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State of Iowa
1927

REPORT OF THE

Insurance Department
OF IOWA

VOL. I--FIRE AND CASUALTY

RAY YENTER

Commissioner of Insurance

Business of 1926, from Reports of December 31, 1926

Published by
THE STATE OF IOWA
Des Moines

LETTER OF TRANSMITTAL

Hon. John Hammill,
Governor of the State of Iowa,
State House.

Sir:

Pursuant to law, I have the honor to submit herewith Volume I of the Fifty-eighth Annual Report of the Insurance Department of Iowa, relating to the business transacted by Fire, Casualty and Miscellaneous Companies, Assessment Accident Associations and Reciprocal Exchanges in the State of Iowa during the year ending December 31st, 1926.

Respectfully submitted,

RAY YENTER,
Commissioner of Insurance.

COMMISSIONER OF INSURANCE

Commissioner of Insurance appointed by Governor. Salary $4,000.00.
Term Four years. Term of incumbent ends July 1, 1931.
Ray Yenter of Iowa City, Johnson County. Nativity: Iowa.

Office	Name	Residence at Time of Appointment	Birthplace	Annual Compensation
Deputy	Donald Harlow	Blockton, Iowa	Kansas	$ 3,000.00
Actuary	Ralph Kennon	Iowa City, Iowa	Iowa	4,000.00
Chief Examiner	Robert B. Goode	Melcher, Iowa	Iowa	3,000.00
Security Clerk	John W. Dailey	Cherokee, Iowa	Illinois	2,700.00
Asst. Security Clerk	J. H. Loper	Des Moines, Iowa	Iowa	1,800.00
Asst. Security Clerk	Phyllis McLaughlin	Des Moines, Iowa	Nebraska	1,800.00
Policy Examiner	W. S. Dulaney	Des Moines, Iowa	Missouri	2,500.00
Complaint Clerk	J. W. Cook	Shelby, Iowa	Iowa	2,500.00
Fee Clerk	E. W. Sweany	Des Moines, Iowa	Missouri	1,800.00
General Clerk	Esther Crawford	Des Moines, Iowa	Sweden	1,600.00
Certificate Clerk	Nan Emmons	Des Moines, Iowa	Illinois	1,500.00
File Clerk	Jessie Finch	Des Moines, Iowa	Indiana	1,200.00
Stenographer	Marcelle Buckley	Des Moines, Iowa	Iowa	1,080.00
Stenographer	Geraldine Burbank	Des Moines, Iowa	Indiana	1,200.00
Stenographer	Louise Koegele	Des Moines, Iowa	Ohio	1,200.00
Stenographer	Audrey Lamb	Waterloo, Iowa	Iowa	1,200.00
Stenographer	Ruby Sage	Des Moines, Iowa	Iowa	1,200.00
Stenographer	Nina Vande Venter	Des Moines, Iowa	Iowa	1,200.00
Stenographer	Anne Van Laningham	Des Moines, Iowa	Iowa	1,200.00
Messenger & Janitor	A. J. Gay	Des Moines, Iowa	West Va.	1,200.00
Examiner	Waid J. Davidson	Pleasantville, Iowa	Iowa	Per Diem
Examiner	John E. Denton	Earlville, Iowa	Iowa	Per Diem
Examiner	Fred E. Farmer	Des Moines, Iowa	Michigan	Per Diem
Examiner	Irene Flinn	Des Moines, Iowa	Iowa	Per Diem
Examiner	Raleigh K. Franklin	Strawberry Pt., Ia.	Iowa	Per Diem
Examiner	J. L. Gilstrap	Crystal Lake, Iowa	Iowa	Per Diem
Examiner	Ernest R. Holmes	Des Moines, Iowa	England	Per Diem
Examiner	H. P. Huxley	Des Moines, Iowa	Iowa	Per Diem
Examiner	Clair C. Kirkpatrick	Iowa City, Iowa	Wisconsin	Per Diem
Examiner	George Perkins	Sac City, Iowa	Iowa	Per Diem
Examiner	Harry Van Aken	Des Moines, Iowa	Iowa	Per Diem
Examiner	Fred J. Wilbois	Des Moines, Iowa	Iowa	Per Diem
Examiner	C. R. Wilsey	Des Moines, Iowa	Iowa	Per Diem

AUDITORS OF STATE—EX-OFFICIO COMMISSIONERS OF INSURANCE

Name	County From Which Chosen	Date of First Election or Appointment	Years Served
John Pattee	Bremer	July 4, 1857	1857-1859
Jonathan W. Cattell	Cedar	October 12, 1858	1859-1865
John A. Elliott	Mitchell	November 8, 1864	1865-1871
John Russell	Jones	October 11, 1870	1871-1875
Buren R. Sherman	Benton	October 13, 1874	1875-1881
William V. Lucas	Cerro Gordo	November 2, 1880	1881-1883
John L. Brown	Lucas	October 7, 1882	1883-1885
Jonathan W. Cattell	Cedar	March 9, 1885	1885-1886
John L. Brown	Lucas	January 23, 1886	1886-
Charles Beardsley	Des Moines	April 13, 1886	1886-
John L. Brown	Lucas	July 14, 1886	1886-1887
James A. Lyons	Guthrie	November 2, 1886	1887-1893
Cornelius G. McCarthy	Story	November 8, 1892	1893-1899
Frank F. Merriam	Delaware	November 8, 1898	1899-1903
Beryl F. Carroll	Davis	November 3, 1902	1903-1909
John L. Bleakly	Ida	November 3, 1908	1909-1914

COMMISSIONERS OF INSURANCE

Chapter 146, Laws 35th G. A., Created Office of Commissioner of Insurance.

Emory H. English	Polk	June 29, 1914	1914-1918
J. F. Taake	Polk	January 16, 1918	1918-1919
A.C . Savage	Adair	February 3, 1919	1919-1923
W. R. C. Kendrick	Lee	February 1, 1923	1923-1926
Ray Yenter	Johnson	March 1, 1926	1926-

FIRE, CASUALTY AND MISCELLANEOUS

GENERAL INFORMATION AND COMMENT PERTAINING TO FIRE, CASUALTY AND MISCELLANEOUS COMPANIES

During the year 1926, this Department had under its supervision two hundred and sixty-five fire insurance companies, fifteen of which were Iowa companies, operating under the provisions of Chapter 404, Title XX, of the Code of 1924. In addition to the fire companies, there were one hundred and fourteen casualty companies, nine of which were Iowa companies, operating under the same chapter. Twenty-four state mutuals and one hundred and sixty county mutuals were operating under the provisions of Chapter 406, Title XX, of the Code of 1924. Twenty-six reciprocal exchanges were operating under Chapter 408, and six assessment accident associations were operating under the provisions of Chapter 400, Title XX, of the Code of 1924.

INSURANCE COMPANIES ADMITTED DURING 1926.

Fire Companies:

Guaranty Fire Insurance Company of Providence, Providence, R. I. Admitted January 18th, 1926.

Guardian Fire Assurance Corporation of New York, New York, N. Y. Admitted July 21st, 1926.

Hamburg-American Insurance Company, New York, N. Y. Admitted April 6th, 1926.

Independence Fire Insurance Company, Philadelphia, Pa. Admitted January 18th, 1926.

Kyodo Fire Insurance Company, Ltd., New York, N. Y. Admitted July 20th, 1926.

Pilot Reinsurance Company of New York, New York, N. Y. Admitted August 14th, 1926.

Pittsburgh Fire Insurance Company, (a Pennsylvania Corporation), Chicago, Ill. Admitted July 2d, 1926.

Presidential Fire & Marine Insurance Company, Chicago, Ill. Admitted Sept. 23rd, 1926.

Casualty Companies:

Central Surety and Insurance Corporation, Kansas City, Mo. Admitted August 31st, 1926.

Columbus Mutual Life Insurance Company (Accdt. Dept.), Columbus, Ohio. Admitted December 28th, 1926.

Continental Assurance Company (Accdt. Dept.), Chicago, Ill. Admitted November 26th, 1926.

First Reinsurance Company of Hartford, Hartford, Conn. Admitted April 28th, 1926.

Illinois Indemnity Company, Chicago, Ill. Admitted June 7th, 1926.

National Union Indemnity Company, Pittsburgh, Pa. Admitted June 12, 1926.

Provident Life & Accident Insurance Company (Accdt. Dept.), Chattanooga, Tenn. Admitted June 17th, 1926.

Prudential Insurance Company of America (Accdt. Dept.), Newark, N. J. Admitted January 18th, 1926.

St. Paul-Mercury Indemnity Company of St. Paul, St. Paul, Minn. Admitted Sept. 27th, 1926.

Reciprocal Exchanges:

Warner Reciprocal Insurers, Lansing B. Warner, Inc., Attorney in Fact, Chicago, Ill. Admitted April 6th, 1926.

NEW ORGANIZATIONS.

The following companies were incorporated during 1926 under the laws of Iowa and authorized to transact business:

Republic Mutual Casualty Company, Des Moines, Iowa. Licensed July 12th, 1926.

COMPANIES DISCONTINUED DURING 1926

Fire Companies:

Abeille Fire Insurance Company of Paris, France (U. S. B.), Providence, R. I. Withdrew from State April 17th, 1926.

Consolidated Assurance Company, (U. S. B.), New York, N. Y. Withdrew from State June 30th, 1926.

Cuban National Insurance Company (U. S. B.), New York, N. Y. Withdrew from State April 1st, 1926.

General Fire Assurance Company (U. S. B.), New York, N. Y. Withdrew from State April 1st, 1926.

Marine Insurance Company (U. S. B.), New York, N. Y. Withdrew from State April 1st, 1926.

Marquette National Fire Insurance Company, Chicago, Ill. Withdrew from State April 1st, 1926.

Sterling Fire Insurance Company, Indianapolis, Ind. Withdrew from State June 12th, 1926.

State Farmers Mutual Hail Insurance Company, Waseca, Minn. Withdrew from State April 1st, 1926.

Casualty Companies:

American Old Line Insurance Company (Accdt. Dept.), Lincoln, Nebraska. Withdrew from State April 1st, 1926.

General Indemnity Corporation of America, Rochester, N. Y. Withdrew from State April 1st, 1926.

Home Accident Insurance Company, Fordyce, Ark. Withdrew from State April 1st, 1926.

Integrity Mutual Casualty Company, Chicago, Ill. Company liquidated. Receiver appointed May 29th, 1926.

LIFE INSURANCE COMPANIES

As a matter of general information the following list of life insurance companies, beneficiary societies and assessment life associations licensed to transact business in the State of Iowa is included in this volume.

IOWA COMPANIES

American Farmers Mutual Life Insurance Company.....Des Moines, Iowa
Bankers Life Company.....Des Moines, Iowa
Cedar Rapids Life Insurance Company.....Cedar Rapids, Iowa
Central Life Assurance Society (Mutual).....Des Moines, Iowa
Conservative Life Insurance Company of Iowa.....Sioux City, Iowa
Des Moines Life and Annuity Company.....Des Moines, Iowa
Equitable Life Insurance Company of Iowa.....Des Moines, Iowa
Farmers Union Mutual Life Insurance Company.....Des Moines, Iowa
Great Western Insurance Company.....Des Moines, Iowa
Guaranty Life Insurance Company.....Davenport, Iowa
Hawkeye Life Insurance Company.....Des Moines, Iowa
Merchants Life Insurance Company.....Des Moines, Iowa
Register Life Insurance Company.....Davenport, Iowa
Reinsurance Life Company of America.....Des Moines, Iowa
Royal Union Life Insurance Company.....Des Moines, Iowa
Union Mutual Life Company.....Des Moines, Iowa
Webster Life Insurance Company.....Des Moines, Iowa

OTHER THAN IOWA COMPANIES

Abraham Lincoln Life Insurance Company.....Springfield, Ill.
Acacia Mutual Life Association.....Washington, D. C.
Aetna Life Insurance Company.....Hartford, Conn.
American Bankers Insurance Company.....Jacksonville, Ill.
American Central Life Insurance Company.....Indianapolis, Ind.
American Life Insurance Company.....Detroit, Mich.
American Life Reinsurance Company.....Dallas, Texas
American National Insurance Company.....Galveston, Texas
American Old Line Insurance Company.....Lincoln, Neb.
Bankers Life Insurance Company.....Lincoln, Neb.
Bankers Reserve Life Company.....Omaha, Neb.
Berkshire Life Insurance Company.....Pittsfield, Mass.
Business Men's Assurance Company of America.....Kansas City, Mo.
Central Life Insurance Company of Illinois.....Chicago, Ill.
Chicago National Life Insurance Company.....Chicago, Ill.
Columbian National Life Insurance Company.....Boston, Mass.
Columbus Mutual Life Insurance Company.....Columbus, Ohio
Connecticut General Life Insurance Company.....Hartford, Conn.
Connecticut Mutual Life Insurance Company.....Hartford, Conn.
Continental Assurance Company.....Chicago, Ill.
Continental Life Insurance Company.....St. Louis, Mo.
Equitable Life Assurance Society of U. S.....New York, N. Y.
Farmers and Bankers Life Insurance Company.....Wichita, Kan.
Farmers National Life Insurance Company of America (an Indiana Corporation).....Chicago, Ill.
Federal Life Insurance Company.....Chicago, Ill.
Fidelity Mutual Life Insurance Company.....Philadelphia, Pa.
Franklin Life Insurance Company.....Springfield, Ill.
Girard Life Insurance Company.....Philadelphia, Pa.
Great Northern Life Insurance Company (a Wisconsin Corp.)....Chicago, Ill.
Guardian Life Insurance Company.....New York, N. Y.
Home Life Insurance Company.....New York, N. Y.

Indianapolis Life Insurance Company.....Indianapolis, Ind.
International Life and Annuity Company.....Moline, Ill.
International Life Insurance Company.....St. Louis, Mo.
John Hancock Mutual Life Insurance Company.....Boston, Mass.
Kansas City Life Insurance Company.....Kansas City, Mo.
Kansas Life Insurance Company.....Topeka, Kan.
LaFayette Life Insurance Company.....LaFayette, Ind.
Lincoln Liberty Life Insurance Company.....Lincoln, Neb.
Lincoln National Life Insurance Company.....Fort Wayne, Ind.
Massachusetts Mutual Life Insurance Company.....Springfield, Mass.
Massachusetts Protective Life Assurance Company.....Worcester, Mass.
Metropolitan Life Insurance Company.....New York, N. Y.
Michigan Mutual Life Insurance Company.....Detroit, Mich.
Midwest Life Insurance Company.....Lincoln, Neb.
Minnesota Mutual Life Insurance Company.....St. Paul, Minn.
Missouri State Life Insurance Company.....St. Louis, Mo.
Monarch Life Insurance Company.....Springfield, Mass.
Montana Life Insurance Company.....Helena, Mont.
Morris Plan Insurance Society.....New York, N. Y.
Mutual Benefit Life Insurance Company.....Newark, N. J.
Mutual Life Insurance Company of New York.....New York, N. Y.
Mutual Trust Life Insurance Company.....Chicago, Ill.
National Fidelity Life Insurance Company.....Kansas City, Mo.
National Guardian Life Insurance Company.....Madison, Wis.
National Life Insurance Company U. S. A.....Chicago, Ill.
National Life Insurance Company.....Montpelier, Vt.
National Reserve Life Insurance Company.....Topeka, Kan.
New England Mutual Life Insurance Company.....Boston, Mass.
New World Life Insurance Company.....Spokane, Wash.
New York Life Insurance Company.....New York, N. Y.
North American Life Insurance Company.....Chicago, Ill.
North American National Life Insurance Company.....Omaha, Neb.
North American Reassurance Company.....New York, N. Y.
Northwestern Life Insurance Company.....Omaha, Neb.
Northwestern Mutual Life Insurance Company.....Milwaukee, Wis.
Northwestern National Life Insurance Company.....Minneapolis, Minn.
Occidental Life Insurance Company.....Los Angeles, Calif.
Ohio National Life Insurance Company.....Cincinnati, Ohio
Old Colony Life Insurance Company.....Chicago, Ill.
Old Line Insurance Company.....Lincoln, Neb.
Old Line Life Insurance Company of America.....Milwaukee, Wis.
Omaha Life Insurance Company.....Omaha, Neb.
Pacific Mutual Life Insurance Company.....Los Angeles, Calif.
Penn Mutual Life Insurance Company.....Philadelphia, Pa.
Peoples Life Insurance Company.....Frankfort, Ind.
Peoria Life Insurance Company.....Peoria, Ill.
Phoenix Mutual Life Insurance Company.....Hartford, Conn.
Prairie Life Insurance Company.....Omaha, Neb.
Provident Life and Accident Insurance Company.....Chattanooga, Tenn.
Provident Mutual Life Insurance Company of Philadelphia...Philadelphia, Pa.
Prudential Insurance Company of America.....Newark, N. J.
Reliance Life Insurance Company.....Pittsburgh, Pa.
Reserve Loan Life Insurance Company.....Indianapolis, Ind.
Rockford Life Insurance Company.....Rockford, Ill.
Saint Joseph Life Insurance Company.....St. Joseph, Mo.
Security Life Insurance Company of America (a Virginia Corp.)...Chicago, Ill.
Security Mutual Life Insurance Company.....Binghamton, N. Y.
Security Mutual Life Insurance Company.....Lincoln, Neb.
Service Life Insurance Company.....Lincoln, Neb.
Springfield Life Insurance Company.....Springfield, Ill.
State Life Insurance Company.....Indianapolis, Ind.
State Mutual Life Assurance Company.....Worcester, Mass.

Travelers Equitable Insurance Company.....Minneapolis, Minn.
Travelers Insurance Company.....Hartford, Conn.
Union Central Life Insurance Company.....Cincinnati, Ohio
Washington Fidelity National Insurance Company.....Chicago, Ill.
Western Union Life Insurance Company.....Spokane, Wash.

ASSESSMENT LIFE ASSOCIATIONS

IOWA ASSOCIATIONS

National Life Association.....Des Moines, Iowa

OTHER THAN IOWA ASSOCIATIONS

Guarantee Fund Life Association.....Omaha, Neb.
Illinois Bankers Life Association.....Monmouth, Ill.

FRATERNAL BENEFICIARY SOCIETIES

IOWA SOCIETIES

Grand Lodge Ancient Order of United Workmen of Iowa....Des Moines, Iowa
Brotherhood of American Yeomen.....Des Moines, Iowa
Homesteaders Life Association.....Des Moines, Iowa
Knights of Pythias of N. A., S. A. etc. Grand Lodge
(Colored).....Des Moines, Iowa
Lutheran Mutual Aid Society.....Waverly, Iowa
Modern Brotherhood of America.....Mason City, Iowa
Order of Railway Conductors of America, Mutual Benefit
Department.....Cedar Rapids, Iowa
Roman Catholic Mutual Protective Society of Iowa.....Fort Madison, Iowa
Western Bohemian Catholic Union (Zapadni Ceska Katolicka
Jednota).....Cedar Rapids, Iowa
Western Bohemian Fraternal Association.....Cedar Rapids, Iowa

OTHER THAN IOWA SOCIETIES

Aid Association of Lutherans.....Appleton, Wis.
American Insurance Union.....Columbus, Ohio
Ancient Order of Gleaners.....Detroit, Mich.
Ben Hur, Supreme Tribe of.....Crawfordsville, Ind.
Catholic Knights of America.....St. Louis, Mo.
Catholic Order of Foresters.....Chicago, Ill.
Concordia Mutual Benefit League.....Chicago, Ill
Czecho Slovak Protective Society.....Chicago, Ill.
Danish Brotherhood in America.....Omaha, Neb
Degree of Honor Protective Association, Superior Lodge
(a South Dakota corporation).....St. Paul, Minn.
Fraternal Aid Union.....Lawrence, Kan.
German Baptists' Life Association.....Buffalo, N. Y.
Grand Aerie Fraternal Order of Eagles.....Kansas City, Mo.
Independent Order of Foresters, Supreme Court.....Toronto, Can.
Katolicky Delnick (Catholic Workmen).....New Prague, Minn.
Knights of Columbus.....New Haven, Conn.
Knights of Pythias, Supreme Lodge.....Indianapolis, Ind.
Loyal American Life Association.....Chicago, Ill.
Lutheran Brotherhood.....Minneapolis, Minn.
Maccabees, The.....Detroit, Mich.
Modern Woodmen of America.....Rock Island, Ill.
Mystic Workers.....Fulton, Ill.
National Fraternal Society of the Deaf.....Chicago, Ill.
National Slovak Society of U. S. A.....Pittsburgh, Pa.
National Union Assurance Society.....Toledo, Ohio
North Star Benefit Association.....Moline, Ill.
Order of United Commercial Travelers of America.....Columbus, Ohio
Railway Mail Association.....Portsmouth, N. H.

Royal Arcanum, Supreme Council of the.....Boston, Mass.
Royal Highlanders.....Lincoln, Neb.
Royal Neighbors of America.....Rock Island, Ill.
Security Benefit Association.....Topeka, Kan.
Sons of Norway.....Minneapolis, Minn.
Supreme Camp of American Woodmen.....Denver, Colo.
Travelers Protective Association of America.....St. Louis, Mo.
United Danish Societies of America.....Kenosha, Wis.
Western Catholic Union, Supreme Council of the.....Quincy, Ill.
Women's Benefit Association of the Maccabees.....Port Huron, Mich.
Women's Catholic Order of Foresters.....Chicago, Ill.
Woodmen Circle.....Omaha, Neb.
Woodmen of the World, Sovereign Camp of the.....Omaha, Neb.

DEPOSITS

The following exhibit shows the deposits maintained with this Department by Iowa Fire and Casualty Companies. The recapitulation also shows the gross deposits of Iowa Life Companies, Associations and Fraternal Beneficiary Societies.

Bituminous Casualty Exchange	Rock Island, Ill.	$ 50,000.00
Employers Mutual Casualty Company	Des Moines	100,000.00
Federal Surety Company	Davenport	829,873.25
Hawkeye Casualty Company	Des Moines	227,900.00
Inter-State Business Men's Accident Association	Des Moines	282,050.00
Iowa Bonding and Casualty Company	Des Moines	76,350.00
National Travelers Casualty Association	Des Moines	156,200.00
Republic Mutual Casualty Company	Des Moines	1,000.00
Southern Surety Company	Des Moines	1,514,800.00
		$ 3,238,173.25
Central Federal Fire Insurance Company	Davenport	$ 200,500.00
Central National Fire Insurance Company	Des Moines	1,000.00
Des Moines Reinsurance Fire Company	Des Moines	
Farmers Mutual Hail Insurance Association	Des Moines	100,150.29
Hawkeye Securities Fire Insurance Company	Des Moines	117,700.00
Inter-Ocean Reinsurance Company	Cedar Rapids	545,400.00
Iowa National Fire Insurance Company	Des Moines	565,600.00
Mill Owners Mutual Fire Insurance Company	Des Moines	213,000.00
North American National Insurance Company	Des Moines	37,000.00
Security Fire Insurance Company	Davenport	294,000.00
State Insurance Company	Des Moines	11,000.00
Western Grain Dealers Mutual Fire Insurance Co.	Des Moines	49,950.00
		$ 2,135,300.29

RECAPITULATION

Life Companies and Associations	$225,156,597.84
Fraternal Life Societies	23,115,532.20
Bonding, Casualty and Auto	3,238,173.25
Fire, Hail and Tornado	2,135,300.29
	$253,645,603.58

EXAMINATIONS

During the year 1926, this Department conducted and participated in twenty-five examinations. The companies under examination and the dates at which the examinations were made follow:

Date of Examination	Name	Location
	IOWA FIRE COMPANIES	
4-30-26	Central Federal Fire Insurance Company	Davenport, Iowa
12-31-26	Druggists' Mutual Insurance Company of Iowa	Algona, Iowa
5-31-26	Iowa State Insurance Company (Mutual)	Keokuk, Iowa
3-31-26	Retail Merchants Mutual Insurance Company	Des Moines, Iowa
	IOWA CASUALTY COMPANIES	
9-30-26	Federal Surety Company	Davenport, Iowa
8-31-26	Republic Mutual Casualty Company	Des Moines, Iowa
6-30-26	Union Mutual Casualty Company	Des Moines, Iowa
	ASSESSMENT ACCIDENT ASSOCIATIONS	
4-30-26	Hawkeye Commercial Men's Association	Marshalltown, Iowa
	STATE MUTUAL ASSOCIATIONS	
5-31-26	Farmers Mutual Ins. Ass'n of M. E. Church	Rockford, Iowa
8-31-26	Farmers National Co-operative Elevator Mutual Ins. Ass'n of Iowa	Fort Dodge, Iowa
5-31-26	Farm Property Mutual Insurance Association of Iowa	Des Moines, Iowa
8-31-26	Home Mutual Insurance Association of Iowa	Des Moines, Iowa
3-31-26	Iowa Farmers Mutual Reinsurance Association	Greenfield ,Iowa
4-30-26	Iowa Implement Mutual Insurance Association	Nevada, Iowa
9-30-26	Iowa Mercantile Mutual Insurance Association	Spencer, Iowa
9-30-26	Iowa Mutual Casualty Association	DeWitt, Iowa
9-30-26	LeMars Mutual Insurance Association	LeMars, Iowa
12-31-26	National Druggists Mutual Insurance Association	Algona, Iowa
7-31-26	Providence Mutual Insurance Association	Des Moines, Iowa
8-31-26	Town Mutual Dwelling House Insurance Association	Des Moines, Iowa
8-31-26	Iowa Mutual Tornado Insurance Association	Des Moines, Iowa
3-31-26	Des Moines Mutual Insurance Association	Des Moines, Iowa
12-31-26	Des Moines Mutual Insurance Association	Des Moines, Iowa
12-31-26	Harvesters-Horticultural Mutual Insurance Association	Des Moines, Iowa
12-31-26	Midwest Mutual Insurance Association	Des Moines, Iowa
12-31-26	Square Deal Mutual Hail Insurance Association	Des Moines, Iowa

POLICY FORMS AND ENDORSEMENTS

During the year 1926, approximately fifteen hundred policy forms and endorsements were submitted to this Department by Fire, Casualty and Miscellaneous Companies for approval. The submission of these forms and endorsements is in accordance with the provisions of the statutes relating to the fire and casualty business.

ADMISSION REQUIREMENTS

Before a non-Iowa company may be licensed to transact business in the State of Iowa, it is necessary that the following requirements be complied with. The Company must file:

1. Certified copy of articles of incorporation.
2. Certified copy of by-laws.
3. Certificate of compliance from home department.

4. Certificate of deposit with home department (if any).
5. Certified copy of last departmental examination.
6. Properly executed power of attorney (resolution of Board of Directors attached).
7. Certified copy of last preceding annual statement.
8. Certified statement of financial condition (to be submitted as of date which is within thirty days of filing date unless the date of filing is prior to April 1, of the year in which application is made.)
9. Triplicate copies of all policies and endorsements.
10. Remittance covering proper filing fees must accompany the above documents.

ADMISSION FEES—NON-IOWA COMPANIES

Filing articles of incorporation	$25.00
Filing financial statement	20.00
Certificate of authority	2.00
Two certificates of publication	4.00
Publication fee	12.00
Total	$63.00

When by the laws of any other State, any taxes, fines, penalties, licenses, fees, deposits of money, securities or other obligations or prohibitions are imposed, or would be imposed, on insurance companies of this State doing or that might seek to do business in such other State, or upon their agents therein so long as such laws continue in force the same obligations and prohibitions of whatever kind shall be imposed upon all insurance companies of such other State doing business in this State or upon their agents here.

FEES AND TAXES

The fees and taxes received by this Department from Fire, Casualty and Miscellaneous Companies during the year of 1926 are itemized by companies in the schedule which follows:

TAXES, FEES AND EXPENSES COLLECTED FROM FIRE, CASUALTY AND MISCELLANEOUS COMPANIES DURING 1926

Name of Company	Taxes	Filing, Licenses, Certificates and Misc. Fees	Publication Fees	Examination Expense	Total Fees and Expenses Collected
IOWA FIRE COMPANIES					
Central Federal Fire Insurance Co.	$ 298.96	$ 105.50	$ 12.00	----------	$ 117.50
Druggists' Mut. Ins. Co. of Iowa	527.14	14.00	12.00	----------	26.00
Dubuque Fire & Marine Ins. Co.	1,345.22	278.50	12.00	$ 1,796.21	2,086.71
Farmers Insurance Co.	1,756.38	----------	----------	----------	----------
Farmers Union Mutual Ins. Co.	356.96	100.90	12.00	60.00	172.90
Grain Belt Insurance Co.	2,976.95	2.00	----------	234.80	236.80
Inter-Ocean Reinsurance Company	4,877.12	638.10	12.00	1,729.49	2,379.59
Iowa Automobile Mut. Ins. Co.	519.65	487.90	12.00	479.85	979.75
Iowa Hardware Mutual Ins. Co.	316.27	14.20	12.00	234.40	260.60
Iowa Fire Insurance Company	1,077.03	304.80	12.00	695.38	1,012.18
Iowa Mutual Insurance Company	1,940.89	301.50	12.00	----------	313.50
Iowa National Fire Insurance Co.	1,327.96	320.30	12.00	565.00	897.30
Iowa State Insurance Co. (Mutual)	3,102.69	352.50	12.00	----------	364.50
Mill Owners Mutual Fire Ins. Co.	1,150.43	164.00	12.00	----------	176.00
Retail Merchants Mutual Ins. Co.	280.27	207.00	12.00	----------	219.00
Security Fire Insurance Co.	2,322.28	445.70	12.00	849.55	1,307.25
West'n Grain Deal. Mut. Fire Ins. Co.	805.36	60.00	12.00	----------	72.00
Total	$ 24,981.50	$ 3,796.90	$ 180.00	$ 6,644.68	$ 10,621.58
NON-IOWA FIRE COMPANIES					
Abeille Fire Insurance Company	$ 200.52	$ 46.00	$ 12.00	----------	$ 58.00
Aetna Insurance Company	9,168.63	926.00	12.00	----------	938.00
Agricultural Insurance Company	1,803.10	278.00	12.00	----------	290.00
Allemannia Fie Insurance Co.	229.22	96.00	12.00	----------	108.00
Alliance Insurance Company	818.38	146.00	12.00	----------	158.00
Allied American Mut. Auto. Ins. Co.	----------	28.00	12.00	----------	40.00
American Alliance Insurance Co.	1,493.41	526.00	12.00	----------	538.00
American Central Insurance Co.	1,361.35	671.00	12.00	----------	683.00
American Druggists' Fire Ins. Co.	179.10	49.70	12.00	----------	61.70
American Eagle Fire Insurance Co.	1,920.05	376.00	12.00	----------	388.00
American Equitable Assurance Co.	63.88	90.00	12.00	----------	102.00
American Fire Insurance Corporation	2.22	----------	----------	----------	----------
American Insurance Company	9,716.47	1,326.00	12.00	----------	1,338.00
American Mutual Insurance Co.	426.68	500.81	12.00	$ 305.62	818.43
American National Fire Insurance Co.	427.71	149.30	12.00	----------	161.30
American Reserve Insurance Co.	----------	26.00	12.00	----------	38.00
American Union Ins. Co. of N. Y.	116.38	88.00	12.00	----------	100.00
Anchor Insurance Company of N. Y.	15.93	26.00	12.00	----------	38.00
Atlas Assurance Company, Ltd.	910.51	172.00	12.00	----------	184.00
Automobile Insurance Company	3,801.43	776.00	12.00	----------	788.00
Baltica Insurance Company	----------	26.00	12.00	----------	38.00
Baltimore American Insurance Co.	5.02	101.00	12.00	----------	113.00
Bankers & Shippers Ins. Co. of N. Y.	442.62	56.00	12.00	----------	68.00
Berkshire Mutual Fire Ins. Co.	198.93	56.00	12.00	----------	68.00
Boston Insurance Company	2,074.92	306.00	12.00	----------	318.00
British America Assurance Co.	550.33	156.00	12.00	----------	168.00
British General Insurance Company	11.72	30.00	12.00	----------	42.00
Buffalo Insurance Company	989.15	216.00	12.00	----------	228.00
Caledonian Insurance Company	802.78	206.00	12.00	----------	218.00
California Insurance Company	365.13	159.00	12.00	----------	171.00
Cambridge Mutual Fire Ins. Co.	20.41	26.00	12.00	----------	38.00
Camden Fire Insurance Association	851.69	362.00	12.00	----------	374.00
Capital Fire Insurance Company	----------	26.00	12.00	----------	38.00
Carolina Insurance Company	44.83	297.00	12.00	----------	309.00
Central Manufacturers Mut. Ins. Co.	321.63	618.40	12.00	----------	630.40
Central States Fire Insurance Co.	328.59	229.00	12.00	----------	241.00
Chicago Fire & Marine Ins. Co.	365.46	142.00	12.00	----------	154.00
Christiania General Insurance Co.	26.79	26.00	12.00	----------	38.00
Citizens Fund Mut. Fire Ins. Co.	----------	95.00	12.00	----------	107.00
Citizens Insurance Company	1,092.90	303.00	12.00	----------	315.00
City of New York Insurance Co.	1,018.60	250.00	12.00	----------	262.00
Columbia Fire Insurance Co.	382.45	398.50	12.00	----------	410.50
Columbia Insurance Company	104.29	54.00	12.00	----------	66.00
Columbian National Fire Ins. Co.	254.78	106.00	12.00	----------	118.00
Commerce Insurance Company	64.92	48.00	12.00	----------	60.00

TAXES, FEES AND EXPENSES COLLECTED FROM FIRE, CASUALTY AND MISCELLANEOUS COMPANIES DURING 1926—Continued

Name of Company	Taxes	Filing, Licenses, Certificates and Misc. Fees	Publication Fees	Examination Expense	Total Fees and Expenses Collected
Commercial Union Assur. Co., Ltd.	2,133.51	476.00	12.00		488.00
Commercial Union Fire Ins. Co.	399.17	126.00	12.00		138.00
Commonwealth Ins. Co. of N. Y.	1,186.35	348.00	12.00		360.00
Concordia Fire Insurance Company	2,029.94	486.00	12.00		498.00
Connecticut Fire Insurance Co.	6,030.02	1,450.00	12.00		1,462.00
Consolidated Assurance Co.	25.50	26.00	12.00		38.00
Continental Insurance Company	10,056.30	1,076.00	12.00		1,088.00
County Fire Insurance Company	275.59	126.00	12.00		138.00
Cuban National Insurance Company	2.49	20.00			20.00
Detroit Fire & Marine Ins. Co.	802.07	130.00	12.00		142.00
Detroit National Fire Insurance Co.		26.00	12.00		38.00
Dixie Fire Insurance Company		211.00	12.00		223.00
Eagle Fire Company of New York	437.83	166.00	12.00		178.00
Eagle Fire Insurance Company		26.00	12.00		38.00
Eagle Star & British Dominions Insurance Co.	1,008.84	102.00	12.00		114.00
East & West Ins. Co. of New Haven	225.38	76.00	12.00		88.00
Employers' Fire Insurance Company	188.73	132.00	12.00		144.00
Equitable Fire & Marine Ins. Co.	1,189.53	186.00	12.00		198.00
Equitable Fire Insurance Company		26.00	12.00		38.00
Equity Fire Insurance Company	11.71	73.00	12.00		85.00
Eureka-Security Fire & Mar. Ins. Co.	13.11	26.00	12.00		38.00
Excelsior Insurance Company		26.00	12.00		38.00
Export Insurance Company	1,037.14	26.00	12.00		38.00
Farmers Fire Insurance Company	508.50	106.00	12.00		118.00
Federal Insurance Company	2,131.39	458.00	12.00		470.00
Federal Union Insurance Co.	339.51	98.00	12.00		110.00
Fidelity-Phenix Fire Insurance Co.	5,102.92	1 326.00	12.00		1,338.00
Fire Association of Philadelphia	2,287.10	384.00	12.00		396.00
Firemen's Fund Insurance Company	18,928.94	1,607.00	12.00		1,619.00
Fireman's Insurance Company	2,769.23	322.00	12.00		334.00
Fire Reassurance Co. of New York	68.54	26.00	12.00		38.00
First American Fire Insurance Co.	2,243.38	1,556.00	12.00		1,568.00
Fitchburg Mutual Fire Ins. Co.	93.29	34.00	12.00		46.00
Franklin Fire Insurance Co.	2,141.30	436.00	12.00		448.00
Franklin National Ins. Co. of N. Y.	.58	26.00	12.00		38.00
General Exchange Insurance Corp.	89.00	34.00	12.00		46.00
General Fire Assurance Company	130.49	20.00			20.00
Georgia Home Insurance Company	6.15	26.00	12.00		38.00
Girard Fire & Marine Ins. Co.	797.16	218.00	12.00		230.00
Glens Falls Insurance Co.	1,246.81	168.00	12.00		180.00
Globe & Rutgers Fire Insurance Co.	6,324.24	710.00	12.00		722.00
Globe Insurance Co. of Pennsylvania	7.10	26.00	12.00		38.00
Grain Dealers Nat. Mut. Fire Ins. Co.	645.66	67.00	12.00		79.00
Granite State Fire Insurance Co.	382.38	168.00	12.00		180.00
Great American Insurance Co.	9,979.89	1,976.00	12.00		1,988.00
Great Lakes Insurance Co.	347.08	188.00	12.00		200.00
Guaranty Fire Ins. Co. of Providence		145.00	12.00		157.00
Guardian Fire Assurance Corp.		51.00	12.00		63.00
Hamburg-American Insurance Co.		51.00	12.00		63.00
Hampton Roads Fire & Mar. ins. Co.		117.00	12.00		129.00
Hanover Fire Insurance Company	3,173.66	922.00	12.00		934.00
Hardware Dealers Mutual Ins. Co.	562.83	42.00	12.00		54.00
Harmonia Fire Insurance Co.	4.88	78.00	12.00		90.00
Hartford Fire Insurance Company	24,224.19	2,084.00	12.00		2,096.00
Henry Clay Fire Insurance Company	127.05	92.00	12.00		104.00
Home Fire & Mar. Ins. Co. of Calif.	619.91	105.00	12.00		117.00
Home Insurance Co.	14,988.06	1,708.00	12.00		1,720.00
Hudson Insurance Co.	447.18	180.00	12.00		192.00
Imperial Assurance Company	410.16	112.00	12.00		124.00
Importers & Exporters Ins. Co.	556.76	48.00	12.00		60.00
Indemnity Mut. Marine Assur. Co.	85.47	28.00	12.00		40.00
Independence Fire Insurance Co.		99.00	12.00		111.00
Indiana Lumbermen's Mut. Ins. Co.	16.61	49.00	12.00		61.00
Insurance Company of North America	5,070.26	626.00	12.00		638.00
Insurance Co. of the State of Pa.	1,527.73	240.00	12.00		252.00
International Insurance Company	146.82	26.00	12.00		38.00
Interstate Fire Insurance Co.	89.68	80.00	12.00		92.00

TAXES, FEES AND EXPENSES COLLECTED FROM FIRE, CASUALTY AND MISCELLANEOUS COMPANIES DURING 1926—Continued

Name of Company	Taxes	Filing, Licenses, Certificates and Misc. Fees	Publication Fees	Examination Expense	Total Fees and Expenses Collected
Iroquois Fire Insurance Company	24.65	78.00	12.00		90.00
Jupiter General Insurance Co., Ltd.	15.01	26.00	12.00		38.00
Kyodo Fire Insurance Co., Ltd.		51.00	12.00		63.00
Law, Union & Rock Ins. Co., Ltd.	279.03	90.00	12.00		102.00
Lincoln Fire Insurance Co. of N. Y.	55.30	26.00	12.00		38.00
Liverpool & London & Globe Ins. Co.	5,256.38	726.00	12.00		738.00
London & Lancashire Ins. Co., Ltd.	1,762.79	202.00	12.00		214.00
London & Scottish Assur. Corp. Ltd.	212.87	68.00	12.00		80.00
London Assurance Corporation	899.73	406.00	12.00		418.00
Lumbermen's Mutual Ins. Co.	48.86	40.90	12.00		52.90
Lumber Mutual Fire Insurance Co.	15.86	28.00	12.00		40.00
Marine Insurance Company	7.63				
Marquette National Fire Ins. Co.	1,422.58	334.00	12.00		346.00
Maryland Insurance Company	300.07	575.50	12.00		587.50
Massachusetts Fire & Mar. Ins. Co.	186.44	206.00	12.00		218.00
Mechanics & Traders Ins. Co.	681.72	178.00	12.00		190.00
Mechanics Insurance Company	1,119.00	204.00	12.00		216.00
Mercantile Insurance Co. of America	976.94	214.00	12.00		226.00
Merchants Fire Assur. Corp. of N. Y.	401.11	40.00	12.00		52.00
Merchants Fire Insurance Company		53.00	12.00		65.00
Merchants Ins. Co. in Providence	621.32	96.00	12.00		108.00
Mercury Insurance Company	8.12	155.00	12.00		167.00
Merrimack Mutual Fire Ins. Co.	135.23	52.00	12.00		64.00
Michigan Fire & Marine Ins. Co.	253.47	92.00	12.00		104.00
Michigan Millers Mut. Fire Ins. Co.	112.01	32.00	12.00		44.00
Millers Mut. Fire Ins. Assn. of Ill.	84.06	32.00	12.00		44.00
Millers Mut. Fire Ins. Co. of Texas	51.40	38.00	12.00		50.00
Millers' National Insurance Co.	466.80	38.00	12.00		50.00
Milwaukee Mechanics Insurance Co.	3,497.44	1,288.00	12.00		1,300.00
Minneapolis Fire & Marine Ins. Co.	1,724.78	275.00	12.00		287.00
Minnesota Imp. Mut. Fire Ins. Co.	1,411.83	109.00	12.00		121.00
National American Fire Ins. Co.	804.88	188.00	12.00		200.00
National Ben Franklin Fire Ins. Co.	1,118.30	314.00	12.00		326.00
National Fire Insurance Co.	14,946.04	1,926.00	12.00		1,938.00
National Implement Mut. Ins. Co.	941.24	109.00	12.00		121.00
National Liberty Insurance Co.	3,046.13	554.00	12.00		566.00
National Reserve Insurance Co.	1,540.24	404.00	12.00		416.00
National Retailers Mut. Ins. Co.	297.90	42.00	12.00		54.00
National Security Fire Ins. Co.	1,988.97	730.00	12.00		742.00
National Union Fire Insurance Co.	5,022.90	1,286.00	12.00		1,298.00
Nebraska Hardware Mut. Ins. Co.	7.53	26.00	12.00		38.00
Netherlands Insurance Company	1,217.15	444.00	12.00		456.00
Newark Fire Insurance Company	1,029.25	172.00	12.00		184.00
New Brunswick Fire Insurance Co.	302.15	86.00	12.00		98.00
New England Fire Insurance Co.	84.53	26.00	12.00		38.00
New Hampshire Fire Ins. Co.	2,877.19	406.00	12.00		418.00
New India Assurance Co., Ltd.	5.12	26.00	12.00		38.00
New Jersey Insurance Company	120.47	36.00	12.00		48.00
New York Underwriters Ins. Co.		1,002.00	12.00		1,014.00
Niagara Fire Insurance Company	2,041.94	356.00	12.00		368.00
Nippon Fire Insurance Co., Ltd.	1.86	26.00	12.00		38.00
Norske Lloyd Insurance Co., Ltd.		20.00			20.00
North British & Mercantile Ins. Co.	4,271.49	872.00	12.00		884.00
North Carolina Home Insurance Co.		211.00	12.00		223.00
Northern Assurance Company	1,242.52	322.00	12.00		334.00
Northern Ins. Co. of New York	514.99	80.00	12.00		92.00
North River Insurance Company	2,858.06	478.00	12.00		490.00
North Star Insurance Company	37.48	26.00	12.00		38.00
Northwestern Fire & Marine Ins. Co.	4,420.38	1,105.00	12.00		1,117.00
Northwestern Mut. Fire Assn.	474.74	30.00	12.00		42.00
Northwestern National Ins. Co.	3,683.47	1,410.00	12.00		1,422.00
Norwich Union Fire Ins. Society	1,628.98	346.00	12.00		358.00
Ohio Farmers Insurance Company	255.08	55.40	12.00		67.40
Ohio Hardware Mutual Ins. Co.	169.21	39.60	12.00		51.60
Ohio Millers Mutual Ins. Co.	123.57	91.36	12.00	628.66	732.02
Old Colony Insurance Company	1,122.41	186.00	12.00		198.00
Orient Insurance Company	1,370.77	178.00	12.00		190.00
Osaka Marine & Fire Ins. Co., Ltd.	3.83	26.00	12.00		38.00

TAXES, FEES AND EXPENSES COLLECTED FROM FIRE, CASUALTY AND MISCELLANEOUS COMPANIES DURING 1926—Continued

Name of Company	Taxes	Filing, Licenses, Certificates and Misc. Fees	Publication Fees	Examination Expense	Total Fees and Expenses Collected
Pacific Fire Insurance Company	456.36	46.00	12.00		58.00
Palatine Insurance Company	830.92	226.00	12.00		238.00
Patriotic Ins. Co. of America	275.87	146.00	12.00		158.00
Pennsylvania Fire Insurance Co.	3,180.44	716.00	12.00		728.00
Pennsylvania Lumbermen's Mutual Fire Insurance Co.	11.75	28.00	12.00		40.00
Pennsylvania Millers' Mutual Fire Insurance Co.	28.68	34.00	12.00		46.00
Peoples National Fire Ins. Co.		28.00	12.00		40.00
Philadelphia Fire & Marine Ins. Co.	1,282.83	286.00	12.00		298.00
Phoenix Assurance Company	1,177.35	278.00	12.00		290.00
Phoenix Insurance Company	12,771.45	1,616.00	12.00		1,628.00
Pittsburgh Fire Insurance Company		131.00	12.00		143.00
Pilot Reinsurance Company		51.00	12.00		63.00
Preferred Risk Fire Insurance Co.		89.00	12.00		101.00
Presidential Fire & Marine Ins. Co.		138.00	12.00		150.00
Providence Washington Ins. Co.	1,519.74	298.00	12.00		310.00
Prudentia Re & Coins. Co., Ltd.	68.70	26.00	12.00		38.00
Prudential Ins. Co. of Great Britain	6.81	26.00	12.00		38.00
Queen Insurance Co. of America	2,841.91	412.00	12.00		424.00
Reinsurance Company "Salamandra"	65.20	26.00	12.00		38.00
Reliable Fire Insurance Co.		26.00	12.00		38.00
Reliable Insurance Company	507.89	120.00	12.00		132.00
Republic Fire Insurance Co.	160.11	92.00	12.00		104.00
Retail Druggists Mut. Fire Ins. Co.		26.00	12.00		38.00
Retailers Fire Insurance Co.	132.60	163.00	12.00		175.00
Retail Hardware Mut. Fire Ins. Co.	585.67	113.00	12.00		125.00
Rhode Island Insurance Co.	1,978.71	178.00	12.00		190.00
Richmond Insurance Co. of N. Y.	260.05	336.00	12.00		348.00
Rocky Mountain Fire Insurance Co.		26.00	12.00		38.00
Rossia Insurance Co. of America		26.00	12.00		38.00
Royal Exchange Assurance	36.15	32.00	12.00		44.00
Royal Insurance Company	7,549.55	1,130.00	12.00		1,142.00
St. Paul Fire & Marine Ins. Co.	8,299.12	1,355.00	12.00		1,367.00
St. Paul Mut. Hail & Cyc. Ins. Co.	2.11	95.00	12.00		107.00
Safeguard Ins. Co. of New York	417.75	82.00	12.00		94.00
Savannah Fire Insurance Co.		188.00	12.00		200.00
Scottish Union & Nat'l Ins. Co.	1,600.69	236.00	12.00		248.00
Sea Insurance Company	2.91				
Security Insurance Company	4,123.08	626.00	12.00		638.00
Security Mut. Fire Ins. Co.	79.92	97.00	12.00		109.00
Sentinel Fire Insurance Co.	77.31	166.00	12.00		178.00
Skandia Insurance Company	46.09	30.00	12.00		42.00
Skandinavia Insurance Company	59.66	26.00	12.00		38.00
South Carolina Insurance Company		128.00	12.00		140.00
Southern Home Insurance Co.		128.00	12.00		140.00
Springfield Fire & Marine Ins. Co.	8,691.25	1,490.00	12.00		1,502.00
Standard American Fire Ins. Co.	74.78	136.00	12.00		148.00
Standard Fire Insurance Company	446.01	126.00	12.00		138.00
Star Insurance Company of America	779.19	148.00	12.00		160.00
State Assurance Company, Ltd.	71.04	46.00	12.00		58.00
Sterling Fire Insurance Company	420.33	46.00	12.00		58.00
Stuyvesant Insurance Company	189.84	46.00	12.00		58.00
Sun Insurance Office	1,618.82	396.00	12.00		408.00
Superior Fire Insurance Co.	73.65	98.00	12.00		110.00
Svea Fire & Life Insurance Co.	341.35	134.00	12.00		146.00
Swiss Reinsurance Company	77.06	26.00	12.00		38.00
Tokio Marine & Fire Ins. Co.	102.06	46.00	12.00		58.00
Transcontinental Insurance Co.	.97	128.00	12.00		140.00
Travelers Fire Insurance Company	462.93	446.00	12.00		458.00
Tri-State Mut. Grain Deal. Ins. Co.	177.67	95.00	12.00		107.00
Twin City Fire Insurance Company	1,021.00	245.00	12.00		257.00
Union & Phenix Espanol Ins. Co.		26.00	12.00		38.00
Union Assurance Society, Ltd.	418.25	126.00	12.00		138.00
Union Fire Insurance Company	370.16	114.00	12.00		126.00
Union Fire Ins. Co. of Lincoln	660.38	298.00	12.00		310.00
Union Ins. Society of Canton, Ltd.	2,633.01	226.00	12.00		238.00
Union Reserve Insurance Co.	1.77				

TAXES, FEES AND EXPENSES COLLECTED FROM FIRE, CASUALTY AND MISCELLANEOUS COMPANIES DURING 1926—Continued

Name of Company	Taxes	Filing, Licenses, Certificates and Misc Fees	Publication Fees	Examination Expense	Total Fees and Expenses Collected
United American Ins. Co. of Pa.	22.21	28.00	12.00		40.00
United Firemen's Insurance Co.	198.87	40.00	12.00		52.00
United Mutual Fire Insurance Co.	281.36	28.00	12.00		40.00
United States Fire Insurance Co.	8,000.84	958.00	12.00		970.00
U. S. Merchants & Shippers Ins. Co.	346.65	118.00	12.00		130.00
Urbaine Fire Insurance Company	315.87	62.00	12.00		74.00
Utah Home Fire Insurance Company		69.00	12.00		81.00
Victory Ins. Co. of Philadelphia	743.12	100.00	12.00		112.00
Westchester Fire Insurance Co.	1,554.17	432.00	12.00		444.00
Western Assurance Company	977.89	196.00	12.00		208.00
Wheeling Fire Insurance Company		26.00	12.00		38.00
World Auxiliary Insurance Corp.	30.58	26.00	12.00		38.00
World Fire & Marine Insurance Co.	423.77	116.00	12.00		128.00
Total	$ 342,395.44	$ 68,874.47	$3,024.00	$ 934.28	$ 72,832.75
IOWA CASUALTY COMPANIES					
Continental Live Stock Ins. Co.		$ 11.27		$ 130.80	$ 142.07
Employers Mutual Casualty Co.	$ 1,356.78	97.00	12.00		109.00
Federal Surety Co.	1,738.26	325.30	12.00		337.30
Great Western Ins. Co. (Accdt. Dept.)	2,064.53	107.85	12.00	635.50	755.35
Hawkeye Casualty Co.	857.89	155.10	12.00	459.50	626.60
Iowa Mut. Liability Ins. Co.	2,418.65	484.65	12.00	1,640.35	2,137.00
Professional Insurance Corporation	11.43	13.20	12.00	184.75	209.95
Republic Mutual Casualty Co.		23.00		60.00	83.00
Southern Surety Co.	1,921.56	451.50	12.00	920.62	1,384.12
Union Mutual Casualty Co.	1,989.85	32.50	12.00		44.50
Total	$ 12,358.95	$ 1,701.37	$ 96.00	$ 4,031.52	$ 5,828.89
NON-IOWA CASUALTY COMPANIES					
Aetna Casualty & Surety Co.	$ 4,785.11	$ 856.00	$ 12.00		$ 868.00
Aetna Life Ins. Co. (Accdt. Dept.)	5,473.12	44.00	12.00		56.00
American Automobile Ins. Co.	575.38	151.00	12.00		163.00
American Bankers Ins. Co. (Accdt. Dept.)	1,073.76	230.00	12.00		242.00
American Casualty Co.	97.81	84.00	12.00		96.00
American Credit Indemnity Co.	351.79	30.00	12.00		42.00
American Employers Ins. Co.	151.36	245.00	12.00		257.00
American Mutual Liability Co.	1,360.62	28.00	12.00		40.00
American Old Line Ins. Co. (Accdt. Dept.)	32.55	28.00	12.00		40.00
American Reinsurance Co.	18.78	26.00	12.00		38.00
American Surety Co. of New York	4,927.04	887.00	12.00		899.00
Benefit Ass'n of Ry. Employees (Accdt. Dept.)	2,449.48	78.00	12.00		90.00
Builders & Manufacturers M. C. Co.	203.19	26.00	12.00		38.00
Business Men's Assur. Co. of America (Accdt. Dept.)	1,342.32	66.00	12.00		78.00
Central Surety & Ins. Corp'n		403.00	12.00		415.00
Central West Casualty Co.	271.30	66.00	12.00		78.00
Columbia Casualty Co.	35.22	177.00	12.00		189.00
Columbian Nat'l Life Ins. Co. (Accdt. Dept.)	48.96	74.00	12.00		86.00
Continental Assur. Co. (Accdt. Dept.)		12.00			12.00
Continental Casualty Co.	4,329.47	673.30	12.00		685.30
Continental Life Ins. Co. (Accdt. Dept.)	199.60	166.00	12.00		178.00
Detroit Fidelity & Surety Co.	304.45	607.00	12.00		619.00
Eagle Indemnity Co.	448.11	50.00	12.00		62.00
Employers Indemnity Corporation	1,116.80	751.00	12.00		763.00
Employers Liability Assur. Corp'n	2,423.70	142.00	12.00		154.00
Equitable Life & Casualty Co. (Accdt. Dept.)		4.00		$ 73.28	77.28
Equitable Life Assur. Society (Accdt. Dept.)	505.94	24.00	12.00		36.00
European General Reinsur. Co. Ltd.	533.87	26.00	12.00		38.00
Federal Casualty Co.	99.71	36.00	12.00		48.00

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TAXES, FEES AND EXPENSES COLLECTED FROM FIRE, CASUALTY AND MISCELLANEOUS COMPANIES DURING 1926—Continued

Name of Company	Taxes	Filing, Licenses, Certificates and Misc. Fees	Publication Fees	Examination Expense	Total Fees and Expenses Collected
Federal Life Ins. Co. (Accdt. Dept.)	9,582.84	824.00	12.00	----------	836.00
Fidelity & Casualty Co. of New York	13,272.78	1,483.00	12.00	----------	1,495.00
Fidelity & Deposit Co. of Maryland	4,010.18	756.00	12.00	----------	768.00
First Reinsurance Co. of Hartford	----------	51.00	12.00	----------	63.00
General Accdt., Fire & Life Assur. Corp.	765.88	82.00	12.00	----------	94.00
General Casualty & Surety Co.	78.79	77.00	12.00	----------	89.00
General Indemnity Corp'n of America	----------	20.00	----------	----------	20.00
General Reinsurance Corporation	583.29	26.00	12.00	----------	38.00
Georgia Casualty Company	255.38	34.00	12.00	----------	46.00
Globe Indemnity Co.	3,676.73	250.00	12.00	----------	262.00
Great American Casualty Co.	303.28	264.00	12.00	----------	276.00
Great Northern Life Ins. Co. (Accdt. Dept.)	1,353.64	96.00	12.00	----------	108.00
Guarantee Co. of North America	7.14	26.00	12.00	----------	38.00
Hardware Mutual Casualty Co.	61.99	42.00	12.00	----------	54.00
Hartford Accident & Indemnity Co.	3,350.24	571.00	12.00	----------	583.00
Hartford Live Stock Insurance Co.	344.86	110.00	12.00	----------	122.00
Hartford Steam Boiler Inspection & Ins. Co.	2,153.89	308.00	12.00	----------	320.00
Home Accident Ins. Co.	70.34	----------	----------	----------	----------
Illinois Indemnity Co.	----------	222.00	12.00	----------	234.00
Indemnity Ins. Co. of North America	879.79	123.00	12.00	----------	135.00
Independence Indemnity Co.	340.83	59.00	12.00	----------	71.00
Indiana Liberty Mutual Ins. Co.	39.15	46.00	12.00	----------	58.00
Integrity Mutual Casualty Co.	195.96	52.00	12.00	----------	64.00
International Indemnity Co.	279.53	207.00	12.00	----------	219.00
Liberty Mutual Insurance Co.	30.02	26.00	12.00	----------	38.00
Lloyd's Plate Glass Ins. Co.	179.78	148.00	12.00	----------	160.00
London & Lancashire Indemnity Co. of Am.	459.04	70.00	12.00	----------	82.00
London Guarantee & Accident Co.	7,503.03	376.00	12.00	----------	388.00
Loyal Protective Insurance Co.	1,168.65	84.00	12.00	----------	96.00
Lumbermen's Mutual Casualty Co.	148.93	222.00	12.00	----------	234.00
Maryland Casualty Co.	3,236.38	469.00	12.00	----------	481.00
Massachusetts Bonding & Ins. Co.	2,523.96	265.00	12.00	----------	277.00
Massachusetts Protective Association	4,864.74	124.00	12.00	----------	136.00
Medical Protective Company	1,145.65	49.00	12.00	----------	61.00
Metropolitan Casualty Insurance Co.	506.10	165.00	12.00	----------	177.00
Metropolitan Life Ins. Co. (Accdt. Dept.)	451.91	584.00	12.00	----------	596.00
Midwest Life Ins. Co. (Accdt. Dept.)	1,579.12	134.00	12.00	----------	146.00
Missouri State Life Ins. Co. (Accdt. Dept.)	406.28	224.00	12.00	----------	236.00
Monarch Accident Ins. Co.	370.11	114.00	12.00	----------	126.00
Mutual Life of Illinois (Accdt. Dept.)	471.71	84.00	12.00	----------	96.00
National Casualty Co.	216.50	72.00	12.00	----------	84.00
National Life Ins. Co. of U. S. of A. (Accdt. Dept.)	79.19	40.00	12.00	----------	52.00
National Reserve Life Ins. Co. (Accdt. Dept.)	19.91	54.00	12.00	----------	66.00
National Surety Co.	2,755.99	1,679.00	12.00	----------	1,691.00
National Union Indemnity Co.	----------	403.00	12.00	----------	415.00
Nebraska Indemnity Co.	613.94	158.00	12.00	----------	170.00
New Amsterdam Casualty Co.	1,341.19	395.00	12.00	----------	407.00
New York Casualty Co.	130.96	58.00	12.00	----------	70.00
New York Indemnity Co.	478.02	102.00	12.00	----------	114.00
North American Accident Ins. Co.	1,402.83	528.00	12.00	----------	540.00
Northwestern Casualty & Surety Co.	260.30	82.00	12.00	----------	94.00
Ocean Accident & Guarantee Corp'n	1,050.65	326.00	12.00	----------	338.00
Occidental Life Ins. Co. (Accdt. Dept.)	----------	24.00	12.00	----------	36.00
Ohio National Life Ins. Co. (Accdt. Dept.)	----------	24.00	12.00	----------	36.00
Old Line Life Insurance Co. of Am. (Accdt. Dept.)	6.45	24.00	12.00	----------	36.00
Pacific Mutual Life Ins. Co. (Accdt. Dept.)	3,173.92	170.00	12.00	----------	182.00

TAXES, FEES AND EXPENSES COLLECTED FROM FIRE, CASUALTY AND MISCELLANEOUS COMPANIES DURING 1926—Continued

Name of Company	Taxes	Filing, Licenses, Certificates and Misc. Fees	Publication Fees	Examination Expense	Total Fees and Expenses Collected
Phenix Indemnity Co.	148.84	38.00	12.00	----------	50.00
Preferred Accident Insurance Co.	1,653.59	82.00	12.00	----------	94.00
Provident Life & Accident Ins. Co. (Accdt. Dept.)	----------	46.00	12.00	----------	58.00
Prudential Ins. Co. of America (Accdt. Dept.)	----------	54.00	12.00	----------	66.00
Reliance Life Ins. Co. (Accdt. Dept.)	176.01	40.00	12.00	----------	52.00
Ridgely Protective Association	1,712.54	64.00	12.00	----------	76.00
Royal Indemnity Co.	2,228.15	361.00	12.00	----------	373.00
St. Paul Mercury Indemnity Co.	----------	388.50	12.00	----------	400.50
Security Mutual Casualty Co.	1,010.68	26.00	12.00	----------	38.00
Standard Accident Ins. Co.	2,170.61	381.00	12.00	----------	393.00
Sun Indemnity Co. of New York	134.97	76.00	12.00	----------	88.00
Travelers Equitable Ins. Co. (Accdt. Dept.)	203.73	36.00	12.00	----------	48.00
Travelers Indemnity Co.	4,198.67	626.00	12.00	----------	638.00
Travelers Insurance Co. (Accdt. Dept.)	12,909.38	1,124.00	12.00	----------	1,136.00
Union Automobile Insurance Co.	2,146.61	456.00	12.00	----------	468.00
Union Indemnity Co.	270.00	51.00	12.00	----------	63.00
United States Casualty Co.	1,519.21	126.00	12.00	----------	138.00
United States Fidelity & Guaranty Co.	17,281.91	1,093.00	12.00	----------	1,105.00
Washington Fidelity National Ins. Co. (Accdt. Dept.)	178.28	24.00	12.00	----------	36.00
Western Automobile Casualty Co.	175.94	173.00	12.00	----------	185.00
Western Automobile Insurance Co.	1,936.79	176.00	12.00	----------	188.00
Western Casualty Co.	420.23	78.00	12.00	----------	90.00
Western Surety Co.	72.79	149.00	12.00	----------	161.00
Zurich General Accdt. & Liability Ins. Co.	1,272.36	40.00	12.00	----------	52.00
Total	$ 164,162.50	$ 24,704.80	$1,260.00	$ 73.28	$ 26,038.08
ASSESSMENT ACCIDENT ASSOCIATIONS					
Iowa Associations—					
Hawkeye Commercial Men's Ass'n	$ 94.14	$ 10.29	----------	$ 81.28	$ 91.57
Inter-State Business Men's Accdt. Ass'n	6,019.34	73.00	----------	----------	73.00
Iowa State Traveling Men's Ass'n	1,848.39	11.20	----------	981.50	992.70
National Travelers Casualty Ass'n	1,262.81	139.00	----------	----------	139.00
Total	$ 9,224.68	$ 233.49	----------	$ 1,062.78	$ 1,296.27
Non-Iowa Associations—					
Mutual Benefit Health & Accdt. Ass'n	----------	$ 572.00	----------	----------	$ 572.00
Woodmen Accident Co.	----------	244.00	----------	----------	244.00
Total	----------	$ 816.00	----------	----------	$ 816.00
STATE MUTUAL ASSOCIATIONS OF IOWA					
Fire, Tornado and Hail—					
Farmers Mutual Ins. Ass'n of M. E. Church	$ 46.23	$ 17.60	----------	$ 73.66	$ 91.26
Farmers Nat'l Co-op. Elevator Mut. Ins. Ass'n of Iowa	----------	7.50	----------	----------	7.50
Farm Property Mut. Ins. Ass'n of Ia.	543.51	157.40	----------	180.00	337.40
Home Mutual Ins. Ass'n of Iowa	729.30	246.00	----------	----------	246.00
Iowa Farmers Mutual Reinsur. Ass'n	74.41	7.80	----------	267.42	275.22
Iowa Implement Mutual Ins. Ass'n	188.89	124.00	----------	335.65	459.65
Iowa Mercantile Mutual Ins. Ass'n	99.45	84.50	----------	----------	84.50
Iowa Mutual Casualty Ass'n	----------	75.70	----------	81.11	156.81
LeMars Mutual Insurance Ass'n	154.45	71.00	----------	----------	71.00
Lutheran Mutual Fire Ins. Ass'n	49.33	3.00	----------	----------	3.00
Mutual Fire & Storm Ins. Ass'n of the Evang. Synod of North America	----------	3.00	----------	----------	3.00
Mutual Fire & Tornado Ass'n	340.24	261.20	----------	179.79	440.99

TAXES, FEES AND EXPENSES COLLECTED FROM FIRE, CASUALTY AND MISCELLANEOUS COMPANIES DURING 1926—Continued

Name of Company	Taxes	Filing, Licenses, Certificates and Misc. Fees	Publication Fees	Examination Expense	Total Fees and Expenses Collected
Mutual Fire Ins. Ass'n of the Iowa Conference of Evangelical Church	5.21	3.00			3.00
National Druggists Mutual Ins. Ass'n	73.97	5.00			5.00
Providence Mutual Ins. Ass'n	82.81	11.00		146.25	157.25
Town Mut. Dwelling House Ins. Ass'n	1,089.53	318.80		162.50	481.30
Total	$ 3,512.00	$ 1,396.50		$ 1,426.38	$ 2,822.88
Exclusive Tornado—					
Iowa Mutual Tornado Ins. Ass'n		$ 621.90		$ 360.00	$ 981.90
Total		$ 621.90		$ 360.00	$ 981.90
Exclusive Hail—					
Des Moines Mutual Ins. Ass'n	$ 545.38	$ 20.20		$ 234.50	$ 254.70
Farmers Mutual Hail Ins. Ass'n of Ia.	4,054.63	460.80		564.50	1,025.30
Farmers State Mutual Hail Ass'n	249.87	83.00		144.18	227.18
Harvesters-Horticultural Mutual Ins. Ass'n	412.84	192.30		118.25	310.55
Hawkeye Mutual Hail Ins. Ass'n	518.44	35.50			35.50
Mid-West Mutual Insurance Ass'n		110.50			110.50
Square Deal Mutual Hail Ins. Ass'n	314.51	178.00			178.00
United Grain Growers Mut. Ins. Ass'n	590.99	8.05		61.00	69.05
Total	$ 6,686.66	$ 1,088.35		$ 1,122.43	$ 2,210.78
Grand Total State Mutual Associations	$ 10,198.66	$ 2,106.75		$ 2,908.81	$ 6,015.56
INTER-INSURANCE EXCHANGES					
Iowa Fire—					
State Automobile Insurance Ass'n	$ 1,536.45	$ 230.00	$ 12.00		$ 242.00
Total	$ 1,536.45	$ 230.00	$ 12.00		$ 242.00
Non-Iowa Fire—					
Affiliated Underwriters	$ 267.67	$ 26.00	$ 12.00		$ 38.00
American Exchange Underwriters		26.00	12.00		38.00
Belt Automobile Indemnity Ass'n	102.96	61.00	12.00		76.00
Canner's Exchange	715.22	26.00	12.00		38.00
Druggists Indemnity Exchange	15.22	26.00	12.00		38.00
Hardware Underwriters	9.16	26.00	12.00		38.00
Individual Underwriters		26.00	12.00		38.00
Inter-Insurers Exchange	25.35	26.00	12.00		38.00
Lumbermen's Underwriting Alliance		26.00	12.00		38.00
Motor Car United Underwriters	265.11	98.00	12.00		110.00
New York Reciprocal Underwriters		26.00	12.00		38.00
Reciprocal Exchange	241.68	26.00	12.00		38.00
Reciprocal Underwriters	66.91	26.00	12.00		38.00
Retail Lumbermen's Inter-Insur. Ex.	1,297.72	26.00	12.00		38.00
Sprinklered Risk Underwriters		26.00	12.00		38.00
Underwriters Exchange		26.00	12.00		38.00
Union Auto Indemnity Ass'n	536.34	50.00	12.00		62.00
United Retail Merchants Underwriting Ass'n	76.79	26.00	12.00		38.00
United States Automobile Ins. Ex.	193.17	52.00	24.00		76.00
Universal Underwriters	322.14	28.00	12.00		40.00
Utilities Indemnity Exchange	173.83	34.00	12.00		46.00
Warner Reciprocal Insurers		51.00	12.00		63.00
Western Reciprocal Underwriters	34.57	26.00	12.00		38.00
Total	$ 4,343.84	$ 793.00	$ 288.00		$ 1,081.00
Non-Iowa Casualty Exchanges—					
Bituminous Casualty Exchange		$ 30.00	$ 12.00		$ 42.00
Casualty Reciprocal Exchange		26.00	12.00		38.00
Consolidated Underwriters		26.00	12.00		38.00
Total		$ 82.00	$ 36.00		$ 118.00

TAXES, FEES AND EXPENSES COLLECTED FROM FIRE, CASUALTY AND MISCELLANEOUS COMPANIES DURING 1926—Continued

Name of Company	Taxes	Filing, Licenses, Certificates and Misc. Fees	Publication Fees	Examination Expense	Total Fees and Expenses Collected
County Mutual Associations of Iowa		490.00			490.00
Miscellaneous fees		408.25			408.25
RECAPITULATION					
Iowa Fire Companies	$ 24,981.50	$ 3,796.90	$ 180.00	$ 6,644.68	$ 10,621.58
Non-Iowa Fire Companies	342,395.44	68,874.47	3,024.00	934.28	72,832.75
Iowa Casualty & Miscellaneous Companies	12,358.95	1,701.37	96.00	4,031.52	5,828.89
Non-Iowa Casualty and Miscellaneous Companies	164,162.50	24,704.80	1,260.00	73.28	26,038.08
Assessment Accident Associations:					
Iowa Associations	9,224.68	233.49		1,062.78	1,296.27
Non-Iowa Assessment Acedt. Ass'ns		816.00			816.00
State Mutual Associations	10,198.66	3,106.75		2,908.81	6,015.56
Inter-Insurance Exchanges and Associations—Iowa (Fire)	1,536.45	230.00	12.00		242.00
Inter-Insurance Exchanges and Associations—Non-Iowa (Fire)	4,343.84	793.00	288.00		1,081.00
Inter-Insurance Exchanges and Associations—Non-Iowa (Casualty)		82.00	36.00		118.00
County Mutual Associations		490.00			490.00
Miscellaneous fees		408.25			408.25
Total—Fire, Casualty and Miscellaneous	$ 569,202.02	$105,237.03	$4,896.00	$15,655.35	$125,788.38
Total—Life and Fraternal	770,810.27	24,278.18		21,427.23	45,705.41
Grand Total of All Companies	$1,340,012.29	$129,515.21	$4,896.00	$37,082.58	$171,493.79

STATE TREASURER'S RECEIPTS FOR FEES AND EXAMINATION EXPENSES COLLECTED BY THE INSURANCE DEPARTMENT DURING THE YEAR 1926

Receipt No.	Date 1926	Amount
2955	January 8	$ 757.40
2983	January 12	11,926.40
3020	January 16	6,477.00
3055	January 21	1,220.49
3106	January 29	3,332.30
3135	February 1	3,181.90
3285	February 4	4,440.66
3352	February 9	11,783.50
3388	February 13	4,951.78
3444	February 23	3,903.65
3450	February 24	5,157.40
3474	February 27	3,111.00
3610	March 4	7,700.65
3673	March 10	11,633.37
3704	March 12	6,826.00
3728	March 16	5,731.63
3749	March 19	8,700.57
3763	March 23	5,358.60
3776	March 25	4,054.60
3789	March 27	6,081.41
3828	April 1	6,084.41
3968	April 6	5,580.06
4046	April 15	2,420.90
4097	April 21	1,721.50
4147	April 30	1,204.45
4318	May 7	653.60
4371	May 13	1,081.02
4423	May 20	2,032.89
4464	May 27	2,413.14
4617	June 3	261.90
4722	June 11	533.90
4777	June 17	2,455.65
4816	June 24	871.19
4848	June 30	754.20
5159	July 21	1,857.29
5218	July 30	1,181.40
5460	August 7	442.40
5512	August 14	873.22
5548	August 21	1,026.79
5579	August 27	1,860.83
5631	September 1	2,109.70
5852	September 10	1,302.13
5923	September 18	578.75
6013	September 29	584.20
6221	October 6	365.48
6301	October 12	1,353.56
6427	October 27	2,539.51
6609	November 3	1,744.96
6722	November 12	273.70
6793	November 18	2,638.31
6895	December 1	357.10
7129	December 9	973.66
7180	December 15	208.84
7272	December 28	214.20
	Total	$ 166,597.79

RECEIPTS AND DISBURSEMENTS FOR THE YEAR 1926

INCOME

Taxes		$ 1,340,012.29
Fees—		
Publication	$ 4,896.00	
Agents' licenses	102,399.00	
Filing statements	11,747.00	
General certificates	1,024.00	
Certificates for publication	1,560.00	
Retaliation	8,112.70	
Filing charters	595.00	
Miscellaneous certificates	4,077.51	
Examinations	37,082.58	171,493.79
Total Income		$ 1,511,506.08
Special Fund Receipts—		
Publication	$ 4,896.00	
Examinations	37,082.58	41,978.58
Net Income		$ 1,469,527.50

DISBURSEMENTS

Salaries (218-28a 41 G. A.)	$ 37,903.77	
Per diem (24-8632) Examinations	47,381.98	
Postage, telephone, telegraph and express	1,521.98	
Furniture, fixtures, equipment, repairs, records and subscriptions	602.59	
Stationery and supplies	629.79	
Printing, binding and paper	5,019.98	
Extra help (218-28b 41 G. A.)	8,533.30	
Miscellaneous and investigation	792.99	
Department traveling expense	793.20	
Publication fund disbursement	4,896.00	108,075.58
Refund publication	$ 4,896.00	
Refund per diem (24-8632)	37,082.58	41,978.58
		$ 66,097.00
Net disbursements		$ 1,403,430.50
Excess net income over net disbursements		4.49%
Per cent net disbursements to net income		

RECAPITULATION FOR LAST FIVE YEARS

Year	Net Disbursements	Net Income	Per cent
1922	$63,074.23	$1,154,825.23	5.40%
1923	55,799.50	1,201,695.97	4.64%
1924	53,216.88	1,301,296.53	4.09%
1925	56,551.47	1,349,012.61	4.19%
1926	66,097.00	1,469,527.50	4.49%

FIRE INSURANCE BUSINESS
1926

Summary of Reports to the Insurance Commissioner on the Business of the Year 1926

TABLE 1—FIRE INSURANCE COMPANIES—NAME, CAPITAL STOCK, OFFICERS, ETC., 1926

Name of Company	Home Office	Incorporate	Commenced Business	Capital Stock	Name of President	Name of Secretary	Date of Admission to Iowa
IOWA MUTUAL COMPANIES							
Druggists Mut. Ins. Co. of Iowa	Algona, Iowa	1909	1909		R. W. Harvey	Al. Falkenhainer	Oct. 16, 1909
Farmers Union Mutual Ins. Co.	Des Moines, Iowa	April 9, 1924	May 21, 1925		E. E. Kennedy	W. R. Crouse	May 21, 1925
Iowa Auto. Mut. Ins. Co.	Cedar Rapids, Iowa	Oct. 13, 1910	Nov. 4, 1910		John Hanson	H. L. Nehls	Nov. 4, 1910
Iowa Hardware Mut. Ins. Co.	Mason City, Iowa	June 16, 1903	Aug. 20, 1903		L. C. Abbott	A. R. Sale	Aug. 20, 1903
Iowa Mutual Ins. Co.	DeWitt, Iowa	1920	1900		T. W. Large	G. M. Smith	Jan. 11, 1900
Iowa State Ins. Co. (Mutual)	Keokuk, Iowa	Jan. 1855	July 1855		Wm. Logan	J. I. Annable	July 1855
Mill Owners Mut. Fire Ins. Co.	Des Moines, Iowa	1875	1875		H. J. Benson	J. F. Sharp	April 1875
Retail Merchants Mut. Ins. Co.	Des Moines, Iowa	Sept. 1900	Sept. 1900		J. J. Grove	Ira B. Thomas	Jan. 14, 1921
Western Grain Deal. Mut. Fire Insurance Co.	Des Moines, Iowa	1907	Aug. 1907		Jay A. King	D. O. Milligan	Aug. 15, 1907
Total Iowa Mutual Cos.							
IOWA STOCK COMPANIES							
Central Federal Fire Ins. Co.	Davenport, Iowa	Feb. 26, 1923	May 21, 1924	$ 294,700.00	Chas. Shuler	Frank B. Yetter	May 21, 1924
Dubuque Fire & Marine Ins. Co.	Dubuque, Iowa	July 18, 1883	July 18, 1883	500,000.00	C. J. Schrup	S. F. Weiser	July 18, 1883
Inter-Ocean Reinsurance Co.	Cedar Rapids, Iowa	April 20, 1918	Oct. 26, 1920	500,000.00	R. Lord	A. C. Torgeson	June 24, 1920
Iowa Fire Insurance Co.	Waterloo, Iowa	July 6, 1905	Jan. 15, 1906	100,000.00	W. W. Marsh	Hermann Miller	June 15, 1906
Iowa National Fire Ins. Co.	Des Moines, Iowa	Dec. 9, 1915	Jan. 2, 1917	500,000.00	Chas. S. Vance	C. M. Spencer	Jan. 2, 1917
Security Fire Insurance Co.	Davenport, Iowa	1883	1883	300,000.00	Jas. W. Bollinger	E. E. Soenke	Nov. 1, 1883
Total Iowa Stock Cos.				$ 2,194,700.00			
Total Iowa Stock and Mut. Companies				$ 2,194,700.00			
OTHER THAN IOWA MUTUAL COMPANIES							
Allied Amer. Mut. Auto. Ins. Co.	Boston, Mass.	Nov. 9, 1920	Nov. 9, 1920	b100,000.00	Chas. E. Hodges	H. C. Kneppenberg, Jr.	Nov 20, 1925
American Mutual Ins. Co.	Indianapolis, Ind.	Sept. 28, 1916	Sept. 28, 1916		Sallis Runnels	J. P. Cook	Nov. 13, 1924
Berkshire Mut. Fire Ins. Co.	Pittsfield, Mass.	Mar. 1835	Aug. 1835		Henry R. Pierson	Robert A. Barbour	April 15, 1924
Cambridge Mut. Fire Ins. Co.	Andover, Mass.	1833	1834		Burton S. Flagg	John A. Arnold	Jan. 6, 1925

Central Manufacturers Mutual Insurance Company	Van Wert, Ohio	April 7, 1876	Oct. 2, 1876		H. V. Olney	C. A. L. Purmort	June 30, 1916
Citizens Fund Mut. Fire Ins. Co.	Red Wing, Minn.	Mar. 20, 1914	Feb. 1, 1915		C. E. Friedrich	H. S. Hjernistad	Oct. 4, 1922
Farmers Fire Insurance Co.	York, Pa.	April 6, 1853	May 16, 1853		C. M. Kerr	A. S. McConkey	Aug. 4, 1883
Fitchburg Mut. Fire Ins. Co.	Fitchburg, Mass.	Mar. 23, 1847	Sept. 1847		Lincoln R. Welch	Frederick W. Porter	May 16, 1919
Grain Dealers National Mutual Fire Insurance Co.	Indianapolis, Ind.	Dec. 24, 1902	Dec. 24, 1902		A. E. Reynolds	C. A. McCotter	July 31, 1917
Hardware Dealers Mut. Ins. Co.	Stevens Point, Wis.	June 10, 1903	April 8, 1904		O. P. Schlafer	P. J. Jacobs	Sept. 20, 1918
Indiana Lumbermen's Mutual Insurance Co.	Indianapolis, Ind.	April 1, 1897	April 1, 1897		J. W. Pinnell	F. B. Fowler	Dec. 26, 1916
Lumbermen's Mut. Ins. Co.	Mansfield, Ohio	Sept. 11, 1895	Oct. 10, 1895	b200,000.00	E. S. Nail	W. H. G. Kegg	April 10, 1899
Lumber Mutual Fire Ins. Co.	Boston, Mass.	Feb. 13, 1895	Mar. 28, 1895		H. E. Stone	George E. Briggs	Oct. 13, 1916
Merrimack Mut. Fire Ins. Co.	Andover, Mass.	Feb. 7, 1828	April 8, 1828		Burton S. Flagg	John A. Arnold	Aug. 19, 1924
Michigan Millers Mutual Fire Insurance Co.	Lansing, Mich.	Nov. 1881	Nov. 1881		Robert Henkel	L. H. Baker	Jan. 21, 1918
Millers Mutual Fire Ins. Assn. of Illinois	Alton, Illinois	Sept. 20, 1877	Nov. 20, 1877		H. B. Sparks	G. A. McKinney	Oct. 3, 1923
Millers Mutual Fire Insurance Co. of Texas	Fort Worth, Texas	Mar. 1898	July 1898		B. R. Neal	Glen Walker	Oct. 3, 1923
Millers National Insurance Co.	Chicago, Illinois	Feb. 16, 1865	Sept. 1, 1869	b500,000.00	C. B. Cole	N. A. Reynolds	May 27, 1919
Minnesota Implement Mutual Fire Insurance Co.	Owatonna, Minn.	Mar. 1904	Sept. 1904		F. J. Lake	C. I. Buxton	July 16, 1917
National Imp. Mut. Ins. Co.	Owatonna, Minn.	Nov. 1917	Nov. 1917		C. I. Buxton	C. E. Twitchell	Oct. 13, 1920
National Retailers Mut. Ins. Co.	Chicago, Illinois	Feb. 20, 1922	Aug. 2, 1917		James S. Kemple	Chase M. Smith	May 12, 1922
Nebraska Hardware Mutual Insurance Co.	Lincoln, Neb.	June 16, 1904	Mar. 1, 1905		M. O. Trester	Geo. H. Dietz	July 31, 1924
Northwestern Mut. Fire Assn.	Seattle, Wash.	April 1901	April 1901		F. J. Martin	M. D. L. Rhodes	June 2, 1919
Ohio Farmers Insurance Co.	Le Roy, Ohio	Feb. 8, 1848	July 8, 1848		F. H. Hawley	D. W. Crane	June 26, 1916
Ohio Hardware Mut. Ins. Co.	Coshocton, Ohio	Oct. 7, 1902	Oct. 21, 1902		J. P. Duffey	Geo. M. Gray	Sept. 12, 1919
Ohio Millers Mut. Ins. Co.	Columbus, Ohio	June 1, 1886	Dec. 1, 1886		J. C. Adderly	Wm. H. Adderly	April 16, 1924
Pennsylvania Lumbermen's Mut. Fire Ins. Co.	Philadelphia, Pa.	Feb. 26, 1895	Mar. 1, 1895		Edward F. Henson	Harry Humphreys	Dec. 9, 1912
Pennsylvania Millers Mutual Fire Insurance Co.	Wilkes-Barre, Pa.	Jan. 1887	Jan. 1887		Landis Levan	John Hoffa	Jan. 3, 1924
Retail Druggists' Mut. Fire Ins. Company	Cincinnati, Ohio	Jan. 9, 1890	Jan. 24, 1890		John C. Firmin	Chas. L. McIntire	Oct. 17, 1924
Retail Hardware Mutual Fire Insurance Co.	Minneapolis, Minn.	July 1, 1899	Jan. 4, 1900	d500,000.00	Chas. F. Ladner	Thos. G. McCracken	Jan. 10, 1919
St. Paul Mutual Hail and Cyclone Insurance Co.	St. Paul, Minn.	1897	1897		L. C. Stebbins	M. S. Walding	April 11, 1918
Security Mut. Fire Ins. Co.	Chatfield, Minn.	Jan. 22, 1898	April 22, 1898		F. G. Stoudt	L. M. Thurber	May 26, 1922
Tri-State Mutual Grain Dealers Insurance Co.	Luverne, Minn.	1908	1902		E. A. Brown	E. H. Moreland	Nov. 21, 1918
Union Fire Insurance Co.	Lincoln, Neb.	1886	1887		Fred E. Walt	G. M. Davison	July 31, 1924

TABLE NO. 1—Continued

Name of Company	Home Office	Incorporated	Commenced Business	Capital Stock	Name of President	Name of Secretary	Date of Admission to Iowa
United Mutual Fire Ins. Co.	Boston, Mass.	Oct. 31, 1908	Nov. 5, 1908	[b]100,000.00	Louis K. Liggett	Archie W. Campbell	May 1, 1917
Total Other than Iowa Mutual Companies				$ 1,400,000.00			
UNITED STATES BRANCHES							
Atlas Assurance Co., Ltd.	New York, N. Y.	1808	1886	[a]400,000.00	[g]Ronald R. Martin	G. C. Wallingford	Sept. 27, 1892
Baltica Ins. Co., Ltd.	Newark, N. J.	Oct. 30, 1915	Jan. 16, 1919	[a]300,000.00	[g]Franklin W. Fort		Mar. 25, 1921
British America Asur. Co.	New York, N. Y.	Feb. 13, 1833	1874	[a]200,000.00	[g]Crum & Forster		Aug. 25, 1878
British General Ins. Co., Ltd.	New York, N. Y.	Jan. 1, 1904	May 1920	[a]200,000.00	[g]Henry W. Brown & Co.		Sept. 2, 1920
Caledonian Insurance Co.	New York, N. Y.	1805	1890	[a]200,000.00	[g]R. C. Christopher		Oct. 7, 1912
Christiania General Ins. Co.	New York, N. Y.	1847	Jan 1918	[a]200,000.00	[g]J. M. Wennstrom		Nov. 18, 1918
Commercial Union Assurance Company, Ltd.	New York, N. Y.	1861	1871	[a]400,000.00	[g]Whitney Palache		Nov. 16, 1891
Eagle, Star & Brit. Dominions Insurance Co.	New York, N. Y.	1904	1916	[a]510,000.00	[g]Fred S. James & Co.		May 8, 1918
Indemnity Mut. Mar. Assur. Co.	New York, N. Y.	1826	Sept. 9, 1889	[a]300,000.00	[g]Appleton & Cox, Inc.		Nov. 25, 1913
Jupiter General Ins. Co., Ltd.	New York, N. Y.	May 19, 1919	Oct. 16, 1924	[a]200,000.00	[g]Fester, Fothergill & Hartung		Nov. 5, 1924
Kyodo Fire Ins. Co., Ltd.	New York, N. Y.	June 7, 1906	June 23, 1926	[a]200,000.00	[g]Fester, Fothergill & Hartung		July 20, 1926
Law, Union and Rock Insurance Company, Ltd.	New York, N. Y.	1806	1897	[a]200,000.00	[g]Henry W. Gray		June 7, 1920
Liverpool and London and Globe Insurance Co., Ltd.	New York, N. Y.	1836	1848	[a]500,000.00	[g]Harold Warner		Dec. 26, 1897
London and Lancaster Insurance Company, Limited	New York, N. Y.	Dec. 10, 1861	1879	[a]200,000.00	[g]Henry W. Gray		July 5, 1879
London and Scottish Assurance Corp'n., Ltd.	New York, N. Y.	1862	1862	[a]400,000.00	[g]H. N. Kelsey		May 10, 1920
London Assurance Corp.	New York, N. Y.	1720	1872	[a]200,000.00	[g]John H. Packard		Sept. 17, 1872
Netherlands Insurance Co.	Chicago, Ill.	1845	1913	[a]200,000.00	[g]Harold W. Letton		April 1913
New India Assur. Co., Ltd.	New York, N. Y.	1919	1921	[a]200,000.00	[g]Sumner Ballard		April 12, 1921
Nippon Fire Ins. Co., Ltd.	New York, N. Y.	April 1892	Aug. 6, 1919	[a]200,000.00	[g]Fester, Fothergill & Hartung		Oct. 13, 1913
North British and Mercantile Insurance Co.	New York, N. Y.	1809	1866	[a]400,000.00	[g]Cecil F. Shallcross		Oct. 5, 1868
Northern Assurance Co.	New York, N. Y.	1836	1854	[a]400,000.00	[g]R. P. Barbour		Dec. 20, 1911
Norwich Union Fire Ins. Society	New York, N. Y.	1797	1877	[a]200,000.00	[g]Hart Darlington		Aug. 9, 1879
Osaka Marine and Fire Insurance Co., Ltd.	New York, N. Y.	1893	1921	[a]200,000.00	[g]Sumner Ballard		Feb. 7, 1922
Palatine Insurance Co.	New York, N. Y.	Aug. 22, 1900	Jan. 1, 1901	[a]210,000.00	[g]Whitney Palache		Jan. 9, 1893
Phoenix Assurance Co.	New York, N. Y.	Jan. 17, 1782	Oct. 1879	[a]400,000.00	[g]Percival Beresford		Feb. 19, 1880
Prudentia Re and Coinsurance Co., Ltd.	New York, N. Y.	April 14, 1875	Aug. 1, 1918	[a]200,000.00	[g]Rodney Davis		May 16, 1919
Prudential Ins Co. of Great Britain (located in N. Y.)	New York, N. Y.	Mar. 13, 1922	May 1, 1922	[a]500,000.00	[g]C. H. Nottingham		April 21, 1922
Reinsurance Co., "Salamandra"	New York, N. Y.	1918	1919	[a]300,000.00	[g]Meinel & Wemple, Inc.		April 8, 1912
Royal Exchange Assurance	New York, N. Y.	June 22, 1720	1891	[a]400,000.00	[g]Goyle T. Forbush		Sept. 4, 1908
Royal Insurance Co.	New York, N. Y.	May 31, 1845	1851	[a]400,000.00	[g]F. B. Kellam		Jan. 21, 1876
Scottish Union and Nat'l Ins. Co.	Hartford, Conn.	Nov. 20, 1824	1880	[a]200,000.00	[g]J. H. Vreeland		Dec. 30, 1880
Skandia Insurance Co.	New York, N. Y.	Jan. 12, 1855	1900	[a]200,000.00	[g]Wm. Mackintosh		Mar. 6, 1912
Skandinavia Insurance Co.	New York, N. Y.	1899	1917	[a]300,000.00	[g]Sumner Ballard		Dec. 20, 1916
State Assurance Co., Ltd.	New York, N. Y.	April 10, 1891	1897	[a]200,000.00	[g]William Hare		July 12, 1923
Sun Insurance Office	New York, N. Y.	1710	1882	[a]400,000.00	[g]P. T. Kelsey		Sept. 29, 1882
Svea Fire and Life Ins. Co.	New York, N. Y.	May 18, 1866	Aug. 1884	[a]200,000.00	[g]J. M. Wennstrom		Oct. 23, 1912
Swiss Reinsurance Co.	New York, N. Y.	Dec. 9, 1863	Oct. 20, 1910	[a]200,000.00	[g]Percival Beresford		Aug. 11, 1913
Tokio Marine and Fire Ins. Co.	New York, N. Y.	1879	May 11, 1918	[a]500,000.00	[g]Appleton & Cox, Inc.		Oct. 22, 1915
Union and Phenix Espanol Insurance Co.	New York, N. Y.	June 5, 1864	Oct. 7, 1910	[a]200,000.00	[g]Fester, Fothergill & Hartung		Dec. 20, 1911
Union Assurance Society, Ltd.	New York, N. Y.	July 30, 1907	1909	[a]200,000.00	[g]Whitney Palache		Mar. 24, 1914
Union Fire Insurance Co.	Providence, R. I.	1828	1910	[a]200,000.00	[g]Emil G. Pieper		Aug. 10, 1915
Union Ins. Society of Canton, Ltd.	Chicago, Ill.	1835	1917	[a]400,000.00	[g]Marsh & McLennan		May 5, 1919
Urbaine Fire Insurance Co.	New York, N. Y.	1838	1913	[a]300,000.00	[g]Fred S. James & Co.		July 16, 1919
Western Assurance Company	New York, N. Y.	Aug. 1851	1874	[a]400,000.00	[g]Crum & Forster		Dec. 7, 1874
World Auxiliary Ins. Corp., Ltd.	Chicago, Ill.	Sept. 18, 1919	April 6, 1920	[a]200,000.00	[g]Marsh & McLennan		June 14, 1920
Total United States Branch Companies				$ 12,920,000.00			
STOCK COMPANIES							
Aetna Insurance Company	Hartford, Conn.	June 1819	Aug. 17, 1819	5,000,000.00	Ralph B. Ives	W. Ross McCain	Jan. 20, 1874
Agricultural Insurance Co.	Watertown, N. Y.	1863	1853	1,000,000.00	P. H. Willmott	G. G. Inglehart	Mar. 14, 1881
Allemannia Fire Insurance Co.	Pittsburgh, Pa.	April 27, 1868	July 1, 1868	500,000.00	W. Steinmeyer	G. W. Unverzagt	Jan. 3, 1924

TABLE NO. 1—Continued

Name of Company	Home Office	Incorporated	Commenced Business	Capital Stock	Name of President	Name of Secretary	Date of Admission to Iowa
Alliance Insurance Co.	Philadelphia, Pa.	Dec. 5, 190	Jan. 1, 1905	1,000,000.00	Benjamin Rush	John Kremer	Oct. 5, 1915
American Alliance Ins. Co.	New York, N. Y.	Feb. 189	Feb. 8, 1897	2,000,000.00	Chas. G. Smith	Geo. E. Krech	Mar. 2, 1918
American Central Insurance Co.	St. Louis, Mo.	Feb. 185	Feb. 1853	1,000,000.00	B. G. Chapman, Jr.	D. E. Monroe	May 20, 1870
American Druggists Fire Insurance Company	Cincinnati, Ohio	Feb. 190	Jan. 1907	500,000.00	Chas. H. Avery	Frank H. Fredericks	Mar. 10, 1911
American Eagle Fire Ins. Co.	New York, N. Y.	Aug. 191	Aug. 1915	1,000,000.00	Paul L. Haid	F. R. Millard	May 31, 1917
American Equitable Assur. Co.	New York, N. Y.	April 4, 1918	April 12, 1918	700,000.00	R. A. Corroon	W. J. Reynolds	April 28, 1920
American Insurance Co.	Newark, N. J.	Feb. 20, 1846	April 1, 1846	4,000,000.00	C. W. Bailey	F. Hoadley	Feb. 13, 1880
American National Fire Ins. Co.	Columbus, Ohio	Sept. 15, 1914	Nov. 28, 1914	500,000.00	Chas. G. Smith	Geo. E. Krech	Sept. 23, 1907
American Reserve Ins. Co.	New York, N. Y.	1919	1920	400,000.00	T. B. Boss	A. T. Tamblyn	Dec. 31, 1925
American Union Ins. Co. of N. Y. (a N. Y. Corp.)	New York, N. Y.	April 26, 1923	May 22, 1923	500,000.00	J. H. Vreeland	Agnes Caruth	Oct. 17, 1924
Automobile Insurance Co.	Hartford, Conn.	June 13, 1907	April 1913	5,000,000.00	Morgan B. Brainard	Olaf Nordeng	June 9, 1913
Baltimore American Insurance Co. of New York	New York, N. Y.	Oct. 1925	Dec. 1925	1,000,000.00	Geo. W. Tompers	B. B. Weaver	Mar. 3, 1925
Bankers & Shippers Ins. Co. of N. Y.	New York, N. Y.	Dec. 20, 1918	Jan. 9, 1919	1,000,000.00	C. V. Meserole	R. C. Jones	Sept. 20, 1919
Boston Insurance Co.	Boston, Mass.	Dec. 23, 1873	Jan. 20, 1874	2,000,000.00	Wm. R. Hedge	Freeman Nickerson	July 17, 1909
Buffalo Insurance Co.	Buffalo, N. Y.	Feb. 15, 1867	Feb. 16, 1867	1,000,000.00	Sidney R. Kennedy	C. A. Gearger	Mar. 13, 1905
California Insurance Co.	San Francisco, Cal.	1861	1905	1,000,000.00	Geo. W. Brooks	A. N. Lindsay	Mar. 1, 1920
Camden Fire Insurance Assn.	Camden, N. J.	Mar. 1841	April 1841	2,000,000.00	J. L. Truscott	Barry Truscott	May. 27, 1910
Capital Fire Insurance Co. (a N. H. Corp.)	Concord, N. H.	Mar. 10, 1886	Mar. 19, 1886	300,000.00	Chas. L. Jackman	A. R. Kendall	Dec. 16, 1920
Carolina Insurance Co.	Wilmington, N. C.	Feb. 1, 1887	1889	500,000.00	Chas. L. Tyner	Martin S. Willard	Nov. 5, 1924
Central States Fire Ins. Co.	Wichita, Kan.	Feb. 2, 1915	May 1, 1916	250,000.00	Roy E. Eblen	E. V. Chaplin	Dec. 27, 1920
Chicago Fire & Marine Ins. Co.	Chicago, Ill.	Feb. 14, 1922	Mar. 1, 1922	1,000,000.00	Harold M. O'Brien	Frederick O'Brien	June 2, 1922
Citizens Insurance Co.	St. Louis, Mo.	1837	1837	200,000.00	R. M. Bissell	J. E. Terner	April 2, 1901
City of New York Ins. Co.	New York, N. Y.	1905	April 12, 1905	1,000,000.00	Chas. L. Tyner	Fred Ermisch	Sept. 5, 1905
Columbia Fire Insurance Co.	Dayton, Ohio	Dec. 10, 1881	Jan. 2, 1882	500,000.00	C. W. Bailey	Herman Rice	Nov. 14, 1924
Columbia Insurance Co.	Jersey City, N. J.	Mar. 20, 1901	1901	400,000.00	Percival Beresford	Howard Terhune	Nov. 30, 1909
Columbian Natl. Fire Ins. Co.	Lansing, Mich.	July 26, 1911	Feb. 7, 1913	650,000.00	James J. Carey	Edward T. Lyons	Feb. 7, 1913
Commerce Insurance Co.	Glens Falls, N. Y.	1859	1859	1,000,000.00	E. W. West	F. M. Smalley	Mar. 3, 1924
Commercial Union Fire Ins. Co.	New York, N. Y.	Oct. 30, 1890	April 1, 1891	200,000.00	Whitney Palache	James Gaukrodger	Sept. 25, 1912
Commonwealth Ins. Co. of N. Y.	New York, N. Y.	July 26, 1886	Sept. 15, 1886	500,000.00	Cecil L. Shallcross	Robt. Newbault	June 17, 1908
Concordia Fire Ins. Co.	Milwaukee, Wis.	Mar. 7, 1870	Mar. 22, 1870	1,000,000.00	Wm. E. Wollaeger	R. E. Brandenburg	Jan. 18, 1886
Connecticut Fire Insurance Co.	Hartford, Conn.	June 1850	July 1850	1,000,000.00	Edward Milligan	Edward V. Chaplin	Feb. 7, 1880
Continental Insurance Co.	New York, N. Y.	Jan. 1853	Jan. 1853	10,00,000.00	Paul L. Haid	F. R. Millard	Feb. 22, 1879
County Fire Insurance Co.	Philadelphia, Pa.	May 1832	April 1833	500,000.00	Frank W. Sargeant	Frank E. Martin	Oct. 1912
Detroit Fire & Mar. Ins. Co.	Detroit, Mich.	Feb. 1, 1866	Mar. 14, 1866	1,000,000.00	E. H. Butler	Chas. A. Rukie	Nov. 24, 1917
Detroit National Fire Ins. Co.	Detroit, Mich.	Feb. 1911	Jan. 1912	200,000.00	Geo. K. March	W. C. Gerow	Sept. 7, 1917
Dixie Fire Insurance Co.	Greensboro, N. C.	Mar. 14, 1906	Sept. 1, 1906	500,000.00	Harry R. Bush	Clyde A. Holt	Aug. 24, 1920
Eagle Fire Co. of New York	New York, N. Y.	1806	April 4, 1806	500,000.00	Hart Darlington	J. R. H. Hall	Aug. 20, 1923
Eagle Fire Insurance Co.	Newark, N. J.	Feb. 27, 1912	May 25, 1913	750,000.00	Edward M. Waldron	Franklin W. Fort	Mar. 31, 1921
East & West Ins. Co. of New Haven	New Haven, Conn.	April 12, 1923	June 1, 1923	500,000.00	Victor Roth	W. A. Thomson	Aug. 8, 1923
Employers' Fire Ins. Co.	Boston, Mass.	Jan. 21, 1921	Mar. 15, 1921	1,000,000.00	Edward C. Stone	H. Belden Sly	Sept. 6, 1923
Equitable Fire & Marine Ins. Co.	Providence, R. I.	May 1859	Sept. 1860	1,000,000.00	John B. Knox	Samuel G. Howe	April 27, 1875
Equitable Fire Insurance Co.	Charleston, S. C.	Dec. 17, 1894	Mar. 19, 1895	300,000.00	David Huguenin	Wm. G. Mazyck	Dec. 23, 1920
Equity Fire Insurance Co.	Kansas City, Mo.	Dec. 19, 1908	Jan. 19, 1909	200,000.00	E. G. Rowley	R. W. Knowles	June 27, 1925
Eureka-Security Fire & Marine Insurance Co.	Cincinnati, Ohio	Sept. 10, 1864	Sept. 26, 1864	500,000.00	F. A. Rothier	B. G. Dawes, Jr.	Jan. 18, 1923
Excelsior Ins. Co. of N. Y.	Syracuse, N. Y.	April 1919	July 1919	250,000.00	Frederick W. Bruns	Virgil H. Clymer	Oct. 5, 1921
Export Ins. Co. (a N. Y. Corp.)	New York, N. Y.	Aug. 1, 1923	Sept. 1, 1923	600,000.00	David A. Baird	F. A. O'Keeffe	Nov. 8, 1923
Federal Ins. Co. (a N. J. Corp.)	Jersey City, N. J.	Feb. 1, 1901	Mar. 1901	1,000,000.00	Percy Chubb	Thos. J. Goddard	June 14, 1904
Federal Union Insurance Co.	New York, N. Y.	1908	Aug. 4, 1908	1,000,000.00	Harold Warner	C. L. Purdin	Mar. 22, 1918
Fidelity-Phenix Fire Ins. Co.	New York, N. Y.	Mar. 1, 1910	Mar. 1, 1910	10,000,000.00	Paul L. Haid	F. R. Millard	July 16, 1906
Fire Association of Philadelphia	Philadelphia, Pa.	Mar. 27, 1820	Sept. 1, 1817	3,000,000.00	J. W. Cochran	Ed. L. Kelley	Feb. 6, 1879
Fireman's Fund Insurance Co.	San Francisco, Cal.	May 6, 1863	June 18, 1863	5,000,000.00	J. B. Levison	H. P. Blanchard	July 14, 1906
Firemen's Insurance Co.	Newark, N. J.	Dec. 3, 1855	Dec. 3, 1855	5,000,000.00	Neal Bassett	Willis E. Bassett	July 16, 1891
Fire Reassurance Co. of New York (a N. Y. Corp.)	New York, N. Y.	1920	1920	400,000.00	B. N. Corvalto	G. E. Jones	June 28, 1920
First American Fire Ins. Co.	New York, N. Y.	July 1925	July 1925	1,000,000.00	Paul L. Haid	F. R. Millard	Sept. 24, 1925
Franklin Fire Ins. Co. (a Pa. Corp.)	Philadelphia, Pa.	April 22, 1829	June 1829	1,000,000.00	Chas. L. Tyner	Harold V. Smith	Feb. 6, 1879
Franklin National Ins. Co. of N. Y. (a N. Y. Corp.)	New York, N. Y.	Aug. 21, 1925	Sept. 1, 1925	300,000.00	H. A. Smith	H. M. Zweig	Dec. 7, 1925
General Exchange Ins. Corp.	New York, N. Y.	July 1, 1925	Aug. 1, 1925	500,000.00	Curtis C. Cooper	G. H. Bartholomew	Nov. 16, 1925
Georgia Home Insurance Co.	Columbus, Ga.	1859	1859	200,000.00	Rhodes Browne	Dana Blackmar	May 26, 1925
Girard Fire & Marine Ins. Co.	Philadelphia, Pa.	Mar. 1853	May 1853	1,000,000.00	Henry M. Gratz	A. H. Hassinger	Dec. 11, 1871
Glens Falls Insurance Co.	Glens Falls, N. Y.	1849	1850	2,500,000.00	E. W. West	F. M. Smalley	Dec. 22, 1870
Globe & Rutgers Fire Ins. Co.	New York, N. Y.	Feb. 9, 1899	Feb. 9, 1899	3,500,000.00	E. C. Jamison	W. L. Lindsay	Nov. 12, 1920
Globe Ins. Co. of Penn.	Pittsburgh, Pa.	Mar. 27, 1862	July 1862	300,000.00	A. E. Succop	C. C. Henry	Mar. 3, 1925
Granite State Fire Ins. Co.	Portsmouth, N. H.	July 17, 1885	Nov. 12, 1885	500,000.00	Frank W. Sargeant	John W. Emery	Oct. 10, 1912
Great American Ins. Co.	New York, N. Y.	Mar. 1872	Mar. 7, 1872	12,500,000.00	Chas. G. Smith	Geo. E. Krech	Mar. 26, 1872
Great Lakes Insurance Co.	Chicago, Ill.	1917	1918	400,000.00	N. L. Piotrowski	J. F. Smetanka	Mar. 25, 1921

TABLE NO. 1—Continued

Name of Company	Home Office	Incorporated	Commenced Business	Capital Stock	Name of President	Name of Secretary	Date of Admission to Iowa
Guaranty Fire Ins. Co. of Providence	Providence, R. I.	1925	Aug. 7, 1925	505,500.00	Emil G. Pieper	Tunis Johnson	Jan. 18, 1926
Guardian Fire Assurance Corp. of New York	New York, N. Y.	July 1, 1925	Mar. 23, 1925	500,000.00	Robt. Van Idenstine	H. Ernest Feer	July 21, 1926
Hamburg-American Ins. Co.	New York, N. Y.	June 1923	June 1925	200,000.00	Wm. Y. Wemple	Frank A. Meinel	April 6, 1926
Hampton Roads Fire and Marine Ins. Co. (a Md. Corp.)	Norfolk, Va.	Nov. 1, 1922	May 27, 1922	252,970.00	Henry G. Barber	W. P. Hilton	Jan. 3, 1924
Hanover Fire Ins. Co.	New York, N. Y.	April 1852	April 1852	1,500,000.00	Chas. W. Higley	J. G. Hollman	Feb. 8, 1884
Harmonia Fire Ins. Co. (Buffalo)	Buffalo, N. Y.	July 27, 1892	July 17, 1877	500,000.00	Chas. L. Tyner	William O. Weimar	April 24, 1925
Hartford Fire Insurance Co.	Hartford, Conn.	May 1810	Aug. 1810	10,000,000.00	R. M. Bissell	D. J. Glazier	Jan. 28, 1879
Henry Clay Fire Ins. Co.	Lexington, Ky.	Mar. 1, 1910	July 14, 1910	450,000.00	H. M. Froman	F. G. Stilz	May 17, 1916
Home Fire & Marine Insurance Company of California	San Francisco, Cal.	Sept. 9, 1864	1864	1,000,000.00	J. B. Levison	H. P. Blanchard	April 5, 1918
Home Insurance Co.	New York, N. Y.	April 1853	April 13, 1853	18,000,000.00	Chas. L. Tyner	V. P. Wyatt	Feb. 2, 1865
Hudson Insurance Company	New York, N. Y.	Jan. 1918	Dec. 1918	500,000.00	J. M. Wennstrom	H. M. Morgan	Feb. 26, 1913
Imperial Assurance Co.	New York, N. Y.	Mar. 7, 1899	May 1, 1899	500,000.00	Percival Beresford	Howard Terhune	May 20, 1899
Importers & Exporters Ins. Co.	New York, N. Y.	Feb. 18, 1919	Feb. 20, 1918	1,000,000.00	Albert Valensi	R. J. Rice Jr. and G. L. McIntire	May 19, 1922
Independence Fire Ins. Co.	Philadelphia, Pa.	Aug. 24, 1910	Sept. 1910	310,000.00	Chas. H. Holland	James Morrison	Jan. 18, 1926
Insurance Co. of North America	Philadelphia, Pa.	April 14, 1794	1792	7,500,000.00	Benjamin Rush	John Kremer	Jan. 31, 1865
Insurance Co. of the State of Pennsylvania	Philadelphia, Pa.	April 18, 1794	Dec. 19, 1913	1,000,000.00	Gustavus Remak, Jr.	J. H. Gifford	June 1, 1872
International Insurance Co.	New York, N. Y.	Mar. 6, 1909	July 1, 1909	1,000,000.00	Sumner Ballard	A. Geberth	Nov. 25, 1913
Interstate Fire Insurance Co.	Detroit, Mich.	Jan. 31, 1914	July 15, 1914	259,004.00	Calvin A. Palmer	Leo. K. Hennes	May 27, 1921
Iroquois Fire Insurance Co.	Peoria, Ill.	Mar. 20, 1920	Mar. 9, 1921	250,000.00	Henry W. Lynch	Al. C. Schwenke	Dec. 15, 1913
Lincoln Fire Ins. Co. of N. Y. (a N. Y. Corp.)	New York, N. Y.	1923	1923	600,000.00	A. T. Tamblyn	T. B. Boss	Jan. 3, 1924
Maryland Ins. Co. (a Del. Corp.)	Baltimore, Md.	Jan. 1910	Feb. 1910	500,000.00	Otho E. Lane	Chas. A. Lung	Mar. 10, 1917 / Aug. 19, 1920
Massachusetts Fire & Marine Insurance Co.	Boston, Mass.	Mar. 3, 1910	June 18, 1910				
Mechanics & Traders Ins. Co.	New Orleans, La.	Oct. 15, 1869	Nov. 1, 1869	500,000.00	Chas. G. Smith	Walter Adlard	Mar. 12, 1917
Mechanics Insurance Co.	Philadelphia, Pa.	April 13, 1854	May 4, 1854	300,000.00	H. A. Smith	T. B. Norton	April 1, 1909
Mercantile Ins. Co. of America	New York, N. Y.	July 22, 1897	Aug. 4, 1897	600,000.00	Neal Bassett	A. H. Hassinger	May 5, 1890
Merchants Fire Assurance Corp. of New York	New York, N. Y.	Feb. 9, 1910	Mar. 1, 1910	1,000,000.00	Cecil F. Shallcross	Robt. Newboult	May 5, 1911
Merchants Fire Insurance Co.	Denver, Colo.	July 1, 1907	July 1, 1907	2,000,000.00	Alden C. Noble	Geo. J. Warch	July 26, 1913
Merchants Ins. Co. in Providence	Providence, R. I.	May 1851	July 1851	300,000.00	J. R. Gardner	G. N. Gardner	July 15, 1921
Mercury Insurance Co.	St. Paul, Minn.	April 18, 1925	April 25, 1925	709,180.00	Emil G. Pieper	T. Johnson	April 4, 1924
Michigan Fire & Marine Insurance Co.	Detroit, Mich.	1880	1881	600,000.00	F. R. Bigelow	J. C. McKown	July 1, 1925
Milwaukee Mechanics Ins. Co.	Milwaukee, Wis.	Feb. 15, 1852	April 1, 1852	400,000.00	D. M. Terry	H. E. Everett	Oct. 24, 1924
Minneapolis Fire & Marine Insurance Co.	Minneapolis, Minn.	July 1, 1902	July 2, 1902	2,000,000.00	Chas. H. Yunkers	R. H. Wieben	April 8, 1876
National American Fire Ins. Co.	Omaha, Neb.	April 11, 1919	Oct. 23, 1919	400,000.00	Fred C. Van Dusen	Walter C. Leach	July 2, 1902
National Ben Franklin Fire Insurance Co.	Pittsburgh, Pa.	Feb. 6, 1866	April 25, 1866	1,000,000.00	James E. Foster	H. H. Jones	Oct. 12, 1920
National Fire Insurance Co.	Hartford, Conn.	June 4, 1869	Dec. 1, 1871	1,000,000.00	H. M. Schmitt	Thos. A. Hathaway	May 12, 1905
National Liberty Insurance Co.	New York, N. Y.	Feb. 1859	Mar. 1859	3,000,000.00	H. A. Smith	S. T. Maxwell	Jan. 9, 1872
National Reserve Ins. Co. (an Illinois Corp.)	Chicago, Ill.	Jan. 30, 1919	July 1, 1919	1,500,000.00	Geo. W. Tompers	B. B. Weaver	Jan. 31, 1879
National Security Fire Ins. Co.	Omaha, Neb.	Sept. 12, 1914	June 14, 1915	500,000.00	C. J. Schrup	S. F. Weiser	Nov. 19, 1919
National Union Fire Ins. Co.	Pittsburgh, Pa.	Feb. 14, 1901	Mar. 1, 1901	500,000.00	A. J. Love	O. K. Walsh	Sept. 13, 1918
Newark Fire Insurance Co.	Newark, N. J.	Nov. 4, 1811	May 14, 1810	3,500,000.00	E. E. Cole	A. B. Doty	April 22, 1902
New Brunswick Fire Ins. Co.	N. Brunswick, N. J.	Dec. 27, 1826	May 1, 1832	1,000,000.00	T. L. Farquhar	G. A. Bernard	Feb. 16, 1878
New England Fire Ins. Co.	Pittsfield, Mass.	Nov. 14, 1919	Jan. 7, 1920	300,000.00	Chas. D. Rose	E. B. Wycoff	Mar. 2, 1914
New Hampshire Fire Ins. Co.	Manchester, N. H.	July 1869	April 1870	300,000.00	H. Calvin Ford	Carl B. Gale	May 16, 1921
New Jersey Ins. Co. (a N. J. Corp.)	Newark, N. J.	1910	1911	2,500,000.00	Frank W. Sargeant	Frank E. Martin	Feb. 17, 1879
New York Underwriters Ins. Co.	New York, N. Y.	Aug. 11, 1925	Jan. 1, 1926	1,000,000.00	C. V. Meserole	H. B. Laney, Jr.	May 11, 1912
Niagara Fire Insurance Co.	New York, N. Y.	July 1850	Aug. 1850	2,000,000.00	R. M. Bissell	A. R. Stoddart	Nov. 27, 1925
North Carolina Home Ins. Co.	Raleigh, N. C.	1868	1869	3,000,000.00	Otho E. Lane	Chas. A. Lung	Feb. 4, 1879
Northern Ins. Co. of N. Y.	New York, N. Y.	Dec. 8, 1926	Dec. 8, 1926	500,000.00	Alexander Webb	Geo. P. Folk	July 13, 1925
North River Insurance Co.	New York, N. Y.	Feb. 6, 1822	Mar. 6, 1822	1,500,000.00	William Brewster	Theodore Plessner	Feb. 2, 1923
North Star Insurance Co.	New York, N. Y.	Jan. 1925	Jan. 1925	2,000,000.00	John A. Forster	David G. Wakeman	April 22, 1911
Northwestern Fire & Marine Insurance Co.	Minneapolis, Minn.	May 2, 1899	May 2, 1899	300,000.00	Wm. Y. Wemple	Frank A. Meinel	April 13, 1925
Northwestern National Ins. Co.	Milwaukee, Wis.	Feb. 20, 1869	July 1, 1869	500,000.00	John H. Griffin	William Collins	Sept. 7, 1904
Old Colony Insurance Co.	Boston, Mass.	June 2, 1906	June 7, 1906	1,500,000.00	Alfred F. James	Lubin M. Stuart	Sept. 7, 1904
Orient Insurance Co.	Hartford, Conn.	June 28, 1867	Jan. 1872	1,000,000.00	Wm. R. Hedge	Wm. J. Chisholm	June 20, 1912
Pacific Fire Insurance Co.	New York, N. Y.	April 16, 1851	April 28, 1851	1,000,000.00	Henry W. Gray	A. H. Murphy	Jan. 8, 1872
Patriotic Ins. Co. of America	New York, N. Y.	Oct. 14, 1922	Jan. 1, 1923	1,000,000.00	C. V. Meserole	R. Cholmeley Jones	Sept. 30, 1919
Pennsylvania Fire Ins. Co.	Philadelphia, Pa.	Jan. 26, 1825	Feb. 4, 1825	200,000.00	Preston T. Kelsey	Elliott Middleton	Jan. 2, 1923
Peoples National Fire Ins. Co. (a Delaware Corp.)	New York, N. Y.	April 1908	Jan. 1909	1,000,000.00	Cecil F. Shallcross	Robert Newboult	June 1, 1872
				1,000,000.00	Geo. U. Tompers	Benjamin B. Weaver	Mar. 3, 1924

TABLE NO. 1—Continued

Name of Company	Home Office	Incorporated	Commenced Business	Capital Stock	Name of President	Name of Secretary	Date of Admission to Iowa
Philadelphia Fire and Marine Insurance Co.	Philadelphia, Pa.	May 11, 1923	May 28, 1923	1,000,000.00	Benjamin Rush	John Kremer	Oct. 29, 1923
Phoenix Insurance Co.	Hartford, Conn.	May 1854	June 1854	6,000,000.00	Edward Milligan	John B. Knox	Dec. 24, 1879
Pilot Reinsurance Co. of N. Y.	New York, N. Y.	April 14, 1925	May 1925	800,000.00	Carl Schreiner	A. F. Sadler	Aug. 14, 1926
Pittsburgh Fire Ins. Co.							July 2, 1926
Preferred Risk Fire Insurance Co.	Topeka, Kan.	April 18, 1917	Nov. 1, 1917	250,000.00	Clyde W. Miller	L. B. Burt	July 28, 1920
Presidential Fire & Marine Insurance Co.	Chicago, Ill.	July 9, 1923	July 1, 1924	500,000.00	Harold M. O'Brien	Frederick O'Brien	Sept. 23, 1926
Providence Washington Ins. Co.	Providence, R. I.	1799	1799	3,000,000.00	C. D. Dunlop	W. H. Phillips	Feb. 12, 1876
Queen Ins. Co. of America	New York, N. Y.	Sept. 11, 1891	Sept. 11, 1891	3,000,000.00	Nevett S. Bartow	Sig. F. Nininger	Oct. 10, 1891
Reliable Fire Insurance Co.	Dayton, Ohio	Feb. 1865	Mar. 1, 1865	250,000.00	W. H. Kuhlman	Wm. F. Kramer	Dec. 31, 1920
Reliance Insurance Co.	Philadelphia, Pa.	April 21, 1841	Aug. 9, 1844	1,000,000.00	J. W. Cochran	Ed. L. Kelley	Feb. 21, 1893
Republic Fire Insurance Co.	Pittsburgh, Pa.	July 1871	July 1871	300,000.00	Edgar C. Gerwig	N. A. Weed	Aug. 19, 1919
Retailers Fire Insurance Co.	Oklahoma C., Okla.	Aug. 8, 1910	Sept. 11, 1911	200,000.00	A. M. Greiner	W. E. Hitchcock	Oct. 21, 1924
Rhode Island Insurance Co.	Providence, R. I.	1905	Jan. 1, 1907	1,000,000.00	Emil G. Pieper	T. Johnson	July 14, 1914
Richmond Ins. Co. of New York	W. New Brighton, N. Y.	Jan. 1907	Feb. 1907	500,000.00	J. F. Smith	David G. Wakeman	Sept. 7, 1915
Rocky Mountain Fire Ins. Co.	Great Falls, Mont.	Aug. 30, 1911	Jan. 6, 1913	275,000.00	Sam Stephenson	Leo. P. McNeil	Nov. 19, 1917
Rossia Ins. Co. of America	Hartford, Conn.	1915	1919	1,600,000.00	C. F. Sturhahn	G. E. Jones	July 16, 1913
St. Paul Fire & Marine Ins. Co.	St. Paul, Minn.	May 1865	May 1865	4,000,000.00	F. R. Bigelow	J. C. McKown	Jan. 22, 1872
Safeguard Ins. Co. of NewYork	New York, N. Y.	Mar. 31, 1915	May 1, 1915	200,000.00	Henry W. Gray	A. H. Murhpy	Jan. 13, 1916
Savannah Fire Insurance Co.	Savannah, Ga.	Sept. 13, 1911	Oct. 2, 1911	200,000.00	Dillard B. Sewell	W. W. McIver	May 3, 1921
Security Insurance Co.	New Haven, Conn.	May 1841	May 1841	1,500,000.00	John W. Alling	W. A. Thompson	Jan. 12, 1889
Sentinel Fire Insurance Co.	Springfield, Mass.	1924	1925	500,000.00	Geo. G. Bulkley	Edwin H. Hildreth	April 17, 1925
South Carolina Insurance Co.	Columbia, S. C.	June 1910	June 1910	200,000.00	Edwin G. Seibels	Chas. J. Bruce	Jan. 20, 1919
Southern Home Insurance Co.	Charleston, S. C.	Feb. 4, 1911	Feb. 11, 1911	500,000.00	Dillard B. Sewell	W. W. McIver	Oct. 15, 1920
Springfield Fire & Marine Insurance Co.	Springfield, Mass.	1849	1851	3,500,000.00	Geo. G. Bulkley	Edwin H. Hildreth	Feb. 8, 1879
Standard American Fire Ins. Co.	Chicago, Ill.	July 25, 1921	July 26, 1921	500,000.00	Geo. W. Wolfle	E. H. Steffelin	Dec. 31, 1923
Standard Fire Ins. Co.	Hartford, Conn.	July 6, 1905	Mar. 26, 1910	1,000,000.00	M. B. Brainard	H. B. Anthony	Dec. 12, 1911
Star Insurance Co. of America	New York, N. Y.	1896	1897	1,000,000.00	Harold Warner	C. L. Purdin	Dec. 26, 1897
Stuyvesant Insurance Co.	New York, N. Y.	Nov. 25, 1850	Jan. 31, 1850	1,000,000.00	J. S. Frelinghuysen	G. F. Hutchings	May 27, 1925
Superior Fire Insurance Co.	Pittsburgh, Pa.	Nov. 10, 1871	Nov. 1871	1,000,000.00	A. H. Trimble	A. H. Hassinger	Aug. 14, 1922
Transcontinental Ins. Co. (a New York Corp.)	New York, N. Y.	Aug. 21, 1925	Nov. 1, 1925	300,000.00	H. A. Smith	H. M. Zweig	Dec. 7, 1925
Travelers Fire Insurance Co.	Hartford, Conn.	May 23, 1923	Oct. 25, 1924	1,500,000.00	Louis F. Butler	L. Edmund Zacher	April 1, 1925
Twin City Fire Insurance Co.	Minneapolis, Minn.	July 10, 1910	April 8, 1913	500,000.00	R. M. Bissell	William Walsh	April 24, 1913
United American Ins. Co. of Pa.	Pittsburgh, Pa.	Mar. 11, 1873	June 2, 1873	300,000.00	C. H. Geilfuss	E. P. Niebaum	Oct. 17, 1924
United Firemen's Ins. Co.	Philadelphia, Pa.	April 2, 1860	April 2, 1861	400,000.00	Percival Beresford	Howard Terhune	July 12, 1922
United States Fire Ins. Co.	New York, N. Y.	April 1, 1824	April 9, 1824	2,000,000.00	J. Lester Parsons	David G. Wakeman	April 8, 1912
United States Merchants and Shippers Ins. Co.	New York, N. Y.	April 1, 1918	July 1, 1918	1,000,000.00	Douglas F. Cox	C. J. Ziegler	Jan. 2, 1923
Utah Home Fire Ins. Co.	Salt Lake City, U.	Sept. 30, 1886	Oct. 6, 1886	400,000.00	Heber J. Grant	A. L. Macdonald	April 16, 1918
Victory Ins. Co. of Philadelphia	Philadelphia, Pa.	Aug. 20, 1919	Jan. 1, 1920	1,000,000.00	J. W. Cochran	Ed. L. Kelley	Dec. 20, 1919
Westchester Fire Insurance Co.	New York, N. Y.	Mar. 14, 1837	Jan. 1, 1870	1,500,000.00	Otto E. Schaeffer	C. B. G. Gaillard	Oct. 10, 1872
Wheeling Fire Insurance Co.	Wheeling, W. Va.	May 15, 1867	July 5, 1867	200,000.00	Wm. F. Stifel	O. E. Strauch	Dec. 1, 1920
World Fire and Marine Ins. Co.	Hartford, Conn.	May 1921	Jan. 1924	1,000,000.00	Ralph B. Ives	W. Ross McCain	Feb. 4, 1924
Total Other Than Iowa Stock Companies				$ 239,111,654.00			
Total Iowa Stock and Mutual Companies				2,194,700.00			
Total Other Than Iowa Mutual Companies				1,400,000.00			
Total United States Branch Companies				12,920,000.00			
Total All Companies				255,626,354.00			

[a]Statutory Deposit.
[b]Permanent Fund.
[d]Guaranty Capital.
[f]No Statement Filed, Business Reinsured by the National Liberty Insurance Company.
[g]U. S. Manager.

