



STATE OF CONNECTICUT

INSURANCE DEPARTMENT

November 28 2018
Bulletin Number FS 4AR 18

TO ALL ACCREDITED REINSURERS
SUBJECT 2018 and 2019 FINANCIAL FILING REQUIREMENTS

Certificates of accreditation will be automatically renewed on June 1 2019 provided the accredited reinsurer maintains the standards and satisfies the annual filing requirements outlined in sections 38a 88 2 38a 88 3 or 38a 88 4 of the Regulations of Connecticut State Agencies

Each accredited reinsurer doing business in this state shall on or before March 1 2019 submit to the commissioner by electronically filing with the National Association of Insurance Commissioners a true and complete report signed and sworn to by its president or a vice president, and secretary or an assistant secretary of its financial condition as of December 31 2018 prepared in accordance with the National Association of Insurance Commissioners Annual Statement Instructions Manual and following those accounting procedures and practices prescribed by the National Association of Insurance Commissioners Accounting Practices and Procedures Manual An electronically filed report in accordance with section 38a 53a of the Connecticut General Statutes if timely submitted to the National Association of Insurance Commissioners is deemed to have been submitted to the commissioner In addition to the Annual Statement an actuarial opinion and management discussion and analysis must be filed with this Department on March 1 and April 1 respectively Also unless specifically requested accredited reinsurers are not required to file quarterly statements with this Department

A copy of the company s independent audit report for the year ended December 31 2018 must be filed with the Commissioner by June 1 2019 In the case of reinsurers maintaining trust funds that are approved via section 38a 88 4 of the Connecticut Insurance Department Regulations if an independent audit report is unavailable an annual report is acceptable

A list of insurers domiciled in the State of Connecticut ceding business to the accredited reinsurer as of December 31 2018 must be filed with the Department The Department requires all accredited reinsurers to submit any additions or deletions from the list to the attention of the undersigned within forty five (45) days after the close of each quarter

The trustee of the reinsurance trust for companies approved via section 38a 88 4 of the Regulations of Connecticut State Agencies is required to file on or before March 1 in writing documents detailing the balance in the trust and a listing of the trust s investments as of December 31 2018 In addition the trustee should certify the date of termination of the trust if so planned or certify that the trust will not expire prior to December 31 2019

In regards to approved non affiliated reinsurance pools pool managers should direct companies participating in such pools that are not licensed in this state to file a copy of their Annual Statement with this Department

All mail including certified and registered mail should be sent to the Financial Regulation Division at the following address

P O Box 816
Hartford CT 06142 0816

Mail sent by a private delivery service should be sent directly to our address

153 Market Street 7th Floor
Hartford CT 06103

If you have any questions on this you may contact the Financial Regulation Division at (860)
297 3814 or [ctnsdept financial@ct gov](mailto:ctnsdeptfinancial@ct.gov)

A handwritten signature in black ink that reads "Katharine L. Wade". The signature is written in a cursive style with a horizontal line underneath it.

Katharine L Wade
Insurance Commissioner