

Companies for which Reinsurance Credits are Allowed

Use this list of COMPANIES FOR WHICH REINSURANCE CREDITS ARE ALLOWED IN MICHIGAN as of December 31, 2025 to complete the reinsurance section of the 2025 annual statement. Any company not appearing on this list is considered Unauthorized as of December 31, 2025

NAIC #	Company Name	NAIC #	Company Name	NAIC #	Company Name
57568	1891 Financial Life	37907	Allstate Vehicle & Prop Ins Co	11240	American Builders Ins Co
34789	21st Century Centennial Ins Co	32450	ALPS Prop & Cas Ins Co	99600	American Century Life Ins Co
12963	21st Century Ins Co	* 17091	AM Specialty Ins Co	12504	American Family Connect Ins Co
32220	21st Century North Amer Ins Co	60216	Amalgamated Life Ins Co	29068	American Family Connect Prop & Cas Ins Co
20796	21st Century Premier Ins Co	18708	Ambac Assurance Corp	19623	American Summit Ins Co
80985	4 Ever Life Ins Co	19100	Amco Ins Co	10251	American Underwriters Ins Co
77879	5 Star Life Ins Co	12548	Amer Agri-Business Ins Co	61999	Americo Financial Life & Annuity Ins Co
71854	AAA Life Ins Co	10103	Amer Agricultural Ins Co	19488	Amerisure Ins Co
31325	Acadia Ins Co	19720	Amer Alternative Ins Corp	23396	Amerisure Mutual Ins Co
10220	Accelerant National Ins Co	21849	Amer Automobile Ins Co	11050	Amerisure Partners Ins Co
63444	Accendo Ins Co	10111	Amer Bankers Ins Co Of FL	61301	Ameritas Life Ins Corp
12304	Accident Fund General Ins Co	60275	Amer Bankers Life Assurance Co Of FL	10665	Ameritrust Ins Corp
10166	Accident Fund Ins Co of Amer	20427	Amer Casualty Co Of Reading, PA	27928	Amex Assurance Co
12305	Accident Fund Nat'l Ins Co	19941	Amer Commerce Ins Co	16459	AmFed Advantage Ins Co
62200	Accordia Life and Annuity Co	45934	Amer Compensation Ins Co	11963	AmFed Casualty Ins Co
* 16835	Accredited Specialty Ins Co	12321	Amer Continental Ins Co	61208	AmFed National Ins Co
26379	Accredited Surety & Casualty Co, Inc	10216	Amer Contractors Indemnity Co	60250	AmFirst Ins Co
22667	ACE American Ins Co	19690	Amer Economy Ins Co	15931	AmFirst Specialty Ins Co
50028	ACE Capital Title Rein Co	37990	Amer Empire Ins Co	42390	Amguard Ins Co
20702	ACE Fire Underwriters Ins Co	92738	Amer Equity Investment Life Ins Co	72222	Amica Life Ins Co
60348	ACE Life Ins Co	10819	Amer Equity Specialty Ins Co	19976	Amica Mutual Ins Co
20699	ACE Prop & Cas Ins Co	23337	Amer European Ins Co	12287	America Prop & Cas Ins Co
19984	ACIG Ins Co	23450	Amer Family Home Ins Co	15954	AmTrust Ins Co
**	ACREFI Ins Services, LLC	60380	Amer Family Life Assurance Co of Columbus	51578	AmTrust Title Ins Co
22950	Acstar Ins Co	60399	Amer Family Life Ins Co	93661	Annuity Investors Life Ins Co
14184	Acuity, A Mutual Ins Co	60410	Amer Fidelity Assurance Co	10984	Ansur America Ins Co
10324	Addison Ins Co	60429	Amer Fidelity Life Ins Co	61069	Anthem Life Ins Co
44318	Admiral Indemnity Co	24066	Amer Fire And Casualty Co	**	Antolin Ins Co
50004	Advocus National Title Ins Co	60445	Amer Founders Life Ins Co	34738	ARAG Ins Co
33898	Aegis Security Ins Co	60488	Amer General Life Ins Co	30830	Arch Indemnity Ins Co
78700	Aetna Health And Life Ins Co	26247	Amer Guarantee And Liability Ins Co	11150	Arch Ins Co
72052	Aetna Health Ins Co	51411	Amer Guaranty Title Ins Co	71455	Arch Life Ins Co of America
60054	Aetna Life Ins Co	43494	Amer Hallmark Ins Co of TX	18732	Arch Mortgage Guaranty Co
10014	Affiliated FM Ins Co	60518	Amer Health And Life Ins Co	40266	Arch Mortgage Ins Co
16748	Affinity Mutual Ins Co	60534	Amer Heritage Life Ins Co	10946	Arch Property Casualty Ins Co
22837	AGCS Marine Ins Co	19380	Amer Home Assurance Co	10348	Arch Rein Co
42757	Agri General Ins Co	60542	Amer Home Life Ins Co The	16141	Ardellis Ins Ltd
**	AgRisk, Inc	60577	Amer Income Life Ins Co	19860	Argonaut Great Central Ins Co
40258	AIG Assurance Co	31895	Amer Interstate Ins Co	19801	Argonaut Ins Co
19402	AIG Property Casualty Co	67253	Amer Life & Security Corp	19828	Argonaut Midwest Ins Co
19399	AIU Ins Co	81213	Amer Maturity Life Ins Co	13900	ARI Ins Co
10957	Alamance Ins Co	67989	Amer Memorial Life Ins Co	17609	Aria Care Insurance, Inc.
38733	Alaska National Ins Co	23469	Armed Modern Home Ins Co	41459	Armed Forces Ins Exchange
20222	All Amer Ins Co	42722	Amer Modern Prop & Cas Ins Co	23752	Ascot Ins Co
82406	All Savers Ins Co	38652	Amer Modern Select Ins Co	30279	Ascot Surety & Casualty Co
13285	Alleghany Casualty Co	60739	Amer National Ins Co	43460	Aspen American Ins Co
60134	Alliance Health and Life Ins Co	71773	Amer National Life Ins Of TX	*	Aspen Bermuda Limited
56197	Alliance Of Transylvanian Saxons	28401	Amer Nat'l Prop & Cas Co	*	Aspen Ins UK Ltd
12309	Alliant National Title Ins Co, Inc	12190	Amer Pet Ins Co	67423	Aspida Life Ins Co
35300	Allianz Global Risks US Ins Co	60801	Amer Public Life Ins Co	30180	Assured Guaranty Inc
90611	Allianz Life Ins Co Of North Amer	19615	Amer Reliable Ins Co	56499	Assured Life Assn
21911	Allianz Reinsurance America, Inc	60836	Amer Republic Ins Co	71439	Assurity Life Ins Co
11242	Allied Eastern Indemnity Co	19631	Amer Road Ins Co	11511	Asure Worldwide Ins Co
10127	Allied Ins Co of America	42978	Amer Security Ins Co	* 29033	Atain Ins Co
42579	Allied Prop & Cas Ins Co	19992	Amer Select Ins Co	17159	Atain Specialty Ins Co
* 19489	Allied World Assur Co US, Inc	17965	Amer Sentinel Ins Co	68039	Athene Annuity & Life Assurance Co of NY
22730	Allied World Ins Co	41998	Amer Southern Home Ins Co	61689	Athene Annuity and Life Co
10690	Allied World Nat'l Assur Co	10235	Amer Southern Ins Co	63932	Athene Life Ins Co of New York
16624	Allied World Specialty Ins Co	84697	Amer Specialty Health Ins Co	23833	AtHome Ins Co
10212	Allmerica Financial Alliance Ins Co	19704	Amer States Ins Co	61093	Atlanta Life Ins Co
41840	Allmerica Financial Benefit Ins Co	37214	Amer States Preferred Ins Co	27154	Atlantic Specialty Ins Co
29688	Allstate Fire and Casualty Ins Co	10872	Amer Strategic Ins Corp	22586	Atlantic States Ins Co
19240	Allstate Indemnity Co	31380	Amer Surety Co	25422	Atradius Trade Credit Ins, Inc
19232	Allstate Ins Co	60895	Amer United Life Ins Co	89206	Augustar Life Assurance Corp
11110	Allstate North American Ins Co	40142	Amer Zurich Ins Co	67172	Augustar Life Ins Co
36455	Allstate Northbrook Indemnity Co	11865	Amerian Digital Title Ins Co	61182	Aurora National Life Assurance Co
17230	Allstate Prop & Cas Ins Co	66001	American Benefit Life Ins Co	21210	Auto Club Group Ins Co

