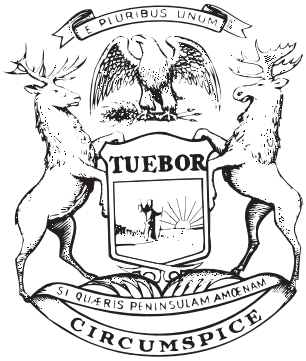
2016

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



Forms & Instructions

for required filings
in Michigan

DIFS
DEPARTMENT OF INSURANCE AND FINANCIAL SERVICES

Department of Insurance and Financial Services

FIS-PUB 0090

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STATE OF MICHIGAN
DEPARTMENT OF INSURANCE AND FINANCIAL SERVICES

Before the Director of Insurance and Financial Services

In the matter of financial statements,
accounting practices and procedures
and valuation of securities as of
December 31, 2016
_____/ **Order No. 16-056-M**

Issued and entered
this 13th day of January, 2017
by Patrick M. McPharlin
Director

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 Director 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 Director.

The National Association of Insurance Commissioners (NAIC) has established instructions and accounting guidance for the completion of the 2016 annual and the 2017 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 Director. These entities shall follow the 2016 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 2016 *Forms and Instructions for Required Filings in Michigan*.

II
FINDINGS OF FACT AND CONCLUSIONS OF LAW

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

1. The 2016 NAIC annual statement blank, the 2017 quarterly statement blanks, the 2016 NAIC Annual Statement Instructions, the 2017 NAIC Quarterly Statement Instructions, the NAIC Accounting Practices and Procedures Manual, including appendices A – G and excluding Actuarial Guideline XXXV in Appendix C (this exclusion applies to business not subject to principles based reserving), the ORSA Guidance Manual (for those insurers filing early), and the 2016 *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 Department of Insurance and Financial Services (DIFS) waives the filing of printed quarterly statements, annual statements and supplements for foreign insurers in Michigan. DIFS 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 Investment Analysis 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 Director from requesting further information regarding the financial condition of a regulated entity. The Director 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 Director'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 2016 NAIC annual statement blank, the 2017 quarterly statement blanks, the 2016 NAIC Annual Statement Instructions, the 2017 NAIC Quarterly Statement Instructions, the NAIC Accounting Practices and Procedures Manual, including appendices A – G and excluding Actuarial Guideline XXXV in Appendix C (this exclusion applies to business not subject to principles based reserving), the ORSA Guidance Manual (for those insurers filing early), and the 2016 *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 2016 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 2016 *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 2016 *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 2016 *Forms and Instructions for Required Filings in Michigan* shall be posted on the website of the Department of Insurance and Financial Services and sent to any insurer authorized or eligible to transact business in Michigan that specifically requests a hard copy.

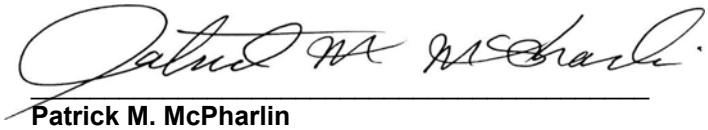
3. For purposes of valuation of securities and other investments pursuant to Sections 841 and 842 of the Code, MCLA 500.841 and 500.842, securities owned by insurers shall be valued in accordance with those standards published in the Purposes and Procedures Manual of the NAIC Investment Analysis Office (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 Credit Rating Providers (CRP) to be submitted or valued by the SVO. Insurers are allowed to use the ratings of the NAIC CRP 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 Director may deem appropriate not to file with the SVO. Insurers may request from the Director 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 CRP. Factors that will be considered for granting the exemption will include whether the security is rated by a NAIC CRP, 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 Director. 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 Director 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 **15-046-M**.



Patrick M. McPharlin
Director

SIGNIFICANT CHANGES AND REMINDERS FOR THE 2016 FORMS & INSTRUCTIONS

Please review the following for a summary of some of the significant changes and reminders for the 2016 *Forms and Instructions for Required Filings in Michigan*. Items that are new this year have been bolded.

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 DIFS 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, DIFS now requires that all new officers and directors submit fingerprints (For officers and directors located in Michigan, this process is done via livescan by the Michigan State Police. For out of state individuals, fingerprint cards are still used).** See the accompanying checklists for State Required Filings. DIFS 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 DIFS 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. DIFS has a form, FIS 0425 that must be completed and submitted to DIFS by each director upon election or appointment. The form is available on the DIFS 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 DIFS.

5. DIFS has received some independent audit opinion letters that contain restricted use language. DIFS 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. DIFS 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 DIFS 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. Foreign insurers should note the mailing address for filing forms with DIFS. See the Notes to the Checklists – Note B.

8. 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.

9. In order to ensure that DIFS has the most current address on file, companies should notify DIFS when the home office and/or mailing address changes.

10. Please note that there have been some changes regarding the Michigan Catastrophic Claims

Association ("MCCA") assessable exposure reporting. All Property & Casualty Insurers that have Michigan written premiums for the Lines of Business (as specified on form FIS 0075-Section A) and assessment period of July 1, 2016 to June 30, 2017, must submit the corresponding MCCA assessable exposure data to the MCCA on the MCCA Annual Assessment Report form. This form is available online through the MCCA Membership System ("MMS"). MCCA Members will be notified online through MMS in July 2017 that the form is available to complete and submit for the assessment period 7/1/2016 through 6/30/2017. To receive the notice, a member representative must be a registered user in MMS. If your company has MCCA assessable exposures and is not a registered user, please contact the MCCA at 734-953-2779 to obtain registration information. **If your company does not have Michigan written premiums for the Lines of Business (as specified on form FIS 0075-Section A) and assessment period as denoted above, please complete form FIS 0075 – MCCA Annual Assessment Determination (refer to Section B of form for instructions), as included within these 2016 Forms and Instructions for Required Filings in Michigan**.

11. Companies should note that beginning with the 2015 reporting year, the FIS 0322, Michigan Health Insurance Enrollment, Premiums and Losses, must be submitted electronically to DIFS. The due date for submission remains April 1. The submission website address, along with an authentication code and more detailed instructions, will be sent to the Statutory Statement Contact on or before March 1 and the window for submission will be March 1-April 1. The traditional form has been included in Appendix II of this booklet as a worksheet to facilitate issuers' data entry into the new on-line version of the FIS 0322. **Paper FIS 0322 forms will no longer be accepted**. In addition to the change in the method of submission, DIFS has made the following changes to the form: required only for AUTHORIZED companies (eliminates surplus lines); updated lines and instructions for Marketplace (exchange) and Partnership LTC policies; and modified Part 3 certification to not require form to be completed by an Officer of the company and update attestation to refer to Part I reconciliation.

12. Please note that changes to the Holding Company Act have been passed by the Michigan Legislature in Public Act 244 of 2015 thereby changing certain provisions and adding new provisions to Chapter 13 of the Michigan Insurance Code. Companies will want to familiarize themselves with these changes. Please note that Form B filing requirements for individuals that are considered the ultimate controlling person have changed. Please also note that a new provision of this act, Section 1325a, now requires filing of an annual Enterprise Risk Report (Form F). See DIFS website for changes in the holding company forms.

13. Please note that the Michigan Legislature has passed Public Act 245 of 2015 thereby adding Chapter 17, Risk Management and Own Risk and Solvency Assessment (ORSA), to the Michigan Insurance Code. Companies will want to familiarize themselves with this chapter. Chapter 17 will require that beginning in 2018 nonexempt insurers shall annually submit to the Director an ORSA Summary Report. It should be noted that Michigan domestic insurers may wish to file an ORSA Summary Report with Michigan prior to 2018 in order to meet the filing requirements of other state regulators.

14. **Please note that the statutory reporting requirement giving rise to Form FIS 0118 has been repealed, thus this form will no longer be required to be filed. Please see Public Act 102 of 2016 and Public Act 104 of 2016 for additional detail.**

15. **Beginning with the 2016 reporting year, *foreign* companies should submit a clean PDF copy of the Communication of Internal Control Related Matters Noted in Audit to the following email address: DIFS-InternalControlRelated@michigan.gov**

16. **Please note that DIFS will not be sending out annual statement filing fee invoices starting in 2017. This fee was repealed by Public Act 558 of 2016 which was signed by the Governor on January 6, 2017.**

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/difs/ .

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, 1100 Walnut Street, Suite 1500, Kansas City, Missouri, 64106-2197.

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

Annual and Quarterly Financial Statements

1. Unless otherwise directed, all companies are required to file electronic (internet) annual and quarterly statements with the NAIC. Detailed information and instructions for filing the 2016 annual and the 2017 quarterly statements are available from the NAIC's web site at http://www.naic.org/industry_financial_filing.htm

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. Please do not include any state required form filings within the bound annual statement. Such forms should be filed unbound along with the appropriate statement filing.

3. All companies are to follow the NAIC instructions for print and statement size requirements for the filing of the 2016 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 DIFS 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. Companies must file their annual and quarterly statements with the NAIC through the Internet. 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. Note: If disaster(s) or other contingencies prevent timely online filing, authorization to submit a company's filing other than via the Internet Filing Website should come from the company's domiciliary state. Approval from the company's domiciliary state must be submitted to the NAIC along with the filing submitted via alternative media (CD Rom only). Use the following address when submitting fillings to the NAIC via electronic media:

ATTN: Data Administrators

NAIC Database
1100 Walnut Street, Suite 1500
Kansas City, MO 64106-2197

Toll Free Telephone Number
Companies may contact DIFS 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 trusteed 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 trusteed 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 DIFS website. Additional information regarding requalifications is available by contacting DIFS.

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 2013-21-INS, the Director 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

Please note that Public Act 198 of 2009 was enacted effective January 1, 2010. This act specifies requirements for the statement of actuarial opinion, actuarial opinion summary, actuarial report and underlying workpapers. Please review this act to fully understand its provisions. Regarding the actuarial opinion summary, which is one of the required filings under the act, Michigan domestic insurers must file this document with DIFS no later than March 15. Foreign insurers should have the document prepared and available, as DIFS will specifically notify foreign insurers if the document should be filed. Please note that the statement of actuarial opinion should contain an original signature, not a stamped signature.

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 DIFS. The audited financial statements shall be on a Statutory Accounting Principles (SAP) basis except where the Director specifies a different basis for a specific company.

Health Statement Test

For the 2016 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 that pass the Health Statement Test, DIFS has required those companies to file the Health Statement (orange blank)**.

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.

ACCREDITED REINSURERS

In order for DIFS 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).

UNITED STATES BRANCHES OF NON-U.S. INSURERS USING MICHIGAN AS A PORT OF ENTRY

(Trusteed Deposits)

Please review Section 411(4) and 431(c) of the Michigan Insurance Code regarding trusteed deposits. The Trusteed Surplus Statement (TSS) must be completed by each United States Branch of a non-U.S. insurer licensed to do any insurance business in this state. In addition to the TSS, and pursuant to Section 411(4) and the NAIC Annual Statement Instructions, the U.S. Branch must submit the following information:

1. A certified listing of deposits held must be furnished by each trustee directly to DIFS. This listing should clearly identify the location of each asset and a complete and accurate description of each asset. It is the U.S. Branch's responsibility to ensure that each trustee properly submits this listing.

2. A detailed listing prepared by the manager of the U.S. Branch of all trusteed deposits held by each trustee, which clearly identifies the location of each asset, a complete and accurate description of each asset and the information required to be provided in Columns 1 through 5 of Schedules B, C and D of the TSS. This listing should reconcile to the assets reported on the U.S. Branch's annual and quarterly statements. If not, the U.S. Branch must provide a reconciliation.

3. A detailed reconciliation of the listing prepared by the company (as described in 2. above) and the listing prepared by the trustees (as described in 1. above).

This information along with the TSS must be submitted with the annual statement on March 1, 2017 and again on May 15, August 15 and November 15 for the first, second and third quarters, respectively.

THE DEPARTMENT OF INSURANCE AND FINANCIAL SERVICES 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 be filing(s) submitted to the NAIC via the NAIC Internet Filing Site which eliminates the need for a company to submit diskettes or CD-ROM to the NAIC. 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 and Accountants Letter of Qualifications.

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 Blanks (EX) Task Force modified the 1999 *Annual Statement Instructions* to waive paper filings of certain NAIC supplements and certain investment schedule detail, if such investment schedule data is available to the states via the NAIC database. The checklists reflect this action taken by the Blanks (EX) 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 DIFS – Office of Insurance Evaluation – Mischelle Finley at (517) 284-8749 or email at finleym@michigan.gov.
B	Mailing Address:	**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.** **Foreign Insurers:** **Use the following addresses for filing forms. Direct the form to the appropriate division as noted on the form.** **Regular Mail:** Michigan Department of Insurance and Financial Services PO Box 30220 Lansing, Michigan 48909-7720 **Express Mail** (UPS, Federal Express, etc.): Michigan Department of Insurance and Financial Services 530 W. Allegan Street, 7th Floor Lansing, Michigan 48933 **NOTE: Foreign insurers are not filing any documents with the financial area of DIFS. All financial statement filings**

		are electronic with the NAIC. **Domestic Insurers:** **Use the following addresses for hard copy filings.** **Regular Mail:** DIFS – **Office of Insurance Evaluation** PO Box 30220 Lansing, Michigan 48909-7720 **Express Mail** (UPS, Federal Express, etc.): DIFS – **Office of Insurance Evaluation** 530 W. Allegan Street, 7th Floor Lansing, Michigan 48933
C	Mailing Address for Filing Fees:	Please note that DIFS will not be sending out annual statement filing fee invoices starting in 2017. This fee was repealed by Public Act 558 of 2016 which was signed by the Governor on January 6, 2017.
D	Mailing Address for Premium Taxes:	**Note:** Please refer to the Michigan Department of Treasury web site at www.michigan.gov/treasury for information on the Corporate Income Tax (CIT) and where to send payments. **DO NOT SEND CORPORATE INCOME TAX RETURNS TO DIFS**
E	Delivery Instructions:	All filings must be **physically received** 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.
F	Late Filings:	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) and $50 per day for each day the filing remains incomplete, pursuant to section 438(5) of the Michigan Insurance Code.
G	Original Signatures:	The annual and quarterly statements of Michigan domestic insurers **must** contain original signatures.
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 Director) and be properly notarized. If those parties are not available to sign the statement, contact DIFS 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 10 days 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.
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:	Please note that the statutory reporting requirement giving rise to Form FIS 0118 has been repealed, thus this form will no longer be required to be filled.
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 Director specifies a different basis for a specific company. U.S. Branches of Canadian or British insurers using Michigan as a port of entry must file a copy of the independent public accountants' report that is filed with their domiciliary supervision authority and a copy of any notification of adverse financial condition report if required by domiciliary supervision authority. Note that DIFS has received some independent audit opinion letters that contain restricted use language. DIFS 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. The audited financial statements of domestic insurers and U.S. Branches of Canadian or British insurers using Michigan as a port of entry must include a copy of the independent public accountant's qualifications letter to the insurer stating the independent public accountant's understanding that the Director 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). DIFS 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 DIFS 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. **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).

