

Delaware Compensation Rating Bureau, Inc.



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September 12, 2018

DCRB CIRCULAR NO. A-39

To All Members of the DCRB:

The following copy of the 2017 audited financial statements of the DCRB is provided for your information. Also following is information pertaining to the adjustment of assessment for the year 2017. This adjustment produces a net refund of \$234,230 to all members combined and is derived from the DCRB's financial results for the year 2017 only. Derivation of this additional assessment is shown on the exhibits titled "Income and Expenses 2017." Member carrier detail of this adjustment of assessment is also attached.

Questions concerning this information should be addressed to Jack Panczner, Vice President - Finance, at (215) 320-4414. Feel free to reproduce these statements as necessary or contact the DCRB for additional copies.

William V. Taylor
President

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Financial Statements

Delaware Compensation

Rating Bureau, Inc.

December 31, 2017 and 2016

Rainer
& Company

A Professional Corporation
Certified Public Accountants

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A Professional Corporation
Certified Public Accountants
INDEPENDENT AUDITORS' REPORT

To the Governing Board
Delaware Compensation Rating Bureau, Inc.
Philadelphia, Pennsylvania

We have audited the accompanying financial statements of Delaware Compensation Rating Bureau, Inc. ("DCRB") (a nonprofit corporation), which comprise the statement of financial position as of December 31, 2017, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to DCRB's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of DCRB's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the 2017 financial statements referred to above present fairly, in all material respects, the financial position of Delaware Compensation Rating Bureau, Inc. as of December 31, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Prior Period Financial Statements

The financial statements of DCRB as of December 31, 2016, were audited by other auditors whose report dated July 28, 2017, expressed an unmodified opinion on those statements.

Rainer & Company

Rainer & Company

Newtown Square, PA
August 22, 2018

DELAWARE COMPENSATION RATING BUREAU, INC.

Statements of Financial Position

December 31, 2017 and 2016

| <u>ASSETS</u> | <u>2017</u> | <u>2016</u> |
|-----------------------------------|-------------------|-------------------|
| Current: | | |
| Cash and Cash Equivalents | \$ 325,099 | \$ 179,328 |
| Accounts Receivable | 44,094 | 31,293 |
| Prepaid Expenses | 3,500 | 3,500 |
| TOTAL CURRENT ASSETS | <u>372,693</u> | <u>214,121</u> |
| Investment in CDX, LLC | <u>40,030</u> | <u>40,030</u> |
| TOTAL ASSETS | <u>\$ 412,723</u> | <u>\$ 254,151</u> |
| | | |
| <u>LIABILITIES AND NET ASSETS</u> | | |
| Current: | | |
| Accounts Payable | \$ 87,311 | \$ 73,440 |
| Assessments Refundable to Members | 234,230 | 102,357 |
| Due to PCRB | 51,158 | 38,010 |
| TOTAL CURRENT LIABILITIES | <u>372,699</u> | <u>213,807</u> |
| Other Liabilities | <u>880</u> | <u>1,200</u> |
| TOTAL LIABILITIES | <u>373,579</u> | <u>215,007</u> |
| Unrestricted Net Assets | <u>39,144</u> | <u>39,144</u> |
| TOTAL LIABILITIES AND NET ASSETS | <u>\$ 412,723</u> | <u>\$ 254,151</u> |

The accompanying notes are an integral part of these statements.

DELAWARE COMPENSATION RATING BUREAU, INC.

Statements of Activities

For the Years Ended December 31, 2017 and 2016

| | <u>2017</u> | <u>2016</u> |
|--|------------------|------------------|
| Revenues: | | |
| Assessments | \$3,035,570 | \$2,691,103 |
| Assessments - Fines | 23,981 | 72,982 |
| Membership Fees | 160,250 | 82,000 |
| Printing and Special Services | 27,008 | 28,003 |
| Interest and Other | 114 | 113 |
| TOTAL REVENUES | <u>3,246,923</u> | <u>2,874,201</u> |
| Operating Expenses: | | |
| Consultant | 6,375 | 3,050 |
| Delaware Insurance Department Audit | 10,000 | 10,000 |
| Delaware Insurance Plan Expense | 21,452 | 4,981 |
| Legal | 88,619 | 92,960 |
| Miscellaneous | 4,768 | 4,217 |
| Rate Payer Advocate - Actuarial | 37,101 | 40,078 |
| Rate Payer Advocate | 5,950 | 9,905 |
| TOTAL EXPENSES | <u>174,265</u> | <u>165,191</u> |
| Other Expenses: | | |
| Allocation of Expenses to DCRB from PCRB | 2,833,158 | 2,709,010 |
| Technology Fund Contribution - PCRB | 159,500 | 0 |
| IT Surcharge - PCRB | 80,000 | 0 |
| TOTAL OTHER EXPENSES | <u>3,072,658</u> | <u>2,709,010</u> |
| TOTAL OPERATING EXPENSES | <u>3,246,923</u> | <u>2,874,201</u> |
| CHANGE IN UNRESTRICTED NET ASSETS | 0 | 0 |
| Net Assets - Beginning | <u>39,144</u> | <u>39,144</u> |
| NET ASSETS - ENDING | <u>\$ 39,144</u> | <u>\$ 39,144</u> |

The accompanying notes are an integral part of these statements.

DELAWARE COMPENSATION RATING BUREAU, INC.

Statements of Cash Flows

For the Years Ended December 31, 2017 and 2016

| | <u>2017</u> | <u>2016</u> |
|--|-------------------|-------------------|
| Cash Flows From Operating Activities: | | |
| Change in Net Assets | \$ 0 | \$ 0 |
| Adjustments to Reconcile Change in Net Assets to Cash Provided by Operating Activities: | | |
| Decrease (Increase) in: | | |
| Accounts Receivable | (12,801) | 61,835 |
| Increase (Decrease) in: | | |
| Accounts Payable | 13,871 | (48,042) |
| Assessments Refundable to Members | 131,873 | 73,976 |
| Due to PCR B | 13,148 | 13,762 |
| Other Liabilities | (320) | 149 |
| | <u>145,771</u> | <u>101,680</u> |
| NET CASH PROVIDED BY OPERATING ACTIVITIES | | |
| | 145,771 | 101,680 |
| Cash and Cash Equivalents - Beginning | <u>179,328</u> | <u>77,648</u> |
| | 179,328 | 77,648 |
| CASH AND CASH EQUIVALENTS - ENDING | <u>\$ 325,099</u> | <u>\$ 179,328</u> |

The accompanying notes are an integral part of these statements.