TABLE 2—FIRE INSURANCE COMPANIES—INCOME FOR THE YEAR 1926

Name of Company	Ledger Assets December 31st Previous Year	Increase in Capital During Year	Decrease in Capital During Year	Extended	Gross Premiums Written	Net Premiums	Gross Premiums on Perpetual Risks	Interest and Rents	Agents' Balances Charged Off	All Other	Total Income	Amount Carried Forward
IOWA MUTUAL COMPANIES												
Druggists Mutual Ins. Co. of Iowa	$ 147,616.54			$ 147,616.54	$ 200,400.60	$ 155,876.17		$ 9,349.79		$ 69.75	$ 165,295.71	$ 312,912.25
Farmers Union Mutual Ins Co	23,306.14			23,306.14	105,825.10	98,473.04		866.70		158.45	99,498.19	122,804.33
Iowa Automobile Mutual Ins. Co	81,765.22			81,765.22	134,619.49	101,791.79		4,079.79		792.01	106,663.59	188,428.81
Iowa Hardware Mutual Ins. Co	215,255.68			215,255.68	246,309.20	126,970.33		14,953.02		1,902.55	143,825.90	359,081.58
Iowa Mutual Ins. Co	559,454.18			559,454.18	714,751.79	592,789.69		28,076.71		3,452.94	624,319.34	1,183,773.52
Iowa State Ins. Co. (Mutual)	2,015,146.40			2,015,146.40	1,303,358.74	827,591.25		42,117.00		4,833.50	874,541.75	2,889,688.15
Mill Owners Mutual Fire Ins. Co	2,117,499.00			2,117,499.00	2,771,466.13	1,912,055.23		117,586.59		2,296.06	2,031,937.88	4,149,436.88
Retail Merchants Mutual Ins. Co	44,695.97			44,695.97	110,878.12	58,976.27		1,667.88		559.53	61,203.68	105,899.65
Western Grain Dealers Mut. Fire Ins. Co	146,509.41			146,509.41	314,683.55	190,543.28		4,227.94	$ 57.08	173.76	195,002.06	341,511.47
Total Iowa Mutual Companies	$ 5,351,248.54			$ 5,351,248.54	$ 5,962,292.81	$ 4,065,067.05		$ 222,925.42	$ 57.08	$ 14,238.55	$ 4,302,288.10	$ 9,653,536.64
IOWA STOCK COMPANIES												
Central Federal Fire Ins. Co	$ 346,112.05	$ 94,700.00		$ 440,812.05	$ 515,767.44	$ 199,383.53		$ 13,041.98		$ 94,292.79	$ 306,718.30	$ 747,530.35
Dubuque Fire and Marine Ins. Co	3,791,495.37			3,791,495.37	3,783,498.60	2,038,414.48		217,386.52	$ 121.00	32,589.10	2,288,511.10	6,080,006.47
Inter-Ocean Reinsurance Co	2,824,324.08			2,824,324.08	1,901,670.14	1,372,633.39		85,529.88		4,145.54	1,462,308.81	4,286,632.89
Iowa Fire Ins. Co	381,140.56			381,140.56	218,490.46	155,107.20		18,419.01	313.06	2,940.74	176,780.01	557,920.57
Iowa National Fire Ins. Co	1,195,208.37			1,195,208.37	467,879.34	282,957.23		58,567.70	172.06	596.88	342,293.87	1,537,502.24
Security Fire Ins. Co	1,458,371.90			1,458,371.90	730,147.39	481,275.05		83,560.59	1,074.63	34,743.85	600,654.12	2,059,026.02
Total Iowa Stock Companies	$ 9,996,652.33	$ 94,700.00		$ 10,091,352.33	$ 7,617,453.37	$ 4,529,770.88		$ 476,505.68	$ 1,680.75	$ 169,308.90	$ 5,177,266.21	$ 15,268,618.54
Total Iowa Stock and Mutual Co's	$ 15,347,900.87	$ 94,700.00		$ 15,442,600.87	$ 13,579,746.18	$ 8,594,837.93		$ 699,431.10	$ 1,737.83	$ 183,547.45	$ 9,479,554.31	$ 24,922,155.18
OTHER THAN IOWA MUTUAL COMPANIES												
Allied American Mutual Auto Ins. Co	$ 409,286.19			$ 409,286.19	$ 229,934.33	$ 194,382.62		$ 22,275.34	$ 430.53	$ 7,777.50	$ 224,865.99	$ 634,152.18
American Mutual Ins. Co	409,688.87	$ 25,400.00		435,088.87	666,853.89	314,692.78		18,486.03	1,258.57		334,437.38	769,526.25
Berkshire Mutual Fire Ins. Co	638,107.17			638,107.17	902,519.40	545,983.53		27,298.39		2,195.49	575,477.41	1,213,584.58
Cambridge Mutual Fire Ins. Co	265,309.93			265,309.93	319,193.41	164,279.63		11,815.79	85.37	25,961.19	202,141.98	467,451.91
Central Manufacturers Mutual Ins. Co.	2,995,369.98			2,995,369.98	3,041,419.83	2,450,684.51		107,382.80			2,558,067.31	5,553,437.29
Citizens Fund Mutual Fire Ins. Co	279,044.79			279,044.79	553,628.05	303,276.18		9,417.79		3,668.18	316,362.15	595,406.94
Farmers Fire Ins. Co	1,818,192.93			1,818,192.93	1,449,147.13	902,484.08		91,274.44	17.54	1,521.42	995,297.48	2,813,490.41
Fitchburg Mutual Fire Ins. Co	656,832.13			656,832.13	1,085,286.10	594,024.98		38,346.09		9,691.33	642,062.40	1,298,894.53
Grain Dealers National Mut. Fire Ins. Co	1,855,021.33	200,000.00		2,055,021.33	1,441,482.76	1,094,729.57		83,925.69		793.75	1,179,449.01	3,234,470.34
Hardware Dealers Mutual Ins. Co	2,111,450.01			2,111,450.01	3,709,474.32	2,634,718.27		92,362.31		712.50	2,727,793.08	4,839,243.09
Indiana Lumbermen's Mutual Ins. Co	1,898,258.04			1,898,258.04	1,331,056.93	1,135,302.33		100,084.29			1,235,386.62	3,133,644.66
Lumbermen's Mutual Ins. Co	1,774,661.70			1,774,661.70	2,390,529.22	1,664,894.74		87,506.98	241.87	20,000.00	1,772,643.59	3,547,305.29
Lumber Mutual Fire Ins. Co	2,395,398.43			2,395,398.43	1,194,013.37	1,074,261.99		149,141.79		81,725.59	1,305,129.37	3,700,527.80
Merrimack Mutual Fire Ins. Co	967,964.25			967,964.25	1,436,778.49	729,256.00		42,869.85		101,319.01	873,444.86	1,841,409.11
Michigan Millers Mutual Fire Ins. Co	2,961,742.85			2,961,742.85	3,187,833.59	2,180,312.52		145,504.04		151,069.40	2,476,885.96	5,438,628.81
Millers Mutual Fire Ins. Ass'n of Illinois	1,367,860.89			1,367,860.89	1,518,146.36	1,176,014.30		57,324.52			1,233,338.82	2,601,199.71
Millers Mutual Fire Ins. Co. of Texas	880,891.47			880,891.47	1,049,365.39	942,979.03		43,013.27			985,992.30	1,866,883.77
Millers National Ins. Co	4,266,467.74			4,266,467.74	4,363,935.77	2,406,282.94		202,060.52	49.33	4,969.75	2,613,362.54	6,879,830.28
Minnesota Implement Mutual Fire Ins. Co	2,320,142.57			2,320,142.57	3,629,643.99	2,531,044.75		97,199.21	219.58	3,615.57	2,632,079.11	4,952,221.68
National Implement Mutual Ins. Co	621,104.62			621,104.62	1,414,093.40	739,958.30		25,614.98	2.50	13,101.64	778,677.42	1,399,782.04
National Retailers Mutual Ins. Co	445,589.53			445,589.53	1,368,295.55	529,756.09		14,048.11		9,252.36	553,056.56	998,646.09
Nebraska Hardware Mutual Ins. Co	166,092.71			166,092.71	308,000.06	150,081.61		7,610.70		9,520.24	167,212.55	333,305.26
Northwestern Mutual Fire Ass'n	3,142,927.20			3,142,927.20	7,162,996.67	4,494,843.22		112,170.30	69.03	46,808.73	4,653,891.28	7,796,818.48
Ohio Farmers Ins. Co	4,692,966.41			4,692,966.41	5,511,175.74	2,966,393.10		173,754.03		2,887.68	3,143,034.81	7,836,001.22
Ohio Hardware Mutual Ins. Co	503,557.37			503,557.37	909,771.87	602,446.30		18,506.20			620,952.50	1,124,509.87
Ohio Millers Mutual Ins. Co	856,352.84			856,352.84	1,146,537.54	801,788.33		26,692.87	16.44	77,134.66	905,632.30	1,761,985.14
Pennsylvania Lumbermen's Mut. Fire Ins. Co	2,250,606.38			2,250,606.38	1,106,944.42	986,877.47		120,516.16		61,650.75	1,169,044.38	3,419,650.76
Pennsylvania Millers Mutual Fire Ins. Co	1,382,286.26			1,382,286.26	805,344.84	621,350.61		60,844.16		5,126.37	687,321.14	2,069,607.40
Retail Druggists Mutual Fire Ins. Co	257,711.35			257,711.35	202,021.99	155,739.95		10,948.33		7,687.09	174,375.37	432,086.72
Retail Hardware Mutual Fire Ins. Co	2,740,466.38			2,740,466.38	3,334,103.60	2,726,720.83		142,556.52		5,912.23	2,875,189.58	5,615,655.96
St. Paul Mutual Hail and Cyclone Ins. Co	111,120.62			111,120.62	95,149.35	98,771.39		1,766.27		22,208.35	122,746.01	233,866.63
Security Mutual Fire Ins. Co	167,345.78			167,345.78	302,163.82	171,161.56		5,100.65	253.17	1,456.89	177,972.27	345,318.05
Tri-State Mutual Grain Dealers Ins. Co	145,109.24			145,109.24	157,103.11	87,617.05		5,151.15		2,831.32	95,599.52	240,708.76
Union Fire Ins. Co	674,469.06			674,469.06	847,933.81	554,415.90		25,450.61		27.96	579,894.47	1,254,363.52
United Mutual Fire Ins. Co	1,384,559.31			1,384,559.31	2,028,692.23	1,311,164.93		59,743.92	15.33	16,647.26	1,387,571.44	2,772,130.75
Total Other Than Iowa Mutual Co's	$ 49,813,956.32	$ 225,400.00		$ 50,039,356.32	$ 61,188,510.33	$ 40,038,691.39		$ 2,237,764.10	$ 2,659.26	$ 607,274.21	$ 42,976,388.96	$ 93,015,745.28

TABLE 2

—Continued

Name of Company	Ledger Assets December 31st Previous Year	Increase in Capital During Year	Decrease in Capital During Year	Extended	Gross Premiums Written	Net Premiums	Gross Premiums on Perpetual Risks	Interest and Rents	Agents' Balances Charged Off	All Other	Total Income	Amount Carried Forward
UNITED STATES BRANCHES												
Atlas Assurance Co., Ltd.	$ 6,316,084.96			$ 6,316,084.96				$ 245,060.49		$ 101,846.20	$ 4,345,798.66	$ 10,661,883.62
Baltica Ins. Co., Ltd.	2,422,932.06			2,422,932.06	$ 10,604,451.73	$ 3,908,891.97		122,470.00		112,229.48	1,638,921.94	4,061,854.00
British America Assurance Co.	2,744,184.72			2,744,184.72	1,951,011.40	1,404,222.46		133,878.11		141,773.43	2,271,089.85	5,015,274.57
British General Ins. Co., Ltd.	1,648,785.96			1,648,785.96	2,796,662.37	1,995,438.31		62,412.33		31,571.46	1,101,847.89	2,750,633.85
Caledonian Ins. Co.	4,480,283.35			4,480,283.35	2,715,444.14	1,007,864.10		164,812.66		31,606.36	3,341,774.62	7,822,057.97
Christiania General Ins. Co.	3,267,491.91			3,267,491.91	6,078,936.29	3,145,355.60		127,129.07		131,992.13	3,874,638.17	7,142,130.08
Commercial Union Assurance Co., Ltd.	14,438,723.98			14,438,723.98	5,194,761.76	3,615,516.97		705,990.94		790,497.40	12,745,050.38	27,183,774.36
Eagle, Star and British Dominions Ins. Co.	5,253,414.03			5,253,414.03	19,245,776.33	11,240,413.75	8,148.29	234,692.88		159,673.60	4,381,347.13	9,634,761.15
Indemnity Mutual Marine Assurance Co.	1,322,795.40			1,322,795.40	8,124,354.09	3,986,980.64		46,988.83		3,325.62	752,510.58	2,075,305.98
Jupiter General Ins. Co., Ltd.	1,328,806.82			1,328,806.82	1,336,655.10	702,196.13		71,702.57		165,451.87	551,174.50	1,879,981.32
Kyodo Fire Ins. Co., Ltd.					892,407.08	314,020.06				605,000.00	887,197.89	887,197.89
Law, Union and Rock Ins. Co., Ltd.	2,502,343.59			2,502,343.59	315,075.97	277,531.14		4,666.75		8,175.98	1,106,356.77	3,608,700.36
Liverpool and London and Globe Ins. Co., Ltd.	18,911,269.65			18,911,269.65	2,385,205.76	1,003,812.56		94,368.23		281,710.08	13,065,810.21	31,977,079.86
London and Lancashire Ins. Co., Ltd.	9,018,483.48			9,018,483.48	24,793,731.12	11,989,012.76	1,237.19	793,124.59	725.59	183,322.16	4,177,980.63	13,196,464.11
London and Scottish Assurance Corpn., Ltd.	1,962,286.54			1,962,286.54	7,544,028.03	3,591,030.72		403,437.99	189.76	179,545.04	1,542,847.43	3,505,133.97
London Assurance Corporation	8,568,202.46			8,568,202.46	2,516,876.31	1,282,118.00		81,184.39		70,828.25	5,419,655.71	13,987,858.17
Netherlands Ins. Co.	1,450,967.76			1,450,967.76	10,828,105.81	5,036,640.15		311,946.47	240.84	225,000.00	866,556.48	2,317,514.24
New India Assurance Co., Ltd.	1,549,880.40			1,549,880.40	4,125,028.63	596,813.00		44,619.96	123.52	661.50	1,226,851.54	2,776,731.94
Nippon Fire Ins. Co., Ltd.	1,020,298.27			1,020,298.27	1,748,991.84	1,172,785.45		53,404.59			470,983.64	1,491,281.91
North British and Mercantile Ins. Co.	14,837,832.25			14,837,832.25	527,196.27	423,227.29		47,756.35			9,655,538.39	24,493,370.64
Northern Assurance Co.	8,579,874.61			8,579,874.61	15,105,039.06	9,026,540.31	2,221.24	586,701.88	2,723.88	37,351.08	6,028,521.76	14,608,396.37
Norwich Union Fire Ins. Society	7,442,989.80			7,442,989.80	10,981,652.26	5,580,292.81		420,538.34	2.69	27,687.92	4,725,046.82	12,168,096.62
Osaka Marine and Fire Ins. Co., Ltd.	1,034,825.98			1,034,825.98	9,135,675.41	4,345,587.46		285,088.02	208.05	94,163.29	101,481.02	1,136,307.00
Palatine Ins. Co.	4,851,699.90			4,851,699.90	818,886.08	43,864.61		55,428.41		2,188.00	3,539,203.16	8,390,903.06
Phoenix Ins. Co.	7,901,942.66			7,901,942.66	6,289,651.37	3,320,839.01		196,427.29		21,936.86	5,182,459.08	13,084,401.74
Prudentia Re and Coinsurance Co., Ltd.	6,101,438.88			6,101,438.88	10,095,188.31	4,752,221.68		262,750.23	150.38	167,336.79	7,230,828.99	13,332,267.87
Prudential Ins. Co. of Great Britain (Located in N. Y.)	2,550,808.29			2,550,808.29	8,608,052.65	6,830,153.41		326,121.08		74,554.50	2,137,090.00	4,687,898.29
Reinsurance Co. "Salamandra"	5,150,877.52			5,150,877.52	2,707,803.33	2,022,014.30		108,551.45		6,524.25	4,735,545.70	9,886,423.22
Royal Exchange Assurance	5,215,375.09			5,215,375.09	8,270,563.41	4,387,606.56		239,718.13		108,221.01	3,467,981.61	8,683,356.70
Royal Insurance Co.	24,109,402.37			24,109,402.37	6,537,168.28	2,876,322.36		181,966.28		409,602.97	16,437,111.32	40,546,513.69
Scottish Union and National Ins. Co.	9,218,897.92			9,218,897.92	22,590,666.13	14,053,375.08		904,972.20	312.55	1,478,451.49	4,719,668.20	13,938,566.12
Skandia Ins. Co.	2,374,054.11			2,374,054.11	8,880,788.29	4,313,892.32		392,770.41		13,005.47	1,595,776.06	3,969,830.17
Skandinavia Ins. Co.	1,884,553.57			1,884,553.57	2,156,517.07	1,495,756.34		95,712.29		4,307.43	[b]37,456.32	1,847,097.25
State Assurance Co., Ltd.	1,567,300.96			1,567,300.96	5,146,933.80	[b]110,965.65		69,336.71	67.58	4,105.04	1,069,231.85	2,636,532.81
Sun Insurance Office	7,005,222.23			7,005,222.23	2,027,312.82	957,569.37		56,551.69		55,110.79	6,143,267.33	13,148,489.56
Svea Fire and Life Ins. Co.	2,757,477.51			2,757,477.51	9,826,876.02	4,737,507.88		251,708.19		1,154,051.26		
Swiss Reinsurance Co.	4,844,447.75			4,844,447.75	3,461,826.29	1,655,325.02		96,463.29		187,519.37	1,939,307.68	4,696,785.19
Tokio Marine and Fire Ins. Co.	7,076,515.78			7,076,515.78	7,006,760.54	5,363,594.56		247,945.97		136,587.21	5,748,127.78	10,592,575.53
Union and Phenix Espanol Ins. Co.	2,499,486.22			2,499,486.22	5,424,679.52	2,604,501.32		317,070.04		261,338.80	3,182,910.16	10,259,425.94
Union Assurance Society, Ltd.	3,149,997.57			3,149,997.57	2,653,610.42	2,045,803.84		118,949.15		9,142.50	2,173,895.49	4,673,381.71
Union Fire Ins. Co.	2,022,466.26			2,022,466.26	4,296,055.41	2,242,371.35		125,581.43		355,226.15	2,723,178.93	5,873,176.50
Union Insurance Society of Canton, Ltd.	6,549,433.84	$ 49,133.46		6,598,567.30	2,578,260.26	1,385,747.37		71,053.81		353,308.65	1,810,109.83	3,832,576.09
Urbaine Fire Ins. Co.	5,402,440.49			5,402,440.49	10,971,476.29	3,177,706.74		266,784.74		606,373.58	4,050,865.06	10,649,432.36
Western Assurance Co.	4,788,509.34			4,788,509.34	9,311,103.56	6,172,003.39		256,312.70		398,835.85	6,827,151.94	12,229,592.43
World Auxiliary Ins. Corp'n, Ltd.	694,891.60			694,891.60	5,118,339.14	2,741,572.47		198,781.55	264.53	203,704.42	3,144,322.97	7,932,832.31
					1,234,173.54	448,477.55		39,343.93		375.00	488,196.48	1,183,088.08
Total United States Branch Companies.	$ 237,819,987.84	$ 49,133.46		$ 237,869,121.30	$ 294,858,659.29	$153,253,552.52	$ 11,606.72	$ 9,922,276.41	$ 5,009.37	$ 9,395,310.28	$ 172,587,755.30	$ 410,456,876.60
NON-IOWA STOCK COMPANIES												
Aetna Ins. Co.	$ 44,458,227.49			$ 44,458,227.49								
Agricultural Ins. Co.	8,765,374.40			8,765,374.40	$ 39,445,121.02	$ 28,177,215.44	$ 592.57	$ 1,722,484.72	$ 760.81	$ 250,906.69	$ 30,151,960.23	$ 74,610,187.72
Allemannia Fire Ins. Co.	4,153,322.12			4,153,322.12	9,894,401.41	5,789,667.95		450,614.83	3,508.28	95,347.25	6,339,138.31	15,104,512.71
Alliance Ins. Co.	6,914,947.41			6,914,947.41	6,354,820.71	2,679,608.17		234,118.80		14,212.40	2,927,939.37	7,081,261.49
American Alliance Ins. Co.	6,304,128.40			6,304,128.40	7,451,849.90	3,639,978.44	11,856.58	290,470.64	1,435.97	75,094.78	4,018,836.41	10,933,783.82
American Central Ins. Co.	8,763,421.88			8,763,421.88	7,670,753.37	1,590,862.49		351,670.27		68,389.02	2,010,921.78	8,315,050.18
American Druggists Fire Ins. Co.	1,523,011.87			1,523,011.87	9,100,905.36	5,408,056.24		376,423.82	230.16	142,971.15	5,927,681.37	14,691,103.25
American Eagle Fire Ins. Co.	9,784,059.81			9,784,059.81	622,079.91	399,619.13		63,312.89		1,399.34	464,331.36	1,987,343.23
American Equitable Assurance Co.	4,230,473.71	200,000.00		4,430,473.71	10,032,650.85	7,217,162.58		452,944.87	208.34	399,864.00	8,670,179.79	17,854,239.66
American Ins. Co.	23,255,225.90	500,000.00		23,755,225.90	3,703,309.44	2,404,899.39		143,161.46		2,422,080.34	4,970,141.19	9,400,614.90
					22,383,408.86	14,008,871.37		977,225.91	338.57	1,066,846.40	16,053,282.25	39,808,508.15

TABLE 2—Continued

Name of Company	Ledger Assets December 31st Previous Year	Increase in Capital During Year	Decrease in Capital During Year	Extended	Gross Premiums Written	Net Premiums	Gross Premiums on Perpetual Risks	Interest and Rents	Agents' Balances Charged Off	All Other	Total Income	Amount Carried Forward
American National Fire Ins. Co.	1,079,418.35			1,079,418.35	1,685,937.38	590,681.92		52,763.34	104.10	1,785.00	645,334.36	1,724,752.71
American Reserve Ins. Co.	2,800,815.69			2,800,815.69	7,407,732.70	2,002,576.44		129,412.64		15,158.85	2,147,147.93	4,947,963.62
American Union Ins. Co. of New York (a N. Y. Corp'n)	1,533,367.64			1,533,367.64	1,382,009.60	261,557.30		67,637.75			329,195.05	1,862,562.69
Automobile Ins. Co.	23,151,402.69	1,000,000.00		24,151,402.69	45,330,735.93	16,299,635.93		796,461.51	7,528.70	11,020,665.96	28,124,292.10	52,275,694.79
Baltimore American Ins. Co. of N. Y.	2,959,007.71			2,959,007.71	3,514,476.01	1,867,134.97		140,843.33	37.69	103,172.66	2,111,188.65	5,070,196.36
Bankers and Shippers Ins. Co. of N. Y.	5,288,593.19			5,288,593.19	7,599,487.92	3,739,206.44		233,281.74		72,507.19	4,044,995.37	9,333,588.56
Boston Ins. Co.	13,657,589.72			13,657,589.72	12,915,120.76	7,187,296.23		635,353.57	1,933.76	108,341.38	7,932,924.94	21,590,514.66
Buffalo Ins. Co.	4,887,970.38			4,887,970.38	3,063,163.46	1,924,235.46		252,264.86	154.07	9,613.18	2,186,267.57	7,074,237.95
California Ins. Co.	4,204,719.46			4,204,719.46	4,853,453.77	2,833,916.84		251,909.90	45.99	3,509.59	3,089,382.32	7,294,101.78
Camden Fire Ins. Ass'n	9,609,520.61			9,609,520.61	8,604,989.92	5,285,315.84	805.16	495,116.47	80.14	350,147.74	6,131,465.35	15,740,985.96
Capital Fire Ins. Co. (a N. H. Corp.)	768,966.12			768,966.12	639,806.75	846.61		60,705.83	596.04	140,212.67	201,467.93	970,434.05
Carolina Ins. Co.	1,511,915.36			1,511,915.36	1,461,649.97	531,936.25		70,249.24		61,854.58	664,040.07	2,175,955.43
Central States Fire Ins. Co.	389,525.45			389,525.45	1,210,601.44			18,237.48		65.26	18,302.74	407,828.19
Chicago Fire & Marine Ins. Co.	2,544,127.24			2,544,127.24	3,333,748.29	1,308,211.46		121,890.44		23,971.12	1,449,073.02	3,993,200.26
Citizens Ins. Co.	1,298,914.44			1,298,914.44	5,313,958.78	608,133.75		35,565.86		422.61	644,122.22	1,943,036.66
City of New York Ins. Co.	4,569,734.00			4,569,734.00	6,624,906.03	3,262,646.49		216,950.20		129,649.97	3,609,246.66	8,178,980.66
Columbia Fire Ins. Co.	1,564,177.54			1,564,177.54	840,525.99	382,507.70		69,766.55	130.20	6,625.00	459,029.45	2,023,206.99
Columbia Ins. Co.	2,623,161.64			2,623,161.64	2,333,792.11	1,110,777.61		89,812.26		89,735.81	1,290,325.68	3,913,487.32
Columbian Nat'l. Fire Ins. Co.	1,668,401.59			1,668,401.59	1,313,405.11	665,538.62		88,229.93		69,350.81	823,119.36	2,491,520.95
Commerce Ins. Co.	2,365,500.27	500,000.00		2,865,500.27	2,018,388.84	1,411,610.27		110,222.01	322.49	205,848.43	1,728,003.20	4,593,503.47
Commercial Union Fire Ins. Co.	2,788,436.63			2,788,436.63	3,524,996.02	1,947,897.95		114,030.20	25.00	3,374.67	2,065,327.82	4,853,764.45
Commonwealth Ins. Co. of New York	5,992,537.91			5,992,537.91	5,900,985.84	3,099,144.18		244,251.96	5,610.06	9,296.39	3,358,302.59	9,350,840.50
Concordia Fire Ins. Co.	6,422,059.08			6,422,059.08	5,958,337.18	3,676,113.94		285,090.27		189,390.39	4,150,594.60	10,572,653.68
Connecticut Fire Ins. Co.	14,092,996.69			14,092,996.69	17,536,065.43	7,708,572.28		639,546.09	3,023.22	26,659.88	8,377,801.47	22,470,798.16
Continental Ins. Co.	67,597,336.25			67,597,336.25	34,158,758.28	24,929,795.35		3,188,738.57	747.57	2,366,408.98	30,485,690.47	98,083,026.72
County Fire Ins. Co.	1,840,698.37			1,840,698.37	1,531,188.59	899,669.46		87,813.04	343.49	23,902.23	1,011,728.22	2,852,426.59
Detroit Fire & Marine Ins. Co.	3,502,005.54	200,000.00		3,702,005.54	2,692,731.46	1,523,809.50		173,438.10	110.53	257,880.05	1,955,238.18	5,657,243.72
Detroit Nat'l. Fire Ins. Co.	560,867.38			560,867.38	442,896.60	142,096.36		29,134.33			171,230.69	732,098.07
Dixie Fire Ins. Co.	1,319,460.86			1,319,460.86	3,007,832.49	1,770,528.14		76,802.15	54.36	63,771.36	1,911,156.01	3,230,616.87
Eagle Fire Co. of N. Y.	1,542,778.83			1,542,778.83	1,486,194.65	508,960.86		52,400.82			561,361.68	2,104,140.51
Eagle Fire Ins. Co.	2,556,247.17	250,000.00		2,806,247.17	5,207,354.69	2,409,668.93		142,896.41		477,094.14	3,029,659.48	5,835,906.65
East & West Ins. Co. of New Haven	1,632,593.89			1,632,593.89	1,211,708.28	542,920.71		90,570.16	66.42	20,220.00	653,777.29	2,286,371.18
Employers' Fire Ins. Co.	3,115,192.56			3,115,192.56	3,851,408.21	2,067,116.51		122,496.20	246.06		2,159,858.77	5,275,051.33
Equitable Fire & Marine Ins. Co.	4,465,371.08			4,465,371.08	4,975,244.72	1,541,714.45		217,701.53	216.33	49,364.74	1,808,997.05	6,274,368.13
Equitable Fire Ins. Co.	1,040,322.32			1,040,322.32	664,733.06	211,495.37		52,399.33		5,197.34	269,092.04	1,309,414.36
Equity Fire Ins. Co.	691,358.62			691,358.62	367,234.09	266,429.98		30,870.19		45,672.10	342,972.27	1,034,330.89
Eureka-Security Fire and Marine Ins. Co.	2,103,508.36			2,103,508.36	2,158,973.93	980,585.63		200,380.08		70,525.77	1,251,491.48	3,354,999.84
Excelsior Ins. Co. of N. Y.	520,574.87			520,574.87	244,184.09	156,178.25		25,101.53		944.15	182,223.93	702,798.80
Export Ins. Co. (a N. Y. Corp.)	1,606,547.91			1,606,547.91	2,816,774.62	583,435.32		90,529.85		444,799.39	1,118,764.56	2,725,312.47
Federal Ins. Co. (a N. J. Corp.)	9,400,327.95			9,400,327.95	16,952,549.74	3,554 799.80		396,058.03	973.66	68,949.57	4,020,781.06	13,421,109.01
Federal Union Ins. Co.	2,114,215.15			2,114,215.15	2,189,501.82	740,924.02		88,308.64	27.46	814.50	830,074.62	2,944,289.77
Fidelity-Phenix Fire Ins. Co.	51,552,577.65	5,000,000.00		56,552,577.65	27,741,806.65	20,301,125.40		2,450,522.60	385.25	2,293,676.00	25,045,709.25	81,598,286.90
Fire Association of Philadelphia	20,439,359.05			20,439,359.05	19,342,415.12	10,258,962.21	24,070.32	920,198.61		233,095.08	11,436,326.22	31,875,685.27
Fireman's Fund Ins. Co.	29,647,601.97			29,647,601.97	31,798,514.25	20,322,658.65		1,308,567.47	313.79	9,799.24	21,641,339.15	51,288,941.12
Firemen's Ins. Co.	23,310,030.06			23,310,030.06	15,590,429.09	10,110,707.63		855,859.71	399.52	1,291,505.38	12,258,472.24	35,568,502.30
Fire Reassurance Co. of N. Y. (a N. Y. Corp.)	3,290,940.54			3,290,940.54	8,593,391.47	2,867,000.62		129,946.61		40,769.88	3,037,717.11	6,328,657.65
First American Fire Ins. Co.	2,887,230.58			2,887,230.58	2,011,024.53	601,208.84		144,263.34		100,898.00	846,370.18	3,733,600.76
Franklin Fire Ins. Co. (a Pa. Corp.)	9,302,430.53			9,302,430.53	13,744,158.75	4,925,475.28	19,593.04	423,880.37		55,306.13	5,424,254.82	14,726,685.35
Franklin National Ins. Co. of New York (a N. Y. Corp.)	1,025,898.78			1,025,898.78	1,577,155.33	377,311.16		46,127.73			423,438.89	1,449,337.67
General Exchange Ins. Corp.	2,105,343.85			2,105,343.85	7,276,180.69	7,066,490.23		153,009.80		2,458.09	,221,958.12	9,327,301.97
Georgia Home Ins. Co.	860,507.50			860,507.50	972,233.34	551,299.96		45,114.73	742.26	98,801.49	695,958.44	1,556,465.94
Girard Fire & Marine Ins. Co.	5,486,196.83			5,486,196.83	4,578,682.98	2,607,928.20	4,471.79	246,636.99	102.67	1,693.00	2,860,832.65	8,347,029.48
Glens Falls Ins. Co.	14,990,505.93			14,990,505.93	13,296,695.67	8,304,752.05		758,466.57	2,093.74	328,432.39	9,393,744.75	24,384,250.68
Globe & Rutgers Fire Ins. Co.	53,997,679.82			53,997,679.82	45,765,675.01	29,870,515.92		2,765,567.57		2,347,085.04	34,983,168.53	88,980,848.35
Globe Ins. Co. of Pennsylvania	1,407,022.94			1,407,022.94	1,164,023.37	634,139.01		63,390.38	429.69	454.69	698,413.77	2,105,436.71
Granite State Fire Ins. Co.	2,519,792.84			2,519,792.84	2,390,393.61	1,291,809.96		101,676.05	4.38	972.67	1,394,463.06	3,914,255.90
Great American Ins. Co.	46,219,717.41			46,219,717.41	34,347,756.91	19,906,598.53		2,211,141.13	3,109.27	559,466.20	22,770,315.13	68,990,032.54
Great Lakes Ins. Co.	1,333,996.85			1,333,996.85	1,392,251.52	420,048.55		73,538.80	104.02	147,925.11	641,616.48	1,975,613.33
Guaranty Fire Ins. Co. of Providence	893,905.88	105,500.00		999,405.88	914,883.12	610,177.96		33,421.32		105,500.00	749,099.28	1,748,505.16
Guardian Fire Assur. Corp. of N. Y.					4,149,187.27	2,508,611.58		73,872.58		2,060,841.87	4,643,326.03	4,643,326.03

TABLE 2

Name of Company	Ledger Assets December 31st Previous Year	Increase in Capital During Year	Decrease in Capital During Year	Extended
Hamburg-American Ins. Co.	513,184.69			513,184.69
Hampton Roads Fire and Marine Ins. Co. (a Md. Corp.)	792,482.77			792,482.77
Hanover Fire Ins. Co.	8,520,014.02			8,520,014.02
Harmonia Fire Ins. Co. (Buffalo)	868,063.50	300,000.00		1,168,063.50
Hartford Fire Ins. Co.	78,581,658.59			78,581,658.59
Henry Clay Fire Ins. Co.	767,464.44			767,464.44
Home Fire & Marine Ins. Co. of California	4,841,279.44			4,841,279.44
Home Ins. Co.	79,931,335.37			79,931,335.37
Hudson Ins. Co.	2,799,522.23			2,799,522.23
Imperial Assur. Co.	3,235,597.39			3,235,597.39
Importers & Exporters Ins. Co.	3,187,979.80	600,000.00		3,787,979.80
Independence Fire Ins. Co.	704,264.05			704,264.05
Insurance Co. of North America	57,061,192.47			57,061,192.47
Insurance Co. of the State of Pennsylvania	5,326,885.41			5,326,885.41
International Ins. Co.	7,204,335.66			7,204,335.66
Interstate Fire Ins. Co.	388,574.25		$ 75.00	388,499.25
Iroquois Fire Ins. Co.	455,776.76			455,776.76
Lincoln Fire Ins. Co. of N. Y. (a N. Y. Corp.	3,007,191.36			3,007,191.36
Maryland Ins. Co. (a Del. Corp.)	1,040,855.91			1,040,855.91
Massachusetts Fire & Marine Ins. Co.	1,596,911.27			1,596,911.27
Mechanics & Traders Ins. Co.	3,348,436.40			3,348,436.40
Mechanics Ins. Co.	4,255,926.93			4,255,926.93
Mercantile Ins. Co. of America	5,533,798.39			5,533,798.39
Merchants Fire Assur. Corp. of N. Y.	7,568,854.72	1,000,000.00		8,568,854.72
Merchants Fire Ins. Co.	1,193,623.49	80,000.00		1,273,623.49
Merchants Ins. Co. in Providence	1,569,168.60	209,180.00		1,778,348.60
Mercury Ins. Co.	1,258,666.66	100,000.00		1,358,666.66
Michigan Fire & Marine Ins. Co.	2,367,043.41			2,367,043.41
Milwaukee Mechanics Ins. Co.	10,005,123.37	750,000.00		10,755,123.37
Minneapolis Fire & Marine Ins. Co.	920,518.72	200,000.00		1,120,518.72
National American Fire Ins. Co.	1,905,620.24			1,905,620.24
Nationhl Ben Franklin Fire Ins. Co.	5,309,834.53			5,309,834.53
National Fire Ins. Co.	35,412,697.40			35,412,697.40
National Liberty Ins. Co.	14,613,019.16			14,613,019.16
National Reserve Ins. Co. (an Ill. Corp.)	2,150,925.54			2,150,925.54
National Security Fire Ins. Co.	1,122,080.36			1,122,080.36
National Union Fire Ins. Co.	12,841,189.92	1,000,000.00		13,841,189.92
Newark Fire Ins. Co.	6,528,729.00			6,528,729.00
New Brunswick Fire Ins. Co.	1,462,695.20			1,462,695.20
New England Fire Ins. Co.	891,008.61			891,008.61
New Hampshire Fire Ins. Co.	9,931,671.91	250,000.00		10,181,671.91
New Jersey Ins. Co. (a N. J. Corp.)	3,033,098.02			3,033,098.02
New York Underwriters Ins. Co.	4,938,070.77			4,938,070.77
Niagara Fire Ins. Co.	19,076,561.12			19,076,561.12
North Carolina Home Ins. Co.	1,593,468.85			1,593,468.85
Northern Ins. Co. of N. Y.	6,658,969.48			6,658,969.48
North River Ins. Co.	14,107,277.68			14,107,277.68
North Star Ins. Co.	2,668,782.11			2,668,782.11
Northwestern Fire & Marine Ins. Co.	2,077,189.21	100,000.00		2,177,189.21
Northwestern National Ins. Co.	12,174,640.07	932,800.00		13,107,440.07
Old Colony Ins. Co.	5,257,897.08			5,257,897.08
Orient Ins. Co.	7,366,468.63			7,366,468.63
Pacific Fire Ins. Co.	4,469,746.38			4,469,746.38
Patriotic Ins. Co. of America	1,750,231.94			1,750,231.94
Pennsylvania Fire Ins. Co.	13,168,174.67			13,168,174.67
Peoples Natl. Fire Ins. Co. (a Delaware Corp.)	2,570,383.44			2,570,383.44
Philadelphia Fire & Marine Ins. Co.	3,917,170.35			3,917,170.35
Phoenix Ins. Co.	28,024,230.75	1,000,000.00		29,024,230.75
Pilot Reinsurance Co. of N. Y.	870,781.02	400,000.00		1,270,781.02

—Continued

Gross Premiums Written	Net Premiums	Gross Premiums on Perpetual Risks	Interest and Rents	Agents' Balances Charged Off	All Other	Total Income	Amount Carried Forward
1,719,647.99	1,441,165.93		26,773.86		151,725.00	1,619,664.79	2,132,849.48
661,418.21	339,477.62		40,767.30		540.73	380,785.65	1,173,268.42
7,832,329.37	4,890,135.27		499,905.87	1,085.88	157,681.73	5,548,808.75	14,068,822.77
857,816.31	370,148.50		38,912.92		362,338.16	771,399.58	1,939,463.08
94,613,796.03	52,841,455.44		2,894,098.10	31,831.68	221,705.37	55,989,090.59	134,570,749.18
318,387.55			43,316.45		21,848.00	65,164.45	832,628.89
6,362,191.51	2,596,945.46		235,550.31	97.18	19,220.18	2,851,813.13	7,693,092.57
74,099,344.61	48,157,362.18		3,652,717.23	4,120.78	1,473,834.19	53,288,034.38	133,219,369.75
4,610,286.44	2,474,242.78		138,131.65		29,220.25	2,641,594.68	5,441,116.91
2,590,009.53	1,217,853.89		113,849.21		129,055.75	1,460,758.85	4,696,356.24
5,804,815.26	3,127,291.18		175,605.76		39,687.34	3,342,584.28	7,130,564.08
863,429.79	443,044.71		33,904.18		618.11	477,657.00	1,181,921.05
45,744,968.42	33,763,009.16	30,425.80	2,273,759.64	8,435.95	164,876.37	36,240,486.92	93,301,679.39
7,826,549.91	2,437,028.36	5,368.12	256,520.36	1,020.32	108,253.43	2,808,190.59	8,135,076.00
12,980,851.58	5,158,864.66		380,285.15		45,299.61	5,584,449.42	12,788,785.08
1,122,115.26			25,461.48		378,019.46	403,480.94	791,980.19
221,966.05	100,583.88		21,724.03		745.94	123,053.85	578,830.61
3,039,296.08	2,005,611.17		152,912.92		7,531.49	2,166,055.58	5,173,246.94
2,662,780.48	520,663.99		44,412.79	154.71		565,231.49	1,606,087.40
2,504,584.45	414,594.90		80,757.75		16,607.25	511,959.99	2,108,871.26
4,659,166.66	1,814,032.67		139,736.47	61.27	10,950.02	1,964,780.43	5,313,216.83
4,064,872.13	2,255,509.82	7,506.75	187,707.70	8.94	833.00	2,451,566.21	6,707,493.14
5,206,690.28	3,297,387.52		220,557.75	1,020.65	7,760.16	3,526,726.08	9,060,524.47
7,553,134.70	4,254,313.59		417,765.14	1,232.87	688,503.93	5,361,815.53	13,930,670.26
1,109,974.93	594,292.39		61,085.11		9,345.34	664,722.84	1,938,346.33
2,392,894.17	1,136,153.55		62,005.84		211,915.00	1,410,074.39	3,188,422.99
1,655,534.16	1,031,157.13		56,597.42		300,000.00	1,387,754.55	2,746,421.21
2,690,769.55	1,223,003.74		112,878.26		350.00	1,336,232.00	3,703,275.41
9,181,209.79	5,843,392.70		607,643.21	749.57	382,637.20	6,834,422.68	17,589,546.05
1,882,456.20			22,910.15	555.85	202,665.87	226,131.87	1,346,650.59
476,659.94	323,545.39		96,277.91		3,566.33	423,389.63	2,329,009.87
5,956,978.64	3,392,091.75		241,060.75	426.66	76,042.01	3,709,621.17	9,019,455.70
36,363,785.70	22,304,633.61		1,417,954.00	327.86	405,538.59	24,128,454.06	59,541,151.46
14,997,198.06	8,818,796.59		710,113.89		1,365,836.51	10,894,746.99	25,507,766.15
2,184,772.53	1,256,557.92		117,405.66		9,559.03	1,383,522.61	3,534,448.15
2,741,350.78	414,839.20		47,629.13	235.26	8,479.04	471,182.63	1,593,262.99
18,678,419.32	12,493,584.63		529,586.27	575.24	1,818,657.06	14,842,403.20	28,683,593.12
6,914,596.46	3,986,518.49		286,667.04	220.23	87,078.36	4,360,484.12	10,889,213.21
1,776,053.70	923,378.90		65,705.43		3,964.50	993,048.83	2,455,744.03
604,846.11	b242,646.23		48,644.06		645,524.12	451,521.95	1,342,530.56
8,172,175.57	5,582,757.14		546,690.46	434.16	357,547.37	6,487,429.13	16,669,101.04
3,583,904.58	2,101,634.90		139,847.06	4.53	96,090.69	2,337,577.17	5,370,675.19
25,904,402.78	1,049,880.98		223,148.53		54,158.30	1,327,187.81	6,265,258.58
18,861,831.32	12,018,055.28		963,427.33	735.81	160,111.26	13,151,329.68	32,227,890.80
1,311,286.04	644,202.95		66,107.87	3,941.60	32,054.60	746,307.02	2,339,775.87
7,564,458.53	3,575,824.09		321,743.18		93,106.95	3,990,674.22	10,619,613.70
15,909,808.64	11,183,988.14		894,335.88		561,641.60	12,639,965.62	26,747,243.30
3,879,542.80	2,456,390.03		130,134.64		20,721.95	2,607,246.62	5,276,028.73
4,815,113.22	608,133.75		81,645.07		1,073,244.11	1,763,022.93	3,940,212.14
7,212,455.06	5,197,534.50		559,897.70	1,611.72	320,918.41	6,079,962.33	19,187,402.40
3,897,550.37	2,122,436.76		252,202.70	185.38	20,513.60	2,395,338.44	7,653,235.52
5,406,480.11	2,785,711.58		324,256.54		10,380.88	3,120,349.00	10,486,817.63
6,883,937.13	3,381,800.82		200,254.99		30,995.30	3,613,051.11	8,082,797.49
1,861,371.26	963,151.82		50,953.76	150.00		1,014,255.58	2,764,487.52
10,040,691.73	6,453,123.90	66,255.35	584,615.68	1,329.31	12,022.45	7,117,346.69	20,285,521.36
2,511,132.14	1,257,467.42	354.00	122,725.11		122,784.48	1,503,331.01	4,073,714.45
7,095,703.96	1,900,483.46	1,908.75	142,658.30	418.77	166.33	2,045,635.61	5,962,805.96
28,747,900.14	12,774,205.49		1,612,226.39	4,483.66	119,918.40	14,510,833.94	43,535,064.09
1,239,702.96	1,048,181.37		33,164.95		400,158.00	1,481,504.32	2,752,285.34

TABLE 3—FIRE INSURANCE COMPANIES—DISBURSEMENTS FOR YEAR 1926

Name of Company	Amount Brought Forward	Net Losses	Agents' Compensation and Allowances	Field Supervision Expenses	Salaries and Fees of Officers, Directors and Clerks	Taxes Licenses and Fees	Real Estate Expenses and Taxes	Dividends to Stockholders and Policyholders	Agents' Balances Charged Off	All Other	Total	Balance
IOWA MUTUAL COMPANIES												
Druggists Mutual Ins. Co. of Iowa	$ 312,912.25	$ 31,786.79	$ 9,758.34	$ 1,218.13	$ 20,129.09	$ 1,452.85	$ 2,178.72	$ 51,207.38	----------	$ 9,728.25	$ 127,459.55	$ 185,452.70
Farmers Union Mutual Ins Co	122,804.33	8,118.58	14,148.80	8,002.13	5,839.18	529.86	----------	25.71	----------	6,186.33	42,850.59	79,953.74
Iowa Automobile Mutual Ins. Co	188,428.81	22,404.16	26,761.05	2,387.40	13,683.42	1,661.00	----------	----------	182.52	6,485.88	73,565.43	114,863.38
Iowa Hardware Mutual Ins. Co	359,081.58	36,814.62	1,095.78	2,414.27	20,463.32	360.67	1,030.79	69,053.43	----------	8,865.55	140,098.43	218,983.15
Iowa Mutual Ins. Co	1,183,773.52	229,754.06	130,069.66	12,034.54	46,236.50	3,170.22	2,449.25	32,680.30	266.95	30,110.05	486,771.53	697,001.99
Iowa State Ins. Co. (Mutual)	2,889,688.15	504,472.98	181,507.44	38,685.69	67,245.50	19,820.68	1,201.04	----------	2,391.68	58,135.40	873,460.41	2,016,227.74
Mill Owners Mutual Fire Ins. Co	4,149,436.88	888,026.26	206,085.43	73,973.13	108,102.90	41,699.45	2,769.44	514,583.21	201.24	89,780.29	1,925,221.35	2,224,215.53
Retail Merchants Mutual Ins. Co	105,899.65	15,062.29	5,805.90	694.27	19,878.75	521.14	----------	11,175.66	196.28	7,175.67	51,509.96	54,389.69
Western Grain Dealers Mut. Fire Ins. Co	341,511.47	80,078.93	9,820.70	14,347.81	24,809.25	3,173.84	----------	46,893.64	545.02	19,530.46	199,199.65	142,311.82
Total Iowa Mutual Companies	$ 9,653,536.64	$ 1,816,518.67	$ 585,053.10	$ 153,757.37	$ 317,387.91	$ 72,389.71	$ 9,629.24	$ 725,619.33	$ 3,783.69	$ 235,997.88	$ 3,920,136.90	$ 5,733,399.74
IOWA STOCK COMPANIES												
Central Federal Fire Ins. Co	$ 747,530.35	$ 104,881.94	$ 28,281.57	$ 13,361.84	$ 30,256.33	$ 7,642.96	----------	----------	$ 154.65	$ 27,054.51	$ 211,633.80	$ 535,896.55
Dubuque Fire and Marine Ins. Co	6,080,006.47	815,280.35	577,495.16	57,215.84	110,605.07	102,662.68	$ 1,088.67	$ 100,000.00	13,615.82	198,416.54	1,976,380.13	4,103,626.34
Inter-Ocean Reinsurance Co	4,286,632.89	547,805.01	472,262.72	6,347.69	56,397.98	19,350.04	5,949.65	50,000.00	----------	296,083.64	1,454,196.73	2,832,436.16
Iowa Fire Ins. Co	557,920.57	62,447.65	39,801.70	14,143.04	21,613.50	2,811.68	1,174.26	10,000.00	----------	16,700.84	168,692.67	389,227.90
Iowa National Fire Ins. Co	1,537,502.24	97,100.72	76,939.02	15,696.67	31,177.27	14,991.64	5,761.57	40,000.00	481.88	55,308.00	337,456.77	1,200,045.47
Security Fire Ins. Co	2,059,026.02	216,828.13	131,762.93	38,524.27	40,811.62	24,833.29	6,914.04	36,000.00	3,179.02	77,317.27	576,170.57	1,482,855.45
Total Iowa Stock Companies	$ 15,268,618.54	$ 1,844,343.80	$ 1,326,543.10	$ 145,289.35	$ 290,861.77	$ 172,229.29	$ 20,888.19	$ 236,000.00	$ 17,431.37	$ 670,880.80	$ 4,724,530.67	$ 10,544,087.87
Total Iowa Stock and Mutual Co's	$ 24,922,155.18	$ 3,660,862.47	$ 1,911,596.20	$ 299,046.72	$ 608,249.68	$ 244,682.00	$ 30,517.43	$ 961,619.33	$ 21,215.06	$ 906,878.68	$ 8,644,667.57	$ 16,277,487.61
OTHER THAN IOWA MUTUAL COMPANIES												
Allied American Mutual Auto Ins. Co	$ 634,152.18	$ 42,339.48	$ 10,324.38	$ 291.12	$ 30,020.22	$ 5,227.85	----------	$ 60,058.33	$ 124.68	$ 14,322.65	$ 162,708.71	$ 471,443.47
American Mutual Ins. Co	769,526.25	213,076.03	90,631.91	2,959.64	41,855.85	10,407.41	----------	7,976.77	----------	28,067.07	394,974.68	374,551.57
Berkshire Mutual Fire Ins. Co	1,213,584.58	299,143.89	103,152.64	5,228.55	46,831.07	11,889.63	$ 374.90	91,651.34	286.34	50,112.09	608,670.45	604,914.13
Cambridge Mutual Fire Ins. Co	467,451.91	95,338.33	35,232.69	6,206.96	14,158.57	4,092.53	----------	27,169.15	----------	34,929.12	217,127.35	250,324.56
Central Manufacturers Mutual Ins. Co	5,553,437.29	969,088.34	497,207.13	10,013.34	107,413.75	41,041.60	3,675.98	686,943.91	3,111.43	136,390.15	2,455,785.58	3,097,651.71
Citizens Fund Mutual Fire Ins. Co	595,406.94	134,120.13	30,968.99	333.74	31,451.09	3,335.67	492.96	39,098.87	94.85	21,473.54	261,369.84	334,037.10
Farmers Fire Ins. Co	2,813,490.41	472,777.93	247,882.98	26,615.78	36,602.25	23,199.79	1,883.83	----------	211.35	56,326.86	865,500.77	1,947,989.64
Fitchburg Mutual Fire Ins. Co	1,298,894.53	298,972.98	118,459.35	5,430.75	63,187.34	14,004.40	5,591.91	139,504.32	----------	31,564.13	676,715.18	622,179.35
Grain Dealers National Mut. Fire Ins. Co	3,234,470.34	529,796.32	68,322.22	109,666.00	116,692.18	25,093.77	----------	78,986.85	----------	100,062.54	1,028,619.88	2,205,850.46
Hardware Dealers Mutual Ins. Co	4,839,243.09	803,606.02	174,386.74	9,058.74	116,931.49	38,936.17	19,531.92	1,059,641.81	4.53	104,977.01	2,327,074.43	2,512,168.66
Indiana Lumbermen's Mutual Ins. Co	3,133,644.66	367,810.85	82,581.74	1,274.34	97,837.44	18,841.82	16,206.84	497,009.45	----------	54,359.39	1,135,921.87	1,997,722.79
Lumbermen's Mutual Ins. Co	3,547,305.29	602,585.60	217,961.06	113,151.51	103,538.71	38,017.88	10,157.43	522,401.99	353.03	66,781.86	1,674,939.07	1,872,366.22
Lumber Mutual Fire Ins. Co	3,700,527.80	364,095.72	74,489.73	328.89	90,578.80	19,962.91	8,534.06	489,519.30	39.64	72,530.04	1,120,079.09	2,580,448.71
Merrimack Mutual Fire Ins. Co	1,841,409.11	415,633.64	159,381.79	12,798.26	68,671.61	16,625.91	----------	116,437.83	50.44	92,829.63	882,429.11	958,980.00
Michigan Millers Mutual Fire Ins. Co	5,438,628.81	1,200,783.87	392,534.76	91,699.49	145,374.73	20,260.83	2,081.34	176,999.76	----------	235,501.94	2,264,636.72	3,173,992.09
Millers Mutual Fire Ins. Ass'n of Illinois	2,601,199.71	416,819.99	55,136.37	38,885.28	57,759.40	21,224.59	3,940.97	394,224.34	2,940.13	93,611.40	1,084,542.47	1,516,657.24
Millers Mutual Fire Ins. Co. of Texas	1,866,883.77	476,984.89	29,142.99	47,008.82	77,017.60	11,701.57	3,716.40	246,815.66	----------	38,639.40	931,027.33	935,856.44
Millers National Ins. Co	6,879,830.28	1,310,268.12	587,565.03	72,735.80	162,488.28	55,793.66	3,938.29	27,145.05	----------	236,221.96	2,456,156.19	4,423,674.09
Minnesota Implement Mutual Fire Ins. Co	4,952,221.68	850,658.22	185,598.12	6,986.02	107,095.93	37,789.49	15,310.86	1,116,982.35	40.00	152,072.27	2,472,533.26	2,479,688.42
National Implement Mutual Ins. Co	1,399,782.04	243,753.40	62,774.76	1,947.57	51,549.04	10,662.47	----------	255,836.61	----------	52,805.17	659,329.02	740,453.02
National Retailers Mutual Ins. Co	998,646.09	179,986.31	41,688.13	23,818.21	42,207.91	7,379.97	----------	100,946.86	----------	26,493.37	431,520.76	567,125.33
Nebraska Hardware Mutual Ins. Co	333,395.26	52,564.47	388.34	4,616.98	16,213.42	192.61	----------	----------	----------	75,678.85	149,654.67	183,650.59
Northwestern Mutual Fire Ass'n	7,796,818.48	1,707,824.64	282,208.75	565,066.99	313,995.29	78,397.15	4,210.52	887,461.77	801.24	310,268.75	4,150,235.10	3,646,583.38
Ohio Farmers Ins. Co	7,836,001.22	1,501,614.89	797,426.06	115,900.95	208,830.31	122,477.54	15,277.00	----------	3,211.49	240,896.38	3,005,634.62	4,830,366.60
Ohio Hardware Mutual Ins. Co	1,124,509.87	215,647.41	60,995.85	4,743.27	30,239.85	11,294.71	493.54	191,175.24	----------	18,562.11	533,151.98	591,357.89
Ohio Millers Mutual Ins. Co	1,761,985.14	546,495.12	40,376.51	37,475.82	71,097.20	24,477.54	----------	226,086.49	213,408.25	162,262.17	1,351,679.10	410,306.04
Pennsylvania Lumbermen's Mut. Fire Ins. Co	3,419,650.76	323,785.83	64,387.59	----------	99,660.60	16,005.39	3,750.51	392,648.23	89.78	72,367.93	963,685.86	2,455,964.90
Pennsylvania Millers Mutual Fire Ins. Co	2,069,607.40	395,376.17	41,096.06	25,221.61	53,657.25	10,593.92	----------	56,867.24	----------	57,446.87	640,259.12	1,429,348.28
Retail Druggists Mutual Fire Ins. Co	432,086.72	33,418.83	1,089.72	19,225.31	14,488.40	1,863.98	----------	----------	----------	76,987.30	147,073.54	285,013.18
Retail Hardware Mutual Fire Ins. Co	5,615,655.96	781,468.21	186,428.51	45,632.79	132,472.93	32,561.73	18,579.29	1,040,328.15	----------	113,044.20	2,350,515.81	3,265,140.15
St. Paul Mutual Hail and Cyclone Ins. Co	233,866.63	10,997.67	18,370.27	500.00	23,505.96	1,307.64	----------	----------	----------	9,553.67	64,215.21	169,651.42
Security Mutual Fire Ins. Co	345,318.05	63,768.00	9,483.22	15,305.46	18,683.86	1,896.73	966.12	43,360.43	.10	11,333.68	164,797.60	180,520.45
Tri-State Mutual Grain Dealers Ins. Co	240,708.76	41,128.38	----------	3,868.43	8,689.50	1,030.86	----------	28,292.29	----------	3,889.34	86,898.80	153,809.96

TABLE 3—FIRE INSURANCE COMPANIES—DISBURSEMENTS FOR YEAR 1926

Name of Company	Amount Brought Forward	Net Losses	Agents' Compensation and Allowances	Field Supervision Expenses	Salaries and Fees of Officers, Directors and Clerks	Taxes Licenses and Fees	Real Estate Expenses and Taxes	Dividends to Stockholders and Policyholders	Agents' Balances Charged Off	All Other	Total	Balance
IOWA MUTUAL COMPANIES												
Druggists Mutual Ins. Co. of Iowa	$ 312,912.25	$ 31,786.79	$ 9,758.34	$ 1,218.13	$ 20,129.09	$ 1,452.85	$ 2,178.72	$ 51,207.38	----------	$ 9,728.25	$ 127,459.55	$ 185,452.70
Farmers Union Mutual Ins Co	122,804.33	8,118.58	14,148.80	8,002.13	5,839.18	529.86	----------	25.71	----------	6,186.33	42,850.59	79,953.74
Iowa Automobile Mutual Ins. Co	188,428.81	22,404.16	26,761.05	2,387.40	13,683.42	1,661.00	----------	----------	182.52	6,485.88	73,565.43	114,863.38
Iowa Hardware Mutual Ins. Co	359,081.58	36,814.62	1,095.78	2,414.27	20,463.32	360.67	1,030.79	69,053.43	----------	8,865.55	140,098.43	218,983.15
Iowa Mutual Ins. Co	1,183,773.52	229,754.06	130,069.66	12,034.54	46,236.50	3,170.22	2,449.25	32,680.30	266.95	30,110.05	486,771.53	697,001.99
Iowa State Ins. Co. (Mutual)	2,889,688.15	504,472.98	181,507.44	38,685.69	67,245.50	19,820.68	1,201.04	----------	2,391.68	58,135.40	873,460.41	2,016,227.74
Mill Owners Mutual Fire Ins. Co	4,149,436.88	888,026.26	206,685.43	73,973.13	108,102.90	41,699.45	2,769.44	514,583.21	201.24	89,780.29	1,925,221.35	2,224,215.53
Retail Merchants Mutual Ins. Co	105,809.65	15,062.29	5,805.90	694.27	10,878.75	521.14	----------	11,175.66	196.28	7,175.67	51,509.96	54,389.69
Western Grain Dealers Mut. Fire Ins. Co	341,511.47	80,078.93	9,820.70	14,347.81	24,809.25	3,173.84	----------	46,893.64	545.02	19,530.46	199,199.65	142,311.82
Total Iowa Mutual Companies	$ 9,653,536.64	$ 1,816,518.67	$ 585,053.10	$ 153,757.37	$ 317,387.91	$ 72,389.71	$ 9,629.24	$ 725,619.33	$ 3,783.69	$ 235,997.88	$ 3,920,136.90	$ 5,733,399.74
IOWA STOCK COMPANIES												
Central Federal Fire Ins. Co	$ 747,530.35	$ 104,881.94	$ 28,281.57	$ 13,361.84	$ 30,256.33	$ 7,642.96	----------	----------	$ 154.65	$ 27,054.51	$ 211,633.80	$ 535,896.55
Dubuque Fire and Marine Ins. Co	6,080,006.47	815,280.35	577,495.16	57,215.84	110,605.07	102,662.68	$ 1,088.67	$ 100,000.00	13,615.82	198,416.54	1,976,380.13	4,103,626.34
Inter-Ocean Reinsurance Co	4,286,632.89	547,805.01	472,262.72	6,347.69	56,397.98	19,350.04	5,949.65	50,000.00	----------	296,083.64	1,454,196.73	2,832,436.16
Iowa Fire Ins. Co	557,920.57	62,447.65	39,801.70	14,143.04	21,613.50	2,811.68	1,174.26	10,000.00	----------	16,700.84	168,692.67	389,227.90
Iowa National Fire Ins. Co	1,537,502.24	97,100.72	76,939.02	15,696.67	31,177.27	14,991.64	5,761.57	40,000.00	481.88	55,308.00	337,456.77	1,200,045.47
Security Fire Ins. Co	2,059,026.02	216,828.13	131,762.93	38,524.27	40,314.62	24,833.29	6,914.04	36,000.00	3,179.02	77,317.27	576,170.57	1,482,855.45
Total Iowa Stock Companies	$ 15,268,618.54	$ 1,844,343.80	$ 1,326,543.10	$ 145,289.35	$ 290,861.77	$ 172,220.29	$ 20,888.19	$ 236,000.00	$ 17,431.37	$ 670,880.80	$ 4,724,530.67	$ 10,544,087.87
Total Iowa Stock and Mutual Co's	$ 24,922,155.18	$ 3,660,862.47	$ 1,911,596.20	$ 299,046.72	$ 608,249.68	$ 244,682.00	$ 30,517.43	$ 961,619.33	$ 21,215.06	$ 906,878.68	$ 8,644,667.57	$ 16,277,487.61
OTHER THAN IOWA MUTUAL COMPANIES												
Allied American Mutual Auto Ins. Co	$ 634,152.18	$ 42,339.48	$ 10,324.38	$ 291.12	$ 30,020.22	$ 5,227.85	----------	$ 60,058.33	$ 124.68	$ 14,322.65	$ 162,708.71	$ 471,443.47
American Mutual Ins. Co	769,526.25	213,076.03	90,631.91	2,959.64	41,855.85	10,407.41	----------	7,976.77	----------	28,067.07	394,974.68	374,551.57
Berkshire Mutual Fire Ins. Co	1,213,584.58	299,143.89	103,152.64	5,228.55	46,831.07	11,889.63	$ 374.90	91,651.34	286.34	50,112.09	608,670.45	604,914.13
Cambridge Mutual Fire Ins. Co	467,451.91	95,338.33	35,232.69	6,206.96	14,158.57	4,092.53	----------	27,169.15	----------	34,929.12	217,127.35	250,324.56
Central Manufacturers Mutual Ins. Co	5,553,437.29	969,988.34	497,207.13	10,013.34	107,413.75	41,041.60	3,675.93	686,943.91	3,114.43	136,390.15	2,455,785.58	3,097,651.71
Citizens Fund Mutual Fire Ins. Co	595,406.94	134,120.13	30,968.99	333.74	31,451.09	3,335.67	492.96	39,098.87	94.85	21,473.54	261,369.84	334,037.10
Farmers Fire Ins. Co	2,813,490.41	472,777.93	247,882.98	26,615.78	36,602.25	23,199.79	1,883.83	----------	211.35	56,326.86	865,500.77	1,947,989.64
Fitchburg Mutual Fire Ins. Co	1,298,894.53	298,972.98	118,459.35	5,430.75	63,187.34	14,004.40	5,591.91	139,504.32	----------	31,564.13	676,715.18	622,179.35
Grain Dealers National Mut. Fire Ins. Co	3,234,470.34	529,796.32	68,322.22	109,606.00	116,692.18	25,093.77	----------	78,986.85	----------	100,002.54	1,028,619.88	2,205,850.46
Hardware Dealers Mutual Ins. Co	4,839,243.09	803,606.02	174,386.74	9,058.74	116,931.49	38,936.17	19,531.92	1,059,641.81	4.53	104,977.01	2,327,074.43	2,512,168.66
Indiana Lumbermen's Mutual Ins. Co	3,133,644.66	367,810.85	82,581.74	1,274.31	97,837.44	18,841.82	16,206.84	497,009.45	----------	54,359.39	1,135,921.87	1,997,722.79
Lumbermen's Mutual Ins. Co	3,547,305.29	692,585.60	217,961.06	113,151.51	103,528.71	38,017.88	10,157.43	522,401.99	353.03	66,781.86	1,674,930.07	1,872,366.22
Lumber Mutual Fire Ins. Co	3,700,527.80	364,095.72	74,489.73	328.89	90,578.80	19,962.91	8,534.06	489,519.30	39.64	72,530.04	1,120,079.09	2,580,448.71
Merrimack Mutual Fire Ins. Co	1,841,409.11	415,633.64	159,381.79	12,798.26	68,671.61	16,625.91	----------	116,437.83	50.44	92,829.63	882,429.11	958,980.00
Michigan Millers Mutual Fire Ins. Co	5,438,628.81	1,200,783.87	392,534.76	91,099.49	145,374.73	20,260.83	2,081.34	176,999.76	----------	235,501.94	2,264,636.72	3,173,992.09
Millers Mutual Fire Ins. Ass'n of Illinois	2,601,199.71	416,819.99	55,136.37	38,885.29	57,759.40	21,224.59	3,940.97	394,224.34	2,940.13	93,611.40	1,084,542.47	1,516,657.24
Millers Mutual Fire Ins. Co. of Texas	1,866,883.77	476,984.89	29,142.99	47,608.82	77,017.60	11,701.57	3,716.40	246,815.66	----------	38,639.40	931,027.33	935,856.44
Millers National Ins. Co	6,879,830.28	1,310,268.12	587,565.03	72,735.89	162,488.28	55,793.66	3,938.29	27,145.05	----------	236,221.96	2,456,156.19	4,423,674.09
Minnesota Implement Mutual Fire Ins. Co	4,952,221.68	850,658.22	185,598.12	6,986.02	107,095.93	37,789.49	15,310.86	1,116,982.35	40.00	152,072.27	2,472,533.26	2,479,688.42
National Implement Mutual Ins. Co	1,399,782.04	243,753.40	62,774.76	1,947.57	31,549.04	10,662.47	----------	255,836.61	----------	52,805.17	659,329.02	740,453.02
National Retailers Mutual Ins. Co	998,646.09	179,986.31	41,688.13	23,818.21	52,207.91	7,379.97	----------	109,946.86	----------	26,493.37	431,520.76	567,125.33
Nebraska Hardware Mutual Ins. Co	333,305.26	52,564.47	388.34	4,616.08	16,213.42	192.61	----------	----------	----------	75,678.85	149,654.67	183,650.59
Northwestern Mutual Fire Ass'n	7,796,818.48	1,707,824.64	282,208.75	565,066.99	313,995.29	78,397.15	4,210.52	887,461.77	801.24	310,268.75	4,150,235.10	3,646,583.38
Ohio Farmers Ins. Co	7,836,001.22	1,501,614.89	797,426.06	115,900.95	208,830.31	122,477.54	15,277.00	----------	3,211.49	240,896.38	3,005,634.62	4,830,366.60
Ohio Hardware Mutual Ins. Co	1,124,509.87	215,647.41	60,995.85	4,743.27	30,239.85	11,294.71	493.54	191,175.24	----------	18,562.11	533,151.98	591,357.89
Ohio Millers Mutual Ins. Co	1,761,985.14	546,495.12	40,376.51	37,475.82	71,097.20	24,477.54	----------	226,086.49	243,408.25	162,262.17	1,351,679.10	410,306.04
Pennsylvania Lumbermen's Mut. Fire Ins. Co.	3,419,650.76	323,785.83	64,387.59	----------	90,660.60	16,005.39	3,750.51	392,648.23	89.78	72,367.93	963,685.86	2,455,964.90
Pennsylvania Millers Mutual Fire Ins. Co	2,069,607.40	395,376.17	41,096.06	25,221.61	53,657.25	10,593.92	----------	56,867.24	----------	57,446.87	640,259.12	1,429,348.28
Retail Druggists Mutual Fire Ins. Co	432,086.72	33,418.83	1,089.72	19,225.31	14,488.40	1,863.98	----------	----------	----------	76,987.30	147,073.54	285,013.18
Retail Hardware Mutual Fire Ins. Co	5,615,655.96	781,468.21	186,428.51	45,632.79	132,472.93	32,561.73	18,579.29	1,040,328.15	----------	113,044.20	2,350,515.81	3,265,140.15
St. Paul Mutual Hail and Cyclone Ins. Co	233,866.63	10,997.67	18,370.27	500.00	23,505.96	1,307.64	----------	----------	----------	9,553.67	64,215.21	169,651.42
Security Mutual Fire Ins. Co	345,318.05	63,768.00	9,483.22	15,305.46	18,683.86	1,896.73	966.12	43,360.43	.10	11,333.68	164,797.60	180,520.45
Tri-State Mutual Grain Dealers Ins. Co	240,708.76	41,128.38	----------	3,868.43	8,689.50	1,030.86	----------	28,292.29	----------	3,889.34	86,898.80	153,809.96

TABLE 1—Continued

Name of Company	Amount Brought Forward	Net Losses	Agents' Compensation and Allowances	Field Supervision Expenses	Salaries and Fees of Officers, Directors and Clerks	Taxes Licenses and Fees	Real Estate Expenses and Taxes	Dividends to Stockholders and Policyholders	Agents' Balances Charged Off	All Other	Total	Balance
Union Fire Ins. Co.	1,254,363.52	202,429.73	117,597.23	35,270.24	63,209.95	12,593.68	1,656.41	48,626.16	5,213.22	56,209.62	542,896.24	711,467.28
United Mutual Fire Ins. Co.	2,772,130.75	441,712.40	31,276.46	49,714.74	119,895.49	23,668.32	----------	334,876.87	1,607.38	121,397.18	1,124,148.84	1,647,981.91
Total Other Than Iowa Mutual Co's	$ 93,015,745.28	$ 16,606,771.81	$ 4,916,528.08	$ 1,508,381.49	$ 2,754,893.27	$ 773,851.72	$ 140,371.03	$ 9,394,073.42	$ 261,587.88	$ 3,030,049.64	$ 39,386,508.25	$ 53,629,237.03
UNITED STATES BRANCHES												
Atlas Assurance Co., Ltd.	$ 10,661,883.62	$ 2,011,222.89	$ 739,682.05	$ 209,975.62	$ 368,827.64	$ 132,952.44	----------	----------	----------	$ 488,196.48	$ 3,950,856.92	$ 6,711,026.70
Baltica Ins. Co., Ltd.	4,061,854.00	793,520.84	450,518.16	85.04	13,676.89	1,677.18	----------	----------	----------	325,305.31	1,584,783.42	2,477,070.58
British American Assurance Co.	5,015,274.57	1,159,052.28	579,527.00	29,850.22	66,870.75	57,858.29	----------	----------	$ 483.77	178,705.79	8,082,348.10	2,932,926.47
British General Ins. Co., Ltd.	2,750,633.85	639,007.69	315,184.37	----------	18,496.63	28,276.41	----------	----------	----------	58,852.44	1,059,817.54	1,690,816.31
Caledonian Ins. Co.	7,822,057.97	1,630,172.02	845,712.15	70,979.46	183,185.04	111,460.61	----------	----------	1,142.16	464,903.27	3,307,554.71	4,514,503.26
Christiania General Ins. Co.	7,142,130.08	1,623,235.25	1,114,976.23	31.69	29,388.57	12,771.61	----------	----------	----------	234,557.62	3,014,960.37	4,127,169.71
Commercial Union Assurance Co., Ltd.	27,183,774.36	5,544,840.38	2,479,462.25	373,456.16	692,992.27	363,115.20	$ 81,155.06	----------	2,673.06	2,119,015.78	11,656,710.16	15,527,064.20
Eagle, Star and British Dominions Ins. Co.	9,634,761.15	2,346,627.85	1,027,584.21	52,620.03	166,992.81	118,192.60	----------	----------	----------	412,314.98	4,124,333.38	5,510,427.77
Indemnity Mutual Marine Assurance Co.	2,075,305.98	359,953.25	211,611.54	617.61	3,796.25	23,774.34	----------	----------	1,370.07	167,279.86	768,402.92	1,306,903.06
Jupiter General Ins. Co., Ltd.	1,879,981.32	432,848.75	127,183.00	----------	----------	5,283.87	----------	----------	----------	415,193.28	980,509.50	899,471.82
Kyodo Fire Ins. Co., Ltd.	887,197.89	13,533.41	94,820.69	----------	----------	2,158.34	----------	----------	----------	856.21	111,368.65	775,829.24
Law, Union and Rock Ins. Co., Ltd.	3,608,700.36	500,552.68	227,820.24	42,225.19	84,045.86	54,035.77	----------	----------	----------	110,958.51	1,019,638.25	2,589,062.11
Liverpool and London and Globe Ins. Co., Ltd.	31,977,079.86	7,195,402.13	2,588,888.00	589,428.04	1,173,983.49	352,780.22	77,384.55	----------	7,174.25	1,809,951.24	13,794,992.82	18,182,087.04
London and Lancashire Ins. Co., Ltd.	13,196,464.11	1,820,177.10	596,863.87	172,799.54	337,467.17	183,704.96	----------	----------	124.43	1 159,393.04	4,270,530.11	8,925,934.00
London and Scottish Assurance Corpn., Ltd.	3,505,133.97	714,183.01	311,949.35	25,752.87	76,204.49	46,487.67	----------	----------	4,646.17	248,882.07	1,428,105.63	2,077,028.34
London Assurance Corporation	13,987,858.17	2,445,100.37	1,087,704.69	231,700.22	413,824.02	191,030.76	----------	----------	6,002.55	1,111,250.35	5,487,513.06	8,500,345.11
Netherlands Ins. Co.	2,317,514.24	449,222.54	183,289.35	18,580.53	36,064.10	22,896.45	----------	----------	6,949.98	'06,499.57	823,502.52	1,494,011.72
New India Assurance Co., Ltd.	2,776,731.94	1,041,246.20	374,616.38	----------	815.49	20,937.37	----------	----------	----------	29,783.41	1,467,398.85	1,309,333.09
Nippon Fire Ins. Co., Ltd.	1,491,281.91	224,726.28	146,987.59	----------	----------	10,860.41	----------	----------	----------	16,683.15	399,257.43	1,092,024.48
North British and Mercantile Ins. Co.	24,493,370.64	4,283,487.77	2,130,710.60	259,967.18	555,494.84	316,455.11	----------	----------	7,361.08	1,404,565.08	8,958,041.66	15,535,328.98
Northern Assurance Co.	14,608,396.37	2,732,933.04	1,168,626.25	300,527.22	434,652.64	176,746.27	53,052.03	----------	8,943.80	608,691.72	5,484,172.97	9,124,223.40
Norwich Union Fire Ins. Society	12,168,036.62	2,227,070.31	894,343.26	238,507.31	388,655.18	162,301.32	6,049.53	----------	7,396.96	957,803.09	4,882,126.96	7,285,909.66
Osaka Marine and Fire Ins. Co., Ltd.	1,136,307.00	429,622.78	26,864.73	----------	495.72	20,994.93	----------	----------	----------	31,915.48	509,893.64	626,413.36
Palatine Ins. Co.	8,390,903.06	1,762,072.06	805,044.11	149,877.85	228,955.29	125,153.53	----------	----------	1,678.82	428,642.14	3,501,423.80	4,889,479.26
Phoenix Assur. Co.	13,084,401.74	2,419,171.09	982,913.40	238,976.39	360,443.55	176,749.54	4,836.81	----------	573.34	803,606.48	4,987,270.60	8,097,131.14
Prudentia Re and Coinsurance Co., Ltd.	13,332,267.87	3,563,550.71	2,145,240.37	828.50	36,060.70	45,415.69	----------	----------	----------	105,233.00	5,896,328.67	7,435,939.20
Prudential Ins. Co. of Great Britain (Located in N. Y.)	4,687,898.29	894,290.51	587,394.24	----------	17,933.79	77,022.06	----------	----------	----------	22,538.10	1,599,178.70	3,088,719.59
Reinsurance Co. "Salamandra"	9,886,423.22	2,514,353.87	1,376,335.31	2,804.24	23,419.52	31,472.40	----------	----------	----------	402,981.70	4,351,367.04	5,535,056.18
Royal Exchange Assurance	8,683,356.70	1,559,786.74	681,264.31	133,245.96	174,647.81	124,420.54	----------	----------	1,439.48	940,593.84	3,615,398.67	5,067,958.03
Royal Insurance Co.	40,546,513.69	7,533,939.26	2,958,541.32	633,963.55	1,429,477.34	487,919.26	120,532.04	----------	12,467.89	3,263,674.19	16,440,514.85	24,105,998.84
Scottish Union and National Ins. Co.	13,938,566.12	1,958,212.94	939,832.18	109,509.40	284,782.59	167,228.17	9,833.06	----------	1,676.67	960,363.02	4,431,438.03	9,507,128.09
Skandia Ins. Co.	3,969,830.17	910,490.15	470,773.78	----------	7,911.27	1,668.56	----------	----------	----------	127,117.98	1,517,961.74	2,451,868.43
Skandinavia Ins. Co.	1,847,097.25	368,095.99	b88,220.58	----------	497.22	58,012.32	----------	----------	----------	214,417.67	552,802.62	1,294,294.63
State Assurance Co., Ltd.	2,636,532.81	537,167.27	234,202.56	41,111.20	74,813.64	40,029.95	----------	----------	84.22	165,625.64	1,093,034.48	1,543,498.33
Sun Insurance Office	13,148,489.56	2,214,354.66	1,053,989.63	141,273.97	332,790.97	185,931.51	----------	----------	4,200.75	1,532,009.03	5,464,550.52	7,683,939.04
Svea Fire and Life Ins. Co.	4,696,785.19	840,125.85	461,026.81	52,915.80	76,338.83	65,653.06	----------	----------	----------	251,717.05	1,747,777.40	2,949,007.79
Swiss Reinsurance Co.	10,592,575.53	3,029,557.99	1,832,651.55	----------	34,822.19	6,344.42	----------	----------	----------	98,461.54	5,001,837.60	5,590,737.84
Tokio Marine and Fire Ins. Co.	10,259,425.94	1,479,981.16	886,334.12	535.93	3,294.10	55,611.28	----------	----------	976.93	123,769.55	2,550,503.16	7,708,922.78
Union and Phenix Espanol Ins. Co.	4,673,381.71	1,199,072.80	808,538.77	----------	----------	26,849.07	----------	----------	----------	39,426.96	2,073,887.60	2,599,494.11
Union Assurance Society, Ltd.	5,873,176.50	1,349,970.17	540,734.87	95,971.64	169,568.56	88,031.55	----------	----------	1,862.10	295,597.89	2,541,736.78	3,331,439.72
Union Fire Ins. Co.	3,832,576.09	844,125.99	379,932.51	41,580.52	59,014.01	46,123.69	----------	----------	----------	457,593.37	1,828,370.09	2,004,206.00
Union Insurance Society of Canton, Ltd.	10,649,432.36	2,694,189.33	317,562.14	112,237.62	303,011.33	341,479.12	----------	----------	8,184.11	733,790.81	4,510,454.46	6,138,977.90
Urbaine Fire Ins. Co.	12,229,592.43	3,042,163.87	2,100,938.55	17,768.37	77,477.43	85,322.88	----------	----------	----------	236,858.09	5,560,529.19	6,669,063.24
Western Assurance Co.	7,932,832.31	1,590,399.50	766,313.60	50,989.91	125,091.26	110,372.09	----------	----------	----------	383,164.34	3,026,330.70	4,906,501.61
World Auxiliary Ins. Corp'n, Ltd.	1,183,088.08	240,557.38	135,460.74	----------	----------	8,152.69	----------	----------	----------	44,174.94	428,345.75	754,742.33
Total United States Branch Companies.	$ 410,456,876.60	83,163.368.11	$ 38,101,730.85	$ 4,450,695.57	$ 8,806,281.34	$ 4,772,615.51	$ 352,843.08	----------	$ 87,412.59	$24,092,915.06	$ 163,887,862.11	$ 246,569,014.49
NON-IOWA STOCK COMPANIES												
Aetna Ins. Co.	$ 74,610,187.72	15,589,363.25	$ 6,939,453.00	$ 1,285,850.37	$ 1,631,674.37	$ 1,019,798.30	$ 22,944.51	$ 1,200,000.00	$ 23,270.87	$ 1,910,064.29	$ 29,623,418.87	$ 44,986,768.85
Agricultural Ins. Co.	15,104,512.71	2,850,663.52	1,370,255.15	260,181.79	258,809.56	145,113.16	9,629.99	220,000.00	4,072.60	515,384.20	5,634,109.97	9,470,402.74
Allemannia Fire Ins. Co.	7,081,261.49	1,407,429.48	722,842.78	165,227.47	128,079.63	76,631.96	14,041.06	100,000.00	4,075.78	152,325.74	2,770,653.90	4,310,607.59
Alliance Ins. Co.	10,933,783.82	1,696,381.51	844,327.31	132,181.23	244,733.67	134,055.44	----------	200,000.00	2,232.22	323,939.61	3,577,850.99	7,355,932.83
American Alliance Ins. Co.	8,315,050.18	690,565.54	511,190.61	----------	13,660.00	104,207.92	----------	320,000.00	----------	24,505.94	1,664,130.01	6,650,920.17

TABLE 1

—Continued

Name of Company	Amount Brought Forward	Net Losses	Agents' Compensation and Allowances	Field Supervision Expenses	Salaries and Fees of Officers, Directors and Clerks	Taxes Licenses and Fees	Real Estate Expenses and Taxes	Dividends to Stockholders and Policyholders	Agents' Balances Charged Off	All Other	Total	Balance
American Central Ins. Co.	14,691,103.25	2,977,796.68	1,412,648.84	227,241.60	227,263.35	204,266.44		100,000.00	2,218.08	502,378.01	5,653,812.30	9,037,290.95
American Druggists Fire Ins. Co.	1,987,343.23	141,604.97	35,586.36	19,995.16	43,701.82	34,760.06	2,657.39	60,000.00		36,005.47	374,261.23	1,613,082.00
American Eagle Fire Ins. Co.	17,854,239.60	3,573,177.84	1,558,162.69	248,649.04	334,977.50	182,327.42		140,000.00	3,366.62	574,772.56	6,615,433.67	11,238,805.93
American Equitable Assurance Co.	9,400,614.90	1,423,050.41	937,008.05		1,860.00	54,096.78		159,702.72		1,484,896.64	4,060,614.60	5,340,000.30
American Ins. Co.	39,808,508.15	6,699,445.67	3,287,326.63	459,548.42	841,241.84	408,461.78	71,726.82	725,000.00	9,273.92	1,569,544.19	14,071,569.27	25,736,938.88
American National Fire Ins. Co.	1,724,752.71	246,409.36	131,350.05	25,099.81	47,714.71	12,789.38			453.29	55,026.97	518,843.59	1,205,909.12
American Reserve Ins. Co.	4,947,963.62	1,216,033.59	563,273.23	1,079.38	26,070.04	3,451.33		90,000.00		203,003.81	2,092,911.36	2,855,052.26
American Union Ins. Co. of New York (a N. Y. Corp'n)	1,862,562.69	68,557.77	43,748.64	6,826.32	17,924.42	19,144.36			459.74	31,160.08	187,821.33	1,674,741.36
Automobile Ins. Co.	52,275,694.79	18,823,243.15	4,866,983.14	754,515.18	549,361.73	598,307.12	489.25	70,560.03	4,329.06	2,150,362.51	27,827,051.17	24,448,643.62
Baltimore American Ins. Co. of N. Y.	5,070,196.36	647,593.29	497,342.90	41,392.35	55,920.47	35,395.62	1,621.63	120,000.00		110,444.90	1,509,641.40	3,560,554.96
Bankers and Shippers Ins. Co. of N. Y.	9,333,588.56	2,108,812.43	870,007.75	51,288.00	226,955.85	98,735.48		100,000.00	3,913.39	789,503.01	4,249,215.91	5,084,372.65
Boston Ins. Co.	21,590,514.66	3,704,036.83	1,642,252.12	185,521.28	565,571.77	197,264.39	37,818.12	320,000.00	3,605.10	553,844.05	7,209,913.64	14,380,601.02
Buffalo Ins. Co.	7,074,237.95	882,080.14	529,816.56	51,189.80	103,605.98	52,846.38	40,967.81	130,000.00	1,337.51	120,501.74	1,912,345.92	5,161,892.03
California Ins. Co.	7,294,101.78	1,254,251.44	657,973.10	99,874.51	177,103.69	84,627.22	34,392.21	80,000.00	530.37	290,971.37	2,679,723.91	4,614,377.87
Camden Fire Ins. Ass'n	15,740,985.96	2,927,841.51	1,381,392.33	184,146.20	294,601.63	135,820.92	7,012.66	244,970.60	6,843.01	531,627.70	5,714,196.56	10,026,789.40
Capital Fire Ins. Co. (a N. H. Corp.)	970,434.05	4,858.37	3.95	95.10	11,902.07	32,672.66	438.92	70,080.16		202,672.64	322,723.93	647,710.12
Carolina Ins. Co.	2,175,955.43	155,877.81	134,263.35	10,354.35	17,454.83	5,050.04	967.98	55,000.00		11,175.71	390,144.07	1,785,811.36
Central States Fire Ins. Co.	407,828.19				240.00	5,940.53		10,000.00		2,957.25	19,137.78	388,690.41
Chicago Fire & Marine Ins. Co.	3,993,200.26	691,378.27	386,847.38	42,741.97	113,292.83	41,274.82		40,000.00	714.97	116,090.55	1,432,340.79	2,560,859.47
Citizens Ins. Co.	1,943,036.66	397,266.93	150,474.48	29,682.00	34,463.68	25,357.27		16,000.00		52,809.56	706,053.92	1,236,982.74
City of New York Ins. Co.	8,178,980.66	1,798,189.41	810,300.96	87,868.19	92,163.07	93,208.11		120,000.00	815.34	227,967.82	3,230,512.90	4,948,467.76
Columbia Fire Ins. Co.	2,023,206.99	157,992.07	85,151.98	9,933.57	20,010.88	13,200.14	4,322.29		84.20	30,597.27	321,292.40	1,701,914.59
Columbia Ins. Co.	3,913,487.32	520,061.99	263,458.16	37,963.43	81,305.98	53,724.71		40,000.00	980.09	73,798.43	1,071,292.79	2,842,194.53
Columbian Nat'l. Fire Ins. Co.	2,491,520.95	281,004.55	199,751.94	26,109.30	55,801.41	38,740.82	12,285.77	5,300.00	25,180.85	133,960.60	778,135.24	1,713,385.71
Commerce Ins. Co.	4,593,503.47	581,969.90	349,944.15	10,476.30	40,989.68	34,582.97	1,481.33		2,209.71	97,299.94	1,118,953.98	3,474,549.49
Commercial Union Fire Ins. Co.	4,853,764.45	1,010,381.56	498,721.36	81,963.62	144,293.39	84,119.57		20,000.00	5,206.50	154,439.39	1,999,125.39	2,854,639.06
Commonwealth Ins. Co. of New York	9,350,840.50	1,456,776.37	734,799.97	95,440.22	208,124.03	135,374.84		100,000.00	3,093.42	321,915.83	3,055,524.69	6,295,315.81
Concordia Fire Ins. Co.	10,572,653.68	2,028,227.94	1,042,107.67	139,252.90	290,408.18	145,285.51		80,000.00	854.26	545,291.00	4,271,427.49	6,301,226.19
Connecticut Fire Ins. Co.	22,470,798.16	3,876,391.55	1,861,456.18	298,884.81	461,339.97	267,829.80	6.61	300,000.00	17,608.50	487,194.00	7,570,711.42	14,900,086.74
Continental Ins. Co.	98,083,026.72	13,639,520.95	5,668,833.90	968,561.71	1,445,798.83	634,897.70	120,234.22	2,400,000.00	33,009.16	2,464,782.76	27,375,639.23	70,707,387.49
County Fire Ins. Co.	2,852,426.59	448,753.95	218,917.38	66,481.30	21,503.49	34,079.47	1,077.78	49,994.00	205.10	56,275.80	897,288.27	1,955,138.32
Detroit Fire & Marine Ins. Co.	5,657,243.72	726,907.05	394,793.29	41,724.77	95,779.74	50,594.19	7,284.95	290,000.00	9,309.20	94,779.25	1,711,172.44	3,946,071.28
Detroit Nat'l. Fire Ins. Co.	732,098.07	79,367.94	22,604.42	16,110.48	17,483.16	5,129.44	328.88	8,000.00		16,506.91	165,531.23	566,566.84
Dixie Fire Ins. Co.	3,230,616.87	1,100,252.79	444,088.49	50,799.97	76,993.28	47,011.66	15,411.02	59,940.00		92,834.50	1,887,281.71	1,343,335.16
Eagle Fire Co. of N. Y.	2,104,140.51	217,546.38	105,081.82	27,584.20	43,082.95	24,247.57			77.25	46,964.41	464,578.58	1,639,561.93
Eagle Fire Ins. Co.	5,835,906.65	1,239,383.22	746,662.94	284.54	65,913.58	2,026.10	7,462.84	100,000.00		82,261.45	2,243,994.67	3,591,911.98
East & West Ins. Co. of New Haven	2,286,371.18	225,483.79	125,172.49		13,104.00	33,523.61			364.12	44,012.04	441,660.05	1,844,711.13
Employers' Fire Ins. Co.	5,275,051.33	1,090,989.16	573,213.71	58,311.08	108,968.58	57,454.04			1,327.21	161,436.43	2,051,700.21	3,223,351.12
Equitable Fire & Marine Ins. Co.	6,274,368.13	778,630.97	373,708.43	58,572.07	91,113.98	59,819.53		100,000.00	1,766.12	102,176.39	1,565,787.49	4,708,580.64
Equitable Fire Ins. Co.	1,309,414.36	127,435.36	21,670.77	8,169.21	31,102.89	14,405.13	1,319.74	42,000.00		19,058.92	265,162.02	1,044,252.34
Equity Fire Ins. Co.	1,034,330.89	108,999.71	17,400.16	6,000.00	52,386.69	9,470.78	291.36			22,426.04	216,974.74	817,356.15
Eureka-Security Fire and Marine Ins. Co.	3,354,999.84	389,607.95	316,647.03	21,374.75	75,934.90	44,621.32	3,418.24	75,000.00		96,299.04	1,022,903.23	2,332,096.61
Excelsior Ins. Co. of N. Y.	702,798.80	59,731.61	38,601.53	8,255.75	15,796.51	2,509.78			248.96	24,061.90	149,296.04	553,502.76
Export Ins. Co. (a N. Y. Corp.)	2,725,312.47	209,428.94	179,671.56			34,098.88			601.60	175,835.94	599,636.92	2,125,675.55
Federal Ins. Co. (a N. J. Corp.)	13,421,109.01	1,671,007.52	1,121,553.63	3,751.41	4,240.00	218,324.25		250,000.00	14,766.93	204,173.26	3,487,817.00	9,933,292.01
Federal Union Ins. Co.	2,944,289.77	422,899.35	188,777.74	29,917.86	54,272.52	18,248.45			976.90	66,413.18	781,505.99	2,162,783.78
Fidelity-Phenix Fire Ins. Co.	81,598,286.90	11,352,663.07	4,755,846.43	829,909.80	1,118,163.07	529,048.97	110,711.01	6,199,994.00	64,908.52	1,929,304.22	26,890,549.18	54,707,737.72
Fire Association of Philadelphia	31,875,685.27	4,864,308.82	2,090,236.73	340,382.32	920,097.62	319,450.99	27,493.66	750,000.00	3,300.78	870,865.07	10,186,046.19	21,689,639.08
Fireman's Fund Ins. Co.	51,288,941.12	11,528,781.35	4,076,714.82	766,979.59	1,487,233.81	559,242.90	87,095.07	1,000,000.00	9,832.06	1,495,429.10	21,011,308.70	30,277,632.42
Firemen's Ins. Co.	35,568,502.30	5,048,643.93	2,526,677.30	277,334.83	496,258.09	259,362.06	77,911.92	1,100,000.00	3,751.22	1,857,116.97	11,647,056.32	23,921,445.98
Fire Reassurance Co. of N. Y. (a N. Y. Corp.)	6,328,657.65	1,951,858.78	925,373.30	316.66	24,382.92	5,996.57				200,326.28	3,108,254.51	3,220,403.14
First American Fire Ins. Co.	3,733,600.76	282,099.00	145,927.11	28,030.36	39,126.49	21,408.59			9,319.81	54,928.83	580,840.19	3,152,760.57
Franklin Fire Ins. Co. (a Pa. Corp.)	14,726,685.35	2,187,241.38	1,428,654.52	117,263.32	130,254.60	90,322.18	10,262.41	320,000.00		204,848.33	4,488,846.74	10,237,838.61
Franklin National Ins. Co. of New York (a N. Y. Corp.)	1,449,337.67	64,359.62	85,430.99	10,783.36	22,638.67	3,457.43				16,375.82	203,045.89	1,246,291.78
General Exchange Ins. Corp.	9,327,301.97	2,132,973.05	12,383.56	20,859.69	259,940.73	29,747.38				547,678.10	3,003,582.51	6,323,719.46
Georgia Home Ins. Co.	1,556,465.94	336,256.49	139,310.75	15,787.90	32,836.05	18,693.26	7,614.70		141.94	121,779.08	672,420.17	884,045.77
Girard Fire & Marine Ins. Co.	8,347,029.48	1,331,321.12	630,230.43	80,137.98	160,296.58	102,677.62		80,000.00	2,706.14	186,742.77	2,574,112.64	5,772,916.84
Glens Falls Ins. Co.	24,384,250.68	4,226,876.90	1,835,657.45	379,734.26	513,853.47	224,843.68	50,086.83	400,000.00	15,330.57	752,661.66	8,399,044.82	15,985,205.86

TABLE 1

—Continued

Name of Company	Amount Brought Forward	Net Losses	Agents' Compensation and Allowances	Field Supervision Expenses	Salaries and Fees of Officers, Directors and Clerks	Taxes Licenses and Fees	Real Estate Expenses and Taxes	Dividends to Stockholders and Policy-holders	Agents' Balances Charged Off	All Other	Total	Balance
Globe & Rutgers Fire Ins. Co.	88,980,848.35	18,963,572.21	7,337,883.91	151,568.73	926,783.85	481,460.78		1,260,000.00		1,663,997.41	30,785,266.89	58,195,581.46
Globe Ins. Co. of Pennsylvania	2,105,436.71	291,875.62	181,983.06	27,781.52	57,909.54	25,383.18	8,129.97	36,000.00	2,459.46	47,902.72	679,425.07	1,426,011.64
Granite State Fire Ins. Co.	3,914,255.90	633,035.05	297,279.67	59,269.16	61,456.24	44,092.28	2,241.71	50,000.00		85,140.10	1,232,514.21	2,681,741.69
Great American Ins. Co.	68,999,032.54	10,028,728.94	4,636,916.97	784,417.66	1,429,447.04	695,722.60		2,000,000.00	26,684.74	1,572,464.22	21,174,382.17	47,815,650.37
Great Lakes Ins. Co.	1,975,613.33	242,318.95	122,668.16	13,413.73	31,814.68	21,482.25		37,078.00	7,227.98	120,040.11	596,043.86	1,379,569.47
Guaranty Fire Ins. Co. of Providence	1,748,505.16	143,085.06	174,106.51	18,782.53	31,117.23	9,057.74		20,000.00		21,548.35	417,697.42	1,330,807.74
Guardian Fire Assur. Corp. of N. Y.	4,643,326.08	514,362.38	941,761.98		3,970.00	2,207.41				44,566.53	1,506,868.30	3,136,457.73
Hamburg-American Ins. Co.	2,132,849.48	234,694.07	451,036.07	211.00	5,254.16	1,865.74		20,000.00		5,654.04	718,715.08	1,414,134.40
Hampton Roads Fire and Marine Ins. Co. (a Md. Corp.)	1,173,268.42	235,093.69	118,708.76	13,777.76	31,333.72	29,735.91	209.30			13,648.28	442,507.42	730,761.00
Hanover Fire Ins. Co.	14,068,822.77	2,308,337.96	1,215,417.33	250,827.19	276,363.53	160,943.87	86,241.92	150,000.00	2,233.60	370,124.53	4,820,489.84	9,248,332.93
Harmonia Fire Ins. Co. (Buffalo)	1,939,463.08	106,368.16	101,790.76	7,703.15	8,141.30	4,208.10		32,000.00		5,028.78	265,240.25	1,674,222.83
Hartford Fire Ins. Co.	131,570,749.18	33,224,997.32	12,824,837.84	2,538,999.06	2,933,663.87	2,178,270.82	164,333.86	2,000,000.00	124,797.08	4,305,997.30	60,295,897.15	74,274,852.03
Henry Clay Fire Ins. Co.	832,628.89			386.93	17,462.79	10,481.38		27,047.90		3,137.83	58,516.83	774,112.06
Home Fire & Marine Ins. Co. of California	7,693,092.57	1,186,345.96	527,844.21	116,696.23	208,619.68	114,141.54	10.24	160,000.00	2,452.28	180,706.73	2,496,816.87	5,196,275.70
Home Ins. Co.	133,219,369.75	25,391,346.07	12,103,234.71	1,447,123.59	1,905,645.29	1,305,783.45		3,240,000.00	78,344.69	3,809,863.40	49,281,341.20	83,938,028.55
Hudson Ins. Co.	5,441,116.91	1,068,650.13	719,663.01	70,144.18	94,792.24	64,411.46				139,883.26	2,157,544.28	3,283,572.63
Imperial Assur. Co.	4,696,356.24	607,818.69	291,783.35	40,907.02	105,919.65	50,443.01		50,000.00	2,431.48	78,541.05	1,227,844.25	3,468,511.99
Importers & Exporters Ins. Co.	7,130,564.08	1,368,554.31	747,392.16	44,371.42	248,085.02	61,048.09	22,036.76	119,000.00	2,057.80	183,267.17	2,795,812.73	4,334,751.35
Independence Fire Ins. Co.	1,181,921.05	108,936.46	142,525.15	3,558.88	31,091.57	11,174.32		18,600.00		31,483.30	347,369.68	834,551.37
Insurance Co. of North America	93,301,679.39	15,553,187.17	7,752,781.70	1,185,185.61	2,652,677.07	1,417,372.92	81,124.91	1,500,000.00	14,350.34	3,175,895.52	33,332,575.24	59,969,104.15
Insurance Co. of the State of Pennsylvania	8,135,076.00	1,287,185.89	654,008.30	48,992.32	98,024.63	77,541.27	22,233.97	80,103.97	9,639.62	164,205.38	2,441,935.35	5,693,140.65
International Ins. Co.	12,788,785.08	3,327,706.73	1,596,903.60		30,926.27	4,786.64		180,000.00		96,208.21	5,236,531.45	7,552,253.63
Interstate Fire Ins. Co.	791,980.19	3,130.72	243,179.95	16,404.35	55,212.97	23,517.79		25,215.04		37,603.41	404,354.23	387,625.96
Iroquois Fire Ins. Co.	578,830.61	49,071.13	21,995.58	6,767.41	16,618.99	4,622.22			1.83	35,268.88	134,346.04	444,484.57
Lincoln Fire Ins. Co. of N. Y. (N. Y. Corp.)	5,173,246.94	1,292,951.16	641,318.10		17,230.00	2,358.91		135,000.00		79,446.57	2,168,304.74	3,004,942.20
Maryland Ins. Co. (a Del. Corp.)	1,606,087.40	238,109.75	143,548.64	2,735.39	29,147.39	15,837.35			7,465.56	31,084.30	467,878.38	1,138,209.02
Massachusetts Fire & Marine Ins. Co.	2,108,871.26	170,320.41	123,043.36		5,540.00	19,090.00		60,000.00		8,254.92	386,248.69	1,722,622.57
Mechanics & Traders Ins. Co.	5,313,216.83	857,061.50	460,910.50	40,924.15	87,697.47	71,112.87	2,118.90		535.05	135,523.47	1,655,883.91	3,657,332.92
Mechanics Ins. Co.	6,707,493.14	1,100,200.88	602,005.50	60,922.07	137,806.45	81,380.01	5,886.09	60,000.00	4,195.91	139,709.97	2,192,106.88	4,515,386.26
Mercantile Ins. Co. of America	9,060,524.47	1,487,944.75	828,944.76	86,117.85	202,724.24	111,483.91		125,000.00	609.10	321,228.09	3,164,052.70	5,896,471.77
Merchants Fire Assur. Corp. of N. Y.	13,930,670.25	2,074,802.01	1,038,894.69	16,584.79	248,429.61	137,371.74		1,257,500.00		291,860.54	5,065,443.41	8,865,226.84
Merchants Fire Ins. Co.	1,938,346.33	254,740.35	160,901.56	26,755.80	36,120.81	22,154.43	281.66	29,999.40	255.97	43,207.60	574,417.58	1,363,928.75
Merchants Ins. Co. in Providence	3,188,422.99	553,506.11	316,460.41	42,087.18	60,089.13	38,912.43		53,435.00		68,972.08	1,133,463.24	2,054,959.75
Mercury Ins. Co.	2,746,421.21	435,413.97	250,708.79	4,605.84	8,871.63	17,421.46				46,933.59	763,955.28	1,982,465.93
Michigan Fire & Marine Ins. Co.	3,703,275.41	718,553.02	309,816.57	48,432.13	57,445.82	50,591.67		40,000.00	34.27	131,064.48	1,355,937.96	2,347,337.45
Milwaukee Mechanics Ins. Co.	17,589,546.05	2,882,819.85	1,534,610.88	209,286.75	314,270.57	215,429.76	59,340.82	280,000.00	12,153.07	481,397.08	5,989,308.78	11,600,237.27
Minneapolis Fire & Marine Ins. Co.	1,346,650.59	b77.00		139.57	814.36	1,702.95		250,000.00		63,744.47	316,324.35	1,030,326.24
National American Fire Ins. Co.	2,329,009.87	142,349.47	74,326.07	31,559.67	31,601.06	15,925.88		81,433.00	237.43	63,678.12	441,110.70	1,887,899.17
National Ben Franklin Fire Ins. Co.	9,019,455.70	1,683,684.11	898,677.35	139,428.40	271,949.80	120,060.17	10,603.48	80,000.00	6,074.38	309,940.97	3,520,418.66	5,499,037.04
National Fire Ins. Co.	59,541,151.46	10,276,016.00	4,686,015.23	778,895.52	1,904,662.95	1,011,005.18	30,741.07	750,000.00	7,343.56	1,705,237.98	21,149,917.49	38,391,233.97
National Liberty Ins. Co.	25,507,766.15	4,181,008.79	2,171,975.07	327,448.76	734,123.82	257,734.84	1,295.54	299,970.00	1,113.42	770,250.26	8,744,920.50	16,762,845.65
National Reserve Ins. Co. (an Ill. Corp.)	3,534,448.15	463,106.67	371,675.97	26,992.92	36,612.48	37,574.71	13.46	50,000.00	4,111.80	109,979.90	1,100,068.00	2,434,380.15
National Security Fire Ins. Co.	1,593,262.99	200,065.66	84,893.51	23,112.55	11,008.97	11,253.57		20,000.00	1,311.77	29,401.16	381,047.10	1,212,215.80
National Union Fire Ins. Co.	28,683,593.12	6,289,724.02	3,437,399.01	384,388.59	351,383.90	310,607.42	21,639.03	300,000.00	4,444.59	1,441,372.88	12,540,959.44	16,142,633.68
Newark Fire Ins. Co.	10,889,213.21	1,936,904.67	892,440.46	62,504.41	202,004.01	142,535.20	18,705.56	50,000.00	9,674.15	274,003.93	3,588,772.39	7,300,440.82
New Brunswick Fire Ins. Co.	2,455,744.03	451,801.87	219,426.48	66,314.36	82,431.91	35,143.58	7,155.67			107,765.92	970,039.79	1,485,704.24
New England Fire Ins. Co.	1,342,530.56	120,313.43	b62,970.15	12,230.20	19,875.71	3,711.55		45,000.00		505,461.53	643,622.27	698,908.29
New Hampshire Fire Ins. Co.	16,669,101.04	2,860,540.82	1,508,974.96	227,981.84	223,806.14	203,113.39	14,230.86	359,912.00	4,186.94	984,643.20	6,387,390.15	10,281,710.89
New Jersey Ins. Co. (a N. J. Corp.)	5,370,675.19	1,176,048.33	535,723.25	17,169.56	120,198.76	59,224.46		90,000.00	2,718.21	171,531.48	2,172,614.05	3,198,061.14
New York Underwriters Ins. Co.	6,265,258.58	284,879.50	340,420.89	29,987.20	25,856.75	10,554.17				50,952.33	742,650.84	5,522,607.74
Niagara Fire Ins. Co.	32,227,890.80	6,234,812.41	2,749,773.30	450,380.55	849,561.26	308,474.07		600,000.00	10,990.66	783,139.30	11,987,131.55	20,240,759.25
North Carolina Home Ins. Co.	2,339,775.87	277,037.13	152,543.80	33,055.60	28,868.58	28,947.50		50,000.00	2,363.75	31,574.69	604,391.05	1,735,384.82
Northern Ins. Co. of N. Y.	10,649,643.70	1,763,363.19	1,013,758.96	71,863.18	206,881.36	108,050.40		140,000.00		384,540.94	3,688,458.03	6,961,185.67
North River Ins. Co.	26,747,243.30	6,161,102.64	3,338,081.83	209,117.09	386,905.61	316,585.24		400,000.00		556,142.96	11,457,936.27	15,289,307.03
North Star Ins. Co.	5,276,028.73	1,305,690.79	758,308.47	672.96	18,535.27	1,783.47		96,000.00		55,565.83	2,236,556.82	3,039,471.91
Northwestern Fire & Marine Ins. Co.	3,940,212.14	397,833.70	734,945.74	96,982.60	118,225.10	99,712.24	3,305.17	40,000.00		262,041.15	1,753,045.70	2,187,166.44
Northwestern National Ins. Co.	19,187,402.40	1,888,840.52	1,240,385.30	269,155.79	536,901.78	226,447.34	26,619.54	820,000.00	5,225.11	388,035.94	5,401,611.32	13,785,791.08
Old Colony Ins. Co.	7,653,235.52	1,014,033.14	515,027.09	37,111.43	69,702.82	68,986.41		80,000.00	711.05	138,626.07	1,924,198.01	5,729,037.51
Orient Ins. Co.	10,486,817.63	1,214,156.67	597,784.27	134,131.95	211,786.30	145,714.55	36,092.46	200,000.00		265,543.21	2,805,209.01	7,681,608.62

TABLE 3—Continued

Name of Company	Amount Brought Forward	Net Losses	Agents' Compensation and Allowances	Field Supervision Expenses	Salaries and Fees of Officers, Directors and Clerks	Taxes Licenses and Fees	Real Estate Expenses and Taxes	Dividends to Stockholders and Policyholders	Agents' Balances Charged Off	All Other	Total	Balance
Pacific Fire Ins. Co.	8,082,797.49	1,711,743.80	750,166.05	37,431.27	184,133.31	96,150.25	----------	140,000.00	4,315.59	205,687.43	3,129,627.70	4,953,169.79
Patriotic Ins. Co. of America	2,764,487.52	496,165.12	226,148.11	29,699.07	72,540.50	35,512.75	----------	----------	161.02	83,112.01	943,248.58	1,821,238.94
Pennsylvania Fire Ins. Co.	20,285,521.36	2,886,433.38	1,617,782.46	163,004.30	399,524.51	249,177.21	14,869.14	300,000.00	3,759.03	660,721.01	6,325,271.04	13,960,250.32
Peoples Natl. Fire Ins. Co. (a Delaware Corp.)	4,073,714.45	583,922.49	382,108.97	23,635.75	29,681.63	45,076.55	1,621.40	50,000.00	856.12	108,095.43	1,224,998.34	2,848,716.11
Philadelphia Fire & Marine Ins. Co.	5,962,805.96	855,496.27	434,153.94	66,739.56	129,552.48	54,646.51	----------	40,000.00	470.84	170,178.38	1,751,228.97	4,211,576.99
Phoenix Ins. Co.	43,535,064.69	6,405,049.56	3,083,281.62	485,311.38	755,311.07	478,225.03	42,105.82	1,219,339.50	36,685.22	828,151.22	13,333,460.42	30,201,604.27
Pilot Reinsurance Co. of N. Y.	2,752,285.34	262,516.01	305,165.45	1,123.89	30,365.95	2,124.56	----------	----------	----------	11,424.04	612,719.90	2,139,565.44
Pittsburgh Fire Ins. Co.	(1)	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
Preferred Risk Fire Ins. Co.	1,439,858.00	147,185.64	109,066.10	21,999.47	22,846.23	9,833.44	10,091.52	10,000.00	----------	36,603.88	367,626.28	1,072,231.72
Presidential Fire & Marine Ins. Co.	1,874,659.47	358,571.39	189,161.23	20,900.04	52,039.32	20,182.63	----------	----------	33.72	44,991.30	685,879.63	1,188,779.84
Providence Washington Ins. Co.	19,772,299.72	3,848,141.43	1,776,555.14	145,276.34	337,782.13	224,964.05	12,257.17	1,359,967.00	1,180.03	443,516.16	8,149,639.45	11,622,660.27
Queen Ins. Co. of America	30,628,536.61	4,621,145.79	2,020,644.06	439,382.61	880,975.26	333,499.51	----------	700,000.00	6,778.23	843,553.16	9,845,978.65	20,782,557.96
Reliable Fire Ins. Co.	1,692,756.79	148,966.14	79,541.71	9,785.57	37,458.49	8,407.64	2,052.93	45,000.00	534.79	32,240.44	363,987.71	1,328,769.08
Reliance Ins. Co.	4,118,748.46	514,183.88	163,984.16	30,402.68	84,147.04	48,378.73	----------	120,000.00	508.74	74,462.59	1,036,067.22	3,082,681.24
Republic Fire Ins. Co.	3,027,703.92	654,867.14	293,522.98	52,659.59	107,170.93	41,375.39	2,946.76	36,000.00	1,437.64	97,713.97	1,287,694.40	1,740,009.52
Retailers Fire Ins Co.	597,126.05	89,783.70	49,373.38	5,887.25	10,807.61	12,044.23	246.18	----------	228.79	45,126.57	213,497.71	383,628.34
Rhode Island Ins. Co.	7,696,111.57	1,687,429.92	751,415.01	82,422.42	139,201.72	120,768.06	----------	103,602.00	----------	201,649.74	3,086,488.87	4,609,622.70
Richmond Ins. Co. of N. Y.	3,810,078.76	837,882.23	483,301.67	----------	20,128.85	20,979.39	1,493.23	50,000.00	----------	53,414.13	1,467,199.50	2,342,879.26
Rocky Mountain Fire Ins. Co.	655,859.58	58,079.64	b129,927.48	3,132.46	20,990.33	2,940.15	23,234.57	16,500.00	127.96	19,856.00	14,933.63	640,925.95
Rossia Ins. Co. of America	21,939,466.08	6,555,517.07	3,105,759.69	1,561.63	63,088.88	56,659.45	7,781.73	384,000.00	----------	578,282.65	10,752,651.10	11,186,814.93
St. Paul Fire and Marine Ins. Co.	40,668,529.12	7,342,186.78	3,679,533.82	482,476.28	514,145.06	443,129.71	23,854.71	640,000.00	21,098.69	966,931.42	14,113,356.57	26,555,172.55
Safeguard Ins. Co. of N. Y.	2,447,451.07	288,464.09	161,788.62	16,021.86	16,948.35	28,007.46	----------	----------	11.47	48,727.77	559,969.62	1,887,481.45
Savannah Fire Ins. Co.	1,300,758.71	194,961.11	109,623.38	5,833.67	13,289.74	7,895.70	----------	10,000.00	28.92	429,796.73	771,429.25	619,329.46
Security Ins. Co.	16,760,979.19	3,134,990.68	1,427,262.91	263,730.51	387,095.86	221,890.23	28,236.88	180,000.00	10,586.48	1,148,511.57	6,802,305.12	9,958,674.07
Sentinel Fire Ins. Co.	1,358,217.44	70,657.26	74,975.69	----------	9,310.00	2,766.40	----------	----------	----------	1,525.32	159,234.67	1,198,982.77
South Carolina Ins. Co.	910,905.39	170,052.53	81,571.83	6,514.64	32,000.00	14,196.08	1,270.57	14,000.00	----------	17,893.36	337,499.01	573,406.38
Southern Home Ins. Co.	2,700,373.81	625,339.49	306,393.86	13,367.98	30,192.43	10,138.38	1,234.25	60,000.00	593.52	244,434.88	1,291,694.79	1,408,679.02
Springfield Fire & Marine Ins. Co.	41,496,314.29	7,577,529.38	3,528,215.57	722,806.90	946,158.87	450,233.44	18,961.50	560,000.00	11,053.12	1,024,437.50	14,839,396.08	26,656,918.21
Standard American Fire Ins. Co.	1,081,389.56	64,044.87	43,156.55	15,635.65	32,814.71	8,532.42	4,585.09	----------	----------	28,499.23	197,268.52	884,121.04
Standard Fire Ins. Co.	4,100,553.46	639,175.64	233,807.18	50,983.54	83,749.27	47,882.93	----------	----------	2,167.26	101,940.94	1,159,706.76	2,940,846.70
Star Ins. Co. of America	7,068,977.07	1,291,090.07	512,851.59	99,488.27	180,079.83	60,694.01	----------	100,000.00	1,406.82	198,398.07	2,444,008.66	4,624,968.41
Stuyvesant Ins. Co.	6,824,462.33	1,557,384.44	541,105.02	30,971.69	214,328.57	76,722.97	----------	55,491.00	----------	217,506.61	2,693,510.30	4,130,952.0[illegible]
Superior Fire Ins. Co.	8,153,505.76	1,400,311.76	872,639.83	89,362.99	284,006.14	102,832.15	10,897.51	80,000.00	2,896.53	405,277.60	3,248,224.51	4,905,28[illegible]
Transcontinental Ins. Co. (a N. Y. Corp.)	1,507,190.46	74,311.92	101,285.46	25,698.52	26,815.86	2,838.14	----------	----------	----------	38,590.27	269,540.17	1,237,650.29
Travelers Fire Ins. Co.	15,559,091.98	2,133,942.88	2,039,012.01	450,424.24	575,961.52	110,998.61	----------	----------	78.26	730,387.74	6,040,805.26	9,518,286.72
Twin City Fire Ins. Co.	2,684,478.79	271,775.11	609,019.17	66,719.87	75,221.46	55,391.21	7,823.55	15,000.00	501.83	93,087.84	1,194,540.04	1,489,938.75
United American Ins. Co. of Pa.	1,671,515.31	242,255.29	157,528.68	761.48	30,583.02	15,693.72	----------	39,000.00	----------	33,741.64	519,563.83	1,151,951.48
United Firemen's Ins. Co.	4,322,143.04	540,417.29	344,958.45	19,349.07	95,436.22	59,169.93	----------	20,000.00	352.59	97,761.51	1,177,445.06	3,144,697.98
United States Fire Ins. Co.	38,961,830.15	8,216,468.87	5,741,432.71	7,302.61	38,348.39	346,730.26	----------	560,000.00	----------	645,406.03	15,555,688.87	23,406,141.28
United States Merchants and Shippers Ins. Co.	8,429,652.67	1,678,351.26	1,075,469.25	1,478.07	12,334.45	89,967.63	----------	80,000.00	17.61	214,728.02	3,152,341.29	5,277,311.38
Utah Home Fire Ins. Co.	2,396,017.98	284,454.17	116,690.64	2,430.00	25,909.03	10,332.42	14,825.97	72,000.00	72.52	49,135.02	575,849.77	1,819,168.21
Victory Ins. Co of Philadelphia	3,819,972.08	495,121.60	225,362.79	30,402.08	81,465.89	45,539.10	----------	120,000.00	2,040.62	73,056.10	1,072,988.18	2,746,983.90
Westchester Fire Ins. Co.	20,880,457.80	4,608,672.97	1,971,967.90	313,221.98	576,158.79	242,151.12	----------	375,000.00	10,083.49	573,151.60	8,670,407.85	12,210,049.95
Wheeling Fire Ins. Co.	1,265,593.16	206,250.46	118,666.69	9,329.19	28,866.02	12,459.45	3,206.65	20,000.00	----------	21,500.26	420,278.72	845,314.44
World Fire & Marine Ins. Co.	4,439,538.34	970,457.55	391,179.37	30,002.12	9,000.00	74,697.96	----------	----------	4.45	89,546.22	1,564,887.67	2,874,650.67
Total Non-Iowa Stock Co's.	$ 2,226,414,250.35	$ 465,801,850.18	$ 190,553,062.03	$24,614,942.87	$41,390,458.63	$23,542,851.34	$1,649,998.06	$43,884,735.32	$ 777,181.63	$65,862,424.62	$ 798,077,504.68	$1,428,336,745.67
Total Iowa Stock and Mutual Co's.	24,922,155.18	3,660,862.47	1,911,596.20	299,046.72	608,249.68	244,682.00	30,517.43	961,619.33	21,215.06	906,878.68	8,644,667.57	16,277,487.61
Total Non-Iowa Mutual Co's.	93,015,745.28	16,606,771.81	4,916,528.08	1,508,381.40	2,754,893.27	773,851.72	140,371.03	9,394,073.42	261,587.88	3,030,049.64	39,386,508.25	53,629,237.03
Total United States Branch Co's.	410,456,876.60	83,163,368.11	38,101,730.85	4,450,695.57	8,866,281.34	4,772,615.51	352,843.08	----------	87,412.59	24,092,915.06	163,887,862.11	246,569,014.49
Total All Companies	$ 2,754,809,027.41	$ 509,232,852.57	$ 235,482,917.16	$30,873,066.56	$53,619,882.92	$29,334,000.57	$2,173,729.60	$54,240,428.07	$1,147,397.16	$93,892,268.00	$1,009,906,542.61	$1,744,812,484.80

b Red figure.
1 No statement filed, business reinsured by the Nat'onal Liberty Insurance Company.

TABLE 4—FIRE INSURANCE COMPANIES—ASSETS DECEMBER 31, 1926

Name of Company	Real Estate	Mortgage Loans	Collateral Loans	Bonds and Stocks	Cash in Office and Banks	Agents' Balances	All Other Ledger Assets	Total Ledger Assets	Non-Ledger Assets	Gross Assets	Assets Not Admitted	Total Admitted Assets
IOWA MUTUAL COMPANIES												
Druggists Mut. Ins. Co. of Iowa	$ 29,325.64	$ 46,215.99	$ 14,500.00	$ 64,184.23	$ 19,184.13	$ 12,042.71	----------	$ 185,452.70	$ 5,971.80	$ 191,424.50	$ 616.38	$ 190,808.12
Farmers Union Mut. Ins. Co.	----------	23,600.00	----------	13,228.50	9,659.09	201.08	$ 33,265.07	79,953.74	393.87	80,347.61	2,073.82	78,273.79
Iowa Automobile Mut. Ins. Co.	----------	21,500.00	----------	65,100.00	18,192.89	7,672.49	2,398.00	114,863.38	1,737.26	116,600.64	3,166.27	113,434.37
Iowa Hardware Mut. Ins. Co.	22,387.47	102,500.00	----------	35,000.00	53,881.85	3,782.95	1,430.88	218,983.15	36,032.89	255,016.04	11,559.64	243,456.40
Iowa Mut. Ins. Co.	81,160.02	207,720.86	----------	285,277.50	45,544.70	51,414.57	25,884.34	697,001.99	15,760.29	712,762.28	43,251.80	669,510.48
Iowa State Ins. Co. (Mutual)	57,975.45	158,874.26	----------	457,949.03	267,814.87	89,161.01	984,453.12	2,016,227.74	23,847.76	2,040,075.50	38,939.68	2,001,135.82
Mill Owners Mut. Fire Ins. Co.	191,697.96	908,785.67	----------	750,257.94	129,644.36	211,444.42	32,385.18	2,224,215.53	89,502.76	2,313,718.29	24,980.16	2,288,738.13
Retail Merchants Mut. Ins. Co.	----------	2,500.00	2,139.50	30,100.00	7,413.77	11,036.41	1,200.01	54,389.69	921.97	55,311.66	5,404.02	49,907.64
Western Grain Dealers Mut. Fire Ins. Co.	----------	17,953.10	----------	52,000.00	37,693.03	29,564.45	5,101.24	142,311.82	3,212.27	145,524.09	615.20	144,908.89
Total Iowa Mutual Companies	$ 382,546.54	$ 1,489,649.88	$ 16,639.50	$ 1,753,097.20	$ 589,028.69	$ 416,320.09	$ 1,086,117.84	$ 5,733,399.74	$ 177,380.87	$ 5,910,780.61	$ 130,606.97	$ 5,780,173.64
IOWA STOCK COMPANIES												
Central Federal Fire Ins. Co.	----------	$ 170,500.00	----------	$ 74,967.50	$ 76,086.76	$ 115,438.56	$ 98,903.73	$ 535,896.55	$ 4,355.92	$ 540,252.47	$ 16,540.81	$ 523,711.66
Dubuque Fire and Marine Ins. Co.	$ 43,480.00	462,200.99	----------	2,785,665.17	412,870.64	390,708.79	8,700.75	4,103,626.34	530,526.35	4,634,152.69	*398,191.19	4,235,961.50
Inter-Ocean Reinsurance Co.	74,283.82	1,088,748.68	$ 4,000.00	596,899.16	104,203.20	313,814.39	650,487.51	2,832,436.16	61,295.12	2,893,731.28	323,923.40	2,569,807.88
Iowa Fire Ins. Co.	33,450.98	146,756.83	10,000.00	51,791.57	89,427.37	24,364.04	33,437.11	389,227.90	17,519.16	406,747.06	2,669.35	404,077.71
Iowa National Fire Ins. Co.	124,300.00	836,100.00	----------	89,497.45	55,383.31	50,699.35	44,065.36	1,200,045.47	75,889.87	1,275,935.34	14,670.60	1,261,264.74
Security Fire Ins. Co.	130,091.30	1,016,844.59	----------	121,643.06	108,390.97	75,506.18	30,379.35	1,482,855.45	31,783.11	1,514,638.56	5,569.62	1,509,068.94
Total Iowa Stock Companies	$ 405,606.10	$ 3,721,150.49	$ 14,000.00	$ 3,720,463.91	$ 846,362.25	$ 970,531.31	$ 865,973.81	$ 10,544,087.87	$ 721,369.53	$ 11,265,457.40	$ 761,564.97	$ 10,503,892.43
Total Iowa Stock and Mutual Co's	$ 788,152.64	$ 5,210,800.37	$ 30,639.50	$ 5,473,561.11	$ 1,435,390.94	$ 1,386,851.40	$ 1,952,091.65	$ 16,277,487.61	$ 898,750.40	$ 17,176,238.01	$ 892,171.94	$ 16,284,066.07
NON-IOWA MUTUAL COMPANIES												
Allied American Mut. Auto Ins. Co.	----------	$ 88,445.17	----------	$ 426,954.43	$ 34,635.98	$ 9,045.96	$ 807.10	$ 471,443.47	$ 39,011.16	$ 500,454.63	$ 3,152.37	$ 497,302.26
American Mut. Ins. Co.	$ 20,000.00	3,840.28	$ 1,733.50	95,350.00	137,167.68	45,561.98	8,026.79	374,551.57	5,257.54	379,809.11	842.19	378,966.92
Berkshire Mut. Fire Ins. Co.	----------	61,600.00	----------	476,011.07	37,093.31	63,235.94	3,000.00	604,914.13	31,479.15	646,393.28	1,094.81	645,298.47
Cambridge Mut. Fire Ins. Co.	48,000.00	382,850.00	----------	133,108.83	48,756.08	6,820.47	39.18	250,324.56	20,915.64	271,240.20	1,377.08	269,863.12
Central Manufacturers Mut. Ins. Co.	21,044.17	----------	----------	2,151,700.00	146,927.09	368,030.67	143.95	3,097,651.71	96,490.84	3,194,142.55	----------	3,194,142.55
Citizens Fund Mut. Fire Ins. Co.	49,100.00	353,610.34	16,825.50	195,927.70	49,158.04	36,619.30	31,287.89	334,037.10	15,769.06	349,806.16	22,828.65	326,977.51
Farmers Fire Ins. Co.	130,000.00	----------	----------	1,210,985.50	189,577.35	127,690.45	200.00	1,947,989.64	193,045.98	2,141,035.62	517.66	2,140,517.96
Fitchburg Mut. Fire Ins. Co.	----------	497,221.97	----------	392,985.17	33,426.39	62,767.79	3,000.00	622,179.35	44,619.16	666,798.51	1,510.38	665,288.13
Grain Dealers Natl. Mut. Fire Ins. Co.	278,829.90	----------	----------	1,488,822.80	148,239.60	68,412.41	3,123.68	2,205,850.46	98,112.86	2,303,963.32	----------	2,303,963.32
Hardware Dealers Mut. Ins. Co.	----------	----------	----------	1,732,500.00	197,666.26	294,644.17	8,528.33	2,512,168.66	85,759.06	2,597,927.72	1,469.07	2,596,458.65
Indiana Lumbermen's Mut. Ins. Co.	319,294.05	655,850.00	----------	950,900.00	38,281.61	42,397.13	----------	1,997,722.79	55,372.01	2,053,094.80	----------	2,053,094.80
Lumbermen's Mut. Ins. Co.	120,000.00	430,428.22	----------	1,012,577.08	201,848.28	107,452.98	59.66	1,872,366.22	63,825.93	1,936,192.15	2,318.58	1,933,873.57
Lumber Mut. Fire Ins. Co.	239,464.21	----------	----------	2,232,468.19	67,859.06	40,157.25	500.00	2,580,448.71	182,765.92	2,763,214.63	83,101.30	2,680,113.33
Merrimack Mut. Fire Ins. Co.	----------	109,920.74	9,750.10	625,804.88	116,167.39	94,664.92	2,671.97	958,980.00	73,181.43	1,032,161.43	271.09	1,031,890.34
Michigan Millers Mut. Fire Ins. Co.	100,000.00	1,306,107.14	----------	1,385,100.00	229,064.25	149,335.70	4,385.00	3,173,992.09	64,826.58	3,238,818.67	4,385.00	3,234,433.67
Millers Mut. Fire Ins. Ass'n of Ill.	98,942.65	----------	----------	1,152,500.00	168,461.39	87,947.37	8,805.83	1,516,657.24	38,974.49	1,555,631.73	13,907.14	1,541,724.59
Millers Mut. Fire Ins. Co. of Texas	153,843.91	184,795.00	----------	438,473.92	109,649.51	26,989.97	22,104.13	935,856.44	29,161.37	965,017.81	25,834.25	939,183.56
Millers National Ins. Co.	191,532.24	162,800.00	----------	3,345,404.00	374,477.34	335,841.51	13,619.00	4,423,674.09	212,404.79	4,636,078.88	31,718.01	4,604,360.87
Minnesota Impl. Mut. Fire Ins. Co.	324,134.02	344,469.15	----------	1,297,149.21	123,083.14	329,961.93	60,890.97	2,479,688.42	85,071.65	2,564,760.07	75,150.38	2,489,609.69
National Impl. Mut. Ins. Co.	----------	----------	----------	597,173.97	21,374.98	59,444.61	62,459.46	740,453.02	27,944.23	768,397.25	5,943.48	762,453.77
National Retailers Mut. Ins. Co.	----------	----------	----------	319,414.40	106,231.51	141,479.42	----------	567,125.33	15,418.81	582,544.14	2,262.81	580,281.33
Nebraska Hardware Mut. Ins. Co.	----------	80,200.00	----------	75,150.00	4,128.17	----------	24,172.42	183,650.59	6,223.86	189,874.45	3,609.99	186,264.46
Northwestern Mut. Fire Ass'n	116,338.10	274,400.52	----------	2,164,263.42	447,017.00	591,682.59	52,881.75	3,646,583.38	126,262.42	3,772,845.80	21,111.86	3,751,733.94
Ohio Farmers Ins. Co.	474,729.04	1,822,682.01	43,368.00	1,138,338.88	732,183.20	501,091.56	117,973.91	4,830,366.60	78,077.26	4,908,443.86	137,436.14	4,771,007.72
Ohio Hardware Mut. Ins. Co.	19,600.00	----------	----------	481,450.00	10,340.06	79,564.43	403.40	591,357.89	18,621.60	609,979.49	713.26	609,266.23
Ohio Millers Mut. Ins. Co.	10,113.33	----------	----------	336,750.00	31,089.82	26,272.27	6,080.62	410,306.04	73,965.41	484,271.45	11,012.91	473,258.54
Pa. Lumbermen's Mut. Fire Ins. Co.	162,637.12	463,700.00	----------	1,681,483.00	101,311.00	46,833.78	----------	2,455,964.90	155,834.42	2,611,799.32	121,905.61	2,489,893.71
Pa. Millers Mut. Fire Ins. Co.	----------	----------	----------	1,260,231.00	113,371.49	55,669.12	76.67	1,429,348.28	87,847.26	1,517,195.54	280.36	1,516,915.18
Retail Druggists Mut. Fire Ins. Co.	----------	----------	----------	278,300.00	b2,911.69	8,428.23	1,196.64	285,013.18	3,216.56	288,229.74	670.94	287,558.80
Retail Hardware Mut. Fire Ins. Co.	325,854.49	----------	----------	2,348,585.68	205,581.08	374,172.12	10,946.78	3,265,140.15	91,529.54	3,356,669.69	225.36	3,356,444.33
St. Paul Mut. Hail & Cyc. Ins. Co.	33,209.30	----------	----------	38,443.33	70,046.73	----------	27,952.06	169,651.42	2,291.79	171,943.21	10,809.11	161,134.10
Security Mut. Fire Ins. Co.	27,595.60	9,700.00	25.00	89,510.17	24,887.45	26,694.45	2,107.78	180,520.45	10,953.42	191,473.87	8,180.35	183,293.52
Tri-State Mut. Grain Dealers Ins. Co.	----------	20,000.00	----------	108,947.44	22,286.11	2,576.41	----------	153,809.96	3,720.92	157,530.88	1,000.00	156,530.88

*$318,790.00 of this amount consists of real estate bonds which technically do not comply with the investment statute for fire companies; otherwise these bonds are considered good.

