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St. Paul, Minnesota 55101-2198
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www.commerce.state.mn.us

Date: December 1, 2011
To: All Licensed or Authorized Companies
From: Mike Rothman, Commissioner, Minnesota Department of Commerce,
85 7th Place East, Suite 500, Saint Paul, Minnesota 55101-2198
Subject: Filing of Annual Statement, Supplements, Exhibits, Certificates and Reports

Pursuant to Minn. Stat. §60A.13, subd. 1, every insurance company, including fraternal benefit societies, and reciprocal exchanges, doing business in the State of Minnesota, must file with the Commissioner, annually, on or before March 1, the appropriate verified National Association of Insurance Commissioner's (NAIC) annual statement blank, prepared in accordance with the NAIC's instructions handbook and following those accounting procedures and practices prescribed by the NAIC's *Accounting Practices and Procedures Manual*. In addition, pursuant to Minn. Stat. §60A.13, subd. 1, the Commissioner may require the filing of any other information determined to be reasonably necessary for the continued enforcement of insurance laws.

The Commissioner is requiring that the annual statement and other filings, as noted on the filings checklist, be filed in electronic format with the NAIC. Electronic format is intended to include filing on diskette or filing via the Internet. The Department encourages companies to take advantage of the Internet filing option with the NAIC. For more information on filing via the Internet, visit the NAIC Internet filing website at: http://www.naic.org/industry_financial_filing.htm

Domestic Companies

Please complete all required Notes to the Financial Statement in electronic format, especially Note 1 which discloses any state prescribed or permitted practices and the impact on surplus and net income. By not completing this note, the NAIC electronic database shows the Net Income and Statutory Surplus each to be \$0 for the company.

Foreign Companies

Please note that Foreign Companies are no longer required to file hard copies of their Annual Statements and Supplements, Quarterly Statements and Audited Financial Statements, unless requested by the Department under separate cover. Hard copies of the State required filings should continue to be filed with the Minnesota Department of Commerce.

An insurer may not transact any new business in the State of Minnesota after May 31 in any year unless it shall have previously transmitted its annual statement to the Commissioner and/or to the NAIC.

The mailing address for the Minnesota Department of Commerce appears in the Notes and Instructions. Any filings mailed to another Minnesota governmental office or address will not be considered filed with this Department. Fines may be assessed if items are filed incorrectly. Companies will not be sent an invoice for their renewal fees. Please consult the filings checklist for further information.

Minnesota Department of Commerce Website:

<http://mn.gov/commerce/insurance/>: Insurance Companies>Financial Filing Instructions>Annual Statements

**General Instructions
For Companies to Use Checklist**

Please Note: Minnesota's instructions for companies to file with the NAIC are included in this Checklist. The NAIC will not be sending their own checklist this year.

Electronic filing is intended to include filing via the Internet or filing via diskette with the NAIC. Companies that file with the NAIC via the Internet are not required to submit diskettes to the NAIC. Companies are not required to file hard copy filings with the NAIC.

Column (1) (Checklist)

Minnesota **does not** require the filing of this checklist.

Column (2) (Line #)

Line # refers to a standard filing number used for easy reference. This line number may change from year to year.

Column (3) (Required Filings)

Name of item or form to be filed.

The *Annual Statement Electronic Filing* includes the annual statement data and all supplements due March 1, per the *Annual Statement Instructions*. This includes all detail investment schedules and other supplements for which the *Annual Statement Instructions* exempt printed detail.

The *March .PDF Filing* is the .pdf file for annual statement data, detail for investment schedules and supplements due March 1.

The *Risk-Based Capital Electronic Filing* includes all risk-based capital data.

The *Risk-Based Capital .PDF Filing* is the .pdf file for risk-based capital data.

The *Supplemental Electronic Filing* includes all supplements due April 1, per the *Annual Statement Instructions*.

The *Supplemental .PDF Filing* is the .pdf file for all supplemental schedules and exhibits due April 1.

The *Quarterly Statement Electronic Filing* includes the complete quarterly statement data.

The *Quarterly Statement .PDF Filing* is the .pdf file for quarterly statement data.

The *Combined Annual Statement Electronic Filing* includes the required pages of the combined annual statement and the combined Insurance Expense Exhibit.

The *Combined Annual Statement .PDF Filing* is the .pdf file for the Combined annual statement data and the combined Insurance Expense Exhibit.