DELAWARE COMPENSATION RATING BUREAU, INC.

Notes to Financial Statements

December 31, 2017 and 2016

NOTE 1 - Nature of Business

Delaware Compensation Rating Bureau, Inc. ("DCRB") (a nonprofit corporation) provides services to insurers underwriting workers compensation coverage within Delaware. DCRB also provides services and information to a broad variety of non-member constituencies including the Delaware Department of Insurance, the Delaware Industrial Accident Board, employers, insurance agents and brokers.

NOTE 2 - Summary of Significant Accounting Policies

Cash and Cash Equivalents - For purposes of financial statements presentation, DCRB considers all highly liquid debt instruments maturing within three months or less to be cash equivalents.

Accounts Receivable - DCRB carries its accounts receivable at the amount management expects to collect from outstanding balances. DCRB records an allowance for doubtful accounts to provide for credit losses inherent in the receivables by evaluating the individual customer receivables and considering the customer's credit history and current economic conditions. An allowance for doubtful accounts as of December 31, 2017 and 2016 was not necessary since customer balances were deemed fully collectible as of those dates.

Investment in CDX, LLC - DCRB has an investment in Compensation Data Exchange, LLC, ("CDX, LLC") a Minnesota Limited Liability Company. CDX, LLC is an internet based services company that facilitates the electronic transmission of workers compensation data between member insurers and data collection organizations in participating states. The investment is valued using the cost method of accounting since DCRB only has a 5.6% membership interest. Cost was not impaired at December 31, 2017.

Assessments Due from/Refundable to Members - Under the terms of DCRB's by-laws, the balance of net revenues assessed or expenditures paid by DCRB (after deducting membership fees, increases in unrestricted net assets, and all other income) is refundable to, or due from, members according to their respective proportion of applicable total net written insurance premiums for the calendar year during which revenues have been earned and expenditures have been paid. The amounts reflected as assessments refundable to members in the accompanying statements of financial position reflects the adjustment of assessments based upon actual net premiums written and expenditures paid.

Due from (to) PCRB - Pennsylvania Compensation Rating Bureau ("PCRB") provides services which enables DCRB to carry out its principal functions. DCRB accounts for receivables from or payable to PCRB at the costs of those services less amounts remitted.

Income Taxes - DCRB is a nonprofit corporation that is exempt from income taxes under Section 501(c)(6) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation.

DCRB recognizes interest accrued related to unrecognized tax benefits in interest expense and penalties in operating expenses. No such interest or penalties were recognized in 2017 or 2016.

DCRB's Form 990, Return of Organization Exempt from Income Tax for the years ended 2014 through 2017 remain subject to examination by the Internal Revenue Service.

DELAWARE COMPENSATION RATING BUREAU, INC.

Notes to Financial Statements

December 31, 2017 and 2016

NOTE 2 - Summary of Significant Accounting Policies (Continued)

Revenue Recognition -

Assessments: Quarterly provisional assessments of member companies for budgeted expenses of DCRB are the primary source of revenue. The assessments are levied pro rata upon members according to their respective proportions of the total Delaware workers compensation premiums written in the prior year. Assessments made each year are adjusted according to actual DCRB expenses and insurer premium writings during the assessment year.

Membership Revenue: DCRB assesses membership fees to its members on an annual basis.

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Concentration of Credit Risk - DCRB maintains checking and money market accounts at various financial institutions. Periodically, the balance of these accounts may exceed federally insured limits.

Subsequent Events - Subsequent events have been evaluated through August 22, 2018, the date that the financial statements were available to be issued.

NOTE 3 - Functional Expenses

DCRB provides a variety of services, as described in Note 1, related to its members. Expenses related to providing these services include general and administrative functions which approximate 35% of the total expenses (before PCRB technology fund contribution and PCRB IT surcharge). Expenses consisted of the following for the years ended December 31, 2017 and 2016:

| | <u>2017</u> | <u>2016</u> |
|----------------------------|---------------------|---------------------|
| Member Services | \$ 2,194,325 | \$ 1,868,231 |
| General and Administrative | 1,052,598 | 1,005,970 |
| | <u>\$ 3,246,923</u> | <u>\$ 2,874,201</u> |

NOTE 4 - Related Party Services

PCR B is a separate nonprofit corporation performing activities for the Commonwealth of Pennsylvania. PCR B assessed DCRB in 2017 and 2016 for its share of the cost of services provided to members based on the proportion of staff effort directed to Pennsylvania and Delaware issues for the year. An allocation is selected in advance of each calendar year based on management's estimate of staff efforts anticipated on an ongoing basis for the benefit of PCR B and DCRB respectively. That allocation was 18.63% and 18.69% for 2017 and 2016, respectively, of PCR B expenses.

NOTE 5 - Concentration of Credit Risk

Amounts due from three members represented approximately 63% of accounts receivable at December 31, 2017.

DELAWARE COMPENSATION RATING BUREAU, INC.
INCOME AND EXPENSES 2017

INCOME

| | | | |
|-----------------------|----|-----------|--------------|
| Membership Fees | \$ | 81,250 | |
| Tentative Assessments | | 3,269,800 | |
| Other | | 130,461 | |
| | | 130,461 | \$ 3,481,511 |

EXPENSES

| | | | |
|--|----|-----------|--------------|
| Direct Expenses | \$ | 414,123 | |
| DCRB Share of PCRB Expenses - Tentative | | 2,782,000 | |
| DCRB Share of PCRB Expenses - Adjustment | | (22,194) | |
| DCRB Share of PCRB Technology Funding | | 73,352 | |
| | | 73,352 | \$ 3,247,281 |
| Refundable Assessment - the difference between columns (5) and (6) of the attached member detail. | | | \$ 234,230 |

