



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:

| CERTIFIED REINSURERS-REINSURANCE CREDIT PERMITTED<br>PURSUANT TO R.C. 3901.62(A)(5) and (D) AND O.A.C. 3901-3-16 |   |                |                         |  |            |                           |
|--|---|----------------|-------------------------|--|------------|---------------------------|
| Certified Reinsurer No.  | Assuming Reinsurance Company                                | Domicile       | Lead State for Re-FAWG* | Effective Date to End Date (if shown) ** | Rating     | Minimum Security Required |
| CR-3194126   | Arch Reinsurance, Ltd.                                      | Bermuda        | MO                      | 7/1/2015                                 | Secure – 3 | 20%                       |
| CR-3190982   | Athene Life Re Ltd.   | Bermuda        | DE                      | 10/5/2020                                | Secure – 3 | 20%                       |
| CR - 1320152   | Chubb European Group SE                                     | France         | PA                      | 1/26/2021                                | Secure 2   | 10%                       |
| CR-3190770   | Chubb Tempest Reinsurance Ltd.                              | Bermuda        | PA                      | 11/19/2020                               | Secure-2   | 10%                       |
| CR-3194130   | Endurance Specialty Insurance Ltd.***-***                   | Bermuda        | FL                      | 1/1/2016 to 12/31/16                     | Secure – 4 | 50%                       |
|  |   |                |                         | 1/1/2017                                 | Secure – 3 | 20%                       |
| CR-3191289   | Fidelis Insurance Bermuda Limited                           | Bermuda        | FL                      | 12/7/2021                                | Secure-4   | 50%                       |
| CR-1120175   | Fidelis Underwriting Limited                                | United Kingdom | FL                      | 1/10/2022                                | Secure-4   | 50%                       |
| CR-3191255   | Hannover Life Reassurance Company of America (Bermuda) Ltd. | Bermuda        | FL                      | 7/1/2020                                 | Secure-2   | 10%                       |
| CR-1340125   | Hannover Rück SE***   | Germany        | NY                      | 7/1/2015                                 | Secure – 2 | 10%                       |
| CR-3190875   | Hiscox Insurance Company (Bermuda) Limited                  | Bermuda        | NY                      | 08/4/2021                                | Secure -3  | 20%                       |

|            |  |             |    |                           |            |     |
|------------|--|-------------|----|---------------------------|------------|-----|
| CR-3190917 | Liberty Specialty Markets<br>Bermuda Limited | Bermuda     | AZ | 7/1/2020                  | Secure - 3 | 20% |
| CR-1460100 | New Reinsurance<br>Company, Ltd.             | Switzerland | CO | 7/1/2017                  | Secure - 2 | 10% |
| CR-1780078 | Partner Reinsurance<br>Europe SE             | Ireland     | FL | 7/1/2020                  | Secure-3   | 20% |
| CR-1460023 | RenaissanceRe Europe<br>AG                   | Switzerland | NY | 1/1/2016                  | Secure - 3 | 20% |
| CR-3191250 | Somers Re Ltd.                               | Bermuda     | NJ | 1/1/2021                  | Secure - 4 | 50% |
| CR-3191332 | Somerset Reinsurance,<br>Ltd.                | Bermuda     | FL | 9/25/2019                 | Secure-5   | 75% |
| CR-1460146 | Swiss Reinsurance<br>Company, Ltd.           | Switzerland | MO | 7/1/2018                  | Secure - 2 | 10% |
| CR-3190878 | Wilton Reinsurance<br>Bermuda Limited        | Bermuda     | NY | 7/1/2019                  | Secure-3   | 20% |
| CR-3191315 | XL Bermuda Ltd.                              | Bermuda     | NY | 1/1/2019 to<br>11/23/2020 | Secure-3   | 20% |
|            |  |             |    | 11/24/2020                | Secure -2  | 10% |

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

\*\* - For contracts on or after effective date to end date (if shown), minimum security required.

\*\*\* - Also approved as a Trusted Insurer – See List A(4)

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.

O.A.C. 3901-3-16(F)(2)(c)(iii)/e denotes “any other nationally recognized statistical rating organization.” The Kroll Bond Rating Agency was reviewed by Re-FAWG, and is deemed an acceptable rating agency under this paragraph.