

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 SEPTEMBER 23, 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. One of the Class V claims on Schedule 1 arises under AFIA Treaties. The determination of this AFIA claim 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: October 3, 2025

Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of September 23, 2025 and the proposed form of order were sent, this 6th day of October, 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

STATE OF NEW HAMPSHIRE

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Lisa Snow Wade, Esq.
Orr & Reno
One Eagle Square
P.O. Box 3550
Concord, New Hampshire 03302-3550

David H. Simmons, Esq.
Daniel J. O'Malley, Esq.
DSK Law
332 N. Magnolia Avenue
Orlando, FL 32801

Robin C. Dusek, Esq.
Jennifer Arnold, Esq.
Cohn Baughman
525 West Monroe Street
Chicago, IL 60661

Robert L. Best, Esq.
Sulloway & Hollis, P.L.L.C.
9 Capitol Street
Concord, NH 03301

10/6/25

THE HOME INSURANCE CO. IN LIQUIDATION

**Liquidator's Report of Claims and Recommendations Dated September 23, 2025 - 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
INSU715198-02	CATHOLIC FOREIGN MISSION SOCIETY OF AMERICA INC	C/O TRED R EYERLY ESQ. DAMON KEY LEONG KUPCHAK HASTERT 1003 BISHOP STREET, SUITE 1600	HONOLULU	HI	96813	The insured's claims have been resolved by the Hawaii Insurance Guaranty Association, hence the Proof of Claim is disallowed.	0.00	II
INSU715221-02	CATHOLIC FOREIGN MISSION SOCIETY OF AMERICA, INC.	C/O TRED R EYERLY ESQ. DAMON KEY LEONG KUPCHAK HASTERT 1003 BISHOP STREET, SUITE 1600	HONOLULU	HI	96813	The insured's claims have been resolved by the Hawaii Insurance Guaranty Association, hence the Proof of Claim is disallowed.	0.00	II

Current Recommended Class II Allowances from Claim Report: \$ -
 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: \$ 3,448,012,042.50 Class II

AMBC465096-21	CENTURY INDEMNITY CORPORATION	ATTN: DOUGLAS W. OLIVER 510 WALNUT STREET, 12TH FLOOR	PHILADELPHIA	PA	19106	Allowance resolving contribution claim	81,920.00	V
AMBC465096-22	CENTURY INDEMNITY CORPORATION	ATTN: DOUGLAS W. OLIVER 510 WALNUT STREET, 12TH FLOOR	PHILADELPHIA	PA	19106	Allowance resolving contribution claim	36,743.00	V
AMBC465096-23	CENTURY INDEMNITY CORPORATION	ATTN: DOUGLAS W. OLIVER 510 WALNUT STREET, 12TH FLOOR	PHILADELPHIA	PA	19106	Allowance resolving contribution claim	62.00	V
AMBC465096-24	CENTURY INDEMNITY CORPORATION	ATTN: DOUGLAS W. OLIVER 510 WALNUT STREET, 12TH FLOOR	PHILADELPHIA	PA	19106	Allowance resolving contribution claim	3,462.00	V
RAHM714306-87	EQUITAS LIMITED	ATTN: KAREN AMOS 8 FENCHURCH PLACE	LONDON ENGLAND	UK	EC3M 4AJ	Final Class V priority determination for reinsurance cessions to Home Ins. Co. through AFIA under various contracts.	3,610,222.57	V
INSU700206-01	LA OFFICE OF WORKERS' COMP 2ND INJURY BOARD	ATTN: KARL L. SCOTT 1001 N. 23RD ST. 4TH FL	BATON ROUGE	LA	70802	The Louisiana Office of the Attorney General has confirmed that there are no outstanding assessments owed by Home, hence the Proof of Claim is disallowed.	0.00	V
RCED333175-02	METROPOLITAN GROUP P & C INS. CO.	C/O RIVERSTONE ATTN: STEWART S RICHMOND JR	MANCHESTER	NH	03101	Final Class V priority determination for reinsurance cessions to Home Ins. Co. under various contracts.	91,717.26	V
GOVT700234-01	WISCONSIN WORKERS' COMPENSATION DIVISION	ATTN: DANIELLE SMITH 201 EAST WASHINGTON AVENUE ROOM C100	MADISON	WI	53703	Final Class V priority determination for non-policyholder claim. No reason to address amount.	Class V Residual	V

Current Recommended Class V Allowances from Claim Report: \$ 3,824,126.83
 Prior Total Approved Class V Allowances from Claim Reports: \$ 333,236,515.92
 Previously Court Approved Class V Settlement Agreements: \$ 18,078,202.78
 Total Recommended and Approved Class V Allowances: \$ 355,138,845.53 Class V