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Foreign Property and Casualty Insurance Companies Premium Dividend Calculation

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ATTN: PREPARER OF STATEMENT OF FEES, PREMIUM TAXES, AND OTHER OBLIGATIONS

The premium dividend allowed on an Ohio basis for Line 15 on page 1 of the Statement of Fees, Premium Taxes, and Other Obligations (Form INS7147) is calculated by applying the appropriate rates indicated below, by line of business, to the dividends in column 3 of the State Page as reported in the Company's Annual Statement. If the line is not listed, no dividend deduction is allowed.

Fire	100%
Allied Lines	100%
FarmOwners Multi Peril	35%
Homeowners Multi Peril	40%
Commercial Multi Peril – non-liability	50%
Ocean Marine	10%
Inland Marine	100%
Earthquake	10%
To the Extent Permitted by Law, Workers' Compensation**	100%
Private Passenger Auto Physical Damage	100%
Commercial Auto Physical Damage	100%
Aircraft	100%
Burglary & Theft	100%
Boiler & Machinery	100%
Mobile Homes	100%
Other Lines with Fire *	10%

* This amount should agree with the amount on Line 38 on page 3 of the Statement of Fees, Premium Taxes, and Other Obligations.

** Updated beginning calendar year 2013