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 1, 2026

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: September 2, 2026

Certificate of Service

I hereby certify that a copy of the foregoing Liquidator's Report of Claims and Recommendations as of September 1, 2026 and the proposed form of order were sent, this 3 day of September, 2026, 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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THE HOME INSURANCE CO. IN LIQUIDATION
Liquidator's Report of Claims and Recommendations Dated September 1, 2026 - 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
INSU715335-01	BOYS & GIRLS CLUBS OF AMERICA	ATTN: ALLISON THOMPSON 1275 PEACHTREE STREET NE	ATLANTA	GA	30309	The insured's claim is not covered under a Home policy, hence the Proof of Claim is disallowed	0.00	II
INSU715336-01	BOYS & GIRLS CLUBS OF AMERICA	ATTN: ALLLISON THOMPSON 1275 PEACHTREE STREET NE	ATLANTA	GA	30309	The insured's claim was not notified to the Home prior to the Claim Amendment Deadline, hence the Proof of Claim is disallowed.	0.00	II
INSU715338-01	BOYS & GIRLS CLUBS OF AMERICA	ATTN: ALLISON THOMPSON 1275 PEACHTREE STREET NE	ATLANTA	GA	30309	The insured's claim was not notified to the Home prior to the Claim Amendment Deadline, hence the Proof of Claim is disallowed.	0.00	II
INSU715232-01	BOYS & GIRLS CLUBS OF AMERICA	ATTN: ALLISON THOMPSON 1275 PEACHTREE STREET NE	ATLANTA	GA	30309	The insured's claim was resolved by the New Jersey Property-Liability Insurance Guaranty Association, hence the Proof of Claim is disallowed.	0.00	II
INSU715243-01	BOYS AND GIRLS CLUBS OF AMERICA	ATTN: ALLISON THOMPSON 1275 PEACHTREE STREET NE	ATLANTA	GA	30309	The insured's claim was resolved by the New Jersey Property-Liability Insurance Guaranty Association, hence the Proof of Claim is disallowed.	0.00	II
INSU715249-01	BOYS AND GIRLS CLUBS OF AMERICA	ATTN: ALLISON THOMPSON 1275 PEACHTREE STREET NE	ATLANTA	GA	30309	The insured's claim was resolved by the New Jersey Property-Liability Insurance Guaranty Association, hence the Proof of Claim is disallowed.	0.00	II
INSU715256-01	BOYS AND GIRLS CLUBS OF AMERICA	ATTN: ALLISON THOMPSON 1275 PEACHTREE STREET NE	ATLANTA	GA	30309	The insured's claim was resolved by the New Jersey Property-Liability Insurance Guaranty Association, hence the Proof of Claim is disallowed.	0.00	II
INSU715286-01	BOYS AND GIRLS CLUBS OF AMERICA	ATTN: ALLISON THOMPSON 1275 PEACHTREE STREET NE	ATLANTA	GA	30309	The insured's claim was resolved by the New Jersey Property-Liability Insurance Guaranty Association, hence the Proof of Claim is disallowed.	0.00	II
INSU715353-01	BOYS AND GIRLS CLUBS OF AMERICA	ATTN: ALLISON THOMPSON 1275 PEACHTREE STREET NE	ATLANTA	GA	30309	The insured's claim was resolved by the New Jersey Property-Liability Insurance Guaranty Association, hence the Proof of Claim is disallowed.	0.00	II
INSU715193-01	CATHOLIC FOREIGN MISSION SOCIETY OF AMERICA	DAMON KEY LEONG KUPCHAK HASTERT ATTN: TRED EYERLY, DIRECTOR 1003 BISHOP ST STE 1600	HONOLULU	HI	96813	The insured's claim was resolved without involvement of the Home, hence the Proof of Claim is disallowed.	0.00	II
GOVT715288-01	COUNTY COMMISSION OF FAYETTE COUNTY WV	C/O MICHAEL O. CALLAGHAN 1337 VIRGINIA ST. E. STE. 200	CHARLESTON	WV	25301	The insured failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	II

