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 FEBRUARY 24, 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:41,1; Restated and Revised Order Establishing Procedures Regarding Claims Filed With The Home Insurance Company In Liquidation dated January 19, 2005, § 8.

3. The Class V claims on Schedule 1 are reinsurance claims and contribution claims, as well as certain other claims for which there is no reason to determine the amount. These latter claims are determined as to priority only pursuant to paragraph 8 of the Order Approving Claim Amendment Deadline (January 28,2021, effective August 29,2022).

4. In accordance with RSA 402-C:45,1, 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: March 3, 2025

Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of February 24,2025 and the proposed form of order were sent, this 3rd day of March 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**
**Docket No. 217-2003-EQ-00106**

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***THE HOME INSURANCE CO. IN LIQUIDATION***
***Liquidator's Report of Claims and Recommendations Dated February 24, 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 |
|---|---|---|---|---|---|---|---|---|
| INSU276681-03 | BROWN SHOE COMPANY - CALERES, INC. | ATTN: CHARLETTA SPICER<br>8300 MARYLAND AVE. | ST. LOUIS | MO | 63105 | Full and final settlement of the insured's workers' compensation claim which resolves the Proof of Claim. | 44,463.64 | II |
| INSU715401-01 | CROUSE-HINDS COMPANY | ATTN: MICHAEL GINSBERG, ESQ.<br>JONES DAY<br>500 GRANT STREET SUITE 4500 | PITTSBURGH | PA | 15219 | Full and final settlement of the insured's claim which resolves the Proof of Claim. | 100,000.00 | II |
| INSU715381-01 | INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL | P.O. BOX 26902 | LOS ANGELES | CA | 90026 | The case against the insured has been dimissed, hence the Proof of Claim is disallowed. | 0.00 | II |
| CLMN715418-01 | KEELY MARGARET O'BRIEN TYSON | 5800 W ADAMS APT 1E | CHICAGO | IL | 60644 | Full and final settlement of the claimant's future medical costs which resolves the Proof of Claim. | 90,664.00 | II |
| INSU715368-01 | OROVILLE UHSD | C/O ALLISTON LAW OFFICE<br>2795 E BIDWELL ST<br>SUITE 100 PMB 140 | FOLSOM | CA | 95630-6480 | The insured's claim has been resolved without involvement of Home, hence the Proof of Claim is disallowed. | 0.00 | II |

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| Current Recommended Class II Allowances from Claim Report: | $ 235,127.64 | |
| Prior Total Approved Class II Allowances from Claim Reports: | $ 1,244,836,815.65 | |
| Previously Court Approved Class II Settlement Agreements: | $ 2,088,262,440.76 | |
| Total Recommended and Approved Class II Allowances: | $ 3,333,334,384.05 | Class II |

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|---|---|---|---|---|---|---|---|---|
| AMBC465096-08 | CENTURY INDEMNITY CORPORATION | ATTN: DOUGLAS W. OLIVER<br>510 WALNUT STREET, 12TH FLOOR | PHILADELPHIA | PA | 19106 | Allowance resolving contribution claim | 100,657.00 | V |
| AMBC465096-09 | CENTURY INDEMNITY CORPORATION | ATTN: DOUGLAS W. OLIVER<br>510 WALNUT STREET, 12TH FLOOR | PHILADELPHIA | PA | 19106 | Allowance resolving contribution claim | 207,672.00 | V |
| AMBC465096-10 | CENTURY INDEMNITY CORPORATION | ATTN: DOUGLAS W. OLIVER<br>510 WALNUT STREET, 12TH FLOOR | PHILADELPHIA | PA | 19106 | Allowance resolving contribution claim | 5,912,306.00 | V |
| AMBC465578-05 | CLEARWATER INS CO | C/O RIVERSTONE<br>ATTN: NATE KITTREDGE<br>250 COMMERCIAL STREET | MANCHESTER | NH | 03101 | Partial Class V priority determination for reinsurance cessions to Home Ins. Co. under various contracts. | 1,802,323.69 | V |
| AMBC465579-05 | CLEARWATER INS CO | C/O RIVERSTONE<br>ATTN: NATE KITTREDGE<br>250 COMMERCIAL STREET | MANCHESTER | NH | 03101 | See partial allowance under AMBC465578-05 | 0.00 | V |
| INSU239413-01 | EGAN COMPANY | ATTN: REID ROMER<br>11611 BUSINESS PARK BLVD N | CHAMPLIN | MN | 55316 | Final Class V priority determination for non-policyholder contribution claim. No reason to address amount. | Class V Residual | V |
| GOVT701051-01 | MINNESOTA COUNTIES INTERGOVERNMENTAL TRUST | ATTN: ZAHIR SIDDIQUI<br>100 EMPIRE DRIVE STE 100 | ST PAUL | MN | 55103-1885 | Final Class V priority determination for non-policyholder contribution claim. No reason to address amount. | Class V Residual | V |