

**2007 National Gain/Loss Exhibit**

(as reported in the Annual Statement filed with the Colorado Division of Insurance)

**Captive Companies Licensed in Colorado\* (\$1,000s)**

	<b>Company</b>	<b>Fiscal End</b>	<b>Assets</b>	<b>Liabilities</b>	<b>Capital and Surplus</b>	<b>Net Income</b>	<b>Net Premiums</b>	<b>Earned Premiums</b>	<b>Losses Incurred</b>	<b>Loss Ratio</b>
1	Farm Credit System Association Captive Insurance Company, The	12-31	74,113	15,780	58,333	9,339	11,382	11,382	3,379	29.68%
2	N.A.D.A. Indemnity, Inc.	12-31	1,260	125	1,135	16	0	1,084	469	43.24%
3	Summit Insurance Company of America	10-31	28,821	19,274	9,546	-188	8,505	8,505	9,708	114.15%
4	Wescap Insurance Company	12-31	9,680	4,568	5,111	315	0	0	0	0.00%
5	Western Pacific Mutual Insurance Company, A Risk Retention Group	12-31	138,344	61,134	77,210	4,837	12,735	15,039	9,335	62.07%
6	Westmerica Insurance Company	53-1	11,924	2,580	9,344	1,199	2,727	2,727	443	16.26%
	<b>Totals</b>		264,141	103,462	160,679	15,518	35,349	38,737	23,334	60.24%

\*Captive insurance companies insure only their parent organizations and do not market to the general public.

For this reason, they are not included in the market share reports with other property and casualty companies.

Note: Captive insurance companies file on a fiscal year end instead of a calendar year end. Figures are from the fiscal year end.