APPORTIONMENT OF EXPENSES

| | | | |
|--------------------------|----|--------------|--|
| DCRB Allocated Expenses | \$ | 3,247,281 | |
| Less: | | | |
| Membership Fees | \$ | (81,250) | |
| Other Income | \$ | (130,461) | |
| | | (211,711) | |
| 2017 Adjusted Assessment | | \$ 3,035,570 | |

| | | | | |
|--------------------------|----|-------------|---|------------------------------------|
| 2017 Adjusted Assessment | \$ | 3,035,570 | = | 0.013674940386 Adjusted Assessment |
| Delaware Premiums | \$ | 221,980,458 | | per dollar of premium |

| | DELAWARE 2017 | | | BALANCE | BALANCE |
|--|---------------|-------------|---------------|---------|---------|
| | COMPENSATION | ASSESSMENTS | ADJUSTED 2017 | DUE | DUE |
| | PREMIUM | MEMBERSHIP | ASSESSMENTS | MEMBERS | BUREAU |
| BUREAU MEMBERS | WRITINGS | FEES PAID | INC.MEM.FEE | (5) | (6) |
| (1) | (2) | (3) | (4) | | |
| TOTALS | 221,980,458 | 3,351,050 | 3,116,820 | 514,111 | 279,881 |
| ACADIA INSURANCE CO | 316,665 | 2,050 | 4,580 | | 2,530 |
| ACCIDENT FUND GENERAL INSURANCE CO | 130,375 | 868 | 2,033 | | 1,165 |
| ACCIDENT FUND INSURANCE CO OF AMERICA | 236,354 | 2,374 | 3,482 | | 1,108 |
| ACCIDENT FUND NATIONAL INSURANCE CO | 120,816 | 1,072 | 1,902 | | 830 |
| ACE AMERICAN INSURANCE CO | 3,995,386 | 65,190 | 54,887 | 10,303 | |
| ACE FIRE UNDERWRITERS INSURANCE CO | 31,754 | 1,862 | 684 | 1,178 | |
| ACE INDEMNITY INS CO | | 250 | 250 | | |
| ACE PROPERTY & CASUALTY INSURANCE CO | 14,628 | 818 | 450 | 368 | |
| ACIG INSURANCE CO | 61,898 | 2,018 | 1,096 | 922 | |
| ACUITY A MUTUAL INSURANCE COMPANY | | 250 | 250 | | |
| ADVANTAGE WORKERS COMPENSATION INS CO | 9,047 | 268 | 374 | | 106 |
| AHC INSURANCE COMPANY | | 590 | 250 | 340 | |
| AIG PROPERTY CASUALTY CO | 271,597 | 1,132 | 3,964 | | 2,832 |
| AIU INSURANCE CO | 1,569 | 254 | 271 | | 17 |
| ALEA NORTH AMERICA INSURANCE CO | | 250 | 250 | | |
| ALLIED EASTERN INDEMNITY CO | 2,031,552 | 30,532 | 28,031 | 2,501 | |
| ALLIED PROPERTY & CASUALTY INSURANCE CO | -119 | 506 | 250 | 256 | |
| ALLMERICA FINANCIAL ALLIANCE INS CO | 31,290 | 250 | 678 | | 428 |
| ALLMERICA FINANCIAL BENEFIT INSURANCE CO | 265,041 | 4,556 | 3,874 | 682 | |
| ALLSTATE INDEMNITY CO | | 250 | 250 | | |
| ALLSTATE INSURANCE CO | | 758 | 250 | 508 | |
| ALLSTATE NORTHBROOK INDEMNITY CO | | 250 | 250 | | |
| AMCO INSURANCE CO | 45,001 | 660 | 865 | | 205 |
| AMERICAN ALTERNATIVE INSURANCE CORP | 19,880 | 594 | 522 | 72 | |
| AMERICAN AUTOMOBILE INSURANCE CO | 3,857 | 270 | 303 | | 33 |
| AMERICAN CASUALTY CO OF READING | 1,357,644 | 17,010 | 18,816 | | 1,806 |
| AMERICAN ECONOMY INSURANCE CO | 662 | 262 | 259 | 3 | |
| AMERICAN EUROPEAN INSURANCE CO | | 250 | 250 | | |
| AMERICAN FAMILY HOME INSURANCE COMPANY | | 250 | 250 | | |
| AMERICAN FIRE AND CASUALTY CO | 577,828 | 5,684 | 8,152 | | 2,468 |
| AMERICAN GUARANTEE & LIABILITY INS CO | 39,708 | 976 | 793 | 183 | |
| AMERICAN HOME ASSURANCE CO | -65,995 | 3,134 | 250 | 2,884 | |
| AMERICAN INSURANCE CO | 55,477 | 844 | 1,009 | | 165 |
| AMERICAN INTERSTATE INSURANCE CO | 5,290,382 | 77,962 | 72,596 | 5,366 | |
| AMERICAN MINING INSURANCE CO | 187,952 | 686 | 2,820 | | 2,134 |
| AMERICAN MODERN HOME INSURANCE COMPANY | 250 | 264 | 253 | 11 | |
| AMERICAN PROPERTY INSURANCE COMPANY | | 250 | 250 | | |
| AMERICAN SELECT INSURANCE CO | 92,562 | 2,894 | 1,516 | 1,378 | |
| AMERICAN STATES INSURANCE CO | 1,907 | 578 | 276 | 302 | |
| AMERICAN ZURICH INSURANCE CO | 6,465,239 | 90,148 | 88,662 | 1,486 | |
| AMERISURE INSURANCE CO | 217,891 | 6,862 | 3,229 | 3,633 | |
| AMERISURE MUTUAL INSURANCE CO | 606,183 | 5,158 | 8,540 | | 3,382 |
| AMERISURE PARTNERS INS CO | 18,606 | 300 | 504 | | 204 |
| AMGUARD INSURANCE CO | 5,508,369 | 81,698 | 75,577 | 6,121 | |
| ARCH INSURANCE CO | 4,156,239 | 27,698 | 57,086 | | 29,388 |
| ARGONAUT INSURANCE CO | 709,866 | 10,328 | 9,957 | 371 | |
| ARGONAUT-MIDWEST INSURANCE CO | 468,025 | 1,106 | 6,650 | | 5,544 |
| ARI CASUALTY CO | | 250 | 250 | | |