		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. An insurer may make written application to the Director 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	Notification of Adverse Financial Condition:	See Michigan Insurance Law 500.1015.
Q	Report on Unremediated Material Weaknesses in Internal Controls:	See Michigan Insurance Law 500.1017.
R	Request for Exemption:	See Michigan Insurance Law 500.1023.
S	Holding Company Registration:	**INSURANCE HOLDING COMPANY ACT FORMS AND INSTRUCTIONS CAN BE FOUND ON THE DIFS WEB SITE AT www.michigan.gov/difs/** All domestic insurers who are a member of a holding company system and all other insurers subject to registration under Michigan's Holding Company Act must file holding company registration statements, including exhibits, by May 1, 2017. Only a few foreign insurers are subject to registration under Michigan's Holding Company Act. Unless DIFS 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. Annual Enterprise Risk Reports (Form F) must be filed by May 1. b) The Form B, Form C and Form F 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, organization, limited liability company, or other legal entity) must be included in the filing. The filing should be in accordance with the Director's Order No. 2015-061-M. e) If a person or persons ultimately controlling the insurer is an individual or group of individuals, that person must file information disclosing the financial position of that individual or group of individuals. The filing should be in accordance with the Director's Order No. 2015-

		061-M. 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 0063, 0076):	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. **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.**
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	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 DIFS must be the original signed form, not a copy. **Additionally, DIFS now requires that all new officers and directors of domestic insurers submit fingerprints (For officers and directors located in Michigan, this process is done via livescan by the Michigan State Police. For out of state individuals, fingerprint cards are still used).**

PROPERTY & CASUALTY INSURERS

COMPANY NAME: _____NAIC Company Code:_____
Contact: _____ Telephone: _____
REQUIRED FILINGS IN THE STATE OF: *MICHIGAN* Filings Made During the Year 2017

(1) Check-list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES* Domestic State	Domestic NAIC	Foreign State	(5) DUE DATE	(6) FORM SOURCE **	(7) APPLICABLE NOTES
		I. NAIC FINANCIAL STATEMENTS						
	1	Annual Statement (8 ½" 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 ½" 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 ½" x 14")	1	EO	xxx	5/1	NAIC	A-K, M, U
		II. NAIC SUPPLEMENTS						
	11	Accident & Health Policy Experience Exhibit	1	EO	xxx	4/1	NAIC	A-K, M
	12	Actuarial Opinion	1	EO	xxx	3/1	Company	A-K
	13	Actuarial Opinion Summary	1	N/A	N/A	3/15	Company	A-K
	14	Bail Bond Supplement	xxx	EO	xxx	3/1	NAIC	A-K, M
	15	Combined Insurance Experience Exhibit	xxx	EO	xxx	5/1	NAIC	A-K, M
	16	Credit Insurance Experience Exhibit	1	EO	xxx	4/1	NAIC	A-K, M
	17	Cybersecurity and Identity Theft Insurance Coverage Supplement	1	EO	xxx	4/1	NAIC	A-K, M
	18	Director and Officer Insurance Coverage Supplement	1	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	A-K
	19	Financial Guaranty Insurance Exhibit	xxx	EO	xxx	3/1	NAIC	A-K, M
	20	Insurance Expense Exhibit	1	EO	xxx	4/1	NAIC	A-K, M
	21	Long-Term Care Experience Reporting Forms	xxx	EO	xxx	4/1	NAIC	A-K, M
	22	Management Discussion & Analysis	1	EO	xxx	4/1	Company	A-K
	23	Medicare Part D Coverage Supplement	1	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	A-K, M
	24	Medicare Supplement Insurance Experience Exhibit	xxx	EO	xxx	3/1	NAIC	A-K, M
	25	Premiums Attributed to Protected Cells Exhibit	1	EO	xxx	3/1	NAIC	A-K, M
	26	Reinsurance Summary Supplemental	1	EO	xxx	3/1	NAIC	A-K
	27	Reinsurance Attestation Supplement	1	EO	xxx	3/1	Company	A-K
	28	Exceptions to Reinsurance Attestation Supplement	1	N/A	xxx	3/1	Company	A-K
	29	Risk-Based Capital Report	1	EO	xxx	3/1	NAIC	A-K
	30	Schedule SIS	1	N/A	N/A	3/1	NAIC	A-K, M
	31	Supplement A to Schedule T	xxx	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	A-K, M
	32	Supplemental Compensation Exhibit	1	N/A	N/A	3/1	NAIC	A-K, M
	33	Supplemental Health Care Exhibit (Parts 1, 2 and 3)	1	EO	xxx	4/1	NAIC	A-K, M
	34	Supplemental Health Care Exhibit's Allocation Report Supplement	1	EO	xxx	4/1	NAIC	A-K, M
	35	Supplemental Investment Risk Interrogatories	1	EO	xxx	4/1	NAIC	A-K, M
	36	Supplemental Schedule for Reinsurance Counterparty Reporting Exception – Asbestos and Pollution Contracts	1	EO	xxx	3/1	NAIC	A-K, M
	37	Trusteed Surplus Statement	xxx	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	A-K, M
		III. ELECTRONIC FILING REQUIREMENTS						
	61	Annual Statement Electronic Filing	xxx	EO	xxx	3/1	NAIC	A-K, M
	62	March .PDF Filing	xxx	EO	xxx	3/1	NAIC	A-K, M
	63	Risk-Based Capital Electronic Filing	xxx	EO	N/A	3/1	NAIC	A-K, M
	64	Risk-Based Capital .PDF Filing	xxx	EO	N/A	3/1	NAIC	A-K, M
	65	Combined Annual Statement Electronic Filing	xxx	EO	xxx	5/1	NAIC	A-K, M
	66	Combined Annual Statement .PDF Filing	xxx	EO	xxx	5/1	NAIC	A-K, M
	67	Supplemental Electronic Filing	xxx	EO	xxx	4/1	NAIC	A-K, M
	68	Supplemental .PDF Filing	xxx	EO	xxx	4/1	NAIC	A-K, M

	69	Quarterly Statement Electronic Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	A-K, M
	70	Quarterly .PDF Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	A-K, M
	71	June .PDF Filing	xxx	EO	xxx	6/1	NAIC	A-K, M
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS						
	81	Accountants Letter of Qualifications	1	EO	N/A	6/1	Company	A-K, O
	82	Audited Financial Reports	1	EO	xxx	6/1	Company	A-K, O
	83	Audited Financial Statements Exemption Affidavit	1	N/A	N/A	6/1	Company	A-K
	84	Communication of Internal Control Related Matters Noted in Audit (Please note that foreign companies should submit a clean PDF electronically to DIFS-InternalControlRelated@michigan.gov)	1	N/A	1	8/1	Company	A-K, Q
	85	Independent CPA (change)	1	N/A	N/A	6/1	Company	A-K, O
	86	Management's Report of Internal Control Over Financial Reporting	1	N/A	N/A	8/1	Company	A-K
	87	Notification of Adverse Financial Condition	1	N/A	1	SEE NOTE	Company	A-K, P
	88	Request for Exemption to File	1	N/A	N/A	SEE NOTE	Company	A-K, R
	89	Request to File Consolidated Audited Annual Statements	1	N/A	1	12/1	Company	A-K
	90	Relief from the five-year rotation requirement for lead audit partner	1	EO	xxx	3/1	Company	A-K
	91	Relief from the one-year cooling off period for independent CPA	1	EO	xxx	3/1	Company	A-K
	92	Relief from the Requirements for Audit Committees	1	EO	xxx	3/1	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	Form B-Holding Company Registration Statement	1	0	N/A	5/1	Company	A-K, S
	105	Form F-Enterprise Risk Report (per Section 1325a of the Michigan Insurance Code) ***	1	0	N/A	5/1	Company	A-K, S
	106	ORSA (For those insurers filing early. ORSA filings will be required in Michigan starting in 2018. See Chapter 17 of the Michigan Insurance Code.) ****		0		SEE **** BELOW	Company	A-K
	107	Premium tax		0		SEE NOTE	State	D
	108	State Filing Fees		0		SEE NOTE	State	C
	109	Signed Jurat	0	0	0	SEE NOTE	NAIC	L
	110	Accident and Sickness Insurance Advertising Certificate of Compliance per Admin Rule 500.668 – only applies to insurers writing disability insurance. Submit via SERFF.	EO	0	EO	3/1	Company	A-K
	111	Assessable Premium for Michigan Assigned Claims Plan pursuant to P.A. 204 of 2012 – submission required by all property and casualty insurers except surplus lines insurers (form available directly from the Michigan Assigned Claims Plan (MACP) website at the following link: http://www.michacp.org/documents/MACP-200.pdf)	1	0	1	Please Check MACP Website on 4/1 for Due Date	State – Michigan Assigned Claims Plan	A-K
	112	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://sharepoint.mbpia.com/MemberCo/ 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	0	1	3/1	State – Mich. Basic Prop. Ins. Assoc.	A-K

	113	ATPA Annual Assessment pursuant to P.A. 174 of 1992 – submission required by all auto insurers. Link to form available on the ATPA website www.michigan.gov/atpa	1	0	1	3/31	State – ATPA	A-K
	114	MCCA Annual Assessment Determination pursuant to MCLA 500.3104 – submission required by all property and casualty insurers with no MCCA assessable exposures (send to Michigan Catastrophic Claims Association) **PLEASE NOTE: All property and casualty insurers; those with MCCA assessable exposures and those with no MCCA assessable exposures, need to read this form for reporting instructions.**	1	0	1	8/15	State – FIS 0075	A-K
	115	Qualifying Assets under Section 901(1) of the Michigan Insurance Code	1	0	N/A	3/1	State – FIS 0076	A-K, T
	116	Complaint and Grievance Summary for Health Carriers (File Via SERFF)	EO	0	EO	4/15	State- FIS 0318	A-K
	117	Michigan Health Insurance Enrollment, Premiums and Losses (Companies should note that beginning with the 2015 reporting year, the FIS 0322 must be submitted electronically to DIFS. The submission website address, along with an authentication code and more detailed instructions, will be sent to the Statutory Statement Contact on or before March 1)	EO	0	EO	4/1	State – FIS 0322	A-K
	118	Officer and Director Biographical Information	1	0	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.**

*****For those states that have adopted the NAIC updated Holding Company Model Act, a Form F filing is required annually by holding company groups. Consistent with the Form B filing requirements, the Form F is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state. For more information on lead states, see the following NAIC URL: http://www.naic.org/public_lead_state_report.htm**

******For those states that have adopted the NAIC updated Risk Management and Own Risk and Solvency Assessment Model Act, a summary report is required annually by insurers and insurance groups above a specified premium threshold. Consistent with the Form B filing requirements, the ORSA Summary Report is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state. For more information on lead states, see the following NAIC URL:** http://www.naic.org/public_lead_state_report.htm. **ORSA filings will be required in Michigan starting in 2018.**

@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 2017

(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 ½" 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 ½" x 14")	1	EO	xxx	5/15, 8/15, 11/15	NAIC	A-K, M
		II. NAIC SUPPLEMENTS						
	11	Actuarial Opinion	1	EO	xxx	3/1	Company	A-K
	12	Investment Risk Interrogatories	1	EO	xxx	4/1	NAIC	A-K, M
	13	Management Discussion & Analysis	1	EO	xxx	4/1	Company	A-K
	14	Schedule SIS	0	N/A	N/A	3/1	NAIC	A-K, M
	15	Supplemental Compensation Exhibit	1	N/A	N/A	3/1	NAIC	A-K, M
	16	Supplemental Schedule of Business Written By Agency	0	N/A	N/A	4/1	NAIC	A-K
		III. ELECTRONIC FILING REQUIREMENTS						
	61	Annual Statement Electronic Filing	xxx	EO	xxx	3/1	NAIC	A-K, M
	62	March .PDF Filing	xxx	EO	xxx	3/1	NAIC	A-K, M
	63	Supplemental Electronic Filing	xxx	EO	xxx	4/1	NAIC	A-K, M
	64	Supplemental .PDF Filing	xxx	EO	xxx	4/1	NAIC	A-K, M
	65	Quarterly Statement Electronic Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	A-K, M
	66	Quarterly .PDF Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	A-K, M
	67	June .PDF Filing	xxx	EO	xxx	6/1	NAIC	A-K, M
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS						
	81	Accountants Letter of Qualifications	1	EO	N/A	6/1	Company	A-K, O
	82	Audited Financial Reports	1	EO	xxx	6/1	Company	A-K, O
	83	Audited Financial Statements Exemption Affidavit	1	N/A	N/A	6/1	Company	A-K
	84	Communication of Internal Control Related Matters Noted in Audit (Please note that foreign companies should submit a clean PDF electronically to DIFS-InternalControlRelated@michigan.gov)	1	N/A	1	8/1	Company	A-K, Q
	85	Independent CPA (change)	1	N/A	N/A	6/1	Company	A-K, O
	86	Management's Report of Internal Control Over Financial Reporting	1	N/A	N/A	8/1	Company	A-K
	87	Notification of Adverse Financial Condition	1	N/A	1	SEE NOTE	Company	A-K, P
	88	Request for Exemption to File	1	N/A	N/A	SEE NOTE	Company	A-K, R
	89	Relief from the five-year rotation requirement for lead audit partner	1	EO	xxx	3/1	Company	A-K
	90	Relief from the one-year cooling off period for independent CPA	1	EO	xxx	3/1	Company	A-K
	91	Relief from the Requirements for Audit Committees	1	EO	xxx	3/1	Company	A-K
		V. STATE REQUIRED FILINGS* **						
	101	Filings Checklist (with Column 1 completed)		0			State	A-K
	102	State Filing Fees		0		SEE NOTE	State	C
	103	Form B-Holding Company Registration Statement	1	0	N/A	5/1	Company	A-K, S
	104	Form F-Enterprise Risk Report (per Section 1325a of the Michigan Insurance Code) ***	1	0	N/A	5/1	Company	A-K, S
	105	ORSA (For those insurers filing early. ORSA filings will be required in Michigan starting in 2018. See Chapter 17 of the Michigan Insurance Code.) ****		0		SEE **** BELOW	Company	A-K
	106	Signed Jurat	0	0	0	SEE NOTE	NAIC	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.**
*****For those states that have adopted the NAIC updated Holding Company Model Act, a Form F filing is required annually by holding company groups. Consistent with the Form B filing requirements, the Form F is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state. For more information on lead states, see the following NAIC URL: http://www.naic.org/public_lead_state_report.htm**
******For those states that have adopted the NAIC updated Risk Management and Own Risk and Solvency Assessment Model Act, a summary report is required annually by insurers and insurance groups above a specified premium threshold. Consistent with the Form B filing requirements, the ORSA Summary Report is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state. For more information on lead states, see the following NAIC URL: http://www.naic.org/public_lead_state_report.htm. ORSA filings will be required in Michigan starting in 2018.**
@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 2017

(1) Check -list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES* Domestic State	Domestic NAIC	Foreign State	(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES
		I. NAIC FINANCIAL STATEMENTS						
	1	Annual Statement (8 ½"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 ½" x 14")	N/A	N/A	xxx	5/15, 8/15, 11/15	NAIC	A-K, M
	3	Separate Accounts Annual Statement (8 ½"x14")	N/A	N/A	xxx	3/1	NAIC	A-K, M
		II. NAIC SUPPLEMENTS						
	11	Accident & Health Policy Experience Exhibit	N/A	N/A	xxx	4/1	NAIC	A-K, M
	12	Statement of Actuarial Opinion	N/A	N/A	xxx	3/1	Company	A-K
	13	Actuarial Opinion Summary	N/A	N/A	0	3/15	Company	A-K
	14	Bail Bond Supplement	N/A	N/A	xxx	3/1	NAIC	A-K
	15	Credit Insurance Experience Exhibit	N/A	N/A	xxx	4/1	NAIC	A-K, M
	16	Director and Officer Insurance Coverage Supplement	N/A	N/A	xxx	3/1, 5/15, 8/15, 11/15	NAIC	A-K, M
	17	Insurance Expense Exhibit – property and casualty	N/A	N/A	xxx	4/1	NAIC	A-K, M
	18	Cybersecurity and Identity Theft Insurance Coverage Supplement	N/A	N/A	xxx	4/1	NAIC	A-K, M
	19	Interest Sensitive Life Insurance Products Report	N/A	N/A	xxx	4/1	NAIC	A-K, M
	20	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit	N/A	N/A	xxx	4/1	NAIC	A-K, M
	21	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit Adjustment Form	N/A	N/A	xxx	4/1	NAIC	A-K, M
	22	Long Term Care Experience Reporting Forms	N/A	N/A	xxx	4/1	NAIC	A-K, M
	23	Management Discussion & Analysis	N/A	N/A	xxx	4/1	Company	A-K
	24	Medicare Part D Coverage Supplement	N/A	N/A	xxx	3/1, 5/15, 8/15, 11/15	NAIC	A-K, M
	25	Medicare Supplement Insurance Experience Exhibit	N/A	N/A	xxx	3/1	NAIC	A-K, M
	26	Risk-Based Capital Report	N/A	N/A	N/A	3/1	NAIC	A-K
	27	Schedule SIS	N/A	N/A	N/A	3/1	NAIC	A-K, M
	28	Statement on non-guaranteed elements - Exhibit 5 Interrogatory #3	N/A	N/A	xxx	3/1	Company	A-K, M
	29	Statement on participating/non-participating policies - Exhibit 5 Interrogatory #1.1	N/A	N/A	xxx	3/1	Company	A-K, M
	30	Supplemental Compensation Exhibit	N/A	N/A	N/A	3/1	NAIC	A-K, M
	31	Supplemental Schedule O	N/A	N/A	xxx	3/1	NAIC	A-K, M
	32	Supplemental Health Care Exhibit (Parts 1, 2 and 3)	N/A	N/A	xxx	4/1	NAIC	A-K, M
	33	Supplemental Health Care Exhibit's Allocation Report	N/A	N/A	xxx	4/1	NAIC	A-K, M
	34	Supplemental Investment Risk Interrogatories	N/A	N/A	xxx	4/1	NAIC	A-K, M
	35	Trusteed Surplus Statement	N/A	N/A	xxx	3/1, 5/15, 8/15, 11/15	NAIC	A-K, M
	36	Workers' Compensation Carve Out Supplement	N/A	N/A	xxx	3/1	NAIC	A-K, M
		III. ELECTRONIC FILING REQUIREMENTS						
	61	Annual Statement Electronic Filing	N/A	N/A	xxx	3/1	NAIC	A-K, M
	62	March .PDF Filing	N/A	N/A	xxx	3/1	NAIC	A-K, M
	63	Risk-Based Capital Electronic Filing	N/A	N/A	xxx	3/1	NAIC	A-K, M
	64	Risk-Based Capital .PDF Filing	N/A	N/A	xxx	3/1	NAIC	A-K, M
	65	Separate Accounts Electronic Filing	N/A	N/A	xxx	3/1	NAIC	A-K, M
	66	Separate Accounts .PDF Filing	N/A	N/A	xxx	3/1	NAIC	A-K, M
	67	Supplemental Electronic Filing	N/A	N/A	xxx	4/1	NAIC	A-K, M
	68	Supplemental .PDF Filing	N/A	N/A	xxx	4/1	NAIC	A-K, M
	69	Quarterly Electronic Filing	N/A	N/A	xxx	5/15, 8/15, 11/15	NAIC	A-K, M