TABLE 4

—Continued

Name of Company	Real Estate	Mortgage Loans	Collateral Loans	Bonds and Stocks	Cash in Office and Banks	Agents' Balances	All Other Ledger Assets	Total Ledger Assets	Non-Ledger Assets	Gross Assets	Assets Not Admitted	Total Admitted Assets
Union Fire Ins. Co.	104,434.17	213,268.22		55,764.50	105,935.75	67,445.44	164,619.20	711,467.28	7,117.30	718,584.58	9,321.87	709,262.71
United Mut. Fire Ins. Co.				1,432,087.51	56,065.29	145,025.77	14,803.34	1,647,981.91	77,706.72	1,725,688.63	18,579.58	1,707,109.05
Total Non-Iowa Mutual Companies	$ 3,359,696.30	$ 7,465,888.76	$ 71,702.10	$ 33,150,616.08	$ 4,500,508.23	$ 4,423,958.05	$ 656,867.51	$ 53,629,237.03	$ 2,222,776.14	$ 55,852,013.17	$ 622,541.59	$ 55,229,471.58
UNITED STATES BRANCHES												
Atlas Assur. Co., Ltd.				$ 5,109,038.82	$ 432,003.93	$ 1,134,778.28	$ 35,205.67	$ 6,711,026.70	$ 238,992.95	$ 6,950,019.65	$ 58,421.45	$ 6,891,598.20
Baltica Ins. Co., Ltd.		$ 160,600.00		1,914,319.19	158,618.51	243,502.88		2,477,070.58	264,208.01	2,741,278.59	123,566.74	2,617,711.85
British American Assur. Co.				2,428,995.56	263,545.93	240,384.98		2,932,926.47	141,943.67	3,074,870.14	1,419.09	3,073,451.05
British General Ins. Co., Ltd.				1,438,851.63	30,209.98	221,754.70		1,690,816.31	168,166.99	1,858,983.30	6,953.65	1,852,029.65
Caledonian Ins. Co.				3,593,354.41	252,067.51	900,481.84	20,667.01	4,514,503.26	152,850.50	4,667,353.76	11,036.65	4,656,317.11
Christiania General Ins. Co.				3,721,747.46	212,605.50	192,816.75		4,127,169.71	110,736.26	4,237,905.97		4,237,905.97
Commercial Union Assur. Co., Ltd.	$ 1,598,451.28	58,000.00	$ 400,000.00	9,991,300.66	2,485,273.45	1,856,136.56	37,902.25	15,527,064.20	943,820.21	16,470,884.41	96,507.41	16,374,377.00
Eagle, Star & Brit. Dom. Ins. Co.				4,476,165.57	277,623.78	676,978.17	79,660.25	5,510,427.77	462,787.56	5,973,215.33	2,183.81	5,971,031.52
Indemnity Mut. Marine Assur. Co.				1,058,977.94	82,359.76	165,565.36		1,306,903.06	31,427.96	1,338,331.02	44,857.66	1,293,473.36
Jupiter General Ins. Co., Ltd.				876,573.25	18,041.92	4,856.65		899,471.82	64,519.23	963,991.05		963,991.05
Kyodo Fire Ins. C., Ltd.				660,487.50	63,050.56	52,291.18		775,829.24	24,573.85	800,403.09		800,403.09
Law, Union & Rock Ins. Co., Ltd.				1,896,147.33	439,531.48	252,379.74	1,003.56	2,589,062.11	37,724.99	2,626,787.10	83,769.00	2,543,018.10
Liv. & Lon. & Globe Ins. Co., Ltd.	1,027,031.63	1,606,057.44		12,013,348.25	1,240,612.02	1,820,541.84	384,495.86	18,182,087.04	1,228,814.69	19,410,901.73	115,186.94	19,295,714.79
London & Lancashire Ins. Co., Ltd.				6,546,322.23	1,413,303.06	957,201.85	9,106.86	8,925,934.00	286,948.21	9,212,882.21	83,456.45	9,129,425.76
London & Scottish Assur. Cor., Ltd.				1,531,438.30	258,254.49	278,650.78	8,684.77	2,077,028.34	141,880.15	2,218,908.49	3,848.40	2,215,060.09
London Assurance Corp'n.				6,320,974.90	1,013,340.55	955,724.93	210,304.73	8,500,345.11	328,857.55	8,829,202.66	43,853.55	8,785,349.11
Netherlands Ins. Co.				981,220.15	90,671.39	379,921.71	42,198.47	1,494,011.72	14,192.97	1,508,204.69	31,026.95	1,477,177.74
New India Assur. Co., Ltd.		49,000.00		1,235,411.59	59,534.46	b34,612.96		1,309,333.09	409,025.45	1,718,358.54		1,718,358.54
Nippon Fire Ins. Co., Ltd.				920,041.08	152,115.97	19,867.43		1,092,024.48	98,123.72	1,190,148.20		1,190,148.20
North British and Mercantile Ins. Co.				12,904,750.80	791,265.38	1,795,792.23	43,520.57	15,535,328.98	868,773.55	16,404,102.53	136,083.76	16,268,018.77
Northern Assur. Co.	243,750.00			6,704,498.78	712,879.33	1,424,086.05	39,009.24	9,124,223.40	413,810.46	9,538,033.86	96,077.93	9,441,955.93
Norwich Union Fire Ins. Society	175,000.00			5,640,426.84	286,500.87	1,166,570.69	17,411.26	7,285,909.66	348,141.39	7,634,051.05	82,448.09	7,551,602.96
Osaka Marine & Fire Ins. Co., Ltd.				572,955.56	49,315.24	4,142.56		626,413.36	36,506.93	662,920.29		662,920.29
Palatine Ins. Co.			100,000.00	3,717,120.39	547,934.85	514,277.33	10,146.69	4,889,479.26	335,709.11	5,225,188.37	15,057.62	5,210,130.75
Phoenix Assur. Co.	309,000.00			5,705,500.00	609,540.29	1,432,368.14	40,722.71	8,097,131.14	112,645.29	8,209,776.43	148,022.34	8,061,754.09
Prudentia Re & Coinsurance Co., Ltd.		1,065,750.00		5,967,683.86	139,993.02	262,512.32		7,435,939.20	487,446.28	7,923,385.48		7,923,385.48
Prudential Ins. Co. of Great Britain (Located in N. Y.)				2,760,176.86	92,728.23	235,814.50		3,088,719.59	169,850.22	3,258,569.81		3,258,569.81
Reinsurance Co. "Salamandra"				4,432,432.53	504,799.68	501,143.28	96,680.69	5,535,056.18	300,586.22	5,835,642.40	49,916.06	5,785,726.34
Royal Exchange Assurance				4,311,937.42	203,989.45	552,031.16		5,067,958.03	74,081.86	5,142,039.89	20,506.83	5,121,533.06
Royal Ins. Co.	1,143,500.00	1,825,300.00		17,792,055.80	787,392.55	2,375,520.86	182,229.63	24,105,998.84	1,334,805.84	25,440,804.68	212,004.37	25,228,800.31
Scottish Union & Natl. Ins. Co.	193,842.05	660,600.00		6,820,157.06	773,298.25	1,055,970.75	3,259.98	9,507,128.09	275,243.84	9,782,371.93	89,120.04	9,693,251.89
Skandia Ins. Co.		249,750.00		1,928,543.72	179,296.51	94,278.20		2,451,868.43	41,608.05	2,493,476.48		2,493,476.48
Skandinavia Ins. Co.		67,250.00		1,139,530.89	41,015.45	46,498.29		1,294,294.63	98,014.47	1,392,309.10	901.02	1,391,408.08
State Assur. Co., Ltd.				1,231,953.77	118,790.74	181,417.52	11,336.30	1,543,498.33	109,265.87	1,652,764.20	10,856.41	1,641,908.79
Sun Ins. Office		125,000.00		5,593,948.53	762,799.41	1,095,570.48	106,620.62	7,683,939.04	527,043.85	8,210,982.89	69,343.00	8,141,639.89
Svea Fire & Life Ins. Co.				2,188,993.66	272,094.01	443,568.28	44,351.84	2,949,007.79	72,498.60	3,021,506.39	24,731.24	2,996,775.15
Swiss Reinsurance Co.		460,800.00		4,859,790.00	163,324.59	106,823.25		5,590,737.84	74,639.82	5,665,377.66		5,665,377.66
Tokio Marine & Fire Ins. Co.				6,381,714.52	795,113.70	502,946.82	29,147.74	7,708,922.78	465,263.79	8,174,186.57	41,862.55	8,132,324.02
Union & Phenix Espanol Ins. Co.				2,455,275.16	151,887.69	b7,668.74		2,599,494.11	257,213.10	2,856,707.21		2,856,707.21
Union Assur. Society, Ltd.			150,000.00	2,552,672.28	358,334.03	268,584.19	1,849.22	3,331,439.72	208,088.97	3,539,528.69	10,714.90	3,528,813.79
Union Fire Ins. Co.				1,563,634.32	179,598.22	260,729.21	244.25	2,004,206.00	85,441.38	2,089,647.38	5,707.17	2,083,940.21
Union Ins. Society of Canton, Ltd.				4,286,223.98	807,226.01	1,037,283.75	8,244.16	6,138,977.90	579,536.62	6,718,514.52	53,368.02	6,665,146.50
Urbaine Fire Ins. Co.				5,844,780.06	504,809.19	311,384.28	8,089.71	6,669,093.24	476,344.35	7,145,407.59	14,164.15	7,131,243.44
Western Assur. Co.				3,924,617.60	418,755.69	563,128.32		4,906,501.61	181,330.58	5,087,832.19	197,271.69	4,890,560.50
World Auxiliary Ins. Corp'n, Ltd.				612,748.25	139,512.16	2,481.92		754,742.33	135,075.71	889,818.04	151.96	889,666.08
Total United States Branch Co's.	$ 4,690,574.96	$ 6,418,107.44	$ 650,000.00	$ 187,708,838.46	$ 19,334,988.79	$ 26,299,889.92	$ 1,466,614.92	$ 246,569,014.49	$ 13,218,561.07	$ 259,787,575.56	$ 1,984,395.90	$ 257,803,179.66
NON-IOWA STOCK COMPANIES												
Aetna Ins. Co.	$ 1,295,806.86			$ 36,607,760.28	$ 2,732,332.41	$ 4,029,353.80	$ 321,515.50	$ 44,986,768.85	$ 4,668,222.29	$ 49,654,991.14	$ 615,402.24	$ 49,039,588.90
Agricultural Ins. Co.	300,000.00	$ 508,059.57	$ 308,500.00	6,561,835.28	774,373.96	1,017,633.93		9,470,402.74	1,038,791.71	10,509,194.45	31,426.32	10,477,768.13
Allemannia Fire Ins. Co.	163,750.92	1,897,810.00		1,406,197.66	464,173.43	376,249.64	2,425.94	4,310,607.59	233,934.34	4,544,541.93	10,317.16	4,534,224.77
Alliance Ins. Co.				5,761,540.14	701,860.59	885,131.98	7,400.12	7,355,932.83	482,954.03	7,838,886.86	51,947.09	7,786,939.77
American Alliance Ins. Co.				6,373,978.49	76,964.65	199,977.03		6,650,920.17	1,078,330.51	7,729,250.68		7,729,250.68

TABLE 4—Continued

Name of Company	Real Estate	Mortgage Loans	Collateral Loans	Bonds and Stocks	Cash in Office and Banks	Agents' Balances	All Other Ledger Assets	Total Ledger Assets	Non-Ledger Assets	Gross Assets	Assets Not Admitted	Total Admitted Assets
American Central Ins. Co.				7,370,862.02	484,663.98	1,067,264.44	114,500.51	9,037,290.95	491,907.27	9,529,198.22	32,222.43	9,496,975.79
American Druggists Fire Ins. Co.	52,115.46			1,463,809.02	24,381.28	69,557.10	3,219.04	1,613,082.00	50,469.39	1,663,551.39		1,663,551.39
American Eagle Fire Ins. Co.				9,176,015.00	1,030,153.11	1,030,628.53	2,009.29	11,238,805.93	80,157.26	11,318,963.19	35,134.58	11,283,828.61
American Equitable Assur. Co.				4,495,132.34	235,775.81	361,801.60	247,200.46	5,340,000.30	81,205.57	5,421,205.87	524,661.53	4,896,544.34
American Ins. Co.	1,000,000.00	2,015,595.00		17,956,162.83	1,648,402.43	2,370,083.51	746,695.11	25,736,988.88	591,419.13	26,328,358.01	291,833.87	26,036,524.14
American Natl. Fire Ins. Co.		10,000.00		1,111,460.38	4,552.12	77,924.77	1,971.85	1,205,909.12	77,493.65	1,283,402.77	3,056.61	1,280,346.16
American Reserve Ins. Co.				2,430,929.67	241,967.23	182,155.31		2,855,052.26	301,509.13	3,156,561.39		3,156,561.39
American Union Ins. Co. of New York (a N. Y. Corp'n)		280,750.00		1,162,067.50	47,429.73	184,207.08	287.06	1,674,741.36	86,010.49	1,760,751.85	12,930.03	1,747,821.82
Automobile Ins. Co.	11,291.43	837,400.00		17,388,804.81	1,723,162.87	4,350,401.29	137,583.22	24,448,643.62	907,411.93	25,356,055.55	141,606.59	25,214,448.96
Baltimore American Ins. Co. of N. Y.	40,005.00	207,500.00	35,250.00	2,643,349.32	234,169.27	399,281.37	200.00	3,560,554.96	629,799.13	4,190,354.09	12,008.97	4,178,345.12
Bankers & Shippers Ins. Co. of N. Y.				4,035,130.51	404,980.30	644,261.31		5,084,372.65	298,609.11	5,382,981.76	13,577.94	5,369,403.82
Boston Ins. Co.	453,150.00	133,800.00		11,693,210.37	608,484.23	1,219,602.76	182,353.66	14,380,601.02	2,778,346.83	17,158,947.85	86,092.30	17,072,855.55
Buffalo Ins. Co.	1,000,000.00	787,600.00	11,131.31	2,556,286.84	454,007.46	352,866.42		5,161,892.03	136,483.02	5,298,375.05	10,374.45	5,288,000.60
California Ins. Co.	964,018.79	457,270.00	532.22	2,426,551.96	236,465.30	408,999.72	20,599.88	4,614,377.87	151,439.73	4,765,817.60	25,549.20	4,740,268.40
Camden Fire Ins. Assn.	225,000.00	1,438,142.50		7,213,311.31	412,143.54	693,711.26	44,480.79	10,026,789.40	856,825.78	10,883,615.18	17,146.48	10,866,468.70
Capital Fire Ins. Co. (a N. H. Corp.)		287,668.01	91,300.00	204,705.98	64,086.11			647,710.12	77,054.83	724,764.95		724,764.95
Carolina Ins. Co.	13,000.00	297,150.00		1,147,728.61	205,329.15			1,785,811.36	58,304.06	1,844,115.42	757.26	1,843,358.16
Central States Fire Ins. Co.		3,500.00		359,214.97	23,495.04	122,593.70		388,690.41	22,976.43	411,666.84	2,480.40	409,186.44
Chicago Fire & Marine Ins. Co.		465,350.00		1,636,027.70	223,228.47	1,184.86	1,295.54	2,560,859.47	132,456.55	2,693,316.02	34,944.27	2,658,371.75
Citizens Ins. Co.				621,917.80	357,199.53	235,883.30	300.00	1,236,982.74	8,842.41	1,245,825.15		1,245,825.15
City of New York Ins. Co.		74,750.00		3,783,434.48	629,294.54	257,874.41		4,948,467.76	689,753.02	5,638,220.78	33,523.95	5,604,696.83
Columbia Fire Ins. Co.	80,000.00			1,485,615.89	55,468.46	469,143.70	845.04	1,701,914.59	14,464.49	1,716,379.08	10,321.44	1,706,057.64
Columbia Ins. Co.				2,362,159.61	213,098.71	80,830.24		2,842,194.53	21,922.48	2,864,117.01	40,540.49	2,823,576.52
Columbian Natl. Fire Ins. Co.	331,837.00	677,976.60		369,363.19	111,906.17	266,280.28	655.90	1,713,385.71	33,860.84	1,747,246.55	7,448.85	1,739,797.70
Commerce Ins. Co.		210,900.00	179,750.00	2,625,515.75	230,894.33	172,002.75	50,300.00	3,474,549.49	48,712.53	3,523,262.02	3,677.54	3,519,584.48
Commercial Union Fire Ins. Co.			75,000.00	2,215,232.05	286,185.39	225,181.07	2,308.35	2,854,639.06	167,920.01	3,022,559.07	4,470.77	3,018,088.30
Commonwealth Ins. Co. of N. Y.		35,050.00		5,287,825.30	307,674.32	277,829.31	392.17	6,295,315.81	489,470.98	6,784,786.79	39,338.81	6,745,447.98
Concordia Fire Ins. Co.		1,298,300.00		3,743,491.36	547,926.36	642,992.83	21,773.16	6,301,226.19	324,133.25	6,625,359.44	49,843.95	6,575,515.49
Connecticut Fire Ins. Co.		463,250.00		12,126,265.40	1,183,443.28	709,121.84	2,386.63	14,900,086.74	1,354,221.61	16,254,308.35	107,307.28	16,147,001.07
Continental Ins. Co.	1,723,045.68	15,200.00		62,558,304.00	3,218,685.45	1,042,972.87	84,155.09	70,707,387.49	569,508.64	71,276,896.13	331,493.19	70,945,402.94
County Fire Ins. Co.	30,208.38	7,000.00		1,668,577.43	124,701.81	2,761,760.87	430,391.49	2,955,138.32	297,527.91	2,252,666.23	4,436.84	2,248,229.39
Detroit Fire & Marine Ins. Co.	400,000.00	1,760,567.81		1,336,027.83	160,548.23	123,474.42	1,176.25	3,946,071.28	83,916.73	4,029,988.01	10,637.60	4,019,350.41
Detroit National Fire Ins. Co.	7,005.23	438,008.03		32,250.00	72,286.94	288,927.41		566,566.84	25,044.24	591,611.08	12,717.14	578,893.94
Dixie Fire Ins. Co.	361,310.61	255,936.89		363,564.64	100,337.54	16,817.54	200.00	1,343,335.16	267,428.75	1,610,763.91	42,737.66	1,568,026.25
Eagle Fire Co. of N. Y.				1,392,588.27	89,729.09	254,400.44	7,765.04	1,639,561.93	68,518.78	1,708,080.71	51,805.24	1,656,275.47
Eagle Fire Ins. Co.	100,000.00	422,850.00		2,064,973.43	803,374.07	156,792.32	452.25	3,591,911.98	175,939.86	3,767,851.84	32,354.74	3,735,497.10
East & West Ins. Co. of New Haven		284,000.00		1,392,784.45	43,779.54	200,714.48		1,844,711.13	127,195.27	1,971,906.40	1,156.91	1,970,749.49
Employer's Fire Ins. Co.				2,848,708.31	161,556.58	119,184.17	4,962.97	3,223,351.12	279,684.73	3,503,035.85	10,223.06	3,492,812.79
Equitable Fire & Marine Ins. Co.		3,500.00		3,961,620.85	363,765.92	211,579.71	1,506.52	4,708,580.64	590,706.61	5,299,287.25	27,112.84	5,272,174.41
Equitable Fire Ins. Co.	14,000.00	27,907.00	3,800.00	937,112.44	23,924.67	424,655.73	h44,961.87	1,044,252.34	76,804.38	1,121,056.72		1,121,056.72
Equity Fire Ins. Co.	120,505.15	92,500.00		401,109.70	143,163.85	37,508.27		817,356.15	18,643.89	836,000.04		836,000.04
Eureka Security Fire & Mar. Ins. Co.	118,508.63	18,000.00		1,833,895.77	54,218.92	60,077.45		2,332,096.61	268,869.47	2,600,966.08	36,559.16	2,564,406.92
Excelsior Ins. Co. of N. Y.		248,920.00		247,784.23	28,200.49	307,473.29		553,502.76	11,258.40	564,761.16	13,906.49	550,854.67
Export Ins. Co. (a N. Y. Corp'n)		35,000.00		2,020,754.31	321,368.16	16,373.53	12,224.60	2,125,675.55	75,832.36	2,201,507.91		2,201,507.91
Federal Ins. Co. (a N. J. Corp'n)		21,000.00	250,000.00	8,104,539.53	916,616.80	a251,871.92	425.00	9,933,292.01	422,622.32	10,355,914.33	34,789.55	10,321,124.78
Federal Union Ins. Co.				1,803,216.74	139,812.96	620,019.50	21,116.18	2,162,783.78	102,671.02	2,265,454.80	19,765.68	2,245,689.12
Fidelity-Phenix Fire Ins. Co.	1,693,045.69	10,000.00		48,707,122.00	1,744,827.74	116,330.25	103,433.83	54,707,737.72	395,546.20	55,103,283.92	468,602.26	54,634,681.66
Fire Association of Phila.	721,545.26	3,707,831.66	11,150.00	12,906,955.60	1,594,762.86	1,920,529.99	632,212.30	21,689,639.08	567,355.65	22,256,994.73	14,643.78	22,242,350.95
Fireman's Fund Ins. Co.	1,173,227.19	3,092,928.85	75,975.98	19,430,977.11	2,220,852.84	2,547,393.61	200,000.00	30,277,632.42	1,280,602.70	31,558,235.12	249,981.51	31,308,253.61
Firemen's Ins. Co.	1,468,406.17	2,638,071.00		16,771,240.54	1,179,824.82	3,583,636.73	700,033.72	23,921,445.98	142,577.25	24,064,023.23	2,682,011.79	21,382,011.44
Fire Reassurance Co. of New York (a N. Y. Corp'n)				2,550,880.34	356,635.04	1,798,739.01	65,164.44					
First American Fire Ins. Co.	32,098.46	28,000.00		2,340,555.00	448,331.93			3,220,403.14	218,126.62	3,438,529.76		3,438,529.76
Franklin Fire Ins. Co. (a Pa. Corp'n)	167,120.52			8,311,076.90	906,138.38	312,897.76		3,152,760.57	21,525.92	3,174,286.49	58,111.12	3,116,175.37
Franklin National Ins. Co. of New York (a N. Y. Corp'n)				920,039.63	223,587.91	180,858.36	122,936.82	10,237,838.61	743,056.11	10,980,894.72		10,980,894.72
General Exchange Ins. Corp'n				5,415,621.50	404,193.32	853,502.81		1,246,291.78	31,918.68	1,278,210.46	418.77	1,277,791.69
Georgia Home Ins. Co.	167,500.00	120,400.00	4,000.00	426,393.50	25,990.45	102,664.24		6,323,719.46	285,510.18	6,609,229.64	815.26	6,608,414.38
Girard Fire & Marine Ins. Co.		152,100.00		4,678,477.36	426,100.36	520,338.95	h16,434.51	884,045.77	3,534.30	887,580.07	3,660.63	883,919.44
Glens Falls Ins. Co.	226,406.55	2,299,316.57	854,000.00	10,182,988.15	982,801.99	124,359.43	15,402.39	5,772,916.84	431,796.31	6,204,713.15	26,780.26	6,177,932.89
						507,151.18	9,087.94	15,985,205.86	192,336.13	16,177,541.99	35,172.44	16,142,369.55
						1,409,093.26	30,599.34					

TABLE 4—Continued

Name of Company	Real Estate	Mortgage Loans	Collateral Loans	Bonds and Stocks	Cash in Office and Banks	Agents' Balances	All Other Ledger Assets	Total Ledger Assets	Non-Ledger Assets	Gross Assets	Assets Not Admitted	Total Admitted Assets
Globe & Rutgers Fire Ins. Co.		149,425.00		46,515,280.27	2,434,964.77	9,095,911.42		58,195,581.46	13,813,865.07	72,009,446.53	268,449.65	71,740,996.88
Globe Ins. Co. of Penn	125,608.54	150,625.00	85,500.00	824,218.59	115,268.81	123,487.00	1,303.70	1,426,011.64	34,221.08	1,460,232.72	3,156.87	1,457,075.85
Granite State Fire Ins. Co.	131,531.13	60,450.00		2,109,289.86	178,345.71	201,874.99	250.00	2,681,741.69	48,878.34	2,730,620.03	2,055.95	2,728,564.08
Great American Ins. Co.				42,509,278.31	1,626,068.88	3,547,559.20	132,743.98	47,815,650.37	5,609,198.04	53,424,848.41	186,263.78	53,238,584.63
Great Lakes Ins. Co.		524,850.00		746,049.75	37,215.33	43,018.14	28,436.25	1,379,569.47	32,083.09	1,411,652.56	20,380.33	1,391,272.23
Guaranty Fire Ins. Co. of Providence				1,101,414.99	87,625.76	141,466.99	300.00	1,330,807.74	23,865.32	1,354,673.06	535.34	1,354,137.72
Guardian Fire Assur. Corp'n of N. Y.				2,648,885.95	162,099.06	325,472.73		3,136,457.73	82,862.07	3,219,319.80		3,219,319.80
Hamburg-American Ins. Co.				1,241,144.38	153,937.16	19,052.86		1,414,134.40	37,171.52	1,451,305.92		1,451,305.92
Hampton Roads Fire and Marine Ins. Co. (a Md. Corp'n)	35,000.00	218,940.00	172,404.03	229,490.64	12,525.90	44,439.70	17,960.64	730,761.00	10,669.09	741,430.09	1,860.23	739,569.86
Hanover Fire Ins. Co.	907,956.06	108,350.00	200,000.00	7,007,163.30	299,402.14	723,484.39	1,977.04	9,248,332.93	1,948,364.13	11,196,697.06	4,821.44	11,191,875.62
Harmonia Fire Ins. Co. (Buffalo)		105,250.00		1,320,800.05	187,302.14	60,870.64		1,674,222.83	47,778.76	1,722,001.59		1,722,001.59
Hartford Fire Ins. Co.	3,370,400.00	1,679,950.00	8,500.00	57,312,298.83	4,047,621.20	7,663,302.62	192,779.38	74,274,852.03	9,211,099.46	83,485,951.49	359,803.88	83,126,147.61
Henry Clay Fire Ins. Co.		627,252.23		110,397.70	27,539.67	4,344.11	4,578.35	774,112.06	16,442.33	790,554.39	8,922.46	781,631.93
Home Fire & Mar. Ins. Co. of Calif.		321,150.00	500.00	3,733,872.84	604,317.23	524,721.16	11,714.47	5,196,275.70	289,172.89	5,485,448.59	19,063.32	5,466,385.27
Home Ins. Co.				68,871,003.21	7,204,489.52	7,844,034.96	18,500.86	83,938,028.55	8,437,948.32	92,375,976.87	771,426.46	91,604,550.41
Hudson Ins. Co.		202,000.00		2,310,531.23	265,727.15	484,803.53	20,510.72	3,283,572.63	327,635.03	3,611,207.66	13,408.81	3,597,798.85
Imperial Assur. Co.				3,023,617.05	208,664.12	235,930.82	300.00	3,468,511.99	32,193.77	3,500,705.76	18,595.41	3,482,110.35
Importers & Exporters Ins. Co.	229,756.25			2,977,239.22	286,286.40	807,204.06	34,265.42	4,334,751.35	191,654.02	4,526,405.37	10,220.09	4,516,185.28
Independence Fire Ins. Co.		186,500.00		495,999.96	67,874.36	79,133.29	5,043.66	834,551.37	38,191.94	872,743.31	1,528.45	871,214.86
Insurance Co. of North America	1,100,000.00	35,250.00		48,781,199.77	4,257,202.99	5,379,917.63	415,533.76	59,969,104.15	3,504,014.25	63,473,118.40	323,491.58	63,149,626.82
Insurance Co. of the State of Pa.	182,244.30			4,217,509.83	688,891.79	602,953.48	1,541.25	5,693,140.65	794,092.82	6,487,233.47	98,056.29	6,389,177.18
International Ins. Co.		136,000.00		6,435,529.87	325,599.27	655,124.49		7,552,253.63	351,081.77	7,903,335.40	30,081.11	7,873,254.29
Interstate Fire Ins. Co.	3,609.39	356,895.96		10,596.00	16,219.90	b48.89	353.60	387,625.96	19,471.11	407,097.07	3,548.52	403,548.55
Iroquois Fire Ins. Co.		59,000.00		323,879.21	43,548.58	12,956.06	5,100.72	444,484.57	20,587.32	465,071.89	8,924.33	456,147.56
Lincoln Fire Ins. Co. of N. Y. (a N. Y. Corp'n)				2,731,066.51	392,616.12	b28,740.43		3,004,942.20	227,179.49	3,232,121.69		3,232,121.69
Maryland Ins. Co. (a Del. Corp'n)				854,356.53	92,005.75	191,419.03	427.70	1,138,209.02	67,886.94	1,206,095.96	12,411.10	1,193,684.86
Massachusetts Fire & Marine Ins. Co.				1,638,154.35	30,467.68	54,001.14		1,722,622.57	263,455.42	1,986,077.99		1,986,077.99
Mechanics & Traders Ins. Co.	22,000.00			3,048,812.11	133,650.41	452,870.40		3,657,332.92	201,760.59	3,862,093.51	18,772.68	3,843,320.83
Mechanics Ins. Co.	72,430.14	39,650.00		3,635,727.70	284,513.27	477,111.57	5,953.61	4,515,386.26	300,476.08	4,815,862.34	29,042.78	4,786,819.56
Mercantile Ins. Co. of America				5,048,380.06	280,805.71	556,946.06	10,339.94	5,896,471.77	364,281.57	6,260,753.34	26,555.54	6,234,197.80
Merchants Fire Assur. Corp'n of N. Y.		854,250.00		7,034,096.00	376,978.00	599,902.24		8,865,226.84	1,221,342.92	10,086,569.76	47,794.15	10,038,775.61
Merchants Fire Ins. Co.	11,091.37	310,729.14		922,583.37	44,656.81	73,361.82	1,506.21	1,363,928.75	24,518.22	1,388,446.97	12,722.35	1,375,724.62
Merchants Ins. Co. in Providence				1,693,954.45	147,989.56	212,671.15	344.59	2,054,959.75	93,422.79	2,148,382.54	6,182.69	2,142,199.85
Mercury Ins. Co.				1,737,100.50	109,901.15	135,452.74	11.54	1,982,465.93	44,868.50	2,027,334.43	1,048.65	2,026,285.78
Michigan Fire & Marine Ins. Co.		702,715.58		1,292,000.00	46,683.68	305,838.19	100.00	2,347,337.45	105,861.04	2,453,198.49	3,779.74	2,449,418.75
Milwaukee Mechanics Ins. Co.	500,200.00	1,557,975.00	100,000.00	7,934,263.33	402,762.29	1,091,068.83	13,967.82	11,600,237.27	621,624.26	12,221,861.53	23,740.35	12,198,121.18
Minneapolis Fire & Marine Ins. Co.				773,394.80	40,333.27	213,186.61	3,411.56	1,030,326.24	32,104.34	1,062,430.58		1,062,430.58
National American Fire Ins. Co.		1,052,329.30		616,663.71	141,066.97	55,597.41	21,741.78	1,887,899.17	31,246.23	1,919,145.40	79,560.58	1,839,584.82
National Ben Franklin Fire Ins. Co.	196,859.13	955,239.72		3,186,334.44	485,089.60	609,876.10	5,638.05	5,499,037.04	264,616.36	5,763,653.40	81,404.33	5,682,249.07
National Fire Ins. Co.	657,054.71	1,544,475.00		25,766,918.01	6,109,438.66	3,906,159.82	415,187.77	38,391,233.97	3,193,043.24	41,584,277.21	206,793.11	41,377,484.10
National Liberty Ins. Co.	14,940.74	1,199,000.00		11,902,364.44	1,695,186.26	1,951,054.21	300.00	16,762,845.65	2,400,603.18	19,163,448.83	48,125.95	19,115,322.88
Nat'l Reserve Ins. Co. (an Ill. Corp'n)	1,120.00	242,300.00		1,602,911.96	255,877.71	237,813.23	4,357.25	2,434,380.15	138,876.75	2,573,256.90	5,931.49	2,567,325.41
National Security Fire Ins. Co.		225.30		994,949.60	106,240.66	99,006.23	11,794.01	1,212,215.80	40,557.82	1,252,773.62	11,675.80	1,241,097.82
National Union Fire Ins. Co.	436,445.87	957,100.00	250,000.00	10,540,683.95	1,226,196.37	2,209,841.56	522,365.93	16,142,633.68	523,879.58	16,666,513.26	263,748.40	16,402,764.86
Newark Fire Ins. Co.	185,776.47	250,350.00		5,522,773.31	592,809.90	723,192.70	25,448.44	7,300,440.82	297,310.05	7,597,750.87	23,629.38	7,574,121.49
New Brunswick Fire Ins. Co.	200,000.00	210,950.00		700,241.06	159,373.15	214,840.03	300.00	1,485,704.24	132,375.18	1,618,079.42	4,612.47	1,613,466.95
New England Fire Ins. Co.		320,300.00		366,573.68	17,145.20	b5,840.54	729.95	608,908.29	4,555.59	703,463.88	46,853.94	656,609.94
New Hampshire Fire Ins. Co.	162,553.80	4,000.00		8,600,914.23	615,702.37	893,265.49	5,275.00	10,281,710.89	3,412,500.6	13,694,211.57	14,425.80	13,679,785.77
New Jersey Ins. Co. (a N. J. Corp'n)		228,050.00		2,133,666.56	463,764.53	367,580.05	5,000.00	3,198,061.14	177,5'5.61	3,375,616.75	2,509.62	3,373,107.13
New York Underwriters Ins. Co.				4,597,997.66	413,492.34	511,117.74		5,522,607.74	155,685.82	5,678,293.56	45,555.12	5,632,738.44
Niagara Fire Ins. Co.		515,418.75		15,536,537.92	2,038,707.39	2,028,342.67	121,752.52	20,240,759.25	2,322,069.09	22,562,828.34	124,521.39	22,438,306.95
North Carolina Home Ins. Co.				1,511,505.00	117,015.32	97,198.40	9,666.10	1,735,384.82	15,051.01	1,750,435.83		1,750,435.83
Northern Ins. Co. of N. Y.		287,100.00		5,627,911.18	473,852.67	572,321.82		6,961,185.67	542,736.76	7,502,922.43	11,796.13	7,492,126.30
North River Ins. Co.		754,500.00		11,618,391.21	1,343,604.39	1,540,052.42	32,699.01	15,289,307.03	2,835,629.37	18,124,936.40	9,901.57	18,115,034.83
North Star Ins. Co.				2,742,678.72	128,685.54	168,107.65		3,039,471.91	113,477.20	3,152,949.11		3,152,949.11
Northwestern Fire & Marine Ins. Co.	77,025.83	508,900.00		936,026.93	152,230.58	426,616.79	86,366.31	2,187,166.44	70,696.88	2,257,863.32	95,639.85	2,162,223.47
Northwestern National Ins. Co.	210,000.00	1,710,000.00		10,589,329.16	456,650.73	819,777.29	33.90	13,785,791.08	277,485.58	14,063,276.66	31,560.42	14,031,716.24
Old Colony Ins. Co.		8,000.00		5,174,534.97	137,761.53	389,969.75	18,771.26	5,729,037.51	855,844.73	6,584,882.24	19,645.87	6,565,236.37
Orient Ins. Co.	643,144.48			5,211,520.01	1,122,527.68	691,491.69	12,924.76	7,681,608.62	65,952.70	7,747,561.32	99,283.19	7,648,278.13

TABLE 4—Continued

Name of Company	Real Estate	Mortgage Loans	Collateral Loans	Bonds and Stocks	Cash in Office and Banks	Agents' Balances	All Other Ledger Assets	Total Ledger Assets	Non-Ledger Assets	Gross Assets	Assets Not Admitted	Total Admitted Assets
Pacific Fire Ins. Co.		31,250.00		3,833,608.45	502,127.56	586,183.78		4,953,169.79	417,467.40	5,370,637.19	22,741.47	5,347,895.72
Patriotic Ins. Co. of America				1,403,437.11	201,773.75	206,427.04	9,601.04	1,821,238.94	41,430.31	1,862,669.25	17,666.92	1,845,002.33
Pennsylvania Fire Ins. Co.	150,000.00		2,648.52	12,152,150.78	603,258.08	1,030,457.89	21,735.05	13,960,250.32	1,065,582.38	15,025,832.70	111,446.96	14,914,385.74
Peoples Nat'l Fire Ins. Co. (a Delaware Corp'n)	82,147.90	472,900.00		1,756,187.82	229,772.14	307,408.25	300.00	2,848,716.11	195,646.91	3,044,363.02	4,538.88	3,039,824.14
Philadelphia Fire & Marine Ins. Co.				2,888,829.39	639,610.38	675,591.12	7,545.66	4,211,576.99	189,043.33	4,400,620.32	30,736.63	4,369,883.69
Phoenix Ins. Co.	547,621.04	374,650.00	12,500.00	24,089,637.23	3,056,430.27	1,796,482.32	324,263.41	30,201,604.27	6,943,688.85	37,145,293.12	179,632.41	36,965,660.71
Pilot Reinsurance Co. of N. Y.				1,454,387.74	541,947.21	143,230.49		2,139,565.44	36,179.07	2,175,744.51		2,175,744.51
Pittsburgh Fire Ins. Co.[1]												
Preferred Risk Fire Ins. Co.	173,560.70	266,951.88		476,950.00	115,293.77			1,072,231.72	31,793.81	1,104,025.53	4,735.32	1,099,290.21
Presidential Fire & Marine Ins. Co.		406,050.00		682,202.00	21,204.90	39,545.37		1,188,779.84	46,856.50	1,235,636.34	4,582.55	1,231,053.79
Providence Washington Ins. Co.	100,000.00		16,666.67	9,572,649.95	667,164.80	79,122.94	200.00	11,622,660.27	3,857,318.08	15,479,978.35	8,125.17	15,471,853.18
Queen Ins. Co. of America		159,000.00		17,995,453.92	903,331.04	1,240,988.11	25,190.74	20,782,557.96	685,798.40	21,468,356.36	70,336.23	21,398,020.13
Reliable Fire Ins. Co.	76,000.00			1,194,900.00	14,686.58	1,647,894.36	76,878.64	1,328,769.08	78,224.51	1,406,993.59	1,774.04	1,405,219.55
Reliance Ins. Co.		366,270.00		1,847,849.73	497,047.38	43,183.50		3,082,681.24	57,675.94	3,140,357.18	3,951.33	3,136,405.85
Republic Fire Ins. Co.	33,884.06	949,597.44		423,562.62	133,032.86	371,513.69	1,600.00	1,740,009.52	73,123.66	1,813,133.18	25,016.04	1,788,117.14
Retailers Fire Ins. Co.	4,814.09	282,219.00	7,480.57		35,282.20	198,312.54	52,129.99	383,628.34	8,357.02	391,985.36	33,040.83	358,944.53
Rhode Island Ins. Co.				3,703,003.12	354,180.13	1,702.49	10,353.12	4,609,622.70	505,396.48	5,115,019.18	34,740.07	5,080,279.11
Richmond Ins. Co. of N. Y.	30,000.00	494,450.00		1,342,414.60	225,335.51	542,086.33		2,342,879.26	306,566.96	2,649,446.22		2,649,446.22
Rocky Mountain Fire Ins. Co.	248,764.23	72,950.00		253,173.52	52,806.43	250,679.15		640,925.95	12,761.62	653,687.57	1,364.09	652,323.48
Rossia Ins. Co. of America	373,000.00	69,500.00		10,232,178.02	444,595.12	5,127.58	8,074.19	11,186,814.93	1,090,399.24	12,277,214.17	3,465.89	12,273,748.28
St. Paul Fire & Marine Ins. Co.[1]	634,467.23	2,177,908.78	20,166.67	20,388,522.83	1,323,177.20	42,369.59	25,172.20	26,555,172.55	533,827.35	27,088,999.90	254,246.57	26,834,753.33
Safeguard Ins. Co. of N. Y.				1,414,366.17	300,175.46	1,575,533.90	435,395.94	1,887,481.45	96,615.10	1,984,096.55	12,738.24	1,971,358.31
Savannah Fire Ins. Co.				579,016.72	27,312.00	171,592.77	1,344.03	619,329.46	8,349.57	627,679.03	204.60	627,474.43
Security Ins. Co.	676,999.61	738,525.00		7,207,429.14	334,437.38	12,436.18	564.56	9,958,674.07	815,012.44	10,773,686.51	24,174.96	10,749,511.55
Sentinel Fire Ins. Co.				1,072,758.14	113,889.40	854,931.36	146,351.08	1,198,982.77	47,318.49	1,246,301.26		1,246,301.26
South Carolina Ins. Co.	29,096.57	230,833.33	14,330.70	203,544.90	49,354.49	12,335.14		573,406.38	10,399.37	583,805.75	1,987.20	581,818.55
Southern Home Ins. Co.	47,770.85	140,706.43		985,247.81	41,896.31	46,246.39		1,408,679.02	50,215.38	1,458,894.40	8,638.76	1,450,255.64
Springfield Fire & Marine Ins. Co.	350,000.00	2,262,630.00		19,192,760.96	1,873,800.17	122,902.39	70,155.23	26,656,918.21	2,464,900.15	29,121,818.36	330,216.53	28,791,601.83
Standard American Fire Ins. Co.	395,029.81	279,850.00		151,380.00	23,841.97	2,796,592.59	181,134.49	884,121.04	73,557.19	957,678.23	31,364.43	926,313.80
Standard Fire Ins. Co.				2,542,032.69	187,586.57	33,969.26	50.00	2,940,846.70	218,993.88	3,159,780.58	10,887.13	3,148,893.45
Star Ins. Co. of America				3,793,159.29	425,703.01	211,127.46	100.00	4,624,968.41	275,872.12	4,900,840.53	32,721.19	4,868,119.34
Stuyvesant Ins. Co.		13,000.00		3,310,791.08	225,838.38	308,212.25	97,893.86	4,130,952.03	208,775.58	4,339,727.61	9,890.65	4,329,836.96
Superior Fire Ins. Co.	229,500.08	1,858,170.00		1,573,468.75	574,772.02	572,922.57	300.00	4,905,281.25	166,414.55	5,071,695.80	57,759.93	5,013,935.87
Transcontinental Ins. Co. (a N. Y. Corp'n)				923,993.50	301,087.41	667,817.74	1,552.66	1,237,650.29	36,838.76	1,274,489.05		1,274,489.05
Travelers Fire Ins. Co.		305,000.00		4,506,627.62	3,513,469.69	8,078.16	4,541.22	9,518,286.72	90,642.37	9,608,929.04	46,438.01	9,562,491.03
Twin City Fire Ins. Co.	189,638.97	167,104.33		758,365.78	140,164.00	1,193,189.41		1,489,938.75	108,420.08	1,598,358.83	75,816.62	1,522,542.21
United American Ins. Co. of Pa.		353,930.00		648,567.29	75,221.67	185,354.70	49,310.88	1,151,951.48	50,314.06	1,202,265.54	4,588.30	1,197,677.24
United Firemen's Ins. Co.	125,000.00	214,000.00		2,391,785.00	143,171.12	71,283.51	2,949.01	3,144,697.98	34,000.65	3,178,698.63	7,881.65	3,170,816.98
United States Fire Ins. Co.		1,584,675.00	3,000.00	17,536,969.19	1,730,216.39	269,834.36	907.50	23,406,141.28	4,087,665.81	27,493,807.09	41,499.73	27,452,307.36
U. S. Merchants & Shippers Ins. Co.				4,240,391.00	432,022.30	2,363,879.35	187,401.45	5,277,311.38	76,865.11	5,354,176.49	18,960.33	5,335,216.16
Utah Home Fire Ins. Co.	359,395.98	366,621.40		965,296.94	88,191.48	592,107.64	12,799.44	1,819,168.21	17,662.86	1,836,831.07	53,197.10	1,783,633.97
Victory Ins. Co. of Phila.		563,910.00		1,421,106.03	437,214.21	39,752.41		2,746,983.90	142,232.38	2,889,216.28	8,089.22	2,881,127.06
Westchester Fire Ins. Co.		216,560.00		9,981,826.78	744,446.92	324,753.66		12,210,049.95	1,172,999.59	13,383,049.54	89,600.04	13,293,449.50
Wheeling Fire Ins. Co.	66,500.00	78,400.00		549,462.50	90,383.62	1,211,473.02	55,743.23	845,314.44	44,761.22	890,075.66	9,359.32	880,716.34
World Fire & Marine Ins. Co.				1,887,888.19	459,095.73	54,068.31	6,500.00	2,874,650.67	226,053.07	3,100,703.74	14,191.15	3,086,512.59
Total Non-Iowa Stock Companies	$28,853,758.28	$62,700,418.06	$2,794,086.67	$1,095,723,396.03	$101,221,497.29	526,182.54	1,484.16	$128,698,917.74	$8,344,671.60	$1,428,336,745.67	$119,209,503.86	$1,547,646,249.53	$11,686,001.95	$1,535,960,247.58
Total Iowa Stock & Mut. Co's	788,152.64	5,210,800.37	30,639.50	5,473,561.11	1,435,390.34	1,386,851.40	1,952,091.65	16,277,487.61	898,750.46	17,176,238.01	892,171.94	16,284,066.07
Total Non-Iowa Mutual Co's	3,359,696.30	7,465,888.76	71,702.10	33,150,616.08	4,500,508.22	4,423,968.07	656,867.51	53,629,237.03	2,222,776.14	55,852,013.17	622,541.59	55,229,471.58
Total United States Branch Co's	4,690,574.96	6,418,107.44	650,000.00	187,708,838.46	19,334,988.79	26,299,889.92	1,466,614.92	246,569,014.49	13,218,561.07	259,787,575.56	1,984,395.90	257,803,179.66
Total All Companies	$37,692,182.18	$81,795,214.63	$3,546,428.27	$1,322,056,411.68	$126,492,385.25	$160,800,617.11	$12,420,245.68	$1,744,812,484.80	$135,649,591.47	$1,880,462,076.27	$15,185,111.38	$1,865,276,964.89

[1]Red figure.

[1]No statement filed, business reinsured by the National Liberty Insurance Company.

TABLE 5—FIRE INSURANCE COMPANIES—LIABILITIES DECEMBER 31, 1926

Name of Company	Net Unpaid Claims	Estimated Adjustment Expense	Unearned Premiums	Dividends Declared and Unpaid	Unpaid Salaries, Expenses and Accounts	Estimated Taxes	All Other Liabilities	Total Liabilities Except Capital	Capital Paid Up	Surplus Over All Liabilities	Surplus as Regards Policyholders	Total
IOWA MUTUAL COMPANIES												
Druggists Mut. Ins. Co. of Iowa	$ 5,171.07	$ 50.00	$ 73,748.23			$ 1,700.00	$ 500.00	$ 81,169.30		$ 109,638.82	$ 109,638.82	$ 190,808.12
Farmers Union Mut. Ins. Co.	22.50		53,285.27		$ 98.01	920.74	4,311.16	58,637.68		19,636.11	19,636.11	78,273.79
Iowa Automobile Mut. Ins. Co.	6,566.08	149.75	53,901.94		122.43	753.43	475.68	61,979.31		51,455.06	51,455.06	113,434.37
Iowa Hardware Mut. Ins. Co.	3,533.93	133.73	65,755.73		6,439.20	1,000.00		76,862.59		166,593.81	166,593.81	243,456.40
Iowa Mut. Ins. Co.	11,382.38	500.00	351,921.86		632.37	5,000.00	4,797.96	374,254.57		295,255.91	295,255.91	669,510.48
Iowa State Ins. Co. (Mutual)	51,485.98	2,000.00	1,372,557.52		2,117.88	15,684.07	145,965.43	1,589,810.88		411,324.94	411,324.94	2,001,135.82
Mill Owners Mut. Fire Ins. Co.	149,456.09	3,945.11	1,091,814.49		1,871.20	32,202.74	68,968.41	1,348,258.04		940,480.09	940,480.09	2,288,738.13
Retail Merchants Mut. Ins. Co.	1,723.36		36,725.35				2,387.14	40,835.85		9,071.79	9,071.79	49,907.64
Western Grain Dealers Mut. Fire Ins. Co.	1,212.10	50.00	75,669.26		212.90	2,400.00	5,342.79	84,887.05		60,021.84	60,021.84	144,908.89
Total Iowa Mutual Companies	$ 230,553.49	$ 6,828.59	$ 3,175,379.65		$ 11,523.90	$ 59,660.98	$ 232,748.57	$ 3,716,695.27		$ 2,063,478.37	$ 2,063,478.37	$ 5,780,173.64
IOWA STOCK COMPANIES												
Central Federal Fire Ins. Co.	$ 29,055.20	$ 153.39	$ 101,533.56		$ 500.00	$ 8,000.00	$ 70,124.84	$ 209,366.99	$ 294,700.00	$ 19,644.67	$ 314,344.67	$ 523,711.66
Dubuque Fire and Marine Ins. Co.	192,942.96	1,200.00	2,623,150.98		1,000.00	75,000.00	13,000.00	2,906,293.96	500,000.00	829,667.54	1,329,667.54	4,235,961.50
Inter-Ocean Reinsurance Co.	112,966.03	2,801.56	1,461,474.79		2,315.41	22,974.86	16,871.00	1,619,403.66	500,000.00	450,404.22	950,404.22	2,569,807.88
Iowa Fire Ins. Co.	1,948.44		201,613.08			5,000.00	2,311.07	210,872.59	100,000.00	93,205.12	193,205.12	404,077.71
Iowa National Fire Ins. Co.	20,623.54	1,233.73	370,591.13			14,000.00	1,000.00	407,448.40	500,000.00	353,816.34	853,816.34	1,261,264.74
Security Fire Ins. Co.	35,719.33	535.78	782,608.01	18,000.00	521.00	16,000.00	16,144.61	869,528.73	300,000.00	339,540.21	639,540.21	1,509,068.94
Total Iowa Stock Companies	$ 393,255.52	$ 5,924.46	$ 5,540,971.55	$ 18,000.00	$ 4,336.41	$ 140,974.86	$ 119,451.52	$ 6,222,914.33	$ 2,194,700.00	$ 2,086,278.10	$ 4,280,978.10	$ 10,503,892.43
Total Iowa Stock and Mutual Co's	$ 623,809.01	$ 12,753.05	$ 8,716,351.20	$ 18,000.00	$ 15,860.41	$ 200,635.84	$ 352,200.09	$ 9,939,609.60	$ 2,194,700.00	$ 4,149,756.47	$ 6,344,456.47	$ 16,284,066.07
NON-IOWA MUTUAL COMPANIES												
Allied American Mut. Auto Ins. Co.	$ 26,560.66	$ 1,501.00	$ 93,306.92	$ 5,710.87	$ 560.00	$ 4,631.08	$ 47,592.35	$ 179,862.88	$ b100,000.00	217,439.38	317,439.38	497,302.26
American Mut. Ins. Co.	30,029.68	600.59	227,882.92		254.21	5,035.07	11,179.93	274,982.43		103,984.49	103,984.49	378,966.92
Berkshire Mut. Fire Ins. Co.	33,598.47	600.00	487,080.11	6,944.48	1,822.48	7,000.00	626.86	537,682.40		107,616.07	107,616.07	645,298.47
Cambridge Mut. Fire Ins. Co.	17,059.75	300.00	169,157.66	1,000.00	200.00	2,000.00	19,704.32	209,421.73		60,441.39	60,441.39	269,863.12
Central Manufacturers Mut. Ins. Co.	172,484.65	2,737.27	1,436,007.83		500.00	29,500.00	36,164.96	1,677,394.71		1,516,747.84	1,516,747.84	3,194,142.55
Citizens Fund Mut. Fire Ins. Co.	9,918.25	264.91	196,412.43		29.91	2,800.00	14,589.97	224,015.48		102,962.03	102,962.03	326,977.51
Farmers Fire Ins. Co.	144,620.83	2,169.31	903,637.76		1,541.30	40,000.00	40,639.89	1,132,608.89		1,007,909.07	1,007,909.07	2,140,517.96
Fitchburg Mut. Fire Ins. Co.	31,842.64	500.00	432,521.21	6,559.81	1,000.00	11,880.50	59,256.15	543,560.11		121,728.02	121,728.02	665,288.13
Grain Dealers Natl. Mut. Fire Ins. Co.	51,414.71	250.00	607,897.87		5,491.01	29,973.26	405,397.40	1,100,424.33		1,203,538.99	1,203,538.99	2,303,963.32
Hardware Dealers Mut. Ins. Co.	185,052.01	3,731.45	1,632,480.02	3,670.60	3,865.24	40,700.00	10,075.00	1,879,574.32		716,884.33	716,884.33	2,596,458.65
Indiana Lumbermen's Mut. Ins. Co.	23,135.00	500.00	608,939.35		9,500.00	20,000.00		662,074.35		1,391,020.45	1,391,020.45	2,053,094.80
Lumbermen's Mut. Ins. Co.	91,023.00	1,711.63	1,021,058.09		2,414.55	25,000.00	12,371.04	1,153,578.27	b200,000.00	580,295.30	780,295.30	1,933,873.57
Lumber Mut. Fire Ins. Co.	29,805.60	210.54	527,067.83		799.99	14,587.38	2,791.66	575,262.91		2,104,850.42	2,104,850.42	2,680,113.33
Merrimack Mut. Fire Ins. Co.	75,289.79	1,400.00	712,576.22	3,000.00	500.00	10,000.00	139,152.44	941,918.45		89,971.89	89,971.89	1,031,890.34
Michigan Millers Mut. Fire Ins. Co.	242,666.68	2,475.00	1,832,181.92		5,000.00	24,797.04	20,600.00	2,127,120.59		1,107,313.08	1,107,313.08	3,234,433.67
Millers Mut. Fire Ins. Ass'n of Ill.	67,628.23	500.00	519,734.61		4,500.00	25,000.00	15,952.84	633,315.68		908,408.91	908,408.91	1,541,724.59
Millers Mut. Fire Ins. Co. of Texas	68,667.57	500.00	467,057.47		1,000.00	10,000.00	108,637.62	655,862.66		283,320.90	283,320.90	939,183.56
Millers National Ins. Co.	253,658.00	4,000.00	2,216,249.64		2,000.00	40,000.00	20,000.00	2,535,907.64	b500,000.00	1,568,453.23	2,068,453.23	4,604,360.87
Minnesota Impl. Mut. Fire Ins. Co.	167,111.82	3,200.00	1,557,692.85	26,689.66		34,500.00	51,698.09	1,840,832.42		648,777.27	648,777.27	2,489,609.69
National Impl. Mut. Ins. Co.	44,798.12	975.00	447,806.28	3,244.37		13,500.00	47,811.05	558,134.82		204,318.95	204,318.95	762,453.77
National Retailers Mut. Ins. Co.	34,371.26		268,694.92		7,018.51	6,000.00	63,052.58	379,137.30		201,144.03	201,144.03	580,281.33
Nebraska Hardware Mut. Ins. Co.	3,846.28	85.00	86,061.92	2,770.72	69.99	255.00	5,999.64	99,088.55		87,175.91	87,175.91	186,264.46
Northwestern Mut. Fire Ass'n.	251,303.60		2,598,401.05	9,135.61	6,007.40	77,831.39	422,693.96	3,365,282.94		386,451.00	386,451.00	3,751,733.94
Ohio Farmers Ins. Co.	322,387.98	1,500.00	3,305,112.28		975.00	43,895.18		3,683,871.38		1,087,136.36	1,087,136.36	4,771,007.72
Ohio Hardware Mut. Ins. Co.	33,617.09	725.51	344,555.17		84.52	10,542.81	20,762.48	410,287.34		198,978.89	198,978.89	609,266.23
Ohio Millers Mut. Ins. Co.	68,721.57	2,150.00	275,717.76		2,500.00	15,000.00	7,998.82	372,088.15		101,170.39	101,170.39	473,258.54
Pa. Lumbermen's Mut. Fire Ins. Co.	24,220.43	500.00	487,038.91		2,500.00	14,251.39	4,661.22	533,221.95		1,956,671.76	1,956,671.76	2,489,893.71
Pa. Millers Mut. Fire Ins. Co.	77,447.39	1,000.00	344,731.04		3,000.00	14,000.00	16,289.82	456,468.27		1,060,446.93	1,060,446.93	1,516,915.18
Retail Druggists Mut. Fire Ins. Co.	7,761.32		78,904.19			1,487.33	315.08	88,467.92		199,090.88	199,090.88	287,558.80
Retail Hardware Mut. Fire Ins. Co.	150,763.74	2,250.00	1,650,233.12	8,181.77	1,942.37	36,400.00	37,007.11	1,886,778.09	b500,000.00	969,666.24	1,469,666.24	3,356,444.33
St. Paul Mut. Hail & Cyc. Ins. Co.	308.50					1,133.31	366.69	1,808.50		159,325.60	159,325.60	161,134.10
Security Mut. Fire Ins. Co.	9,323.83	200.00	91,051.91	5,080.12	1,122.32	1,560.00	17,922.65	126,261.06		57,032.46	57,032.46	183,293.52
Tri-State Mut. Grain Dealers Ins. Co.	1,900.00		35,640.16			1,100.00		38,640.16		117,890.72	117,890.72	156,530.88

TABLE 5—Continued

Name of Company	Net Unpaid Claims	Estimated Adjustment Expense	Unearned Premiums	Dividends Declared and Unpaid	Unpaid Salaries, Expenses and Accounts	Estimated Taxes	All Other Liabilities	Total Liabilities Except Capital	Capital Paid Up	Surplus Over All Liabilities	Surplus as Regards Policyholders	Total
Union Fire Ins. Co.	18,554.67		577,762.61		1,000.00	8,000.00	12,448.93	617,766.21		91,496.50	91,496.50	709,262.71
United Mut. Fire Ins. Co.	91,315.30	4,517.87	753,070.67		7,977.62	20,000.00	59,856.22	936,737.68	[b]100,000.00	670,371.37	770,371.37	1,707,109.05
Total Non-Iowa Mutual Companies	$ 2,871,558.37	$ 41,055.08	$ 26,993,724.70	$ 81,987.81	$ 75,197.18	$ 642,369.67	$ 1,733,556.72	$ 32,439,440.53	$ 1,400,000.00	$ 21,390,031.05	$ 22,790,031.05	$ 55,229,471.58
UNITED STATES BRANCHES												
Atlas Assur. Co., Ltd.	$ 387,219.67	$ 11,615.96	$ 4,056,867.21		$ 4,052.28	$ 100,000.00	$ 253,366.62	$ 4,813,121.84	$ [a]400,000.00	$ 1,678,476.36	$ 2,078,476.36	$ 6,891,598.20
Baltica Ins. Co., Ltd.	310,202.00	6,874.07	1,253,647.58		8,000.00	1,500.00	2,500.00	1,582,723.65	[a]300,000.00	734,988.20	1,034,988.20	2,617,711.85
British American Assur. Co.	321,058.00	2,000.00	1,731,657.60		150.00	54,000.00	1,734.14	2,110,599.74	[a]200,000.00	762,851.31	962,851.31	3,073,451.05
British General Ins. Co., Ltd.	159,508.13	2,500.00	673,147.24		500.00	24,000.00	10,000.00	869,655.37	[a]200,000.00	782,374.28	982,374.28	1,852,029.65
Caledonian Ins. Co.	321,948.87	12,000.00	2,946,690.85		7,250.00	98,000.00	18,506.75	3,404,396.47	[a]200,000.00	1,051,920.64	1,251,920.64	4,656,317.11
Christiania General Ins. Co.	560,105.00		2,813,842.86			15,000.00	2,500.00	3,391,447.86	[a]200,000.00	646,458.11	846,458.11	4,237,905.97
Commercial Union Assur. Co., Ltd.	1,691,563.00	22,500.00	9,071,775.55		27,000.00	345,000.00	264,039.42	11,331,877.97	[a]400,000.00	4,642,499.03	5,042,499.03	16,374,377.00
Eagle, Star & Brit. Dom. Ins. Co.	776,467.31	21,970.67	2,866,316.30		10,000.00	90,000.00	313,343.86	4,078,098.14	[a]510,000.00	1,382,933.38	1,892,933.38	5,971,031.52
Indemnity Mut. Marine Assur. Co.	210,231.00	9,384.00	218,933.77			24,000.00	55,985.29	518,534.06	[a]300,000.00	474,939.30	774,939.30	1,293,473.36
Jupiter General Ins. Co., Ltd.	102,549.52	2,563.74	395,123.06		4,104.46	20,000.00	1,000.00	525,340.78	[a]200,000.00	238,650.27	438,650.27	963,991.05
Kyodo Fire Ins. Co., Ltd.	28,996.76	680.20	209,443.59		4,827.39	3,000.00		246,926.74	[a]200,000.00	353,476.35	553,476.35	800,403.09
Law, Union & Rock Ins. Co., Ltd.	141,647.38	8,285.60	1,162,868.24		2,000.00	45,000.00	23,500.00	1,383,301.22	[a]200,000.00	959,716.88	1,159,716.88	2,543,018.10
Liv. & Lon. & Globe Ins. Co., Ltd.	1,619,881.84	44,805.58	12,172,210.35		76,154.00	419,010.95	321,310.89	14,653,403.61	[a]500,000.00	4,142,311.18	4,642,311.18	19,295,714.79
London & Lancashire Ins. Co., Ltd.	373,878.27	14,545.80	4,183,661.01		8,500.00	195,000.00	201,500.00	4,977,085.08	[a]200,000.00	3,952,340.68	4,152,340.68	9,129,425.76
London & Scottish Assur. Cor., Ltd.	339,756.00	5,835.00	989,286.13		1,153.39	45,012.82	18,460.50	1,399,504.04	[a]400,000.00	415,556.05	815,556.05	2,215,060.09
London Assurance Corp'n	1,204,651.00	49,241.00	4,398,205.40		8,650.00	140,117.21	92,286.89	5,983,151.50	[a]200,000.00	2,602,197.61	2,802,197.61	8,785,349.11
Netherlands Ins. Co.	113,504.86	3,406.95	554,657.65		3,979.97	12,000.00	76,000.00	762,689.43	[a]200,000.00	514,488.31	714,488.31	1,477,177.74
New India Assur. Co., Ltd.	242,082.33		957,080.35		4,000.00	1,000.00		1,204,162.68	[a]200,000.00	314,195.86	514,195.86	1,718,358.54
Nippon Fire Ins. Co., Ltd.	52,615.55	1,315.39	336,329.45		2,108.76	9,000.00		401,369.15	[a]200,000.00	588,779.05	788,779.05	1,190,148.20
North British and Mercantile Ins. Co.	1,136,602.00	69,127.27	8,370,954.12		32,450.00	420,021.33	107,882.96	10,137,727.68	[a]400,000.00	5,730,291.09	6,130,291.09	16,268,018.77
Northern Assur. Co.	845,262.55	30,675.56	5,516,425.26		16,973.71	210,371.96	117,593.96	6,737,303.00	[a]400,000.00	2,304,652.93	2,704,652.93	9,441,955.93
Norwich Union Fire Ins. Society	567,360.65	20,250.00	4,459,380.05		7,872.50	125,454.03	15,000.00	5,195,317.23	[a]200,000.00	2,156,285.73	2,356,285.73	7,551,602.96
Osaka Marine & Fire Ins. Co., Ltd.	112,462.44				1,000.00	9,000.00		122,462.44	[a]200,000.00	340,457.85	540,457.85	662,920.29
Palatine Ins. Co.	421,772.00	8,500.00	3,130,043.14		2,500.00	85,000.00	60,794.23	3,708,609.37	[a]210,000.00	1,291,521.38	1,501,521.38	5,210,130.75
Phoenix Assur. Co.	494,664.00	10,000.00	4,289,545.07		18,000.00	130,000.00	12,000.00	4,954,209.07	[a]400,000.00	2,707,545.02	3,107,545.02	8,061,754.09
Prudentia Re & Coinsurance Co., Ltd.	1,154,420.45	28,860.50	5,368,757.35		2,500.00	70,000.00	338,259.32	6,962,797.62	[a]200,000.00	760,587.86	960,587.86	7,923,385.48
Prudential Ins. Co. of Great Britain (Located in N. Y.)	435,543.18	9,620.00	1,537,126.12		26,010.31	2,400.00	1,462.26	2,012,161.87	[a]500,000.00	746,407.94	1,246,407.94	3,258,569.81
Reinsurance Co. "Salamandra"	1,017,278.76	24,344.51	3,748,977.51		15,000.00	50,000.00	15,000.00	4,900,600.78	[a]300,000.00	585,125.56	885,125.56	5,785,726.34
Royal Exchange Assurance	393,756.00	20,920.09	2,900,684.26		10,973.03	62,910.40	28,353.43	3,417,558.51	[a]400,000.00	1,303,974.55	1,703,974.55	5,121,533.06
Royal Ins. Co.	1,710,349.68	52,735.38	14,620,316.44		21,421.39	586,530.29	148,575.11	17,139,928.29	[a]400,000.00	7,688,872.02	8,088,872.02	25,228,800.31
Scottish Union & Natl. Ins. Co.	475,483.00	14,900.00	4,800,462.74		7,200.00	175,000.00	70,000.00	5,543,045.74	[a]200,000.00	3,960,206.15	4,150,206.15	9,693,251.89
Skandia Ins. Co.	276,159.03	5,758.60	1,418,239.09			16,000.00	12,338.20	1,728,485.86	[a]200,000.00	564,990.62	764,990.62	2,493,476.48
Skandinavia Ins. Co.	143,045.76		377,749.01		5,000.00	55,000.00	10,000.00	590,794.77	[a]300,000.00	500,613.31	800,613.31	1,391,408.08
State Assur. Co., Ltd.	191,114.10	5,733.42	975,692.77		2,500.00	20,000.00	5,075.00	1,200,115.29	[a]200,000.00	241,793.50	441,793.50	1,641,908.79
Sun Ins. Office	779,210.00	30,000.00	4,825,262.32		11,000.00	162,400.00	84,000.00	5,891,872.33	[a]400,000.00	1,849,767.56	2,249,767.56	8,141,639.89
Svea Fire & Life Ins. Co.	260,818.81	4,500.00	1,586,192.27		2,500.00	50,000.00	2,500.00	1,906,511.02	[a]200,000.00	890,264.13	1,090,264.13	2,996,775.15
Swiss Reinsurance Co.	860,692.27	12,000.00	4,233,396.10		1,000.00	7,000.00	6,000.00	5,119,998.37	[a]200,000.00	345,379.29	545,379.29	5,665,377.66
Tokio Marine & Fire Ins. Co.	599,284.00	14,280.00	1,981,557.77			61,200.00	115,582.75	2,771,904.48	[a]500,000.00	4,860,419.54	5,360,419.54	8,132,324.02
Union & Phenix Espanol Ins. Co.	374,004.40	9,912.12	1,909,335.00		9,761.04	45,000.00	5,000.00	2,333,016.05	[a]200,000.00	323,691.16	523,691.16	2,856,707.21
Union Assur. Society, Ltd.	274,288.00	3,600.00	2,112,794.37		1,000.00	65,000.00	23,972.65	2,480,654.98	[a]200,000.00	848,158.81	1,048,158.81	3,528,813.79
Union Fire Ins. Co.	195,562.30	2,500.00	1,311,669.79		1,000.00	25,000.00	49,769.30	1,585,501.32	[a]200,000.00	298,438.89	498,438.89	2,083,940.21
Union Ins. Society of Canton, Ltd.	1,017,122.56	25,533.16	2,330,195.56		11,000.00	155,284.46	1,000.00	3,540,135.74	[a]400,000.00	2,725,010.76	3,125,010.76	6,665,146.50
Urbaine Fire Ins. Co.	926,574.88	23,816.03	5,044,808.08		25,000.00	70,000.00	72,874.08	6,163,072.87	[a]300,000.00	668,170.57	968,170.57	7,131,243.44
Western Assur. Co.	670,138.00	3,000.00	2,391,041.37		30,150.00	77,896.16	52,209.78	3,134,435.27	[a]400,000.00	1,356,125.23	1,756,125.23	4,890,560.50
World Auxiliary Ins. Corp'n, Ltd.	63,280.24	949.29	364,581.22			7,843.21		436,653.87	[a]200,000.00	253,012.21	453,012.21	889,666.08
Total United States Branch Co's.	$ 24,361,235.35	$ 651,049.70	$ 140,506,861.76		$ 433,786.13	$ 4,385,552.82	$ 3,011,277.39	$ 173,352,263.15	$ 12,920,000.00	$ 71,530,916.51	$ 84,450,916.51	$ 257,803,179.66
NON-IOWA STOCK COMPANIES												
Aetna Ins. Co.	$ 3,454,273.25	$ 60,000.00	$ 27,147,896.75	$ 300,000.00	$ 25,000.00	$ 900,000.00	$ 118,502.92	$ 32,005,672.92	$ 5,000,000.00	$ 12,033,915.98	$ 17,033,915.98	$ 49,039,588.90
Agricultural Ins. Co.	897,662.10	17,613.63	5,458,960.88		5,676.28	145,000.00	520,000.00	7,044,292.89	1,000,000.00	2,433,475.24	3,433,475.24	10,477,768.13
Allemannia Fire Ins. Co.	387,715.99	10,000.00	2,700,809.92		2,828.07	40,743.42	289,003.44	3,431,101.74	500,000.00	603,123.03	1,103,123.03	4,534,224.77
Alliance Ins. Co.	710,100.00	10,600.00	3,096,467.89		4,165.24	138,000.00	134,903.17	4,034,236.40	1,000,000.00	2,752,703.37	3,752,703.37	7,786,939.77
American Alliance Ins. Co.	294,011.00	1,000.00	1,767,433.41			80,000.00		2,052,444.41	2,000,000.00	3,676,806.27	5,676,806.27	7,729,250.68

TABLE 5

—Continued

Name of Company	Net Unpaid Claims	Estimated Adjustment Expense	Unearned Premiums	Dividends Declared and Unpaid	Unpaid Salaries, Expenses and Accounts	Estimated Taxes	All Other Liabilities	Total Liabilities Except Capital	Capital Paid Up	Surplus Over All Liabilities	Surplus as Regards Policyholders	Total
American Central Ins. Co.	713,671.87	13,582.43	5,310,220.35	255.98	8,971.83	200,000.00	30,000.00	6,276,702.46	1,000,000.00	2,220,273.33	3,220,273.33	9,496,975.79
American Druggists Fire Ins. Co.	13,882.23	300.00	219,208.12		2,425.04	28,685.64	3,500.00	267,954.03	500,000.00	895,597.36	1,395,597.36	1,663,551.39
American Eagle Fire Ins. Co.	884,885.96	33,236.02	6,407,239.03		5,000.00	125,000.00	397,607.17	7,852,968.18	1,000,000.00	2,430,860.43	3,430,860.43	11,283,828.61
American Equitable Assur. Co.	514,712.50	6,699.64	2,236,287.66	8,005.61		63,766.57	137,690.52	2,967,162.50	700,000.00	1,229,381.84	1,929,381.84	4,896,544.34
American Ins. Co.	2,122,397.91	70,000.00	14,569,700.56	200,000.00	15,000.00	290,000.00	365,704.96	17,632,803.43	4,000,000.00	4,403,720.71	8,403,720.71	26,036,524.14
American Natl. Fire Ins. Co.	67,794.90	1,000.00	413,015.07		389.14	7,500.00	1,500.00	491,199.11	500,000.00	289,147.05	789,147.05	1,280,346.16
American Reserve Ins. Co.	256,691.00		1,641,868.25		15,837.00	2,082.00	107,856.00	2,024,334.25	400,000.00	732,227.14	1,132,227.14	3,156,561.39
American Union Ins. Co. of New York (a N. Y. Corp'n)	20,397.00	439.00	329,450.55		250.00	17,300.00	5,750.00	373,586.55	500,000.00	874,235.27	1,374,235.27	1,747,821.82
Automobile Ins. Co.	7,402,398.77	35,000.00	9,440,521.58		30,502.80	553,776.12	1,138,532.34	18,600,732.61	5,000,000.00	1,613,716.35	6,613,716.35	25,214,448.96
Baltimore American Ins. Co. of N. Y.	186,928.61	1,500.00	1,567,254.01		1,000.00	25,000.00	2,594.95	1,784,277.57	1,000,000.00	1,394,067.55	2,394,067.55	4,178,345.12
Bankers & Shippers Ins. Co. of N. Y.	646,829.85	5,000.00	2,547,079.92			60,000.00		3,258,909.77	1,000,000.00	1,110,494.05	2,110,494.05	5,369,403.82
Boston Ins. Co.	1,901,065.55	59,933.41	6,228,472.15	160,000.00	25,500.00	219,500.00	201,584.13	8,796,055.24	2,000,000.00	6,276,800.31	8,276,800.31	17,072,855.55
Buffalo Ins. Co.	173,204.91	3,000.00	2,141,850.85		2,000.00	55,000.00	180,000.00	2,555,055.76	1,000,000.00	1,732,944.84	2,732,944.84	5,288,000.60
California Ins. Co.	230,954.20	5,000.00	2,564,050.18		5,000.00	96,000.00	3,000.00	2,904,004.38	1,000,000.00	836,264.02	1,836,264.02	4,740,268.40
Camden Fire Ins. Ass'n.	941,402.00	22,650.00	5,154,038.10	649.40	1,000.00	150,000.00	9,539.60	6,319,279.10	2,000,000.00	2,547,189.60	4,547,189.60	10,866,468.70
Capital Fire Ins. Co. (a N. H. Corp.)	708.34	25.00						733.34	300,000.00	424,031.61	724,031.61	724,764.95
Carolina Ins. Co.	48,683.00		488,422.24			500.00	208,322.60	745,927.84	500,000.00	597,430.32	1,097,430.32	1,843,358.16
Central States Fire Ins. Co.						5,484.90		5,484.90	250,000.00	153,701.54	403,701.54	409,186.44
Chicago Fire & Marine Ins. Co.	125,752.27	1,500.00	1,315,319.73		2,500.00	30,000.00	5,000.00	1,480,072.00	1,000,000.00	178,299.75	1,178,299.75	2,658,371.75
Citizens Ins. Co.	92,890.78	3,300.00	568,988.51			5,000.00	192,218.32	862,397.61	200,000.00	183,427.54	383,427.54	1,245,825.15
City of New York Ins. Co.	455,793.00		2,345,934.00		1,000.00	75,000.00	461,183.27	3,338,910.27	1,000,000.00	1,265,786.56	2,265,786.56	5,604,696.83
Columbia Fire Ins. Co.	37,230.62	800.00	379,010.43			9,550.00		426,591.05	500,000.00	779,466.59	1,279,466.59	1,706,057.64
Columbia Ins. Co.	117,977.00	3,500.00	941,346.93		3,000.00	30,000.00	6,000.00	1,101,823.93	400,000.00	1,321,752.59	1,721,752.59	2,823,576.52
Columbian Natl. Fire Ins. Co.	66,710.97	2,500.00	777,428.57	5,700.00		20,000.00	4,189.73	876,529.27	650,000.00	213,268.43	863,268.43	1,739,797.70
Commerce Ins. Co.	143,691.00	3,246.00	1,268,435.98			30,000.00	31,989.89	1,477,362.87	1,000,000.00	1,042,221.61	2,042,221.61	3,519,584.48
Commercial Union Fire Ins. Co.	258,449.00	5,000.00	1,892,377.62		1,000.00	60,000.00	34,957.39	2,251,784.01	200,000.00	566,304.29	766,304.29	3,018,088.30
Commonwealth Ins. Co. of N. Y.	432,568.00	35,221.70	3,077,928.79		8,062.50	93,820.82	34,613.04	3,682,214.85	500,000.00	2,563,233.13	3,063,233.13	6,745,447.98
Concordia Fire Ins. Co.	721,875.69	25,643.05	4,271,074.74		2,000.00	91,900.00	20,000.00	5,132,493.48	1,000,000.00	443,022.01	1,443,022.01	6,575,515.49
Connecticut Fire Ins. Co.	1,071,694.69	34,545.66	7,651,947.17	50,000.00	17,500.00	272,651.55	113,731.52	9,211,980.59	1,000,000.00	5,935,020.48	6,935,020.48	16,147,001.07
Continental Ins. Co.	2,741,896.88	94,895.17	26,680,043.71	1,200,000.00	25,000.00	585,000.00	4,119,663.06	35,446,498.82	10,000,000.00	25,498,904.12	35,498,904.12	70,945,402.94
County Fire Ins. Co.	86,998.32	2,500.00	941,682.87	6.00	2,200.00	26,000.00	96,766.27	1,156,153.46	500,000.00	592,075.93	1,092,075.93	2,248,229.39
Detroit Fire & Marine Ins. Co.	175,201.13	5,000.00	1,633,619.26		1,000.00	32,500.00	10,000.00	1,857,320.39	1,000,000.00	1,162,030.02	2,162,030.02	4,019,350.41
Detroit National Fire Ins. Co.	26,284.19	252.84	351,946.72		1,000.00	3,552.41	2,710.36	385,750.52	200,000.00	193,143.41	393,143.41	578,893.94
Dixie Fire Ins. Co.	76,291.00	3,500.00	354,954.36	450.00	1,000.00	9,500.00	19,100.42	364,795.80	500,000.00	703,230.45	1,203,230.45	1,568,026.25
Eagle Fire Co. of N. Y.	52,929.13	2,850.00	522,582.84	2,880.42	6,234.13	15,270.00	500.00	611,204.39	500,000.00	545,071.08	1,045,071.08	1,656,275.47
Eagle Fire Ins. Co.	336,178.47	7,436.96	1,380,672.43		1,000.00	1,000.00	44,074.41	2,290,361.27	750,000.00	695,135.83	1,445,135.83	3,735,497.10
East & West Ins. Co. of New Haven	59,375.02	2,500.00	567,332.94		5,000.00	50,000.00	2,500.00	687,208.96	500,000.00	783,540.53	1,283,540.53	1,970,749.49
Employer's Fire Ins. Co.	365,654.45	14,625.18	1,353,280.85		6,500.00	51,000.00	59,314.97	2,030,876.53	1,000,000.00	462,436.26	1,462,436.26	3,493,312.79
Equitable Fire & Marine Ins. Co.	224,600.29	6,900.12	1,530,380.43		3,500.00	44,180.31	7,383.72	1,816,921.98	1,000,000.00	2,455,252.43	3,455,252.43	5,272,174.41
Equitable Fire Ins. Co.	92,222.85		252,435.25			25,000.00	7,050.00	280,758.05	500,000.00	540,298.67	840,298.67	1,121,056.72
Equity Fire Ins. Co.	2,315.38		146,518.89			5,000.00	16,641.56	175,975.83	200,000.00	460,024.21	660,024.21	836,000.04
Eureka Security Fire & Mar. Ins. Co.	83,466.49	1,250.32	1,066,954.69		5,567.02	37,013.39	104,972.78	1,291,332.76	500,000.00	773,074.16	1,273,074.16	2,564,406.92
Farmers' Ins. Co. of N. Y.	31,331.36	186.10	193,088.46		728.41	3,123.57	1,449.70	120,079.02	250,000.00	180,775.65	430,775.65	550,854.67
Export Ins. Co. (a N. Y. Corp'n)	82,031.85		44,734.76		1,025.35	42,753.52	30,000.00	202,146.08	600,000.00	1,399,361.83	1,999,361.83	2,201,507.91
Federal Ins. Co. (a N. J. Corp'n)	1,367,694.00	55,422.00	2,574,072.32	125,000.00	8,000.00	185,000.00	421,167.74	4,975,762.02	1,000,000.00	4,345,362.76	5,345,362.76	10,321,124.78
Federal Union Ins. Co.	95,645.34	3,253.32	749,071.40		4,853.40	23,441.05	5,241.29	881,226.39	1,000,000.00	364,462.73	1,364,462.73	2,245,689.12
Fidelity-Phenix Fire Ins. Co.	2,398,560.32	78,191.95	21,362,997.84	500,000.00	20,000.00	300,000.00	3,398,191.84	28,417,041.83	10,000,000.00	16,217,639.83	26,217,639.83	54,634,681.66
Fire Association of Phila.	1,651,839.67	51,964.32	9,861,336.86		5,992.55	265,568.95	1,048,764.54	12,404,873.71	3,000,000.00	6,837,477.24	9,837,477.24	22,242,350.95
Fireman's Fund Ins. Co.	3,688,118.30	103,423.25	16,084,385.17		20,000.00	503,325.69	65,000.00	20,522,262.67	5,000,000.00	5,775,990.94	10,775,990.94	31,308,253.61
Firemen's Ins. Co.	1,828,139.73	66,442.75	9,338,222.34		2,000.00	252,000.00	43,726.04	11,550,521.84	5,000,000.00	4,831,489.60	9,831,489.60	21,382,011.44
Fire Insurance Co. of New York (a N. Y. Corp'n)	405,488.00		2,136,317.82		1,651.00							
First American Fire Ins. Co.	51,925.62	2,618.20	795,823.57		2,000.00	3,000.00	200,000.00	2,747,917.82	400,000.00	290,611.94	690,611.94	3,438,529.76
Franklin Fire Ins. Co. (a Pa. Corp'n)	901,494.00		3,892,542.00		2,000.00	32,000.00	14,100.00	898,497.28	1,000,000.00	1,217,678.09	2,217,678.09	3,116,175.37
Franklin National Ins. Co. of New York (a N. J. Corp'n)	27,388.35	1,000.00	261,485.32		1,000.00	50,000.00	1,774,536.32	6,683,372.32	1,500,000.00	3,297,522.40	4,297,522.40	10,980,894.72
General Exchange Ins. Corp'n.	918,343.69	84,708.55	4,050,174.96		20,000.00	13,000.00	176,000.00	459,853.79	300,000.00	517,937.90	817,937.90	1,277,791.69
Georgia Home Ins. Co.	67,388.32		485,337.54			173,204.82		5,245,866.15	500,000.00	862,548.23	1,362,548.23	6,608,414.38
Great Fire & Marine Ins. Co.	425,382.15	15,430.85	1,982,480.37		1,000.00	7,500.00	31,597.30	591,543.06	200,000.00	92,376.38	292,376.38	883,919.44
						65,000.00	350,274.78	3,820,348.11	1,000,000.00	1,357,584.78	2,357,584.78	6,177,932.89

TABLE 5—Continued

Name of Company	Net Unpaid Claims	Estimated Adjustment Expense	Unearned Premiums	Dividends Declared and Unpaid	Unpaid Salaries, Expenses and Accounts	Estimated Taxes	All Other Liabilities	Total Liabilities Except Capital	Capital Paid Up	Surplus Over All Liabilities	Surplus as Regards Policyholders	Total
Glens Falls Ins. Co.	1,287,036.74	40,560.60	7,673,236.09	100,000.00	10,000.00	190,000.00	715,557.75	10,016,391.18	2,500,000.00	3,625,978.37	6,125,978.37	16,142,369.55
Globe & Rutgers Fire Ins. Co.	8,392,821.00	25,000.00	21,162,599.90		25,000.00	1,005,000.00	12,050,000.00	42,630,420.90	3,500,000.00	25,610,575.98	29,110,575.98	71,740,996.88
Globe Ins. Co. of Penn.	71,397.93	1,652.52	753,258.04		2,165.22	17,353.47	25,762.61	871,499.79	300,000.00	285,576.06	585,576.06	1,457,075.85
Granite State Fire Ins. Co.	141,369.21	3,000.00	1,371,914.75		4,810.00	40,000.00	5,951.72	1,567,076.28	500,000.00	661,487.80	1,161,487.80	2,728,564.08
Great American Ins. Co.	2,882,018.51	55,000.00	19,416,898.30		150,362.75	500,000.00	106,166.11	23,110,445.67	12,500,000.00	17,628,138.96	30,128,138.96	53,238,584.63
Great Lakes Ins. Co.	55,218.56	1,656.56	508,730.90	42,922.00	2,213.56	5,400.00	40,500.00	656,641.58	400,000.00	334,630.65	734,630.65	1,391,272.23
Guaranty Fire Ins. Co. of Providence	58,858.38	1,250.00	401,084.21		500.10	18,300.00	3,831.41	483,824.00	505,500.00	364,813.72	870,313.72	1,354,137.72
Guardian Fire Assur. Corp'n of N. Y.	238,242.85		1,401,352.68		9,642.94		60,000.00	1,699,238.47	500,000.00	1,020,081.33	1,520,081.33	3,219,319.80
Hamburg-American Ins. Co.	176,047.48	1,500.00	836,483.09		4,000.00	1,000.00		1,019,030.57	200,000.00	232,275.35	432,275.35	1,451,305.92
Hampton Roads Fire and Marine Ins. Co. (a Md. Corp'n)	41,686.12	823.72	351,112.02		1,910.00	4,091.71	11,550.37	411,173.94	252,970.00	75,425.92	328,395.92	739,569.86
Hanover Fire Ins. Co.	723,081.29	60,000.00	4,841,421.21	37,500.00	14,040.79	150,000.00	65,147.69	5,891,190.98	1,500,000.00	3,800,684.64	5,300,684.64	11,191,875.62
Harmonia Fire Ins. Co. (Buffalo)	39,141.00		306,196.00		250.00	4,000.00	144,563.05	494,150.05	500,000.00	727,851.54	1,227,851.54	1,722,001.59
Hartford Fire Ins. Co.	7,094,394.62	100,000.00	45,970,319.37		100,000.00	1,000,000.00	1,050,000.00	55,314,713.99	10,000,000.00	17,811,433.62	27,811,433.62	83,126,147.61
Henry Clay Fire Ins. Co.	1,500.00			27,629.22		7,500.00		36,629.22	450,000.00	295,002.71	745,002.71	781,631.93
Home Fire & Mar. Ins. Co. of Calif.	246,766.90	6,169.17	2,437,639.64		5,000.00	82,520.58	15,000.00	2,793,096.29	1,000,000.00	1,673,288.98	2,673,288.98	5,466,385.27
Home Ins. Co.	6,939,980.00		39,756,115.00		200,000.00	1,250,000.00	3,389,971.74	51,536,075.74	18,000,000.00	22,068,474.67	40,068,474.67	91,604,550.41
Hudson Ins. Co.	361,974.01	2,500.00	1,953,028.13		2,500.00	37,000.00	2,500.00	2,359,502.14	500,000.00	738,296.71	1,238,296.71	3,597,798.85
Imperial Assur. Co.	130,148.00	4,500.00	1,108,559.87		5,000.00	45,000.00	10,000.00	1,303,207.87	500,000.00	1,678,902.48	2,178,902.48	3,482,110.35
Importers & Exporters Ins. Co.	393,444.00		2,240,503.82		2,179.22	28,560.04	4,530.88	2,639,217.96	1,000,000.00	846,967.32	1,846,967.32	4,516,185.28
Independence Fire Ins. Co.	48,917.00		321,825.67		1,000.00	10,000.00	2,740.52	384,483.19	310,000.00	176,731.67	486,731.67	871,214.86
Insurance Co. of North America	6,946,300.00	54,000.00	26,044,910.91		34,905.28	1,160,000.00	861,160.85	35,101,277.04	7,500,000.00	20,548,349.78	28,048,349.78	63,149,626.82
Insurance Co. of the State of Pa.	339,626.37	25,000.00	2,247,106.00	1,000.98	10,646.08	95,000.00	578,382.87	3,296,762.90	1,000,000.00	2,092,414.28	3,092,414.28	6,389,177.18
International Ins. Co.	831,616.76		4,411,623.57		30,000.00	15,000.00	40,000.00	5,328,240.33	1,000,000.00	1,545,013.96	2,545,013.96	7,873,254.29
Interstate Fire Ins. Co.	1,522.15	50.00			225.00	3,000.00		4,797.15	259,004.00	139,747.40	398,751.40	403,548.55
Iroquois Fire Ins. Co.	10,569.44	211.39	69,035.51		6,216.38	1,500.00	953.83	88,486.55	200,000.00	117,661.01	367,661.01	456,147.56
Lincoln Fire Ins. Co. of N. Y. (a N. Y. Corp'n)	245,273.00		1,689,630.36		10,651.00	850.00	100,000.00	2,046,404.56	600,000.00	585,717.33	1,185,717.33	3,232,121.69
Maryland Ins. Co. (a Del. Corp'n)	55,739.00	2,200.00	253,552.23		2,000.00	15,500.00	1,000.00	329,991.23	500,000.00	363,693.63	863,693.63	1,193,684.86
Massachusetts Fire & Marine Ins. Co.	168,696.42	10,000.00	369,615.59		35,000.00	15,000.00	1,131.92	509,443.93	500,000.00	886,634.06	1,386,634.06	1,986,077.99
Mechanics & Traders Ins. Co.	218,657.45	9,500.00	1,765,388.67		3,000.00	35,500.00	7,500.00	2,039,546.07	300,000.00	1,503,774.76	1,803,774.76	3,843,320.83
Mechanics Ins. Co.	311,004.58	11,554.77	2,637,476.68		2,000.00	56,400.00	287,159.12	3,305,595.15	600,000.00	881,224.41	1,481,224.41	4,786,819.56
Mercantile Ins. Co. of America	388,588.00	30,882.86	3,013,822.12		8,162.50	96,228.82	43,256.40	3,580,940.71	1,000,000.00	1,653,257.09	2,653,257.09	6,234,197.80
Merchants Fire Assur. Corp'n of N. Y.	586,000.98	8,000.00	3,632,140.68			200,000.00	500,200.93	4,926,342.59	2,000,000.00	3,112,433.02	5,112,433.02	10,038,775.61
Merchants Fire Ins. Co.	77,515.84	1,060.00	624,399.51	5.80		24,797.24	1,424.52	729,202.91	300,000.00	346,521.71	646,521.71	1,375,724.62
Merchants Ins. Co. in Providence	114,457.73	2,000.00	881,962.06		1,000.00	32,000.00	39,354.77	1,070,774.56	709,180.00	362,245.29	1,071,425.29	2,142,199.85
Mercury Ins. Co.	130,418.22	2,000.00	706,696.59		500.00	25,000.00	160.90	864,775.71	600,000.00	561,510.07	1,161,510.07	2,026,285.78
Michigan Fire & Marine Ins. Co.	154,972.15	4,586.96	1,345,815.21	20,000.00	1,712.67	30,000.00	1,100.00	1,558,216.99	400,000.00	491,201.76	891,201.76	2,449,418.75
Milwaukee Mechanics Ins. Co.	741,303.51	20,000.00	6,164,239.94		5,000.00	200,000.00	251,245.00	7,381,788.45	2,000,000.00	2,816,332.73	4,816,332.73	12,198,121.18
Minneapolis Fire & Marine Ins. Co.							254,623.81	254,623.81	400,000.00	407,806.77	807,806.77	1,062,430.58
National American Fire Ins. Co.	9,740.82		377,639.81		1,648.39	2,500.00	4,875.64	396,413.86	1,000,000.00	443,170.96	1,443,170.96	1,839,584.82
National Ben Franklin Fire Ins. Co.	504,290.51	20,908.68	3,759,384.39		2,000.00	85,000.00	10,000.00	4,381,583.58	1,000,000.00	300,665.49	1,300,665.49	5,682,249.07
National Fire Ins. Co.	2,993,383.83	176,010.98	21,710,831.56		73,989.02	900,000.00	850,000.00	26,704,215.39	3,000,000.00	11,673,268.71	14,673,268.71	41,377,484.10
National Liberty Ins. Co.	981,985.00	20,000.00	9,167,654.77		20,000.00	250,000.00	111,000.00	10,550,639.77	1,500,000.00	7,064,683.11	8,564,683.11	19,115,322.88
Nat'l Reserve Ins. Co. (an Ill. Corp'n)	97,115.14	800.00	1,371,687.73		300.00	20,000.00	5,400.00	1,495,302.87	500,000.00	572,022.54	1,072,022.54	2,567,325.41
National Security Fire Ins. Co.	72,263.49	500.00	322,239.53		400.00	8,000.00	30,524.15	433,927.17	500,000.00	307,170.65	807,170.65	1,241,097.82
National Union Fire Ins. Co.	1,435,931.61	12,500.00	9,632,247.49		2,500.00	300,000.00	5,000.00	11,408,179.10	3,500,000.00	1,494,585.76	4,994,585.76	16,402,764.86
Newark Fire Ins. Co.	484,245.86	13,898.58	3,773,424.35		1,619.67	146,000.00	57,498.46	4,476,686.71	1,000,000.00	2,097,434.78	3,097,434.78	7,574,121.49
New Brunswick Fire Ins. Co.	112,076.78	3,300.00	963,807.18		1,600.00	28,000.00	2,500.00	1,111,283.96	300,000.00	202,182.99	502,182.99	1,613,466.95
New England Fire Ins. Co.	16,531.43	325.00	9,214.55		534.37	1,839.00	150,597.92	179,062.27	300,000.00	177,547.67	477,547.67	656,609.94
New Hampshire Fire Ins. Co.	749,311.82	18,000.00	5,879,442.72	90,444.00	30,000.00	180,000.00	47,500.00	6,994,698.54	2,500,000.00	4,185,087.23	6,685,087.23	13,679,785.77
New Jersey Ins. Co. (a N. J. Corp'n)	234,737.76		1,596,464.77			40,000.00		1,871,202.47	1,000,000.00	501,904.66	1,501,904.66	3,373,107.13
New York Underwriters Ins. Co.	59,008.50	2,000.00	529,029.22		2,000.00	10,000.00		602,037.72	2,000,000.00	3,030,700.72	5,030,700.72	5,632,738.44
Niagara Fire Ins. Co.	1,639,961.00	35,000.00	11,289,788.39		50,000.00	330,500.00	30,000.00	13,396,249.39	3,000,000.00	6,042,057.56	9,042,057.56	22,438,306.95
North Carolina Home Ins. Co.	76,311.72	500.00	615,428.86			14,000.00	3,000.00	709,240.58	500,000.00	541,195.25	1,041,195.25	1,750,435.83
Northern Ins. Co. of N. Y.	415,568.76	17,780.52	3,406,068.60		1,500.00	130,000.00	551,147.44	4,522,065.32	1,500,000.00	1,470,060.98	2,970,060.98	7,492,126.30
North River Ins. Co.	1,862,061.00	25,000.00	9,369,995.87		15,000.00	225,000.00	66,384.55	11,563,441.42	2,000,000.00	4,551,593.41	6,551,593.41	18,115,034.83
North Star Ins. Co.	477,672.90	8,045.78	1,760,312.95		4,000.00	3,000.00	2,000.00	2,255,031.63	300,000.00	597,917.48	897,917.48	3,152,949.11
Northwestern Fire & Marine Ins. Co.	93,587.04		641,373.24		178,646.35	11,054.00	482,133.27	1,406,793.73	500,000.00	255,429.74	755,429.74	2,162,223.47

TABLE 5—Continued

Name of Company	Net Unpaid Claims	Estimated Adjustment Expense	Unearned Premiums	Dividends Declared and Unpaid	Unpaid Salaries, Expenses and Accounts	Estimated Taxes	All Other Liabilities	Total Liabilities Except Capital	Capital Paid Up	Surplus Over All Liabilities	Surplus as Regards Policyholders	Total
Northwestern National Ins. Co.	408,489.28	15,000.00	6,199,842.46	90,000.00	7,088.36	250,000.00	2,022,938.16	8,992,458.26	1,500,000.00	3,539,257.98	5,039,257.98	14,031,716.24
Old Colony Ins. Co.	414,512.50	9,400.00	1,932,112.94		9,500.00	82,300.00	34,700.00	2,482,525.44	1,000,000.00	3,082,710.93	4,082,710.93	6,565,236.37
Orient Ins. Co.	328,983.49	19,453.45	3,343,836.28		5,000.00	168,000.00	177,500.00	4,042,773.22	1,000,000.00	2,605,504.91	3,605,504.91	7,648,278.13
Pacific Fire Ins. Co.	539,352.67		2,570,071.12		8,500.00	75,000.00	16,226.54	3,209,150.33	1,000,000.00	1,138,745.39	2,138,745.39	5,347,895.72
Patriotic Ins. Co. of America	146,399.00	6,500.00	930,411.27		1,074.22	33,500.00	3,000.00	1,120,884.49	200,000.00	524,117.84	724,117.84	1,845,002.33
Pennsylvania Fire Ins. Co.	852,261.00	58,844.91	6,889,012.27		16,225.00	219,769.69	919,206.58	8,955,319.45	1,000,000.00	4,959,066.29	5,959,066.29	14,914,385.74
Peoples Nat'l Fire Ins. Co. (a Delaware Corp'n)	144,034.12	2,000.00	1,338,979.18		3,500.00	20,000.00	21,910.19	1,530,423.49	1,000,000.00	509,400.65	1,509,400.65	3,039,824.14
Philadelphia Fire & Marine Ins. Co.	347,300.00	5,300.00	1,543,228.71		2,082.62	50,000.00	56,159.48	2,004,070.86	1,000,000.00	1,365,812.83	2,365,812.83	4,369,883.69
Phoenix Ins. Co.	1,863,308.96	57,247.10	12,680,369.60	250,000.00	29,000.00	583,218.14	100,918.17	15,564,061.97	6,000,000.00	15,401,598.74	21,401,598.74	36,965,660.71
Pilot Reinsurance Co. of N. Y.	109,434.00		651,306.69			5,000.00		765,740.69	800,000.00	610,003.82	1,410,003.82	2,175,744.51
Pittsburgh Fire Ins. Co.	(t)											
Preferred Risk Fire Ins. Co.	73,175.97	2,800.00	369,538.58		5,000.00	5,000.00	42,000.00	497,514.55	250,000.00	351,775.66	601,775.66	1,099,290.21
Presidential Fire & Marine Ins. Co.	36,823.47	500.00	558,803.52		1,000.00	12,500.00	1,000.00	610,626.99	500,000.00	120,426.80	620,426.80	1,231,053.79
Providence Washington Ins. Co.	1,199,935.83	26,000.00	5,267,146.15		10,000.00	210,674.14	129,298.23	6,843,054.35	3,000,000.00	5,628,798.83	8,628,798.83	15,471,853.18
Queen Ins. Co. of America	1,216,026.34	34,161.52	9,430,029.57		17,600.89	381,393.16	103,222.17	11,242,433.65	3,000,000.00	7,155,586.48	10,155,586.48	21,398,020.13
Reliable Fire Ins. Co.	24,454.01	685.00	389,591.79			8,500.00		423,230.80	250,000.00	731,988.75	981,988.75	1,405,219.55
Reliance Ins. Co.	131,807.36	4,196.63	878,593.13		599.93	30,018.20	563,206.71	1,608,422.04	1,000,000.00	527,983.81	1,527,983.81	3,136,405.85
Republic Fire Ins. Co.	107,228.94	1,200.00	1,172,240.66			18,182.43	2,000.00	1,300,852.03	300,000.00	187,265.11	487,265.11	1,788,117.14
Retailers Fire Ins. Co.	3,365.00	475.00			64.00	2,606.35	750.00	7,260.38	200,000.00	151,684.15	351,684.15	358,944.53
Rhode Island Ins. Co.	390,505.59	7,500.00	2,786,371.90		1,000.00	88,000.00	232,404.94	3,505,782.43	1,000,000.00	574,496.68	1,574,496.68	5,080,279.11
Richmond Ins. Co. of N. Y.	212,018.58	5,000.00	1,216,702.97		1,000.00	28,000.00	9,061.66	1,471,783.21	500,000.00	677,663.01	1,177,663.01	2,649,446.22
Rocky Mountain Fire Ins. Co.	17,309.88	1,000.00	69,972.8[illegible]		250.00	9,236.76	95.00	97,864.47	275,000.00	279,459.01	554,459.01	652,323.48
Rossia Ins. Co. of America	1,211,408.00		7,325,632.11	96,000.00	41,239.98	42,090.15	625,000.00	9,341,370.24	1,600,000.00	1,332,378.04	2,932,378.04	12,273,748.28
St. Paul Fire & Marine Ins. Co.	1,916,031.62	10,000.00	12,479,340.20		10,000.00	425,000.00	165,464.84	15,035,836.66	4,000,000.00	7,798,916.67	11,798,916.67	26,834,753.33
Safeguard Ins. Co. of N. Y.	90,421.96	5,259.60	742,645.5[illegible]		800.00	29,000.00	19,000.00	887,127.11	200,000.00	884,231.20	1,084,231.20	1,971,358.31
Savannah Fire Ins. Co.	35,891.26	250.00	236,231.61			1,250.00	70,566.87	344,189.74	200,000.00	83,284.69	283,284.69	627,474.43
Security Ins. Co.	722,808.08	15,000.00	5,676,524.66		11,000.00	160,000.00		6,585,332.74	1,500,000.00	2,664,178.81	4,164,178.81	10,749,511.55
Sentinel Fire Ins. Co.	17,482.96	350.00	111,835.18			11,000.00		140,668.14	500,000.00	605,633.12	1,105,633.12	1,246,301.26
South Carolina Ins. Co.	30,001.59		257,094.93			2,500.00	12,171.41	301,767.93	200,000.00	80,050.62	280,050.62	581,818.55
Southern Home Ins. Co.	114,480.65	250.00	565,607.18			1,500.00	100,031.50	781,869.33	500,000.00	168,386.31	668,386.31	1,450,255.64
Springfield Fire & Marine Ins. Co.	1,584,424.28	47,000.00	14,814,191.67	280,000.00	50,000.00	386,000.00	127,500.00	17,289,115.95	3,500,000.00	8,002,485.88	11,502,485.88	28,791,601.83
Standard American Fire Ins. Co.	23,402.50		231,510.73		523.81	3,000.00	1,000.00	259,437.04	500,000.00	166,876.76	666,876.76	926,313.80
Standard Fire Ins. Co.	112,350.69	3,474.76	1,224,996.53		8,720.61	40,495.24	24,072.96	1,414,110.82	1,000,000.00	734,782.63	1,734,782.63	3,148,893.45
Star Ins. Co. of America	282,928.82	7,389.93	2,246,143.38		13,988.20	72,173.08	25,138.25	2,647,761.66	1,000,000.00	1,220,357.68	2,220,357.68	4,868,119.34
Stuyvesant Ins. Co.	422,461.90	2,000.00	1,962,010.56	9.00		28,000.00	200,000.00	2,614,481.46	1,000,000.00	715,355.50	1,715,355.50	4,329,836.96
Superior Fire Ins. Co.	410,864.67	16,516.23	3,019,148.49		2,000.00	74,000.00	15,000.00	3,537,529.39	1,000,000.00	476,406.48	1,476,406.48	5,013,935.87
Transcontinental Ins. Co. (a N. Y. Corp'n)	53,235.62	2,500.00	331,920.45		1,000.00	13,500.00	71,000.00	473,156.07	300,000.00	501,332.98	801,332.98	1,274,489.05
Travelers Fire Ins. Co.	845,376.00	44,027.28	5,610,367.49		52,618.74	258,478.16	217,962.84	7,032,830.51	1,500,000.00	1,029,660.52	2,529,660.52	9,562,491.03
Twin City Fire Ins. Co.	63,407.88	5,778.60	564,336.24		9,603.57	50,163.88	15,410.66	711,700.79	500,000.00	310,841.42	810,841.42	1,522,542.21
United American Ins. Co. of Pa.	77,681.55	2,540.74	595,936.65		3,000.00	10,089.69	2,503.35	691,751.98	300,000.00	205,925.26	505,925.26	1,197,677.24
United Firemen's Ins. Co.	118,568.00	4,700.00	1,092,966.15		3,000.00	45,000.00	460,760.59	1,724,994.74	400,000.00	1,045,822.24	1,445,822.24	3,170,816.98
United States Fire Ins. Co.	2,768,337.00	35,000.00	14,058,510.02	192.90	25,000.00	330,000.00	94,583.03	17,311,622.95	2,000,000.00	8,140,684.41	10,140,684.41	27,452,307.36
U. S. Merchants & Shippers Ins. Co.	916,448.00	18,500.00	1,821,522.74		2,343.54	89,000.00	180,054.88	3,027,869.16	1,000,000.00	1,307,347.00	2,307,347.00	5,335,216.16
Utah Home Fire Ins. Co.	89,966.04	2,000.00	443,437.52		1,000.00	30,000.00	4,013.84	570,417.40	400,000.00	813,216.57	1,213,216.57	1,783,633.97
Victory Ins. Co. of Phila.	129,728.56	4,134.27	878,593.13		599.92	19,054.50	325,821.12	1,357,931.50	1,000,000.00	523,195.56	1,523,195.56	2,881,127.06
Westchester Fire Ins. Co.	1,158,393.41	25,000.00	7,454,791.37		20,000.00	225,000.00	15,000.00	8,898,184.78	1,500,000.00	2,895,264.72	4,395,264.72	13,293,449.50
Wheeling Fire Ins. Co.	42,353.33	500.00	447,855.45		400.00	7,600.00	1,500.00	500,208.78	200,000.00	180,507.56	380,507.56	880,716.34
World Fire & Marine Ins. Co.	223,820.42	2,000.00	1,453,764.94			57,000.00	4,000.00	1,740,585.36	1,000,000.00	345,927.23	1,345,927.23	3,086,512.59
Total Non-Iowa Stock Companies	$ 118,870,959.83	$ 2,423,520.70	$ 677,921,150.23	$ 3,888,651.38	$ 1,862,349.60	$ 20,593,333.16	$ 47,144,446.30	$ 872,704,411.23	$ 239,111,674.00	$ 424,144,182.35	$ 663,255,836.35	$ 1,535,960,247.58
Total Iowa Stock & Mut. Co's	623,809.01	12,753.05	8,716,351.20	18,000.00	15,865.41	200,635.84	352,200.09	9,939,609.60	2,194,700.00	4,149,756.47	6,344,456.47	16,284,066.07
Total Non-Iowa Mutual Co's	2,871,558.37	41,055.08	26,993,724.70	81,987.81	75,197.38	642,360.67	1,733,556.72	32,439,440.53	1,400,000.00	21,390,031.05	22,790,031.05	55,229,471.58
Total United States Branch Co's	24,364,235.35	651,049.70	140,506,861.76		433,926.13	4,385,552.82	3,011,277.39	173,352,263.15	12,920,000.00	71,530,916.51	84,450,916.51	257,803,179.66
Total All Companies	$ 146,730,562.56	$ 3,128,378.53	$ 854,138,087.89	$ 3,988,639.19	$ 2,386,603.33	$ 25,821,882.49	$ 52,241,480.50	$ 1,088,435,724.51	$ 255,626,354.00	$ 521,214,886.38	$ 776,841,240.38	$ 1,865,276,964.89

[a]Statutory deposit.
[b]Permanent fund.
[d]Guaranty capital.
[t]No statement filed, business reinsured by the National Liberty Insurance Company.