| | | DELAWARE 2017 | | | | | |
|----------------|---|---------------|-------------|---------------|---------|---------|--|
| - | | COMPENSATION | ASSESSMENTS | ADJUSTED 2017 | BALANCE | BALANCE | |
| | | PREMIUM | MEMBERSHIP | ASSESSMENTS | DUE | DUE | |
| BUREAU MEMBERS | | WRITINGS | FEES PAID | INC.MEM.FEE | MEMBERS | BUREAU | |
| 0 | (1) | (2) | (3) | (4) | (5) | (6) | |
| | ARI MUTUAL INSURANCE CO | | 250 | 250 | | | |
| | ASHMERE INSURANCE | 2,122 | 250 | 279 | | 29 | |
| | ASSOCIATED INDEMNITY CORPORATION | 17,610 | 254 | 491 | | 237 | |
| | ATLANTIC SPECIALTY INSURANCE CO | 405,380 | 3,964 | 5,794 | | 1,830 | |
| | ATLANTIC STATES INSURANCE CO | 2,356,383 | 39,964 | 32,473 | 7,491 | | |
| | AUTOMOBILE INSURANCE CO OF HARTFORD CT | | 250 | 250 | | | |
| | BANKERS STANDARD INSURANCE CO | 3,650 | 258 | 300 | | 42 | |
| | BEDIVERE INSURANCE COMPANY | | 250 | 250 | | | |
| | BENCHMARK INSURANCE CO | 36,427 | 378 | 748 | | 370 | |
| | BERKLEY NATIONAL INSURANCE CO | -36,726 | 3,006 | 250 | 2,756 | | |
| | BERKLEY REGIONAL INSURANCE CO | 12,565 | 428 | 422 | 6 | | |
| | BERKSHIRE HATHAWAY DIRECT INS (INVALID) | 90,992 | 1,010 | 1,494 | | 484 | |
| | BERKSHIRE HATHAWAY HOMESTATE INS CO | 294,590 | 26,202 | 4,279 | 21,923 | | |
| | BITCO GENERAL INSURANCE CORPORATION | 42,977 | 1,444 | 838 | 606 | | |
| | BITCO NATIONAL INSURANCE COMPANY | -21,082 | 316 | 250 | 66 | | |
| | BRETHREN MUTUAL INSURANCE CO | 2,211 | 250 | 280 | | 30 | |
| | BROTHERHOOD MUTUAL INSURANCE CO | 254,023 | 3,116 | 3,724 | | 608 | |
| | CAROLINA CASUALTY INSURANCE CO | 8,599 | 250 | 368 | | 118 | |
| | CASTLEPOINT NATIONAL INSURANCE CO | | 250 | 250 | | | |
| | CENTURY INDEMNITY CO | | 250 | 250 | | | |
| | CHARTER OAK FIRE INSURANCE CO | 379,605 | 8,444 | 5,441 | 3,003 | | |
| | CHEROKEE INSURANCE CO | 78,626 | 1,294 | 1,325 | | 31 | |
| | CHUBB INDEMNITY INSURANCE CO | 437,113 | 5,826 | 6,227 | | 401 | |
| | CHUBB NATIONAL INSURANCE CO | 69,013 | 1,570 | 1,194 | 376 | | |
| | CHURCH MUTUAL INSURANCE CO | 805,112 | 9,098 | 11,260 | | 2,162 | |
| | CINCINNATI CASUALTY CO | 890,564 | 16,808 | 12,428 | 4,380 | | |
| | CINCINNATI INDEMNITY CO | 1,011,685 | 16,090 | 14,085 | 2,005 | | |
| | CINCINNATI INSURANCE CO | 1,009,590 | 26,926 | 14,056 | 12,870 | | |
| | CITIZENS INSURANCE CO OF AMERICA | 130,026 | 1,802 | 2,028 | | 226 | |
| | CLARENDON NATIONAL INSURANCE CO | | 250 | 250 | | | |
| | CLERMONT INSURANCE CO | | 250 | 250 | | | |
| | COMMERCE & INDUSTRY INSURANCE CO | 444,308 | 11,656 | 6,326 | 5,330 | | |
| | COMMERCIAL CASUALTY INSURANCE CO | | 250 | 250 | | | |
| | COMPANION COMMERCIAL INSURANCE CO | | 250 | 250 | | | |
| | CONTINENTAL CASUALTY CO | 982,378 | 11,686 | 13,684 | | 1,998 | |
| | CONTINENTAL INDEMNITY CO | 1,709,153 | 30,552 | 23,623 | 6,929 | | |
| | CONTINENTAL INSURANCE CO | 249,516 | 3,044 | 3,662 | | 618 | |
| | CRUM & FORSTER INDEMNITY CO | -35,755 | 724 | 250 | 474 | | |
| | CUMBERLAND INSURANCE CO INC | 157,456 | 3,494 | 2,403 | 1,091 | | |
| | DAKOTA TRUCK UNDERWRITERS | | 250 | 250 | | | |
| | DEPOSITORS INSURANCE CO | 41,036 | 314 | 811 | | 497 | |
| | DISCOVER PROPERTY & CASUALTY INSUR CO | | 250 | 250 | | | |
| | DONEGAL MUTUAL INSURANCE CO | 2,924,245 | 51,546 | 40,239 | 11,307 | | |
| | EASTERN ADVANTAGE ASSURANCE CO | 3,385,923 | 31,754 | 46,552 | | 14,798 | |
| | EASTERN ALLIANCE INSURANCE CO | 3,011,774 | 43,548 | 41,436 | 2,112 | | |
| | EASTGUARD INSURANCE CO | 175,888 | 2,554 | 2,655 | | 101 | |
| | ELECTRIC INSURANCE CO | 102,440 | 2,182 | 1,651 | 531 | | |
| | EMC PROPERTY & CASUALTY COMPANY | | 250 | 250 | | | |