* - Recognized Trusteed or Accredited Reinsurer

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

** - Authorized pursuant to Chapter 46 or 47

Companies for which Reinsurance Credits are Allowed

Use this list of COMPANIES FOR WHICH REINSURANCE CREDITS ARE ALLOWED IN MICHIGAN as of December 31, 2025 to complete the reinsurance section of the 2025 annual statement. Any company not appearing on this list is considered Unauthorized as of December 31, 2025

NAIC #	Company Name	NAIC #	Company Name	NAIC #	Company Name
21202	Auto Club Ins Assn	10472	Capitol Indemnity Corp	62146	Combined Ins Co Of Amer
84522	Auto Club Life Ins Co	61581	Capitol Life Ins Co	19410	Commerce & Industry Ins Co
* 60256	Auto club of Southern CA Life ins Co	14041	Care Improvement Plus Wisconsin Ins Co	81426	Commercial Travelers Life Ins Co
11983	Auto Club Property-Casualty Ins Co	94072	CareScout Ins Co	84824	Commonwealth Ann & Life Ins Co
19062	Automobile Ins Co Of Hartford, CT	10510	Carolina Casualty Ins Co	50083	Commonwealth Land Title Ins Co
18988	Auto-Owners Ins Co	11997	Caterpillar Life Ins Co	77828	Companion Life Ins Co
61190	Auto-Owners Life Ins Co	57770	Catholic Fraternal Life	60984	CompBenefits Ins Co
12508	Auto-Owners Specialty Ins Co	56316	Catholic Ladies Of Columbia	12177	CompWest Ins Co
10367	Avemco Ins Co	57487	Catholic Order Of Foresters	10891	Concert Ins Co
19518	AXA XL Ins Co Americas	20273	Cedar Ins Co	51268	Connecticut Attorneys Title Ins Co
60232	Axcelus Financial Life Ins Co	80799	Celtic Ins Co	62308	Connecticut General Life Ins Co
37273	AXIS Ins Co	11499	Censtat Cas Co	**	Conserve
20370	AXIS Reins Co	20230	Central Insurance Company	22640	Consolidated Ins Co
15610	AXIS Specialty Ins Co	61735	Central Security Life Ins Co	32190	Constitution Ins Co
*	AXIS Specialty Limited	61751	Central States Health & Life Of Omaha	71730	Continental American Ins Co
13420	Badger Mutual Ins Co	34274	Central States Indemnity Co Of Omaha	20443	Continental Casualty Co
61212	Baltimore Life Ins Co	34649	Centre Ins Co	71404	Continental General Ins Co
71919	Bankers Fidelity Assurance Co	80896	Centre Life Ins Co	39551	Continental Heritage Ins Co
61239	Bankers Fidelity Life Ins Co	42765	Centurion Casualty Co	28258	Continental Indemnity Co
61263	Bankers Life And Casualty Co	* 36951	Century Surety Co	35289	Continental Ins Co
71013	Bankers Reserve Life Ins Co of WI	26905	Century-National Ins Co	68500	Continental Life Ins Co Of Brentwood, TN
18279	Bankers Standard Ins Co	10006	Certy Ins Co	10804	Continental Western Ins Co
94250	Banner Life Ins Co	25615	Charter Oak Fire Ins Co	37206	Contractors Bonding And Ins Co
25232	Bantry Ins Co	10642	Cherokee Ins Co	* 11860	COPIC Ins Co
29513	Bar Plan Mutual Ins Co, The	61832	Chesapeake Life Ins Co	**	Copper Rock
38245	BCS Ins Co	22810	Chicago Ins Co	**	COPS Ins Co
**	Beaumont Physicians Insurance Co.	50229	Chicago Title Ins Co	10499	CorePointe Ins Co
16510	Beazley America Ins Co, Inc	16356	Chiron Ins Co	**	Corewell
37540	Beazley Ins Co, Inc	12777	Chubb Indemnity Ins Co	68365	Corporate Solutions Life Rein Co
41394	Benchmark Ins Co	10052	Chubb National Ins Co	20982	Country Casualty Ins Co
61395	Beneficial Life Ins Co	10669	Church Ins Co	94218	Country Investors Life Assurance Co
15911	Berkley Casualty Co	18767	Church Mutual Ins Co, SI	62553	Country Life Ins Co
32603	Berkley Ins Co	71463	CICA Life Ins Co of America	20990	Country Mutual Ins Co
64890	Berkley Life & Health Ins Co	67369	CIGNA Health & Life Ins Co	21008	Country Preferred Ins Co
38911	Berkley Nat'l Ins Co	22004	CIM Ins Corp	81973	Coventry Health And Life Ins Co
29580	Berkley Regional Ins Co	28665	Cincinnati Casualty Co	74160	Coventry Health Care of Illinois
13070	Berkshire Hathaway Assur Corp	88064	Cincinnati Equitable Life Ins Co	18961	Crestbrook Ins Co
10391	Berkshire Hathaway Direct Ins Co	23280	Cincinnati Indemnity Co	56634	Croatian Fraternal Union Of Amer
20044	Berkshire Hathaway Homestate Ins Co	10677	Cincinnati Ins Co	16070	Cronus Ins Co
62345	Berkshire Hathaway Life Ins Co Of NE	76236	Cincinnati Life Ins Co	31348	Crum & Forster Indemnity Co
22276	Berkshire Hathaway Specialty Ins Co	31534	Citizens Ins Co Of Amer	42471	Crum and Forster Ins Co
71714	Berkshire Life Ins Co of America	10176	Citizens Ins Co Of OH	56138	CSA Fraternal Life
90638	Best Life & Health Ins Co	10395	Citizens Ins Co Of The Midwest	* 15539	CSAA Ins Exchange
58017	BetterLife	61921	Citizens Security Life Ins Co	82880	CSI Life Ins Co
20095	BITCO General Ins Corp	37028	Citizens United Reciprocal Exchange	10847	CUMIS Ins Society
20109	BITCO National Ins Co	41335	City National Ins Co	56324	Czech Catholic Union
12311	Bloomington Compensation Ins Co	10315	Civic Prop & Cas Co	21164	Dairyland Ins Co
54291	Blue Cross Blue Shield of Mich Mutual Ins Co	20532	Clarendon National Ins Co	16623	Dairyland National In Co
61476	Boston Mutual Life Ins Co	28860	Clear Blue Ins Co	34924	Dakota Truck Underwriters
16825	Branch Ins Exchange	78301	Clear Spring Health Ins Co	*	DaVinci Reins Ltd
12372	BrickStreet Mutual Ins Co	83607	Clear Spring Life and Annuity Co	16705	Dealers Assurance Co
35599	Bridge City Ins Co	15563	Clear Spring Prop & Cas Co	71129	Dearborn Life Ins Co
87726	Brighthouse Life Ins Co	16273	ClearPath Ins Co	62634	Delaware Amer Life Ins Co
12774	Bristol West Preferred Ins Co	**	ClearWater	79065	Delaware Life Ins Co
**	Brooke Life	33480	Clermont Ins Co	96265	Dental Care Plus, Inc
78620	Brooke Life Ins Co	12356	CM Regent Ins Co	12307	DentaQuest USA Ins Co, Inc
13528	Brotherhood Mutual Ins Co	62626	CMFG Life Ins Co	73474	Dentegra Ins Co
16713	Buckeye State Mutual Ins Co	29530	Coalition Ins Co	40975	Dentists Ins Co
14380	Build America Mutual Assurance Co	31887	Coface North America Ins Co	42587	Depositors Ins Co
15385	Bureau Veritas Inspection and Ins Co	36552	Coliseum Reins Co	12718	Developers Surety & Indemnity Co
93432	C.M. Life Ins Co	34347	Colonial Amer Casualty & Surety Co	10659	Diamond Ins Co
**	Caledonia Ins Co, LLC	62049	Colonial Life & Accident Ins Co	42048	Diamond State Ins Co
36340	Camico Mutual Ins Co	62065	Colonial Penn Life Ins Co	34711	Digital Advantage Ins Co
12260	CampMed Casualty & Indemnity Co, Inc	10758	Colonial Surety Co	97705	Direct General Life Ins Co
80659	Canada Life Assurance Co	36927	Colony Specialty Ins Co	34495	Doctors' Co, An Interinsurance Exchange
76694	Canada Life Rein Co	* 27812	Columbia Ins Co	50130	Doma Title Ins, Inc
10464	Canal Ins Co	99937	Columbus Life Ins Co	95657	Dominion Dental Services, Inc

