

**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 JULY 31, 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 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.

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,

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: August 2, 2024

Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of July 31, 2024 and the proposed form of order were sent, this 26<sup>th</sup> day of August, 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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**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 July 31, 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
INSU715239-01	CECO ENVIRONMENTAL CORP.	PLEWS SHADLEY RACHER & BRAUN LLP ATTN: JOANNE R. SOMMERS, ESQ. 1346 N.DELAWARE STREET	INDIANAPOLIS	IN	46202	Full and final settlement of the insured's claim which resolves the Proof of Claim.	44,348.63	II
INSU710858-01	COTY US LLC	ATTN: BRIAN VALERY 350 FIFTH AVE, 17TH FL	NEW YORK	NY	10118	Final retrospective premium adjustment which closes out the retro program and the Proofs of Claim	90,104.00	II
INSU276918-01	COTY US LLC	ATTN: BRIAN VALERY 350 FIFTH AVE, 17TH FL	NEW YORK	NY	10118	See final allowance under INSU710858-01	0.00	II
INSU277010-01	COTY US LLC	ATTN: BRIAN VALERY 350 FIFTH AVE, 17TH FL	NEW YORK	NY	10118	See final allowance under INSU710858-01	0.00	II
INSU277108-01	COTY US LLC	ATTN: BRIAN VALERY 350 FIFTH AVE, 17TH FL	NEW YORK	NY	10118	See final allowance under INSU710858-01	0.00	II
INSU277299-01	COTY US LLC	ATTN: BRIAN VALERY 350 FIFTH AVE, 17TH FL	NEW YORK	NY	10118	See final allowance under INSU710858-01	0.00	II
INSU715383-01	PALOS VERDES PENINSULA UNIFIED SCHOOL DISTRICT	ATTN: RICK LICCIARDELO, HR 375 VIA ALMAR	PALOS VERDE ESTATES	CA	90274	The claimant has not pursued their claim against the insured, hence the Proof of Claim is disallowed.	0.00	II
INSU715369-01	PANAMA CENTRAL SCHOOL DISTRICT	AARON W. WOLFE, SUPERINTENDENT 41 NORTH STREET	PANAMA	NY	14767	The New York Liquidation Bureau is responsible for the insured's claim, hence the Proof of Claim is disallowed.	0.00	II
INSU92968-01	PROCTER & GAMBLE CO.	C/O ARTHUR GALLAGHER RISK MANAGEMENT SERVICES LLC ATTN: MARK RUMMLER 201 E.FOURTH STREET STE 625	CINCINNATI	OH	45202	Nothing further is due under the retrospective premium program, hence the Proof of Claim is disallowed.	0.00	II
INSU206890-01	PROCTER & GAMBLE CO	C/O ARTHUR GALLAGHER RISK MANAGEMENT SERVICES LLC ATTN: MARK RUMMLER 201 E.FOURTH STREET STE 625	CINCINNATI	OH	45202	Nothing further is due under the retrospective premium program, hence the Proof of Claim is disallowed.	0.00	II
INSU206891-01	PROCTER & GAMBLE CO	C/O ARTHUR GALLAGHER RISK MANAGEMENT SERVICES LLC ATTN: MARK RUMMLER 201 E.FOURTH STREET STE 625	CINCINNATI	OH	45202	Nothing further is due under the retrospective premium program, hence the Proof of Claim is disallowed.	0.00	II
INSU210382-01	PROCTER & GAMBLE CO.	C/O ARTHUR GALLAGHER RISK MANAGEMENT SERVICES LLC ATTN: MARK RUMMLER 201 E.FOURTH STREET STE 625	CINCINNATI	OH	45202	Nothing further is due under the retrospective premium program, hence the Proof of Claim is disallowed.	0.00	II
INSU276620-01	PROCTER & GAMBLE CO.	C/O ARTHUR GALLAGHER RISK MANAGEMENT SERVICES LLC ATTN: MARK RUMMLER 201 E.FOURTH STREET STE 625	CINCINNATI	OH	45202	Nothing further is due under the retrospective premium program, hence the Proof of Claim is disallowed.	0.00	II