| | DELAWARE 2017 | | | | |
|--|---------------|-------------|---------------|---------|---------|
| BUREAU MEMBERS | COMPENSATION | ASSESSMENTS | ADJUSTED 2017 | BALANCE | BALANCE |
| (1) | PREMIUM | MEMBERSHIP | ASSESSMENTS | DUE | DUE |
| | WRITINGS | FEES PAID | INC.MEM.FEE | MEMBERS | BUREAU |
| | (2) | (3) | (4) | (5) | (6) |
| EMPLOYERS FIRE INSURANCE CO | | 250 | 250 | | |
| EMPLOYERS INSURANCE CO OF WAUSAU | -11,740 | 3,024 | 250 | 2,774 | |
| EMPLOYERS MUTUAL CASUALTY CO | 198,572 | 2,558 | 2,965 | | 407 |
| EVEREST NATIONAL INSURANCE CO | 729,101 | 6,260 | 10,220 | | 3,960 |
| EXCELSIOR INSURANCE CO | 292,565 | 12,410 | 4,251 | 8,159 | |
| EXPLORER INSURANCE CO | | 250 | 250 | | |
| FALLS LAKE NATIONAL INSURANCE COMPANY | | 250 | 250 | | |
| FARM FAMILY CASUALTY INSURANCE CO | 1,177,398 | 17,508 | 16,351 | 1,157 | |
| FARMERS INSURANCE EXCHANGE | | 250 | 250 | | |
| FARMINGTON CASUALTY CO | 2,882,269 | 34,048 | 39,665 | | 5,617 |
| FARMLAND MUTUAL INSURANCE CO | 14,478 | 340 | 448 | | 108 |
| FEDERAL INSURANCE CO | 2,757,690 | 39,130 | 37,961 | 1,169 | |
| FEDERATED MUTUAL INSURANCE CO | 1,662,071 | 19,450 | 22,979 | | 3,529 |
| FEDERATED RURAL ELECTRIC INS EXCHANGE | 233,487 | 2,974 | 3,443 | | 469 |
| FEDERATED SERVICE INSURANCE CO | 53,186 | 708 | 977 | | 269 |
| FIDELITY & GUARANTY INS UNDERWRITERS INC | | 250 | 250 | | |
| FIDELITY & GUARANTY INSURANCE CO | | 250 | 250 | | |
| FIDELITY AND DEPOSIT CO OF MARYLAND | | 250 | 250 | | |
| FIREMANS FUND INSURANCE CO | 39,135 | 328 | 785 | | 457 |
| FIREMENS INSURANCE CO OF WASHINGTON DC | 984,254 | 19,300 | 13,710 | 5,590 | |
| FIRST DAKOTA INDEMNITY COMPANY | | 250 | 250 | | |
| FIRST LIBERTY INSURANCE CORP | 377,674 | 8,172 | 5,415 | 2,757 | |
| FIRST NONPROFIT INSURANCE CO | -10,466 | 1,278 | 250 | 1,028 | |
| FIRSTLINE NATIONAL INSURANCE CO | 469,384 | 4,128 | 6,669 | | 2,541 |
| FLORISTS MUTUAL INSURANCE CO | 27,550 | 652 | 627 | 25 | |
| FOREMOST INSURANCE CO GRAND RAPIDS MI | 201,752 | 5,538 | 3,009 | 2,529 | |
| FOREMOST PROPERTY & CASUALTY INS CO | 20,805 | 1,644 | 535 | 1,109 | |
| FOREMOST SIGNATURE INS CO | 24,227 | 732 | 581 | 151 | |
| FRANK WINSTON CRUM INSURANCE COMPANY | 173,643 | 1,690 | 2,625 | | 935 |
| GENERAL CASUALTY CO OF WISCONSIN | 896 | 302 | 262 | 40 | |
| GENERAL INSURANCE CO OF AMERICA | | 250 | 250 | | |
| GENESIS INSURANCE CO | | 250 | 250 | | |
| GRANITE STATE INSURANCE CO | 878,225 | 33,330 | 12,260 | 21,070 | |
| GRAPHIC ARTS MUTUAL INSURANCE CO | 119,459 | 2,298 | 1,884 | 414 | |
| GRAY INSURANCE CO (THE) | | 250 | 250 | | |
| GREAT AMERICAN ALLIANCE INSURANCE CO | | 250 | 250 | | |
| GREAT AMERICAN ASSURANCE CO | 61,060 | 464 | 1,085 | | 621 |
| GREAT AMERICAN INSURANCE CO | 188,500 | 1,266 | 2,828 | | 1,562 |
| GREAT AMERICAN INSURANCE CO OF NEW YORK | 596,629 | 9,996 | 8,409 | 1,587 | |
| GREAT AMERICAN SPIRIT INSURANCE CO | | 250 | 250 | | |
| GREAT DIVIDE INSURANCE CO | 669,427 | 9,944 | 9,404 | 540 | |
| GREAT MIDWEST INSURANCE COMPANY | | 250 | 250 | | |
| GREAT NORTHERN INSURANCE CO | 398,766 | 7,436 | 5,703 | 1,733 | |
| GREAT WEST CASUALTY CO | 46,798 | 868 | 890 | | 22 |
| GREATER NEW YORK MUTUAL INSURANCE CO | | 254 | 250 | 4 | |
| GREENWICH INSURANCE CO | 1,285 | 300 | 268 | 32 | |
| GUARANTEE INSURANCE CO | | 34,092 | 250 | 33,842 | |
| GUIDEONE MUTUAL INSURANCE CO | 126,737 | 1,920 | 1,983 | | 63 |

