



*State of Tennessee
Workers' Compensation
Advisory Council*

Assigned Risk Plan Data

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Presented by

Thomas G. Redel, CPCU, ARM, ARe, AIC

Kim Zersen, ARM

Aon Risk Services

Phone: 800-892-5974

Fax: 816-698-4665



Tennessee Workers Compensation Insurance Plan Report: Assignment Summary Comparison

<i>Service Carrier ? Insurance Company</i>	<i>Written Premium 1/1/08 - 12/31/08</i>	<i>Written Premium 1/1/09 -12/31/09</i>	<i>Premium Variance</i>	<i>Policy Variance</i>
<i>Yes</i>				
Berkley	\$15,776,557.66	\$14,450,737.16	-8.4%	-16.1%
Companion P&C	\$6,491,117.00	\$6,575,982.00	1.3%	-6.7%
<i>Summary for one Insurance Company</i>				
Subtotals	\$22,267,674.66	\$21,026,719.16	-5.6%	-13.0%
<i>No</i>				
American Guarantee	\$2,380,241.00	\$2,000,810.04	-15.9%	-6.8%
Cincinnati	\$479,366.00	\$478,340.00	-0.2%	-28.6%
C N A Insurance	\$1,215,085.00	\$983,159.00	-19.1%	-1.8%
Granite State (AIG)	\$5,594,115.00	\$3,093,541.00	-44.7%	-38.2%
Travelers	\$2,909,505.28	\$2,796,721.00	-3.9%	3.7%
Hartford	\$2,506,989.00	\$0.00	-100.0%	-29.3%
Liberty Mutual	\$6,954,157.00	\$896,123.00	-87.1%	-25.0%
ACE American Ins Co	\$0.00			
<i>Summary for 10 Insurance Companies</i>				
Subtotals	\$22,039,458.28	\$12,266,270.04	-44.3%	-47.5%
Grand Totals	\$44,307,132.94	\$33,292,989.20	-24.9%	-24.6%



*Tennessee Workers Compensation Insurance Plan
Report: Premium Size Comparison*

<i>Low Premium</i>	<i>High Premium</i>	<i>Policy Count 1/1/08-12/31/08</i>	<i>Policy Count 1/1/09-12/31/09</i>	<i>Policy Variance</i>	<i>Est. Annual Premium 1/1/08 to 12/31/08</i>	<i>Est. Annual Premium 1/1/09 to 12/31/0</i>	<i>Premium Variance</i>
\$0.00	\$2,499.99	9,957	7,628	-23.4%	\$9,318,492.66	\$7,176,333.20	-23.0%
\$2,500.00	\$4,999.99	1,365	984	-27.9%	\$4,816,490.28	\$3,447,639.00	-28.4%
\$5,000.00	\$9,999.99	929	654	-29.6%	\$6,467,529.00	\$4,517,834.00	-30.1%
\$10,000.00	\$24,999.99	593	436	-26.5%	\$8,826,586.00	\$6,574,876.00	-25.5%
\$25,000.00	\$49,999.99	143	96	-32.9%	\$4,848,757.00	\$3,217,114.00	-33.7%
\$50,000.00	\$99,999.99	66	43	-34.8%	\$4,770,521.00	\$3,122,990.00	-34.5%
\$100,000.00	\$249,999.99	20	13	-35.0%	\$3,002,079.00	\$1,833,048.00	-38.9%
\$250,000.00	\$499,999.99	2	3	50.0%	\$656,845.00	\$933,711.00	42.2%
\$500,000.00	and up	1	2	100.0%	\$1,599,833.00	\$2,469,444.00	54.4%
<i>Totals</i>		13,076	9,859	-24.6%	\$44,307,132.94	\$33,292,989.20	-24.9%