FIRE INSURANCE COMPANIES—UNDERWRITING AND INVESTMENT EXHIBIT 1926

Name of Company	Premiums Earned	Losses Incurred	Underwriting Expenses Incurred	Underwriting Profit and Loss Items	Gain From Underwriting and Profit and Loss Items	Net Interest and Rents Earned	Gain From Investment Profit and Loss Items	Gain From Investments	Gain From Miscellaneous Sources	Increase in Surplus	% of Losses Incurred to Premiums Earned	% of Underwriting Expenses Incurred to Premiums Earned
IOWA MUTUAL COMPANIES												
Druggists Mutual Ins. Co. of Iowa	$ 142,359.05	$ 29,303.34	$ 42,116.66	$ h—295.83	$ 70,643.20	$ 6,908.88	$ 249.30	$ 7,158.18	$ h—51,207.38	$ 26,594.00	20.60	29.57
Farmers Union Mutual Ins Co.	59,925.73	8,276.77	38,334.45	h—1,765.27	11,549.21	1,236.32	----------	1,236.32	h—25.71	12,759.85	13.81	63.96
Iowa Automobile Mutual Ins. Co.	81,937.69	23,531.09	50,730.11	h—296.79	7,379.70	4,412.98	702.57	5,115.55	----------	12,495.25	28.64	61.74
Iowa Hardware Mutual Ins. Co.	119,473.47	33,870.55	32,150.43	2,115.46	55,567.98	12,221.00	322.00	12,543.00	h—69,053.43	h—942.45	28.35	26.91
Iowa Mutual Ins. Co.	551,549.52	225,134.64	221,866.20	h—375.10	104,173.58	28,399.60	h—32,532.78	h—4,133.18	h—32,680.30	67,360.10	40.82	40.23
Iowa State Ins. Co. (Mutual)	909,379.94	481,525.26	461,720.51	h—1,944.01	h—44,809.84	41,158.44	1,198.53	42,356.97	----------	h—2,452.87	60.16	45.19
Mill Owners Mutual Fire Ins. Co.	1,885,044.77	901,280.23	504,429.64	h—1,961.08	477,373.22	103,555.34	3,712.48	107,267.82	h—459,519.82	125,121.22	47.81	27.75
Retail Merchants Mutual Ins. Co.	58,639.45	12,634.96	24,351.87	h—59.10	21,593.52	1,431.50	h—31.00	1,400.50	h—11,175.66	11,818.36	21.54	41.53
Western Grain Dealers Mut. Fire Ins. Co.	179,178.76	76,656.66	69,555.01	h—196.14	32,770.95	4,024.33	h—270.80	3,753.53	h—46,893.64	h—10,369.16	42.78	38.82
Total Iowa Mutual Companies	$ 3,978,488.38	$ 1,792,213.50	$ 1,445,254.88	$ h—4,773.45	$ 736,241.55	$ 203,348.39	$ h—26,649.70	$ 176,698.69	$ h—670,555.94	$ 242,384.30	----------	----------
IOWA STOCK COMPANIES												
Central Federal Fire Ins. Co.	$ 150,533.52	$ 118,647.14	$ 123,563.84	$ h—14,246.69	$ h—105,924.15	$ 12,060.62	$ 188.65	$ 12,249.27	$ 80,025.00	$ h—13,649.88	78.82	82.08
Dubuque Fire and Marine Ins. Co.	1,797,690.79	847,046.49	1,019,981.35	h—2,989.13	h—72,326.18	213,382.28	h—319,916.58	h—106,534.30	h—100,000.00	h—278,860.48	47.12	56.74
Inter-Ocean Reinsurance Co.	1,166,937.07	508,543.87	620,833.49	h—32,647.29	4,912.45	73,110.08	212.27	73,322.35	h—53,491.68	24,743.12	43.57	53.20
Iowa Fire Ins. Co.	149,302.21	63,086.09	88,806.58	2,700.75	200.29	16,081.23	161.65	16,242.88	h—11,507.17	4,936.00	42.25	59.48
Iowa National Fire Ins. Co.	260,023.95	105,043.53	162,513.63	1,229.19	h—6,304.11	54,732.62	2,038.52	56,771.14	h—40,000.00	10,467.03	40.40	62.51
Security Fire Ins. Co.	482,399.55	208,845.79	257,632.05	h—7,409.85	8,520.86	62,718.00	2,481.05	65,199.05	h—36,000.00	37,719.91	43.29	53.20
Total Iowa Stock Companies	$ 4,006,887.09	$ 1,851,212.91	$ 2,273,330.94	$ h—53,364.08	$ h—170,920.84	$ 432,084.83	$ h—314,834.44	$ 117,250.39	$ h—160,973.85	$ h—214,644.30	----------	----------
Total Iowa Stock and Mutual Co's	$ 7,985,375.47	$ 3,643,426.41	$ 3,718,585.82	$ h—58,042.53	$ 565,320.71	$ 635,433.22	$ h—341,484.14	$ 293,949.08	$ h—831,529.79	$ 27,740.00	----------	----------
OTHER THAN IOWA MUTUAL COMPANIES												
Allied American Mutual Auto Ins. Co.	$ 183,017.04	$ 48,265.37	$ 61,031.15	$ h—956.10	$ 72,764.42	$ 22,074.03	$ 9,481.38	$ 31,555.41	$ h—84,209.33	$ 20,110.50	26.37	33.35
American Mutual Ins. Co.	327,885.90	196,984.44	168,175.83	1,786.45	h—35,487.92	19,127.27	----------	19,127.27	17,788.14	1,427.49	60.07	51.29
Berkshire Mutual Fire Ins. Co.	544,996.04	274,921.24	203,169.81	h—80.63	66,824.36	25,225.80	11,284.99	36,510.79	h—103,896.38	h—561.23	50.44	37.27
Cambridge Mutual Fire Ins. Co.	167,781.67	92,160.73	64,561.54	h—567.33	10,492.07	8,167.68	4,530.19	12,697.87	h—30,422.85	h—7,232.91	54.93	38.48
Central Manufacturers Mutual Ins. Co.	2,310,205.86	982,099.01	698,130.11	h—3,111.43	626,865.31	99,019.61	31,780.50	130,800.11	h—723,108.87	34,556.55	42.51	30.22
Citizens Fund Mutual Fire Ins. Co.	267,305.35	125,499.42	85,062.86	h—9,590.07	47,153.00	9,358.46	h—714.23	8,644.23	h—38,499.21	17,298.02	46.95	31.82
Farmers Fire Ins. Co.	821,039.51	491,032.42	388,314.68	573.38	h—57,734.21	88,305.86	77,687.71	165,993.57	h—33,749.83	74,509.53	59.81	47.30
Fitchburg Mutual Fire Ins. Co.	638,289.14	277,083.95	229,804.73	3,905.14	135,305.60	28,499.15	18,911.50	47,410.65	h—147,564.08	35,152.17	43.40	36.10
Grain Dealers National Mut. Fire Ins. Co.	1,014,905.37	550,252.84	402,773.80	----------	61,878.73	85,177.63	1,865.75	87,043.38	h—78,986.85	69,935.26	54.21	39.68
Hardware Dealers Mutual Ins. Co.	2,444,890.30	876,664.52	428,043.99	712.17	1,140,893.96	73,399.80	16,021.51	89,421.31	h—1,060,481.88	169,833.39	35.85	17.50
Indiana Lumbermen's Mutual Ins. Co.	1,118,112.67	342,018.85	255,577.35	----------	520,516.47	77,275.18	7,779.00	85,054.18	h—497,009.45	108,561.20	30.59	22.86
Lumbermen's Mutual Ins. Co.	1,578,175.92	594,947.75	532,966.49	3,608.23	453,869.93	90,639.96	8,396.86	99,036.82	h—522,401.99	30,504.76	37.70	33.77
Lumber Mutual Fire Ins. Co.	1,080,583.09	343,967.85	251,323.87	65,499.75	550,751.12	129,146.91	42,330.48	171,477.39	h—489,519.30	232,709.21	31.83	23.26
Merrimack Mutual Fire Ins. Co.	734,770.00	401,264.55	297,158.29	9,066.65	45,413.81	38,911.12	18,906.57	57,817.69	h—120,535.42	h—17,303.92	54.61	40.44
Michigan Millers Mutual Fire Ins. Co.	1,967,608.73	1,204,981.15	717,545.85	108.68	45,190.41	142,647.85	8,752.06	151,399.91	h—173,588.76	23,001.56	61.20	36.50
Millers Mutual Fire Ins. Ass'n of Illinois	1,160,996.44	400,628.18	281,799.23	h—539.30	478,029.73	51,412.16	13,923.60	65,335.76	h—393,581.26	149,784.23	34.51	24.27
Millers Mutual Fire Ins. Co. of Texas	878,164.72	455,568.31	205,298.77	7,461.14	224,758.78	39,842.49	----------	39,842.49	h—249,153.77	15,447.50	51.87	23.38
Millers National Ins. Co.	2,313,635.45	1,291,303.13	1,037,408.71	h—11,445.43	h—26,521.82	194,622.58	h—55,829.00	138,793.58	h—27,646.05	84,625.71	55.81	44.84
Minnesota Implement Mutual Fire Ins. Co.	2,457,800.52	887,391.81	455,796.02	118.59	1,114,731.28	79,964.86	h—8,364.18	71,600.68	h—1,178,235.31	8,096.65	36.10	18.54
National Implement Mutual Ins. Co.	647,650.42	258,709.04	161,460.10	h—1,466.29	226,074.99	26,052.52	4,348.33	30,400.85	h—260,781.12	h—4,305.20	39.94	24.93
National Retailers Mutual Ins. Co.	471,589.17	185,882.11	140,252.62	h—914.45	144,539.99	14,239.72	2,239.06	16,478.78	h—109,946.86	51,071.91	39.41	29.74
Nebraska Hardware Mutual Ins. Co.	161,929.64	53,808.65	25,540.05	----------	82,580.94	6,489.14	237.63	6,726.77	h—55,324.47	33,983.24	33.23	15.77
Northwestern Mutual Fire Ass'n.	3,989,988.19	1,893,813.48	1,540,979.88	17,203.09	662,488.52	116,377.86	41,809.52	158,187.38	h—880,848.03	h—60,172.13	45.28	38.62
Ohio Farmers Ins. Co.	2,985,629.17	1,608,183.32	1,402,141.46	h—4,205.79	h—28,901.40	100,500.15	10,769.07	111,269.22	----------	82,367.82	53.86	46.96
Ohio Hardware Mutual Ins. Co.	559,804.26	223,362.41	124,521.46	h—713.26	211,207.23	19,325.10	4,666.75	23,991.85	h—190,523.44	44,675.64	39.90	22.24
Ohio Millers Mutual Ins. Co.	902,175.51	538,888.91	251,356.91	h—250,882.97	h—138,953.28	22,109.52	47,731.18	69,840.70	h—229,717.03	h—298,829.61	59.73	27.86
Pennsylvania Lumbermen's Mut. Fire Ins. Co.	987,027.71	299,386.25	238,379.48	29.26	449,301.24	116,328.33	51,268.50	167,596.83	h—392,648.23	224,249.84	30.33	24.15
Pennsylvania Millers Mutual Fire Ins. Co.	588,891.86	349,906.06	187,794.46	h—203.66	50,987.65	58,822.69	8,889.50	67,712.19	h—57,157.06	61,542.78	59.40	31.90
Retail Druggists Mutual Fire Ins. Co.	146,680.43	35,152.86	48,158.29	2,700.26	66,069.54	10,808.03	h—1,793.65	9,014.38	h—60,141.85	14,942.07	23.96	32.83
Retail Hardware Mutual Fire Ins. Co.	2,486,355.82	798,538.80	512,706.61	1,173.25	1,176,283.66	129,303.08	h—2,028.53	127,274.55	h—1,250,046.96	53,511.25	32.12	20.62
St. Paul Mutual Hail and Cyclone Ins. Co.	98,771.39	10,862.42	51,372.14	----------	36,536.83	2,383.31	22,305.31	24,688.62	----------	61,225.45	11.00	52.01
Security Mutual Fire Ins. Co.	169,007.25	61,083.07	54,492.26	444.69	53,966.52	4,433.02	h—600.16	3,832.86	h—43,885.45	13,913.93	36.12	32.22
Tri-State Mutual Grain Dealers Ins. Co.	84,126.93	38,852.78	14,369.80	32.84	30,937.19	5,588.22	877.72	6,465.94	h—28,292.29	9,110.84	46.19	17.08

TABLE 6—Continued

Name of Company	Premiums Earned	Losses Incurred	Underwriting Expenses Incurred	Underwriting Profit and Loss Items	Gain From Underwriting and Profit and Loss Items	Net Interest and Rents Earned	Gain From Investment Profit and Loss Items	Gain From Investments	Gain From Miscellaneous Sources	Increase in Surplus	% of Losses Incurred to Premiums Earned	% of Underwriting Expenses Incurred to Premiums Earned
Union Fire Ins. Co.	516,568.40	197,098.81	273,583.10	h—15,094.50	30,791.99	26,276.07	----------	26,276.07	h—48,129.73	8,938.33	38.15	52.96
United Mutual Fire Ins. Co.	1,167,722.54	456,717.46	341,616.47	h—8,998.96	370,394.95	65,050.03	25,256.19	90,306.22	h—343,181.47	117,519.70	38.24	29.25
Total Other Than Iowa Mutual Co's	$ 37,974,172.51	$ 16,747,281.95	$ 12,132,668.17	$ h—194,220.81	$ 8,900,001.59	$ 2,026,905.19	$ 422,721.11	$ 2,449,626.30	$ h—9,885,426.44	$ 1,464,201.45	----------	----------
UNITED STATES BRANCHES												
Atlas Assurance Co., Ltd.	$ 3,775,266.06	$ 1,994,037.22	$ 1,783,737.67	$ 6,398.82	h—16,110.01	$ 236,441.29	$ 103,272.31	$ 339,713.60	$ h—106,956.77	$ 216,646.82	53.10	47.50
Baltica Ins. Co., Ltd.	1,279,389.10	819,698.15	504,703.50	h—600.28	h—45,612.83	120,680.39	41,370.82	162,051.21	h—192,963.33	h—76,524.95	64.07	39.45
British American Assurance Co.	1,908,209.75	1,150,889.28	840,447.13	h—380.29	h—83,506.95	131,263.85	76,196.72	207,460.57	16,576.80	140,530.42	60.32	44.04
British General Ins. Co., Ltd.	978,164.90	606,167.71	394,652.46	h—581.41	h—23,236.68	63,612.48	49,171.49	112,783.97	h—24,347.50	65,199.79	61.98	40.34
Caledonian Ins. Co.	3,065,719.59	1,551,987.80	1,495,700.82	1,931.03	19,902.00	163,276.64	39,472.31	202,748.95	h—172,422.76	50,288.19	50.60	48.80
Christiania General Ins. Co.	2,691,612.26	1,780,283.25	1,199,114.70	----------	h—287,785.69	131,437.62	21,952.08	153,389.70	h—51,279.34	h—185,675.33	66.14	44.60
Commercial Union Assurance Co., Ltd.	10,768,068.65	5,676,277.06	4,692,168.84	4,816.03	404,439.38	620,345.18	448,713.14	1,069,058.32	h—1,448,834.45	24,663.25	52.71	43.57
Eagle, Star and British Dominions Ins. Co.	3,785,081.76	2,216,526.43	1,585,235.93	8,212.27	h—108,467.33	227,761.95	110,872.64	338,634.59	h—125,404.08	104,763.18	61.20	41.90
Indemnity Mutual Marine Assurance Co.	673,028.79	386,868.75	260,678.36	1,934.24	27,405.92	45,017.51	23,240.00	68,257.51	h—157,362.88	h—61,699.45	57.48	38.73
Jupiter General Ins. Co., Ltd.	584,270.00	385,078.37	141,756.06	----------	57,435.57	62,591.52	54,852.65	117,444.17	h—401,658.86	h—226,779.12	65.90	24.20
Kyodo Fire Ins. Co., Ltd.	68,087.53	42,500.17	105,526.02	----------	h—79,938.64	15,922.49	12,492.50	28,414.99	605,000.00	553,476.35	62.41	154.94
Law, Union and Rock Ins. Co., Ltd.	949,176.83	493,660.46	500,697.25	h—5,362.11	h—50,542.99	91,583.15	24,312.50	115,895.65	h—11,689.04	53,663.62	52.01	52.75
Liverpool and London and Globe Ins. Co., Ltd.	11,913,001.40	6,809,173.34	5,827,158.87	h—18,665.22	h—741,996.03	706,949.38	182,783.37	889,732.75	h—599,901.55	h—452,164.83	57.16	48.91
London and Lancashire Ins. Co., Ltd.	3,542,686.17	1,774,954.34	1,616,828.93	h—27,819.42	123,083.48	390,377.58	119,212.50	509,590.08	h—776,528.71	h—143,855.15	50.10	45.64
London and Scottish Assurance Corpn., Ltd.	1,063,415.52	489,056.63	523,895.28	1,407.86	h—258,108.53	78,559.08	25,510.00	104,069.08	h—8,633.80	h—162,673.25	74.20	50.21
London Assurance Corporation	4,890,767.47	2,404,175.37	2,394,548.13	h—21,244.71	70,799.26	800,693.23	112,970.73	413,663.96	h—594,855.03	h—110,391.81	49.16	48.96
Netherlands Ins. Co.	728,813.22	461,329.71	311,981.16	h—11,671.27	h—56,098.92	42,549.45	10,375.00	52,924.45	100,000.00	96,825.53	63.30	42.81
New India Assurance Co., Ltd.	1,330,392.93	973,932.88	399,164.20	----------	h—42,704.15	47,141.49	96,334.00	143,475.49	----------	100,771.34	73.21	30.00
Nippon Fire Ins. Co., Ltd.	373,669.85	229,935.68	165,189.58	----------	h—21,455.41	46,692.20	31,644.00	78,336.20	h—9,624.94	47,255.85	61.52	44.25
North British and Mercantile Ins. Co.	8,415,037.54	4,348,825.77	4,025,907.58	h—19,549.93	20,754.26	566,898.92	294,173.28	861,072.20	h—611,592.81	270,233.65	51.68	47.84
Northern Assurance Co.	5,299,499.58	2,992,383.37	2,637,102.86	h—37,222.74	h—367,209.39	388,262.43	158,407.97	546,670.40	h—157,087.61	22,373.40	56.47	49.76
Norwich Union Fire Ins. Society	4,249,129.28	2,205,103.94	2,085,900.26	h—24,731.03	h—66,605.95	274,144.61	139,398.29	413,542.90	h—458,248.96	h—111,312.01	51.90	49.09
Osaka Marine and Fire Ins. Co., Ltd.	624,200.15	421,052.16	43,143.50	----------	160,004.49	47,618.93	81,066.24	128,685.17	h—14,225.25	274,464.41	67.45	6.91
Palatine Ins. Co.	3,272,149.98	1,799,326.06	1,568,239.30	10,568.33	h—84,847.05	189,720.32	73,262.31	262,982.63	h—220,086.35	h—41,950.77	54.99	47.93
Phoenix Ins. Co.	4,780,955.47	2,414,574.91	2,277,319.59	h—35,972.97	53,088.00	264,423.34	133,769.07	398,192.41	h—242,509.07	208,771.34	50.50	47.63
Prudentia Re and Coinsurance Co., Ltd.	5,611,397.72	3,842,121.70	2,322,788.46	----------	h—553,512.44	336,768.23	140,819.07	477,607.30	----------	h—75,905.14	68.47	41.39
Prudential Ins. Co. of Great Britain (Located in N. Y.)	1,501,888.94	990,239.48	692,457.33	----------	h—180,807.87	112,503.35	68,881.25	181,384.60	----------	576.73	65.93	46.11
Reinsurance Co. "Salamandra"	3,772,996.53	2,569,008.41	1,452,388.56	----------	h—248,400.44	249,058.54	53,683.48	302,742.02	h—278,112.82	h—223,831.24	68.09	38.49
Royal Exchange Assurance	2,741,933.62	1,449,966.89	1,329,814.59	4,632.39	h—33,214.87	172,450.82	26,091.25	198,542.07	h—277,766.47	h—112,439.27	52.88	48.50
Royal Insurance Co.	14,350,959.78	7,138,531.34	6,750,015.45	22,361.15	484,774.14	826,770.05	1,237,053.44	2,063,823.49	h—1,479,897.37	1,068,700.26	49.74	47.04
Scottish Union and National Ins. Co.	4,065,625.52	1,990,883.94	1,937,744.42	h—44,802.97	92,164.19	373,415.90	113,042.60	486,458.50	h—476,195.90	102,426.79	48.97	47.66
Skandia Ins. Co.	1,420,888.80	897,955.35	504,125.01	----------	18,808.44	105,198.48	h—2,151.89	103,046.59	h—103,396.64	18,458.39	63.20	35.48
Skandinavia Ins. Co.	395,803.83	228,179.57	h—26,094.00	67.58	193,785.84	66,555.15	98,769.36	165,324.51	h—200,703.34	158,407.01	57.65	----------
State Assurance Co., Ltd.	873,287.75	574,350.95	482,333.29	h—7,024.47	h—190,421.06	53,848.49	11,350.75	65,199.24	h—14,805.85	h—140,027.67	65.80	55.70
Sun Insurance Office	4,356,049.58	2,340,786.66	2,196,585.69	31,461.52	h—149,861.19	247,609.02	179,927.38	427,536.40	h—80,380.90	197,294.31	53.73	50.43
Svea Fire and Life Ins. Co.	1,524,098.08	622,934.99	772,044.54	h—15,401.53	h—186,282.98	97,485.20	19,406.89	116,892.09	30,700.00	h—38,690.89	60.55	50.65
Swiss Reinsurance Co.	4,465,417.63	3,253,254.49	1,960,075.64	----------	h—747,912.50	246,879.49	129,523.50	376,402.99	----------	h—371,509.51	72.85	43.90
Tokio Marine and Fire Ins. Co.	2,422,506.78	1,470,479.68	963,841.31	457.03	h—11,356.58	313,430.05	186,571.22	500,001.27	34,302.00	522,946.69	60.70	39.79
Union and Phenix Espanol Ins. Co.	1,884,956.56	1,182,682.36	830,771.47	----------	h—128,497.27	114,984.03	72,337.50	187,321.53	----------	58,824.26	62.71	44.04
Union Assurance Society, Ltd.	2,324,744.03	1,324,261.17	1,080,192.75	h—3,715.35	h—83,425.24	122,844.29	58,480.00	181,324.29	212,805.27	310,704.32	56.96	46.46
Union Fire Ins. Co.	1,299,197.40	851,899.04	612,032.68	261.31	h—164,473.01	71,305.69	298,906.12	370,211.81	2,534.52	208,273.32	65.57	47.11
Union Insurance Society of Canton, Ltd.	3,205,724.53	2,470,436.19	1,319,171.19	h—30,345.39	h—614,228.24	259,322.51	130,165.32	389,487.83	183,476.51	h—41,263.90	77.06	41.15
Urbaine Fire Ins. Co.	4,989,399.07	3,232,613.75	2,435,943.87	2,188.46	h—676,970.07	259,794.81	178,501.72	438,296.53	333,155.05	94,481.51	64.80	48.80
Western Assurance Co.	2,629,786.68	1,548,417.13	1,155,468.72	h—3,522.75	h—77,621.82	199,724.85	46,940.02	246,664.87	h—48,666.82	120,376.23	58.91	43.94
World Auxiliary Ins. Corp'n, Ltd.	390,544.03	258,404.01	144,457.49	28.70	h—12,388.77	38,577.99	4,747.50	43,325.49	h—35,448.42	h—4,411.70	66.16	36.98
Total United States Branch Companies	$ 145,216,940.66	$ 83,365,185.91	$ 66,306,956.44	$ h—211,354.30	$ h—4,667,055.93	$ 9,522,511.97	$ 5,517,872.40	$ 15,040,384.37	$ h—7,863,037.47	$ 2,510,200.97	----------	----------
NON-IOWA STOCK COMPANIES												
Aetna Ins. Co.	$ 26,812,549.11	$ 15,884,657.03	$ 12,566,887.92	$ h—54,504.36	$ h—1,693,500.85	$ 1,650,660.20	$ 1,378,073.95	$ 3,028,734.15	$ h—1,200,000.00	$ 135,233.33	59.30	46.90
Agricultural Ins. Co.	5,126,459.33	2,898,451.47	2,516,949.51	h—6,935.73	h—295,877.40	433,644.60	8,996.12	442,643.72	h—120,000.00	26,766.32	56.54	49.10
Allemannia Fire Ins. Co.	2,509,108.60	1,436,301.62	1,243,643.03	4,630.07	h—166,205.98	216,403.24	24,579.23	250,782.47	h—180,941.95	h—96,365.46	57.24	49.56
Alliance Ins. Co.	3,270,589.25	1,767,381.51	1,737,156.73	h—35,850.73	h—269,799.71	290,209.33	181,158.76	471,368.09	h—201,568.38	----------	54.03	53.11
American Alliance Ins. Co.	1,517,111.82	732,143.54	632,889.44	----------	152,078.84	347,629.30	218,862.16	566,491.46	h—320,000.00	398,570.30	48.26	41.71

TABLE 1—Continued

Name of Company	Premiums Earned	Losses Incurred	Underwriting Expenses Incurred	Underwriting Profit and Loss Items	Gain From Underwriting and Profit and Loss Items	Net Interest and Rents Earned	Gain From Investment Profit and Loss Items	Gain From Investments	Gain From Miscellaneous Sources	Increase in Surplus	% of Losses Incurred to Premiums Earned	% of Underwriting Expenses Incurred to Premiums Earned
American Central Ins. Co.	5,046,213.55	3,031,625.72	2,475,158.62	35,986.68	h—424,585.31	370,474.38	176,913.45	547,387.83	h—100,000.00	22,802.52	60.07	49.04
American Druggists Fire Ins. Co.	386,298.11	134,446.81	160,122.79	----------	91,728.51	56,983.70	13,523.86	70,507.56	h—60,000.00	102,236.07	34.80	41.45
American Eagle Fire Ins. Co.	6,051,118.58	3,925,055.70	2,828,174.69	h—7,354.76	h—709,466.57	454,447.47	290,290.00	744,737.47	h—170,000.00	h—134,729.10	64.86	46.74
American Equitable Assurance Co.	2,174,425.90	1,432,653.53	1,121,275.74	h—1,922.34	h—381,425.71	120,807.11	h—816,541.87	h—695,734.76	1,052,910.71	h—24,249.76	65.90	51.57
American Ins. Co.	12,795,821.94	7,048,001.49	6,065,212.67	h—21,795.45	h—339,187.67	891,891.42	307,756.50	1,199,647.92	h—245,999.34	614,460.91	55.08	47.40
American National Fire Ins. Co.	489,890.99	262,233.54	265,638.37	h—1,730.85	h—39,711.77	50,640.10	19,600.08	70,240.18	----------	30,528.41	53.52	54.22
American Reserve Ins. Co.	1,753,290.71	1,257,329.59	717,128.94	----------	h—221,167.82	126,285.28	66,344.25	192,629.53	h—65,189.75	h—93,728.04	71.71	40.90
American Union Ins. Co. of New York (a N. Y. Corp'n)	184,974.64	75,436.77	122,550.89	h—7,355.14	h—20,368.16	67,015.19	16,130.00	83,145.19	h—2,750.00	60,027.03	40.78	66.25
Automobile Ins. Co.	18,351,323.25	21,499,584.36	8,597,312.90	h—67,322.70	h—11,812,896.71	771,894.30	302,053.23	1,073,947.53	10,253,821.71	h—485,127.47	117.16	46.85
Baltimore American Ins. Co. of N. Y.	1,261,073.12	782,758.90	734,620.86	h—4,854.94	h—261,161.57	136,123.12	527,029.14	663,152.26	h—120,000.00	281,990.69	62.07	58.25
Bankers and Shippers Ins. Co. of N. Y.	3,560,846.22	2,217,901.99	1,505,467.48	h—6,814.43	h—169,337.68	212,924.07	132,073.23	344,997.30	h—85,327.40	90,332.22	62.43	42.14
Boston Ins. Co.	6,788,182.13	3,805,004.35	3,087,076.77	h—17,476.01	h—121,375.00	590,705.58	904,384.68	1,495,090.26	h—317,282.27	1,056,432.99	56.05	45.48
Buffalo Ins. Co.	1,616,559.08	872,921.36	844,122.28	h—1,942.61	h—102,427.17	208,825.67	29,896.72	238,722.39	h—165,000.00	h—28,704.78	54.00	52.22
California Ins. Co.	2,514,303.49	1,290,132.10	1,290,573.07	7,373.32	h—59,028.45	174,870.12	73,471.59	248,341.71	h—80,000.00	109,313.26	51.31	51.32
Camden Fire Ins. Ass'n	5,117,921.33	2,901,778.67	2,370,108.81	—h3,089.05	h—157,055.20	479,385.13	314,752.95	794,138.08	h—244,994.40	392,088.48	56.70	46.31
Capital Fire Ins. Co. (a N. H. Corp.)	h—46.61	1,527.11	53,536.73	596.04	h—54,514.41	58,829.76	h—55,676.66	3,153.10	h—64,399.13	h—115,760.44	----------	----------
Carolina Ins. Co.	333,009.01	161,554.06	178,742.75	h—263.45	12,538.75	68,101.45	10,747.98	78,849.43	h—55,000.00	36,388.18	45.75	50.62
Central States Fire Ins. Co.	----------	----------	5,455.31	h—123.24	h—5,578.55	17,260.63	4,731.19	21,991.82	h—10,000.00	6,413.27	----------	----------
Chicago Fire & Marine Ins. Co.	1,293,773.70	672,389.76	606,290.92	h—3,712.17	h—78,619.15	117,742.46	25,149.37	142,891.83	h—40,000.00	24,272.68	51.98	53.82
Citizens Ins. Co.	512,597.92	374,410.44	295,309.05	----------	h—157,121.57	34,625.21	11,191.66	45,816.87	h—16,000.00	h—127,304.70	73.04	57.61
City of New York Ins. Co.	2,996,891.49	1,850,089.41	1,306,535.55	h—12,824.39	h—172,557.86	215,850.10	196,907.24	412,757.34	h—120,000.00	120,199.48	61.73	43.59
Columbia Fire Ins. Co.	271,544.73	170,949.31	160,264.19	h—3,049.49	h—62,718.26	63,860.99	19,994.75	83,855.74	----------	21,137.48	62.95	59.30
Columbia Ins. Co.	1,032,234.69	531,254.48	503,277.65	h—1,841.07	h—4,139.01	48,024.53	81,091.31	169,115.84	h—40,000.00	124,976.83	51.46	48.76
Columbian Nat'l. Fire Ins. Co.	570,310.20	260,105.12	360,895.26	h—4,404.20	h—64,004.38	62,992.36	h—6,792.77	56,199.59	46,322.24	38,427.45	45.60	64.85
Commerce Ins. Co.	1,098,799.90	568,007.33	523,391.01	h—1,982.14	5,419.38	112,946.82	98,787.75	211,734.57	68,011.11	285,164.06	51.69	47.63
Commercial Union Fire Ins. Co.	1,825,501.53	1,047,672.56	962,087.18	h—2,773.41	h—187,031.62	112,379.03	61,176.25	173,555.28	h—51,957.39	h—65,433.73	57.39	52.70
Commonwealth Ins. Co. of New York	2,924,205.86	1,419,791.37	1,458,570.10	5,971.50	51,815.89	237,551.49	111,481.63	349,033.12	h—116,682.97	284,166.04	48.55	49.87
Concordia Fire Ins. Co.	3,522,936.63	2,228,961.64	1,915,278.05	h—15,720.94	h—637,024.00	275,843.45	83,153.75	358,997.20	h—80,000.00	h—358,026.80	63.27	54.37
Connecticut Fire Ins. Co.	7,357,413.93	3,866,585.85	3,387,767.69	13,216.38	116,276.77	621,572.13	316,507.47	938,079.60	h—428,575.72	625,780.65	52.55	46.05
Continental Ins. Co.	24,463,742.28	13,682,968.20	10,305,793.98	15,410.02	490,390.12	2,969,145.16	1,443,614.00	4,412,759.16	h—2,665,000.00	2,238,149.28	55.93	42.13
County Fire Ins. Co.	790,432.88	430,535.69	385,424.00	2,895.76	h—22,701.05	87,033.21	44,151.75	131,184.96	h—54,500.00	53,983.91	54.47	48.76
Detroit Fire & Marine Ins. Co.	1,344,035.11	731,856.24	677,403.43	h—4,771.62	h—69,996.18	164,696.25	259,142.81	423,839.06	h—290,000.00	63,842.88	54.45	50.40
Detroit Nat'l. Fire Ins. Co.	139,299.47	77,293.46	75,064.46	h—375.00	h—13,433.54	28,790.62	----------	28,790.62	h—7,781.16	7,575.92	55.49	53.89
Dixie Fire Ins. Co.	396,957.74	243,238.75	113,722.02	h—1,096.71	h—21,089.74	65,262.22	164,293.96	229,556.18	h—60,000.00	148,466.44	72.18	33.75
Eagle Fire Co. of N. Y.	429,905.25	232,515.74	249,080.28	h—4,918.43	h—56,609.20	50,695.19	29,940.00	80,635.19	18,750.03	42,776.02	54.09	57.92
Eagle Fire Ins. Co.	1,981,484.64	1,298,393.09	843,025.04	h—25,854.85	h—195,788.34	124,705.38	75,749.62	200,455.00	239,455.09	244,121.75	65.52	42.54
East & West Ins. Co. of New Haven	479,231.58	229,210.77	193,513.64	h—1,147.31	55,359.84	90,975.72	38,676.26	129,651.98	----------	185,011.82	47.83	40.38
Employers' Fire Ins. Co.	1,801,142.61	1,167,990.68	971,564.18	h—8,107.30	h—316,519.45	121,311.44	25,688.75	147,000.19	h—20,240.36	h—219,759.62	64.85	53.95
Equitable Fire & Marine Ins. Co.	1,471,482.81	770,167.08	670,314.37	h—16,176.54	14,824.82	210,155.16	164,723.88	374,879.04	h—98,149.87	291,553.99	52.34	45.55
Equitable Fire Ins. Co.	229,769.16	117,155.60	96,878.42	667.72	16,402.86	46,577.95	16,734.25	63,312.20	h—42,000.00	37,715.06	50.98	42.16
Equity Fire Insurance Co.	214,155.43	116,543.90	101,883.81	39,689.44	35,417.16	30,216.83	h—6,049.50	24,167.33	20,118.75	79,703.24	54.41	47.56
Eureka-Security Fire and Marine Ins. Co.	860,749.81	378,143.22	557,506.68	h—8,870.10	h—93,770.19	192,522.97	88,874.60	281,397.57	h—75,000.00	112,627.38	44.45	65.50
Excelsior Ins. Co. of N. Y.	88,879.98	61,950.61	82,875.88	h—1,389.91	h—57,336.42	26,226.77	4,334.58	30,561.35	h—12,774.30	h—39,549.37	69.70	93.24
Export Ins. Co. (a N. Y. Corp.)	602,742.51	262,060.79	228,020.16	134,277.35	246,989.39	86,217.16	40,223.47	126,440.63	121,198.30	494,578.32	43.48	37.83
Federal Ins. Co. (a N. J. Corp.)	3,344,906.62	1,725,393.52	1,330,274.16	36,131.79	325,370.73	386,293.10	186,900.42	573,193.52	h—440,743.44	457,820.81	51.58	39.77
Federal Union Ins. Co.	727,024.18	414,627.16	351,948.65	h—10,248.23	h—49,799.86	86,555.12	41,229.38	127,784.50	h—3,081.65	74,902.99	57.03	48.41
Fidelity-Phenix Fire Ins. Co.	19,906,703.38	11,559,908.75	8,505,381.93	42,619.61	h—115,997.69	2,267,727.51	1,654,412.00	3,922,139.51	h—6,589,994.00	h—2,783,822.18	58.07	42.73
Fire Association of Philadelphia	9,072,948.70	5,314,838.50	4,445,037.03	2,973.94	h—683,952.89	831,674.41	249,208.05	1,080,882.46	h—750,000.00	h—353,070.43	58.58	48.99
Fireman's Fund Ins. Co.	19,242,588.67	11,456,669.19	8,397,890.93	13,035.35	h—598,886.30	1,217,018.61	430,267.98	1,647,286.59	h—1,000,000.00	48,400.29	59.54	43.64
Firemen's Ins. Co.	8,805,106.52	5,317,652.84	4,098,305.66	h—26,714.90	h—637,566.88	740,845.14	h—502,217.24	238,627.90	h—1,100,000.00	h—1,498,938.98	60.39	46.54
Fire Reassurance Co. of N. Y. (a N. Y. Corp.)	2,962,720.86	2,006,356.78	1,119,303.75	----------	h—162,939.67	122,501.39	62,900.20	185,401.59	----------	22,461.92	67.72	37.78
First American Fire Ins. Co.	511,777.10	280,712.46	283,638.55	h—806.10	h—53,380.01	131,199.41	95,557.75	226,757.16	h—10,000.00	163,377.15	54.85	55.42
Franklin Fire Ins. Co. (a Pa. Corp.)	4,442,417.85	2,399,683.38	1,939,740.78	----------	102,993.69	411,285.54	172,322.76	583,608.30	h—420,000.00	266,601.99	54.02	43.66
Franklin National Ins. Co. of New York (a N. Y. Corp.)	177,926.34	87,922.95	151,760.89	h—418.77	h—62,176.27	43,974.76	15,752.50	59,727.26	----------	h—2,449.01	49.40	85.30
General Exchange Ins. Corp.	3,665,994.43	2,925,674.17	1,097,188.87	2,026.39	h—354,842.41	189,675.05	198,455.60	388,130.65	----------	33,288.24	79.81	29.93
Georgia Home Ins. Co.	513,115.86	330,154.28	238,011.07	h—2,228.89	h—57,278.37	36,599.06	8,522.90	45,121.96	----------	h—12,156.41	64.34	46.40
Girard Fire & Marine Ins. Co.	2,330,370.72	1,421,396.68	1,144,854.10	h—8,235.62	h—244,116.48	242,750.74	99,318.25	342,068.99	h—80,000.00	17,953.51	60.99	49.12

TABLE 1—Continued

Name of Company	Premiums Earned	Losses Incurred	Underwriting Expenses Incurred	Underwriting Profit and Loss Items	Gain From Underwriting and Profit and Loss Items	Net Interest and Rents Earned	Gain From Investment Profit and Loss Items	Gain From Investments	Gain From Miscellaneous Sources	Increase in Surplus	% of Losses Incurred to Premiums Earned	% of Underwriting Expenses Incurred to Premiums Earned
Glens Falls Ins. Co.	7,832,573.76	4,323,979.77	3,608,607.94	h—4,900.96	h—105,004.90	669,951.06	258,986.06	928,937.12	h—606,500.11	217,432.11	55.20	46.07
Globe & Rutgers Fire Ins. Co.	28,973,488.75	20,509,665.29	9,962,486.26	h—3,275.94	h—1,501,938.44	2,233,450.78	1,920,328.66	4,153,779.44	h—1,203,208.87	1,448,632.13	70.78	34.38
Globe Ins. Co. of Pennsylvania	581,947.47	288,958.79	336,839.58	206.32	h—43,554.38	54,439.17	2,172.01	56,611.18	h—39,778.92	h—26,722.12	49.65	57.88
Granite State Fire Ins. Co.	1,156,467.61	643,430.07	544,564.06	h—518.18	h—32,044.68	67,558.67	28,935.83	126,494.50	h—50,000.00	44,449.82	55.66	47.08
Great American Ins. Co.	18,801,288.21	10,134,224.07	9,090,295.52	38,417.94	h—384,813.44	2,148,426.37	1,323,245.45	3,471,671.82	h—2,000,000.00	1,086,858.38	53.90	48.35
Great Lakes Ins. Co.	466,635.78	233,932.64	220,043.75	h—9,721.55	2,937.84	69,445.76	16,281.70	85,727.46	h—29,435.00	59,230.30	50.12	47.15
Guaranty Fire Ins. Co. of Providence	363,556.17	191,852.30	269,762.98	h—535.34	h—98,594.45	35,744.20	11,849.31	47,593.51	81,668.59	30,667.65	52.76	74.19
Guardian Fire Assur. Corp. of N. Y.	1,107,258.90	742,605.23	994,597.59	----------	h—629,943.92	75,903.90	124,121.35	200,025.25	1,450,000.00	1,020,081.33	67.07	89.84
Hamburg-American Ins. Co.	604,682.84	410,741.55	465,459.42	----------	h—271,518.13	39,657.34	22,198.12	61,855.46	130,000.00	h—79,662.67	67.93	76.97
Hampton Roads Fire and Marine Ins. Co. (a Md. Corp.)	360,700.50	220,030.27	183,595.61	h—9,156.32	h—52,081.60	35,365.78	h—564.45	34,801.33	----------	h—17,280.27	61.00	53.80
Hanover Fire Ins. Co.	4,688,721.40	2,282,484.09	2,255,010.38	h—3,122.71	148,104.22	411,942.05	305,428.03	717,370.08	h—150,000.00	715,474.30	48.68	48.09
Harmonia Fire Ins. Co. (Buffalo)	259,274.50	128,166.16	125,531.18	----------	5,577.16	44,126.15	11,173.87	55,300.02	268,000.00	328,877.18	49.43	48.42
Hartford Fire Ins. Co.	55,767,759.75	32,788,218.95	24,601,724.63	h—62,890.17	h—1,685,074.00	2,641,110.06	2,319,123.60	4,960,233.66	h—1,950,705.63	1,324,454.03	58.72	44.14
Henry Clay Fire Ins. Co.	25,000.00	h—1,000.00	30,546.87	----------	h—4,546.87	42,150.04	50.00	42,200.04	h—25,711.54	11,941.63	----------	----------
Home Fire & Marine Ins. Co. of California	2,312,464.61	1,214,134.99	1,146,597.70	h—3,367.58	h—51,635.76	232,474.77	62,669.71	295,144.48	h—160,000.00	83,508.72	52.51	49.58
Home Ins. Co.	46,513,645.18	25,992,891.07	19,656,396.24	160,097.29	1,024,455.86	3,659,677.29	2,303,687.21	5,963,364.50	h—5,440,000.00	1,547,820.36	55.88	42.26
Hudson Ins. Co.	1,901,895.92	1,194,702.32	1,071,071.84	h—7,040.18	h—370,918.42	136,624.75	109,757.12	246,381.87	----------	h—124,536.55	62.82	56.32
Imperial Assur. Co.	1,142,614.97	622,872.82	572,871.44	h—3,065.22	h—56,194.62	110,943.87	126,505.75	237,449.62	h—50,000.00	131,255.00	54.51	50.14
Importers & Exporters Ins. Co.	2,548,874.73	1,457,472.31	1,280,5[illegible]0.82	h—8,121.67	h—197,066.05	151,237.37	100,436.06	251,673.43	181,000.00	235,607.38	57.18	50.23
Independence Fire Ins. Co.	223,183.83	149,459.46	219,987.78	h—412.32	h—146,675.74	35,262.39	11,602.14	46,864.53	h—17,588.19	h—117,399.40	66.97	98.57
Insurance Co. of North America	30,499,811.96	16,195,979.67	16,248,005.23	h—100,369.86	h—2,044,442.80	2,187,275.84	1,459,553.54	3,646,829.38	1,397,613.42	3,000,000.00	53.10	53.50
Insurance Co. of the State of Pennsylvania	2,238,457.39	1,205,258.10	1,024,869.79	4,224.19	12,553.68	229,372.36	255,494.25	484,866.61	h—130,000.00	367,420.29	53.84	45.78
International Ins. Co.	4,724,170.55	3,251,089.40	1,704,062.83	h—6,809.33	h—237,881.24	364,212.82	22,546.64	386,759.46	h—180,000.00	h—31,121.78	68.82	36.07
Interstate Fire Ins. Co.	----------	1,477.42	h—11,417.91	----------	9,940.49	23,133.76	2,169.91	25,303.67	h—25,140.04	10,104.12	----------	----------
Iroquois Fire Ins. Co.	87,146.36	48,967.29	58,651.86	h—3,761.34	h—24,234.35	19,013.07	4,890.00	23,903.07	h—33.69	h—364.97	56.19	67.30
Lincoln Fire Ins. Co. of N. Y. (a N. Y. Corp.)	1,902,424.64	1,296,611.16	746,390.92	----------	h—140,577.44	147,381.19	77,344.76	224,725.95	h—135,000.00	h—50,851.49	68.15	39.23
Maryland Ins. Co. (a Del. Corp.)	592,617.09	270,724.75	227,082.75	4,826.6	9,636.04	43,370.39	35,689.00	79,059.39	----------	88,695.43	53.90	45.20
Massachusetts Fire & Marine Ins. Co.	341,440.00	180,391.20	152,530.53	----------	8,518.38	79,659.60	70,302.32	149,961.92	h—60,000.00	98,480.25	52.83	44.67
Mechanics & Traders Ins. Co.	1,553,187.78	857,761.82	804,754.06	1,994.20	h—107,333.72	135,344.96	42,266.86	177,611.82	750.00	71,028.10	55.23	51.84
Mechanics Ins. Co.	1,958,225.95	1,154,714.28	1,013,620.86	h—11,786.16	h—221,895.85	180,060.59	75,674.75	255,735.34	h—60,050.00	h—26,210.51	58.97	51.76
Mercantile Ins. Co. of America	3,099,300.18	1,496,607.75	1,564,906.99	3,315.32	41,100.56	212,936.63	112,362.49	325,299.12	h—151,023.01	215,376.67	48.29	50.49
Merchants Fire Assur. Corp. of N. Y.	3,766,804.50	2,015,725.72	1,522,794.38	h—14,476.90	213,827.42	428,915.96	694,261.00	1,123,176.96	h—1,257,500.00	79,504.38	53.51	40.43
Merchants Fire Ins. Co.	560,199.45	264,680.59	291,843.15	398.60	4,074.31	62,653.33	1,812.90	64,466.23	3,207.59	71,748.13	47.24	52.09
Merchants Ins. Co. in Providence	1,000,712.22	569,011.53	537,191.61	h—174.71	h—105,605.62	66,651.22	26,510.72	93,161.94	156,259.13	143,755.44	56.84	53.66
Mercury Ins. Co.	595,588.21	522,495.10	351,272.82	h—1,098.45	h—279,228.36	56,374.77	14,611.06	70,985.83	299,890.35	91,647.82	87.72	58.98
Michigan Fire & Marine Ins. Co.	1,166,133.41	722,995.10	592,412.18	h—823.27	h—149,892.14	109,749.62	4,800.61	114,550.23	h—40,000.00	h—75,341.91	62.00	50.89
Milwaukee Mechanics Ins. Co.	5,345,349.35	2,906,760.07	2,726,990.15	h—10,730.95	h—299,131.82	548,109.01	186,553.95	734,752.96	h—32,170.53	403,450.61	54.38	51.02
Minneapolis Fire & Marine Ins. Co.	----------	h—77.00	715.96	3,796.72	3,157.76	20,623.03	h—5,200.81	15,422.22	h—50,319.82	h—31,739.84	----------	----------
National American Fire Ins. Co.	275,872.28	140,330.52	196,036.45	h—10,592.25	h—71,016.94	96,893.01	h—2,286.74	94,606.27	h—22,677.42	911.91	50.86	71.05
National Ben Franklin Fire Ins. Co.	3,147,125.79	1,742,704.58	1,673,439.57	h—56,599.65	h—325,618.01	224,770.58	44,575.73	269,346.31	h—80,000.00	h—136,271.70	55.37	53.17
National Fire Ins. Co.	19,918,703.97	10,589,466.61	10,169,578.21	h—21,881.6	h—862,224.49	1,351,693.54	605,310.75	1,957,004.29	h—850,000.00	244,779.80	53.16	51.01
National Liberty Ins. Co.	8,099,118.00	4,320,090.25	4,260,792.27	1,308.32	h—480,456.17	696,243.35	1,626,364.48	2,322,607.83	h—329,970.00	1,512,181.66	53.40	52.60
National Reserve Ins. Co. (an Ill. Corp.)	1,000,548.64	478,404.83	544,832.54	h—2,836.2	h—25,524.85	116,977.97	22,322.05	139,300.02	h—50,000.00	63,775.17	47.79	54.42
National Security Fire Ins. Co.	368,173.65	219,288.41	163,843.18	h—10,090.0	h—25,078.01	46,714.79	2,382.65	49,097.44	h—20,000.00	4,049.43	59.56	44.50
National Union Fire Ins. Co.	10,157,953.14	6,484,202.10	5,175,861.22	100,189.39	h—1,401,920.79	510,249.04	218,832.77	729,081.81	747,500.00	74,661.02	63.83	50.95
Newark Fire Ins. Co.	3,668,220.47	1,880,628.72	1,565,947.32	49.0	221,693.83	251,179.80	124,063.43	375,243.23	h—32,687.11	544,249.95	51.30	42.70
New Brunswick Fire Ins. Co.	815,812.52	454,497.11	487,179.66	h—745.8	h—126,609.73	57,585.46	70,312.22	127,897.68	----------	1,287.95	55.71	59.71
New England Fire Ins. Co.	12,056.18	79,288.48	16,415.42	----------	h—83,647.72	45,511.46	h—43,072.07	2,439.39	h—45,000.00	h—126,208.33	657.65	136.15
New Hampshire Fire Ins. Co.	5,323,283.50	2,875,389.76	2,383,414.67	9,070.39	73,549.46	493,687.07	258,555.69	752,242.76	h—377,500.00	448,292.22	54.01	44.77
New Jersey Ins. Co. (a N. J. Corp.)	1,927,850.43	1,169,270.14	865,030.84	917.8	h—105,532.66	139,918.25	71,269.09	211,187.34	h—90,000.00	15,654.68	60.65	44.87
New York Underwriters Ins. Co.	520,851.76	343,888.00	414,352.73	8,603.2	h—228,785.79	216,438.01	94,681.23	311,119.24	----------	82,333.45	65.83	79.55
Niagara Fire Ins. Co.	11,351,373.75	6,300,408.41	5,151,628.36	h—34,008.8	h—135,571.20	941,867.8[illegible]	735,791.83	1,677,659.65	h—600,000.00	942,088.45	55.50	45.40
North Carolina Home Ins. Co.	525,771.30	289,176.28	272,802.19	1,577.8	h—34,629.32	64,698.12	31,653.45	96,351.57	h—50,000.00	11,722.25	55.00	51.89
Northern Ins. Co. of N. Y.	3,223,518.23	1,806,250.68	1,576,923.30	h—6,921.13	h—166,576.88	314,875.92	168,780.34	483,656.26	h—600,822.21	h—283,742.83	56.03	48.92
North River Ins. Co.	10,659,443.57	6,085,959.64	4,807,530.32	1,397.8	h—232,778.56	882,568.72	509,908.05	1,392,476.77	h—409,757.31	749,940.90	57.09	45.10
North Star Ins. Co.	1,990,804.49	1,444,075.33	827,058.43	----------	h—280,329.27	134,464.05	63,480.34	197,944.39	h—92,824.92	h—175,209.80	72.38	41.55
Northwestern Fire & Marine Ins. Co.	651,182.72	375,477.21	395,525.79	122,493.3	4,673.29	74,797.26	8,145.62	82,942.88	h—40,000.00	47,616.17	57.35	60.73
Northwestern National Ins. Co.	4,761,755.07	1,899,725.03	2,659,229.33	h—12,873.6	189,926.73	519,436.53	565,747.89	1,085,184.42	h—1,221,563.00	53,548.15	39.89	55.84

TABLE (Continued)

Name of Company	Premiums Earned	Losses Incurred	Underwriting Expenses Incurred	Underwriting Profit and Loss Items	Gain From Underwriting and Profit and Loss Items	Net Interest and Rents Earned	Gain From Investment Profit and Loss Items	Gain From Investments	Gain From Miscellaneous Sources	Increase in Surplus	% of Losses Incurred to Premiums Earned	% of Underwriting Expenses Incurred to Premiums Earned
Old Colony Ins. Co.	1,997,899.52	1,044,170.30	839,405.99	h—5,719.33	108,604.10	250,575.62	226,075.18	476,650.80	h—80,000.00	505,254.90	52.26	42.01
Orient Ins. Co.	2,620,384.36	1,241,726.55	1,352,669.25	h—41,184.73	h—15,196.17	279,557.23	97,468.50	377,025.73	h—265,000.00	96,829.56	47.39	51.62
Pacific Fire Ins. Co.	3,037,932.01	1,788,781.69	1,293,667.96	h—8,022.34	h—53,040.18	195,479.40	110,420.60	305,900.00	h—140,000.00	112,859.82	58.88	42.58
Patriotic Ins. Co. of America	808,517.46	499,926.12	453,670.59	h—2,571.25	h—147,590.49	49,305.94	68,935.50	118,241.44	9,500.43	h—19,848.62	61.83	56.11
Pennsylvania Fire Ins. Co.	5,994,477.55	2,953,455.38	3,044,806.30	h—12,285.67	h—16,069.78	551,425.59	290,448.26	841,873.85	h—337,431.19	488,372.88	49.27	50.79
Peoples Natl. Fire Ins. Co. (a Delaware Corp.)	1,113,329.82	628,880.17	565,198.41	3,742.06	h—77,005.72	109,243.75	169,343.27	278,587.02	h—50,000.00	151,581.30	56.48	50.76
Philadelphia Fire & Marine Ins. Co.	1,650,653.24	981,795.67	889,722.40	h—19,873.56	h—240,743.38	141,428.41	43,253.65	184,682.06	h—25,921.71	h—81,983.03	59.50	53.90
Phoenix Ins. Co.	12,192,285.78	6,407,705.92	5,756,838.10	h—23,419.03	4,322.71	1,529,134.26	984,076.50	2,513,210.76	h—1,336,705.93	1,180,827.54	52.55	47.22
Pilot Reinsurance Co. of N. Y.	471,561.54	343,792.01	352,743.58	----------	h—224,974.05	37,652.55	22,819.50	60,472.05	400,000.00	235,498.00	72.90	74.80
Pittsburgh Fire Ins. Co.	(1)	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
Preferred Risk Fire Ins. Co.	306,739.00	150,772.25	169,469.62	h—1,003.46	h—14,506.27	36,231.54	h—759.00	35,472.54	h—20,340.89	625.38	49.16	55.25
Presidential Fire & Marine Ins. Co.	551,526.21	367,735.16	329,569.78	h—4,593.14	h—150,371.87	59,493.89	11,282.48	70,776.37	----------	h—79,595.50	65.63	59.76
Providence Washington Ins. Co.	6,852,386.95	4,033,900.00	2,902,432.95	11,706.24	h—72,248.26	643,127.89	319,140.81	962,268.70	h—1,350,967.00	h—469,946.56	58.87	42.36
Queen Ins. Co. of America	9,463,688.58	4,487,638.33	4,461,758.04	50,102.02	564,454.83	757,081.14	351,194.81	1,108,275.95	h—654,309.00	1,018,421.78	47.42	47.15
Reliable Fire Ins. Co.	290,741.53	138,647.96	156,689.39	59.02	h—4,535.84	50,359.08	20,793.60	71,152.68	h—45,000.00	21,616.84	47.68	53.89
Reliance Ins. Co.	793,315.93	436,140.90	395,777.39	h—1,206.04	h—39,897.40	122,209.76	29,826.66	152,036.42	h—120,000.00	h—7,860.98	54.98	49.89
Republic Fire Ins. Co.	1,151,608.25	625,578.45	588,332.24	h—21,911.34	h—84,273.68	85,508.78	11,762.60	97,271.38	h—36,000.00	h—23,002.30	54.32	51.07
Retailers Fire Ins Co.	76,347.15	69,100.51	92,219.14	117,153.40	32,182.90	18,541.85	2,699.47	21,241.32	5,614.95	59,039.17	90.50	120.80
Rhode Island Ins. Co.	2,743,744.20	1,697,467.29	1,326,173.35	64.21	h—279,882.23	176,196.63	141,621.82	317,818.45	235,567.89	273,554.11	61.86	48.33
Richmond Ins. Co. of N. Y.	1,382,977.57	783,832.23	574,668.74	7.30	24,483.90	113,528.79	25,862.88	139,391.67	h—54,350.73	109,524.84	56.67	41.55
Rocky Mountain Fire Ins. Co.	61,816.10	10,100.99	h—87,705.74	h—3,791.03	135,629.45	8,011.71	1,003.94	9,015.65	h—16,500.00	128,145.10	16.34	h—141.88
Rossia Ins. Co. of America	9,809,113.29	6,565,794.07	3,647,136.00	----------	h—403,816.78	533,324.29	304,744.47	838,068.76	h—308,667.49	125,584.49	66.93	37.18
St. Paul Fire and Marine Ins. Co.	14,365,459.16	7,557,914.53	6,086,928.34	34,302.97	755,208.36	1,056,407.98	h—158,261.78	898,146.20	h—738,765.93	914,588.63	52.60	42.36
Safeguard Ins. Co. of N. Y.	564,039.52	287,285.17	268,872.31	h—4,194.30	3,687.14	72,542.56	31,285.00	102,827.56	h—3,500.00	104,014.70	50.93	47.67
Savannah Fire Ins. Co.	324,255.13	203,988.47	147,012.55	h—102.70	h—26,848.59	22,883.26	4,419.56	27,302.82	h—9,999.64	h—9,545.41	62.90	45.33
Security Ins. Co.	5,617,238.85	3,138,677.86	2,819,175.47	32,130.11	h—278,484.37	377,206.44	259,226.40	636,432.84	h—180,000.00	177,948.47	55.58	49.92
Sentinel Fire Ins. Co.	189,205.35	75,584.04	95,922.50	----------	17,098.81	47,471.94	24,549.10	72,021.04	----------	89,719.85	39.94	50.70
South Carolina Ins. Co.	303,557.45	164,142.01	149,080.41	----------	h—9,664.97	24,857.98	4,975.40	29,833.38	h—14,000.00	6,168.41	54.07	49.11
Southern Home Ins. Co.	979,018.17	614,614.27	381,345.28	h—2,196.44	h—19,137.82	47,272.74	27,249.86	74,522.60	h—58,388.95	h—3,004.17	62.77	38.88
Springfield Fire & Marine Ins. Co.	14,445,139.37	7,572,744.63	6,700,520.15	h—10,707.46	161,167.13	1,015,847.38	778,110.99	1,793,958.37	h—645,000.00	1,310,125.50	52.42	46.39
Standard American Fire Ins. Co.	120,066.21	63,904.32	127,746.75	h—7,401.46	h—78,986.54	42,692.03	50,272.27	92,964.30	----------	13,977.76	53.21	106.36
Standard Fire Ins. Co.	1,016,637.22	619,982.80	487,396.38	464.14	h—90,287.82	111,891.87	53,552.95	165,444.82	h—22,072.96	53,084.04	60.98	47.94
Star Ins. Co. of America	2,183,168.16	1,224,125.75	1,044,892.23	9,996.89	h—75,853.93	167,697.63	82,287.80	249,984.83	h—115,038.13	59,092.77	56.07	47.86
Stuyvesant Ins. Co.	2,339,114.55	1,523,558.81	1,073,558.52	h—31.80	h—258,034.58	145,915.66	136,842.29	282,757.35	244,500.00	269,222.77	65.13	45.89
Superior Fire Ins. Co.	2,622,443.29	1,345,107.58	1,582,898.12	h—41,732.11	h—347,295.52	202,225.92	26,462.50	228,688.42	h—80,000.00	h—198,607.10	51.29	60.36
Transcontinental Ins. Co. (a N. Y. Corp.)	143,649.65	125,536.54	210,748.26	----------	h—192,635.15	45,538.74	20,908.00	66,446.74	105,000.00	h—21,188.41	87.40	146.70
Travelers Fire Ins. Co.	4,605,046.37	2,782,926.81	4,122,948.07	h—17,003.06	h—2,318,731.57	201,694.41	45,174.39	246,868.80	1,797,037.16	h—274,825.61	60.43	89.53
Twin City Fire Ins. Co.	521,053.70	246,567.56	240,644.95	h—900.59	32,940.69	47,816.15	h—6,938.67	40,877.48	h—16,224.52	57,593.65	47.32	46.18
United American Ins. Co. of Pennsylvania	471,988.49	263,525.86	239,577.94	h—603.32	h—31,783.54	57,579.89	19,041.18	76,621.07	h—39,184.13	5,653.40	55.83	50.75
United Firemen's Ins. Co.	1,117,914.98	561,496.88	590,706.70	h—354.20	h—34,642.96	131,143.68	63,403.50	194,547.18	h—20,000.00	139,904.22	50.23	52.84
United States Fire Ins. Co.	14,737,639.09	8,324,351.87	6,755,995.82	h—4,565.60	h—347,274.29	1,282,431.47	739,426.42	2,021,857.89	h—579,166.06	1,095,417.54	56.48	45.84
United States Merchants and Shippers Ins. Co.	2,872,599.54	1,658,519.87	1,380,100.69	6,563.72	h—159,457.30	213,203.59	93,161.88	306,365.47	h—136,737.37	10,170.80	57.74	48.04
Utah Home Fire Ins. Co.	499,416.94	254,101.07	171,721.93	.73	73,594.67	84,918.73	8,787.11	93,705.84	h—72,215.00	95,085.51	50.88	34.39
Victory Ins. Co of Philadelphia	793,692.73	447,472.62	413,009.32	h—6,509.10	h—73,398.31	108,572.08	42,076.58	150,648.66	h—120,000.00	h—42,649.65	56.38	52.04
Westchester Fire Ins. Co.	7,771,531.64	4,659,384.65	3,643,631.70	h—10,780.06	h—542,273.75	521,975.36	188,805.43	710,780.79	h—375,000.00	h—206,492.96	59.95	46.88
Wheeling Fire Ins. Co.	398,009.07	208,955.11	189,031.82	h—67.86	h—44.86	34,399.11	6,627.67	41,026.78	h—20,000.00	20,981.92	52.50	47.50
World Fire & Marine Ins. Co.	1,360,792.01	1,070,286.54	600,086.66	h—1,206.65	h—310,871.82	89,660.23	47,782.50	137,442.73	----------	h—173,429.09	78.60	44.10
Total Non-Iowa Stock Co's.	$ 709,151,687.74	$ 417,168,337.79	$ 329,783,113.57	$ h—8,974.38	$h—37,808,737.96	$ 57,664,285.99	$33,378,025.04	$ 91,042,311.03	$h—25,959,690.98	$27,273,882.09	----------	----------
Total Iowa Stock and Mutual Co's.	7,985,375.47	3,643,426.41	3,718,585.82	h—58,042.31	565,320.71	635,433.22	h—341,484.14	293,949.08	h—831,529.79	27,740.00	----------	----------
Total Non-Iowa Mutual Co's.	37,974,172.51	16,747,281.95	12,132,668.17	h—194,229.9	8,900,001.59	2,026,905.19	422,721.11	2,449,626.30	h—9,885,426.44	1,464,201.45	----------	----------
Total United States Branch Co's.	145,216,940.66	83,365,185.91	66,306,956.44	h—211,884.5	h—4,667,055.93	9,522,511.97	5,517,872.40	15,040,384.37	h—7,863,037.47	2,510,290.97	----------	----------
Total All Companies	$ 900,328,176.38	$ 520,924,232.06	$ 411,941,324.00	$ h—473,031.8	$h—33,010,471.59	$ 60,849,136.37	$38,977,134.41	$108,826,270.78	$h—44,539,684.68	$31,276,114.51	----------	----------

h—Red figures.
1—No statement filed, business reinsured by the National Liberty Insurance Company.

TABLE 7—FIRE INSURANCE COMPANIES—EXHIBIT OF RISKS ALL CLASSES OF BUSINESS

Name of Company	In Force Dec. 31, 1925	Written or Renewed	Total	Expirations and Cancellations	In Force Dec. 31, 1926	Deduct Amount Reinsured	Net Risks In Force Dec. 31, 1926
IOWA MUTUAL COMPANIES							
Druggists Mutual Ins. Co. of Iowa	$ 17,248,573.00	$ 24,501,678.00	$ 41,750,251.00	$ 20,631,523.00	$ 21,118,728.00	$ 4,829,836.00	$ 16,288,892.00
Farmers Union Mut. Ins. Co.	3,323,971.00	8,533,016.00	11,856,987.00	1,224,235.00	10,632,752.00	1,668,821.00	8,963,931.00
Iowa Automobile Mut. Ins. Co.	15,792,305.00	22,523,309.00	38,315,614.00	17,868,415.00	20,447,199.00	938,844.00	19,508,355.00
Iowa Hardware Mut. Ins. Co.	15,056,639.00	15,135,659.00	30,192,298.00	14,114,724.00	16,077,574.00	5,753,537.00	10,324,037.00
Iowa Mutual Ins. Co.	157,903,221.00	131,393,230.00	289,296,451.00	113,071,280.00	176,225,171.00	11,831,071.00	164,394,100.00
Iowa State Ins. Co. (Mutual)	236,029,347.00	100,798,859.00	336,828,206.00	90,709,316.00	246,118,890.00	43,067,279.00	203,051,611.00
Mill Owners Mutual Fire Ins. Co.	223,100,235.00	285,679,699.00	508,779,934.00	253,134,140.00	255,645,794.00	34,861,352.00	220,784,442.00
Retail Merchants Mut. Ins. Co.	13,449,647.17	8,759,955.00	22,209,602.17	7,862,114.48	14,347,487.69	5,198,433.34	9,149,054.35
Western Grain Dealers Mut. Fire Ins. Co.	30,799,833.00	27,830,964.00	58,630,797.00	28,726,309.00	29,904,488.00	8,196,969.00	21,707,519.00
Total Iowa Mutual Companies	$ 712,703,771.17	$ 625,156,369.00	$ 1,337,860,140.17	$ 547,342,056.48	$ 790,518,083.69	$ 116,346,142.34	$ 674,171,941.35
IOWA STOCK COMPANIES							
Central Federal Fire Ins. Co.	$ 22,827,947.00	$ 52,944,099.00	$ 75,772,046.00	$ 27,510,873.00	$ 48,261,173.00	$ 22,919,789.00	$ 25,341,384.00
Dubuque Fire and Marine Ins. Co.	712,774,893.00	426,297,222.00	1,139,072,115.00	347,945,183.00	791,126,932.00	231,778,298.00	559,348,634.00
Inter Ocean Reinsurance Co.	265,211,752.00	239,316,425.00	504,528,177.00	223,788,768.00	280,739,409.00	9,847,106.00	270,892,303.00
Iowa Fire Ins. Co.	42,282,318.00	21,874,765.00	64,157,083.00	19,815,793.00	44,341,290.00	8,418,524.00	35,922,766.00
Iowa National Fire Ins. Co.	89,352,809.00	48,247,955.00	137,600,764.00	39,574,920.00	98,025,844.00	22,059,062.00	75,966,782.00
Security Fire Ins. Co.	194,455,958.00	83,062,631.00	277,518,589.00	75,771,036.00	201,747,553.00	44,006,672.00	157,740,881.00
Total Iowa Stock Companies	$ 1,326,905,677.00	$ 871,743,097.00	$ 2,198,648,774.00	$ 734,406,573.00	$ 1,464,242,201.00	$ 339,029,451.00	$ 1,125,212,750.00
Total Iowa Stock and Mutual Companies	$ 2,039,609,448.17	$ 1,496,899,466.00	$ 3,536,508,914.17	$ 1,281,748,629.48	$ 2,254,760,284.69	$ 455,375,593.34	$ 1,799,384,691.35
NON-IOWA MUTUAL COMPANIES							
Allied American Mutual Auto Ins. Co.	$ 10,903,445.00	$ 12,051,439.00	$ 22,954,884.00	$ 10,711,585.00	$ 12,243,299.00	$ 40,000.00	$ 12,203,299.00
American Mutual Ins. Co.	65,128,492.00	66,953,147.00	132,081,639.00	53,362,080.00	78,719,559.00	30,487,489.00	48,232,070.00
Berkshire Mutual Fire Ins. Co.	112,996,359.00	79,304,639.00	192,300,998.00	72,922,659.00	119,378,339.00	32,990,039.00	86,388,300.00
Cambridge Mutual Fire Ins. Co.	38,657,279.00	28,067,225.00	66,724,504.00	25,793,747.00	40,930,757.00	11,504,502.00	29,426,255.00
Central Manufacturers Mutual Ins. Co.	240,009,685.00	279,876,781.00	519,886,466.00	242,962,023.00	276,924,443.00	9,846,224.00	267,078,219.00
Citizens Fund Mutual Fire Ins. Co.	51,353,856.00	50,318,203.00	101,672,059.00	39,183,059.00	62,489,000.00	21,385,283.00	41,103,717.00
Farmers Fire Ins. Co.	223,610,072.00	170,814,360.00	394,424,432.00	148,345,067.00	246,079,365.00	50,947,593.00	195,131,772.00
Fitchburg Mutual Fire Ins. Co.	123,869,904.00	88,964,986.00	212,834,890.00	91,806,708.00	121,028,182.00	51,842,964.00	69,185,218.00
Grain Dealers National Mutual Fire Ins. Co.	151,159,927.00	217,093,879.00	368,253,806.00	190,671,428.00	177,582,378.00	20,840,033.00	156,742,345.00
Hardware Dealers Mutual Ins. Co.	244,145,905.00	268,536,178.00	512,682,083.00	231,008,425.00	281,673,658.00	34,284,690.00	247,388,968.00
Indiana Lumbermen's Mutual Ins. Co.	86,790,473.00	98,772,425.00	185,562,898.00	84,100,772.00	101,462,126.00	9,570,665.00	91,891,461.00
Lumbermen's Mutal Ins. Co.	197,309,380.00	232,976,978.00	430,286,358.00	189,470,363.00	240,815,995.00	58,725,369.00	182,090,626.00
Lumber Mutual Fire Ins. Co.	63,219,647.00	71,935,627.00	135,155,274.00	70,896,893.00	64,258,381.00	2,250.00	64,256,131.00
Merrimack Mutual Fire Ins. Co.	194,386,802.00	131,276,397.00	325,663,199.00	134,630,718.00	191,032,481.00	57,541,181.00	133,491,300.00
Michigan Millers Mutual Fire Ins. Co.	328,196,246.00	392,810,216.00	721,006,462.00	325,414,587.00	395,591,875.00	77,069,390.00	318,522,485.00
Millers Mutual Fire Ass'n of Illinois	154,267,600.00	126,310,761.00	280,578,361.00	121,755,527.00	158,822,834.00	40,917,456.00	117,905,378.00
Millers Mutual Fire Ins. Co. of Texas	97,052,889.00	143,845,000.00	240,897,889.00	122,754,142.00	118,143,747.00	32,096,404.00	86,047,343.00
Millers National Ins. Co.	537,714,612.00	410,804,633.00	948,519,245.00	379,531,162.00	568,988,083.00	156,050,546.00	412,937,537.00
Minnesota Implement Mutual Fire Ins. Co.	259,344,037.00	258,342,694.00	517,686,731.00	249,363,348.00	268,323,383.00	41,271,301.00	227,052,082.00
National Implement Mutual Ins. Co.	76,677,861.00	116,713,194.00	193,391,055.00	80,531,197.00	112,859,858.00	31,228,093.00	81,631,765.00
National Retailers Mutual Ins. Co.	76,060,200.00	137,399,500.00	213,459,700.00	114,506,900.00	98,952,800.00	48,155,100.00	50,797,700.00
Nebraska Hardware Mutual Ins. Co.	19,027,655.00	20,690,291.00	39,717,946.00	20,042,094.00	19,675,852.00	8,044,229.00	11,631,623.00
Northwestern Mutual Fire Assn.	477,932,561.00	735,147,766.00	1,213,080,327.00	619,959,373.00	593,120,954.00	132,655,317.00	460,465,637.00
Ohio Farmers Ins. Co.	1,201,865,274.00	689,760,596.00	1,891,625,870.00	637,040,158.00	1,254,585,712.00	465,618,547.00	788,967,165.00
Ohio Hardware Mutual Ins. Co.	57,160,704.00	70,409,124.00	127,569,828.00	57,187,156.00	70,382,672.00	16,048,430.00	54,334,242.00
Ohio Millers Mutual Ins. Co.	75,571,465.00	115,194,594.00	190,766,059.00	129,479,418.00	61,286,641.00	7,294,054.00	53,992,587.00
Pennsylvania Lumbermen's Mutual Fire Ins. Co.	57,916,515.00	67,323,488.00	125,240,003.00	65,956,904.00	59,283,099.00	19,500.00	59,263,599.00
Pennsylvania Millers Mutual Fire Ins. Co.	53,314,343.00	64,391,049.00	117,705,392.00	55,138,215.00	62,567,177.00	1,073,911.00	61,493,266.00
Retail Druggists Mutual Fire Ins. Co.	13,987,516.00	18,384,694.00	32,372,210.00	15,614,604.00	16,757,606.00	2,727,240.00	14,030,366.00
Retail Hardware Mutual Fire Ins. Co.	209,146,353.00	269,413,584.00	478,559,937.00	215,445,307.00	263,114,630.00	37,680,178.00	225,434,452.00
St. Paul Mutual Hail & Cyclone Ins. Co.	53,839,081.00	18,094,887.00	71,933,968.00	12,871,497.00	59,062,471.00	----------	59,062,471.00
Security Mutual Fire Ins. Co.	36,835,071.00	25,425,145.00	62,260,216.00	24,406,671.00	37,853,545.00	11,604,353.00	26,249,192.00
Tri-State Mutual Grain Dealers Ins. Co.	9,365,097.00	11,477,390.00	20,842,487.00	10,312,762.00	10,529,725.00	4,556,495.00	5,973,230.00
Union Fire Ins. Co.	170,892,372.00	78,553,418.00	249,445,790.00	65,392,365.00	184,053,425.00	42,042,328.00	142,011,097.00
United Mutual Fire Ins. Co.	110,337,759.00	149,754,558.00	260,092,317.00	116,782,201.00	143,310,116.00	29,883,433.00	113,426,683.00
Total Non-Iowa Mutual Companies	$ 5,880,046,437.00	$ 5,717,188,846.00	$ 11,597,235,283.00	$ 5,025,351,115.00	$ 6,571,884,168.00	$ 1,576,044,587.00	$ 4,995,839,581.00

TABLE 7

—Continued

Name of Company	In Force Dec. 31, 1925	Written or Renewed	Total	Expirations and Cancellations	In Force Dec. 31, 1926	Deduct Amount Reinsured	Net Risks In Force Dec. 31, 1926
UNITED STATES BRANCHES							
Atlas Assur. Co., Ltd.	$ 1,696,934,420.00	$ 1,470,902,116.00	$ 3,167,836,536.00	$ 1,247,528,512.00	$ 1,920,308,024.00	$ 962,264,404.00	$ 958,043,620.00
Baltica Ins. Co., Ltd.	248,667,121.00	212,633,416.00	461,300,537.00	206,580,113.00	254,720,424.00	7,899,414.00	246,821,010.00
British America Assur. Co.	417,955,103.00	341,038,062.00	758,993,165.00	322,854,036.00	436,139,129.00	45,497,189.00	390,641,940.00
British General Ins. Co., Ltd.	217,256,672.00	256,073,207.00	473,329,879.00	235,946,051.00	237,383,828.00	120,847,206.00	116,536,622.00
Caledonian Ins. Co.	799,508,448.00	617,573,012.00	1,417,081,460.00	542,645,567.00	874,435,893.00	295,268,120.00	579,167,773.00
Christiania General Ins. Co.	387,665,986.00	611,771,706.00	999,437,692.00	403,440,004.00	595,997,688.00	29,799,880.00	566,197,808.00
Commercial Union Assurance Co., Ltd.	3,107,890,075.00	10,877,599,423.00	13,985,489,498.00	10,749,257,635.00	3,236,231,863.00	1,087,560,962.00	2,148,670,901.00
Eagle, Star & British Dominions Ins. Co.	830,951,803.00	1,292,004,299.00	2,122,956,102.00	1,206,806,583.00	916,149,519.00	323,929,394.00	592,220,125.00
Indemnity Mutual Marine Assur. Co.	55,819,016.00	353,157,289.00	408,976,305.00	349,395,711.00	59,580,594.00	19,686,047.00	39,894,547.00
Jupiter General Ins. Co., Ltd.	148,005,636.00	124,290,536.00	272,296,172.00	184,256,462.00	88,039,710.00	----------	88,039,710.00
Kyodo Fire Ins. Co., Ltd.	----------	38,115,232.00	38,115,232.00	4,663,922.00	33,451,310.00	----------	33,451,310.00
Law, Union & Rock Ins. Co., Ltd.	429,306,233.00	313,596,422.00	742,902,655.00	275,789,928.00	467,112,727.00	190,293,061.00	276,819,666.00
Liverpool and London and Globe Ins. Co., Ltd.	4,706,204,682.00	3,849,607,544.00	8,555,812,226.00	3,748,782,855.00	4,807,029,371.00	1,851,574,056.00	2,955,455,315.00
London and Lancashire Ins. Co., Ltd.	1,532,796,221.00	1,003,427,530.00	2,536,223,751.00	919,350,818.00	1,616,872,933.00	609,213,695.00	1,007,659,238.00
London and Scottish Assur. Corp'n, Ltd.	288,052,805.00	526,668,826.00	814,721,631.00	434,299,362.00	380,422,269.00	124,273,337.00	256,148,932.00
London Assurance Corporation	1,279,152,064.00	1,556,776,910.00	2,835,928,974.00	1,513,960,341.00	1,321,968,633.00	493,932,424.00	828,036,209.00
Netherlands Ins. Co.	599,569,582.00	471,920,602.00	1,071,490,184.00	403,530,768.00	667,959,416.00	539,874,918.00	128,084,498.00
New India Assur. Co., Ltd.	229,307,335.00	220,292,211.00	449,599,546.00	242,889,931.00	206,709,615.00	----------	206,709,615.00
Nippon Fire Ins. Co., Ltd.	55,588,382.00	64,278,105.00	119,866,487.00	51,891,620.00	67,974,867.00	----------	67,974,867.00
North British & Mercantile Ins. Co.	2,419,548,550.00	2,155,419,335.00	4,574,967,885.00	2,045,988,589.00	2,528,979,296.00	513,716,362.00	2,015,262,934.00
Northern Assurance Co.	1,724,099,854.00	1,431,282,285.00	3,155,382,139.00	1,272,112,963.00	1,883,269,176.00	589,195,250.00	1,294,073,926.00
Norwich Union Fire Ins. Society	1,460,006,059.00	1,418,705,572.00	2,878,711,631.00	1,405,585,506.00	1,473,126,125.00	529,237,418.00	943,888,707.00
Osaka Marine & Fire Ins. Co., Ltd.	126,210,298.00	105,866,034.00	232,076,332.00	232,076,332.00	----------	----------	----------
Palatine Ins. Co.	1,121,026,315.00	882,767,409.00	2,003,793,724.00	774,243,866.00	1,229,549,858.00	480,675,736.00	748,874,122.00
Phoenix Assur. Co.	1,975,125,234.00	1,399,325,141.00	3,374,450,375.00	1,437,124,438.00	1,937,325,937.00	851,405,464.00	1,085,920,473.00
Prudentia Re & Coinsurance Co., Ltd.	883,977,461.00	1,147,059,313.00	2,031,036,774.00	892,476,585.00	1,138,560,189.00	7,510,943.00	1,131,049,246.00
Prudential Ins. Co. of Great Britain (Located in N. Y.)	218,276,036.00	367,698,899.00	585,974,935.00	255,550,927.00	330,424,008.00	----------	330,424,008.00
Reinsurance Co. "Salamandra"	917,219,052.00	1,047,143,131.00	1,964,362,183.00	878,879,023.00	1,085,483,160.00	301,159,209.00	784,323,951.00
Royal Exchange Assurance	946,621,675.00	1,101,403,146.00	2,048,024,821.00	1,035,040,862.00	1,012,983,959.00	378,200,594.00	634,783,365.00
Royal Ins. Co.	4,064,409,032.00	6,026,870,786.00	10,091,279,818.00	5,904,103,340.00	4,187,176,478.00	917,702,807.00	3,269,473,671.00
Scottish Union and National Ins. Co.	1,698,183,176.00	1,119,265,872.00	2,817,449,048.00	979,762,885.00	1,837,686,163.00	681,156,903.00	1,156,529,260.00
Skandia Ins. Co.	265,924,038.00	301,880,514.00	567,804,552.00	275,257,878.00	292,546,674.00	----------	292,546,674.00
Skandinavia Ins. Co.	673,315,190.00	642,360,943.00	1,315,676,133.00	592,132,332.00	723,543,801.00	642,240,855.00	81,302,946.00
State Assur. Co., Ltd.	336,499,203.00	258,420,271.00	594,919,474.00	210,684,891.00	384,234,583.00	110,259,869.00	273,974,714.00
Sun Ins. Office	1,539,924,429.00	1,328,575,895.00	2,868,500,324.00	1,211,113,735.00	1,657,386,589.00	524,891,614.00	1,132,494,975.00
Svea Fire and Life Ins. Co.	434,664,249.00	357,419,386.00	792,083,635.00	305,442,146.00	486,641,489.00	174,885,387.00	311,756,102.00
Swiss Reinsurance Co.	705,716,594.00	866,013,587.00	1,571,730,181.00	690,353,167.00	881,377,014.00	----------	881,377,014.00
Tokio Marine & Fire Ins. Co.	770,679,341.00	1,306,964,479.00	2,077,643,820.00	1,247,293,048.00	830,350,772.00	192,420,313.00	637,930,459.00
Union & Phenix Espanol Ins. Co.	420,622,487.00	350,416,244.00	771,038,731.00	329,632,419.00	441,406,312.00	----------	441,406,312.00
Union Assur. Society, Ltd.	779,493,968.00	580,898,251.00	1,360,392,219.00	570,544,471.00	789,847,748.00	251,291,881.00	538,555,867.00
Union Fire Ins. Co.	339,316,661.00	258,896,325.00	598,212,986.00	235,047,557.00	363,165,429.00	109,607,485.00	253,557,944.00
Union Ins. Society of Canton, Ltd.	1,520,282,824.00	1,461,447,925.00	2,981,730,749.00	1,621,912,546.00	1,359,818,203.00	722,691,607.00	637,126,596.00
Urbaine Fire Ins. Co.	1,076,428,196.00	1,187,136,802.00	2,263,564,998.00	986,991,088.00	1,276,573,910.00	172,410,101.00	1,104,163,809.00
Western Assurance Co.	700,207,410.00	715,245,366.00	1,415,452,776.00	703,316,432.00	712,136,344.00	190,106,313.00	522,030,031.00
World Auxiliary Ins. Corp'n, Ltd.	164,931,893.00	247,817,060.00	412,748,953.00	166,269,001.00	246,479,952.00	123,395,197.00	123,084,755.00
Total United States Branch Companies	$ 44,313,340,809.00	$ 52,268,026,419.00	$96,581,367,228.00	$ 49,302,806,246.00	$ 47,278,560,982.00	$ 15,166,075,415.00	$ 32,112,485,567.00
STOCK COMPANIES							
Aetna Ins. Co.	$ 6,086,068,561.00	$ 5,663,816,135.00	$ 11,749,884,696.00	$ 5,219,857,731.00	$ 6,530,026,965.00	$ 412,713,831.00	$ 6,117,313,134.00
Agricultural Ins. Co.	1,469,577,300.00	1,427,220,300.00	2,896,797,600.00	1,273,230,900.00	1,623,566,700.00	378,385,900.00	1,245,180,800.00
Allemannia Fire Ins. Co.	790,942,442.00	708,833,790.00	1,499,776,232.00	593,110,365.00	906,665,867.00	317,886,267.00	588,779,600.00
Alliance Ins. Co.	939,095,875.00	1,014,162,235.00	1,953,258,110.00	772,467,448.00	1,180,790,662.00	446,724,292.00	734,066,370.00
American Alliance Ins. Co.	1,597,304,381.00	1,112,241,209.00	2,709,545,590.00	973,739,625.00	1,735,805,965.00	1,290,406,842.00	445,399,123.00
American Central Ins. Co.	1,444,193,695.00	1,094,106,083.00	2,538,299,778.00	975,985,059.00	1,562,314,719.00	354,505,542.00	1,207,809,177.00
American Druggists Fire Ins. Co.	57,919,312.00	62,888,141.00	120,807,453.00	57,973,788.00	62,833,665.00	19,672,723.00	43,160,942.00
American Eagle Fire Ins. Co.	2,589,040,444.00	1,678,384,471.00	4,267,424,915.00	2,062,381,782.00	2,205,043,133.00	854,759,638.00	1,350,283,495.00
American Equitable Assur. Co.	878,575,199.00	978,694,307.00	1,857,269,506.00	724,523,004.00	1,132,746,502.00	681,674,913.00	451,071,589.00
American Ins. Co.	3,489,248,581.00	2,975,557,310.00	6,464,805,891.00	2,532,137,100.00	3,932,668,791.00	663,910,641.00	3,268,758,150.00

TABLE 7—Continued

Name of Company	In Force Dec. 31, 1925	Written or Renewed	Total	Expirations and Cancellations	In Force Dec. 31, 1926	Deduct Amount Reinsured	Net Risks In Force Dec. 31, 1926
American National Fire Ins. Co.	217,261,607.00	225,789,066.00	443,050,673.00	138,713,971.00	304,336,702.00	199,378,217.00	104,958,485.00
American Reserve Ins. Co.	899,028,830.00	898,227,500.00	1,797,256,330.00	929,898,905.00	867,357,425.00	525,197,129.00	342,160,296.00
American Union Ins. Co. of N. Y. (a N. Y. Corp'n)	167,769,555.00	167,624,967.00	335,394,522.00	93,535,970.00	241,858,552.00	162,596,971.00	79,261,581.00
Automobile Ins. Co.	4,714,186,969.00	8,109,444,097.00	12,823,631,066.00	8,434,238,930.00	4,389,392,136.00	2,346,681,441.00	2,042,710,695.00
Baltimore American Ins. Co. of N. Y.	281,476,865.00	400,508,606.00	681,985,471.00	221,314,789.00	460,670,682.00	144,946,216.00	315,724,466.00
Bankers & Shippers Ins. Co. of N. Y.	639,847,539.00	773,741,844.00	1,413,589,383.00	660,875,178.00	752,714,205.00	139,688,634.00	513,025,571.00
Boston Ins. Co.	1,830,252,762.00	1,549,071,964.00	3,379,324,726.00	1,424,242,616.00	1,955,082,110.00	613,039,103.00	1,342,043,007.00
Buffalo Ins. Co.	506,533,110.00	366,019,917.00	872,553,027.00	273,716,539.00	598,836,488.00	141,908,640.00	456,927,848.00
California Ins. Co.	673,566,122.00	520,730,769.00	1,194,296,891.00	495,261,805.00	699,035,086.00	167,901,867.00	531,133,219.00
Camden Fire Ins. Assn.	1,320,266,846.00	988,089,556.00	2,308,356,402.00	893,647,105.00	1,414,709,297.00	246,919,657.00	1,168,789,640.00
Capital Fire Ins. Co. (a N. H. Corp'n)	122,656,037.00	67,310,246.00	189,966,277.00	67,485,450.00	122,480,827.00	122,480,827.00	----------
Carolina Ins. Co.	123,603,713.00	185,857,742.00	309,461,455.00	95,196,464.00	214,264,991.00	102,996,845.00	111,268,146.00
Central States Fire Ins. Co.	82,654,336.00	122,746,007.00	205,400,343.00	113,391,577.00	92,008,766.00	92,008,766.00	----------
Chicago Fire and Marine Ins. Co.	399,830,690.00	362,103,626.00	761,934,316.00	285,335,818.00	476,598,498.00	178,487,888.00	298,110,610.00
Citizens Insurance Co.	525,018,417.00	567,338,669.00	1,092,357,086.00	599,516,252.00	492,840,834.00	368,436,515.00	124,404,319.00
City of New York Ins. Co.	697,956,280.00	1,166,190,510.00	1,864,146,790.00	1,047,727,109.00	816,419,681.00	309,894,969.00	506,524,712.00
Columbia Fire Ins. Co.	88,196,934.00	101,368,363.00	189,565,297.00	57,628,652.00	131,936,645.00	46,739,431.00	85,197,214.00
Columbia Ins. Co.	376,442,080.00	369,443,058.00	745,885,138.00	357,766,529.00	388,118,609.00	146,207,265.00	241,911,344.00
Columbian National Fire Ins. Co.	228,538,794.00	149,859,315.00	378,398,109.00	113,966,923.00	264,431,186.00	89,014,500.00	175,416,686.00
Commerce Ins. Co.	317,972,527.00	274,310,297.00	592,282,824.00	205,066,123.00	387,216,701.00	57,246,673.00	329,970,028.00
Commercial Union Fire Ins. Co.	582,704,194.00	424,844,788.00	1,007,548,982.00	409,469,340.00	598,079,642.00	171,181,132.00	426,898,510.00
Commonwealth Ins. Co. of N. Y.	857,551,388.00	678,604,064.00	1,536,155,452.00	591,797,937.00	944,357,515.00	228,098,780.00	716,258,735.00
Concordia Fire Ins. Co.	1,130,267,993.00	651,185,984.00	1,781,453,977.00	607,029,982.00	1,174,423,995.00	229,013,778.00	945,410,217.00
Connecticut Fire Ins. Co.	4,615,464,265.00	2,241,058,193.00	6,856,522,458.00	3,161,890,281.00	3,694,632,177.00	1,901,971,269.00	1,792,660,908.00
Continental Ins. Co.	8,922,593,522.00	6,280,792,885.00	15,203,386,407.00	7,278,794,741.00	7,924,591,666.00	1,879,214,133.00	6,045,377,533.00
County Fire Ins. Co.	279,335,986.00	171,636,237.00	450,972,223.00	154,786,945.00	296,185,278.00	91,983,254.00	204,202,024.00
Detroit Fire & Marine Ins. Co.	381,371,924.00	314,662,569.00	696,034,483.00	246,080,313.00	449,954,170.00	86,399,467.00	363,554,703.00
Detroit National Fire Ins. Co.	81,664,830.00	57,832,956.00	139,497,786.00	54,434,214.00	85,063,572.00	49,958,747.00	35,104,825.00
Dixie Fire Ins. Co.	194,618,504.00	279,208,892.00	473,827,396.00	200,430,388.00	273,397,008.00	225,127,620.00	48,269,388.00
Eagle Fire Co. of N. Y.	173,983,573.00	169,710,141.00	343,693,714.00	116,063,302.00	227,630,412.00	112,912,745.00	114,717,667.00
Eagle Fire Ins. Co.	603,883,883.00	626,011,403.00	1,229,895,286.00	572,759,023.00	657,136,263.00	262,342,752.00	394,793,511.00
East and West Ins. Co. of New Haven	162,465,122.00	153,246,266.00	315,711,388.00	129,450,136.00	186,261,252.00	56,679,404.00	129,581,848.00
Employers Fire Ins. Co.	364,815,672.00	394,013,505.00	758,829,177.00	281,306,060.00	477,523,117.00	185,258,116.00	292,265,001.00
Equitable Fire and Marine Ins. Co.	1,021,303,155.00	616,427,615.00	1,637,730,770.00	466,010,921.00	1,171,719,849.00	813,187,667.00	358,532,182.00
Equitable Fire Ins. Co.	64,864,611.78	59,318,883.81	124,183,495.59	79,844,932.81	44,338,562.78	12,650,416.77	31,688,146.01
Equity Fire Ins. Co.	36,149,610.00	50,246,884.00	86,396,494.00	52,876,627.00	33,519,867.00	4,721,992.00	28,797,875.00
Eureka Security Fire and Marine Ins. Co.	317,042,628.00	265,506,153.00	582,548,781.00	194,546,253.00	388,002,528.00	149,375,589.00	238,626,939.00
Excelsior Ins. Co. of N. Y.	21,642,629.00	31,252,253.00	52,894,882.00	20,796,172.00	32,098,710.00	11,814,647.00	20,284,063.00
Export Ins. Co. (a N. Y. Corp'n)	136,241,407.00	239,805,317.00	376,046,724.00	214,207,043.00	161,839,681.00	158,111,868.00	3,727,813.00
Federal Ins. Co. (a N. J. Corp'n)	1,781,091,879.00	14,422,009,462.00	16,203,101,341.00	14,117,964,989.00	2,085,136,352.00	1,265,687,784.00	819,448,568.00
Federal Union Ins. Co.	312,274,074.00	310,763,943.00	623,038,017.00	216,763,618.00	406,274,399.00	225,361,156.00	180,913,243.00
Fidelity Phenix Fire Ins. Co.	7,526,814,180.00	4,653,771,947.00	12,180,586,127.00	5,887,252,462.00	6,293,333,665.00	1,626,843,331.00	4,666,490,334.00
Fire Ass'n of Philadelphia	2,492,272,194.00	2,693,161,448.00	5,185,433,642.00	2,172,409,269.00	3,013,024,373.00	1,018,701,103.00	1,994,323,270.00
Fireman's Fund Ins. Co.	3,521,334,361.00	4,057,817,337.00	7,579,151,698.00	3,736,928,107.00	3,842,223,591.00	800,026,555.00	3,042,197,036.00
Firemen's Ins. Co.	2,253,981,239.00	1,867,961,726.00	4,121,942,965.00	1,636,381,305.00	2,485,561,660.00	473,144,768.00	2,012,416,892.00
Fire Reassurance Co. of New York (a N. Y. Corp'n)	1,136,680,398.00	1,095,115,558.00	2,231,795,956.00	1,260,617,427.00	971,178,529.00	482,171,395.00	489,007,134.00
First American Fire Ins. Co.	330,024,044.00	242,274,043.00	572,298,087.00	264,128,097.00	308,169,990.00	149,833,411.00	158,336,579.00
Franklin Fire Ins. Co. (a Pa. Corp'n)	2,246,621,091.00	1,755,803,144.00	4,002,424,235.00	1,614,412,681.00	2,388,011,554.00	1,498,644,029.00	889,367,525.00
Franklin Nat'l Ins. Co. of N. Y. (a N. Y. Corp'n)	20,268,716.00	199,282,055.00	219,550,771.00	55,756,362.00	163,794,409.00	104,290,353.00	59,504,056.00
General Exchange Ins. Corp'n	54,483,806.00	432,683,900.00	487,167,706.00	63,464,749.00	423,702,957.00	----------	423,702,957.00
Georgia Home Ins. Co.	107,384,487.00	98,738,376.00	206,122,863.00	87,479,229.00	118,643,634.00	26,431,969.00	92,211,665.00
Girard Fire and Marine Ins. Co.	776,759,289.00	486,889,741.00	1,263,649,030.00	442,862,146.00	820,786,884.00	186,352,700.00	634,434,184.00
Glens Falls Ins. Co.	2,186,055,860.00	2,100,670,072.00	4,286,725,932.00	1,956,602,816.00	2,330,033,116.00	413,964,628.00	1,916,068,488.00
Globe and Rutgers Fire Ins. Co.	4,769,607,053.00	7,505,889,282.00	12,275,496,335.00	7,354,014,220.00	4,921,482,115.00	558,559,244.00	4,362,922,871.00
Globe Ins. Co. of Pennsylvania	214,706,732.00	131,687,283.00	346,394,015.00	110,717,582.00	235,676,433.00	72,670,232.00	163,006,201.00
Granite State Fire Ins. Co.	344,361,666.00	233,229,026.00	577,590,692.00	199,354,313.00	378,236,379.00	108,382,354.00	269,854,025.00
Great American Ins. Co.	6,018,911,766.00	5,130,010,944.00	11,148,922,710.00	4,582,588,531.00	6,566,334,179.00	1,889,645,555.00	4,676,688,624.00
Great Lakes Ins. Co.	213,009,962.00	151,122,275.00	364,132,237.00	113,733,184.00	250,399,053.00	141,886,715.00	108,512,338.00
Guaranty Fire Ins. Co. of Providence	25,769,836.00	117,458,974.00	143,228,810.00	34,865,546.00	108,363,264.00	19,920,224.00	88,443,040.00
Guardian Fire Assur. Corp'n of N. Y.	----------	656,825,811.00	656,825,811.00	195,068,899.00	461,756,912.00	173,682,590.00	288,074,322.00

TABLE 7

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Name of Company	In Force Dec. 31, 1925	Written or Renewed	Total	Expirations and Cancellations	In Force Dec. 31, 1926	Deduct Amount Reinsured	Net Risks In Force Dec. 31, 1926
Hamburg American Ins. Co.	----------	220,862,951.00	220,862,951.00	54,329,972.00	166,532,979.00	----------	166,532,979.00
Hampton Roads Fire and Marine Ins. Co. (a Md. Corp'n)	86,647,621.00	69,357,306.00	156,004,927.00	69,681,250.00	86,323,677.00	18,014,658.00	68,309,019.00
Hanover Fire Ins. Co.	1,417,750,998.00	1,025,414,653.00	2,443,165,651.00	946,647,376.00	1,496,518,275.00	306,176,251.00	1,190,342,024.00
Harmonia Fire Ins. Co. (Buffalo)	74,240,553.00	114,144,475.00	188,385,028.00	59,011,718.00	129,373,310.00	50,432,537.00	78,940,773.00
Hartford Fire Ins. Co.	13,137,666,411.00	14,694,746,326.00	27,832,412,737.00	15,556,940,319.00	12,275,472,418.00	2,035,050,723.00	10,240,421,695.00
Henry Clay Fire Ins. Co.	220,329,904.00	74,178,532.00	294,508,436.00	118,804,832.00	175,703,604.00	175,703,604.00	----------
Home Fire & Marine Ins. Co. of California	758,836,004.00	733,478,632.00	1,492,314,636.00	590,479,982.00	901,834,654.00	317,153,339.00	584,681,315.00
Home Insurance Co.	10,078,973,159.00	13,967,103,312.00	24,046,076,471.00	13,511,054,887.00	10,535,021,584.00	1,964,667,807.00	8,570,353,777.00
Hudson Ins. Co.	433,459,840.00	443,486,498.00	876,946,338.00	292,980,091.00	583,966,247.00	172,813,199.00	411,153,048.00
Imperial Assur. Co.	480,758,221.00	343,176,090.00	823,934,311.00	332,826,047.00	491,108,264.00	199,674,747.00	291,433,517.00
Importers and Exporters Ins. Co.	456,061,304.00	591,683,637.00	1,047,744,941.00	455,662,354.00	592,082,587.00	186,222,245.00	405,860,342.00
Independence Fire Ins. Co.	25,707,230.00	86,922,570.00	112,629,800.00	36,016,516.00	76,613,284.00	33,667,486.00	42,945,798.00
Insurance Co. of North America	5,835,613,577.00	9,851,303,430.00	15,686,917,007.00	7,717,456,145.00	7,969,460,862.00	552,896,605.00	7,416,564,257.00
Insurance Co. of the State of Pennsylvania	1,041,590,090.00	809,206,019.00	1,850,796,109.00	734,779,649.00	1,116,016,460.00	672,532,157.00	443,484,303.00
International Ins. Co.	1,612,168,709.00	1,507,516,169.00	3,119,684,878.00	1,507,301,414.00	1,612,383,464.00	729,498,119.00	882,885,345.00
Interstate Fire Ins. Co.	170,841,653.00	131,544,900.00	302,386,553.00	106,893,999.00	195,492,554.00	195,492,554.00	----------
Iroquois Fire Ins. Co.	38,281,762.00	31,488,541.00	69,770,303.00	29,384,557.00	40,385,746.00	21,776,687.00	18,609,059.00
Lincoln Fire Ins. Co. of N. Y. (a N. Y. Corp'n)	361,707,421.00	377,515,824.00	739,223,245.00	368,323,164.00	370,900,081.00	11,223,691.00	359,676,390.00
Maryland Ins. Co. (a Del. Corp'n)	82,879,785.00	141,530,506.00	224,410,291.00	95,499,248.00	128,911,043.00	103,733,968.00	25,177,075.00
Massachusetts Fire and Marine Ins. Co.	360,913,477.00	318,826,706.00	679,740,183.00	242,264,777.00	437,475,406.00	340,564,949.00	96,910,457.00
Mechanics and Traders Ins. Co.	703,277,263.00	607,292,827.00	1,310,570,090.00	498,345,406.00	812,224,684.00	398,738,972.00	413,485,712.00
Mechanics Ins. Co.	641,411,286.00	456,458,739.00	1,097,870,025.00	371,122,417.00	726,747,608.00	168,081,867.00	558,665,741.00
Mercantile Ins. Co. of America	770,418,755.00	730,599,429.00	1,501,018,184.00	631,705,049.00	869,313,135.00	152,462,629.00	716,850,506.00
Merchants Fire Ass'n Corp'n of N. Y.	744,327,628.00	828,137,514.00	1,572,465,142.00	695,445,946.00	877,019,196.00	122,761,535.00	754,257,661.00
Merchants Fire Ins. Co.	158,767,598.00	124,279,292.00	283,046,890.00	108,441,147.00	174,605,743.00	43,453,003.00	131,152,740.00
Merchants Ins. Co. in Providence	229,179,340.00	275,559,081.00	504,738,421.00	178,456,731.00	326,281,690.00	137,816,827.00	188,464,863.00
Mercury Ins. Co.	68,543,051.00	255,674,970.00	324,218,021.00	107,968,632.00	216,249,389.00	42,769,885.00	173,479,504.00
Michigan Fire and Marine Ins. Co.	420,558,580.00	311,262,303.00	731,820,883.00	251,436,046.00	480,384,837.00	182,498,358.00	297,886,479.00
Milwaukee Mechanics Ins. Co.	1,399,801,176.00	1,120,535,413.00	2,520,336,589.00	976,570,479.00	1,543,766,110.00	294,694,877.00	1,249,071,233.00
Minneapolis Fire and Marine Ins. Co.	257,569,582.00	213,844,088.00	471,413,670.00	198,051,727.00	273,361,943.00	273,361,943.00	----------
National American Fire Ins. Co.	87,063,275.00	60,762,842.00	147,826,117.00	44,920,860.00	102,905,257.00	18,294,742.00	*84,610,515.00
National Ben Franklin Fire Ins. Co.	1,006,149,028.00	644,259,923.00	1,650,408,951.00	588,271,637.00	1,062,137,314.00	276,866,122.00	785,271,192.00
National Fire Ins. Co.	5,986,813,850.00	5,123,468,175.00	11,110,282,025.00	4,331,679,464.00	6,778,602,561.00	1,993,479,458.00	4,785,123,103.00
National Liberty Ins. Co.	2,307,572,135.00	1,718,610,950.00	4,026,183,085.00	1,435,588,000.00	2,590,595,085.00	465,821,918.00	2,124,773,167.00
National Reserve Ins. Co. (an Ill. Corp'n)	282,839,780.00	236,988,362.00	519,828,142.00	151,184,641.00	368,643,501.00	88,543,130.00	280,100,371.00
National Security Fire Ins. Co.	309,979,436.00	367,947,492.00	677,926,928.00	276,964,616.00	400,962,312.00	326,268,842.00	74,693,470.00
National Union Fire Ins. Co.	1,722,463,681.00	2,690,003,753.00	4,412,467,434.00	1,645,977,517.00	2,766,489,917.00	382,923,417.00	2,383,566,500.00
Newark Fire Ins. Co.	962,354,975.00	1,149,217,695.00	2,111,572,670.00	1,048,560,044.00	1,063,012,626.00	242,814,682.00	820,197,944.00
New Brunswick Fire Ins. Co.	278,565,615.00	201,137,633.00	479,703,248.00	178,947,739.00	300,755,509.00	89,048,887.00	211,706,622.00
New England Fire Ins. Co.	54,491,346.00	77,509,204.00	132,000,550.00	125,137,609.00	6,862,941.00	5,478,550.00	1,384,391.00
New Hampshire Fire Ins. Co.	1,482,675,766.00	887,396,510.00	2,370,072,276.00	821,533,425.00	1,548,538,851.00	305,552,862.00	1,242,985,989.00
New Jersey Ins. Co. (a N. J. Corp'n)	284,540,126.00	372,976,280.00	657,516,406.00	212,056,364.00	445,460,042.00	109,618,452.00	335,841,590.00
New York Underwriters Ins. Co.	----------	4,457,998,142.00	4,457,998,142.00	1,643,705,798.00	2,814,292,344.00	2,688,398,103.00	125,894,241.00
Niagara Fire Ins. Co.	2,774,295,655.00	2,490,346,315.00	5,264,641,970.00	2,293,333,155.00	2,971,308,815.00	618,264,514.00	2,353,044,301.00
North Carolina Home Ins. Co.	166,918,197.00	156,767,271.00	323,685,468.00	134,361,330.00	189,324,138.00	57,939,018.00	131,385,120.00
Northern Ins. Co. of N. Y.	883,267,424.00	743,529,420.00	1,626,796,844.00	652,473,776.00	974,323,068.00	250,445,264.00	723,877,804.00
North River Ins. Co.	2,154,611,701.00	2,047,536,712.00	4,202,148,413.00	1,925,277,039.00	2,276,871,374.00	276,044,603.00	2,000,826,771.00
North Star Ins. Co.	287,105,685.00	490,624,795.00	777,730,480.00	333,949,913.00	443,780,567.00	81,619,127.00	362,161,440.00
Northwestern Fire & Marine Ins. Co.	375,530,023.00	430,108,203.00	805,638,226.00	417,376,112.00	388,262,114.00	249,758,548.00	138,503,566.00
Northwestern National Ins. Co.	1,633,728,343.00	851,340,298.00	2,485,068,641.00	784,640,886.00	1,700,427,755.00	268,877,834.00	1,431,549,921.00
Old Colony Ins. Co.	590,529,353.00	495,673,500.00	1,086,202,853.00	452,154,798.00	634,048,055.00	177,858,795.00	456,189,260.00
Orient Ins. Co.	1,072,601,211.00	739,269,893.00	1,811,871,104.00	649,965,805.00	1,161,905,299.00	338,692,033.00	823,213,266.00
Pacific Fire Ins. Co.	682,697,361.00	763,178,857.00	1,445,876,218.00	629,195,674.00	816,680,544.00	278,498,550.00	538,181,994.00
Patriotic Ins. Co. of America	291,104,966.00	194,231,679.00	485,336,645.00	201,624,376.00	283,712,269.00	86,948,654.00	196,763,615.00
Pennsylvania Fire Ins. Co.	1,781,558,352.00	1,233,691,867.00	3,015,250,219.00	1,111,875,457.00	1,903,374,762.00	302,181,148.00	1,601,193,614.00
Peoples Nat'l Fire Ins. Co. (a Del. Corp'n)	339,405,602.00	241,082,550.00	580,488,152.00	238,444,759.00	342,043,393.00	125,756,828.00	216,286,565.00
Philadelphia Fire and Marine Ins. Co.	996,653,246.00	1,025,614,296.00	2,022,267,542.00	760,272,416.00	1,261,995,126.00	828,821,806.00	433,173,320.00
Phoenix Ins. Co.	5,517,593,333.00	4,084,511,854.00	9,602,105,187.00	3,818,897,233.00	5,783,207,954.00	2,812,512,735.00	2,970,695,219.00
Pilot Reinsurance Co. of N. Y.	17,277,884.00	184,547,163.00	201,825,047.00	68,525,139.00	133,299,908.00	----------	133,299,908.00
Pittsburgh Fire Ins. Co.	(t)	----------	----------	----------	----------	----------	----------

TABLE 7—Continued

Name of Company	In Force Dec. 31, 1925	Written or Renewed	Total	Expirations and Cancellations	In Force Dec. 31, 1926	Deduct Amount Reinsured	Net Risks In Force Dec. 31, 1926
Preferred Risk Fire Ins. Co.	55,003,911.00	75,933,739.00	130,937,650.00	48,593,291.00	82,344,359.00	8,787,446.00	73,556,913.00
Presidential Fire and Marine Ins. Co.	90,689,983.00	130,546,321.00	221,236,304.00	84,056,979.00	137,179,325.00	23,751,878.00	113,427,447.00
Providence Washington Ins. Co.	1,576,289,073.00	2,128,930,960.00	3,705,220,033.00	2,050,720,570.00	1,654,499,463.00	476,327,103.00	1,178,172,360.00
Queen Ins. Co. of America	2,583,032,555.00	3,854,807,248.00	6,437,839,803.00	3,775,942,213.00	2,661,897,590.00	515,467,512.00	2,146,430,078.00
Reliable Fire Ins. Co.	114,545,364.00	67,567,956.00	182,113,320.00	58,778,417.00	123,334,903.00	32,556,717.00	90,778,186.00
Reliance Ins. Co.	410,073,291.00	621,104,165.00	1,031,177,456.00	459,238,573.00	571,938,883.00	384,763,991.00	187,174,892.00
Republic Fire Ins. Co.	506,733,188.00	332,901,298.00	839,634,486.00	319,255,197.00	520,379,289.00	246,003,750.00	274,375,539.00
Retailers Fire Ins. Co.	38,550,952.00	50,602,191.00	89,153,143.00	35,333,384.00	53,819,759.00	53,819,759.00	----------
Rhode Island Ins. Co.	1,045,751,686.00	821,028,110.00	1,866,779,796.00	661,906,416.00	1,204,873,380.00	598,843,429.00	606,029,951.00
Richmond Ins. Co. of N. Y.	310,011,393.00	290,716,456.00	600,727,849.00	292,925,009.00	307,802,840.00	56,433,958.00	251,368,882.00
Rocky Mountain Fire Ins. Co.	79,849,381.00	17,321,461.00	97,170,842.00	44,651,140.00	52,519,702.00	45,212,321.00	7,307,381.00
Rossia Ins. Co. of America	2,059,651,956.00	2,279,684,996.00	4,339,336,952.00	2,283,995,039.00	2,055,341,913.00	490,911,934.00	1,564,429,979.00
St. Paul Fire and Marine Ins. Co.	2,856,939,856.00	4,268,495,871.00	7,125,435,727.00	4,057,636,849.00	3,067,798,878.00	513,923,429.00	2,553,875,449.00
Safeguard Ins. Co. of New York	253,269,871.00	177,092,736.00	430,362,607.00	149,547,538.00	280,815,069.00	99,227,473.00	181,587,596.00
Savannah Fire Ins. Co.	36,483,185.00	75,838,529.00	112,321,714.00	61,779,013.00	50,542,701.00	5,584,113.00	44,958,588.00
Security Ins. Co.	1,554,275,401.00	1,344,616,367.00	2,898,891,768.00	1,158,455,309.00	1,740,436,459.00	437,245,331.00	1,303,191,128.00
Sentinel Fire Ins. Co.	52,259,465.00	158,403,992.00	210,663,457.00	68,272,724.00	142,390,733.00	115,402,185.00	26,988,548.00
South Carolina Ins. Co.	52,753,341.00	40,447,518.00	93,200,859.00	43,257,351.00	49,943,508.00	5,729,879.00	44,213,629.00
Southern Home Ins. Co.	146,719,377.00	252,728,637.00	399,448,014.00	230,779,169.00	168,668,845.00	69,535,657.00	99,133,188.00
Springfield Fire and Marine Ins. Co.	3,790,279,695.00	3,275,852,067.00	7,066,131,762.00	2,814,570,846.00	4,251,560,916.00	997,239,309.00	3,254,321,607.00
Standard American Fire Ins. Co.	56,769,842.00	31,417,599.00	88,187,441.00	22,864,523.00	65,322,918.00	22,671,351.00	42,651,567.00
Standard Fire Ins. Co.	426,818,458.00	305,647,277.00	732,465,735.00	249,171,833.00	483,293,902.00	157,879,790.00	325,414,112.00
Star Ins. Co. of America	1,197,153,587.00	766,718,239.00	1,963,871,826.00	756,594,246.00	1,207,277,580.00	662,516,252.00	544,761,328.00
Stuyvesant Ins. Co.	551,474,799.00	564,314,910.00	1,115,789,709.00	516,381,738.00	599,407,971.00	204,125,588.00	395,282,383.00
Superior Fire Ins. Co.	928,524,919.00	593,034,191.00	1,521,559,110.00	549,578,985.00	971,980,125.00	359,058,798.00	612,921,327.00
Transcontinental Ins. Co. (a N. Y. Corp'n)	2,837,367.00	330,962,023.00	333,799,390.00	90,398,562.00	243,400,828.00	188,094,789.00	55,306,039.00
Travelers Fire Ins. Co.	346,776,788.00	1,520,297,350.00	1,867,074,138.00	689,080,318.00	1,177,993,820.00	77,306,501.00	1,100,687,319.00
Twin City Fire Ins. Co.	382,224,826.00	364,100,351.00	746,325,177.00	303,654,155.00	442,671,022.00	317,597,742.00	125,073,280.00
United American Ins. Co. of Pa.	152,339,919.00	93,517,012.00	245,856,931.00	88,478,052.00	157,378,879.00	34,023,920.00	123,354,959.00
United Firemen's Ins. Co.	340,674,575.00	280,649,241.00	621,323,816.00	252,421,370.00	368,902,446.00	113,408,111.00	255,494,335.00
United States Fire Ins. Co.	3,149,866,874.00	3,420,277,820.00	6,570,144,694.00	3,157,935,844.00	3,412,208,850.00	443,848,651.00	2,968,360,199.00
United States Merchants & Shippers Ins. Co.	500,138,668.00	1,943,408,791.00	2,443,547,459.00	1,884,565,499.00	558,981,960.00	189,009,178.00	369,972,782.00
Utah Home Fire Ins. Co.	147,860,505.00	102,396,703.00	250,257,208.00	128,328,063.00	121,929,145.00	32,501,808.00	89,427,337.00
Victory Ins. Co. of Phila.	361,519,925.00	575,197,742.00	936,717,667.00	425,691,331.00	511,026,336.00	323,851,444.00	187,174,892.00
Westchester Fire Ins. Co.	2,202,868,811.00	1,642,114,060.00	3,844,982,871.00	1,569,511,223.00	2,275,471,648.00	519,712,847.00	1,755,758,801.00
Wheeling Fire Ins. Co.	103,894,523.00	73,080,898.00	176,975,421.00	64,499,818.00	112,475,603.00	15,239,582.00	97,236,021.00
World Fire & Marine Ins .Co.	373,392,096.00	622,681,237.00	996,073,333.00	367,873,661.00	628,199,672.00	226,453,634.00	401,746,038.00
Total Non-Iowa Stock Companies	$ 195,072,372,065.78	$ 214,242,109,848.81	$ 409,314,481,914.59	$196,267,465,356.81	$213,047,016,557.78	$ 62,302,946,619.77	$150,744,069,938.01
Total Iowa Stock and Mutual Companies	2,039,609,448.17	1,496,809,466.00	3,536,508,914.17	1,281,748,629.48	2,254,760,284.69	455,375,593.34	1,799,384,691.35
Total Non-Iowa Mutual Companies	5,880,046,437.00	5,717,188,846.00	11,597,235,283.00	5,025,351,115.00	6,571,884,168.00	1,576,044,587.00	4,995,839,581.00
Total United States Branch Companies	44,313,340,809.00	52,268,026,419.00	96,581,367,228.00	49,302,806,246.00	47,278,560,982.00	15,166,075,415.00	32,112,485,567.00
Total All Companies	$ 247,305,368,759.95	$ 273,724,224,579.81	$ 521,029,593,339.76	$251,877,371,347.29	$269,152,221,992.47	$ 79,500,442,215.11	$189,651,779,777.36

[1]No statement filed, business reinsured by the National Liberty Insurance Company.

TABLE 8—FIRE INSURANCE COMPANIES—EXHIBIT OF PREMIUMS—ALL CLASSES OF BUSINESS

Name of Company	In Force Dec. 31, 1925	Written or Renewed	Excess of Original Premiums Over Amount Received for Reinsurance	Total	Expirations and Cancellations	In Force December 31, 1926	Deduct Amount Reinsured	Net Premiums In Force December 31, 1926
IOWA MUTUAL COMPANIES								
Druggists Mutual Insurance Co. of Iowa	$ 188,728.01	$ 260,400.6[illegible]	----------	$ 449,128.70	$ 227,275.03	$ 221,853.67	$ 74,357.22	$ 147,496.45
Farmers Union Mutual Insurance Co.	38,121.24	105,825.10	----------	143,946.34	7,940.47	136,005.87	2,792.70	133,213.17
Iowa Automobile Mutual Insurance Co.	81,009.42	134,619.49	----------	215,628.91	106,413.42	109,215.49	7,858.29	101,357.20
Iowa Hardware Mutual Insurance Co.	254,856.52	246,309.20	----------	501,165.72	227,642.51	273,523.21	109,133.89	164,389.32
Iowa Mutual Insurance Co.	839,995.16	714,751.79	----------	1,554,746.95	609,406.20	945,340.75	65,536.10	879,804.65
Iowa State Insurance Co. (Mutual)	3,556,389.29	1,303,358.74	----------	4,859,748.03	1,215,701.18	3,644,046.85	212,653.05	3,431,393.80
Mill Owners Mutual Fire Insurance Co.	2,162,218.15	2,771,466.13	----------	4,933,684.28	2,609,494.53	2,324,189.75	269,488.75	2,054,701.00
Retail Merchants Mutual Insurance Co.	137,437.41	110,878.12	----------	248,315.53	107,846.44	140,469.09	48,655.74	91,813.35
Western Grain Dealers Mutual Fire Insurance Co.	210,836.29	314,683.55	----------	525,519.84	292,170.53	233,349.31	89,012.26	144,337.05
Total Iowa Mutual Companies	$ 7,469,591.49	$ 5,962,292.81	----------	$ 13,431,884.30	$ 5,403,890.31	$ 8,027,993.99	$ 879,488.00	$ 7,148,505.99
IOWA STOCK COMPANIES								
Central Federal Fire Insurance Co.	$ 207,838.79	$ 515,767.44	----------	$ 723,606.23	$ 272,568.64	$ 451,037.59	$ 248,224.32	$ 202,813.27
Dubuque Fire and Marine Insurance Co.	6,582,223.43	3,783,498.60	----------	10,365,722.03	3,208,290.22	7,157,431.81	2,308,420.01	4,849,011.80
Inter-Ocean Reinsurance Co.	2,813,495.46	1,901,670.14	$ 337,996.68	5,053,162.28	2,434,608.84	2,618,553.44	107,525.96	2,511,027.48
Iowa Fire Insurance Co.	461,871.79	218,490.46	----------	680,362.25	208,551.86	471,810.39	91,335.96	380,474.43
Iowa National Fire Insurance Co.	884,466.17	467,879.34	----------	1,352,345.51	390,147.03	962,198.48	262,302.66	699,895.82
Security Fire Insurance Co.	1,912,360.71	730,147.39	----------	2,642,508.10	703,553.34	1,938,954.76	459,029.27	1,479,925.49
Total Iowa Stock Companies	$ 12,862,256.35	$ 7,617,453.37	$ 337,996.68	$ 20,817,706.40	$ 7,217,719.93	$ 13,599,986.47	$ 3,476,838.18	$ 10,123,148.29
Total Iowa Stock and Mutual Companies	$ 20,331,847.84	$ 13,579,746.18	$ 337,996.68	$ 34,249,590.70	$ 12,621,610.24	$ 21,627,980.46	$ 4,356,326.18	$ 17,271,654.28
NON-IOWA MUTUAL COMPANIES								
Allied American Mutual Auto Insurance Co.	$ 169,392.25	$ 229,934.33	----------	399,326.58	$ 211,300.58	$ 188,026.00	$ 1,000.00	$ 187,026.00
American Mutual Insurance Co.	631,430.75	666,853.39	$ 1,375.05	1,299,659.69	563,215.10	736,444.59	270,442.79	466,001.80
Berkshire Mutual Fire Insurance Co.	1,274,519.20	902,519.40	----------	2,177,038.60	862,452.77	1,314,585.83	368,504.96	946,080.87
Cambridge Mutual Fire Insurance Co.	433,336.58	319,193.41	----------	752,529.99	289,073.00	463,456.99	145,632.56	317,824.43
Central Manufacturers Mutual Insurance Co.	2,597,163.93	3,041,419.83	----------	5,638,583.76	2,769,068.92	2,869,514.84	82,557.09	2,786,957.75
Citizens Fund Mutual Fire Insurance Co.	491,104.78	553,628.05	5,658.03	1,050,390.86	472,265.26	578,125.60	211,518.62	366,606.98
Farmers Fire Insurance Co.	1,997,413.94	1,449,147.13	----------	3,446,561.07	1,290,665.50	2,155,895.57	468,979.81	1,686,915.76
Fitchburg Mutual Fire Insurance Co.	1,479,927.03	1,085,286.10	----------	2,565,213.13	1,159,048.55	1,406,164.58	563,925.64	842,238.94
Grain Dealers National Mutual Fire Insurance Co.	1,138,191.69	1,441,482.76	----------	2,579,674.45	1,269,420.17	1,310,254.28	128,578.31	1,181,675.97
Hardware Dealers Mutual Insurance Co.	3,282,902.51	3,700,474.32	----------	6,983,376.83	3,351,379.30	3,631,997.53	577,107.60	3,054,889.93
Indiana Lumbermen's Mutual Insurance Co.	1,192,126.16	1,331,056.93	----------	2,523,183.09	1,281,117.50	1,242,065.59	42,091.95	1,199,973.64
Lumbermen's Mutual Insurance Co.	2,038,758.37	2,390,529.22	7,326.48	4,436,614.07	2,072,176.35	2,364,437.72	386,328.09	1,978,109.63
Lumber Mutual Fire Insurance Co.	1,066,922.52	1,194,013.37	----------	2,260,935.89	1,206,774.35	1,054,161.54	25.88	1,054,135.66
Merrimack Mutual Fire Insurance Co.	2,033,966.02	1,436,778.49	----------	3,470,744.51	1,442,314.71	2,028,429.80	643,145.91	1,385,283.89
Michigan Millers Mutual Fire Insurance Co.	2,973,386.22	3,187,833.59	206,974.25	6,368,194.06	2,923,101.97	3,445,092.09	440,536.23	3,004,555.86
Millers Mutual Fire Insurance Assn. of Illinois	1,407,230.25	1,518,146.36	----------	2,925,376.61	1,577,087.50	1,348,289.11	349,778.26	998,510.85
Millers Mutual Fire Insurance Co. of Texas	1,127,951.85	1,640,365.39	----------	2,768,317.24	1,414,996.40	1,353,320.84	440,073.30	913,247.54
Millers National Insurance Co.	5,130,348.04	4,363,935.77	----------	9,494,283.81	4,166,734.03	5,327,549.78	1,567,207.07	3,760,342.71
Minnesota Implement Mutual Fire Insurance Co.	3,631,190.68	3,629,643.99	8,140.46	7,268,975.13	3,683,507.84	3,585,467.29	659,213.40	2,926,253.89
National Implement Mutual Insurance Co.	1,106,832.59	1,414,093.40	8,474.41	2,529,400.40	1,174,413.03	1,354,987.37	522,388.94	832,598.43
National Retailers Mutual Insurance Co.	881,702.79	1,268,295.55	----------	2,149,998.34	1,125,280.97	1,024,717.37	507,398.12	517,319.25
Nebraska Hardware Mutual Insurance Co.	292,016.16	308,000.06	----------	600,016.22	312,048.16	287,968.06	117,330.29	170,637.77
Northwestern Mutual Fire Assn.	5,231,246.43	7,162,936.67	----------	12,394,183.10	6,121,883.34	6,272,299.76	1,320,083.49	4,952,216.27
Ohio Farmers Insurance Co.	9,602,510.96	5,511,175.74	36,581.75	15,150,268.45	5,042,148.64	10,108,119.81	3,783,947.83	6,324,171.98
Ohio Hardware Mutual Insurance Co.	724,980.40	909,771.87	----------	1,634,752.27	789,740.62	845,011.65	184,317.19	660,694.46
Ohio Millers Mutual Insurance Co.	747,360.77	1,146,537.54	----------	1,893,898.31	1,346,505.04	547,393.27	37,173.98	510,219.29
Pennsylvania Lumbermen's Mutual Fire Insurance Co.	974,555.23	1,106,944.42	----------	2,081,499.65	1,107,304.12	974,195.53	117.70	974,077.83
Pennsylvania Millers Mutual Fire Insurance Co.	618,508.16	805,344.84	3,102.71	1,426,955.71	751,506.61	675,449.10	5,500.41	669,948.69
Retail Druggists Mutual Fire Insurance Co.	156,997.85	202,021.99	----------	359,019.84	173,369.53	185,650.31	27,841.94	157,808.37
Retail Hardware Mutual Fire Insurance Co.	3,199,148.32	3,834,103.60	----------	7,033,251.92	3,351,552.61	3,681,699.31	644,968.04	3,036,731.27
St. Paul Mutual Hail and Cyclone Insurance Co.	(*)	----------	----------	----------	----------	----------	----------	----------
Security Mutual Fire Insurance Co.	350,828.99	302,163.82	1,627.20	654,620.01	296,522.19	358,097.82	130,910.72	227,187.10
Tri-State Mutual Grain Dealers Insurance Co.	125,779.13	157,103.11	----------	282,882.24	143,442.79	139,439.45	50,212.51	89,226.94

TABLE 8

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Name of Company	In Force Dec. 31, 1925	Written or Renewed	Excess of Original Premiums Over Amount Received for Reinsurance	Total	Expirations and Cancellations	In Force December 31, 1926	Deduct Amount Reinsured	Net Premiums In Force December 31, 1926
Union Fire Insurance Co.	1,699,266.51	847,933.81		2,547,200.32	725,798.23	1,821,402.09	376,995.56	1,444,406.53
United Mutual Fire Insurance Co.	1,533,738.18	2,028,692.23		3,562,430.41	1,694,610.08	1,867,820.33	424,395.48	1,443,424.85
Total Non-Iowa Mutual Companies	$ 61,342,735.24	$ 61,087,360.98	$ 279,260.34	$ 122,709,356.56	$ 56,161,825.76	$ 66,547,530.80	$ 15,480,229.67	$ 51,067,301.13
UNITED STATES BRANCHES								
Atlas Assurance Co., Ltd.	$ 12,653,009.88	$ 10,604,451.73	$ 7,975.24	$ 23,265,436.85	$ 9,311,845.02	$ 13,953,591.83	$ 6,305,575.28	$ 7,648,016.55
Baltica Insurance Co., Ltd.	2,236,181.74	1,951,011.40	51,924.03	4,239,117.17	1,802,904.86	2,436,212.31	82,499.90	2,353,712.41
British America Assurance Co.	3,640,933.79	2,796,662.37	24,172.70	6,461,768.86	2,803,914.85	3,657,854.01	401,253.16	3,256,600.85
British General Insurance Co., Ltd.	2,377,050.44	2,715,444.14		5,092,494.58	2,660,547.14	2,431,947.44	1,197,688.46	1,234,258.98
Caledonian Insurance Co.	8,015,585.97	6,078,936.29		14,094,522.26	5,892,976.85	8,201,545.41	2,596,483.11	5,605,062.30
Christiania General Insurance Co.	3,691,703.80	5,104,761.76		8,796,465.56	3,550,005.72	5,246,459.84	262,322.98	4,984,136.86
Commercial Union Assurance Co., Ltd.	23,599,915.05	19,245,776.33	220,248.56	43,065,939.94	19,304,852.79	23,761,087.15	6,241,334.21	17,519,752.94
Eagle, Star and British Dominions Insurance Co.	7,386,772.96	8,124,354.09	155,258.83	15,666,385.88	7,570,417.65	8,095,968.23	2,574,065.06	5,521,903.17
Indemnity Mutual Marine Assurance Co.	575,556.47	1,326,655.10		1,902,211.57	1,227,796.41	674,415.16	255,081.74	419,333.42
Jupiter General Insurance Co., Ltd.	1,322,926.32	891,407.08	160,766.96	2,375,100.36	1,595,667.36	779,433.00		779,433.00
Kyodo Fire Insurance Co., Ltd.		315,075.97	18,556.38	333,632.35	47,643.08	285,989.27		285,989.27
Law, Union and Rock Insurance Co., Ltd.	3,448,534.87	2,385,205.76		5,833,740.63	2,157,264.62	3,676,476.01	1,524,367.92	2,152,108.09
Liverpool and London and Globe Insurance Co., Ltd.	36,217,883.49	24,793,731.12	205,197.85	61,216,812.46	25,352,163.95	35,864,648.51	12,588,633.94	23,276,014.57
London and Lancashire Insurance Co., Ltd.	11,921,265.39	7,544,028.03		19,465,293.42	7,217,255.08	12,248,038.34	4,309,589.71	7,938,448.63
London and Scottish Assurance Corp'n, Ltd.	2,229,007.10	2,516,876.31		4,745,883.41	1,979,229.05	2,766,654.36	954,062.62	1,812,591.74
London Assurance Corporation	12,506,774.73	10,828,105.81		23,334,880.54	10,323,817.10	$ 13,011,063.44	$ 4,656,101.33	$ 8,354,962.11
Netherlands Insurance Co.	5,577,649.58	4,125,028.63	11,937.48	9,714,615.69	3,684,055.49	6,030,560.20	4,989,692.36	1,040,867.84
New India Assurance Co., Ltd.	2,221,644.30	1,748,991.84	116,146.85	4,086,782.99	2,196,074.05	1,890,708.94		1,890,708.94
Nippon Fire Insurance Co., Ltd.	526,944.12	527,196.27	11,239.73	1,065,380.12	456,709.28	608,670.84		608,670.84
North British and Mercantile Insurance Co.	19,122,791.01	15,105,039.06	7,757.29	34,235,587.36	14,254,523.19	19,981,064.17	4,062,075.66	15,918,988.51
Northern Assurance Co.	14,518,036.17	10,981,652.26	22,867.50	25,522,555.93	10,310,527.34	15,212,028.59	4,690,234.23	10,521,794.36
Norwich Union Fire Insurance Society	12,040,085.01	9,135,675.41		21,175,760.42	8,594,352.61	12,581,407.81	4,129,151.82	8,452,255.99
Osaka Marine and Fire Insurance Co., Ltd.	1,143,335.04	818,886.08	63,678.37	2,025,899.49	2,025,899.49			
Palatine Insurance Co.	8,767,670.66	6,289,651.37	114,799.39	15,172,121.42	6,383,242.50	8,788,878.92	2,723,770.41	6,065,108.51
Phoenix Assurance Co.	14,894,848.56	10,095,188.31	60,247.48	25,050,284.35	10,672,489.34	14,377,795.01	6,386,357.89	7,991,437.12
Prudentia Re and Coinsurance Co., Ltd.	8,175,375.27	8,608,052.65	1,353,570.18	18,136,998.10	7,834,437.98	10,302,560.12	64,380.32	10,238,179.80
Prudential Insurance Co. of Great Britain (Located in N. Y.)	1,985,711.62	2,707,803.33	209,576.29	4,903,091.24	2,119,901.94	2,783,189.30		2,783,189.30
Reinsurance Co. (Salamandra)	8,374,889.87	8,270,563.41	606,939.34	17,252,392.62	7,562,291.08	9,690,101.54	2,684,750.05	7,005,351.49
Royal Exchange Assurance	7,728,794.47	6,537,168.28		14,265,962.75	5,768,494.88	8,497,467.87	3,052,893.97	5,444,573.90
Royal Insurance Co.	34,364,135.51	22,590,666.13		56,954,801.64	23,085,693.78	33,869,107.86	5,599,151.76	28,269,956.10
Scottish Union and National Insurance Co.	13,326,158.38	8,880,788.29		22,206,946.67	8,070,105.63	14,136,841.04	5,000,794.36	9,136,046.68
Skandia Insurance Co.	2,456,160.43	2,156,517.07		4,612,677.50	2,074,593.27	2,538,084.23		2,538,084.23
Skandinavia Insurance Co.	5,921,828.54	5,146,933.80	181,409.12	11,250,171.46	4,985,768.80	6,264,402.66	5,558,955.07	705,447.59
State Assurance Co., Ltd.	2,496,902.69	2,027,312.82		4,524,215.51	1,746,028.93	2,778,186.58	973,263.98	1,804,922.60
Sun Insurance Office	12,144,063.51	9,826,876.02		21,970,939.53	8,876,344.85	13,094,594.68	3,838,844.39	9,255,750.29
Svea Fire and Life Insurance Co.	4,177,447.65	3,461,836.29		7,639,273.94	3,056,045.45	4,583,228.49	1,538,725.29	3,044,503.20
Swiss Reinsurance Co.	6,362,735.23	7,005,760.54	331,926.65	13,700,422.42	5,802,490.57	7,897,931.85		7,897,931.85
Tokio Marine and Fire Insurance Co.	4,784,167.13	5,424,679.52		10,208,846.65	5,099,644.82	5,109,201.83	1,417,652.40	3,691,549.43
Union and Phenix Espanol Insurance Co.	3,632,389.87	2,653,610.42	38,614.66	6,324,614.95	2,646,298.71	3,678,316.24		3,678,316.24
Union Assurance Society, Ltd.	5,829,026.36	4,296,955.41	108,955.30	10,234,937.07	4,411,044.33	5,823,892.74	1,799,258.73	4,024,634.01
Union Fire Insurance Co.	3,386,220.45	2,578,260.26	12,528.43	5,977,009.14	2,364,640.71	3,612,368.43	1,118,525.31	2,493,843.12
Union Insurance Society of Canton, Ltd.	13,617,004.43	10,971,476.29	7,997.53	24,596,478.25	14,571,868.10	10,024,610.15	5,771,825.81	4,252,784.34
Urbaine Fire Insurance Co.	9,353,630.23	9,311,103.56	552,991.91	19,217,725.70	8,328,409.91	10,889,315.79	1,453,568.79	9,435,747.00
Western Assurance Co.	5,982,627.76	5,118,339.14	60,431.71	11,161,398.61	5,014,894.41	6,146,504.20	1,738,744.97	4,407,759.23
World Auxiliary Insurance Corporation, Ltd.	1,166,108.78	1,234,173.54		2,400,282.32	1,058,506.01	1,341,686.31	670,921.32	670,764.99
Total United States Branch Companies	$ 365,901,484.63	$ 294,858,659.29	$ 4,717,715.76	$ 665,477,859.68	$ 285,853,768.98	$ 379,624,090.70	$ 113,212,598.31	$ 266,411,492.39
NON-IOWA STOCK COMPANIES								
Aetna Insurance Co.	$ 50,823,479.37	$ 39,445,121.02	$ 33,507.96	$ 90,302,108.35	$ 37,035,618.66	$ 53,266,489.69	$ 1,484,953.87	$ 51,781,535.82
Agricultural Insurance Co.	12,003,986.50	9,894,401.41		21,898,387.91	8,484,118.89	13,414,269.02	3,203,384.81	10,210,884.21
Allemannia Fire Insurance Co.	7,529,124.58	6,354,820.71	123,715.30	14,007,660.59	5,769,305.42	8,238,355.17	3,122,010.57	5,116,344.60
Alliance Insurance Co.	8,001,916.57	7,451,849.90		15,543,766.47	5,940,888.74	9,602,877.73	4,029,272.77	5,573,604.96
American Alliance Insurance Co.	11,481,662.76	7,670,753.37		19,152,416.13	6,931,206.92	12,221,209.21	8,912,998.38	3,308,210.83

TABLE 8—Continued

Name of Company	In Force Dec. 31, 1925	Written or Renewed	Excess of Original Premiums Over Amount Received for Reinsurance	Total	Expirations and Cancellations	In Force December 31, 1926	Deduct Amount Reinsured	Net Premiums In Force December 31, 1926
American Central Insurance Co.	12,659,995.55	9,100,905.36	----------	21,760,900.91	8,653,961.60	13,106,939.31	3,219,676.03	9,887,263.28
American Druggists Fire Insurance Co.	591,688.47	622,079.91	----------	1,213,768.38	576,091.62	637,676.76	203,694.16	433,982.60
American Eagle Fire Insurance Co.	22,408,144.93	10,032,650.85	----------	32,440,795.78	13,601,859.57	18,838,936.21	6,832,552.36	12,006,383.85
American Equitable Assurance Co.	7,716,355.66	8,703,309.44	586,330.90	17,005,996.00	6,908,420.09	10,097,575.91	5,052,751.37	4,044,824.54
American Insurance Co.	29,811,373.63	22,383,408.86	----------	52,194,782.49	19,567,716.48	32,627,066.01	5,571,877.31	27,055,188.70
American National Fire Insurance Co.	1,642,069.83	1,685,067.33	----------	3,328,007.21	1,102,616.38	2,225,390.83	1,458,340.05	767,050.78
American Reserve Insurance Co.	7,963,797.64	7,407,782.79	57,788.87	15,429,369.21	7,989,050.18	7,440,319.03	4,510,181.43	2,930,137.60
American Union Ins. Co. of New York (a N. Y. Corp'n)	1,305,615.23	1,382,009.60	----------	2,687,624.83	791,808.58	1,895,816.25	1,342,448.52	553,367.73
Automobile Insurance Co. of Hartford	43,322,438.81	45,330,735.93	707,119.55	89,360,294.29	52,605,953.57	36,754,340.72	18,428,174.93	18,326,165.79
Baltimore American Insurance Co. of N. Y.	2,263,009.56	3,514,476.01	52,461.41	5,829,946.98*	1,907,891.70	3,922,055.28	1,182,507.86	2,739,547.42
Bankers & Shippers Insurance Co. of N. Y.	7,234,866.00	7,599,487.92	----------	14,834,353.92	7,174,467.08	7,659,886.84	2,808,648.03	4,851,238.81
Boston Insurance Co.	15,955,320.61	12,915,129.78	----------	28,870,441.37	12,152,617.53	16,717,823.84	4,896,796.50	11,821,027.34
Buffalo Insurance Co.	4,324,663.65	3,063,163.46	----------	7,387,827.11	2,380,114.58	5,007,712.53	1,131,374.91	3,876,337.62
California Insurance Co.	5,740,822.51	4,853,453.77	31,562.78	10,625,839.06	4,371,803.28	6,254,035.78	1,559,089.39	4,694,946.39
Camden Fire Insurance Ass'n	11,660,325.55	8,604,989.92	5,639.22	20,270,954.69	8,156,927.11	12,114,027.58	2,412,641.90	9,701,385.68
Capital Fire Insurance Co. (a N. H. Corp'n)	1,161,340.83	639,806.75	----------	1,801,147.58	661,459.81	1,139,687.77	1,139,687.77	----------
Carolina Insurance Co.	992,747.91	1,461,649.97	----------	2,454,397.88	619,925.88	1,834,472.00	964,167.00	840,305.00
Central States Fire Insurance Co.	929,724.58	1,210,601.44	----------	2,140,326.02	1,164,986.90	975,339.12	975,339.12	----------
Chicago Fire & Marine Insurance Co.	3,448,197.91	3,333,748.29	----------	6,781,946.20	2,677,758.41	4,104,187.79	1,662,222.47	2,441,965.32
Citizens Insurance Co.	4,687,626.82	5,313,958.78	----------	10,001,585.60	5,654,800.61	4,346,784.99	3,243,003.89	1,103,781.10
City of New York Insurance Co.	6,247,932.51	6,624,906.03	3,297.10	12,876,135.64	5,584,702.64	7,291,433.00	2,787,829.00	4,503,604.00
Columbia Fire Insurance Co.	673,491.30	840,525.99	----------	1,514,017.29	496,031.43	1,017,985.86	366,330.78	651,655.08
Columbia Insurance Co.	2,952,593.59	2,333,792.11	28,502.95	5,314,888.65	2,344,968.77	2,969,919.88	1,231,190.38	1,738,729.50
Columbian National Fire Insurance Co.	2,000,440.70	1,313,466.11	474.09	3,314,319.90	1,060,817.70	2,253,502.20	841,665.02	1,411,837.18
Commerce Insurance Co.	2,337,465.79	2,018,988.84	----------	4,356,454.63	1,648,604.97	2,707,849.66	463,274.85	2,244,574.81
Commercial Union Fire Insurance Co.	4,836,220.41	3,524,996.02	53,895.67	8,415,112.10	3,421,520.59	4,993,591.51	1,396,915.81	3,596,675.70
Commonwealth Insurance Co. of N. Y.	7,361,381.64	5,900,985.84	----------	13,262,367.48	5,317,608.83	7,944,758.65	2,106,814.06	5,837,944.59
Concordia Fire Insurance Co.	10,207,961.97	5,958,357.18	4,273.63	16,170,592.78	5,749,219.57	10,421,373.21	2,248,604.59	8,172,768.62
Connecticut Fire Insurance Co.	30,140,167.17	17,536,065.43	8,313.38	47,685,054.98	17,131,642.10	30,553,412.88	16,081,208.56	14,472,204.32
Continental Insurance Co.	76,564,667.89	34,158,758.23	276,266.76	110,999,692.93	45,650,582.38	65,349,110.55	14,648,715.75	50,700,394.80
County Fire Insurance Co.	2,500,419.19	1,531,188.59	1,148.65	4,032,756.43	1,436,109.25	2,596,647.18	868,844.38	1,727,802.80
Detroit Fire & Marine Insurance Co.	3,360,406.57	2,692,731.46	25,258.79	6,078,396.82	2,244,057.97	3,834,338.85	784,933.43	3,049,405.42
Detroit National Fire Insurance Co.	630,549.33	442,896.60	----------	1,073,445.93	419,038.20	654,407.73	385,144.20	269,263.53
Dixie Fire Insurance Co.	2,301,604.06	3,007,832.49	----------	5,309,436.55	2,237,515.28	3,071,921.27	2,614,335.41	457,585.86
Eagle Fire Co. of N. Y.	1,461,315.28	1,486,194.65	----------	2,947,509.93	985,824.62	1,961,685.31	1,013,380.33	948,304.98
Eagle Fire Insurance Co.	5,603,245.14	5,207,354.69	113,781.69	10,924,381.52	4,946,962.03	5,977,419.49	2,449,156.53	3,528,262.96
East & West Insurance Co. of New Haven	1,262,014.20	1,211,768.28	9,320.35	2,483,132.83	890,027.04	1,593,105.79	546,331.93	1,046,773.86
Employer's Fire Insurance Co.	3,481,798.07	3,851,408.21	69,023.37	7,402,229.65	2,912,782.06	4,489,447.59	1,722,445.41	2,767,002.18
Equitable Fire & Marine Insurance Co.	8,756,101.73	4,975,244.72	450.92	13,731,797.37	3,935,846.71	9,795,950.66	6,901,509.79	2,894,440.87
Equitable Fire Insurance Co.	744,152.25	664,733.06	----------	1,408,885.31	801,337.96	607,547.35	190,353.46	417,193.89
Equity Fire Insurance Co.	238,378.08	367,234.09	----------	605,612.17	311,720.25	293,891.92	21,158.20	272,733.72
Eureka Security Fire and Marine Insurance Co.	2,656,515.90	2,158,973.93	1,745.00	4,817,234.83	1,650,601.00	3,166,633.83	1,266,778.29	1,899,855.54
Excelsior Insurance Co. of N. Y.	201,222.50	244,184.09	7,206.20	452,612.79	172,659.72	279,953.07	109,050.40	170,902.67
Export Insurance Co. (a N. Y. Corp'n)	2,300,378.42	2,816,774.62	----------	5,117,153.04	3,126,900.32	1,990,252.72	1,945,517.96	44,734.76
Federal Insurance Co. (a N. J. Corp'n)	9,150,782.54	16,952,549.74	----------	26,103,332.28	14,402,330.15	11,701,002.13	6,667,756.36	5,033,245.77
Federal Union Insurance Co.	2,341,961.25	2,189,501.82	27,326.41	4,558,789.48	1,681,731.58	2,877,057.90	1,450,320.15	1,426,737.75
Fidelity Phenix Fire Insurance Co.	66,693,996.30	27,741,896.65	226,036.33	94,661,929.28	39,596,019.65	55,065,909.63	14,648,636.93	40,417,272.70
Fire Association of Philadelphia	21,240,234.07	19,342,415.72	938,300.33	41,520,949.52	16,522,931.02	24,998,018.50	7,530,746.65	17,467,271.85
Fireman's Fund Insurance Co.	33,491,533.75	31,798,514.25	----------	65,290,048.00	29,110,404.61	36,179,643.39	6,066,584.55	30,113,058.84
Firemen's Insurance Co.	20,253,392.15	15,590,420.09	69,899.15	35,913,711.39	13,977,306.00	21,936,405.39	4,341,165.50	17,595,239.89
Fire Reassurance Co. of New York (a N. Y. Corp'n)	10,109,667.45	8,531,391.67	196,474.75	18,837,533.67	10,756,968.10	8,080,565.57	4,114,781.51	3,965,784.06
First American Fire Insurance Co.	3,133,242.93	2,011,024.53	----------	5,144,267.46	2,463,041.44	2,681,226.02	1,216,663.67	1,464,562.35
Franklin Fire Insurance Co. (a Pa. Corp'n)	19,024,393.00	13,744,158.75	----------	32,768,551.75	12,190,910.75	20,577,641.00	13,168,255.00	7,409,386.00
Franklin National Ins. Co. of New York (a N. Y. Corp'n)	150,319.31	1,577,155.33	10,612.96	1,738,087.60	437,105.61	1,300,981.99	925,156.67	375,825.32
General Exchange Insurance Corp'n	758,466.10	7,276,180.69	----------	8,034,646.79	918,359.83	7,116,286.96	----------	7,116,286.96
Georgia Home Insurance Co.	1,160,873.62	972,233.34	----------	2,133,106.96	896,443.75	1,236,663.21	323,270.45	913,392.76
Girard Fire & Marine Insurance Co.	7,043,266.38	4,578,682.98	2,425.91	11,624,375.27	4,195,416.73	7,428,958.54	1,866,811.32	5,562,147.22
Glens Falls Insurance Co.	16,667,240.15	13,296,695.57	----------	29,963,935.82	12,508,911.71	17,455,024.11	3,272,980.83	14,182,043.28
Globe & Rutgers Fire Insurance Co.	44,638,486.72	45,765,675.01	1,346,850.67	91,751,012.40	45,450,680.00	46,300,332.40	5,671,736.33	40,628,596.07
Globe Insurance Co. of Pennsylvania	1,922,336.96	1,164,023.37	----------	3,086,360.33	1,077,733.04	2,008,627.29	612,066.19	1,396,561.10

