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The conditions for Ohio domestic insurance companies taking credit for ceded reinsurance on their financial statements are set forth in Ohio Revised Code (“R.C.”) Sections 3901.61 through 3901.65 and Ohio Administrative Code Section 3901-3-16. In general, the assuming insurer must be authorized in Ohio as of the date of the financial statement. Additionally, domestic insurers may take credit for reinsurance ceded to certain assuming insurers that meet requirements of R.C. Section 3901.62.

Accredited Reinsurers

Ohio domestic insurers may take credit for reinsurance ceded to the following accredited reinsurers:

ACCREDITED REINSURERS-REINSURANCE CREDIT PERMITTED PURSUANT TO R.C. 3901.62(A)(2) & 3901.62(B)			
Company Code	Assuming Reinsurance Company	Domicile	Effective Date
12936	Houston Specialty Insurance Company	Texas	02/17/2015
22993	Kentucky Farm Bureau Mutual Insurance Company	Kentucky	12/16/2014
93580	M Life Insurance Company	Colorado	07/06/2018
13604	Starr Surplus Lines Insurance Company	Illinois	02/17/2015
15529	Tokio Millennium Re AG (U.S. Branch)	New York	10/07/2015

Please note: All insurers wishing to take credit for ceded reinsurance are required to perform their own evaluations of assuming insurers. The Ohio Department of Insurance does not make any determination or assurances regarding such actions. Any insurer that makes an error in taking such credit may not assert that it relied on a determination or assurance provided by the Ohio Department of Insurance.

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