Tennessee Workers Compensation Insurance Plan

Report: Classifications Rank -- 1 to 20

For Effective Date from 1/1/2008 to 12/31/2008

<i>By Policy Count</i>					
<i>Rank '08</i>	<i>Rank '07</i>	<i>Code</i>	<i>Description</i>	<i>Policy Count</i>	<i>Premium</i>
1	1	5645	Carpentry (one or two family dwellings)	1960	\$3,497,522.00
2	2	5437	Carpentry (cabinets or interior trim)	794	\$1,076,536.00
3	3	5474	Painting or Paperhanging	765	\$1,238,563.00
4	4	5403	Carpentry NOC	523	\$899,259.00
5	7	5551	Roofing	499	\$1,588,182.00
6	6	5445	Wallboard Installation Within Buildings	425	\$801,803.00
7	8	9014	Buildings - Operations by Contractors	385	\$837,475.00
8	5	5022	Masonry NOC	384	\$838,254.00
9	10	8810	Clerical	380	\$936,618.00
10	9	6217	Excavation & Drivers	334	\$963,793.67
11	11	5478	Carpet, Linoleum, Vinyl, Asphalt, or Rubber Flr.	312	\$363,738.00
12	12	5190	Electrical Wiring - Within Buildings	299	\$489,514.00
13	14	0042	Landscape Gardening & Drivers	263	\$487,964.00
14	13	5606	Contractors - Executive Supervisor	239	\$481,702.00
15	15	5183	Plumbing NOC & Drivers	225	\$406,184.00
16	16	5348	Stone, Mosaic or Terrazzo / Ceramic Tile	213	\$277,066.00
17	17	7219	Trucking NOC	203	\$1,243,038.00
18	21	8742	Salespersons, Collectors Or Messengers	177	\$368,452.00
19	19	5651	Carpentry - Dwellings Three Stories or Less	175	\$349,745.00
20	22	5537	Air Conditioning & Heating	172	\$360,253.00



Tennessee Workers Compensation Insurance Plan
Report: Classifications Rank -- 1 to 20
 For Effective Date from 1/1/2009 to 12/31/2009

<i>By Policy Count</i>					
<i>Rank '09</i>	<i>Rank '08</i>	<i>Code</i>	<i>Description</i>	<i>Policy Count</i>	<i>Premium</i>
1	1	5645	Carpentry (one or two family dwellings)	1383	\$1,951,939.00
2	2	5437	Carpentry (cabinets or interior trim)	540	\$684,298.00
3	3	5474	Painting or Paperhanging	463	\$762,826.00
4	5	5551	Roofing	433	\$1,361,131.00
5	4	5403	Carpentry NOC	405	\$728,700.00
6	7	9014	Buildings - Operations by Contractors	300	\$435,742.00
7	9	8810	Clerical	285	\$562,617.00
8	10	6217	Excavation & Drivers	258	\$608,261.00
9	8	5022	Masonry NOC	253	\$460,352.00
10	14	5606	Contractors - Executive Supervisors	249	\$390,180.00
11	6	5445	Wallboard Installation Within Buildings	246	\$374,200.00
12	11	5478	Carpent, Linoleum, Vinyl, Asphalt or Ru	220	\$237,844.00
13	13	0042	Landscape Gardening & Drivers	208	\$423,351.00
14	12	5190	Electrical Wiring - Within Buildings	207	\$274,236.00
15	17	7219	Trucking NOC	176	\$1,126,563.00
16	24	7711	Firefighters & Drivers	154	\$354,085.00
17	27	8835	Nursing-Home Health, Public and Travel	148	\$754,781.00
18	18	8742	Salespersons, Collectors or Messengers	139	\$234,496.00
19	15	5183	Plumbing NOC & Drivers	126	\$159,369.00
20	16	5348	Stone, Mosaic or Terrazzo / Ceramic T	125	\$162,825.00



