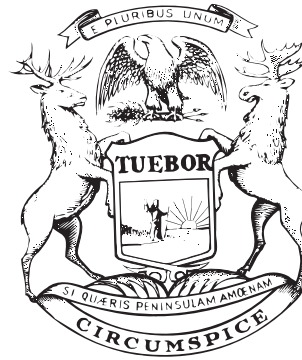


Property and Casualty Insurers
Title Insurers
Surplus Lines Insurers
United States Branches of Non-US Insurers



Forms & Instructions

for required filings
in Michigan



Michigan
Office of Financial and
Insurance Regulation

FIS-PUB 0090

Department of Labor & Economic Growth
Office of Financial and Insurance Regulation

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**STATE OF MICHIGAN
DEPARTMENT OF LABOR & ECONOMIC GROWTH
OFFICE OF FINANCIAL AND INSURANCE REGULATION**

Before the Commissioner of Financial and Insurance Regulation

**In the matter of financial statements,
accounting practices and procedures
and valuation of securities as of
December 31, 2008**

Order No. 08-058-M

**Issued and entered
this 18th day of December, 2008
by Ken Ross
Commissioner**

ORDER PRESCRIBING FORMS, CONTENTS, AND INSTRUCTIONS

I BACKGROUND

Pursuant to Section 438 of the Michigan Insurance Code of 1956, as amended (the Code), MCLA 500.438, and the Administrative Procedures Act of 1969, as amended, MCLA 24.201 *et. seq.*, the Commissioner prescribes the format and content of statements that are suitable and adaptable to each kind of insurer authorized or eligible to transact business in Michigan. A statement filed by the insurer shall be prepared in accordance with instruction provided by, and accounting practices and procedures designated by, the Commissioner.

The National Association of Insurance Commissioners (NAIC) has established instructions and accounting guidance for the completion of the 2008 annual and the 2009 quarterly statements and forms. These instructions pertain to Property and Casualty companies (including surplus lines companies), Title companies, and United States Branches of Non-U.S. Insurers. The accounting guidance is located in the NAIC Accounting Practices and Procedures manual. The manual is continually updated and requires insurers to fully disclose and quantify any deviations from the practices and procedures adopted in the manual. By completing the financial statements and forms in accordance with the instructions and accounting guidance, these entities will submit useful and necessary regulatory information to the Commissioner. These entities shall follow the 2008 NAIC Annual Statement Instructions and NAIC Accounting Practices and Procedures manual to the extent that the accounting practices, procedures, and reporting standards are not modified by the Michigan Insurance Code, or the 2008 *Forms and Instructions for Required Filings in Michigan*.

II FINDINGS OF FACT AND CONCLUSIONS OF LAW

Based on the foregoing considerations, the Commissioner FINDS and CONCLUDES that:

1. The 2008 NAIC annual statement blank, the 2009 quarterly statement blanks, the 2008 NAIC Annual Statement Instructions, the NAIC Accounting Practices and Procedures Manual, including appendices A – F and excluding Actuarial Guideline XXXV in Appendix C, and the 2008 *Forms and*

Instructions for Required Filings in Michigan establish appropriate forms with instructions for filing statements of financial condition for all insurers that are authorized or eligible to transact business in Michigan.

2. The Michigan Office of Financial and Insurance Regulation (OFIR) waives the filing of printed quarterly statements, annual statements and supplements for foreign insurers in Michigan. OFIR will rely on filings made with the NAIC as meeting the statutory requirement to file financial statements in Michigan. Michigan domestic companies must ensure that all filings with the NAIC are proper and timely. Failure to properly submit filings with the NAIC will subject companies to penalties as outlined below.
3. The Purposes and Procedures Manual of the NAIC Securities Valuation Office establishes appropriate instructions for filing, reporting and valuing securities reported in financial statements for all insurers that are authorized or eligible to transact business in Michigan, unless otherwise indicated in this order or by statute. The NAIC Financial Condition (E) Committee establishes instruction for valuing other invested assets.
4. Submission of this information in no way limits the Commissioner from requesting further information regarding the financial condition of a regulated entity. The Commissioner may address inquiries to any regulated entity concerning the conduct of its business or its financial condition; any regulated entity so addressed shall promptly reply in writing to the Commissioner's inquiries.
5. Failure to comply with all filing instructions and requirements will result in rejection of the materials submitted as not constituting an annual statement filing for the purposes of the Code and will subject the filing entity to a civil penalty of not less than \$1,000 or more than \$5,000 and an additional \$50 for each day that such insurer fails to file its information in accordance with Section 438(5) of the Code, MCLA 500.438(5).

III ORDER

Therefore, it is ORDERED that:

1. The 2008 NAIC annual statement blank, the 2009 quarterly statement blanks, the 2008 NAIC Annual Statement Instructions, the NAIC Accounting Practices and Procedures Manual, including appendices A – F and excluding Actuarial Guideline XXXV in Appendix C, and the 2008 *Forms and Instructions for Required Filings in Michigan* are hereby adopted. All insurers shall file the NAIC annual and quarterly statements and shall follow the 2008 NAIC Annual Statement Instructions and the accounting practices, procedures, and reporting standards promulgated by the NAIC, to the extent that the accounting practices, procedures, and reporting standards are not modified by the Michigan Insurance Code, or the 2008 *Forms and Instructions for Required Filings in Michigan*. This shall include, but not be limited to, the Risk-Based Capital (RBC) calculations and reporting requirements as detailed in the RBC instructions adopted by the NAIC. If a company has been granted a permitted practice or where the 2008 *Forms and Instructions for Required Filings in Michigan* (prescribed practice) deviates from the NAIC Accounting Practices and Procedures Manual, companies are required to make the appropriate disclosure in the Notes to the Financial Statements in accordance with the guidance found in the NAIC Accounting Practices and Procedures Manual. Any and all supplemental schedules, exhibits and/or miscellaneous forms which request specific information not included in the "Association Edition" are part of the annual statement filing within the meaning of Section 438 of the Code.
2. A copy of the 2008 *Forms and Instructions for Required Filings in Michigan* shall be posted on the web site of the Office of Financial and Insurance Regulation and sent to any insurer authorized or eligible to transact business in Michigan that specifically requests a hard copy.

3. For purposes of valuation of securities and other investments pursuant to Sections 841 and 842 of the Code, MCLA 500.841 and 500.842, securities owned by insurers shall be valued in accordance with those standards published in the Purposes and Procedures Manual of the NAIC Securities Valuation Office (Valuation Manual) with the following exception:

Filing Waiver: Insurers may seek a filing waiver from submitting some securities to the NAIC Securities Valuation Office (SVO). The Valuation Manual does not require securities that are rated and monitored by NAIC Acceptable Rating Organizations (ARO) to be submitted or valued by the SVO. Insurers are allowed to use the ratings of the NAIC ARO as permitted by the Valuation Manual. However, there may be other securities that do not meet the Valuation Manual criteria for filing exemption that the Commissioner may deem appropriate not to file with the SVO. Insurers may request from the Commissioner an exemption from the requirement to submit these securities to the SVO for valuation and rating. Exemptions will be good for the calendar year in which the exemption is granted. The request for exemption should state the insurers' rationale for not submitting the securities to the SVO, how the insurer will value, monitor and rate the security for financial reporting, and why the security does not meet the Valuation Manual criteria for filing exemption. The request must also include the date the security was purchased and the rating from the NAIC ARO. Factors that will be considered for granting the exemption will include whether the security is rated by a NAIC ARO, whether the insurer's methods of valuation is reasonable and appropriate, and the nature of the security. Insurers must submit the request for exemption within 120 days of the purchase of the security or within 120 days of the filing of the first financial statement where the insurer will report the filing waiver. The determination to grant a filing waiver on a specific security is at the sole discretion of the Commissioner. Requests for exemption from this office should NOT include securities considered filing exempt from valuation pursuant to the Valuation Manual.

Other invested assets should be valued in accordance with the procedures promulgated by the NAIC Financial Condition (E) Committee.

The Commissioner specifically retains jurisdiction of the matters contained herein and the authority to issue such further order or orders as he shall deem just, necessary, and appropriate.

This Order supersedes Order 07-062-M.



Ken Ross
Commissioner

SIGNIFICANT CHANGES AND REMINDERS FOR THE 2008 FORMS & INSTRUCTIONS

Please review the following for a summary of some of the significant changes and reminders for the 2008 *Forms and Instructions for Required Filings in Michigan*.

1. With many states now accepting and using the electronic financial statements filings, it is even more important that all insurers file, in a timely manner, any amendments to the financial statements with the NAIC. Companies will be subject to fines if amendments are not properly filed electronically with the NAIC. Domestic insurers are also reminded that hard copy amendments filed with OFIR must contain original signatures or they will not be accepted. **Note that companies are not required to file hard copy filings with the NAIC, only electronic filings.**
2. In addition to a letter of notification as required by Section 250 of the Michigan Insurance Code, all domestic insurers must file officer and director biographical information for all new officers and directors reported on the jurat page. **Additionally, OFIR now requires that all new officers and directors submit fingerprint cards.** See the accompanying checklists for State Required Filings. OFIR has adopted the NAIC Biographical Affidavit, which can be found on the NAIC's web site at http://www.naic.org/industry_ucaa.htm, for the reporting of officer and director biographical information. The biographical affidavit filed with OFIR must be the original signed form, not a copy.
3. Public Act 291 of 2006 enacted a reporting requirement for insurers, whereby, Section 5238(3) of the Michigan Insurance Code requires each director of a domestic insurer to take and subscribe an oath when elected or appointed. OFIR has a form, FIS 0425 that must be completed and submitted to OFIR by each director upon election or appointment. The form is available on the OFIR website. (Note that this requirement does not apply to United States Branches of Non-US Insurers Using Michigan as a Port of Entry.)
4. Only domestic property and casualty insurers are required to file combined or consolidated annual statements with OFIR.
5. OFIR has received some independent audit opinion letters that contain restricted use language. OFIR will not accept independent audit reports containing opinion letters with restricted use language. Audit reports containing such language will be rejected as not constituting an acceptable filing and will subject the filing entity to civil penalties as described in Section 438(5) of the Michigan Insurance Code.
6. OFIR has noted that certain filings of the Accountant's Letter of Qualification, as required per Section 1019 of the Michigan Insurance Code (the Code), contain language inconsistent with Section 1021(2) of the Code. Section 1021(2) requires that the independent public accountant's audit work papers be retained for a period of not less than five years after the period reported on. Certain qualification letters contain language that work papers will be retained until OFIR has filed a Report of Examination, but no longer than seven years. This statement does not meet the requirements of Section 1021(2), as it is conceivable that work papers could be destroyed prior to the five year minimum retention period. Companies should make their independent public accountant aware that audited financial statements will not be accepted with language inconsistent with Section 1021(2) of the Code.
7. Companies are not required to file the Actuarial Opinion Summary with OFIR. However,

companies should still prepare this document and have it available as OFIR may request a copy of the Actuarial Opinion Summary in conjunction with conducting the financial analysis of the companies' financial statements.

8. Companies should note that Form FIS 0065 – Assessable Premium for Michigan Assigned Claims Facility requires companies to report snowmobile and motorcycle premiums included on the Annual Statement, page 19 (Exhibit of Premiums and Losses, Business in the State of Michigan) Column 1, Direct Premiums Written - lines 19.1 through 19.4. Direct premiums written shall be reported in the Annual Statement as in accordance with the NAIC Annual Statement Instructions. As such, snowmobile and motorcycle premiums should also be reported in accordance with those instructions in the annual statement. Companies should report on Form FIS 0065 those snowmobile and motorcycle premiums included on lines 19.1 through 19.4, which will then be deducted from assessable premiums for purposes of the assessment for the Assigned Claims Plan.
9. In accordance with Bulletin 2008-05-INS issued October 3, 2008, (web site http://www.michigan.gov/documents/dleg/2008-05-INS_251641_7.pdf), effective April 1, 2009, all insurance rates, rules and policy forms that are required to be filed must be electronically submitted to OFIR via the System for Electronic Rate and Form Filing (SERFF). Effective April 1, 2009, OFIR will no longer accept paper filings. Any paper filings received after this date will be rejected without review.
10. Foreign insurers should note the mailing address for filing forms with OFIR. See the Notes to the Checklists – Note B.
11. Regarding the electronic filing of Note 1 of the Notes to Financial Statements, Note 1 should be completed even if there are no state prescribed or permitted practices.
12. In order to ensure that OFIR has the most current address on file, companies should notify OFIR when the home office and/or mailing address changes.
13. Please note that effective December 28, 2008, the Department name will change from the Department of Labor & Economic Growth (DLEG) to the Department of Energy, Labor & Economic Growth (DELEG). However, this name change was not effective at the time of print.

GENERAL INFORMATION AND INSTRUCTIONS

ATTENTION TO ALL INSURERS

PLEASE SEE THAT THIS NOTICE IS GIVEN TO THE INDIVIDUAL RESPONSIBLE FOR COMPLETING THE ANNUAL STATEMENT.

Information in this booklet is also available on the Internet at <http://www.michigan.gov/ofir/> .

This document contains Annual and Quarterly Statement filing instructions and supplemental forms for all insurers authorized or eligible to transact business within the State of Michigan. Please read these instructions as well as the Checklist Instructions BEFORE submitting a filing.

Also review the Annual Statement Instructions prepared by the NAIC in order to familiarize yourself with any changes or new reporting requirements. For most companies the NAIC instructions are produced annually, and are available only through the NAIC office. Please contact the NAIC Insurance Products and Services Division at (816) 783-8300 to order instructions. Questions should be directed to the NAIC at (816) 842-3600. Both may be contacted at NAIC, 2301 McGee Street, Suite 800, Kansas City, Missouri, 64108-2662.

Insurers are to follow the practices, procedures, and instructions promulgated by the NAIC except as superseded by Michigan laws and rules, orders of the Commissioner and the instructions in this booklet.

Annual and Quarterly Financial Statements

1. Unless otherwise directed, all companies are required to file electronic (diskette or internet) annual and quarterly statements with the NAIC. Detailed information and instructions for filing the 2008 annual and the 2009 quarterly statements are available from the NAIC's web site at http://www.naic.org/industry_filing_participation_packet.htm . Use the following address when submitting annual statements to the NAIC:

ATTN: Data Administrators
NAIC Database
P.O. Box 217009
Kansas City, MO 64121-7009

2. The annual statement must be **fully bound**, not stapled, along the left-side margin in the appropriate colored cover. Unbound or stapled statements will be rejected and late filing fines will accumulate until a bound copy is received.
3. All companies are to follow the NAIC instructions for print and statement size requirements for the filing of the 2008 annual statement. Any filing considered unreadable will result in rejection of the material submitted as not constituting an annual statement filing and will subject the filing entity to civil penalties as described in Section 438(5) of the Michigan Insurance Code.
4. Upon request, insurance companies subject to SEC filing requirements and every insurer which is a member of a group that is subject to SEC filing requirements must file its current 10K and 10Q with OFIR within 15 days of the request.

Due Dates

All financial statements, supplemental schedules, exhibits and forms should be filed to allow for receipt of the documents no later than the due date set forth in the accompanying checklist(s). If the due date falls on a weekend or holiday, the next business day will be the due date.

Electronic Filing

Insurers must file electronically with the NAIC. Insurers should **not** file annual and quarterly diskettes with OFIR. Companies are encouraged to file their annual and quarterly statements with the NAIC through the Internet. Internet filing will eliminate the need to file on diskette with the NAIC. In order to file on the Internet you must register with the NAIC. You may register on-line at the NAIC Web site at www.naic.org or call the NAIC Financial Data Repository (FDR) Data Administrators at (816) 783-8600 for additional information.

Toll Free Telephone Number

Companies may contact OFIR toll-free at (877) 999-6442. If an insurer has a toll-free telephone number

please provide it on page 1 of the annual and quarterly statements.

Lloyd's of London

Lloyd's of London is recognized as a trustee reinsurer in Michigan for reinsurance agreements having an inception date on or after August 1, 1995. For reinsurance business under agreements with an inception date on or before July 31, 1995, Lloyds of London is considered unauthorized. All insurers are to follow the NAIC Annual Statement Instructions regarding the reporting for Lloyd's of London when preparing the annual statement.

Unauthorized Reinsurance Balances

Reinsurance balances reported for each unauthorized reinsurer as reported on Schedule F, may be reduced to the extent that each balance is secured pursuant to Sections 1103 and 1105 of the Michigan Insurance Code (i.e., LOC's, funds held or trustee assets). Ceded balances payable and miscellaneous balances are **not** proper offsets.

