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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 the requirements of R.C. Section 3901.62.

### **Trusted Reinsurers**

Each of the following unauthorized assuming reinsurers has filed documents with the Department of Insurance substantiating the existence and sufficiency of the U.S. reinsurance trust required under R.C. Section 3901.62. Accordingly, Ohio domestic insurers may take credit for reinsurance ceded to the following trusted reinsurers:

<b>TRUSTEED REINSURERS-REINSURANCE CREDIT PERMITTED PURSUANT TO R.C. 3901.62(A)(4) &amp; 3901.62(C)(1)(a)</b>					
<b>Company Code</b>	<b>U.S. Trust NAIC #</b>	<b>Assuming Reinsurance Company</b>	<b>Domicile</b>	<b>Port of Entry</b>	<b>Effective Date</b>
AA-1120337	11680	Aspen Insurance UK Limited	England	NY	03/19/2004
AA-3194168	None	Aspen Bermuda Limited	Bermuda	NJ	01/14/2013
AA-3194139	14927	AXIS Specialty Limited	Bermuda	NJ	05/20/2013
AA-1120355	10291	CX Reinsurance Company Limited	England	NY	12/31/1996
AA-3194130	None	Endurance Specialty Ltd.*	Bermuda	DE	10/24/2017
AA-1340125	10241	Hannover Ruckversicherung A.G.	Germany	NY	02/11/1997
AA-3194122	14034	DaVinci Reinsurance Ltd.	Bermuda	NY	12/18/2012
AA-3190871	14925	Lancashire Insurance Company Limited	Bermuda	NY	01/07/2014
AA-0030001	12324	Mapfre Re, Compania de Reaseguros, S.A.	Spain	NY	09/21/2006
AA-3190829	None	Markel Bermuda Limited	Bermuda	NJ	11/05/2015
AA-1121425	10744	Markel International Insurance Company Limited	England	NY	02/11/1997
AA-3190686	13787	Partner Reinsurance Company Ltd.	Bermuda	NY	10/28/2010
AA-3190339	14033	Renaissance Reinsurance Ltd.	Bermuda	NY	12/18/2012
AA-1121270	None	River Thames Insurance Company Limited	England	NY	06/27/2017

**Accredited by the National Association of Insurance Commissioners (NAIC)**

Consumer Hotline: 1-800-686-1526    Fraud Hotline: 1-800-686-1527    OSHIP Hotline: 1-800-686-1578

TDD Line: (614) 644-3745

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AA-3190870	15635	Validus Reinsurance Ltd.	Bermuda	NJ	06/30/2015
AA-1460006	15635	Validus Reinsurance (Switzerland) Ltd.	Switzerland	NJ	11/02/2016

\* - Also approved as a Certified Reinsurer - See list A(5).

<b>TRUSTEED REINSURERS-REINSURANCE CREDIT PERMITTED PURSUANT TO R.C. 3901.62(A)(4) &amp; 3901.62(C)(1)(c)</b>					
<b>Company Code</b>	<b>U.S. Trust NAIC #</b>	<b>Assuming Reinsurance Company</b>	<b>Domicile</b>	<b>Port of Entry</b>	<b>Effective Date</b>
AA-1120000	None	Underwriters at Lloyd's London (including syndicates provided in the NAIC Listing of Companies)	England	NY	12/30/1999

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.