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13692	Donegal Mutual Ins Co	31925	Falls Lake National Ins Co	* 16823	Fortegra Specialty Ins Co
33499	Dorinco Rein Co	70742	Family Benefit Life Ins Co	26794	Fortitude Casualty Ins Co
23795	Drivers Edge Ins Co	77968	Family Heritage Life Ins Co Of Amer	86630	Fortitude Life Ins & Annuity Co
13183	Eagle Life Ins Co	63053	Family Life Ins Co	90247	Fortitude U.S. Reinsurance Co
13019	Eastern Advantage Assur Co	74004	Family Service Life Ins Co	10801	Fortress Ins Co
10724	Eastern Alliance Ins Co	21547	Farm Bureau General Ins Co Of MI	10985	Fortuity Ins Co
28649	Eastern Atlantic Ins Co	63096	Farm Bureau Life Ins Co Of MI	**	Fortuna Assurance Co
14702	EastGuard Ins Co	21555	Farm Bureau Mutual Ins Co Of MI	14249	Founders Ins Co
22926	Economy Fire & Casualty Co	30341	Farmers & Merchants Mutual Fire Ins	18180	Founders Ins Co of MI
12515	Educators Health Plans Life Acc & Health Inc	24201	Farmers Automobile Ins Assoc	11600	Frank Winston Crum Ins Co
84174	ELCO Mutual Life and Annuity	25321	Farmers Direct Prop and Cas Ins Co	13986	Frankenmuth Ins Co
85561	Elips Life Ins Co	34339	Farmers Group Prop and Cas Ins Co	62324	Freedom Life Ins Co Of Amer
62928	EMC National Life Co	21636	Farmers Ins Co Of OR	22209	Freedom Specialty Ins Co
25186	EMC Prop & Cas Co	21652	Farmers Ins Exchange	13994	Fremont Ins Co
21407	Emcasco Ins Co	36889	Farmers Ins Of Columbus, Inc	85286	Fresenius Health Plans Ins Co
88595	Empheys Ins Co	13897	Farmers Mutual Hail Ins Co Of IA	99775	Funeral Directors Life Ins Co
21326	Empire Fire And Marine Ins Co	33448	Farmers Mutual Ins Co of MI	15691	Gainbridge Life Ins Co
25402	Employers Assurance Company	63177	Farmers New World Life Ins Co	63657	Garden State Life Ins Co
11512	Employers Compensation Ins Co	26298	Farmers Prop and Cas Ins Co	21253	Garrison Prop & Cas Ins Co
10640	Employers Ins Co of Nevada	43699	Farmers Specialty Ins Co	56685	GBU Financial Life
21458	Employers Ins Co Of Wausau	41483	Farmington Casualty Co	56693	GCU
21415	Employers Mutual Casualty Co	**	FCA US	14138	GEICO Advantage Ins Co
10346	Employers Preferred Ins Co	10178	FCCI Ins Co	35882	GEICO General Ins Co
68276	Employers Reassurance Corp	20281	Federal Ins Co	22055	GEICO Indemnity Co
56049	Employes' Mutual Benefit Assoc	63223	Federal Life Ins Co	37923	GEICO Marine Ins Co
68322	Empower Annuity Ins Co of America	63258	Federated Life Ins Co	24414	General Casualty Co Of WI
37095	Enact Financial Assurance Corp	13935	Federated Mutual Ins Co	18821	General Casualty Ins Co
38458	Enact Mortgage Ins Corp	16024	Federated Reserve Ins Co	24732	General Ins Co Of Amer
16675	Enact Mortgage Ins Corp of North Carolina	11118	Federated Rural Electric Ins Exchange	86258	General Re Life Corp
15130	Encompass Indemnity Co	28304	Federated Service Ins Co	22039	General Reins Corp
10358	Encompass Ins Co	39306	Fidelity & Deposit Co Of MD	39322	General Security National Ins Co
10072	Encompass Prop & Cas Co	35386	Fidelity & Guaranty Ins Co	11967	General Star National Ins Co
10641	Endurance Amer Ins Co	25879	Fidelity & Guaranty Ins Underwriters, Inc	50172	General Title Ins Co
11551	Endurance Assurance Corp	63274	Fidelity & Guaranty Life Ins Co	11231	Generali
43630	Endurance Risk Solutions Assur Co	93696	Fidelity Investments Life Ins Co	17630	Generali USA Ins Co
*	Endurance Specialty Ins Ltd	63290	Fidelity Life Association	38962	Genesis Ins Co
64149	Epic Life Ins Co	51586	Fidelity National Title Ins Co	65536	Genworth Life and Annuity Ins Co
62880	Equitable Financial Life & Annuity Co	17136	Fidelity Security Assurance Co	70025	Genworth Life Ins Co
62944	Equitable Financial Life Ins Co	71870	Fidelity Security Life Ins Co	10799	GeoVera Ins Co
78077	Equitable Financial Life Ins Co of America	35009	Financial Casualty & Surety, Inc	70939	Gerber Life Ins Co
62510	Equitrust Life Ins Co	39136	Finial Reins Co	14036	Germantown Mutual Ins Co
13634	Essent Guaranty, Inc	21660	Fire Ins Exchange	26611	Glatfelter Ins Co
12522	Essent Title Insurance, Inc	21873	Fireman's Fund Ins Co	56154	Gleaner Life Ins Society
37915	Essentia Ins Co	21784	Firemen's Ins Co of Wash DC	12254	Glencar Ins Co
25712	Esurance Ins Co	69140	First Allmerica Financial Life Ins Co	21032	Global Reins Corp of America
21741	Esurance Ins Co of NJ	37710	First Amer Prop & Cas Ins Co	91472	Globe Life And Accident Ins Co
30210	Esurance Prop & Cas Ins Co	50814	First Amer Title Ins Co	42897	GM Natl Ins Co
20516	Euler Hermes North America Ins Co	51624	First American Title Guaranty Co	62286	Golden Rule Ins Co
* 35378	Evanston Ins Co	56332	First Catholic Slovak Ladies Assoc Of The USA	22063	Government Employees Ins Co
57991	Everence Assoc, Inc	56340	First Catholic Slovak Union Of The USA	63967	Government Personnel Mutual Life Ins Co
74209	Everence Ins Co	29980	First Colonial Ins Co	67059	GPM Health and Life Ins Co
16044	Everest Denali Ins Co	10351	First Dakota Indemnity Co	* 14060	Grange Ins Co
10120	Everest National Ins Co	11177	First Financial Ins Co	11136	Grange Ins Co of Michigan
16045	Everest Premier Ins Co	12150	First Founders Assurance Co	71218	Grange Life Ins Co
26921	Everest Reins Co	10676	First Guard Ins Co	26310	Granite Re, Inc
17043	Everett Cash Mutual Ins Co	90328	First Health Life & Health Ins Co	23809	Granite State Ins Co
**	Evergreen	33588	First Liberty Ins Corp	93521	Granular Ins Co
12750	Evergreen National Indemnity Co	24724	First National Ins Co Of Amer	10671	Gray Casualty & Surety Co
70866	Everlake Assurance Co	14240	First National Title Ins Co	36307	Gray Ins Co, The
60186	Everlake Life Ins Co	67652	First Penn-Pacific Life Ins Co	26832	Great Amer Alliance Ins Co
24961	Everspan Ins Co	11054	Fletcher Reinsurance Co	26344	Great Amer Assurance Co
10318	Exact Prop & Cas Co	13978	Florists' Mutual Ins Co	16691	Great Amer Ins Co
10003	Excess Share Ins Corp	11185	Foremost Ins Co Grand Rapids	22136	Great Amer Ins Co Of NY
35181	Executive Risk Indemnity	11800	Foremost Prop & Cas Ins Co	31135	Great Amer Security Ins Co
40029	Explorer Ins Co	41513	Foremost Signature Ins Co	33723	Great Amer Spirit Ins Co
21482	Factory Mutual Ins Co	91642	Forethought Life Ins Co	25224	Great Divide Ins Co
35157	Fair American Ins and Rein Co	13293	Forge Ins Co	30384	Great Lakes Mutual Ins Co