Change of Control

Section 405 of the Michigan Insurance Code (MCL 500.405) automatically revokes the certificate of authority of an authorized foreign insurer 90 days after a change of control of the insurer unless the insurer requalifies for its certificate of authority. All insurers that undergo a change of control are required to file a Request for Determination of Exemption from Requalification under Section 405(1) (Form FIS 0144) which is available on the OFIR website. Additional information regarding requalifications is available by contacting OFIR.

Credit Accident and Health Reserves

Reserves for credit accident and health insurance shall be adequate to discharge all liabilities, but shall not be less than the minimum standards as required in accordance with Administrative Rule 550.209 (4). The minimum reserve basis for active lives on credit accident and health insurance is the amount of the premium refund available to the insured.

Risk-Based Capital (RBC) Report – Exemption

In accordance with Michigan Bulletin 98-2, the Commissioner may exempt from the application of the RBC requirements any domestic property and casualty insurer that writes direct business only in Michigan, writes direct annual premiums of \$2,000,000 or less, and that assumes no reinsurance in excess of five percent of direct premium written. The company must specifically request this exemption, with the request received by December 1. The request for exemption must be submitted for each calendar year.

Actuarial Opinion Summary

Companies are not required to file the Actuarial Opinion Summary with OFIR. However, companies should still prepare this document and have it available as OFIR may request a copy of the Actuarial Opinion Summary in conjunction with conducting the financial analysis of the companies' financial statements.

Audited Financial Statement

The independent audit required by Chapter 10 of the Michigan Insurance Code shall be conducted in accordance with Generally Accepted Auditing Standards (GAAS) and must be a general use report as discussed in the Statement of Position 95-5. No limited use reports will be accepted by OFIR. The audited financial statements shall be on a Statutory Accounting Principles (SAP) basis except where the Commissioner specifies a different basis for a specific company.

Health Statement Test

For the 2008 Annual Statement, insurers are required to complete the General Interrogatory related to the Health Statement Test. The Health Statement Test is designed to determine whether a reporting entity reports predominantly health lines of business. Passing the Health Statement Test may require a reporting entity to complete the Health Statement beginning with the first quarter's statement for the second year following the reporting year in which the reporting entity passes the Health Statement Test, unless the domestic regulator requires the reporting entity to complete an annual statement and risk based capital report that differs from the annual statement instructions. For property and casualty companies passing the Health Statement Test, OFIR has not made the decision to require such companies to convert to the Health Statement at this time.

U.S. SURPLUS LINES INSURERS

All U.S. Surplus Lines insurers shall follow the filing requirements for foreign insurers as noted in the Property and Casualty Insurer's Checklist.

ALIEN SURPLUS LINES INSURERS (excluding Lloyd's of London)

No later than July 31, approved alien surplus lines insurers are required to file the following (in English and U.S. dollars):

- Standard Final International Insurers Division (IID) Financial Reporting Format (Certified copy)
- Audited Financial Statement or Annual Report (Certified copy)
- Actuarial Opinion
- Certified Trust Statement on behalf of U.S. Policyholders
- Name, address and phone number of contact person

If the insurer maintains a trust fund for the benefit of ceding insurers domiciled in the United States, the insurer should also file a copy of the NAIC Annual Statement supporting the U.S. Reinsurance Trust, including an Actuarial Opinion, Independent Auditors Report, and Certified Trust Statement indicating the market value of the U.S. Reinsurance Trust.

ACCREDITED REINSURERS

In order for OFIR to monitor continued compliance with accredited reinsurer requirements, such accredited reinsurers shall file annual statements, quarterly statements, and audited financial statements in accordance with the filing instructions for foreign insurers. Such filings are due in accordance with the due dates set forth in the accompanying checklist(s).

THE OFFICE OF FINANCIAL AND INSURANCE REGULATION STRIVES TO MAKE THIS DOCUMENT ACCURATE AND UNDERSTANDABLE. PLEASE LET US KNOW OF ANY ERRORS OR SUGGESTIONS FOR IMPROVEMENT.

GENERAL INSTRUCTIONS

For Companies to Use Checklist

Please Note: This state's instructions for companies to file with the NAIC are included in this Checklist. The NAIC will not be sending their own checklist this year.

Electronic filing is intended to include filing via the Internet or filing via diskette with the NAIC. Companies that file with the NAIC via the Internet are not required to submit diskettes to the NAIC. Companies are encouraged to file with the NAIC via the Internet. Companies are not required to file hard copy filings with the NAIC.

Column (1) (Checklist)

Companies may use the checklist to submit to a state, if the state requests it. Companies should copy the checklist and place an "x" in this column when mailing information to the state.

Column (2) (Line #)

Line # refers to a standard filing number used for easy reference. This line number may change from year to year.

Column (3) (Required Filings)

Name of item or form to be filed.

PLEASE NOTE: The ***Annual Statement Electronic Filing*** includes the annual statement data and all supplements due March 1, per the *Annual Statement Instructions*. This includes all detail investments schedules and other supplements for which printed detail is exempted per the *Annual Statement Instructions*.

The ***March .PDF Filing*** is the .pdf file for annual statement data, detail for investment schedules, and supplements due March 1.

The ***Risk-Based Capital Electronic Filing*** includes all risk-based capital data.

The ***Risk-Based Capital .PDF Filing*** is the .pdf file for risk-based capital data.

The ***Separate Accounts Electronic Filing*** includes the separate accounts annual statement and investment schedule detail.

The ***Separate Accounts .PDF Filing*** is the .pdf file for the separate accounts annual statement and all investment schedule detail.

The ***Supplemental Electronic Filing*** includes all supplements due April 1, per the *Annual Statement Instructions*.

The ***Supplemental .PDF Filing*** is the .pdf file for all supplemental schedules and exhibits due April 1.

The ***Combined Annual Statement Electronic Filing*** includes the required pages of the combined annual statement and the combined Insurance Expense Exhibit.

The ***Combined Annual Statement .PDF Filing*** is the .pdf file for the combined annual statement data and the combined Insurance Expense Exhibit.

The ***Quarterly Electronic Filing*** includes the quarterly statement data.

The ***Quarterly .PDF Filing*** is the .pdf file for the quarterly statement data.

The **June .PDF Filing** is the .pdf file for the Audited Financial Statements.

Column (4) (Number of Copies)

Indicates the number of copies that each foreign or domestic company is required to file for each type of form. The 1999 *Annual Statement Instructions* were modified to waive paper filings of certain NAIC supplements (those supplements previously included in the Electronic Filing Pilot Project) and certain investment schedule detail, if such investment schedule data is available to the states via the NAIC database. The checklists have been modified to reflect this action taken by the Blanks (EX4) Task Force. XXX appears in the “Number of Copies” “Foreign” column for the appropriate schedules and exhibits. Some states have chosen to waive printed quarterly and annual statements from their foreign insurers and to rely upon the NAIC database for these filings. This waiver could include supplemental annual statement filings. The XXX in this column might signify that the state has waived the paper filing of the annual statement and all supplements.

Column (5) (Due Date)

Indicates the date on which the company must file the form.

Column (6) (Form Source)

This column contains one of three words: “NAIC,” “State,” or “Company.” If this column contains “NAIC,” the company must obtain the forms from the appropriate vendor. If this column contains “State,” the state will provide the forms with the filing instructions (generally on its web site). If this column contains “Company,” the company, or its representative (e.g., its CPA firm), is expected to provide the form based upon the appropriate state instructions or the NAIC *Annual Statement Instructions*.

Column (7) (Applicable Notes)

This column contains references to the Notes to the Instructions that apply to each item listed on the checklist. The company should carefully read these notes before submitting a filing.

	Notes and Instructions	(A-K apply to all filings)
A	Required Filings Contact Person:	Unless otherwise directed, all communications and inquiries regarding annual statements, quarterly statements, and Michigan supplemental forms should be directed to OFIR – Supervisory Affairs and Insurance Monitoring Division – Mischelle Finley at (517) 241-4490 or email at finleym@michigan.gov.
B	Mailing Address:	<p>Note: In meeting statutory filing requirements for individual state forms, please make note of the address on each individual form where the insurer must send the form. Some forms MUST be sent to other statutory entities. Misdirected forms could result in fines.</p> <p>Foreign Insurers: Use the following addresses for filing Forms FIS 0118, 0318, 0322. Direct the form to the appropriate division as noted on the form.</p> <p>Regular Mail: Michigan Department of Labor & Economic Growth Office of Financial and Insurance Regulation P.O. Box 30220 Lansing, Michigan 48909-7720</p> <p>Express Mail (UPS, Federal Express, etc.): Michigan Department of Labor & Economic Growth Office of Financial and Insurance Regulation Ottawa Building – 3rd Floor 611 West Ottawa Street</p>

		<p>Lansing, Michigan 48933</p> <p>NOTE: Foreign insurers are not filing any documents with the financial area of OFIR. All financial statement filings are electronic with the NAIC.</p> <p>Domestic Insurers: Use the following addresses for hard copy filings.</p> <p>Regular Mail: Michigan Department of Labor & Economic Growth Office of Financial and Insurance Regulation Attention: Supervisory Affairs and Insurance Monitoring Division P.O. Box 30220 Lansing, Michigan 48909-7720</p> <p>Express Mail (UPS, Federal Express, etc.): Michigan Department of Labor & Economic Growth Office of Financial and Insurance Regulation Attention: Supervisory Affairs and Insurance Monitoring Division Ottawa Building – 3rd Floor 611 West Ottawa Street Lansing, Michigan 48933</p> <p>Please note that effective December 28, 2008, the Department name will change from the Department of Labor & Economic Growth (DLEG) to the Department of Energy, Labor & Economic Growth (DELEG). However, this name change was not effective at the time of print.</p>
C	Mailing Address for Filing Fees:	<p>Filing fees are billed under a separate invoice.</p> <p>Invoice payments are sent to: Office of Financial and Insurance Regulation P.O. Box 30165 Lansing, Michigan 48909-7724</p>
D	Mailing Address for Premium Taxes:	<p>Note: The Michigan Business Tax (MBT) replaced the Single Business Tax (SBT) effective January 1, 2008. The forms and instructions for the new MBT should be finalized by the Michigan Department of Treasury in January 2009. Please refer to the Michigan Department of Treasury web site at www.michigan.gov/treasury for information on the new MBT and where to send payments.</p> <p>DO NOT SEND MICHIGAN BUSINESS TAX RETURNS TO OFIR</p>
E	Delivery Instructions:	<p>All filings must be <u>physically received</u> at one of the addresses in Note B no later than the indicated due date. If the due date falls on a weekend or holiday, then the deadline is extended to the next business day.</p>
F	Late Filings:	<p>Failure to file in accordance with the instructions contained herein and by the indicated due date will immediately subject the company to a monetary penalty of at least \$1,000 (maximum of \$5,000) <u>and</u> \$50 per day for each day the filing remains incomplete, pursuant to section 438(5) of the Michigan Insurance Code.</p>
G	Original Signatures:	<p>The annual and quarterly statements of <u>Michigan domestic insurers</u> must contain original signatures.</p>

H	Signatures / Notarization / Certification:	The annual and quarterly statements of Michigan domestic insurers must contain signatures of at least three responsible officers such as the CEO, CFO, president, secretary or treasurer (unless otherwise directed by the Commissioner) and be properly notarized. If those parties are not available to sign the statement, contact OFIR at least ten (10) business days prior to the statement due date to ascertain whether other arrangements are necessary.										
I	Amended Filings:	Amended items must be filed within <u>10 days</u> of their amendment, along with an explanation of the amendments. If there are signature requirements for the original filing, the same requirements must be followed for any amendment. In accordance with NAIC Annual Statement Instructions, if a filing is amended, the amended electronic version must also be filed with the NAIC.										
J	Exceptions from Normal Filings:	Foreign companies must supply a written copy of any exemption or extension received by its state of domicile at least 10 days prior to the filing due date to receive such exemption or extension from Michigan. Domestic companies should apply at least 30 days prior to the due date.										
K	Bar Codes:	Forms as identified in the NAIC Annual Statement Filing Instructions are required to have a bar code affixed in the upper right hand corner of the form. Bar code standards can be found in the NAIC instructions. Bar codes for Michigan filings should be generated according to NAIC instructions. The codes are: <table border="0"> <tr> <td><u>Form</u></td> <td><u>Document Identifier</u></td> </tr> <tr> <td>Qualifying Assets Under Section 901(1).....</td> <td>002</td> </tr> <tr> <td>Municipal/Liquor Liability Report of Premiums and Losses for Michigan (FIS 0118).....</td> <td>118</td> </tr> <tr> <td>Complaint and Grievance Summary For Health Carriers (FIS 0318).....</td> <td>318</td> </tr> <tr> <td>Michigan Health Insurance Enrollment, Premiums and Losses (FIS 0322).....</td> <td>322</td> </tr> </table> FILINGS MAY BE REJECTED DUE TO BAR CODE ERRORS. PLEASE VERIFY FOR ACCURACY.	<u>Form</u>	<u>Document Identifier</u>	Qualifying Assets Under Section 901(1).....	002	Municipal/Liquor Liability Report of Premiums and Losses for Michigan (FIS 0118).....	118	Complaint and Grievance Summary For Health Carriers (FIS 0318).....	318	Michigan Health Insurance Enrollment, Premiums and Losses (FIS 0322).....	322
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Municipal/Liquor Liability Report of Premiums and Losses for Michigan (FIS 0118).....	118											
Complaint and Grievance Summary For Health Carriers (FIS 0318).....	318											
Michigan Health Insurance Enrollment, Premiums and Losses (FIS 0322).....	322											
L	Signed Jurat	This state waives foreign insurers from filing printed annual and quarterly statements and supplements. The Signed Jurat is not required to be filed in Michigan by foreign insurers.										
M	NONE Filings:	See NAIC Annual Statement Instructions. Exceptions to these instructions are noted on the form.										
N	Filings Discontinued since Last Year:	None.										
O	Audited Financial Statements:	The independent audit required by Chapter 10 of the Michigan Insurance Code shall be conducted in accordance with Generally Accepted Auditing Standards (GAAS). The audited financial statements shall be on a Statutory Accounting Principles (SAP) basis except where the Commissioner specifies a different basis for a specific company. Note that OFIR has received some independent audit opinion letters that contain restricted use language. OFIR will not accept independent audit reports containing opinion letters with restricted use language. Audit reports containing such language will be rejected as not constituting an acceptable filing and will subject the filing entity to civil penalties as described in Section 438(5) of the Michigan Insurance Code.										

		<p>The audited financial statements of domestic insurers must include a copy of the independent public accountant's qualifications letter to the insurer stating the independent public accountant's understanding that the Commissioner will be relying on the audited statements. The accountant's qualifications letter is required under Section 500.1019 of the Michigan Insurance Code (the Code). OFIR has noted that certain filings of the accountant's qualifications letter contain language inconsistent with Section 1021(2) of the Code. Section 1021(2) requires that the independent public accountant's audit work papers be retained for a period of not less than five years after the period reported on. Certain qualification letters contain language that work papers will be retained until OFIR has filed a Report of Examination, but no longer than seven years. This statement does not meet the requirements of Section 1021(2), as it is conceivable that work papers could be destroyed prior to the five year minimum retention period. Companies should make their independent public accountant aware that audited financial statements will not be accepted with language inconsistent with Section 1021(2) of the Code.</p> <p>Independent CPA – Companies shall follow the provisions of Section 500.1009 of the Michigan Insurance Code regarding the appointment or change in independent CPA. In conjunction with the appointment or change in independent CPA, companies shall file the letter of awareness as required in Section 500.1009(2).</p> <p>Foreign and approved surplus lines insurers are not required to file copies of the above letters unless requested. If a foreign or approved surplus lines insurer does not file the letters when requested, the filing (audited financial statement) will be rejected and the insurer will be subject to the penalties for failure to file and/or making an incomplete filing.</p> <p>An insurer may make written application to the Commissioner for approval to file a consolidated or combined independent audit in lieu of separate audited financial statements. Section 1011 of the Michigan Insurance Code and the NAIC Annual Statement Instructions describe the conditions under which an insurer may request approval to file audited consolidated or combined financial statements.</p>
P	Notification of Adverse Financial Condition:	See Michigan Insurance Law 500.1015.
Q	Report on Significant Deficiencies in Internal Controls:	See Michigan Insurance Law 500.1017. Please note, however, pursuant to the authority contained in Section 438(2), the Commissioner specifically requests that if the insurer's independent public accountant did not identify significant deficiencies in the insurer's internal control structure, that the insurer obtain from its independent public accountant a written statement to that effect and file that written statement.
R	Request for Exemption:	See Michigan Insurance Law 500.1023.
S	Holding Company Registration:	<p>INSURANCE HOLDING COMPANY ACT FORMS AND INSTRUCTIONS CAN BE FOUND ON THE OFIR WEB SITE AT www.michigan.gov/ofir/</p> <p>All domestic insurers who are a member of a holding company system and all other insurers subject to registration under</p>

Michigan's Holding Company Act must file holding company registration statements, including exhibits, by May 1, 2009. Only a few foreign insurers are subject to registration under Michigan's Holding Company Act. Unless OFIR has notified a foreign insurer that it must file a Form B in Michigan, no filing is required.