	70	Quarterly .PDF Filing	N/A	N/A	xxx	5/15, 8/15, 11/15	NAIC	A-K, M
	71	June .PDF Filing	N/A	N/A	xxx	6/1	NAIC	A-K, M
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS						
	81	Accountants Letter of Qualifications	N/A	N/A	N/A	6/1	Company	A-K, O
	82	Audited Financial Reports	N/A	N/A	xxx	6/1	Company	A-K, O
	83	Audited Financial Statements Exemption Affidavit	N/A	N/A	N/A	6/1	Company	A-K
	84	Communication of Internal Control Related Matters Noted in Audit (Please note that foreign companies should submit a clean PDF electronically to DIFS-InternalControlRelated@michigan.gov)	N/A	N/A	1	8/1	Company	A-K, Q
	85	Independent CPA (change)	N/A	N/A	N/A	6/1	Company	A-K, O
	86	Management's Report of Internal Control Over Financial Reporting	N/A	N/A	N/A	8/1	Company	A-K
	87	Notification of Adverse Financial Condition	N/A	N/A	1	SEE NOTE	Company	A-K, P
	88	Request for Exemption to File	N/A	N/A	N/A	SEE NOTE	Company	A-K, R
	89	Request to File Consolidated Audited Annual Statements	N/A	N/A	N/A	12/1	Company	A-K
	90	Relief from the five-year rotation requirements for lead audit partner	N/A	N/A	N/A	3/1	Company	A-K
	91	Relief from the one-year cooling off period for independent CPA	N/A	N/A	N/A	3/1	Company	A-K
	92	Relief from the Requirements for Audit Committee	N/A	N/A	N/A	3/1	Company	A-K
		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	Form B-Holding Company Registration Statement	1	0	N/A	5/1	Company	A-K, S
	106	Form F-Enterprise Risk Report (per Section 1325a of the Michigan Insurance Code) ***	1	0	N/A	5/1	Company	A-K, S
	107	ORSA (For those insurers filing early. ORSA filings will be required in Michigan starting in 2018. See Chapter 17 of the Michigan Insurance Code.) ****		0		SEE **** BELOW	Company	A-K
	108	Premium tax	N/A	N/A		SEE NOTE	State	D
	109	State Filing Fees	N/A	N/A		SEE NOTE	State	C
	110	Signed Jurat	N/A	N/A	0	SEE NOTE	NAIC	L
	111	Accident and Sickness Insurance Advertising Certificate of Compliance per Admin Rule 500.668 – only applies to insurers writing disability insurance. Submit via SERFF.	N/A	N/A	EO	3/1	Company	A-K
	112	Assessable Premium for Michigan Assigned Claims Plan pursuant to P.A. 204 of 2012 – submission required by all property and casualty insurers except surplus lines insurers (form available directly from the Michigan Assigned Claims Plan (MACP) website at the following link: http://www.michacp.org/documents/MACP-200.pdf)	N/A	N/A	1	Please Check MACP Website on 4/1 for Due Date	State – Michigan Assigned Claims Plan	A-K
	113	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://sharepoint.mbpia.com/MemberCo/ . 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
	114	ATPA Annual Assessment pursuant to P.A. 174 of 1992 –submission required by all auto insurers. Link available on the ATPA website: www.michigan.gov/atpa	N/A	N/A	1	3/31	State – ATPA	A-K
	115	MCCA Annual Assessment Determination pursuant to MCLA 500.3104 – submission required by all property and casualty insurers with no MCCA assessable exposures (send to Michigan Catastrophic Claims Association). **PLEASE NOTE: All property and casualty insurers; those with MCCA assessable exposures and those with no MCCA assessable exposures, need to read this form for reporting instructions.**	N/A	N/A	1	8/15	State – FIS 0075	A-K

	116	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
	117	Complaint and Grievance Summary for Health Carriers (File Via SERFF)	N/A	N/A	EO	4/15	State-FIS 0318	A-K
	118	Michigan Health Insurance Enrollment, Premiums and Losses (Companies should note that beginning with the 2015 reporting year, the FIS 0322 must be submitted electronically to DIFS. The submission website address, along with an authentication code and more detailed instructions, will be sent to the Statutory Statement Contact on or before March 1)	N/A	N/A	EO	4/1	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.**

*****For those states that have adopted the NAIC updated Holding Company Model Act, a Form F filing is required annually by holding company groups. Consistent with the Form B filing requirements, the Form F is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state. For more information on lead states, see the following NAIC URL: http://www.naic.org/public_lead_state_report.htm**

******For those states that have adopted the NAIC updated Risk Management and Own Risk and Solvency Assessment Model Act, a summary report is required annually by insurers and insurance groups above a specified premium threshold. Consistent with the Form B filing requirements, the ORSA Summary Report is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state. For more information on lead states, see the following NAIC URL:** http://www.naic.org/public_lead_state_report.htm. **ORSA filings will be required in Michigan starting in 2018.**

@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
Using 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 2017

(1) Check -list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES* Domestic State	Domestic NAIC	Foreign State	(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES
		I. NAIC FINANCIAL STATEMENTS						
	1	Annual Statement (8 ½"x14")	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 ½" x 14")	1	EO	xxx	5/15, 8/15, 11/15	NAIC	A-K, M
	3	Separate Accounts Annual Statement (8 ½"x14")	1	EO	xxx	3/1	NAIC	A-K, M
		II. NAIC SUPPLEMENTS						
	11	Accident & Health Policy Experience Exhibit	1	EO	xxx	4/1	NAIC	A-K, M
	12	Actuarial Opinion	1	EO	xxx	3/1	Company	A-K
	13	Actuarial Opinion Summary	1	N/A	N/A	3/15	Company	A-K
	14	Bail Bond Supplement	N/A	EO	xxx	3/1	NAIC	A-K
	15	Combined Insurance Experience Exhibit	xxx	EO	xxx	5/1	NAIC	A-K, M
	16	Credit Insurance Experience Exhibit	1	EO	xxx	4/1	NAIC	A-K, M
	17	Cybersecurity and Identity Theft Insurance Coverage Supplement	1	EO	xxx	4/1	NAIC	A-K, M
	18	Director and Officer Insurance Coverage Supplement	1	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	A-K, M
	19	Financial Guaranty Insurance Exhibit	xxx	EO	xxx	3/1	NAIC	A-K, M
	20	Insurance Expense Exhibit – Property and Casualty	1	EO	xxx	4/1	NAIC	A-K, M
	21	Long Term Care Experience Reporting Forms	xxx	EO	xxx	4/1	NAIC	A-K, M
	22	Management Discussion & Analysis	1	EO	xxx	4/1	Company	A-K
	23	Medicare Part D Coverage Supplement	1	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	A-K, M
	24	Medicare Supplement Insurance Experience Exhibit	xxx	EO	xxx	3/1	NAIC	A-K, M
	25	Premiums Attributed to Protected Cells Exhibit	1	EO	xxx	3/1	NAIC	A-K, M
	26	Reinsurance Summary Supplemental	1	EO	xxx	3/1	NAIC	A-K
	27	Reinsurance Attestation Supplement	1	EO	xxx	3/1	Company	A-K
	28	Exceptions to Reinsurance Attestation Supplement	1	N/A	xxx	3/1	Company	A-K
	29	Risk-Based Capital Report	1	EO	N/A	3/1	NAIC	A-K
	30	Schedule SIS	1	N/A	N/A	3/1	NAIC	A-K, M
	31	Supplement A to Schedule T	xxx	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	A-K, M
	32	Supplemental Compensation Exhibit	1	N/A	N/A	3/1	NAIC	A-K, M
	33	Supplemental Health Care Exhibit (Parts 1, 2 and 3)	1	EO	xxx	4/1	NAIC	A-K, M
	34	Supplemental Health Care Exhibit's Allocation Report	1	EO	xxx	4/1	NAIC	A-K, M
	35	Supplemental Investment Risk Interrogatories	1	EO	xxx	4/1	NAIC	A-K, M
	36	Supplemental Schedule for Reinsurance Counterparty Reporting Exception – Asbestos and Pollution Contracts	1	EO	xxx	3/1	NAIC	A-K, M
	37	Trusteed Surplus Statement	1	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	A-K, M
		III. ELECTRONIC FILING REQUIREMENTS						
	61	Annual Statement Electronic Filing	xxx	EO	N/A	3/1	NAIC	A-K, M
	62	March .PDF Filing	xxx	EO	N/A	3/1	NAIC	A-K, M
	63	Risk-Based Capital Electronic Filing	xxx	EO	N/A	3/1	NAIC	A-K, M
	64	Risk-Based Capital .PDF Filing	xxx	EO	N/A	3/1	NAIC	A-K, M
	65	Separate Accounts Electronic Filing	xxx	EO	N/A	3/1	NAIC	A-K, M
	66	Separate Accounts .PDF Filing	xxx	EO	N/A	3/1	NAIC	A-K, M
	67	Supplemental Electronic Filing	xxx	EO	N/A	4/1	NAIC	A-K, M
	68	Supplemental .PDF Filing	xxx	EO	N/A	4/1	NAIC	A-K, M
	69	Quarterly Electronic Filing	xxx	EO	N/A	5/15, 8/15, 11/15	NAIC	A-K, M
	70	Quarterly .PDF Filing	xxx	EO	N/A	5/15, 8/15, 11/15	NAIC	A-K, M

	71	June .PDF Filing	xxx	EO	N/A	6/1	NAIC	A-K, M
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS						
	81	Accountants Letter of Qualifications	1	EO	N/A	6/1	Company	A-K, O
	82	Audited Financial Reports	1	EO	xxx	6/1	Company	A-K, O
	83	Audited Financial Statements Exemption Affidavit	1	N/A	N/A	6/1	Company	A-K
	84	Communication of Internal Control Related Matters Noted in Audit (Please note that foreign companies should submit a clean PDF electronically to DIFS-InternalControlRelated@michigan.gov)	1	N/A	N/A	8/1	Company	A-K, Q
	85	Independent CPA (change)	1	N/A	N/A	6/1	Company	A-K, O
	86	Management's Report of Internal Control Over Financial Reporting	1	N/A	N/A	8/1	Company	A-K
	87	Notification of Adverse Financial Condition	1	N/A	N/A	SEE NOTE	Company	A-K, P
	88	Request for Exemption to File	1	N/A	N/A	SEE NOTE	Company	A-K, R
	89	Request to File Consolidated Audited Annual Statements	1	N/A	N/A	12/1	Company	A-K
	90	Relief from the five-year rotation requirements for lead audit partner	1	EO	xxx	3/1	Company	A-K
	91	Relief from the one-year cooling off period for independent CPA	1	EO	xxx	3/1	Company	A-K
	92	Relief from the Requirements for Audit Committee	1	EO	xxx	3/1	Company	A-K
		V. STATE REQUIRED FILINGS* **						
	101	Certificate of Compliance from Port of Entry State	xxx	xxx	N/A	3/1	State	A-K
	102	Certificate of Deposit from Port of Entry State	xxx	xxx	N/A	3/1	State	A-K
	103	Certificate of Valuation	xxx	xxx	N/A	7/1	State	A-K
	104	Filings Checklist (with Column 1 completed)	xxx	0	N/A		State	A-K
	105	Form B-Holding Company Registration Statement	1	0	N/A	5/1	Company	A-K, S
	106	Form F-Enterprise Risk Report (per Section 1325a of the Michigan Insurance Code) ***	1	0	N/A	5/1	Company	A-K, S
	107	ORSA (For those insurers filing early. ORSA filings will be required in Michigan starting in 2018. See Chapter 17 of the Michigan Insurance Code.) ****		0		SEE **** BELOW	Company	A-K
	108	Premium tax		xxx	N/A	SEE NOTE	State	D
	109	State Filing Fees		xxx	N/A	SEE NOTE	State	C
	110	Signed Jurat	N/A	N/A	N/A	SEE NOTE	NAIC	L
	111	Accident and Sickness Insurance Advertising Certificate of Compliance per Admin Rule 500.668 – only applies to insurers writing disability insurance. Submit via SERFF.	EO	NA	N/A	3/1	Company	A-K
	112	Assessable Premium for Michigan Assigned Claims Plan pursuant to P.A. 204 of 2012 – submission required by all property and casualty insurers except surplus lines insurers (form available directly from the Michigan Assigned Claims Plan (MACP) website at the following link: http://www.michacp.org/documents/MACP-200.pdf)	1	0	N/A	Please Check MACP Website on 4/1 for Due Date	State – Michigan Assigned Claims Plan	A-K
	113	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://sharepoint.mbpia.com/MemberCo/ . 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	0	N/A	3/1	State – Mich. Basic Prop. Ins. Assoc.	A-K
	114	ATPA Annual Assessment pursuant to P.A. 174 of 1992 –submission required by all auto insurers. Link available on the ATPA website: www.michigan.gov/atpa	1	0	N/A	3/31	State – ATPA	A-K
	115	MCCA Annual Assessment Determination pursuant to MCLA 500.3104 – submission required by all property and casualty insurers with no MCCA assessable exposures (send to Michigan Catastrophic Claims Association). **PLEASE NOTE: All property and casualty insurers; those with MCCA assessable exposures and those with no MCCA assessable exposures, need to read this form for reporting instructions.**	1	0	N/A	8/15	State – FIS 0075	A-K

	116	Annual State of total business on the form filed with the domiciliary regulator of the country of origin (include a copy in English)	1	EO	xxx	When available	Company	A-K
	117	Valuation of Section 411 Trusteed Assets under Section 901 of the Michigan Insurance Code	1	N/A	N/A	3/1	State – FIS 0063	A-K, T
	118	Complaint and Grievance Summary for Health Carriers (File Via SERFF)	EO	N/A	N/A	4/15	State- FIS 0318	A-K
	119	Michigan Health Insurance Enrollment, Premiums and Losses (Companies should note that beginning with the 2015 reporting year, the FIS 0322 must be submitted electronically to DIFS. The submission website address, along with an authentication code and more detailed instructions, will be sent to the Statutory Statement Contact on or before March 1)	EO	N/A	N/A	4/1	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.**

*****For those states that have adopted the NAIC updated Holding Company Model Act, a Form F filing is required annually by holding company groups. Consistent with the Form B filing requirements, the Form F is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state. For more information on lead states, see the following NAIC URL: http://www.naic.org/public_lead_state_report.htm**

******For those states that have adopted the NAIC updated Risk Management and Own Risk and Solvency Assessment Model Act, a summary report is required annually by insurers and insurance groups above a specified premium threshold. Consistent with the Form B filing requirements, the ORSA Summary Report is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state. For more information on lead states, see the following NAIC URL:** http://www.naic.org/public_lead_state_report.htm. **ORSA filings will be required in Michigan starting in 2018.**

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

APPENDIX I:

QUALIFYING ASSET INSTRUCTIONS AND FORMS

Qualifying Assets Form Instructions ..... 26 - 30

Qualifying Asset Forms:
- Valuation of Section 411 Trusteed Assets under Section 901 – P&C, Life and A&H ..... (FIS 0063)
- 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 0063 Valuation of Section 411 Trusteed Assets under Section 901 (Branch Operations of All Non-U.S. Property and Casualty, Life, Accident and Health Insurers Using Michigan as Port of Entry)
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.

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://legislature.mi.gov/doc.aspx?mcl-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.

U.S. Branches of Non-U.S. Insurers using Michigan as a port of entry must maintain assets in accordance with Section 431c of the Michigan Insurance Code. The trusteed assets shall be valued and limited in accordance with Section 901 of the Code. The branch must complete a qualifying assets form to determine compliance with Section 431c. Review the qualifying asset 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 DIFS on or before the due date of March 1, 2017. Please do not submit completed forms within bound financial statements.

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 DIFS website.

If you have questions about completion of qualifying asset forms, contact the Office of Insurance Evaluation at (517) 284-8749.

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 2016 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 Director.

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 Director'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 Director.

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

The Director 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 Director.