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18694	Great Midwest Ins Co	11206	Housing Enterprise Ins Co, Inc	12199	Keystone National Ins Co
20303	Great Northern Ins Co	* 42374	Houston Casualty Co	33987	Kin Interinsurance Nexus Exchg
12982	Great Plains Casualty, Inc	* 12936	Houston Specialty Ins Co	13722	Knightbrook Ins Co
90212	Great Southern Life Ins Co	25054	Hudson Ins Co	68349	Knighthead American Life Insurance Co.
11371	Great West Casualty Co	60052	Humana Benefit Plan of Illinois, Inc	58033	Knights Of Columbus
71480	Great Western Ins Co	69671	Humana Health Ins Co of Florida Inc	37800	Kookmin Best Ins Co, Ltd
17155	Greater Mid-Atlantic Indemnity Co	73288	Humana Ins Co	56227	KSKJ Life
17154	Greater Midwestern Indemnity Co	60219	Humana Ins Co of Kentucky	* 22993	KY Farm Bureau Mutual Ins Co
22187	Greater New York Mutual Ins Co	70580	HumanaDental Ins Co	56715	Ladies PA Slovak Catholic Union
**	Greenstone	**	Huron Indemnity	65242	Lafayette Life Ins Co
22322	Greenwich Ins Co	91693	IA Amer Life Ins Co	*	Lancashire Ins Co Ltd
43974	Greenwood Ins Co	69272	Ibexis Life & Annuity Ins Co	26077	Lancer Ins Co
10019	Greystone Ins Co	97764	Idealife Ins Co	62383	Lantern Ins Co
* 14117	Grinnell Mutual Reinsurance Co, SI	15571	Illinois Casualty Co	16023	Lemonade Ins Co
36650	Guarantee Co of North America USA, The	64580	Illinois Mutual Life Ins Co	37940	Lexington Nat'l Ins Corp
64211	Guarantee Trust Life Ins Co	23817	Illinois National Ins Co	13307	Lexon Ins Co
64238	Guaranty Income Life Ins Co	35408	Imperium Ins Co	68543	Liberty Bankers Life Ins Co
78778	Guardian Ins & Annuity Co	11090	Incline Casualty Co	42404	Liberty Ins Corp
64246	Guardian Life Ins Co Of Amer	19269	Incline National Ins Co	19917	Liberty Ins Underwriters, Inc
42803	Guideone Elite Ins Co	43575	Indemnity Ins Co Of North Amer	23035	Liberty Mutual Fire Ins Co
15032	GuideOne Ins Co	18468	Indemnity National Ins Co	23043	Liberty Mutual Ins Co
14559	GuideOne Specialty Ins Co	26581	Independence American Ins Co	12484	Liberty Mutual Personal Ins Co
34037	Hallmark Ins Co	64602	Independence Life And Annuity Co	65331	Liberty National Life Ins Co
88340	Hannover Life Reassur Co Of Amer	91785	Independent Life Ins Co	11746	Liberty Personal Ins Co
*	Hannover Ruck SE	29831	Independent Mutual Fire Ins Co	66753	Liberty Union Life Assurance Co
36064	Hanover American Ins Co	58068	Independent Order Of Foresters	65498	Life Ins Co Of North Amer
22292	Hanover Ins Co	22659	Indiana Ins Co	65528	Life Ins Co Of The Southwest
26433	Harco National Ins Co	81779	Individual Assurance Co Life, Hlth & Acc	97691	Life of the South Ins Co
23582	Harleysville Ins Co	14406	Industrial Alliance Ins and Fin Services	91898	LifeCare Assurance Co
* 10674	Harleysville Ins Co of NY	11738	Infinity Auto Ins Co	77720	LifeSecure Ins Co
35696	Harleysville Preferred Ins Co	22268	Infinity Ins Co	99724	LifeShield National Ins Co
26182	Harleysville Worcester Ins Co	22195	Ins Co of Greater NY	65595	Lincoln Benefit Life Co
22357	Hartford Accident And Indemnity Co	26700	Ins Co Of IL	65927	Lincoln Heritage Life Ins Co
29424	Hartford Casualty Ins Co	22713	Ins Co Of North Amer	62057	Lincoln Life & Ann Co of NY
19682	Hartford Fire Ins Co	11162	Ins Co of the South	65676	Lincoln National Life Ins Co, The
38288	Hartford Ins Co of IL	19429	Ins Co Of The State Of PA	40550	Lio Ins Co
37478	Hartford Ins Co Of The Midwest	27847	Ins Co Of The West	##	Lloyd's Underwriters At London, Sp Synd
38261	Hartford Ins Co of the Southeast	29742	Integon National Ins Co	36447	LM General Ins Co
70815	Hartford Life And Accident Ins Co	74780	Integrity Life Ins Co	33600	LM Ins Corp
11452	Hartford Steam Boiler Inspect & Ins Co	* 15598	Inter-Ins Exchange of the Auto Club	32352	LM Prop & Cas Ins Co
29890	Hartford Steam Boiler Inspect & Ins Co of CT	11592	International Fidelity Ins Co	87920	Locomotive Engineers & Conductors
30104	Hartford Underwriters Ins Co	17182	Intrepid Casualty Co	65722	Loyal Amer Life Ins Co
14176	Hastings Ins Co	10749	Intrepid Ins Co	56758	Loyal Christian Benefit Assoc
36919	Hawkeye-Security Ins Co	36153	Inverin Ins Co	73504	Lumico Life Ins Co
92711	HCC Life Ins Co	64904	Investors Heritage Life Ins Co	10051	Lyndon Southern Ins Co
78611	HCSC Ins Services Co	63487	Investors Life Ins Co Of North Amer	* 93580	M Life Ins Co
41343	HDI Global Ins Co	50369	Investors Title Ins Co	65781	Madison National Life Ins Co
14265	HDI Global Select Ins Co	10998	iQUE Ins Co	42617	MAG Mutual Ins Co
70670	Health Care Service Corp, Mut Legal Res Co	23647	Ironshore Indemnity, Inc	**	Magna
61727	HealthSpring National Health Ins Co	* 25445	Ironshore Specialty Ins Co	13026	Main Street America Protection Ins Co
39527	Heritage Indemnity Co	56707	ISDA Fraternal Assn	65870	Manhattan Life Ins Co
64394	Heritage Life Ins Co	32921	ISMIE Mutual Ins Co	67083	Manhattan National Life Ins Co
**	Hickory Brooke	65056	Jackson National Life Ins Co	61883	ManhattanLife Ins and Annuity Co
16138	HiRoad Assurance Co	60140	Jackson National Life Ins Co Of NY	16755	ManhattanLife of America Ins Co
10200	Hiscox Ins Co	11630	Jefferson Ins Co	36897	Manufacturers Alliance Ins Co
71768	HM Health Ins Co	64017	Jefferson National Life Ins Co	12824	Manufacturing Technology Mutual Ins Co
93440	HM Life Ins Co	16379	Jet Ins Co	**	Manulife MI Reassurance Co.
26638	Home-Owners Ins Co	14354	Jewelers Mutual Ins Co, SI	16561	Many Ins Co
12536	Homeowners of America Ins Co	16116	JM Specialty Ins Co	* 23876	Mapfre Ins Co
17221	Homesite Ins Co	65080	John Alden Life Ins Co	*	Mapfre Re Compania De Reaseguros, S.A.
13927	Homesite Ins Co Of The Midwest	93610	John Hancock Life & Health Ins Co	28932	Markel Amer Ins Co
64505	Homesteaders Life Co	65838	John Hancock Life Ins Co (USA)	*	Markel Bermuda Ltd
22578	Horace Mann Ins Co	* 86375	John Hancock Life Ins Co of NY	10829	Markel Global Reins Co
64513	Horace Mann Life Ins Co	**	John Hancock Reassurance Co.	38970	Markel Ins Co
22756	Horace Mann Prop & Cas Ins Co	65129	Kansas City Life Ins Co	22306	Massachusetts Bay Ins Co
11245	Hornbeam Ins Co	10914	Kemper Independence Ins Co	65935	Massachusetts Mutual Life Ins Co
10069	Housing Authority Prop Ins, a Mutual Co	10885	Key Risk Ins Co	63312	MassMutual Ascend Life Ins Co