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INSU715364-01	DOMINICAN FRIARS PROVINCE OF ST. JOSEPH	ATTN: MICHAEL COSTELLO BODMAN LAW 201 W BIG BEAVER RD. STE 500	TROY	MI	48084	Full and final settlement of the insured's defense costs which resolves the Proof of Claim.	14,647.84	II
INSU715365-01	DOMINICAN FRIARS PROVINCE OF ST. JOSEPH	ATTN: MICHAEL COSTELLO BODMAN LAW 201 W BIG BEAVER RD. STE 500	TROY	MI	48084	Full and final settlement of the insured's defense costs which resolves the Proof of Claim.	12,348.00	II
CLMN703442-01	DOW CORNING JOINT DEFENSE GROUP	ATTN: GEORGE TSOUGARAKIS, ESQ. HUGHES HUBBARD & REED LLP ONE BATTERY PARK PLAZA	NEW YORK	NY	10004	The underlying claim was fully resolved, hence the Proof of Claim is disallowed.	0.00	II
INSU711229-01	GOULD ELECTRONICS INC FOR ITE	C/O RAINES FELDMAN LITTRELL LLP ATTN: KEITH E. WHITSON, ESQ. 11 STANWIX STREET, 15TH FLOOR	PITTSBURGH	PA	15222	Full and final settlement of the insured's claim which resolves the Proofs of Claim.	1,250,000.00	II
INSU711230-01	GOULD ELECTRONICS INC FOR ITE	C/O RAINES FELDMAN LITTRELL LLP ATTN: KEITH E. WHITSON, ESQ. 11 STANWIX STREET, 15TH FLOOR	PITTSBURGH	PA	15222	See final allowance under INSU711229-01	0.00	II
INSU711231-01	GOULD ELECTRONICS INC FOR ITE	C/O RAINES FELDMAN LITTRELL LLP ATTN: KEITH E. WHITSON, ESQ. 11 STANWIX STREET, 15TH FLOOR	PITTSBURGH	PA	15222	See final allowance under INSU711229-01	0.00	II
INSU711232-01	GOULD ELECTRONICS INC FOR ITE	C/O RAINES FELDMAN LITTRELL LLP ATTN: KEITH E. WHITSON, ESQ. 11 STANWIX STREET, 15TH FLOOR	PITTSBURGH	PA	15222	See final allowance under INSU711229-01	0.00	II
INSU711233-01	GOULD ELECTRONICS INC FOR ITE	C/O RAINES FELDMAN LITTRELL LLP ATTN: KEITH E. WHITSON, ESQ. 11 STANWIX STREET, 15TH FLOOR	PITTSBURGH	PA	15222	See final allowance under INSU711229-01	0.00	II
INSU711234-01	GOULD ELECTRONICS INC FOR ITE	C/O RAINES FELDMAN LITTRELL LLP ATTN: KEITH E. WHITSON, ESQ. 11 STANWIX STREET, 15TH FLOOR	PITTSBURGH	PA	15222	See final allowance under INSU711229-01	0.00	II
OSAP279804-01	KENTILE FLOORS	ATTN: GARY S. KULL KENNEDYS LAW 400 CONNELL DRIVE, SUITE 700	BERKELEY HEIGHTS	NJ	07922	The claimant's pre-liquidation legal fees were paid in full, hence the Proof of Claim is disallowed.	0.00	II
CLMN468909-01	LOUIS M. GERSON CO INC	ATTN: FRANK WATHEN, ESQ. BRENT COONS & ASSOCIATES 300 FANNIN ST. STE 200	HOUSTON	TX	77002	The insured failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	II

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CLMN468910-01	LOUIS M. GERSON CO INC	ATTN: FRANK WATHEN, ESQ. BRENT COONS & ASSOCIATES 300 FANNIN ST. STE 200	HOUSTON	TX	77002		The insured failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	II
CLMN469445-01	LOUIS M. GERSON CO INC	ATTN: FRANK WATHEN, ESQ. BRENT COONS & ASSOCIATES 300 FANNIN ST. STE 200	HOUSTON	TX	77002		The insured failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	II
CLMN469673-01	LOUIS M. GERSON CO INC	ATTN: FRANK WATHEN, ESQ. BRENT COONS & ASSOCIATES 300 FANNIN ST. STE 200	HOUSTON	TX	77002		The insured failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	II
CLMN469674-01	LOUIS M. GERSON CO INC	ATTN: FRANK WATHEN, ESQ. BRENT COONS & ASSOCIATES 300 FANNIN ST. STE 200	HOUSTON	TX	77002		The insured failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	II
CLMN469675-01	LOUIS M. GERSON CO INC	ATTN: FRANK WATHEN, ESQ. BRENT COONS & ASSOCIATES 300 FANNIN ST. STE 200	HOUSTON	TX	77002		The insured failed to substantiate their claim, hence the Proof of Claim is disallowed.	0.00	II
INSU715170-01	MOBAY CHEMICAL COMPANY	ATTN: DAVID T. MONTGOMERY, VP 1 COVESTRO CIRCLE BLDG 4	PITTSBURGH	PA	15205		Full and final settlement of the insured's claim which resolves the Proof of Claim.	583,249.00	II

Current Recommended Class II Allowances from Claim Report:	$	1,860,244.84	
Prior Total Approved Class II Allowances from Claim Reports:	$	1,247,017,398.74	
Previously Court Approved Class II Settlement Agreements:	$	2,203,957,010.76	
Total Recommended and Approved Class II Allowances:	$	3,452,834,654.34	Class II

INSU715266-01	THE CONTINENTAL INSURANCE COMPANY	HINKHOUSE WILLIAMS WALSH LLP ATTN: LAURA S. MCKAY, ESQ. 180 N. STETSON AVE, SUITE 3400	CHICACO	IL	60601		Final Class V priority determination for contribution claim. No reason to address amount.	Class V Residual	V
GOVT700001-18	NEW YORK STATE DEPT OF TAXATION AND FINANCE	BANKRUPTCY SECTION P.O.BOX 5300	ALBANY	NY	12205-0300		Home in liquidation is not subject to corporate franchise taxes, hence the Proof of Claim for tax is disallowed.	0.00	V
INSU715265-01	NORTH RIVER INSURANCE COMPANY	HINKHOUSE WILLIAMS WALSH LLP ATTN: LAURA S. MCKAY, ESQ. 180 N. STETSON AVE, SUITE 3400	CHICAGO	IL	60601		Final Class V priority determination for contribution claim. No reason to address amount.	Class V Residual	V

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						Current Recommended Class V Allowances from Claim Report:	$ -	
						Prior Total Approved Class V Allowances from Claim Reports:	$ 349,852,766.77	
						Previously Court Approved Class V Settlement Agreements:	$ 18,078,202.78	
						Total Recommended and Approved Class V Allowances:	$ 367,930,969.55	Class V
GOVT700001-19	NEW YORK STATE DEPT OF TAXATION AND FINANCE	BANKRUPTCY SECTION P.O.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
GOVT700001-20	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