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-26
Proof of Claim Number: INTL278096

Claimant Name: Winterthur Swiss

Insurance Company

REFEREE'S RULING

The parties Stipulation Regarding Issues dated October 31, 2006 is APPROVED.

So ruled:

Dated: Money 15 06

Paula T. Rogers

Referee