

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.

Reciprocal Jurisdiction Reinsurers

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

RECIPROCAL JURISDICTION REINSURERS-REINSURANCE CREDIT PERMITTED PURSUANT TO R.C. 3901.62(A)(6) and (E) AND O.A.C. 3901-3-16				
Reciprocal Reinsurer No.	Assuming Reinsurance Company	Domicile	Lead State for Re- FAWG*	Effective Date
RJ-3194126	Arch Reinsurance, Ltd	Bermuda	MO	07/19/2022
RJ-3191352	Ascot Bermuda Limited	Bermuda	CO	08/31/2022
RJ-3194168	Aspen Bermuda Limited	Bermuda	TX	03/09/2022
RJ-3190982	Athene Life Re Ltd.	Bermuda	IA	01/01/2024
RJ-3191454	AXA XL Reinsurance Ltd	Bermuda	NY	11/15/2023
RJ-3194139	AXIS Specialty Limited	Bermuda	MO	10/27/2022
RJ-3191307	Cavello Bay Reinsurance Limited	Bermuda	TX	10/18/2024
RJ-1320152	Chubb European Group SE	France	PA	12/13/2022
RJ-3190770	Chubb Tempest Reinsurance Ltd.	Bermuda	PA	12/07/2022
RJ-3191435	Conduit Reinsurance Limited	Bermuda	LA	03/22/2023
RJ-1120191	Convex Insurance UK Limited	United Kingdom	CA	01/01/2022
RJ-3191400	Convex Re Limited	Bermuda	CA	01/01/2022
RJ-3194122	DaVinci Reinsurance Ltd.	Bermuda	MD	08/28/2023
RJ-3194130	Endurance Specialty Insurance Ltd.	Bermuda	DE	03/20/2024
RJ-3194101	Everest Reinsurance (Bermuda), Ltd.	Bermuda	DE	10/11/2022
RJ-3191289	Fidelis Insurance Bermuda Limited	Bermuda	CO	12/27/2022
RJ-1120175	Fidelis Underwriting Limited	United Kingdom	CO	11/02/2022
RJ-3191525	Fortitude International Reinsurance Ltd.	Bermuda	TX	11/26/2024

RJ-3191485	Fortitude Reinsurance Company Ltd.	Bermuda	TX	10/27/2022
RJ-3191437	Group Ark Insurance Limited	Bermuda	DE	10/04/2022
RJ-3191190	Hamilton Re, Ltd.	Bermuda	DE	12/07/2022
RJ-3191255	Hannover Life Reinsurance Company of America (Bermuda) Ltd.	Bermuda	FL	11/29/2022
RJ-3190060	Hannover Re (Bermuda) Ltd.	Bermuda	NY	01/01/2025
RJ-1780044	Hannover Re (Ireland) DAC	Ireland	NY	01/01/2023
RJ-1340125	Hannover Rück SE	Germany	NY	01/01/2023
RJ-3190875	Hiscox Insurance Company (Bermuda) Limited	Bermuda	NY	09/16/2022
RJ-3190871	Lancashire Insurance Company Limited	Bermuda	CO	10/26/2022
RJ-1370048	Liberty Mutual Insurance Europe SE	Bermuda	MA	01/01/2024
RJ-3190917	Liberty Specialty Markets Bermuda Limited	Bermuda	MA	01/01/2023
RJ-3191239	Lumen Re Ltd.	Bermuda	NY	01/01/2024
RJ-1840000	MAPFRE RE, Compania de Reaseguros, S.A.	Spain	NY	06/23/2023
RJ-3191494	Martello Re Limited	Bermuda	MA	11/22/2023
RJ-1460019	MS Amlin AG	Switzerland	CO	01/01/2023
RJ-1340165	Münchener Rückversicherungs-Gesellschaft Aktiengesellschaft in München (Munich Re)	Germany	GA	01/01/2022
RJ1460100	New Reinsurance Company Ltd.	Switzerland	MD	04/18/2023
RJ-3190686	Partner Reinsurance Company Ltd.	Bermuda	AK	01/01/2023
RJ-1780078	Partner Reinsurance Europe SE	Ireland	AK	07/28/2022
RJ-3190339	Renaissance Reinsurance Ltd.	Bermuda	MD	08/23/2023
RJ-1460023	RenaissanceRe Europe AG	Switzerland	MD	08/28/2023
RJ-3191238	RenaissanceRe Specialty U.S. Ltd.	Bermuda	MD	08/28/2023
RJ-3191250	Somers Re Ltd.	Bermuda	NJ	01/01/2023
RJ-3191332	Somerset Reinsurance Ltd.	Bermuda	MD	01/01/2023
RJ-1460146	Swiss Reinsurance Company Ltd.	Switzerland	MO	01/01/2024
RJ-1370051	TransRe Europe S.A.	Luxembourg	NY	01/01/2024
RJ-1120159	TransRe London Limited	United Kingdom	NY	09/13/2023
RJ-3191388	Vermeer Reinsurance Ltd.	Bermuda	MD	08/28/2023

RJ-1780072	XL Re Europe SE	Ireland	NY	09/28/2023
RJ-1120000	Underwriters at Lloyd's AKA Lloyd's of London Syndicates	United Kingdom	CO	10/01/2022

* - 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.

Rev. 12/31/2024