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NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
INSU277498-01	PROCTER & GAMBLE CO.	C/O ARTHUR GALLAGHER RISK MANAGEMENT SERVICES LLC ATTN: MARK RUMMLER 201 E.FOURTH STREET STE 625	CINCINNATI	OH	45202	Nothing further is due under the retrospective premium program, hence the Proof of Claim is disallowed.	0.00	II
INSU277550-01	PROCTER & GAMBLE CO.	C/O ARTHUR GALLAGHER RISK MANAGEMENT SERVICES LLC ATTN: MARK RUMMLER 201 E.FOURTH STREET STE 625	CINCINNATI	OH	45202	Nothing further is due under the retrospective premium program, hence the Proof of Claim is disallowed.	0.00	II
INSU29992-01	PROCTER & GAMBLE CO.	C/O ARTHUR GALLAGHER RISK MANAGEMENT SERVICES LLC ATTN: MARK RUMMLER 201 E.FOURTH STREET STE 625	CINCINNATI	OH	45202	Nothing further is due under the retrospective premium program, hence the Proof of Claim is disallowed.	0.00	II
INSU711504-01	PROCTER & GAMBLE CO.	C/O ARTHUR GALLAGHER RISK MANAGEMENT SERVICES LLC ATTN: MARK RUMMLER 201 E.FOURTH STREET STE 625	CINCINNATI	OH	45202	Nothing further is due under the retrospective premium program, hence the Proof of Claim is disallowed.	0.00	II
INSU711506-01	PROCTER & GAMBLE CO.	C/O ARTHUR GALLAGHER RISK MANAGEMENT SERVICES LLC ATTN: MARK RUMMLER 201 E.FOURTH STREET STE 625	CINCINNATI	OH	45202	Nothing further is due under the retrospective premium program, hence the Proof of Claim is disallowed.	0.00	II
INSU711509-01	PROCTER & GAMBLE CO.	C/O ARTHUR GALLAGHER RISK MANAGEMENT SERVICES LLC ATTN: MARK RUMMLER 201 E.FOURTH STREET STE 625	CINCINNATI	OH	45202	Nothing further is due under the retrospective premium program, hence the Proof of Claim is disallowed.	0.00	II
VEND345958-02	THE 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.	22,005.54	II

Current Recommended Class II Allowances from Claim Report: \$ 156,458.17  
Prior Total Approved Class II Allowances from Claim Reports: \$ 1,235,580,140.55  
Previously Court Approved Class II Settlement Agreements: \$ 2,077,625,555.76  
Total Recommended and Approved Class II Allowances: \$ 3,313,362,154.48 Class II

INTL713663-03	CATALINA LONDON LTD	C/O CATALINA SERVICES UK LTD 1 ALIE STREET	LONDON ENGLAND	UK	E1 8DE	Final Class V priority determination for reinsurance cessions to Home Ins. Co. through AFIA under various contracts.	0.00	V
INTL460044-17	CITY INSURANCE COMPANY UK BRANCH	C/O ERNST & YOUNG UK 1 MORE LONDON PLACE	LONDON ENGLAND	UK	SE1 2AF	Final Class V priority determination for reinsurance cessions to Home Ins. Co. through AFIA under various contracts.	0.00	V
RAHM709815-02	OIC LTD/LONDON & OVERSEAS	30-33 MINORIES	LONDON ENGLAND	UK	EC3N 1DD	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	Address			Brief Description	NOD Amount Recommended	NOD Class
RAHM700613-01	RIVERSTONE INSURANCE (UK) LIMITED	C/O TAWA ASSOC LTD ATTN: MIKE SMITH	LONDON ENGLAND	UK	EC3V 3LT	Final Class V priority determination for reinsurance cessions to Home Ins. Co. through AFIA under various contracts.	0.00	V
INTL714352-02	SUECIA RE & MARINE INS CO LTD	ATTN: VIVIAN COOKE SUITE 703 150 MINORIES	LONDON ENGLAND	UK	EC3N 1LS	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