Tennessee Workers Compensation Insurance Plan

Report: Classifications Rank -- 1 to 20

For Effective Date from 1/1/2008 to 12/31/2008

By Premium

Rank '08	Rank '07	Code	Description	Policy Count	Premium
1	1	5645	Carpentry (one or two family dwellings)	1960	\$3,497,522.00
2	2	7720	Police Officers & Drivers	93	\$2,219,809.00
3	5	5551	Roofing-All Kinds & Yard Employees	499	\$1,588,182.00
4	3	7219	Trucking NOC	203	\$1,243,038.00
5	4	5474	Painting or Paperhanging	765	\$1,238,563.00
6	6	5437	Carpentry-Installation of Cabinet Work or Interior	794	\$1,076,536.00
7	15	8835	Nursing-Home Health, Public and Travel	97	\$1,020,950.00
8	6	0106	Tree Pruning, Spraying, Repairing & Drivers	97	\$1,008,756.00
9	8	6217	Excavation & Drivers	334	\$963,793.67
10	12	8810	Clerical	380	\$936,618.00
11	9	5403	Carpentry NOC	523	\$899,259.00
12	7	5022	Masonry NOC	384	\$838,254.00
13	13	9014	Buildings-Operations by Contractors	385	\$837,475.00
14	10	5445	Wallboard Installation Within Buildings	425	\$801,803.00
15	16	7370	Taxicab: All Other Employees	23	\$706,972.00
16	21	8380	Automobile Service or Repair	93	\$568,747.00
17	17	8842	Store: Wholesale NOC	32	\$561,131.00
18	51	9082	Restaurant NOC	83	\$534,554.00
19	20	5190	Electrical Wiring Within Buildings & Drivers	299	\$489,514.00
20	36	2710	Sawmill	35	\$488,894.00