For insurers subject to registration under Section 1324:

- a) Annual Form B and C registration statements must be filed by May 1.
- b) The Form B and C statements are to be in accordance with Michigan's Holding Company Act, rules, bulletins and orders. The biographical information included in the Form B should include the home address for each director and executive officer.
- c) If there has been no change from the previous year, the statement must be restated rather than indicating "no change."
- d) Audited financial statements of the registrant's ultimate controlling business entity (e.g., a corporation, trust, or partnership) must be included in the filing. If audited statements are not available by May 1, the rest of the Form B must be filed by May 1, and the statements filed by June 1.
- e) If a person or persons ultimately controlling the insurer is an individual or group of individuals that do not meet the exemption criteria of Section 1325(3), that person must file, under oath (on the format provided in the Commissioner's Order #94-293M of September 12, 1994) information disclosing the financial position of that individual or group of individuals.
- f) The ultimate controlling person, whether an individual or corporation, should include in the Form B, financial statements that contain the financial results of each intermediary company that may have affiliated transactions with the insurer. The financial statements can be in the form of consolidated financial statements for the holding company that provides a schedule that provides the financial condition of each company or individual. Financial statements for each company can be filed with the Form B.
- g) If an individual is the ultimate controlling person of an insurer, the Form B holding company registration statement is to be signed and certified by that individual.
- h) The Michigan holding company act provides for substantial penalties for late or incomplete filings (see Section 1371). Late or incomplete submissions are also subject to penalties under Section 438(5).
- i) If during the year there are any material changes to information filed in the annual registration statement, an amendment is due no later than 15 days after the end of the month in which the change occurred.

T	Michigan Section 901, Qualifying Assets Forms – Domestic Insurers Only (FIS 0076):	<p>Instructions to these forms are located just before the forms in the appendix. A listing of ‘Companies for which Reinsurance Credits are Allowed in Michigan’ (see Appendix IV) follows the instructions in Appendix I. Read Section 1105 of the Michigan Insurance Code and use the list of ‘Companies for which Reinsurance Credits are Allowed in Michigan’ when completing reinsurance schedules for annual statements and for qualifying assets forms.</p> <p>NOTE: A company that has a certificate of authority may still not be recognized as an authorized reinsurer in Michigan. Also, a company may be an authorized reinsurer, but not have a Michigan certificate of authority. This listing is only relevant for completing the above schedules and forms.</p>
U	Combined or Consolidated Annual Statement – Domestic Insurers Only :	Combined or Consolidated Annual Statements are required from each group of affiliated property and casualty insurers. Instructions are included in the supplemental section of the NAIC Annual Statement Instructions.
V	Officer and Director Biographical Information	<p>In addition to the Section 250 letter of notification, all domestic insurers must file officer and director biographical information for all new officers and directors reported on the jurat page. The biographical information should include the home address for each director and executive officer. The form for reporting officer and director information can be found on the NAIC’s web site at http://www.naic.org/industry_ucaa.htm. The biographical affidavit filed with OFIR must be the original signed form, not a copy. Additionally, OFIR now requires that all new officers and directors submit fingerprint cards.</p>

PROPERTY & CASUALTY INSURERS

COMPANY NAME: _____ **NAIC Company Code:** _____

Contact: _____ **Telephone:** _____

REQUIRED FILINGS IN THE STATE OF: MICHIGAN Filings Made During the Year 2009

(1) Check-list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE* *	(7) APPLICABLE NOTES
			Domestic		Foreign			
			State	NAIC	State			
		I. NAIC FINANCIAL STATEMENTS						
	1	Annual Statement (8 1/2" x 14")	1	EO	xxx	3/1	NAIC	A-K, M
	1.1	Printed Investment Schedule detail (Pages E01-E27) @	1	EO	xxx	3/1	NAIC	A-K, M
	2	Quarterly Financial Statement (8 1/2" x 14")	1	EO	xxx	5/15, 8/15, 11/15	NAIC	A-K, M
	3	Protected Cell Annual Statement	1	0	xxx	3/1	NAIC	A-K, M
	4	Combined Annual Statement (8 1/2" x 14")	1	EO	xxx	5/1	NAIC	A-K, M, U
		II. NAIC SUPPLEMENTS						
	10	Accident & Health Policy Experience Exhibit	1	EO	xxx	4/1	NAIC	A-K, M
	11	Actuarial Opinion Summary	0	N/A	0	3/15	Company	A-K
	12	Combined Insurance Expense Exhibit	xxx	EO	xxx	5/1	NAIC	A-K, M
	13	Credit Insurance Experience Exhibit	1	EO	xxx	4/1	NAIC	A-K, M
	14	Exceptions to Reinsurance Attestation Supplement	1	N/A	xxx	3/1	Company	A-K
	15	Financial Guaranty Insurance Exhibit	xxx	EO	xxx	3/1	NAIC	A-K, M
	16	Investment Risk Interrogatories	1	EO	xxx	4/1	NAIC	A-K, M
	17	Insurance Expense Exhibit	1	EO	xxx	4/1	NAIC	A-K, M
	18	Long Term Care Experience Reporting Forms	xxx	EO	xxx	4/1	NAIC	A-K, M
	19	Management Discussion & Analysis	1	EO	xxx	4/1	Company	A-K
	20	Medicare Supplement Insurance Experience Exhibit	xxx	EO	xxx	3/1	NAIC	A-K, M
	21	Medicare Part D Coverage Supplement	1	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	A-K, M
	22	Premiums Attributed to Protected Cells Exhibit	1	EO	xxx	3/1	NAIC	A-K, M
	23	Reinsurance Attestation Supplement	1	EO	xxx	3/1	Company	A-K
	24	Reinsurance Summary Supplemental	1	EO	xxx	3/1	NAIC	A-K
	25	Risk-Based Capital Report	1	EO	xxx	3/1	NAIC	A-K
	26	Schedule SIS	1	N/A	N/A	3/1	NAIC	A-K, M
	27	Statement of Actuarial Opinion	1	EO	xxx	3/1	Company	A-K
	28	Supplement A to Schedule T	xxx	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	A-K, M
	29	Supplemental Compensation Exhibit	1	N/A	N/A	3/1	NAIC	A-K, M
	30	Trusted Surplus Statement	xxx	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	A-K, M
		III. ELECTRONIC FILING REQUIREMENTS						
	40	Annual Statement Electronic Filing	xxx	1	xxx	3/1	NAIC	A-K, M
	41	March .PDF Filing	xxx	1	xxx	3/1	NAIC	A-K, M
	42	Risk-Based Capital Electronic Filing	xxx	1	N/A	3/1	NAIC	A-K, M
	43	Risk-Based Capital .PDF Filing	xxx	1	N/A	3/1	NAIC	A-K, M
	44	Combined Annual Statement Electronic Filing	xxx	1	xxx	5/1	NAIC	A-K, M
	45	Combined Annual Statement .PDF Filing	xxx	1	xxx	5/1	NAIC	A-K, M
	46	Supplemental Electronic Filing	xxx	1	xxx	4/1	NAIC	A-K, M
	47	Supplemental .PDF Filing	xxx	1	xxx	4/1	NAIC	A-K, M
	48	Quarterly Electronic Filing	xxx	1	xxx	5/15, 8/15, 11/15	NAIC	A-K, M
	49	Quarterly .PDF Filing	xxx	1	xxx	5/15, 8/15, 11/15	NAIC	A-K, M
	50	June .PDF Filing	xxx	1	xxx	6/1	NAIC	A-K, M
		IV. AUDITED FINANCIAL STATEMENTS						
	61	Accountants Letter of Qualifications	1	N/A	N/A	6/1	Company	A-K, O
	62	Audited Financial Statements	1	EO	xxx	6/1	Company	A-K, O
	63	Audited Financial Statements Exemption Affidavit	1	N/A	N/A	6/1	Company	A-K
	64	Independent CPA	1	N/A	N/A	6/1	Company	A-K, O
	65	Notification of Adverse Financial Condition	1	N/A	1	SEE NOTE	Company	A-K, P
	66	Report of Significant Deficiencies in Internal Controls	1	N/A	1	8/1	Company	A-K, Q
	67	Request for Exemption to File	1	N/A	N/A	SEE NOTE	Company	A-K, R
	68	Request to File Consolidated Audited Annual Statements	1	N/A	1		Company	A-K
		V. STATE REQUIRED FILINGS						
	101	Certificate of Compliance	xxx	0	0	3/1	State	A-K
	102	Certificate of Deposit	xxx	0	0	3/1	State	A-K
	103	Filings Checklist (with Column 1 completed)	xxx	0			State	A-K
	104	Premium tax		0		SEE NOTE	State	D

105	State Filing Fees		0			SEE NOTE	State	C
106	Signed Jurat		0	0	0	SEE NOTE	State	L
107	Accident and Sickness Insurance Advertising Certificate of Compliance per Admin Rule 500.668 – only applies to insurers writing disability insurance (send to Supervisory Affairs & Insurance Monitoring Division of the Office of Financial & Insurance Regulation)	1	xxx	1	3/1		Company	A-K
108	Assessable Premium for Michigan Assigned Claims Facilities pursuant to P.A. 174 of 1974 – submission required by all property and casualty insurers except surplus lines insurers (send to Assigned Claims Facility of the Michigan Department of State)	1	xxx	1	3/1		State – FIS 0065	A-K
109	Assessable Premium Calculation for Michigan Basic Property pursuant to MCLA 500.2932 – submission required by all property and casualty insurers (form available directly from the Michigan Basic Property Insurance Association (MBPIA) at the following link: http://www.mbpia.com/MISCFILES/MB_0116_MIBasic.pdf The form can also be accessed on the MBPIA website (www.mbpia.com) by clicking on the Member Companies button from their home page.)	1	xxx	1	3/1		State – Mich. Basic Prop. Ins. Assoc.	A-K
110	ATPA Annual Assessment pursuant to P.A. 174 of 1992 – submission required by all auto insurers (send to Michigan Department of State Police)	1	xxx	1	3/31		State – FIS 0055	A-K
111	Insurance Company Holding System Registration Statement – if subject to registration under Michigan Act	1	xxx	xxx	5/1		Company	A-K, S
112	MCCA Annual Assessment Report pursuant to MCLA 500.3104 – submission required by all property and casualty insurers (send to Michigan Catastrophic Claims Association)	1	xxx	1	8/15		State – FIS 0075	A-K
113	Municipal/Liquor Liability Report of Premiums and Losses for Michigan pursuant to MCLA 2409(b) – submission required by all property and casualty insurers (send to Policy Division of the Office of Financial & Insurance Regulation)	1	xxx	1	3/1		State – FIS 0118	A-K
114	Qualifying Assets under Section 901(1) of the Michigan Insurance Code	1	xxx	xxx	3/1		State – FIS 0076	A-K, T
115	Complaint and Grievance Summary for Health Carriers (send to Consumer Services Division of the Office of Financial & Insurance Regulation)	1	xxx	1	4/15		State- FIS 0318	A-K
116	Michigan Health Insurance Enrollment, Premiums and Losses (send to Policy Division of the Office of Financial & Insurance Regulation)	1	xxx	1	3/1		State – FIS 0322	A-K
117	Officer and Director Biographical Information	1	xxx	xxx		SEE NOTE	NAIC	A-K, V

***If XXX appears in this column, this state does not require this filing, if hard copy is filed with the state of domicile and if the data is filed electronically with the NAIC. If N/A appears in this column, the filing is required with the domiciliary state. EO (electronic only filing).**

****If Form Source is NAIC, the form should be obtained from the appropriate vendor.**

@If schedule is included in the annual statement submitted as item #1, an additional copy is not required.

TITLE COMPANIES

COMPANY NAME: _____ **NAIC Company Code:** _____

Contact: _____ **Telephone:** _____

REQUIRED FILINGS IN THE STATE OF: MICHIGAN **Filings Made During the Year 2009**

(1) Check- List	(2) Line #	(3) REQUIRED FILING FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES
			Domestic		Foreign			
			State	NAIC	State			
		I. NAIC FINANCIAL STATEMENTS						
	1	Annual Statement (8 1/2" x 14")	1	EO	xxx	3/1	NAIC	
	1.1	Printed Investment Schedule detail (Pages E01-E27) @	1	EO	xxx	3/1	NAIC	A-K, M
	2	Quarterly Financial Statement (8 1/2" x 14")	1	EO	xxx	5/15, 8/15, 11/15	NAIC	A-K, M
		II. NAIC SUPPLEMENTS						
	11	Investment Risk Interrogatories	1	EO	xxx	4/1	NAIC	A-K, M
	12	Management Discussion & Analysis	1	EO	xxx	4/1	Company	A-K
	13	Schedule SIS	xxx	N/A	N/A	3/1	NAIC	A-K, M
	14	Statement of Actuarial Opinion	1	EO	xxx	3/1	Company	A-K
	15	Supplemental Compensation Exhibit	1	N/A	N/A	3/1	NAIC	A-K, M
	16	Supplemental Schedule of Business Written By Agency	xxx	EO	xxx	4/1	NAIC	A-K
		III. ELECTRONIC FILING REQUIREMENTS						
	40	Annual Statement Electronic Filing	xxx	1	xxx	3/1	NAIC	A-K, M
	41	March .PDF Filing	xxx	1	xxx	3/1	NAIC	A-K, M
	42	Supplemental Electronic Filing	xxx	1	xxx	4/1	NAIC	A-K, M
	43	Supplemental .PDF Filing	xxx	1	xxx	4/1	NAIC	A-K, M
	44	Quarterly Statement Electronic Filing	xxx	1	xxx	5/15, 8/15, 11/15	NAIC	A-K, M
	45	Quarterly .PDF Filing	xxx	1	xxx	5/15, 8/15, 11/15	NAIC	A-K, M
	46	June .PDF Filing	xxx	1	xxx	6/1	NAIC	A-K, M
		IV. AUDITED FINANCIAL STATEMENTS						
	61	Accountants Letter of Qualifications	1	N/A	N/A	6/1	Company	A-K, O
	62	Audited Financial Statements	1	EO	xxx	6/1	Company	A-K, O
	63	Audited Financial Statements Exemption Affidavit	1	N/A	N/A	6/1	Company	A-K
	64	Independent CPA	1	N/A	N/A	6/1	Company	A-K, O
	65	Notification of Adverse Financial Condition	1	N/A	1	SEE NOTE	Company	A-K, P
	66	Report of Significant Deficiencies in Internal Controls	1	N/A	1	8/1	Company	A-K, Q
	67	Request for Exemption to File	1	N/A	N/A	SEE NOTE	Company	A-K, R
		V. STATE REQUIRED FILINGS						
	101	Filings Checklist (with Column 1 completed)		0			State	A-K
	102	Premium Tax		0		SEE NOTE	State	D
	103	State Filing Fees		0		SEE NOTE	State	C
	104	Signed Jurat	0	0	0	SEE NOTE	State	L

***If XXX appears in this column, this state does not require this filing, if hard copy is filed with the state of domicile and if the data is filed electronically with the NAIC. If N/A appears in this column, the filing is required with the domiciliary state. EO (electronic only filing).**

****If Form Source is NAIC, the form should be obtained from the appropriate vendor.**

@If schedule is included in the annual statement submitted as item #1, an additional copy is not required.

