

WILKER  
LENCI

**EXHIBIT** B

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October 13, 2006

**BY EXPRESS MAIL**

Liquidator  
The Home Insurance Company in Liquidation  
Claims Determination Unit  
P.O. Box 1720  
Manchester, NH 03105-1720

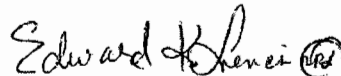
**Re: Claim of QBE Insurance (Australia) Ltd., POC No. INTL46002**

Dear Sir or Madam:

We are attorneys for QBE Insurance (Australia) Ltd. ("QBE"). As explained in our email of October 13, 2006, to Jonathan Rosen, receipt of which Mr. Rosen acknowledged, QBE hereby withdraws its claim filed with the Liquidator on December 4, 2003.

Thank you for your attention to this matter.

Very truly yours,



Edward K. Lenci

cc: Liquidation Court (via certified mail return receipt requested)  
Office of the Clerk  
Merrimack County Superior Court  
163 North Main Street  
Concord, New Hampshire 03301

Office of the Attorney General (via certified mail return receipt requested)  
Department of Justice  
33 Capitol Street  
Concord, NH 03301