Tennessee Workers Compensation Insurance Plan

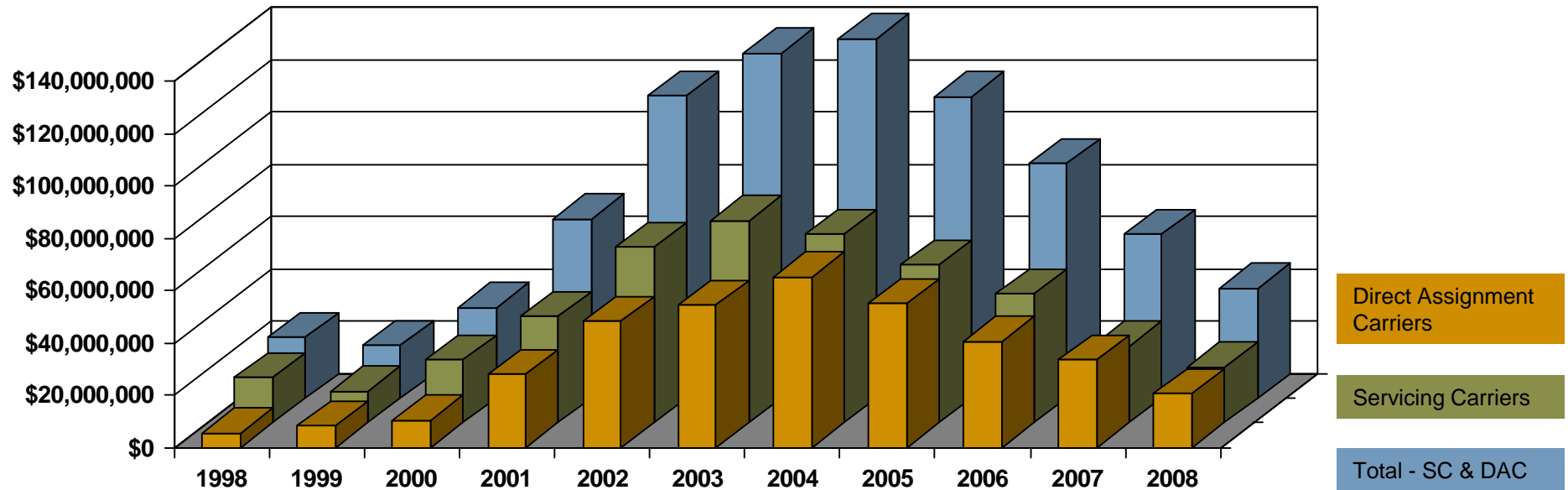
Report: Classifications Rank -- 1 to 20

For Effective Date from 1/1/2009 to 12/31/2009

<i>By Premium</i>					
<i>Rank '09</i>	<i>Rank '08</i>	<i>Code</i>	<i>Description</i>	<i>Policy Count</i>	<i>Premium</i>
1	1	5645	Carpentry (one or two family dwellings)	1383	\$1,951,939.00
2	2	7720	Police Officers & Drivers	75	\$1,857,167.00
3	3	5551	Roofing-All Kinds & Yard Employees	433	\$1,361,131.00
4	4	7219	Trucking NOC	176	\$1,126,563.00
5	150	9516	Television, Video, Audio and Radio Equip. Service	14	\$1,022,344.00
6	8	0106	Tree Pruning, Spraying, Repairing & Drivers	95	\$965,023.00
7	5	5474	Painting or Paperhanging	463	\$762,826.00
8	7	8835	Nursing-Home Health, Public and Trav	148	\$754,781.00
9	11	5403	Carpentry NOC	405	\$728,700.00
10	6	5437	Carpentry-Installation of Cabinet Work or Interior	540	\$684,298.00
11	9	6217	Excavation & Drivers	258	\$608,261.00
12	10	8810	Clerical	285	\$562,617.00
13	17	8842	Store: Wholesale NOC	30	\$515,007.00
14	15	7370	Taxicab: All Other Employees	19	\$497,372.00
15	12	5022	Masonry NOC	253	\$460,352.00
16	25	9180	Amusement Device Operation NOC-Not Travelling	54	\$499,882.00
17	13	9014	Buildings-Operations by Contractors	300	\$435,742.00
18	21	0042	Landscape Gardening & Drivers	208	\$423,351.00
19	31	8829	Convalescent or Nursing Home - All Employpess	11	\$409,663.00
20	23	5606	Contractor-Executive Supervisor	249	\$390,180.00



Servicing Carrier and Direct Assignment Carrier Written Premium Report – All Plan Years



Year	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
DAC	\$8,349,036	\$10,557,927	\$27,928,022	\$48,553,973	\$54,437,336	\$65,176,450	\$54,941,266	\$40,744,156	\$29,395,353	\$20,775,453
SC	\$12,092,779	\$24,197,896	\$40,687,333	\$67,294,519	\$77,471,871	\$72,295,598	\$60,409,558	\$49,224,759	\$33,410,456	\$21,397,263
Total	\$20,441,815	\$34,755,823	\$68,615,355	\$115,848,492	\$131,909,207	\$137,472,048	\$115,350,824	\$89,968,915	\$62,805,809	\$42,172,716



**Tennessee Workers Compensation Insurance Plan
Summary - Servicing Carrier Totals**

as of 12/31/2009

POLICY YEAR 1998 AGGREGATE LALAE PROJECTIONS

Ultimates based on:							Selected Ultimate	Earned Premium	Loss Ratio
<u>Paid</u>	<u>Incurred</u>	<u>Case Res.</u>	<u>Pd. B/F</u>	<u>Inc'd. B/F</u>	<u>Maximum</u>	<u>Minimum</u>			
16,146,202	16,492,780	16,581,950	16,152,190	16,493,236	16,581,950	16,146,202	16,564,000	17,496,308	94.7%

Servicing Carrier Fee Ratio	23.4%
Total Written Premium	17,496,308
Total Servicing Carrier Fees	4,093,237
Total Servicing Carrier Fees Paid to Date (12/31/2009)	4,093,237
All Other Expenses	1,248,070
Total Expenses	5,341,307
Investment Income	683,682
Collected Premium	17,276,305
Uncollected Premium*	220,003
Expense Ratio	30.5%
Combined Ratio	125.2%
Surplus/(Deficit) of Earned Premium to Ultimate LALAE & Fees	(3,945,320)