UNITED STATES BRANCH OF NON-US INSURERS (including Non-US Surplus-lines insurers)

That DO NOT use MICHIGAN as a Port of Entry

COMPANY NAME: _____ **NAIC Company Code:** _____

Contact: _____ **Telephone:** _____

REQUIRED FILINGS IN THE STATE OF: MICHIGAN Filings Made During the Year 2009

(1) Check-list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES
			Domestic		Foreign			
			State	NAIC	State			
		I. NAIC FINANCIAL STATEMENTS						
	1	Annual Statement (8 1/2"x14")	N/A	N/A	xxx	3/1	NAIC	A-K, M
	1.1	Printed Investment Schedule detail (Pages E01-E27)	N/A	N/A	xxx	3/1	NAIC	A-K, M
	2	Quarterly Financial Statement (8 1/2" x 14")	N/A	N/A	xxx	5/15, 8/15, 11/15	NAIC	A-K, M
	3	Separate Accounts Annual Statement (8 1/2"x14")	N/A	N/A	xxx	3/1	NAIC	A-K, M
		II. NAIC SUPPLEMENTS						
	10	Accident & Health Policy Experience Exhibit	N/A	N/A	xxx	4/1	NAIC	A-K, M
	11	Actuarial Opinion Summary	N/A	N/A	0	3/15	Company	A-K
	12	Credit Insurance Experience Exhibit	N/A	N/A	xxx	4/1	NAIC	A-K, M
	13	Insurance Expense Exhibit – property and casualty	N/A	N/A	xxx	4/1	NAIC	A-K, M
	14	Interest Sensitive Life Insurance Products Report	N/A	N/A	xxx	4/1	NAIC	A-K, M
	15	Investment Risk Interrogatories	N/A	N/A	xxx	4/1	NAIC	A-K, M
	16	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit	N/A	N/A	xxx	4/1	NAIC	A-K, M
	17	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit Adjustment Form	N/A	N/A	xxx	4/1	NAIC	A-K, M
	18	Long Term Care Experience Reporting Forms	N/A	N/A	xxx	4/1	NAIC	A-K, M
	19	Management Discussion & Analysis	N/A	N/A	xxx	4/1	Company	A-K
	20	Medicare Supplement Insurance Experience Exhibit	N/A	N/A	xxx	3/1	NAIC	A-K, M
	21	Medicare Part D Coverage Supplement	N/A	N/A	xxx	3/1, 5/15, 8/15, 11/15	NAIC	A-K, M
	22	Risk-Based Capital Report	N/A	N/A	N/A	3/1	NAIC	A-K
	23	Schedule SIS	N/A	N/A	N/A	3/1	NAIC	A-K, M
	24	Statement of Actuarial Opinion	N/A	N/A	xxx	3/1	Company	A-K
	25	Statement on non-guaranteed elements - Exhibit 5 Interrogatory #3	N/A	N/A	xxx	3/1	Company	A-K, M
	26	Statement on participating/non-participating policies - Exhibit 5 Interrogatory #1.1	xxx	N/A	xxx	3/1	Company	A-K, M
	27	Supplemental Compensation Exhibit	N/A	N/A	N/A	3/1	NAIC	A-K, M
	28	Supplemental Schedule O	N/A	N/A	xxx	3/1	NAIC	A-K, M
	29	Trusteed Surplus Statement	N/A	N/A	xxx	3/1, 5/15, 8/15, 11/15	NAIC	A-K, M
	30	Workers' Compensation Carve Out Supplement	N/A	N/A	xxx	3/1	NAIC	A-K, M
		III. ELECTRONIC FILING REQUIREMENTS						
	40	Annual Statement Electronic Filing	N/A	N/A	xxx	3/1	NAIC	A-K, M
	41	March .PDF Filing	N/A	N/A	xxx	3/1	NAIC	A-K, M
	42	Risk-Based Capital Electronic Filing	N/A	N/A	xxx	3/1	NAIC	A-K, M
	43	Risk-Based Capital .PDF Filing	xxx	1	N/A	3/1	NAIC	A-K, M
	44	Separate Accounts Electronic Filing	N/A	N/A	xxx	3/1	NAIC	A-K, M
	45	Separate Accounts .PDF Filing	N/A	N/A	xxx	3/1	NAIC	A-K, M
	46	Supplemental Electronic Filing	N/A	N/A	xxx	4/1	NAIC	A-K, M
	47	Supplemental .PDF Filing	N/A	N/A	xxx	4/1	NAIC	A-K, M
	48	Quarterly Electronic Filing	N/A	N/A	xxx	5/15, 8/15, 11/15	NAIC	A-K, M
	49	Quarterly .PDF Filing	N/A	N/A	xxx	5/15, 8/15, 11/15	NAIC	A-K, M
	50	June .PDF Filing	N/A	N/A	xxx	6/1	NAIC	A-K, M
		IV. AUDITED FINANCIAL STATEMENTS						
	61	Accountants Letter of Qualifications	N/A	N/A	N/A	6/1	Company	A-K, O
	62	Audited Financial Statements	N/A	N/A	xxx	6/1	Company	A-K, O
	63	Audited Financial Statements Exemption Affidavit	N/A	N/A	N/A	6/1	Company	A-K
	64	Independent CPA	N/A	N/A	N/A	6/1	Company	A-K, O
	65	Notification of Adverse Financial Condition	N/A	N/A	1	SEE NOTE	Company	A-K, P
	66	Report of Significant Deficiencies in Internal Controls	N/A	N/A	1	8/1	Company	A-K, Q
	67	Request for Exemption to File	N/A	N/A	N/A	SEE NOTE	Company	A-K, R
		V. STATE REQUIRED FILINGS						
	101	Certificate of Compliance from Port of Entry State	N/A	N/A	0	3/1	State	A-K
	102	Certificate of Deposit from Port of Entry State	N/A	N/A	0	3/1	State	A-K

103	Certificate of Valuation	N/A	N/A	1	7/1	State	A-K
104	Filings Checklist (with Column 1 completed)	N/A	N/A			State	A-K
105	Premium tax	N/A	N/A		SEE NOTE	State	D
106	State Filing Fees	N/A	N/A		SEE NOTE	State	C
107	Signed Jurat	N/A	N/A	0	SEE NOTE	State	L
108	Accident and Sickness Insurance Advertising Certificate of Compliance per Admin Rule 500.668 – only applies to insurers writing disability insurance (send to Supervisory Affairs & Insurance Monitoring Division of the Office of Financial & Insurance Regulation)	N/A	N/A	1	3/1	Company	A-K
109	Assessable Premium for Michigan Assigned Claims Facilities pursuant to P.A. 174 of 1974 – submission required by all property and casualty insurers except surplus lines insurers (send to Assigned Claims Facility of the Michigan Department of State)	N/A	N/A	1	3/1	State – FIS 0065	A-K
110	Assessable Premium Calculation for Michigan Basic Property pursuant to MCLA 500.2932 – submission required by all property and casualty insurers (form available directly from the Michigan Basic Property Insurance Association (MBPIA) at the following link: http://www.mbpia.com/MISCFILES/MB_0116_MI_Basic.pdf . The form can also be accessed on the MBPIA website (www.mbpia.com) by clicking on the Member Companies button from their home page.)	N/A	N/A	1	3/1	State – Mich. Basic Prop. Ins. Assoc.	A-K
111	ATPA Annual Assessment pursuant to P.A. 174 of 1992 – submission required by all auto insurers (send to Michigan Department of State Police)	N/A	N/A	1	3/31	State – FIS 0055	A-K
112	Insurance Company Holding System Registration Statement – if subject to registration under Michigan Act	N/A	N/A	xxx	5/1	Company	A-K, S
113	MCCA Annual Assessment Report pursuant to MCLA 500.3104 – submission required by all property and casualty insurers (send to Michigan Catastrophic Claims Association)	N/A	N/A	1	8/15	State – FIS 0075	A-K
114	Municipal/Liquor Liability Report of Premiums and Losses for Michigan pursuant to MCLA 2409(b) – submission required by all property and casualty insurers (send to Policy Division of the Office of Financial & Insurance Regulation)	N/A	N/A	1	3/1	State – FIS 0118	A-K
115	Annual State of total business on the form filed with the domiciliary regulator of the country of origin (include a copy in English)	N/A	N/A	1	When available	Company	A-K
116	Complaint and Grievance Summary for Health Carriers (send to Consumer Services Division of the Office of Financial & Insurance Regulation)	N/A	N/A	1	4/15	State- FIS 0318	A-K
117	Michigan Health Insurance Enrollment, Premiums and Losses (send to Policy Division of the Office of Financial & Insurance Regulation)	N/A	N/A	1	3/1	State- FIS 0322	A-K

***If XXX appears in this column, this state does not require this filing, if hard copy is filed with the state of domicile and if the data is filed electronically with the NAIC. If N/A appears in this column, the filing is required with the domiciliary state. EO (electronic only filing).**

****If Form Source is NAIC, the form should be obtained from the appropriate vendor.**

APPENDIX I:

**QUALIFYING ASSET INSTRUCTIONS
AND FORMS**

Qualifying Assets Form Instructions..... 22 - 26

Qualifying Asset Forms:

Property & Casualty Insurers Qualifying Assets under 901 (FIS 0076)
Non-Insurance Entity Qualifying Assets under 901(1)..... (FIS 0082)

Listing of Companies for Which Reinsurance Credits are Allowed (See Appendix IV)

QUALIFYING ASSETS FORM INSTRUCTIONS

FIS 0076 Property & Casualty Insurers Qualifying Assets under Section 901

FIS 0082 Non-Insurance Entity Qualifying Assets under Section 901(1)

Note: These qualifying asset forms immediately follow these instructions.

Enactment of Public Act No. 462 effective June 21, 2002, resulted in changes to Section 901 of the Michigan Insurance Code. Only domestic insurers are now subject to the provisions of Section 901, and must complete the "Qualifying Assets Under Section 901" forms. Please review Section 901 when completing the qualifying assets form to fully understand the provisions of this section. Section 901 can be viewed by clicking on this web site link: <http://www.michiganlegislature.org/Section-500.901>.

Compliance with Section 901(1) of the Michigan Insurance Code is the obligation of each domestic insurer. All domestic insurers must complete a qualifying assets form to determine compliance with Section 901(1). Review the qualifying assets forms listed above to determine which form is appropriate for the type of insurer.

These instructions provide general guidance. Insurers must complete the appropriate form in compliance with the requirements of Chapter 9 of the Michigan Insurance Code. Return completed forms with required attachments to OFIR on or before the due date of March 1, 2009.

Companies must staple all pages and qualifying asset forms prepared for subsidiaries where value is reported on Lines 22 and 23 of the reporting entities' qualifying assets form. If a subsidiary is also a licensed insurer in Michigan, that insurer should staple its qualifying assets form separately and paper clip the form to the parent's form.

DO NOT USE LAST YEAR'S FORMS. Blank forms follow these instructions. Blank forms may be photocopied as needed and are available on the OFIR website.

If you have questions about completion of qualifying asset forms, contact the Supervisory Affairs and Insurance Monitoring Division at (517) 241-4490.

LINE 2 - MINIMUM CAPITAL AND SURPLUS (901)(1)

The lesser of:

1. Minimum capital and surplus required by Sections 408 and 410.
2. \$7,000,000.

LINE 8 - AGENTS' BALANCES OR UNCOLLECTED PREMIUMS (901)(3)(d) and (e)

This line is designed to report agents' balances and uncollected premiums as permitted in Sections 901(3)(d) and (e). Agents' balances and uncollected premiums included on annual statement page 2 may be reported on this line if they meet the following criteria:

1. Deferred premium receivable excluding credit life and credit accident and health premiums pursuant to Section 901(3)(d).
2. All other agents' balances or uncollected premiums (including deferred credit life and credit accident and health) pursuant to Section 901(3)(e) that are all of the following:
 - a. Receivable from an agent, agency, policyholder, or other person that does not have control of more than 10% of all the insurer's agents' balances or uncollected premiums;
 - b. Receivable from entities not affiliated with the insurer; and;
 - c. Receivable on policies with a December 2008 effective date to the extent offset by unearned premiums.

LINE 9 - REINSURANCE RECOVERABLE (901)(3)(a) or (f)

Include Reinsurance Recoverable reported on page 2 of the annual statement reduced by amounts due from authorized reinsurers that are more than 90 days overdue.

LINE 13a - 5% LIMITATION (901)(6)

Section 901(6) limits the value of an asset to 5% of the assets required by Section 901(1) (i.e., the sum of net liabilities and minimum capital and surplus). The 5% limitation applies to assets invested in, loaned to or receivable from one person or one group of affiliated persons except for affiliated companies complying with Section 901(1), mortgage-related securities issued by the Federal Home Loan Mortgage Corporation or the Federal National Mortgage Association, and obligations of the United States or any state if the principal and interest are fully guaranteed by the United States or any state.

LINE 13b - 2% LIMITATION (901)(2)(a)

Section 901(2)(a) limits the value of computers to 2% of the assets required by Section 901(1) (i.e., the sum of net liabilities and minimum capital and surplus).

LINE 13c - 20% LIMITATION (901)(2)(c), (901)(2)(f)

Section 901(2)(c) limits the value of real estate to 20% of the assets required by 901(1) (i.e., the sum of net liabilities and minimum capital and surplus). Section 901(2)(f) limits high yield, high risk obligations to 20% of the assets required by 901(1). Section 901(2)(f) defines "high yield, high risk obligations" as those obligations that are not in one of the top two numbered classifications of bonds reported in the insurer's annual financial statement.

LINE 14 – BONDS (901)(4), (6) and (7)

Bonds are allowable as follows:

1. Bonds of unaffiliated persons or companies are subject to the 5% limitation per investment in one entity except for those bonds specifically exempt from the restriction pursuant to Section 901(6). Report all Section 912, 914, 918, and 934 bonds at the statement value as directed by the NAIC Securities Valuation Office.
2. Bonds of non-insurance affiliates are allowed at market value if rated investment grade and are valued by the Securities Valuation Office (SVO) of the NAIC or a nationally recognized statistical rating agency listed in the SVO manual. Report all Section 912, 914, 918, and 934 bonds at the statement value as directed by the NAIC Securities Valuation Office.
3. Bonds of affiliated insurers are allowed without limitation if the affiliated insurer complies with Section 901(1). An annual statement and a completed qualifying assets form of the unauthorized insurer affiliate must be submitted to receive credit. Report all Section 912, 914, 918, and 934 bonds at the statement value as directed by the NAIC Securities Valuation Office.
4. Mortgage-backed securities backed by pools of residential mortgages are allowed if rated investment grade and valued by the Securities Valuation Office (SVO) of the NAIC or a nationally recognized statistical rating agency listed in the SVO manual subject to the 5% limitation of Section 901(6).

LINE 16 - MORTGAGE LOANS (901)(6) AND (7)

Mortgage loans on real estate are allowable at book value except:

1. Mortgage loans issued to unaffiliated persons or companies are subject to the 5% limitation per investment in one entity pursuant to Section 901(6).
2. Mortgage loans issued to non-insurance affiliated entities are not allowed.
3. Mortgages loans issued to affiliated insurers are allowed without limitation if the affiliated insurer complies with Section 901(1).
4. Mortgages that are in default (more than 90 days overdue or in the process of foreclosure) may be included at market value per Section 901(4) if a current independent appraisal of the valuation of the mortgage is included.

LINE 17 - REAL ESTATE (901)(2)(c), (4) and (6)

Exclude any real estate that is encumbered with prior liens that affect the salability of the asset to a material extent per Section 901(2)(c). All real estate is subject to a 5% limitation per investment in one entity pursuant to Section 901(6). The reported value of real estate acquired by foreclosure shall not exceed the actual realizable value as certified within the past twelve months by a qualified appraiser.

LINE 18 - UNAFFILIATED LOANS OR RECEIVABLES (901)(6)

Amounts loaned to, receivable from or deposited with unaffiliated persons or companies are generally allowed, subject to the 5% limitation per investment in one entity, provided that a detailed breakdown by entity and amount is attached to the Qualifying Assets Form. *FEDERAL INCOME TAX RECOVERABLE IS NOT ALLOWED AS A QUALIFYING ASSET.* The following are allowed:

1. Derivative instruments may also be included on this line as long as they comply with Section 943 and sufficient detail is provided to confirm compliance with Section 943.
2. Receivables due from broker/dealers may be included without limitation provided the amount is collected within 5 business days from the date of disposition.