TABLE 8

—Continued

Name of Company	In Force Dec. 31, 1925	Written or Renewed	Excess of Original Premiums Over Amount Received for Reinsurance	Total	Expirations and Cancellations	In Force December 31, 1926	Deduct Amount Reinsured	Net Premiums In Force December 31, 1926
Granite State Fire Insurance Co.	3,461,235.07	2,200,392.61	----------	5,661,628.68	1,974,524.46	3,687,104.22	1,102,198.88	2,584,905.34
Great American Insurance Co.	45,619,970.13	34,347,756.91	17,032.52	79,984,759.56	31,675,009.24	48,309,750.32	11,393,535.84	36,916,214.48
Great Lakes Insurance Co.	2,051,650.50	1,392,251.32	5,324.63	3,449,226.65	1,082,014.18	2,367,212.47	1,372,149.40	995,063.07
Guaranty Fire Insurance Co. of Providence	190,015.37	914,888.12	26,486.28	1,131,384.77	299,265.87	832,118.90	165,805.62	666,313.28
Guardian Fire Assur. Corp'n of N. Y.	----------	4,149,187.27	981,322.72	5,130,509.99	1,056,617.14	4,073,892.85	1,531,612.41	2,542,280.44
Hamburg American Insurance Co.	----------	1,719,647.99	36,442.98	1,756,090.97	399,994.93	1,356,096.04	----------	1,356,096.04
Hampton Roads Fire and Marine Ins. Co. (a Md. Corp'n)	867,839.57	661,418.21	6,585.69	1,535,843.47	668,452.08	867,391.39	200,783.12	666,608.27
Hanover Fire Insurance Co.	11,541,599.65	7,832,329.37	----------	19,373,929.02	7,590,740.68	11,783,188.34	2,592,728.70	9,190,459.64
Harmonia Fire Insurance Co. (Buffalo)	528,599.56	857,816.31	----------	1,386,415.87	374,670.87	1,011,745.00	496,803.00	514,942.00
Hartford Fire Insurance Co.	109,817,623.46	94,613,796.03	531,394.26	204,962,813.75	101,875,133.67	103,087,680.08	14,055,624.13	89,032,055.95
Henry Clay Fire Insurance Co.	2,122,714.16	818,387.55	----------	2,941,101.71	1,258,110.21	1,682,991.50	1,682,991.50	----------
Home Fire & Marine Insurance Co. of California	6,772,772.65	6,362,191.51	----------	13,134,964.16	5,537,804.55	7,597,159.61	3,165,284.15	4,431,875.46
Home Insurance Co.	86,405,918.00	74,090,344.61	514,922.00	161,020,184.61	69,797,988.61	91,222,196.00	14,767,719.00	76,454,477.00
Hudson Insurance Co.	3,759,048.95	4,610,286.44	----------	8,369,335.39	3,267,445.84	5,101,889.55	1,589,487.80	3,512,401.75
Imperial Assurance Co.	3,738,703.84	2,590,009.53	40,553.83	6,369,267.20	2,661,139.49	3,708,127.71	1,625,297.58	2,082,830.13
Importers & Exporters Insurance Co.	4,380,591.99	5,804,815.26	----------	10,185,407.25	4,609,624.24	5,575,783.01	1,498,243.33	4,077,539.68
Independence Fire Insurance Co.	213,470.80	863,429.79	----------	1,076,900.59	378,364.65	698,535.94	186,648.76	511,887.18
Insurance Co. of North America	47,721,798.22	45,744,968.42	192,481.02	93,659,247.66	42,110,948.78	51,548,298.88	3,812,981.96	47,735,316.92
Insurance Co. of the State of Pennsylvania	9,814,599.48	7,826,549.91	----------	17,641,149.39	7,144,641.81	10,496,507.58	6,286,790.08	4,209,717.50
International Insurance Co.	15,351,872.35	12,980,851.58	680,700.39	29,013,424.32	13,907,652.86	15,105,771.46	6,819,530.61	8,286,240.85
Interstate Fire Insurance Co.	1,568,333.49	1,192,115.26	----------	2,760,448.75	1,121,556.12	1,638,892.63	1,638,892.63	----------
Iroquois Fire Insurance Co.	442,966.09	221,966.05	----------	664,932.14	430,206.92	234,725.22	113,435.10	121,290.12
Lincoln Fire Insurance Co. of N. Y. (A N. Y. Corp'n)	3,242,750.33	3,039,296.08	51,289.68	6,333,336.09	3,163,621.32	3,169,714.77	100,359.92	3,069,354.85
Maryland Insurance Co. (A Del. Corp'n)	1,237,885.32	2,062,780.48	----------	3,300,665.80	1,568,479.38	1,732,186.42	1,219,202.38	512,984.04
Massachusetts Fire and Marine Insurance Co.	2,929,702.21	2,504,584.45	----------	5,434,286.66	1,992,544.96	3,441,741.70	2,812,300.39	629,441.31
Mechanics & Traders Insurance Co.	5,301,631.35	4,659,166.66	9,914.30	9,970,712.31	3,946,528.77	6,024,183.54	2,800,617.56	3,223,565.98
Mechanics Insurance Co.	5,826,635.60	4,064,872.13	3,461.04	9,894,968.77	3,415,757.29	6,479,211.48	1,748,612.79	4,730,598.69
Mercantile Insurance Co. of America	6,479,982.61	5,266,600.28	----------	11,746,672.89	4,748,642.69	6,998,030.20	1,275,306.15	5,722,724.05
Merchants Fire Assurance Corp'n of N. Y.	6,631,298.38	7,553,134.70	7,653.50	14,192,086.58	6,528,966.57	7,663,120.01	1,115,672.07	6,547,447.94
Merchants Fire Insurance Co.	1,521,094.05	1,109,974.93	----------	2,631,068.98	989,727.15	1,641,341.83	461,295.81	1,180,046.02
Merchants Insurance Co. in Providence	1,979,443.43	2,392,894.17	57,996.24	4,430,333.84	1,650,496.17	2,779,837.67	1,167,570.30	1,612,267.37
Mercury Insurance Co.	508,908.30	1,655,534.16	37,517.25	2,201,959.71	771,203.96	1,430,755.75	263,346.23	1,167,409.52
Michigan Fire & Marine Insurance Co.	3,689,393.50	2,690,769.55	----------	6,380,163.05	2,234,653.20	4,145,509.85	1,556,513.07	2,588,996.78
Milwaukee Mechanics Insurance Co.	13,076,138.41	9,181,209.79	5,701.68	22,263,049.88	8,036,034.49	14,227,015.39	2,651,503.98	11,575,511.41
Minneapolis Fire & Marine Insurance Co.	2,498,831.47	1,882,456.29	5,823.73	4,387,111.40	1,777,470.10	2,609,641.30	2,609,641.30	----------
National American Fire Insurance Co.	778,581.16	476,659.94	----------	1,255,241.10	389,661.39	865,579.71	167,229.65	698,350.06
National Ben Franklin Fire Insurance Co.	9,483,126.32	5,956,978.84	46,264.55	15,486,369.51	5,625,257.38	9,861,112.13	2,746,745.02	7,114,367.11
National Fire Insurance Co.	47,662,688.14	36,363,785.70	1,112,559.82	85,139,033.66	31,601,699.73	53,537,333.93	12,175,937.54	41,361,396.39
National Liberty Insurance Co.	20,004,146.51	14,997,198.06	92,706.50	35,094,051.07	13,349,970.89	21,744,080.18	4,421,304.96	17,322,775.22
National Reserve Insurance Co. (an Ill. Corp'n)	2,623,872.89	2,184,772.53	----------	4,808,645.42	1,452,257.09	3,356,388.33	906,193.91	2,450,194.42
National Security Fire Insurance Co.	2,667,469.13	2,741,350.73	----------	5,408,819.91	2,104,529.15	3,304,290.76	2,702,495.32	601,795.44
National Union Fire Insurance Co.	17,859,885.54	18,678,419.32	1,087,319.65	37,625,624.51	15,782,507.37	21,843,117.14	3,818,309.53	18,024,807.61
Newark Fire Insurance Co.	8,461,680.89	6,914,596.46	----------	15,376,277.35	6,334,841.46	9,041,435.89	1,960,117.07	7,081,318.82
New Brunswick Fire Insurance Co.	2,502,196.15	1,776,053.70	12,761.51	4,291,011.36	1,618,010.05	2,673,001.31	908,798.31	1,764,203.00
New England Fire Insurance Co.	460,605.91	604,846.11	1,624.27	1,067,076.29	998,270.11	68,806.18	53,416.47	15,389.71
New Hampshire Fire Insurance Co.	12,995,603.52	8,172,175.57	----------	21,167,779.09	8,060,062.58	13,107,716.51	1,903,417.91	11,204,298.60
New Jersey Insurance Co. (a N. J. Corp'n)	2,695,846.07	3,583,904.58	----------	6,279,750.65	2,205,533.57	4,074,217.08	1,054,991.99	3,019,225.09
New York Underwriters Insurance Co.	----------	25,904,402.78	----------	25,904,402.78	4,264,360.54	21,640,042.24	20,618,713.12	1,021,329.12
Niagara Fire Insurance Co.	24,574,054.12	18,861,831.32	----------	43,435,885.44	17,466,076.33	25,969,809.11	4,591,271.62	21,378,537.49
North Carolina Home Insurance Co.	1,524,554.17	1,311,286.04	14,653.42	2,850,493.63	1,152,157.06	1,698,336.57	608,686.89	1,089,649.68
Northern Insurance Co. of N. Y.	8,534,498.88	7,564,458.53	----------	16,098,957.41	7,220,000.01	8,878,957.40	2,537,977.60	6,340,979.80
North River Insurance Co.	18,904,325.81	15,909,808.64	224,723.23	35,038,857.68	15,417,537.62	19,621,320.06	1,847,903.82	17,773,416.24
North Star Insurance Co.	2,611,607.11	3,879,542.80	283,412.33	6,774,562.24	2,829,057.70	3,945,504.54	740,934.74	3,204,569.80
Northwestern Fire & Marine Insurance Co.	3,854,419.16	4,815,113,22	----------	8,669,532.38	4,587,034.59	4,082,497.79	2,847,603.55	1,234,894.24
Northwestern National Insurance Co.	13,806,329.81	7,212,455.06	1,420.71	21,020,205.58	6,791,134.54	14,229,071.04	2,521,372.44	11,707,698.60
Old Colony Insurance Co.	4,889,036.51	3,807,550.37	----------	8,696,586.88	3,550,126.15	5,146,460.73	1,490,925.71	3,655,535.02
Orient Insurance Co.	8,338,383.56	5,406,480.11	----------	13,744,863.67	4,876,537.63	8,868,326.04	2,600,732.42	6,267,593.62
Pacific Fire Insurance Co.	6,292,467.12	6,883,937.13	----------	13,176,404.25	5,994,430.41	7,181,973.84	2,385,139.75	4,796,834.09
Patriotic Insurance Co. of America	2,482,639.64	1,861,371.36	----------	4,344,010.90	1,861,439.58	2,482,571.32	830,678.09	1,651,893.23
Pennsylvania Fire Insurance Co.	14,692,288.65	10,040,691.73	----------	24,732,980.38	9,278,613.64	15,454,366.74	2,617,608.23	12,836,758.51

TABLE 1—Continued

Name of Company	In Force Dec. 31, 1925	Written or Renewed	Excess of Original Premiums Over Amount Received for Reinsurance	Total	Expirations and Cancellations	In Force December 31, 1926	Deduct Amount Reinsured	Net Premiums In Force December 31, 1926
Peoples National Fire Insurance Co. (a Del. Corp'n)	3,483,849.10	2,511,132.14	42,953.20	6,037,934.44	2,171,670.48	3,866,263.96	1,323,607.11	2,542,656.85
Philadelphia Fire & Marine Insurance Co.	8,640,852.12	7,095,703.96	----------	15,736,556.08	5,869,881.86	9,866,674.22	7,035,600.09	2,831,074.13
Phoenix Insurance Co.	45,125,007.09	28,747,900.14	387,730.25	74,260,637.48	28,214,321.49	46,046,315.99	22,063,805.97	23,982,510.02
Pilot Reinsurance Co. of N. Y.	101,152.48	1,239,702.96	----------	1,340,855.44	366,161.51	974,693.93	----------	974,693.93
Pittsburgh Fire Insurance Co.	(t)	----------	----------	----------	----------	----------	----------	----------
Preferred Risk Fire Insurance Co.	474,954.67	621,567.04	----------	1,096,521.71	375,743.61	720,778.10	72,031.82	648,746.28
Presidential Fire & Marine Insurance Co.	833,365.28	1,162,837.92	----------	1,996,203.20	804,589.93	1,191,613.27	203,018.94	988,594.33
Providence Washington Insurance Co.	13,307,144.54	12,443,096.60	5,031.48	25,755,272.62	12,269,750.68	13,485,521.94	3,552,582.42	9,932,939.52
Queen Insurance Co. of America	21,075,672.33	15,173,292.24	----------	36,248,964.57	15,112,198.74	21,136,765.83	3,150,929.52	17,985,836.31
Reliable Fire Insurance Co.	896,783.20	505,433.45	----------	1,402,216.65	447,489.46	954,727.19	235,940.35	718,786.84
Reliance Insurance Co.	3,652,779.45	4,847,715.07	698,872.12	9,199,366.64	4,021,451.20	5,177,915.44	3,544,544.34	1,633,371.10
Republic Fire Insurance Co.	4,590,400.66	2,883,239.92	8,226.94	7,481,867.52	2,916,359.99	4,565,507.53	2,245,301.51	2,320,206.02
Retailers Fire Insurance Co.	446,693.40	568,334.46	8,165.32	1,023,193.18	435,608.20	587,584.98	587,584.98	----------
Rhode Island Insurance Co.	9,011,107.66	7,248,494.13	496,104.02	16,755,705.81	6,508,582.34	10,247,123.47	4,981,612.06	5,265,511.41
Richmond Insurance Co. of N. Y.	2,945,792.02	2,619,733.87	----------	5,565,525.89	2,809,715.26	2,755,810.63	535,747.85	2,220,062.78
Rocky Mountain Fire Insurance Co.	1,006,203.20	280,371.51	17,196.51	1,303,771.22	586,297.86	717,473.36	617,073.99	100,399.37
Rossia Insurance Co. of America	17,596,330.23	18,054,607.50	384,659.45	36,035,597.18	18,457,687.08	17,577,910.10	4,192,984.23	13,384,925.87
St. Paul Fire & Marine Insurance Co.	24,541,154.16	23,814,916.83	58,320.15	48,414,391.14	21,340,236.22	27,074,154.92	3,458,683.65	23,615,471.27
Safeguard Insurance Co. of N. Y.	2,000,135.03	1,368,224.73	----------	3,368,359.76	1,188,267.35	2,180,092.41	817,645.51	1,362,446.90
Savannah Fire Insurance Co.	338,021.81	612,308.44	22,962.31	973,292.56	476,027.81	497,264.75	63,381.86	433,882.89
Security Insurance Co.	12,457,513.42	10,175,622.38	39,610.13	22,672,745.93	8,744,800.25	13,927,945.68	3,234,833.09	10,693,112.59
Sentinel Fire Insurance Co.	423,853.12	1,344,931.58	----------	1,768,784.70	564,166.33	1,204,618.37	990,131.35	214,487.02
South Carolina Insurance Co.	510,217.63	575,891.26	----------	1,086,108.89	548,332.01	537,776.88	62,067.91	475,708.97
Southern Home Insurance Co.	1,796,749.07	2,422,124.46	21,525.05	4,240,398.58	2,265,646.45	1,974,752.13	935,604.64	1,039,147.49
Springfield Fire & Marine Insurance Co.	30,683,163.53	25,019,952.79	----------	55,703,116.32	21,931,779.78	33,771,336.54	6,054,634.64	27,716,701.90
Standard American Fire Insurance Co.	495,370.83	290,313.72	----------	785,684.55	159,178.43	626,506.12	203,487.03	423,019.09
Standard Fire Insurance Co.	3,142,355.24	2,286,103.91	20,217.43	5,448,676.58	2,004,873.22	3,443,803.36	1,166,705.72	2,277,097.64
Star Insurance Co. of America	9,346,070.02	5,890,427.62	74,510.11	15,311,007.75	6,228,796.06	9,082,211.69	4,779,461.79	4,302,749.90
Stuyvesant Insurance Co.	5,506,886.57	5,129,964.48	6,378.10	10,643,229.15	5,261,187.34	5,382,041.81	1,711,580.18	3,670,461.63
Superior Fire Insurance Co.	9,217,657.25	5,681,457.30	8,972.23	14,908,086.78	5,577,080.50	9,331,006.28	3,661,389.01	5,669,617.27
Transcontinental Insurance Co. (a N. Y. Corp'n)	38,649.83	3,510,361.94	1,098,991.26	4,648,003.03	1,324,974.67	3,323,028.36	2,739,099.42	583,928.94
Travelers Fire Insurance Co.	2,724,254.28	11,154,519.23	1,082,111.86	14,960,885.37	5,135,388.29	9,825,497.08	487,368.99	9,338,128.09
Twin City Fire Insurance Co.	3,495,216.75	3,693,112.29	20,808.20	7,209,137.24	3,199,373.66	4,009,763.58	2,952,620.70	1,057,142.88
United American Insurance Co. of Pa.	1,460,875.28	841,120.68	2,989.61	2,304,985.57	849,223.80	1,455,761.77	361,427.25	1,094,334.52
United Firemen's Insurance Co.	2,930,321.68	2,447,499.87	35,534.35	5,413,355.90	2,236,061.31	3,177,294.59	1,069,150.11	2,108,144.48
United States Fire Insurance Co.	27,768,474.10	23,414,733.09	434,427.78	51,617,634.88	21,647,227.85	29,970,407.03	3,144,688.41	26,825,718.62
United States Merchants and Shippers Insurance Co.	4,136,507.67	7,717,613.44	----------	11,854,121.11	6,535,126.85	5,318,994.26	1,958,075.91	3,360,918.35
Utah Home Fire Insurance Co.	1,459,485.28	933,201.86	----------	2,392,687.14	1,242,884.66	1,149,802.48	329,552.29	820,250.19
Victory Insurance Co. of Phila.	3,210,029.88	4,229,425.39	608,872.12	8,138,327.89	3,546,023.84	4,592,304.05	2,958,932.95	1,633,371.10
Westchester Fire Insurance Co.	18,293,963.15	13,238,951.46	----------	31,532,914.61	13,180,473.06			
Wheeling Fire Insurance Co.	956,487.32	604,588.55				18,352,441.55	4,083,805.23	14,268,636.32
World Fire & Marine Insurance Co.	2,406,819.42	4,237,065.75	----------	1,561,075.87	556,118.59	1,004,957.28	145,155.71	859,801.57
			16,929.32	6,680,814.49	2,594,920.78	4,085,893.71	1,552,068.45	2,533,825.26
Total Non-Iowa Stock Companies	$ 1,664,875,065.64	$ 1,395,813,099.21	$ 16,801,160.08	$ 3,077,489,324.93	$ 1,298,137,563.57	$ 1,779,351,761.36	$ 503,419,124.22	$ 1,275,932,637.14
Total Iowa Stock and Mutual Companies	20,331,847.84	13,579,746.18	337,996.68	34,249,590.70	12,621,610.24	21,627,980.46	4,356,326.18	17,271,654.28
Total Non-Iowa Mutual Companies	61,342,735.24	61,087,360.98	279,260.34	122,709,356.56	56,161,825.76	66,547,530.80	15,480,229.67	51,067,301.13
Total United States Branch Companies	365,901,484.63	294,858,659.29	4,717,715.76	665,477,859.68	285,853,768.98	379,624,090.70	113,212,598.31	266,411,492.39
Total All Companies	$ 2,112,451,133.35	$ 1,765,338,865.66	$ 22,136,132.86	$ 3,899,926,131.87	$ 1,652,774,768.55	$ 2,247,151,363.32	$ 636,468,278.38	$ 1,610,683,084.94

[t]No statement filed, business reinsured by the National Liberty Insurance Company
[v]Assessment company.

TABLE 9—FIRE INSURANCE COMPANIES—NET PREMIUM INCOME BY CLASSIFICATION—IOWA BUSINESS

Name of Company	Fire	Ocean Marine	Motor Vehicles	Air Craft	Inland Navigation and Transportation	Tornado, Windstorm and Cyclone	Hail	Sprinkler Leakage	Riot, Civil Commotion and Explosion	All Other	Total
IOWA MUTUAL COMPANIES											
Druggists Mutual Ins. Co. of Iowa	$ 62,207.94					$ 4,160.19					$ 66,368.13
Farmers Union Mutual Ins. Co.	63,671.26		$ 3,228.44			31,573.34					98,473.04
Iowa Automobile Mutual Ins. Co.	4,476.61		81,689.10			1,434.89				$ 7,159.12	94,759.72
Iowa Hardware Mutual Ins. Co.	27,889.21										27,889.21
Iowa Mutual Ins. Co.	355,233.09		31,009.51			75,576.41				44,593.28	506,412.29
Iowa State Ins. Co. (Mutual)	270,529.72					82,326.85					352,856.57
Mill Owners Mutual Fire Ins. Co.	262,233.29		1,424.50			14,140.21		$ 68.10			277,866.10
Retail Merchants Mutual Ins. Co.	32,361.71					4,051.04				921.72	37,334.47
Western Grain Dealers Mut. Fire Ins. Co.	104,188.29					4,766.77					108,955.06
Total Iowa Mutual Companies	$ 1,182,791.12		$ 117,351.55			$ 218,029.70		$ 68.10		$ 52,674.12	$ 1,570,914.59
IOWA STOCK COMPANIES											
Central Federal Fire Ins. Co.	$ 22,942.97		$ 15,054.61			$ 2,206.26					$ 40,203.84
Dubuque Fire and Marine Ins. Co.	117,306.46					22,992.18					140,298.64
Inter-Ocean Reinsurance Co.	56,906.82		2,134.84			7,193.44	$ 80,272.58				146,507.68
Iowa Fire Ins. Co.	112,350.56		3,895.82			24,746.98				$ 14,113.84	155,107.20
Iowa National Fire Ins. Co.	128,581.48		3,913.76			40,864.50					173,359.74
Security Fire Ins. Co.	184,566.51		27.73			50,295.08					234,889.32
Total Iowa Stock Companies	$ 622,654.80		$ 25,026.76			$ 148,298.44	$ 80,272.58			$ 14,113.84	$ 890,366.42
Total Iowa Stock and Mutual Co's	$ 1,805,445.92		$ 142,378.31			$ 366,328.14	$ 80,272.58	$ 68.10		$ 66,787.96	$ 2,461,281.01
OTHER THAN IOWA MUTUAL COMPANIES											
Allied American Mutual Auto Ins. Co.			$ 531.06								$ 531.06
American Mutual Ins. Co.	$ 15,924.90		h—.80			$ 1,454.19					17,378.29
Berkshire Mutual Fire Ins. Co.	12,968.50					1,027.17					13,995.67
Cambridge Mutual Fire Ins. Co.	1,237.08					20.35					1,257.43
Central Manufacturers Mutual Ins. Co.	42,296.16		1,671.41			66.46					44,034.03
Citizens Fund Mutual Fire Ins. Co.	18,961.91					193.80					19,155.71
Farmers Fire Ins. Co.	18,247.00					203.59		$ 25.11	$ 4.13		18,479.83
Fitchburg Mutual Fire Ins. Co.	7,805.91					33.97					7,839.88
Grain Dealers National Mut. Fire Ins. Co.	26,422.53		1,044.73			2,787.39		408.60			30,663.25
Hardware Dealers Mutual Ins. Co.	62,142.99		6,549.43			1,739.34					70,431.76
Indiana Lumbermen's Mutual Ins. Co.	915.00					h—33.43					881.57
Lumbermen's Mutual Ins. Co.	4,377.44					224.65					4,602.09
Lumber Mutual Fire Ins. Co.	1,098.91										1,098.91
Merrimack Mutual Fire Ins. Co.	10,392.48					892.45					11,284.93
Michigan Millers Mutual Fire Ins. Co.	17,502.21					819.76	$ 1.46	1.12			18,324.55
Millers Mutual Fire Ins. Ass'n of Illinois	8,358.98					478.53	9.32				8,846.83
Millers Mutual Fire Ins. Co. of Texas	10,800.04					130.15					10,930.19
Millers National Ins. Co.	10,380.41					1,158.74					11,539.15
Minnesota Implement Mutual Fire Ins. Co.	94,207.01		6,579.58			2,234.44					103,021.03
National Implement Mutual Ins. Co.	45,842.93					4,730.81					50,573.74
National Retailers Mutual Ins. Co.	22,348.27		73.01			40.91					22,462.19
Nebraska Hardware Mutual Ins. Co.	4,277.57										4,277.57
Northwestern Mutual Fire Ass'n	40,712.55		1,339.49			4,935.62	56.71				47,044.37
Ohio Farmers Ins. Co.	2,428.24		h—111.18			h—474.35	h—3.51	17.95			1,857.15
Ohio Hardware Mutual Ins. Co.	11,658.05					706.47					12,364.52
Ohio Millers Mutual Ins. Co.	4,288.08		51.44			198.01				1,477.15	6,014.68
Pennsylvania Lumbermen's Mut. Fire Ins. Co.	822.14										822.14
Pennsylvania Millers Mutual Fire Ins. Co.	2,532.01					31.68					2,563.69
Retail Druggists Mutual Fire Ins. Co.	9,762.15										9,762.15
Retail Hardware Mutual Fire Ins. Co.	72,319.67		4,985.87			1,628.42					78,933.96
St. Paul Mutual Hail and Cyclone Ins. Co.						763.94					763.94
Security Mutual Fire Ins. Co.	10,417.98					852.43					11,270.41
Tri-State Mutual Grain Dealers Ins. Co.	22,986.45					648.76					23,635.21
Union Fire Ins. Co.	27,175.29					9,385.13					36,560.42
United Mutual Fire Ins. Co.	21,421.00		55.60			156.37					21,632.97
Total Other Than Iowa Mutual Co's	$ 663,031.84		$ 22,769.64			$ 37,035.75	$ 63.98	$ 452.78	$ 4.13	$ 1,477.15	$ 724,835.27

TABLE 9

Name of Company	Fire	Ocean Marine	Motor Vehicles	Air Craft
UNITED STATES BRANCHES				
Atlas Assurance Co., Ltd.	$ 21,740.01		$ 542.69	
Baltica Ins. Co., Ltd.	13,777.35			
British American Assurance Co.	30,685.72		894.83	
British General Assur. Co., Ltd.	9,020.25			
Caledonian Ins. Co.	13,673.33		6,920.87	
Christiania General Ins. Co.	59,813.95			
Commercial Union Assurance Co., Ltd.	59,673.80	$ 508.95	4,574.48	
Eagle, Star and British Dominions Ins. Co.	29,336.26		5,475.52	
Indemnity Mutual Marine Assurance Co.		1,326.82	149.80	
Jupiter General Ins. Co., Ltd.	1,607.32		18.82	
Kyodo Fire Ins. Co., Ltd.	2,453.16		47.00	
Law, Union and Rock Ins. Co., Ltd.	6,085.40		1.99	
Liverpool and London and Globe Ins. Co., Ltd.	85,323.53		9,390.10	
London and Lancashire Ins. Co., Ltd.	37,492.68		1,325.49	
London and Scottish Assurance Corpn., Ltd.	5,613.08	1,326.82	9.12	
London Assurance Corporation	24,716.48		3,789.75	
Netherlands Ins. Co.	9,490.22		3,778.34	
New India Assurance Co., Ltd.	7,306.50			
Nippon Fire Ins. Co., Ltd.	2,099.95		3.82	
North British and Mercantile Ins. Co.	101,881.71		7,930.00	
Northern Assurance Co.	33,236.40	43.12	1,607.55	
Norwich Union Fire Ins. Society	28,433.54		6,498.58	
Osaka Marine and Fire Ins. Co., Ltd.	188.00			
Palatine Ins. Co.	22,221.83		2,259.45	
Phoenix Assur. Co.	27,560.12	10.60	459.58	
Prudentia Re and Coinsurance Co., Ltd.	56,597.27		273.48	
Prudential Ins. Co. of Great Britain (Located in N. Y.)	11,755.72		82.87	
Reinsurance Co. "Salamandra"	45,028.25		239.17	
Royal Exchange Assurance	431.72	589.70		
Royal Insurance Co.	168,298.14	19.97	20,515.74	
Scottish Union and National Ins. Co.	68,064.90		7,188.28	
Skandia Ins. Co.	21,280.04			
Skandinavia Ins. Co.	21,911.42		21.14	
State Assurance Co., Ltd.	7,758.28		1,098.33	
Sun Insurance Office	30,323.58		761.98	$ 5,068.57
Svea Fire and Life Ins. Co.	13,995.71		421.79	
Swiss Reinsurance Co.	56,547.36		4,047.29	
Tokio Marine and Fire Ins. Co.	3,959.97	1,916.53	49.93	
Union and Phenix Espanol Ins. Co.	13,255.09			
Union Assurance Society, Ltd.	14,613.89		1,476.92	
Union Fire Ins. Co.	12,989.83			
Union Insurance Society of Canton, Ltd.	7,044.99		h—5,199.69	
Urbaine Fire Ins. Co.	38,403.46		3,791.55	
Western Assurance Co.	33,637.28	589.70	3,219.83	
World Auxiliary Ins. Corp'n, Ltd.	6,935.83			
Total United States Branch Companies	$ 1,266,263.32	$ 6,341.22	$ 93,666.39	$ 5,068.57
NON-IOWA STOCK COMPANIES				
Aetna Ins. Co.	$ 267,037.14		$ 32,707.07	
Agricultural Ins. Co.	52,916.97	$ 884.56	4,662.46	
Allemannia Fire Ins. Co.	13,758.48			
Alliance Ins. Co.	21,313.53		3,238.31	
American Alliance Ins. Co.	49,638.38		2,643.25	
American Central Ins. Co.	52,169.09		3,233.63	
American Druggists Fire Ins. Co.	4,728.26			
American Eagle Fire Ins. Co.	50,069.88		12,807.76	
American Equitable Assurance Co.	14,245.12			
American Ins. Co.	223,522.47		38,676.62	

—Continued

Inland Navigation and Transportation	Tornado, Windstorm and Cyclone	Hail	Sprinkler Leakage	Riot, Civil Commotion and Explosion	All Other	Total
	$ 3,263.63		$ 78.65	$ h—2.90		$ 25,622.08
	345.09		h—.10	h—7.47		14,114.87
	2,808.16		132.79	72.11	$ 29.00	34,622.61
	568.28					9,588.53
	2,483.37					23,077.57
	3,384.16		297.86	78.27		63,574.24
$ 949.67	5,673.30		26.85	152.30		71,559.35
	2,261.63		13.08		985.00	38,071.49
534.79						2,011.41
	h—210.63		6.51	.06	1.16	1,423.24
	12.85					2,513.01
	2,241.01			21.80		8,350.20
1,208.50	14,956.96		h—22.91	622.95		111,479.13
	7,978.13			h—41.70		46,754.60
534.79	731.57					8,215.38
220.89	2,600.41					31,327.53
	1,015.71					14,284.27
	288.22		15.71	16.27		7,626.70
	100.20		.85			2,204.82
1,253.82	16,694.52		1,804.78	436.97	1,282.89	131,284.69
574.71	4,956.30		379.50	139.32		40,936.91
	4,705.50		197.56	21.75		39,856.93
	h—122.23					65.77
	3,429.33		8.72	27.24		27,946.57
8.40	4,719.77		235.42	1.42		33,004.31
	3,115.67		239.28	7.03		60,232.73
	512.33					12,350.92
	2,470.92		172.11	.60		47,911.05
237.67	59.00		4.45			1,322.54
589.62	34,896.23		74.78	22.44	6.23	224,423.15
	4,873.96	67.52				80,194.66
	5,450.62		48.37	.87		26,779.90
	1,693.10		1.94	8.02		23,635.62
	1,063.05		.01			9,919.67
	683.65	5,062.44				41,900.22
						14,417.50
	3,442.05		137.25	5.37	14.79	64,194.11
772.49	15.94		9.46	65.77		6,790.09
	h—31.12					13,223.97
	1,898.29		8.72	193.19	185.00	18,376.01
						12,989.83
2,915.26	741.33		28.76	135.77		5,666.42
15.36	947.04		86.56	.79		43,244.76
237.67	3,008.22		159.48	39.35	106.00	40,997.53
2.78	1,187.31		357.89	35.13		8,518.94
$ 10,056.42	$ 150,912.83	$ 5,129.96	$ 4,504.33	$ 2,052.72	$ 2,610.07	$ 1,546,605.83
$ 1,624.05	$ 57,842.65	$ 10,335.47	$ 149.76	$ 755.15	$ 1,428.63	$ 371,879.92
878.53	6,168.72		668.32	24.01		66,203.57
	973.45		69.80	24.15		14,825.88
832.50	2,011.98		5.46	127.25	546.12	28,075.15
204.10	9,838.47	92.40	32.04	47.73		62,496.37
	7,053.81					62,456.53
						4,728.26
549.20	6,697.95	2,336.78	12.80	5.70		72,480.07
	764.26		62.70	.47		15,072.55
68.10	50,996.87	487.45	341.65	124.37	302.08	314,519.61

TABLE 1

—Continued

Name of Company	Fi e	Ocean Marine	Motor Vehicles	Air Craft	Inland Navigation and Transportation	Tornado, Windstorm and Cyclone	Hail	Sprinkler Leakage	Riot, Civil Commotion and Explosion	All Other	Total
American National Fire Ins. Co.	7,105.99										7,221.07
American Reserve Ins. Co.	17,840.08		127.12	h—29.36		115.08					20,108.16
American Union Ins. Co. of New York (a N. Y. Corp'n)	2,908.93					1,962.10		212.71	h—4.49		3,276.31
Automobile Ins. Co.	62,343.04	838.36	63,901.37			367.06	.32				178,382.96
Baltimore American Ins. Co. of N. Y.	6,277.60				35,304.24	4,041.57		6,717.12	237.26		6,870.85
Bankers and Shippers Ins. Co. of N. Y.	9,978.42		3,281.78			590.64		h—24.41	27.02		13,764.25
Boston Ins. Co.	50,669.89	196.88	18,182.09			484.98		19.07			75,943.01
Buffalo Ins. Co.	30,945.61				1,690.36	4,907.08	16.59	96.67	31.10	152.35	31,863.97
California Ins. Co.	6,860.42		1,438.87			918.36					9,412.64
Camden Fire Ins. Ass'n	44,311.14		2,610.94			1,143.54		h—43.58	13.34		51,209.24
Capital Fire Ins. Co. (a N. H. Corp.)					h—1.24	4,413.07		154.44	41.89	279.00	
Carolina Ins. Co.	3,170.93		162.41								3,939.34
Central States Fire Ins. Co.						511.00				95.00	
Chicago Fire & Marine Ins. Co.	5,852.78		2,847.17					h—346.25			8,687.35
Citizens Ins. Co.	35,972.38		1,615.51			333.65					45,466.12
City of New York Ins. Co.	34,952.36		3,736.57			4,554.74	2,928.41	104.44	27.82	262.82	46,100.23
Columbia Fire Ins. Co.	6,273.96		4,573.80		2,189.13	3,105.00	60.48		281.25	1,775.44	11,807.90
Columbia Ins. Co.	3,853.50					955.80	4.34				4,337.77
Columbian Nat'l. Fire Ins. Co.	3,949.81					460.55		43.72			4,562.68
Commerce Ins. Co.	5,114.65		17.15			612.87					5,488.91
Commercial Union Fire Ins. Co.	10,399.44		913.42			331.68		25.43			12,774.03
Commonwealth Ins. Co. of New York	28,370.57		3,142.00			1,434.13		45.96	h—18.92		39,550.17
Concordia Fire Ins. Co.	69,938.89				1,986.03	5,549.82		321.17	1.18	179.40	80,744.10
Connecticut Fire Ins. Co.	163,399.42		8,783.86			10,805.21					216,120.49
Continental Ins. Co.	337,562.69		17,533.00			40,971.94	364.28	828.86	154.50	1,617.63	478,210.78
County Fire Ins. Co.	9,391.37		79.77		1,314.86	109,176.36	11,683.85	276.67	663.35		10,457.80
Detroit Fire & Marine Ins. Co.	24,016.75					986.66					26,868.86
Detroit Nat'l. Fire Ins. Co.	642.40					2,823.28		24.60	4.14		695.15
Dixie Fire Ins. Co.	8,515.16					43.33		9.84	h—.42		8,548.13
Eagle Fire Co. of N. Y.	h—159.86		180.51			32.97					733.71
Eagle Fire Ins. Co.	14,136.57					597.32		115.74			14,726.42
East & West Ins. Co. of New Haven	9,617.57					581.57		4.14	4.14		11,512.38
Employers' Fire Ins. Co.	11,973.47		2,314.29			1,894.81					15,271.49
Equitable Fire & Marine Ins. Co.	29,649.41		4,331.64			967.69	2.78	13.26			37,628.39
Equitable Fire Ins. Co.	1,198.66					3,214.92	42.47	2.07		387.88	1,315.30
Equity Fire Ins. Co.	3,597.42					101.79		12.78	2.07		3,597.42
Eureka-Security Fire and Marine Ins. Co.	2,833.17										3,151.25
Excelsior Ins. Co. of N. Y.	963.63					303.66		12.36	2.06		1,055.19
Export Ins. Co. (a N. Y. Corp.)						109.37		8.67	3.52		1,090.37
Federal Ins. Co. (a N. J. Corp.)		4,076.18	6,954.50		1,090.37						11,137.61
Federal Union Ins. Co.	5,304.66		585.87		106.93						6,928.55
Fidelity-Phenix Fire Ins. Co.	231,413.76		23,883.31		75.53	924.99		h—1.43	38.93		327,719.79
Fire Association of Philadelphia	86,287.89	1,326.82	23,017.41		1,879.89	60,764.51	9,347.08	338.11	93.13		118,981.48
Fireman's Fund Ins. Co.	407,560.60	97.95	39,446.80		534.54	7,677.65		108.91	28.26		602,116.16
Firemen's Ins. Co.	92,214.31		16,839.61		980.03	153,773.68		181.49	75.61		123,839.30
Fire Reassurance Co. of N. Y. (a N. Y. Corp.)	26,559.21		3,815.40		68.08	14,615.77		90.03	11.50		32,088.49
First American Fire Ins. Co.	141,159.00		5,695.18			1,711.97		14.00	.83	h—12.92	203,444.57
Franklin Fire Ins. Co. (a Pa. Corp.)	65,035.37	20.00	4,775.10			56,572.17		.05	18.17		88,215.68
Franklin National Ins. Co. of New York (a N. Y. Corp.)	3,556.70		37.58		6,239.85	8,263.00	1,045.16	296.95	100.12	2,440.13	4,084.60
General Exchange Ins. Corp.			112,765.56			479.99		7.33	3.00		112,765.56
Georgia Home Ins. Co.	2,670.26										2,887.44
Girard Fire & Marine Ins. Co.	20,949.51					202.77		12.34	2.07		23,931.68
Glens Falls Ins. Co.	44,930.71		2,689.02			2,993.68		h—11.51			53,912.54
Globe & Rutgers Fire Ins. Co.	195,249.98		9,128.38		81.69	5,561.81		106.59		542.72	239,139.38
Globe Ins. Co. of Pennsylvania	199.26					34,409.18	207.14	129.17	15.58		199.26
Granite State Fire Ins. Co.	11,618.45		3,682.47								16,885.13
Great American Ins. Co.	243,515.17	1,654.13	11,678.42			1,584.21					324,567.88
Great Lakes Ins. Co.	5,257.11	1,066.94			2,769.19	60,858.49	3,871.68	182.67	38.13		6,998.20
Guaranty Fire Ins. Co. of Providence	7,547.16				674.15						8,132.53
Guardian Fire Assur. Corp. of N. Y.	20,652.34		21.14			547.38		33.06	4.93		21,310.99
						637.50					

TABLE 9—Continued

Name of Company	Fire	Ocean Marine	Motor Vehicles	Air Craft	Inland Navigation and Transportation	Tornado, Windstorm and Cyclone	Hail	Sprinkler Leakage	Riot, Civil Commotion and Explosion	All Other	Total
Hamburg-American Ins. Co.	22,465.65					1,144.44					23,610.09
Hampton Roads Fire and Marine Ins. Co. (a Md. Corp.)	1,614.87					31.67		.53	h—.72		1,646.35
Hanover Fire Ins. Co.	69,774.23		26,520.00			13,336.12			1.34		109,668.01
Harmonia Fire Ins. Co. (Buffalo)	294.77				36.32	66.00				33.94	394.71
Hartford Fire Ins. Co.	510,214.35		25,263.59		1,431.11	77,390.09	76,201.35	2,158.49	503.96	9,249.58	702,412.52
Henry Clay Fire Ins. Co.	1,899.88					411.43					2,311.31
Home Fire & Marine Ins. Co. of California	20,373.66					4,509.69					24,883.35
Home Ins. Co.	400,330.38	1,937.11	71,079.89		10,465.71	69,565.00	4,306.15	1,240.42	499.18	6,033.64	565,457.48
Hudson Ins. Co.	10,306.43		421.81		120.75	2,621.44	28.79				13,499.22
Imperial Assur. Co.	9,312.18		72.00			1,429.95		h—14.58			10,799.55
Importers & Exporters Ins. Co.	20,457.48		7,786.51			1,363.48					29,607.47
Independence Fire Ins. Co.	2,006.79			32.97		198.16					2,237.82
Insurance Co. of North America	172,965.01	669.47	27,525.61		7,704.81	15,505.78	10,335.49	296.32	155.70	4,778.61	239,936.80
Insurance Co. of the State of Pennsylvania	70,261.12		492.36			7,458.14					78,211.62
International Ins. Co.	50,000.37		1,246.41			3,759.92		131.47	62.94		55,201.11
Interstate Fire Ins. Co.											
Iroquois Fire Ins. Co.	1,033.48										1,149.69
Lincoln Fire Ins. Co. of N. Y. (a N. Y. Corp.)	15,188.22		150.16	15.68		101.80		12.34	2.07		16,641.87
Maryland Ins. Co. (a Del. Corp.)			12,638.12			1,236.36		49.25	2.20		12,638.12
Massachusetts Fire & Marine Ins. Co.	9,587.02		352.67								11,210.59
Mechanics & Traders Ins. Co.	17,665.83		460.82		31.13	1,218.77	21.00				20,934.13
Mechanics Ins. Co.	59,725.11					2,795.91		7.32	4.25		70,240.49
Mercantile Ins. Co. of America	24,159.43		3,188.91			10,511.74			3.64		32,282.23
Merchants Fire Assur. Corp. of N. Y.	20,305.26				603.93	3,796.81		96.15	64.50	372.50	21,647.32
Merchants Fire Ins. Co.	10,730.33					1,342.06					11,219.97
Merchants Ins. Co. in Providence	17,003.24					468.02		18.52	3.10		18,595.18
Mercury Ins. Co.	8,734.21		12,627.15			1,588.10		3.84			22,878.34
Michigan Fire & Marine Ins. Co.	6,567.71				787.42	665.26		64.30			7,348.85
Milwaukee Mechanics Ins. Co.	97,195.67	737.12	3,624.36			715.41		59.89	5.84		112,123.58
Minneapolis Fire & Marine Ins. Co.					297.11	10,191.96		61.51	15.85		
National American Fire Ins. Co.	9,471.31		22,159.53			2,144.39	33.97				33,809.20
National Ben Franklin Fire Ins. Co.	28,246.51					3,864.59		11.28			32,122.38
National Fire Ins. Co.	288,301.67		158,033.27			80,840.77		100.32	132.01		527,408.04
National Liberty Ins. Co.	75,347.56		24,060.01		216.50	10,028.95	158.43	168.76	191.36	479.09	110,650.66
National Reserve Ins. Co. (an Ill. Corp.)	58,058.52					8,178.94					66,237.46
National Security Fire Ins. Co.	22,731.43		12,688.20		2,113.75	5,216.39		77.40	8.00		42,835.17
National Union Fire Ins. Co.	82,149.19		70,074.88		283.37	13,727.23	13,307.80	177.81	53.20		179,773.48
Newark Fire Ins. Co.	24,331.17		3,207.83			2,776.04					30,315.04
New Brunswick Fire Ins. Co.	8,843.07					1,315.87			h—.36		10,158.94
New England Fire Ins. Co.	h—30.32					h—47.16					h—77.84
New Hampshire Fire Ins. Co.	85,573.01		15,392.47			9,854.48		94.80	20.42		110,935.18
New Jersey Ins. Co. (a N. J. Corp.)	6,730.32		1,303.82			231.88		h—.30			8,265.72
New York Underwriters Ins. Co.	153,313.66		20,600.66		354.75	18,311.01		1,001.21	456.21		194,037.50
Niagara Fire Ins. Co.	70,183.29		4,267.86			7,605.77		281.90	55.12		82,393.94
North Carolina Home Ins. Co.	3,595.33					210.68					3,806.01
Northern Ins. Co. of N. Y.	11,086.50		4.10			2,252.91					13,343.51
North River Ins. Co.	125,299.58	1,326.82	11,359.66		534.79	17,868.62		236.79	77.65	1,081.96	157,785.87
North Star Ins. Co.	26,903.09		153.78			1,351.93		101.12	.25		28,510.17
Northwestern Fire & Marine Ins. Co.	118,270.90		15,453.83			32,782.67	3,226.14				169,733.54
Northwestern National Ins. Co.	63,882.31		67,599.26			10,024.76					141,506.33
Old Colony Ins. Co.	19,838.35		5,340.86		535.98	1,615.30	1.53	6.17	2.89	85.00	27,426.08
Orient Ins. Co.	34,664.33		501.39			8,836.40			h—32.45		43,969.67
Pacific Fire Ins. Co.	15,303.13		4,815.99			1,796.70		h—.12	29.69		21,945.39
Patriotic Ins. Co. of America	9,429.67		5,877.01			825.32					16,132.00
Pennsylvania Fire Ins. Co.	68,343.71		14,264.63		1,504.16	9,724.73	h—14.50	147.48	55.29	513.41	94,538.91
Peoples Natl. Fire Ins. Co. (a Delaware Corp.)	2,806.80					145.18			7.14		2,959.12
Philadelphia Fire & Marine Ins. Co.	7,213.65		1,619.15		4,062.15	3,052.09		10.50	202.68	1,523.25	17,683.47
Phoenix Ins. Co.	346,374.60	2,088.62	9,874.97		794.83	99,852.19	357.90	141.39	36.43	688.67	460,209.60
Pilot Reinsurance Co. of N. Y.	3,402.58					298.74			37.50		3,738.82
Pittsburgh Fire Ins. Co.	t										

TABLE 9—Continued

Name of Company	Fire	Ocean Marine	Motor Vehicles	Air Craft	Inland Navigation and Transportation	Tornado, Windstorm and Cyclone	Hail	Sprinkler Leakage	Riot, Civil Commotion and Explosion	All Other	Total
Preferred Risk Fire Ins. Co.	2,066.97					203.59		24.69	4.14		2,299.39
Presidential Fire & Marine Ins. Co.	2,677.49		h—3.75			216.47		69.23	2.35		2,961.79
Providence Washington Ins. Co.	46,017.18		6,240.63		449.67	5,844.93		176.22	108.89		58,837.52
Queen Ins. Co. of America	69,248.46	.07	14,155.48		1,743.26	11,898.39		13.70	40.63	56.00	97,155.99
Reliable Fire Ins. Co.	1,432.04					101.79		12.35	2.06		1,548.24
Reliance Ins. Co.	8,635.78		2,301.73			767.77		10.89	2.83		11,719.00
Republic Fire Ins. Co.	10,754.63					1,415.68	7.80	15.78			12,193.89
Retailers Fire Ins Co.	163.92					5.71					169.63
Rhode Island Ins. Co.	38,705.85					3,903.49		316.64	54.26		42,980.24
Richmond Ins. Co. of N. Y.	25,588.67		6,667.45			690.33		2.00	34.35		32,982.80
Rocky Mountain Fire Ins. Co.	2,753.62					210.90					2,964.52
Rossia Ins. Co. of America	86,614.77		4,122.21	14.16	15.35	6,880.78		212.13	h—.98		97,858.42
St. Paul Fire and Marine Ins. Co.	196,586.17	1,273.36	29,366.48		19,445.63	58,845.04		411.23	53.15		305,981.06
Safeguard Ins. Co. of N. Y.	10,475.31		8.40			2,365.60			23.58		12,872.89
Savannah Fire Ins. Co.	2,217.74					203.59		24.69	4.14		2,450.16
Security Ins. Co.	121,332.19	508.14	23,657.72		547.50	15,771.68		245.95	320.52	360.22	162,743.92
Sentinel Fire Ins. Co.	14,896.33					h—2.42					14,893.91
South Carolina Ins. Co.	1,033.48					101.80		12.34	2.07		1,149.69
Southern Home Ins. Co.											
Springfield Fire & Marine Ins. Co.	218,180.36		20,753.72		1,079.14	47,086.76	10,335.49	1,569.82	1,128.49	1,770.96	301,904.74
Standard American Fire Ins. Co.	1,650.20					417.13					2,067.33
Standard Fire Ins. Co.	9,985.04					2,064.21			.47		12,049.72
Star Ins. Co. of America	14,378.05		1,757.59		226.60	2,711.18		h—4.29	116.81		19,185.94
Stuyvesant Ins. Co.	7,184.69					546.51			112.50		7,843.70
Superior Fire Ins. Co.	8,241.37					1,140.23		11.28			9,392.88
Transcontinental Ins. Co. (a N. Y. Corp.)	1,573.64		1,627.09		3,834.24	200.67					7,235.64
Travelers Fire Ins. Co.	58,498.75		19,844.97		122.60	5,524.17	98.90	55.52	7.10		84,151.11
Twin City Fire Ins. Co.	32,226.36		8,010.46			4,632.44	54.27				44,923.53
United American Ins. Co.	1,033.48					101.80		12.34	2.07		1,149.69
United Firemen's Ins. Co.	5,191.11					1,424.79		43.72			6,659.62
United States Fire Ins. Co.	223,709.71	1,916.53	30,378.10		772.49	39,349.63		3.00	h—231.18	1,343.88	297,242.16
United States Merchants and Shippers Ins. Co.	11,045.51	2,922.97	299.61		1,129.08	1,473.87			44.35		16,915.39
Utah Home Fire Ins. Co.	2,583.70					254.48		30.86	5.17		2,874.21
Victory Ins. Co of Philadelphia	8,567.84		2,300.74			767.77		10.88	2.83		11,650.06
Westchester Fire Ins. Co.	51,464.93	498.09	405.67		227.70	5,058.72	.05	101.29	9.66		57,766.11
Wheeling Fire Ins. Co.	1,749.48					152.69					1,902.17
World Fire & Marine Ins. Co.	7,610.63		7,645.49		560.91	474.19		40.00		342.30	16,673.52
Total Non-Iowa Stock Co's	$ 8,151,391.99	$ 24,040.12	$ 1,343,801.44	$ 33.35	$ 123,172.85	$ 1,574,247.75	$ 161,286.34	$ 21,630.45	$ 7,517.04	$ 38,709.29	$ 11,445,830.62
Total Iowa Stock and Mutual Co's	1,805,445.92		142,378.31			366,328.14	80,272.58	68.10		66,787.96	2,461,281.01
Total Non-Iowa Mutual Co's	663,031.84		22,769.64			37,035.75	63.98	452.78	4.13	1,477.15	724,835.27
Total United States Branch Co's	1,266,263.32	6,341.22	93,666.39	5,068.57	10,056.42	150,912.83	5,129.96	4,504.33	2,052.72	2,610.07	1,546,605.83
Total All Companies	$11,886,133.07	$ 30,381.34	$ 1,602,615.78	$ 5,101.92	$ 133,229.27	$ 2,128,524.47	$ 246,752.86	$ 26,655.66	$ 9,573.89	$ 109,584.47	$ 16,178,552.73

hRed figure.

tNo statement filed, business reinsured by the National Liberty Insurance Company.

TABLE 10—FIRE INSURANCE COMPANIES—NET LOSSES PAID BY CLASSIFICATION—IOWA BUSINESS

Name of Company	Fire	Ocean Marine	Motor Vehicles	Air Craft	Inland Navigation and Transportation	Tornado, Windstorm and Cyclone	Hail	Sprinkler Leakage	Riot, Civil Commotion and Explosion	All Other	Total
IOWA MUTUAL COMPANIES											
Druggists Mutual Ins. Co. of Iowa	$ 12,266.44					$ 64.50					$ 12,330.94
Farmers Union Mutual Ins. Co.	7,835.90		$ 48.15			234.53					8,118.58
Iowa Automobile Mutual Ins. Co.	1,226.31		18,465.30			4.70				2,407.85	22,104.16
Iowa Hardware Mutual Ins. Co.	13,385.48										13,385.48
Iowa Mutual Ins. Co.	156,301.55		11,575.88			7,210.94				16,121.85	191,210.22
Iowa State Ins. Co. (Mutual)	148,836.33					6,665.84					155,502.17
Mill Owners Mutual Fire Ins. Co.	114,517.58		35.75			514.23					115,067.56
Retail Merchants Mutual Ins. Co.	12,989.11					161.20				48.17	13,198.48
Western Grain Dealers Mut. Fire Ins. Co.	42,432.79					42.26					42,475.05
Total Iowa Mutual Companies	$ 509,791.49		$ 30,125.08			$ 14,898.20				$ 18,577.87	$ 573,392.64
IOWA STOCK COMPANIES											
Central Federal Fire Ins. Co.	$ 7,994.45		$ 4,455.10			$ 21.23					$ 12,470.78
Dubuque Fire and Marine Ins. Co.	57,380.29					360.29					57,740.58
Inter-Ocean Reinsurance Co.	28,602.00		255.00			274.00	$ 62,467.00				91,598.00
Iowa Fire Ins. Co.	56,604.90		516.42			2,002.71				$ 3,323.62	62,447.65
Iowa National Fire Ins. Co.	59,630.57		1,104.33			2,082.67					62,817.57
Security Fire Ins. Co.	118,523.70					4,553.23					123,076.93
Total Iowa Stock Companies	$ 328,735.91		$ 6,330.85			$ 9,294.13	$ 62,467.00			$ 3,323.62	$ 410,151.51
Total Iowa Stock and Mutual Co's	$ 838,527.40		$ 36,455.93			$ 24,192.33	$ 62,467.00			$ 21,901.49	$ 983,544.15
OTHER THAN IOWA MUTUAL COMPANIES											
Allied American Mutual Auto Ins. Co.			$ 93.72								$ 93.72
American Mutual Ins. Co.	$ 6,677.04					$ 40.20					6,717.24
Berkshire Mutual Fire Ins. Co.	2,913.64					2.43					2,916.07
Cambridge Mutual Fire Ins. Co.	417.98										417.98
Central Manufacturers Mutual Ins. Co.	19,933.72		115.32								20,049.04
Citizens Fund Mutual Fire Ins. Co.	8,803.93					2.60					8,806.53
Farmers Fire Ins. Co.	11,106.40					7.56		$ 1.00			11,114.96
Fitchburg Mutual Fire Ins. Co.	3,218.74										3,218.74
Grain Dealers National Mut. Fire Ins. Co.	4,172.52		$ 91.88			2.25					4,266.65
Hardware Dealers Mutual Ins. Co.	18,583.97		1,925.94			14.58					20,524.49
Indiana Lumbermen's Mutual Ins. Co.											
Lumbermen's Mutual Ins. Co.	5,015.04										5,015.04
Lumber Mutual Fire Ins. Co.											
Merrimack Mutual Fire Ins. Co.	998.42										998.42
Michigan Millers Mutual Fire Ins. Co.	18,462.82										18,462.82
Millers Mutual Fire Ins. Ass'n of Illinois	9,778.52										9,778.52
Millers Mutual Fire Ins. Co. of Texas	8,841.52										8,841.52
Millers National Ins. Co.	19,764.53					3.76					19,768.29
Minnesota Implement Mutual Fire Ins. Co.	40,240.59		358.22			65.49					40,664.30
National Implement Mutual Ins. Co.	20,749.05					8.02					20,757.07
National Retailers Mutual Ins. Co.	11,088.92										11,088.92
Nebraska Hardware Mutual Ins. Co.	1,581.70										1,581.70
Northwestern Mutual Fire Ass'n	10,438.88		2.50			54.73					10,496.11
Ohio Farmers Ins. Co.	6,309.87		90.10					6.75			6,406.72
Ohio Hardware Mutual Ins. Co.	9,454.10					5.98					9,460.08
Ohio Millers Mutual Ins. Co.	13,055.97									2,300.00	15,355.97
Pennsylvania Lumbermen's Mut. Fire Ins. Co.											
Pennsylvania Millers Mutual Fire Ins. Co.	6,844.50										6,844.50
Retail Druggists Mutual Fire Ins. Co.	4,427.67										4,427.67
Retail Hardware Mutual Fire Ins. Co.	21,240.93		680.40			14.58					21,935.91
St. Paul Mutual Hail and Cyclone Ins. Co.						17.30					17.30
Security Mutual Fire Ins. Co.	2,870.96					11.48					2,882.44
Tri-State Mutual Grain Dealers Ins. Co.	16,400.43					1.96					16,402.39
Union Fire Ins. Co.	11,776.52					143.00					11,919.52
United Mutual Fire Ins. Co.	9,061.03										9,061.03
Total Other Than Iowa Mutual Co's	$ 324,229.91		$ 3,358.08			$ 395.92		$ 7.75		$ 2,300.00	$ 330,291.66

TABLE 10

—Continued

Name of Company	Fire	Ocean Marine	Motor Vehicles	Air Craft	Inland Navigation and Transportation	Tornado, Windstorm and Cyclone	Hail	Sprinkler Leakage	Riot, Civil Commotion and Explosion	All Other	Total
UNITED STATES BRANCHES											
Atlas Assurance Co., Ltd.	$ 7,596.83		$ 26.37			$ 692.90		$ 5.50			$ 8,321.60
Baltica Ins. Co., Ltd.	7,547.03					46.15					7,593.18
British America Assurance Co.	20,056.12		257.68								20,389.00
British General Ins. Co., Ltd.	1,856.78				$ 75.20						1,856.78
Caledonian Ins. Co.	8,042.48		1,909.43			32.63					9,984.54
Christiania General Ins. Co.	15,537.29					107.53		1.54			15,646.36
Commercial Union Assurance Co., Ltd.	37,245.76		916.39			886.51					38,993.85
Eagle, Star and British Dominions Ins. Co.	18,002.31		2,977.74		h—54.81	67.75					21,047.80
Indemnity Mutual Marine Assurance Co.		$ 169.50	224.76								555.76
Jupiter General Ins. Co., Ltd.	4,055.41		66.70		161.50	5.67		.83			4,128.61
Kyodo Fire Ins. Co., Ltd.	7.81										7.81
Law, Union and Rock Ins. Co., Ltd.	2,978.25					246.60					3,224.85
Liverpool and London and Globe Ins. Co., Ltd.	38,020.27		2,628.48		876.72	4,687.04					46,212.51
London and Lancashire Ins. Co., Ltd.	23,665.20		1,158.98			313.52					25,137.70
London and Scottish Assurance Corpn., Ltd.	700.51	169.50			161.50						1,031.51
London Assurance Corporation	13,709.90		1,055.54			78.05					15,450.61
Netherlands Ins. Co.	5,060.59		1,752.08		607.12	45.87					6,858.54
New India Assurance Co., Ltd.	5,425.24					1.02		5.59			5,431.85
Nippon Fire Ins. Co., Ltd.	1,160.24					3.27					1,163.51
North British and Mercantile Ins. Co.	50,679.15		4,485.73		398.87	5,591.50		203.93		296.25	61,650.43
Northern Assurance Co.	21,251.17	371.62	514.22		44.90	426.04					22,607.95
Norwich Union Fire Ins. Society	15,932.50		2,123.54			173.19					18,229.23
Osaka Marine and Fire Ins. Co., Ltd.	454.45					1.02					455.47
Palatine Ins. Co.	13,244.89		363.77			90.49					13,699.15
Phoenix Assurance Co.	11,915.21	679.98	37.20		291.42	130.61					13,054.42
Prudentia Re and Coinsurance Co., Ltd.	36,195.94		13.91			144.98		1,072.75			37,427.58
Prudential Ins. Co. of Great Britain (Located in N. Y.)	3,503.19					46.24					3,549.43
Reinsurance Co. "Salamandra"	29,458.62		.61			180.72					29,639.95
Royal Exchange Assurance	1,166.63	75.33				25.58					1,339.14
Royal Insurance Co.	92,280.35		5,896.66		71.60	8,400.64		98.56			106,676.21
Scottish Union and National Ins. Co.	32,989.58		1,038.27			501.92					34,529.77
Skandia Ins. Co.	14,182.75					389.05					14,571.80
Skandinavia Ins. Co.	17,692.49					171.25					17,863.74
State Assurance Co., Ltd.	3,600.09		93.54			1.78					3,695.41
Sun Insurance Office	14,702.11	1,581.75	4,054.49		54.97	132.67					20,525.99
Svea Fire and Life Ins. Co.	6,920.09		89.07								7,009.16
Swiss Reinsurance Co.	32,880.18		1,841.56			149.42		$ 1,074.47			35,945.63
Tokio Marine and Fire Ins. Co.	3,696.89	244.84	74.92		233.08	48.49					4,298.22
Union and Phenix Espanol Ins. Co.	13,956.61		460.09			2.97					14,419.67
Union Assurance Society, Ltd.	7,384.49		320.66			60.49					7,765.64
Union Fire Ins. Co.	14,699.05										14,699.05
Union Insurance Society of Canton, Ltd.	12,421.75		7,139.17								21,499.72
Urbaine Fire Ins. Co.	35,145.85		1,069.56		1,799.46	139.34					36,264.90
Western Assurance Co.	22,475.40	75.33	1,878.51			44.51		4.98		170.94	24,889.86
World Auxiliary Ins. Corp'n, Ltd.	2,832.69				68.06	221.62					2,861.82
Total United States Branch Companies	$ 722,330.14	$ 3,367.85	$ 44,469.63			29.13					
NON-IOWA STOCK COMPANIES					$ 4,784.59	$ 24,318.16		$ 2,468.15		$ 467.19	$ 802,205.71
Aetna Ins. Co.	$ 185,588.60		$ 11,299.55								
Agricultural Ins. Co.	16,497.73	$ 113.01	2,539.84		$ 983.66	$ 5,625.18	$ 6,691.64	$ 544.52	$ 200.00	$ 427.73	$ 211,360.88
Allemannia Fire Ins. Co.	4,601.21		11.50		251.21	1,092.02		2.48			20,496.29
Alliance Ins. Co.	11,700.14		1,494.19			27.50		2.69			4,642.90
American Alliance Ins. Co.	28,063.80		118.20		683.85	183.40				92.68	14,154.26
					33.00	194.15					28,409.15
American Central Ins. Co.	38,237.10		4,382.37								44,894.21
American Druggists Fire Ins. Co.	1,459.83					2,274.74					1,459.83
American Eagle Fire Ins. Co.	22,401.81		8,304.92								31,897.72
American Equitable Assurance Co.					65.78	303.55	821.66				
American Ins. Co.	96,717.89		10,753.25		4.63	8,602.31		2.98		200.00	113,281.06

TABLE 10—Continued

Name of Company	Fire	Ocean Marine	Motor Vehicles	Air Craft	Inland Navigation and Transportation	Tornado, Windstorm and Cyclone	Hail	Sprinkler Leakage	Riot, Civil Commotion and Explosion	All Other	Total
American National Fire Ins. Co.	5,706.58					8.50					5,715.08
American Reserve Ins. Co.	11,778.76		34.48			539.89		68.54			12,421.67
American Union Ins. Co. of New York (a N. Y. Corp'n)	743.40										743.40
Automobile Ins. Co.	76,071.37	1.47	70,500.95		11,191.52	490.40		823.62	21.50		159,100.83
Baltimore American Ins. Co. of N. Y.	2,517.43					178.13					2,695.56
Bankers and Shippers Ins. Co. of N. Y.	9,370.18		1,668.43								11,038.61
Boston Ins. Co.	38,847.71		6,223.53		441.76	86.76		.50		458.00	46,058.26
Buffalo Ins. Co.	11,701.72					140.91					11,842.63
California Ins. Co.	7,906.54		447.45			72.54					8,426.53
Camden Fire Ins. Ass'n	23,614.39	.72	144.56			53.81				43.32	23,856.80
Capital Fire Ins. Co. (a N. H. Corp.)											74.89
Carolina Ins. Co.	72.89		2.00								
Central States Fire Ins. Co.											7,218.02
Chicago Fire & Marine Ins. Co.	4,912.45		2,305.57			72.66	1,290.60				30,073.44
Citizens Ins. Co.	28,391.88		318.30							829.39	14,983.69
City of New York Ins. Co.	11,812.42		1,600.59		613.53	127.76					3,963.91
Columbia Fire Ins. Co.	1,013.06		2,927.75			23.10					1,977.15
Columbia Ins. Co.	1,966.65					10.50					1,921.69
Columbian Nat'l. Fire Ins. Co.	1,910.99				10.70						6,354.82
Commerce Ins. Co.	6,307.96		10.55			35.48		.83			5,606.44
Commercial Union Fire Ins. Co.	5,215.45		418.62			62.37					16,537.14
Commonwealth Ins. Co. of New York	14,720.80		694.75		358.63	637.47		125.49			42,871.53
Concordia Fire Ins. Co.	42,211.00					660.53				1,070.34	131,843.10
Connecticut Fire Ins. Co.	125,450.72		1,345.49			3,976.55					268,006.81
Continental Ins. Co.	230,947.53		6,648.12		113.66	26,188.26	4,108.24				13,538.32
County Fire Ins. Co.	13,355.28		153.60			29.44					15,476.90
Detroit Fire & Marine Ins. Co.	15,429.77					46.13		1.00			817.04
Detroit Nat'l Fire Ins. Co.	812.12					4.42		.50			3,580.53
Dixie Fire Ins. Co.	3,580.53										2,670.26
Eagle Fire Co. of N. Y.	2,195.75		432.46			42.05					7,807.75
Eagle Fire Ins. Co.	7,757.20					47.22		3.33			5,381.10
East & West Ins. Co. of New Haven	5,339.64					41.46					7,464.59
Employers' Fire Ins. Co.	5,662.61		1,766.62			35.36				43.60	20,208.31
Equitable Fire & Marine Ins. Co.	19,260.80		862.02			41.89					175.95
Equitable Fire Ins. Co.	174.78					1.04		.13			1,147.06
Equity Fire Ins. Co.	1,147.06										1,979.29
Eureka-Security Fire and Marine Ins. Co.	1,973.13					5.66		.50			374.66
Excelsior Ins. Co. of N. Y.	373.56					.85		.25			
Export Ins. Co. (a N. Y. Corp.)											31,455.11
Federal Ins. Co. (a N. J. Corp.)		28,692.74	2,155.25		607.12						2,864.82
Federal Union Ins. Co.	2,369.99		149.90		54.80	290.13					158,225.79
Fidelity-Phenix Fire Ins. Co.	140,417.59		7,185.75						457.56		67,537.82
Fire Association of Philadelphia	56,892.10	169.50	9,299.73		119.04	6,759.25	3,286.60				332,111.52
Fireman's Fund Ins. Co.	281,478.45	7.18	16,322.66		157.52	1,002.31		16.66			46,666.36
Firemen's Ins. Co.	39,803.97		4,468.77		1,634.02	32,669.21					15,656.92
Fire Reassurance Co. of N. Y. (a N. Y. Corp.)	13,806.45		527.22		4.63	255.11		2,133.88			100,418.90
First American Fire Ins. Co.	88,724.86		2,739.13			377.09		946.16			55,885.70
Franklin Fire Ins. Co. (a Pa. Corp.)	50,377.76		1,550.54			8,954.91				7.62	241.59
Franklin National Ins. Co. of New York (a N. Y. Corp.)	241.59				3,324.91	283.02	44.02	297.23			20,759.74
General Exchange Ins. Corp.	20,759.74										1,701.81
Georgia Home Ins. Co.	1,697.53					3.78		.50			10,364.06
Girard Fire & Marine Ins. Co.	10,086.51					277.55				1.63	41,547.93
Glens Falls Ins. Co.	32,540.01		8,695.14		5.56	302.27		3.32			121,070.35
Globe & Rutgers Fire Ins. Co.	115,288.76		2,866.64			2,796.42		118.53			245.36
Globe Ins. Co. of Pennsylvania	245.36										h—5,439.52
Granite State Fire Ins. Co.	h—6,404.86		941.6			23.70					190,599.59
Great American Ins. Co.	169,552.66	3,427.00	4,218.0		541.04	12,860.86					1,753.63
Great Lakes Ins. Co.	1,706.34		7.5			39.79					3,201.25
Guaranty Fire Ins. Co. of Providence	3,200.00					.65					9,560.57
Guardian Fire Assur. Corp. of N. Y.	9,491.47					69.10					

TABLE 10—Continued

Name of Company	Fire	Ocean Marine	Motor Vehicles	Air Craft	Inland Navigation and Transportation	Tornado, Windstorm and Cyclone	Hail	Sprinkler Leakage	Riot, Civil Commotion and Explosion	All Other	Total
Hamburg-American Ins. Co.	2,766.37					11.30					2,777.67
Hampton Roads Fire and Marine Ins. Co. (a Md. Corp.)	908.33					7.60		.45			916.38
Hanover Fire Ins. Co.	18,377.00		8,224.75		2.47	1,269.37					27,873.59
Harmonia Fire Ins. Co. (Buffalo)											
Hartford Fire Ins. Co.	292,569.13		10,541.98		150.22	5,062.18	25,871.68	1,195.16	15.00	8,588.18	343,993.53
Henry Clay Fire Ins. Co.	2,680.73					24.40					2,705.13
Home Fire & Marine Ins. Co. of California	10,592.01					96.02					10,688.03
Home Ins. Co.	214,301.87		27,035.29		4,100.04	24,002.51	3,063.11	5.00		4,179.13	276,686.95
Hudson Ins. Co.											
Imperial Assur. Co.	8,467.54		12.50			37.28					8,517.32
Importers & Exporters Ins. Co.	2,183.14		3,602.99								5,786.13
Independence Fire Ins. Co.	15.00										15.00
Insurance Co. of North America	93,100.45	10.00	12,700.60		3,319.05	816.42	6,691.77	19.99		1,169.19	117,827.47
Insurance Co. of the State of Pennsylvania	37,843.41		153.46			238.73					38,235.60
International Ins. Co.	36,464.85		7.50			108.26		102.92			36,683.53
Interstate Fire Ins. Co.											
Iroquois Fire Ins. Co.	664.90					3.78		.50			669.18
Lincoln Fire Ins. Co. of N. Y. (a N. Y. Corp.)	11,418.60		213.51			286.37		302.34			12,220.82
Maryland Ins. Co. (a Del. Corp.)		4,260.24									4,260.24
Massachusetts Fire & Marine Ins. Co.	1,563.83		101.59			4.05					1,669.47
Mechanics & Traders Ins. Co.	7,197.80		209.09			132.52					7,539.41
Mechanics Ins. Co.	15,029.85					551.50					15,581.35
Mercantile Ins. Co. of America	3,400.74		3,459.53		107.82	542.99					7,511.08
Merchants Fire Assur. Corp. of N. Y.	9,027.89					83.22					9,111.11
Merchants Fire Ins. Co.	5,066.17					9.44		.75			5,076.36
Merchants Ins. Co. in Providence	13,449.73					15.83		.25			13,465.81
Mercury Ins. Co.	4,520.74		1,937.29		14.28						6,472.31
Michigan Fire & Marine Ins. Co.	4,207.39					1.22					4,208.61
Milwaukee Mechanics Ins. Co.	33,718.33	94.17	1,298.02		99.50	469.57					35,679.59
Minneapolis Fire & Marine Ins. Co.											
National American Fire Ins. Co.	9,242.56		8,241.13			1.55					17,485.24
National Ben Franklin Fire Ins. Co.	20,647.92					99.64					20,747.56
National Fire Ins. Co.	177,951.08		41,891.65			6,805.07					226,647.80
National Liberty Ins. Co.	41,413.13		9,510.79		964.11	482.92		16.78		76.22	52,463.95
National Reserve Ins. Co. (an Ill. Corp.)	19,600.55					152.53					19,753.08
National Security Fire Ins. Co.	28,508.23		3,657.11		607.58	92.95					32,865.87
National Union Fire Ins. Co.	51,279.59		28,172.70		22.00	2,000.06	2,035.50				83,509.85
Newark Fire Ins. Co.	13,866.55		4,615.71			71.20					18,553.46
New Brunswick Fire Ins. Co.	4,026.92					73.68					4,100.60
New England Fire Ins. Co.	314.66							.11			314.77
New Hampshire Fire Ins. Co.	34,584.93		5,608.97			2,241.23		2.57			42,437.70
New Jersey Ins. Co. (a N. J. Corp.)	3,153.19		443.50			1.67					3,598.36
New York Underwriters Ins. Co.	76,425.66		8,167.55			1,113.71					85,706.92
Niagara Fire Ins. Co.	30,422.86		750.02			1,023.94		28.87			32,225.69
North Carolina Home Ins. Co.	1,168.55					4.50					1,173.05
Northern Ins. Co. of N. Y.	7,630.32										7,630.32
North River Ins. Co.	57,951.27	3,085.71	3,795.95		311.50	1,469.25				579.45	67,193.13
North Star Ins. Co.	13,275.92		.26			81.52					13,357.70
Northwestern Fire & Marine Ins. Co.	50,788.80		6,454.15			2,006.40	465.10				59,709.45
Northwestern National Ins. Co.	31,879.72		18,901.65			134.38					50,915.75
Old Colony Ins. Co.	10,735.13		2,050.73		425.21	468.52		.25			13,679.84
Orient Ins. Co.	23,829.30		73.50			285.96					24,188.76
Pacific Fire Ins. Co.	11,476.80		1,655.16			71.17					13,203.13
Patriotic Ins. Co. of America	3,747.98		876.85			14.79					4,639.62
Pennsylvania Fire Ins. Co.	23,810.07		5,450.88		365.45	449.73				400.00	30,476.13
Peoples Natl. Fire Ins. Co. (a Delaware Corp.)	517.20					1.95					519.15
Philadelphia Fire & Marine Ins. Co.	5,753.09		747.09		1,629.57	49.66				185.36	8,364.77
Phoenix Ins. Co.	226,806.11	3,427.06	1,267.59		75.66	9,727.61				578.96	241,882.99
Pilot Reinsurance Co. of N. Y.	169.64					3.64					173.28
Pittsburgh Fire Ins. Co.	(t)										

TABLE 10

—Continued

Name of Company	Fire	Ocean Marine	Motor Vehicles	Air Craft	Inland Navigation and Transportation	Tornado, Windstorm and Cyclone	Hail	Sprinkler Leakage	Riot, Civil Commotion and Explosion	All Other	Total
Preferred Risk Fire Ins. Co.	1,434.64					7.57		1.00			1,443.21
Presidential Fire & Marine Ins. Co.	1,623.86		32.13			49.02		32.31			1,737.32
Providence Washington Ins. Co.	20,892.54		2,382.38			147.31					24,310.49
Queen Ins. Co. of America	27,655.44		4,464.40		888.26	2,967.87				35.50	35,123.21
Reliable Fire Ins. Co.	1,135.22					3.78		.50			1,139.50
Reliance Ins. Co.	8,140.70		929.96			100.23		1.66			9,172.55
Republic Fire Ins. Co.	4,018.74					22.56					4,041.30
Retailers Fire Ins. Co.	1,393.21										1,393.21
Rhode Island Ins. Co.	29,107.62					102.73		69.99			29,280.34
Richmond Ins. Co. of N. Y.	19,534.50		999.69			19.26					20,553.45
Rocky Mountain Fire Ins. Co.	2,729.86										2,729.86
Rossia Ins. Co. of America	58,259.79		1,156.63			1,756.90		549.28			61,722.60
St. Paul Fire and Marine Ins. Co.	99,755.14	1,221.62	9,072.19		4,800.46	8,798.16		47.18			123,694.75
Safeguard Ins. Co. of N. Y.	1,076.37					304.42					1,380.79
Savannah Fire Ins. Co.	1,330.18					7.57		1.00			1,338.75
Security Ins. Co.	68,921.09	1,054.49	6,326.75		36.03	1,589.78		4.03		200.00	78,132.17
Sentinel Fire Ins. Co.	1,289.41					8.64					1,298.05
South Carolina Ins. Co.	664.90					3.78		.50			669.18
Southern Home Ins. Co.	3,280.41					7.60		.45			3,288.46
Springfield Fire & Marine Ins. Co.	88,119.88		3,531.46		36.24	2,040.92	6,691.75		19.50	427.73	100,867.48
Standard American Fire Ins. Co.	h—21.32					59.69					38.37
Standard Fire Ins. Co.	5,968.28					107.74					6,076.02
Star Ins. Co. of America	7,110.05	449.71		164.3	870.38						8,594.53
Stuyvesant Ins. Co.	14,330.34				65.90						14,396.24
Superior Fire Ins. Co.	2,954.10					198.68		h—.38			3,152.40
Transcontinental Ins. Co. (a N. Y. Corp.)	25.65		114.52		67.50						207.67
Travelers Fire Ins. Co.	17,428.83		4,610.06		83.75	24.33		33.97			22,180.94
Twin City Fire Ins. Co.	18,260.84		3,355.03			81.56	200.00				21,897.43
United American Ins. Co. of Pa.	664.90					3.78		.50			669.18
United Firemen's Ins. Co.	4,185.80					122.23					4,308.03
United States Fire Ins. Co.	107,131.54	244.84	7,939.67		233.08	1,539.75				607.89	117,696.77
United States Merchants and Shippers Ins. Co.	11,604.09	357.84	499.12		341.69	3.92					12,806.66
Utah Home Fire Ins. Co.	1,662.26					9.46		1.25			1,672.97
Victory Ins. Co of Philadelphia	5,196.59		929.97			100.23		1.67			6,228.46
Westchester Fire Ins. Co.	34,860.42		132.30			673.06					35,665.80
Wheeling Fire Ins. Co.	1,233.67					5.67					1,239.34
World Fire & Marine Ins. Co.	5,553.27		4,104.03		1,625.33						11,282.63
Total Non-Iowa Stock Cos.	$ 4,670,180.62	$ 46,617.30	$ 470,948.89	$ 164.3	$ 42,443.65	$ 202,501.75	$ 61,261.67	$ 7,514.49	$ 713.56	$ 20,201.92	$ 5,522,548.24
Total Iowa Stock and Mutual Cos.	838,527.40		36,455.93			24,192.33	62,467.00			21,901.49	983,544.15
Total Non-Iowa Mutual Cos.	324,229.91		3,358.08			395.92		7.75		2,300.00	330,291.66
Total United States Branch Cos.	722,330.14	3,367.85	44,469.63		4,784.59	24,318.16		2,468.15		467.19	802,205.71
Total All Companies	$ 6,555,268.07	$ 49,985.15	$ 555,232.53	$ 164.3	$ 47,228.24	$ 251,408.16	$ 123,728.67	$ 9,990.39	$ 713.56	$ 44,870.60	$ 7,638,589.76

hRed figure.
tNo statement filed. Business reinsured by the National Liberty Insurance Company.

TABLE 11—FIRE INSURANCE COMPANIES—GENERAL IOWA BUSINESS, 1926

Name of Company	Gross Risks Written	Net Risks Written	Gross Premiums Written	Net Premiums Written	Gross Losses Paid	Net Losses Paid	Net Losses Incurred
IOWA MUTUAL COMPANIES							
Druggists Mutual Ins. Co. of Iowa	$ 13,176,869.00	$ 8,359,524.00	$ 130,856.28	$ 66,368.15	$ 32,601.63	$ 12,330.94	$ 7,965.35
Farmers Union Mutual Ins Co	8,533,016.00	5,639,960.00	105,825.10	98,473.04	9,169.80	8,118.58	8,118.58
Iowa Automobile Mutual Ins. Co	22,398,309.00	18,422,455.00	127,562.29	94,759.72	24,706.51	22,104.16	23,229.09
Iowa Hardware Mutual Ins. Co	8,778,682.00	2,061,664.49	142,859.34	27,889.21	49,322.01	13,385.48	11,683.06
Iowa Mutual Ins. Co	121,651,567.00	100,797,395.00	602,806.57	506,412.29	212,162.05	191,210.22	186,590.80
Iowa State Ins. Co. (Mutual)	54,143,542.00	16,256,080.00	601,962.37	352,856.57	199,599.96	155,502.17	143,236.57
Mill Owners Mutual Fire Ins. Co	78,894,752.00	37,030,245.00	413,415.74	277,866.10	121,500.08	115,067.56	105,627.67
Retail Merchants Mutual Ins. Co	8,739,938.00	3,649,944.00	92,015.16	37,334.47	22,299.29	13,198.48	14,921.84
Western Grain Dealers Mut. Fire Ins. Co	16,823,259.00	9,457,008.32	188,450.47	108,955.06	68,941.83	42,475.05	38,600.98
Total Iowa Mutual Companies	$ 333,139,934.00	$ 201,674,275.81	$ 2,405,753.32	$ 1,570,914.59	$ 740,303.16	$ 573,392.64	$ 539,973.94
IOWA STOCK COMPANIES							
Central Federal Fire Ins. Co	$ 10,989,660.00	$ 5,227,886.00	$ 82,807.85	$ 40,203.84	$ 27,895.31	$ 12,470.78	$ 11,997.47
Dubuque Fire and Marine Ins. Co	30,401,782.00	19,329,606.00	227,046.29	140,298.64	84,630.95	57,740.58	57,305.66
Inter-Ocean Reinsurance Co	15,067,189.00	8,066,392.00	327,386.91	146,507.68	105,412.00	91,598.00	44,880.00
Iowa Fire Ins. Co	21,874,765.00	14,745,875.00	218,490.46	155,107.20	91,801.58	62,447.65	63,086.09
Iowa National Fire Ins. Co	30,058,536.00	20,339,354.00	272,943.46	173,359.74	99,633.05	62,817.57	66,809.47
Security Fire Ins. Co	41,976,855.00	25,765,888.00	377,352.35	234,889.32	178,669.35	123,076.93	121,271.93
Total Iowa Stock Companies	$ 150,368,787.00	$ 93,475,001.00	$ 1,506,027.32	$ 890,366.42	$ 588,042.24	$ 410,151.51	$ 365,440.62
Total Iowa Stock and Mutual Co's	$ 483,508,721.00	$ 295,149,276.81	$ 3,911,780.64	$ 2,461,281.01	$ 1,328,345.40	$ 983,544.15	$ 905,414.56
OTHER THAN IOWA MUTUAL COMPANIES							
Allied American Mutual Auto Ins. Co	$ 41,485.00	$ 33,725.00	$ 656.20	531.06	93.72	93.72	----------
American Mutual Ins. Co	2,820,389.00	1,878,425.00	25,949.61	17,378.29	14,690.16	6,717.24	7,742.24
Berkshire Mutual Fire Ins. Co	1,848,459.00	1,619,347.00	15,520.23	13,995.67	2,916.07	2,916.07	2,950.89
Cambridge Mutual Fire Ins. Co	185,378.00	142,395.00	1,450.33	1,257.43	417.98	417.98	550.00
Central Manufacturers Mutual Ins. Co	5,805,387.00	4,759,981.00	56,449.54	44,034.03	22,049.04	20,049.04	20,269.42
Citizens Fund Mutual Fire Ins. Co	2,078,667.00	1,774,409.00	22,354.83	19,155.71	8,832.48	8,806.53	9,482.97
Farmers Fire Ins. Co	2,960,434.00	1,804,953.00	28,774.08	18,479.83	14,130.85	11,114.96	12,943.96
Fitchburg Mutual Fire Ins. Co	868,033.00	669,960.00	9,943.20	7,839.88	3,555.02	3,218.74	2,596.72
Grain Dealers National Mut. Fire Ins. Co	6,878,483.00	839,746.00	42,993.98	30,663.25	4,316.21	4,266.65	4,246.09
Hardware Dealers Mutual Ins. Co	7,160,276.00	5,464,429.00	90,636.73	70,431.76	22,707.84	20,524.49	33,351.67
Indiana Lumbermen's Mutual Ins. Co	112,750.00	70,500.00	1,107.16	881.57	----------	----------	----------
Lumbermen's Mutual Ins. Co	838,080.00	468,825.00	7,066.00	4,602.09	5,015.04	5,015.04	146.08
Lumber Mutual Fire Ins. Co	102,798.00	92,287.00	1,165.19	1,098.91	----------	----------	----------
Merrimack Mutual Fire Ins. Co	1,867,182.00	1,322,727.00	15,209.81	11,284.93	1,416.40	998.42	----------
Michigan Millers Mutual Fire Ins. Co	3,538,097.00	2,120,071.00	26,415.50	18,324.55	18,689.00	18,462.82	17,782.95
Millers Mutual Fire Ins. Ass'n of Illinois	1,027,434.00	97,993.00	11,181.63	8,846.83	9,778.52	9,778.52	9,828.52
Millers Mutual Fire Ins. Co. of Texas	1,584,460.00	1,174,742.00	14,142.33	10,930.19	8,841.52	8,841.52	8,841.52
Millers National Ins. Co	2,927,925.00	1,225,851.00	27,188.49	11,539.15	59,364.34	19,768.29	20,227.56
Minnesota Implement Mutual Fire Ins. Co	10,147,025.00	6,640,064.00	144,358.48	103,021.03	51,270.20	40,664.30	56,244.63
National Implement Mutual Ins. Co	6,602,278.00	4,140,384.00	89,145.28	50,573.74	43,677.23	20,757.07	24,275.02
National Retailers Mutual Ins. Co	3,440,800.00	1,589,700.00	36,981.51	22,462.19	22,992.91	11,088.92	10,216.43
Nebraska Hardware Mutual Ins. Co	403,135.00	318,767.00	5,306.80	4,277.57	1,581.70	1,581.70	1,193.32
Northwestern Mutual Fire Ass'n	5,776,312.00	4,617,932.00	56,250.22	47,044.37	10,496.11	10,496.11	13,817.39
Ohio Farmers Ins. Co	1,442,524.00	h—364,179.00	9,716.44	1,857.15	7,400.61	6,406.72	6,049.25
Ohio Hardware Mutual Ins. Co	1,499,604.00	826,887.00	21,770.04	12,364.52	13,098.37	9,460.08	11,262.94
Ohio Millers Mutual Ins. Co	1,003,761.00	659,814.00	8,328.48	6,014.68	15,355.97	15,355.97	15,355.97
Pennsylvania Lumbermen's Mut. Fire Ins. Co	74,250.00	70,750.00	850.65	822.14	----------	----------	----------
Pennsylvania Millers Mutual Fire Ins. Co	303,943.00	182,559.00	3,184.77	2,563.69	6,844.50	6,844.50	6,128.54
Retail Druggists Mutual Fire Ins. Co	744,500.00	670,500.00	10,681.93	9,762.15	4,427.67	4,427.67	3,854.04
Retail Hardware Mutual Fire Ins. Co	7,422,390.00	5,678,854.00	101,706.20	78,933.96	25,578.71	21,935.91	30,796.01
St. Paul Mutual Hail and Cyclone Ins. Co	216,775.00	188,400.00	763.94	763.94	17.30	17.30	17.30
Security Mutual Fire Ins. Co	1,726,415.00	1,335,873.00	16,350.93	11,270.41	2,893.42	2,882.44	2,902.80
Tri-State Mutual Grain Dealers Ins. Co	2,134,228.00	1,375,849.00	30,749.84	23,635.21	16,644.59	16,402.39	13,693.12
Union Fire Ins. Co	5,956,573.00	4,041,794.00	51,591.93	36,560.42	13,957.45	11,919.52	3,691.68
United Mutual Fire Ins. Co	2,179,032.00	1,767,261.00	25,943.93	21,632.97	10,642.45	9,061.03	5,077.29
Total Other Than Iowa Mutual Co's	$ 93,719,262.00	$ 59,301,575.00	$ 1,011,886.21	$ 724,835.27	$ 443,693.38	$ 330,291.66	$ 355,536.32
UNITED STATES BRANCHES							
Atlas Assurance Co., Ltd	$ 9,536,692.00	$ 4,104,868.00	$ 53,887.93	$ 25,622.08	$ 18,427.15	$ 8,321.60	$ 8,716.60
Baltica Ins. Co., Ltd	2,732,117.00	1,506,492.00	22,087.56	14,114.87	7,837.29	7,593.18	3,458.18
British American Assurance Co	7,459,674.00	5,165,429.00	44,665.15	34,622.61	24,005.49	20,389.00	15,932.00
British Geenral Ins. Co., Ltd	1,542,981.00	810,030.00	14,069.19	9,588.53	3,644.30	1,856.78	2,394.31
Caledonian Ins. Co	4,659,307.00	2,677,763.00	34,374.92	23,077.57	14,885.39	9,984.54	11,267.97
Christiania General Ins. Co	10,417,922.00	8,532,512.00	75,472.73	63,574.24	15,646.36	15,646.36	30,635.36
Commercial Union Assurance Co., Ltd	29,534,407.00	22,715,595.00	107,606.82	71,559.35	47,033.98	38,993.85	34,823.85
Eagle, Star and British Dominions Ins. Co	11,313,518.00	5,226,638.00	67,183.69	38,071.49	31,634.02	21,047.80	17,682.66
Indemnity Mutual Marine Assurance Co	478,887.00	478,887.00	2,011.41	2,011.41	555.76	555.76	555.76
Jupiter General Ins. Co., Ltd	520,548.00	107,905.00	3,702.21	1,423.24	4,128.61	4,128.61	2,934.22

TABLE 11—Continued

Name of Company	Gross Risks Written	Net Risks Written	Gross Premiums Written	Net Premiums Written	Gross Losses Paid	Net Losses Paid	Net Losses Incurred
Kyodo Fire Ins. Co., Ltd.	419,844.00	396,062.00	2,753.89	2,513.01	7.81	7.81	184.48
Law, Union and Rock Ins. Co., Ltd.	2,562,605.00	1,565,049.00	13,450.55	8,350.20	3,282.79	3,224.85	4,617.39
Liverpool and London and Globe Ins. Co., Ltd.	42,260,097.00	16,017,409.00	235,460.20	111,479.13	120,443.85	46,212.51	34,374.51
London and Lancashire Ins. Co., Ltd.	12,084,884.00	8,184,380.00	77,657.88	46,754.60	40,150.13	25,137.70	21,336.09
London and Scottish Assurance Corpn., Ltd.	2,476,299.00	1,467,038.00	14,200.36	8,215.38	1,262.72	1,031.51	2,275.51
London Assurance Corporation	9,566,876.00	6,147,639.00	54,495.02	31,327.53	22,797.17	15,450.61	11,177.61
Netherlands Ins. Co.	10,444,823.00	2,122,193.00	69,061.59	14,284.27	28,649.17	6,858.54	7,645.45
New India Assurance Co., Ltd.	1,226,785.00	1,074,445.00	8,604.23	7,626.70	5,431.85	5,431.85	5,280.38
Nippon Fire Ins. Co., Ltd.	397,483.00	335,991.00	2,547.92	2,204.82	1,163.51	1,163.51	1,182.71
North British and Mercantile Ins. Co.	24,828,772.00	18,278,728.00	179,556.34	131,284.69	81,913.80	61,650.43	52,296.43
Northern Assurance Co.	10,980,366.00	6,772,981.00	62,309.50	40,936.91	45,374.44	22,607.95	20,499.81
Norwich Union Fire Ins. Society	8,803,428.00	4,665,025.00	66,955.03	39,856.93	44,751.17	18,229.23	15,739.35
Osaka Marine and Fire Ins. Co., Ltd.	----------	h—647,631.00	188.00	65.77	455.47	455.47	421.33
Palatine Ins. Co.	6,981,345.00	4,539,403.00	41,488.19	27,946.57	15,104.78	13,690.15	14,832.15
Phoenix Assurance Co.	9,379,026.00	4,092,091.00	55,326.06	33,004.31	21,687.77	13,054.42	15,445.42
Prudentia Re and Coinsurance Co., Ltd.	11,892,367.00	9,244,674.00	74,323.70	60,232.73	37,505.37	37,427.58	32,541.45
Prudential Ins. Co. of Great Britain (Located in N. Y.)	2,834,991.00	2,126,824.00	16,214.97	12,350.92	3,793.16	3,549.43	3,452.43
Reinsurance Co. "Salamandra"	11,567,408.00	6,179,041.00	83,673.38	47,911.05	41,635.58	29,639.95	27,114.24
Royal Exchange Assurance	530,283.00	326,378.00	1,635.28	1,322.54	1,339.14	1,339.14	1,240.14
Royal Insurance Co.	49,994,619.00	34,728,605.00	336,439.97	224,423.15	123,464.96	106,676.21	96,994.21
Scottish Union and National Ins. Co.	13,952,435.00	9,222,075.00	124,488.39	80,194.66	43,854.66	34,529.77	32,931.29
Skandia Ins. Co.	5,100,351.00	2,981,808.00	38,803.48	26,779.90	14,581.68	14,571.80	10,625.57
Skandinavia Ins. Co.	8,313,310.00	3,040,776.00	60,818.50	23,635.62	31,339.92	17,863.74	16,686.16
State Assurance Co., Ltd.	1,563,203.00	1,042,365.00	13,643.38	9,919.67	3,983.64	3,695.41	1,379.36
Sun Insurance Office	9,109,552.00	5,507,000.00	65,437.10	41,900.22	26,440.98	20,525.99	18,600.01
Svea Fire and Life Ins. Co.	2,624,036.00	1,499,605.00	21,005.00	14,417.50	7,145.21	7,009.16	# 7,620.02
Swiss Reinsurance Co.	12,137,351.00	10,136,907.00	76,502.09	64,194.11	35,945.63	35,945.63	31,063.25
Tokio Marine and Fire Ins. Co.	1,993,452.00	1,541,886.00	8,663.18	6,790.09	4,569.62	4,298.22	4,271.22
Union and Phenix Espanol Ins. Co.	2,911,138.00	1,528,234.00	19,135.68	13,223.97	14,419.67	14,419.67	13,644.92
Union Assurance Society, Ltd.	4,421,039.00	2,915,756.00	26,527.85	18,376.01	9,703.70	7,765.64	6,406.64
Union Fire Ins. Co.	2,582,713.00	1,469,691.00	22,824.29	12,989.83	20,023.95	14,699.05	14,368.10
Union Insurance Society of Canton, Ltd.	12,433,926.00	1,481,734.00	114,523.82	5,666.42	100,989.51	21,499.72	21,838.40
Urbaine Fire Ins. Co.	11,279,124.00	5,196,139.00	81,341.93	43,244.76	48,319.48	36,264.90	25,694.10
Western Assurance Co.	8,586,857.00	5,349,384.00	55,822.80	40,997.53	28,285.74	24,889.86	22,303.86
World Auxiliary Ins. Corp'n, Ltd.	6,037,030.00	2,364,517.00	21,538.32	8,518.94	5,758.48	2,861.82	2,661.47
Total United States Branch Companies	$ 400,573,872.00	$ 234,223,321.00	$ 2,575,499.48	$ 1,546,605.83	$ 1,203,374.86	$ 802,205.71	$ 726,575.46
NON-IOWA STOCK COMPANIES							
Aetna Ins. Co.	$ 71,846,359.00	$ 58,935,505.00	$ 458,433.43	$ 371,879.92	$ 225,184.53	$ 211,360.88	$ 155,558.97
Agricultural Ins. Co.	12,269,900.00	6,867,700.00	96,957.78	66,203.57	32,247.33	20,496.29	24,010.57
Allemannia Fire Ins. Co.	3,884,295.00	2,181,510.00	24,817.56	14,825.88	9,050.52	4,642.90	h—2,481.00
Alliance Ins. Co.	5,565,543.00	4,042,924.00	35,470.35	28,075.15	15,369.98	14,154.26	12,011.87
American Alliance Ins. Co.	9,384,144.00	7,955,282.00	70,052.84	62,496.37	28,918.70	28,409.15	30,730.76
American Central Ins. Co.	11,360,973.00	9,172,236.00	77,756.50	62,456.53	44,991.17	44,894.21	38,589.10
American Druggists Fire Ins. Co.	624,287.00	443,187.00	6,525.84	4,728.26	2,757.11	1,459.82	1,459.83
American Eagle Fire Ins. Co.	18,685,186.00	13,830,260.00	97,217.81	72,480.07	32,101.42	31,897.72	43,930.79
American Equitable Assurance Co.	2,475,087.00	2,054,504.00	18,256.44	15,072.55	11,618.33	6,360.18	1,978.18
American Ins. Co.	57,389,645.00	36,919,539.00	442,973.19	314,519.61	120,730.07	113,281.06	112,927.01
American National Fire Ins. Co.	1,918,035.00	630,578.00	21,210.75	7,221.07	12,693.43	5,715.08	2,574.50
American Reserve Ins. Co.	8,219,267.00	2,847,900.00	61,083.48	20,108.16	29,508.06	12,421.67	18,182.67
American Union Ins. Co. of New York (a N. Y. Corp'n)	1,141,838.00	463,124.00	8,761.14	3,276.31	2,080.15	743.40	596.40
Automobile Ins. Co.	90,439,311.00	40,570,405.00	303,810.58	173,382.96	189,855.00	159,100.83	133,679.68
Baltimore American Ins. Co. of N. Y.	1,580,147.00	808,058.00	11,542.73	6,870.85	2,730.91	2,695.56	2,755.56
Bankers and Shippers Ins. Co. of N. Y.	2,233,657.00	1,292,437.00	28,625.74	13,764.25	21,437.46	11,038.61	8,615.04
Boston Ins. Co.	15,061,558.00	8,135,126.00	114,849.36	75,943.01	54,553.71	46,058.26	35,966.14
Buffalo Ins. Co.	5,114,727.00	3,328,767.00	44,582.59	31,863.97	12,486.61	11,842.63	11,728.54
California Ins. Co.	2,338,649.00	1,560,661.00	13,698.26	9,412.64	9,542.70	8,426.53	8,368.53
Camden Fire Ins. Ass'n	9,420,295.00	6,264,037.00	73,333.97	51,209.24	28,498.16	23,856.80	20,338.82
Capital Fire Ins. Co. (a N. H. Corp.)	----------	----------	----------	----------	----------	----------	----------
Carolina Ins. Co.	519,430.00	299,205.00	5,476.34	3,939.34	74.89	74.89	455.89
Central States Fire Ins. Co.	2,261,160.00	----------	15,223.87	----------	10,170.51	----------	----------
Chicago Fire & Marine Ins. Co.	2,596,714.00	1,284,951.00	16,743.32	8,687.35	8,711.51	7,218.02	6,296.86
Citizens Ins. Co.	7,805,179.00	5,764,933.00	59,311.34	45,466.12	30,489.00	30,073.44	26,925.72
City of New York Ins. Co.	10,537,438.00	9,832,784.00	52,124.77	46,100.23	17,501.03	14,983.69	21,300.45
Columbia Fire Ins. Co.	2,292,885.00	1,494,346.00	17,871.44	11,807.90	4,163.06	3,963.91	3,770.83
Columbia Ins. Co.	1,111,977.00	699,903.00	6,945.72	4,357.77	3,149.09	1,977.15	1,940.15
Columbian Nat'l. Fire Ins. Co.	920,986.00	602,660.00	6,854.87	4,562.68	2,222.82	1,921.69	2,141.89
Commerce Ins. Co.	1,154,679.00	854,103.00	6,983.86	5,488.91	6,065.85	6,354.82	6,347.82
Commercial Union Fire Ins. Co.	3,077,347.00	1,934,834.00	19,412.22	12,774.03	6,321.35	5,696.44	5,953.44
Commonwealth Ins. Co. of New York	7,817,001.00	6,114,799.00	56,589.07	39,550.17	19,130.91	16,537.14	12,647.14
Concordia Fire Ins. Co.	19,376,757.00	12,694,018.00	133,824.17	80,744.10	60,237.35	42,871.53	38,430.02
Connecticut Fire Ins. Co.	32,147,565.00	25,055,982.00	270,133.51	216,120.49	133,139.39	131,843.10	101,854.90
Continental Ins. Co.	86,559,716.00	68,232,701.00	617,828.72	478,210.78	284,451.72	268,005.81	267,136.12

TABLE 11—Continued

Name of Company	Gross Risks Written	Net Risks Written	Gross Premiums Written	Net Premiums Written	Gross Losses Paid	Net Losses Paid	Net Losses Incurred
County Fire Ins. Co.	2,092,147.00	1,498,008.00	14,075.92	10,457.80	14,538.60	13,538.32	10,464.60
Detroit Fire & Marine Ins. Co.	5,063,329.00	3,196,300.00	44,333.69	26,868.86	22,175.99	15,476.90	11,917.82
Detroit Nat'l. Fire Ins. Co.	248,231.00	60,940.00	1,519.83	695.15	817.39	817.04	461.36
Dixie Fire Ins. Co.	932,465.00	889,774.00	8,864.00	8,548.13	3,580.53	3,580.53	3,679.63
Eagle Fire Co. of N. Y.	1,862,614.00	382,837.00	12,917.98	733.71	10,477.22	2,670.26	2,906.93
Eagle Fire Ins. Co.	4,764,121.00	1,953,974.00	37,313.87	14,726.42	18,200.16	7,807.75	5,929.13
East & West Ins. Co. of New Haven	4,116,262.00	2,036,444.00	25,785.49	11,512.38	6,322.20	5,381.10	2,203.14
Employers' Fire Ins. Co.	2,479,860.00	1,460,657.00	22,593.94	15,271.49	8,573.43	7,464.59	7,987.11
Equitable Fire & Marine Ins. Co.	5,647,148.00	5,030,544.00	41,440.30	37,628.39	20,208.31	20,208.31	17,542.78
Equitable Fire Ins. Co.	295,140.62	195,157.22	1,796.53	1,315.30	708.23	175.95	379.87
Equity Fire Ins. Co.	765,800.00	470,800.00	5,233.33	3,597.42	1,161.53	1,147.06	1,147.06
Eureka-Security Fire and Marine Ins. Co.	756,446.00	486,563.00	4,648.26	3,151.25	1,979.29	1,979.29	1,206.17
Excelsior Ins. Co. of N. Y.	234,416.00	207,789.00	1,214.45	1,055.19	374.66	374.66	382.56
Export Ins. Co. (a N. Y. Corp.)	2,145,565.00	109,037.00	19,516.07	1,090.37	28,402.42	----------	----------
Federal Ins. Co. (a N. J. Corp.)	12,976,517.00	4,843,196.00	92,512.93	11,137.61	72,020.11	31,455.11	31,481.04
Federal Union Ins. Co.	1,573,353.00	965,742.00	10,891.14	6,928.55	4,049.21	2,864.82	2,146.82
Fidelity-Phenix Fire Ins. Co.	60,748,480.00	51,316,578.00	403,365.22	327,719.79	161,052.56	158,225.79	154,316.00
Fire Association of Philadelphia	20,238,074.00	14,503,692.00	147,571.94	118,981.48	75,791.52	67,537.82	70,976.50
Fireman's Fund Ins. Co.	84,154,375.00	57,224,518.00	825,964.97	602,116.16	362,773.19	332,111.52	332,429.78
Firemen's Ins. Co.	27,238,539.00	16,361,109.00	190,607.82	123,839.30	75,637.86	46,666.36	42,856.93
Fire Reassurance Co. of N. Y. (a N. Y. Corp.)	8,586,899.00	4,584,312.00	60,842.75	32,088.49	32,181.05	15,656.92	29,023.68
First American Fire Ins. Co.	57,053,405.00	20,897,124.00	539,992.12	203,444.57	250,567.56	100,418.90	106,448.41
Franklin Fire Ins. Co. (a Pa. Corp.)	18,071,647.00	17,121,133.00	97,820.24	88,215.68	55,885.70	55,885.70	54,689.70
Franklin National Ins. Co. of New York (a N. Y. Corp.)	2,005,860.00	907,022.00	11,183.98	4,084.60	450.73	241.59	411.02
General Exchange Ins. Corp.	8,049,245.00	7,829,545.00	114,787.79	112,765.56	21,379.71	20,759.74	27,767.45
Georgia Home Ins. Co.	473,541.00	353,218.00	3,659.45	2,887.44	1,701.81	1,701.81	1,603.58
Girard Fire & Marine Ins. Co.	5,696,914.00	3,543,437.00	39,067.31	23,931.68	17,989.40	10,364.06	5,923.91
Glens Falls Ins. Co.	18,656,562.00	15,019,942.00	74,483.80	53,912.54	52,253.76	41,547.93	34,200.85
Globe & Rutgers Fire Ins. Co.	39,047,480.00	29,472,784.00	295,052.26	239,139.38	151,764.23	121,070.35	131,349.37
Globe Ins. Co. of Pennsylvania	51,566.00	29,234.00	285.36	199.26	256.52	245.36	253.21
Granite State Fire Ins. Co.	3,066,674.00	1,918,203.00	24,605.66	16,885.13	11,019.15	[h]—5,439.52	7,682.75
Great American Ins. Co.	73,210,648.00	51,397,556.00	441,993.84	324,567.88	231,154.85	190,509.59	166,067.09
Great Lakes Ins. Co.	2,337,639.00	958,546.00	18,052.79	6,998.20	3,614.62	1,753.68	1,016.64
Guaranty Fire Ins. Co. of Providence	1,504,172.00	1,241,601.00	9,857.94	8,132.53	3,201.25	3,201.25	3,204.86
Guardian Fire Assur. Corp. of N. Y.	3,539,456.00	2,505,527.00	26,913.91	21,310.98	9,560.57	9,560.57	12,318.96
Hamburg-American Ins. Co.	3,687,597.00	3,158,180.00	27,471.33	23,610.09	2,777.67	2,777.67	4,493.67
Hampton Roads Fire and Marine Ins. Co. (a Md. Corp.)	293,239.00	182,292.00	2,279.84	1,646.35	916.49	916.38	657.11
Hanover Fire Ins. Co.	23,627,930.00	17,959,031.00	140,806.64	109,668.01	34,317.97	27,873.59	20,005.23
Harmonia Fire Ins. Co. (Buffalo)	72,076.00	37,276.00	598.09	394.71	----------	----------	----------
Hartford Fire Ins. Co.	126,128,256.00	93,594,567.00	820,046.24	702,412.52	346,349.61	343,993.53	274,060.21
Henry Clay Fire Ins. Co.	533,441.00	199,992.00	4,334.48	2,311.31	2,705.13	2,705.13	2,621.13
Home Fire & Marine Ins. Co. of California	6,726,660.00	4,220,200.00	44,050.00	24,883.35	19,059.28	10,688.03	13,631.03
Home Ins. Co.	115,537,203.00	103,521,828.00	665,749.94	565,457.48	282,773.97	276,686.95	261,700.34
Hudson Ins. Co.	2,739,656.00	2,062,583.00	19,016.79	13,499.22	----------	----------	7,137.67
Imperial Assur. Co.	3,979,803.00	2,744,254.00	19,251.13	10,799.55	10,795.32	8,517.32	8,686.32
Importers & Exporters Ins. Co.	3,780,047.00	3,215,992.00	33,916.27	29,607.47	5,786.13	5,786.13	7,246.13
Independence Fire Ins. Co.	314,800.00	207,260.00	3,080.60	2,237.82	15.00	15.00	15.00
Insurance Co. of North America	46,733,181.00	38,090,028.00	286,917.40	239,936.80	126,313.98	117,827.47	99,617.19
Insurance Co. of the State of Pennsylvania	15,998,095.00	10,955,983.00	105,070.05	78,211.62	45,778.93	38,235.60	43,278.47
International Ins. Co.	14,157,243.00	7,500,281.00	101,979.18	55,201.11	54,756.79	36,683.53	21,088.11
Interstate Fire Ins. Co.	697,359.00	----------	5,422.36	----------	518.23	----------	----------
Iroquois Fire Ins. Co.	248,231.00	172,466.00	1,519.83	1,149.69	669.53	669.18	15.80
Lincoln Fire Ins. Co. of N. Y. (a N. Y. Corp.)	3,135,087.00	2,174,674.00	22,638.93	16,641.87	12,220.82	12,220.82	11,358.82
Maryland Ins. Co. (a Del. Corp.)	1,016,568.00	729,358.00	15,941.66	12,638.12	4,260.24	4,260.24	4,330.24
Massachusetts Fire & Marine Ins. Co.	1,671,102.00	1,495,289.00	12,648.57	11,210.59	2,134.72	1,669.47	[h]—1,330.92
Mechanics & Traders Ins. Co.	5,683,393.00	3,032,253.00	36,310.92	20,934.13	14,881.17	7,539.41	5,901.20
Mechanics Ins. Co.	20,066,721.00	15,702,509.00	100,229.23	70,240.49	23,929.40	15,581.35	23,570.15
Mercantile Ins. Co. of America	6,113,359.00	4,894,443.00	41,805.82	32,282.23	11,888.71	7,511.08	7,341.08
Merchants Fire Assur. Corp. of N. Y.	3,780,874.00	2,643,295.00	28,287.98	21,647.32	9,859.19	9,111.11	6,234.46
Merchants Fire Ins. Co.	1,801,213.00	1,212,917.00	15,136.87	11,219.97	5,617.95	5,076.36	4,726.10
Merchants Ins. Co. in Providence	3,025,225.00	2,433,769.00	38,264.61	18,595.18	19,503.21	13,465.81	11,139.21
Mercury Ins. Co.	4,562,867.00	3,524,570.00	27,601.75	22,878.34	6,472.77	6,472.31	8,158.98
Michigan Fire & Marine Ins. Co.	2,858,448.00	860,278.00	19,872.35	7,348.85	6,816.50	4,208.61	1,941.53
Milwaukee Mechanics Ins. Co.	17,742,346.00	12,517,343.00	152,090.31	112,123.58	46,382.83	35,679.59	29,995.19
Minneapolis Fire & Marine Ins. Co.	8,345,432.00	----------	76,020.53	----------	49,504.42	----------	----------
National American Fire Ins. Co.	5,064,411.00	3,553,450.00	44,103.17	33,809.20	25,943.68	17,485.24	2,378.80
National Ben Franklin Fire Ins. Co.	8,103,352.00	4,162,365.00	54,753.55	32,122.38	25,632.77	20,747.56	21,369.31
National Fire Ins. Co.	98,672,475.00	67,193,592.00	730,209.18	527,408.04	293,374.69	226,647.80	210,012.92
National Liberty Ins. Co.	22,558,071.00	14,866,568.00	151,066.96	110,650.66	65,520.45	52,463.95	47,909.11
National Reserve Ins. Co. (an Ill. Corp.)	2,912,365.00	9,255,205.00	94,082.85	66,237.46	24,577.16	19,753.08	21,196.02
National Security Fire Ins. Co.	11,410,135.00	6,496,316.00	82,564.67	42,835.17	58,076.51	32,865.87	28,434.84
National Union Fire Ins. Co.	54,546,084.00	42,102,628.00	261,327.18	179,773.48	99,901.27	83,509.85	79,596.67
Newark Fire Ins. Co.	10,414,849.00	5,303,176.00	51,153.99	30,315.04	23,170.06	18,553.46	16,035.74

TABLE 11—Continued

Name of Company	Gross Risks Written	Net Risks Written	Gross Premiums Written	Net Premiums Written	Gross Losses Paid	Net Losses Paid	Net Losses Incurred
New Brunswick Fire Ins. Co.	2,463,828.00	1,359,406.00	18,389.38	10,158.94	8,790.85	4,100.60	3,950.16
New England Fire Ins. Co.	71,804.00	[h]—61,301.00	558.57	[h]—77.84	367.64	314.77	8.10
New Hampshire Fire Ins. Co.	18,468,373.00	13,448,123.00	138,898.76	110,933.18	59,360.54	42,437.70	44,602.60
New Jersey Ins. Co. (a N. J. Corp.)	1,093,845.00	783,641.00	10,589.20	8,265.72	3,638.50	3,598.36	3,327.76
New York Underwriters Ins. Co.	40,878,749.00	32,426,533.00	227,584.67	194,037.50	85,833.24	85,706.92	96,541.58
Niagara Fire Ins. Co.	13,306,683.00	9,042,147.00	109,622.96	82,393.94	33,826.49	32,225.69	27,547.69
North Carolina Home Ins. Co.	617,389.00	517,002.00	4,526.61	3,806.01	1,173.05	1,173.05	1,176.05
Northern Ins. Co. of N. Y.	2,021,315.00	1,464,351.00	17,345.64	13,343.51	8,070.71	7,630.32	8,991.32
North River Ins. Co.	25,284,921.00	18,657,021.00	209,534.17	157,785.87	74,709.35	67,193.13	53,983.13
North Star Ins. Co.	5,775,297.00	3,777,514.00	41,502.15	28,510.17	13,941.44	13,357.70	12,774.85
Northwestern Fire & Marine Ins. Co.	23,890,626.00	17,982,177.00	209,028.63	169,733.54	60,176.52	59,709.45	61,127.10
Northwestern National Ins. Co.	16,499,028.00	14,975,996.00	150,920.40	141,506.33	51,245.56	50,915.75	56,473.21
Old Colony Ins. Co.	7,541,168.00	2,890,049.00	53,394.18	27,426.08	19,808.20	13,679.84	16,727.18
Orient Ins. Co.	10,453,496.00	7,270,997.00	61,228.88	43,969.67	31,644.06	24,188.76	21,219.85
Pacific Fire Ins. Co.	5,209,626.00	2,924,099.00	40,462.16	21,945.39	22,256.86	13,203.13	13,863.99
Patriotic Ins. Co. of America	2,526,702.00	1,747,675.00	22,299.75	16,132.00	4,769.30	4,639.62	5,612.18
Pennsylvania Fire Ins. Co.	15,006,293.00	12,150,170.00	117,571.53	94,538.91	37,423.15	30,476.13	25,941.13
Peoples Natl. Fire Ins. Co. (a Delaware Corp.)	779,834.00	528,121.00	3,925.74	2,959.12	519.15	519.15	519.15
Philadelphia Fire & Marine Ins. Co.	9,626,352.00	4,146,626.00	54,904.53	17,683.47	30,205.33	8,364.77	7,293.57
Phoenix Ins. Co.	70,960,727.00	52,938,411.00	599,324.59	460,209.60	282,913.81	241,882.99	232,625.64
Pilot Reinsurance Co. of N. Y.	797,040.00	753,097.00	3,971.83	3,738.82	173.28	173.28	192.28
Pittsburgh Fire Ins. Co.	([t])						
Preferred Risk Fire Ins. Co.	496,461.00	344,932.00	3,039.65	2,299.39	1,443.21	1,443.21	998.36
Presidential Fire & Marine Ins. Co.	653,058.00	404,273.00	4,376.54	2,961.79	1,747.94	1,737.32	1,737.32
Providence Washington Ins. Co.	9,224,853.00	7,772,609.00	67,945.47	58,837.52	24,384.88	24,310.49	21,684.08
Queen Ins. Co. of America	43,365,156.00	37,735,172.00	127,386.22	97,155.99	40,922.58	35,123.21	32,523.21
Reliable Fire Ins. Co.	351,361.00	230,934.00	2,000.55	1,548.24	1,161.83	1,139.50	842.54
Reliance Ins. Co.	3,947,189.00	1,430,606.00	33,057.65	11,719.00	27,211.79	9,172.55	6,923.31
Republic Fire Ins. Co.	3,565,767.00	1,743,648.00	23,568.11	12,193.89	6,501.14	4,041.30	4,011.13
Retailers Fire Ins Co.	1,239,931.00	[h]—4,868.00	11,057.74	169.63	2,313.32	1,393.21	1,357.36
Rhode Island Ins. Co.	13,992,070.00	5,975,935.00	94,120.40	42,980.24	68,425.47	29,280.34	26,904.28
Richmond Ins. Co. of N. Y.	6,371,817.00	4,736,483.00	40,303.91	32,982.80	20,789.98	20,553.45	13,413.41
Rocky Mountain Fire Ins. Co.	508,719.00	236,361.00	5,006.92	2,964.52	8,612.26	2,729.86	896.26
Rossia Ins. Co. of America	21,001,251.00	12,206,622.00	153,897.52	97,858.42	75,032.62	61,722.60	58,456.60
St. Paul Fire and Marine Ins. Co.	91,050,189.00	50,603,964.00	383,321.44	305,981.06	129,409.93	123,694.75	112,932.47
Safeguard Ins. Co. of N. Y.	3,092,423.00	2,010,567.00	19,325.81	12,872.89	5,172.03	1,380.79	4,246.84
Savannah Fire Ins. Co.	368,432.00	363,432.00	2,460.97	2,450.16	1,338.75	1,338.75	869.45
Security Ins. Co.	30,095,138.00	18,318,011.00	232,059.73	162,743.92	95,020.45	78,132.17	73,655.00
Sentinel Fire Ins. Co.	2,752,907.00	1,863,850.00	21,319.54	14,893.91	1,326.10	1,298.05	1,383.11
South Carolina Ins. Co.	248,231.00	172,467.00	1,519.83	1,149.69	669.18	669.18	684.98
Southern Home Ins. Co.	976,088.00					3,288.46	2,278.38
Springfield Fire & Marine Ins. Co.	75,264,320.00	50,963,644.00	438,810.90	301,904.74	124,678.20	100,867.48	101,641.18
Standard American Fire Ins. Co.	454,000.00	267,150.00	3,376.21	2,067.33	133.44	38.37	133.44
Standard Fire Ins. Co.	2,766,050.00	1,841,832.00	18,330.34	12,049.72	10,937.37	6,076.02	4,619.43
Star Ins. Co. of America	7,322,067.00	2,719,961.00	45,964.27	19,185.94	13,952.00	8,594.53	6,448.53
Stuyvesant Ins. Co.	1,921,156.00	1,171,691.00	12,123.35	7,843.70	16,870.19	14,396.24	14,796.24
Superior Fire Ins. Co.	2,914,388.00	1,369,066.00	19,765.23	9,392.88	6,112.80	3,152.40	3,647.24
Transcontinental Ins. Co. (a N. Y. Corp.)	8,398,596.00	567,900.00	74,763.84	7,235.64	6,800.08	207.67	1,030.69
Travelers Fire Ins. Co.	14,839,672.00	11,936,450.00	104,504.72	84,151.11	22,798.61	22,180.94	23,380.94
Twin City Fire Ins. Co.	7,978,100.00	6,039,147.00	59,260.48	44,923.53	22,306.87	21,897.43	24,252.01
United American Ins. Co. of Pennsylvania	248,229.00	172,465.00	1,519.83	1,149.69	669.18	669.18	322.44
United Firemen's Ins. Co.	1,599,927.00	1,001,281.00	9,531.93	6,659.62	4,757.94	4,308.03	4,095.03
United States Fire Ins. Co.	48,137,759.00	32,807,273.00	386,297.02	297,242.16	137,961.84	117,696.77	130,321.37
United States Merchants and Shippers Ins. Co.	6,321,526.00	2,620,988.00	23,331.52	16,915.39	13,360.74	12,806.66	5,880.66
Utah Home Fire Ins. Co.	620,577.00	431,166.00	3,799.55	2,874.21	1,662.26	1,672.97	1,251.42
Victory Ins. Co of Philadelphia	5,113,055.00	1,400,356.00	52,265.78	11,650.06	21,611.14	6,228.46	3,431.21
Westchester Fire Ins. Co.	11,430,661.00	8,205,976.00	77,406.77	57,766.11	41,640.52	35,665.80	28,578.50
Wheeling Fire Ins. Co.	413,368.00	280,238.00	2,538.51	1,902.17	1,239.34	1,239.34	778.85
World Fire & Marine Ins. Co.	4,184,662.00	2,578,531.00	26,240.67	16,673.52	11,467.83	11,282.63	12,277.13
Total Non-Iowa Stock Cos.	$ 2,353,777,761.62	$ 1,628,358,401.00	$15,984,964.97	$ 11,445,830.62	$ 6,759,493.54	$ 5,522,548.24	$ 5,180,035.77
Total Iowa Stock and Mutual Cos.	483,508,721.00	295,149,276.81	3,911,780.64	2,461,281.01	1,328,345.40	983,544.15	905,414.56
Total Non-Iowa Mutual Cos.	93,719,262.00	59,301,575.00	1,011,886.21	721,835.27	443,693.38	330,291.66	355,536.32
Total United States Branch Cos.	409,573,872.00	234,223,321.00	2,575,499.48	1,546,605.83	1,203,374.86	802,205.71	726,575.46
Total All Companies	$ 3,331,579,616.62	$ 2,217,032,573.81	$23,484,131.30	$ 16,178,552.73	$ 9,734,907.18	$ 7,638,589.76	$ 7,167,562.11

[h]Red figure.
[t]No statement filed. Business reinsured by the National Liberty Insurance Company.

Casualty Insurance Business

and

Assessment Accident Associations

1926

Summary of Reports to the Commissioner of Insurance on the Business of the Year 1926

TABLE 12—CASUALTY INSURANCE COMPANIES—NAME, CAPITAL STOCK, OFFICERS, ETC.