*Uncollected Premium = Written Premium - Collected Premium



**Tennessee Workers Compensation Insurance Plan
Summary - Servicing Carrier Totals**

as of 12/31/2009

POLICY YEAR 1999 AGGREGATE LALAE PROJECTIONS

Ultimates based on:						<u>Selected Ultimate</u>	<u>Earned Premium</u>	<u>Loss Ratio</u>	
<u>Paid</u>	<u>Incurred</u>	<u>Case Res.</u>	<u>Pd. B/F</u>	<u>Inc'd. B/F</u>	<u>Maximum</u>				<u>Minimum</u>
10,188,136	10,757,325	11,322,405	10,198,305	10,757,000	11,322,405	10,188,136	10,700,000	12,092,779	88.5%

Servicing Carrier Fee Ratio	22.9%
Total Written Premium	12,092,779
Total Servicing Carrier Fees	2,768,221
Total Servicing Carrier Fees Paid to Date (12/31/2009)	2,768,221
All Other Expenses	385,160
Total Expenses	3,153,381
Investment Income	363,162
Collected Premium	11,923,397
Uncollected Premium*	169,382
Expense Ratio	26.1%
Combined Ratio	114.6%
Surplus/(Deficit) of Earned Premium to Ultimate LALAE & Fees	(1,566,822)

*Uncollected Premium = Written Premium - Collected Premium



**Tennessee Workers Compensation Insurance Plan
Summary - Servicing Carrier Totals**

as of 12/31/2009

POLICY YEAR 2000 AGGREGATE LALAE PROJECTIONS

<u>Ultimates based on:</u>						<u>Maximum</u>	<u>Minimum</u>	<u>Selected Ultimate</u>	<u>Earned Premium</u>	<u>Loss Ratio</u>
<u>Paid</u>	<u>Incurred</u>	<u>Case Res.</u>	<u>Pd. B/F</u>	<u>Inc'd. B/F</u>						
21,157,793	21,490,800	22,057,496	21,163,184	21,489,230	22,057,496	21,157,793	21,308,000	24,197,896	88.1%	

Servicing Carrier Fee Ratio	23.2%
Total Written Premium	24,197,896
Total Servicing Carrier Fees Paid to Date (12/31/2008)	5,611,717
All Other Expenses	616,057
Total Expenses	6,227,774
Investment Income	578,167
Collected Premium	23,466,438
Uncollected Premium*	731,458
Expense Ratio	25.7%
Combined Ratio	113.8%
Surplus/(Deficit) of Earned Premium to Ultimate LALAE & Fees	(3,491,168)

*Uncollected Premium = Written Premium - Collected Premium



**Tennessee Workers Compensation Insurance Plan
Summary - Servicing Carrier Totals**

as of 12/31/2009

POLICY YEAR 2001 AGGREGATE LALAE PROJECTIONS

<u>Ultimates based on:</u>							<u>Selected Ultimate</u>	<u>Earned Premium</u>	<u>Loss Ratio</u>
<u>Paid</u>	<u>Incurred</u>	<u>Case Res.</u>	<u>Pd. B/F</u>	<u>Inc'd. B/F</u>	<u>Maximum</u>	<u>Minimum</u>			
26,616,271	26,359,154	26,170,613	26,608,543	26,359,867	26,616,271	26,170,613	26,385,000	40,687,333	64.8%

Servicing Carrier Fee Ratio	23.8%
Total Written Premium	40,687,333
Total Servicing Carrier Fees Paid to Date (12/31/2009)	9,678,502
All Other Expenses	1,304,856
Total Expenses	10,983,357
Investment Income	1,250,533
Collected Premium	39,709,004
Uncollected Premium*	978,329
Expense Ratio	27.0%
Combined Ratio	91.8%
Surplus/(Deficit) of Earned Premium to Ultimate LALAE & Fees	3,591,179

*Uncollected Premium = Written Premium - Collected Premium



**Tennessee Workers Compensation Insurance Plan
Summary - Servicing Carrier Totals**

as of 12/31/2009

POLICY YEAR 2002 AGGREGATE LALAE PROJECTIONS

Ultimates based on:						Selected Ultimate	Earned Premium	Loss Ratio	
Paid	Incurred	Case Res.	Pd. B/F	Inc'd. B/F	Maximum				Minimum
39,487,802	42,886,650	46,471,212	39,656,704	42,890,642	46,471,212	39,487,802	43,030,000	67,297,595	63.9%

