



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 (“O.A.C.”) 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.

**Certified Reinsurers**

Ohio domestic insurers may take credit for reinsurance ceded to the following certified reinsurers with the minimum security required as shown:

<b>CERTIFIED REINSURERS-REINSURANCE CREDIT PERMITTED PURSUANT TO R.C. 3901.62(A)(5) and (D) AND O.A.C. 3901-3-16</b>						
<b>Certified Reinsurer No.</b>	<b>Assuming Reinsurance Company</b>	<b>Domicile</b>	<b>Lead State for Re-FAWG*</b>	<b>Effective Date</b>	<b>Rating</b>	<b>Minimum Security Required</b>
CR-3194126	Arch Reinsurance, Ltd	Bermuda	NY	7/1/2015	Secure – 3	20%
CR-1340125	Hannover Rück SE	Germany	NY	7/1/2015	Secure – 2	10%
CR-3194130	Endurance Specialty Insurance Ltd	Bermuda	FL	1/1/2016	Secure – 4	50%
CR-1460023	Tokio Millennium Re AG	Switzerland	NY	1/1/2016	Secure – 3	20%

\*Re-FAWG – National Association of Insurance Commissioners’ Reinsurance Financial Analysis Working Group

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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