

**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 NOVEMBER 3, 2025**

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. Some of the Class V claims on Schedule 1 arise under AFIA Treaties. The determination of these AFIA claims has been agreed by Century Indemnity Company in accordance with the Claims Protocol approved by the Court on November 12, 2004 and amended and 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: November 5, 2025

Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of November 3, 2025 and the proposed form of order were sent, this 6<sup>th</sup> day of November, 2025, 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

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Docket No. 217-2003-EQ-00106**

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11/6/25

**THE HOME INSURANCE CO. IN LIQUIDATION**  
**Liquidator's Report of Claims and Recommendations Dated November 3, 2025 - Pursuant to RSA402-C:45**  
**(Notice of Determination Acknowledged as Agreed or Not Timely Objected To)**

**SCHEDULE 1**

NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
INSU709489-01	BENJAMIN MOORE & CO. INC.	ATTN: ANIK K. SOOD 101 PARAGON DRIVE	MONTVALE	NJ	07645	Full and final settlement of the insured's claim which resolves the Proofs of Claim.	400,000.00	II
INSU275225-01	BENJAMIN MOORE & CO.	ATTN: ANIK K. SOOD 101 PARAGON DRIVE	MONTVALE	NJ	07645	See final allowance under INSU709489-01	0.00	II

Current Recommended Class II Allowances from Claim Report: \$ 400,000.00  
 Prior Total Approved Class II Allowances from Claim Reports: \$ 1,245,805,031.74  
 Previously Court Approved Class II Settlement Agreements: \$ 2,202,207,010.76  
 Total Recommended and Approved Class II Allowances: \$ 3,448,412,042.50 Class II

RAHM331413-31	TENECOM LTD	C/O RESOLUTE MGMT ATTN: KAREN AMOS 8 FENCHURCH PLACE	LONDON, ENGLAND		EC3M 4AJ	Final Class V priority determination for reinsurance cessions to Home Ins. Co. through AFIA under various contracts.	61,113.99	V
INSU215470-01	TOWN OF MARGARET	ATTN: DARYL MCINTYRE PO BOX 309	MARGARET	AL	35112	Final Class V priority determination for non-policyholder claim. No reason to address amount.	Class V Residual	V
INTL278096-47	WINTERTHUR SWISS INSURANCE COMPANY	C/O RESOLUTE MGMT ATTN: KAREN AMOS 8 FENCHURCH PLACE	LONDON, ENGLAND		E1 8BT	Final Class V priority determination for reinsurance cessions to Home Ins. Co. through AFIA under various contracts.	312,429.96	V

Current Recommended Class V Allowances from Claim Report: \$ 373,543.95  
 Prior Total Approved Class V Allowances from Claim Reports: \$ 337,060,642.75  
 Previously Court Approved Class V Settlement Agreements: \$ 18,078,202.78  
 Total Recommended and Approved Class V Allowances: \$ 355,512,389.48 Class V