* - Recognized Trusteed or Accredited Reinsurer

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

** - Authorized pursuant to Chapter 46 or 47

Companies for which Reinsurance Credits are Allowed

Use this list of COMPANIES FOR WHICH REINSURANCE CREDITS ARE ALLOWED IN MICHIGAN as of December 31, 2025 to complete the reinsurance section of the 2025 annual statement. Any company not appearing on this list is considered Unauthorized as of December 31, 2025

NAIC #	Company Name	NAIC #	Company Name	NAIC #	Company Name
10784	MAXUM Casualty Ins Co	81442	Monitor Life Ins Co of New York	91596	New York Life Ins And Annuity Corp
12041	MBIA Ins Corp	32506	Monroe Guaranty Ins Co	66915	New York Life Ins Co
14063	MCNA Ins Co	66370	Mony Life Ins Co	16608	New York Marine And General Ins Co
69515	Medamerica Ins Co	29858	Mortgage Guaranty Ins Corp	16285	Next Ins US Co
63762	Medco Containment Life Ins Co	13331	Motorists Commercial Mutual Ins Co	14788	NGM Ins Co
74322	Medical Benefits Mutual Life Ins Co	14621	Motorists Mutual Ins Co	81264	Nippon Life Ins Co Of Amer
32522	Medical Mutual Ins Co of NC	22012	Motors Ins Corp	27905	NLC Mutual Ins Co
* 32328	Medical Mutual Liability Ins Society Of MD	21075	MS Transverse Ins Co	33200	NORCAL Ins Co
29076	Medical Mutual of Ohio	66346	Munich Amer Reassurance Co	31470	Norguard Ins Co
11843	Medical Protective Co	69604	Munich Re US Life Corp	66974	North Amer Co For Life & Health Ins
79987	Medico Corp Life Ins Co	10227	Munich Reins America, Inc	27740	North Pointe Ins Co
31119	Medico Ins Co	88668	Mutual Of Amer Life Ins Co	21105	North River Ins Co
65641	Medico Life and Health Ins Co	71412	Mutual Of Omaha Ins Co	30376	Northern Mutual Ins Co
22241	Medmarc Casualty Ins Co	93734	Nassau Life and Annuity Co	24031	Northland Casualty Co
62375	MedMutual Life Ins Co	67814	Nassau Life Ins Co	24015	Northland Ins Co
16101	Meemic Ins Co	68284	Nassau Life Ins Co of KS	13045	NorthStone Ins Co
94587	Members Health Ins Co	23663	National Amer Ins Co	69000	Northwestern Long Term Care Ins Co
86126	Members Life Ins Co	61409	National Benefit Life Ins Co	67091	Northwestern Mutual Life Ins Co
21229	MemberSelect Ins Co	16632	National Builders Ins Co	42552	Nova Casualty Co
14164	MEMIC Casualty Co,	11991	National Casualty Co	**	NPO Ins. Co.
11030	MEMIC Indemnity Co	10243	National Continental Ins Co	39608	Nutmeg Ins Co
31968	Merastar Ins Co	66540	National Farmers Union Life Ins Co	81353	NYLIFE Ins Co Of AZ
14494	Merchants Bonding Co	16217	National Farmers Union Prop & Cas Co	34630	Oak River Ins Co
23329	Merchants Mutual Ins Co	15679	National Fire & Indemnity Exchange	31208	Oakwood Ins Co
11595	Merchants National Bonding, Inc	20478	National Fire Ins Co Of Hartford	15645	OBI America Ins Co
12901	MERCHANTS PREFERRED INS CO	42447	National General Assurance Company	14190	OBI National Ins Co
23353	Meridian Security Ins Co	23728	National General Ins Co	35602	Obsidian Ins Co
18750	Merit Health Ins Co	11044	National General Ins Online, Inc	23248	Occidental Fire And Casualty Co Of NC
65951	Merit Life Ins Co	66583	National Guardian Life Ins Co	67148	Occidental Life Ins Co Of NC
39950	Metropolitan General Ins Co	82538	National Health Ins Co	68446	Oceanview Life and Annuity Co
65978	Metropolitan Life Ins Co	20087	National Indemnity Co	23680	Odyssey Rein Co
97136	Metropolitan Tower Life Ins Co	32620	National Interstate Ins Co	24074	Ohio Casualty Ins Co
40150	MGA Ins Co, Inc	11051	National Interstate Ins Co of HI, Inc	24104	Ohio Farmers' Ins Co
22594	MGIC Assurance Corp	20052	National Liability & Fire Ins Co	26565	Ohio Indemnity Co
10682	MGIC Credit Assurance Corp	66680	National Life Ins Co	24082	Ohio Security Ins Co
18740	MGIC Indemnity Corp	13695	National Mortgage Ins Corp	67180	Ohio State Life Ins Co
16203	MGT Ins Co	56782	National Slovak Society Of The USA	67199	Old Amer Ins Co
10209	MI Automobile Ins Placement Facility	22608	National Specialty Ins Co	17558	Old Guard Ins Co
34029	MI Basic Property Ins Assn	15474	National Summit Ins Co	24139	Old Republic Gen Ins Corp
99992	MI Catastrophic Claims Association	21881	National Surety Corp	24147	Old Republic Ins Co
10857	MI Ins Co	87963	National Teachers Assoc Life Ins Co	67261	Old Republic Life Ins Co
14508	MI Millers Mutual Ins Co	51020	National Title Ins of NY, Inc	50520	Old Republic National Title Ins Co
31429	MI Professional Ins Exchange	20141	National Trust Ins Co	37060	Old United Casualty Co
38660	MIC General Ins Corp	19445	National Union Fire Ins Co Of Pittsburgh	76007	Old United Life Ins Co
38601	MIC Prop & Cas Ins Corp	66850	National Western Life Ins Co	88080	Omaha Health Ins Co
21687	Mid-Century Ins Co	26093	Nationwide Affinity Ins Co of America	13100	Omaha Ins Co
23418	Mid-Continent Casualty Co	28223	Nationwide Agribusiness Ins Co	16219	Omaha National Ins Co
23434	Middlesex Ins Co	10723	Nationwide Assurance Co	16537	Omaha Supplemental Ins Co
66044	Midland National Life Ins Co	23760	Nationwide General Ins Co	33006	Openly Ins Co
27138	Midvale Indemnity Co	25453	Nationwide Ins Co Of Amer	17665	Opportunity Life Ins Co
23612	Midwest Employers Casualty Co	10948	Nationwide Ins Co of Florida	88099	Optimum Re Ins Co
16262	Midwest Family Advantage Ins Co	92657	Nationwide Life And Annuity Ins Co	69647	Optum Ins of Ohio, Inc
23574	Midwest Family Mutual Ins Co	66869	Nationwide Life Ins Co	15777	Oscar Ins Co
10895	Midwest Ins Co	23787	Nationwide Mutual Ins Co	32700	Owners Ins Co
66087	Mid-West National Life Ins Co Of TN	37877	Nationwide Prop & Cas Ins Co	76112	Oxford Life Ins Co
23515	Midwestern Indemnity Co	23825	Nat'l Public Finance Guarantee Corp	67393	Ozark National Life Ins Co
66109	Midwestern United Life Ins Co	42307	Navigators Ins Co	* 84162	Pacific Beacon Life Reassur, Inc
61522	MII Life Ins, Inc	15865	NCMIC Mutual Ins Co	22748	Pacific Employers Ins Co
26662	Milford Casualty Ins Co	10317	Neighborhood Spirit Prop & Cas Co	64343	Pacific Guardian Life Ins Co, Ltd
42234	Minnesota Lawyers Mutual Ins Co	24171	Netherlands Ins Co	20346	Pacific Indemnity Co
66168	Minnesota Life Ins Co	21830	New England Ins Co	97268	Pacific Life & Annuity Co
20362	Mitsui Sumitomo Ins Co of Amer	91626	New England Life Ins Co	67466	Pacific Life Ins Co
22551	Mitsui Sumitomo Ins Usa, Inc	41629	New England Reins Corp	37850	Pacific Specialty Ins Co
16942	MMIC Ins, Inc	78743	New Era Life Ins Co	70785	Pacificare Life And Health Ins Co
70416	MML Bay State Life Ins Co	69698	New Era Life Ins Co of the Midwest	* 17327	Palms Specialty Ins Co Inc
10675	Mobilitas General Ins Co	23841	New Hampshire Ins Co	* 16754	Palomar Excess and Surplus Ins Co
57541	Modern Woodmen Of Amer	* 35432	New Jersey Re-Ins Co	20338	Palomar Specialty Ins Co