Valuation of Section 411 Trusteed Assets Under Section 901

Read instructions before completing form

Submission Required By: BRANCH OPERATIONS OF ALL NON-U.S. PROPERTY AND CASUALTY, LIFE, ACCIDENT AND HEALTH INSURERS using Michigan as Port of Entry	2016 DUE 3/1/17

Name of Company	NAIC Group no.	NAIC Company code	Name of parent company *(if licensed in Michigan)*

1. **Total Adjusted Liabilities** (from trusteed surplus statement: page TSS-3, line 11) ..... 1. _____

2. **Minimum Capital and Surplus** required by Section 901(1) 2. $7,000,000

3. Add lines 1 and 2 ..... 3. $ 7,000,000

4. (Line 4 intentionally left blank)

5. **Aggregate Write-ins** (from trusteed surplus statement, page TSS-3, line 9) only include amounts due from reinsurers unauthorized in Michigan that are not properly secured in compliance with Section 1105 and any balances more than 90 days overdue ..... 5. _____

6. Add lines 3 and 5 ..... 6. $ 7,000,000

7. (Line 7 intentionally left blank)
8. (Line 8 intentionally left blank)
9. (Line 9 intentionally left blank)

10. **Amounts Receivable** in compliance with Section 901(3)(b) (only to the extent the receivable is offset by a liability included above). A listing with a breakdown by company and amount must be attached to this form ..... 10. _____

11. (Line 11 intentionally left blank)

12. **Net Liabilities** (subtract line 10 from line 6) ..... 12. $ 7,000,000

13. a. **5% Limitation** per Section 901(6) (multiply line 12 by 5%) ..... 13a $ 350,000

(Line 13.b. intentionally left blank)

c. **20% Limitation** per Section 901(2)(c) and (f) (multiply line 12 by 20%) ..... 13c $ 1,400,000

14. **Bonds** in compliance with Section 901(2)(f), 901(4), (6) and (7). (**Note:** may be subject to 5% limit; see line 13a of this form. Subject to 20% limit for obligations not rated class 1 or 2; see line 13c of this form) ..... 14. _____

15. **Preferred and Common Stocks** at market value, in compliance with Section 901(6) and (7). EXCLUDE the value of affiliated stocks (**Note:** subject to 5% limit; see line 13a of this form) ..... 15. _____

16. **Mortgage Loans** on Real Estate at book value in compliance with Section 901(6) and (7). (**Note:** may be subject to 5% limit; see line 13a of this form) ..... 16. _____

17. **Real Estate** (in U.S.A.) at book value in compliance with Section 901(2)(c), (4) and (6). (**Note:** may be subject to 5% limit and 20% limit; see lines 13a and 13c of this form) ..... 17. _____

18. **Unaffiliated Loans or Receivables:** Amounts loaned to, receivable from, or deposited with unaffiliated entities in compliance with Sectior 901(6). A listing with a breakdown by company and amount must be attached to this form. (**Note:** subject to 5% limit; see line 13a of this form) ..... 18. _____

19. (Line 19 intentionally left blank)

20. Cash and Bank Deposits (subject to the 5% limitation on any amount per entity in excess of amounts fully guaranteed by the United States or any state; see line 13a of this form) ..... 20. _____

21. Short-Term Investments at statement value (Note: may be subject to 5% limit; see line 13a of this form) ..... 21. _____

22. Equity in Affiliated Insurers: Excess Amount of Qualifying Assets over Amount of Net Liabilities of affiliated insurers in compliance with Section 901(6) and (7). *Attach* a complete listing showing companies and amount.
Attach an audited financial statement and an annual statement for each affiliate not licensed in Michigan ..... 22. _____

23. Equity in Wholly-owned Noninsurance Affiliates: Excess Amount of Qualifying Assets over Amount of Net Liabilities of wholly- owned noninsurers in compliance with Section 901(7)(c). *Attach* a complete listing showing companies and amount.
Attach an audited financial statement and a completed Non-Insurance Entity Qualifying Assets form (FIS 0082) ..... 23. _____

24. (Line 24 intentionally left blank)

25. Income Due and Accrued (only include income due and accrued on assets reported on line 14 through 24 of this form) ..... 25. _____

26. Total Amount of Section 411 Trusteed Assets Qualifying under Section 901 (add lines 14 through 25) ..... 26. $ 0

27. Excess Amount of Section 411 Trusteed Assets Qualifying under Section 901 over Amount of Total Adjusted Liabilities (subtract line 12 from line 26). If amount is positive, no further work is necessary. If amount is negative, continue below ..... 27. -$ 7,000,000

Other Trusteed Assets not included above; subject to approval by the Director:

28. Assets considered as qualifying under Section 901(2)(e). (Detail required) ..... 28. _____

29. Assets considered as qualifying under Section 901(7)(d) and (e). (Detail required) ..... 29. _____

30. Assets considered as qualifying under Section 901(5). (Detail required) ..... 30. _____

31. The sum of lines 27 through 30 ..... 31. $ 0

CERTIFICATION

I certify that I am an officer of the company named in this report and that I have authority to prepare and file this report. I have examined this report thoroughly, and it is true, complete and correct to the best of my knowledge and belief.

Signature of Company Officer	Date signed	NAIC Company code

Company Officer's name and title typed or printed	Person and phone no. to contact regarding this report:

P.A. 218 of 1956 as amended requires submission by stated insurers. Failure to file correctly may result in an action against insurer's certificate of authority, financial penalties or other compliance action.

Property & Casualty Insurers
Qualifying Assets Under Section 901

Read instructions before completing form.

Submission Required By:
All Domestic Property and Casualty Insurers

2016

Due 3/1/17

Company name	NAIC Co. Code / Group No.	Name of parent company (*if licensed in Michigan*)

1. **Liabilities** (from annual statement: page 3, line 26) ..... 1. _____

2. **Minimum Capital and Surplus** required by Section 901(1) 2. $7,000,000

3. Add lines 1 and 2 ..... 3. $ 7,000,000

(Lines 4 through 6 intentionally left blank)

7. **Bills Receivable** to the extent they are secured by a letter of credit, security trust funds or unearned premium reserves (from annual statement: page 2, line 13) ..... 7. _____

8. **Agents' Balances or Uncollected Premiums** (Section 901(3)(d) and (e))

8a. Total premiums (from annual statement: page 2, line 15.2) ..... 8a. _____

8b. Total credit A&H premiums included in 8a ..... 8b. _____

8c. Subtract line 8b from 8a ..... 8c. $ 0

8d. Total premiums (from annual statement: page 2, add lines 15.1 and 15.3) ..... 8d. _____

8e. Add lines 8b and 8d ..... 8e. $ 0

8f. Total amount from line 8e receivable from an agent, agency, policyholder or other person that DOES NOT control more than 10% of all the insurer's agents' balances, and is NOT affiliated with the insurer, on policies with December 2016 effective dates to the extent that the amounts are offset by unearned premium reserves on the same policies ..... 8f. _____

TOTAL: Add lines 8c and 8f ..... 8. $ 0

9. **Reinsurance Recoverable** on Paid Losses and Paid Loss Adjustment Expenses in compliance with Sections 901(3)(a) or (f) (from annual statement: page 2, lines 16.1 and 16.3 or as a write-in asset). A listing with a breakdown by reinsurer and amount must be attached to this form for line 16.3 and write-in recoverables ..... 9. _____

10. **Amounts Receivable** in compliance with Section 901(3)(f) (only to the extent the receivable is offset by a liability included above). A listing with a breakdown by company and amount must be attached to this form ..... 10. _____

11. Add lines 7 through 10 ..... 11. $ 0

12. **Net Liabilities** (subtract line 11 from line 3) ..... 12. $ 7,000,000

13 a. 5% **Limitation** per Section 901(6) (multiply line 12 by 5%) ..... 13a. $ 350,000

b. 2% **Limitation** per Section 901(2)(a) (multiply line 12 by 2%) ..... 13b. $ 140,000

c. 20% **Limitation** per Section 901(2)(c) and (f) (multiply line 12 by 20%) ..... 13c. $ 1,400,000

14. **Bonds** in compliance with Section 901(2)(f), 901(4), (6) and (7). (**Note:** may be subject to 5% limit; see line 13a of this form. Subject to 20% limit for obligations not rated class 1 or 2; see line 13c of this form) ..... 14. _____

15. **Preferred and Common Stocks** at market value, in compliance with Section 901(6) and (7). (**Note:** subject to 5% limit; see line 13a of this form). EXCLUDE the value of affiliated stocks ..... 15. _____

16. **Mortgage Loans on Real Estate** at book value in compliance with Section 901(6) and (7). (**Note:** may be subject to 5% limit; see line 13a of this form) ..... 16. _____

17. **Real Estate** (in U.S.A.) at book value in compliance with Section 901(2)(c), (4) and (6). (**Note:** subject to 5% limit, and 20% limit; see lines 13a and 13c of this form) ..... 17. _____

18. **Unaffiliated Loans or Receivables:** Amounts loaned to, receivable from, or deposited with unaffiliated entities in compliance with Section 901(6). A listing with a breakdown by company and amount must be attached to this form. (**Note:** subject to 5% limit; see line 13a of this form) ..... 18. _____

19. **Affiliated Loans or Receivables:** Amounts loaned to, receivable from, or deposited with affiliated insurers in compliance with Section 901(6) and (7). A listing with a breakdown by company and amount must be attached to this form ..... 19. _____

20. **Cash and Bank Deposits** (**Note:** subject to the 5% limitation on any amount per entity in excess of amounts fully guaranteed by the United States or any state; see line 13a of this form) ..... 20. _____

21. **Short-Term Investments** at statement value. (**Note:** may be subject to 5% limit; see line 13a of this form) ..... 21. _____

22. **Equity in Affiliated Insurers:** Excess Amount of Qualifying Assets over Amount of Net Liabilities of affiliated insurers in compliance with Section 901(6) and (7). **Attach** a complete listing showing companies and amount.
Attach an audited financial statement and an annual statement for each affiliate not licensed in Michigan ..... 22. _____

23. **Equity in Wholly-owned Non-insurance Affiliates:** Excess Amount of Qualifying Assets over Amount of Net Liabilities of wholly- owned non-insurers in compliance with Section 901(7)(c). **Attach** a complete listing showing companies and amount.
Attach an audited financial statement and a completed Non-Insurance Entity Qualifying Assets form (FIS 0082) ..... 23. _____

24. **Value of Computers** in compliance with Section 901(2)(a). The value shall not exceed the original cost amortized over 3 or less years. (**Note:** Subject to 2% limit; see line 13b of this form) ..... 24. _____

25. **Income Due and Accrued** (only include income due and accrued on assets reported on lines 14 through 24 of this form) ..... 25. _____

26. Total Amount of Qualifying Assets (add lines 14 through 25) ..... 26. $ 0

27. Excess Amount of Qualifying Assets over Amount of Net Liabilities (subtract line 12 from line 26). If amount is positive, no further work is necessary. If amount is negative, continue below ..... 27. -$ 7,000,000

Other assets not included above, subject to approval by the Director:

28. **Assets considered as qualifying under Section 901(2)(e)** (Detail Required) ..... 28. _____

29. **Assets considered as qualifying under Section 901(7)(d) and (e)** (Detail Required) ..... 29. _____

30. **Assets considered as qualifying under Section 901(5)** (Detail Required) ..... 30. _____

31. Add lines 27 through 30 ..... 31. $ 0

Certification: I certify that I am an officer of the company named in this report and that I have authority to prepare and file this report. I have examined this report thoroughly and it is true, complete and correct to the best of my knowledge and belief.

Signature of Company Officer	Date signed	NAIC Company Code
Company Officer's name and title typed or printed	Contact person (regarding this report) and phone number	

P.A. 218 of 1956 as amended requires submission by insurers stated on page 1. Failure to file correctly may result in an action against insurer's certificate of authority, financial penalties or other compliance action.

COMPLETE FOR EACH SOLELY OWNED NON-INSURANCE AFFILIATE	2016
	DUE 3/1/17

Non-Insurance Entity
Qualifying Assets Under Section 901(1)

Read instructions before completing form

Note: Refer to Instructions for FIS 0076, 0079 or 0081 for specific instructions on each type of asset

Name of Company	NAIC Group number	NAIC Company code

Name of Parent Company

1. Liabilities ..... 1. _____

(Lines 2 through 12 intentionally left blank)

13. a. 5% Limitation per Section 901(6) (multiply line 1 by 5%) ..... 13a. $ 0

b. 2% Limitation per Section 901(2)(a) (multiply line 1 by 2%) ..... 13b. $ 0

c. 20% Limitation per Section 901(2)(c) and (f) (multiply line 1 by 20%) ..... 13c. $ 0

14. Bonds in compliance with Section 901(2)(f), 901(4), (6) and (7). (Note: may be subject to 5% limit; see line 13a of this form. Subject to 20% limit for obligations not rated class 1 or 2; see line 13c of this form) ..... 14. _____

15. Preferred and Common Stocks at market value, in compliance with Section 901(6) and (7). (Note: subject to 5% limit; see line 13a of this form). EXCLUDE the value of affiliated stocks ..... 15. _____

16. Mortgage Loans on Real Estate at book value in compliance with Section 901(6) and (7). (Note: may be subject to 5% limit; see line 13a of this form) ..... 16. _____

17. Real Estate (in U.S.A.) at book value in compliance with Section 901(2)(c), (4) and (6). (Note: subject to 5% limit, and 20% limit; see lines 13a and 13c of this form) ..... 17. _____

18. Unaffiliated Loans or Receivables: Amounts loaned to, receivable from, or deposited with unaffiliated entities in compliance with Section 901(6). A listing with a breakdown by company and amount must be attached to this form. (Note: subject to 5% limit; see line 13a of this form) ..... 18. _____

19. Affiliated Loans or Receivables: Amounts loaned to, receivable from, or deposited with affiliated insurers in compliance with Section 901(6) and (7). A listing with a breakdown by company and amount must be attached to this form ..... 19. _____

20. Cash and Bank Deposits (subject to the 5% limitation on any amount per entity in excess of amounts fully guaranteed by the United States or any state; see line 13a of this form) ..... 20. _____

21. Short-Term Investments at statement value. (Note: may be subject to 5% limit; see line 13a of this form) ..... 21. _____

22. Equity in Affiliated Insurers: Excess Amount of Qualifying Assets over Amount of Net Liabilities of affiliated insurers in compliance with Section 901(6) and (7). Attach a complete listing showing companies and amount. Attach an audited financial statement and an annual statement for each affiliate not licensed in Michigan ..... 22. _____

23. Equity in Wholly-owned Noninsurance Affiliates: Excess Amount of Qualifying Assets over Amount of Net Liabilities of wholly-owned noninsurers in compliance with Section 901(7)(c). Attach a complete listing showing companies and amount. Attach an audited financial statement and a completed Non-Insurance Entity Qualifying Assets form (FIS 0082) ..... 23. _____

24. Value of Computers in compliance with Section 901(2)(a). The value shall not exceed the original cost amortized over 3 or less years. (Note: Subject to 2% limit; see line 13b of this form) ..... 24. _____

25. Income Due and Accrued (only include income due and accrued on assets reported on lines 14 through 24 of this form) ..... 25. _____

26. Total Amount of Qualifying Assets (add lines 14 through 25)	26.	$ 0
27. Excess Amount of Qualifying Assets over Amount of Net Liabilities (subtract line 1 from line 26). If amount is positive, no further work is necessary. If amount is negative, continue below	27.	$ 0
Other assets not included above, subject to approval by the Director:		
28. Assets considered as qualifying under Section 901(2)(e) (Detail Required)	28.	
29. Assets considered as qualifying under Section 901(7)(d) and (e) (Detail Required)	29.	
30. Assets considered as qualifying under Section 901(5) (Detail Required)	30.	
31 The sum of lines 27 through 30	31	$ 0

CERTIFICATION

I certify that I am an officer of the company named in this report and that I have authority to prepare and file this report. I have examined this report thoroughly, and it is true, complete and correct to the best of my knowledge and belief.

Signature of Company Officer	Date signed	NAIC Company code
Company Officer's name and title typed or printed	Person and phone no. to contact regarding this report:	

P.A. 218 of 1956 as amended requires submission by stated insurers. Failure to file correctly may result in an action against insurer's certificate of authority, financial penalties or other compliance action

APPENDIX II:

OTHER FORMS

Other Forms:

MCCA Annual Assessment Determination ..... (FIS 0075)

Complaint and Grievance Summary for Health Carriers ..... (FIS 0318)

Michigan Health Insurance Enrollment, Premiums and Losses ..... (FIS 0322)

- Companies should note that beginning with the 2015 reporting year, the FIS 0322, Michigan Health Insurance Enrollment, Premiums and Losses, must be submitted electronically to DIFS. The due date for submission remains April 1. The submission website address, along with an authentication code and more detailed instructions, will be sent to the Statutory Statement Contact on or before March 1 and the window for submission will be March 1-April 1. The traditional form has been included in Appendix II of this booklet as a worksheet to facilitate issuers' data entry into the new on-line version of the FIS 0322. Paper FIS 0322 forms will no longer be accepted. For questions related to FIS 0322 please call 517-284-8736 or send email to DIFS-FIS0322-annualsubmission@michigan.gov

FIS 0075 (12/16) Department of Insurance and Financial Services

MCCA Annual Assessment Determination

This information is used to determine companies that have no Michigan Catastrophic Claims Association assessment exposures for the assessment period.
Please read sections A and B below.

Submission Required By: ALL PROPERTY & CASUALTY INSURERS with NO MCCA assessable exposures	DUE 8/15/17

Name and address of company	NAIC Group number	NAIC Company code
	Contact person name and phone number with area code	
	Contact person email address	

For the assessment period: 7/1/2016 through 6/30/2017

A. Determination of companies with MCCA Assessable Exposures

All Property & Casualty Insurers that have Michigan written premiums for the Lines of Business and assessment period as denoted below, must submit the corresponding Michigan Catastrophic Claims Association ("MCCA") assessable exposure data to the MCCA on the MCCA Annual Assessment Report form. This form is available online through the MCCA Membership System ("MMS"). MCCA Members will be notified online through MMS in July 2017 that the form is available to complete and submit for the assessment period 7/1/2016 through 6/30/2017. To receive the notice, a member representative must be a registered user in MMS. If your company has MCCA assessable exposures and is not a registered user, please contact the MCCA at 734-953-2779 to obtain registration information.

Members are required to compile and report data for the following Lines of Business (Michigan only) for the July 1, 2016 to June 30, 2017 assessment period as follows:

(1) Private passenger auto no-fault (personal injury protection) [except historic vehicles]: (a) written car years, (b) direct premiums written, and (c) direct premiums earned
(2) Commercial auto no-fault (personal injury protection) [except historic vehicles]: (a) written car years, (b) direct premiums written, (c) direct premiums earned, and (d) for commercial fleets written on a gross receipts basis or where commercial auto vehicle years cannot be identified: (i) direct premiums written and (ii) direct premiums earned
(3) Motorcycle mandatory liability exposures [except historic vehicles]: (a) written motorcycle years.
(4) Historical vehicles-Private passenger and commercial auto no-fault [personal injury protection]: (a) auto no-fault: (i) written car years, (ii) direct premiums written, and (iii) direct premiums earned.
(5) Historical Vehicles-Motorcycle mandatory liability exposures: (a) written motorcycle years

B. Determination of companies with no Assessable Exposures

If your company does not have Michigan written premiums for the Lines of Business and assessment period as denoted above, please complete:

(i) Company information at the top of this form, and
(ii) The below certification section.

