEGULUDDSVAGEN 11-13	STOCKHOLM SWEDEN	SW	106 50	Final Class V priority determination for reinsurance cessions to Home Ins. Co. through AFIA under various contracts.	0.00	V
INTL714396-01	LANSFORSKRINGAR AB	ATTN: EWA OLOFSSON TEGULUDDSVAGEN 11-13	STOCKHOLM SWEDEN	SW	106 50	Final Class V priority determination for reinsurance cessions to Home Ins. Co. through AFIA under various contracts.	0.00	V

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INTL714397-02	LANSFORSKRINGAR AB	ATTN: EWA OLOFSSON TEGULUDDSVAGEN 11-13	STOCKHOLM SWEDEN	SW	106 50	Final Class V priority determination for reinsurance cessions to Home Ins. Co. through AFIA under various contracts.	0.00	V
RAHM700675-17	MARKEL INTERNATIONAL INSURANCE COMPANY LTD	ATTN: DEBRA BROWN 20 FENCHURCH STREET	LONDON ENGLAND	UK	EC3M3AZ	Final Class V priority determination for reinsurance cessions to Home Ins. Co. through AFIA under various contracts.	0.00	V
INTL459966-03	NRG VICTORY REINSURANCE LIMITED	ATTN: VERONICA PEARSON CHARTER HOUSE, 5TH FL, WEST WING STREET	PARK ASHFORD KENT	UK	TN24 8EQ	Final Class V priority determination for reinsurance cessions to Home Ins. Co. through AFIA under various contracts.	0.00	V
RAHM704320-01	PATRIA REINSURANCE CO LTD	ATTN: CARITA RUHA MELKONKATU 22A	HELSINKI FINLAND	FI	FI-00210	Final Class V priority determination for reinsurance cessions to Home Ins. Co. through AFIA under various contracts.	0.00	V
INTL460334-18	TRYGG-HANSA FORSAKRINGS AB (PUBL)	CHARLES TAYLOR BROKER SERVICES 21 MINCING LANE 1ST FLOOR	LONDON ENGLAND	UK	EC3R 7AG	Final Class V priority determination for reinsurance cessions to Home Ins. Co. through AFIA under various contracts.	0.00	V
INTL709377-02	WASA INTERNATIONAL (UK)	ATN: ANETTE HERMANSSON PO BOX 4548	MALMO SWEDEN	SW		Final Class V priority determination for reinsurance cessions to Home Ins. Co. through AFIA under various contracts.	0.00	V

Current Recommended Class V Allowances from Claim Report: \$ -
Prior Total Approved Class V Allowances from Claim Reports: \$ 308,047,437.79
Previously Court Approved Class V Settlement Agreements: \$ 18,078,202.78
Total Recommended and Approved Class V Allowances: \$ 326,125,640.57 Class V