The *June .PDF Filing* is the .pdf file for the Audited Financial Statements.

Column (4) (Number of Copies)

Indicates the number of copies that each foreign or domestic company is required to file for each type of form. If XXX appears in the "Number of copies" "Foreign" "State" column, Minnesota does not require this filing, as long as hard copy is filed with the state of domicile and the data is filed electronically with the NAIC. If N/A appears in the "Number of Copies" column, the filing is not required.

Column (5) (Due Date)

Indicates the date on which the company must file the form.

Column (6) (Form Source)

This column contains one of three words: “NAIC,” “State,” or “Company.” If this column contains “NAIC,” the company must obtain the forms from the appropriate vendor. If this column contains “State,” Minnesota will provide the forms with the filing instructions (via the Internet). If this column contains “Company,” the company, or its representative (e.g., its CPA firm), is expected to provide the form based upon the appropriate state instructions or the NAIC *Annual Statement Instructions*.

Column (7) (Applicable Notes)

This column contains references to the Notes to the Instructions that apply to each item listed on the checklist. The company should carefully read these notes before submitting a filing.

PROPERTY & CASUALTY INSURERS

Company Name: _____ **NAIC Company Code:** _____

Company Contact: _____ **Telephone:** _____

REQUIRED FILINGS IN THE STATE OF: Minnesota

Filings Made During the Year 2012

(1) Check-list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES
			Domestic		Foreign			
			State	NAIC	State			
I. NAIC FINANCIAL STATEMENTS								
	1	Annual Statement (8 1/2" x 14")	2	EO	xxx	3/1	NAIC	
	1.1	Printed Investment Schedule detail (Pages E01-E27)	2	EO	xxx	3/1		Note N.
	2	Quarterly Financial Statement (8 1/2" x 14")	2	EO	xxx	5/15, 8/15, 11/15	NAIC	
	3	Protected Cell Annual Statement	N/A	0	xxx	3/1	NAIC	
	4	Combined Annual Statement (8 1/2" x 14")	1	EO	xxx	5/1	NAIC	
II. NAIC SUPPLEMENTS								
	10	Accident & Health Policy Experience Exhibit	2	EO	xxx	4/1	NAIC	
	11	Combined Insurance Expense Exhibit	1	EO	xxx	5/1	NAIC	
	12	Bail Bond Supplement	2	EO	xxx	3/1	NAIC	
	13	Credit Insurance Experience Exhibit	2	EO	xxx	4/1	NAIC	
	14	Director and Officer Insurance Coverage Supplement	2	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	Note M.
	15	Investment Risk Interrogatories	2	EO	xxx	4/1	NAIC	
	16	Financial Guaranty Insurance Exhibit	2	EO	xxx	3/1	NAIC	
	17	Health Care Exhibit (Parts 1, 2 and 3) Supplement	0	EO	xxx	4/1	NAIC	
	18	Health Care Exhibit's Allocation Report Supplement	0	EO	xxx	4/1	NAIC	
	19	Insurance Expense Exhibit	2	EO	xxx	4/1	NAIC	
	20	Long Term Care Experience Reporting Forms	2	EO	xxx	4/1	NAIC	
	21	Management Discussion & Analysis	2	EO	xxx	4/1	Company	
	22	Medicare Supplement Insurance Experience Exhibit	2	EO	xxx	3/1	NAIC	
	23	Medicare Part D Coverage Supplement	2	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	24	Premiums Attributed to Protected Cells Exhibit	N/A	EO	xxx	4/1	NAIC	
	25	Reinsurance Attestation Supplement	2	EO	xxx	3/1	Company	
	26	Exceptions to Reinsurance Attestation Supplement	2	N/A	xxx	3/1	Company	
	27	Reinsurance Summary Supplemental	2	EO	xxx	3/1	NAIC	
	28	Risk-Based Capital Report	1	EO	N/A	3/1	NAIC	
	29	Schedule SIS	2	N/A	N/A	3/1	NAIC	
	30	Statement of Actuarial Opinion	2	EO	xxx	3/1	Company	
	31	Actuarial Opinion Summary	2	xxx	xxx	3/15	Company	
	32	Supplement A to Schedule T	2	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	33	Supplemental Compensation Exhibit	2	N/A	N/A	3/1	NAIC	
	34	Trusteed Surplus Statement	N/A	1	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
III. ELECTRONIC FILING REQUIREMENTS								
	31	Annual Statement Electronic Filing	N/A	1	N/A	3/1	NAIC	
	32	March .PDF Filing	N/A	1	N/A	3/1	NAIC	
	33	Risk-Based Capital Electronic Filing	N/A	1	N/A	3/1	NAIC	
	34	Risk-Based Capital .PDF Filing	N/A	1	N/A	3/1	NAIC	
	35	Combined Annual Statement Electronic Filing	N/A	1	N/A	5/1	NAIC	
	36	Combined Annual Statement .PDF Filing	N/A	1	N/A	5/1	NAIC	
	37	Supplemental Electronic Filing	N/A	1	N/A	4/1	NAIC	
	38	Supplemental .PDF Filing	N/A	1	N/A	4/1	NAIC	
	39	Quarterly Electronic Filing	N/A	1	N/A	5/15, 8/15, 11/15	NAIC	
	40	Quarterly .PDF Filing	N/A	1	N/A	5/15, 8/15, 11/15	NAIC	
	41	June .PDF Filing	N/A	1	N/A	6/1	NAIC	
IV. AUDIT/INTERNAL CONTROL RELATED REPORTS								
	51	Accountants Letter of Qualifications	1	EO	xxx	6/1	Company	MN Stat. 60A.1291
	52	Audited Financial Statements	1	EO	xxx	6/1	Company	MN Stat. 60A.1291
	53	Audited Financial Statements Exemption Affidavit	N/A	N/A	N/A	N/A	Company	MN Stat. 60A.1291
	54	Communication of Internal Control Related Matters Noted in Audit	1	N/A	N/A	8/1	Company	
	55	Independent CPA (change)	1	N/A	N/A	6/1	Company	MN Stat. 60A.1291
	56	Management's Report of Internal Control Over Financial Reporting	1	N/A	N/A	8/1	Company	