* - Recognized Trusteed or Accredited Reinsurer

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

** - Authorized pursuant to Chapter 46 or 47

Companies for which Reinsurance Credits are Allowed

Use this list of COMPANIES FOR WHICH REINSURANCE CREDITS ARE ALLOWED IN MICHIGAN as of December 31, 2025 to complete the reinsurance section of the 2025 annual statement. Any company not appearing on this list is considered Unauthorized as of December 31, 2025

NAIC #	Company Name	NAIC #	Company Name	NAIC #	Company Name
93459	Pan-Amer Assurance Co	33391	ProAssurance Indemnity Co, Inc	12491	Rochdale Ins Co
67539	Pan-Amer Life Ins Co	14460	ProAssurance Ins Co of America	42706	Roche Surety & Casualty Co, Inc
11518	Paramount Ins Co	21903	ProCentury Ins Co	11089	Rock Ridge Ins Co
60003	Park Avenue Life Ins Co	34312	Producers Agriculture Ins Co	11974	Rocket Title Ins Co
10859	Park National Ins Co	68047	Professional Ins Co	27065	Rockhill Mutual Ins Co
71099	Parker Centennial Assur Co	11127	Professional Solutions Ins Co	35505	Rockwood Cas Ins Co
38636	Partner Rein Co Of The US	24252	Progressive Amer Ins Co	24503	Root Prop & Cas Ins Co
*	Partner Reins Co, Ltd	24260	Progressive Casualty Ins Co	57657	Royal Neighbors Of Amer
11835	PartnerRe America Ins Co	42994	Progressive Classic Ins Co	22314	RSUI Indemnity Co
74900	PartnerRe Life Reins Co of Amer	* 16322	Progressive Direct Ins Co	39039	Rural Community Ins Co
13439	Partners Mutual Ins Co	* 42412	Progressive Gulf Ins Co	11134	Rural Trust Ins Co
23442	Patriot General Ins Co	16816	Progressive Life Ins Co	60183	S.USA Life Ins Co, Inc
32069	Patriot Ins Co	37605	Progressive Marathon Ins Co	24740	Safeco Ins Co Of Amer
60099	Patriot Life Ins Co	10187	Progressive Michigan Ins Co	39012	Safeco Ins Co Of IL
67598	Paul Revere Life Ins Co	* 35190	Progressive Mountain Ins Co	36560	SafePort Ins Co
18333	Peerless Indemnity Ins Co	* 38628	Progressive Northern Ins Co	11123	Safety First Ins Co
24198	Peerless Ins Co	* 42919	Progressive Northwestern Ins Co	15105	Safety National Casualty Corp
24228	Pekin Ins Co	37834	Progressive Preferred Ins Co	12521	Safeway Ins Co
67628	Pekin Life Ins Co	32786	Progressive Specialty Ins Co	40460	Sagamore Ins Co
16651	Pekin Select Ins Co	34690	Prop & Cas Ins Co Of Hartford	38300	Samsung Fire & Marine Ins Co, Ltd
14958	Peninsula Ins Co	32905	Property-Owners Ins Co	70435	Savings Bank Mutual Life Ins Co of MA
93262	Penn Ins And Annuity Co	10638	ProSelect Ins Co	60176	SBLI USA Life Ins Co, Inc
14982	Penn Millers Ins Co	12416	Protective Ins Co	64688	SCOR Global Life Americas Rein Co
67644	Penn Mutual Life Ins Co	88536	Protective Life & Annuity Ins Co	87017	SCOR Global Life Reins Co of DE
32859	Penn-Amer Ins Co	68136	Protective Life Ins Co	97071	SCOR Global Life USA Reins Co
14974	Pennsylvania Lumbermens Mut Ins Co	35769	Protective Prop & Cas Ins Co	30058	SCOR Reins Co
12262	Pennsylvania Manu Assoc Ins Co	56863	Providence Assoc of the Ukra	15580	Scottsdale Indemnity Co
41424	Pennsylvania Manufacturers Indemnity Co	24295	Providence Washington Ins Co	22543	SECURA Ins Co
14990	Pennsylvania Nat'l Mutual Casualty Ins Co	68195	Provident Life And Accident Ins Co	10239	SECURA Supreme Ins Co
12297	Petroleum Casualty Co	79227	Pruco Life Ins Co	10054	Securian Casualty Co
13714	Pharmacists Mutual Ins Co	68241	Prudential Ins Co Of Amer	93742	Securian Life Ins Co
23175	Phenix Mutual Fire Ins Co	71390	Puritan Life Ins Co of America	66516	Securico Life Ins Co
67784	Philadelphia Amer Life Ins Co	39217	QBE Ins Corp	68675	Security Benefit Life Ins Co
18058	Philadelphia Indemnity Ins Co	10219	QBE Reins Corp	68772	Security Mutual Life Ins Co Of NY
25623	Phoenix Ins Co	* 93688	QCC Ins Co	19879	Security National Ins Co
40738	Physicians Ins	23132	R.V.I. America Ins Co	69485	Security National Life Ins Co
72125	Physicians Life Ins Co	33790	Radian Guaranty, Inc	22233	Select Ins Co
80578	Physicians Mutual Ins. Co., Inc.	30872	Radian Mortgage Assur Inc	12572	Selective Ins Co Of Amer
17414	Physicians Select Ins Co	51632	Radian Title Ins Inc	13730	Selective Ins Co Of NY
21857	Pie Ins Co, The	15756	Radnor Specialty Ins Co	19259	Selective Ins Co Of SC
21296	Pinnacle National Ins Co	11673	Redwood Fire and Casualty Ins Co	39926	Selective Ins Co Of the Southeast
15137	PinnaclePoint Ins Co	24449	Regent Ins Co	26301	Selective Way Ins Co
67911	Pioneer Mutual Life Ins Co	68357	Reliable Life Ins Co	10936	Seneca Ins Co
18309	Pioneer State Mutual Ins Co	68381	Reliance Standard Life Ins Co	78662	Senior Life Ins Co
10817	Plateau Casualty Ins Co	61360	Reliastar Bankers Sec Life Ins Co OF NY	11000	Sentinel Ins Co, Ltd
97152	Plateau Ins Co	67105	Reliastar Life Ins Co	12870	Sentruity Cas Co
18619	Platte River Ins Co	61700	Renaissance Life & Health Ins Co of America	28460	Sentry Casualty Co
30945	Plaza Ins Co	* 10357	Renaissance Rein US Inc	24988	Sentry Ins Co
25747	Point Specialty Ins Co	*	Renaissance Reins Ltd	68810	Sentry Life Ins Co
56820	Polish Falcons Of Amer	* 15933	RenaissanceRe Europe AG	21180	Sentry Select Ins Co
57622	Polish National Alliance Of The USA	* 15529	RenaissanceRe Europe AG, US Branch	22985	Sequoia Ins Co
57630	Polish Roman Catholic Union Of Amer	10810	Republic Fire and Casualty Ins Co	39152	Service American Indemnity Co
15750	POM Ins Co	22179	Republic Indemnity Co Of Amer	43389	Service Lloyds Ins Co, a Stock Company
16659	Poseidon Commercial Ins Co	43753	Republic Indemnity Co Of CA	11347	SFM Mutual Ins Co
13694	Poseidon Structured Mortgage Ins Co	12475	Republic-Franklin Ins Co	26557	Shelter Reins Co
11863	Positive Physicians Ins Co	31089	Repwest Ins Co	81434	ShelterPoint Life Ins Co
37257	Praetorian Ins Co	68462	Reserve National Ins Co	68845	Shenandoah Life Ins Co
10900	Preferred Employers Ins Co	26050	Response Worldwide Ins Co	71420	Sierra Health and Life Ins Co, Inc
36234	Preferred Professional Ins Co	12471	Retailers Ins Co	62952	SILAC Ins Co
50026	Premier Land Title Ins Co	93777	Revol One Ins Co	12575	SilverScript Ins Co
12773	Prescient National Ins Co	89004	RGA Life and Annuity Ins Co	38776	SiriusPoint America Ins Co
13721	PrimeOne Ins Co	93572	RGA Reins Co	57193	Slovak Catholic Sokol
65919	Primerica Life Ins Co	*	River Thames Ins Co Ltd	57673	Slovene National Benefit Society
61271	Principal Life Ins Co	36684	Riverport Ins Co	15261	Society Ins, A Mutual Co
71161	Principal Nat'l Life Ins Co	65005	RiverSource Life Ins Co	38997	Sompo America Fire & Marine Ins Co
12208	Priority Health Ins Co	21261	RiverStone International Ins, Inc	11126	Sompo America Ins Co
12873	Privilege Underwriters Reciprocal Exchange	13056	RLI Ins Co	37141	Southern General Ins Co

