

ABR Reinsurance Ltd.

17 Woodbourne Avenue
Hamilton, Bermuda
HM 08

DECLARATION OF COMPLIANCE

(Prepared in accordance with section 15A of the Insurance Act 1978)

For the Year-Ending – December 31, 2017

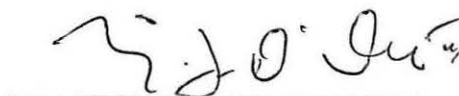
We, the undersigned Directors of ABR Reinsurance Ltd. ("the Company") declare that to the best of our knowledge and belief, that the Company has:

- (a) complied with all requirements of the minimum criteria applicable to it;
- (b) complied with the minimum margin of solvency as at December 31, 2017;
- (c) complied with applicable enhanced capital requirements as at December 31, 2017;
- (d) complied with applicable conditions, directions and restrictions imposed on, or approvals granted to, the Company; and
- (e) complied with the minimum liquidity ratio for general business as at December 31, 2017.

DIRECTORS:


Director: Brian E. Dowd

4/26/2018
Date


Director: William J. O'Donnell III

4/26/2018
Date