Servicing Carrier Fee Ratio	23.7%
Total Written Premium	67,297,595
Total Servicing Carrier Fees Paid to Date (12/31/2009)	15,967,014
All Other Expenses	1,674,070
Total Expenses	17,641,084
Investment Income	2,493,770
Collected Premium	65,410,483
Uncollected Premium*	1,887,112
Expense Ratio	26.2%
Combined Ratio	90.2%
Surplus/(Deficit) of Earned Premium to Ultimate LALAE & Fees	7,233,168

*Uncollected Premium = Written Premium - Collected Premium



**Tennessee Workers Compensation Insurance Plan
Summary - Servicing Carrier Totals**

as of 12/31/2009

POLICY YEAR 2003 AGGREGATE LALAE PROJECTIONS

<u>Ultimates based on:</u>							<u>Selected Ultimate</u>	<u>Earned Premium</u>	<u>Loss Ratio</u>
<u>Paid</u>	<u>Incurred</u>	<u>Case Res.</u>	<u>Pd. B/F</u>	<u>Inc'd. B/F</u>	<u>Maximum</u>	<u>Minimum</u>			
41,710,649	43,892,780	45,879,889	41,883,921	43,887,269	45,879,889	41,710,649	43,838,000	77,472,357	56.6%

Servicing Carrier Fee Ratio	22.4%
Total Written Premium	77,472,357
Total Servicing Carrier Fees Paid to Date (12/31/2009)	17,332,522
All Other Expenses	4,476,276
Total Expenses	21,808,798
Investment Income	2,877,223
Collected Premium	73,529,963
Uncollected Premium*	3,942,394
Expense Ratio	28.2%
Combined Ratio	84.7%
Surplus/(Deficit) of Earned Premium to Ultimate LALAE & Fees	10,760,388

*Uncollected Premium = Written Premium - Collected Premium



**Tennessee Workers Compensation Insurance Plan
Summary - Servicing Carrier Totals**

as of 12/31/2009

POLICY YEAR 2004 AGGREGATE LALAE PROJECTIONS

Ultimates based on:							Selected Ultimate	Earned Premium	Loss Ratio
<u>Paid</u>	<u>Incurred</u>	<u>Case Res.</u>	<u>Pd. B/F</u>	<u>Inc'd. B/F</u>	<u>Maximum</u>	<u>Minimum</u>			
36,053,256	38,844,726	45,334,072	36,252,041	38,823,656	45,334,072	36,053,256	38,789,000	72,298,942	53.7%

Servicing Carrier Fee Ratio	22.1%
Total Written Premium	72,298,942
Total Servicing Carrier Fees Paid to Date (12/31/2009)	15,950,695
All Other Expenses	5,281,011
Total Expenses	21,231,706
Investment Income	3,433,397
Collected Premium	69,355,251
Uncollected Premium*	2,943,690
Expense Ratio	29.4%
Combined Ratio	83.0%
Surplus/(Deficit) of Earned Premium to Ultimate LALAE & Fees	12,767,942

*Uncollected Premium = Written Premium - Collected Premium



**Tennessee Workers Compensation Insurance Plan
Summary - Servicing Carrier Totals**

as of 12/31/2009

POLICY YEAR 2005 AGGREGATE LALAE PROJECTIONS

<u>Ultimates based on:</u>						<u>Selected Ultimate</u>	<u>Earned Premium</u>	<u>Loss Ratio</u>
<u>Incurred</u>	<u>Case Res.</u>	<u>Pd. B/F</u>	<u>Inc'd. B/F</u>	<u>Maximum</u>	<u>Minimum</u>			
27,601,891	30,107,821	26,395,154	27,605,122	30,107,821	26,237,252	27,602,000	60,411,331	45.7%

