

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 AUGUST 4, 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.

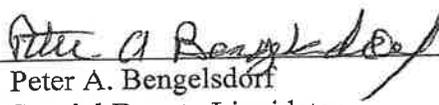
3. Some of the Class V claims on Schedule 1 arise under AFIA Treaties. The determination of these AFIA claims has been agreed by Century Indemnity Company in accordance with the Claims Protocol approved by the Court on November 12, 2004 and amended and approved by the Court on January 9, 2023.

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: August 11, 2025

Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of August 4, 2025 and the proposed form of order were sent, this 12th day of August, 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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8/12/25

THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated August 4, 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	
INSU392095-01	A O SMITH CORPORATION	HOKE LLC ATTN: STEPHEN HOKE, ESQ. 1037 FOREST AVENUE	RIVER FOREST	IL	60305	Full and final settlement of the insured's claim which resolves the Proofs of Claim.	200,000.00	II
INSU700808-01	A O SMITH CORPORATION	HOKE LLC ATTN: STEPHEN HOKE, ESQ. 1037 FOREST AVENUE	RIVER FOREST	IL	60305	See final allowance under INSU392095-01	0.00	II
INSU700809-01	A O SMITH CORPORATION	HOKE LLC ATTN: STEPHEN HOKE, ESQ. 1037 FOREST AVENUE	RIVER FOREST	IL	60305	See final allowance under INSU392095-01	0.00	II
INSU700811-01	A O SMITH CORPORATION	HOKE LLC ATTN: STEPHEN HOKE, ESQ. 1037 FOREST AVENUE	RIVER FOREST	IL	60305	See final allowance under INSU392095-01	0.00	II
INSU700814-01	A O SMITH CORPORATION	HOKE LLC ATTN: STEPHEN HOKE, ESQ. 1037 FOREST AVENUE	RIVER FOREST	IL	60305	See final allowance under INSU392095-01	0.00	II
INSU391551-01	ATLAS INDUSTRIES, INC	K & L GATES ATTN: MICHAEL S NELSON, ESQ 210 SIXTH AVENUE	PITTSBURGH	PA	15222	The Pennsylvania Property & Casualty Insurance Guaranty Association is responsible for the insureds claim, hence the Proof of Claim is disallowed.	0.00	II
INSU700582-01	ATLAS INDUSTRIES, INC	K & L GATES ATTN: MICHAEL S NELSON, ESQ 210 SIXTH AVENUE	PITTSBURGH	PA	15222	The Pennsylvania Property & Casualty Insurance Guaranty Association is responsible for the insureds claim, hence the Proof of Claim is disallowed.	0.00	II
INSU715342-01	BOYS & GIRLS CLUBS OF AMERICA	ATTN: ALLISON THOMPSON 1275 PEACHTREE STREET NE	ATLANTA	GA	30309	The underlying claimant did not pursue the claim against the insured, hence the Proof of Claim is disallowed.	0.00	II
INSU715363-01	BOYS & GIRLS CLUBS OF AMERICA	ATTN: ALLISON THOMPSON 1275 PEACHTREE STREET NE	ATLANTA	GA	30309	The insured was not named as a defendant in the underlying claimant's case, hence the Proof of Claim is disallowed.	0.00	II
INSU715354-01	BOYS & GIRLS CLUBS OF AMERICA	ATTN: ALLISON THOMPSON 1275 PEACHTREE STREET NW	ATLANTA	GA	30309	The underlying claimant did not pursue the claim against the insured, hence the Proof of Claim is disallowed.	0.00	II
INSU715233-01	BOYS & GIRLS CLUBS OF AMERICA	ATTN: ALLISON THOMPSON 1275 PEACHTREE STREET NW	ATLANTA	GA	30309	The New Mexico Insurance Guaranty Association has resolved the insured's claim, hence the Proof of Claim is disallowed.	0.00	II
INSU715348-01	BOYS & GIRLS CLUBS OF AMERICA	ATTN: ALLISON THOMPSON 1275 PEACHTREE STREET NW	ATLANTA	GA	30309	The New Mexico Insurance Guaranty Association has resolved the insured's claim, hence the Proof of Claim is disallowed.	0.00	II
INSU715349-01	BOYS & GIRLS CLUBS OF AMERICA	ATTN: ALLISON THOMPSON 1275 PEACHTREE STREET NW	ATLANTA	GA	30309	The New Mexico Insurance Guaranty Association has resolved the insured's claim, hence the Proof of Claim is disallowed.	0.00	II
INSU715351-01	BOYS & GIRLS CLUBS OF AMERICA	ATTN: ALLISON THOMPSON 1275 PEACHTREE STREET NW	ATLANTA	GA	30309	The New Mexico Insurance Guaranty Association has resolved the insured's claim, hence the Proof of Claim is disallowed.	0.00	II