***If XXX appears in this column, Minnesota does not require this filing, as long as hard copy is filed with the state of domicile and the data is filed electronically with the NAIC. If N/A appears in this column, the filing is not required. EO (electronic only filing)**

****If Form Source is NAIC, the form should be obtained from the appropriate vendor.**

REQUIRED FILINGS IN THE STATE OF: Minnesota

Filings Made During the Year 2012

(1) Check-list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES
			Domestic		Foreign			
			State	NAIC	State			
	57	Notification of Adverse Financial Condition	1	N/A	1	Within 5 days of receipt	Company	MN Stat. 60A.1291
	58	Report of Significant Deficiencies in Internal Controls	1	N/A	N/A	8/1	Company	MN Stat. 60A.1291
	59	Request for Exemption to File	1	N/A	N/A	5/1	Company	MN Stat. 60A.1291 Note J.
	60	Request to File Consolidated Audited Financial Statements	1	N/A	1	12/31/11	Company	MN Stat. 60A.1291
	61	Relief from the five-year rotation requirement for lead audit partner	1	EO	N/A	3/1	Company	Note M.
	62	Relief from the one-year cooling off period for independent CPA	1	EO	N/A	3/1	Company	Note M.
	63	Relief from the Requirements for Audit Committees	1	EO	N/A	3/1	Company	Note M.
		V. STATE REQUIRED FILINGS						
	101	Certificate of Compliance	N/A	N/A	1	3/1	Company	Note O.
	102	Certificate of Deposit	N/A	N/A	1	3/1	Company	Note O and Note P.
	103	Credit Insurance Annual Report	2	N/A	1	4/1	State	MN Stat. 62B.07 Note Q.
	104	Filings Checklist (with Column 1 completed)	N/A	0	N/A	3/1	State	
	105	Holding Company Annual Registration Statement (Form B and C)	2	N/A	N/A	6/1	Company	MN Stat. 60D.19
	106	Investment Policy Certification	2	N/A	N/A	3/1	State	MN Stat. 60A.112 Note R.
	107	Report by Independent CPA regarding Application of Valuation Procedures	1	N/A	N/A	6/1	Company	MN Stat. 60A.124
	108	Statement Filing Fees	1	N/A	1	3/31	State	Note T.
	109	Signed Jurat	xxx	xxx	xxx	3/1, 5/15, 8/15, 11/15	NAIC	Note G.