Servicing Carrier Fee Ratio	22.0%
Total Written Premium	60,411,331
Total Servicing Carrier Fees Paid to Date (12/31/2009)	13,301,199
All Other Expenses	7,444,548
Total Expenses	20,745,748
Investment Income	2,507,012
Collected Premium	57,820,353
Uncollected Premium*	2,590,978
Expense Ratio	34.3%
Combined Ratio	80.0%
Surplus/(Deficit) of Earned Premium to Ultimate LALAE & Fees	11,979,617

*Uncollected Premium = Written Premium - Collected Premium



**Tennessee Workers Compensation Insurance Plan
Summary - Servicing Carrier Totals**

as of 12/31/2009

POLICY YEAR 2006 AGGREGATE LALAE PROJECTIONS

<u>Ultimates based on:</u>						<u>Selected Ultimate</u>	<u>Earned Premium</u>	<u>Loss Ratio</u>	
<u>Paid</u>	<u>Incurred</u>	<u>Case Res.</u>	<u>Pd. B/F</u>	<u>Inc'd. B/F</u>	<u>Maximum</u>				<u>Minimum</u>
20,109,615	20,864,858	22,091,959	20,231,542	20,866,250	22,091,959	20,109,615	20,926,000	49,193,384	42.5%

Servicing Carrier Fee Ratio	22.1%
Total Written Premium	49,193,384
Total Servicing Carrier Fees Paid to Date (12/31/2009)	10,886,062
All Other Expenses	4,409,160
Total Expenses	15,295,222
Investment Income	1,375,336
Collected Premium	47,237,305
Uncollected Premium*	1,956,079
Expense Ratio	31.1%
Combined Ratio	73.6%
Surplus/(Deficit) of Earned Premium to Ultimate LALAE & Fees	12,391,419

*Uncollected Premium = Written Premium - Collected Premium



**Tennessee Workers Compensation Insurance Plan
Summary - Servicing Carrier Totals**

as of 12/31/2009

POLICY YEAR 2007 AGGREGATE LALAE PROJECTIONS

<u>Ultimates based on:</u>							<u>Selected Ultimate</u>	<u>Earned Premium</u>	<u>Loss Ratio</u>
<u>Paid</u>	<u>Incurred</u>	<u>Case Res.</u>	<u>Pd. B/F</u>	<u>Inc'd. B/F</u>	<u>Maximum</u>	<u>Minimum</u>			
14,703,030	15,922,771	16,527,772	14,982,304	15,905,011	16,527,772	14,703,030	15,923,000	29,455,560	54.1%

Servicing Carrier Fee Ratio	22.1%
Total Written Premium	29,455,560
Total Servicing Carrier Fees Paid to Date (12/31/2009)	6,513,301
All Other Expenses	914,358
Total Expenses	7,427,659
Investment Income	309,985
Collected Premium	28,641,077
Uncollected Premium*	814,484
Expense Ratio	25.2%
Combined Ratio	79.3%
Surplus/(Deficit) of Earned Premium to Ultimate LALAE & Fees	5,600,402