Name of Company	Home Office	Incorporated	Commenced Business	Capital Stock	Name of President	Name of Secretary	Date of Admission to Iowa
IOWA MUTUAL COMPANIES							
Employers Mutual Casualty Co.	Des Moines, Iowa	Mar. 1911	June 1914		J. A. Gunn	John F. Hynes	June 12, 1912
Iowa Mutual Liability Ins. Co.	Cedar Rapids, Iowa	Sept. 3, 1909	Dec. 27, 1909		John Hanson	H. L. Nehls	Dec. 29, 1909
Professional Ins. Corp'n	Des Moines, Iowa	Aug. 8, 1923	Dec. 3, 1924		Wm. A. Guild	C. N. Stryker	Dec. 2, 1924
Republic Mutual Casualty Co.	Des Moines, Iowa	Mar. 11, 1926	July 12, 1926		Geo. F. McCarty	C. C. Smith	Jan. 12, 1926
Union Mutual Casualty Co.	Des Moines, Iowa	June 7, 1920	Sept. 11, 1920		Wm. Schulz, Jr.	C. G. Schulz	Sept. 11, 1920
Total Iowa Mutual Companies							
IOWA STOCK COMPANIES							
Federal Surety Co.	Davenport, Iowa	July 1919	July 1920	$ 725,000.00	Chas. Shuler	Frank B. Yetter	July 1, 1920
Hawkeye Casualty Co.	Des Moines, Iowa	Sept. 22, 1919	Oct. 27, 1919	200,000.00	N. Hampe	H. F. Storjohann	Oct. 27, 1919
Southern Surety Co.	Des Moines, Iowa	Feb. 20, 1918	Feb. 27, 1918	1,500,000.00	C. S. Cobb	E. G. Davis	Feb. 27, 1918
Total Iowa Stock Companies				$ 2,425,000.00			
Total Iowa Stock & Mutual Companies				$ 2,425,000.00			
ACCIDENT DEPARTMENT IOWA LIFE COMPANIES							
Great Western Ins. Co.	Des Moines, Iowa	June 18, 1914	June 18, 1914	$ [e]250,000.00	H. B. Hawley	R. D. Emery	Aug. 1, 1914
Grand Total Iowa Stock and Mut. Co's				$ 2,675,000.00			
NON-IOWA MUTUAL COMPANIES							
American Mut. Liability Ins. Co.	Boston, Mass.	Mar. 1887	Oct. 1887	$ [d]200,000.00	Chas. E. Hodges	Henry C. Kneppenberg, Jr.	Mar. 25, 1919
Builders and Manufacturers Mut. Cas. Co.	Chicago, Ill.	Dec. 8, 1914	Jan. 2, 1915		Andrew Lanquist	O. C. Holtz	June 5, 1919
Hardware Mutual Casualty Co.	Stevens Point, Wis.	Dec. 19, 1913	Aug. 15, 1914		O. P. Schlafer	P. J. Jacobs	Nov. 24, 1924
Indiana Liberty Mut. Ins. Co.	Indianapolis, Ind.	June 7, 1918	June 10, 1918		W. H. Newson	I. B. Mumford	Feb. 4, 1921
Liberty Mutual Ins. Co.	Boston, Mass.	Jan. 1, 1912	July 1, 1912		S. Bruce Black	Clark E. Woodward	Dec. 11, 1923
Lumbermen's Mut. Casualty Co.	Chicago, Ill.	Nov. 18, 1912	Nov. 25, 1912		James S. Kemper	Edwin E. Hooper	July 7, 1920
Security Mut. Casualty Co.	Chicago, Ill.	Sept. 6, 1913	Sept. 6, 1913		John M. Chaplin	Francis E. Baldwin	Sept. 19, 1916
Western Automobile Ins. Co.	Fort Scott, Kan.	Mar 1911	March 1911	[d]100,000.00	Ray B. Duboc	E. C. Gordon	Aug. 4, 1916
Total Other Than Iowa Mut. Co's				$ 300,000.00			
UNITED STATES BRANCHES							
Employers Liability Assur. Corp'n	Boston, Mass.	Oct. 25, 1880	April 1881	$ [a]200,000.00	Edward C. Stone		Feb. 2, 1897
European General Reins. Co., Ltd.	New York, N. Y.	May 1911	Sept. 1911	[a]750,000.00	Fester, Fothergill & Hartung		May 29, 1912
General Acc. Fire and Life Assur. Corp'n	Philadelphia, Pa.	Feb. 23, 1891	Mar. 9, 1899	[a]500,000.00	Frederick Richardson		June 10, 1919
London Guarantee and Accident Co.	New York, N. Y.	1869	1892	[a]750,000.00	C. M. Berger	H. Lloyd Jones	Jan. 22, 1897
Ocean Accident and Guarantee Corp'n	New York, N. Y.	Dec. 13, 1871	Aug. 23, 1895	[a]750,000.00	Chas. H. Neely		Sept. 17, 1903
Zurich General Acc. & Liab. Ins. Co., Ltd.	Chicago, Ill.	1872	Jan. 1, 1915	[a]600,000.00	Arthur W. Collins		April 20, 1915
Total United States Branch Co's				$ 3,550,000.00			
ACCIDENT DEPARTMENT NON-IOWA LIFE COMPANIES							
Aetna Life Ins. Co.	Hartford, Conn.	June 1820	Oct. 1850	$ [f]14,657,850.00	M. B. Brainard	J. B. Slimmon	July 11, 1870
American Bankers Ins. Co.	Jacksonville, Ill.	Mar. 1, 1925	Mar. 1, 1925	[f]250,000.00	F. H. Rowe	R. Y. Rowe	July 26, 1920
Benefit Ass'n of Railway Employees	Chicago, Ill.	Dec. 27, 1922	Feb. 14, 1923		R. A. Leitz	G. M. Culver	July 17, 1919
Business Men's Assur. Co. of Amer.	Kansas City, Mo.	June 28, 1909	July 1, 1909	[f]300,000.00	W. T. Grant	J. C. Higdon	Aug. 9, 1920
Columbian National Life Ins. Co.	Boston, Mass.	June 5, 1902	Sept. 11, 1902	[f]1,500,000.00	Arthur E. Childs	Wm. H. Brown	April 19, 1918
Columbus Mutual Life Ins. Co.	Columbus, Ohio	Jan. 2, 1907	April 1, 1908	[f]500,000.00	C. W. Brandon	D. E. Ball	
Continental Assur. Co.	Chicago, Ill.	April 16, 1911	Aug. 15, 1911	[f]500,000.00	H. G. B. Alexander	E. G. Timme	Nov. 26, 1926
Continental Life Ins. Co.	St. Louis, Mo.	Jan. 6, 1920	July 20, 1907	[f]500,000.00	E. P. Nelson	J. De Witte Mills	Dec. 16, 1922
Equitable Life Assur. Society of U. S.	New York, N. Y.	July 26, 1859	July 28, 1859		W. A. Day	Wm. Alexander	April 1, 1919
Federal Life Ins. Co.	Chicago, Ill.	Sept. 8, 1899	May 5, 1900	[f]300,000.00	I. M. Hamilton	W. E. Brimstin	Nov. 6, 1916
Great Northern Life Ins. Co.	Milwaukee, Wis.	1909	1909	[f]250,000.00	H. G. Royer	C. O. Pauley	Jan. 3, 1923
Metropolitan Life Ins. Co.	New York, N. Y.	May 1866	Jan. 1867		Haley Fiske	J. S. Roberts	April 11, 1895
Midwest Life Ins. Co.	Lincoln, Neb.	Feb. 17, 1906	May 1, 1906	[f]300,000.00	N. Z. Snell	C. B. Newlon	Feb. 18, 1918
Missouri State Life Ins. Co.	St. Louis, Mo.	Nov. 23, 1892	Dec. 1, 1892	[f]2,000,000.00	M. E. Singleton	F. H. Morgan	Nov. 24, 1922
Mutual Life of Illinois	Springfield, Ill.	June 18, 1919	Jan. 10, 1920	[f]200,000.00	H. B. Hill	J. R. Neal	Jan. 8, 1922

TABLE 12—Continued

Name of Company	Home Office	Incorporated	Commenced Business	Capital Stock	Name of President	Name of Secretary	Date of Admission to Iowa
National Life Ins. Co. of U. S. of A.	Chicago, Ill.	July 25, 1868	Aug. 1, 1868	[f]1,000,000.00	Robert D. Lay	E. B. Moyer	Feb. 12, 1900
National Reserve Life Ins. Co.	Topeka, Kan.	Nov. 9, 1920	Jan. 1, 1921	[f]550,000.00	G. G. Moore	I. G. Hayter	May 22, 1922
Occidental Life Ins. Co.	Los Angeles, Calif.	June 30, 1906	April 15, 1907	[f]350,000.00	H. J. Burkhard	Robt. J. Giles	May 3, 1924
Ohio National Life Ins. Co.	Cincinnati, Ohio	Sept. 9, 1909	Oct. 10, 1910	[f]500,000.00	T. W. Appleby	S. J. Blashill	Feb. 14, 1924
Old Line Life Ins. Co. of America	Milwaukee, Wis.	Feb. 19, 1910	April 16, 1910	[f]672,635.00	R. F. Fry	Jno. E. Reilly	Mar. 10, 1922
Pacific Mutual Life Ins. Co.	Los Angeles, Calif.	Dec. 28, 1867	May 1, 1868	[f]3,000,000.00	G. I. Cochran	S. F. McClung	April 30, 1887
Provident Life & Accident Ins. Co.	Chattanooga, Tenn.	1910	1910	[f]500,000.00	R. J. Maclellan	W. C. Cartinhour	June 17, 1926
Prudential Ins. Co. of America	Newark, N. J.	1873	1876	[f]2,000,000.00	E. D. Duffield	W. I. Hamilton	Jan. 16, 1926
Reliance Life Ins. Co.	Pittsburgh, Pa.	Mar. 31, 1903	May 4, 1903	[f]1,000,000.00	James H. Reed	H. G. Scott	Aug. 13, 1906
Travelers Equitable Ins. Co.	Minneapolis, Minn.	Sept. 4, 1915	July 11, 1918	[f]100,000.00	G. Lindquist	M. Schwab	Aug. 23, 1923
Travelers Ins. Co.	Hartford, Conn.	June 17, 1863	April 1, 1864	[f]15,000,000.00	L. F. Butler	B. D. Flynn	Jan. 25, 1876
Washington Fidelity Nat'l Ins. Co.	Chicago, Ill.	May 26, 1923	Sept. 7, 1923	[f]300,000.00	G. R. Kendall	J. F. Raney	May 17, 1926
Total Acc. Dept. Non-Iowa Life Co's.				$ 46,230,485.00			
NON-IOWA STOCK COMPANIES							
Aetna Casualty & Surety Co.	Hartford, Conn.	May 1883	May 1907	$ 2,000,000.00	Morgan B. Brainard	N. C. Stevens	Oct. 29, 1907
American Automobile Ins. Co.	St. Louis, Mo.	Dec. 1911	Jan. 1, 1912	1,000,000.00	L. A. Harris	P. R. Ryan	Sept. 9, 1921
American Casualty Co.	Reading, Pa.	July 31, 1902	Jan. 1, 1903	1,000,000.00	E. P. Van Reed	Harvey H. Shomo	Sept. 15, 1924
American Credit Indemnity Co.	St. Louis, Mo.	April 28, 1893	May 1, 1893	1,000,000.00	J. F. McFadden	L. J. Nouss	July 9, 1902
American Employers Ins. Co.	Boston, Mass.	Feb. 10, 1923	Mar. 2, 1923	1,000,000.00	Edward C. Stone	Franklin P. Horton	May 20, 1924
American Reinsurance Co.	Philadelphia, Pa.	Mar. 15, 1917	April 2, 1917	750,000.00	Harry Boulton	W. B. Athey	June 18, 1919
American Surety Co. of N. Y.	New York, N. Y.	April 14, 1884	April 15, 1884	5,000,000.00	R. R. Brown	Chas. W. Goetchins	Jan. 28, 1887
Central Surety & Ins. Corp'n	Kansas City, Mo.	June 23, 1926	July 13, 1926	500,000.00	Fred W. Fleming	L. M. Goodwin	Aug. 31, 1926
Central West Casualty Co.	Detroit, Mich.	June 6, 1922	Jan. 1, 1924	1,000,000.00	Hal H. Smith	Wm. M. Ames	Feb. 10, 1924
Columbia Casualty Co.	New York, N. Y.	Feb. 4, 1920	May 1, 1920	1,000,000.00	C. H. Neely	J. F. Ranges	Feb. 1, 1920
Continental Cas. Co. (an Ind. Corp'n)	Chicago, Ill.	Nov. 1897	Dec. 1897	2,000,000.00	H. G. B. Alexander	E. G. Timme	Feb. 1, 1920
Detroit Fidelity & Surety Co.	Detroit, Mich.	May 1920	April 1921	2,000,000.00	Homer H. McKee	Ralph J. Daly	Feb. 7, 1922
Eagle Indemnity Co.	New York, N. Y.	June 9, 1922	June 27, 1922	750,000.00	Milford E. Jewett	Richard F. Gibson	Sept. 19, 1923
Employers Indemnity Corp'n	Kansas City, Mo.	1914	July 1, 1914	700,000.00	E. G. Trimble	S. W. Izard	July 3, 1916
Federal Casualty Co.	Detroit, Mich.	Mar. 19, 1906	May 2, 1906	350,000.00	V. D. Cliff	H. A. Cliff	July 23, 1910
Fidelity & Casualty Co. of N. Y.	New York, N. Y.	Mar. 20, 1876	May 1, 1876	4,000,000.00	R. J. Hillas	C. L. Newmiller	Feb. 3, 1897
Fidelity & Deposit Co. of Maryland	Baltimore, Md.	Feb. 1890	June 1890	5,000,000.00	Chas. R. Miller	Robert S. Hart	Mar. 11, 1895
First Reinsurance Co. of Hartford	Hartford, Conn.	Nov. 13, 1912	Jan. 1913	800,000.00	H. H. Stryker	Geo. E. Jones	April 28, 1926
General Casualty & Surety Co.	Detroit, Mich.	June 11, 1915	Aug. 9, 1917	350,000.00	B. Frank Bushman	Wm. J. Graham	Mar. 22, 1921
General Reinsurance Corp'n	New York, N. Y.	Mar. 21, 1921	June 21, 1921	1,469,550.00	E. H. Boles	H. F. Witzel	Aug. 11, 1921
Georgia Casualty Co.	Atlanta, Ga.	April 20, 1909	Aug. 14, 1909	500,000.00	W. E. Small	J. C. Morton	Oct. 2, 1917
Globe Indemnity Co. (a N. Y. Corp'n)	Newark, N. J.	June 1, 1911	Dec. 4, 1911	2,500,000.00	A. Duncan Reid	F. H. Kingsbury	Feb. 5, 1912
Great American Casualty Co.	Chicago, Ill.	Sept. 25, 1920	Oct. 8, 1920	250,000.00	Geo. W. Wolfle	E. H. Steffelin	Mar. 24, 1921
Guarantee Co. of North America	Montreal, Canada	1851	1872	304,600.00	Henry E. Rawlings	Wm. S. Chadwick	Feb. 26, 1883
Hartford Accident & Indemnity Co.	Hartford, Conn.	Aug. 12, 1913	Aug. 12, 1913	1,000,000.00	R. M. Bissell	J. Collins Lee	Dec. 20, 1913
Hartford Live Stock Ins. Co.	New York, N. Y.	Aug. 1916	Aug. 1916	500,000.00	R. M. Bissell	James D. Kearney	Dec. 15, 1916
Hartford Steam Boiler Insp. & Ins. Co.	Hartford, Con.	June 1866	Oct. 1866	2,500,000.00	Chas. S. Blake	L. F. Middlebrook	Jan. 29, 1897
Illinois Indemnity Co.	Chicago, Ill.	Dec. 31, 1925	Dec. 31, 1925	200,000.00	E. B. Mettee	Thos. Y. Wheelock	June 7, 1926
Indemnity Ins. Co. of N. A.	Philadelphia, Pa.	April 19, 1920	Sept. 15, 1920	1,000,000.00	Benjamin Rush	Frank A. Eger	Nov. 19, 1921
Independence Indemnity Co.	Philadelphia, Pa.	Oct. 31, 1922	Jan. 1, 1923	1,500,000.00	C. H. Holland	James Morrison	April 23, 1923
International Indemnity Co.	Los Angeles, Calif.	Dec. 20, 1911	June 1, 1912	300,000.00	N. B. Blackstock	Emil Johnson	Aug. 23, 1924
Lloyds Plate Glass Ins. Co.	New York, N. Y.	May 22, 1882	Sept. 1882	1,000,000.00	Wm. T. Woods	Chas. E. W. Chambers	July 6, 1886
London & Lancashire Ind. Co. of Amer.	New York, N. Y.	June 1, 1915	June 14, 1915	750,000.00	Oliver R. Beckwith	John Urmson	Oct. 22, 1915
Loyal Protective Ins. Co.	Boston, Mass.	June 12, 1895	Sept. 1895	100,000.00	C. M. Goodnow	F. R. Parks	Aug. 7, 1916
Maryland Casualty Co.	Baltimore, Md.	Feb. 9, 1898	Mar. 1, 1898	5,000,000.00	F. Highland Burns	John A. Hartman	June 3, 1906
Massachusetts Bonding & Ins. Co.	Boston, Mass.	July 29, 1907	Nov. 26, 1907	3,000,000.00	T. J. Falvey	J. T. Burnett	Mar. 13, 1908
Massachusetts Protective Ass'n, Inc.	Worcester, Mass.	June 10, 1895	June 29, 1895	500,000.00	Chas. A. Harrington	Lemuel G. Hodgkins	Dec. 10, 1914
Medical Protective Co.	Chicago, Ill.	Dec. 2, 1909	Jan. 1, 1910	300,000.00	Byron H. Somers	E. Frank Miller	July 1, 1919
Metropolitan Casualty Ins. Co.	New York, N. Y.	April 22, 1874	April 23, 1874	2,500,000.00	J. Scofield Rowe	S. Wm. Burton	April 11, 1895
Monarch Accident Ins. Co.	Springfield, Mass.	Sept. 2, 1921	Sept. 2, 1921	100,000.00	Clyde W. Young	Carlton E. May	Mar. 20, 1923
National Casualty Co.	Detroit, Mich.	Dec. 19, 1904	Dec. 31, 1904	200,000.00	W. G. Curtis	E. A. Grant	Dec. 31, 1920
National Surety Co.	New York, N. Y.	Feb. 24, 1897	June 9, 1897	10,000,000.00	E. A. St. John	Hubert J. Hewitt	Mar. 25, 1893
National Union Indemnity Co.	Pittsburgh, Pa.	July 23, 1925	Oct. 9, 1925	750,000.00	E. E. Cole	A. B. Doty	June 12, 1926
Nebraska Indemnity Co.	Omaha, Neb.	Feb. 8, 1916	July 1917	200,000.00	A. J. Hasson	Carl F. Swanland	July 8, 1919
New Amsterdam Cas. Co. (a N. Y. Corp'n)	Baltimore, Md.	Dec. 31, 1898	Jan. 1, 1899	2,250,000.00	J. Arthur Nelson	Sifford Pearre	July 8, 1899

TABLE 1

—Continued

Name of Company	Home Office	Incorporated	Commenced Business	Capital Stock	Name of President	Name of Secretary	Date of Admission to Iowa
New York Casualty Co.	New York, N. Y.	1891	1891	1,000,000.00	J. Carroll French	Robt. E. Robson	Aug. 10, 1891
New York Indemnity Co.	New York, N. Y.	Dec. 15, 1921	Dec. 22, 1921	1,000,000.00	Spencer Welton	Hubert J. Hewitt	Sept. 10, 1923
North American Accident Ins. Co.	Chicago, Ill.	May 13, 1886	June 15, 1886	200,000.00	E. C. Waller	W. E. Forrest	Mar. 1, 1904
Northwestern Casualty & Surety Co.	Milwaukee, Wis.	Aug. 6, 1920	Feb. 2, 1922	750,000.00	W. Irving Moss	E. A. Reddeman	Nov. 23, 1922
Phoenix Indemnity Co.	New York, N. Y.	Feb. 15, 1922	Mar. 30, 1922	500,000.00	W. G. Falconer	R. S. Choate	Mar. 20, 1923
Preferred Accident Ins. Co.	New York, N. Y.	Mar. 3, 1893	May 6, 1893	3,500,000.00	Kimball C. Atwood	Wilfrid C. Potter	Oct. 14, 1897
Ridgely Protective Ass'n.	Worcester, Mass.	May 10, 1894	May 14, 1894	100,000.00	Melville F. Heath	Harry L. Peabody	Dec. 15, 1913
Royal Indemnity Co.	New York, N. Y.	Sept. 30, 1910	Feb. 15, 1911	1,000,000.00	Milford E. Jewett	Wm. H. Wunner	April 17, 1911
St. Paul Mercury Indemnity Co.	St. Paul, Minn.	Mar. 22, 1926	April 1926	250,000.00	F. R. Bigelow	J. C. McKown	Sept. 27, 1926
Standard Accident Ins. Co.	Detroit, Mich.	May 29, 1884	Aug. 1, 1884	2,500,000.00	D. M. Ferry, Jr.	Chas. C. Bowen	Jan. 28, 1897
Sun Indemnity Co. of N. Y.	New York, N. Y.	Dec. 5, 1922	Jan. 1, 1923	700,000.00	F. I. P. Collos	F. S. Batterson	Sept. 14, 1923
Travelers Indemnity Co.	Hartford, Conn.	Mar. 25, 1903	May 12, 1906	1,500,000.00	Louis F. Butler	Jas. H. Coburn	May 15, 1908
Union Automobile Ins. Co. (a Neb. Corp'n)	Los Angeles, Calif.	Feb. 1918	Feb. 1918	350,000.00	Jas. W. Walt	N. H. Bedell	Aug. 27, 1920
Union Indemnity Co.	New Orleans, La.	Dec. 6, 1919	Jan. 1, 1920	2,500,000.00	W. Irving Moss	Arthur S. Huey	Aug. 11, 1920
United States Casualty Co.	New York, N. Y.	May 2, 1895	May 3, 1895	1,000,000.00	Edson S. Lott	D. St. C. Moorhead	Feb. 2, 1897
United States Fidelity & Guaranty Co.	Baltimore, Md.	Mar. 19, 1896	Aug. 1, 1896	6,000,000.00	R. Howard Bland	W. W. Symington	Jan. 21, 1897
Western Automobile Cas. Co.	Fort Scott, Kan.	May 1924	July 1924	250,000.00	D. A. Davidson	W. E. Hammer	Feb. 12, 1925
Western Casualty Co.	Chicago, Ill.	Dec. 14, 1914	Jan. 3, 1915	250,000.00	A. Watson Armour	W. P. Hemphill	July 19, 1918
Western Surety Co.	Sioux Falls, S. D.	July 10, 1900	July 20, 1900	286,900.00	D. V. Kirby	Thos. H. Kirby	Feb. 28, 1914
Total Non-Iowa Stock Companies				$ 92,511,050.00			
Total Non-Iowa Mutual Companies				$ 300,000.00			
Total United States Branch Companies				$ 3,550,000.00			
Total Accident Dept. Non-Iowa Life Companies				$ 46,230,485.00			
Total Iowa Stock and Mut. Companies				$ 2,675,000.00			
Total All Companies				$ 145,266,535.00			

[a]Statutory deposit.
[d]Guaranty capital.
[f]Includes life figures.
[r]Name changed to Abraham Lincoln Life Insurance Company, December 31st, 1926.

TABLE 13—CASUALTY INSURANCE COMPANIES—INCOME FOR YEAR 1926

Name of Company	Ledger Assets December 31, Previous Year	Increase in Capital During Year	Decrease in Capital During Year	Extended	Gross Premiums Written	Net Premiums	Policy and Inspection Fees	Interest and Rents	From Agents' Balances Charged Off	All Other	Total Income	Amount Carried Forward
IOWA MUTUAL COMPANIES												
Employers Mutual Casualty Co.	$ 426,397.20			$ 426,397.20	$ 465,235.[illegible]	$ 416,300.40		$ 15,422.57		$ 3,225.56	$ 434,948.53	$ 861,345.73
Iowa Mutual Liability Ins. Co.	503,119.68			503,119.68	602,661.[illegible]	458,826.74		21,745.64		2,153.00	482,725.38	985,845.06
Professional Insurance Corp'n	20,265.19			20,265.19	13,281.[illegible]	13,082.55		589.59			13,672.14	33,937.33
Republic Mutual Casualty Co.					3,628.[illegible]	3,318.49		23.83		4,169.00	7,511.32	7,511.32
Union Mutual Casualty Co.	166,622.26			166,622.26	471,602.[illegible]	324,410.40	$ 1,688.00	1,100.96		456.43	327,655.79	494,278.05
Total Iowa Mutual Companies	$ 1,116,404.33			$ 1,116,404.33	$ 1,556,408.[illegible]	$ 1,215,938.58	$ 1,688.00	$ 38,882.59		$ 10,003.99	$ 1,266,513.16	$ 2,382,917.49
IOWA STOCK COMPANIES												
Federal Surety Co.	$ 2,233,103.74		$ 433,555.00	$ 1,799,548.74	$ 2,288,160.[illegible]	$ 1,600,028.10		$ 44,328.81		$ 453,948.67	$ 2,098,305.58	$ 3,897,854.32
Hawkeye Casualty Co.	465,648.61			465,648.64	168,996.[illegible]	133,958.01		26,051.68	$ 112.75	933.60	161,056.04	626,704.68
Southern Surety Co.	7,053,467.67	$ 271,500.00		7,324,967.67	10,188,773.[illegible]	8,831,583.85		253,866.15		284,300.76	9,369,750.76	16,694,718.43
Total Iowa Stock Companies	$ 9,752,220.05	$ 271,500.00	$ 433,555.00	$ 9,590,165.05	$ 12,645,861.[illegible]	$ 10,565,569.96		$ 324,246.64	$ 112.75	$ 739,183.03	$ 11,629,112.38	$ 21,219,277.43
Total Iowa Stock and Mutual Companies	$ 10,868,624.38	$ 271,500.00	$ 433,555.00	$ 10,706,569.38	$ 14,202,269.[illegible]	$ 11,781,508.54	$ 1,688.00	$ 363,129.23	$ 112.75	$ 749,187.02	$ 12,895,625.54	$ 23,602,194.92
(Accident Department) IOWA LIFE COMPANIES												
Great Western Ins. Co.	$ [f]805,100.99			$ [f]805,100.99	$ 858,589.[illegible]	$ 817,567.73	$ 46,028.76	$ 38,759.05		$ [f]157,243.07	$ [f]1,059,598.61	$ [f]1,864,699.60
Grand Total Iowa Stock and Mutual Companies	$ 11,673,725.37	$ 271,500.00	$ 433,555.00	$ 11,511,670.37	$ 15,060,859.[illegible]	$ 12,599,076.27	$ 47,716.76	$ 401,888.28	$ 112.75	$ 906,430.09	$ 13,955,224.15	$ 25,466,894.52
NON-IOWA MUTUAL COMPANIES												
American Mutual Liability Ins. Co.	$ 14,619,280.72			$ 14,619,280.72	$ 13,295,878.[illegible]	$ 12,810,655.37		$ 867,337.58	$ 5,975.09	$ 89,974.68	$ 13,773,942.72	$ 28,393,223.44
Builders and Manufacturers Mutual Casualty Co.	1,210,679.95			1,210,679.95	1,379,378.[illegible]	1,347,115.03		47,162.95		54,562.75	1,448,840.73	2,659,520.68
Hardware Mutual Casualty Co.	1,256,512.99			1,256,512.99	2,051,632.[illegible]	1,721,087.17		52,462.66			1,773,549.85	3,030,062.82
Indiana Liberty Mutual Ins. Co.	270,585.63			270,585.63	335,975.[illegible]	288,920.64		11,278.36			300,199.00	570,784.63
Liberty Mutual Ins. Co.	10,581,169.04			10,581,169.04	13,145,062.[illegible]	12,363,239.91		410,973.57	335.22	279,555.69	13,054,104.39	23,635,273.43
Lumbermen's Mutual Casualty Co.	4,473,950.91			4,473,950.91	6,645,066.[illegible]	5,250,976.25		151,032.49	2,893.86	26,482.89	5,431,385.49	9,905,336.40
Security Mutual Casualty Co.	8,226,371.03			8,226,371.03	2,395,968.[illegible]	2,103,880.82		403,534.50		17,699.63	2,525,114.95	10,751,485.98
Western Automobile Ins. Co.*	1,343,532.08			1,343,532.08	1,418,182.[illegible]	1,092,642.62		57,266.36	64.60	11,710.44	1,161,684.02	2,565,216.10
Total Non-Iowa Mutual Companies	$ 41,982,082.35			$ 41,982,082.35	$ 40,576,543.[illegible]	$ 36,978,517.81		$ 2,001,048.47	$ 9,268.77	$ 479,986.08	$ 39,468,821.13	$ 81,450,903.48
UNITED STATES BRANCHES												
Employers Liability Assur. Corp'n	$ 30,412,650.34			$ 30,412,650.34	$ 30,251,586.[illegible]	$ 24,505,534.61		$ 1,127,702.97	$ 7,801.15	$ 184,128.34	$ 25,825,157.07	$ 56,237,807.41
European General Reins. Co., Ltd.	9,838,384.41			9,838,384.41	8,500,243.[illegible]	6,607,856.60		481,653.78		44,526.95	7,134,037.33	16,972,421.74
General Accident, Fire and Life Assurance Corp'n	14,189,841.57			14,189,841.57	20,236,697.[illegible]	15,599,240.16	$ 70,428.00	556,948.40		52,113.75	16,278,730.31	30,468,571.88
London Guar. and Accident Co.	16,223,247.71			16,223,247.71	15,928,601.[illegible]	11,653,515.02		1,328,939.30		380,642.14	13,363,096.46	29,586,344.17
Ocean Accident and Guar. Corp'n	20,677,598.95			20,677,598.95	22,756,094.[illegible]	16,365,171.74		869,083.60	17,210.89	13,746.80	17,265,213.03	37,942,811.98
Zurich General Accident and Liability Ins. Co., Ltd.	14,155,670.18			14,155,670.18	14,991,155.[illegible]	12,447,351.27	9,209.88	543,282.58	36,186.01	212,339.60	13,248,369.34	27,404,039.52
Total U. S. Branch Companies	$ 105,497,393.16			$ 105,497,393.16	$ 112,664,381.[illegible]	$ 87,178,659.40	$ 79,637.88	$ 4,907,610.63	$ 61,198.05	$ 887,497.58	$ 93,114,603.54	$ 198,611,996.70
(Accident Department) NON-IOWA LIFE COMPANIES												
Aetna Life Ins. Co.	$ 36,215,626.58			$ 36,215,626.58	$ 39,854,394.[illegible]	$ 31,870,009.87		$ 1,201,268.47	$ 161.09	$ 156,589.08	$ 33,228,028.51	$ 69,443,655.09
American Bankers Ins. Co.	[f]3,848,714.02		$[f]150,000.00	[f]3,698,714.02	1,423,184.[illegible]	1,395,860.56	$ 39,305.24	59.70		[f]1,703,632.01	[f]3,138,857.51	[f]6,837,571.53
Benefit Assn. of Ry. Employees	1,161,596.31			1,161,596.31	2,155,742.[illegible]	2,183,739.38		64,813.19		955.09	2,199,507.66	3,361,103.97
Business Men's Assurance Co. of America	[f]3,088,880.74			[f]3,088,880.74	3,656,523.[illegible]	3,418,721.72	81,632.00		421.73	[f]1,000,622.48	[f]4,501,397.93	[f]7,590,278.67
Columbian National Life Ins. Co.	[f]29,851,936.83			[f]29,851,936.83	522,558.[illegible]	404,792.66				[f]7,651,430.45	[f]8,056,223.11	[f]37,908,159.94
Columbus Mutual Life Ins. Co.	[f]8,010,882.88			[f]8,010,882.88	104,877.[illegible]	101,474.20	3,030.00			[f]3,821,126.99	[f]3,925,631.19	[f]11,936,514.07
Continental Assurance Co.	([f])				29,494.[illegible]	19,824.29				[f]13,823.27	[f]33,647.56	[f]33,647.56
Continental Life Ins. Co.	[f]9,788,972.81			[f]9,788,972.81	970,082.[illegible]	958,741.76	30,132.95	11,870.26		[f]3,781,458.67	[f]4,782,203.64	[f]14,571,176.45

TABLE 13

—Continued

Name of Company	Ledger Assets December 31, Previous Year	Increase in Capital During Year	Decrease in Capital During Year	Extended	Gross Premiums Written	Net Premiums	Policy and Inspection Fees	Interest and Rents	From Agents' Balances Charged Off	All Other	Total Income	Amount Carried Forward
Equitable Life Assurance Society of U. S.	f763,193,954.13			f763,193,954.13	1,578,279.15	1,302,616.24		153.62		f232,186,254.79	f233,489,054.65	f996,683,008.78
Federal Life Ins. Co.	f8,270,038.77			f8,270,038.77	3,200,240.96	2,774,149.59	98,544.25			f2,486,579.40	f5,359,273.24	f13,629,312.01
Great Northern Life Ins. Co.	f3,507,980.25			f3,507,980.25	1,278,660.62	1,243,523.38	29,837.00	225.39		f978,190.99	f2,251,776.76	f5,759,757.01
Metropolitan Life Ins. Co.	f1,784,988,980.97			f1,784,988,980.97	7,085,166.35	6,601,128.41				f588,995,377.47	f595,596,505.88	f2,380,585,486.85
Midwest Life Ins. Co.	f3,234,919.26			f3,234,919.26	143,701.33	137,798.80	7,203.00	1,993.00	119.75	f811,739.48	f958,854.03	f4,193,773.29
Missouri State Life Ins. Co.	f57,981,830.13			f57,981,830.13	723,373.90	583,913.40				f22,402,339.09	f22,986,252.49	f80,968,082.62
Mutual Life of Illinois	f2,377,176.84			f2,377,176.84	436,497.88	423,922.57	29,967.75	6,048.18		f770,606.37	f1,230,544.87	f3,607,721.71
Natl. Life Ins. Co. of U. S. of A	f25,691,052.30			f25,691,052.30	148,902.10	122,443.61				f6,224,729.03	f6,347,172.64	f32,038,224.94
Natl. Reserve Life Ins. Co.	f1,703,280.35	$ f275,000.00		f1,978,280.35	6,141.37	6,087.20				f681,125.75	f687,212.95	f2,665,493.30
Occidental Life Ins. Co.	11,131,219.98	100,000.00		11,231,219.98	261,213.02	249,615.84	24,170.00			4,083,890.11	4,357,675.95	15,588,895.93
Ohio National Life Ins. Co.	f6,519,459.48			6,519,459.48	21,208.32	20,795.32				f2,371,334.55	f2,392,129.87	f8,911,589.35
Old Line Life Ins. Co. of America	f86,035.31			f86,035.31	161,142.78	157,046.85	4,656.00	3,577.03		f10.00	f165,289.88	f251,325.19
Pacific Mutual Life Ins. Co.	10,325,190.09	250,000.00		10,575,190.09	6,824,764.02	5,757,295.04	23,977.75	655,210.12	183.04	728.98	6,437,394.93	17,012,585.02
Provident Life and Accident Ins. Co.	f2,665,293.21			f2,665,293.21	3,429,258.02	3,373,488.61	173,640.01	204,552.98		f626,284.31	f4,377,965.91	f7,043,259.12
Prudential Ins. Co. of America	f1,382,048,472.25			f1,382,048,472.25	138,415.84	138,415.84				f454,110,146.96	f454,248,562.80	f1,786,297,035.05
Reliance Life Ins. Co.	770,188.12			770,188.12	1,272,917.62	678,620.61				120,833.66	799,454.27	1,569,642.39
Travelers Equitable Ins. Co.	f465,615.28		f36,200.00	f429,415.28	392,346.61	377,882.58	23,160.00	11,700.00		f172,922.99	f585,665.58	f1,015,089.86
Travelers Ins. Co.	75,351,256.42	3,000,000.00		78,351,256.42	70,749,572.45	59,121,643.72	150.00	3,089,103.48	1,033.70	1,286,548.76	63,498,479.66	141,849,736.08
Washington Fidelity National Ins. Co.	f1,025,170.81			f1,025,170.81	4,902,226.80	4,868,075.06	54,976.05			f495,546.94	f5,418,598.05	f6,443,768.86
Total Accident Dept. Non-Iowa Life Companies	$ 4,183,303,724.12	$ 3,625,000.00	$ 186,200.00	$ 4,186,742,524.12	$ 151,679,941.59	$ 128,241,657.06	$ 624,382.00	$ 5,250,575.48	$ 1,919.31	$ 1,336,934,827.67	$ 1,471,053,361.52	$ 5,657,795,885.64
NON-IOWA STOCK COMPANIES												
Aetna Casualty and Surety Co.	$ 23,041,114.38			$ 23,041,114.38	$ 24,709,189.17	$ 17,335,620.29		$ 919,560.82		$ 14,203.20	$ 18,269,384.31	$ 41,310,498.69
American Automobile Ins. Co.	7,304,849.80	$ 500,000.00		7,804,849.80	8,620,761.70	7,004,386.29		342,946.11	$ 1,109.34	92,833.97	7,441,275.71	15,246,125.51
American Casualty Co.	2,079,649.03	500,000.00		2,579,649.03	1,866,698.10	1,442,275.53		137,776.50		376,026.90	1,956,078.93	4,535,727.96
American Credit Indemnity Co.	3,551,826.97	225,000.00		3,776,826.97	2,627,863.59	2,287,518.90		140,974.46	32.01	232,856.75	2,661,382.12	6,438,209.09
American Employers Ins. Co.	2,830,928.99			2,830,928.99	2,985,244.12	1,860,393.85		107,187.96		22,151.26	1,989,643.07	4,820,572.06
American Reinsurance Co.	4,675,902.96			4,675,902.96	1,159,269.39	938,094.47		263,948.36		97,508.29	1,299,551.12	5,975,454.08
American Surety Co. of N. Y.	18,711,254.11			18,711,254.11	13,344,965.22	9,390,190.27		1,467,220.22		5,102.11	10,812,512.60	29,523,766.71
Central Surety and Ins. Corp'n		500,000.00		500,000.00	719,375.28	600,051.14		3,519.48		1,002,123.90	1,605,694.52	2,105,694.52
Central West Casualty Co.	2,445,852.49			2,445,852.49	2,317,121.40	1,784,855.15		118,017.05	429.86	48,061.37	1,951,363.43	4,397,215.92
Columbia Casualty Co.	6,891,625.79			6,891,625.79	9,077,833.46	5,954,862.32		259,570.02	23,638.92		6,238,071.26	13,129,697.05
Continental Casualty Co. (an Indiana Corp'n.)	13,955,870.63			13,955,870.63	18,239,707.31	13,306,749.96	21,602.10	583,189.63	103.04	450,475.25	14,362,119.98	28,317,990.61
Detroit Fidelity and Surety Co.	4,753,564.42			4,753,564.42	1,855,690.59	1,399,981.14		198,631.44		37,003.57	1,635,656.15	6,389,220.57
Eagle Indemnity Co.	4,008,426.38			4,008,426.38	4,414,320.90	2,909,562.00		165,785.39		7,250.26	3,073,597.65	7,082,024.03
Employers Indemnity Corp'n	3,235,294.28			3,235,294.28	4,542,306.68	3,937,370.76	9,986.50	110,299.92		19,949.63	4,077,586.81	7,312,881.09
Federal Casualty Co.	607,535.02			607,535.02	592,699.41	589,129.08	38,840.00	36,058.97	1,547.98	142,156.11	807,732.14	1,415,267.16
Fidelity and Casualty Co. of N. Y.	33,886,317.70			33,886,317.70	34,992,826.59	24,131,078.30		1,533,460.62	514.27	262,214.42	25,927,267.61	59,813,585.31
Fidelity and Deposit Co. of Md.	20,591,026.61			20,591,026.61	17,551,690.09	12,692,177.16		1,013,516.60	5,294.77	303,064.76	13,222,401.81	33,813,518.42
First Reins. Co. of Hartford	1,870,382.56	300,000.00		2,170,382.56	1,024,967.32	775,872.45		82,606.83	145.36	303,064.76	1,161,689.40	3,332,071.96
General Casualty and Surety Co.	1,378,535.22			1,378,535.22	1,487,854.58	1,124,713.53		56,266.48	8,503.36	7.30	1,189,490.67	2,568,025.89
General Reinsurance Corp'n	6,102,402.65	469,550.00		6,571,952.65	6,612,994.89	5,168,553.06		307,332.01	4,281.48	1,777,990.81	7,258,160.36	13,830,113.01
Georgia Casualty Co.	3,651,533.32			3,651,533.32	4,295,163.78	3,933,338.60		123,052.31		3,031.70	3,159,422.61	6,810,955.93
Globe Indemnity Co. (a N. Y. Corp'n)	27,204,968.38			27,204,968.38	28,489,467.38	21,581,943.23		1,122,886.64		149,931.23	22,854,761.10	50,059,729.48
Great American Casualty Co.	423,316.94	50,000.00		473,316.94	847,290.39	583,169.72		16,399.27		80,343.88	679,912.87	1,153,229.81
Guarantee Co. of North America	3,174,440.31			3,174,440.31	553,061.52	435,980.84		202,357.37		7,207.50	645,545.71	3,819,986.02
Hartford Accident and Indem. Co.	27,232,720.70			27,232,720.70	32,384,360.32	26,317,190.95		999,601.26		80,401.31	27,397,193.52	54,629,914.22
Hartford Live Stock Ins. Co.	1,433,405.39			1,433,405.39	2,031,655.15	954,053.19		47,691.03			1,001,744.22	2,435,149.61
Hartford Steam Boiler Inspection and Ins. Co.	13,260,967.86			13,260,967.86	6,761,146.30	5,213,584.05	107,286.67	627,802.73		47,527.84	5,996,201.28	19,257,169.14
Illinois Indemnity Co.	300,000.00			300,000.00	298,302.32	223,261.49		11,236.81		299.50	234,797.80	534,797.80
Indemnity Ins. Co. of N. America	12,053,478.14			12,053,478.14	19,907,761.15	13,613,134.31		452,901.53		40,691.52	14,106,727.36	26,160,205.50
Independence Indemnity Co.	8,173,209.65			8,173,209.65	10,971,265.94	8,415,476.03		263,148.89		4,751.98	8,683,376.90	16,856,586.55

TABLE [illegible]

—Continued

Name of Company	Ledger Assets December 31, Previous Year	Increase in Capital During Year	Decrease in Capital During Year	Extended	Gross Premiums Written	Net Premiums	Policy and Inspection Fees	Interest and Rents	From Agents' Balances Charged Off	All Other	Total Income	Amount Carried Forward
International Indemnity Co.	2,493,668.81			2,493,668.81	3,974,410.[illegible]	2,684,189.71	940.50	99,907.36		17,714.86	2,802,752.43	5,296,421.24
Lloyds Plate Glass Ins. Co.	2,024,459.38	250,000.00		2,274,459.38	1,357,[illegible]	968,120.59		92,575.93		19,958.36	1,110,654.88	3,385,114.26
London and Lancashire Indemnity Co. of America	3,900,018.82			3,900,018.82	4,248,[illegible]	2,982,513.55		200,573.66		1,932.50	3,185,019.71	7,085,038.53
Loyal Protective Ins. Co.	794,211.69			794,211.69	1,124,[illegible]	1,116,267.64	103,051.75	34,689.54	20,202.70	23,580.37	1,297,792.00	2,092,003.69
Maryland Casualty Co.	37,509,081.20			37,509,081.20	39,823,[illegible]	30,011,702.48		1,539,338.65		459,136.12	32,010,177.25	69,519,258.45
Massachusetts Bonding Ins. Co.	10,233,952.95	1,000,000.00		11,233,952.95	10,607,[illegible]	8,338,921.49	74,062.55	462,901.68	2,738.10	1,004,759.75	9,883,383.57	21,117,336.52
Massachusetts Protective Association, Inc.	5,277,123.46			5,277,123.46	6,505,[illegible]	6,492,594.96	500,458.87	267,660.39	1,618.04	26,498.40	7,288,830.66	12,565,954.12
Medical Protective Co.	2,280,769.05			2,280,769.05	1,308,[illegible]	1,157,141.90		142,039.02		787.50	1,299,968.42	3,580,737.47
Metropolitan Casualty Ins. Co.	7,151,200.11	1,000,000.00		8,151,200.11	15,320,[illegible]	10,334,276.96		342,784.53	3,930.20	2,338,993.52	13,019,985.21	21,171,185.32
Monarch Accident Ins. Co.	725,051.94			725,051.94	1,437,[illegible]	1,428,457.14	199,156.84	35,938.14		200,422.50	1,863,974.62	2,589,026.56
National Casualty Co.	851,263.58			851,263.58	1,472,[illegible]	1,429,035.48	45,884.00	41,327.13		4,389.51	1,520,666.12	2,371,929.70
National Surety Co.	35,545,411.11			35,545,411.11	26,986,[illegible]	17,309,037.61	11,016.67	1,539,424.70	2,903.37	309,430.34	19,171,812.69	54,717,223.80
National Union Indemnity Co.	759,606.22	250,000.00		1,009,606.22	1,097,[illegible]	859,568.77		33,335.07		127,875.00	1,020,778.84	2,030,385.06
Nebraska Indemnity Co.	388,277.73			388,277.73	247,[illegible]	200,611.70		18,212.77	127.40		218,951.87	607,229.60
New Amsterdam Casualty Co. (a N. Y. Corp'n.)	16,606,373.22	250,000.00		16,856,373.22	17,878,[illegible]	13,227,656.64		700,564.73	27,406.13	1,345,156.87	15,300,784.37	32,157,157.59
New York Casualty Co.	3,047,118.95	250,000.00		3,297,118.95	3,005,[illegible]	1,834,930.64		154,046.14	678.65	587,544.76	2,577,200.19	5,874,319.14
New York Indemnity Co.	6,710,022.92			6,710,022.92	8,806,[illegible]	5,548,732.51		254,097.37		218,117.26	6,020,967.14	12,730,990.06
North American Accident Ins. Co.	1,915,663.85			1,915,663.85	3,356,[illegible]	2,643,836.83	56,660.50	85,465.81	945.61	2,097.78	2,789,606.53	4,705,270.38
Northwestern Cas. and Sur. Co.	2,483,785.83			2,483,785.83	1,065,[illegible]	749,530.61		105,153.81	5,450.60	266,937.39	1,127,072.44	3,610,858.27
Phoenix Indemnity Co.	2,129,975.10			2,129,975.10	3,403,[illegible]	2,478,830.92		81,166.54		8,321.15	2,568,318.61	4,698,293.71
Preferred Accident Ins. Co.	10,264,550.40	2,100,000.00		12,364,550.40	7,141,[illegible]	5,120,797.50		466,955.68		8,401.25	5,596,154.43	17,960,704.83
Ridgely Protective Association	786,517.83			786,517.83	1,129,[illegible]	1,124,741.73	157,506.75	40,104.97	9.82	8,889.75	1,331,253.02	2,117,770.85
Royal Indemnity Co.	22,471,713.09			22,471,713.09	22,112,[illegible]	15,001,134.95		1,085,721.85		199,575.56	16,286,432.36	38,758,145.45
St. Paul Mercury Indemnity Co.	750,000.00			750,000.00	123,[illegible]	104,159.01		23,825.21			127,984.22	877,984.22
Standard Accident Ins. Co.	18,906,062.31			18,906,062.31	22,504,[illegible]	16,895,511.45		920,190.20		16,426.36	17,832,128.01	36,738,190.32
Sun Indemnity Co. of N. Y.	2,391,458.47			2,391,458.47	2,836,[illegible]	1,884,212.63		74,684.68		248,140.83	2,207,038.14	4,598,496.61
Travelers Indemnity Co.	13,862,629.61			13,862,629.61	17,508,[illegible]	12,837,311.72	8,359.89	574,191.23	50.74	64,612.16	13,484,525.75	27,337,155.36
Union Automobile Ins. Co. (a Neb. Corp'n.)	2,182,440.45			2,182,440.45	4,188,[illegible]	2,132,733.20		66,529.90	224.27	150,637.86	2,350,125.23	4,532,565.68
Union Indemnity Co.	9,729,116.13	50,000.00		9,779,116.13	13,054,[illegible]	9,200,524.32	19,143.00	420,504.23	1,304.02	323,375.33	9,964,850.90	19,743,967.03
United States Casualty Co.	9,949,416.90			9,949,416.90	12,716,[illegible]	8,487,438.11		417,097.53		86,491.32	8,991,026.96	18,940,443.86
U. S. Fidelity and Guaranty Co.	44,786,793.66	1,000,000.00		45,786,793.66	51,209,[illegible]	37,583,190.87	2,327.39	1,878,371.15	43,164.66	1,421,574.81	40,928,628.88	86,715,422.54
Western Automobile Casualty Co.	439,083.21			439,083.21	711,7[illegible]	550,675.38		19,620.64		1,206.50	571,502.52	1,010,585.73
Western Casualty Co.	742,871.09			742,871.09	635,[illegible]	635,836.96		24,528.17		12,499.06	672,864.18	1,415,735.27
Western Surety Co.	740,278.39			740,278.39	488,[illegible]	396,404.42		59,749.01	312.57	12,384.90	438,850.90	1,179,129.29
Total Non-Iowa Stock Cos.	$ 539,650,368.14	$ 8,604,550.00		$ 548,344,918.14	$ 574,706,[illegible]	$ 418,096,088.44	$ 1,356,283.98	$ 24,018,224.16	$ 156,6[illegible]0.27	$ 14,935,229.22	$ 458,562,496.07	$ 1,006,907,414.21
Total Non-Iowa Mutual Cos.	41,982,082.35			41,982,082.35	40,576,[illegible]	36,978,517.81		2,001,048.47	9,268.77	479,986.08	39,468,821.13	81,450,903.48
Total U. S. Branch Cos.	105,497,393.16			105,497,393.16	112,664,[illegible]	87,178,6[illegible]9.40	79,637.88	4,907,610.63	61,198.05	887,497.58	93,114,603.54	198,611,996.70
Total Accident Dept. Non-Iowa Life Companies	4,183,303,724.12	3,625,000.00	$ 186,200.00	4,186,742,524.12	151,679,9[illegible]	128,241,657.06	624,382.00	5,250,575.48	1,919.31	1,336,934,827.67	1,471,053,361.52	5,657,795,885.64
Total Iowa Stock and Mutual Companies	11,673,725.37	271,500.00	433,555.00	11,511,670.37	15,060,[illegible]	12,509,076.27	47,716.76	401,888.28	112.75	906,430.09	13,955,224.15	25,466,894.52
Total All Companies	$ 4,882,107,293.14	$12,591,050.00	$ 619,755.00	$ 4,894,078,588.14	$ 894,688,2[illegible]	$ 683,093,998.98	$ 2,108,020.62	$ 36,579,347.02	$ 229,169.15	$ 1,354,143,970.64	$ 2,076,154,506.41	$ 6,970,233,094.55

[1]Includes life figures.
[2]See life report.
[3]Name changed to Abraham Lincoln Life Insurance Company, December 31st, 1926.

TABLE 14—CASUALTY INSURANCE COMPANIES—DISBURSEMENTS FOR YEAR 1926

Name of Company	Amount Brought Forward	Net Losses Paid	Investigation and Adjustment Claims	Commission or Brokerage Net	Salaries, Traveling Expenses and Inspection	Real Estate, Expenses and Taxes	Federal, State and All Taxes, Licenses and Fees	Dividends to Stockholders and Policyholders	Agents' Balances Charged off	All Other	Total	Balance
IOWA MUTUAL COMPANIES												
Employers Mutual Casualty Co.	$ 861,345.73	$ 239,454.36	$ 18,028.43	$ 25,715.23	$ Fees, 43,[illegible]					$ 21,771.66	$ 353,353.63	$ 507,992.10
Iowa Mutual Liability Ins. Co.	985,845.06	175,640.15	52,931.92	109,457.98	67,769.[illegible]		$ 1,571.70			26,366.60	445,471.35	540,373.71
Professional Insurance Corp'n.	33,937.33	41.50	2,095.00	208.55	4,284.98		7,707.04		$ 5,598.47	10,289.27	17,393.89	16,543.44
Republic Mutual Casualty Co.	7,511.32	291.66		727.50	1,384.27		202.09		132.50	2,999.91	5,486.44	2,024.88
Union Mutual Casualty Co.	494,278.05	115,902.39	4,492.51	34,901.09	63,772.31		83.00			70,854.27	291,973.42	202,304.63
							2,050.25					
Total Iowa Mutual Companies	$ 2,382,917.49	$ 531,330.06	$ 77,547.86	$ 171,010.35	$ 181,063.[illegible]		$ 11,714.08		$ 5,730.97	$ 135,281.71	$ 1,113,678.73	$ 1,269,238.76
IOWA STOCK COMPANIES												
Federal Surety Co.	$ 3,897,854.32	$ 621,374.94	$ 86,121.37	$ 377,158.06	$ 343,285.[illegible]				$ 8,469.57	$ 131,133.07	$ 1,610,406.63	$ 2,287,447.69
Hawkeye Casualty Co.	626,704.68	38,356.02	6,115.28	32,892.01	32,998.[illegible]	$ 386.34	$ 42,437.64		1,105.90	6,069.54	122,328.76	504,375.92
Southern Surety Co.	16,694,718.43	3,734,939.02	578,086.44	2,215,732.55	1,156,346.[illegible]	1,553.67	3,238.31		32,177.92	299,157.91	8,523,120.28	8,171,598.15
						99,219.23	199,987.32	$ 207,476.00				
Total Iowa Stock Companies	$ 21,219,277.43	$ 4,394,669.98	$ 670,323.09	$ 2,625,782.65	$ 1,532,662.[illegible]	$ 101,159.26	$ 245,663.27	$ 207,476.00	$ 41,753.39	$ 436,360.52	$ 10,255,855.67	$ 10,963,421.76
Total Iowa Stock and Mutual Companies	$ 23,602,194.92	$ 4,926,000.04	$ 747,870.95	$ 2,796,793.00	$ 1,713,7[illegible]	$ 101,159.26	$ 257,377.35	$ 207,476.00	$ 47,484.36	$ 571,642.23	$ 11,369,534.40	$ 12,232,660.52
(Accident Department) IOWA LIFE COMPANIES												
Great Western Ins. Co.	$ f1,864,699.60	$ 303,486.55	$ 26,507.95	$ 224,978.94	$ 170,993.[illegible]	$ 1,910.76	$ 22,618.85	$ 30,000.00		$ f162,872.47	$ f943,308.52	$ f921,391.08
Grand Total Iowa Stock and Mutual Companies	$ 25,466,894.52	$ 5,229,486.59	$ 774,378.90	$ 3,021,771.94	$ 1,884,661.[illegible]	$ 103,070.02	$ 279,996.20	$ 237,476.00	$ 47,484.36	$ 734,514.70	$ 12,312,842.92	$ 13,154,051.60
NON-IOWA MUTUAL COMPANIES												
American Mutual Liability Ins. Co.	$ 28,393,223.44	$ 6,529,585.04	$ 1,137,292.23	$ 19,593.71	$ 1,392,239.[illegible]							
Builders and Manufacturers Mutual Casualty Co.	2,679,520.68	429,781.85	131,599.88	41,431.93	328,428.[illegible]	$ 154,459.79	$ 183,814.18	$ 2,350,119.04	$ 23,988.63	$ 352,552.80	$ 12,144,644.72	$ 16,248,578.72
Hardware Mutual Casualty Co.	3,030,902.82	490,711.64	141,028.80	51,324.24	169,881.[illegible]		8,312.09	203,833.47	2,768.37	90,704.67	1,245,861.12	1,413,659.56
Indiana Liberty Mutual Ins. Co.	570,781.63	108,276.68	9,559.46	31,174.21	40,403.[illegible]		15,679.94	401,976.35	281.89	102,723.70	1,373,610.38	1,656,452.44
Liberty Mutual Ins. Co.	23,635,273.43	5,671,907.92	1,028,381.20		1,276,915.[illegible]	146.64	2,127.81	7,733.13	4,039.40	31,068.89	234,530.04	336,254.59
							148,452.25	2,081,140.21	23,670.86	327,351.91	10,557,819.66	13,077,453.77
Lumbermen's Mutual Casualty Co.	9,905,330.40	1,864,446.41	485,430.66	396,710.94	574,554.[illegible]		73,604.14	922,831.96	3,214.36	206,540.11	4,527,333.37	5,378,003.03
Security Mutual Casualty Co.	10,751,485.98	980,228.39	181,859.75	99,137.38	67,073.[illegible]	1,550.58	28,761.07	464,810.29	824.34	25,347.80	1,849,503.33	8,901,892.65
Western Automobile Ins. Co.	2,505,216.10	652,268.15	81,871.75	307,539.78	90,302.[illegible]		21,867.74			38,553.10	1,192,402.83	1,312,813.27
Total Non-Iowa Mutual Companies	$ 81,470,903.48	$ 16,718,206.08	$ 3,197,023.73	$ 946,912.19	$ 3,969,[illegible]	$ 176,157.01	$ 482,619.22	$ 6,432,444.45	$ 58,787.85	$ 1,103,843.07	$ 33,125,795.45	$ 48,325,108.03
UNITED STATES BRANCHES												
Employers Liability Assur. Corp'n	$ 56,237,807.41	$ 11,476,480.30	$ 2,507,242.73	$ 4,569,145.85	$ 2,360,275.[illegible]							
European General Reins. Co., Ltd.	16,972,421.74	2,455,541.70	193,147.38	2,266,526.51	68,061.[illegible]	$ 232,586.26	$ 518,076.75		$ 2,898.59	$ 1,759,188.64	$ 23,431,894.96	$ 32,805,912.45
General Accident, Fire and Life Assurance Corp'n.	30,468,571.88	6,983,693.15	1,482,831.03	3,355,154.68	799,218.[illegible]		64,363.87			618,498.14	5,667,041.17	11,305,380.57
London Guar. and Accident Co.	29,586,344.17	6,682,062.80	1,205,492.47	2,446,488.52	1,171,215.[illegible]	54,881.61	366,230.59			760,194.59	13,733,204.41	16,735,367.47
Ocean Accident and Guar. Corp'n.	37,942,811.98	8,215,400.94	1,524,871.65	3,366,312.45	2,039,931.[illegible]	606,181.05	281,958.56		4,931.85	603,846.70	13,092,177.77	16,494,166.40
Zurich General Accident and Liability Ins. Co., Ltd.	27,404,039.52	6,416,673.60	1,455,980.19	2,597,517.44	1,064,331.[illegible]	23,999.06	406,264.22		78,256.27	1,325,244.28	17,050,260.14	20,892,551.84
Total U. S. Branch Companies	$ 198,611,996.70	$ 42,229,852.49	$ 8,369,565.47	$ 18,601,145.45	$ 7,449,917.[illegible]		282,085.48		$ 36,723.70	526,706.40	12,380,018.55	15,024,020.97
(Accident Department) NON-IOWA LIFE COMPANIES						$ 1,017,617.92	$ 1,978,979.47		$ 122,810.41	$ 5,593,678.75	$ 85,354,597.00	$ 113,257,399.70
Aetna Life Ins. Co.	$ 69,443,655.09	$ 15,739,107.50	$ 2,190,910.50	$ 5,834,171.30	$ 3,819,977.[illegible]							
American Bankers Ins. Co.	f6,837,571.53	596,885.98	4,832.99	515,560.93	310,258.[illegible]	$ 6,859.71	$ 1,070,036.61	$ 600,000.00	$ 7,373.49	$ 4,510,806.59	$ 33,779,243.60	$ 35,664,411.43
Benefit Assn. of Ry. Employees	3,361,103.97	1,132,889.63	4,485.48	536,749.25	247,783.[illegible]		27,770.96		6,141.42	f999,675.67	f2,461,126.29	f4,376,445.24
Business Men's Assurance Co. of America	f7,590,278.67	1,873,769.94	77,185.15	657,636.89	332,923.[illegible]	5,533.02	43,233.69		122.69	107,767.83	2,078,514.82	1,282,589.15
Columbian National Life Ins. Co.	f37,908,159.94	219,732.73	8,615.76	110,950.07	45,473.[illegible]		64,893.13		6,634.61	f831,489.80	f3,863,832.53	f3,726,446.14
Columbus Mutual Life Ins. Co.	f11,936,514.07	42,934.36	1,061.33	34,078.28	11,932.[illegible]		7,675.65			f5,743,607.17	f6,136,057.17	f31,772,102.77
Continental Assurance Co.	33,647.56			1,474.93	1,688.[illegible]		158.25			f2,280,186.20	f2,370,351.12	f9,566,162.95
							22.00			5,701.25	8,886.68	24,760.88

TABLE 14

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Name of Company	Amount Brought Forward	Net Losses Paid	Investigation and Adjustment Claims	Commission or Brokerage Net	Salaries, Fees, Traveling Expenses and Inspection	Real Estate, Expenses and Taxes	Federal, State and All Taxes, Licenses and Fees	Dividends to Stockholders and Policyholders	Agents' Balances Charged off	All Other	Total	Balance
Continental Life Ins. Co.	f14,571,176.45	458,219.85	4,638.55	223,558.48	46,968.00		10,119.62			f2,613,820.89	f3,357,325.39	f11,213,851.06
Equitable Life Assurance Society of U. S.	f996,683,008.78	737,019.25	47,940.75	75,752.01	24,207.01		26,390.99	9,922.95		f159,578,898.50	f160,500,222.12	f836,182,786.66
Federal Life Ins. Co.	f13,629,312.01	1,627,158.95	32,974.42	537,350.58	340,638.75		39,371.71		7,530.99	f2,078,952.55	f4,663,977.95	f8,965,334.06
Great Northern Life Ins. Co.	f5,759,757.01	668,260.07	16,484.70	303,829.51	167,601.02		27,331.35		269.30	f738,904.64	f1,922,741.19	f3,837,015.82
Metropolitan Life Ins. Co.	f2,380,585,486.85	3,567,655.04	140,643.87	556,352.24	729,898.74		82,201.24	254,066.19	446.05	f345,398,365.18	f350,729,618.55	f2,029,855,868.30
Midwest Life Ins. Co.	f4,193,773.29	77,342.85	3,191.10	31,282.70	19,730.13		3,115.87		120.56	f514,139.32	f648,981.59	f3,544,791.70
Missouri State Life Ins. Co.	f80,968,082.62	295,131.76	15,785.79	165,522.80	95,540.01		9,981.23			f14,088,594.93	f14,670,557.42	f66,297,525.20
Mutual Life of Illinois	f93,607,721.71	160,309.64	22,278.13	131,917.32	73,033.41		4,884.11		1,060.66	f600,462.95	f1,083,946.22	f2,523,775.49
Natl. Life Ins. Co. of U. S. of A.	f32,038,224.94	64,878.47	560.18	15,600.63	10,504.53		2,789.24			f4,921,490.91	f5,015,912.26	f27,022,312.68
Natl. Reserve Life Ins. Co.	f2,665,493.30	2,533.18		2,057.29			601.63			f680,279.67	f685,471.77	f1,980,021.53
Occidental Life Ins. Co.	f15,588,895.93	88,601.52	6,490.59	51,634.45	57,700.60		1,845.46		110.47	f2,688,172.77	f2,894,654.86	f12,694,241.07
Ohio National Life Ins. Co.	f8,911,589.35	9,872.31		3,316.34						f1,515,635.62	f1,528,824.27	f7,382,765.08
Old Line Life Ins. Co. of America	251,325.19	64,337.91	4,141.19	41,198.63	18,165.36		3,550.32		90.30	20,614.70	152,098.43	99,226.76
Pacific Mutual Life Ins. Co.	17,012,585.02	2,198,667.09	209,236.58	1,380,538.62	481,383.05		152,401.48	450,000.00	745.48	199,106.67	5,072,078.97	11,940,506.05
Provident Life and Accident Ins. Co.	f7,043,259.12	1,482,139.50	80,455.25	974,538.55	257,130.34	55,291.01	59,415.10	73,500.00	6,181.72	f723,870.11	f3,712,522.18	f3,330,736.94
Prudential Ins. Co. of America	f1,786,297,035.05	119,222.76	519.01	8,506.20	4,375.67		3,016.13	303.27		f261,060,611.88	f261,196,754.32	f1,525,100,280.73
Reliance Life Ins. Co.	1,569,642.39	355,245.62	657.08	213,193.03	167,431.23		19,989.30			38,772.72	795,288.98	774,353.41
Travelers Equitable Ins. Co.	f1,015,080.86	178,642.70	13,213.88	89,103.46	52,174.90	8,275.38	8,630.96		1,808.39	f162,777.11	f514,625.88	f500,454.98
Travelers Ins. Co.	141,849,736.08	28,166,299.86	4,343,290.98	10,119,021.76	6,313,707.38		1,585,767.23	1,740,000.00	13,621.32	5,645,081.45	57,926,790.18	83,922,945.90
Washington Fidelity National Ins. Co.	f6,443,768.86	1,985,789.89	3,016.06	1,172,000.85	1,329,687.03		83,038.28		4,072.43	f680,703.30	f5,258,307.84	f1,185,461.02
Total Accident Dept. Non-Iowa Life Companies	$ 5,657,795,885.64	$ 61,912,648.36	$ 7,232,609.32	$ 23,786,897.13	$14,979,754.30	$ 75,939.12	$ 3,338,231.54	$ 3,127,792.41	$ 56,329.88	$ 818,518,490.38	$ 933,028,712.64	$ 4,724,767,173.00
NON-IOWA STOCK COMPANIES												
Aetna Casualty and Surety Co.	$ 41,310,498.69	$ 6,301,292.35	$ 1,287,590.06	$ 4,074,830.13	$ 2,288,623.53	$ 5,417.60	$ 573,769.05	$ 240,000.00	$ 2,114.73	$ 886,133.75	$ 15,657,771.20	$ 25,652,727.49
American Automobile Ins. Co.	15,246,125.51	3,059,441.59	474,585.35	1,096,778.33	329,734.81		215,974.87	550,000.00	2,888.88	183,645.17	6,512,849.00	8,733,276.51
American Casualty Co.	4,535,727.96	503,843.95	96,937.28	372,951.77	168,810.16	23,866.06	50,382.09	200,000.00		53,158.19	1,471,104.26	3,064,623.70
American Credit Indemnity Co.	6,438,209.09	760,444.33	204,667.36	535,531.53	230,896.74		50,903.81	139,920.92	35,313.66	160,901.28	2,118,509.63	4,319,699.46
American Employers Ins. Co.	4,820,572.06	648,026.43	102,670.21	453,926.97	236,354.68		34,078.61		317.73	105,003.85	1,580,378.48	3,240,193.58
American Reinsurance Co.	5,975,454.08	361,641.51		322,406.46	62,667.78	1,971.85	90,246.93	150,000.00		17,727.50	1,006,622.03	4,968,832.05
American Surety Co. of N. Y.	29,523,766.71	2,330,702.72	582,883.85	1,456,125.22	2,698,088.34	379,732.30	338,238.62	900,000.00		550,648.65	9,236,419.70	20,287,347.01
Central Surety and Ins. Corp'n.	2,105,694.52	34,749.24	14,980.39	82,934.93	46,735.55		8,498.12		521.15	61,272.66	249,692.34	1,856,002.18
Central West Casualty Co.	4,397,215.92	827,869.56	139,633.78	382,340.51	201,980.54	13,986.44	29,303.36		8,680.88	53,490.58	1,657,285.65	2,739,930.27
Columbia Casualty Co.	13,129,697.05	2,811,791.00	593,040.99	1,308,199.59	717,886.45		113,719.06		44,193.73	141,950.30	5,730,781.12	7,398,915.93
Continental Casualty Co. (an Indiana Corp'n.)	28,317,990.61	5,570,912.50	882,268.07	3,563,738.51	1,581,866.30	14,148.71	318,285.70	469,000.00	779.16	447,435.20	12,841,434.75	15,476,555.86
Detroit Fidelity and Surety Co.	6,389,230.57	339,884.24	35,847.46	396,458.32	259,194.71	33,350.25	65,073.47	118,183.00	13,510.54	78,374.28	1,339,876.27	5,049,344.30
Eagle Indemnity Co.	7,082,024.03	1,252,648.21	212,760.38	686,494.08	275,577.28		40,791.96			106,871.89	2,575,143.80	4,506,880.23
Employers Indemnity Corp'n.	7,312,881.09	1,631,878.09	228,789.27	1,164,600.35	230,738.72	3,002.83	67,747.46	88,621.20	3,465.67	146,831.90	3,565,755.49	3,747,125.60
Federal Casualty Co.	1,415,267.16	224,849.83	38,776.36	187,784.27	73,883.01	5,309.00	21,166.62	28,000.00	3,229.96	168,261.56	751,550.60	663,716.56
Fidelity and Casualty Co. of N. Y.	59,813,585.31	11,382,643.31	2,265,827.86	5,054,713.60	3,615,518.71	195,504.04	502,269.59	800,000.00	28,222.46	893,783.36	24,738,483.02	35,075,102.29
Fidelity and Deposit Co. of Md.	33,813,518.42	3,369,088.48	694,163.26	2,797,681.54	2,355,487.71	166,435.50	424,340.63	599,985.00	5,097.52	696,762.68	11,109,042.32	22,704,476.10
First Reins. Co. of Hartford	3,332,071.96	369,351.07		305,721.68	18,223.40		16,092.27	50,000.00		41,839.98	801,228.43	2,530,843.53
General Casualty and Surety Co.	2,568,025.89	565,007.45	159,402.30	236,988.23	151,731.49	4,356.07	14,570.93		9,430.93	60,631.70	1,202,119.01	1,365,906.88
General Reinsurance Corp'n.	13,830,113.01	1,381,365.95		1,539,845.78	140,625.71		43,710.10	49,993.75		430,461.34	3,585,402.23	10,244,710.78
Georgia Casualty Co.	6,810,955.93	2,076,033.68	417,822.72	772,218.80	362,480.55	4,111.01	92,608.97	60,000.00		135,419.60	3,920,695.33	2,890,260.60
Globe Indemnity Co. (a N. Y. Corp'n)	50,059,729.48	9,047,427.31	1,632,239.41	4,522,853.07	1,905,677.37	104,632.29	173,487.97	625,000.00		458,523.09	18,769,840.41	31,289,889.07
Great American Casualty Co.	1,153,229.81	246,488.25	7,390.56	229,373.33	69,452.99	3,011.86	9,166.62		853.26	51,974.14	617,710.97	535,518.84
Guarantee Co. of North America	3,819,986.02	85,895.04	7,616.20	74,358.56	132,081.87	53,476.72	18,255.94	67,012.00		38,444.55	477,140.88	3,342,845.14
Hartford Accident and Indem. Co.	54,629,914.22	11,776,163.67	1,956,664.33	5,505,123.87	2,737,987.79	11,532.83	517,602.45	100,000.00	6,778.81	867,437.70	23,479,291.36	31,150,622.86
Hartford Live Stock Ins. Co.	2,435,149.61	699,159.43	23,135.66	129,648.22	117,944.88		21,521.55		1,128.00	25,244.50	987,782.24	1,447,367.37
Hartford Steam Boiler Inspection and Ins. Co.	19,257,169.14	728,152.00	25,241.40	985,668.30	2,057,033.66	26,283.82	361,364.32	400,000.00	65.35	207,210.43	4,791,019.28	14,466,149.86
Illinois Indemnity Co.	534,797.80	44,377.25	13,252.45	43,983.02	16,899.21		2,470.05			21,473.74	142,455.72	392,342.08
Indemnity Ins. Co. of N. America	26,160,205.50	5,528,781.91	1,087,460.87	2,716,505.31	1,350,425.34		304,521.34	70,000.00	13,458.00	478,459.82	11,549,612.41	14,610,593.09
Independence Indemnity Co.	16,856,586.55	3,359,263.28	711,936.49	1,923,508.99	816,825.68		146,346.42		2,544.41	400,100.02	7,360,524.69	9,496,061.86

TABLE 14—Continued

Name of Company	Amount Brought Forward	Net Losses Paid	Investigation and Adjustment Claims	Commission or Brokerage Net	Salaries, Fees, Traveling Expenses and Inspection	Real Estate, Expenses and Taxes	Federal, State and All Taxes, Licenses and Fees	Dividends to Stockholders and Policyholders	Agents' Balances Charged off	All Other	Total	Balance
International Indemnity Co.	5,296,421.24	1,031,994.53	270,960.62	687,190.08	261,611.54		56,743.88		14,148.45	129,646.16	2,455,292.61	2,841,128.63
Lloyds Plate Glass Ins. Co.	3,385,114.26	303,530.84	25,065.73	313,578.59	146,342.61	2,967.35	61,263.60	412,465.00	897.61	80,244.08	1,343,387.55	2,041,726.71
London and Lancashire Indemnity Co. of America	7,085,038.53	1,188,428.65	314,634.33	639,448.21	424,816.19		53,583.02		574.34	123,600.99	2,745,085.73	4,339,952.80
Loyal Protective Ins. Co.	2,092,003.66	581,807.63	9,983.86	78,898.16	329,931.04		32,115.25	26,263.00	30,201.84	179,034.71	1,268,235.49	823,768.20
Maryland Casualty Co.	69,519,258.41	13,556,394.61	2,462,211.85	6,718,270.62	2,775,791.72		825,216.74	899,994.36	107,763.17	909,211.99	28,306,828.53	41,212,429.92
Massachusetts Bonding & Ins. Co.	21,117,336.52	3,647,043.69	472,388.35	2,110,430.08	972,216.03	51,973.47	237,955.67	300,000.00	13,149.29	430,230.44	8,183,474.35	12,933,862.17
Massachusetts Protective Association, Inc.	12,565,954.12	3,931,895.62	27,378.03	892,277.39	670,482.89	60.80	138,781.48	50,000.00	9,675.84	704,293.26	6,440,700.31	6,125,253.81
Medical Protective Co.	3,580,737.47	401,671.36	85,527.81	52,703.03	214,858.09	15,945.80	42,602.03	60,000.00		122,572.74	988,508.41	2,592,229.06
Metropolitan Casualty Ins. Co.	21,171,185.32	3,479,636.85	676,624.21	2,013,140.96	1,379,792.88	9,172.95	120,901.75	300,000.00	11,880.66	469,316.41	8,442,263.72	12,728,921.60
Monarch Accident Ins. Co.	2,589,026.59	719,671.39	10,892.66	223,847.79	270,503.96		29,499.62	10,000.00	4,391.76	340,460.89	1,592,734.63	996,291.93
National Casualty Co.	2,371,929.70	715,039.69	14,164.04	469,094.20	118,143.87	3,466.56	43,132.14	32,000.00	11,919.60	142,383.59	1,515,876.33	856,053.37
National Surety Co.	54,717,223.88	5,734,874.64	754,237.95	4,478,929.45	3,247,970.09		488,338.48	1,124,940.00	27,510.98	875,539.75	16,711,527.17	38,005,696.63
National Union Indemnity Co.	2,030,385.00	133,932.02	32,890.11	149,250.83	61,820.00	85.83	12,336.11			20,464.75	410,693.93	1,619,691.13
Nebraska Indemnity Co.	607,229.6	49,928.05	16,833.17	51,437.03	23,522.76		3,504.94		1,147.44	9,202.36	155,849.36	451,380.24
New Amsterdam Casualty Co. (a N. Y. Corp'n.)	32,157,157.56	5,667,695.21	1,139,156.33	2,915,331.71	1,037,409.67	273.61	222,423.96	531,250.00	26,650.96	349,752.03	11,898,150.63	20,259,006.96
New York Casualty Co.	5,874,319.17	578,051.56	50,900.73	503,904.33	279,800.01	8,482.99	63,656.18	130,000.00	4,014.62	94,097.34	1,704,335.70	4,169,983.44
New York Indemnity Co.	12,739,990.06	2,981,149.22	630,700.29	1,337,952.40	656,389.25		142,865.00		5,122.05	209,797.49	5,963,966.71	6,767,023.35
North American Accident Ins. Co.	4,705,270.38	997,453.23	50,790.24	1,055,110.14	227,422.27		77,211.18	40,000.00	2,889.35	190,502.04	2,641,378.47	2,063,891.91
Northwestern Cas. and Sur. Co.	3,610,858.27	603,518.86	194,072.64	177,855.07	84,605.04		25,515.04	46,140.51	53,689.46	329,766.42	1,515,253.64	2,095,604.63
Phoenix Indemnity Co.	4,698,293.71	1,058,818.81	270,075.18	514,336.94	368,661.69		38,066.19		2,263.54	91,175.57	2,344,017.92	2,354,275.79
Preferred Accident Ins. Co.	17,900,704.83	2,091,187.93	463,301.93	1,327,685.99	481,273.96		213,786.06	2,352,000.00		79,329.13	7,008,564.64	10,932,140.19
Ridgely Protective Association	2,117,770.87	661,736.89	15,794.68	40,823.33	338,309.35		41,331.60	20,000.00	614.20	205,654.47	1,324,464.61	793,306.24
Royal Indemnity Co.	38,758,145.45	7,025,379.39	1,302,878.90	3,319,431.15	1,463,159.56	3,387.89	313,713.00	200,000.00	2,433.04	650,999.80	14,281,382.67	24,476,762.78
St. Paul Mercury Indemnity Co.	877,984.22	7,367.77	1,801.08	24,149.13	6.25		7,790.79			19,202.68	60,317.70	817,666.52
Standard Accident Ins. Co.	36,738,190.32	7,763,884.72	1,496,250.64	4,011,259.61	1,686,258.16	110,254.40	378,971.84	210,000.00	53,880.65	957,587.01	16,668,347.06	20,069,843.26
Sun Indemnity Co. of N. Y.	4,508,496.61	975,309.75	187,051.53	455,498.42	155,786.04		39,195.51			67,079.38	1,879,920.63	2,718,575.98
Travelers Indemnity Co.	27,337,155.36	4,812,168.95	865,001.96	2,602,283.95	1,898,043.04		384,479.95	200,000.00	2,626.94	1,667,514.92	12,532,119.71	14,805,035.65
Union Automobile Ins. Co. (a Neb. Corp'n.)	4,532,565.68	1,048,962.17	194,849.67	327,658.91	155,295.64							
Union Indemnity Co.	19,743,967.03	3,646,188.79	758,985.17	2,290,714.18	836,247.51	6,723.07	62,686.57	70,000.00	15,001.21	194,309.23	2,075,486.47	2,457,079.21
United States Casualty Co.	18,940,443.86	4,273,436.91	1,062,613.39	1,761,563.16	835,867.35	37,337.96	160,491.58	294,000.00	30,162.29	675,432.53	8,729,510.01	11,014,457.02
U. S. Fidelity and Guaranty Co.	*86,715,422.54*	*16,962,755.36*	*3,343,585.07*	*7,341,209.22*	*4,578,885.27*		185,364.43	100,000.00		388,084.00	8,609,929.84	10,330,514.02
Western Automobile Casualty Co.	1,010,585.73	93,764.97	15,997.88	155,317.13	18,279.69	171,553.16	1,110,504.08	1,155,000.00	54,392.29	1,413,455.27	36,160,339.72	50,555,082.82
Western Casualty Co.	1,415,735.27	463,972.93	72,816.03		35,621.36		11,878.18	20,000.00		7,379.77	322,617.61	687,968.12
Western Surety Co.	1,179,129.29	124,107.92	21,942.79	72,944.33	45,568.84		8,864.65			8,092.22	588,767.19	826,968.08
Total Non-Iowa Stock Cos.	$ 1,006,907,414.21	$ 174,601,964.47	$31,209,943.17	$ 92,609,838.98	$51,321,069.60	11,922.50	6,606.92	10,041.5	3684.20	41,455.22	338,364.41	840,764.88
Total Non-Iowa Mutual Cos.	81,450,903.48	16,718,206.08	3,197,023.73	946,912.19	3,939,861.5	$ 1,482,075.61	$ 10,616,976.50	$ 14,390,810.24	$ 674,375.37	$ 20,116,252.14	$ 397,035,216.08	$ 609,872,198.13
Total U. S. Branch Cos.	198,611,996.70	42,229,852.49	8,369,565.47	18,601,145.45	7,440,917.84	156,157.01	482,619.22	6,432,444.45	58,787.85	1,193,843.07	33,125,795.45	48,325,108.03
Total Accident Dept. Non-Iowa Life Companies	5,657,795,885.64	61,912,648.36	7,232,609.32	24,786,807.13	14,959,734.30	1,617,647.92	1,978,979.47		122,810.41	5,593,678.75	85,354,597.00	113,257,399.70
Total Iowa Stock and Mutual Companies	25,466,894.52	5,229,486.59	774,378.90	3,021,771.94	1,884,664.21	75,959.12	3,338,231.54	3,127,792.41	56,329.88	818,518,490.38	933,028,712.64	4,724,767,173.00
Total All Companies	$ 6,970,233,094.57	$ 300,602,127.99	$50,783,520.59	$ 138,966,765.69	$79,769,367.30	102,070.02	279,906.20	237,476.00	47,484.36	734,514.70	12,312,842.92	13,154,051.00
						$ 2,834,889.68	$ 16,606,802.93	$ 24,197,523.10	$ 959,787.87	$ 846,156,779.04	$ 1,460,857,164.09	$ 5,509,375,930.46

(Includes life figures.
(Name changed to Abraham Lincoln Life Insurance Company, December 31, 1926.

TABLE 15—CASUALTY INSURANCE COMPANIES—ASSETS DECEMBER 31, 1926

Name of Company	Real Estate	Mortgage Loans	Collateral Loans	Bonds and Stocks	Cash in Office and Banks	Gross Premiums in Course of Collection	All Other Ledger Assets	Total Ledger Assets	Non-Ledger Assets	Gross Assets	Assets Not Admitted	Total Admitted Assets
IOWA MUTUAL COMPANIES												
Employers Mutual Casualty Co.		$ 28,000.00		$ 353,512.26	$ 58,501.19	$ 67,428.65	$ 550.00	$ 507,992.10	$ 8,548.58	$ 516,540.68	$ 15,763.22	$ 500,777.46
Iowa Mutual Liability Ins. Co.	$ 52,500.00	159,350.00		164,000.00	72,181.17	69,279.72	23,062.82	540,373.71	11,933.13	552,306.84	33,107.71	519,199.13
Professional Insurance Corp'n					14,304.81	566.50	1,172.13	16,543.44	872.55	17,415.99	2,004.63	15,411.36
Republic Mutual Casualty Co.				1,000.00	284.15	13.00	727.73	2,024.88	5.31	2,030.19		2,030.19
Union Mutual Casualty Co.		6,440.00		14,950.00	13,966.71	46,485.02	120,460.90	202,304.63	10,153.33	212,457.96	30,695.31	181,762.65
Total Iowa Mutual Companies	$ 52,500.00	$ 193,790.00		$ 533,462.26	$ 159,746.02	$ 183,772.89	$ 145,973.58	$ 1,269,238.76	$ 31,512.90	$ 1,300,751.66	$ 81,570.87	$ 1,219,180.79
IOWA STOCK COMPANIES												
Federal Surety Co.	$ 7,192.05	$ 1,020,715.25		$ 28,073.28	$ 331,913.00	$ 537,886.93	$ 371,666.58	$ 2,287,447.69	$ 249,976.37	$ 2,537,424.06	$ 194,557.37	$ 2,342,866.69
Hawkeye Casualty Co.	136,154.24	128,884.50		117,768.24	92,328.98	20,755.44	8,490.62	504,375.92	17,623.76	521,999.68	77,304.30	449,695.38
Southern Surety Co.	1,554,203.22	1,026,032.57	$ 56,000.00	1,486,221.93	869,166.20	2,174,757.85	1,005,216.28	8,171,598.15	387,637.17	8,559,235.32	301,951.23	8,257,284.09
Total Iowa Stock Companies	$ 1,697,549.51	$ 2,175,632.32	$ 56,000.00	$ 1,632,063.45	$ 1,293,408.78	$ 2,733,400.22	$ 1,385,373.48	$ 10,963,421.76	$ 655,237.30	$ 11,618,659.06	$ 568,812.90	$ 11,049,846.16
Total Iowa Stock and Mutual Companies	$ 1,750,049.51	$ 2,369,422.32	$ 56,000.00	$ 2,165,525.71	$ 1,453,142.81	$ 2,907,173.11	$ 1,531,347.06	$ 12,232,660.52	$ 686,750.20	$ 12,919,410.72	$ 650,383.77	$ 12,269,026.95
(Accident Department) **IOWA LIFE COMPANIES**												
Great Western Ins. Co.	$ 87,389.02	$ 327,502.92		$ 421,521.58	$ 47,238.40	5,127.25	f32,556.90	f921,391.08	f54,252.25	$ f975,643.33	$ f32,034.76	$ f943,608.57
Grand Total Iowa Stock and Mutual Companies	$ 1,837,438.54	$ 2,696,925.24	$ 56,000.00	$ 2,587,047.29	$ 1,500,436.21	$ 2,912,300.36	$ 1,563,903.96	$ 13,154,051.60	$ 741,002.45	$ 13,895,054.05	$ 682,418.53	$ 13,212,635.52
NON-IOWA MUTUAL COMPANIES												
American Mutual Liability Ins. Co.	$ 893,788.78			$ 13,238,517.20	$ 1,043,556.49	$ 709,745.24	$ 371,971.01	$ 16,248,578.72	$ 803,061.68	$ 17,051,640.40	$ 422,034.38	$ 16,629,606.02
Builders and Manufacturers Mutual Casualty Co.				948,322.49	262,510.82	202,826.20		1,413,659.56	34,673.70	1,448,333.26	74,533.46	1,373,799.80
Hardware Mutual Casualty Co.		$ 60,000.00		1,411,500.00	65,792.61	117,655.03	1,505.00	1,656,452.44	88,575.54	1,745,027.98	4,699.35	1,740,328.63
Indiana Liberty Mutual Ins. Co.				202,905.20	89,508.70	41,968.41	1,877.28	336,254.59	25,389.13	361,643.72	14,842.98	346,800.74
Liberty Mutual Ins. Co.		396,820.00		9,923,382.30	1,138,679.65	1,578,579.36	39,992.45	13,077,453.77	433,177.89	13,510,631.66	202,988.13	13,307,643.53
Lumbermen's Mutual Casualty Co.		241,500.00		3,767,174.65	691,509.11	677,729.22		5,378,003.03	207,753.86	5,585,756.89	59,325.55	5,526,431.34
Security Mutual Casualty Co.	30,000.00			7,238,857.55	1,199,232.66	195,637.96	238,145.08	8,901,892.65	343,923.19	9,245,815.84	47,397.91	9,198,417.93
Western Automobile Ins. Co.				1,121,620.31	39,106.95	146,408.52	5,677.49	1,312,813.27	57,532.94	1,370,346.21	62,374.56	1,307,971.65
Total Non-Iowa Mutual Companies	$ 923,788.78	$ 698,320.00		$ 37,852,279.70	$ 4,530,001.30	$ 3,661,549.94	$ 659,168.31	$ 48,325,108.03	$ 1,994,087.93	$ 50,319,195.96	$ 888,196.32	$ 49,430,999.64
UNITED STATES BRANCHES												
Employers Liability Assur. Corp'n	$ 5,277,402.11			$ 21,183,020.31	$ 848,691.53	$ 5,446,628.87	$ 50,169.58	$ 32,805,912.45	$ 219,052.38	$ 33,024,964.83	$ 1,166,488.86	$ 31,858,475.97
European General Reins. Co., Ltd.		$ 1,250,000.00		$ 8,569,840.11	177,737.40	1,307,283.06	500.00	11,305,380.57	912,690.97	12,218,071.54		12,218,071.54
General Accident, Fire and Life Assurance Corp'n	956,203.97			11,473,960.67	786,037.82	3,467,160.07	52,004.94	16,735,367.47	702,296.13	17,437,663.60	422,737.07	17,014,926.53
London Guar. and Accident Co.		22,100.00		13,065,239.18	478,865.13	2,644,642.44	283,319.60	16,494,166.40	1,174,885.88	17,669,052.28	274,832.65	17,394,219.63
Ocean Accident and Guar. Corp'n.	782,588.63	122,490.00		15,903,929.81	765,005.59	2,984,048.06	334,489.84	20,892,551.84	1,153,206.43	22,045,758.27	343,394.59	21,702,363.68
Zurich General Accident and Liability Ins. Co., Ltd.				10,956,718.13	959,379.73	2,868,461.46	239,461.60	15,024,020.97	882,308.32	15,906,329.29	262,841.03	15,643,488.26
Total U. S. Branch Companies	$ 7,016,194.71	$ 1,394,590.00		$ 81,152,708.21	$ 4,015,737.25	$ 18,718,223.96	$ 959,945.56	$ 113,257,399.70	$ 5,044,440.11	$ 118,301,839.81	$ 2,470,294.20	$ 115,831,545.61
(Accident Department) **NON-IOWA LIFE COMPANIES**												
Aetna Life Ins. Co.	$ 95,793.92	$ 6,182,384.86		$ 20,637,753.66	$ 2,019,221.08	$ 6,591,874.98	$ 137,382.02	$ 35,664,411.43	$ f265,459,393.76	$ f301,123,805.19	$ f714,984.19	$ f300,408,821.00
American Bankers Ins. Co.	f1,189,474.67	f1,576,331.14	f235,250.00	f401,836.53	f335,661.57		f637,891.33	f4,376,445.24	f223,314.09	f4,599,759.33	f90,669.04	f4,509,090.29
Benefit Assn. of Ry. Employees	256,394.29			876,529.73	73,969.62	23,624.99	52,070.52	1,282,589.15	30,012.67	1,312,601.82		1,312,601.82
Business Men's Assurance Co. of America	f27,167.14	f2,539,907.80	f39,352.22	f907,562.47	f227,536.85		f[h]—15,080.34	f3,726,446.14	f228,187.77	f4,054,633.91	f117,017.58	f3,937,616.33
Columbian National Life Ins. Co.	f1,153,297.43	f7,223,219.57	f5,551,795.69	f16,622,768.83	f533,306.49	136,776.69	f550,944.07	f31,772,102.77	f1,378,793.88	f33,150,896.65	f263,297.77	f32,887,598.88
Columbus Mutual Life Ins. Co.	f999,017.36	f7,101,855.41	758,890.34	338,469.17	14,558.73		f353,371.89	f9,566,162.95	f486,815.60	f10,052,978.55	f109,419.55	f9,943,559.00
Continental Assurance Co.					8,409.62	16,298.02	53.24	24,760.88	f6,422,714.50	f6,447,475.38	f43,385.69	f6,404,089.69
Continental Life Ins. Co.		275,019.77			45,166.98	81,428.31	f10,812,236.10	f11,213,851.06	f684,460.14	f11,898,311.20	f246,462.21	f11,651,848.99

TABLE 15—Continued

Name of Company	Real Estate	Mortgage Loans	Collateral Loans	Bonds and Stocks	Cash in Office and Banks	Gross Premiums in Course of Collection	All Other Ledger Assets	Total Ledger Assets	Non-Ledger Assets	Gross Assets	Assets Not Admitted	Total Admitted Assets
Equitable Life Assurance Society of U. S.						50,999.70	[f]836,131,855.96	[f]836,182,786.66	[f]35,341,136.54	[f]871,523,923.20	[f]1,919,047.55	[f]869,604,875.65
Federal Life Ins. Co.						176,769.42	[f]8,788,564.64	[f]8,965,334.06	[f]423,608.11	[f]9,388,942.17	[f]60,980.62	[f]9,337,961.55
							[f]3,776,144.63	[f]3,837,015.82	[f]183,814.41	[f]4,020,830.23	[f]29,245.06	[f]3,991,585.17
Great Northern Life Ins. Co.					60,871.19	288,216.76	[f]2,029,467,651.54	[f]2,029,855,868.30	[f]83,482,790.96	[f]2,113,338,659.26	[f]5,334,273.96	[f]2,108,004,385.30
Metropolitan Life Ins. Co.							[f]3,505,277.13	[f]3,544,791.70	[f]173,206.76	[f]3,717,998.46	[f]52,311.45	[f]3,665,687.01
Midwest Life Ins. Co.				35,000.00	4,511.37	87,958.78	[f]66,209,566.42	[f]66,297,525.20	[f]4,537,393.83	[f]70,834,919.03	[f]280,022.37	[f]70,554,896.66
Missouri State Life Ins. Co.							[f]2,399,376.69	[f]2,523,775.49	[f]116,215.68	[f]2,639,991.17	[f]133,834.13	[f]2,506,157.04
Mutual Life of Illinois	(f)	13,000.00		66,500.00	44,918.86							
Natl. Life Ins. Co. of U. S. of A.						19,571.49	[f]27,002,741.19	[f]27,022,312.68	[f]3,661,465.85	[f]30,683,778.53	[f]155,154.85	[f]30,528,623.68
Natl. Reserve Life Ins. Co.					3,780.0		[f]1,976,241.53	[f]1,980,021.53	[f]72,500.68	[f]2,052,522.21	[f]2,606.05	[f]2,049,916.16
Occidental Life Ins. Co.						546.25	[f]12,693,694.81	[f]12,694,241.07	[f]960,976.49	[f]13,655,217.56	[f]69,564.12	[f]13,585,653.44
Ohio National Life Ins. Co.	[f]124,971.52	[f]5,431,982.49	[f]903,634.64	783,900.00	35,169.41		[f]103,106.98	[f]7,382,765.08	[f]407,015.07	[f]7,789,780.15	[f]6,648.82	[f]7,783,131.33
Old Line Life Ins. Co. of America		74,540.00			19,565.50	1,482.27	3,618.93	99,226.76	1,509.80	100,826.56	4,953.16	95,873.40
Pacific Mutual Life Ins. Co.		9,621,144.43		1,457,945.98	53,287.50	774,313.32	33,815.04	11,940,506.05	[f]105,218,433.00	[f]117,158,939.05	[f]45,862.85	[f]117,113,076.20
Provident Life and Accident Ins. Co.	[f]803,284.65	[f]979,386.96	[f]70,255.53	[f]528,755.37	[f]139,265.01	393,834.02	[f]415,925.39	[f]3,330,736.94	[f]163,822.78	[f]3,494,559.72	[f]113,470.13	[f]3,381,089.59
Prudential Ins. Co. of America						12,351.76	[f]1,525,087,928.97	[f]1,525,100,280.73	[f]50,428,166.45	[f]1,575,528,447.18	[f]3,342,962.67	[f]1,572,185,484.51
Reliance Life Ins. Co.						242,238.98		774,353.41	[f]41,203,640.09	[f]41,977,993.50		[f]41,977,993.50
Travelers Equitable Ins. Co.	31,377.20	63,630.76		75,086.83	536,094.8 42,421.13	16,806.58	[f]271,132.48	[f]500,454.98	[f]31,286.05	[f]531,741.03	[f]15,973.67	[f]515,767.36
Travelers Ins. Co.				67,268,250.85	6,866,506.31	9,640,521.99	118,580.72	83,922,945.90	[f]348,957,078.51	[f]432,880,024.41	[f]874,121.62	[f]432,005,902.79
Washington Fidelity National Ins. Co.						26,135.52	[f]1,159,325.50	[f]1,185,461.02	[f]36,407.50	[f]1,221,868.52	[f]49,012.89	[f]1,172,855.63
Total Accident Dept. Non-Iowa Life Companies	$ 4,680,778.19	$ 41,082,403.19	$ 7,559,178.42	$ 110,000,359.42	$ 11,083,335.36	$ 18,987,700.84	$4,531,673,397.38	$4,724,767,173.00	$ 950,424,250.97	$ 5,675,191,423.97	$14,075,282.00	$ 5,661,116,141.97
NON-IOWA STOCK COMPANIES												
Aetna Casualty and Surety Co.	$ 43,160.44	$ 1,874,485.62	$ 64,400.00	$ 19,132,892.66	$ 1,119,574.32	$ 3,299,577.37	$ 124,636.88	$ 25,652,727.49	$ 2,291,479.12	$ 27,944,206.61	$ 271,666.72	$ 27,672,539.89
American Automobile Ins. Co.				6,697,653.52	473,081.80	1,551,715.74	10,825.36	8,733,276.51	456,686.85	9,189,963.36	84,624.37	9,105,338.99
American Casualty Co.	259,190.21	1,379,775.00		888,949.89	309,428.65	236,554.84	725.11	3,064,623.70	169,269.80	3,233,893.50	21,602.61	3,212,290.89
American Credit Indemnity Co.				3,593,187.10	299,994.40		426,577.96	4,319,699.46	141,878.25	4,461,577.71	161,138.06	4,300,439.65
American Employers Ins. Co.				2,810,617.50	87,866.47	342,543.24	[h]—833.63	3,240,193.58	56,921.42	3,297,115.00	93,037.06	3,204,077.94
American Reinsurance Co.	40,000.00	50,000.00		4,816,807.22	96,972.58	35,652.23		4,968,832.05	165,904.75	5,133,836.80	19,822.70	5,114,014.10
American Surety Co. of N. Y.	8,739,224.99			8,214,379.08	1,098,489.27	2,679,590.02	155,663.65	20,287,347.01	762,351.96	21,049,698.97	554,148.77	20,495,550.20
Central Surety and Ins. Corp'n.		94,550.00	32,400.00	452,653.74	807,495.60	331,080.70	137,822.14	1,856,002.18	20,995.20	1,876,997.38	150,161.11	1,726,836.27
Central West Casualty Co.	111,500.00	917,887.00		1,094,535.86	93,614.70	481,376.91	41,015.71	2,739,939.27	65,069.90	2,805,009.17	77,779.53	2,727,229.64
Columbia Casualty Co.				5,500,321.27	508,993.12	1,241,589.72	88,093.82	7,398,915.93	316,367.81	7,715,283.74	126,028.42	7,589,255.32
Continental Casualty Co. (an Indiana Corp'n.)	179,949.97	2,309,427.34		8,870,084.61	514,658.81	3,156,625.98	445,809.15	15,476,555.86	858,927.23	16,335,483.09	380,351.60	15,955,131.49
Detroit Fidelity and Surety Co.	288,304.20	1,864,291.09		1,452,239.42	561,886.60	431,276.29	451,346.79	5,049,344.30	116,886.86	5,166,231.16	592,276.27	4,573,954.89
Eagle Indemnity Co.				3,534,022.37	381,536.31	768,877.82	22,463.73	4,506,880.23	188,529.95	4,695,410.18	50,595.10	4,644,905.08
Employers Indemnity Corp'n.	190,576.02	873,625.00	148,443.00	1,168,467.19	601,107.70	804,993.89	[h]—9,187.29	3,747,125.60	29,522.43	3,776,649.03	60,764.07	3,715,884.96
Federal Casualty Co.	132,500.00	30,000.00		491,041.43	10,175.33			663,716.56	9,899.63	673,616.19	8,081.43	665,534.76
Fidelity and Casualty Co. of N. Y.	1,316,144.62	50,000.00		27,341,956.16	1,193,206.31	4,690,745.76	483,055.64	35,075,102.29	1,722,363.39	36,797,465.68	822,955.28	35,974,510.40
Fidelity and Deposit Co. of Md.	2,340,000.00	94,953.19		15,608,859.74	2,043,482.32	2,365,305.25	251,874.60	22,794,476.10	1,060,787.17	23,765,263.27	357,244.77	23,408,018.50
First Reins. Co. of Hartford		20,000.00		2,313,896.37	146,887.8		50,109.36	2,530,843.53	155,102.23	2,685,945.76		2,685,945.76
General Casualty and Surety Co.	67,252.40	629,022.50		16,070.40	393,461.0	257,065.88	2,434.28	1,365,906.88	62,200.42	1,428,107.30	23,470.38	1,404,636.92
General Reinsurance Corp'n.		218,000.00	1,000,000.00	7,217,005.73	831,708.18	1,976,672.78	[h]—98,669.79	10,244,710.78	371,864.35	10,616,575.13	31,602.12	10,584,973.01
Georgia Casualty Co.	29,836.00	805,842.71	8,616.87	913,799.92	171,294.79	939,717.81	21,152.50	2,890,260.60	31,366.96	2,921,627.56	114,633.78	2,806,993.78
Globe Indemnity Co. (a N. Y. Corp'n)	1,588,994.66	8,091.67		23,475,226.01	1,631,457.60	4,236,945.40	350,134.30	31,289,889.07	1,213,193.57	32,503,082.64	175,827.51	32,327,255.13
Great American Casualty Co.	112,684.32	150,450.00		600.00	130,935.36	110,576.36	30,272.19	535,518.84	28,609.80	564,128.64	53,569.16	510,559.48
Guarantee Co. of North America	313,862.14			2,727,481.79	256,112.11	45,386.10		3,342,845.14	221,486.39	3,564,331.53	5,408.02	3,558,923.51
Hartford Accident and Indem. Co.	108,229.00	41,000.00	255,380.00	21,589,073.46	2,151,645.30	6,108,375.82	896,918.59	31,150,622.86	1,890,991.02	33,041,613.88	698,760.44	32,342,853.44
Hartford Live Stock Ins. Co.				1,035,503.98	81,312.31	313,340.43	17,180.65	1,447,367.37	37,889.40	1,485,256.77	6,593.31	1,478,663.46
Hartford Steam Boiler Inspection and Ins. Co.	207,631.53	1,523,106.20		10,688,696.04	684,103.69	1,340,622.00	21,991.00	14,406,149.86	2,169,378.81	16,635,528.67	73,255.62	16,562,273.05
Illinois Indemnity Co.		71,000.00	10,000.00	208,797.13	30,670.23	44,094.24	27,180.48	392,342.08	11,269.16	403,611.24	25,186.55	378,424.69
Indemnity Ins. Co. of N. America				9,764,003.39	1,013,286.54	3,586,312.92	246,989.64	14,610,593.09	768,935.06	15,379,528.15	148,003.20	15,231,524.95
Independence Indemnity Co.		513,300.00		5,714,826.09	1,169,577.34	1,887,179.14	211,179.29	9,496,061.86	302,589.89	9,798,651.75	233,012.34	9,565,639.41

TABLE 15—CASUALTY INSURANCE STATISTICS—Continued

Name of Company	Real Estate	Mortgage Loans	Collateral Loans	Bonds and Stocks	Cash in Office and Banks	Gross Premiums in Course of Collection	All Other Ledger Assets	Total Ledger Assets	Non-Ledger Assets	Gross Assets	Assets Not Admitted	Total Admitted Assets
International Indemnity Co.	244,017.85	261,547.97	----------	1,473,246.40	125,462.26	657,342.20	79,510.71	2,841,128.63	76,612.90	2,917,741.53	81,377.36	2,836,364.17
Lloyds Plate Glass Ins. Co.	----------	170,500.00	----------	1,633,698.20	36,343.47	201,185.04	----------	2,041,726.71	233,895.07	2,275,621.78	550.70	2,275,071.08
London and Lancashire Indemnity Co. of America	----------	----------	----------	2,916,445.21	546,885.32	832,243.28	24,378.74	4,339,952.80	715,937.80	5,055,890.60	127,378.60	4,928,512.00
Loyal Protective Ins. Co.	----------	----------	----------	608,359.99	195,408.21	----------	20,000.00	823,768.20	57,551.62	881,319.82	----------	881,319.82
Maryland Casualty Co.	3,506,145.01	1,009,351.81	----------	28,241,482.84	2,367,908.26	5,676,997.53	320,544.34	41,212,429.92	437,691.14	41,650,121.06	915,479.33	40,734,641.73
Massachusetts Bonding & Ins. Co.	3,000.00	12,333.34	----------	10,445,022.54	1,004,894.92	1,379,365.36	89,246.91	12,933,862.17	603,934.24	13,537,796.41	197,249.93	13,340,546.48
Massachusetts Protective Association, Inc.	325,000.00	135,900.00	----------	4,728,594.61	842,090.57	64,322.64	28,545.71	6,125,253.81	354,615.72	6,479,869.53	81,412.83	6,398,456.70
Medical Protective Co.	303,359.85	1,373,639.79	3,750.00	475,000.00	366,739.23	69,099.67	640.00	2,592,229.06	80,245.01	2,672,474.07	42,638.00	2,629,836.07
Metropolitan Casualty Ins. Co.	79,726.23	1,475,525.00	----------	7,655,000.44	961,994.40	2,363,757.39	192,918.11	12,728,921.60	545,704.61	13,274,626.21	478,351.20	12,796,275.01
Monarch Accident Ins. Co.	169,493.28	----------	----------	765,677.70	98,376.56	12,289.51	10,524.88	996,291.93	57,251.22	1,053,543.15	46,664.38	1,006,878.77
National Casualty Co.	----------	14,000.00	2,500.00	741,622.50	97,939.87	----------	----------	856,053.37	51,029.94	907,083.31	35,000.00	872,083.31
National Surety Co.	8,910.89	231,116.51	900,000.00	28,906,369.00	1,523,396.61	4,066,807.71	2,279,996.10	38,005,696.63	889,633.62	38,895,330.25	783,301.07	38,112,029.18
National Union Indemnity Co.	----------	----------	----------	1,279,954.04	152,901.89	186,832.29	----------	1,619,691.13	41,030.10	1,660,721.23	20,266.60	1,640,454.63
Nebraska Indemnity Co.	25,810.00	181,500.00	----------	176,000.00	31,784.40	36,285.84	----------	451,380.24	9,235.86	460,616.10	3,840.14	456,775.96
New Amsterdam Casualty Co. (a N. Y. Corp'n.)	59,639.10	142,500.00	----------	15,658,323.84	950,081.26	3,313,381.13	135,080.97	20,259,006.96	141,181.73	20,400,188.69	347,216.21	20,052,972.48
New York Casualty Co.	----------	802,550.00	----------	2,459,763.69	380,218.80	517,851.91	9,609.15	4,169,983.44	301,318.75	4,471,302.19	65,831.65	4,405,470.54
New York Indemnity Co.	----------	----------	----------	4,989,796.79	271,376.81	1,341,464.23	164,385.72	6,767,023.35	310,037.45	7,077,060.80	99,901.97	6,977,158.83
North American Accident Ins. Co.	----------	635,305.43	3,700.00	1,035,298.12	111,395.29	219,963.40	58,169.67	2,063,891.91	38,179.41	2,102,071.32	66,115.64	2,035,955.68
Northwestern Cas. and Sur. Co.	5,000.00	16,000.00	32,000.00	1,695,573.62	81,181.86	228,247.87	37,601.25	2,095,604.63	114,687.87	2,210,292.50	66,820.68	2,143,471.82
Phoenix Indemnity Co.	----------	----------	----------	1,619,845.03	167,063.37	535,286.14	32,081.05	2,354,275.79	883,595.33	3,237,871.12	33,745.87	3,204,125.25
Preferred Accident Ins. Co.	----------	2,050,600.00	----------	7,645,145.77	266,209.20	925,620.80	64,504.32	10,952,140.19	474,716.12	11,426,856.31	177,513.11	11,249,343.20
Ridgely Protective Association	----------	----------	----------	746,271.50	47,034.74	----------	----------	793,306.24	36,604.30	829,910.54	----------	829,910.54
Royal Indemnity Co.	----------	45,000.00	----------	19,473,990.09	1,327,794.83	3,144,607.17	485,370.69	24,476,762.78	1,285,038.04	25,761,800.82	540,749.86	25,221,050.96
St. Paul Mercury Indemnity Co.	----------	----------	----------	751,775.00	35,816.25	30,075.24	----------	817,666.52	6,102.65	823,859.17	482.60	823,376.57
Standard Accident Ins. Co.	1,365,224.05	2,286,345.94	73,750.00	10,914,899.00	1,461,889.49	3,685,449.66	282,334.93	20,069,843.26	799,002.44	20,868,845.70	483,171.58	20,385,674.12
Sun Indemnity Co. of N. Y.	----------	----------	----------	2,015,521.85	199,974.37	473,149.74	29,929.82	2,718,575.98	84,290.14	2,802,866.12	135,123.70	2,667,742.42
Travelers Indemnity Co.	----------	327,500.00	----------	11,246,652.80	878,900.86	2,351,756.94	225.05	14,805,035.65	373,168.31	15,178,203.96	132,205.40	15,045,998.56
Union Automobile Ins. Co. (a Neb. Corp'n.)	646,743.68	208,700.00	----------	408,775.80	224,615.11	819,900.94	148,343.68	2,457,079.21	18,112.61	2,475,191.82	39,929.73	2,435,262.09
Union Indemnity Co.	631,047.01	1,047,913.27	----------	6,144,239.29	730,917.01	2,061,487.53	368,852.51	11,014,457.02	418,614.48	11,433,071.50	324,369.62	11,108,701.88
United States Casualty Co.	----------	587,930.00	----------	7,803,293.57	351,982.66	1,402,772.53	94,535.86	10,330,514.02	215,199.80	10,545,713.82	5,221.84	10,540,491.98
U. S. Fidelity and Guaranty Co.	2,655,254.93	----------	12,122.25	35,271,453.21	4,083,480.38	7,847,696.58	685,074.97	50,555,082.82	2,021,302.26	52,576,385.08	1,365,821.35	51,210,563.73
Western Automobile Casualty Co.	----------	----------	----------	498,022.24	73,401.58	118,489.60	h—1,945.30	687,968.12	17,284.28	705,252.40	7,794.32	697,458.08
Western Casualty Co.	----------	----------	----------	564,710.00	151,418.65	----------	110,839.43	826,968.08	8,458.78	835,426.86	----------	835,426.86
Western Surety Co.	192,789.80	324,593.22	7,200.00	168,318.18	42,343.97	61,934.61	43,594.17	840,764.88	34,534.08	875,298.96	42,486.67	832,812.29
Total Non-Iowa Stock Cos.	$ 26,319,233.19	$ 26,859,819.60	$ 2,554,262.12	$ 418,731,725.53	$ 39,013,643.86	$ 86,191,859.08	$ 10,201,055.55	$ 609,872,198.13	$ 27,433,707.46	$ 637,305,905.59	$12,169,513.24	$ 625,136,392.35
Total Non-Iowa Mutual Cos.	923,788.78	698,320.00	----------	37,852,279.70	4,530,001.20	3,661,549.94	659,168.31	48,325,108.03	1,994,087.93	$ 50,319,195.96	888,196.32	49,430,999.64
Total U. S. Branch Cos.	7,016,194.71	1,394,500.00	----------	81,152,708.21	4,015,777.35	18,718,223.96	959,945.56	113,257,399.70	5,044,440.11	118,301,839.81	2,470,294.20	115,831,545.61
Total Accident Dept. Non-Iowa Life Companies	4,680,778.19	41,082,403.19	7,559,178.42	110,000,359.42	11,083,356.56	18,687,709.84	4,531,673,397.38	4,724,767,173.00	950,424,250.97	5,675,191,423.97	14,076,282.00	5,661,116,141.97
Total Iowa Stock and Mutual Companies	1,837,438.54	2,696,925.24	56,000.00	2,587,047.29	1,500,436.22	2,912,300.36	1,563,903.96	13,154,051.60	741,002.45	13,895,054.05	682,418.53	13,212,635.52
Total All Companies	$ 40,777,433.41	$ 72,732,058.03	$ 10,169,440.54	$ 650,324,120.15	$ 60,143,173.30	$ 130,171,634.18	$4,545,058,070.76	$5,509,375,930.46	$ 985,637,488.92	$ 6,495,013,419.38	$30,285,704.29	$ 6,464,727,715.09

[f]Includes life figures.
[h]Red figure.
[y]Name changed to Abraham Lincoln Life Insurance Company, December 31, 1926.