Return this form directly to MCCA at the address below.

Note: If company amends a quarterly or annual statement in a manner that affects statements in this form, and where there are MCCA assessable exposures for the assessable period, company must contact the MCCA to complete assessable exposure information.

DO NOT send to Department of Insurance and Financial Services
Please return completed form FIS 0075 directly to:

Michigan Catastrophic Claims Association
Attn: Assessment Department
17584 Laurel Park Drive North
Livonia, MI 48152-3906

Phone 734-953-2779

Certification:
The company denoted above does not have MCCA assessable exposures for the assessment period.

Signature | Date signed

Signer's name and title, typed or printed

MCLA 500.3104 requires submission by all Property and Casualty Insurers that have no assessable exposures for the report period.

FIS 0318 (12/16) Department of Insurance and Financial Services

Complaint and Grievance Summary for Health Carriers

Complete each table in this report based on complaints/grievances that were resolved (closed) in the calendar report year

Filing is required for: All commercial insurers, HMOs and AFDS	2016
	DUE April 15, 2017

Name of Company	NAIC Group number and Company code	Filing company is (select only one):	☐ A commercial insurer ☐ An HMO or AFDS

Instructions for Table 1: *Do not report expedited reviews on this table.*

Provide the number of Complaints/Grievances by decision for each level. If a health carrier has more than 3 levels of review, group them with level 3. If a health carrier does not have a level of review shown in the table, enter NA (for not applicable). Compile data based on the full calendar year.

For the purpose of this report, use Adverse Determination as defined in Section 550.1903(a] and Grievance as defined in Section 500.2213(5)(b) of the Insurance Code.

Table 1						
	Grievances NOT resulting from adverse determinations or denials Please enter total number held at each level		Health Carrier position upheld	Health Carrier position overturned	Compromise resolution reached	Total Decisions made
		Level 1				
		Level 2				
		Level 3				
	Grievances resulting from adverse determinations Please enter total number held at each level		Health Carrier position upheld	Health Carrier position overturned	Compromise resolution reached	Total Decisions made
		Level 1				
		Level 2				
		Level 3				

How many grievances took longer than the statutory timeframe as provided in Section 500.2213 of the Insurance Code to make a final written determination? ☐

For each grievance that took more than the statutory timeframe to make a final written determination as provided in Section 500.2213(1)(k), provide the following information (prepare a report that provides this data in the order given)

1-1 Grievant's identification number
1-2. Date grievance was filed
1-3. Date final decision was rendered
1-4. Number of calendar days (excluding allowable tolled days) from date filed to render a final decision
1-5 Summarize the reason(s) the statutory timeframe was exceeded

Instructions for Table 2: *Do not report expedited grievances. Do not report external reviews involving Medicaid, Medicare Supplement, or Medicare Advantage coverages. The "Grievance Terminated" column refers to external reviews terminated by the health carrier as a result of reconsideration by the health carrier.* Section 550.1923(3) of the Insurance Code, the Patient's Right to Independent Review Act (PRIRA) requires each health carrier to annually report all requests for external review

Table 2

External Reviews *Non-Expedited*	Health Carrier position upheld	Health Carrier position overturned	Compromise resolution reached	Grievance Terminated	Total Decisions made
Total for reporting period					

Instructions for Table 3: *Report only the number of Expedited Internal Reviews.* Expedited grievances are defined in Section 550.2213(1)(1) of the Insurance Code

Table 3

Internal Reviews *Expedited*	Health Carrier position upheld	Health Carrier position overturned	Compromise resolution reached	Grievance Terminated	Total Decisions made
Total for reporting period					

Instructions for Table 4: Do not report expedited grievances reviewed internally. Do not report external reviews involving Medicaid, Medicare Supplement, or Medicare Advantage coverages. Section 550.1923(3) of the Insurance Code, PRIRA requires each health carrier to annually report all requests for external review.

Table 4

External Reviews *Expedited*	Health Carrier position upheld	Health Carrier position overturned	Compromise resolution reached	Total Decisions made
Total for reporting period				

ATTENTION ALL HEALTH CARRIERS:

Attach a self-generated report that summarizes and analyzes the categories, types and numbers of complaints and grievances, resulting from adverse and non-adverse determinations and external reviews addressed during the reporting year.
When creating reports please remember that this is public information and you should not include any client information (i.e. Social Security Numbers, names, or addresses).

Certification

I certify that I am an officer of the company named in this report, and that I have authority to prepare and file this report. I have examined this report thoroughly, and it is true, complete and correct to the best of my knowledge and belief.

Signature of Officer	Date signed	Person and phone number to contact regarding this report
Signer's name and title typed or printed		
Signer phone number	Signer email address	Contact Person Email address

PA 218 of 1956 and PA 251 of 2000, as amended requires submission of this form by all licensed health carriers. Failure to complete and submit this form properly could result in a compliance action or revocation of your authority to do business in Michigan.

Completed forms should be submitted via SERFF using the Filing Type FIS 0318 Complaint and Grievance Summary Form, with the TOI H21 Health-Other/ SubTOI H21.000 Health-other or HOrg03 Health-Other/ HOrg03.000 Health-other, as appropriate.

DIFS is no longer accepting these reports via mail.

For questions about this form, contact: Health Plans Section 517-284-8715

Michigan Health Insurance Enrollment, Premiums & Losses

Note: This form satisfies the reporting requirement under MCL 500.2213b(9).

Submission Required By: ALL Authorized Property & Casualty Insurers, Life & Health Insurers, HMOs, HMDI, AFDS and Fraternal Benefit Societies	2016
	DUE 4/1/17

This form has moved to an online system effective with the 2015 submission. You may use this form as a guide to completing the online submission but only online submissions will be accepted. All companies listed in the "Submission Required By..." box must submit this form.

Name of Company | NAIC number

Complete all columns for each line where business is reported as of December 31 of the reporting year.
Enter all monetary amounts in whole dollars.

PART 1: VERIFY REQUIREMENT TO COMPLETE FORM

Complete the amounts below for your statement type.

Select One			Michigan Direct Premiums Earned	Michigan Direct Claims/Losses Incurred
☐	Property & Casualty Statement	Sum of Accident & Health lines 13-15 on Exhibit of Premiums & Losses (Statutory Page 14)		
☐	Life, Accident & Health Statement	Line 26-Totals from the Accident and Health Insurance State Page.		
☐	Fraternal Statement	Line 26-Totals from the Accident and Health Insurance State Page.		
☐	Health Statement	Lines 12 and 18, Column 1 Total from the Exhibit of Premiums, Enrollment and Utilization State Page.		

**** If the above amounts are zero, you may skip Part 2 and proceed to Part 3. ****

PART 2: MICHIGAN ENROLLMENT, PREMIUMS, AND LOSSES

The Michigan Health Insurance Enrollment, Premiums, and Losses form (FIS 0322) requires carriers provide Michigan-specific data consistent with the NAIC Accident and Health Policy Experience Exhibit ("AHPE Exhibit") Except as noted below, please follow the instructions and definitions for the AHPE Exhibit included in the Annual Statement Instructions for completing the FIS 0322.

Specific Michigan Instructions

Section A	Lines 1a-1b:	Separate experience for plans eligible for Health Savings Accounts (HSA) from other comprehensive major medical plans, and experience for plans purchased on and off the Health Insurance Marketplace (Healthcare.gov)
	Line 2:	Include Short term and One-Time Limited Duration business as defined in MCL 500.2213b.
	Line 10a-10b:	Separate experience of policies written under the Partnership program (MCL 500.3957) from all other Long Term Care policies.
	Line 17a-17c:	Separate stand-alone Vision and Prescription experience from Other Individual business.
Section B	Lines 1.1a-1.3b:	As in Section A, provide experience separately for HSA-eligible and non-HSA eligible policies. In addition, separate experience for large groups between employers with 51-100 employees and 101 or greater employees and experience for plans purchased on and off the Health Insurance Marketplace (Healthcare.gov).

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Lines 2a-2c: List experience separately for Small Group, Large Group 51-100 and Large Group 101+.
Lines 12a-12b: Separate experience of policies written under the Partnership program (MCL 500.3957) from all other Long Term Care policies.
Line 19a-19c: Separate stand-alone Vision and Prescription experience from Other Group business.

	1 Premiums Earned	2 Incurred Claims Amount	3 Change in Contract Reserves	4 Loss Ratio (2 + 3)/1	5 Number of Policies or Certificates as of Dec. 31	6 Number of Lives Covered as of Dec. 31	7 Member Months
A. INDIVIDUAL BUSINESS							
1a-1 Comprehensive Major Medical (With No HSA) – Purchased ON Marketplace							
1a-2 Comprehensive Major Medical (With No HSA) – Purchased OFF Marketplace							
1b-1. Comprehensive Major Medical (w/HSA) -- Purchased ON Marketplace							
1b-2. Comprehensive Major Medical (w/HSA) -- Purchased OFF Marketplace							
2. Short Term Medical/1-Time Limited Duration							
3. Other Medical (Not comprehensive)							
4. Specified/Named Disease							
5. Limited Benefit							
6. Student							
7. Accident Only or AD&D							
8. Disability Income -Short -Term							
9. Disability Income – Long- Term							
10a. Long Term Care – Partnership							
10b. Long Term Care – Other than Partnership							
11. Medicare Supplement (Medigap)							
12. Dental – Stand Alone							
13. Children's Health Insurance Program (MiChild)							
14 Medicare Advantage							
15. Medicaid							
16. Medicare Part D – Stand Alone							
17a. Vision							
17b. Prescription							
17c. Other Coverage – Individual Write-In							
18. Total – Individual							

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B. GROUP BUSINESS							
1.1a - 1. Small Employer (2-50) Comprehensive (With No HSA) -- Purchased ON Marketplace							
1.1a - 2. Small Employer (2-50) Comprehensive (With No HSA) -- Purchased OFF Marketplace							
1.1b - 1 Small Employer (2-50) Comprehensive (W/HSA) – Purchased ON Marketplace							
1.1b - 2. Small Employer (2-50) Comprehensive (W/HSA) -- Purchased OFF Marketplace							
1.2a. Large Employer (51 - 100) Comprehensive (With No HSA)							
1.2b Large Employer (51 - 100) Comprehensive (W/HSA)							
1.3a. Large Employer (101+) (With No HSA)							
1.3b Large Employer (101+) (W/HSA)							
2a. Multiple Employer Associations and Trusts – Small Group (2-50)							
2b. Multiple Employer Associations and Trusts – Large Group (51-100)							
2c. Multiple Employer Associations and Trusts Large Group (101 +)							
3. Other Associations and Trusts							
4. Other Comprehensive Major Medical							
4a. Short Term or 1-Time Limited Duration							
5. Other Group							
6. Specified/Named Disease							
7. Limited Benefit and/or Indemnity							
8. Student							
9. Accident Only/AD&D							
10. Disability Income – Short-Term							
11. Disability Income – Long- Term							
12a. Long-Term Care – Partnership							
12b. Long-Term Care – Other than Partnership							
13. Medicare Supplement (Medigap)							
14. Federal Employees Health Benefit Plans							
15. Tricare							
16. Dental							
17. Medicare							
18. Medicare Part D – Stand Alone							
19a. Vision							

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19b. Prescription							
19c. Other Coverage – Group Write-In							
20. Total - Group							
C. Other Business							
1. Credit (Individual and Group)							
2. Stop Loss/Excess Loss							
3. Administrative Services Only	XXX	XXX	XXX	XXX			
4. Administrative Services Contracts	XXX	XXX	XXX	XXX			
5. Total – Other							
D. Grand Total Individual, Group, and Other Business							

Address questions regarding this form to: DIFS- Office of General Counsel Research, Rules, and Special Projects Section Toll Free: 877-999-6442	Submit this form ELECTRONICALLY on or before the due date. Detailed instructions for electronic submission will be provided in a separate email to your company's Statutory Statement Contact on or before March 1.

PART 3: CERTIFICATION

I certify that I have the authority to prepare and file this form, and I verified the Grand Totals in Part 2, Columns 1 and 2, equal amounts reported as Michigan business on the company's annual statement, as shown in Part 1 of this form.

I have examined this form thoroughly, and it is true, complete, and correct to the best of my knowledge and belief.

*** An electronic signature will be captured on-line.***

PA 218 of 1956 as amended requires filing by all insurers, HMOs and AFDS. Failure to file properly could result in a compliance action against the company.

FOR WORKPAPER USE ONLY
MUST BE FILED ELECTRONICALLY

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 DIFS should be sent to the address previously listed in these instructions and directed to the office as indicated below)

Form	DIFS Office or Address
Qualifying Assets Form (FIS 0063, FIS 0076, FIS 0082)	DIFS– Office of Insurance Evaluation
ATPA Annual Assessment	A link to this form is now available directly from the Automobile Theft Prevention Authority (ATPA) website: www.michigan.gov/atpa
Assessable Premium for Michigan Assigned Claims Plan	This form is now available directly from the Michigan Assigned Claims Plan (MACP) website at the following link: http://www.michacp.org/documents/MACP-200.pdf
MCCA Annual Assessment Determination (FIS 0075)	Attn: Assessment Department 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://sharepoint.mbpia.com/MemberCo/ The form can also be accessed on the MBPIA website (www.mbpia.com) by clicking on the Member Companies button from their home page.
Complaint and Grievance Summary for Health Carriers (FIS 0318)	DIFS– Health Plans Section Via SERFF. You will still need to file this form if you are licensed but have not written any disability insurance in Michigan. Please submit with zero's, none or N/A in each table.
Michigan Health Insurance Enrollment, Premiums and Losses (FIS 0322)	Beginning with the 2015 reporting year, FIS 0322 must be submitted electronically to DIFS. The submission website address, along with an authentication code and more detailed instructions, will be sent to the Statutory Statement Contact on or before March 1. Paper FIS 0322 forms will no longer be accepted. For questions please call 517-284-8736 or send email to DIFS-FIS0322-annualsubmission@michigan.gov.
Accident and Sickness Insurance Advertising Certificate of Compliance (per Admin. Rule 500.668)	Via SERFF Questions- Office of Insurance Rates and Forms- 517-284-8689

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, 2016 to complete the reinsurance section of the 2016 annual statement. Any company not appearing on this list is considered Unauthorized as of December 31, 2016