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INSU715352-01	BOYS & GIRLS CLUBS OF AMERICA	ATTN: ALLISON THOMPSON 1275 PEACHTREE STREET NW	ATLANTA	GA	30309	The New Mexico Insurance Guaranty Association has resolved the insured's claim, hence the Proof of Claim is disallowed.	0.00	II
INSU715362-01	BOYS & GIRLS CLUBS OF AMERICA	ATTN: ALLISON THOMPSON 1275 PEACHTREE STREET NW	ATLANTA	GA	30309	The New Mexico Insurance Guaranty Association has resolved the insured's claim, hence the Proof of Claim is disallowed.	0.00	II
INSU715366-01	BOYS & GIRLS CLUBS OF AMERICA	ATTN: ALLISON THOMPSON 1275 PEACHTREE STREET NW	ATLANTA	GA	30309	The New Mexico Insurance Guaranty Association has resolved the insured's claim, hence the Proof of Claim is disallowed.	0.00	II
CLMN709954-01	COY LEE DAVIS JR.	P.O. BOX 803	BRIDGEPORT	AL	35740	The Alabama Insurance Guaranty Association is responsible for the claimant's claim, hence the Proof of Claim is disallowed.	0.00	II
INSU715329-01	DOMINICAN FATHERS PROVINCE OF ST JOSEPH	BODMAN PLC ATTN: MICHAEL COSTELLO 201 W. BIG BEAVER RD STE 500	TROY	MI	48084	The underlying claimant did not pursue the claim against the insured, hence the Proof of Claim is disallowed.	0.00	II
INSU715333-01	DOMINICAN FATHERS PROVINCE OF ST JOSEPH	BODMAN PLC ATTN: MICHAEL COSTELLO 201 W. BIG BEAVER RD STE 500	TROY	MI	48084	The Massachusetts Insurers Insolvency Fund has resolved the insured's claim, hence the Proof of Claim is disallowed.	0.00	II
INSU473811-01	DUWAMISH SHIPYARD INC.	C/O KIM MAREE JOHANNESSEN JOHANNESSEN & ASSOCIATES, P.S. 5413 MERIDIAN AVE. N., SUITE B	SEATTLE	WA	98103	The Liquidator previously settled with the third-party claimant EPA, which resolved the insured's claim, hence the Proof of Claim is disallowed	0.00	II
INSU701785-01	DUWAMISH SHIPYARD INC.	C/O KIM MAREE JOHANNESSEN JOHANNESSEN & ASSOCIATES, P.S. 5413 MERIDIAN AVE. N., SUITE B	SEATTLE	WA	98103	The Liquidator previously settled with the third-party claimant EPA, which resolved the insured's claim, hence the Proof of Claim is disallowed	0.00	II
INSU701786-01	DUWAMISH SHIPYARD INC.	C/O KIM MAREE JOHANNESSEN JOHANNESSEN & ASSOCIATES, P.S. 5413 MERIDIAN AVE. N., SUITE B	SEATTLE	WA	98103	The Liquidator previously settled with the third-party claimant EPA, which resolved the insured's claim, hence the Proof of Claim is disallowed	0.00	II
INSU701787-01	DUWAMISH SHIPYARD INC.	C/O KIM MAREE JOHANNESSEN JOHANNESSEN & ASSOCIATES, P.S. 5413 MERIDIAN AVE. N., SUITE B	SEATTLE	WA	98103	The Liquidator previously settled with the third-party claimant EPA, which resolved the insured's claim, hence the Proof of Claim is disallowed	0.00	II
INSU701788-01	DUWAMISH SHIPYARD INC.	C/O KIM MAREE JOHANNESSEN JOHANNESSEN & ASSOCIATES, P.S. 5413 MERIDIAN AVE. N., SUITE B	SEATTLE	WA	98103	The Liquidator previously settled with the third-party claimant EPA, which resolved the insured's claim, hence the Proof of Claim is disallowed	0.00	II
INSU701789-01	DUWAMISH SHIPYARD INC.	C/O KIM MAREE JOHANNESSEN JOHANNESSEN & ASSOCIATES, P.S. 5413 MERIDIAN AVE. N., SUITE B	SEATTLE	WA	98103	The Liquidator previously settled with the third-party claimant EPA, which resolved the insured's claim, hence the Proof of Claim is disallowed	0.00	II
INSU205251-01	MAGNIT CORPORATION	ATTN: VERONICA WRIGHT 2365 IRON POINT ROAD STE 270	FOLSOM	CA	95630	Final allowance for retrosepective premium which resolves the Proof of Claim.	22,666.00	II
INSU703154-01	RISK INTERNATIONAL	ATTN: DANIEL SINGERMAN 4055 EMBASSY PKWY, #100	FAIRLAWN	OH	44333	The claimant did not provide support for the Proof of Claim despite numerous requests, hence the claim is disallowed.	0.00	II

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NOD Number	Claimant Name	Address	Brief Description	NOD Amount Recommended	NOD Class
				Current Recommended Class II Allowances from Claim Report: \$	222,666.00
				Prior Total Approved Class II Allowances from Claim Reports: \$	1,245,582,365.74
				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

