

**CAPTIVE FILING REQUIREMENTS FOR
PURE CAPTIVES, SERIES LLC CORES AND SERIES CAPTIVES**

REQUIRED FILINGS FOR DELAWARE	DUE DATE
I. ANNUAL REPORTS	
Delaware Annual Report	4/15
Quarterly Annual Reports (8 ½" x 14") (if applicable)	5/15, 8/15, 11/15
II. AUDITED FINANCIAL STATEMENTS	
Audited Financial Statements	6/30
Letter of Qualifications	6/30
Report of Significant Deficiencies in Internal Controls	6/30
III. STATEMENT OF ACTUARIAL OPINION	
NAIC P&C Actuarial Opinion for Pures and Series	6/30
Consolidated Actuarial Report for the Series LLC	6/30
IV. OTHER REQUIRED FILINGS	
Premium Tax	4/15
License Renewal Fees	4/15

SEE PAGE 2 FOR DETAILS

	NOTES AND INSTRUCTIONS	
A	Copies	<p>Emailed pdf scans of all documents contained in the filing or mailed pdf scans on CD or flash drive of all documents in the filing. We no longer require the ORIGINAL signature pages as long as the Notary seals are visible on the scanned documents.</p> <p>We do not require original CPA and actuary reports.</p>
B	Required Filings Contact Person:	<p>Annual Statement - captive@delaware.gov (302) 577-5280 Premium Taxes DOI-CaptiveTax@delaware.gov Paulette Morris Paulette.Morris@delaware.gov (302) 674-7383</p>
C	Mailing Address:	<p>Delaware Department of Insurance Captive Insurance Bureau 503 Carr Road, Suite 303 Wilmington, DE 19809</p>
D	Mailing Address for Premium Tax Payments and License Renewal Fees:	<p>Delaware Department of Insurance Attn: Premium Tax Section 1351 West North Street, Suite 101 Dover, DE 19904</p>
E	Delivery Instructions:	<p>All filings must be postmarked or emailed no later than the date due. If the due date falls on a weekend or holiday, then the deadline is extended to the next business day.</p>
F	Late Filings:	<p>Company's license may be suspended for refusal or failure to submit an annual report per Del. C. §6909a.</p>
G	Signature/Notarization/Certification:	<p>Two executive officers or other authorized persons.</p>
H	Amended Filings:	<p>File within 10 days of Amendment with explanation for the original filing, same should be followed for any amendment.</p>
I	Exceptions from normal filings:	<p>Apply at least 30 days prior to due date with written explanation. This letter should not be in the business plan or presented with the application.</p>
J	Series LLC and Series Annual Reports	<p>Annual Report is to be filed individually for the Core and Series and attach consolidated spreadsheet at the end of the Core report. Series Owners must sign reports.</p>
K.	Series LLC and Series Audited Financials and Actuarial Reports	<p>Audited Financials are a consolidated report and the Actuarial Report is consolidated at the Core, but SAOs are prepared for each individual Series that retains risk.</p>