***If XXX appears in this column, Minnesota does not require this filing, as long as hard copy is filed with the state of domicile and the data is filed electronically with the NAIC. If N/A appears in this column, the filing is not required. EO (electronic only filing)**

****If Form Source is NAIC, the form should be obtained from the appropriate vendor.**

		NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	
A	Required Annual Statement Filings Contact Person:		<ul style="list-style-type: none"> See the contact list
B	Mailing Address:		Minnesota Department of Commerce Financial Institutions – Insurance 85 7 th Place East, Suite 500 Saint Paul, Minnesota 55101-2198
C	Mailing Address for Filing Fees:		Minnesota Department of Commerce 85 7 th Place East, Suite 500 Saint Paul, Minnesota 55101-2198
D	Mailing Address for Premium Tax Payments:		Minnesota Department of Revenue 600 North Robert Street Saint Paul, Minnesota 55101 Contact Person: Jerry Sieve (651) 556-4729
E	Delivery Instructions:		<ul style="list-style-type: none"> All filings must be physically received at the address in Note B no later than the indicated due date per MN Stat.60A.02. If the due date falls on a weekend or holiday, the deadline is extended to the next business day.
F	Late Filings:		<ul style="list-style-type: none"> Companies will be fined \$100 per day for late annual statement filing per MN Stat. 72A.061 A company’s license may be suspended if the annual statement is received more than 45 days late per MN Stat.72A.061. Companies may be fined \$25 per day for any of the other filings not received by the due date per MN Stat.72A.061. If a company has permission from its state of domicile to file any item late, this Department must receive a copy of the document granting the permission 10 days prior to the related due date shown in these instructions.
G	Original Signatures:		<ul style="list-style-type: none"> Any signatures or notarizations required on filings from domestic companies must be original. Foreign companies should follow the instructions in the <i>NAIC Annual Statement Instructions</i>.
H	Signature/Notarization/Certification:		<ul style="list-style-type: none"> The following officers are required to sign the annual statement for domestic companies only: President; Secretary; Treasurer
I	Amended Filings:		<ul style="list-style-type: none"> Any domestic insurer filing amended Annual Statement information must file the following items with the Minnesota Department of Commerce: a copy of the amended pages of the statement; an amended jurat page noting the filing of the amendment; and a letter of explanation of the nature and source of the changes made. Amended items must be filed within 10 days of their amendment, along with an explanation of the amendment. If there are signature requirements for the original filing, the same requirements apply to the amendment.
J	Exceptions from normal filings:		<ul style="list-style-type: none"> A foreign company must supply a written copy of any exemption or extension received by its state of domicile at least 10 days prior to the filing due date to receive such exemption/extension from Minnesota. See Note F. Domestic companies should apply at least 30 days prior to the due date.
K	Bar Codes (State or NAIC):		<ul style="list-style-type: none"> Follow the instructions in the Appendix of the <i>NAIC Annual Statement Instructions</i> for NAIC required filings. Bar codes for Minnesota state specific filings are not required (Lines 101- 109).
L	NONE Filings:		<ul style="list-style-type: none"> See the <i>NAIC Annual Statement Instructions</i>. All Minnesota state specific forms should be completed and filed with either the pertinent information or a “NONE” on the form. Exceptions to these instructions are noted on the form.
M	Filings new, discontinued or modified materially since last year:		New: <ul style="list-style-type: none"> NAIC has added Director and Officer Insurance Coverage Supplement for 3/1. NAIC has added Relief from the five-year rotation requirement for lead audit partner. NAIC has added Relief from the one-year cooling off period for independent CPA. NAIC has added Relief from the requirements for Audit Committees.