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

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Companies for which Reinsurance Credits are Allowed

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NAIC #	Company Name	NAIC #	Company Name	NAIC #	Company Name
19178	Southern Guaranty Ins Co	68608	Symetra Life Ins Co	61425	Trustmark Ins Co
19216	Southern Ins Co	90581	Symetra National Life Ins Co	62863	Trustmark Life Ins Co
10190	Southern-Owners Ins Co	12866	T.H.E. Ins Co	* 37982	Tudor Ins Co
12294	Southwest Marine & Gen Ins Co	93505	Talcott Resolution Int'l Life Reassur Corp	**	Tuebor
**	Specialty Ag	71153	Talcott Resolution Life & Annuity Ins Co	60117	Tufts Ins Co
24376	Spinnaker Ins Co	88072	Talcott Resolution Life Ins Co	29459	Twin City Fire Ins Co
**	Squire Re	41050	TDC National Assur Co	15885	TypTap Ins Co
**	Squire Re II	69345	Teachers Ins & Annuity Assoc Of Amer	35416	U.S. Underwriters Ins Co
24767	St. Paul Fire And Marine Ins Co	22683	Teachers Ins Co	57215	Ukrainian National Assoc
24775	St. Paul Guardian Ins Co	42376	Technology Ins Co, Inc	11121	Unified Life Ins Co
24791	St. Paul Mercury Ins Co	**	Tenda	91529	Unimerica Ins Co
19224	St. Paul Protective Ins Co	24813	Tesla Ins Co	62596	Union Fidelity Life Ins Co
**	Stable One	24821	Tesla Property & Casualty, Inc	25844	Union Ins Co
19070	Standard Fire Ins Co	69396	Texas Life Ins Co	21423	Union Ins Co of Providence
42986	Standard Guaranty Ins Co	10393	Texas Medical Ins Co	69744	Union Labor Life Ins Co
69019	Standard Ins Co	56014	Thrivent Financial For Lutherans	70408	Union Security Ins Co
86355	Standard Life And Accident Ins Co	60142	TIAA-CREF Life Ins Co	92916	United Amer Ins Co
71706	Standard Life and Casualty Ins Co	92908	Tier One Ins Co	36226	United Casualty and Surety Ins Co
69078	Standard Security Life Ins Co Of NY	25534	TIG Ins Co	11142	United Casualty Ins Co Of Amer
18023	Star Ins Co	36269	Titan Ins Co	85766	United Concordia Ins Co
68985	Starmount Life Ins Co	50016	Title Resources Guaranty Co	11770	United Financial Casualty Co
40045	Starnet Ins Co	32301	TNUS Ins Co	13021	United Fire & Casualty Co
38318	Starr Indemnity & Liability Co	42439	Toa Rein Co Of Amer (The)	15873	United Guaranty Residential Ins Co
16109	Starr Specialty Ins Co	44245	Toggle Ins Co	16667	United Guaranty Residential Ins Of NC
* 13604	Starr Surplus Lines Ins Co	10945	Tokio Marine America Ins Co	63983	United Heritage Life Ins Co
*	StarStone Ins SE	11027	Tower Hill Prime Ins Co	69922	United Home Life Ins Co
25496	Starstone National Ins Co	37621	Toyota Motor Ins Co	69930	United Ins Co Of Amer
25127	State Auto Prop & Cas Ins Co	41238	Trans Pacific Ins Co	69973	United Life Ins Co
25135	State Automobile Mutual Ins Co	69566	Trans World Assurance Co	* 13064	United National Ins Co
17133	State Farm Classic Ins Co	10952	Transamerica Casualty Ins Co	92703	United Natl Life Ins Co of America
25143	State Farm Fire And Casualty Co	70688	Transamerica Financial Life Ins Co	69868	United Of Omaha Life Ins Co
25151	State Farm General Ins Co	86231	Transamerica Life Ins Co	25941	United Services Automobile Assoc
94498	State Farm Health Ins Co	19453	Transatlantic Reins Co	29157	United Wisconsin Ins Co
69108	State Farm Life Ins Co	28886	Transguard Ins Co Of Amer	72850	United World Life Ins Co
25178	State Farm Mutual Automobile Ins Co	20494	Transportation Ins Co	79413	UnitedHealthcare Ins Co
69116	State Life Ins Co	28188	TravCo Ins Co	84549	UnitedHealthcare Ins Co of America
69132	State Mutual Ins Co	36463	TravCo Personal Ins Co	97179	UnitedHealthcare Life Ins Co
12831	State National Ins Co, Inc	31194	Travelers Casualty & Surety Co Of Amer	16063	Unitrin Auto & Home Ins Co
33049	State Volunteer Mutual Ins Co	19038	Travelers Casualty and Surety Co	10226	Unitrin Direct Ins Co
77399	Sterling Life Ins Co	36170	Travelers Casualty Co Of CT	10915	Unitrin Direct Prop & Cas Co
50121	Stewart Title Guaranty Co	41769	Travelers Casualty Co, The	25909	Unitrin Preferred Ins Co
25180	Stillwater Ins Co	19046	Travelers Casualty Ins Co of Amer	40843	Universal Underwriters Of TX Ins Co
16578	Stillwater Prop & Cas Ins Co	40282	Travelers Commercial Casualty Co	32867	Universal Fire & Casualty Ins Co
11828	Stonewood Ins Co	36137	Travelers Commerical Ins Co	10861	Universal Prop & Cas Ins Co
10340	Stonington Ins Co	41750	Travelers Constitution State Ins Co	25933	Universal Surety Co
40436	Stratford Ins Co	27998	Travelers Home & Marine Ins Co	13200	Universal Surety Of Amer
11024	Strathmore Ins Co	25658	Travelers Indemnity Co	41181	Universal Underwriters Ins Co
10130	SU Ins Co	25666	Travelers Indemnity Co Of Amer	12816	University of Michigan Health Ins. Co