LINE 19 - AFFILIATED LOANS OR RECEIVABLES (901)(6) and (7)

Amounts loaned to, receivable from, or deposited with a person or entity that is, directly or indirectly, owned or controlled by the insurer or that, directly or indirectly, owns, controls, or is affiliated with the insurer are allowable as follows:

1. Amounts receivable from, affiliated insurers that are not more than 90 days past due as long as the insurer complies with Section 901(1). (Submit a listing with a breakdown by company and amount. Include an annual statement and a completed qualifying assets form for each unauthorized affiliate).
2. Amounts invested in an affiliated publicly traded investment company that is registered and regulated under the Investment Company Act of 1940. Equity interests in a publicly traded investment company must be entered on Line 23 - Equity in Wholly Owned Non-Insurance Affiliates.
3. Amounts loaned to non-insurance entities are not allowed.

LINE 22 - EQUITY IN AFFILIATED INSURERS (901)(7)(e)

The amount reported on this line is determined by completing the appropriate Qualifying Assets Form for each affiliated insurer. Include the Excess Amount of Qualifying Assets over Amount of Net Liabilities (line 27 or 31 of qualifying assets form) for each insurance affiliate to the extent permitted by Section 901(7)(e). To receive credit the company must attach a completed qualifying assets form for each affiliate reported on this line.

LINE 23 - EQUITY IN WHOLLY OWNED NON-INSURANCE AFFILIATES (901)(7)(c)

Complete the Non-Insurance Entity Qualifying Assets form (FIS 0082) for each non-insurance affiliate that is owned solely by the insurer. Include the Excess Amount of Qualifying Assets over Amount of Net Liabilities for each non-insurance affiliate to the extent permitted by Section 901(7)(c). To receive credit, the Securities Valuation Office must value the affiliate. The amount reported on this line is the lesser of, the Excess Amount of Qualifying Assets over Amount of Net Liabilities, or the Securities Valuation Office value.

LINE 28 - ASSETS CONSIDERED AS QUALIFYING UNDER SECTION 901(2)(e) (ASSETS NOT DEFINED IN CHAPTER 9)

Assets not otherwise defined in Chapter 9 may be included as qualifying assets pursuant to Section 901(2)(e) as long as **all** of the following are met:

1. The assets are rated investment grade by the Securities Valuation Office (SVO) of the NAIC or a nationally recognized statistical rating agency listed in the SVO manual; **AND**,
2. Sufficient detail is submitted with the qualifying assets form of the insurer to confirm that the assets reported on this line complies with item 1.

NOTE: Assets that are specifically excluded under Section 901 are defined in Chapter 9 and are therefore not permitted on this line.

Detail is required for each asset reported on this line and must include the description of the asset, the amount, the type of asset, the investment rating and confirmation of the investment rating. The assets reported on this line remain subject to the approval of the Commissioner.

LINE 29 - ASSETS CONSIDERED AS QUALIFYING UNDER SECTION 901(7)(d) (EQUITY INVESTMENTS IN PARTIALLY OWNED NON-INSURANCE AFFILIATES) AND SECTION 901(7)(e) (SURPLUS NOTES)

Amounts invested (i.e., stock investments) in a non-insurance affiliate that is not owned solely by the insurer may be included pursuant to Section 901(7)(d) only if **all** of the following are met:

1. The non-insurance affiliate is publicly traded; **AND**,
2. The non-insurance affiliate is valued by the Securities Valuation Office (SVO) of the NAIC or a nationally recognized statistical rating agency listed in the SVO manual; **AND**,
3. An independent audited financial statement for the non-insurance affiliate is submitted with the Qualifying Assets form of the insurer; **AND**,
4. The non-insurance affiliate holds an Excess Amount of Qualifying Assets over Amount of Net Liabilities (determined by completing the Non-insurance Entity Qualifying Assets form - FIS 0082), prorated to reflect the equity interest of the insurer; **AND**,
5. A Non-Insurance Entity Qualifying Assets form (FIS 0082) is submitted with the Qualifying Assets form of the insurer for each entity reported on this line; **AND**,
6. Sufficient detail is submitted with the qualifying assets form of the insurer to confirm that the assets reported on this line comply with the above.

Surplus notes may be included pursuant to Section 901(7)(e), subject to the Commissioner's approval.

Detail is required for each asset reported on this line and must include the description of the asset, the amount, the type of asset, the investment rating and confirmation of the investment rating. The assets reported on this line remain subject to the approval of the Commissioner.

LINE 30 - ASSETS CONSIDERED AS QUALIFYING UNDER SECTION 901(5) (ASSETS EQUIVALENT TO BUT NOT SPECIFICALLY DESCRIBED IN CHAPTER 9)

The Commissioner may permit other assets not specifically described in Section 901 as qualifying assets pursuant to Section 901(5) as long as **all** of the following are met:

1. The assets are financially equivalent to those assets described in Section 901 through Section 947; **AND,**
2. The asset is publicly traded or readily marketable; **AND,**
3. The assets are rated investment grade by the Securities Valuation Office (SVO) of the NAIC or a nationally recognized statistical rating agency listed in the SVO manual or the property is not valued at more than the actual realizable value as certified within the past 2 years by a qualified appraiser; **AND,**
4. Sufficient detail is submitted with the qualifying assets form of the insurer to confirm that the assets reported on this line comply with items 1 through 3 above.

Detail is required for each asset reported on this line and must include the description of the asset, the amount, the type of asset, the investment rating and confirmation of the investment rating. The assets reported on this line remain subject to the approval of the Commissioner.

APPENDIX II:

OTHER FORMS

Other Forms:

ATPA Annual Assessment.....	(FIS 0055)
Assessable Premium for Michigan Assigned Claims Facility	(FIS 0065)
MCCA Annual Assessment Report.....	(FIS 0075)
Municipal/Liquor Liability Report of Premiums and Losses for Michigan.....	(FIS 0118)
Complaint and Grievance Summary for Health Carriers	(FIS 0318)
Michigan Health Insurance Enrollment, Premiums and Losses	(FIS 0322)

APPENDIX III:

**SUPPLEMENTAL CHECKLIST ON WHERE TO SEND
FORMS INCLUDED IN THESE INSTRUCTIONS**

WHERE TO SEND FORMS INCLUDED IN THESE INSTRUCTIONS

(Note: Forms sent to OFIR should be sent to the address previously listed in these instructions and directed to the division as indicated below)

Form	OFIR Division or Address
Qualifying Assets Form (FIS 0076, FIS 0082)	OFIR– Supervisory Affairs and Insurance Monitoring Division
ATPA Annual Assessment (FIS 0055)	Michigan Department of State Police Budget and Financial Services Division 714 S. Harrison Road East Lansing, MI 48823
Assessable Premium for Michigan Assigned Claims Facility (FIS 0065)	Assigned Claims Facility Michigan Department of State 7064 Crowner Drive Lansing, MI 48918
MCCA Annual Assessment Report (FIS 0075)	James D. Lunsted, Controller Michigan Catastrophic Claims Association 17584 Laurel Park Drive North Livonia, MI 48152-3906
Assessable Premium Calculation for Michigan Basic Property	This form is now available directly from the Michigan Basic Property Insurance Association at the following link: http://www.mbpia.com/MISCFILES/MB_0116_MIBasic.pdf . The form can also be accessed on the MBPIA website (www.mbpia.com) by clicking on the Member Companies button from their home page.
Municipal/Liquor Liability Report of Premiums and Losses for Michigan (FIS 0118)	OFIR – Policy Division
Complaint and Grievance Summary for Health Carriers (FIS 0318)	OFIR– Consumer Services Division
Michigan Health Insurance Enrollment, Premiums and Losses (FIS 0322)	OFIR – Policy Division
Accident and Sickness Insurance Advertising Certificate of Compliance (per Admin. Rule 500.668)	OFIR – Supervisory Affairs and Insurance Monitoring Division

APPENDIX IV:

**LISTING OF COMPANIES FOR WHICH REINSURANCE
CREDITS ARE ALLOWED**

Companies for which Reinsurance Credits are Allowed

Use this list of COMPANIES FOR WHICH REINSURANCE CREDITS ARE ALLOWED IN MICHIGAN as of December 31, 2008 to complete the reinsurance section of the 2008 annual statement. Any company not appearing on this list is considered Unauthorized as of December 31, 2008

NAIC #	Company Name	NAIC #	Company Name	NAIC #	Company Name
12963	21st Century Ins Co	18708	Ambac Assurance Corp	39969	Amer Safety Casualty Ins Co
77879	5 Star Life Ins Co	19100	Amco Ins Co	42978	Amer Security Ins Co
71854	AAA Life Ins Co	10103	Amer Agricultural Ins Co	19992	Amer Select Ins Co
22896	ACA Financial Guaranty Corp	19720	Amer Alternative Ins Corp	17965	Amer Sentinel Ins Co
60038	ACACIA Life Ins Co	21849	Amer Automobile Ins Co	42897	Amer Service Ins Co
31325	Acadia Ins. Co.	10111	Amer Bankers Ins Co Of FL	41998	Amer Southern Home Ins Co
63444	Accendo Ins. Co.	60275	Amer Bankers Life Assurance Co Of FL	84697	Amer Specialty Health Ins Co
12304	Accident Fund General Ins Co	60291	Amer Capitol Ins Co	19704	Amer States Ins Co
10166	Accident Fund Ins Co of Amer	20427	Amer Casualty Co Of Reading, PA	37214	Amer States Preferred Ins Co
12305	Accident Fund Nat'l Ins Co	19941	Amer Commerce Ins Co	31380	Amer Surety Co
26379	Accredited Surety & Casualty Co, Inc	60305	Amer Community Mutual Ins Co	60895	Amer United Life Ins Co
22667	ACE American Ins Co	45934	Amer Compensation Ins Co	40142	Amer Zurich Ins Co
50028	ACE Capital Title Rein Co	12321	Amer Continental Ins Co	12548	American Agri-Bus Inc.Co
20702	ACE Fire Underwriters Ins Co	10216	Amer Contractors Indemnity Co	81418	American Med. & Life Ins. Co.
10030	ACE Indemnity Ins Co	38237	Amer Country Ins Co	61999	Americo Financial Life & Annuity Ins Co
60348	ACE Life Ins Co	94439	Amer Creditors Life Ins Co	12504	Ameriprise Ins Co
20699	ACE Prop & Cas Ins Co	19690	Amer Economy Ins Co	19488	Amerisure Ins Co
19984	ACIG Ins Co	37990	Amer Empire Ins Co	23396	Amerisure Mutual Ins Co
22950	Acstar Ins Co	29734	Amer Equable, Inc	11050	Amerisure Partners Ins Co
14184	Acuity, A Mutual Ins Co	92738	Amer Equity Investment Life Ins Co	61301	Ameritas Life Ins Corp
44318	Admiral Indemnity Co	10819	Amer Equity Specialty Ins Co	10665	Ameritrust Ins Corp
40517	Advantage Workers Comp Ins Co	23337	Amer European Ins Co	27928	Amex Assurance Co
33898	Aegis Security Ins Co	23450	Amer Family Home Ins Co	42390	Amguard Ins Co
78700	Aetna Health And Life Ins Co	60380	Amer Family Life Assurance Co Of Columbus	72222	Amica Life Ins Co
72052	Aetna Health Ins Co	60399	Amer Family Life Ins Co	19976	Amica Mutual Ins Co
36153	Aetna Ins Co Of CT	43699	Amer Federation Ins Co	37656	Anesthesiologists Professional Assurance Co
60054	Aetna Life Ins Co	13323	Amer Fellowship Mutual Ins Co	93661	Annuity Investors Life Ins Co
10014	Affiliated FM Ins Co	60410	Amer Fidelity Assurance Co	10984	Ansur America Ins Co
16748	Affinity Mutual Ins Co	60429	Amer Fidelity Life Ins Co	61069	Anthem Life Ins Co
* 42609	Affirmative Ins Co	24066	Amer Fire And Casualty Co	10229	APSpecialty Ins Corp
12569	Affirmative Ins Co of MI	60445	Amer Founders Life Ins Co	34738	ARAG Ins Co
60232	AGL Life Assurance Co	40398	Amer Fuji Fire And Marine Ins Co	30830	Arch Indm. Ins. Co.
42757	Agri General Ins Co	68373	Amer General Assurance Co	11150	Arch Ins Co
25232	AIG Advantage Ins. Co.	24376	Amer General Indemnity Co	10348	Arch Rein Co
70432	AIG Annuity Ins Co	66672	Amer General Life & Accident Ins Co	19860	Argonaut Great Central Ins Co
19402	AIG Casualty Co	60488	Amer General Life Ins Co	19801	Argonaut Ins Co
34789	AIG Centennial Ins Co	31208	Amer General Property Ins Co	19828	Argonaut Midwest Ins Co
66842	AIG Life Ins Co	26247	Amer Guarantee And Liability Ins Co	41459	Armed Forces Ins Exchange
20796	AIG Premier Ins Co	51411	Amer Guaranty Title Ins Co	24678	Arrowood Indem. Co.
60941	AIG SunAmer Life Assur Co	13331	Amer Hardware Mutual Ins Co	* 11680	Aspen Ins UK Ltd
34886	Aioi Ins Co	60518	Amer Health And Life Ins Co	21865	Associated Indemnity Corp
19399	AIU Ins Co	39152	Amer HealthCare Indemnity Co	87882	Associated Mutual
10957	Alamance Ins Co	60534	Amer Heritage Life Ins Co	19305	Assurance Co Of Amer
20222	All Amer Ins Co	19380	Amer Home Assurance Co	30180	Assured Guaranty Corp
82406	All Savers Ins Co	60542	Amer Home Life Ins Co, The	71439	Assurity Life Ins Co
13285	Alleghany Casualty Co	60577	Amer Income Life Ins Co	11511	Asure Worldwide Ins Co
20273	Alliance Assurance Co Of Amer	21857	Amer Ins Co	41769	Athens Assurance Co
60134	Alliance Health and Life Ins Co	32220	Amer International Ins Co	61093	Atlanta Life Ins Co
56197	Alliance Of Transylvanian Saxons	60607	Amer International Life Asr Co Of NY	22209	Atlantic Ins Co
35300	Allianz Global Risks US Ins Co	40258	Amer International South Ins Co	27154	Atlantic Specialty Ins Co
69604	Allianz Life & Annuity Co.	31895	Amer Interstate Ins Co	25422	Atradius Trade Credit Ins Inc
90611	Allianz Life Ins Co Of North Amer	60631	Amer Investors Life Ins Co	50687	Attorneys' Title Ins Fund, Inc
11242	Allied Eastern Indm. Co.	81213	Amer Maturity Life Ins Co	61182	Aurora National Life Assurance Co
42579	Allied Prop & Cas Ins Co	97179	Amer Medical Security Life Ins Co	21210	Auto Club Group Ins Co
* 19489	Allied World Assur Co US Inc	67989	Amer Memorial Life Ins Co	21202	Auto Club Ins Assn
10690	Allied World Nat'l Assur Co	23469	Amer Modern Home Ins Co	84522	Auto Club Life Ins Co
22730	Allied World Reins. Co.	65811	Amer Modern Life Ins Co	* 60256	Auto club of Southern CA Life ins Co
10212	Allmerica Financial Alliance Ins Co	38652	Amer Modern Select Ins Co	19062	Automobile Ins Co Of Hartford, CT
41840	Allmerica Financial Benefit Ins Co	60739	Amer National Ins Co	18988	Auto-Owners Ins Co
70866	Allstate Assur Co	71773	Amer National Life Ins Of TX	61190	Auto-Owners Life Ins Co
29688	Allstate Fire and Casualty Ins Co	28401	Amer Nat'l Prop and Cas Co	10367	Avemco Ins Co
19240	Allstate Indemnity Co	12190	Amer Pet Ins Co	61689	Aviva Life & Annuity Co
19232	Allstate Ins Co	91785	Amer Phoenix Life And Reassurance Co	63932	Aviva Life & Annuity Co of NY
60186	Allstate Life Ins Co	33006	Amer Physicians Assurance Corp	10792	Avomark Ins Co
17230	Allstate Prop & Cas Ins Co	60801	Amer Public Life Ins Co	29530	AXA Art Ins Corp
67369	Alta Health & Life Ins Co	19615	Amer Reliable Ins Co	68365	AXA Corporate Solutions Life Rein Co
60208	Amalgamated Life And Health Ins Co	60836	Amer Republic Ins Co	62880	AXA Equit. Life & Ann. Co.
60216	Amalgamated Life Ins. Co.	19631	Amer Road Ins Co	62944	AXA Equitable Life Ins Co

* - Recognized Trusteed or Accredited Reinsurer

- Recognized Trusteed Reinsurer (for reinsurance agreements incepting on or after August 1, 1995)

