

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 MARCH 25, 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. Several of the claims on Schedule 1 are those of an insurance guaranty association. The Liquidator is in the process of making final determinations of guaranty association claims as a significant step in bringing the estate to closure.

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: March 27, 2024

Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of March 25, 2024 and the proposed form of order were sent, this 28th day of March, 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

THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated March 25, 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
GOVT700264-58	NY STATE DEPT OF FINANCIAL SERVICES C/O NEW YORK LIQUIDATION BUREAU	ATTN: DAVID AXINN SPECIAL DEPUTY SUPT. 180 MAIDEN LANE 14TH FLOOR	NEW YORK	NY	10038	This Class I final allowance includes the 10% of allowed defense expense claims for the specified period per the Guaranty Fund/Liquidator settlement approved July 15, 2013 and expenses from third party administrators or medical bill review. The Class II allowance on defense expense claims appears below. This allowance covers the payment period from 10/01/21 to 01/26/23.	67,249.98	I
GOVT700264-60	NY STATE DEPT OF FINANCIAL SERVICES C/O NEW YORK LIQUIDATION BUREAU	ATTN: DAVID AXINN SPECIAL DEPUTY SUPT. 180 MAIDEN LANE 14TH FLOOR	NEW YORK	NY	10038	Final allowance for verified paid administration costs incurred on behalf of The Home Liquidation from 10/01/18 through 01/26/23.	3,258,418.67	I
GOVT700264-62	NY STATE DEPT OF FINANCIAL SERVICES C/O NEW YORK LIQUIDATION BUREAU	ATTN: DAVID AXINN SPECIAL DEPUTY SUPT. 180 MAIDEN LANE 14TH FLOOR	NEW YORK	NY	10038	Final Class I allowance for future administration costs.	2,915,995.16	I

Current Recommended Class I Allowances from Claim Report: \$ 6,241,663.81
Prior Total Approved Class I Allowances from Claim Reports: \$ 136,843,236.52
Previously Court Approved Class I Settlement Agreements: \$ 150,694.92
Total Recommended and Approved Class I Allowances: \$ 143,235,595.25 Class I

CLMN376359-01	ALBERT G. CREEL	604 SHAW AVENUE APT. 600	MCKEESPORT	PA	15132	The Indiana Insurance Guaranty Association has assumed responsibility for the claimant's claim, hence the Proof of Claim is disallowed.	0.00	II
INSU29899-01	ARNOT OGDEN MEDICAL CTR	600 ROE AVENUE	ELMIRA	NY	14905	Full and final settlement of the insured's workers' compensation claims which resolves the Proof of Claim.	2,829.00	II
INSU715241-01	CARGILL MEAT SOLUTIONS CORPORATION	ATTN: LARRY MATTOX 135 HUFFMAN DRIVE	DAYTON	VA	22821	Full and final settlement of the insured's workers' compensation claim and retrospective premium program which resolves the Proof of Claim.	312,397.00	II
CLMN714356-01	ESTATE OF ARMAND LAVERTUE	390 BRADFORD ST	NEWPORT	NH	03773	The New Hampshire Insurance Guaranty Association has paid all the benefits due to the claimant, hence the Proof of Claim is disallowed.	0.00	II
CLMN375266-01	ESTATE OF JAMES GERMAN	544 WAKELEE AVENUE	ANSONIA	CT	06401	The Connecticut Insurance Guaranty Association has paid all the benefits due to the claimant, hence the Proof of Claim is disallowed.	0.00	II
INSU703151-01	GOODRICH CORPORATION	C/O RISK INTERNATIONAL ATTN: DANIEL SINGERMAN 4055 EMBASSY PARKWAY, STE 100	FAIRLAWN	OH	44333	The insured's claim is not covered by Home's policy, hence the Proof of Claim is disallowed.	0.00	II
INSU703157-01	GOODRICH CORPORATION	C/O RISK INTERNATIONAL ATTN: DANIEL SINGERMAN 4055 EMBASSY PARKWAY, STE 100	FAIRLAWN	OH	44333	The insured's claim is not covered by Home's policy, hence the Proof of Claim is disallowed.	0.00	II