NAIC #	Company Name
25232	21st Century Advantage Ins Co
44245	21st Century Assur Co
34789	21st Century Centennial Ins Co
12963	21st Century Ins Co
32220	21st Century North Amer Ins Co
20796	21st Century Premier Ins Co
23833	21st Century Security Ins Co
80985	4 Ever Life Ins Co
77879	5 Star Life Ins Co
71854	AAA Life Ins Co
22896	ACA Financial Guaranty Corp
31325	Acadia Ins Co
63444	Accendo Ins Co
12304	Accident Fund General Ins Co
10166	Accident Fund Ins Co of Amer
12305	Accident Fund Nat'l Ins Co
62200	Accordia Life and Annuity Co
26379	Accredited Surety & Casualty Co, Inc
22667	ACE American Ins Co
50028	ACE Capital Title Rein Co
20702	ACE Fire Underwriters Ins Co
60348	ACE Life Ins Co
20699	ACE Prop & Cas Ins Co
19984	ACIG Ins Co
22950	Acstar Ins Co
14184	Acuity, A Mutual Ins Co
10324	Addison Ins Co
33987	ADM Ins Co
44318	Admiral Indemnity Co
40517	Advantage Workers Comp Ins Co
33898	Aegis Security Ins Co
78700	Aetna Health And Life Ins Co
72052	Aetna Health Ins Co
36153	Aetna Ins Co Of CT
60054	Aetna Life Ins Co
10014	Affiliated FM Ins Co
16748	Affinity Mutual Ins Co
42757	Agri General Ins Co
40258	AIG Assurance Co
19402	AIG Property Casualty Co
13694	AIG Structured Mortgage Ins Co
34886	Aioi Nissay Dowa Ins Co of Amer
19399	AIU Ins Co
10957	Alamance Ins Co
20222	All Amer Ins Co
82406	All Savers Ins Co
13285	Alleghany Casualty Co
60134	Alliance Health and Life Ins Co
56197	Alliance Of Transylvanian Saxons
35300	Allianz Global Risks US Ins Co
69604	Allianz Life & Annuity Co
90611	Allianz Life Ins Co Of North Amer
11242	Allied Eastern Indemnity Co
10127	Allied Ins Co of America
42579	Allied Prop & Cas Ins Co
* 19489	Allied World Assur Co US, Inc
22730	Allied World Ins Co
10690	Allied World Nat'l Assur Co
16624	Allied World Specialty Ins Co
10212	Allmerica Financial Alliance Ins Co
41840	Allmerica Financial Benefit Ins Co
70866	Allstate Assur Co
29688	Allstate Fire and Casualty Ins Co
19240	Allstate Indemnity Co
19232	Allstate Ins Co
60186	Allstate Life Ins Co
36455	Allstate Northbrook Indemnity Co
17230	Allstate Prop & Cas Ins Co
37907	Allstate Vehicle & Prop Ins Co
32450	ALPS Property & Casualty Ins Co
21296	Alterra America Ins Co
60208	Amalgamated Life And Health Ins Co
60216	Amalgamated Life Ins Co
19100	Amco Ins Co
12548	Amer Agri-Business Ins Co
10103	Amer Agricultural Ins Co
19720	Amer Alternative Ins Corp
21849	Amer Automobile Ins Co
10111	Amer Bankers Ins Co Of FL
60275	Amer Bankers Life Assurance Co Of FL
20427	Amer Casualty Co Of Reading, PA
19941	Amer Commerce Ins Co
45934	Amer Compensation Ins Co
12321	Amer Continental Ins Co
10216	Amer Contractors Indemnity Co
38237	Amer Country Ins Co
19690	Amer Economy Ins Co
37990	Amer Empire Ins Co
92738	Amer Equity Investment Life Ins Co
10819	Amer Equity Specialty Ins Co
23337	Amer European Ins Co
23450	Amer Family Home Ins Co
60380	Amer Family Life Assurance Co Of Columbus
60399	Amer Family Life Ins Co
60410	Amer Fidelity Assurance Co
60429	Amer Fidelity Life Ins Co
24066	Amer Fire And Casualty Co
60445	Amer Founders Life Ins Co
60488	Amer General Life Ins Co
26247	Amer Guarantee And Liability Ins Co
51411	Amer Guaranty Title Ins Co
43494	Amer Hallmark Ins Co of TX
60518	Amer Health And Life Ins Co
39152	Amer HealthCare Indemnity Co
60534	Amer Heritage Life Ins Co
19380	Amer Home Assurance Co
60542	Amer Home Life Ins Co, The
60577	Amer Income Life Ins Co
21857	Amer Ins Co
31895	Amer Interstate Ins Co
81213	Amer Maturity Life Ins Co
67989	Amer Memorial Life Ins Co
23469	Amer Modern Home Ins Co
65811	Amer Modern Life Ins Co
38652	Amer Modern Select Ins Co
60739	Amer National Ins Co
71773	Amer National Life Ins Of TX
28401	Amer Nat'l Prop & Cas Co
12190	Amer Pet Ins Co
91785	Amer Phoenix Life And Reassurance Co
33006	Amer Physicians Assurance Corp
60801	Amer Public Life Ins Co
19615	Amer Reliable Ins Co
60836	Amer Republic Ins Co
19631	Amer Road Ins Co
42978	Amer Security Ins Co
19992	Amer Select Ins Co
17965	Amer Sentinel Ins Co
42897	Amer Service Ins Co
41998	Amer Southern Home Ins Co
10235	Amer Southern Ins Co
84697	Amer Specialty Health Ins Co
19704	Amer States Ins Co
37214	Amer States Preferred Ins Co
31380	Amer Surety Co
60895	Amer United Life Ins Co
40142	Amer Zurich Ins Co
15911	American Mining Ins Co
42722	American Modern Prop & Cas Ins Co
10872	American Strategic Insurance Corp
61999	Americo Financial Life & Annuity Ins Co
10975	AmeriHealth Casualty Ins Co
12504	Ameriprise Ins Co
19488	Amerisure Ins Co
23396	Amerisure Mutual Ins Co
11050	Amerisure Partners Ins Co
61301	Ameritas Life Ins Corp
10665	Ameritrust Ins Corp
27928	Amex Assurance Co
60250	AmFirst Ins Co
42390	Amguard Ins Co
72222	Amica Life Ins Co
19976	Amica Mutual Ins Co
15954	AmTrust Ins Co of KS, Inc
51578	AmTrust Title Ins Co
93661	Annuity Investors Life Ins Co
10984	Ansur America Ins Co
61069	Anthem Life Ins Co
34738	ARAG Ins Co
30830	Arch Indemnity Ins Co
11150	Arch Ins Co
18732	Arch Mortgage Guaranty Co
40266	Arch Mortgage Ins Co
10348	Arch Rein Co
19860	Argonaut Great Central Ins Co
19801	Argonaut Ins Co
19828	Argonaut Midwest Ins Co
41459	Armed Forces Ins Exchange
24678	Arrowood Indemnity Co
40398	Ashmere Ins Co
43460	Aspen American Ins Co
* 14673	Aspen Bermuda Limited
*	Aspen Ins UK Ltd
21865	Associated Indemnity Corp
30180	Assured Guaranty Corp
18287	Assured Guaranty Municipal Corp
56499	Assured Life Assn
71439	Assurity Life Ins Co
11511	Asure Worldwide Ins Co
* 29033	Atain Ins Co
17159	Atain Specialty Ins Co
61492	Athene Annuity & Life Assur Co
68039	Athene Annuity & Life Assurance Co of NY
61689	Athene Annuity and Life Co
63932	Athene Life Ins Co of New York
20931	Atlanta International Insurance Co.
61093	Atlanta Life Ins Co
27154	Atlantic Specialty Ins Co
22586	Atlantic States Ins Co
25422	Atradius Trade Credit Ins, Inc
50004	Attorneys Title Guaranty Fund, Inc
74900	Aurigen Reins Co of Amer
61182	Aurora National Life Assurance Co
21210	Auto Club Group Ins Co
21202	Auto Club Ins Assn
84522	Auto Club Life Ins Co
* 60256	Auto club of Southern CA Life ins Co
11983	Auto Club Property-Casualty Ins Co
19062	Automobile Ins Co Of Hartford, CT
18988	Auto-Owners Ins Co
61190	Auto-Owners Life Ins Co
10367	Avemco Ins Co
29530	AXA Art Ins Corp
68365	AXA Corporate Solutions Life Rein 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, 2016 to complete the reinsurance section of the 2016 annual statement. Any company not appearing on this list is considered Unauthorized as of December 31, 2016

NAIC #	Company Name
62880	AXA Equitable Life & Annuity Co
62944	AXA Equitable Life Ins Co
33022	AXA Ins Co
37273	AXIS Ins Co
20370	AXIS Reins Co
*	AXIS Specialty Limited
13420	Badger Mutual Ins Co
24813	Balboa Ins Co
61212	Baltimore Life Ins Co
71919	Bankers Fidelity Assurance Co
61239	Bankers Fidelity Life Ins Co
61263	Bankers Life And Casualty Co
71013	Bankers Reserve Life Ins Co of WI
18279	Bankers Standard Ins Co
94250	Banner Life Ins Co
29513	Bar Plan Mutual Ins Co, The
38245	BCS Ins Co
37540	Beazley Ins Co, Inc
41394	Benchmark Ins Co
61395	Beneficial Life Ins Co
32603	Berkley Ins Co
64890	Berkley Life & Health Ins Co
38911	Berkley Nat'l Ins Co
29580	Berkley Regional Ins Co
13070	Berkshire Hathaway Assur Corp
10391	Berkshire Hathaway Direct Ins Co
20044	Berkshire Hathaway Homestate Ins Co
62345	Berkshire Hathaway Life Ins Co Of NE
22276	Berkshire Hathaway Specialty Ins Co
71714	Berkshire Life Ins Co of America
90638	Best Life & Health Ins Co
20095	BITCO General Ins Corp
20109	BITCO National Ins Co
12311	Bloomington Compensation Ins Co
54291	Blue Cross Blue Shield of Mich Mutual Ins Co
61476	Boston Mutual Life Ins Co
19658	Bristol West Ins Co
12774	Bristol West Preferred Ins Co
78620	Brooke Life Ins Co
13528	Brotherhood Mutual Ins Co
16713	Buckeye State Mutual Ins Co
14380	Build America Mutual Assurance Co
93432	C.M. Life Ins Co
36340	Camico Mutual Ins Co
12260	CampMed Casualty & Indemnity Co, Inc
80659	Canada Life Assurance Co
10464	Canal Ins Co
10472	Capitol Indemnity Corp
10510	Carolina Casualty Ins Co
11997	Caterpillar Life Ins Co
56030	Catholic Financial Life
57770	Catholic Holy Family Society
56316	Catholic Ladies Of Columbia
57487	Catholic Order Of Foresters
24503	Catlin Indemnity Co
19518	Catlin Ins Co, Inc
80799	Celtic Ins Co
11499	Censtat Cas Co
20230	Central Mutual Ins Co
61735	Central Security Life Ins Co
61751	Central States Health & Life Of Omaha
34274	Central States Indemnity Co Of Omaha
61883	Central United Life Ins Co
34649	Centre Ins Co
80896	Centre Life Ins Co
62383	Centurion Life Ins Co
* 36951	Century Surety Co
26905	Century-National Ins Co
11445	CGB Ins Co
25615	Charter Oak Fire Ins Co
10642	Cherokee Ins Co
61832	Chesapeake Life Ins Co
22810	Chicago Ins Co
50229	Chicago Title Ins Co
12777	Chubb Indemnity Ins Co
10052	Chubb National Ins Co
10669	Church Ins Co
18767	Church Mutual Ins Co
25771	CIFG Assurance North America, Inc
67369	CIGNA Health & Life Ins Co
22004	CIM Ins Corp
28665	Cincinnati Casualty Co
23280	Cincinnati Indemnity Co
10677	Cincinnati Ins Co
76236	Cincinnati Life Ins Co
31534	Citizens Ins Co Of Amer
10176	Citizens Ins Co Of OH
10395	Citizens Ins Co Of The Midwest
61921	Citizens Securty Life Ins Co
10315	Civic Prop & Cas Co
20532	Clarendon National Ins Co
28860	Clear Blue Ins Co
15691	Clear Spring Life Ins. Co.
10019	Clearwater Select Ins Co
62626	CMFG Life Ins Co
31887	Coface North America Ins Co
36552	Coliseum Reins Co
34347	Colonial Amer Casualty & Surety Co
62049	Colonial Life & Accident Ins Co
62065	Colonial Penn Life Ins Co
10758	Colonial Surety Co
36927	Colony Specialty Ins Co
84786	Colorado Bankers Life Ins Co
* 27812	Columbia Ins Co
76023	Columbian Life Ins Co
62103	Columbian Mutual Life Ins Co
99937	Columbus Life Ins Co
62146	Combined Ins Co Of Amer
19410	Commerce & Industry Ins Co
32280	Commercial Casualty Ins Co
84824	Commonwealth Ann & Life Ins Co
10220	Commonwealth Ins Co Of Amer
50083	Commonwealth Land Title Ins Co
77828	Companion Life Ins Co
34711	Computer Ins Co
12177	CompWest Ins Co
29734	Conifer Ins Co
62308	Connecticut General Life Ins Co
22640	Consolidated Ins Co
32190	Constitution Ins Co
62359	Constitution Life Ins Co
62375	Consumers LIfe Ins Co
71730	Continental American Ins Co
20443	Continental Casualty Co
71404	Continental General Ins Co
28258	Continental Indemnity Co
35289	Continental Ins Co
68500	Continental Life Ins Co Of Brentwood, TN
10804	Continental Western Ins Co
37206	Contractors Bonding And Ins Co
10499	CorePointe Ins Co
78301	Corvesta Life Ins Co
20982	Country Casualty Ins Co
94218	Country Investors Life Assurance Co
62553	Country Life Ins Co
20990	Country Mutual Ins Co
21008	Country Preferred Ins Co
81973	Coventry Health And Life Ins Co
18961	Crestbrook Ins Co
56634	Croatian Fraternal Union Of Amer
31348	Crum & Forster Indemnity Co
56138	CSA Fraternal Life
82880	CSI Life Ins Co
10847	CUMIS Ins Society
* 10291	CX Reins Co Ltd
56324	Czech Catholic Union
21164	Dairyland Ins Co
34924	Dakota Truck Underwriters
* 14034	DaVinci Reins Ltd
16705	Dealers Assurance Co
71129	Dearborn National Life Ins Co
57088	Degree Of Honor Protective Assoc
62634	Delaware Amer Life Ins Co
79065	Delaware Life Ins Co
73474	Dentegra Ins Co
18813	Dentists Benefits Ins Co
40975	Dentists Ins Co
42587	Depositors Ins Co
12718	Developers Surety & Indemnity Co
42048	Diamond State Ins Co
36463	Discover Prop & Cas Ins Co
34495	Doctors' Co, An Interinsurance Exchange
13692	Donegal Mutual Ins Co
33499	Dorinco Rein Co
13183	Eagle Life Ins Co
13019	Eastern Advantage Assur Co
10724	Eastern Alliance Ins Co
28649	Eastern Atlantic Ins Co
14702	EastGuard Ins Co
22926	Economy Fire & Casualty Co
84174	ELCO Mutual Life and Annuity
21261	Electric Ins Co
62928	EMC National Life Co
21407	Emcasco Ins Co
21326	Empire Fire And Marine Ins Co
25402	Employers Assurance Company
11512	Employers Compensation Ins Co
21458	Employers Ins Co Of Wausau
21415	Employers Mutual Casualty Co
10346	Employers Preferred Ins Co
68276	Employers Reassurance Corp
56049	Employes' Mutual Benefit Assoc
15130	Encompass Indemnity Co
10358	Encompass Ins Co
10072	Encompass Prop & Cas Co
10641	Endurance Amer Ins Co
11551	Endurance Assurance Corp.
43630	Endurance Risk Solutions Assur Co
*	Endurance Specialty Ins Ltd
12747	Envision Ins Co
64149	Epic Life Ins Co
62952	Equitable Life & Casualty Ins Co
62510	Equitrust Life Ins Co
13634	Essent Guaranty, Inc
37915	Essentia Ins Co
25712	Esurance Ins Co
21741	Esurance Ins Co of NJ
30210	Esurance Prop & Cas Ins Co
20516	Euler Hermes North America Ins Co
* 35378	Evanston Ins Co
57991	Everence Assoc, Inc
74209	Everence Ins Co
10120	Everest National Ins Co
26921	Everest Reins 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, 2016 to complete the reinsurance section of the 2016 annual statement. Any company not appearing on this list is considered Unauthorized as of December 31, 2016