Companies for which Reinsurance Credits are Allowed

Use this list of COMPANIES FOR WHICH REINSURANCE CREDITS ARE ALLOWED IN MICHIGAN as of December 31, 2008 to complete the reinsurance section of the 2008 annual statement. Any company not appearing on this list is considered Unauthorized as of December 31, 2008

NAIC #	Company Name	NAIC #	Company Name	NAIC #	Company Name
33022	AXA Ins Co	61808	Charter National Life Ins Co	16411	Cooperative Mutual Ins Co
16187	AXA Re Prop & Cas Ins Co	25615	Charter Oak Fire Ins Co	20982	Country Casualty Ins Co
37273	AXIS Ins Co	10642	Cherokee Ins Co	94218	Country Investors Life Assurance Co
20370	AXIS Reins Co	61832	Chesapeake Life Ins Co	62553	Country Life Ins Co
13420	Badger Mutual Ins Co	22810	Chicago Ins Co	20990	Country Mutual Ins Co
24813	Balboa Ins Co	50229	Chicago Title Ins Co	21008	Country Preferred Ins Co
68160	Balboa Life Ins Co	12777	Chubb Indemnity Ins Co	81973	Coventry Health And Life Ins Co
61212	Baltimore Life Ins Co	10052	Chubb National Ins Co	30082	CPA Ins Co
18538	Bancinsure, Inc	10669	Church Ins Co	56634	Croatian Fraternal Union Of Amer
61239	Bankers Fidelity Life Ins Co	18767	Church Mutual Ins Co	80675	Crown Life Ins Co
61263	Bankers Life And Casualty Co	25771	CIFG Assurance North America, Inc	31348	Crum & Forster Indemnity Co
71013	Bankers Reserve Life Ins Co of WI	22004	CIM Ins Corp	56138	CSA Fraternal Life
18279	Bankers Standard Ins Co	28665	Cincinnati Casualty Co	82880	CSI Life Ins Co
94250	Banner Life Ins Co	23280	Cincinnati Indemnity Co	10847	CUMIS Ins Society
29513	Bar Plan Mutual Ins Co, The	10677	Cincinnati Ins Co	62626	CUNA Mutual Ins Society
38245	BCS Ins Co	76236	Cincinnati Life Ins Co	* 10291	CX Reins Co Ltd
80985	BCS Life Ins Co	31534	Citizens Ins Co Of Amer	56324	Czech Catholic Union
37540	Beazley Ins Co, Inc	10176	Citizens Ins Co Of OH	10499	DaimlerChrysler Ins Co
41394	Benchmark Ins Co	10395	Citizens Ins Co Of The Midwest	21164	Dairyland Ins Co
61395	Beneficial Life Ins Co	10315	Civic Prop & Cas Co	34924	Dakota Truck Underwriters
32603	Berkley Ins Co	20532	Clarendon National Ins Co	32271	Dallas Nat'l Ins Co
64890	Berkley Life & Health Ins. Co.	25070	Clearwater Ins Co	16624	Darwin Nat'l Assur Co
29580	Berkley Regional Ins Co	10019	Clearwater Select Ins Co	16705	Dealers Assurance Co
13070	Berkshire Hathaway Assur. Corp.	40266	CMG Mortgage Ins Co	37907	Deerbrook Ins Co
62345	Berkshire Hathaway Life Ins Co Of NE	31887	Coface North America Ins Co	37184	Deerfield Ins Co
71714	Berkshire Life Ins Co of America	36552	Coliseum Reins. Co.	57088	Degree Of Honor Protective Assoc
90638	Best Life & Health Ins Co	33197	Cologne Reins Co Of Amer	62634	Delaware Amer Life Ins Co
20095	Bituminous Casualty Corp	34347	Colonial Amer Casualty & Surety Co	35408	DELLOS Ins Co
20109	Bituminous Fire And Marine Ins Co	62049	Colonial Life & Accident Ins Co	73474	Dentegra Ins Co
12311	Bloomington Compensation Ins Co	62065	Colonial Penn Life Ins Co	18813	Dentists Benefits Ins Co
61476	Boston Mutual Life Ins Co	10758	Colonial Surety Co	40975	Dentists Ins Co
19658	Bristol West Ins Co	84786	Colorado Bankers Life Ins Co	42587	Depositors Ins Co
12774	Bristol West Preferred Ins Co	* 12276	Columbia Capital Life Reins Co	12718	Developers Surety & Indemnity Co
74900	Brokers National Life Assurance Co	76023	Columbian Life Ins Co	42048	Diamond State Ins Co
78620	Brooke Life Ins Co	62103	Columbian Mutual Life Ins Co	36463	Discover Prop & Cas Ins Co
13528	Brotherhood Mutual Ins Co	99937	Columbus Life Ins Co	34495	Doctors' Co, An Interinsurance Exchange
16713	Buckeye State Mutual Ins Co	62146	Combined Ins Co Of Amer	33499	Dorinco Rein Co
93432	C.M. Life Ins Co	19410	Commerce And Industry Ins Co	13019	Eastern Advantage Assur. Co.
21946	Camden Fire Ins Association	50026	Commerce Title Ins Co	10724	Eastern Allian. Ins. Co.
36340	Camico Mutual Ins Co	32280	Commercial Casualty Ins Co	28649	Eastern Atlantic Ins. Co.
80659	Canada Life Assurance Co	* 27955	Commercial Risk Re-Ins Co	62804	Eastern Life and Health Ins Co
81060	Canada Life Ins Co of America	81426	Commercial Travelers Mutual Ins Co	14702	EastGuard Ins Co
10464	Canal Ins Co	84824	Commonwealth Ann & Life Ins Co	22926	Economy Fire & Casualty Co
20877	Capital Markets Assurance Corp	10220	Commonwealth Ins Co Of Amer	21261	Electric Ins Co
10472	Capitol Indemnity Corp	50083	Commonwealth Land Title Ins Co	62928	EMC National Life Co
61581	Capitol Life Ins Co	10794	Companion Comm Ins Co	21407	Emcasco Ins Co
71455	Cardif Life Ins Co	77828	Companion Life Ins Co	21326	Empire Fire And Marine Ins Co
21075	Cardif Prop & Cas Ins Co	12157	Companion Prop & Cas Ins Co	84174	Employees Life Co (Mutual)
10510	Carolina Casualty Ins Co	34711	Computer Ins Co	20648	Employers' Fire Ins Co
11255	Caterpillar Ins Co	62308	Connecticut General Life Ins Co	21458	Employers Ins Co Of Wausau
11997	Caterpillar Life Ins Co	24961	Connie Lee Ins Co	21415	Employers Mutual Casualty Co
56022	Catholic Family Life Ins	78174	Conseco Health Ins Co	68276	Employers Reassurance Corp
56030	Catholic Knights	60682	Conseco Ins Co	56049	Employees' Mutual Benefit Assoc
56316	Catholic Ladies Of Columbia	65900	Conseco Life Ins Co	15130	Encompass Indemnity Co
57487	Catholic Order Of Foresters	76325	Conseco Senior Health Ins Co	10358	Encompass Ins Co
19518	Catlin Ins. Co., Inc.	22640	Consolidated Ins Co	10072	Encompass Prop & Cas Co
80799	Celtic Ins Co	32190	Constitution Ins Co	10641	Endurance Amer Ins Co
50636	Censtar Title Ins Co	62359	Constitution Life Ins Co	11551	Endurance Reins. Corp of America
19909	Centennial Ins Co	62375	Consumers Life Ins Co	64149	Epic Life Ins Co
63541	Central Benefits National Life Ins Co	71730	Continental American Ins. Co.	62952	Equitable Life & Casualty Ins Co
20230	Central Mutual Ins Co	62413	Continental Assurance Co	56057	Equitable Reserve Assoc
61735	Central Security Life Ins Co	20443	Continental Casualty Co	62510	Equitrust Life Ins Co
61751	Central States Health & Life Of Omaha	71404	Continental General Ins Co	37915	Essentia Ins Co
34274	Central States Indemnity Co Of Omaha	28258	Continental Indemnity Co	* 39020	Essex Ins Co
34649	Centre Ins Co	35289	Continental Ins Co	25712	Esurance Ins Co
80896	Centre Life Ins Co	68500	Continental Life Ins Co Of Brentwood, TN	21741	Esurance Ins Co of NJ
62383	Centurion Life Ins Co	10804	Continental Western Ins Co	30210	Esurance Prop & Cas Ins Co
* 36951	Century Surety Co	37206	Contractors Bonding And Ins Co	20516	Euler Hermes Amer Cred Indemnity Co

* - Recognized Trusteed or Accredited Reinsurer

- Recognized Trusteed Reinsurer (for reinsurance agreements incepting on or after August 1, 1995)

Companies for which Reinsurance Credits are Allowed

Use this list of COMPANIES FOR WHICH REINSURANCE CREDITS ARE ALLOWED IN MICHIGAN as of December 31, 2008 to complete the reinsurance section of the 2008 annual statement. Any company not appearing on this list is considered Unauthorized as of December 31, 2008

NAIC #	Company Name	NAIC #	Company Name	NAIC #	Company Name
* 35378	Evanston Ins Co	67652	First Penn-Pacific Life Ins Co	63312	Great Amer Life Ins Co
10120	Everest National Ins Co	33383	First Professionals Ins Co, Inc	31135	Great Amer Security Ins Co
26921	Everest Reins Co	81434	First Rehabilitation Life Ins Co Of Amer	33723	Great Amer Spirit Ins Co
12750	Evergreen National Indemnity Co	28519	First Sealord Surety, Inc	25224	Great Divide Ins Co
10318	Exact Prop & Cas Co	13978	Florists' Mutual Ins Co	10787	Great Lakes Casualty Ins Co
10003	Excess Share Ins Corp	11185	Foremost Ins Co Grand Rapids	30384	Great Lakes Mutual Ins Co
35181	Executive Risk Indemnity	11800	Foremost Prop & Cas Ins Co	18694	Great Midwest Ins Co
21482	Factory Mutual Ins Co	41513	Foremost Signature Ins Co	20303	Great Northern Ins Co
44784	Fairfield Ins Co	79677	Forethought Life Assurance Co	90212	Great Southern Life Ins Co
18864	Fairmont Ins Co	91642	Forethought Life Ins Co	11371	Great West Casualty Co
25518	Fairmont Premier Ins Co	71129	Fort Dearborn Life Ins Co	71480	Great Western Ins Co
24384	Fairmont Specialty Ins Co	10801	Fortress Ins Co	56685	Greater Beneficial Union Of Pittsburgh
77968	Family Heritage Life Ins Co Of Amer	10985	Fortuity Ins Co	22187	Greater New York Mutual Ins Co
63053	Family Life Ins Co	14249	Founders Ins Co	68322	Great-West Life & Annuity Ins Co
74004	Family Service Life Ins Co	18180	Founders Ins Co Of MI	80705	Great-West Life Assurance Co
21547	Farm Bureau General Ins Co Of MI	13986	Frankenmuth Mutual Ins Co	56693	Greek Catholic Union Of The USA
63096	Farm Bureau Life Ins Co Of MI	62324	Freedom Life Ins Co Of Amer	22322	Greenwich Ins Co
21555	Farm Bureau Mutual Ins Co Of MI	13994	Fremont Ins Co	36650	Guarantee Co of North America USA, The
30341	Farmers & Merchants Mutual Fire Ins	99775	Funeral Directors Life Ins Co	64211	Guarantee Trust Life Ins Co
19194	Farmers Alliance Mutual Ins Co	63657	Garden State Life Ins Co	64238	Guaranty Income Life Ins Co
24201	Farmers Automobile Ins Assoc	21253	Garrison Prop & Cas Ins Co	78778	Guardian Ins & Annuity Co
21636	Farmers Ins Co Of OR	28339	Gateway Ins. Co.	64246	Guardian Life Ins Co Of Amer
21652	Farmers Ins Exchange	35882	GEICO General Ins Co	42803	Guideone Elite Ins Co
36889	Farmers Ins Of Columbus, Inc	22055	GEICO Indemnity Co	15032	Guideone Mutual Ins Co
33448	Farmers Mutual Fire Ins Co Of Branch Cnty	63665	General Amer Life Ins Co	14559	Guideone Specialty Mutual Ins Co
13897	Farmers Mutual Hail Ins Co Of IA	24414	General Casualty Co Of WI	34037	Hallmark Ins Co
30368	Farmers' Mutual Ins Co	18821	General Casualty Ins Co	14125	Hamilton Mutual Ins Co
63177	Farmers New World Life Ins Co	30007	General Fidelity Ins Co	88340	Hannover Life Reassur Co Of Amer
41483	Farmington Casualty Co	93521	General Fidelity Life Ins Co	* 10241	Hannover Ruckversicherungs (US Rein Trust)
13838	Farmland Mutual Ins Co	24732	General Ins Co Of Amer	22292	Hanover Ins Co
10178	FCCI Ins Co	86258	General Re Life Corp	10829	Harbor Point Reins US Inc
20281	Federal Ins Co	22039	General Reins Corp	26433	Harco National Ins Co
63223	Federal Life Ins Co (Mutual)	39322	General Security National Ins Co	23582	Harleysville Ins Co
63258	Federated Life Ins Co	11967	General Star National Ins Co	42900	Harleysville Ins Co Of NJ
13935	Federated Mutual Ins Co	11231	Generali	33235	Harleysville Ins Co Of NY
11118	Federated Rural Electric Ins Exchange	97071	Generali USA Life Reassurance Co	10060	Harleysville Ins Co Of OH
28304	Federated Service Ins Co	38962	Genesis Ins Co	14516	Harleysville Lake States Ins Co
43460	FFG Ins Co	37095	Genworth Financial Assur Corp	64327	Harleysville Life Ins Co
39306	Fidelity & Deposit Co Of MD	41432	Genworth Home Equity Ins Corp	14168	Harleysville Mutual Ins Co
35386	Fidelity & Guaranty Ins Co	65536	Genworth Life and Annuity Ins Co	40983	Harleysville Pennland Ins Co
25879	Fidelity & Guaranty Ins Underwriters, Inc	70025	Genworth Life Ins Co	35696	Harleysville Preferred Ins Co
93696	Fidelity Investments Life Ins Co	38458	Genworth Mortgage Ins Corp	26182	Harleysville Worcester Ins Co
63290	Fidelity Life Association	16675	Genworth Mortgage Ins Corp of NC	13382	Harleysville-Atlantic Ins Co
25180	Fidelity National Ins Co	29823	Genworth Residential Mortgage Ins Corp of NE	22357	Hartford Accident And Indemnity Co
16578	Fidelity National Prop & Cas Ins Co	10799	GeoVera Ins Co	29424	Hartford Casualty Ins Co
51586	Fidelity National Title Ins Co	70939	Gerber Life Ins Co	19682	Hartford Fire Ins Co
71870	Fidelity Security Life Ins Co	41343	Gerling Amer Ins Co	37478	Hartford Ins Co Of The Midwest
35009	Financial Casualty & Surety, Inc	11282	Germantown Ins Co	93505	Hartford Int'l Life Reassur Corp
12815	Financial Guaranty Ins Co	14036	Germantown Mutual Ins Co	70815	Hartford Life And Accident Ins Co
18287	Financial Security Assurance Inc	56154	Gleaner Life Ins Society	71153	Hartford Life and Annuity Ins Co
39136	Finial Reins Co	11266	Global Reins Corp	88072	Hartford Life Ins Co
21660	Fire Ins Exchange	21032	Global Reins Corp of America	11452	Hartford Steam Boiler Inspect & Ins Co
21873	Fireman's Fund Ins Co	91472	Globe Life And Accident Ins Co	29890	Hartford Steam Boiler Inspect & Ins Co of CT
21784	Firemen's Ins. Co. of Wash DC	11054	GMAC Direct Ins Co	30104	Hartford Underwriters Ins Co
69140	First Allmerica Financial Life Ins Co	11044	GMAC Ins Co Online, Inc	14176	Hastings Mutual Ins Co
37710	First Amer Prop & Cas Ins Co	62286	Golden Rule Ins Co	36919	Hawkeye-Security Ins Co
50814	First Amer Title Ins Co	63924	Golden State Mutual Life Ins Co	92711	HCC Life Ins Co
51039	First American Title Ins Co Of NY	22063	Government Employees Ins Co	78611	HCSC Ins Services Co
56332	First Catholic Slovak Ladies Assoc Of The USA	63967	Government Personnel Mutual Life Ins Co	41343	HDI-Gerling America Ins. Co.
56340	First Catholic Slovak Union Of The USA	11136	Grange Ins Co of Michigan	70670	Health Care Service Corp, Mut Legal Res Co
29980	First Colonial Ins Co	71218	Grange Life Ins Co	92908	Healthmarkets Ins. Co.
11177	First Financial Ins Co	* 14060	Grange Mutual Casualty Co	66141	HealthNet Life Ins Co
10676	First Guard Ins Co	23809	Granite State Ins Co	12826	HealthPlus Ins Co
90328	First Health Life & Health Ins Co	36307	Gray Ins Co, The	32077	Heritage Casualty Ins Co
63495	First Investors Life Ins Co	26832	Great Amer Alliance Ins Co	39527	Heritage Indemnity Co
33588	First Liberty Ins Corp	26344	Great Amer Assurance Co	64394	Heritage Life Ins Co
24724	First National Ins Co Of Amer	16691	Great Amer Ins Co	62421	Heritage Union Life Ins. Co.
10859	First Nonprofit Ins Co	22136	Great Amer Ins Co Of NY	35599	Highmark Casualty Ins Co