	N	Investment Schedule Detail:	<ul style="list-style-type: none"> Investment schedule detail (Checklist Line # 1.1) is required to be filed in hard copy by domestic companies with the Minnesota Department of Commerce. Please note that an additional copy is not required if these investment schedules are already bound in the Annual Statement.
	O	Certificate of Compliance and Certificate of Deposit Due Date:	<ul style="list-style-type: none"> These certificates must be filed by March 1, annually, if available, or within 10 days after receipt of original certification from state of domicile.
	P	Certificate of Deposit:	<ul style="list-style-type: none"> A Certificate of Deposit should be a certification of funds on deposit for the protection of all policyholders.
	Q	Surplus Lines Companies:	<p>The following form is not a required filing for surplus lines companies:</p> <ul style="list-style-type: none"> Credit Insurance Annual Report
	R	Investment Policy Certification:	<ul style="list-style-type: none"> Domestic companies should complete the state-provided form for Investment Policy Certification included with these instructions.
	S	MN Domestics: Notification of Change in Appointed Actuary	<p>According to the NAIC Annual Statement Instructions, documentation for a newly appointed actuary needs to include the following:</p> <ul style="list-style-type: none"> The Commissioner shall be notified of the new appointment within 5 business days. The insurer shall also provide the Commissioner with a letter within 10 business days stating whether, in the preceding 24 months, there were any disagreements with the former actuary. The insurer shall also request the former actuary to furnish a letter addressed to the insurer stating whether the actuary agrees or disagrees with the statements contained in the insurer's letter, to be forwarded to the Commissioner.
	T	Statement Filing Fees:	<ul style="list-style-type: none"> Companies will not be billed. See renewal information in state forms section. Contact person for statement filing fees: Sue Porter Telephone: (651) 296-6907 E-mail: Sue.Porter@state.mn.us

Mailing Addresses

Annual Statement Mailing Address
Minnesota Department of Commerce
Financial Institutions – Insurance
85 7th Place East, Suite 500
Saint Paul, MN 55101-2198

Filing Fees Mailing Address
Minnesota Department of Commerce
85 7th Place East, Suite 500
Saint Paul, MN 55101-2198

Premium Tax Payment Mailing Address
Minnesota Department of Revenue
600 North Robert Street
Saint Paul, MN 55101

Annual Statement Filing Contacts

**P&C, Accredited Reinsurers, Foreign Surplus Lines,
Title, and Reciprocal Companies**

Contact: Brenda Bindert
Phone: (651) 297-8942
E-mail: Brenda.Bindert@state.mn.us

**Life and A&H Companies
and Fraternal Benefit Societies**

Contact: Brenda Bindert
Phone: (651) 297-8942
E-mail: Brenda.Bindert@state.mn.us

HMDIs, Health and HMOs

Contact: Constance Peterson
Phone: (651) 297-8943
E-mail: Constance.Peterson@state.mn.us

Special Request Contacts

Certified Copies of Documents

Contact: Margie Pinedo
Phone: (651) 296-4976
E-mail: Margie.Pinedo@state.mn.us

**Policy Forms and Filings for
Life Insurance Companies**

Contact: Tammy Lohmann
Phone: (651) 296-2327
E-mail: Tammy.Lohmann@state.mn.us

**Policy Forms and Filings for
Property & Casualty Companies**

Contact: Bob Boyce
Phone: (651) 296-0139
E-mail: Bob.Boyce@state.mn.us

**Premium Tax Payment
Questions**

Contact: Jerry Sieve
Phone: (651) 556-4729
E-mail: Jerry.Sieve@state.mn.us

**Questions on Modified Guaranteed
Annuities Actuarial Opinion**

Contact: Blaine Shepherd
Phone: (651) 282-2613
E-mail: Blaine.Shepherd@state.mn.us

Company Application Questions

Contact: Sue Porter
Phone: (651) 296-6907
E-mail: Sue.Porter@state.mn.us

**Statement Filing Fees, Mailing Address
Changes, Amendments to Bylaws
and Articles of Incorporation**

Contact: Sue Porter
Phone: (651) 296-6907
E-mail: Sue.Porter@state.mn.us

**Questions on Filing of Credit
Insurance Annual Report**

Contact: Melane Milbert
Phone: (651) 282-5605
E-mail: Melane.Milbert@state.mn.us

NAIC # _____

INVESTMENT POLICY CERTIFICATION
(Pursuant to Minnesota Statutes §60A.112)

(Company Name)

_____ hereby certifies that:
(Authorized Officer Name, Title)

1. The Company has a written investment policy meeting the requirements of Minnesota Statutes §60A.112.
2. The Company's board of directors has reviewed and approved or reapproved the investment policy during the year 2011.
3. The Company's board of directors performed a compliance review and made the written determination required by Minnesota Statutes §60A.112 for the year 2011. The written determination was adopted on _____.
(date)

Signature of Authorized Officer

Print Name and Title

Date

MUST BE FILED ON OR BEFORE MARCH 1, ANNUALLY

**CREDIT INSURANCE ANNUAL REPORT(Minnesota Business Only)
(Pursuant to Minnesota Statutes, Section §62B.07, subd. 8)**

Company: _____

The following information is required by Minnesota statutes as a supplement to the NAIC Credit Insurance Experience Exhibit. All companies writing credit insurance in Minnesota must file this form with our Department.

