

**DEPARTMENT OF INSURANCE  
GENERAL NOTICE**

**Captive Insurance Bulletin No. 1**

**TO: All Captive Insurance Companies Reinsuring Life Insurance Policies in Delaware**

**RE: Annual/quarterly Filing Requirements**

**DATE: February 7, 2007**

This bulletin is issued pursuant to 18 **Del.C.** §6907 which provides that the Commissioner shall, by rule, propose the forms in which captive insurance companies shall report.

Beginning with the 2006 Annual Statement, captive insurance companies domiciled in Delaware that reinsure life insurance policies as part of a securitization transaction shall file quarterly and annual statements on a statutory accounting principles (SAP) basis using forms approved by the National Association of Insurance Commissioners for life insurers.

This bulletin shall remain in effect unless withdrawn or superseded by subsequent law, regulation or bulletin.

Matthew Denn, Insurance Commissioner

**10 DE Reg. 1455 (03/01/07)**