*Uncollected Premium = Written Premium - Collected Premium



Tennessee Workers Compensation Insurance Plan

Summary - Servicing Carrier Totals

as of 12/31/2009

POLICY YEAR 2008 AGGREGATE LALAE PROJECTIONS

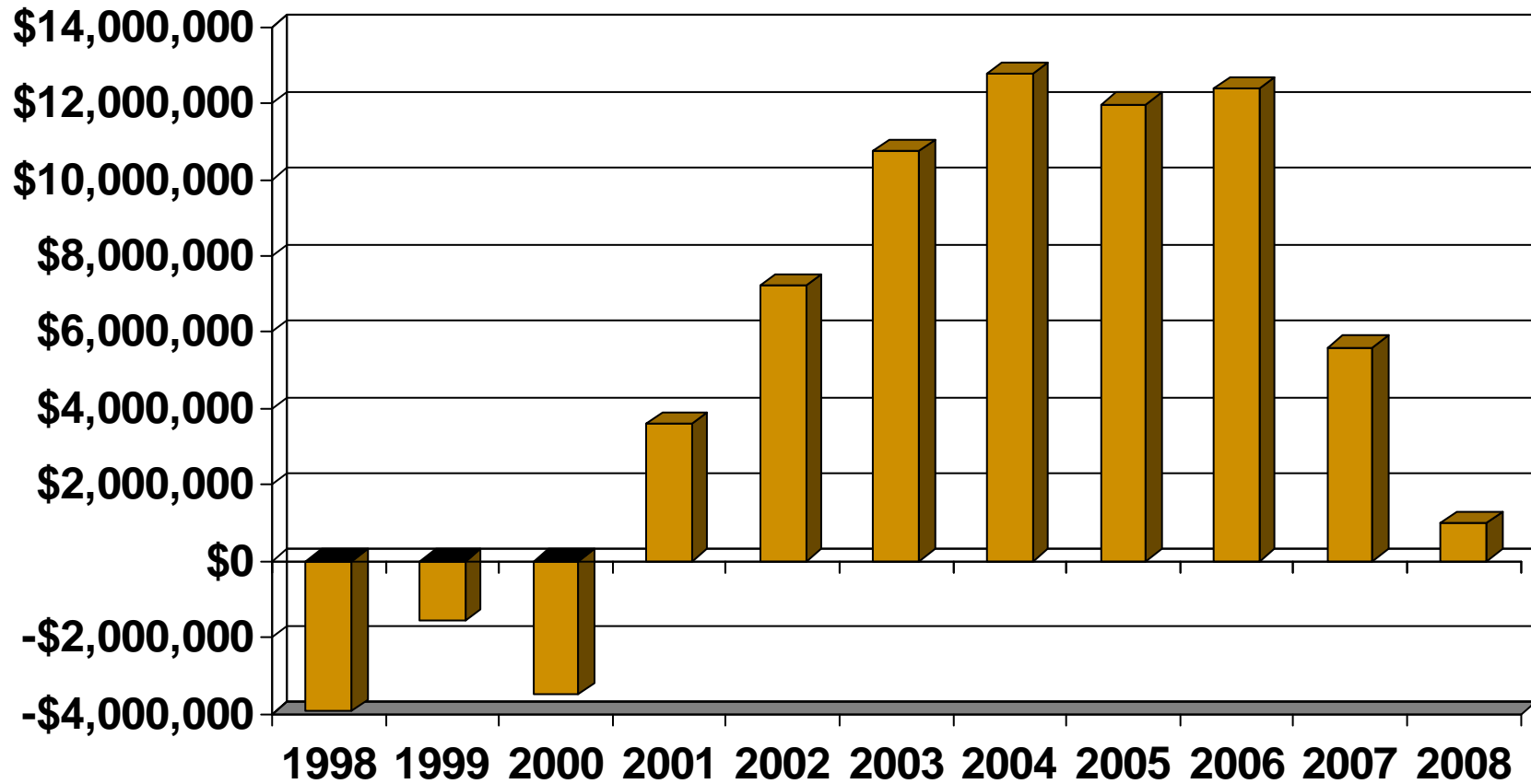
Ultimates based on:				<u>Maximum</u>	<u>Minimum</u>	<u>Selected Ultimate</u>	<u>Earned Premium</u>	<u>Loss Ratio</u>
<u>Incurred</u>	<u>Case Res.</u>	<u>Pd. B/F</u>	<u>Inc'd. B/F</u>					
14,227,746	14,911,834	13,002,160	14,138,381	14,911,834	12,311,441	13,833,000	21,640,491	63.9%

Servicing Carrier Fee Ratio	21.1%
Total Written Premium	21,640,491
Total Servicing Carrier Fees Paid to Date (12/31/2009)	4,560,792
All Other Expenses	731,188
Total Expenses	5,291,980
Investment Income	48,478
Collected Premium	20,068,971
Uncollected Premium*	1,571,520
Expense Ratio	24.5%
Combined Ratio	88.4%
Surplus/(Deficit) of Earned Premium to Ultimate LALAE & Fees	992,469

*Uncollected Premium = Written Premium - Collected Premium



Deficit/Surplus All Plan Years



Deficit Assessments and Surplus Distributions All Plan Years

