THE STATE OF NEW HAMPSHIRE

MERRIMACK, SS.

SUPERIOR COURT

BEFORE THE COURT-APPOINTED REFEREE IN RE THE LIQUIDATION OF THE HOME INSURANCE COMPANY **DISPUTED CLAIMS DOCKET**

In Re Liquidator Number: 2006-HICIL-23

Proof of Claim Number:

INSU700111

Claimant Name:

MITCHELL SMITH

LIQUIDATOR'S RESPONSE TO REFEREE'S RULING

Roger A. Sevigny, Insurance Commissioner of the State of New Hampshire,

acting solely in his capacity as Liquidator ("Liquidator") of The Home Insurance

Company ("Home"), by and through counsel, submits this Response as directed by the

Ruling of Referee Paula T. Rogers dated January 3, 2007 (the "Ruling".)

Per the Referee's directive in the last sentence of her Ruling, the Liquidator

acknowledges and confirms that Mr. Smith, in addition to all those similarly situated

Claimants with disallowed unlimited Non-Practicing Extension Coverage endorsement-

related claims, will be expressly advised of the advent of a final bar date for submission

of claims in and to the Home estate.

Respectfully submitted,

ROGER A. SEVIGNY, INSURANCE COMMISSIONER OF THE STATE OF NEW HAMPSHIRE SOLELY IN HIS CAPACITY AS LIQUIDATOR OF THE HOME INSURANCE COMPANY

By his attorneys,

January 4, 2007

Jonathan Rosen, Esq. (N.H. Bar #16951) Thomas W. Kober, Esq. (admitted pro hac vice) The Home Insurance Company in Liquidation

Thomas W. Kohen

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New York, New York 10038

(212) 530-4001

CERTIFICATE OF SERVICE

I hereby certify that a copy of the Liquidator's Response has been forwarded via First Class mail and e-mail this 4th day of January, 2007 to Claimant's counsel, at the addresses identified below.

Thomas W. Kober

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