THE HOME INSURANCE CO. IN LIQUIDATION
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NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
CLMN467701-01	HENRY CORDELL DEC'D, BARBARA CORDELL, WIDOW	C/O EMBRY, NEUSER, ARSCOTT & SHAFFNE ATTN: TRACY VOLLRATH 118 POQUONNOCK RD.	GROTON	CT	06340	The claimant has confirmed that the underlying claim has been resolved, hence the Proof of Claim is disallowed.	0.00	II
CLMN467702-01	HENRY CORDELL DEC'D, BARBARA CORDELL, WIDOW	C/O EMBRY, NEUSER, ARSCOTT & SHAFFNE ATTN: TRACY VOLLRATH 118 POQUONNOCK RD.	GROTON	CT	06340	The claimant has confirmed that the underlying claim has been resolved, hence the Proof of Claim is disallowed.	0.00	II
CLMN476678-01	JAMES DALE	8242 BERRYFIELD DRIVE	NOTTINGHAM	MD	21236	The Maryland Property & Casualty Insurance Guaranty Association has assumed responsibility for the insured's claim, hence the Proof of Claim is disallowed.	0.00	II
CLMN713668-01	JERRY HOLMES	4 WILD FLOWER CIRCLE	HAMPTON	VA	23669	The California Insurance Guaranty Association has settled the claim in full, hence the Proof of Claim is disallowed.	0.00	II
INSU101624-04	MCDONALD'S CORPORATION	ATTN: SCOTT DOOL INS DPT 206 110 N. CARPENTER ST.	CHICAGO	IL	60607	Full and final settlement of the insured's workers' compensation claims which resolves the Proof of Claim.	735,000.00	II
INSU392094-01	MENARD, INC	ATT: TODD L. LEMANSKI 5101 MENARD DRIVE	EAU CLAIRE	WI	54703	The insured's claim did not pierce the retro loss limit, hence the Proof of Claim is disallowed.	0.00	II
INSU30029-01	MENARD, INC.	ATTN: TODD L. LEMANSKI 5101 MENARD DRIVE	EAU CLAIRE	WI	54703	Full and final settlement of the insured's workers' compensation claim which resolves the Proof of Claim.	285.00	II
INSU713383-01	NATIONWIDE MUTUAL INSURANCE CO	ATTN: EDIN HABIBOVIC ONE NATIONWIDE PLAZA	COLUMBUS	OH	43215	Final allowance for retrosepective return premium which resolves the Proof of Claim.	136,411.00	II
GOVT700264-57	NY STATE DEPT OF FINANCIAL SERVICES C/O NEW YORK LIQUIDATION BUREAU	ATTN: DAVID AXINN SPECIAL DEPUTY SUPT. 180 MAIDEN LANE 14TH FLOOR	NEW YORK	NY	10038	Final allowance for Loss payments (net of recovery payments) reported from 10/01/21 to 01/26/23.	311,902.57	II
GOVT700264-59	NY STATE DEPT OF FINANCIAL SERVICES C/O NEW YORK LIQUIDATION BUREAU	ATTN: DAVID AXINN SPECIAL DEPUTY SUPT. 180 MAIDEN LANE 14TH FLOOR	NEW YORK	NY	10038	Per the Guaranty Funds/Liquidator settlement approved July 15, 2013, this Class II final allowance is for 90% of allowed defense expense claims for the specified period. The Class I allowance appears above. This allowance covers the payment period from 10/01/21 to 01/26/23.	460,807.12	II
GOVT700264-63	NY STATE DEPT OF FINANCIAL SERVICES C/O NEW YORK LIQUIDATION BUREAU	ATTN: DAVID AXINN SPECIAL DEPUTY SUPT. 180 MAIDEN LANE 14TH FLOOR	NEW YORK	NY	10038	Final Class II allowance for loss reserves (net of SIF recovery).	18,292,370.07	II
INSU715405-01	SPOKANE COUNTY	ATTN: STEPHEN R. BARTEL 1033 WEST GARDNER	SPOKANE	WA	99260	The insured has not pursued their claim against the Home, hence the Proof of Claim is disallowed.	0.00	II

Current Recommended Class II Allowances from Claim Report: \$ 20,252,001.76

Prior Total Approved Class II Allowances from Claim Reports: \$ 1,212,433,053.27

Previously Court Approved Class II Settlement Agreements: \$ 1,984,667,362.76

Total Recommended and Approved Class II Allowances: \$ 3,217,352,417.79

Class II

THE HOME INSURANCE CO. IN LIQUIDATION
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NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
GOVT700264-61	NY STATE DEPT OF FINANCIAL SERVICES C/O NEW YORK LIQUIDATION BUREAU	ATTN: DAVID AXINN SPECIAL DEPUTY SUPT. 180 MAIDEN LANE 14TH FLOOR	NEW YORK	NY	10038	Final allowance for verified Class V expense paid for dues from 10/01/18 to 01/26/23.	25,134.75	V

Current Recommended Class V Allowances from Claim Report:	\$	25,134.75
Prior Total Approved Class V Allowances from Claim Reports:	\$	308,022,303.04
Previously Court Approved Class V Settlement Agreements:	\$	18,078,202.78
Total Recommended and Approved Class V Allowances:	\$	326,125,640.57

Class V