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NAIC #	Company Name	NAIC #	Company Name	NAIC #	Company Name
10200	Hiscox Ins Co	90204	John Hancock Variable Life Ins Co	* 32328	Medical Mutual Liability Ins Society Of MD
71768	HM Health Ins Co	65110	Kanawha Ins Co	29076	Medical Mutual of Ohio
93440	HM Life Ins Co	15962	Kansas Bankers Surety Co	11843	Medical Protective Co
57770	Holy Family Society Of The USA	65129	Kansas City Life Ins Co	31119	Medico Ins Co
26638	Home-Owners Ins Co	10914	Kemper Independence Ins Co	71471	Medico Life Ins Co
17221	Homesite Ins Co	90557	Kemper Investors Life Ins Co	22241	Medmarc Casualty Ins Co
13927	Homesite Ins Co Of The Midwest	13722	Knightbrook Ins. Co.	32089	Medmarc Mutual Ins Co
64505	Homesteaders Life Co	58033	Knights Of Columbus	16101	MEEMIC Ins Co
22578	Horace Mann Ins Co	56227	KSKJ Life Amer Slov Cath Union	97055	Mega Life And Health Ins Co
64513	Horace Mann Life Ins Co	* 22993	KY Farm Bureau Mutual Ins Co	86126	Members Life Ins Co
22756	Horace Mann Prop & Cas Ins Co	56715	Ladies PA Slovak Catholic Union	21229	MemberSelect Ins Co
93777	Household Life Ins Company	65242	Lafayette Life Ins Co	11030	MEMIC Indemnity Co
11206	Houseing Enterprise Ins. Co., Inc.	26077	Lancer Ins Co	57991	Mennonite Mutual Aid Assoc
10069	Housing Authority Prop Ins, a Mutual Co	35246	Laurier Indemnity Co	31968	Merastar Ins Co
* 42374	Houston Casualty Co	50024	Lawyers Title Ins Corp	14494	Merchants Bonding Co
28657	HSBC Ins Co of DE	37940	Lexington Nat'l Ins Corp	23329	Merchants Mutual Ins Co
25054	Hudson Ins Co	13307	Lexon Ins Co	12901	MERCHANTS PREFERRED INS CO
73288	Humana Ins Co	68543	Liberty Bankers Life Ins Co	27988	Mercury Nat'l Ins Co
70580	HumanaDental Ins Co	42404	Liberty Ins Corp	23353	Meridian Security Ins Co
56553	Hungarian Reformed Federation Of Amer	19917	Liberty Ins Underwriters Inc	65951	Merit Life Ins Co
91693	IA Amer. Life Ins. Co.	65315	Liberty Life Assurance Co Of Boston	24821	Meritplan Ins Co
81450	IBA Health & Life Assurance Co	61492	Liberty Life Ins Co	79022	Merrill Lynch Life Ins Co
97764	Idealife Ins Co	23035	Liberty Mutual Fire Ins Co	87726	MetLife Ins Co of CT
29068	IDS Prop & Cas Ins Co	23043	Liberty Mutual Ins Co	93513	MetLife Investors Ins Co
64580	Illinois Mutual Life Ins Co	65331	Liberty National Life Ins Co	61050	MetLife Investors USA Ins Co
23817	Illinois National Ins Co	11746	Liberty Personal Ins Co	25321	Metropolitan Direct Prop & Cas Ins Co
43575	Indemnity Ins Co Of North Amer	66753	Liberty Union Life Assurance Co	39950	Metropolitan General Ins Co
26581	Independence American Ins Co	65498	Life Ins Co Of North Amer	34339	Metropolitan Grp Prop & Cas Ins Co
64602	Independence Life And Annuity Co	65528	Life Ins Co Of The Southwest	65978	Metropolitan Life Ins Co
29831	Independent Mutual Fire Ins Co	97691	Life of the South Ins Co	26298	Metropolitan Prop & Cas Ins Co
58068	Independent Order Of Foresters	77720	LifeSecure Ins Co	97136	Metropolitan Tower Life Ins Co
57509	Independent Order Of Vikings	65595	Lincoln Benefit Life Co	12824	Mfg. Technology Mut. Ins. Co.
22659	Indiana Ins Co	33855	Lincoln General Ins Co	40150	MGA Ins Co
14265	Indiana Lumbermen's Mutual Ins Co	65927	Lincoln Heritage Life Ins Co	22594	MGIC Assurance Corp
81779	Individual Assurance Co Life, Hlth & Acc	62057	Lincoln Life & Ann Co of NY	10682	MGIC Credit Assurance Corp
84514	Industrial Alliance Pacific Ins & Fin Srv Inc	65676	Lincoln National Life Ins Co	18740	MGIC Indemnity Corp
11738	Infinity Auto Ins Co	58262	Lithuanian Alliance Of Amer	33111	MHA Ins Co
22268	Infinity Ins Co	##	Lloyd's Underwriters At London, Sp Synd	10209	MI Automobile Ins Placement Facility
86509	ING Life Ins and Annuity Co	36447	LM General Ins Co	34029	MI Basic Property Ins Assn
80942	ING USA Annuity & Life Ins Co	33600	LM Ins Corp	99992	MI Catastrophic Claims Association
26700	Ins Co Of IL	36439	LM Personal Insurance Company	10998	MI Comm. Ins. Mut.
22713	Ins Co Of North Amer	32352	LM Prop & Cas Ins Co	11946	MI Health Ins Co
19429	Ins Co Of The State Of PA	87920	Locomotive Engineers & Conductors	10857	MI Insurance Co
27847	Ins Co Of The West	83550	London Life Ins Co	14508	MI Millers Mutual Ins Co
22195	Ins. Co. of Greater NY	76694	London Life Reins Co	31429	MI Professional Ins Exchange
10927	Insurance Corp Of Amer	65722	Loyal Amer Life Ins Co	38660	MIC General Ins Corp
29742	Integon National Ins Co	56758	Loyal Christian Benefit Assoc	38601	MIC Prop & Cas Ins Corp
74780	Integrity Life Ins Co	23108	Lumbermen's Underwriting Alliance	21687	Mid-Century Ins Co
* 15598	Inter-Insurance Exchange of the Auto Club	35769	Lyndon Property Ins Co	23418	Mid-Continent Casualty Co
11592	International Fidelity Ins Co	* 93580	M Life Ins Co	23434	Middlesex Ins Co
22829	Interstate Fire & Casualty Co	65781	Madison National Life Ins Co	14532	Middlesex Mutual Assur Co
64831	Intramercia Life Ins Co	65870	Manhattan Life Ins Co	66044	Midland National Life Ins Co
10749	Intrepid Ins Co	67083	Manhattan National Life Ins Co	23612	Midwest Employers Casualty Co
64904	Investors Heritage Life Ins Co	36897	Manufacturers Alliance Ins Co	66087	Mid-West National Life Ins Co Of TN
64939	Investors Ins Corp	* 23876	Mapfre Ins Co	79480	Midwest Security Life Ins Co
63487	Investors Life Ins Co Of North Amer	* 12324	Mapfre Re Compania De Reaseguros, S.A.	23515	Midwestern Indemnity Co
50369	Investors Title Ins Co	28932	Markel Amer Ins Co	66109	Midwestern United Life Ins Co
23647	Ironshore Indemnity Inc	38970	Markel Ins Co	61522	MII Life, Incorporated
32921	ISMIE Mut. Ins. Co.	19356	Maryland Casualty Co	14583	Millers First Ins Co
65056	Jackson National Life Ins Co	22306	Massachusetts Bay Ins Co	26662	Milwaukee Cas Ins Co
60140	Jackson National Life Ins Co Of NY	65935	Massachusetts Mutual Life Ins Co	* 14591	Milwaukee Ins Co
11630	Jefferson Ins Co	21296	Max America Ins. Co.	42234	Minnesota Lawyers Mutual Ins Co
64017	Jefferson National Life Ins Co	10784	MAXUM Casualty Ins Co	66168	Minnesota Life Ins Co
14354	Jewelers Mutual Ins Co	12041	MBIA Ins Corp	20362	Mitsui Sumitomo Ins Co of Amer
65080	John Alden Life Ins Co	23825	MBIA Ins Corp Of IL	22551	Mitsui Sumitomo Ins Usa Inc
93610	John Hancock Life & Health Ins Co	69515	Medamerica Ins Co	30139	MLBA Mutual Ins Co
65099	John Hancock Life Ins Co	63762	Medco Containment Life Ins Co	74209	MMA Ins Co
65838	John Hancock Life Ins Co (USA)	74322	Medical Benefits Mutual Life Ins Co	70416	MML Bay State Life Ins Co

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NAIC #	Company Name	NAIC #	Company Name	NAIC #	Company Name
23655	Modern Service Ins Co	16608	New York Marine And General Ins Co	24198	Peerless Ins Co
57541	Modern Woodmen Of Amer	14788	NGM Insurance Co	24228	Pekin Ins Co
69647	Molina Healthcare Ins Co	81264	Nippon Life Ins Co Of Amer	67628	Pekin Life Ins Co
32506	Monroe Guaranty Ins Co	27073	Nipponkoa Ins Co, Ltd (US Branch)	93262	Penn Ins And Annuity Co
66281	Monumental Life Ins Co	27905	NLC Mutual Ins Co	14982	Penn Millers Ins Co
66370	Mony Life Ins Co	31470	Norguard Ins Co	67644	Penn Mutual Life Ins Co
78077	Mony Life Ins Co Of Amer	66974	North Amer Co For Life & Health Ins	63282	Penn treaty Network Amer Ins Co
29858	Mortgage Guaranty Ins Corp	29700	North Amer Elite Ins Co	32859	Penn-Amer Ins Co
66311	Motorists Life Ins Co	68349	North Amer Ins Co	21962	Pennsylvania General Ins Co
14621	Motorists Mutual Ins Co	29874	North Amer Specialty Ins Co	67660	Pennsylvania Life Ins Co
22012	Motors Ins Corp	27740	North Pointe Ins Co	14974	Pennsylvania Lumbermens Mut Ins Co
66427	MTL Ins Co	21105	North River Ins Co	12262	Pennsylvania Manu Assoc Ins Co
66346	Munich Amer Reassurance Co	22047	North Star Reins Corp	41424	Pennsylvania Manufacturers Indemnity Co
10227	Munich Reinsurance America, Inc	36455	Northbrook Indemnity Co	14990	Pennsylvania Nat'l Mutual Casualty Ins Co
88668	Mutual Of Amer Life Ins Co	38369	Northern Assurance Co Of Amer	85561	Perico Life Ins Co
62669	Mutual Of Detroit Ins Co	19372	Northern Ins Co Of NY	12297	Petroleum Casualty Co
71412	Mutual Of Omaha Ins Co	30376	Northern Mutual Ins Co	90247	Pharmacists Life Ins Co
11878	Mutualaid Exchange	24031	Northland Casualty Co	13714	Pharmacists Mutual Ins Co
23663	National Amer Ins Co	24015	Northland Ins Co	67784	Philadelphia Amer Life Ins Co
61409	National Benefit Life Ins Co	69000	Northwestern Long Term Care Ins Co	18058	Philadelphia Indemnity Ins Co
11991	National Casualty Co	67091	Northwestern Mutual Life Ins Co	93548	PHL Variable Ins Co
57568	National Catholic Society Of Foresters	42552	Nova Casualty Co	25623	Phoenix Ins Co
10243	National Continental Ins Co	81353	NYLIFE Ins Co Of AZ	93734	Phoenix Life And Annuity Co
66540	National Farmers Union Life Ins Co	23248	Occidental Fire And Casualty Co Of NC	67814	Phoenix Life Ins Co
16217	National Farmers Union Prop & Cas Co	67148	Occidental Life Ins Co Of NC	12816	PHPMM Ins Co
15679	National Fire & Indemnity Exchange	23680	Odyssey Amer Rein Corp	23400	Physicians Ins Co of Wisconsin, Inc
20478	National Fire Ins Co Of Hartford	24074	Ohio Casualty Ins Co	72125	Physicians Life Ins Co
42447	National General Assurance Company	24104	Ohio Farmers' Ins Co	80578	Physicians Mutual Ins Co
23728	National General Ins Co	26565	Ohio Indemnity Co	67911	Pioneer Mutual Life Ins Co
66583	National Guardian Life Ins Co	89206	Ohio National Life Assurance Corp	18309	Pioneer State Mutual Ins Co
20087	National Indemnity Co	67172	Ohio National Life Ins Co	26794	Plans Liability Ins Co
30155	National Ins Co Of Wisconsin, Inc	24082	Ohio Security Ins Co	10357	Platinum Under Reins, Inc
32620	National Interstate Ins Co	67199	Old Amer Ins Co	18619	Platte River Ins Co
11051	National Interstate Ins Co of HI, Inc	24139	Old Republic Gen Ins Corp	30945	Plaza Ins Co
20052	National Liability & Fire Ins Co	24147	Old Republic Ins Co	39675	PMA Capital Ins Co
66680	National Life Ins Co	67261	Old Republic Life Ins Co	10287	PMI Ins Co
56073	National Mutual Benefit	50520	Old Republic National Title Ins Co	27251	PMI Mortgage Ins Co
34835	National Reins Corp	37060	Old United Casualty Co	14460	Podiatry Ins Co of Amer, a Mutual Co
22608	National Specialty Ins Co	76007	Old United Life Ins Co	56820	Polish Falcons Of Amer
60593	National States Ins Co	63274	OM Fin Life Ins Co	57622	Polish National Alliance Of The USA
21881	National Surety Corp	20621	OneBeacon Amer Ins Co	56839	Polish National Union Of Amer
87963	National Teachers Assoc Life Ins Co	21970	OneBeacon Ins Co	57630	Polish Roman Catholic Union Of Amer
20141	National Trust Ins Co	85286	OneNation Ins Co	56847	Polish Union Of The US Of North Amer
19445	National Union Fire Ins Co Of Pittsburgh	88099	Optimum Re Ins Co	57649	Polish Women's Alliance Of Amer
66850	National Western Life Ins Co	56383	Order Of United Comm Travelers Of Amer	37257	Praetorian Ins Co
28223	Nationwide Agribusiness Ins Co	32700	Owners Ins Co	36234	Preferred Professional Ins Co
23760	Nationwide General Ins Co	76112	Oxford Life Ins Co	15586	Preserver Ins. Co.
25453	Nationwide Ins Co Of Amer	67393	Ozark National Life Ins Co	68039	Presidential Life Ins Co
70750	Nationwide Life & Annuity Co of Amer	22748	Pacific Employers Ins Co	65919	Primerica Life Ins Co
92657	Nationwide Life And Annuity Ins Co	20346	Pacific Indemnity Co	61271	Principal Life Ins Co
66869	Nationwide Life Ins Co	97268	Pacific Life & Annuity Co	71161	Principal Nat'l Life Ins Co
68225	Nationwide Life Ins Co of Amer	67466	Pacific Life Ins Co	12208	Priority Health Ins Co
23779	Nationwide Mutual Fire Ins Co	37850	Pacific Specialty Ins Co	33391	ProAssur. Indem. Co., Inc.
23787	Nationwide Mutual Ins Co	70785	Pacificare Life And Health Ins Co	21903	ProCentury Ins Co
37877	Nationwide Prop & Cas Ins Co	10222	PACO Assurance Co, Inc	34312	Producers Agriculture Ins Co
42307	Navigators Ins Co	93459	Pan-Amer Assurance Co	68047	Professional Ins Co
67032	NC Mutual Life Ins Co	67539	Pan-Amer Life Ins Co	11127	Professional Solutions Ins Co
15865	NCMIC Mutual Ins Co	11835	PARIS Re Amer Ins Co	29017	Professionals Advocate Ins Co
10317	Neighborhood Spirit Prop & Cas Co	60003	Park Avenue Life Ins Co	25585	Professionals Direct Ins Co
24171	Netherlands Ins Co	71099	Parker Centennial Assur Co	24252	Progressive Amer Ins Co
21830	New England Ins Co	38636	Partner Rein Co Of The US	24260	Progressive Casualty Ins Co
91626	New England Life Ins Co	10006	Partnerre Ins Co Of NY	42994	Progressive Classic Ins Co
41629	New England Reins Corp	13439	Partners Mutual Ins Co	* 16322	Progressive Direct Ins Co
23833	New Hampshire Indemnity Co, Inc	23442	Patriot General Ins Co	* 42412	Progressive Gulf Ins Co
23841	New Hampshire Ins Co	32069	Patriot Ins Co	37605	Progressive Marathon Ins Co
* 35432	New Jersey Re-Ins Co	67598	Paul Revere Life Ins Co	10187	Progressive Michigan Ins Co
91596	New York Life Ins And Annuity Corp	67601	Paul Revere Variable Annuity Ins Co	* 35190	Progressive Mountain Ins Co
66915	New York Life Ins Co	18333	Peerless Indemnity Ins Co	* 38628	Progressive Northern Ins Co