| | DELAWARE 2017 | | | | |
|--|---------------|-------------|---------------|---------|---------|
| | COMPENSATION | ASSESSMENTS | ADJUSTED 2017 | BALANCE | BALANCE |
| | PREMIUM | MEMBERSHIP | ASSESSMENTS | DUE | DUE |
| BUREAU MEMBERS | WRITINGS | FEES PAID | INC.MEM.FEE | MEMBERS | BUREAU |
| (1) | (2) | (3) | (4) | (5) | (6) |
| HANOVER AMERICAN INS CO THE | 179,609 | 2,344 | 2,706 | | 362 |
| HANOVER INSURANCE CO | 123,240 | 3,574 | 1,935 | 1,639 | |
| HARCO NATIONAL INSURANCE CO | | 250 | 250 | | |
| HARFORD MUTUAL INSURANCE CO | 7,447,365 | 95,914 | 102,092 | | 6,178 |
| HARLEYSVILLE INSURANCE CO | 522,505 | 7,592 | 7,395 | 197 | |
| HARLEYSVILLE PREFERRED INSURANCE CO | 211,846 | 3,842 | 3,147 | 695 | |
| HARLEYSVILLE WORCESTER INSURANCE CO | 586,959 | 8,264 | 8,277 | | 13 |
| HARTFORD ACCIDENT & INDEMNITY CO | 883,719 | 20,154 | 12,335 | 7,819 | |
| HARTFORD CASUALTY INSURANCE CO | 2,675,038 | 39,306 | 36,831 | 2,475 | |
| HARTFORD FIRE INSURANCE CO | 894,785 | 15,700 | 12,486 | 3,214 | |
| HARTFORD INSURANCE CO OF THE MIDWEST | 1,850,175 | 22,834 | 25,551 | | 2,717 |
| HARTFORD UNDERWRITERS INSURANCE CO | 2,348,068 | 38,978 | 32,360 | 6,618 | |
| HDI Global Insurance Company | 1,530,242 | 19,040 | 21,176 | | 2,136 |
| IMPERIUM INSURANCE CO | -11,389 | 2,686 | 250 | 2,436 | |
| INDEMNITY INSURANCE CO OF NORTH AMERICA | 2,066,744 | 27,148 | 28,513 | | 1,365 |
| INSURANCE CO OF GREATER NEW YORK | | 250 | 250 | | |
| INSURANCE CO OF NORTH AMERICA / INA | | 250 | 250 | | |
| INSURANCE CO OF THE AMERICAS | | 250 | 250 | | |
| INSURANCE CO OF THE STATE OF PA | 675,723 | 20,136 | 9,490 | 10,646 | |
| INSURANCE CO OF THE WEST | 181,540 | 646 | 2,733 | | 2,087 |
| LAMORAK INSURANCE COMPANY | | 250 | 250 | | |
| LANCER INSURANCE CO | | 250 | 250 | | |
| LIBERTY INSURANCE CORPORATION | 2,574,086 | 29,068 | 35,450 | | 6,382 |
| LIBERTY MUTUAL FIRE INSURANCE CO | 325,747 | 7,316 | 4,705 | 2,611 | |
| LIBERTY MUTUAL INSURANCE CO | 674 | 250 | 259 | | 9 |
| LM INSURANCE CORP | 5,052,599 | 96,532 | 69,344 | 27,188 | |
| MAIN STREET AMERICA ASSURANCE COMPANY | 11,044 | 250 | 401 | | 151 |
| MANUFACTURERS ALLIANCE INSURANCE CO | 1,324,449 | 26,256 | 18,362 | 7,894 | |
| MARKEL INSURANCE CO | 404,414 | 5,756 | 5,780 | | 24 |
| MASSACHUSETTS BAY INSURANCE CO | 213,963 | 2,542 | 3,176 | | 634 |
| MEMIC INDEMNITY CO | 3,478,195 | 37,724 | 47,814 | | 10,090 |
| MERCHANTS MUTUAL INSURANCE CO | | 250 | 250 | | |
| MID-CENTURY INSURANCE CO | 4,122 | 382 | 306 | 76 | |
| MIDDLESEX INSURANCE CO | 19,208 | 892 | 513 | 379 | |
| MIDWEST EMPLOYERS CASUALTY CO | 392 | 266 | 255 | 11 | |
| MITSUI SUMITOMO INSURANCE CO OF AMERICA | 242,683 | 3,314 | 3,569 | | 255 |
| MITSUI SUMITOMO INSURANCE USA INC | 484,562 | 4,310 | 6,876 | | 2,566 |
| MONTGOMERY MUTUAL INSURANCE CO | 425,258 | 10,368 | 6,065 | 4,303 | |
| MOTORISTS COMMERCIAL MUTUAL INSURANCE CO | | 250 | 250 | | |
| NATIONAL CASUALTY CO | 83,689 | 990 | 1,394 | | 404 |
| NATIONAL FIRE INSURANCE CO OF HARTFORD | 234,481 | 4,582 | 3,457 | 1,125 | |
| NATIONAL INTERSTATE INSURANCE CO | 291,481 | 3,702 | 4,236 | | 534 |
| NATIONAL LIABILITY & FIRE INSURANCE CO | 364,844 | 2,698 | 5,239 | | 2,541 |
| NATIONAL SURETY CORP | 719 | 252 | 260 | | 8 |
| NATIONAL UNION FIRE INS OF PITTSBURGH | 1,407,258 | 29,404 | 19,494 | 9,910 | |
| NATIONWIDE AGRIBUSINESS INSURANCE CO | 40,091 | 948 | 798 | 150 | |
| NATIONWIDE MUTUAL FIRE INSURANCE CO | 482,612 | 8,012 | 6,850 | 1,162 | |
| NATIONWIDE MUTUAL INSURANCE CO | 678,291 | 13,286 | 9,526 | 3,760 | |