NAIC #	Company Name
12750	Evergreen National Indemnity Co
10318	Exact Prop & Cas Co
10003	Excess Share Ins Corp
35181	Executive Risk Indemnity
40029	Explorer Ins Co
21482	Factory Mutual Ins Co
35157	Fair American Ins and Rein Co
31925	Falls Lake National Ins Co
70742	Family Benefit Life Ins Co
77968	Family Heritage Life Ins Co Of Amer
63053	Family Life Ins Co
74004	Family Service Life Ins Co
21547	Farm Bureau General Ins Co Of MI
63096	Farm Bureau Life Ins Co Of MI
21555	Farm Bureau Mutual Ins Co Of MI
30341	Farmers & Merchants Mutual Fire Ins
33448	Farmers Alliance Mutual Ins Co
24201	Farmers Automobile Ins Assoc
21636	Farmers Ins Co Of OR
21652	Farmers Ins Exchange
36889	Farmers Ins Of Columbus, Inc
13897	Farmers Mutual Hail Ins Co Of IA
63177	Farmers New World Life Ins Co
43699	Farmers Specialty Ins Co
41483	Farmington Casualty Co
13838	Farmland Mutual Ins Co
10178	FCCI Ins Co
20281	Federal Ins Co
63223	Federal Life Ins Co (Mutual)
63258	Federated Life Ins Co
13935	Federated Mutual Ins Co
16024	Federated Reserve Insurance Co.
11118	Federated Rural Electric Ins Exchange
28304	Federated Service Ins Co
39306	Fidelity & Deposit Co Of MD
35386	Fidelity & Guaranty Ins Co
25879	Fidelity & Guaranty Ins Underwriters, Inc
63274	Fidelity & Guaranty Life Ins Co
93696	Fidelity Investments Life Ins Co
63290	Fidelity Life Association
51586	Fidelity National Title Ins Co
71870	Fidelity Security Life Ins Co
71455	Financial Amer Life Ins Co
21075	Financial Amer Prop & Cas Ins Co
35009	Financial Casualty & Surety, Inc
39136	Finial Reins Co
21660	Fire Ins Exchange
21873	Fireman's Fund Ins Co
21784	Firemen's Ins Co of Wash DC
69140	First Allmerica Financial Life Ins Co
37710	First Amer Prop & Cas Ins Co
50814	First Amer Title Ins Co
51624	First American Title Guaranty Co
56332	First Catholic Slovak Ladies Assoc Of The USA
56340	First Catholic Slovak Union Of The USA
29980	First Colonial Ins Co
10351	First Dakota Indemnity Co
11177	First Financial Ins Co
10676	First Guard Ins Co
90328	First Health Life & Health Ins Co
33588	First Liberty Ins Corp
24724	First National Ins Co Of Amer
10859	First Nonprofit Ins Co
67652	First Penn-Pacific Life Ins Co
33383	First Professionals Ins Co, Inc
13978	Florists' Mutual Ins Co
36781	FMH Ag Risk Ins Co
11185	Foremost Ins Co Grand Rapids
11800	Foremost Prop & Cas Ins Co
41513	Foremost Signature Ins Co
63495	Foresters Life Ins and Annuity Co
91642	Forethought Life Ins Co
10801	Fortress Ins Co
10985	Fortuity Ins Co
14249	Founders Ins Co
18180	Founders Ins Co of MI
11600	Frank Winston Crum Ins Co
13986	Frankenmuth Mutual Ins Co
62324	Freedom Life Ins Co Of Amer
22209	Freedom Specialty Ins Co
13994	Fremont Ins Co
85286	Fresenius Health Plans Ins Co
99775	Funeral Directors Life Ins Co
63657	Garden State Life Ins Co
21253	Garrison Prop & Cas Ins Co
28339	Gateway Ins Co
56685	GBU Financial Life
35882	GEICO General Ins Co
22055	GEICO Indemnity Co
37923	GEICO Marine Ins Co
63665	General Amer Life Ins Co
24414	General Casualty Co Of WI
18821	General Casualty Ins Co
93521	General Fidelity Life Ins Co
24732	General Ins Co Of Amer
86258	General Re Life Corp
22039	General Reins Corp
39322	General Security National Ins Co
11967	General Star National Ins Co
11231	Generali
73504	Generation Life Ins Co
38962	Genesis Ins Co
37095	Genworth Financial Assur Corp
65536	Genworth Life and Annuity Ins Co
70025	Genworth Life Ins Co
38458	Genworth Mortgage Ins Corp
16675	Genworth Mortgage Ins Corp of NC
10799	GeoVera Ins Co
70939	Gerber Life Ins Co
14036	Germantown Mutual Ins Co
56154	Gleaner Life Ins Society
21032	Global Reins Corp of America
91472	Globe Life And Accident Ins Co
62286	Golden Rule Ins Co
22063	Government Employees Ins Co
63967	Government Personnel Mutual Life Ins Co
67059	GPM Health and Life Insurance Co.
11136	Grange Ins Co of Michigan
71218	Grange Life Ins Co
* 14060	Grange Mutual Casualty Co
26310	Granite Re, Inc
23809	Granite State Ins Co
36307	Gray Ins Co, The
26832	Great Amer Alliance Ins Co
26344	Great Amer Assurance Co
16691	Great Amer Ins Co
22136	Great Amer Ins Co Of NY
63312	Great Amer Life Ins Co
31135	Great Amer Security Ins Co
33723	Great Amer Spirit Ins Co
25224	Great Divide Ins Co
10787	Great Lakes Casualty Ins Co
30384	Great Lakes Mutual Ins Co
18694	Great Midwest Ins Co
20303	Great Northern Ins Co
90212	Great Southern Life Ins Co
11371	Great West Casualty Co
71480	Great Western Ins Co
22187	Greater New York Mutual Ins Co
68322	Great-West Life & Annuity Ins Co
80705	Great-West Life Assurance Co
22322	Greenwich Ins Co
36650	Guarantee Co of North America USA, The
11398	Guarantee Ins Co
64211	Guarantee Trust Life Ins Co
64238	Guaranty Income Life Ins Co
78778	Guardian Ins & Annuity Co
64246	Guardian Life Ins Co Of Amer
83607	Guggenheim Life & Annuity Ins Co
42803	Guideone Elite Ins Co
15032	Guideone Mutual Ins Co
14559	Guideone Specialty Mutual Ins Co
34037	Hallmark Ins Co
26611	Hamilton Ins Co
14125	Hamilton Mutual Ins Co
88340	Hannover Life Reassur Co Of Amer
*	Hannover Ruck SE
36064	Hanover American Ins Co
22292	Hanover Ins Co
26433	Harco National Ins Co
79480	Harken Health Ins Co
23582	Harleysville Ins Co
42900	Harleysville Ins Co Of NJ
* 10674	Harleysville Ins Co of NY
14516	Harleysville Lake States Ins Co
64327	Harleysville Life Ins Co
35696	Harleysville Preferred Ins Co
26182	Harleysville Worcester Ins Co
22357	Hartford Accident And Indemnity Co
29424	Hartford Casualty Ins Co
19682	Hartford Fire Ins Co
37478	Hartford Ins Co Of The Midwest
93505	Hartford Int'l Life Reassur Corp
70815	Hartford Life And Accident Ins Co
71153	Hartford Life and Annuity Ins Co
88072	Hartford Life Ins Co
11452	Hartford Steam Boiler Inspect & Ins Co
29890	Hartford Steam Boiler Inspect & Ins Co of CT
30104	Hartford Underwriters Ins Co
14176	Hastings Mutual Ins Co
36919	Hawkeye-Security Ins Co
92711	HCC Life Ins Co
78611	HCSC Ins Services Co
41343	HDI Global Ins Co
70670	Health Care Service Corp, Mut Legal Res Co
92908	Healthmarkets Ins Co
66141	HealthNet Life Ins Co
32077	Heritage Casualty Ins Co
39527	Heritage Indemnity Co
64394	Heritage Life Ins Co
35599	Highmark Casualty Ins Co
10200	Hiscox Ins Co
71768	HM Health Ins Co
93440	HM Life Ins Co
26638	Home-Owners Ins Co
12536	Homeowners of America Ins Co
17221	Homesite Ins Co
13927	Homesite Ins Co Of The Midwest
64505	Homesteaders Life Co
22578	Horace Mann Ins Co
64513	Horace Mann Life Ins Co
22756	Horace Mann Prop & Cas Ins Co
10069	Housing Authority Prop Ins, a Mutual Co
11206	Housing Enterprise Ins Co, Inc

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Companies for which Reinsurance Credits are Allowed

Use this list of COMPANIES FOR WHICH REINSURANCE CREDITS ARE ALLOWED IN MICHIGAN as of December 31, 2016 to complete the reinsurance section of the 2016 annual statement. Any company not appearing on this list is considered Unauthorized as of December 31, 2016

NAIC #	Company Name	NAIC #	Company Name	NAIC #	Company Name
* 42374	Houston Casualty Co	13307	Lexon Ins Co	23329	Merchants Mutual Ins Co
25054	Hudson Ins Co	42404	Liberty Ins Corp	11595	Merchants National Bonding, Inc
60052	Humana Benefit Plan of Illinois, Inc	19917	Liberty Insurance Underwriters, Inc	12901	MERCHANTS PREFERRED INS CO
73288	Humana Ins Co	65315	Liberty Life Assurance Co Of Boston	27988	Mercury Nat'l Ins Co
70580	HumanaDental Ins Co	23035	Liberty Mutual Fire Ins Co	23353	Meridian Security Ins Co
91693	IA Amer Life Ins Co	23043	Liberty Mutual Ins Co	18750	Merit Health Ins Co
97764	Idealife Ins Co	65331	Liberty National Life Ins Co	65951	Merit Life Ins Co
29068	IDS Prop & Cas Ins Co	11746	Liberty Personal Ins Co	24821	Meritplan Ins Co
15571	Illinois Casualty Co. (A Mutual Ins. Co.)	66753	Liberty Union Life Assurance Co	87726	MetLife Ins Co USA
35246	Illinois Ins Co	65498	Life Ins Co Of North Amer	16187	Metromile Insurance Co.
64580	Illinois Mutual Life Ins Co	65528	Life Ins Co Of The Southwest	25321	Metropolitan Direct Prop & Cas Ins Co
23817	Illinois National Ins Co	97691	Life of the South Ins Co	39950	Metropolitan General Ins Co
35408	Imperium Ins Co	91898	LifeCare Assurance Co	34339	Metropolitan Grp Prop & Cas Ins Co
25550	Indemnity Company of CA	77720	LifeSecure Ins Co	65978	Metropolitan Life Ins Co
43575	Indemnity Ins Co Of North Amer	99724	LifeShield National Ins Co	26298	Metropolitan Prop & Cas Ins Co
26581	Independence American Ins Co	65595	Lincoln Benefit Life Co	97136	Metropolitan Tower Life Ins Co
64602	Independence Life And Annuity Co	65927	Lincoln Heritage Life Ins Co	22594	MGIC Assurance Corp
29831	Independent Mutual Fire Ins Co	62057	Lincoln Life & Ann Co of NY	10682	MGIC Credit Assurance Corp
58068	Independent Order Of Foresters	65676	Lincoln National Life Ins Co	18740	MGIC Indemnity Corp
57509	Independent Order Of Vikings	##	Lloyd's Underwriters At London, Sp Synd	33111	MHA Ins Co
22659	Indiana Ins Co	36447	LM General Ins Co	10209	MI Automobile Ins Placement Facility
14265	Indiana Lumbermen's Mutual Ins Co	33600	LM Ins Corp	34029	MI Basic Property Ins Assn
81779	Individual Assurance Co Life, Hlth & Acc	32352	LM Prop & Cas Ins Co	99992	MI Catastrophic Claims Association
14406	Industrial Alliance Ins and Fin Services	87920	Locomotive Engineers & Conductors	10998	MI Commercial Ins Mutual
11738	Infinity Auto Ins Co	60232	Lombard International Life Assurance Co	10857	MI Ins Co
22268	Infinity Ins Co	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
26700	Ins Co Of IL	68446	Longevity Ins Co	38660	MIC General Ins Corp
22713	Ins Co Of North Amer	65722	Loyal Amer Life Ins Co	38601	MIC Prop & Cas Ins Corp
19429	Ins Co Of The State Of PA	56758	Loyal Christian Benefit Assoc	21687	Mid-Century Ins Co
27847	Ins Co Of The West	10051	Lyndon Southern Ins Co	23418	Mid-Continent Casualty Co
29742	Integon National Ins Co	* 93580	M Life Ins Co	23434	Middlesex Ins Co
74780	Integrity Life Ins Co	65781	Madison National Life Ins Co	14532	Middlesex Mutual Assur Co
* 15598	Inter-Insurance Exchange of the Auto Club	42617	MAG Mutual Insurance Co.	66044	Midland National Life Ins Co
11592	International Fidelity Ins Co	11054	Maiden Reins North America, Inc	27138	Midvale Indemnity Co
64831	Intramerica Life Ins Co	13026	Main Street America Protection Ins Co	23612	Midwest Employers Casualty Co
10749	Intrepid Ins Co	65870	Manhattan Life Ins Co	66087	Mid-West National Life Ins Co Of TN
64904	Investors Heritage Life Ins Co	67083	Manhattan National Life Ins Co	23515	Midwestern Indemnity Co
63487	Investors Life Ins Co Of North Amer	36897	Manufacturers Alliance Ins Co	66109	Midwestern United Life Ins Co
50369	Investors Title Ins Co	12824	Manufacturing Technology Mutual Ins Co	61522	MII Life, Incorporated
23647	Ironshore Indemnity, Inc	* 23876	Mapfre Ins Co	26662	Milwaukee Cas Ins Co
* 25445	Ironshore Specialty Ins Co	85561	MAPFRE Life Ins Co	42234	Minnesota Lawyers Mutual Ins Co
56707	ISDA Fraternal Assn.	*	Mapfre Re Compania De Reaseguros, S.A.	66168	Minnesota Life Ins Co
32921	ISMIE Mutual Ins Co	28932	Markel Amer Ins Co	20362	Mitsui Sumitomo Ins Co of Amer
65056	Jackson National Life Ins Co	*	Markel Bermuda Ltd.	22551	Mitsui Sumitomo Ins Usa, Inc
60140	Jackson National Life Ins Co Of NY	10829	Markel Global Reins Co	16942	MMIC Ins, Inc
11630	Jefferson Ins Co	38970	Markel Ins Co	70416	MML Bay State Life Ins Co
64017	Jefferson National Life Ins Co	22306	Massachusetts Bay Ins Co	57541	Modern Woodmen Of Amer
14354	Jewelers Mutual Ins Co	65935	Massachusetts Mutual Life Ins Co	32506	Monroe Guaranty Ins Co
65080	John Alden Life Ins Co	10784	MAXUM Casualty Ins Co	66370	Mony Life Ins Co
93610	John Hancock Life & Health Ins Co	12041	MBIA Ins Corp	78077	Mony Life Ins Co Of Amer
65838	John Hancock Life Ins Co (USA)	14063	MCNA Ins Co	29858	Mortgage Guaranty Ins Corp
* 86375	John Hancock Life Ins Co of NY	69515	Medamerica Ins Co	13331	Motorists Commercial Mutual Ins Co
65110	Kanawha Ins Co	63762	Medco Containment Life Ins Co	66311	Motorists Life Ins Co
65129	Kansas City Life Ins Co	74322	Medical Benefits Mutual Life Ins Co	14621	Motorists Mutual Ins Co
10914	Kemper Independence Ins Co	* 32328	Medical Mutual Liability Ins Society Of MD	22012	Motors Ins Corp
10885	Key Risk Ins Co	29076	Medical Mutual of Ohio	66346	Munich Amer Reassurance Co
13722	Knightbrook Ins Co	11843	Medical Protective Co	10227	Munich Reins America, Inc
58033	Knights Of Columbus	79987	Medico Corp Life Ins Co	13559	Municipal Assurance Corp
37800	Kookmin Best Ins Co, Ltd	31119	Medico Ins Co	88668	Mutual Of Amer Life Ins Co
56227	KSKJ Life Amer Slov Cath Union	65641	Medico Life and Health Ins. Co.	71412	Mutual Of Omaha Ins Co
* 22993	KY Farm Bureau Mutual Ins Co	22241	Medmarc Casualty Ins Co	66427	Mutual Trust Life Ins Co
56715	Ladies PA Slovak Catholic Union	16101	Meemic Ins Co	11878	Mutualaid Exchange
65242	Lafayette Life Ins Co	86126	Members Life Ins Co	23663	National Amer Ins Co
* 14925	Lancashire Ins Co Ltd	21229	MemberSelect Ins Co	61409	National Benefit Life Ins Co
26077	Lancer Ins Co	11030	MEMIC Indemnity Co	11991	National Casualty Co
37109	Landcar Casualty Company	31968	Merastar Ins Co	57568	National Catholic Society Of Foresters
37940	Lexington Nat'l Ins Corp	14494	Merchants Bonding Co	10243	National Continental Ins Co

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Companies for which Reinsurance Credits are Allowed

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NAIC #	Company Name
66540	National Farmers Union Life Ins Co
16217	National Farmers Union Prop & Cas Co
15679	National Fire & Indemnity Exchange
20478	National Fire Ins Co Of Hartford
42447	National General Assurance Company
23728	National General Ins Co
11044	National General Insurance Online, Inc
66583	National Guardian Life Ins Co
82538	National Health Ins Co
20087	National Indemnity Co
30155	National Ins Co Of Wisconsin, Inc
32620	National Interstate Ins Co
11051	National Interstate Ins Co of HI, Inc
20052	National Liability & Fire Ins Co
66680	National Life Ins Co
15474	National Lloyds Ins Co
13695	National Mortgage Insurance Corp
56073	National Mutual Benefit
22608	National Specialty Ins Co
21881	National Surety Corp
87963	National Teachers Assoc Life Ins Co
51020	National Title Ins of NY, Inc
20141	National Trust Ins Co
19445	National Union Fire Ins Co Of Pittsburgh
66850	National Western Life Ins Co
28223	Nationwide Agribusiness Ins Co
23760	Nationwide General Ins Co
25453	Nationwide Ins Co Of Amer
92657	Nationwide Life And Annuity Ins Co
66869	Nationwide Life Ins Co
23779	Nationwide Mutual Fire Ins Co
23787	Nationwide Mutual Ins Co
37877	Nationwide Prop & Cas Ins Co
23825	Nat'l Public Finance Guarantee Corp
42307	Navigators Ins Co
15865	NCMIC Mutual Ins Co
10317	Neighborhood Spirit Prop & Cas Co
24171	Netherlands Ins Co
21830	New England Ins Co
91626	New England Life Ins Co
41629	New England Reins Corp
78743	New Era Life Ins Co
69698	New Era Life Ins Co of the Midwest
23841	New Hampshire Ins Co
* 35432	New Jersey Re-Ins Co
91596	New York Life Ins And Annuity Corp
66915	New York Life Ins Co
16608	New York Marine And General Ins Co
14788	NGM Ins Co
81264	Nippon Life Ins Co Of Amer
27905	NLC Mutual Ins Co
33200	Norcal Mutual Ins Co
31470	Norguard Ins Co
66974	North Amer Co For Life & Health Ins
29700	North Amer Elite Ins Co
68349	North Amer Ins Co
29874	North Amer Specialty Ins Co
50130	North American Title Ins Co
27740	North Pointe Ins Co
21105	North River Ins Co
30376	Northern Mutual Ins Co
24031	Northland Casualty Co
24015	Northland Ins Co
69000	Northwestern Long Term Care Ins Co
67091	Northwestern Mutual Life Ins Co
42552	Nova Casualty Co
81353	NYLIFE Ins Co Of AZ
34630	Oak River Ins Co