1. Claims incurred, premiums earned, and expenses (other than claims) shown separately for policies sold at each premium rate used by the insurer.

2. Does this company apply or has it applied underwriting criteria to this business? ==> Yes___ No___

If Yes, describe and/or attach copy of applications:

<u>Policy or Cert.</u>	<u>Criteria Description</u>
a.	a.
b.	b.
c.	c.
d.	d.

(Attach extra pages in same format as needed for complete response.)

3. Compensation paid for this business:

<u>Premiums Written</u>	<u>Compensation Paid</u>	<u>Name/Address of Person or Company Paid</u>
a.	a.	a.
b.	b.	b.
c.	c.	c.
d.	d.	d.

(Attach extra pages in the same format as needed for complete response. Premiums written and compensation paid should agree with corresponding items in NAIC experience exhibit form. Compensation includes pecuniary or nonpecuniary remuneration of any kind relating to the sale or renewal of the policy or certificate, including but not limited to bonuses, gifts, prizes, awards, dividends, experience refunds, retrospective commissions, finder's fees, and increased or decreased prices for other transactions with the insurer.

IMPORTANT INSTRUCTIONS:

1. This report must include data for coverage regulated by Minnesota statutes, chapter 62B, and sold in Minnesota or to a Minnesota resident.
2. Data must be shown separately for coverage periods of 5 years and under and for over 5 years.
3. Data must be shown separately for each rate for each policy form or certificate form used for credit insurance regulated as above. Use format of the NAIC form to comply with requirement #1.

If further information is required, phone Melane Milbert at (651) 282-5605; or E-mail her at Melane.Milbert@state.mn.us

The report should be filed with: Minnesota Department of Commerce, Financial Institutions-Insurance, 85 7th Place East, Suite 500, Saint Paul, MN 55101-2198

MUST BE FILED ON OR BEFORE APRIL 1, ANNUALLY

Insurance Company Renewal Information
DO NOT MAIL YOUR CHECK WITH
THE ANNUAL FINANCIAL FILING,
PREMIUM TAX RETURN OR ANY OTHER DOCUMENTS

(Please forward to license renewal personnel for payment of fees)

The annual statement/insurance company renewal fees are stated in Minn.Stat. 60A.14, subd. 1 (and in Minn. Stat. 60A.092, subd. 3(4) for accredited reinsurers). **A new surcharge is being collected on behalf of the MN Office of Enterprise Technology (OET) to fund a statewide electronic licensing system pursuant to Minn. Stat. 16E.22.**

The Department **will not be issuing invoices or reminders** to insurance companies. Please print this page and return it with your check made payable to the Minnesota Department of Commerce. This page must be included with each check. A separate check must be issued for each insurance company. Please submit your payment by **March 31, 2012**, based on your company type as listed below.

Domestic companies (life, fraternal, property/casualty, reciprocal, title)	\$857.50*
Foreign property/casualty, reciprocal, and title companies	\$857.50*
Foreign life companies	\$907.50**
Foreign fraternal companies, except: Pennsylvania renewal is \$907.50	\$857.50*
Accredited reinsurers	\$247.50***
Eligible surplus lines insurers (foreign and alien), \$330 except as noted below: Alaska renewal is \$630 California renewal is \$3,826 Maryland renewal is \$2,030 North Carolina renewal is \$530 Ohio renewal is \$1,030 Oklahoma renewal is \$680 Arkansas renewal is \$580	\$330.00****

- * \$575 COA, \$225 annual statement, \$57.50 OET surcharge
- ** \$575 COA, \$225 annual statement, \$50 certificate of valuation, \$57.50 OETsurcharge
- *** \$225 renewal/annual statement, \$22.50 OET surcharge
- ****\$300 annual renewal of eligibility, \$30.00 OETsurcharge

If you have any questions regarding renewal fees, contact Susan Porter at (651) 296-6907 or e-mail at Sue.Porter@state.mn.us.

 Full Name of Insurance Company

 NAIC Number

 Amount of Check

 Name of Contact Person

Mail Payment to:

 Daytime Phone Number

Minnesota Dept. of Commerce
 Insurance Division
 85 7th Place East, Suite 500
 St. Paul, MN 55101-2198

 Contact Email Address