| | DELAWARE 2017 | | | | |
|--|---------------|-------------|---------------|---------|---------|
| | COMPENSATION | ASSESSMENTS | ADJUSTED 2017 | BALANCE | BALANCE |
| | PREMIUM | MEMBERSHIP | ASSESSMENTS | DUE | DUE |
| BUREAU MEMBERS | WRITINGS | FEES PAID | INC.MEM.FEE | MEMBERS | BUREAU |
| (1) | (2) | (3) | (4) | (5) | (6) |
| NATIONWIDE PROPERTY/CASUALTY INSURANCE | 1,139,920 | 19,582 | 15,838 | 3,744 | |
| NETHERLANDS INSURANCE CO | 815,020 | 15,526 | 11,395 | 4,131 | |
| NEW HAMPSHIRE INSURANCE CO | 5,273,864 | 99,724 | 72,370 | 27,354 | |
| NEW JERSEY MANUFACTURERS INS CO | | 250 | 250 | | |
| NEW YORK MARINE AND GENERAL INSURANCE CO | 345,641 | 4,926 | 4,977 | | 51 |
| NGM INSURANCE CO | 542,103 | 11,086 | 7,663 | 3,423 | |
| NORGUARD INSURANCE CO | 2,963,547 | 42,628 | 40,776 | 1,852 | |
| NORTH AMERICAN SPECIALTY INSURANCE CO | | 250 | 250 | | |
| NORTH POINTE INSURANCE CO | 359,855 | 2,558 | 5,171 | | 2,613 |
| NORTH RIVER INSURANCE CO | 213,693 | 3,276 | 3,172 | 104 | |
| NOVA CASUALTY CO | 204,826 | 3,086 | 3,051 | 35 | |
| OAK RIVER INSURANCE COMPANY | 4,622 | 286 | 313 | | 27 |
| OBI AMERICA INSURANCE COMPANY | | 250 | 250 | | |
| OBI NATIONAL INSURANCE CO | 58,081 | 2,536 | 1,044 | 1,492 | |
| OHIO CASUALTY INSURANCE CO | 330,162 | 3,270 | 4,765 | | 1,495 |
| OHIO SECURITY INSURANCE CO | 1,812,676 | 17,762 | 25,038 | | 7,276 |
| OLD DOMINION INSURANCE COMPANY | 4,191 | 250 | 307 | | 57 |
| OLD REPUBLIC GENERAL INSURANCE CORP | 191,849 | 4,518 | 2,874 | 1,644 | |
| OLD REPUBLIC INSURANCE CO | 2,008,293 | 28,874 | 27,713 | 1,161 | |
| PACIFIC EMPLOYERS INSURANCE CO | 41,146 | 252 | 813 | | 561 |
| PACIFIC INDEMNITY CO | 720,503 | 14,140 | 10,103 | 4,037 | |
| PEERLESS INDEMNITY INSURANCE CO | -1,586 | 944 | 250 | 694 | |
| PEERLESS INSURANCE CO | 254,015 | 6,454 | 3,724 | 2,730 | |
| PENINSULA INDEMNITY CO | 4,098,240 | 59,530 | 56,293 | 3,237 | |
| PENINSULA INSURANCE CO (THE) | 125,934 | 2,100 | 1,972 | 128 | |
| PENN NATIONAL SECURITY INSURANCE CO | 593,202 | 12,420 | 8,362 | 4,058 | |
| PENNSYLVANIA GENERAL INSURANCE CO | | 250 | 250 | | |
| PENNSYLVANIA LUMBERMENS MUTUAL INS CO | | 250 | 250 | | |
| PENNSYLVANIA MANUFACTURERS ASSN INS CO | 1,160,958 | 24,560 | 16,126 | 8,434 | |
| PENNSYLVANIA MANUFACTURERS INDEMNITY CO | 648,192 | 7,210 | 9,114 | | 1,904 |
| PENNSYLVANIA NATIONAL MUTUAL CASUALTY | 619,757 | 13,154 | 8,725 | 4,429 | |
| PETROLEUM CASUALTY CO | 72 | 250 | 251 | | 1 |
| PHARMACISTS MUTUAL INSURANCE CO | 392,198 | 1,052 | 5,613 | | 4,561 |
| PHOENIX INSURANCE CO | 3,154,452 | 47,650 | 43,387 | 4,263 | |
| PRAETORIAN INSURANCE CO | 424,081 | 5,198 | 6,049 | | 851 |
| PREFERRED PROFESSIONAL INSURANCE CO | | 250 | 250 | | |
| PRINCETON INSURANCE CO | | 250 | 250 | | |
| PROPERTY AND CASUALTY INS CO OF HARTFORD | 5,955,898 | 58,544 | 81,697 | | 23,153 |
| PROTECTIVE INSURANCE CO | 1,111,814 | 12,880 | 15,454 | | 2,574 |
| PUBLIC SERVICE INSURANCE CO | | 718 | 250 | 468 | |
| QBE INSURANCE CORPORATION | 140,866 | 1,652 | 2,176 | | 524 |
| REDWOOD FIRE AND CASUALTY INSURANCE CO | 2,313,941 | 15,182 | 31,893 | | 16,711 |
| REGENT INSURANCE CO | 20,186 | 384 | 526 | | 142 |
| REPUBLIC-FRANKLIN INSURANCE CO | 746,823 | 10,314 | 10,463 | | 149 |
| RIVERPORT INSURANCE CO | 3,965,123 | 66,932 | 54,473 | 12,459 | |
| RLI INSURANCE CO | 28,827 | 512 | 644 | | 132 |
| ROCKWOOD CASUALTY INSURANCE CO | 59,732 | 802 | 1,067 | | 265 |
| StarStone National Insurance Company | 17,914 | 250 | 495 | | 245 |

| | DELAWARE 2017 | | | | |
|--|---------------|-------------|---------------|---------|---------|
| | COMPENSATION | ASSESSMENTS | ADJUSTED 2017 | BALANCE | BALANCE |
| | PREMIUM | MEMBERSHIP | ASSESSMENTS | DUE | DUE |
| BUREAU MEMBERS | WRITINGS | FEES PAID | INC.MEM.FEE | MEMBERS | BUREAU |
| (1) | (2) | (3) | (4) | (5) | (6) |
| SAFECO INSURANCE CO OF AMERICA | | 250 | 250 | | |
| SAFETY FIRST INSURANCE CO | 277 | 262 | 254 | 8 | |
| SAFETY NATIONAL CASUALTY CORP | 334,318 | 3,484 | 4,822 | | 1,338 |
| SAGAMORE INSURANCE COMPANY | 35,403 | 250 | 734 | | 484 |
| SAMSUNG FIRE & MARINE INS CO LTD USB | 16,615 | 742 | 477 | 265 | |
| SEABRIGHT INSURANCE CO | 52 | 266 | 251 | 15 | |
| SECURITY NATIONAL INSURANCE CO | 1,099,846 | 15,556 | 15,290 | 266 | |
| SELECT INSURANCE CO | | 250 | 250 | | |
| SELECTIVE INSURANCE CO OF AMERICA | 973,426 | 18,932 | 13,562 | 5,370 | |
| SELECTIVE INSURANCE CO OF SOUTH CAROLINA | 1,045,421 | 12,970 | 14,546 | | 1,576 |
| SELECTIVE WAY INSURANCE CO | 3,669,870 | 47,058 | 50,435 | | 3,377 |
| SENECA INSURANCE CO INC | | 250 | 250 | | |
| SENTINEL INSURANCE CO LTD | 929,514 | 15,596 | 12,961 | 2,635 | |
| SENTRY CASUALTY CO | 1,098,307 | 11,862 | 15,269 | | 3,407 |
| SENTRY INSURANCE A MUTUAL COMPANY | 638,426 | 9,538 | 8,980 | 558 | |
| SENTRY SELECT INSURANCE CO | 44,859 | 1,334 | 863 | 471 | |
| SOMPO AMERICA FIRE AND MARINE INS CO | 594 | 250 | 258 | | 8 |
| SOMPO AMERICA INSURANCE COMPANY | 65,169 | 970 | 1,141 | | 171 |
| SOUTHERN INSURANCE CO | | 250 | 250 | | |
| SOUTHERN INSURANCE CO OF VIRGINIA | 3,483,784 | 32,984 | 47,891 | | 14,907 |
| SOUTHERN STATES INSURANCE EXCHANGE | 251,207 | 3,908 | 3,685 | 223 | |
| SPARTA INSURANCE CO | | 250 | 250 | | |
| ST PAUL FIRE & MARINE INSURANCE CO | | 250 | 250 | | |
| ST PAUL GUARDIAN INSURANCE CO | | 250 | 250 | | |
| ST PAUL MERCURY INSURANCE CO | | 250 | 250 | | |
| ST PAUL PROTECTIVE INSURANCE CO | | 250 | 250 | | |
| STANDARD FIRE INSURANCE CO | 908,304 | 19,764 | 12,671 | 7,093 | |
| STAR INSURANCE CO | 440,542 | 10,498 | 6,274 | 4,224 | |
| STARNET INSURANCE CO | 295,763 | 1,910 | 4,295 | | 2,385 |
| STARR INDEMNITY & LIABILITY COMPANY | 3,401,965 | 38,670 | 46,772 | | 8,102 |
| STATE AUTOMOBILE MUTUAL INSURANCE CO | 29,455 | 636 | 653 | | 17 |
| STATE FARM FIRE & CASUALTY CO | 1,000,051 | 16,508 | 13,926 | 2,582 | |
| STATE NATIONAL INSURANCE CO INC | 458,541 | 3,768 | 6,521 | | 2,753 |
| STONINGTON INSURANCE CO | 7,442 | 344 | 352 | | 8 |
| STRATHMORE INSURANCE CO | | 250 | 250 | | |
| SUNZ INSURANCE CO | 358,356 | 8,494 | 5,150 | 3,344 | |
| SUSSEX INSURANCE COMPANY | | 916 | 250 | 666 | |
| T H E INSURANCE CO | -8,857 | 1,420 | 250 | 1,170 | |
| TECHNOLOGY INSURANCE CO | 10,637,753 | 151,780 | 145,721 | 6,059 | |
| TIG INSURANCE CO | | 250 | 250 | | |
| TOKIO MARINE AMERICA INSURANCE CO | 130,475 | 2,230 | 2,034 | 196 | |
| TOWER INSURANCE CO OF NEW YORK | | 250 | 250 | | |
| TOWER NATIONAL INSURANCE CO | | 250 | 250 | | |
| TRANS PACIFIC INSURANCE CO | 40,695 | 2,396 | 807 | 1,589 | |
| TRANSGUARD INSURANCE CO OF AMERICA INC | 34,152 | 1,300 | 717 | 583 | |
| TRANSPORTATION INSURANCE CO | 222,224 | 7,362 | 3,289 | 4,073 | |
| TRAVELERS CASUALTY & SURETY CO | 371,941 | 6,232 | 5,336 | 896 | |
| TRAVELERS CASUALTY & SURETY CO OF AMER | | 250 | 250 | | |