INTL277842-01	ACE INA UK LIMITED	C/O CHUBB UK ATTN: DARREN BATEMAN LEADENHALL STREET	40 LONDON ENGLAND	UK	EC3A 2BJ	The cedant failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	V
INTL700618-01	ACE INSURANCE COMPANY SA-NV	C/O CHUBB UK ATTN: DARREN BATEMAN LEADENHALL STREET	40 LONDON ENGLAND	UK	EC3A 2BJ	The cedant failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	V
INTL459936-01	ACE-INA OVERSEAS INSURANCE COMPANY LTD	C/O CHUBB UK ATTN: DARREN BATEMAN LEADENHALL STREET	40 LONDON ENGLAND	UK	EC3A 2BJ	The cedant failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	V
RAHM331462-01	AFIA REINSURANCE OPERATIONS LONDON	C/O CHUBB UK ATTN: DARREN BATEMAN LEADENHALL STREET	40 LONDON ENGLAND	UK	EC3A 2BJ	The cedant failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	V
INTL700607-01	AFIA REINSURANCE OPERATIONS WAYNE	C/O CHUBB UK ATTN: DARREN BATEMAN LEADENHALL STREET	40 LONDON ENGLAND	UK	EC3A 2BJ	The cedant failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	V
INTL459563-01	BRANDYWINE REINSURANCE CO (UK) LTD	C/O CHUBB UK ATTN: DARREN BATEMAN LEADENHALL STREET	40 LONDON ENGLAND	UK	EC3A 2BJ	The cedant failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	V
AMBC465096-16	CENTURY INDEMNITY CORPORATION	CHUBB ATTN: DOUGLAS W. OLIVER 510 WALNUT STREET, 12TH FLOOR	PHILADELPHIA	PA	19106	Allowance resolving contribution claim	3,683,480.00	V
AMBC465096-17	CENTURY INDEMNITY CORPORATION	CHUBB ATTN: DOUGLAS W. OLIVER 510 WALNUT STREET, 12TH FLOOR	PHILADELPHIA	PA	19106	Allowance resolving contribution claim	0.00	V
AMBC465096-18	CENTURY INDEMNITY CORPORATION	CHUBB ATTN: DOUGLAS W. OLIVER 510 WALNUT STREET, 12TH FLOOR	PHILADELPHIA	PA	19106	Allowance resolving contribution claim	0.00	V
GOVT700001-09	NEW YORK STATE DEPT OF TAXATION AND FINANCE	BANKRUPTCY SECTION PO BOX 5300	ALBANY	NY	12205-0300	Home in liquidation is not subject to corporate franchise taxes, hence the Proof of Claim is disallowed.	0.00	V
GOVT700001-12	NEW YORK STATE DEPT OF TAXATION AND FINANCE	BANKRUPTCY SECTION PO BOX 5300	ALBANY	NY	12205-0300	Home in liquidation is not subject to corporate franchise taxes, hence the Proof of Claim is disallowed.	0.00	V

Current Recommended Class V Allowances from Claim Report: \$	3,683,480.00
Prior Total Approved Class V Allowances from Claim Reports: \$	329,553,035.92
Previously Court Approved Class V Settlement Agreements: \$	18,078,202.78
Total Recommended and Approved Class V Allowances: \$	351,314,718.70 Class V

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NOD Number	Claimant Name	Address				Brief Description	NOD Amount Recommended	NOD Class
GOVT700001-10	NEW YORK STATE DEPT OF TAXATION AND FINANCE	BANKRUPTCY SECTION PO BOX 5300	ALBANY	NY	12205-0300	Home in liquidation is not subject to corporate franchise taxes, hence the Proof of Claim for interest is disallowed.	0.00	VII
GOVT700001-13	NEW YORK STATE DEPT OF TAXATION AND FINANCE	BANKRUPTCY SECTION PO BOX 5300	ALBANY	NY	12205-0300	Home in liquidation is not subject to corporate franchise taxes, hence the Proof of Claim for interest is disallowed.	0.00	VII

Current Recommended Class VII Allowances from Claim Report: \$ -
 Prior Total Approved Class VII Allowances from Claim Reports: \$ -
 Previously Court Approved Class VII Settlement Agreements:
 Total Recommended and Approved Class VII Allowances: \$ - Class VII

GOVT700001-11	NEW YORK STATE DEPT OF TAXATION AND FINANCE	BANKRUPTCY SECTION PO BOX 5300	ALBANY	NY	12205-0300	Home in liquidation is not subject to corporate franchise taxes, hence the Proof of Claim for penalties is disallowed.	0.00	VIII
GOVT700001-14	NEW YORK STATE DEPT OF TAXATION AND FINANCE	BANKRUPTCY SECTION PO BOX 5300	ALBANY	NY	12205-0300	Home in liquidation is not subject to corporate franchise taxes, hence the Proof of Claim for penalties is disallowed.	0.00	VIII

Current Recommended Class VIII Allowances from Claim Report: \$ -
 Prior Total Approved Class VIII Allowances from Claim Reports: \$ 5,314.78
 Previously Court Approved Class VIII Settlement Agreements:
 Total Recommended and Approved Class VIII Allowances: \$ 5,314.78 Class VIII