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**State of Connecticut
Insurance Department
153 Market Street
Hartford, CT 06103**

Mailing address:
P.O. Box 816
Hartford CT 06142-0816

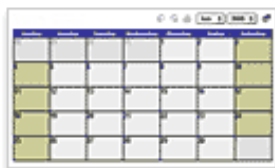
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Financial Reg

Bulletin FS 4AR-06

November 27, 2006

Bulletin Number FS-4AR-06

TO: ALL ACCREDITED REINSURERS

SUBJECT: 2006 and 2007 FINANCIAL FILING REQUIREMENTS

Certificates of accreditation will be automatically renewed on June 1, 2007, provided the company maintains the standards, and satisfies the annual filing requirements outlined in sections 38a-88-2, 38a-88-3 or 38a-88-4 of the Connecticut Insurance Department Regulations.

The 2006 Annual Statement must be filed with this Department on or before March 1, 2007, 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. 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. Annual Statement data diskettes are not required at this time. 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, 2006 must be filed with the Commissioner by June 1, 2007. 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, 2006 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 Connecticut Insurance Department Regulations 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, 2006. 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, 2007.

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.

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All mail, including certified and registered mail, should be sent to the Financial Analysis and Compliance 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 ctinsdept.financial@ct.gov.

Susan F. Cogswell
Insurance Commissioner

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