TABLE 16—CASUALTY INSURANCE COMPANIES—LIABILITIES DECEMBER 31, 1926

Name of Company	Net Unpaid Claims	Estimated Investigation and Adjustment Expense of Unpaid Claims	Unearned Premiums	Unpaid Commissions, Salaries and Expenses	Estimated Taxes	Dividends Declared and Unpaid	All Other Liabilities	Total Liabilities Except Capital	Capital Paid Up	Surplus Over All Liabilities	Surplus as Regards Policyholders	Total
IOWA MUTUAL COMPANIES												
Employers Mutual Casualty Co.	$ 212,538.00	$ 6,000.00	$ 112,076.55	$ 9,500.00	$ 1,500.00	----------	$ 4,055.41	$ 345,669.96	----------	$ 155,107.50	$ 155,107.50	$ 500,777.46
Iowa Mutual Liability Ins. Co.	248,698.66	609.54	182,612.28	15,534.76	5,640.48	----------	354.05	453,449.77	----------	65,749.36	65,749.36	519,199.13
Professional Insurance Corp'n	3,500.00	1,250.00	5,264.50	373.86	25.00	----------	1,056.87	11,470.23	----------	3,941.13	3,941.13	15,411.36
Republic Mutual Casualty Co.	12.50	----------	1,306.83	93.65	30.27	----------	9.65	1,452.90	----------	577.29	577.29	2,030.19
Union Mutual Casualty Co.	46,381.77	350.00	101,695.70	25,436.54	634.50	----------	1,253.93	175,742.44	----------	6,020.21	6,020.21	181,762.65
Total Iowa Mutual Companies	$ 511,130.93	$ 8,209.54	$ 402,955.86	$ 50,938.81	$ 7,830.25	----------	$ 6,729.91	$ 987,785.30	----------	$ 231,395.49	$ 231,395.49	$ 1,219,180.79
IOWA STOCK COMPANIES												
Federal Surety Co.	$ 340,412.21	$ 18,080.38	$ 634,225.23	$ 107,437.32	$ 36,000.00	----------	$ 81,711.55	$ 1,217,866.69	$ 725,000.00	$ 400,000.00	$ 1,125,000.00	$ 2,342,866.69
Hawkeye Casualty Co.	48,550.21	500.00	69,915.03	5,413.49	6,148.71	----------	2,664.79	133,192.23	200,000.00	116,503.15	316,503.15	449,695.38
Southern Surety Co.	2,128,107.43	24,196.11	3,368,625.29	496,312.70	194,294.86	----------	45,214.30	6,256,750.68	1,500,000.00	500,533.41	2,000,533.41	8,257,284.09
Total Iowa Stock Companies	$ 2,517,069.85	$ 42,776.49	$ 4,072,765.55	$ 609,163.51	$ 236,442.56	----------	$ 129,590.64	$ 7,607,809.60	$ 2,425,000.00	$ 1,017,036.56	$ 3,442,036.56	$ 11,049,846.16
Total Iowa Stock and Mutual Companies	$ 3,028,200.78	$ 50,986.03	$ 4,475,721.41	$ 660,102.32	$ 244,272.81	----------	$ 136,320.55	$ 8,595,594.90	$ 2,425,000.00	$ 1,248,432.05	$ 3,673,432.05	$ 12,269,026.95
(Accident Department) IOWA LIFE COMPANIES												
Great Western Ins. Co.	$ 76,877.49	$ 6,400.00	$ 205,049.88	$ 14,707.24	$ 23,590.00	----------	$ [f]242,073.96	$ [f]568,608.57	$ [f]250,000.00	$ [f]125,000.00	$ [f]375,000.00	$ [f]943,608.57
Grand Total Iowa Stock and Mutual Companies	$ 3,105,078.27	$ 57,386.03	$ 4,680,771.29	$ 674,809.56	$ 267,762.81	----------	$ 378,394.51	$ 9,164,203.47	$ 2,675,000.00	$ 1,373,432.05	$ 4,048,432.05	$ 13,212,635.52
NON-IOWA MUTUAL COMPANIES												
American Mutual Liability Ins. Co.	$ 7,298,655.00	$ 31,500.00	$ 3,338,172.69	$ 34,765.20	$ 217,612.50	$ 580,711.58	$ 1,668,824.25	$ 13,170,241.22	$ [d]200,000.00	$ 3,259,364.80	$ 3,459,364.80	$ 16,629,606.02
Builders and Manufacturers Mutual Casualty Co.	365,532.40	----------	147,310.88	13,620.88	6,426.75	11,566.09	----------	544,457.00	----------	829,342.80	829,342.80	1,373,799.80
Hardware Mutual Casualty Co.	596,080.30	1,500.00	739,079.75	9,170.16	16,000.00	1,357.34	439.63	1,363,627.18	----------	376,701.45	376,701.45	1,740,328.63
Indiana Liberty Mutual Ins. Co.	94,098.78	----------	132,225.91	3,033.03	1,000.00	1,500.00	14,943.02	246,800.74	----------	100,000.00	100,000.00	346,800.74
Liberty Mutual Ins. Co.	6,773,642.05	6,000.00	3,510,917.08	85,062.24	174,521.16	602,402.94	41,404.41	11,193,949.88	----------	2,113,693.65	2,113,693.65	13,307,643.53
Lumbermen's Mutual Casualty Co.	1,766,079.21	61,273.64	2,230,533.05	42,349.08	65,000.00	----------	550,000.00	4,715,234.98	----------	811,196.36	811,196.36	5,526,431.34
Security Mutual Casualty Co.	5,889,645.79	5,250.00	611,616.08	13,129.04	26,422.65	42,351.37	----------	6,588,417.93	----------	2,610,000.00	2,610,000.00	9,198,417.93
Western Automobile Ins. Co.	427,864.89	3,437.28	541,921.75	8,481.58	21,351.42	----------	----------	1,003,056.92	[d]100,000.00	204,914.73	304,914.73	1,307,971.65
Total Non-Iowa Mutual Companies	$ 23,211,598.42	$ 108,960.92	$ 11,251,777.19	$ 209,611.21	$ 528,337.48	$ 1,239,889.32	$ 2,275,611.31	$ 38,825,785.85	$ 300,000.00	$ 10,305,213.79	$ 10,605,213.79	$ 49,430,999.64
UNITED STATES BRANCHES												
Employers Liability Assur. Corp'n	$ 13,381,700.00	$ 47,923.00	$ 9,879,314.29	$ 1,183,569.09	$ 645,000.00	----------	$ 489.37	$ 25,137,995.75	$ [a]200,000.00	$ 6,520,480.22	$ 6,720,480.22	$ 31,858,475.97
European General Reins. Co., Ltd.	4,777,192.55	28,498.62	3,796,586.08	489,009.67	150,000.00	----------	1,476,784.62	10,718,071.54	[a]750,000.00	750,000.00	1,500,000.00	12,218,071.54
General Accident, Fire and Life Assurance Corp'n	7,367,796.59	10,000.00	5,704,146.77	800,753.08	405,000.00	----------	300,000.00	14,587,696.44	[a]500,000.00	1,927,230.09	2,427,230.09	17,014,926.53
London Guar. and Accident Co.	8,850,284.60	27,000.00	4,184,130.15	701,188.57	327,226.00	----------	66,732.66	14,156,561.98	[a]750,000.00	2,487,657.65	3,237,657.65	17,394,219.63
Ocean Accident and Guar. Corp'n.	8,611,608.79	10,000.00	6,540,533.60	627,380.74	379,233.77	----------	1,190,331.72	17,359,793.71	[a]750,000.00	3,592,569.97	4,342,569.97	21,702,363.68
Zurich General Accident and Liability Ins. Co., Ltd.	8,984,105.51	100,000.00	4,074,287.80	629,109.78	335,000.00	----------	231,062.89	14,353,565.98	[a]600,000.00	689,922.28	1,289,922.28	15,643,488.26
Total U. S. Branch Companies	$ 51,972,688.04	$ 223,421.62	$ 34,178,998.78	$ 4,431,010.93	$ 2,242,164.77	----------	$ 3,265,401.26	$ 96,313,685.40	$ 3,550,000.00	$ 15,967,860.21	$ 19,517,860.21	$ 115,831,545.61
(Accident Department) NON-IOWA LIFE COMPANIES												
Aetna Life Ins. Co.	$ 17,393,956.84	$ 98,956.08	$ 11,057,919.43	$ 1,139,225.23	$ 747,177.71	$ 150,000.00	$ [f]235,478,182.90	$ [f]266,065,418.19	$ [f]14,657,850.00	$ [f]19,685,552.81	$ [f]34,343,402.81	$ [f]300,408,821.00
American Bankers Ins. Co.	57,623.59	500.00	122,005.00	4,553.01	18,000.00	----------	[f]3,810,768.81	[f]4,013,450.41	[f]250,000.00	[f]245,639.88	[f]495,639.88	[f]4,509,090.29
Benefit Assn. of Ry. Employees	218,916.07	10,450.00	98,525.50	39,876.59	46,255.56	----------	----------	414,023.72	----------	898,578.10	898,578.10	1,312,601.82
Business Men's Assurance Co. of America	1,021,487.98	51,126.88	784,683.22	72,964.26	90,000.00	----------	[f]988,071.51	[f]3,008,333.85	[f]300,000.00	[f]629,282.48	[f]929,282.48	[f]3,937,616.33
Columbian National Life Ins. Co.	93,176.76	1,500.00	167,719.93	26,424.19	6,736.29	----------	[f]29,990,031.46	[f]30,285,588.54	[f]1,500,000.00	[f]1,102,010.34	[f]2,602,010.34	[f]32,887,598.88

TABLE 14

—Continued

Name of Company	Net Unpaid Claims	Estimated Investigation and Adjustment Expense of Unpaid Claims	Unearned Premiums	Unpaid Commissions, Salaries and Expenses	Estimated Taxes	Dividends Declared and Unpaid	All Other Liabilities	Total Liabilities Except Capital	Capital Paid Up	Surplus Over All Liabilities	Surplus as Regards Policyholders	Total
Columbus Mutual Life Ins. Co.	1,880.43		22,132.80	476.10	[illegible]		f8,761,821.78	f8,786,701.12	f500,000.00	f656,857.88	f1,156,857.88	f9,943,559.00
Continental Assurance Co.	337.62	25.00	9,911.13	8,249.01	[illegible]		f5,178,348.23	f5,197,120.99	f500,000.00	f706,968.70	f1,206,968.70	f6,404,089.69
Continental Life Ins. Co.	61,992.19	626.12	333,593.50	17,530.14	21,250.[illegible]		f10,457,431.84	f10,892,424.42	f500,000.00	f259,424.57	f759,424.57	f11,651,848.99
Equitable Life Assurance Society of U. S.	1,251,047.00	2,562.00	490,304.70	5,234.79	24,966.[illegible]							
Federal Life Ins. Co.	226,257.87	2,700.00	1,064,140.88	31,790.43	38,747.[illegible]	1,506.07	f812,626,143.02	f814,401,755.77		f55,203,119.88	f55,203,119.88	f869,604,875.65
Great Northern Life Ins. Co.	177,320.00	5,000.00	220,719.59	9,553.29	19,000.[illegible]		f7,482,684.60	f8,846,321.11	f300,000.00	f191,640.44	f491,640.44	f9,337,961.55
Metropolitan Life Ins. Co.	1,984,167.50	8,867.64	1,257,184.03	92,237.72	111,775.[illegible]		f3,087,983.66	f3,519,576.54	f250,000.00	f222,008.63	f472,008.63	f3,991,585.17
Midwest Life Ins. Co.	7,510.00		27,438.17		3,060.[illegible]	149,440.19	f1,982,164,592.35	f1,985,768,263.16		f122,236,122.14	f122,236,122.14	f2,108,004,385.30
Missouri State Life Ins. Co.	52,797.56	2,843.24	216,757.05	27,370.28	10,565.[illegible]		f3,260,914.81	f3,298,912.98	f300,000.00	f66,774.03	f366,774.03	f3,665,687.01
Mutual Life of Illinois	f28,906.98	500.00	66,261.00	12,607.32	2,914.[illegible]		f65,475,687.51	f65,786,021.61	f2,000,000.00	f2,768,875.05	f4,768,875.05	f70,554,896.66
Natl. Life Ins. Co. of U. S. of A.	10,402.61		48,012.68	5,304.45	3,347.[illegible]		f2,079,533.91	f2,190,723.21	f200,000.00	f115,433.83	f315,433.83	f2,506,157.04
Natl. Reserve Life Ins. Co.	315.00		2,508.21	63.03	78.[illegible]		f26,942,164.06	f27,009,231.22	f1,000,000.00	f2,519,392.46	f3,519,392.46	f30,528,623.68
Occidental Life Ins. Co.	27,697.56	550.00	35,090.91	1,141.32	8,958.[illegible]		f1,259,514.82	f1,262,479.91	f550,000.00	f237,436.25	f787,436.25	f2,049,916.16
Ohio National Life Ins. Co.	1,500.00		10,398.00				f12,940,414.64	f13,013,147.98	f350,000.00	f222,505.46	f572,505.46	f13,585,653.44
Old Line Life Ins. Co. of America	12,096.70		32,782.42	450.89	3,827.[illegible]		f6,970,233.33	f6,982,131.33	f500,000.00	f301,000.00	f801,000.00	f7,783,131.33
Pacific Mutual Life Ins. Co.	3,192,970.00	111,753.95	2,602,366.52	204,696.71	168,000.[illegible]		514.83	49,672.01	(r)	46,201.39	46,201.39	95,873.40
Provident Life and Accident Ins. Co.	255,496.60		540,958.82	93,385.53	51,983.[illegible]		f102,404,154.75	f108,683,941.93	f3,000,000.00	f5,429,134.27	f8,429,134.27	f117,113,076.20
Prudential Ins. Co. of America	18,666.67	25.00	8,623.82	554.32	3,017.[illegible]		f1,589,266.24	f2,531,089.59	f500,000.00	f350,000.00	f850,000.00	f3,381,089.59
Reliance Life Ins. Co.	51,694.24		297,733.56	14,387.20		3,000.00	f1,506,818,533.71	f1,506,852,420.96	f2,000,000.00	f63,333,063.55	f65,333,063.55	f1,572,185,484.51
Travelers Equitable Ins. Co.	19,372.72	300.00	91,451.67	877.89	7,557.[illegible]		f39,128,134.80	f39,491,949.80	f1,000,000.00	f1,486,043.70	f2,486,043.70	f41,977,993.50
Travelers Ins. Co.	33,281,389.77	298,652.77	19,115,749.30	1,911,470.63	1,356,683.[illegible]		f276,157.39	f395,717.32	f100,000.00	f20,050.04	f120,050.04	f515,767.36
Washington Fidelity National Ins. Co.	62,996.33		96,826.24	8,405.88	81,310.[illegible]		f339,991,396.12	f395,955,342.37	f15,000,000.00	f21,050,560.42	f36,050,560.42	f432,005,902.79
Total Accident Dept. Non-Iowa Life Companies	$ 59,511,975.99	$ 596,938.68	$ 38,821,798.08	$ 3,728,830.21	$ 2,825,008.[illegible]		f271,206.37	f520,745.55	f300,000.00	f352,110.08	f652,110.08	f1,172,855.63
						$ 304,036.26	$ 5,209,433,887.45	$ 5,315,222,505.59	$ 45,557,850.00	$ 300,335,786.38	$ 345,893,636.38	$ 5,661,116,141.97
NON-IOWA STOCK COMPANIES												
Aetna Casualty and Surety Co.	$ 5,716,522.65	$ 883,162.08	$ 10,362,688.16	$ 875,666.02	$ 500,188.[illegible]	$ 60,000.00	$ 672,354.91	$ 18,660,581.82	$ 2,000,000.00	$ 7,011,958.07	$ 9,011,958.07	$ 27,672,539.89
American Automobile Ins. Co.	2,414,380.46	75,560.75	3,333,394.44	403,800.85	206,903.[illegible]	50,000.00	95,898.23	6,579,937.74	1,000,000.00	1,525,401.25	2,525,401.25	9,105,338.99
American Casualty Co.	651,716.83	33,500.00	609,586.53	53,572.00	51,202.[illegible]	80,000.00	2,490.01	1,482,067.37	1,000,000.00	730,223.52	1,730,223.52	3,212,290.89
American Credit Indemnity Co.	1,144,885.50		1,191,050.38	76,863.75	39,223.[illegible]			2,452,028.43	1,000,000.00	848,411.22	1,848,411.22	4,300,439.65
American Employers Ins. Co.	698,161.00	8,676.00	778,674.58	74,317.42	38,000.[illegible]		640.63	1,598,469.63	1,000,000.00	605,608.31	1,605,608.31	3,204,077.94
American Reinsurance Co.	2,384,226.96		445,222.73	18,810.55	100,000.[illegible]		229,297.78	3,177,558.02	750,000.00	1,186,456.08	1,936,456.08	5,114,014.10
American Surety Co. of N. Y.	4,027,800.77	175,000.00	6,477,530.38	325,764.32	351,334.[illegible]		479,900.85	11,837,830.99	5,000,000.00	3,657,719.21	8,657,719.21	20,495,550.20
Central Surety and Ins. Corp'n.	42,142.33		446,208.82	101,214.55	8,500.[illegible]		117,549.64	715,615.34	500,000.00	511,220.93	1,011,220.93	1,726,836.27
Central West Casualty Co.	561,115.86	6,493.10	626,639.12	99,943.05	32,831.[illegible]		25,096.48	1,352,160.03	1,000,000.00	375,069.61	1,375,069.61	2,727,229.64
Columbia Casualty Co.	2,474,601.93	10,000.00	2,774,458.45	269,070.19	120,000.[illegible]		32,678.16	5,680,808.73	1,000,000.00	908,446.59	1,908,446.59	7,589,255.32
Continental Casualty Co. (an Indiana Corp'n.)	3,984,382.33	40,000.00	5,834,180.43	857,192.56	271,482.[illegible]	80,000.00	887,803.80	11,955,131.49	2,000,000.00	2,000,000.00	4,000,000.00	15,955,131.49
Detroit Fidelity and Surety Co.	228,254.29	6,847.62	856,738.20	81,804.81	10,136.[illegible]	36,364.00	63,601.55	1,283,747.20	2,000,000.00	1,290,207.69	3,290,207.69	4,573,954.89
Eagle Indemnity Co.	1,840,169.00	14,300.00	1,279,486.65	127,467.08	58,000.[illegible]		2,768.00	3,322,190.73	750,000.00	572,714.35	1,322,714.35	4,644,905.08
Employers Indemnity Corp'n.	1,242,692.15	14,200.00	1,226,675.21	68,024.26	80,000.[illegible]		33,755.68	2,665,347.30	700,000.00	350,537.66	1,050,537.66	3,715,884.96
Federal Casualty Co.	48,654.33	4,500.00	45,301.55	13,500.00	17,500.[illegible]		51,140.44	180,596.32	350,000.00	134,938.44	484,938.44	665,534.76
Fidelity and Casualty Co. of N. Y.	10,872,605.66	100,000.00	12,186,103.67	980,248.71	559,426.[illegible]		221,730.40	24,920,114.89	4,000,000.00	7,054,395.51	11,054,395.51	35,974,510.40
Fidelity and Deposit Co. of Md.	4,773,563.20	138,140.00	7,387,194.51	458,723.45	855,416.[illegible]		946,181.25	14,559,219.28	5,000,000.00	3,848,799.22	8,848,799.22	23,408,018.50
First Reins. Co. of Hartford	299,526.71		412,107.34	28,197.37	12,000.[illegible]		310.44	752,141.86	800,000.00	1,133,803.90	1,933,803.90	2,685,945.76
General Casualty and Surety Co.	444,505.20	5,346.50	412,028.01	57,438.00	12,250.[illegible]			931,567.71	350,000.00	123,069.21	473,069.21	1,404,636.92
General Reinsurance Corp'n.	4,341,878.91	110,000.00	2,076,602.87	332,997.17	55,000.[illegible]		1,080,453.42	8,026,932.37	1,469,550.00	1,088,490.64	2,558,040.64	10,584,973.01
Georgia Casualty Co.	725,100.00		1,130,295.59	168,595.18	53,567.[illegible]		3,247.87	2,080,806.57	500,000.00	226,187.21	726,187.21	2,806,993.78
Globe Indemnity Co. (a N. Y. Corp'n.	11,668,139.99	92,806.00	8,795,636.29	1,016,284.02	675,000.[illegible]		2,579,388.83	24,827,255.13	2,500,000.00	5,000,000.00	7,500,000.00	32,327,255.13
Great American Casualty Co.	31,030.97		150,296.24	17,230.52	4,000.[illegible]		648.00	203,205.73	250,000.00	57,353.75	307,353.75	510,559.48
Guarantee Co. of North America	164,271.00	4,000.00	222,477.69	11,369.23	20,823.[illegible]	9,138.00	565,481.35	997,565.77	304,600.00	2,256,757.74	2,561,357.74	3,558,923.51
Hartford Accident and Indem. Co.	12,472,166.88	150,000.00	10,711,091.00	1,260,098.73	546,868.[illegible]		1,008,337.38	26,148,561.99	1,000,000.00	5,194,291.45	6,194,291.45	32,342,853.44
Hartford Live Stock Ins. Co.	88,437.44	3,500.00	463,071.72	54,501.36	10,000.[illegible]			619,510.52	500,000.00	359,152.94	859,152.94	1,478,663.46
Hartford Steam Boiler Inspection and Ins. Co.	439,779.91	21,538.99	7,318,478.72	257,473.27	300,000.[illegible]	100,000.00	112,554.95	8,540,825.84	2,500,000.00	5,521,447.21	8,021,447.21	16,562,273.05

TABLE 11

—Continued

Name of Company	Net Unpaid Claims	Estimated Investigation and Adjustment Expense of Unpaid Claims	Unearned Premiums	Unpaid Commissions, Salaries and Expenses	Estimated Taxes	Dividends Declared and Unpaid	All Other Liabilities	Total Liabilities Except Capital	Capital Paid Up	Surplus Over All Liabilities	Surplus as Regards Policyholders	Total
Illinois Indemnity Co.	19,285.81	500.00	98,303.28	6,971.98	2,337.44			127,418.51	200,000.00	51,006.18	251,006.18	378,424.69
Indemnity Ins. Co. of N. America	4,584,219.72	50,000.00	5,812,969.84	734,729.52	350,000.00		4,847.25	11,536,766.33	1,000,000.00	2,694,758.62	3,694,758.62	15,231,524.95
Independence Indemnity Co.	2,967,859.25	6,000.00	3,365,229.30	405,452.22	165,000.00			6,909,540.77	1,500,000.00	1,156,098.64	2,656,098.64	9,565,639.41
International Indemnity Co.	794,110.79		1,195,614.05	175,665.84	61,642.28		99,419.33	2,326,453.93	300,000.00	209,910.24	509,910.24	2,836,364.17
Lloyds Plate Glass Ins. Co.	59,466.50		506,229.54	68,093.07	46,024.02		1,615.72	681,463.86	1,000,000.00	593,607.22	1,593,607.22	2,275,071.08
London and Lancashire Indemnity Co. of America	1,284,457.10	5,500.00	1,500,367.49	173,254.72	67,106.52	35.00		3,030,685.86	750,000.00	1,147,826.14	1,897,826.14	4,928,512.00
Loyal Protective Ins. Co.	170,000.00	925.00	223,956.03	6,258.17	23,141.02		30,000.00	471,827.43	100,000.00	309,492.39	409,492.39	881,319.82
Maryland Casualty Co.	14,293,923.62	145,905.27	13,272,889.04	1,152,238.21	1,010,224.65	17,546.62	345,540.60	30,220,730.79	5,000,000.00	5,513,910.94	10,513,910.94	40,734,641.73
Massachusetts Bonding & Ins. Co.	2,957,355.57	49,026.14	3,207,917.76	324,604.04	206,223.30		137,696.72	6,882,833.82	3,000,000.00	3,457,712.66	6,457,712.66	13,340,546.48
Massachusetts Protective Association Inc.	1,579,750.65	10,900.28	1,455,607.65	77,243.40	173,076.80		1,241,098.68	4,537,677.55	500,000.00	1,360,779.15	1,860,779.15	6,398,456.70
Medical Protective Co.	1,134,449.43		578,570.95	11,737.46	35,000.00			1,749,757.84	300,000.00	580,078.23	880,078.23	2,629,836.07
Metropolitan Casualty Ins. Co.	2,695,544.59	22,238.34	4,550,135.26	386,378.91	187,923.31		200,000.00	8,042,220.26	2,500,000.00	2,254,054.75	4,754,054.75	12,796,275.01
Monarch Accident Ins. Co.	184,935.46	1,500.00	331,435.69	4,066.15	30,000.00		192,028.63	743,965.93	100,000.00	162,912.84	262,912.84	1,006,878.77
National Casualty Co.	96,063.00	2,000.00	312,437.00	2,000.00	26,000.00		3,000.00	441,500.00	200,000.00	230,583.31	430,583.31	872,083.31
National Surety Co.	6,712,021.15	200,732.00	10,911,074.64	827,694.32	489,718.30	250,365.25	691,744.09	20,083,349.80	10,000,000.00	8,028,679.38	18,028,679.38	38,112,029.18
National Union Indemnity Co.	163,085.89	2,000.00	361,080.04	46,000.00	17,000.00			589,165.93	750,000.00	301,288.70	1,051,288.70	1,640,454.63
Nebraska Indemnity Co.	47,540.70	900.00	100,233.10	10,335.70	3,650.00			162,659.50	200,000.00	94,116.46	294,116.46	456,775.96
New Amsterdam Casualty Co. (a N. Y. Corp'n.)	6,710,486.10	88,914.82	5,700,170.34	694,939.03	259,000.00		849,462.19	14,302,972.48	2,250,000.00	3,500,000.00	5,750,000.00	20,052,972.48
New York Casualty Co.	172,236.39	2,000.00	917,140.43	152,380.89	50,000.00		100,000.00	1,393,757.71	1,000,000.00	2,011,712.83	3,011,712.83	4,405,470.54
New York Indemnity Co.	2,423,936.29	3,000.00	2,261,880.16	295,450.12	121,146.60		281,814.08	5,387,227.14	1,000,000.00	589,931.69	1,589,931.69	6,977,158.83
North American Accident Ins. Co.	283,108.54	600.00	1,062,227.70	93,386.79	64,499.20		9,395.59	1,513,217.82	200,000.00	322,737.86	522,737.86	2,035,955.68
Northwestern Cas. and Sur. Co.	503,135.00	2,500.00	329,271.88	51,106.23	14,900.00		959.93	901,963.64	750,000.00	491,508.18	1,241,508.18	2,143,471.82
Phoenix Indemnity Co.	727,021.64	7,738.00	1,048,209.47	126,323.09	50,000.00		11,181.48	1,970,473.68	500,000.00	733,651.57	1,233,651.57	3,204,125.25
Preferred Accident Ins. Co.	2,340,435.68	105,027.71	2,548,710.53	226,771.32	175,000.00	35,000.00	250,000.00	5,690,945.24	3,500,000.00	2,058,397.96	5,558,397.96	11,249,343.20
Ridgely Protective Association	184,525.00	1,000.00	214,410.50	2,767.43	26,228.35			428,931.28	100,000.00	300,979.26	400,979.26	829,910.54
Royal Indemnity Co.	10,494,393.00	99,000.00	6,614,912.16	663,822.04	405,000.00		876,359.86	19,153,487.06	1,000,000.00	5,067,563.90	6,067,563.90	25,221,050.96
St. Paul Mercury Indemnity Co.	21,850.27	99.50	47,679.69		2,000.00			71,629.46	250,000.00	501,747.11	751,747.11	823,376.57
Standard Accident Ins. Co.	6,950,127.68	33,726.38	7,108,989.57	781,032.72	478,856.21		326,796.10	15,679,528.63	2,500,000.00	2,206,145.49	4,706,145.49	20,385,674.12
Sun Indemnity Co. of N. Y.	508,479.00	19,761.00	907,100.10	90,471.61	32,914.38		30,000.00	1,588,726.69	700,000.00	379,015.73	1,079,015.73	2,667,742.42
Travelers Indemnity Co.	2,026,544.46	321,055.77	7,747,993.01	537,171.03	418,537.32		514,221.33	11,565,502.91	1,500,000.00	1,980,495.65	3,480,495.65	15,045,998.56
Union Automobile Ins. Co. (a Neb. Corp'n.)	368,047.05	5,203.28	1,101,970.92	163,177.40	67,407.34		173,164.32	1,879,060.11	350,000.00	206,201.98	556,201.98	2,435,262.09
Union Indemnity Co.	2,765,312.63	5,000.00	4,103,274.00	504,713.65	162,815.80	73,500.00	21,953.96	7,636,570.07	2,500,000.00	972,131.81	3,472,131.81	11,108,701.88
United States Casualty Co.	4,477,702.93	47,800.10	3,294,667.63	333,527.04	165,000.00	25,000.00	20,843.82	8,364,541.52	1,000,000.00	1,175,950.46	2,175,950.46	10,540,491.98
U. S. Fidelity and Guaranty Co.	17,287,974.10	150,000.00	16,205,048.87	1,321,919.32	1,052,744.36		851,906.41	36,869,593.62	6,000,000.00	8,340,970.11	14,340,970.11	51,210,563.73
Western Automobile Casualty Co.	139,652.28	1,999.00	236,762.16	2,818.68	12,100.61			393,332.53	250,000.00	54,125.55	304,125.55	697,458.08
Western Casualty Co.	358,755.32			4,312.10	7,661.30			370,728.92	250,000.00	214,697.94	464,697.94	835,426.86
Western Surety Co.	213,239.78	150.00	173,431.24	11,927.30	6,505.21		5,855.96	411,199.40	286,900.00	134,712.89	421,612.89	832,812.29
Total Non-Iowa Stock Cos.	$ 172,472,744.63	$ 2,790,273.63	$ 196,961,120.30	$ 18,570,909.92	$ 11,566,883.32	$ 816,948.87	$ 16,484,306.10	$ 419,663,186.82	$ 92,511,050.00	$ 112,962,155.53	$ 205,473,205.53	$ 625,136,392.35
Total Non-Iowa Mutual Cos.	23,211,598.42	108,960.92	11,251,777.19	209,611.21	528,337.48	1,339,889.32	2,275,611.31	38,825,785.85	300,000.00	10,305,213.79	10,605,213.79	49,430,999.64
Total U. S. Branch Cos.	51,972,688.04	223,421.62	34,178,998.78	4,431,010.93	2,242,364.77		3,265,401.26	96,313,685.40	3,550,000.00	15,967,860.21	19,517,860.21	115,831,545.61
Total Accident Dept. Non-Iowa Life Companies	59,511,975.99	506,938.68	38,821,798.08	3,728,830.21	2,825,038.32	304,036.26	5,209,433,887.45	5,315,222,505.59	45,557,850.00	300,335,786.38	345,893,636.38	5,661,116,141.97
Total Iowa Stock and Mutual Companies	3,105,078.27	57,386.03	4,680,771.29	674,809.56	267,760.33		378,394.51	9,164,203.47	2,675,000.00	1,373,432.05	4,048,432.05	13,212,635.52
Total All Companies	$ 310,274,085.35	$ 3,776,980.88	$ 285,894,465.64	$ 27,615,171.83	$ 17,430,188.35	$ 2,360,874.45	$ 5,231,837,600.63	$ 5,879,189,367.13	$ 144,593,900.00	$ 440,944,447.96	$ 585,538,347.96	$ 6,464,727,715.09

[a]Statutory deposit.
[d]Guaranty capital.
[f]Includes Life figures.
[r]See Life report.
[y]Name changed to Abraham Lincoln Life Insurance Company, December 31st, 1926.

TABLE 17—CASUALTY INSURANCE COMPANIES—UNDERWRITING AND INVESTMENT EXHIBIT 1926

Name of Company	Premiums Earned	Losses Incurred	Underwriting Expenses Incurred	Underwriting Profit and Loss Items	Gain From Underwriting and Profit and Loss Items	Net Interest and Rents Earned	Gain From Investment Profit and Loss Items	Gain From Investments	Gain From Miscellaneous Sources	Increase in Surplus	% of Losses Incurred to Premiums Earned	% of Underwriting Expenses Incurred to Premiums Earned
IOWA MUTUAL COMPANIES												
Employers Mutual Casualty Co.	$ 392,617.39	$ 283,495.36	$ 115,955.82	$ 4,526.22	$ h—2,307.56	$ 15,064.81	$ 2,224.36	$ 17,289.17	----------	$ 14,981.61	72.21	29.53
Iowa Mutual Liability Ins. Co.	453,571.41	202,693.43	260,851.45	h—5,561.76	h—15,535.23	21,958.73	5,267.79	27,226.52	----------	11,691.29	44.68	57.51
Professional Ins. Corp'n.	12,359.05	3,000.00	13,102.22	556.82	h—3,186.55	360.89	----------	360.89	----------	h—2,825.66	24.27	106.01
Republic Mutual Casualty Co.	2,002.01	304.16	5,310.57	467.00	h—3,145.72	27.89	h—4.88	23.01	$ 3,700.00	577.29	15.19	265.26
Union Mutual Casualty Co.	312,587.59	136,092.86	185,254.71	68.00	h—8,691.98	2,542.11	92.75	2,634.86	----------	h—6,057.12	43.53	59.24
Total Iowa Mutual Companies	$ 1,173,137.45	$ 625,585.81	$ 580,474.77	$ 56.09	$ h—32,867.04	$ 39,954.43	$ 7,580.02	$ 47,534.45	$ 3,700.00	$ 18,367.41	----------	----------
IOWA STOCK COMPANIES												
Federal Surety Co.	$ 1,465,249.41	$ 589,311.90	$ 1,031,690.37	$ h—89,469.18	$ h—245,222.04	$ 58,269.63	$ 3,634.80	$ 61,904.43	$ 401,000.00	$ 217,682.39	40.22	70.41
Hawkeye Casualty Co.	126,691.54	35,015.37	83,733.76	h—1,024.05	6,917.76	16,342.36	h—7,887.38	8,454.98	----------	15,372.74	27.63	66.09
Southern Surety Co.	8,519,354.31	4,223,336.42	4,594,738.06	h—88,238.97	h—386,959.10	166,858.90	h—63,691.89	103,167.01	64,164.00	h—219,628.09	49.60	53.93
Total Iowa Stock Companies	$ 10,111,295.26	$ 4,847,663.69	$ 5,710,162.19	$ h—178,732.76	$ h—625,263.38	$ 241,470.89	$ h—67,944.47	$ 173,526.42	$ 465,164.00	$ 13,427.04	----------	----------
Total Iowa Stock and Mutual Cos.	$ 11,284,432.71	$ 5,473,249.50	$ 6,200,636.96	$ h—178,676.67	$ h—658,130.42	$ 281,425.32	$ h—60,364.45	$ 221,060.87	$ 468,864.00	$ 31,794.45	----------	----------
Accident Department IOWA LIFE COMPANIES												
Great Western Ins. Co.	$ 783,397.50	$ 307,519.20	$ 263,694.25	$ h—196,432.03	$ 15,752.02	$ 31,087.64	$ 65.10	$ 31,152.74	$ h—46,904.76	----------	39.25	33.66
Grand Total Iowa Stock and Mutual Cos.	$ 12,067,830.21	$ 5,780,768.70	$ 6,554,331.21	$ h—375,108.70	$ h—642,378.40	$ 312,512.96	$ h—60,299.35	$ 252,213.61	$ 421,959.24	$ 31,794.45	----------	----------
NON-IOWA MUTUAL COMPANIES												
American Mutual Liability Ins. Co.	$ 12,473,368.37	$ 6,700,635.04	$ 3,069,484.74	$ h—15,329.33	$ 2,687,919.26	$ 702,184.36	$ 330,020.48	$ 1,032,204.84	$h—3,255,627.92	$ 464,496.18	53.72	24.61
Builders and Manufacturers Mutual Cas. Co.	1,327,454.84	508,149.81	610,019.25	26,604.86	235,890.67	42,851.54	3,890.23	46,741.77	h—203,833.47	78,798.97	38.27	45.97
Hardware Mutual Casualty Co.	1,547,705.26	627,525.72	464,046.07	h—2,280.44	453,853.03	56,034.09	11,477.41	67,511.50	h—403,003.14	118,361.39	40.54	29.98
Indiana Liberty Mutual Ins. Co.	232,278.02	118,068.02	114,808.86	h—6,622.91	h—7,312.77	8,621.21	2,621.00	11,242.21	h—7,733.13	h—3,803.69	50.83	49.46
Liberty Mutual Ins. Co.	11,985,568.43	7,118,555.84	2,848,103.24	h—112,958.73	1,905,955.62	460,851.75	218,353.94	679,205.69	h—2,278,917.98	306,243.33	59.39	23.76
Lumbermens' Mutual Casualty Co.	4,841,797.52	2,042,612.01	1,769,485.83	h—24,715.46	1,004,984.22	144,584.74	57,210.83	201,795.57	h—1,072,831.96	133,947.83	42.20	36.54
Security Mutual Casualty Co.	2,135,187.22	1,733,019.25	379,829.46	3,408.94	25,742.45	403,139.21	154,790.00	557,929.21	h—483,671.66	100,000.00	81.20	17.80
Western Automobile Ins. Co.	1,119,466.47	676,609.39	448,608.16	h—22,048.56	h—27,799.63	53,081.65	5,394.11	58,475.76	----------	30,676.13	60.43	40.07
Total Non-Iowa Mutual Companies	$ 35,662,826.13	$ 19,525,175.08	$ 9,704,475.61	$ h—153,942.59	$ 6,279,232.85	$ 1,871,348.55	$ 783,758.00	$ 2,655,106.55	$h—7,705,619.26	$ 1,228,720.14	----------	----------
UNITED STATES BRANCHES												
Employers Liability Assurance Corp'n.	$ 23,019,500.49	$ 11,576,408.30	$ 11,121,960.98	$ h—58,120.34	$ 263,010.87	$ 870,840.54	$h—185,298.76	$ 685,541.78	$ h—882,322.99	$ 66,229.66	50.29	48.32
European General Reins. Co., Ltd.	6,262,235.86	3,181,973.45	2,881,220.61	----------	199,041.80	480,516.76	211,596.47	692,113.23	h—891,155.03	----------	50.81	46.01
General Accident, Fire and Life Assur. Corp'n.	14,753,500.04	8,154,792.51	6,420,143.66	h—49,968.84	128,565.03	505,447.30	106,587.15	612,034.45	h—463,444.06	277,155.42	55.27	43.52
London Guarantee and Accident Co.	11,686,460.16	6,491,174.64	5,647,343.25	66,844.26	h—385,413.35	659,273.77	282,099.02	941,372.79	2,443.65	558,403.09	55.54	48.32
Ocean Accident and Guarantee Corp'n.	16,115,995.18	8,932,943.96	7,832,974.81	h—123,561.57	h—773,465.16	822,967.22	373,283.35	1,196,250.57	h—766,357.37	h—343,571.96	55.40	48.60
Zurich Gen. Accident & Liability Ins. Co., Ltd.	12,329,485.19	7,024,500.28	5,885,841.01	h—43,729.16	h—624,585.29	547,922.48	251,050.00	798,972.48	h—85,149.57	89,237.62	56.97	47.74
Total United States Branch Companies	$ 84,167,176.92	$ 45,361,793.14	$ 39,789,484.35	$ h—208,745.53	$h—1,192,846.10	$ 3,886,968.07	$ 1,039,317.23	$ 4,926,285.30	$h—3,085,985.37	$ 647,453.83	----------	----------
Accident Department NON-IOWA LIFE COMPANIES												
Aetna Life Ins. Co.	$ 31,294,436.06	$ 19,600,228.98	$ 13,956,234.35	$ h—514,296.72	$h—2,776,322.99	$ 1,180,286.95	$h—2,035,668.54	$h—855,381.59	$ f1,108,406.41	$fh—2,523,298.17	62.63	44.60
American Bankers Ins. Co.	1,332,047.56	612,042.22	878,322.91	12,196.88	h—146,121.71	59.70	----------	59.70	f430,306.02	f284,244.01	45.94	66.60
Benefit Association of Railway Employees	2,124,187.45	1,219,318.20	958,010.26	832.49	h—52,308.61	60,570.81	14,110.27	74,681.08	----------	22,372.47	57.40	45.10
Business Men's Assurance Co. of America	3,318,631.32	1,974,769.23	1,317,139.63	75,419.32	102,141.58	----------	----------	----------	fh—1,412.41	f100,729.17	59.50	39.40
Columbian National Life Ins. Co.	r	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
Columbus Mutual Life Ins. Co.	r	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
Continental Assurance Co.	9,913.16	337.62	17,410.69	h—53.94	h—7,888.39	----------	----------	----------	f64,643.62	f56,755.23	3.40	175.63
Continental Life Ins. Co.	781,940.35	495,090.57	332,313.64	h—2,815.34	h—48,279.20	14,937.89	545.00	15,482.89	f42,515.97	f9,719.66	63.31	42.50
Equitable Life Assurance Society of U. S.	1,674,637.72	1,548,023.25	187,437.11	341.86	h—60,480.98	153.62	----------	153.62	f5,073,478.40	f5,013,151.04	92.44	11.19
Federal Life Ins. Co.	2,663,909.10	1,672,662.32	1,058,879.44	h—6,585.76	h—74,217.84	----------	----------	----------	f95,726.22	f21,508.38	62.79	39.75

TABLE 17—Continued

Name of Company	Premiums Earned	Losses Incurred	Underwriting Expenses Incurred	Underwriting Profit and Loss Items	Gain From Underwriting and Profit and Loss Items	Net Interest and Rents Earned	Gain From Investment Profit and Loss Items	Gain From Investments	Gain From Miscellaneous Sources	Increase in Surplus	% of Losses Incurred to Premiums Earned	% of Underwriting Expenses Incurred to Premiums Earned
Great Northern Life Ins. Co.	1,246,905.31	675,519.45	587,219.88	11,692.54	h—4,151.43	222.12		222.12	f21,261.46	f17,332.15	54.17	47.09
Metropolitan Life Ins. Co.	6,317,079.16	4,244,566.69	1,908,746.30	514.32	164,280.50		h—22.86	h—22.86	h—265,817.14	h—101,559.50	67.19	30.22
Midwest Life Ins. Co.	137,852.07	75,541.95	61,595.40	756.77	1,471.49	1,903.00		1,903.00	h—645.13	2,819.36	54.79	44.68
Missouri State Life Ins. Co.	576,748.77	301,421.37	302,355.36	h—459.96	h—27,487.61				f788,383.30	f760,895.69	52.26	52.42
Mutual Life of Illinois	f424,949.14	164,718.86	260,909.92	h—3,303.02	h—4,072.67	5,321.81	h—1,556.56	3,765.25	f5,741.25	f5,433.83	38.76	61.40
National Life Ins. Co. of U. S. of A.	119,777.05	65,281.36	31,201.37	437.32	23,731.58				f302,850.42	f326,582.00	54.50	26.00
National Reserve Life Ins. Co.	8,058.06	2,648.18	2,788.98	8.92	2,629.82				fh—225,360.12	fh—222,730.30	70.00	
Occidental Life Ins. Co.	r											
Ohio National Life Ins. Co.	18,785.32	9,872.31	3,316.34		5,596.67				f6,403.33	f12,000.00	52.54	17.65
Old Line Life Ins. Co. of America	149,550.56	68,376.63	83,709.68	h—1,765.92	h—4,301.67	3,498.14	10.00	3,508.14	f21,504.64	f20,711.11	45.72	55.98
Pacific Mutual Life Ins. Co.	5,269,367.52	3,058,319.91	2,488,691.94	762.32	h—276,881.82	636,653.24	3,627.50	640,280.74	h—201,465.13	161,933.79	58.04	47.23
Provident Life & Accident Ins. Co.	3,222,618.08	1,543,139.50	1,497,369.58	h—10,696.70	171,412.24	70,443.14	h—9,117.32	61,325.82	fh—132,738.06	f100,000.00	47.88	46.46
Prudential Ins. Co. of America	137,785.81	125,903.72	20,563.95		h—8,681.86				h—3,303.27	h—11,985.13	91.38	14.92
Reliance Life Ins. Co.	650,178.02	379,272.62	313,380.15		h—42,474.75				f195,336.74	f152,861.99	58.33	48.20
Travelers Equitable Ins. Co.	381,685.34	176,770.42	196,212.68	h—6,121.46	2,577.78	h—186.36	345.81	159.45	f8,130.17	f10,867.40	46.32	51.41
Travelers Ins. Co.	57,347,918.65	32,285,568.10	26,486,039.60	h—199,790.05	h—1,623,479.39	3,015,785.47	h—1,683,648.00	1,332,137.47	f1,803,265.28	f1,511,923.36	56.30	46.18
Washington Fidelity Nat'l Ins. Co.	4,882,118.37	1,964,724.33	2,816,673.98	h—5,918.44	94,801.62				f6,900.75	f101,702.37	40.00	58.00
Total Accident Dept. Non-Iowa Life Co's.	$ 124,091,079.95	$ 72,264,117.79	$ 55,766,523.09	$ h—648,946.71	$h—4,388,507.64	$ 4,989,739.53	$h—3,711,374.70	$ 1,278,364.83	$ 9,144,112.72	$ 5,833,969.91		
NON-IOWA STOCK COMPANIES												
Aetna Casualty & Surety Co.	$ 17,075,461.16	$ 7,452,941.96	$ 9,226,411.01	$ h—129,427.37	$ 266,681.02	$ 903,519.80	$ 436,477.06	$ 1,339,996.86	$ h—258,689.62	$ 1,347,988.26	43.65	54.03
American Automobile Ins. Co.	6,558,813.80	3,397,550.44	2,962,653.12	h—20,717.31	177,893.23	332,919.49	230,546.64	563,466.13	h—600,000.00	141,359.36	51.79	45.17
American Casualty Co.	1,385,222.66	585,587.86	745,588.30	22,403.40	76,449.90	121,384.05	429.34	121,813.39	140,000.00	338,263.29	42.27	53.82
American Credit Indemnity Co.	2,315,933.32	1,166,324.62	1,194,778.37	h—34,540.40	h—79,710.07	164,630.39	59,736.89	224,367.28	85,896.59	230,543.80	50.40	51.60
American Employers Ins. Co.	1,685,173.55	1,015,750.43	934,648.81	h—59,151.67	h—324,377.16	107,806.66	25,833.76	133,640.42	h—631.95	h—191,368.69	60.28	55.46
American Reinsurance Co.	923,735.60	488,565.51	479,325.10	10,670.44	h—33,484.57	272,876.97	57,518.81	330,395.78	h—111,581.02	185,330.19	52.89	51.88
American Surety Co. of N. Y.	8,938,466.08	2,624,294.18	5,671,366.25	95.11	612,900.76	1,060,911.09	26,945.58	1,087,856.67	h—970,544.35	760,213.08	29.36	63.45
Central Surety & Ins. Corp'n.	146,729.70	76,891.57	316,359.10	h—5,219.97	h—251,740.84	11,220.93		11,220.93	751,740.84	511,220.93	52.41	215.65
Central West Casualty Co.	1,742,615.95	979,361.67	766,769.00	h—40,672.14	h—44,186.86	105,351.26	1,274.10	106,625.36		62,438.50	56.18	43.99
Columbia Casualty Co.	5,727,245.97	3,250,545.48	2,895,146.33	101,212.02	h—317,233.81	259,825.98	115,775.00	375,600.98	23,865.59	82,232.76	56.75	50.55
Continental Cas. Co. (an Ind. Corp'n)	13,061,963.33	6,239,956.69	6,785,693.33	h—31,809.69	4,503.73	560,142.17	233,649.93	793,792.10	201,704.17	1,000,000.00	47.77	51.95
Detroit Fidelity & Surety Co.	1,277,078.00	403,417.58	820,963.21	h—75,013.55	h—22,316.34	184,349.84	25,865.85	210,215.69	h—127,274.00	60,625.35	31.60	64.29
Eagle Indemnity Co.	2,781,009.12	1,617,132.21	1,332,251.71	13,470.82	h—154,903.97	167,463.87	39,900.62	207,364.49	h—2,768.00	49,692.52	58.15	47.91
Employers Indemnity Corp'n.	3,672,174.56	1,956,799.52	1,792,206.40	26,928.44	h—49,902.92	112,957.40	29,375.98	142,333.38	h—88,621.20	3,809.26	53.28	48.80
Federal Casualty Co.	590,657.01	227,316.69	356,884.80	h—1,355.68	5,069.84	25,657.46	h—202.89	25,454.57	h—28,000.00	2,524.41	38.48	60.42
Fidelity & Casualty Co. of N. Y.	23,240,580.30	11,356,100.77	12,049,271.69	h—22,633.37	h—187,425.73	1,297,714.90	649,960.76	1,947,675.66	h—824,016.00	936,233.93	48.86	51.85
Fidelity & Deposit Co. of Maryland	11,935,824.70	4,062,885.83	7,066,790.14	h—31,922.32	774,225.42	708,244.17	716,981.32	1,425,225.49	h—697,699.55	1,501,751.36	34.00	59.20
First Reinsurance Co. of Hartford	715,803.37	405,412.53	388,732.46	145.38	h—78,196.26	84,665.39	52,327.26	136,992.65	250,000.00	308,796.39	56.64	54.31
General Casualty & Surety Co.	1,084,531.92	488,159.76	626,446.23	h—3,640.11	h—33,714.18	34,843.40	6,236.22	41,079.62		7,365.44	45.01	57.76
General Reinsurance Corp'n.	4,259,679.61	3,372,020.33	2,159,858.16	h—6,998.33	h—1,278,767.41	310,395.49	119,831.07	430,226.56	1,437,081.49	568,490.64	79.16	50.70
Georgia Casualty Co.	3,481,353.16	1,975,405.68	1,704,278.71	60,668.32	h—137,647.71	113,164.47	h—2,883.66	110,280.81	h—60,000.00	h—87,366.90	56.74	48.95
Globe Indemnity Co. (a N. Y. Corp'n)	21,071,382.25	10,619,690.33	9,330,226.33	136,438.37	1,257,883.76	1,097,499.06	450,423.98	1,487,923.04	h—1,745,806.80	1,000,000.00	50.40	44.28
Great American Casualty Co.	554,367.45	250,510.93	346,423.22	h—11,948.33	h—54,509.88	14,451.50	5,126.28	19,577.78	56,250.00	21,317.90	45.18	62.48
Guarantee Co. of North America	429,045.81	121,016.04	265,633.24	240.93	42,637.19	146,652.90	16,495.46	163,148.36	h—113,208.35	92,577.20	28.21	61.91
Hartford Accident & Indemnity Co.	25,802,544.60	13,738,693.96	11,473,131.87	h—226,075.22	295,643.25	988,371.55	345,463.38	1,333,834.93	h—435,186.73	1,194,291.45	53.25	44.47
Hartford Live Stock Ins. Co.	987,308.70	670,125.26	314,607.01	5,096.55	7,662.48	46,680.89	13,840.93	60,521.82		68,184.30	69.03	31.86
Hartford Steam Boiler Inspection & Ins. Co.	4,328,269.35	874,475.33	3,580,203.53	90,740.09	h—35,666.48	595,681.42	30,603.52	626,284.94	h—514,236.09	76,382.37	20.20	82.71
Illinois Indemnity Co.	124,938.21	63,663.06	106,945.27	h—25,196.55	h—70,836.67	15,207.48	6,635.37	21,842.85		h—48,993.82	51.10	85.50
Indemnity Ins. Co. of N. A.	12,744,725.65	6,615,022.42	6,125,547.49	h—71,469.71	h—67,313.97	468,146.24	168,172.57	636,318.81	h—74,847.25	494,157.59	51.92	48.08
Independence Indemnity Co.	8,200,324.43	4,395,278.11	4,005,005.28	h—21,769.37	h—221,708.33	262,753.33	31,384.00	294,137.33	13,020.91	85,449.91	53.60	48.84
International Indemnity Co.	2,524,992.57	1,172,708.09	1,413,317.37	h—13,847.67	h—74,880.36	98,516.76	6,339.74	104,856.50	h—25,000.00	4,976.14	46.44	55.97
Lloyds Plate Glass Ins. Co.	1,023,899.48	303,355.74	535,658.45	h—315.79	184,569.59	90,385.48	38,566.15	128,951.63	h—412,500.00	h—98,978.78	29.62	52.31
London & Lancashire Ind. Co. of Amer.	2,793,970.51	1,176,593.21	1,563,964.05	h—1,741.96	51,671.39	197,874.79	6,949.00	204,823.79		256,495.18	42.11	55.97
Loyal Protective Ins. Co.	1,115,417.64	601,807.63	524,638.21	h—9,774.96	h—30,803.15	34,094.43	12,870.02	46,964.45	h—32,472.96	h—6,311.65	53.95	47.04
Maryland Casualty Co.	29,260,790.71	15,495,899.77	13,995,981.51	h—243,865.59	h—474,955.85	1,454,481.44	421,067.20	1,875,548.64	h—966,261.89	434,330.90	52.96	47.83

TABLE 17—Continued

Name of Company	Premiums Earned	Losses Incurred	Underwriting Expenses Incurred	Underwriting Profit and Loss Items	Gain From Underwriting and Profit and Loss Items	Net Interest and Rents Earned	Gain From Investment Profit and Loss Items	Gain From Investments	Gain From Miscellaneous Sources	Increase in Surplus	% of Losses Incurred to Premiums Earned	% of Underwriting Expenses Incurred to Premiums Earned
Massachusetts Bonding & Ins. Co.	8,279,767.06	3,895,378.29	4,188,583.23	h—47,085.59	148,719.95	477,764.73	211,179.89	688,944.62	600,000.00	1,437,664.57	47.05	50.59
Massachusetts Protective Ass'n, Inc.	5,943,988.85	4,093,440.79	1,957,642.87	h—894.81	h—107,929.32	258,025.77	58,051.72	316,077.49	h—50,000.00	158,148.17	68.90	32.90
Medical Protective Co.	1,122,388.65	621,441.35	425,123.55	h—4,150.47	71,673.28	126,158.98	9,078.62	135,237.60	h—59,883.00	147,027.88	55.38	37.89
Metropolitan Casualty Ins. Co.	8,721,363.57	5,041,213.36	4,768,323.05	h—274,091.78	h—1,302,264.60	362,670.76	366,538.91	729,209.67	1,804,322.82	1,171,267.89	57.81	54.68
Monarch Accident Ins. Co.	1,347,825.40	754,606.85	608,038.42	h—995.04	h—15,814.91	26,891.30	4,128.50	31,019.80	h—10,000.00	5,204.89	55.98	45.11
National Casualty Co.	1,438,628.48	725,607.34	702,384.37	h—12,961.00	h—2,324.23	39,556.06	h—266.99	39,289.07	h—32,000.00	4,964.84	50.42	48.82
National Surety Co.	17,195,130.39	6,280,426.42	9,897,272.31	101,870.32	1,119,302.19	1,468,973.35	524,013.70	1,992,987.05	h—1,171,209.31	1,941,079.93	36.52	57.56
National Union Indemnity Co.	504,991.90	294,422.18	337,712.57	h—20,266.60	h—147,409.45	41,657.22	19,585.75	61,242.97	125,000.00	38,833.52	58.30	66.90
Nebraska Indemnity Co.	158,226.93	55,266.66	110,933.73	h—2,817.08	h—10,790.54	19,113.58	----------	19,113.58	----------	8,323.04	34.93	69.70
New Amsterdam Cas. Co. (a N. Y. Corp'n)	12,527,683.22	6,736,127.47	5,894,739.33	h—52,903.52	h—156,117.10	698,209.98	299,749.88	997,959.86	658,157.24	1,500,000.00	53.77	47.05
New York Casualty Co.	1,714,993.84	692,577.35	971,129.74	h—42,044.01	9,242.72	155,713.94	128,850.62	284,564.56	266,717.00	560,524.28	40.33	56.63
New York Indemnity Co.	5,569,034.73	3,447,756.46	2,876,911.21	278,606.72	h—476,936.22	254,730.58	82,584.55	337,315.13	h—53,612.32	h—193,233.42	61.90	51.66
North American Accident Ins. Co.	2,500,027.32	960,520.30	1,554,857.44	h—16,956.41	57,693.17	84,884.26	7,278.82	92,163.08	h—40,000.00	109,856.25	37.08	60.03
Northwestern Casualty & Surety Co.	892,711.81	444,000.08	577,071.42	41,371.30	h—86,787.74	93,311.75	25,684.86	118,996.61	h—79,800.44	h—47,591.57	49.74	64.92
Phoenix Indemnity Co.	2,211,650.98	1,182,262.39	1,312,824.14	h—10,515.59	h—293,953.65	80,011.38	108,063.22	188,074.60	3,753.88	h—102,125.17	53.46	59.36
Preferred Accident Ins. Co.	5,153,107.61	2,308,419.85	2,585,875.19	54,612.40	313,454.97	448,423.06	144,689.25	593,112.31	h—616,000.00	290,567.28	44.79	50.18
Ridgely Protective Ass'n	1,113,567.10	661,471.89	462,318.70	1,844.90	h—8,378.59	38,953.28	5,735.71	44,688.99	h—20,000.00	16,310.40	59.40	41.50
Royal Indemnity Co.	15,393,226.08	8,124,004.30	6,788,731.98	h—63,308.56	417,180.84	1,069,895.33	170,944.94	1,240,840.27	h—1,076,359.86	581,661.25	52.78	44.10
St. Paul Mercury Indemnity Co.	56,479.32	29,218.04	54,109.61	h—82.63	h—27,330.93	25,366.64	3,711.40	29,078.04	----------	1,747.11	51.70	95.80
Standard Accident Ins. Co.	17,078,110.72	9,096,705.14	8,333,446.91	h—46,827.00	h—308,868.33	795,663.14	h—38,898.51	756,764.63	h—362,604.02	h—4,707.72	53.27	48.80
Sun Indemnity Co. of N. Y.	1,761,389.93	929,876.75	926,383.62	h—3,755.68	h—68,626.12	81,033.88	84,221.85	165,255.73	100,000.00	166,629.61	52.79	52.59
Travelers Indemnity Co.	12,070,086.95	4,891,447.82	6,577,969.47	h—29,840.35	570,820.31	575,438.29	146,441.72	721,880.01	h—1,927,676.68	h—634,976.36	40.53	54.50
Union Auto Ins. Co. (a Neb. Corp'n)	2,197,698.45	1,081,786.40	950,273.87	h—3,584.32	159,053.80	44,489.75	2,920.95	47,410.70	h—153,531.47	52,933.03	49.36	43.24
Union Indemnity Co.	8,789,273.32	4,558,685.96	4,569,360.74	h—73,272.62	h—412,045.41	355,779.21	98,472.85	454,252.06	h—108,132.41	h—65,925.76	51.87	51.99
United States Casualty Co.	8,531,108.89	4,765,346.53	4,203,827.55	2,509.36	h—435,555.33	417,044.46	219,794.20	636,838.66	h—100,000.00	101,283.33	55.85	49.27
United States Fidelity and Guaranty Co.	37,007,648.64	19,378,995.45	17,587,074.13	h—173,761.38	h—131,982.12	1,403,655.89	605,418.01	2,009,073.90	h—155,000.00	1,722,091.78	52.36	47.52
Western Automobile Cas. Co.	398,984.22	218,954.65	200,137.24	h—6,6 6 88	h—26,744.55	19,708.42	6,941.87	26,650.29	h—20,000.00	h—20,094.26	54.87	50.16
Western Casualty Co.	635,836.95	530,370.86	124,983.74	----------	h—19,517.65	26,393.46	10,242.10	36,635.56	----------	17,117.91	83.41	19.66
Western Surety Co.	328,454.84	202,662.83	179,881.18	h—4,155.88	h—58,245.05	45,801.41	2,370.77	48,172.18	h—10,041.50	h—20,114.37	61.69	54.75
Total Iowa Stock Companies	$ 404,295,436.38	$ 201,247,254.90	$ 203,585,626.37	$h—1,099,526.68	$h—1,636,971.57	$21,926,162.31	$ 7,687,046.40	$29,613,208.71	$h—7,617,746.24	$ 20,358,490.90	----------	----------
Total Non-Iowa Mutual Companies	35,662,826.13	19,525,175.08	9,704,475.61	h—153,942.59	6,279,232.85	1,871,348.55	783,758.00	2,655,106.55	h—7,705,619.26	1,228,720.14	----------	----------
Total United States Branch Companies	84,167,176.92	45,361,793.14	39,789,484.35	h—208,745.53	h—1,192,816.10	3,886,968.07	1,039,317.23	4,926,285.30	h—3,085,985.37	647,453.83	----------	----------
Total Accident Dept. Non-Iowa Life Co's.	124,091,079.95	72,264,117.79	55,766,523.09	h—648,946.71	h—4,588,507.64	4,989,739.53	h—3,711,374.70	1,278,364.83	9,144,112.72	5,833,969.91	----------	----------
Total Iowa Stock & Mutual Companies	12,067,830.21	5,780,768.70	6,554,331.21	h—375,108.70	h—642,378.40	312,512.96	h—60,209.35	252,213.61	421,959.24	31,794.45	----------	----------
Total All Companies	$ 660,284,349.59	$ 344,179,109.61	$ 315,400,440.63	$h—2,086,270.21	$h—1,781,470.86	$32,966,731.42	$ 5,738,447.58	$38,725,179.00	$h—8,843,278.91	$ 28,100,429.23	----------	----------

[f]Includes life figures.
[h]Red figure.
[r]See life report.
[y]Name changed to Abraham Lincoln Life Insurance Company, December 31st, 1926.

TABLE 18—CASUALTY INSURANCE COMPANIES—EXHIBIT OF PREMIUMS—ALL CLASSES OF BUSINESS

Name of Company	In Force December 31, 1925	Written or Renewed	Total	Expirations and Cancellations	In Force Dec. 31, 1926	Deduct Amount Reinsured	Net Premiums In Force Dec. 31, 1926
IOWA MUTUAL COMPANIES							
Employers Mut. Cas. Co.	$ 182,340.60	$ 465,235.18	$ 647,575.78	$ 418,841.48	$ 228,734.30	$ 4,581.19	$ 224,153.11
Iowa Mut. Liability Ins. Co.	363,590.70	602,661.27	966,251.97	591,482.72	374,769.25	9,544.69	365,224.56
Professional Ins. Corp'n	11,352.50	13,281.85	24,634.35	11,473.10	13,161.25	----------	13,161.25
Republic Mut. Casualty Co.	----------	3,628.49	3,628.49	355.62	3,272.87	64.38	3,208.49
Union Mut. Casualty Co.	227,204.69	471,602.13	698,806.82	442,957.59	255,849.23	2,522.13	253,327.10
Total Iowa Mutual Co's.	$ 784,488.49	$ 1,556,408.92	$ 2,340,897.41	$ 1,465,110.51	$ 875,786.90	$ 16,712.39	$ 859,074.51
IOWA STOCK COMPANIES							
Federal Surety Co.	$ 1,170,275.90	$ 2,288,160.29	$ 3,458,436.19	$ 2,029,078.38	$ 1,429,357.81	$ 211,211.27	$ 1,218,146.54
Hawkeye Casualty Co.	128,782.86	168,926.83	297,709.69	153,475.70	144,233.99	6,619.20	137,614.79
Southern Surety Co.	6,555,843.77	10,188,773.95	16,744,617.72	9,586,812.63	7,157,805.09	477,474.11	6,680,330.98
Total Iowa Stock Co's.	$ 7,854,902.53	$ 12,645,861.07	$ 20,500,763.60	$ 11,769,366.71	$ 8,731,396.89	$ 695,304.58	$ 8,036,092.31
Total Iowa Stock & Mutual Co's.	$ 8,639,391.02	$ 14,202,269.99	$ 22,841,661.01	$ 13,234,477.22	$ 9,607,183.79	$ 712,016.97	$ 8,895,166.82
Accident Department IOWA LIFE COMPANIES							
Great Western Ins. Co.	$ 331,897.76	$ 858,589.14	$ 1,190,486.90	$ 777,631.90	$ 412,855.00	$ 15,511.19	$ 397,343.81
Grand Total Iowa Stock & Mut. Co's.	$ 8,971,288.78	$ 15,060,859.13	$ 24,032,147.91	$ 14,012,109.12	$ 10,020,038.79	$ 727,528.16	$ 9,292,510.63
NON-IOWA MUTUAL COMPANIES							
American Mut. Liab. Ins. Co.	$ 7,201,730.96	$ 13,295,878.46	$ 20,497,609.42	$ 12,582,279.67	$ 7,915,329.75	$ 9,509.35	$ 7,905,820.40
Builders & Manufacturers Mut. Cas. Co.	127,930.69	1,379,378.29	1,507,308.98	1,359,413.10	147,895.88	585.00	147,310.88
Hardware Mutual Cas. Co.	1,146,220.24	2,051,632.60	3,197,852.84	1,700,548.66	1,497,304.18	19,144.68	1,478,159.50
Indiana Liberty Mut. Ins. Co.	152,271.61	335,975.06	488,246.67	222,380.43	265,866.24	1,414.42	264,451.82
Liberty Mutual Ins. Co.	5,902,314.61	13,145,060.63	19,047,375.24	11,843,738.45	7,203,636.79	46,138.63	7,157,498.16
Lumbermen's Mut. Cas. Co.	3,730,104.77	6,645,066.13	10,375,170.90	5,898,453.40	4,476,717.50	19,797.41	4,456,920.09
Security Mut. Cas. Co.	1,049,999.92	2,305,368.61	3,355,368.53	2,331,502.05	1,023,866.48	101,756.34	922,110.14
Western Automobile Ins. Co.	1,161,940.29	1,418,183.77	2,580,124.06	1,465,364.48	1,114,759.58	30,916.08	1,083,843.50
Total Non-Iowa Mutual Co's.	$ 20,472,513.09	$ 40,576,543.55	$ 61,049,056.64	$ 37,403,680.24	$ 23,645,376.40	$ 229,261.91	$ 23,416,114.49
UNITED STATES BRANCHES							
Employers Liability Assur. Corp'n	$ 17,533,966.89	$ 30,251,586.41	$ 47,785,553.30	$ 27,332,715.97	$ 20,452,837.33	$ 656,471.41	$ 19,796,365.89
European General Reins. Co., Ltd.	6,691,989.07	8,500,243.50	15,192,232.57	7,788,412.43	7,403,820.14	10,260.54	7,393,559.60
General Accident, Fire & Life Assur. Corp.	9,647,638.04	20,236,697.55	29,884,335.59	18,566,617.53	11,317,718.06	14,754.00	11,302,964.00
London Guarantee & Accident Co.	9,584,396.57	15,928,603.75	25,513,000.32	16,167,721.13	9,345,279.19	689,685.82	8,655,593.37
Ocean Accident & Guarantee Corp'n	12,950,595.63	22,756,094.54	35,706,690.17	22,302,031.92	13,404,658.25	421,189.41	12,983,468.84
Zurich General Acc. & Liab. Ins. Co., Ltd.	8,696,060.38	14,991,155.30	23,687,215.68	15,340,303.25	8,346,912.43	140,431.27	8,206,481.16
Total U. S. Branch Companies	$ 65,104,646.58	$ 112,664,381.05	$ 177,769,027.63	$ 107,497,802.23	$ 70,271,225.40	$ 1,932,792.54	$ 68,338,432.86
Accident Department NON-IOWA LIFE COMPANIES							
Aetna Life Ins. Co.	$ 22,838,266.02	$ 39,854,394.24	$ 62,692,660.26	$ 39,077,163.19	$ 23,615,497.07	$ 410,798.95	$ 23,204,698.12
American Bankers Ins. Co.	111,684.52	1,423,164.82	1,534,849.34	1,310,464.91	224,384.43	3,692.13	220,692.30
Benefit Ass'n of Railway Employees	172,997.13	2,155,742.24	2,328,739.37	2,137,188.37	191,551.00	----------	191,551.00
Business Men's Assur. Co. of Amer.	1,091,468.06	3,656,523.23	4,747,991.29	3,295,534.30	1,452,456.99	14,373.41	1,438,083.58
Columbian National Life Ins. Co.	414,965.39	522,558.13	937,523.52	531,769.23	405,754.29	70,980.46	334,773.83
Columbus Mutual Life Ins. Co.	20,710.47	104,877.62	125,588.09	83,433.43	42,154.66	1,750.34	40,404.32
Continental Assur. Co.	----------	29,494.26	29,494.26	1,901.08	27,593.18	7,770.93	19,822.25
Continental Life Ins. Co.	309,499.13	970,082.81	1,279,581.94	602,833.09	676,748.85	9,561.85	667,187.00
Equitable Life Assur. Society of U. S.	1,201,268.22	1,578,279.15	2,779,547.37	1,638,833.77	1,140,713.60	160,104.20	980,609.40
Federal Life Ins. Co.	1,950,299.63	3,209,240.98	5,159,540.61	3,012,945.43	2,146,595.18	24,973.76	2,121,621.42
Great Northern Life Ins. Co.	425,368.71	1,278,660.62	1,704,029.33	1,286,159.98	417,869.35	278.01	417,591.34
Metropolitan Life Ins. Co.	1,777,631.59	7,085,166.35	8,862,797.94	6,353,278.87	2,509,519.07	----------	2,509,519.07
Midwest Life Ins. Co.	51,562.33	143,791.53	195,353.86	144,341.59	51,012.27	1,627.20	49,385.07
Missouri State Life Ins. Co.	462,486.13	923,373.99	1,385,860.12	896,795.69	489,065.03	56,851.39	432,213.64
Mutual Life of Illinois	491,290.88	436,497.88	927,788.76	463,474.89	464,313.87	4,267.93	460,045.94
National Life Ins. Co. of U. S. of A.	107,817.18	148,903.10	256,720.28	141,027.30	115,692.98	19,667.62	96,025.36
National Reserve Life Ins. Co.	10,149.22	6,141.37	16,290.59	10,717.79	5,572.80	13.72	5,559.08
Occidental Life Ins. Co.	21,460.18	261,213.07	282,673.25	234,594.51	48,078.74	4,756.56	43,322.18
Ohio National Life Ins. Co.	21,776.33	21,208.31	42,984.64	22,189.32	20,795.32	----------	20,795.32
Old Line Life Ins. Co. of America	54,870.68	161,142.78	216,013.46	146,604.52	69,408.94	4,095.93	65,313.01
Pacific Mutual Life Ins. Co.	4,937,417.71	6,824,764.96	11,762,182.67	6,384,872.79	5,377,309.88	182,110.85	5,195,199.03
Provident Life & Accident Ins. Co.	778,239.90	3,429,238.03	4,207,477.93	3,114,238.87	1,093,239.06	20,625.59	1,072,613.47
Prudential Ins. Co. of America	15,987.56	138,415.84	154,403.40	137,697.85	16,705.55	----------	16,705.55
Reliance Life Ins. Co.	1,166,617.38	1,272,917.42	2,439,534.80	1,292,659.50	1,146,875.30	551,408.19	595,467.11
Travelers Equitable Ins. Co.	200,142.88	392,349.61	592,492.49	408,394.70	184,097.79	1,760.10	182,337.69
Travelers Ins. Co.	36,561,921.57	70,749,572.45	107,311,494.02	67,454,754.26	39,856,739.76	382,233.81	39,474,505.95
Washington Fidelity Nat'l Ins. Co.	200,277.04	4,902,226.80	5,102,503.84	4,905,584.55	196,919.29	19,055.67	177,863.62
Total Acc. Dept. Non-Iowa Life Co's.	$ 75,396,175.84	$ 151,679,941.59	$ 227,076,117.43	$ 145,089,453.18	$ 81,986,664.25	$ 1,952,758.60	$ 80,033,905.65

TABLE 18—Continued

Name of Company	In Force December 31, 1925	Written or Renewed	Total	Expirations and Cancellations	In Force Dec. 31, 1926	Deduct Amount Reinsured	Net Premiums In Force Dec. 31, 1926
NON-IOWA STOCK COMPANIES							
Aetna Casualty & Surety Co.	$ 21,180,013.45	$ 24,709,189.17	$ 45,889,202.62	$ 23,946,569.72	$ 21,942,632.90	$ 1,770,974.98	$ 20,171,657.92
American Automobile Ins. Co.	6,015,478.27	8,629,761.70	14,645,239.97	7,918,798.59	6,726,441.38	64,104.96	6,662,336.42
American Casualty Co.	1,123,753.39	1,866,608.10	2,990,361.49	1,735,289.74	1,255,071.75	42,683.89	1,212,387.86
American Credit Indemnity Co.	2,200,731.63	2,627,863.59	4,828,595.22	2,590,031.48	2,238,563.74	3,083.41	2,235,480.33
American Employers Ins. Co.	1,277,953.40	2,985,244.12	4,263,197.52	2,101,615.05	2,161,582.47	641,591.46	1,519,991.01
American Reinsurance Co.	857,287.27	1,159,269.20	2,016,556.47	1,120,821.30	895,735.17	----------	895,735.17
American Surety Co. of N. Y.	13,178,922.43	13,344,965.22	26,523,887.65	12,298,931.30	14,224,956.35	1,792,782.17	12,432,174.18
Central Surety & Ins. Corp'n	----------	719,375.28	719,375.28	118,237.55	601,137.73	----------	601,137.73
Central West Casualty Co.	1,230,939.93	2,317,121.40	3,548,061.33	2,206,396.86	1,341,664.47	109,419.04	1,232,245.43
Columbia Casualty Co.	5,351,734.90	9,077,833.46	14,429,568.36	8,393,224.73	6,036,343.63	535,291.09	5,501,052.54
Continental Cas. Co. (an Ind. Corp'n)	11,708,021.84	18,230,707.26	29,938,729.10	17,548,398.92	12,390,330.18	814,029.70	11,576,300.48
Detroit Fidelity & Surety Co.	1,432,364.34	1,855,690.89	3,288,055.23	1,508,887.18	1,779,168.05	321,637.80	1,457,530.25
Eagle Indemnity Co.	2,752,383.94	4,414,820.60	7,167,204.54	4,156,241.26	3,010,963.28	428,850.48	2,582,112.80
Employers Indemnity Corp'n	1,969,953.85	4,542,306.68	6,512,260.53	3,746,709.66	2,765,550.87	----------	2,765,550.87
Federal Casualty Co.	48,443.48	592,030.41	640,473.89	592,724.34	47,749.55	----------	47,749.55
Fidelity & Casualty Co. of N. Y.	24,795,152.93	34,992,802.69	59,787,955.62	33,183,089.05	26,604,866.57	2,265,715.50	24,339,151.07
Fidelity & Deposit Co. of Maryland	16,252,278.17	17,551,030.00	33,803,308.17	16,376,781.12	17,426,527.05	3,594,458.01	13,832,069.04
First Reinsurance Co. of Hartford	709,397.67	1,024,967.01	1,734,364.68	900,020.75	834,343.93	4,707.03	829,636.90
General Cas. & Surety Co.	783,762.16	1,487,654.08	2,271,416.24	1,411,612.81	859,803.43	42,179.25	817,624.18
General Reinsurance Corp'n	2,756,791.85	6,612,994.60	9,369,786.45	4,921,155.25	4,448,631.20	----------	4,448,631.20
Georgia Casualty Co.	3,257,596.19	4,295,163.79	7,552,759.98	5,203,048.92	2,349,711.06	101,239.44	2,248,471.62
Globe Indemnity Co. (a N. Y. Corp'n)	19,044,764.62	28,489,467.36	47,534,231.98	27,061,397.55	20,472,834.43	2,232,407.87	18,240,426.56
Great American Cas. Co.	256,235.90	847,290.39	1,103,526.29	788,593.65	314,932.64	14,340.15	300,592.49
Guarantee Co. of N. A.	497,715.19	553,061.55	1,050,776.74	518,286.02	532,490.72	81,111.72	451,379.00
Hartford Accident & Indemnity Co.	21,883,452.92	32,384,360.52	54,267,813.44	29,889,053.88	24,378,759.56	1,639,102.72	22,739,656.84
Hartford Live Stock Ins. Co.	1,326,661.48	2,031,655.15	3,358,316.63	1,955,829.45	1,402,487.18	476,343.73	926,143.45
Hartford Steam Boiler Insp. & Ins. Co.	12,973,002.07	6,761,146.36	19,734,148.43	5,747,586.53	13,986,561.90	554,124.42	13,432,437.48
Illinois Indemnity Co.	----------	298,302.92	298,302.92	100,810.46	197,492.46	885.87	196,606.59
Indemnity Ins. Co. of N. A.	10,214,815.25	19,907,761.18	30,122,576.43	18,011,889.49	12,110,686.94	712,775.79	11,397,911.15
Independence Indemnity Co.	6,653,735.31	10,971,265.94	17,625,001.25	10,226,947.64	7,398,053.61	690,297.42	6,707,756.19
International Indemnity Co.	2,226,004.25	3,974,410.62	6,200,414.87	3,504,499.71	2,695,915.16	304,687.06	2,391,228.10
Lloyds Plate Glass Ins. Co.	1,064,725.13	1,257,184.16	2,321,909.29	1,309,450.21	1,012,459.08	----------	1,012,459.08
London & Lancashire Ind. Co. of Amer.	2,746,628.07	4,248,488.79	6,995,116.86	3,769,164.40	3,225,952.46	261,042.88	2,964,909.58
Loyal Protective Ins. Co.	330,099.73	1,124,348.70	1,454,448.43	1,107,204.07	347,244.36	----------	347,244.36
Maryland Cas. Co.	26,338,426.96	39,823,287.79	66,161,714.75	37,912,282.55	28,249,432.20	2,354,239.29	25,895,192.91
Massachusetts Bonding & Ins. Co.	6,813,090.43	10,697,227.94	17,510,318.37	10,464,960.99	7,045,357.38	577,949.34	6,467,408.04
Massachusetts Protective Ass'n, Inc.	1,938,170.06	6,505,844.38	8,444,014.46	6,419,278.80	2,024,735.66	----------	2,024,735.66
Medical Protective Co.	1,087,635.40	1,308,028.49	2,395,663.89	1,238,521.99	1,157,141.90	----------	1,157,141.90
Metropolitan Cas. Ins. Co.	5,955,952.80	15,320,300.28	21,276,253.08	11,747,873.89	9,528,379.19	595,079.13	8,933,300.06
Monarch Accident Ins. Co.	365,128.09	1,437,947.50	1,803,075.59	1,372,143.41	430,932.18	----------	430,932.18
National Cas. Co.	620,272.20	1,472,168.29	2,092,440.49	1,493,887.61	598,552.88	22,178.88	576,374.00
National Surety Co.	23,770,597.39	26,986,195.13	50,756,792.52	25,677,774.87	25,079,017.65	3,454,821.62	21,624,196.03
National Union Indemnity Co.	12,915.26	1,097,509.66	1,110,424.92	343,393.92	767,031.00	45,839.20	721,191.80
Nebraska Indemnity Co.	146,069.22	247,227.15	393,296.37	186,618.58	206,677.79	6,211.59	200,466.20
New Amsterdam Cas. Co. (a N. Y. Corp.)	10,614,789.80	17,878,589.63	28,493,379.43	16,470,660.08	12,022,719.35	671,606.95	11,351,112.40
New York Cas. Co.	1,614,416.15	3,005,311.94	4,619,728.09	2,481,067.33	2,138,660.76	322,759.57	1,815,901.19
New York Indemnity Co.	5,674,348.60	8,803,724.94	14,478,073.54	9,371,555.30	5,106,518.24	317,366.33	4,789,151.91
North American Accident Ins. Co.	2,003,014.89	3,356,300.57	5,359,315.46	3,276,066.81	2,083,248.65	19,670.74	2,063,577.91
Northwestern Cas. & Surety Co.	904,908.15	1,065,751.28	1,970,659.43	1,275,908.82	694,750.61	59,156.52	635,594.09
Phoenix Indemnity Co.	1,591,758.86	3,403,004.08	4,994,762.94	2,859,972.07	2,134,790.87	79,566.97	2,055,223.90
Preferred Accident Ins. Co.	5,471,288.83	7,141,854.29	12,613,143.12	7,173,682.10	5,439,461.02	350,525.31	5,088,935.71
Ridgely Protective Ass'n	370,152.25	1,129,968.25	1,500,120.50	1,113,746.50	386,374.00	----------	386,374.00
Royal Indemnity Co.	16,011,277.89	22,112,333.36	38,123,611.25	22,630,843.79	15,492,767.46	2,266,311.07	13,226,456.39
St. Paul Mercury Indemnity Co.	----------	123,683.88	123,683.88	20,192.63	103,491.25	8,131.87	95,359.38
Standard Accident Ins. Co.	15,101,992.96	22,504,224.70	37,606,217.66	22,606,683.59	14,999,534.07	1,149,519.15	13,850,014.92
Sun Indemnity Co. of N. Y.	1,717,786.75	2,836,468.99	4,554,255.74	2,550,743.83	2,003,511.91	173,239.05	1,830,272.86
Travelers Indemnity Co.	14,494,901.78	17,503,494.14	31,998,395.92	16,245,157.01	15,753,238.91	322,820.32	15,430,418.59
Union Automobile Ins. Co. (a Neb. Corp.)	2,367,056.64	4,188,492.03	6,555,548.67	3,437,972.57	3,117,576.10	959,866.94	2,157,709.16
Union Indemnity Co.	7,458,600.68	13,054,576.04	20,513,176.72	11,472,465.93	9,040,710.79	862,369.72	8,178,341.07
United States Cas. Co.	7,614,304.43	12,716,788.11	20,331,092.54	13,140,566.32	7,190,526.22	344,260.86	6,846,265.36
United States Fidelity & Guaranty Co.	34,607,142.64	51,269,525.85	85,876,668.49	49,978,446.92	35,898,221.57	4,279,040.27	31,619,181.30
Western Automobile Cas. Co.	280,208.70	711,779.02	991,987.72	502,257.10	489,730.62	16,206.28	473,524.34
Western Cas. Co.	----------	635,836.95	635,836.95	635,836.95	----------	----------	----------
Western Surety Co.	259,081.45	482,930.14	742,011.59	398,663.49	343,348.10	17,070.60	326,277.50
Total Non-Iowa Stock Co's	$ 393,306,090.29	$ 574,706,517.69	$ 968,012,607.98	$ 540,468,524.39	$ 427,544,083.59	$ 38,775,675.41	$ 388,768,408.18
Total Non-Iowa Mutual Co's	20,472,513.09	40,576,543.55	61,049,056.64	37,403,680.24	23,645,376.40	229,261.91	23,416,114.49
Total U. S. Branch Co's	65,104,646.58	112,664,381.05	177,769,027.63	107,497,802.23	70,271,225.40	1,932,792.54	68,338,432.86
Total Acc. Dept. Non-Iowa Life Co's.	75,396,175.84	151,679,941.59	227,076,117.43	145,089,453.18	81,986,664.25	1,952,758.60	80,033,905.65
Total Iowa Stock & Mut. Co's	8,971,288.78	15,060,859.13	24,032,147.91	14,012,109.12	10,020,038.79	727,528.16	9,292,510.63
Total All Companies	$ 563,250,714.58	$ 894,688,243.01	$ 1,457,938,957.59	$ 844,471,569.16	$ 613,467,388.43	$ 43,618,016.62	$ 569,849,371.81

*Name changed to Abraham Lincoln Life Insurance Company December 31, 1926.

TABLE 19—CASUALTY INSURANCE COMPANIES—NET PREMIUM INCOME BY CLASSIFICATION—IOWA BUSINESS

Name of Company	Accident	Health	Auto Liability	Liability Other Than Auto	Workmen's Compensation	Fidelity	Surety	Plate Glass	Burglary and Theft	Sprinkler Leakage
IOWA MUTUAL COMPANIES										
Employers Mutual Casualty Co.			$ 39,918.63	$ 12,469.95	$ 326,867.07				$ 41.46	
Iowa Mutual Liability Ins. Co.	$ 4,509.03		104,842.90	12,629.47	190,006.52					
Professional Ins. Corp'n				1,241.15						
Republic Mutual Casualty Co.	3,053.86	$ 264.63								
Union Mutual Casualty Co.	c136,671.34									
Total Iowa Mutual Companies	$ 144,234.23	$ 264.63	$ 144,761.53	$ 26,340.57	$ 516,873.59				$ 41.46	
IOWA STOCK COMPANIES										
Federal Surety Co.	$ 20,576.48	$ 17,449.59	$ 52,185.32	$ 12,457.08	$ 58,867.32	$ 20,274.97	$ 54,381.75	$ 7,967.68	$ 14,677.26	
Hawkeye Casualty Co.				80,032.27						
Southern Surety Co.	144,775.39	30,075.32	48,537.99	18,111.97	94,684.20	20,672.76	230,498.41	7,137.24	8,458.63	
Total Iowa Stock Companies	$ 165,351.87	$ 47,524.91	$ 100,723.32	$ 110,601.32	$ 153,551.52	$ 40,947.73	$ 284,880.16	$ 15,104.92	$ 23,135.89	
Total Iowa Stock and Mutual Cos.	$ 309,586.10	$ 47,789.54	$ 245,484.85	$ 136,941.89	$ 670,425.11	$ 40,947.73	$ 284,880.16	$ 15,104.92	$ 23,177.35	
Accident Department IOWA LIFE COMPANIES										
Great Western Ins. Co.	$ 166,853.26	$ 140,697.18								
Grand Total Iowa Stock and Mutual Cos.	$ 476,439.36	$ 188,486.72	$ 245,484.85	$ 136,941.89	$ 670,425.11	$ 40,947.73	$ 284,880.16	$ 15,104.92	$ 23,177.35	
NON-IOWA MUTUAL COMPANIES										
American Mutual Liability Ins. Co.			$ 2,801.01							
Builders and Manufacturers Mutual Cas. Co.				$ 2,547.77	$ 69,165.86					
Hardware Mutual Casualty Co.			4,230.07	3,959.64	19,083.45					
Indiana Liberty Mutual Ins. Co.			16.00					$ 23.48		
Liberty Mutual Ins. Co.			1,893.75	20.00	1,689.48					
Lumbermen's Mutual Casualty Co.			3,368.00	64.98	1,100.32					
Security Mutual Casualty Co.			1,266.67					452.99	$ 140.50	
Western Automobile Ins. Co.			43,067.25	459.28	9,350.45					
				8,591.70	51,838.66					
Total Non-Iowa Mutual Companies			$ 56,642.75	$ 15,643.37	$ 152,228.22			$ 476.47	$ 140.50	
UNITED STATES BRANCHES										
Employers Liability Assurance Corp'n	$ 3,841.65	$ 2,084.28	$ 21,845.30	$ 15,439.80	$ 47,739.24	$ 40.00	$ 37.50	$ 4,028.57	$ 5,007.28	
European General Reins. Co., Ltd.	11,448.71	2,654.25	1,408.23	1,517.17	46.27	2,670.42	5,378.56		26,863.37	
General Accident, Fire and Life Assur. Corp'n.	3,419.28	2,355.68	9,293.00	4,370.14	12,628.48			116.77	824.12	
London Guarantee and Accident Co.	4,770.47	2,198.33	34,489.62	40,041.19	169,813.20	246.97	38.44	127.23	5,197.72	
Ocean Accident and Guarantee Corp'n	1,132.48	436.65	12,859.89	5,636.71	14,939.68	213.84	756.63	3,608.55	2,468.17	
Zurich Gen. Accident & Liability Ins. Co., Ltd.	1,266.55	608.24	7,881.27	4,486.74	16,975.68			910.15	2,848.86	
Total United States Branch Companies	$ 25,879.14	$ 10,427.43	$ 87,777.31	$ 71,491.75	$ 262,142.55	$ 3,171.23	$ 6,211.13	$ 8,791.27	$ 43,209.52	
Accident Department NON-IOWA LIFE COMPANIES										
Aetna Life Ins. Co.	$ 87,123.27	$ 30,438.12	$ 545.42							
American Bankers Ins. Co.	33,130.47			$ 18,157.25	$ 59,769.42					
Benefit Association of Railway Employees	109,455.01									
Business Men's Assurance Co. of America	22,954.61	37,933.63								
Columbian National Life Ins. Co.	1,047.66	315.78								
Columbus Mutual Life Ins. Co.										
Continental Assurance Co.										
Continental Life Ins. Co.	22,626.46									
Equitable Life Assurance Society of U. S.	324.76	151.29								
Federal Life Ins. Co.	390,473.29									
Great Northern Life Ins. Co.	20,578.89	25,915.08								
Metropolitan Life Ins. Co.	16,405.63	40,827.70								
Midwest Life Ins. Co.	47,982.39									
Missouri State Life Ins. Co.	20,739.62	2,324.57								
Mutual Life of Illinois	18,883.31									

TABLE 13—Continued

Name of Company	Accident	Health	Auto Liability	Liability Other Than Auto	Workmen's Compensation	Fidelity	Surety	Plate Glass	Burglary and Theft	Sprinkler Leakage
National Life Ins. Co. of U. S. of A.	2,459.69									
National Reserve Life Ins. Co.	350.25									
Occidental Life Ins. Co.										
Ohio National Life Ins. Co.										
Old Line Life Ins. Co. of America	399.17									
Pacific Mutual Life Ins. Co.	34,803.96	22,146.53								
Provident Life & Accident Ins. Co.	7,146.76									
Prudential Ins. Co. of America										
Reliance Life Ins. Co.	1,998.72	1,651.11								
Travelers Equitable Ins. Co.	5,481.44									
Travelers Ins. Co.	299,316.59	74,681.35	5,357.44	31,061.51	175,691.62					
Washington Fidelity Nat'l Ins. Co.	6,731.52									
Total Accident Dept. Non-Iowa Life Co's.	$ 1,150,413.47	$ 236,385.16	$ 5,902.86	$ 49,218.76	$ 235,461.04					
NON-IOWA STOCK COMPANIES										
Aetna Casualty & Surety Co.	$ 163.77	$ b75.42	$ 68,120.34	$ 2,023.22	$ 303.34	$ 11,419.61	$ 25,701.55	$ 6,562.70	$ 21,791.60	$ 1,977.65
American Automobile Ins. Co.			15,867.98							
American Casualty Co.	17.10		2,320.65					103.07		
American Credit Indemnity Co.										
American Employers Ins. Co.	1,691.72	790.17	3,557.64	1,147.80	5,530.55	242.31	2,252.84	304.68	1,636.43	
American Reinsurance Co.					52.01				126.48	
American Surety Co. of N. Y.			784.83			89,154.18	103,417.21		20,150.99	
Central Surety & Ins. Corp'n.										
Central West Casualty Co.			4,103.17	82.00	1,601.74		1,304.20	71.80		
Columbia Casualty Co.	135.70	11.25	6,699.02	103.49	1,506.51			444.53		
	89.20		1,605.31	1,665.24	1,021.76	163.09	1,486.34	238.23	231.43	
Continental Cas. Co. (an Ind. Corp'n)	57,909.80	38,727.95	27,568.88	8,588.19	25,201.11	2,952.26	7,688.93	2,073.65	4,622.64	
Detroit Fidelity & Surety Co.						437.24	15,672.87			
Eagle Indemnity Co.	429.71	185.54	10,927.55	1,262.35	6,726.03	1,354.32	4,378.47	1,407.85	2,253.90	
Employers Indemnity Corp'n.	20,124.59		14,179.27	1,222.44	3,921.33		370.14	1,758.38	1,316.15	
Federal Casualty Co.	3,951.79									
Fidelity & Casualty Co. of N. Y.	20,285.32	7,496.80	70,525.19	30,920.61	210,329.56	11,989.59	23,690.73	12,057.78	38,510.01	
Fidelity & Deposit Co. of Maryland						110,289.03	30,902.22		11,846.84	
First Reinsurance Co. of Hartford	7,999.35								55.07	
General Casualty & Surety Co.			1,749.41	91.50	1,782.52	55.50	1,425.21	118.24	68.10	
General Reinsurance Corp'n.	2,477.52	1,721.32	12,816.95	1,927.41	6,317.32	3,505.02	20,721.22		11,355.64	
Georgia Casualty Co.			3,063.00	203.08	38.58			1,846.28	10.56	
Globe Indemnity Co. (a N. Y. Corp'n)	1,034.45	328.63	22,806.26	11,354.83	46,359.60	4,867.97	13,176.79	3,960.81	6,563.90	
Great American Casualty Co.	13,744.10									
Guarantee Co. of North America						328.25	122.50			
Hartford Accident & Indemnity Co.	3,469.89	712.70	40,406.87	9,612.32	34,953.51	3,565.29	8,507.96	3,659.51	11,035.57	
Hartford Live Stock Ins. Co.										
Hartford Steam Boiler Inspection & Ins. Co.										
Illinois Indemnity Co.			489.31							
Indemnity Ins. Co. of N. A.	614.30	210.00	7,359.86	2,818.14	6,082.82	2,864.58	4,267.74	732.84	1,599.70	
Independence Indemnity Co.	6.00	8.50	4,773.71	835.96	5,158.87	245.42	2,156.66	451.34	1,074.28	
International Indemnity Co.	63.34	87.89	13,645.83	b105.73				484.02		
Lloyds Plate Glass Ins. Co.								6,895.12		
London & Lancashire Ind. Co. of Amer.	40.00		8,337.22	341.81	1,753.94	152.63	630.32	290.70	1,061.06	
Loyal Protective Ins. Co.	49,733.82									
Maryland Casualty Co.	5,337.44	1,110.72	19,262.17	8,219.28	32,754.31	8,198.44	23,575.52	2,668.64	14,069.40	1,336.82
Massachusetts Bonding & Ins. Co.	30,009.92	25,127.70	6,904.29	1,504.30	2,732.31	5,208.01	16,119.73	1,178.32	5,254.30	
Massachusetts Protective Ass'n Inc.	10,807.70									
Medical Protective Co.				46,520.96						
Metropolitan Casualty Ins. Co.	357.50	157.50	4,349.08	562.58	2,130.66	917.42	919.59	5,940.37	3,322.28	
Monarch Accident Ins. Co.	755.49									
National Casualty Co.	9,045.47									
National Surety Co.						72,921.60	40,515.54		41,299.42	
National Union Indemnity Co.			2,007.53					42.35		
Nebraska Indemnity Co.			18,050.16							
New Amsterdam Cas. Co. (a N. Y. Corp'n)	1,273.40	329.40	6,977.22	2,775.53	16,410.54	8,648.81	19,818.32	3,515.23	6,128.44	

TABLE 19—Continued

Name of Company	Accident	Health	Auto Liability	Liability Other Than Auto	Workmen's Compensation	Fidelity	Surety	Plate Glass	Burglary and Theft	Sprinkler Leakage
New York Casualty Co.						125.00		2,594.33		
New York Indemnity Co.			27.37	1,011.61	7,037.30			1,302.91	1,952.73	
North American Accident Ins. Co.	53,817.72		5,380.47							
Northwestern Casualty & Surety Co.	15.00			462.66	1,219.71	159.12	506.28	54.82	202.17	
Phoenix Indemnity Co.	15.00		1,316.44	142.05	1,633.89			57.95		
			245.64							
Preferred Accident Ins. Co.	35,001.23	24,643.23		11.00		722.71	1,968.20		809.13	
Ridgely Protective Ass'n	59,406.44		2,331.67							
Royal Indemnity Co.	2,247.59			5,523.73	24,824.23	7,268.54	11,431.38	2,267.16	7,239.17	
St. Paul Mercury Indemnity Co.		1,723.51	14,474.28							
Standard Accident Ins. Co.	7,949.93	2,127.88	440.75	3,565.53	16,915.20	1,561.52	22,656.63	1,003.61	1,019.55	
			15,570.36							
Sun Indemnity Co. of N. Y.	905.50	132.00		b7.00	43.52	37.50	1,277.95	116.86	122.92	
Travelers Indemnity Co.	5,445.96	401.25	718.00	128.68				4,976.07	19,251.79	
Union Auto Ins. Co. (a Neb. Corp'n)	834.16		84,907.01							
Union Indemnity Co.	1,301.41	791.47	36,014.95	237.93	506.64	194.02	b—2,547.28	647.06	983.39	
United States Casualty Co.	3,195.40	2,369.39	336.87	5,124.82	18,100.26			1,278.82	4,419.97	
			17,886.23							
United States Fidelity and Guaranty Co.	5,780.54	5,379.00		31,400.33	143,163.84	51,839.01	121,909.23	9,401.69	40,726.65	31.92
Western Automobile Cas. Co.			79,572.76							
Western Casualty Co.			8,413.73	955.92	14,567.15					
Western Surety Co.						245.80	5,192.73			
Total Non-Iowa Stock Companies	$ 417,484.27	$ 114,498.38	$ 606,895.12	$ 182,254.57	$ 640,670.66	$ 401,633.79	$ 531,217.72	$ 80,507.72	$ 282,111.66	$ 3,346.39
Total Non-Iowa Mutual Companies			56,612.75	15,643.37	152,228.22			476.47	140.50	
Total United States Branch Companies	25,879.14	10,427.43	87,777.31	71,491.75	262,142.55	3,171.23	6,211.13	8,791.27	43,209.52	
Total Accident Dept. Non-Iowa Life Co's.	1,150,413.47	236,385.16	5,902.86	49,218.76	235,461.04					
Total Iowa Stock & Mutual Companies	476,439.36	188,486.72	245,481.85	136,941.89	670,425.11	40,947.73	284,880.16	15,104.92	23,177.35	
Total All Companies	$ 2,070,216.24	$ 549,797.69	$ 1,062,702.89	$ 455,550.34	$ 1,960,927.58	$ 445,752.75	$ 822,309.01	$ 104,880.38	$ 348,639.03	$ 3,346.39

[c]Accident and Health combined.
[b]Red figure.
[y]Name changed to Abraham Lincoln Life Insurance Company, December 31, 1926.

TABLE 19—Continued

Name of Company	Steam Boiler	Engine and Fly Wheel	Auto Property Damage	Auto Collision	Property Damage and Collision Other Than Auto	Credit	Live Stock	All Others	Total
IOWA MUTUAL COMPANIES									
Employers Mutual Casualty Co.			$ 22,533.23	$ 948.51	$ 2,642.28				$ 405,379.67
Iowa Mutual Liability Ins. Co.			60,492.54	13,064.06	1,061.41				386,647.69
Professional Ins. Corp'n									1,241.15
Republic Mutual Casualty Co.									3,318.49
Union Mutual Casualty Co.									[c]136,671.34
Total Iowa Mutual Companies			$ 83,026.07	$ 14,012.57	$ 3,703.69				$ 933,258.34
IOWA STOCK COMPANIES									
Federal Surety Co.			$ 29,385.28	$ 2,384.49	$ 849.71				$ 291,956.94
Hawkeye Casualty Co.			41,748.93	3,070.74					124,851.94
Southern Surety Co.	$ 1,465.64		25,148.32	1,534.72	1,367.01	$ 22,640.40		$ 4,370.90	659,478.90
Total Iowa Stock Companies	$ 1,465.64		$ 96,282.53	$ 7,489.95	$ 2,216.72	$ 22,640.40		$ 4,370.90	$ 1,076,287.78
Total Iowa Stock and Mutual Cos.	$ 1,465.64		$ 179,308.60	$ 21,502.52	$ 5,920.41	$ 22,640.40		$ 4,370.90	$ 2,009,546.12
Accident Department IOWA LIFE COMPANIES									
Great Western Ins. Co.								$ 2,011.76	$ 309,562.20
Grand Total Iowa Stock and Mutual Cos.	$ 1,465.64		$ 179,308.60	$ 21,502.52	$ 5,920.41	$ 22,640.40		$ 6,382.66	$ 2,319,108.32
NON-IOWA MUTUAL COMPANIES									
American Mutual Liability Ins. Co.			$ 1,485.98	$ 204.61	$ 173.38				$ 76,378.61
Builders and Manufacturers Mutual Cas. Co.									23,043.09
Hardware Mutual Casualty Co.			1,991.09	451.18					6,672.34
Indiana Liberty Mutual Ins. Co.								$ 27.42	1,776.38
Liberty Mutual Ins. Co.			142.00	14.00					3,215.05
Lumbermen's Mutual Casualty Co.			1,785.53	791.37					16,348.12
Security Mutual Casualty Co.			712.43		[h]10.00				62,399.46
Western Automobile Ins. Co.			22,222.04	680.49					65,969.78
Total Non-Iowa Mutual Companies			$ 28,339.07	$ 2,141.65	$ 163.38			$ 27.42	$ 255,802.83
UNITED STATES BRANCHES									
Employers Liability Assurance Corp'n	$ 994.19	$ 72.16	$ 9,700.54	$ 984.63	$ 296.71				$ 112,111.85
European General Reins. Co., Ltd.	1,148.18	387.14	8.34					$ 1,491.57	55,022.21
General Accident, Fire and Life Assur. Corp'n.	675.21		3,195.14	413.50	.15				37,291.47
London Guarantee and Accident Co.	5,569.48	12,187.90	15,049.42	1,964.96	211.55				291,896.47
Ocean Accident and Guarantee Corp'n	2,030.77	1,081.38	5,593.03	356.24	161.05				51,275.07
Zurich Gen. Accident & Liability Ins. Co., Ltd.			3,817.44	57.85	104.36				39,047.14
Total United States Branch Companies	$ 10,417.83	$ 13,728.58	$ 37,363.91	$ 3,767.17	$ 773.82			$ 1,491.57	$ 586,644.21
Accident Department NON-IOWA LIFE COMPANIES									
Aetna Life Ins. Co.								$ 285.70	$ 196,319.18
American Bankers Ins. Co.									33,130.47
Benefit Association of Railway Employees									109,455.01
Business Men's Assurance Co. of America									60,888.24
Columbian National Life Ins. Co.								397.24	1,760.68
Columbus Mutual Life Ins. Co.									
Continental Assurance Co.								273.10	273.10
Continental Life Ins. Co.									22,626.46
Equitable Life Assurance Society of U. S.								15,862.19	16,338.24
Federal Life Ins. Co.									390,473.29
Great Northern Life Ins. Co.								77.00	46,570.97
Metropolitan Life Ins. Co.								433.26	57,666.59
Midwest Life Ins. Co.									47,982.39
Missouri State Life Ins. Co.									23,064.19
Mutual Life of Illinois									18,883.31

TABLE 19—Continued

Name of Company	Steam Boiler	Engine and Fly Wheel	Auto Property Damage	Auto Collision	Property Damage and Collision Other Than Auto	Credit	Live Stock	All Others	Total
National Life Ins. Co. of U. S. of A.									2,459.69
National Reserve Life Ins. Co.									350.25
Occidental Life Ins. Co.									
Ohio National Life Ins. Co.									
Old Line Life Ins. Co. of America									399.17
Pacific Mutual Life Ins. Co.								64,238.34	121,188.83
Provident Life & Accident Ins. Co.									7,146.76
Prudential Ins. Co. of America									
Reliance Life Ins. Co.									3,649.83
Travelers Equitable Ins. Co.									5,481.44
Travelers Ins. Co.								2,557.60	588,666.11
Washington Fidelity Nat'l Ins. Co.									6,731.52
Total Accident Dept. Non-Iowa Life Co's.								$ 84,124.43	$ 1,761,505.72
NON-IOWA STOCK COMPANIES									
Aetna Casualty & Surety Co.	$ 1,382.88	$ 4,447.84	$ 34,464.59	$ 3,047.48	$ 1,789.02				$ 183,120.07
American Automobile Ins. Co.			8,231.84	1,484.52					25,584.34
American Casualty Co.			979.37	10.00					3,430.19
American Credit Indemnity Co.						$ 17,593.80			17,593.80
American Employers Ins. Co.	219.65		1,827.50	h9.00	20.00				19,212.29
American Reinsurance Co.									963.32
American Surety Co. of N. Y.									212,722.38
Central Surety & Ins. Corp'n			1,918.42	206.00					9,287.33
Central West Casualty Co.			3,813.32	h9.67	55.19				12,759.34
Columbia Casualty Co.	76.00		773.00		9.00				7,358.60
Continental Cas. Co. (an Ind. Corp'n)	746.94	112.25	14,315.16	980.36	267.46			$ 16,793.42	208,549.00
Detroit Fidelity & Surety Co.									16,110.11
Eagle Indemnity Co.	406.07	935.89	5,495.85	94.95	16.03				35,874.51
Employers Indemnity Corp'n			2,781.76	166.26	322.28			1,620.21	47,782.81
Federal Casualty Co.									3,951.79
Fidelity & Casualty Co. of N. Y.	16,097.52	402.28	34,137.34	2,347.31	483.04				479,273.08
Fidelity & Deposit Co. of Maryland									153,038.09
First Reinsurance Co. of Hartford									8,054.42
General Casualty & Surety Co.									6,201.72
General Reinsurance Corp'n	55.93	54.67	911.24		483.08			420.50	61,856.58
Georgia Casualty Co.				810.00	11.00				7,764.50
Globe Indemnity Co. (a N. Y. Corp'n)			1,782.00	1,823.63	1,354.32				124,895.36
Great American Casualty Co.			11,264.17						13,744.10
Guarantee Co. of North America									450.75
Hartford Accident & Indemnity Co.			17,977.72	770.97	837.06				135,509.37
Hartford Live Stock Ins. Co.							$ 6,158.25		6,158.25
Hartford Steam Boiler Inspection & Ins. Co.	43,541.78	29,157.11							72,698.89
Illinois Indemnity Co.			288.12	304.98					1,082.41
Indemnity Ins. Co. of N. A.	131.10		3,017.44	64.12	36.78				29,799.42
Independence Indemnity Co.	h19.80	516.93	2,719.90	211.84	26.72				18,166.33
International Indemnity Co.					8,447.96	883.89			23,507.19
Lloyds Plate Glass Ins. Co.									6,895.12
London & Lancashire Ind. Co. of Amer.				83.00	h—20.66				16,902.84
Loyal Protective Ins. Co.			4,232.82						49,733.82
Maryland Casualty Co.	4,941.44	1,341.70	8,485.37	318.38	402.76				132,022.39
Massachusetts Bonding & Ins. Co.			2,762.94	89.38	159.47				97,050.67
Massachusetts Protective Ass'n Inc.								200,259.70	211,067.40
Medical Protective Co.									46,520.96
Metropolitan Casualty Ins. Co.			1,965.92	170.25					20,793.15
Monarch Accident Ins. Co.								14,061.11	14,816.60
National Casualty Co.									9,045.47
National Surety Co.									154,736.56
National Union Indemnity Co.			1,069.00	38.00					3,156.88
Nebraska Indemnity Co.			9,665.94	447.13					28,163.23
New Amsterdam Cas. Co. (a N. Y. Corp'n)			2,481.32	431.53	34.11				68,823.85

TABLE 19

—Continued

Name of Company	Steam Boiler	Engine and Fly Wheel	Auto Property Damage	Auto Collision	Property Damage and Collision Other Than Auto	Credit	Live Stock	All Others	Total
New York Casualty Co.			20.07						2,766.77
New York Indemnity Co.	4,115.90	[b]73.80	2,790.09	312.27	15.00				23,844.48
North American Accident Ins. Co.									53,817.72
Northwestern Casualty & Surety Co.			674.04	188.54					4,798.78
Phoenix Indemnity Co.			108.77						2,203.30
Preferred Accident Ins. Co.			1,198.78						66,685.95
Ridgely Protective Ass'n									59,406.44
Royal Indemnity Co.	3,008.93	28.47	6,717.64	110.18	328.98				87,193.79
St. Paul Mercury Indemnity Co.					48.00	11.38			500.13
Standard Accident Ins. Co.			7,510.41	1,215.88	31.66			324.70	81,452.86
Sun Indemnity Co. of N. Y.			330.96						3,678.21
Travelers Indemnity Co.	6,392.62	[b]309.86	44,836.53	5,816.00	484.58				172,330.93
Union Auto Ins. Co. (a Neb. Corp'n)			21,636.93	10,416.36					68,902.40
Union Indemnity Co.			165.82		28.02				2,665.35
United States Casualty Co.			8,687.12	547.53	103.64				61,713.18
United States Fidelity and Guaranty Co.			37,602.98	3,094.02	1,492.05	768.00			532,162.02
Western Automobile Cas. Co.			4,378.06	460.94					13,252.73
Western Casualty Co.									15,513.07
Western Surety Co.									5,438.53
Total Non-Iowa Stock Companies	$ 81,096.96	$ 36,613.48	$ 314,020.55	$ 36,043.14	$ 17,266.55	$ 19,257.07	$ 6,158.25	$ 233,479.64	$ 4,064,555.92
Total Non-Iowa Mutual Companies			28,339.07	2,141.65	163.38			27.42	255,802.83
Total United States Branch Companies	10,417.83	13,728.58	37,363.91	3,767.17	773.82			1,491.57	586,644.21
Total Accident Dept. Non-Iowa Life Co's								84,124.43	1,761,505.72
Total Iowa Stock & Mutual Companies	1,465.64		179,308.60	21,502.52	5,920.41	22,640.40		6,382.66	2,319,108.32
Total All Companies	$ 92,980.43	$ 50,342.06	$ 559,032.13	$ 63,454.48	$ 24,124.16	$ 41,897.47	$ 6,158.25	$ 325,505.72	$ 8,987,617.00

[c]Accident and Health combined.
[b]Red figure.
[y]Name changed to Abraham Lincoln Life Insurance Company, December 31, 1926.

TABLE 20—CASUALTY INSURANCE COMPANIES—NET

Name of Company	Accident	Health	Auto Liability
IOWA MUTUAL COMPANIES			
Employers Mutual Casualty Co.			$ 4,566.38
Iowa Mutual Liability Ins. Co.	$ 1,837.77		20,950.93
Professional Ins. Corp'n.			
Republic Mutual Casualty Co.	291.66		
Union Mutual Casualty Co.	31,699.11	$ 27,980.56	
Total Iowa Mutual Companies	$ 33,828.54	$ 27,980.56	$ 25,517.31
IOWA STOCK COMPANIES			
Federal Surety Co.	$ 4,660.11	$ 9,941.05	$ 4,856.85
Hawkeye Casualty Co.			20,713.71
Southern Surety Co.	65,031.03	18,159.26	6,792.84
Total Iowa Stock Companies	$ 69,691.14	$ 28,100.31	$ 32,363.40
Total Iowa Stock and Mutual Cos.	$ 103,519.68	$ 56,080.87	$ 57,880.71
Accident Department IOWA LIFE COMPANIES			
Great Western Ins. Co.	$ 57,758.54	$ 57,436.95	
Grand Total Iowa Stock and Mutual Cos.	$ 161,278.22	$ 113,517.82	$ 57,880.71
NON-IOWA MUTUAL COMPANIES			
American Mutual Liability Ins. Co.			$ 426.25
Builders and Manufacturers Mutual Cas. Co.			
Hardware Mutual Casualty Co.			
Indiana Liberty Mutual Ins. Co.			
Liberty Mutual Ins. Co.			
Lumbermen's Mutual Casualty Co.			434.85
Security Mutual Casualty Co.			114.60
Western Automobile Ins. Co.			24,385.70
Total Non-Iowa Mutual Companies			$ 25,361.40
UNITED STATES BRANCHES			
Employers Liability Assurance Corp'n.	$ 1,537.77	$ 1,871.16	$ 8,267.25
European General Reins. Co., Ltd.	9,281.32	1,514.85	
General Accident, Fire and Life Assur. Corp'n.	1,813.22	2,321.73	4,400.30
London Guarantee and Accident Co.	1,522.71	2,271.95	9,551.63
Ocean Accident and Guarantee Corp'n.	333.43	60.00	8,062.85
Zurich Gen. Accident & Liability Ins. Co., Ltd.	102.35	155.81	966.00
Total United States Branch Companies	$ 14,590.80	$ 8,195.50	$ 31,248.23
Accident Department NON-IOWA LIFE COMPANIES			
Aetna Life Ins. Co.	$ 32,678.37	$ 18,536.19	$ 725.00
American Bankers Ins. Co.	17,404.01		
Benefit Association of Railway Employees	47,762.11		
Business Men's Assurance Co. of America	20,279.13	13,786.41	
Columbian National Life Ins. Co.	263.89	225.13	
Columbus Mutual Life Ins. Co.			
Continental Assurance Co.			
Continental Life Ins. Co.	8,044.52		
Equitable Life Assurance Society of U. S.			
Federal Life Ins. Co.	197,054.31		
Great Northern Life Ins. Co.	7,970.36	18,744.43	
Metropolitan Life Ins. Co.	5,931.00	18,444.52	
Midwest Life Ins. Co.	24,626.50		
Missouri State Life Ins. Co.	59,659.74	278.42	
Mutual Life of Illinois	78,722.11		

LOSSES PAID BY CLASSIFICATION—IOWA BUSINESS

Liability Other Than Auto	Workmen's Compensation	Fidelity	Surety	Plate Glass	Burglary and Theft	Sprinkler Leakage
$ 1,586.00	$ 221,947.53					
3,460.00	86,148.64				$ 39.55	
$ 5,046.00	$ 308,096.17				$ 39.55	
$ 1,202.00	$ 29,910.54	$ 4,224.51	$ 25,786.81	$ 2,234.10	$ 3,334.80	
2,485.79	48,490.42	6,927.51	116,929.09	2,069.49	1,440.92	
$ 3,687.79	$ 78,400.96	$ 11,152.02	$ 142,715.90	$ 4,303.59	$ 4,775.72	
$ 8,733.79	$ 386,497.13	$ 11,152.02	$ 142,715.90	$ 4,303.59	$ 4,815.27	
$ 8,733.79	$ 386,497.13	$ 11,152.02	$ 142,715.90	$ 4,303.59	$ 4,815.27	
	$ 46,450.52					
$ 8.50	10,055.76					
150.00	249.25					
	1,930.98					
9.50	4,648.45					
73.00	16,051.39					
$ 241.00	$ 79,386.35					
$ 1,140.80	$ 31,295.88		$ 12,653.56	$ 533.29	$ 7,239.44	
		$ 22,548.48	$ 1,445.45		11,848.30	
116.75	2,677.47			135.34		
17,149.27	93,964.68	2,797.17	31,004.93		502.90	
1,000.00	8,413.41	h—32.00	14,835.09	409.27	16.14	
89.00	19,347.11			86.90	168.23	
$ 19,495.82	$ 155,698.55	$ 25,313.65	$ 59,939.03	$ 1,164.80	$ 19,775.01	
$ 1,968.70	$ 38,617.84					

TABLE 20

—Continued

Name of Company	Accident	Health	Auto Liability	Liability Other Than Auto	Workmen's Compensation	Fidelity	Surety	Plate Glass	Burglary and Theft	Sprinkler Leakage
National Life Ins. Co. of U. S. of A.	1,254.28									
National Reserve Life Ins. Co.										
Occidental Life Ins. Co.										
Ohio National Life Ins. Co.										
Old Line Life Ins. Co. of America	83.46									
Pacific Mutual Life Ins. Co.	13,685.91	10,791.72								
Provident Life & Accident Ins. Co.	1,806.66									
Prudential Ins. Co. of America										
Reliance Life Ins. Co.	480.12	679.67								
Travelers Equitable Ins. Co.	3,324.75									
Travelers Ins. Co.	194,643.83	38,114.54	3,960.77	2,346.89	102,260.45					
Washington Fidelity Nat'l Ins. Co.	5,702.13									
Total Accident Dept. Non-Iowa Life Co's.	$ 651,377.19	$ 119,601.03	$ 4,685.77	$ 4,330.59	$ 140,878.29					
NON-IOWA STOCK COMPANIES										
Aetna Casualty & Surety Co.	$ 29.64	$ 23.22	$ 15,749.35			$ 1,351.27	$ h—10,363.71	$ 1,563.90	$ 4,500.09	$ 4,000.48
American Automobile Ins. Co.			1,210.30					355.41		
American Casualty Co.			200.00							
American Credit Indemnity Co.					$ 1,667.15		4,674.90	5.50	365.70	
American Employers Ins. Co.	h—58.28	125.82	3,700.00							
American Reinsurance Co.						51,438.95	63,217.20		29,064.05	
American Surety Co. of N. Y.					2.75					
Central Surety & Ins. Corp'n			480.00		469.09			102.59		
Central West Casualty Co.	100.50	11.43	2,763.00		950.26		14,240.25	8.25		
Columbia Casualty Co.				1,183.00	12,195.93	2,076.51	33,670.21	266.84	2,738.13	
Continental Cas. Co. (an Ind. Corp'n)	19,470.79	17,965.34	3,598.72				30,367.11			
Detroit Fidelity & Surety Co.					3,141.11	461.52	h—1,708.50	336.91	124.00	
Eagle Indemnity Co.	32.14		324.00		2,950.01			1,001.40	551.39	
Employers Indemnity Corp'n	8,670.95		1,651.75							
Federal Casualty Co.	964.08			6,016.77	134,647.93	29,507.90	53,434.88	3,010.27	1,525.76	
Fidelity & Casualty Co. of N. Y.	5,947.55	5,879.46	17,394.99			26,670.48	41,644.68		8,978.68	
Fidelity & Deposit Co. of Maryland										
First Reinsurance Co. of Hartford	2,407.87				1,346.73		11,004.65			
General Casualty & Surety Co.			86.00		439.88	5,570.82	h—1,462.56		1,651.61	
General Reinsurance Corp'n	11,278.86	111.04								
Georgia Casualty Co.			140.00		4,219.00			253.91		
Globe Indemnity Co. (a N. Y. Corp'n)	62.56	331.40	21,339.80	3,188.35	82,062.76	1,648.48	16,712.06	1,354.53	1,514.43	
Great American Casualty Co.	9,878.69									
Guarantee Co. of North America				2,059.07	15,461.60	868.90	6,397.77	743.23	1,120.47	
Hartford Accident & Indemnity Co.	1,161.65		14,501.04							
Hartford Live Stock Ins. Co.										
Hartford Steam Boiler Inspection & Ins. Co.										
Illinois Indemnity Co.				1,059.00	3,769.03	4,147.90	1,484.45	139.29	812.04	
Indemnity Ins. Co. of N. A.	121.42		2,308.24		918.86		21,398.50	27.42		
Independence Indemnity Co.			1,210.25							
International Indemnity Co.	153.57	6.43	1,432.00	20.40				9.57		
Lloyds Plate Glass Ins. Co.								1,213.80		
London & Lancashire Ind. Co. of Amer.			4,724.22		253.70		18,476.38	24.29	1,490.04	
Loyal Protective Ins. Co.	29,723.84			912.00	19,250.98	740.00	12,984.13	777.24	1,280.07	75.00
Maryland Casualty Co.	5,706.75	258.03	12,005.54	321.50	1,263.15	600.00	10,040.21	1,060.26	695.51	
Massachusetts Bonding & Ins. Co.	12,350.95	13,628.80	5,183.60							
Massachusetts Protective Ass'n Inc.	6,181.24			15,760.32						
Medical Protective Co.					2,349.36	258.17	210.92	1,316.66	360.84	
Metropolitan Casualty Ins. Co.	25.00		1,368.00							
Monarch Accident Ins. Co.	5,014.32									
National Casualty Co.	3,799.96					25,718.96	30,436.94		2,884.38	
National Surety Co.										
National Union Indemnity Co.			500.00							
Nebraska Indemnity Co.			1,407.70		8,681.05	23,694.62	12,137.18	1,283.58	5,876.37	
New Amsterdam Cas. Co. (a N. Y. Corp'n)	3,603.78	37.14	75.00							

TABLE 20—Continued

Name of Company	Accident	Health	Auto Liability	Liability Other Than Auto	Workmen's Compensation	Fidelity	Surety	Plate Glass	Burglary and Theft	Sprinkler Leakage
New York Casualty Co.										
New York Indemnity Co.			720.00		2,341.91			489.32	1,617.55	
North American Accident Ins. Co.	19,734.13									
Northwestern Casualty & Surety Co.			274.00		4,259.32	2,310.87	8,722.51			
Phoenix Indemnity Co.					2,473.10					
Preferred Accident Ins. Co.	11,176.29	16,613.62	180.80			25,002.10	21,982.47		16.19	
Ridgely Protective Ass'n	37,282.23									
Royal Indemnity Co.	1,353.57	1,103.91	3,312.65	563.00	11,832.72	3,848.36	h—2,912.56	264.30	221.00	
St. Paul Mercury Indemnity Co.										
Standard Accident Ins. Co.	2,790.13	4,256.97	879.74	64.00	12,014.34		6,816.76	175.85		
Sun Indemnity Co. of N. Y.										
Travelers Indemnity Co.	8,445.87	42.86	31,797.61		22.50		5,044.26	98.45		
Union Automobile Ins. Co. (a Neb. Corp'n)	1,585.70		10,747.13					1,078.76	4,785.63	
Union Indemnity Co.	90.75	264.93	2,761.85							
United States Casualty Co.	599.41	701.01	4,248.09		33.00		9,180.50	195.06		
United States Fidelity and Guaranty Co.	7,869.74	3,854.37	37,141.06	641.63	9,977.07			201.94	320.50	
Western Automobile Cas. Co.			5,530.00	4,133.59	164,895.94	31,382.00	71,748.73	2,800.03	12,320.00	
Western Casualty Co.										
Western Surety Co.				10.00	10,281.50					
						39.25				
Total Non-Iowa Stock Companies	$ 217,555.65	$ 65,215.78	$ 210,949.53	$ 35,932.63	$ 464,191.73	$ 237,337.06	$ 489,580.32	$ 20,167.65	$ 84,814.43	$ 4,075.48
Total Non-Iowa Mutual Companies			25,361.40	241.00	79,386.35					
Total United States Branch Companies	14,590.80	8,195.50	31,248.23	19,495.82	155,698.55	25,313.65	59,939.03	1,164.80	19,775.01	
Total Accident Dept. Non-Iowa Life Co's	651,377.19	119,601.03	4,685.77	4,330.59	140,878.29					
Total Iowa Stock & Mutual Companies	161,278.22	113,517.82	57,880.71	8,733.79	386,497.13	11,152.02	112,715.90	4,303.59	4,815.27	
Total All Companies	$ 1,044,801.86	$ 306,530.13	$ 330,125.64	$ 68,733.83	$ 1,226,652.05	$ 273,802.73	$ 692,235.25	$ 25,636.04	$ 109,404.71	$ 4,075.48

hRed figure.
rName changed to Abraham Lincoln Life Insurance Company, December 31, 1926.

TABLE 20

—Continued

Name of Company	Steam Boiler	Engine and Fly Wheel	Auto Property Damage	Auto Collision	Property Damage and Collision Other Than Auto	Credit	Live Stock	All Other	Total
IOWA MUTUAL COMPANIES									
Employers Mutual Casualty Co.			$ 5,967.27	$ 825.02	$ 1,167.66				$ 236,059.96
Iowa Mutual Liability Insurance Co.			17,102.36	4,267.43	437.94				134,244.62
Professional Insurance Corporation									
Republic Mutual Casualty Co.									291.66
Union Mutual Casualty Co.									59,679.67
Total Iowa Mutual Companies			$ 23,069.73	$ 5,092.45	$ 1,605.60				$ 430,275.91
IOWA STOCK COMPANIES									
Federal Surety Co.									
Hawkeye Casualty Co.			$ 14,325.92	$ 6,924.42	$ 540.83			$ 79.23	$ 93,695.25
Southern Surety Co.			7,232.89	2,401.53					37,441.16
				661.10	301.13	$ 7,033.66			283,555.13
Total Iowa Stock Companies			$ 21,558.81	$ 9,987.05	$ 841.96	$ 7,033.66		$ 79.23	$ 414,691.54
Total Iowa Stock and Mutual Companies			$ 44,628.54	$ 15,079.50	$ 2,447.56	$ 7,033.66		$ 79.23	$ 844,967.45
Accident Department IOWA LIFE COMPANIES									
Great Western Insurance Co.								$ 447.82	$ 115,643.31
Grand Total Iowa Stock and Mutual Cos.			$ 44,628.54	$ 15,079.50	$ 2,447.56	$ 7,033.66		$ 527.05	$ 960,610.76
NON-IOWA MUTUAL COMPANIES									
American Mutual Liability Ins. Co.			$ 268.77						$ 47,145.54
Builders & Manufacturers Mut. Cas. Co.									10,064.26
Hardware Mutual Casualty Co.			295.92	$ 129.90					425.82
Indiana Liberty Mutual Insurance Co.									399.25
Liberty Mutual Insurance Co.			156.83						2,087.81
Lumbermen's Mutual Casualty Co.			183.22	563.09					5,839.11
Security Mutual Casualty Co.			387.32						16,626.31
Western Automobile Insurance Co.			8,973.12	141.95					33,500.77
Total Other than Iowa Mutual Cos.			$ 10,265.18	$ 834.94					$ 116,088.87
UNITED STATES BRANCHES									
Employers Liability Assur. Corpn.			$ 2,302.28						
European General Reinsurance Co. Ltd.				$ 284.62	$ 58.56				$ 67,184.61
General Accident Fire & Life Assur. Corpn.			805.44					$ 16,108.76	62,747.16
London Guarantee & Accident Co.	$ 1,021.79	$ b572.00	4,125.66	60.95					12,331.40
Ocean Accident & Guarantee Corpn.			1,368.88	1,151.23	68.12				164,560.04
Zurich General Acc. & Liab. Ins. Co. Ltd.			1,980.57	30.61	20.50				34,516.18
				b5.75					22,890.22
Total United States Branch Cos.	$ 1,021.79	$ b572.00	$ 10,580.83	$ 1,521.66	$ 147.18			$ 16,108.76	$ 364,229.61
Accident Department NON-IOWA LIFE COMPANIES									
Aetna Life Insurance Co.									$ 92,541.10
American Bankers Insurance Co.									17,404.01
Benefit Assn. of Railway Employees									47,762.11
Business Men's Assur. Co. of America									34,065.54
Columbian National Life Ins. Co.									489.02
Columbus Mutual Life Ins. Co.									
Continental Assur. Co.									
Continental Life Ins. Co.									8,044.52
Equitable Life Assur. Society of U. S.								$ 11,929.92	11,929.92
Federal Life Insurance Co.									197,054.31
Great Northern Life Insurance Co.									26,714.79
Metropolitan Life Insurance Co.								171.00	24,546.52
Midwest Life Insurance Co.									24,626.50
Missouri State Life Insurance Co.									59,938.16
Mutual Life of Illinois									8,722.11

TABLE 20

—Continued

Name of Company	Steam Boiler	Engine and Fly Wheel	Auto Property Damage	Auto Collision	Property Damage and Collision Other Than Auto	Credit	Live Stock	All Other	Total
National Life Ins. Co. of U. S. of A.									1,254.28
National Reserve Life Ins. Co.									
Occidental Life Ins. Co.									
Ohio National Life Ins. Co.									83.46
Old Line Life Ins. Co. of America								21,962.85	46,440.48
Pacific Mutual Life Insurance Co.									1,806.66
Provident Life & Accident Ins. Co.									
Prudential Ins. Co. of America									1,159.79
Reliance Life Insurance Co.									3,324.75
Travelers Equitable Ins. Co.								404.18	341,730.66
Travelers Insur. Co.									5,702.13
Washington Fidelity Nat'l Ins. Co.									
Total Accident Dept. Non-Iowa Life Cos.								$ 34,467.96	$ 955,340.82
NON-IOWA STOCK COMPANIES									
Aetna Casualty & Surety Co.		$ 171.72	$ 10,265.96	$ 3,371.91	$ 147.68				$ 30,811.51
American Automobile Ins. Co.			507.58	50.00					1,857.88
American Casualty Co.			202.79						758.20
American Credit Indemnity Co.						$ 3,169.60			3,169.60
American Employers Ins. Co.			110.55						10,591.34
American Reinsurance Co.									
American Surety Co. of N. Y.									143,720.20
Central Surety & Ins. Corpn.			667.55						1,150.30
Central West Casualty Co.			1,426.78	65.36					4,938.74
Columbia Casualty Co.			61.45						15,260.21
Continental Cas. Co. (an Ind. Corpn.)	$ 242.00		4,496.79	688.78	19.90			1,737.81	100,350.75
Detroit Fidelity & Surety Co.									30,367.11
Eagle Indemnity Co.		56.65	910.83						3,678.66
Employers Indemnity Corpn.			777.15	19.25					15,621.90
Federal Casualty Co.									964.08
Fidelity & Casualty Co. of N. Y.	1,821.68		10,061.16	480.37	90.24				269,821.96
Fidelity & Deposit Co. of Maryland									77,293.84
First Reinsurance Co. of Hartford									2,407.87
General Casualty & Surety Co.			226.33						12,663.71
General Reinsurance Corpn.									17,589.65
Georgia Casualty Co.			626.25	340.00					5,579.16
Globe Indemnity Co. (a N. Y. Corpn.)			4,148.45	394.20	285.63				83,042.65
Great American Casualty Co.									9,878.69
Guarantee Co. of North America									
Hartford Accident & Indemnity Co.			4,491.42	514.56	72.65				47,398.36
Hartford Live Stock Insurance Co.							$ 7,932.54		7,932.54
Hartford Steam Boiler Insp. & Ins. Co.	7,291.16	1,908.93							9,200.09
Illinois Indemnity Co.									
Indemnity Ins. Co. of N. A.			1,345.07	111.05	336.00				15,633.49
Independence Indemnity Co.			1,688.11	154.75					25,397.89
International Indemnity Co.			2,218.28	104.55					3,944.80
Lloyds Plate Glass Ins. Co.									1,213.89
London & Lancashire Ind. Co. of America			1,827.60						26,796.33
Loyal Protective Ins. Co.									29,723.84
Maryland Casualty Co.	425.00		2,554.08	59.72	75.00				57,103.54
Massachusetts Bonding & Ins. Co.			772.63		73.00				45,989.61
Massachusetts Protective Assn. Inc.								109,313.90	115,495.14
Medical Protective Co.				29.00					15,760.32
Metropolitan Casualty Ins. Co.			250.16						6,168.11
Monarch Accident Ins. Co.								4,934.04	9,948.36
National Casualty Co.									3,799.96
National Surety Co.						7,094.02			66,134.30
National Union Indemnity Co.			42.90	107.02					542.90
Nebraska Indemnity Co.			2,614.83	43.74					4,129.55
New Amsterdam Cas. Co. (a N. Y. Corpn.)			555.67						55,988.13

TABLE 20

Name of Company	Steam Boiler	Engine and Fly Wheel	Auto Property Damage
New York Casualty Co.			
New York Indemnity Co.			720.36
North American Accident Ins. Co.			
Northwestern Casualty & Surety Co.			258.52
Phoenix Indemnity Co.			
Preferred Accident Ins. Co.			399.52
Ridgely Protective Assn.			
Royal Indemnity Co.	288.89		2,962.87
St. Paul Mercury Indemnity Co.			
Standard Accident Ins. Co.			1,717.07
Sun Indemnity Co. of N. Y.			108.00
Travelers Indemnity Co.	465.78	300.21	14,005.48
Union Automobile Ins. Co. (a Neb. Corpn.)			6,730.21
Union Indemnity Co.			12.21
United States Casualty Co.			2,295.32
United States Fidelity & Guaranty Co.			14,911.82
Western Automobile Cas. Co.			1,165.95
Western Casualty Co.			
Western Surety Co.			
Totol Non-Iowa Stock Companies	$ 10,534.51	$ 2,437.51	$ 98,263.72
Total Non-Iowa Mutual Companies			10,265.18
Total U. S. Branch Companies	1,021.79	b572.00	10,580.83
Total Acc. Dept. Non-Iowa Life Cos.			
Total Iowa Stock and Mutual Companies			44,628.54
Total all Companies	$ 11,556.30	$ 1,865.51	$ 163,738.27

bRed figure.
yName changed to Abraham Lincoln Life Insurance Company, December 31, 1926.

—Continued

Auto Collision	Property Damage and Collision Other Than Auto	Credit	Live Stock	All Other	Total
					5,889.14
					19,734.13
					15,825.22
					2,473.10
					75,370.99
					37,282.23
2,808.45	63.02				25,730.18
60.61				34.80	28,810.27
					5,273.21
561.58	75.76				61,559.54
5,916.09					24,979.15
					12,538.30
42.78	121.85				19,149.60
					354,166.03
2,900.60	160.15				6,774.55
78.60					10,291.50
					39.25
$ 18,911.96	$ 1,520.88	$ 10,263.62	$ 7,932.54	$ 116,020.55	$ 2,005,705.55
834.94					116,088.87
1,521.66	147.18			16,108.76	364,229.61
				34,467.96	955,340.82
15,079.50	2,447.56	7,033.66		527.05	960,610.76
$ 36,348.06	$ 4,115.62	$ 17,297.28	$ 7,932.54	$ 167,124.31	$ 4,491,975.61

TABLE 21—CASUALTY INSURANCE COMPANIES—GENERAL IOWA BUSINESS

Name of Company	Gross Premiums Written	Net Premiums Written	Gross Losses Paid	Net Losses Paid	Net Losses Incurred
IOWA MUTUAL COMPANIES					
Employers Mutual Casualty Company	$ 453,887.59	$ 405,379.67	$ 236,059.96	$ 236,059.96	$ 280,100.00
Iowa Mutual Liability Insurance Company	502,644.70	386,647.69	134,245.58	134,244.62	159,155.84
Professional Insurance Corporation	1,266.25	1,241.15			
Republic Mutual Casualty Company	3,628.49	3,318.49	291.66	291.66	304.16
Union Mutual Casualty Company	201,705.37	136,671.34	54,679.67	59,679.67	67,361.96
Total Iowa Mutual Companies	$ 1,163,132.40	$ 933,258.34	$ 435,276.87	$ 430,275.91	$ 506,921.96
IOWA STOCK COMPANIES					
Federal Surety Company	$ 419,390.97	$ 291,956.94	$ 124,172.67	$ 93,695.25	$ 100,548.41
Hawkeye Casualty Company	156,361.85	124,851.94	38,889.15	37,441.16	31,041.47
Southern Surety Company	780,197.63	659,478.90	497,948.59	283,555.13	259,881.60
Total Iowa Stock Companies	$ 1,355,950.45	$ 1,076,287.78	$ 661,010.41	$ 414,691.54	$ 391,471.48
Total Iowa Stock and Mutual Companies	$ 2,519,082.85	$ 2,009,546.12	$ 1,096,287.28	$ 844,967.45	$ 898,393.44
ACCIDENT DEPARTMENT IOWA LIFE COMPANIES					
Great Western Insurance Company	$ 324,159.77	$ 309,562.20	$ 116,244.26	$ 115,643.31	$ 113,266.71
Grand Total Iowa Stock and Mutual Companies	$ 2,843,242.62	$ 2,319,108.32	$ 1,212,531.54	$ 960,610.76	$ 1,011,660.15
NON-IOWA MUTUAL COMPANIES					
American Mutual Liability Insurance Company	$ 77,774.61	$ 76,378.61	$ 47,145.54	$ 47,145.54	$ 47,357.54
Builders & Manufacturers Mutual Casualty Company	23,523.54	23,043.09	10,064.26	10,064.26	10,064.26
Hardware Mutual Casualty Company	9,182.47	6,672.34	425.82	425.82	440.59
Indiana Liberty Mutual Insurance Company	2,035.39	1,776.38	399.25	399.25	1,759.25
Liberty Mutual Insurance Company	3,329.06	3,215.05	2,087.81	2,087.81	2,087.81
Lumbermen's Mutual Casualty Company	23,370.00	16,348.12	5,839.11	5,839.11	12,607.95
Security Mutual Casualty Company	62,524.56	62,309.46	16,626.31	16,626.31	33,590.00
Western Automobile Insurance Company	79,978.72	65,969.78	33,500.77	33,500.77	33,500.77
Total Non-Iowa Mutual Companies	$ 281,718.35	$ 255,802.83	$ 116,088.87	$ 116,088.87	$ 141,448.17
UNITED STATES BRANCHES					
Employers Liability Assurance Corporation	$ 134,503.66	$ 112,111.85	$ 68,137.33	$ 67,184.61	$ 45,865.61
European General Reinsurance Company, Ltd	55,022.21	55,022.21	62,747.16	62,747.16	62,747.16
General Accident, Fire & Life Assurance Corporation	46,995.66	37,291.47	12,331.40	12,331.40	11,956.93
London Guarantee & Accident Company	395,680.95	291,896.47	180,431.62	164,560.04	198,897.59
Ocean Accident & Guarantee Corporation	67,307.63	51,275.07	35,892.23	34,516.18	17,864.65
Zurich General Accident and Liability Insurance Company, Ltd	45,483.45	39,047.14	22,890.22	22,890.22	43,698.22
Total United States Branch Companies	$ 744,993.56	$ 586,644.21	$ 382,429.96	$ 364,229.61	$ 381,030.16
ACCIDENT DEPARTMENT NON-IOWA LIFE COMPANIES					
Aetna Life Insurance Company	$ 250,587.04	$ 196,319.18	$ 92,623.60	$ 92,541.10	$ 91,799.82
American Bankers Insurance Company	33,626.98	33,130.47	17,404.01	17,404.01	17,404.01
Benefit Association of Railway Employees	110,374.24	109,455.01	47,762.11	47,762.11	47,762.11
Business Men's Assurance Company of America	65,585.83	60,888.24	34,065.54	34,065.54	32,142.56
Columbian National Life Insurance Company	1,872.53	1,760.68	489.02	489.02	460.27
Columbus Mutual Life Insurance Company					
Continental Assurance Company	336.25	273.10			
Continental Life Insurace Company	22,724.41	22,626.46	8,044.52	8,044.52	8,744.04
Equitable Life Assurace Society of U. S.	17,842.31	16,338.24	28,076.18	11,929.92	17,723.18
Federal Life Insurance Company	396,689.33	390,473.29	197,054.31	197,054.31	197,054.31
Great Northern Life Insurance Company	47,686.79	46,570.97	26,714.79	26,714.79	
Metropolitan Life Insurance Company	57,790.25	57,666.59	24,546.52	24,546.52	28,061.57
Midwest Life Insurance Company	49,418.05	47,982.39	25,356.50	24,626.50	29,696.88
Missouri State Life Insurance Company	25,212.30	23,064.19	29,949.60	59,938.16	29,785.82
Mutual Life of Illinois	19,803.85	18,883.31	8,722.11	8,722.11	
National Life Insurance Co. of U. S. of A.	3,201.89	2,459.69	1,487.01	1,254.28	1,316.78
National Reserve Life Insurance Company	350.25	350.25			
Occidental Life Insurance Company					
Ohio National Life Insurance Company					
Old Line Life Insurance Company of America	438.57	399.17	83.46	83.46	83.46
Pacific Mutual Life Insurance Company	122,112.04	121,188.83	46,440.48	46,440.48	90,098.48
Provident Life & Accident Insurance Company		7,146.76		1,806.66	
Prudential Insurance Company of America					
Reliance Life Insurance Company	6,377.83	3,649.83	2,419.42	1,159.79	1,212.79
Travelers Equitable Insurance Company	5,623.76	5,481.44	3,324.75	3,324.75	
Travelers Insurance Company	609,280.83	588,666.11	350,647.25	341,739.66	349,298.53
Washington Fidelity National Insurance Company	6,739.82	6,731.52	5,702.13	5,702.13	5,540.63
Total Accident Department Non-Iowa Life Companies	$ 1,853,675.10	$ 1,761,505.72	$ 950,913.31	$ 955,340.82	$ 948,170.24

TABLE 21—Continued

Name of Company	Gross Premiums Written	Net Premiums Written	Gross Losses Paid	Net Losses Paid	Net Losses Incurred
NON-IOWA STOCK COMPANIES					
Aetna Casualty & Surety Company	$ 245,623.81	$ 183,120.07	$ 66,381.20	$ 30,811.51	$ 30,811.51
American Automobile Insurance Company	28,883.64	25,584.34	1,857.88	1,857.88	3,875.82
American Casualty Company	6,232.85	3,430.19	758.20	758.20	758.20
American Credit Indemnity Company	17,593.80	17,593.80	4,250.74	3,169.60	3,169.60
American Employers Insurance Company	25,303.83	19,212.29	11,151.34	10,591.34	8,674.34
American Reinsurance Company					
American Surety Company of New York	1,080.53	963.32			
Central Surety & Insurance Corporation	268,549.36	212,722.38	179,878.39	143,720.20	203,433.12
Central West Casualty Company	10,517.27	9,287.33	1,150.30	1,150.30	
Columbia Casualty Company	16,506.87	12,759.34	4,938.74	4,938.74	3,568.29
Continental Casualty Company (an Indiana Corporation)	9,864.57	7,358.60	54,963.61	15,260.21	
Detroit Fidelity & Surety Company	281,574.30	208,549.00	121,246.11	100,350.75	82,601.46
Eagle Indemnity Company	20,099.52	16,110.11	37,452.25	30,367.11	30,367.11
Employers Indemnity Corporation	50,046.24	35,874.51	5,552.45	3,678.66	7,857.66
Federal Casualty Company	54,593.41	47,782.81	15,621.90	15,621.90	16,188.84
Fidelity & Casualty Company of New York	3,958.39	3,951.79	964.08	964.08	
Fidelity & Deposit Company of Maryland	520,773.63	479,273.08	289,071.96	269,821.96	295,714.87
First Reinsurance Company of Hartford	197,262.16	153,038.09	146,950.18	77,293.84	87,203.84
General Casualty & Surety Company	9,427.08	8,054.42	2,407.87	2,407.87	3,052.87
General Reinsurance Corporation	8,869.13	6,201.72	40,972.01	12,663.71	12,236.71
Georgia Casualty Company		61,856.58	24,766.11	17,589.65	13,425.51
Globe Indemnity Company (a New York Corporation)	10,299.53	7,764.50	5,591.91	5,579.16	5,579.16
Great American Casualty Company	149,935.14	124,895.36	104,551.70	83,042.65	69,717.65
Guarantee Company of North America	14,094.60	13,744.10	10,287.32	9,878.69	9,379.13
Hartford Accident & Indemnity Company	450.75	450.75			15.00
Hartford Live Stock Insurance Company	153,717.24	135,509.37		47,398.36	49,559.36
Hartford Steam Boiler Inspection & Insurance Company	7,094.79	6,158.25	7,932.54	7,932.54	7,932.54
Illinois Indemnity Company	88,250.07	72,698.89	9,200.09	9,200.09	5,679.48
Indemnity Insurance Company of North America	1,382.11	1,082.41			
Independence Indemnity Company	40,545.65	29,799.42	15,748.09	15,633.49	14,264.49
International Indemnity Company	21,639.70	18,166.33	25,397.89	25,397.89	25,662.89
Lloyds Plate Glass Insurance Company	30,459.85	23,507.19		3,944.80	7,342.80
	6,990.05	6,895.12	1,213.89	1,213.89	1,055.96
London & Lancashire Indemnity Company of America	21,371.06	16,902.84	32,805.50	26,796.33	7,489.93
Loyal Protective Insurance Company	49,917.17	49,733.82	29,723.84	29,723.84	29,718.60
Maryland Casualty Company	176,967.57	132,022.39	59,732.31	57,103.54	49,317.27
Massachusetts Bonding & Insurance Company	116,189.82	97,050.67	53,889.25	45,989.61	46,281.31
Massachusetts Protective Association, Inc.	211,641.87	211,067.40	115,495.14	115,495.14	121,163.72
Medical Protective Company	46,689.67	46,520.96	15,760.32	15,760.32	24,270.89
Metropolitan Casualty Insurance Company	27,748.39	20,793.15		6,168.11	7,188.11
Monarch Accident Insurance Company	14,895.70	14,816.60	9,948.36	9,948.36	2,205.00
National Casualty Company	9,648.55	9,045.47	3,884.09	3,799.96	3,799.96
National Surety Company	185,865.29	154,736.56	100,547.99	66,134.30	b—24,507.14
National Union Indemnity Company	3,687.27	3,156.88	542.90	542.90	542.90
Nebraska Indemnity Company	33,172.71	28,163.23	4,129.55	4,129.55	4,770.28
New Amsterdam Casualty Company (a New York Corporation)	89,039.79	68,823.85	79,864.29	55,988.13	107,159.86
New York Casualty Company	3,836.02	2,766.77	851.30		
New York Indemnity Company	35,281.12	23,844.48	5,889.14	5,889.14	8,066.45
North American Accident Insurance Company	55,006.44	53,817.72	19,880.38	19,734.13	19,966.70
Northwestern Casualty & Surety Company	8,645.26	4,798.78	15,707.71	15,825.22	7,671.22
Phoenix Indemnity Company	3,372.15	2,203.30	2,473.10	2,473.10	3,233.10
Preferred Accident Insurance Company	77,772.04	66,685.95	75,387.17	75,370.99	70,563.19
Ridgely Protective Association	59,602.00	59,406.44	37,282.23	37,282.23	35,808.49
Royal Indemnity Company	116,537.69	87,193.79	84,143.05	25,730.18	46,012.18
St. Paul Mercury Indemnity Company	514.90	500.13			
Standard Accident Insurance Company	106,537.31	81,452.86	29,243.64	28,810.27	49,461.22
Sun Indemnity Company of New York	4,507.78	3,678.21	8,435.06	5,273.21	7,677.21
Travelers Indemnity Company	194,007.00	172,330.93	61,761.54	61,559.54	68,084.79
Union Automobile Insurance Company (a Nebraska Corporation)	140,630.33	68,902.40	29,302.76	24,979.15	35,093.60
Union Indemnity Company	10,478.56	2,665.35	10,518.90	12,538.30	5,627.30
United States Casualty Company	75,943.11	61,713.18	19,297.60	19,149.60	12,975.60
United States Fidelity and Guaranty Company	709,126.93	532,162.02	441,623.11	354,166.03	419,298.84
Western Automobile Casualty Company	15,265.76	13,252.73	6,774.55	6,774.55	
Western Casualty Company	15,513.07	15,513.07	10,291.50	10,291.50	12,095.40
Western Surety Company	6,788.91	5,438.53	39.25	39.25	
Total Non-Iowa Stock Companies	$ 4,927,811.13	$ 4,064,555.92	$ 2,555,484.28	$ 2,095,705.55	$ 2,182,184.19
Total Non-Iowa Mutual Companies	281,718.35	255,802.83	116,068.87	116,068.87	141,448.17
Total United States Branch Companies	744,903.56	586,644.21	382,429.96	364,229.61	3,810,030.16
Total Accident Department Non-Iowa Life Companies	1,853,675.10	1,761,505.72	950,913.31	955,340.82	948,170.24
Total Iowa Stock and Mutual Companies	2,843,242.62	2,319,108.32	1,212,531.54	960,610.76	1,011,660.15
Total All Companies	$ 10,651,440.76	$ 8,987,617.00	$ 5,217,447.96	$ 4,491,975.61	$ 8,093,492.91

[b]Red figure.
[r]Name changed to Abraham Lincoln Life Insurance Company, December 31st, 1926.