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NAIC #	Company Name	NAIC #	Company Name	NAIC #	Company Name
* 42919	Progressive Northwestern Ins Co	30058	SCOR Reins Co	25127	State Auto Prop & Cas Ins Co
37834	Progressive Preferred Ins Co	* 87572	Scottish RE (US), Inc	25135	State Automobile Mutual Ins Co
32786	Progressive Specialty Ins Co	90670	Scottish Re Life Corp	94498	State Farm Annuity And Life Ins Co
38954	Pronational Ins Co	15580	Scottsdale Indemnity Co	25143	State Farm Fire And Casualty Co
34690	Prop & Cas Ins Co Of Hartford	* 10352	SCPIE Indemnity Company	25151	State Farm General Ins Co
32905	Property-Owners Ins Co	22535	Seaboard Surety Co	69108	State Farm Life Ins Co
12416	Protective Ins Co	15563	SeaBright Ins Co	25178	State Farm Mutual Automobile Ins Co
88536	Protective Life & Annuity Ins Co	69914	Sears Life Ins Co	69116	State Life Ins Co
68136	Protective Life Ins Co	37923	Seaworthy Ins Co	12831	State National Ins Co, Inc
56863	Providence Assoc of the Ukra	22543	Secura Ins, A Mutual Co	77399	Sterling Life Ins Co
28711	Providence Prop & Cas Ins Co	10239	SECURA Supreme Ins Co	50121	Stewart Title Guaranty Co
24295	Providence Washington Ins Co	10054	Securian Casualty Co	10952	Stonebridge Casualty Ins Co
68195	Provident Life And Accident Ins Co	93742	Securian Life Ins Co	65021	Stonebridge Life Ins Co
79227	Pruco Life Ins Co	68675	Security Benefit Life Ins Co	22276	Stonewall Ins Co
86630	Prudential Annuities Life Assur Corp	68721	Security Life Ins Co Of Amer	10340	Stonington Ins Co
68241	Prudential Ins Co Of Amer	68713	Security Life Of Denver Ins Co	40436	Stratford Ins Co
93629	Prudential Retirement Ins and Annuity Co	68772	Security Mutual Life Ins Co Of NY	11024	Strathmore Ins. Co.
35157	Putnam Reins Co	19879	Security National Ins Co	10130	SU Ins. Co.
29807	PXRE Reins Co	69485	Security National Life Ins Co	40134	SUA Ins Co
68284	Pyramid Life Ins Co	50857	Security Union Title Ins Co	39187	Suecia Ins co
39217	QBE Ins Corp	22233	Select Ins Co	80926	Sun Life and Health Ins Co
10219	QBE Reins Corp	12572	Selective Ins Co Of Amer	80802	Sun Life Assurance Co Of Canada
23752	Quanta Indemnity Co	13730	Selective Ins Co Of NY	79065	Sun Life Assurance Co of Canada (US)
23132	R.V.I. Nat'l Ins Co	19259	Selective Ins Co Of SC	69256	Sunamerica Life Ins Co
36250	Radian Asset Assurance, Inc	39926	Selective Ins Co Of the Southeast	69272	Sunset Life Ins Co Of Amer
33790	Radian Guaranty, Inc	26301	Selective Way Ins Co	58181	Supremem Council of the Royal Arcanum
38512	Rampart Ins Co	10936	Seneca Ins Co	10916	SureTec Ins. Co.
70211	Reassure Amer Life Ins Co	11000	Sentinel Ins Co, Ltd	69310	Surety Life Ins Co
24449	Regent Ins Co	12870	Sentruiy Cas Co	82627	Swiss RE Life & Health Amer Inc
68357	Reliable Life Ins Co	28460	Sentry Casualty Co	25364	Swiss Reins Amer Corp
68381	Reliance Standard Life Ins Co	24988	Sentry Ins, A Mutual Co	68608	Symetra Life Ins Co
61360	Reliastar Bankers Sec Life Ins Co OF NY	68810	Sentry Life Ins Co	90581	Symetra Nat'l Life Ins Co
67105	Reliastar Life Ins Co	21180	Sentry Select Ins Co	20311	Syncora Guarantee Inc.
61700	Renaissance Life & Health Ins Co of America	22985	Sequoia Ins Co	12866	T.H.E. Ins Co
22179	Republic Indemnity Co Of Amer	56936	Serb National Federation	69345	Teachers Ins & Annuity Assoc Of Amer
43753	Republic Indemnity Co Of CA	36560	Service Ins Co	22683	Teachers Ins Co
28452	Republic Mortgage Ins Co	97241	Settlers Life Ins Co	42376	Technology Ins Co, Inc
32174	Republic Mortgage Ins Co of FL	11347	SFM Mutual Ins Co	69396	Texas Life Ins Co
31275	Republic Mortgage Ins Co of NC	26557	Shelter Reins Co	56014	Thrivent Financial For Lutherans
31089	Republic Western Ins Co	68845	Shenandoah Life Ins Co	97721	Thrivent Life Ins Co
12475	Republic-Franklin Ins Co	12575	SilverScript Ins Co	60142	TIAA-CREF Life Ins Co
61506	Resource Life Ins Co	57193	Slovak Catholic Sokol	50067	Ticor Title Ins Co
26050	Response Worldwide Ins Co	57207	Slovak Gymnastic Union Sokol Of The US	51535	Ticor Title Ins Co of FL
12471	Retailers Mut Ins Co	57673	Slovene National Benefit Society	25496	TIG Indemnity Co
93572	RGA Reins Co	15261	Society Ins, A Mutual Co	25534	TIG Ins Co
34509	Rider Ins. Co.	38997	Sompo Japan Fire & Marine Ins Co	69477	Time Ins Co
36684	Riverport Ins Co	11126	Sompo Japan Ins Co of Amer	13242	Titan Indemnity Co
65005	RiverSource Life Ins Co	57142	Sons Of Norway	36269	Titan Ins Co
28860	RLI Indemnity Co	37141	Southern General Ins Co	50504	Title Ins Co Of OR
13056	RLI Ins Co	19216	Southern Ins Co	32301	TNUS Ins Co
42706	Roche Surety & Casualty Co, Inc	30457	Southern Michigan Ins Co	42439	Toa Rein Co Of Amer (The)
57657	Royal Neighbors Of Amer	10190	Southern-Owners Ins Co	12904	Tokio Marine & Nichido Fire Ins Co Ltd
22314	RSUI Indemnity Co	12294	Southwest Marine & Gen. Ins. Co.	44300	Tower Ins Co of NY
39039	Rural Community Ins Co	20613	SPARTA Ins Co	37621	Toyota Motor Ins Co
60183	S.USA Life Ins Co, Inc	24767	St. Paul Fire And Marine Ins Co	41238	Trans Pacific Ins Co
24740	Safeco Ins Co Of Amer	24775	St. Paul Guardian Ins Co	69566	Trans World Assurance Co
39012	Safeco Ins Co Of IL	41750	St. Paul Medical Liability Ins Co	70688	Transamerica Financial Life Ins Co
11123	Safety First Ins Co	24791	St. Paul Mercury Ins Co	86231	Transamerica Life Ins co
15105	Safety National Casualty Corp	19224	St. Paul Protective Ins Co	19453	Transatlantic Reins Co
12521	Safeway Ins. Co.	19070	Standard Fire Ins Co	28886	Transguard Ins Co Of Amer
21911	San Francisco Reins Co	42986	Standard Guaranty Ins Co	20494	Transportation Ins Co
30430	Sanilac Mutual Ins Co	69019	Standard Ins Co	28188	TravCo Ins Co
* 16551	Savers Prop & Cas Ins Co	86355	Standard Life And Accident Ins Co	31194	Travelers Casualty & Surety Co Of Amer
70435	Savings Bank Life Ins Co of MA	69078	Standard Security Life Ins Co Of NY	19038	Travelers Casualty and Surety Co
60176	SBLI USA Mutual Life Ins Co, Inc	18023	Star Ins Co	36170	Travelers Casualty Co Of CT
87017	SCOR Global Life Re Ins Co of TX	68985	Starmount Life Ins Co	19046	Travelers Casualty Ins Co of Amer
64688	SCOR Global Life U.S. Re Ins. Co.	40045	Starnet Insurance Co	40282	Travelers Commercial Casualty Co
68446	SCOR LIFE INS CO	38318	Starr Indem. & Liability Co.	36137	Travelers Commerical Ins Co

* - Recognized Trusteed or Accredited Reinsurer

- Recognized Trusteed Reinsurer (for reinsurance agreements incepting on or after August 1, 1995)

Companies for which Reinsurance Credits are Allowed

Use this list of COMPANIES FOR WHICH REINSURANCE CREDITS ARE ALLOWED IN MICHIGAN as of December 31, 2008 to complete the reinsurance section of the 2008 annual statement. Any company not appearing on this list is considered Unauthorized as of December 31, 2008

NAIC #	Company Name	NAIC #	Company Name	NAIC #	Company Name
27998	Travelers Home & Marine Ins Co	42862	Universal Casualty Co	31232	Work First Casualty Co
25658	Travelers Indemnity Co	32867	Universal Fire & Casualty Ins Co	79987	World Corp Ins Co
25666	Travelers Indemnity Co Of Amer	25933	Universal Surety Co	70629	World Ins Co
25682	Travelers Indemnity Co Of CT	13200	Universal Surety Of Amer	24554	XL Ins America, Inc
36145	Travelers Personal Security Ins Co	41181	Universal Underwriters Ins Co	40193	XL Ins Co Of New York, Inc
25674	Travelers Prop Casualty Co of Amer	70173	Universal Underwriters Life Ins Co	88080	XL Life Ins & Annuity Co
36161	Travelers Property Casualty Ins Co	62235	UNUM Life Ins Co Of Amer	80586	XL Re Life America Inc
56006	Travelers Protective Assoc Of Amer	25887	US Fidelity & Guaranty Co	20583	XL Reins Amer Inc
34894	Trenwick Amer Reins Corp	84530	US Financial Life Ins Co	37885	XL Specialty Ins Co
24350	Triad Guaranty Ins Corp	21113	US Fire Ins Co	26220	Yosemite Ins Co
19887	Trinity Universal Ins Co	97772	US Health and Life Ins Co	30325	Zale Indemnity Co
15954	Trinity Universal Ins Co of Kansas	25895	US Liability Ins Co	71323	Zale Life Ins Co
31003	Tri-State Ins Co Of MN	70106	US Life Ins Co In The City Of NY	13269	Zenith Ins Co
41211	Triton Ins Co	29599	US Specialty Ins Co	27855	Zurich Amer Ins Co Of IL
92525	TruAssure Ins Co	70955	USA Life One Ins Co Of IN	16535	Zurich American Ins Co
21709	Truck Ins Exchange	25968	USAA Casualty Ins Co		
27120	Trumbull Ins Co	72613	USAA Direct Life Ins. Co.		
61425	Trustmark Ins Co	18600	USAA General Indemnity Co		
62863	Trustmark Life Ins Co	69663	USAA Life Ins Co		
* 37982	Tudor Ins Co	94358	Usable Life		
29459	Twin City Fire Ins Co	17159	USF Ins Co		
67423	UBS Life Ins Co USA	25976	Utica Mutual Ins Co		
57215	Ukrainian National Assoc	26611	Valiant Ins Co		
37893	ULLICO Casualty Co	20508	Valley Forge Ins Co		
41050	Underwriter For the Professions Ins Co	21172	Vanliner Ins Co		
80314	Unicare Life & Health Ins Co	68632	Vantist Life Ins Co		
11121	Unified Life Ins Co	70238	Variable Annuity Life Ins Co		
91529	Unimerica Ins Co	18759	Verex Assurance		
69701	Union Bankers Ins Co	10815	Verlan Fire Ins Co		
80837	Union Central Life Ins Co	* 29033	Victoria Ins Co		
62596	Union Fidelity Life Ins Co	20397	Vigilant Ins Co		
25844	Union Ins Co	40827	Virginia Surety Co, Inc		
69744	Union Labor Life Ins Co	39616	Vision Service Plan Ins Co		
70408	Union Security Ins Co	84549	Vista Life Ins Co		
38911	UNION STANDARD INS. CO.	26085	Warner Ins Co		
* 10292	UnionAmerica Ins Co Ltd	32778	Washington International Ins Co		
36048	Unione Italiana Reins Co Of Amer	70319	Washington National Ins Co		
92916	United Amer Ins Co	26069	Wausau Business Ins Co		
11142	United Casualty Ins Co Of Amer	26042	Wausau Underwriters Ins Co		
85766	United Concordia Ins Co	83445	Wellcare Health Ins Of AZ, Inc		
11770	United Financial Casualty Co	10155	WellcarePrescription Ins, Inc		
13021	United Fire & Casualty Co	25011	Wesco Ins Co		
51624	United General Title Ins Co	44393	West Amer Ins Co		
26999	United Guaranty Commercial Ins Co	15350	West Bend Mutual Ins Co		
16659	United Guaranty Commercial Ins Co of NC	70335	West Coast Life Ins Co		
15873	United Guaranty Residential Ins Co	21121	Westchester Fire Ins Co		
16667	United Guaranty Residential Ins Of NC	27871	Western Agricultural Ins Co		
79413	United Healthcare Ins Co	70483	Western And Southern Life Ins Co		
63983	United Heritage Life Ins Co	58017	Western Fraternal Life Assoc		
69922	United Home Life Ins Co	27502	Western General Ins Co		
69930	United Ins Co Of Amer	10008	Western Ins. Co.		
94099	United Investors Life Ins Co	91413	Western Reserve Life Assurance Co Of OH		
69973	United Life Ins Co	13188	Western Surety Co		
11445	United National Casualty Ins Co	* 13196	Western World Ins Co		
* 13064	United National Ins Co	92622	Western-Southern Life Assurance Co		
41335	United National Specialty Ins Co	24112	Westfield Ins Co		
69868	United Of Omaha Life Ins Co	24120	Westfield National Ins Co		
21776	United Security Ins Co	39845	Westport Ins Corp		
25941	United Services Automobile Assoc	78301	Westward Life Ins Co		
63479	United Teacher Associates Ins Co	38776	White Mtn. Rein. Co of America		
29157	United Wisconsin Ins Co	53139	WI Physicians Serv. Ins. Corp.		
72850	United World Life Ins Co	57010	William Penn Assoc		
16063	Unitrin Auto & Home Ins Co	25780	Williamsburg National Ins Co		
10226	Unitrin Direct Ins Co	60704	Wilton Reass Life Co of NY		
10915	Unitrin Direct Prop & Cas Co	66133	Wilton Reassur Co		
25909	Unitrin Preferred Ins Co	15407	Wolverine Mutual Ins Co		
70114	Unity Mutual Life Ins Co	56170	Woman's Life Ins Soc		
40843	Univeral Underwriters Of TX Ins Co	57320	Woodmen Of The World Life Ins Society		

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