15136	SummitPoint Ins Co	25682	Travelers Indemnity Co Of CT	67601	Unum Ins Co
**	Sun Insurance Inc.	36145	Travelers Personal Security Ins Co	62235	UNUM Life Ins Co Of Amer
80926	Sun Life and Health Ins Co	25674	Travelers Prop Casualty Co of Amer	25887	US Fidelity & Guaranty Co
80802	Sun Life Assurance Co Of Canada	36161	Travelers Property Casualty Ins Co	84530	US Financial Life Ins Co
**	Sun Life Finan. U.S.	56006	Travelers Protective Assoc Of Amer	21113	US Fire Ins Co
10909	Sun Surety Ins Co	**	Traverse Ins.	97772	US Health and Life Ins Co
34762	Sunz Ins Co	28535	Triangle Ins Co, Inc	25895	US Liability Ins Co
* 16551	Superior Specialty Ins Co	29734	Triassic Ins Co	70106	US Life Ins Co In The City Of NY
58181	Supremem Council of the Royal Arcanum	19887	Trinity Universal Ins Co	29599	US Specialty Ins Co
13175	Surency Life & Health Ins Co	31003	Tri-State Ins Co Of MN	70955	USA Life One Ins Co Of IN
10916	SureTec Ins Co	22225	Trisura Ins Co	30457	USA Underwriters Ins Co
69310	Surety Life Ins Co	41211	Triton Ins Co	25968	USAA Casualty Ins Co
25798	Sutton National Ins Co	41106	Triumphe Casualty Co	18600	USAA General Indemnity Co
99538	SWBC Life Ins Co	38873	TRM Specialty Ins. Co	69663	USAA Life Ins Co
29700	Swiss Re Corp Solutions Elite Ins Corp	92525	TruAssure Ins Co	94358	Usable Life
29874	Swiss Re Corporate Solutions America Ins Corp	21709	Truck Ins Exchange	25976	Utica Mutual Ins Co
32778	Swiss Re Corporate Solutions Premier Ins Corp	27120	Trumbull Ins Co	*	Validus Reinsurance (Switzerland) Ltd
82627	Swiss RE Life & Health Amer, Inc	56030	Trusted Fraternal Life	*	Validus Reinsurance, Ltd
25364	Swiss Reins Amer Corp	**	Trustee Partners	20508	Valley Forge Ins Co

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Companies for which Reinsurance Credits are Allowed

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NAIC #	Company Name	NAIC #	Company Name	NAIC #	Company Name
21172	Vanliner Ins Co	11523	Wright National Flood Ins Co		
32077	Vantage Risk Assurance Co	80055	Wysh Life and Health Ins Co		
44768	Vantapro Specialty Ins Co	24554	XL Ins America, Inc		
68632	Vantis Life Ins Co	40193	XL Ins Co Of New York, Inc		
70238	Variable Annuity Life Ins Co	20583	XL Reins Amer, Inc		
16186	Vault Reciprocal Exchange	37885	XL Specialty Ins Co		
80942	Venerable Life and Annuity Co	26220	Yosemite Ins Co		
10815	Verlan Fire Ins Co	30325	Zale Indemnity Co		
42889	Victoria Fire & Casualty Co	13269	Zenith Ins Co		
20397	Vigilant Ins Co	30120	ZNAT Ins Co		
13060	Virginia Builders Ins. Co	17044	ZPIC Ins Co		
40827	Virginia Surety Co, Inc	27855	Zurich Amer Ins Co Of IL		
13750	Vision Benefits of America II Inc	90557	Zurich Amer Life Ins Co		
39616	Vision Service Plan Ins Co	16535	Zurich American Ins Co		
86509	Voya Retirement Ins and Annuity Co				
**	Wacura				
**	Wacura				
26085	Warner Ins Co				
**	Warriors Pharmacy				
70319	Washington National Ins Co				
25585	Watford Ins Co				
26069	Wausau Business Ins Co				
26042	Wausau Underwriters Ins Co				
40517	WCF National Ins Co				
21865	WCF Select Ins Co				
10155	WellcarePrescription Ins, Inc				
32280	Wellfleet Ins Co				
20931	Wellfleet New York Ins Co				
**	WellNex				
14078	Wellpoint Ins Co				
80314	Wellpoint Life and Health Ins Co				
25011	Wesco Ins Co				
44393	West Amer Ins Co				
15350	West Bend Ins Co				
10030	Westchester Fire Ins Co				
50050	Westcor Land Title Ins Co				
27871	Western Agricultural Ins Co				
70483	Western And Southern Life Ins Co				
15377	Western National Mutual Ins Co				
13188	Western Surety Co				
85189	Western United Life Ins Co				
* 13196	Western World Ins Co				
92622	Western-Southern Life Assurance Co				
16447	Westfield Champion Ins Co				
24112	Westfield Ins Co				
24120	Westfield National Ins Co				
16450	Westfield Premier Ins Co				
17105	Westfield Select Ins Co				
16449	Westfield Superior Ins Co				
16448	Westfield Touchstone Ins Co				
11981	WestGuard Ins Co				
39845	Westport Ins Corp				
51152	WFG National Title Ins Co				
11932	White Pine Ins Co				
53139	WI Physicians Serv Ins Corp				
62413	Wilcac Life Ins Co				
57010	William Penn Assoc				
66230	William Penn Life Ins Co of NY				
25780	Williamsburg National Ins Co				
13234	Wilshire Ins Co				
19950	Wilson Mutual Ins Co				
60704	Wilton Reass Life Co of NY				
66133	Wilton Reassur Co				
15407	Wolverine Insurance Company				
57320	Woodmen Of The World Life Ins Society				
**	Woodward Straits				
31232	Work First Casualty Co				

* - Recognized Trusteed or Accredited Reinsurer

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

** - Authorized pursuant to Chapter 46 or 47