NAIC #	Company Name
31208	Oakwood Ins Co
15645	OBI America Insurance Co.
14190	OBI National Ins Co
23248	Occidental Fire And Casualty Co Of NC
67148	Occidental Life Ins Co Of NC
23680	Odyssey Rein Co
24074	Ohio Casualty Ins Co
24104	Ohio Farmers' Ins Co
26565	Ohio Indemnity Co
89206	Ohio National Life Assurance Corp
67172	Ohio National Life Ins Co
24082	Ohio Security Ins Co
67199	Old Amer Ins Co
24139	Old Republic Gen Ins Corp
24147	Old Republic Ins Co
67261	Old Republic Life Ins Co
50520	Old Republic National Title Ins Co
37060	Old United Casualty Co
76007	Old United Life Ins Co
13100	Omaha Ins Co
	OneBeacon Specialty Ins Co
15385	OneCIS Ins Co
88099	Optimum Re Ins Co
69647	Optum Insurance of Ohio, Inc.
56383	Order Of United Comm Travelers Of Amer
32700	Owners Ins Co
76112	Oxford Life Ins Co
67393	Ozark National Life Ins Co
* 84162	Pacific Beacon Life Reassur, Inc
22748	Pacific Employers Ins Co
20346	Pacific Indemnity Co
97268	Pacific Life & Annuity Co
67466	Pacific Life Ins Co
37850	Pacific Specialty Ins Co
70785	Pacificare Life And Health Ins Co
10222	PACO Assurance Co, Inc
93459	Pan-Amer Assurance Co
67539	Pan-Amer Life Ins Co
11518	Paramount Ins Co
60003	Park Avenue Life Ins Co
71099	Parker Centennial Assur Co
38636	Partner Rein Co Of The US
*	Partner Reins Co, Ltd
11835	PartnerRe America Ins Co
10006	Partnerre Ins Co Of NY
13439	Partners Mutual Ins Co
23442	Patriot General Ins Co
32069	Patriot Ins Co
60099	Patriot Life Ins Co
67598	Paul Revere Life Ins Co
93777	Pavonia Life Ins Co of MI
18333	Peerless Indemnity Ins Co
24198	Peerless Ins Co
24228	Pekin Ins Co
67628	Pekin Life Ins Co
93262	Penn Ins And Annuity Co
14982	Penn Millers Ins Co
67644	Penn Mutual Life Ins Co
32859	Penn-Amer Ins Co
21962	Pennsylvania Ins Co
67660	Pennsylvania Life Ins Co
14974	Pennsylvania Lumbermens Mut Ins Co
12262	Pennsylvania Manu Assoc Ins Co
41424	Pennsylvania Manufacturers Indemnity Co
14990	Pennsylvania Nat'l Mutual Casualty Ins Co
12297	Petroleum Casualty Co
90247	Pharmacists Life Ins Co
13714	Pharmacists Mutual Ins Co

NAIC #	Company Name
67784	Philadelphia Amer Life Ins Co
18058	Philadelphia Indemnity Ins Co
93548	PHL Variable Ins Co
25623	Phoenix Ins Co
93734	Phoenix Life And Annuity Co
67814	Phoenix Life Ins Co
12816	PHP Ins Co
* 40738	Physicians Insurance A Mutual Co.
72125	Physicians Life Ins Co
80578	Physicians Mutual Ins Co
67911	Pioneer Mutual Life Ins Co
18309	Pioneer State Mutual Ins Co
26794	Plans Liability Ins Co
10817	Plateau Casualty Ins Co
97152	Plateau Ins Co
18619	Platte River Ins Co
30945	Plaza Ins Co
14460	Podiatry Ins Co of America
56820	Polish Falcons Of Amer
57622	Polish National Alliance Of The USA
57630	Polish Roman Catholic Union Of Amer
56847	Polish Union Of The US Of North Amer
37257	Praetorian Ins Co
36234	Preferred Professional Ins Co
13721	PrimeOne Ins Co
65919	Primerica Life Ins Co
61271	Principal Life Ins Co
71161	Principal Nat'l Life Ins Co
12208	Priority Health Ins Co
12873	Privilege Underwriters Reciprocal Exchange
38954	ProAssurance Cas Co
33391	ProAssurance Indemnity Co, Inc
21903	ProCentury Ins Co
34312	Producers Agriculture Ins Co
11675	Professional Casualty Assn
68047	Professional Ins Co
11127	Professional Solutions Ins Co
29017	Professionals Advocate Ins Co
24252	Progressive Amer Ins Co
24260	Progressive Casualty Ins Co
42994	Progressive Classic Ins Co
* 16322	Progressive Direct Ins Co
* 42412	Progressive Gulf Ins Co
37605	Progressive Marathon Ins Co
10187	Progressive Michigan Ins Co
* 35190	Progressive Mountain Ins Co
* 38628	Progressive Northern Ins Co
* 42919	Progressive Northwestern Ins Co
37834	Progressive Preferred Ins Co
32786	Progressive Specialty Ins Co
34690	Prop & Cas Ins Co Of Hartford
32905	Property-Owners Ins Co
10638	ProSelect Insurance Company
12416	Protective Ins Co
88536	Protective Life & Annuity Ins Co
68136	Protective Life Ins Co
35769	Protective Property & Casualty Ins. Co.
56863	Providence Assoc of the Ukra
24295	Providence Washington Ins Co
68195	Provident Life And Accident Ins Co
79227	Pruco Life Ins Co
86630	Prudential Annuities Life Assur Corp
68241	Prudential Ins Co Of Amer
93629	Prudential Retirement Ins and Annuity Co
68284	Pyramid Life Ins Co
39217	QBE Ins Corp
10219	QBE Reins Corp
23752	Quanta Indemnity Co

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NAIC #	Company Name
23132	R.V.I. America Ins Co
33790	Radian Guaranty, Inc
15843	Radian Mortgage Guaranty Inc.
15756	Radnor Specialty Insurance Co.
11673	Redwood Fire and Casualty Ins Co
24449	Regent Ins Co
68357	Reliable Life Ins Co
68381	Reliance Standard Life Ins Co
61360	Reliastar Bankers Sec Life Ins Co OF NY
67105	Reliastar Life Ins Co
61700	Renaissance Life & Health Ins Co of America
* 14033	Renaissance Reins Ltd
10357	Renaissance Reinsurance US Inc
22179	Republic Indemnity Co Of Amer
43753	Republic Indemnity Co Of CA
32174	Republic Mortgage Ins Co of FL
12475	Republic-Franklin Ins Co
31089	Repwest Ins Co
68462	Reserve National Ins Co
26050	Response Worldwide Ins Co
12471	Retailers Ins Co
93572	RGA Reins Co
34509	Rider Ins Co
36684	Riverport Ins Co
65005	RiverSource Life Ins Co
13056	RLI Ins Co
42706	Roche Surety & Casualty Co, Inc
35505	Rockwood Cas Ins Co
57657	Royal Neighbors Of Amer
22314	RSUI Indemnity Co
39039	Rural Community Ins Co
11134	Rural Trust Ins Co
60183	S.USA Life Ins Co, Inc
24740	Safeco Ins Co Of Amer
39012	Safeco Ins Co Of IL
11123	Safety First Ins Co
15105	Safety National Casualty Corp
12521	Safeway Ins Co
40460	Sagamore Ins Co
38300	Samsung Fire & Marine Ins Co, Ltd
21911	San Francisco Reins Co
* 16551	Savers Prop & Cas Ins Co
70435	Savings Bank Life Ins Co of MA
60176	SBLI USA Life Ins Co, Inc
64688	SCOR Global Life Americas Rein Co
87017	SCOR Global Life Reins Co of DE
97071	SCOR Global Life USA Reins Co
30058	SCOR Reins Co
* 87572	Scottish RE (US), Inc
15580	Scottsdale Indemnity Co
15563	SeaBright Ins Co
22543	Secura Ins, A Mutual Co
10239	SECURA Supreme Ins Co
10054	Securian Casualty Co
93742	Securian Life Ins Co
68675	Security Benefit Life Ins Co
68721	Security Life Ins Co Of Amer
68713	Security Life Of Denver Ins Co
68772	Security Mutual Life Ins Co Of NY
19879	Security National Ins Co
69485	Security National Life Ins Co
22233	Select Ins Co
12572	Selective Ins Co Of Amer
13730	Selective Ins Co Of NY
19259	Selective Ins Co Of SC
39926	Selective Ins Co Of the Southeast
26301	Selective Way Ins Co
10936	Seneca Ins Co
78662	Senior Life Ins Co
11000	Sentinel Ins Co, Ltd
12870	Sentruity Cas Co
28460	Sentry Casualty Co
24988	Sentry Ins, A Mutual Co
68810	Sentry Life Ins Co
21180	Sentry Select Ins Co
22985	Sequoia Ins Co
56936	Serb National Federation
36560	Service Ins Co
97241	Settlers Life Ins Co
11347	SFM Mutual Ins Co
26557	Shelter Reins Co
81434	ShelterPoint Life Ins Co
68845	Shenandoah Life Ins Co
71420	Sierra Health and Life Ins Co, Inc
12575	SilverScript Ins Co
38776	Sirius America Ins Co
57193	Slovak Catholic Sokol
57673	Slovene National Benefit Society
15261	Society Ins, A Mutual Co
* 15960	Sompo Japan Canopius Reins. AG (US Branch)
38997	Sompo Japan Fire & Marine Ins Co
11126	Sompo Japan Ins Co of Amer
37141	Southern General Ins Co
19216	Southern Ins Co
10190	Southern-Owners Ins Co
12294	Southwest Marine & Gen Ins Co
24376	Spinnaker Ins Co
24767	St. Paul Fire And Marine Ins Co
24775	St. Paul Guardian Ins Co
24791	St. Paul Mercury Ins Co
19224	St. Paul Protective Ins Co
19070	Standard Fire Ins Co
42986	Standard Guaranty Ins Co
69019	Standard Ins Co
86355	Standard Life And Accident Ins Co
69078	Standard Security Life Ins Co Of NY
18023	Star Ins Co
68985	Starmount Life Ins Co
40045	Starnet Ins Co
38318	Starr Indemnity & Liability Co
* 13604	Starr Surplus Lines Ins Co
*	StarStone Insurance PLC
25496	Starstone National Ins Co
25127	State Auto Prop & Cas Ins Co
25135	State Automobile Mutual Ins Co
25143	State Farm Fire And Casualty Co
25151	State Farm General Ins Co
94498	State Farm Health Ins Co
69108	State Farm Life Ins Co
25178	State Farm Mutual Automobile Ins Co
69116	State Life Ins Co
12831	State National Ins Co, Inc
77399	Sterling Life Ins Co
50121	Stewart Title Guaranty Co
25180	Stillwater Ins Co
16578	Stillwater Prop & Cas Ins Co
10340	Stonington Ins Co
40436	Stratford Ins Co
11024	Strathmore Ins Co
10130	SU Ins Co
39187	Suecia Ins Co
80926	Sun Life and Health Ins Co
80802	Sun Life Assurance Co Of Canada
10909	Sun Surety Ins Co
69272	Sunset Life Ins Co Of Amer
58181	Supremem Council of the Royal Arcanum
10916	SureTec Ins Co
69310	Surety Life Ins Co
12157	Sussex Ins Co
99538	SWBC Life Ins Co
82627	Swiss RE Life & Health Amer, Inc
25364	Swiss Reins Amer Corp
68608	Symetra Life Ins Co
90581	Symetra National Life Ins Co
84549	Symphonix Health Insurance, Inc
* 13666	Syncora Capital Assurance, Inc
12866	T.H.E. Ins Co
41050	TDC National Assurance Co.
69345	Teachers Ins & Annuity Assoc Of Amer
22683	Teachers Ins Co
42376	Technology Ins Co, Inc
69396	Texas Life Ins Co
10393	Texas Medical Insurance Co.
56014	Thrivent Financial For Lutherans
97721	Thrivent Life Ins Co
60142	TIAA-CREF Life Ins Co
25534	TIG Ins Co
69477	Time Ins Co
13242	Titan Indemnity Co
36269	Titan Ins Co
32301	TNUS Ins Co
42439	Toa Rein Co Of Amer (The)
10945	Tokio Marine America Ins Co
* 15529	Tokio Millennium Re AG (US Branch)
37621	Toyota Motor Ins Co
41238	Trans Pacific Ins Co
69566	Trans World Assurance Co
79022	Transamerica Advisors Life Ins Co
10952	Transamerica Casualty Ins Co
70688	Transamerica Financial Life Ins Co
86231	Transamerica Life Ins Co
66281	Transamerica Premier Life Ins Co
19453	Transatlantic Reins Co
28886	Transguard Ins Co Of Amer
20494	Transportation Ins Co
28188	TravCo Ins Co
31194	Travelers Casualty & Surety Co Of Amer
19038	Travelers Casualty and Surety Co
36170	Travelers Casualty Co Of CT
41769	Travelers Casualty Co, The
19046	Travelers Casualty Ins Co of Amer
40282	Travelers Commercial Casualty Co
36137	Travelers Commerical Ins Co
41750	Travelers Constitution State Ins Co
27998	Travelers Home & Marine Ins Co
25658	Travelers Indemnity Co
25666	Travelers Indemnity Co Of Amer
25682	Travelers Indemnity Co Of CT
36145	Travelers Personal Security Ins Co
25674	Travelers Prop Casualty Co of Amer
36161	Travelers Property Casualty Ins Co
56006	Travelers Protective Assoc Of Amer
28535	Triangle Ins Co, Inc
19887	Trinity Universal Ins Co
31003	Tri-State Ins Co Of MN
41211	Triton Ins Co
92525	TruAssure Ins Co
21709	Truck Ins Exchange
27120	Trumbull Ins Co
61425	Trustmark Ins Co
62863	Trustmark Life Ins Co
* 37982	Tudor Ins Co
60117	Tufts Ins Co
29459	Twin City Fire 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, 2016 to complete the reinsurance section of the 2016 annual statement. Any company not appearing on this list is considered Unauthorized as of December 31, 2016

NAIC #	Company Name
35416	U.S. Underwriters Ins Co
67423	UBS Life Ins Co USA
57215	Ukrainian National Assoc
80314	Unicare Life & Health Ins Co
11121	Unified Life Ins Co
91529	Unimerica Ins Co
62596	Union Fidelity Life Ins Co
25844	Union Ins Co
69744	Union Labor Life Ins Co
70408	Union Security Ins Co
* 10292	UnionAmerica Ins Co Ltd (US Rein Trust)
92916	United Amer Ins Co
11142	United Casualty Ins Co Of Amer
85766	United Concordia Ins Co
11770	United Financial Casualty Co
13021	United Fire & Casualty Co
26999	United Guaranty Commercial Ins Co
16659	United Guaranty Commercial Ins Co of NC
15873	United Guaranty Residential Ins Co
16667	United Guaranty Residential Ins Of NC
63983	United Heritage Life Ins Co
69922	United Home Life Ins Co
69930	United Ins Co Of Amer
69973	United Life Ins Co
* 13064	United National Ins Co
41335	United National Specialty Ins Co
69868	United Of Omaha Life Ins Co
25941	United Services Automobile Assoc
63479	United Teacher Associates Ins Co
29157	United Wisconsin Ins Co
72850	United World Life Ins Co
79413	UnitedHealthcare Ins Co
97179	UnitedHealthcare Life Ins Co
16063	Unitrin Auto & Home Ins Co
10226	Unitrin Direct Ins Co
10915	Unitrin Direct Prop & Cas Co
25909	Unitrin Preferred Ins Co
40843	Univeral Underwriters Of TX Ins Co
32867	Universal Fire & Casualty Ins Co
10861	Universal Prop & Cas Ins Co
25933	Universal Surety Co
13200	Universal Surety Of Amer
41181	Universal Underwriters Ins Co
67601	Unum Ins Co
62235	UNUM Life Ins Co Of Amer
25887	US Fidelity & Guaranty Co
84530	US Financial Life Ins Co
21113	US Fire Ins Co
97772	US Health and Life Ins Co
25895	US Liability Ins Co
70106	US Life Ins Co In The City Of NY
29599	US Specialty Ins Co
70955	USA Life One Ins Co Of IN
30457	USA Underwriters
25968	USAA Casualty Ins Co
18600	USAA General Indemnity Co
69663	USAA Life Ins Co
94358	Usable Life
25976	Utica Mutual Ins Co
*	Validus Reinsurance (Switzerland) Ltd.
*	Validus Reinsurance, Ltd
20508	Valley Forge Ins Co
21172	Vanliner Ins Co
44768	Vantapro Specialty Ins Co
68632	Vantis Life Ins Co
70238	Variable Annuity Life Ins Co
10815	Verlan Fire Ins Co
20397	Vigilant Ins Co
40827	Virginia Surety Co, Inc
39616	Vision Service Plan Ins Co
80942	Voya Ins and Annuity Co
86509	Voya Retirement Ins and Annuity Co
26085	Warner Ins Co
32778	Washington International Ins Co
70319	Washington National Ins Co
25585	Watford Insurance Co.
26069	Wausau Business Ins Co
26042	Wausau Underwriters Ins Co
83445	Wellcare Health Ins Of AZ, Inc
10155	WellcarePrescription Ins, Inc
25011	Wesco Ins Co
44393	West Amer Ins Co
15350	West Bend Mutual Ins Co
70335	West Coast Life 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
58017	Western Fraternal Life Assoc
15377	Western National Mutual Ins Co
13188	Western Surety Co
85189	Western United Life Assurance Co.
* 13196	Western World Ins Co
92622	Western-Southern Life Assurance Co
24112	Westfield Ins Co
24120	Westfield National Ins Co
39845	Westport Ins Corp
11932	White Pines Ins Co
53139	WI Physicians Serv Ins Corp
62413	Wilcac Life Ins Co
65900	Wilco Lilfe Ins Co
57010	William Penn Assoc
25780	Williamsburg National Ins Co
60704	Wilton Reass Life Co of NY
66133	Wilton Reassur Co
15407	Wolverine Mutual Ins Co
56170	Woman's Life Ins Soc
57320	Woodmen Of The World Life Ins Society
31232	Work First Casualty Co
11523	Wright National Flood Ins Co
20273	WRM America Indemnity Co, Inc
24554	XL Ins America, Inc
40193	XL Ins Co Of New York, Inc
88080	XL Life Ins & Annuity Co
20583	XL Reins Amer, Inc
37885	XL Specialty Ins Co
26220	Yosemite Ins Co
30325	Zale Indemnity Co
71323	Zale Life Ins Co
13269	Zenith Ins Co
27855	Zurich Amer Ins Co Of IL
90557	Zurich Amer Life Ins Co
16535	Zurich American Ins Co

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