| | DELAWARE 2017 | | | | |
|--|---------------|-------------|---------------|---------|---------|
| | COMPENSATION | ASSESSMENTS | ADJUSTED 2017 | BALANCE | BALANCE |
| | PREMIUM | MEMBERSHIP | ASSESSMENTS | DUE | DUE |
| BUREAU MEMBERS | WRITINGS | FEES PAID | INC.MEM.FEE | MEMBERS | BUREAU |
| (1) | (2) | (3) | (4) | (5) | (6) |
| TRAVELERS CASUALTY CO OF CONNECTICUT | | 250 | 250 | | |
| TRAVELERS CASUALTY COMPANY | | 250 | 250 | | |
| TRAVELERS CASUALTY INS CO OF AMERICA | 904,931 | 16,970 | 12,625 | 4,345 | |
| TRAVELERS COMMERCIAL INSURANCE CO | | 250 | 250 | | |
| TRAVELERS CONSTITUTION STATE INS CO | | 250 | 250 | | |
| TRAVELERS INDEMNITY CO | 476,493 | 9,162 | 6,766 | 2,396 | |
| TRAVELERS INDEMNITY CO OF AMERICA | 1,188,125 | 22,620 | 16,498 | 6,122 | |
| TRAVELERS INDEMNITY CO OF CONNECTICUT | 1,848,719 | 27,860 | 25,531 | 2,329 | |
| TRAVELERS PROPERTY CASUALTY CO OF AMER | 1,951,260 | 27,468 | 26,933 | 535 | |
| TRI-STATE INSURANCE CO OF MN | 1,878 | 250 | 276 | | 26 |
| TRIUMPHE CASUALTY COMPANY | 343,518 | 2,044 | 4,948 | | 2,904 |
| TRUCK INSURANCE EXCHANGE | 386 | 254 | 255 | | 1 |
| TRUMBULL INSURANCE CO | 1,213,535 | 13,550 | 16,845 | | 3,295 |
| TWIN CITY FIRE INSURANCE CO | 2,822,435 | 51,382 | 38,847 | 12,535 | |
| UNION INSURANCE CO | 442,393 | 4,248 | 6,300 | | 2,052 |
| UNITED STATES FIDELITY & GUARANTY CO | | 250 | 250 | | |
| UNITED STATES FIRE INSURANCE CO | 728,814 | 14,482 | 10,216 | 4,266 | |
| UNITED WISCONSIN INSURANCE CO | 159,740 | 35,970 | 2,434 | 33,536 | |
| UNIVERSAL UNDERWRITERS INSURANCE CO | | 250 | 250 | | |
| US SPECIALTY INSURANCE CO | | 250 | 250 | | |
| UTICA MUTUAL INSURANCE CO | 95,578 | 1,278 | 1,557 | | 279 |
| VALLEY FORGE INSURANCE CO | 759,682 | 5,444 | 10,639 | | 5,195 |
| VANLINER INSURANCE CO | -716 | 6,056 | 250 | 5,806 | |
| VIGILANT INSURANCE CO | 663,221 | 6,638 | 9,320 | | 2,682 |
| WAUSAU BUSINESS INSURANCE CO | | 250 | 250 | | |
| WAUSAU UNDERWRITERS INSURANCE CO | 1,515 | 250 | 271 | | 21 |
| WESCO INSURANCE CO | 6,870,280 | 75,142 | 94,201 | | 19,059 |
| WEST AMERICAN INSURANCE CO | 124,669 | 2,096 | 1,955 | 141 | |
| WESTFIELD INSURANCE CO | 1,464,748 | 23,626 | 20,280 | 3,346 | |
| WESTFIELD NATIONAL INSURANCE CO | 190,140 | 4,002 | 2,850 | 1,152 | |
| WESTPORT INSURANCE CORPORATION | | 250 | 250 | | |
| WILLIAMSBURG NATIONAL INSURANCE CO | | 250 | 250 | | |
| WORK FIRST CASUALTY CO | -11 | 250 | 250 | | |
| XL INSURANCE AMERICA INC | 405,264 | 7,134 | 5,792 | 1,342 | |
| XL SPECIALTY INSURANCE CO | 834,005 | 13,610 | 11,655 | 1,955 | |
| ZENITH INSURANCE CO | 199,024 | 2,162 | 2,972 | | 810 |
| ZURICH AMERICAN INSURANCE CO | 12,809,218 | 171,624 | 175,415 | | 3,791 |