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 MAY 7, 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. 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.

4. 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,

Peter A Bengelsdorf

By: Peter A. Bengelsdorf
Special Deputy Liquidator

Date: May 19, 2025

Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of May 7, 2025 and the proposed form of order were sent, this 21st day of May, 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

MERRIMACK, SS. **SUPERIOR COURT**

In the Matter of the Liquidation of
The Home Insurance Company
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5/20/25

Schedule 1

THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated May 7, 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
INSU715000-01	MADISON COUNTY TN	CLAYTON LITTLE, PLLC ATTN: JAY G. BUSH 160 WEST UNIV. PKWY, STE A	JACKSON	TN	38305	Full and final settlement of the insured's workers' compensation claim which resolves the Proof of Claim.	142,295.13	II
INSU462658-01	SHERWIN-WILLIAMS COMPANY	JONES DAY ATTN: MARK J. ANDREINI, ESQ. 901 LAKESIDE AVENUE	CLEVELAND	OH	44115-1190	The insured's claim will not impact Home's policy, hence the Proof of Claim is disallowed.	0.00	II
INSU715388-01	YMCA OF ORANGE COUNTY	SEYFARTH SHAW LLP ATTN: SIERRA J. CHINN-LIU 2029 CENTURY PARK E, STE 3500	LOS ANGELES	CA	90067-3021	Full and final settlement of the insured's claim which resolves the Proof of Claim.	227,316.32	II

Current Recommended Class II Allowances from Claim Report:	$ 369,611.45	
Prior Total Approved Class II Allowances from Claim Reports:	$ 1,245,212,754.29	
Previously Court Approved Class II Settlement Agreements:	$ 2,199,643,934.76	
Total Recommended and Approved Class II Allowances:	$ 3,445,226,300.50	Class II

AMBC465096-11	CENTURY INDEMNITY CORPORATION	ATTN: DOUGLAS W. OLIVER 510 WALNUT STREET, 12TH FLOOR	PHILADELPHIA	PA	19106	Allowance resolving contribution claim	1,564,485.00	V
AMBC465096-12	CENTURY INDEMNITY CORPORATION	ATTN: DOUGLAS W. OLIVER 510 WALNUT STREET, 12TH FLOOR	PHILADELPHIA	PA	19106	Allowance resolving contribution claim	1,063,782.00	V
AMBC465096-13	CENTURY INDEMNITY CORPORATION	ATTN: DOUGLAS W. OLIVER 510 WALNUT STREET, 12TH FLOOR	PHILADELPHIA	PA	19106	Allowance resolving contribution claim	908,376.00	V
AMBC465096-14	CENTURY INDEMNITY CORPORATION	ATTN: DOUGLAS W. OLIVER 510 WALNUT STREET, 12TH FLOOR	PHILADELPHIA	PA	19106	Allowance resolving contribution claim	0.00	V
AMBC465096-15	CENTURY INDEMNITY CORPORATION	ATTN: DOUGLAS W. OLIVER 510 WALNUT STREET, 12TH FLOOR	PHILADELPHIA	PA	19106	Allowance resolving contribution claim	288,477.00	V
VEND703590-01	MINNESOTA WORKERS' COMPENSATION INSURERS ASSOCIATION	ATTN: JENNIFER WOLF 7701 FRANCE AVE. S STE 450	MINNEAPOLIS	MN	55435	Final Class V priority determination for non-policyholder claim. No reason to address amount.	Class V Residual	V
RAHM705073-01	UNITED STATES AIRCRAFT INSURANCE GROUP	ATTN: VINCENT KEENAN 125 BROAD STREET 6TH FLOOR	NEW YORK	NY	10004	Final Class V priority determination for reinsurance cessions to Home Ins. Co. under various contracts.	519,726.00	V
RAHM705074-01	UNITED STATES AIRCRAFT INSURANCE GROUP	ATTN: VINCENT KEENAN 125 BROAD STREET 6TH FLOOR	NEW YORK	NY	10004	Final Class V priority determination for reinsurance cessions to Home Ins. Co. under various contracts.	1,331,715.00	V
RAHM705075-01	UNITED STATES AIRCRAFT INSURANCE GROUP	ATTN: VINCENT KEENAN 125 BROAD STREET 6TH FLOOR	NEW YORK	NY	10004	Final Class V priority determination for reinsurance cessions to Home Ins. Co. under various contracts.	0.00	V

Current Recommended Class V Allowances from Claim Report:	$ 5,676,561.00	
Prior Total Approved Class V Allowances from Claim Reports:	$ 323,876,474.92	
Previously Court Approved Class V Settlement Agreements:	$ 18,078,202.78	
Total Recommended and Approved Class V Allowances:	$ 347,631,238.70	Class V