ASSESSMENT ACCIDENT

TABLE 22—ASSESSMENT ACCIDENT ASSOCIATIONS

Name of Association	Home Office	Incorporated
IOWA ASSOCIATIONS		
Hawkeye Commercial Men's Ass'n	Marshalltown, Iowa	May [illegible]
Inter-State Business Men's Accident Ass'n	Des Moines, Iowa	April 18, [illegible]
Iowa State Traveling Men's Ass'n	Des Moines, Iowa	[illegible]
National Travelers Casualty Ass'n	Des Moines, Iowa	[illegible]
OTHER THAN IOWA ASSOCIATIONS		
Mutual Benefit, Health and Accident Ass'n	Omaha, Neb.	Mar. [illegible], [illegible]
Woodmen Accident Company	Lincoln, Neb.	July 8, [illegible]

TABLE 23—ASSESSMENT ACCIDENT ASSOCIATIONS

Name of Association	Income			
	Ledger Assets Dec. 31, Previous Year	Net Assessments and Fees	All Other	Total Income
IOWA ASSOCIATIONS				
Hawkeye Commercial Men's Ass'n	$ 810.92	$ 24,450.00	----------	$ 24,450.[illegible]
Inter-State Business Men's Accident Ass'n	560,424.09	1,337,129.83	$ 28,471.36	1,365,[illegible]
Iowa State Traveling Men's Ass'n	372,476.29	819,232.00	54,861.78	874,[illegible]
National Travelers Casualty Ass'n	172,514.77	215,402.19	15,799.43	231,[illegible]
Total Iowa Associations	$ 1,106,226.07	$ 2,396,214.02	$ 99,132.57	$ 2,495,[illegible]
OTHER THAN IOWA ASSOCIATIONS				
Mutual Benefit, Health and Accident Ass'n	$ 1,068,862.19	$ 6,512,295.34	$ 52,839.89	$ 6,565,[illegible]
Woodmen Accident Company	1,111,080.95	976,434.36	62,744.10	1,039,[illegible]
Total Non-Iowa Associations	$ 2,179,943.14	$ 7,488,729.70	$ 115,583.99	$ 7,604,[illegible]
Total All Associations	$ 3,286,169.21	$ 9,884,943.72	$ 214,716.56	$10,099,[illegible]

ASSOCIATION TABLES

—NAME, LOCATION, OFFICERS, ETC.

Commenced Business	Date of Admission to Iowa	Name of President	Name of Secretary
1906	1906	W. H. Arney	I. J. Jarrett
April 18, 1908	1908	F. O. Green	Ernest W. Brown
1880	1882	W. E. Tone	H. E. Rex
1907	1907	W. C. McArthur	Louis J. Adelman
Jan. 10, 1910	1918	H. S. Weller	G. H. Cramer
Aug. 11, 1890	1892	A. O. Faulkner	C. E. Spangler

—INCOME AND DISBURSEMENTS

Disbursements							
Carried Forward	Net Losses	Commissions	Salaries	Traveling Expense	All Other	Total Disbursements	Balance
$ 25,260.92	$ 16,664.64	----------	$ 2,467.13	$ 161.00	$ 4,392.80	$ 23,685.57	$ 1,575.35
1,926,025.28	740,463.60	$ 340,858.46	149,771.46	25,602.65	131,562.65	1,388,258.82	537,766.46
1,246,570.07	616,107.21	----------	88,920.96	3,150.01	91,664.21	799,842.39	446,727.68
406,716.39	103,806.27	32,343.67	29,573.08	2,138.97	29,172.37	197,034.36	206,682.03
$ 3,601,572.66	$ 1,477,041.72	$ 373,202.13	$ 270,732.63	$ 31,052.63	$ 256,792.03	$ 2,408,821.14	$ 1,192,751.52
$ 7,633,997.42	$ 3,484,681.95	$ 2,206,644.08	$ 228,487.32	$ 27,339.86	$ 284,621.52	$ 6,231,774.73	$ 1,402,222.69
2,150,259.41	567,805.88	151,335.58	128,374.88	4,937.06	86,665.45	939,118.85	1,211,140.56
$ 9,784,256.83	$ 4,052,487.83	$ 2,357,979.66	$ 356,862.20	$ 32,276.92	$ 371,286.97	$ 7,170,893.58	$ 2,613,363.25
$ 13,385,829.49	$ 5,529,529.55	$ 2,731,181.79	$ 627,594.83	$ 63,329.55	$ 628,079.00	$ 9,579,714.72	$ 3,806,114.77

TABLE 24—ASSESSMENT ACCIDENT ASSOCIATIONS

Name of Association	Real Estate	Mortgage Loans	Collateral Loans	Bonds and Stocks
IOWA ASSOCIATIONS				
Hawkeye Commercial Men's Ass'n	----------	----------	----------	----------
Inter-State Business Men's Acc. Ass'n	$ 10,746.63	$ 416,016.67	----------	$ 15,909.42
Iowa State Traveling Men's Ass'n	----------	----------	----------	300,750.00
National Travelers Casualty Ass'n	8,454.14	1,700.00	----------	191,298.75
Total Iowa Associations	$ 19,200.77	$ 417,716.67	----------	$ 507,958.17
OTHER THAN IOWA ASSOCIATIONS				
Mutual Benefit, Health and Acc. Ass'n	$ 103,250.00	$ 141,650.00	----------	$ 865,386.47
Woodmen Accident Company	58,655.44	471,800.00	----------	493,304.25
Total Non-Iowa Associations	$ 161,905.44	$ 613,450.00	----------	$ 1,358,690.72
Total All Associations	$ 181,106.21	$ 1,031,166.67	----------	$ 1,866,648.89

[h]Red figure.

TABLE 25—ASSESSMENT ACCIDENT ASSOCIATIONS

Name of Association	Unpaid Claims	Advanced or Unearned Assessment	All Other	Total Liabilities
IOWA ASSOCIATIONS				
Hawkeye Commercial Men's Ass'n	$ 1,350.00	$ 54.00	----------	$ 1,404.00
Inter-State Business Men's Acc. Ass'n	173,074.97	41,850.15	$ 19,792.20	234,717.32
Iowa State Traveling Men's Ass'n	173,251.05	245,765.00	5,960.25	424,976.30
National Travelers Casualty Ass'n	28,422.59	16,849.40	20,581.32	65,853.31
Total Iowa Associations	$ 376,098.61	$ 304,518.55	$ 46,333.77	$ 726,950.93
OTHER THAN IOWA ASSOCIATIONS				
Mutual Benefit Health and Acc. Ass'n	$ 938,238.42	----------	$ 401,909.42	$ 1,340,147.84
Woodmen Accident Company	125,610.00	$ 157,232.40	9,214.29	292,056.69
Total Non-Iowa Associations	$ 1,063,848.42	$ 157,232.40	$ 411,123.71	$ 1,632,204.53
Total all Associations	$ 1,439,947.03	$ 461,750.95	$ 457,457.48	$ 2,359,155.46

—ASSETS DECEMBER 31, 1926

Cash in Office and Banks	All Other Ledger Assets	Total Ledger Assets	Non-Ledger Assets	Gross Assets	Assets Not Admitted	Total Admitted Assets
$ 1,575.35	----------	$ 1,575.35	----------	$ 1,575.35	----------	$ 1,575.35
89,030.42	$ 6,063.32	537,766.46	$ 54,149.43	591,915.89	$ 7,281.01	584,634.88
145,977.68	----------	446,727.68	12,104.57	458,832.25	----------	458,832.25
5,311.02	h—81.88	206,682.03	9,022.59	215,704.62	313.45	215,391.17
$ 241,894.47	$ 5,981.44	$ 1,192,751.52	$ 75,276.59	$ 1,268,028.11	$ 7,594.46	$ 1,260,433.65
$ 202,708.63	$ 89,227.59	$ 1,402,222.69	$ 40,301.73	$ 1,442,524.42	$ 102,376.58	$ 1,340,147.84
186,308.25	1,072.62	1,241,140.56	17,335.94	1,228,476.50	----------	1,228,476.50
$ 389,016.88	$ 90,300.21	$ 2,643,363.25	$ 57,637.67	$ 2,671,000.92	$ 102,376.58	$ 2,568,624.34
$ 630,911.35	$ 96,281.65	$ 3,806,114.77	$ 132,914.26	$ 3,939,029.03	$ 109,971.04	$ 3,829,057.99

—LIABILITIES AND RATIOS, DECEMBER 31, 1926

Surplus	Comparison of Assessment Losses			Comparison of Income and Management Expense		
	Assessments and Dues	Losses and Claims	Ratio	Income	Management Expense	Ratio
$ 171.35	$ 24,450.00	$ 16,664.64	.681	$ 24,450.00	$ 7,020.93	.287
349,917.56	1,337,129.83	740,463.60	.554	1,365,601.19	647,795.22	.474
33,855.95	819,232.00	616,107.21	.752	874,093.78	183,735.18	.210
149,537.86	215,402.19	103,806.27	.482	231,201.62	93,228.09	.402
$ 533,482.72	$ 2,396,214.02	$ 1,477,041.72	----------	$ 2,495,346.59	$ 931,779.42	----------
----------	$ 6,512,295.34	$ 3,484,681.95	.535	$ 6,565,135.23	$ 2,747,092.78	.418
$ 936,419.81	976,434.36	567,805.88	.582	1,039,178.46	371,312.97	.357
$ 936,419.81	$ 7,488,729.70	$ 4,052,487.83	----------	$ 7,604,313.69	$ 3,118,405.75	
$ 1,469,902.53	$ 9,884,943.72	$ 5,529,529.55	----------	$10,099,660.28	$ 4,050,185.17	----------

TABLE 26—ASSESSMENT ACCIDENT ASSOCIATIONS

Name of Association	Policies in Force December 31, 1925	
	No.	Amount
IOWA ASSOCIATIONS		
Hawkeye Commercial Men's Ass'n	*	*
Inter-State Business Men's Acc. Ass'n	10,437	*
Iowa State Traveling Men's Ass'n	*	*
National Travelers Casualty Ass'n	7,940	*
Total Iowa Associations	18,377	----------
NON-IOWA ASSOCIATIONS		
Mutual Benefit Health and Acc. Ass'n	20,691	*
Woodmen Accident Company	8,698	$ 7,616,750.00
Total Non-Iowa Associations	29,389	$ 7,616,750.00
Total all Associations	47,766	$ 7,616,750.00

*Figures not furnished.

TABLE 27—ASSESSMENT ACCIDENT ASSOCIATIONS

Name of Association	Claims Unpaid Dec. 31, 1925		Claims Reported During 1926	
	No.	Amount	No.	Amount
IOWA ASSOCIATIONS				
Hawkeye Commercial Men's Ass'n	2	$ 5,750.00	2	$ 10,000.00
Inter-State Business Men's Acc. Ass'n	1	5,000.00	6	22,500.00
Iowa State Traveling Men's Ass'n	1	2,500.00	10	42,250.00
National Travelers Casualty Ass'n	4	13,000.00	3	9,859.59
Total Iowa Associations	8	$ 26,250.00	21	$ 84,609.59
NON-IOWA ASSOCIATIONS				
Mutual Benefit Health and Acc. Ass'n	3	$ 6,000.00	10	$ 15,512.50
Woodmen Accident Company	1	1,000.00	3	3,800.00
Total Non-Iowa Associations	4	$ 7,000.00	13	$ 19,312.50
Total all Associations	12	$ 33,250.00	34	$103,922.09

—EXHIBIT OF POLICIES IN IOWA

Policies Written, Revived or Increased During 1926		Totals		Policies Terminated or Decreased During 1926		Policies in Force December 31, 1926	
No.	Amount	No.	Amount	No.	Amount	No.	Amount
*	*	*	*	*	*	*	*
4,802	*	15,239	*	5,430	*	9,809	*
*	*	*	*	*	*	*	*
3,792	*	11,732	*	1,987	*	9,745	*
8,594	----------	26,971	----------	7,417	----------	19,554	----------
12,408	*	33,099	*	16,806	*	16,293	*
3,620	$ 3,540,100.00	12,318	$11,156,850.00	2,915	$ 2,754,350.00	9,403	$ 8,402,500.00
16,028	$ 3,540,100.00	45,417	$11,156,850.00	19,721	$ 2,754,350.00	25,696	$ 8,402,500.00
24,622	$ 3,540,100.00	72,388	$11,156,850.00	27,138	$ 2,754,350.00	45,250	$ 8,402,500.00

—EXHIBIT OF DEATH CLAIMS IN IOWA

Totals		Claims Paid During 1926		Balance		Saved by Compromise During 1926		Rejected During 1926		Claims Unpaid Dec. 31, 1926	
No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
4	$ 15,750.00	4	$ 2,687.50	----	$ 13,062.50	----	$ 13,062.50	----	----------	----	----------
7	27,500.00	5	17,125.90	2	10,374.10	----	5,374.10	1	----------	1	$ 5,000.00
11	44,750.00	10	37,250.00	1	7,500.00	----	2,500.00	----	----------	1	5,000.00
7	22,859.59	6	17,945.84	1	4,913.75	----	2,913.75	----	----------	1	2,000.00
29	$110,859.59	25	$ 75,009.24	4	$ 35,850.35	----	$ 23,850.35	1	----------	3	$ 12,000.00
13	$ 21,512.50	11	$ 19,512.50	2	$ 2,000.00	----	----------	----	----------	2	$ 2,000.00
4	4,800.00	3	2,525.00	1	2,275.00	----	275.00	----	----------	1	2,000.00
17	$ 26,312.50	14	$ 22,037.50	3	$ 4,275.00	----	$ 275.00	----	----------	3	$ 4,000.00
46	$137,172.09	39	$ 97,046.74	7	40,125.35	----	24,125.35	1	----------	6	$ 16,000.00

TABLE 28—ASSESSMENT ACCIDENT ASSOCIATIONS

Name of Association	Claims Unpaid Dec. 31, 1925		Claims Reported During 1926	
	No.	Amount	No.	Amount
IOWA ASSOCIATIONS				
Hawkeye Commercial Men's Ass'n	----	----------	----	----------
Inter-State Business Men's Acc. Ass'n	----	----------	----	----------
Iowa State Traveling Men's Ass'n	----	----------	3	$ 5,000.00
National Travelers Casualty Ass'n	----	----------	----	----------
Total Iowa Associations	----	----------	3	$ 5,000.00
NON-IOWA ASSOCIATIONS				
Mutual Benefit Health and Acc. Ass'n	----	----------	----	----------
Woodmen Accident Company	----	----------	----	----------
Total Non-Iowa Associations	----	----------	----	----------
Total all Associations	----	----------	3	$ 5,000.00

TABLE 29—ASSESSMENT ACCIDENT ASSOCIATIONS—EXHIBIT

Name of Association	Claims Unpaid Dec. 31, 1925		Increase in Estimated Liability During 1926	
	No.	Amount	No.	Amount
IOWA ASSOCIATIONS				
Hawkeye Commercial Men's Ass'n	-------	----------	-------	----------
Inter-State Business Men's Acc. Ass'n	88	$ 15,018.86	-------	$ [b]1,093.58
Iowa State Traveling Men's Ass'n	34	13,474.99	-------	----------
National Travelers Casualty Ass'n	155	6,074.71	-------	----------
Total Iowa Associations	277	$ 34,568.56	-------	$ [b]1,093.58
NON-IOWA ASSOCIATIONS				
Mutual Benefit Health and Acc. Ass'n	710	$ 43,214.00	-------	$ [b]10,567.88
Woodmen Accident Company	178	7,120.00	-------	88.70
Total Non-Iowa Associations	888	$ 50,334.00	-------	$ [b]10,479.18
Total all Associations	1,165	$ 84,902.56	-------	$ [b]11,572.76

[b]Red figure.

—EXHIBIT OF PERMANENT DISABILITY CLAIMS IN IOWA

Totals		Claims Paid During 1926		Balance		Saved by Compromise During 1926		Rejected During 1926		Claims Unpaid Dec. 31, 1926	
No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
----	----------	----	----------	----	----------	----	----------	----	----------	----	----------
----	----------	----	----------	----	----------	----	----------	----	----------	----	----------
3	$ 5,000.00	3	$ 4,800.00	----	$ 200.00	----	$ 200.00	----	----------	----	----------
----	----------	----	----------	----	----------	----	----------	----	----------	----	----------
3	$ 5,000.00	3	$ 4,800.00	----	$ 200.00	----	$ 200.00	----	----------	----	----------
----	----------	----	----------	----	----------	----	----------	----	----------	----	----------
----	----------	----	----------	----	----------	----	----------	----	----------	----	----------
----	----------	----	----------	----	----------	----	----------	----	----------	----	----------
3	$ 5,000.00	3	$ 4,800.00	----	$ 200.00	----	$ 200.00	----	----------	----	----------

OF SICK AND ACCIDENT CLAIMS IN IOWA

Claims Reported During 1926		Totals		Claims Paid During 1926		Claims Rejected During 1926		Claims Unpaid Dec. 31, 1926	
No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
----	----------	----	----------	----	----------	----	----------	----	----------
1,046	$ 65,440.49	1,134	$ 79,365.77	1,000	$ 64,944.28	37	----------	97	$ 14,421.49
467	18,478.36	501	31,953.35	437	22,948.48	3	416.06	61	8,588.81
1,418	53,783.71	1,573	59,858.42	1,395	50,624.24	-------	----------	178	9,234.18
2,931	$ 137,702.56	3,208	$ 171,177.54	2,832	$ 138,517.00	40	$ 416.06	336	$ 32,244.[illegible]8
7,513	$ 268,346.13	8,223	$ 300,992.25	7,457	$ 254,393.25	-------	----------	766	$ 46,599.00
1,552	45,621.79	1,730	52,830.40	1,508	43,950.49	-------	----------	222	8,880.00
9,065	$ 313,967.92	9,953	$ 353,822.74	8,965	$ 298,343.74	-------	----------	988	$ 55,479.00
11,996	$ 451,670.48	13,161	$ 525,000.28	11,797	$ 436,860.74	40	$ 416.06	1,324	$ 87,723.48

RECIPROCAL EXCHANGES
1926

Summary of Reports to the Insurance Commissioner on the Business of the Year 1926

TABLE 30—RECIPROCAL EXCHANGES—LOCATION AND ATTORNEYS

Official Title of Exchange	Home Office	When Formed	Commenced Business	Name of Attorney-in-Fact	Date of Admission to Iowa
State Automobile Ins. Ass'n	Des Moines, Iowa	May 19, 1919	May 21, 1919	A. B. Loranz	May 19, 1919
OTHER THAN IOWA EXCHANGES					
Affiliated Underwriters	New York, N. Y.	1922	1922	Ernest W. Brown, Inc.	Aug. 7, 1923
American Exchange Underwriters	New York, N. Y.	1892	1892	Weed & Kennedy	Oct. 2, 1917
Belt Automobile Indemnity Ass'n	Chicago, Ill.	Nov. 19, 1915	Nov. 19, 1915	Alyea-Nichols Company	Mar. 14, 1918
Bituminous Casualty Exchange	Rock Island, Ill.	Mar., 1917	July 1, 1917	H. H. Cleaveland & H. W. Cozad	June 7, 1919
Canners Exchange	Chicago, Ill.	1907	1907	Lansing B. Warner Inc.	Oct. 3, 1917
Casualty Reciprocal Exchange	Kansas City, Mo.	Jan. 1, 1912	Jan. 1, 1912	Bruce Dodson and Ralph Dodson	Oct. 3, 1917
Consolidated Underwriters	Kansas City, Mo.	June 1, 1907	June 1, 1907	T. H. Mastin & Co.	Oct. 6, 1917
Druggists Indemnity Exchange	St. Louis, Mo.	1907	1908	H. W. Eddy	Oct. 2, 1917
Hardware Underwriters	Elgin, Ill.	June, 1912	July, 1912	Leon D. Nish, Pres. Nat'l Hardware Service Corporation	Sept. 6, 1918
Individual Underwriters	New York, N. Y.	1881	1881	Ernest W. Brown Inc.	Oct. 3, 1917
Inter-Insurers Exchange	Kansas City, Mo.	Jan. 1, 1905	Jan. 1, 1905	T. H. Mastin Co.	Oct. 6, 1917
Lumbermen's Underwriting Alliance	Kansas City, Mo.	1905	1905	U. S. Epperson Underwriting Co.	Nov. 19, 1925
Motor Car United Underwriters	Chicago, Ill.	1916	1916	Underwriters Service Corporation	Dec. 14, 1918
New York Reciprocal Underwriters	New York, N. Y.	1891	1891	Ernest W. Brown Inc.	Oct. 2, 1917
Reciprocal Exchange	Kansas City, Mo.	1900	1900	Bruce Dodson	Oct. 3, 1917
Reciprocal Underwriters	Kansas City, Mo.	1894	1894	F. J. Bannister & Co.	Oct. 2, 1917
Retail Lumbermen's Inter-Ins. Exchange	Minneapolis, Minn.	Jan. 2, 1917	Jan. 2, 1917	O. D. Hauschild Inc.	Nov. 9, 1917
Sprinklered Risk Underwriters	Chicago, Ill.	1907	1907	A. T. Rector & Son Inc.	Oct. 7, 1920
Underwriters Exchange	Kansas City, Mo.	Feb. 15, 1902	Feb., 1902	T. H. Mastin Co.	Oct. 6, 1917
Union Auto Indemnity Ass'n	Bloomington, Ill.	May, 1916	Oct., 1916	Union Insurance Exchange, Inc.	Aug. 27, 1920
United Retail Merchants Underwriting Ass'n	Minneapolis, Minn.	Mar. 1, 1919	Mar. 1, 1919	O. D. Hauschild Inc.	June 10, 1919
Universal Underwriters	Kansas City, Mo.	Jan. 1, 1922	Jan. 1, 1922	Dorsey-Lynn Underwriting Co.	Jan. 8, 1923
Utilities Indemnity Exchange	St. Louis, Mo.	Dec., 1911	Dec., 1911	Lynton T. Block & Co.	May 15, 1924
Warner Reciprocal Insurers	Chicago, Ill.	Jan. 1, 1926	Jan. 1, 1926	Lansing B. Warner Inc.	April 6, 1926
Western Reciprocal Underwriters	Kansas City, Mo.	1908	1908	Campbell-Harvey Underwriting Co.	Jan. 19, 1924

TABLE 31—RECIPROCAL EXCHANGES—INCOME FOR YEAR 1926

Official Title of Exchange	Ledger Assets December 31, Previous Year	Gross Deposits Assessments and Fees	Deduct Reinsurance, Unused Deposits and Savings	Net Deposits Assessments and Fees	Gross Interest and Rents	All Other	Total Income	Amount Carried Forward
State Automobile Insurance Association	$ 200,756.44	$ 235,438.80	$ 44,210.85	$ 191,227.95	$ 1,897.02	$ 162,456.46	$ 355,581.43	$ 562,337.87
OTHER THAN IOWA EXCHANGES								
Affiliated Underwriters	$ 1,299,900.14	$ 982,981.42	$ 262,432.76	$ 720,548.66	$ 51,971.77	$ 21,821.70	$ 794,342.13	$ 2,094,242.27
American Exchange Underwriters	1,601,723.27	397,955.02	227,033.85	170,921.77	74,954.47	7,443.75	253,319.99	1,855,043.26
Belt Automobile Indemnity Association	646,492.23	1,156,286.32	30,077.09	1,126,209.23	30,894.05	1,564.83	1,158,668.11	1,805,160.34
Bituminous Casualty Exchange	446,441.98	494,539.43	49,576.97	444,962.46	11,347.60	455.44	456,765.50	903,207.48
Canners' Exchange	2,417,338.33	2,244,047.80	665,569.78	1,578,478.02	81,877.94	222,451.05	1,882,807.01	4,300,145.34
Casualty Reciprocal Exchange	1,015,819.62	1,059,086.44	175,822.61	883,263.83	36,744.82	3,420.00	923,428.65	1,939,248.27
Consolidated Underwriters	2,330,973.55	3,268,437.94	137,116.92	3,131,321.02	54,454.52	414,521.60	3,600,297.14	5,931,270.69
Druggists Indemnity Exchange	251,670.41	179,740.71	82,435.24	97,305.47	10,233.89	117.00	107,656.36	359,326.77
Hardware Underwriters	407,187.93	595,509.18	329,740.31	265,768.87	7,792.48	5,195.49	278,756.84	685,944.77
Individual Underwriters	1,842,335.14	807,669.79	289,599.70	518,070.09	76,709.55	36,807.51	631,587.15	2,473,922.29
Inter-Insurers Exchange	236,741.45	88,345.98	48,787.63	39,558.35	7,818.30	----------	47,376.65	284,118.10
Lumbermen's Underwriting Alliance	2,254,553.84	3,347,907.19	1,267,383.16	2,080,524.03	74,842.03	3,258.25	2,158,624.31	4,413,178.15
Motor Car United Underwriters	285,732.30	629,441.33	171,472.85	457,968.48	9,166.20	33,166.38	500,301.06	786,033.36
New York Reciprocal Underwriters	2,937,485.19	924,174.14	389,120.37	535,053.77	120,553.20	54,079.32	709,686.29	3,647,171.48
Reciprocal Exchange	1,337,910.89	1,307,546.24	535,115.54	772,430.70	89,887.37	15.00	862,333.07	2,200,243.96
Reciprocal Underwriters	295,283.01	261,823.36	165,279.85	96,543.51	12,059.77	29.59	108,632.87	403,915.88
Retail Lumbermen's Inter-Insurance Exchange	804,573.37	652,056.05	534,243.80	117,812.25	43,600.09	76,353.99	237,766.33	1,042,339.70
Sprinklered Risk Underwriters	456,665.87	288,733.55	141,388.60	147,344.95	19,056.90	709.72	167,111.57	623,777.44
Underwriters Exchange	1,744,174.37	446,763.01	330,670.40	116,092.61	74,595.91	8,266.84	198,955.36	1,943,129.73
Union Auto Indemnity Association	239,574.65	131,465.35	17,096.24	114,369.11	6,232.36	51,986.21	172,587.68	412,162.33
United Retail Merchants Underwriting Association	61,150.40	36,869.46	20,139.75	16,729.71	2,052.17	9,821.82	28,603.70	89,754.10
Universal Underwriters	435,021.42	900,402.61	501,407.42	398,995.19	6,677.86	1,513.02	407,186.07	842,207.49
Utilities Indemnity Exchange	1,325,395.73	1,137,793.17	354,882.21	782,910.96	18,374.06	68,864.30	870,149.32	2,195,545.05
Warner Reciprocal Insurers	598,086.90	703,464.84	180,333.21	523,131.63	22,426.60	10,485.97	556,044.20	1,154,131.10
Western Reciprocal Underwriters	492,225.73	784,921.85	400,902.18	384,019.67	11,329.27	----------	395,348.94	887,574.67
Total Non-Iowa Exchanges	$ 25,764,457.72	$ 22,827,962.78	$ 7,307,628.44	$ 15,520,334.34	$ 955,653.18	$ 1,032,348.78	$ 17,508,336.30	$ 43,272,794.02
Total All Exchanges	$ 25,971,214.16	$ 23,063,401.58	$ 7,351,839.29	$ 15,711,562.29	$ 957,550.20	$ 1,194,805.24	$ 17,863,917.73	$ 43,835,131.89

TABLE 32—RECIPROCAL EXCHANGES—DISBURSEMENTS FOR YEAR 1926

Official Title of Exchange	Amount Brought Forward	Net Losses Paid	Adjustment Expenses	Administration Expenses	Taxes Licenses and Fees	All Other	Total	Balance
State Automobile Insurance Association	$ 562,337.87	$ 129,115.66	$ 26,198.67	$ 176,903.76	$ 2,645.68	$ 3,772.14	$ 338,635.91	$ 223,701.96
OTHER THAN IOWA EXCHANGES								
Affiliated Underwriters	$ 2,094,242.27	$ 336,682.10	$ 5,733.01	$ 122,852.03	$ 15,462.18	$ 46,792.18	$ 527,521.50	$ 1,566,720.77
American Exchange Underwriters	1,855,043.26	44,076.91	1,078.74	61,647.71	2,145.12	13,817.44	122,765.92	1,732,277.34
Belt Automobile Indemnity Association	1,805,160.34	570,285.53	109,064.13	436,450.89	15,007.52	10,908.35	1,141,716.42	663,443.92
Bituminous Casualty Exchange	903,207.48	250,628.62	35,936.44	45,443.58	1,500.16	7,117.94	340,626.74	562,580.74
Canners' Exchange	4,300,145.34	432,955.68	.....	377,111.26	13,285.92	774,932.08	1,598,284.94	2,701,860.40
Casualty Reciprocal Exchange	1,939,248.27	418,185.77	.....	281,478.99	192,763.48	16,305.40	908,733.64	1,030,514.63
Consolidated Underwriters	5,931,270.69	1,889,451.34	154,507.78	700,867.90	28,535.31	504,561.85	3,277,924.18	2,653,346.51
Druggists Indemnity Exchange	359,326.77	41,988.62	1,482.25	43,036.97	3,090.35	248.39	89,846.58	269,480.19
Hardware Underwriters	685,944.77	107,277.01	2,180.53	89,423.44	7,286.13	28,605.48	234,772.59	451,172.18
Individual Underwriters	2,473,922.29	135,889.74	2,474.54	118,864.53	11,071.66	47,881.77	316,182.24	2,157,740.05
Inter-Insurers Exchange	284,118.10	10,241.69	304.97	13,677.20	1,043.35	4,569.59	29,836.80	254,281.30
Lumbermen's Underwriting Alliance	4,413,178.15	1,367,383.19	13,736.41	503,635.51	37,482.34	58,005.61	1,980,243.06	2,432,935.09
Motor Car United Underwriters	786,033.36	235,943.68	44,341.66	20,649.43	369.99	201,428.77	502,733.53	283,299.83
New York Reciprocal Underwriters	3,647,171.48	196,662.01	2,706.01	136,096.91	14,177.26	55,365.75	404,007.94	3,243,163.54
Reciprocal Exchange	2,200,243.96	178,113.55	.....	259,708.27	8,247.54	297,514.62	743,583.98	1,456,659.98
Reciprocal Underwriters	403,915.88	35,908.81	515.85	51,334.57	1,064.51	6,493.22	95,316.94	308,598.94
Retail Lumbermen's Inter-Insurance Exchange	1,042,339.70	140,879.06	1,261.53	111,076.53	4,250.21	5,407.86	262,878.19	779,461.51
Sprinklered Risk Underwriters	623,777.44	93,289.16	4,778.35	53,546.05	3,039.75	7,448.35	162,101.66	461,675.78
Underwriters Exchange	1,943,129.73	82,894.96	1,018.98	78,551.80	2,475.02	26,278.79	191,219.55	1,751,910.18
Union Auto Indemnity Association	412,162.33	40,071.79	11,025.18	63,184.86	776.90	7,130.92	122,189.65	289,972.68
United Retail Merchants Underwriting Association	89,754.10	5,422.89	77.27	7,362.85	190.02	11,274.87	24,327.90	65,426.20
Universal Underwriters	842,207.49	98,664.58	8,349.16	204,130.53	7,140.98	7,752.41	326,037.66	516,169.83
Utilities Indemnity Exchange	2,195,545.05	393,889.70	52,794.32	295,702.75	7,580.91	1,121.66	751,089.34	1,444,455.71
Warner Reciprocal Insurers	1,154,131.10	197,602.61	2,158.15	135,511.93	5,627.03	29,231.08	370,130.80	784,000.30
Western Reciprocal Underwriters	897,574.67	232,744.32	6,333.13	181,965.72	7,656.19	7,811.81	436,511.17	451,063.50
Total Non-Iowa Exchanges	$ 43,272,794.02	$ 7,536,133.32	$ 461,861.37	$ 4,393,312.21	$ 391,269.83	$ 2,178,006.19	$ 14,960,582.92	$ 28,312,211.10
Total All Exchanges	$ 43,835,131.89	$ 7,665,248.98	$ 488,060.04	$ 4,570,215.97	$ 393,915.51	$ 2,181,778.33	$ 15,299,218.83	$ 28,535,913.06

TABLE 33—RECIPROCAL EXCHANGES—ASSETS DECEMBER 31, 1926

Official Title of Exchange	Mortgage Loans	Collateral Loans	Bonds and Stocks	Cash in Office and Banks	Gross Premiums in Course of Collection	Bills Receivable	All Other Ledger Assets	Total Ledger Assets	Non-Ledger Assets	Gross Assets	Assets Not Admitted	Total Admitted Assets
State Automobile Insurance Association	$ 7,000.00		$ 143,000.00	$ 35,370.02	$ 40,490.96		$ b—2,159.62	$ 223,701.96	$ 408.00	$ 224,109.96	$ 2,351.07	$ 221,758.89
OTHER THAN IOWA EXCHANGES												
Affiliated Underwriters			$ 1,318,323.00	$ 204,495.75				$ 1,566,720.77	$ 25,592.66	$ 1,592,313.43		$ 1,592,313.43
American Exchange Underwriters			1,613,673.05	87,830.37	$ 43,902.02			1,732,277.34	89,457.41	1,821,734.75		1,821,734.75
Belt Automobile Indemnity Association	$ 6,413.16		597,304.71	58,140.56	30,783.92		$ 1,585.50	663,443.92	30,085.89	693,529.81	$ 7,332.48	686,197.33
Bituminous Casualty Exchange			332,707.00	138,223.85				502,580.74	10,887.66	573,468.40		573,468.40
Canners' Exchange			1,460,000.00	1,140,861.75	91,549.89			2,701,860.40	62,985.65	2,764,846.05	20,781.84	2,744,064.21
Casualty Reciprocal Exchange	151,100.00		383,988.56	382,905.34	100,928.65			1,030,514.63	32,697.59	1,063,212.22	8,967.57	1,054,244.65
Consolidated Underwriters			756,436.00	1,295,306.02	111,830.73	$ 600.00		2,653,346.51	17,182.83	2,670,529.34	90,309.53	2,580,219.81
Druggists Indemnity Exchange			151,089.78	105,394.17	571,604.49			269,480.19	5,700.93	275,181.12	2,727.61	272,453.51
Hardware Underwriters			157,693.75	68,271.32	12,971.51	24.75		451,172.18	17,764.38	468,936.56	1,049.03	467,887.53
Individual Underwriters			1,874,266.00	283,446.30	25,106.30		200,000.00	2,157,740.05	27,886.77	2,185,626.82		2,185,626.82
Inter-Insurers Exchange			115,715.95	135,432.31	50,027.22			254,281.30	3,674.77	257,956.07	354.09	257,601.98
Lumbermen's Underwriting Alliance			1,177,288.35	860,112.86	3,112.71			2,432,965.09	45,535.18	2,478,470.27	20,633.06	2,457,837.21
Motor Car United Underwriters	4,410.54		134,002.44	21,194.92	366,532.90			283,929.83	36,072.15	319,371.98	15,334.21	304,037.77
New York Reciprocal Underwriters			2,978,553.00	210,840.50	111,534.61	12,157.42		3,243,163.54	38,169.53	3,281,333.07	4,526.23	3,276,806.84
Reciprocal Exchange	138,500.00		699,530.52	500,187.66	49,243.81	4,526.23		1,456,659.98	30,209.61	1,486,869.59	1,911.92	1,484,957.67
Reciprocal Underwriters	70,000.00	$ 25,000.00	$ 136,045.66	$ 67,919.30	117,181.00	1,237.77	23.03	308,598.94	5,265.66	313,864.60	358.79	313,505.81
Retail Lumbermen's Inter-Insurance Exchange	132,179.48		557,183.75	55,144.30	9,633.29			779,461.51	32,171.41	811,632.92	8,650.33	802,982.59
Sprinklered Risk Underwriters			323,878.84	128,098.71	34,701.67		232.31	461,675.78	4,164.91	465,840.69	1,035.45	464,805.24
Underwriters Exchange	38,700.00		1,153,255.06	540,899.72	9,728.23			1,751,910.18	35,522.96	1,787,433.14	162.70	1,787,270.44
Union Auto Indemnity Association	19,000.00		8,302.50	260,214.86	19,134.40		2,455.54	289,972.68		289,972.68	2,455.54	287,517.14
United Retail Merchants Underwriting Association				65,107.30				65,126.20		65,426.20	19.35	65,406.85
Universal Underwriters				370,832.17	318.84			516,169.83		516,169.83		516,169.83
Utilities Indemnity Exchange	10,000.00		383,375.50	52,337.19	145,336.66		866,000.00	1,444,455.71	11,503.14	1,455,958.85	866,000.00	589,958.85
Warner Reciprocal Insurers			274,385.00	445,769.31	132,743.02			784,000.30	17,776.88	801,777.18	577.87	801,199.31
Western Reciprocal Underwriters	176,298.57		61,243.33	179,172.94	63,815.79			451,063.50	5,930.99	456,994.49	2,510.57	454,483.92
Total Other Than Iowa Exchanges	$ 746,601.75	$ 25,000.00	$16,648,241.75	$ 7,638,435.35	$ 2,163,568.47	$ 20,047.50	$ 1,070,316.38	$28,312,211.10	$ 586,238.96	$28,898,450.06	$ 1,055,698.17	$27,842,751.89
Total All Exchanges	$ 753,601.75	$ 25,000.00	$16,791,241.75	$ 7,673,805.37	$ 2,204,059.43	$ 20,047.50	$ 1,068,156.76	$28,535,913.06	$ 586,646.96	$29,122,560.02	$ 1,058,049.24	$28,064,510.78

bRed figure.

TABLE 34—RECIPROCAL EXCHANGES—LIABILITIES DECEMBER 31, 1926

Official Title of Exchange	Net Unpaid Claims	Estimated Adjustment Expense	Unearned Premium Deposit	Unpaid Administration Expense	Dividends or Savings Due Subscribers	Estimated Taxes	Return Deposits	Reinsurance	All Other Liabilities	Total Liabilities	Surplus
State Automobile Insurance Association	$ 19,885.87	$ 1,400.00	$ 69,744.34	$ 250.00		$ 2,260.96			$ 100,000.00	$ 193,541.17	$ 28,217.72
OTHER THAN IOWA EXCHANGES											
Affiliated Underwriters	$ 23,484.70		$ 597,124.24	$ 610.35	$ 92,431.76	$ 4,000.00		$ 16,976.81	$ 11,940.95	$ 746,568.81	$ 845,744.62
American Exchange Underwriters	8,450.00		198,099.45	6,771.32	106,000.00	6,139.58			39,795.56	365,256.42	1,456,478.33
Belt Automobile Indemnity Association	198,436.98	$ 15,000.00	260,654.85	5,044.38		13,500.00			4,684.08	497,320.29	188,877.04
Bituminous Casualty Exchange	327,963.92	7,057.80	30,747.82	8,696.21			$ 7,337.52	12,026.58	1,838.93	396,198.78	177,269.02
Canners' Exchange	215,013.69	621,018.85				11,062.36	15,913.11			863,008.01	1,881,056.20
Casualty Reciprocal Exchange	480,144.06		234,005.76			3,000.00				717,149.82	337,094.83
Consolidated Underwriters	1,152,092.85		367,736.11	70,628.71						1,590,457.67	989,762.14
Druggists Indemnity Exchange	1,821.52		59,731.11	650.30			1,289.02		4.30	63,505.25	208,948.26
Hardware Underwriters	14,131.72	200.00	123,557.29	6,276.58		4,000.00		6,111.48		154,277.07	313,610.46
Individual Underwriters	7,445.47		552,172.46	543.34	116,870.81	4,000.00		6,808.48	13,789.70	701,630.16	1,483,996.66
Inter-Insurers Exchange	1,500.00		62,922.32	125.00		75.00				64,622.32	192,979.66
Lumbermen's Underwriting Alliance	144,581.81		808,872.05	77,209.85						1,030,663.71	1,427,173.50
Motor Car United Underwriters	82,402.85		103,996.73	6,338.38		200.00		9,861.77		202,799.71	101,238.06
New York Reciprocal Underwriters	3,993.36		638,484.58	607.52	184,842.78	5,000.00		7,110.48	14,472.84	854,511.57	2,422,295.27
Reciprocal Exchange	14,117.15		459,724.19	29,560.34				56,724.09		560,125.77	924,831.90
Reciprocal Underwriters	2,000.00		94,464.75	71.76		650.00				97,186.51	216,319.30
Retail Lumbermen's Inter-Ins. Exchange	4,171.42	50.00	177,556.98			3,000.00				184,778.40	618,204.19
Sprinklered Risk Underwriters	2,500.00		103,456.87	63.82						106,020.69	358,784.55
Underwriters Exchange	7,000.00		250,266.30	425.00		200.00				257,891.30	1,529,379.14
Union Auto Indemnity Association	16,168.24		33,535.00						2,000.00	51,703.24	235,813.90
United Retail Merchants Underwriting Ass'n	256.91	25.00	10,160.04			130.00				10,571.95	54,834.90
Universal Underwriters	6,852.68		242,848.98							249,701.66	266,468.17
Utilities Indemnity Exchange	274,119.77		174,670.83	2,424.38		3,000.00		878.35		455,093.27	134,865.58
Warner Reciprocal Insurers	58,460.07		232,182.68			4,176.54				294,819.29	506,380.02
Western Reciprocal Underwriters	23,046.23		178,043.84	6,567.72				26,750.38		234,428.17	220,055.75
Total Other Than Iowa Exchanges	$ 3,070,155.40	$ 643,351.65	$ 5,995,015.23	$ 222,574.39	$ 500,145.35	$ 62,133.48	$ 24,539.65	$ 143,848.42	$ 88,526.36	$ 10,750,289.84	$ 17,092,462.05
Total All Exchanges	$ 3,090,041.27	$ 644,751.65	$ 6,064,759.57	$ 222,824.39	$ 500,145.35	$ 64,394.44	$ 24,539.65	$ 143,848.42	$ 188,526.36	$ 10,943,831.01	$ 17,120,679.77

TABLE 35—RECIPROCAL EXCHANGES—EXHIBIT OF NET PREMIUM DEPOSITS IN FORCE DECEMBER 31, 1926

Official Title of Exchange	Fire	Tornado, Cyclone and Windstorm	Sprinkler Leakage	Auto Liability	Liability Other Than Auto	Workmen's Compensation	Burglary and Theft	Auto Property Damage	Auto Collision	Property Damage and Collision Other Than Auto	All Other	Total
					$ 3,205,150.74	$ 201,453.51	$ 187,797.84	$ 269,739.84				
State Automobile Insurance Association	$ 25,585.14	$ 9.97		$ 30,533.84			$ 39,873.67	$ 31,600.03	$ 11,886.02			$ 139,488.67
OTHER THAN IOWA EXCHANGES												
Affiliated Underwriters	$ 1,038,699.15	$ 4,467.84	$ 4,537.86									$ 1,047,704.85
American Exchange Underwriters	386,951.65	1,669.07	18,235.74									406,856.46
Belt Automobile Indemnity Association	52,633.47			$ 213,736.97					$ 112,081.59			521,309.69
Bituminous Casualty Exchange							$ 56,841.55	$ 86,016.11				
Canners' Exchange	1,242,037.70											1,242,037.70
Casualty Reciprocal Exchange	23,823.15			97,706.47					18,303.11	$ 11,813.51		468,011.51
Consolidated Underwriters					$ 60,881.56	$ 193,172.64	9,822.33	52,398.74				3,131,321.02
Druggists Indemnity Exchange	119,462.22				3,131,321.02							119,462.22
Hardware Underwriters	231,821.96											231,821.96
Individual Underwriters	901,873.52	20,963.01	63,340.04									986,176.57
Inter-Insurers Exchange	40,794.51		71,909.01									112,703.52
Lumbermen's Underwriting Alliance	1,617,744.10											1,617,744.10
Motor Car United Underwriters	23,431.31			100,056.06					14,688.19		15,877.45	207,993.47
New York Reciprocal Underwriters	1,017,389.57	23,213.57	109,027.97		3,286.62	7,330.52	14,761.29	27,623.03				1,149,631.11
Reciprocal Exchange	729,876.62											729,876.62
Reciprocal Underwriters	188,929.49											188,929.49
Retail Lumbermen's Inter-Insurance Exchange	355,113.96											355,113.96
Sprinklered Risk Underwriters	123,555.62		66,207.74									189,763.36
Underwriters Exchange	485,572.29											485,572.29
Union Auto Indemnity Association	8,459.58			16,944.96					16,322.08			67,070.00
United Retail Merchants Underwriting Ass'n	16,647.06	3,673.02					8,398.41	16,944.97				20,320.08
Universal Underwriters	485,697.95											485,697.95
Utilities Indemnity Exchange	30,346.23			140,214.44					45,173.60	2,732.37	3,922.44	316,278.61
Warner Reciprocal Insurers	464,365.36				9,661.54	950.35	58,100.59	55,156.96				464,365.36
Western Reciprocal Underwriters	356,087.69											356,087.69
Total Other Than Iowa Exchanges	$ 9,941,314.16	$ 53,986.51	$ 333,258.36	$ 560,687.30					$ 206,568.66	$ 14,545.88	$ 19,799.89	$14,931,829.59
Total All Exchanges	$ 9,966,899.30	$ 53,996.48	$ 333,258.36	$ 600,221.74	$ 3,205,150.74	$ 201,453.51	$ 147,924.17	$ 238,139.81	$ 218,454.68	$ 14,545.88	$ 19,799.89	$15,071,318.26

TABLE 36—RECIPROCAL EXCHANGES—TOTAL NET INCOME, DEPOSITS, FEES AND ASSESSMENTS BY CLASSIFICATION—IOWA BUSINESS, 1926

Official Title of Exchange	Fire	Tornado, Cyclone and Windstorm	Sprinkler Leakage	Auto Liability	Liability Other Than Auto	Workmen's Compensation	Burglary and Theft	Auto Property Damage	Auto Collision	Property Damage and Collision Other Than Auto	All Other	Total
State Automobile Insurance Association	$ 76,397.88	$ 10.20		$ 54,730.48			$ 93,206.91	$ 52,704.79	$ 16,053.29			$ 293,103.55
OTHER THAN IOWA EXCHANGES												
Affiliated Underwriters	$ 7,139.67	$ 38.79										$ 7,178.46
American Exchange Underwriters	1,286.27	304.75										1,591.02
Belt Automobile Indemnity Association	1,291.91			$ 2,566.52			$ 664.83	$ 2,005.22	$ 1,624.15			8,181.64
Bituminous Casualty Exchange						$ 111,462.41						111,462.41
Canners' Exchange	28,393.66											28,393.66
Casualty Reciprocal Exchange	393.25			506.18	187.93	5,761.22	111.75	252.07	84.42			7,296.82
Consolidated Underwriters	*											
Druggists Indemnity Exchange	401.18											401.18
Hardware Underwriters	5,006.46											5,006.46
Individual Underwriters	5,416.42	434.12	176.69									6,027.23
Inter-Insurers Exchange	553.91		680.60									1,234.51
Lumbermen's Underwriting Alliance	*											
Motor Car United Underwriters	753.00			5,966.00			1,129.00	2,214.00	1,008.00			11,070.00
New York Reciprocal Underwriters	5,185.36	303.04	677.20									6,165.60
Reciprocal Exchange	10,000.26											10,000.26
Reciprocal Underwriters	1,711.99											1,711.99
Retail Lumbermen's Inter-Insurance Exchange	34,564.66											34,564.66
Sprinklered Risk Underwriters	1,436.23		261.28									1,697.51
Underwriters Exchange	3,584.35											3,584.35
Union Auto Indemnity Association	4,869.66			10,699.04			4,882.68	10,699.04	7,695.28			38,845.70
United Retail Merchants Underwriting Ass'n	4,401.49	1,247.87										5,649.36
Universal Underwriters	24,972.70											24,972.70
Utilities Indemnity Exchange	382.24		1,200.59		2,922.99	2,345.69	196.32	600.94	80.48	752.58		8,481.83
Warner Reciprocal Insurers	2,867.65											2,867.65
Western Reciprocal Underwriters	1,113.55											1,113.55
Total Other Than Iowa Exchanges	$ 145,725.87	$ 2,328.57	$ 2,996.36	$ 19,766.75	$ 3,110.92	$ 119,569.32	$ 6,984.58	$ 15,771.27	$ 10,492.33	$ 752.58		$ 327,498.55
Total All Exchanges	$ 222,123.75	$ 2,338.77	$ 2,996.36	$ 74,497.23	$ 3,110.92	$ 119,569.32	$ 100,191.49	$ 68,476.06	$ 26,545.62	$ 752.58		$ 620,602.10

*No business transacted in Iowa.

TABLE 37—RECIPROCAL EXCHANGES—TOTAL NET LOSS

Official Title of Exchange	Fire	Tornado, Cyclone and Windstorm	Sprinkler Leakage	Auto Liability
State Automobile Insurance Association	$ 24,051.13	$ 1,852.44		$ 16,500.88
OTHER THAN IOWA EXCHANGES				
Affiliated Underwriters	$ 1,574.12			
American Exchange Underwriters				
Belt Automobile Indemnity Association	239.17			$ 1,286.05
Bituminous Casualty Exchange				
Canners' Exchange				
Casualty Reciprocal Exchange	16.25			112.70
Consolidated Underwriters	*			
Druggists Indemnity Exchange				
Hardware Underwriters	3,551.97			
Individual Underwriters	3,633.72			
Inter-Insurers Exchange	6.95			
Lumbermen's Underwriting Alliance	*			
Motor Car United Underwriters	4,731.00			3,804.00
New York Reciprocal Underwriters	5,855.71			
Reciprocal Exchange	2,893.23			
Reciprocal Underwriters	289.78			
Retail Lumbermen's Inter-Insurance Exchange	12,934.93			
Sprinklered Risk Underwriters				
Underwriters Exchange				
Union Auto Indemnity Association	21.75			894.70
United Retail Merchants Underwriting Ass'n	248.49	21.70		
Universal Underwriters	1,416.66			
Utilities Indemnity Exchange				
Warner Reciprocal Insurers				
Western Reciprocal Underwriters				
Total Other Than Iowa Exchanges	$ 37,413.73	$ 21.70		$ 6,097.45
Total All Exchanges	$ 61,464.86	$ 1,874.14		$ 22,601.33

*No business transacted in Iowa.

PAYMENTS BY CLASSIFICATION—IOWA BUSINESS, 1926

Liability Other Than Auto	Workmen's Compensation	Burglary and Theft	Auto Property Damage	Auto Collision	Property Damage and Collision Other Than Auto	All Other	Total
		$ 33,095.35	$ 8,420.35	$ 6,652.91			$ 90,576.06
							$ 1,574.12
		$ 480.67	$ 520.59	$ 616.06			3,142.54
	$ 85,813.54						85,813.54
	6,350.07		232.32				6,711.34
							3,551.97
							3,633.72
							6.95
		311.00	4,068.00	224.00			13,738.00
							5,855.71
							2,893.23
							289.78
							12,934.93
		225.81	1,008.06	1,438.78			3,589.10
							270.19
							1,416.66
15.00	558.00	16.58	34.16				623.74
$ 15.00	$ 92,721.61	$ 1,034.06	$ 6,463.13	$ 2,278.84			$ 146,045.52
$ 15.00	$ 92,721.61	$ 34,129.41	$ 14,883.48	$ 8,931.75			$ 236,621.58

TABLE 38—RECIPROCAL EXCHANGES—GENERAL IOWA BUSINESS, 1926

Official Title of Exchange	Gross Risks Written	Net Risks Written	Gross Premium Deposits Assessments and Fees	Net Premium Deposits Assessments and Fees	Gross Losses Paid	Net Losses Paid	Net Losses Incurred
State Automobile Insurance Association	$ 111,457,000.00	$ 85,107,000.00	$ 339,931.48	$ 293,103.55	$ 94,076.55	$ 90,576.06	$ 89,345.90
OTHER THAN IOWA EXCHANGES							
Affiliated Underwriters	$ 5,505,339.00	$ 3,823,339.00	$ 18,171.30	$ 7,178.46	$ 1,574.12	$ 1,574.12	$ 1,574.12
American Exchange Underwriters	1,813,000.00	1,483,000.00	4,641.07	1,591.02			
Belt Automobile Indemnity Association	121,275.00	121,275.00	8,332.14	8,181.64	3,253.54	3,142.54	2,328.54
Bituminous Casualty Exchange			112,980.26	111,462.41	85,813.54	85,813.54	81,288.00
Canners' Exchange	5,463,553.00	3,064,278.00	67,917.44	28,393.66			
Casualty Reciprocal Exchange			14,102.67	7,296.82	6,711.34	6,711.34	3,409.82
Consolidated Underwriters*							
Druggists Indemnity Exchange	74,750.00	57,550.00	972.68	401.18			
Hardware Underwriters	633,415.00	520,845.00	10,384.50	5,006.46	3,551.97	3,551.97	693.55
Individual Underwriters	11,262,356.00	10,807,356.00	21,922.53	6,027.23	3,633.72	3,633.72	3,633.72
Inter-Insurers Exchange	1,337,500.00	1,127,500.00	4,429.34	1,234.51	6.95	6.95	6.95
Lumbermen's Underwriting Alliance	*						
Motor Car United Underwriters	176,773.00	147,973.00	26,425.00	11,070.00	13,738.00	13,738.00	5,376.00
New York Reciprocal Underwriters	13,086,925.00	12,107,925.00	24,021.18	6,165.60	5,855.71	5,855.71	5,617.35
Reciprocal Exchange	2,363,670.00	1,409,604.00	26,223.46	10,000.26	3,979.76	2,893.23	2,893.23
Reciprocal Underwriters	371,275.00	343,775.00	3,922.85	1,711.99	289.78	289.78	289.78
Retail Lumbermen's Inter-Insurance Exchange	22,186,178.00	14,087,136.00	214,678.43	34,564.66	24,724.55	12,934.93	12,934.93
Sprinklered Risk Underwriters	1,276,000.00	766,000.00	3,698.50	1,697.51			
Underwriters Exchange	5,257,700.00	4,785,700.00	12,752.34	3,584.35			
Union Auto Indemnity Association	772,743.38	750,984.38	43,233.85	38,845.70	3,769.20	3,589.10	5,349.10
United Retail Merchants Underwriting Ass'n	2,484,896.00	2,005,486.00	13,271.03	5,649.36	270.19	270.19	270.19
Universal Underwriters	2,935,519.76	1,504,994.88	56,305.99	24,972.70	1,541.66	1,416.66	1,541.66
Utilities Indemnity Exchange			11,137.44	8,481.83	623.74	623.74	595.74
Warner Reciprocal Insurers	862,000.00	751,000.00	5,173.15	2,867.65			
Western Reciprocal Underwriters	240,179.00	140,900.00	2,122.77	1,113.55			
Total Other Than Iowa Exchanges	$ 78,225,047.14	$ 59,806,621.26	$ 706,819.92	$ 327,498.55	$ 159,337.77	$ 146,045.52	$ 127,802.68
Total All Exchanges	$ 189,682,047.14	$ 144,913,621.26	$ 1,046,751.40	$ 620,602.10	$ 253,414.32	$ 236,621.58	$ 217,148.58

*No business transacted in Iowa.

STATE MUTUAL INSURANCE ASSOCIATIONS 1926

Summary of Reports to the Commissioner of Insurance on the Business of the Year 1926

TABLE 39—STATE MUTUAL INSURANCE ASSOCIATIONS—OFFICERS, ADDRESSES, DATES OF ORGANIZATION

Name of Association	Name of President	Address of President	Name of Secretary	Address of Secretary	Date of Organization
FIRE, TORNADO AND HAIL					
Farmers Mutual Ins. Ass'n of M. E. Church	Henry J. Benz	Charles City, Iowa	Gustav Gelhaus	Rockford, Iowa	Jan. 16, 1917
Farmers Nat. Co-op. Elev. Mut. Ins. Ass'n of Ia.	William Larson	Pilot Mound, Iowa	J. P. Larson	Fort Dodge, Iowa	Feb. 1909
Farm Property Mut. Ins. Ass'n of Iowa	Forest Huttenlocher	Des Moines, Iowa	C. V. Stanley	Des Moines, Iowa	Aug. 22, 1899
Home Mutual Ins. Ass'n of Iowa	J. A. Benson	Sheldon, Iowa	H. J. Rowe	Des Moines, Iowa	Nov. 21, 1901
Iowa Farmers Mutual Reinsurance Ass'n	P. J. Shaw	Plover, Iowa	J. E. Brooks	Greenfield, Iowa	April 19, 1909
Iowa Implement Mutual Insurance Ass'n	J. L. McMahon	State Center, Iowa	Leslie S. Bleakly	Nevada, Iowa	Feb. 1903
Iowa Mercantile Mutual Insurance Ass'n	W. S. Bemis	Spencer, Iowa	Ora V. McCown	Spencer, Iowa	Oct. 18, 1885
Le Mars Mutual Insurance Ass'n	M. W. Richey	Le Mars, Iowa	R. J. Koehler	Le Mars, Iowa	April 1901
Lutheran Mutual Fire Insurance Ass'n	F. A. Johnson, D. D.	Maywood, Illinois	J. A. Larson	Burlington, Iowa	Jan. 17, 1889
Mutual Fire and Storm Insurance Ass'n of the Evang. Synod of North America	F. W. Rasche	Burlington, Iowa	Wm. Marten	Burlington, Iowa	Mar. 29, 1921
Mutual Fire and Tornado Ass'n	I. M. Walker	Richland, Iowa	J. Lundley Coon	Cedar Rapids, Iowa	Aug. 25, 1900
Mutual Fire Insurance Ass'n of the Iowa Conference of Evangelical Church	H. J. Faust	Cedar Falls, Iowa	W. C. Lang	Cedar Falls, Iowa	June 11, 1894
National Druggists Mutual Insurance Ass'n	Al Falkenhainer	Algona, Iowa	M. H. Falkenhainer	Algona, Iowa	Oct. 1920
Providence Mutual Insurance Ass'n[j]					
Town Mutual Dwelling House Insurance Ass'n	F. E. Gordon	Des Moines, Iowa	B. Rees Jones	Des Moines, Iowa	Nov. 1892
EXCLUSIVE TORNADO					
Iowa Mutual Tornado Insurance Ass'n	J. B. Herriman	Des Moines, Iowa	H. F. Gross	Des Moines, Iowa	Jan. 1, 1884
EXCLUSIVE HAIL					
Des Moines Mutual Insurance Ass'n	Steele Blake	Des Moines, Iowa	K. R. Blake	Des Moines, Iowa	1899
Farmers Mutual Hail Insurance Ass'n of Iowa	Scott Rutledge	Early, Iowa	W. A. Rutledge	Des Moines, Iowa	Mar. 4, 1893
Farmers State Mutual Hail Ass'n	Mack J. Groves	Estherville, Iowa	M. E. Groves	Estherville, Iowa	June 4, 1898
Harvesters Horticultural Mutual Insurance Ass'n	W. F. Ghormley	Des Moines, Iowa	W. F. Ghormley	Des Moines, Iowa	Mar. 18, 1921
Hawkeye Mutual Hail Insurance Ass'n	J. H. Dailey	Fort Dodge, Iowa	E. K. McElroy	Fort Dodge, Iowa	Jan. 25, 1919
Mid-West Mutual Insurance Ass'n	Taylor Grimes	Des Moines, Iowa	Horace Susong	Des Moines, Iowa	Feb. 1, 1926
Square Deal Mutual Hail Insurance Ass'n	W. P. Dawson	Aurelia, Iowa	R. T. Packer	Adelphi, Iowa	April 8, 1921
United Grain Growers Mutual Insurance Ass'n[k]					
EXCLUSIVE AUTO					
Iowa Mutual Casualty Ass'n	G. M. Smith	De Witt, Iowa	H. A. Smith	De Witt, Iowa	April 9, 1926

[j]Ceased to operate.
[k]Reinsured by Harvesters Horticultural Mutual Insurance Ass'n.

TABLE 40—STATE MUTUAL INSURANCE ASSOCIATIONS—PRINCIPAL ITEMS OF BUSINESS, 1926

Name of Association	Income: Ledger Assets Dec. 31 Previous Year	Income: Net Assessments and Fees	Income: Interest and Rents	Income: All Other	Total Income	Disbursements: Carried Forward	Disbursements: Net Losses	Disbursements: Agents' Commissions Salaries & Expenses	Disbursements: Salaries & Expenses of Officers Directors and Empl.	Disbursements: All Other	Disbursements: Total Disbursements	Balance
FIRE, TORNADO AND HAIL												
Farmers Mutual Ins. Ass'n of M. E. Church	$ 11,421.67	$ 3,824.15	$ 331.03	----------	$ 4,155.18	$ 15,576.85	$ 742.50	$ 179.74	$ 651.31	$ 1,191.03	$ 2,764.58	$ 12,812.27
Farmers Nat. Co-op. Elev. Mut. Ins. Ass'n of Ia.	37,801.66	11,952.33	1,630.84	$ 60.00	13,643.17	51,444.83	14,624.72	1,532.83	2,239.76	2,068.10	20,465.41	30,979.42
Farm Property Mut. Ins. Ass'n of Iowa	37,820.69	60,427.32	107.29	20,000.00	80,534.61	118,355.30	30,382.38	15,760.40	11,387.70	39,587.61	97,118.09	21,237.21
Home Mutual Ins. Ass'n of Iowa	73,253.40	163,683.68	3,011.15	1,791.74	168,486.57	241,739.97	59,786.14	42,224.02	21,350.16	15,196.47	138,556.79	103,183.18
Iowa Farmers Mutual Reinsurance Ass'n	17,016.22	119,051.41	90.20	6,567.17	125,708.78	142,725.00	98,397.11	----------	3,676.28	26,860.14	128,933.53	13,791.47
Iowa Implement Mutual Insurance Ass'n	39,765.89	61,010.95	1,043.53	6,115.87	68,170.35	107,936.24	26,795.07	13,461.39	9,499.39	10,762.74	60,518.59	47,417.65
Iowa Mercantile Mutual Insurance Ass'n	11,701.17	21,445.87	480.00	.75	21,926.62	33,627.79	7,646.77	7,395.35	5,709.25	2,236.51	22,977.88	10,649.91
Le Mars Mutual Insurance Ass'n	38,363.80	39,617.07	1,545.40	----------	41,162.47	79,526.27	13,612.71	6,305.19	3,994.98	3,355.63	27,268.51	52,257.76
Lutheran Mutual Fire Insurance Ass'n	2,684.04	13,600.75	86.32	243.00	13,930.07	16,614.11	6,934.07	----------	2,035.97	696.76	9,666.80	6,947.31
Mutual Fire and Storm Insurance Ass'n of the Evang. Synod of North America	36,045.43	19,157.21	1,398.78	----------	20,555.99	56,601.42	7,601.67	----------	700.00	812.35	9,114.02	47,487.40
Mutual Fire and Tornado Ass'n	10,515.29	98,651.13	----------	602.28	99,253.47	109,768.76	39,236.17	25,945.42	12,913.65	9,842.63	87,937.87	21,830.89
Mutual Fire Insurance Ass'n of the Iowa Conference of Evangelical Church	4,746.01	552.47	204.23	----------	756.70	5,502.71	33.05	----------	100.00	66.87	199.92	5,302.79
National Druggists Mutual Insurance Ass'n	18,231.63	12,699.74	1,002.65	110.52	13,812.91	32,044.54	5,840.53	1,220.15	3,058.53	1,478.83	11,598.04	20,446.50
Providence Mutual Insurance Ass'n[j]	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
Town Mutual Dwelling House Insurance Ass'n	394,933.44	503,452.47	23,601.91	12,032.58	539,086.96	934,020.40	129,445.41	113,854.89	39,752.74	25,946.90	308,999.94	625,020.46
Total Fire and Mixed Business	$ 734,300.34	$ 1,129,126.61	$34,533.33	$ 47,523.91	$1,211,183.85	$1,945,484.19	$ 441,078.30	$ 227,879.38	$ 117,069.72	$ 140,092.57	$ 926,119.97	$ 1,019,364.22
EXCLUSIVE TORNADO												
Iowa Mutual Tornado Insurance Ass'n	$ 497,244.09	$ 891,596.18	$27,853.17	$ 25.00	$ 919,474.35	$1,416,718.44	$ 108,163.78	$ 88,779.77	$ 46,205.18	$ 40,828.07	$ 283,976.80	$ 1,132,741.64
EXCLUSIVE HAIL												
Des Moines Mutual Insurance Ass'n	$ 13,020.74	$ 20,378.76	$ 627.35	$ 4,436.27	$ 25,442.38	$ 38,463.12	$ 10,926.61	$ 2,395.46	$ 5,472.44	$ 19,538.41	$ 38,332.92	$ 130.20
Farmers Mutual Hail Insurance Ass'n of Iowa	587,468.51	997,183.24	9,714.69	500.00	1,007,397.93	1,594,866.44	333,713.86	230,806.55	58,586.78	108,510.54	731,617.73	863,248.71
Farmers State Mutual Hail Ass'n	790.67	75,611.07	43.33	2,984.19	78,638.59	79,429.26	14,987.41	26,523.66	14,602.00	21,647.25	77,760.32	1,668.94
Harvesters Horticultural Mutual Insurance Ass'n	154.22	69,655.13	26.91	57,892.64	127,574.68	127,728.90	23,527.14	20,521.43	9,782.99	71,280.30	125,111.86	2,617.04
Hawkeye Mutual Hail Insurance Ass'n	11,356.53	141,611.10	----------	51,140.00	192,751.10	204,107.63	47,475.45	57,974.51	3,985.00	74,300.41	183,735.37	20,372.26
Mid-West Mutual Insurance Ass'n	----------	62,908.52	----------	51,000.00	113,908.52	113,908.52	9,488.94	41,793.69	8,732.55	49,506.02	109,521.20	4,387.32
Square Deal Mutual Hail Insurance Ass'n	9,204.12	165,087.47	----------	18,598.87	183,686.34	192,890.46	67,330.56	14,719.50	8,959.93	73,565.60	164,575.59	28,314.87
United Grain Growers Mutual Insurance Ass'n[k]	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
Total Exclusive Hail	$ 621,994.79	$ 1,532,435.29	$10,412.28	$ 186,551.97	$1,729,399.54	$2,351,394.33	$ 507,449.97	$ 394,734.80	$ 110,121.69	$ 418,348.53	$ 1,430,654.99	$ 920,739.34
EXCLUSIVE AUTO												
Iowa Mutual Casualty Ass'n	----------	$ 11,800.46	----------	----------	$ 11,800.46	11,800.46	693.75	2,609.80	607.67	1,629.09	5,540.31	6,260.15
Total Fire, Mixed, Tornado, Hail and Auto	$ 1,853,539.22	$ 3,564,958.54	$72,798.78	$ 234,100.88	$3,871,858.20	$5,725,397.42	$1,057,385.80	$ 714,003.75	$ 274,004.26	$ 600,808.26	$ 2,646,292.07	$ 3,079,105.35

[j]Ceased to operate.
[k]Reinsured by Harvesters Horticultural Mutual Insurance Ass'n.

TABLE 41—STATE MUTUAL INSURANCE ASSOCIATIONS—ASSETS AND LIABILITIES, DECEMBER 31, 1926

Name of Association	Real Estate	Mortgage Loans, Bonds and Stocks	Cash in Office and Banks	All Other Ledger Assets	Total Ledger Assets	Non-Ledger Assets	Gross Assets	Total Admitted Assets	Net Unpaid Claims	All Other Liabilities	Total Liabilities	Surplus
FIRE, TORNADO AND HAIL												
Farmers Mutual Ins. Ass'n of M. E. Church			$ 12,812.27		$ 12,812.27	$ 207.80	$ 13,020.07	$ 12,812.27				$ 12,812.27
Farmers Nat. Co-op. Elev. Mut. Ins. Ass'n of Ia.			30,979.42		30,979.42	2,271.52	33,250.94	30,979.42		$ 16,755.42	$ 16,755.42	14,224.00
Farm Property Mut. Ins. Ass'n of Iowa		$ 14,525.47	6,711.74		21,237.21	13,530.31	34,767.52	30,831.68	$ 2,268.00		2,268.00	28,563.68
Home Mutual Ins. Ass'n of Iowa		12,538.25	79,300.81	$ 11,344.12	103,183.18	4,700.00	107,883.18	98,957.26	6,000.00	50.00	6,050.00	92,907.26
Iowa Farmers Mutual Reinsurance Ass'n			13,791.47		13,791.47	13,829.84	27,621.31	23,988.93		6,566.67	6,566.67	17,422.26
Iowa Implement Mutual Insurance Ass'n		6,700.00	11,201.53	29,516.12	47,417.65	1,088.08	48,505.73	47,161.76	1,893.27	1,690.87	3,584.14	43,577.62
Iowa Mercantile Mutual Insurance Ass'n			6,637.30	4,012.61	10,649.91	1,000.00	11,649.91	9,214.56	609.31	137.99	807.30	8,407.26
Le Mars Mutual Insurance Ass'n	$ 10,000.00	11,000.00	31,257.76		52,257.76	2,000.00	54,257.76	52,257.76	662.00	224.82	886.82	51,370.94
Lutheran Mutual Fire Insurance Ass'n			6,947.31		6,947.31	750.17	7,697.48	6,947.31	3,902.32	25.00	4,017.32	2,929.99
Mutual Fire and Storm Insurance Ass'n of the Evang. Synod of North America			47,487.40		47,487.40	1,100.00	48,587.40	47,487.40				47,487.40
Mutual Fire and Tornado Ass'n			19,454.67	2,376.22	21,830.89	5,496.83	27,327.72	22,070.89	5,115.00	310.00	5,425.00	16,645.89
Mutual Fire Insurance Ass'n of the Iowa Conference of Evangelical Church		4,000.00	1,302.79		5,302.79		5,302.79	5,302.79				5,302.79
National Druggists Mutual Insurance Ass'n	2,500.00	9,453.75	5,750.47	2,742.28	20,446.50	833.55	21,280.05	21,280.05	150.00	8,003.12	8,153.12	13,126.93
Providence Mutual Insurance Ass'n[j]												
Town Mutual Dwelling House Insurance Ass'n		360,000.00	255,293.10	9,727.36	625,020.46	14,906.18	639,926.64	637,692.21	7,531.00	3,765.07	11,296.07	626,396.14
Total Fire and Mixed Business	$ 12,500.00	$ 418,217.47	$ 528,928.04	$ 59,718.71	$ 1,019,364.22	$ 61,714.28	$ 1,081,078.50	$ 1,046,984.29	$ 28,280.90	$ 37,528.96	$ 65,809.86	$ 981,174.43
EXCLUSIVE TORNADO												
Iowa Mutual Tornado Insurance Ass'n		$ 625,663.06	$ 503,019.79	$ 4,058.79	$ 1,132,741.64	$ 25,668.61	$ 1,158,410.25	$ 1,152,479.16	$ 2,520.00	$ 9,061.42	$ 11,581.42	$ 1,140,897.74
EXCLUSIVE HAIL												
Des Moines Mutual Insurance Ass'n			$ 130.20		$ 130.20	$ 1,748.16	$ 1,878.36	$ 1,029.28		$ 862.77	$ 862.77	$ 166.51
Farmers Mutual Hail Insurance Ass'n of Iowa		$ 235,188.83	627,910.42	$ 149.46	863,248.71	259,625.46	1,122,874.17	851,160.27	$ 4,200.00	52.72	4,252.72	846,907.55
Farmers State Mutual Hail Ass'n			1,668.94		1,668.94	14,424.59	16,093.53	9,521.41				9,521.41
Harvesters Horticultural Mutual Insurance Ass'n			2,617.04		2,617.04	46,482.10	49,099.14	17,797.25	58.00	63,083.30	63,141.30	[h]45,344.05
Hawkeye Mutual Hail Insurance Ass'n			20,372.26		20,372.26	48,660.90	69,033.16	43,452.71				43,452.71
Mid-West Mutual Insurance Ass'n			4,387.32		4,387.32	34,161.91	38,549.23	22,155.70	17,585.22	9,760.46	27,345.68	[h]5,189.98
Square Deal Mutual Hail Insurance Ass'n			28,314.87		28,314.87	26,811.90	55,126.77	41,070.82	45.92	911.23	957.15	40,113.67
United Grain Growers Mutual Insurance Ass'n[k]												
Total Exclusive Hail		$ 235,188.83	$ 685,401.05	$ 149.46	$ 920,739.34	$ 431,915.01	$ 1,352,654.36	$ 986,187.44	$ 21,889.14	$ 74,670.48	$ 96,559.62	$ 889,627.82
EXCLUSIVE AUTO												
Iowa Mutual Casualty Ass'n		$ 3,000.00	$ 1,284.31	$ 1,975.84	$ 6,260.15	$ 183.30	$ 6,443.45	$ 5,959.07	$ 130.60	$ 2,890.00	$ 3,020.60	$ 2,938.47
Total Fire, Mixed, Tornado, Hail and Auto	$ 12,500.00	$ 1,282,069.36	$ 1,718,633.19	$ 65,902.80	$ 3,079,105.35	$ 519,481.21	$ 3,598,586.56	$ 3,191,609.96	$ 52,820.64	$ 124,150.86	$ 176,971.50	$ 3,014,638.46

[h]Red figure.
[j]Ceased to operate.
[k]Reinsured by Harvesters Horticultural Mutual Insurance Ass'n.

TABLE 42—STATE MUTUAL INSURANCE ASSOCIATIONS—NET INCOME FROM ASSESSMENTS AND NET LOSSES PAID BY CLASSIFICATION, 1926

Name of Association	Net Income from Assessments and Fees								Net Losses Paid			
	Fire	Tornado and Windstorm	Hail	Motor Vehicles	All Other	Total	Fire	Tornado and Windstorm	Hail	Motor Vehicles	All Other	Total
FIRE, TORNADO AND HAIL												
Farmers Mutual Ins. Ass'n of M. E. Church	$ 3,824.15					$ 3,824.15	$ 742.50					$ 742.50
Farmers Nat. Co-op. Elev. Mut. Ins. Ass'n of Ia.	11,952.33					11,952.33	14,038.10	$ 586.62				14,624.72
Farm Property Mut. Ins. Ass'n of Iowa	39,089.16	$ 21,338.16				60,427.32	26,911.56	3,470.82				30,382.38
Home Mutual Ins. Ass'n of Iowa	62,868.17	25,590.16		$75,225.35		163,683.68	34,421.96	6,942.30		$ 18,421.88		59,786.14
Farmers Mutual Reinsurance Ass'n	119,051.41					119,051.41	98,397.11					98,397.11
Iowa Implement Mutual Insurance Ass'n	44,505.59	10,436.87		6,068.49		61,010.95	25,547.16	1,006.85		241.06		26,795.07
Iowa Mercantile Mutual Insurance Ass'n	18,416.69	3,029.18				21,445.87	6,857.15	789.62				7,646.77
Le Mars Mutual Insurance Ass'n	22,613.71	13,087.63	$ 22.26	3,379.35	$ 513.32	39,617.07	10,695.23	1,886.04		993.51	37.93	13,612.71
Lutheran Mutual Fire Insurance Ass'n	13,600.75					13,600.75	4,738.32	2,195.75				6,934.07
Mutual Fire and Storm Insurance Ass'n of the Evang. Synod of North America	19,157.21					19,157.21	2,847.59	4,754.08				7,601.67
Mutual Fire and Tornado Ass'n	68,634.35	30,016.84				98,651.19	34,408.53	4,827.64				39,236.17
Mutual Fire Insurance Ass'n of the Iowa Conference of Evangelical Church	552.47					552.47	27.55	5.50				33.05
National Druggists Mutual Insurance Ass'n	10,624.66	55.23		2,019.85		12,699.74	5,605.98	9.30		225.25		5,840.53
Providence Mutual Insurance Ass'n[j]												
Town Mutual Dwelling House Insurance Ass'n	371,080.35	132,372.12				503,452.47	125,128.34	4,317.07				129,445.41
Total Fire and Mixed Business	$ 805,971.00	$ 235,926.19	$ 22.26	$86,693.64	$ 513.32	$ 1,129,126.61	$ 390,367.08	$ 30,791.59		$ 19,881.70	$ 37.93	$ 441,078.30
EXCLUSIVE TORNADO												
Iowa Mutual Tornado Insurance Ass'n		$ 891,596.18				$ 891,596.18		$ 108,163.78				$ 108,163.78
EXCLUSIVE HAIL												
Des Moines Mutual Insurance Ass'n			$ 20,378.76			$ 20,378.76			$ 10,926.61			$ 10,926.61
Farmers Mutual Hail Insurance Ass'n of Iowa			997,183.24			997,183.24			333,713.86			333,713.86
Farmers State Mutual Hail Ass'n			75,611.07			75,611.07			14,987.41			14,987.41
Harvesters Horticultural Mutual Insurance Ass'n			69,655.13			69,655.13			23,527.14			23,527.14
Hawkeye Mutual Hail Insurance Ass'n			141,611.10			141,611.10			47,475.45			47,475.45
Mid-West Mutual Insurance Ass'n			62,908.52			62,908.52			9,488.94			9,488.94
Square Deal Mutual Hail Insurance Ass'n			165,087.47			165,087.47			67,330.56			67,330.56
United Grain Growers Mutual Insurance Ass'n[k]												
Total Exclusive Hail			1,532,435.29			$ 1,532,435.29			507,449.97			507,449.97
EXCLUSIVE AUTO												
Iowa Mutual Casualty Ass'n				$11,800.46		$ 11,800.46				$ 693.75		693.75
Total Fire, Mixed, Tornado, Hail and Auto	$ 805,971.00	$ 1,127,522.37	$ 1,532,457.55	$98,494.10	513.32	$ 3,564,958.54	$ 390,367.08	$ 138,955.37	$ 507,449.97	$ 20,575.45	$ 37.93	$ 1,057,385.80

[j]Ceased to operate.
[k]Reinsured by Harvesters Horticultural Mutual Insurance Ass'n.

TABLE 43—STATE MUTUAL INSURANCE ASSOCIATIONS—EXHIBIT OF NET RISKS IN FORCE DECEMBER 31, 1926

Name of Association	Net Risks in Force by Classification December 31, 1926						Cost Per $1,000.00 1926
	Fire	Tornado and Windstorm	Hail	Motor Vehicles	All Other	Total	
FIRE, TORNADO AND HAIL							
Farmers Mutual Ins. Ass'n of M. E. Church	$ 3,724,951.00					$ 3,724,951.00	$ .54
Farmers Nat. Co-op. Elev. Mut. Ins. Ass'n of Ia.	4,402,087.00					4,402,087.00	4.76
Farm Property Mut. Ins. Ass'n of Iowa	14,482,911.00	$ 16,116,906.00				30,599,817.00	2.24
Home Mutual Ins. Ass'n of Iowa	28,603,196.00	28,024,614.00		$48,878,833.00		105,506,643.00	1.40
Iowa Farmers Mutual Reinsurance Ass'n	29,296,924.00					29,296,924.00	3.51
Iowa Implement Mutual Insurance Ass'n	9,368,932.00	8,331,760.00		3,414,500.00		21,115,192.00	1.84
Iowa Mercantile Mutual Insurance Ass'n	4,864,758.00	2,975,339.00				7,840,097.00	2.21
Le Mars Mutual Insurance Ass'n	5,374,265.00	6,513,193.00		1,080,491.00	$ 5,042.00	12,972,991.00	1.82
Lutheran Mutual Fire Insurance Ass'n	2,956,600.00					2,956,600.00	3.33
Mutual Fire and Storm Insurance Ass'n of the Evang. Synod of North America	9,599,302.00					9,599,302.00	1.00
Mutual Fire and Tornado Ass'n	23,381,590.00	35,197,599.00				58,579,189.00	1.22
Mutual Fire Insurance Ass'n of the Iowa Conference of Evangelical Church	448,368.00					448,368.00	.46
National Druggists Mutual Insurance Ass'n	850,120.00	385,020.00				1,235,140.00	4.19
Providence Mutual Insurance Ass'n[j]							
Town Mutual Dwelling House Insurance Ass'n	154,237,025.00	117,596,560.00				271,833,585.00	1.17
Total Fire and Mixed Business	$ 291,591,029.00	$ 215,140,991.00		$53,373,824.00	$ 5,042.00	$ 560,110,886.00	
EXCLUSIVE TORNADO							
Iowa Mutual Tornado Insurance Ass'n		$ 496,675,305.00				$ 496,675,305.00	$ .58
EXCLUSIVE HAIL							
Des Moines Mutual Insurance Ass'n			$ 253,217.00			$ 253,217.00	$ 49.78
Farmers Mutual Hail Insurance Ass'n of Iowa			41,652,194.00			41,652,194.00	16.89
Farmers State Mutual Hail Ass'n			3,010,989.00			3,010,989.00	23.52
Harvesters Horticultural Mutual Insurance Ass'n			1,366,955.00			1,366,955.00	52.44
Hawkeye Mutual Hail Insurance Ass'n			5,038,036.00			5,038,036.00	29.71
Mid-West Mutual Insurance Ass'n			2,410,266.39			2,410,266.39	28.85
Square Deal Mutual Hail Insurance Ass'n			6,352,292.82			6,352,292.82	16.65
United Grain Growers Mutual Insurance Ass'n[k]							
Total Exclusive Hail			$ 60,083,950.21			$ 60,083,950.21	
EXCLUSIVE AUTO							
Iowa Mutual Casualty Ass'n				m		m	
Total Fire, Mixed, Tornado, Hail and Auto	$ 291,591,029.00	$ 711,816,296.00	$ 60,083,950.21	$53,373,824.00	$ 5,042.00	$ 1,116,870,141.21	

[j]Ceased to operate.
[k]Reinsured by Harvesters Horticultural Mutual Insurance Ass'n.
[m]Premiums in force. Association writes Auto Liability, Property Damage and Collision only

COUNTY MUTUAL INSURANCE ASSOCIATIONS 1926

Summary of Reports to the Commissioner of Insurance on the Business of the Year 1926

TABLE 44—COUNTY MUTUAL INSURANCE ASSOCIATIONS —OFFICERS, ADDRESSES, DATES OF ORGANIZATION AND REPORT OF RISKS

No.	Name of Association	County	Name of President	Name of Secretary	Address of Secretary	Date of Organization	Risks in Force Dec. 31, 1925	Risks Written During Year	Risks Expired and Cancelled During Year	Risks in Force Dec. 31, 1926	Cost Per $1,000.00 During Year
1	Adair County Mutual Insurance Ass'n	Adair	C. J. Eatinger	J. E. Brooks	Greenfield, Iowa	Mar. 1, 1888	$ 1,685,991.00	$ 1,685,991.00	$ 1,065,682.00	$ 7,486,409.00	$ 1.60
2	Greeley Mutual Fire Insurance Ass'n	Audubon	W. C. Tibben	F. J. Thielen	Exira, Iowa	April 1888	1,311,128.00	203,840.00	174,829.00	1,340,139.00	1.60
3	Farmers Mutual Insurance Ass'n	Adams	Wm. F. Tripp	J. C. Tuck	Corning, Iowa	Oct. 1884	1,580,286.00	380,017.00	238,897.00	1,721,406.00	6.71
4	Ger. Far. Mut. Ins. Ass'n of Allamakee Co.	Allamakee	A. I. Steffen	J. E. Meier	Waukon, Iowa	April 1, 1870	5,128,384.00	195,323.00	91,718.00	5,231,989.00	.44
5	Allamakee Co. Scandinavian M. P. Ass'n	Allamakee	Alfred Bergh	Alex. Grangaard	Waukon, Iowa	Mar. 1, 1869	2,106,836.00	62,347.00	33,825.00	2,135,358.00	.71
6	Appanoose Co. Far. Mutual Ins. Ass'n	Appanoose	Oscar A. Taylor	H. G. Guernsey	Centerville, Iowa	Mar. 8, 1902	911,545.27	214,585.00	117,488.00	1,008,642.27	2.27
7	Eden Mutual Insurance Ass'n	Benton	J. H. Fry	S. A. Ullom	Vinton, Iowa	Jan. 1910	2,941,270.00	160,505.00	61,955.00	3,039,820.00	1.64
8	Lenox Mutual Fire & Lightning Ins. Ass'n	Benton	A. N. Schloeman	H. A. Hearther	Atkins, Iowa	April 14, 1883	2,730,064.00	476,074.00	344,934.00	2,861,204.00	.56
9	Iowa Twp. Mut. Fire Ins. Ass'n of Benton Co.	Benton	John Albertson	G. H. Seeck	Keystone, Iowa	Mar. 4, 1872	7,584,490.00	1,878,615.00	1,456,570.00	8,006,535.00	.87
10	Vinton Mutual Insurance Ass'n	Benton	C. C. Griffin	J. F. Traer	Vinton, Iowa	June 1916	1,213,745.00	246,115.00	215,215.00	1,244,645.00	2.24
11	Danish Mutual Insurance Ass'n	Black Hawk	A. G. Larson	P. J. Falkenberg	Cedar Falls, Iowa	1884	2,834,764.00	723,876.00	604,774.00	2,953,866.00	1.23
12	Far. Mut. Fire Ins. Ass'n of Black Hawk Co.	Black Hawk	S. P. Hoover	Jessie King	Waterloo, Iowa	1872	10,672,608.00	2,413,926.00	1,777,674.00	11,308,860.00	2.42
13	Farmers Mutual Ins. Ass'n of Boone County	Boone	Joseph A. Judge	J. L. McIntosh	Boone, Iowa	Jan. 2, 1877	6,401,738.00	1,269,248.00	1,245,526.00	6,425,460.00	3.54
14	Swedish Mutual Ins. Ass'n, Boone County and Adjoining Counties	Boone	Ernest Carlson	Alfred Recksen	Madrid, Iowa	1875	8,178,858.00	1,819,680.00	1,532,451.00	8,466,087.00	1.14
15	Bremer Co. Mut. Fire & Lightning Ins. Ass'n	Bremer	J. C. Koch	Otto Walther	Waverly, Iowa	Mar. 25, 1875	13,627,875.00	2,585,470.00	2,175,490.00	14,037,855.00	2.15
16	First Ger. M. F. L. and S. I. A. of Maxfield	Bremer	Carl Bruns	H. Graening	Denver, Iowa	1878	13,485,290.00	3,248,215.00	2,625,060.00	14,108,445.00	1.75
17	Ger. M. F. L. & W. Assess. Ass'n of the Farmers of Maxfield and Vicinity	Bremer	John Widdel	Wm. Knief	Readlyn, Iowa	Sept. 26, 1875	8,016,130.00	1,634,521.00	1,322,262.00	8,328,389.00	2.46
18	Farmers Mutual Insurance Ass'n	Buchanan	J. E. Brame	Geo. M. Vincent	Independence, Iowa	June 9, 1894	7,991,130.00	1,791,832.00	1,582,335.00	8,200,627.00	2.53
19	Farmers Mut. Fire & Lightning Ins. Ass'n	Buena Vista	E. M. Mattzdorff	Wm. Zellman	Alta, Iowa	July 1, 1887	10,932,000.00	2,219,275.00	1,934,920.00	11,216,355.00	.91
20	Butler Co. Farmers Mut. F. & L. Ins. Ass'n	Butler	George Pohl	E. F. Perrin	New Hartford, Iowa	Feb. 18, 1876	15,111,409.00	3,735,597.00	4,023,608.00	14,823,398.00	1.98
21	Farmers Mutual Fire Ins. Ass'n, Calhoun Co.	Calhoun	D. H. Parker	J. N. Freeman	Lake City, Iowa	1880	2,823,580.00	541,655.00	536,770.00	2,828,465.00	1.58
22	German Mutual Insurance Ass'n	Calhoun	G. H. Doyen	G. H. Mohr	Pomeroy, Iowa	April 1, 1887	3,681,255.00	2,194,160.00	1,705,705.00	4,169,710.00	.78
23	Farmers Mutual Fire & Lightning Ins. Ass'n	Carroll	E. R. Graves	J. G. Merritt	Glidden, Iowa	Mar. 24, 1890	1,407,939.00	310,495.00	290,637.00	1,427,797.00	2.58
25	Farmers Mutual Insurance Ass'n of Roselle	Carroll	Martin Elscheid	Adam Steffes	Carroll, Iowa	Mar. 1876	3,998,360.00	857,565.00	555,270.00	4,300,655.00	1.45
26	Home Mutual Ins. Ass'n, Carroll County	Carroll	Henry Frahn	August Rohwehr	West Side, Iowa	Dec. 1, 1912	6,436,656.00	888,722.00	935,156.00	6,390,222.00	1.55
27	Mt. Carmel Mutual Protective Ass'n	Carroll	Charles Oswald	August Wiewel	Carroll, Iowa	Mar. 22, 1882	2,115,229.00	233,055.00	156,050.00	2,192,234.00	1.28
28	Cass County Farmers Mutual Fire Ins. Ass'n	Cass	J. F. Bergh	H. O. Bruce	Atlantic, Iowa	Feb. 1889	4,752,015.00	1,049,575.00	894,240.00	4,907,350.00	1.90
29	Victoria Twp. Farmers Mutual Ins. Ass'n	Cass	H. O. Kirkman	F. D. Kerkman	Massena, Iowa	1887	498,902.00	97,700.00	88,182.00	508,420.00	3.58
30	Noble Twp. Mutual Protective Ass'n	Cass	W. C. Mueller	Ellis Muller	Griswold, Iowa	April 24, 1916	1,375,480.00	232,965.00	185,060.00	1,423,385.00	.76
31	Springdale Mutual Fire Ins. Ass'n	Cedar	E. E. Coulter	J. E. Larson	West Branch, Iowa	Jan. 1, 1871	2,955,375.00	454,280.00	441,033.00	2,968,622.00	1.14
32	Farmers Mut. Ins. Ass'n, Cerro Gordo County	Cerro Gordo	J. L. Stevens	Frank Paul	Mason City, Iowa	1886	13,711,492.00	3,201,972.00	2,413,464.00	14,500,000.00	2.81
33	Maple Valley Mutual Insurance Ass'n	Cherokee	George E. Blanch	H. H. Lockin	Aurelia, Iowa	Dec. 19, 1921	2,421,345.00	339,930.00	255,930.00	2,505,345.00	2.12
34	Western Cherokee M. F. & L. Ins. Ass'n	Cherokee	L. H. Sangwin	John Foley	Marcus, Iowa	Jan. 6, 1885	10,725,771.00	2,305,395.00	1,918,239.00	11,112,927.00	1.93
35	Far. M. F. & L. Ins. Ass'n of Chickasaw Co.	Chickasaw	J. C. Hewitt	R. H. McFarland	New Hampton, Iowa	Jan. 1875	7,187,651.00	1,704,513.00	1,269,383.00	7,622,781.00	2.92
36	Farmers Mut. F. & L. Ass'n, Clay County	Clay	J. H. Graham	Geo. W. Moeller	Spencer, Iowa	1889	11,056,319.00	2,392,165.00	1,681,895.00	11,766,589.00	2.67
37	Communia Far. Mut. F. & L. Ins. Ass'n	Clayton	H. H. Diers	J. F. Becker	Elkader, Iowa	April 1866	3,917,892.00	1,058,570.00	1,022,462.00	3,954,000.00	1.64
38	Farmers Mut. F. & L. Ins. Ass'n	Clayton	H. A. Axtell	F. J. Uriell	Elkader, Iowa	Feb. 1875	9,409,222.00	1,687,054.00	1,900,437.00	9,195,839.00	2.39
39	Farmers Mut. Ins. Ass'n of Garnavillo	Clayton	Henry Schlake	E. W. Kregel	Garnavillo, Iowa	Sept. 5, 1896	8,241,080.00	2,504,235.00	1,831,625.00	8,913,690.00	.99
40	Farmers Mut. F. & L. Ins. Ass'n, Clinton, Scott and Jackson Counties	Clinton	J. W. Judge	G. M. Smith	De Witt, Iowa	Dec. 5, 1874	8,367,834.00	2,470,737.00	2,159,779.00	8,678,792.00	2.17
41	Farmers Mut. Ins. Ass'n, Clinton and Adjoining Counties	Clinton	F. H. Schneider	Fred Rowald	Wheatland, Iowa	June 5, 1873	4,947,375.00	806,025.00	598,775.00	5,154,625.00	2.45
162	Clinton Mutual Plate Glass Ass'n	Clinton	F. H. Van Allen	O. H. Henningsen	Clinton, Iowa	Dec. 14, 1917	----------	----------	----------	----------	----------
42	American Mutual Fire & Lightning Ass'n	Clinton	W. O. Langhehn	John Meints	Grand Mound, Iowa	Oct. 7, 1922	1,877,605.00	349,140.00	278,315.00	1,948,430.00	.39
43	Farmers Mut. F. & L. Ins. Ass'n of Clinton and Jackson Counties	Clinton	A. H. Stuedmann	C. F. Schroeder	Goose Lake, Iowa	Jan. 1, 1907	469,603.00	----------	469,603.00	----------	13.23
44	American Mut. Ins. Ass'n of Clinton and Adjoining Counties	Clinton	Wm. Menes Jr.	Fred Rowald	Wheatland, Iowa	Mar. 3, 1899	2,742,570.00	590,280.00	456,535.00	2,876,315.00	2.14
45	Farmers Mutual Ins. Ass'n of Kiron, Iowa	Crawford	John P. Turin	P. G. Lundell	Kiron, Iowa	1879	8,315,622.84	1,806,255.25	1,430,192.00	8,691,686.09	1.54
46	Mut. F. L. T. & W. Ins. Ass'n of Ger. Farmers of Crawford and Ida Counties	Crawford	Emil Else	J. Peter Jepsen	Schleswig, Iowa	Dec. 29, 1879	14,704,565.00	847,585.00	948,820.00	14,603,330.00	.78
47	Farmers Mut. Fire & Lightning Ins. Ass'n	Dallas	W. D. Westcot	H. S. Fox	Dallas Center, Iowa	Feb. 1895	6,124,927.00	1,271,311.00	1,031,232.00	6,365,006.00	2.70
48	Patrons Mutual Fire Insurance Ass'n	Dallas	W. E. Ruscher	W. H. S. Barnett	Stuart, Iowa	April 1875	3,746,213.00	610,540.00	340,230.00	4,016,523.00	2.56
49	Farmers Mut. F. & L. Ins. Ass'n (Delaware County)	Delaware	G. H. Dunham	A. E. Dunlap	Manchester, Iowa	1881	3,663,609.00	581,550.00	323,166.00	3,921,993.00	2.29
50	D. M. Co. Far. Mut. Fire Ins. Ass'n	Des Moines	F. N. Smith	R. C. Waddle	Burlington, Iowa	Feb. 18, 1874	3,653,505.00	877,520.00	530,123.00	4,000,902.00	1.94
51	German Catholic Mut. Fire Ins. Ass'n	Des Moines	Geo. G. Rump	Wm. Brugge	Burlington, Iowa	Mar. 1, 1897	486,092.00	111,150.00	90,000.00	507,242.00	.51
52	German Mutual Fire Insurance Ass'n	Des Moines	R. D. Siefken	Charles Kopp	Burlington, Iowa	May 25, 1867	3,316,750.00	3,608,295.00	3,085,000.00	3,840,045.00	1.58
53	Mutual German Protestant Fire Ins. Ass'n	Des Moines	Wm. Tiemerer	Wm. Volkmer	Burlington, Iowa	Mar. 9, 1894	1,548,355.00	550,255.00	455,735.00	1,642,875.00	1.21
54	Swedish M. F. Ins. Ass'n of Des Moines Co.	Des Moines	C. F. Lideen	Carl F. Anderson	Burlington, Iowa	Mar. 26, 1889	1,262,340.00	414,025.00	385,700.00	1,290,665.00	1.24
55	Dickinson County Farmers Mut. Ins. Ass'n	Dickinson	J. F. Ewen	J. F. Britt	Spirit Lake, Iowa	1890	6,045,330.00	1,187,002.00	1,087,068.00	6,145,264.00	1.96

TABLE 4

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No.	Name of Association	County	Name of President	Name of Secretary	Address of Secretary	Date of Organization	Risks in Force Dec. 31, 1925	Risks Written During Year	Risks Expired and Cancelled During Year	Risks in Force Dec. 31, 1926	Cost Per $1,000.00 During Year
56	Cascade Farmers Mut. Fire & Lightning Ass'n.	Dubuque	J. L. Fober	John Molré	Cascade, Iowa	Jan. 12, 1895	2,327,250.00	178,750.00	16,750.00	2,489,250.00	.82
57	Dubuque County Farmers Mut. Ins. Ass'n	Dubuque	James Downey	J. H. Hogan	Farley, Iowa	June 1, 1891	4,776,113.00	1,046,715.00	991,594.00	4,831,234.00	2.88
58	Lore Farmers Mutual Fire Insurance Ass'n	Dubuque	E. F. Miehe	Leo Siegerth	Dubuque, Iowa	1910	704,155.00	41,354.00	20,945.00	724,564.00	.20
60	New Vienna Mutual Fire Insurance Ass'n	Dubuque	H. V. Lechtenberg	A. Boeckenstedt	Dyersville, Iowa	Nov. 1916	9,433,195.00	871,675.00	169,715.00	10,135,155.00	1.16
61	Farmers Mutual Fire & Lightning Ins. Ass'n	Emmet	S. B. Reed	P. A. Gaarde	Armstrong, Iowa	1914	4,526,167.00	865,035.00	682,952.00	4,708,250.00	1.96
62	Farmers Mutual Fire & Lightning Ins. Ass'n	Fayette	J. H. Wilson	J. E. Holmes	Oelwein, Iowa	May 3, 1874	9,250,276.00	2,113,851.00	1,887,086.00	9,477,041.00	2.05
63	German Mutual Fire & Lightning Ins. Ass'n	Fayette	Robert Morr	Henry Laner	Eldorado, Iowa	June 7, 1877	5,616,255.00	426,855.00	37,045.00	6,006,065.00	1.51
64	Floyd County Far. Mut. Fire Ins. Ass'n	Floyd	F. L. Lambert	E. B. Atherton	Charles City, Iowa	1880	9,296,043.00	1,669,240.00	1,560,277.00	9,405,006.00	2.80
65	Franklin County Far. Mut. F. & L. Ins. Ass'n	Franklin	Wm. Savidge	F. H. Dirst	Hampton, Iowa	Jan. 1, 1889	11,053,632.00	3,005,876.00	2,691,455.00	11,968,053.00	1.68
66	Farmers Mutual Fire & Lightning Ins. Ass'n	Fremont	Anton Miller	Fred W. Hill	Hamburg, Iowa	Sept. 1, 1893	896,897.00	157,830.00	161,622.00	893,105.00	.84
67	Farmers Mutual Fire & Lightning Ins. Ass'n	Greene	E. M. Garland	W. E. Marchant	Scranton, Iowa	Mar. 22, 1888	5,519,411.00	845,355.00	919,411.00	5,445,355.00	.79
68	Far. Mut. F. & L. Ins. Ass'n of Grundy Co	Grundy	J. F. Lynn	John Dieken	Grundy Center, Iowa	Mar. 1888	5,841,333.00	1,324,883.00	872,105.00	6,294,111.00	1.88
69	Farmers M. F. A. of Guthrie and Adair Cos	Guthrie	J. A. Cissne	Jesse Kirlin	Stuart, Iowa	Jan. 16, 1882	4,688,742.00	1,158,223.00	1,113,801.34	4,733,163.66	3.69
70	Farmers Mutual Fire & Lightning Ins. Ass'n	Hancock	C. H. Nelson	O. K. Maben	Garner, Iowa	Mar. 6, 1889	6,634,525.00	1,634,755.00	932,914.00	7,336,366.00	1.85
71	Farmers Mut. Ins. Ass'n of Hardin and Franklin Counties	Hardin	C. G. Wiener	Fayette Holmes	Iowa Falls, Iowa	May 30, 1890	8,405,888.00	1,835,165.00	1,537,143.00	8,703,910.00	1.59
72	Hardin County Mutual Insurance Ass'n	Hardin	J. L. Reese	H. W. Andrews	New Providence, Iowa	1871	3,638,775.00	824,850.00	574,315.00	3,889,310.00	1.00
73	Harrison County Far. M. F. & L. Ins. Ass'n	Harrison	Thos. Chatburn	C. L. Strong	Logan, Iowa	June 1887	9,930,760.00	2,163,605.00	1,638,676.00	10,455,689.00	2.91
74	Henry County Far. Mut. F. & L. Ins. Ass'n	Henry	Will Kitch	O. T. Wilson	Mt. Pleasant, Iowa	Jan. 1, 1915	8,149,738.00	797,990.00	722,615.00	8,225,113.00	4.30
75	Svea Mut. Prot. Fire Ins. Ass'n	Henry	O. V. Abrahamson	T. N. Olson	Winfield, Iowa	Dec. 21, 1875	1,642,860.50	345,854.00	286,928.75	1,701,785.75	.60
76	Farmers Mut. Ins. Ass'n of Cresco	Howard	C. C. Brown	L. E. Emmons	Cresco, Iowa	Jan. 1, 1917	7,153,621.00	1,578,240.00	1,271,342.00	7,460,519.00	2.52
77	Humboldt Mutual Insurance Ass'n	Humboldt	L. C. Trauger	Oscar Gritstad	Bode, Iowa	Sept. 25, 1886	8,356,797.00	1,841,185.00	1,373,575.00	8,824,407.00	1.82
78	Ida County Far. Mut. F. & L. Ins. Ass'n	Ida	A. Sykes	Alex Hartley	Ida Grove, Iowa	Mar. 21, 1887	4,355,621.00	1,059,335.00	791,680.00	4,623,276.00	2.38
79	Patrons Mutual Insurance Ass'n	Iowa	S. C. Welsh	U. S. Butter	Williamsburg, Iowa	Mar. 15, 1873	10,190,625.00	812,207.00	528,640.00	10,474,192.00	2.57
80	Farmers M. A. A. Jackson and Clinton Co's	Jackson	A. F. Schmidt	Charles Marvin	Preston, Iowa	Oct. 3, 1874	12,671,800.00	3,311,139.00	2,663,262.00	13,319,677.00	1.69
81	Farmers Mut. Fire & L. Ins. Ass'n	Jasper	J. C. Karfleigh	J. H. Mallicoat	Newton, Iowa	Jan. 7, 1875	10,113,374.00	966,609.00	455,767.00	10,624,216.00	3.23
82	Jefferson County Farmers Mutual Ass'n	Jefferson	W. D. Hudgel	Elmer C. Davis	Fairfield, Iowa	Aug. 1, 1874	3,853,038.00	448,772.00	298,270.00	4,003,540.00	3.02
83	Farmers Mutual Ins. Ass'n of Sharon	Johnson	R. W. Patterson	W. C. Mineks	Iowa City, Iowa	July 1, 1866	2,501,247.00	231,115.00	158,036.00	2,594,326.00	.40
84	Lincoln Mutual Insurance Ass'n	Johnson	V. H. Birkett	Oscar H. Wiese	Lone Tree, Iowa	Nov. 1873	2,257,120.00	613,930.00	482,090.00	2,388,900.00	.96
85	Northwestern Mutual Fire Insurance Ass'n	Johnson	Lee Colony	L. L. Stoner	North Liberty, Iowa	1867	5,200,955.00	1,172,595.00	989,280.00	5,384,270.00	4.09
87	Bohemian Farmers Mutual Insurance Ass'n	Jones	Frank Burda	F. H. Shimanek	Oxford, Jct., Iowa	Sept. 11, 1917	697,145.00	156,650.00	135,510.00	718,285.00	2.40
88	Farmers Mutual Ins. Ass'n of Castle Grove	Jones	W. F. Hintz	S. M. Hosford	Monticello, Iowa	Mar. 7, 1908	3,332,920.00	955,708.00	731,463.00	3,557,165.00	2.86
89	German Mutual Fire Insurance Ass'n	Jones	H. B. Bohlken	Gerd Harms	Monticello, Iowa	Dec. 1, 1915	5,174,854.00	1,554,762.00	1,244,323.00	5,485,293.00	.82
90	Farmers Pioneer Mutual Insurance Ass'n	Keokuk	James Wilson	Geo. J. Lyle	Keota, Iowa	Oct. 18, 1886	6,625,544.00	1,509,379.00	1,318,528.00	6,816,395.00	2.44
91	Prairie Farmers Mutual Insurance Ass'n	Keokuk	Wirt Brown	W. T. Emmons	What Cheer, Iowa	1879	9,226,403.00	2,034,245.00	1,534,708.00	9,725,940.00	2.22
92	Kossuth County Mut. Fire Insurance Ass'n	Kossuth	H. J. Bode	J. O. Paxson	Algona, Iowa	Aug. 1909	13,700,000.00	850,000.00	50,000.00	14,500,000.00	1.73
93	Lee County Farmers Home Mutual Ins. Ass'n	Lee	John F. Beutler	Albert M. King	West Point, Iowa	July 8, 1894	2,500,295.00	209,185.00	58,430.00	2,711,050.00	3.29
94	Peoples Mutual Insurance Ass'n	Lee	Wm. Paisley	A. D. Krebill	Donnellson, Iowa	Feb. 25, 1892	2,684,602.00	348,420.00	230,280.00	2,802,742.00	1.09
95	Bohemian Farmers Mutual Insurance Ass'n	Linn	Anton Wencel	Vinc Dvorak	Swisher, Iowa	Feb. 1879	6,345,855.00	1,588,585.00	1,443,975.00	6,490,465.00	1.52
96	Bohemian Mutual Insurance Ass'n	Linn	Jos. Knbecek	Vaclav Janda	Cedar Rapids, Iowa	Aug. 1, 1897	3,886,935.00	855,575.00	722,755.00	4,019,755.00	1.12
97	Brown Twp. Insurance Ass'n	Linn	T. W. Pollock	D. W. Hampton	Springville, Iowa	Nov. 1867	4,031,726.00	811,455.00	690,903.00	4,152,278.00	1.81
98	Farmers Mutual Insurance Ass'n of Linn Twp	Linn	J. F. Johnston	W. G. Kleineck	Mt. Vernon, Iowa	Jan. 3, 1910	4,039,073.00	830,530.00	763,545.00	4,106,078.00	2.38
99	Marion Mutual Insurance Ass'n	Linn	W. H. Applegate	Hugh T. Hutton	Marion, Iowa	Jan. 20, 1898	79,800.00	16,500.00	10,600.00	85,700.00	.75
100	West Side Mutual Fire Insurance Ass'n	Linn	P. F. Fuhrmeister	T. B. Yuill	Cedar Rapids, Iowa	June 1874	5,453,465.00	1,071,340.00	853,960.00	5,670,845.00	1.36
101	Farmers Mut. Fire Ins. Ass'n of Louisa Co.	Louisa	Daniel McKay	D. W. V. Herrick	Wapello, Iowa	Sept. 3, 1874	4,136,385.00	158,615.00	130,316.00	4,164,684.00	3.93
102	Far. Mut. F. & L. Ins. Ass'n of Lucas Co.	Lucas	J. W. Rosa	C. C. Barr	Chariton, Iowa	1886	1,486,224.00	348,600.00	280,566.00	1,554,258.00	2.90
103	Farmers Mutual Fire Insurance Ass'n	Madison	Thos. Gillespie	A. D. Gulbertson	Winterset, Iowa	1880	4,648,000.00	931,000.00	829,000.00	4,750,000.00	2.70
107	Marion County Mutual Insurance Ass'n	Marion	Peter Tysseling	Jacob DeHaan	Pella, Iowa	Oct. 15, 1923	575,816.00	178,925.00	8,925.00	745,816.00	1.97
104	Iowa Valley Mutual Insurance Ass'n	Marshall	F. C. Davis	W. E. McLeland	Marshalltown, Iowa	1870	6,331,947.00	1,290,202.00	1,194,214.00	6,427,935.00	2.14
105	Marshall County Far. Mut. Fire Ins. Ass'n	Marshall	F. M. Wheeler	J. P. Cooper	Marshalltown, Iowa	1872	8,587,190.00	1,621,195.00	1,763,490.00	8,444,895.00	2.93
106	Far. Mut. Fire Ins. Ass'n of Mitchell County	Mitchell	A. E. Brown	M. F. McGhan	Osage, Iowa	April 1874	9,731,975.00	1,891,740.00	1,657,985.00	9,965,730.00	2.69
108	Ger. Far. M. F. Ins. Ass'n of Rock Twp	Mitchell	R. C. Rosenberg	A. Brogmus	St. Ansgar, Iowa	Dec. 12, 1881	3,198,408.00	457,308.00	343,088.00	3,312,628.00	.47
109	Far. Mut. Fire Ins. Ass'n of Monona Co.	Monona	C. C. Persinger	J. A. Hathaway	Onawa, Iowa	April 1892	1,925,621.00	414,019.00	339,607.00	2,000,033.00	.88
110	Villisca Mut. F. & L. Ins. Ass'n	Montgomery	Ellis McCracken	Harry Dierim	Villisca, Iowa	1891	2,245,105.00	605,710.00	427,065.00	2,423,750.00	2.22
111	Far. Mut. Assess. F. & L. Ins. Ass'n	Muscatine	W. O. Fritchman	D. B. Addleman	Muscatine, Iowa	Nov. 1873	4,521,078.00	468,617.00	223,195.00	4,766,500.00	1.46
112	White Pidgeon Mut. F. & L. Ins. Ass'n	Muscatine	P. F. Carroll	George Korns	Wilton Jct., Iowa	1872	7,576,382.00	456,904.00	126,114.00	7,907,172.00	1.22
113	Farmers Mutual Fire & Lightning Ins. Ass'n	Osceola	O. B. Harding	Will Thomes	Sibley, Iowa	Oct. 1909	5,109,885.00	1,143,481.00	1,020,635.00	5,237,731.00	1.97
114	Farmers Mutual Fire & Lightning Ins. Ass'n	O'Brien	Wm. Appeldorn	Wm. Treiner	Hartley, Iowa	Mar. 26, 1890	10,500,000.00	2,840,000.00	2,340,000.00	11,000,000.00	2.08
115	Morton Farmers Mutual Insurance Ass'n	Page	W. T. Goodman	C. H. Henderson	Coin, Iowa	Feb. 28, 1886	4,673,163.00	983,087.00	841,758.00	4,814,492.00	2.50
116	Swedish Mutual Insurance Ass'n of S. W. Ia.	Page	A. G. Ossian	J. A. Swanson	Clarinda, Iowa	June 30, 1925	8,732,391.00	1,000,665.00	637,339.00	9,095,717.00	.83
117	Farmers Mutual Insurance Ass'n	Palo Alto	Omro Cottington	Geo. W. Downs	Emmetsburg, Iowa	April 3, 1926	6,760,080.00	1,551,480.00	1,042,150.00	7,269,360.00	.....

TABLE 44

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No.	Name of Association	County	Name of President	Name of Secretary	Address of Secretary	Date of Organization	Risks in Force Dec. 31, 1925	Risks Written During Year	Risks Expired and Cancelled During Year	Risks in Force Dec. 31, 1926	Cost Per $1,000.00 During Year
118	Farmers Mut. Ins. Ass'n of Plymouth Co.	Plymouth	P. E. Held	Frank Hrese	Merrill, Iowa	April 26, 1888	6,352,297.00	1,418,307.00	1,075,665.00	6,694,939.00	1.71
152	Remsen Mutual Fire Insurance Ass'n	Plymouth	Theo. Sudtelgate	Bernard Bohlke	Remsen, Iowa	April 6, 1926	----------	4,101,665.00	10,525.00	4,091,140.00	1.64
119	Pocahontas County Mut. F. & L. Ins. Ass'n	Pocahontas	C. L. Gunderson	P. J. Shaw	Plover, Iowa	Jan. 1, 1891	14,020,827.00	1,250,224.00	577,600.00	14,693,451.00	3.40
120	Farmers Mut. Fire Ins. Ass'n of Polk County	Polk	G. H. Swartfager	T. M. Schooler	Des Moines, Iowa	April 1874	5,683,720.00	1,195,370.00	945,885.00	5,933,205.00	3.36
121	Swedish Mutual Ins. Ass'n of Polk County	Polk	A. C. Hedlund	J. W. Wilmers	Des Moines, Iowa	1881	1,000,200.00	179,600.00	225,700.00	954,100.00	1.55
164	Grand Mutual Fire Insurance Ass'n	Polk	Theo Pearson	N. A. Drottz	Des Moines, Iowa	Feb. 26, 1921	129,750.00	54,300.00	52,050.00	132,000.00	2.21
122	Pottawattamie Co. Far. Mut. Fire Ins. Ass'n	Pottawattamie	W. C. Children	F. W. Van Druff	Council Bluffs, Iowa	1878	29,321,470.00	6,582,470.00	5,802,985.00	30,100,955.00	2.36
123	Poweshiek County Far. Mut. Ins. Ass'n	Poweshiek	H. P. Baustian	John Evans	Grinnell, Iowa	Jan. 25, 1875	10,032,108.00	1,673,423.00	1,192,600.00	10,512,931.00	1.93
124	Ringgold Mutual Fire Insurance Ass'n	Ringgold	R. M. Buck	Sam'l F. Kater	Mt. Ayr, Iowa	April 9, 1887	1,636,955.00	438,276.00	246,571.00	1,828,660.00	2.62
125	Sac County Far. Mut. Fire Ins. Ass'n	Sac	R. M. Long	H. E. Colburn	Sac City, Iowa	Aug. 10, 1875	10,824,589.00	2,214,485.00	1,772,937.00	11,266,137.00	2.43
126	American M. F. & L. Ins. Ass'n of Scott Co.	Scott	Gus Grell	B. J. Messer	Davenport, Iowa	Jan. 2, 1869	5,603,320.00	221,397.00	124,737.00	5,699,980.00	1.64
127	Farmers Mut. Ins. Ass'n of Scott County	Scott	Peter F. Soenke	Peter F. Soenke	Davenport, Iowa	Aug. 1908	6,534,325.00	123,095.00	73,075.00	6,584,345.00	1.63
128	Mutual Insurance Ass'n of Davenport	Scott	Edw. K. Putnam	G. H. Ficke	Davenport, Iowa	June 1, 1908	712,462.47	40,649.97	27,294.05	725,818.39	3.60
129	Scott County Farmers Mut. Ins. Ass'n	Scott	H. B. Moorhead	R. E. Parmele	Davenport, Iowa	July 2, 1873	1,011,615.00	234,760.00	272,915.00	973,460.00	3.49
130	Walcott Mutual Fire Insurance Ass'n	Scott	Adolph Moeller	A. L. Illian	Walcott, Iowa	May 1, 1883	4,830,711.00	120,794.00	178,159.00	4,773,346.00	1.31
131	Danish Mutual Fire Insurance Ass'n	Shelby	Thos. Christensen	Hans Petersen	Elk Horn, Iowa	Mar. 1886	12,912,603.00	2,260,997.00	2,005,470.00	13,168,130.00	1.50
132	Farmers Mut. Ins. Ass'n of Shelby County	Shelby	A. C. Hayward	W. K. Colburn	Harlan, Iowa	Feb. 12, 1887	6,943,997.00	1,539,420.00	1,280,702.00	7,202,715.00	2.36
133	Westphalia Farmers Mutual Ass'n	Shelby	Jacob Langenfeld	Tony J. Schmitz	Westphalia, Iowa	Dec. 26, 1892	2,316,510.00	320,865.00	235,810.00	2,401,565.00	.47
134	Farmers Mutual Insurance Ass'n	Sioux	J. L. Weatherly	A. H. Ruys	Hull, Iowa	June 1886	13,435,143.00	2,757,512.00	1,989,710.00	14,202,945.00	2.21
135	German Farmers Mut. Ins. Ass'n	Sioux	Henry F. Becker	Wm. Oldenburg	Rock Rapids, Iowa	Oct. 1, 1891	14,266,809.00	1,792,200.00	966,427.00	15,092,582.00	1.35
136	Farmers Mut. F. & L. Ins. Ass'n	Story	J. T. Handsaker	E. H. Graves	Ames, Iowa	June 1887	3,221,545.00	639,560.00	492,948.00	3,368,157.00	2.24
137	Farmers Mutual Fire Insurance Ass'n	Story	J. H. Jacobson	M. O. Rod	Roland, Iowa	Nov. 1885	6,978,636.97	1,230,817.00	953,855.14	7,255,598.83	2.10
138	Fieldberg Mutual Insurance Ass'n	Story	G. Matzinger	A. A. Fjelland	Huxley, Iowa	April 14, 1887	1,343,129.70	266,945.00	227,122.71	1,382,951.99	2.53
139	Bohemian Mut. Ins. Ass'n of Tama County	Tama	Frank J. Novak	John Dvorak	Clutier, Iowa	1867	5,422,572.00	617,954.00	438,209.00	5,602,317.00	.88
140	Farmers Mut. Aid Ass'n of Tama County	Tama	E. Mericle	C. O. Owens	Traer, Iowa	1874	6,585,245.00	1,176,150.00	926,155.00	6,835,240.00	1.85
141	Farmers Mut. Fire Ins. Ass'n of Tama County	Tama	Henry Goettsch	A. J. Danker	Traer, Iowa	Oct. 28, 1916	8,402,346.00	640,770.00	299,615.00	8,743,501.00	1.93
142	Far. Mut. F. & L. Ins. Ass'n of Taylor Co.	Taylor	E. P. Patch	M. A. Sawyer	Bedford, Iowa	Mar. 1, 1899	3,118,070.00	544,154.00	551,721.00	3,110,508.00	2.05
143	Far. Mut. Prot. Ass'n, So. Van Buren Co.	Van Buren	R. M. Story	Geo. L. Lorton	Bonaparte, Iowa	June 26, 1916	3,058,410.00	390,922.00	276,650.00	3,172,682.00	2.40
144	Far. Mut. Prot. Ass'n, Van Buren County	Van Buren	W. H. Bott	C. H. Graham	Birmingham, Iowa	Dec. 14, 1871	2,687,921.00	412,800.00	5,000.00	3,095,721.00	4.21
145	Kirkville Mut. Fire & Lightning Ins. Ass'n	Wapello	W. A. C. Brown	Wm. Bane	Fremont, Iowa	June 7, 1881	1,097,835.00	19,305.00	192,020.00	925,120.00	1.72
146	Wapello County Mut. F. & L. Ins. Ass'n	Wapello	C. J. Larson	Alfred Anderson	Blakesburg, Iowa	Mar. 1, 1916	1,002,592.00	322,545.00	216,845.00	1,108,292.00	1.26
147	Warren County Far. Mut. Ins. Ass'n	Warren	F. A. Walk	Lou Puderbaugh	Lacona, Iowa	June 28, 1887	1,011,049.00	168,000.00	76,640.00	1,102,409.00	2.04
148	Wayne County Mutual Insurance Ass'n	Wayne	F. R. Fry	Estella L. Boyd	Corydon, Iowa	April 6, 1872	3,641,128.00	750,557.00	668,304.00	3,723,381.00	3.01
149	Far. Mut. Fire Ins. Ass'n of Webster County	Webster	Henry Parsons	M. L. Smith	Ft. Dodge, Iowa	Aug. 1884	16,857,685.00	3,731,907.00	2,887,256.00	17,702,336.00	2.53
150	Scandinavian Mut. F. & L. Ins. Ass'n	Webster	Wm. Larson	Wesley Johnson	Dayton, Iowa	Sept. 17, 1884	8,201,492.00	1,658,695.00	1,202,934.00	8,657,253.00	1.21
151	Farmers Mut. Ins. Ass'n of Washington Co.	Washington	O. C. Patterson	Jas. J. Benda							
153	Farmers Mutual Fire & Lightning Ins. Ass'n of Winnebago County	Winnebago	F. W. Russell	C. N. Flugum	Washington, Iowa	Feb. 10, 1883	18,560,099.00	2,733,752.00	2,342,855.00	18,950,996.00	2.43
154	Bohemian Mutual Protective Ass'n	Winneshiek	J. F. Korbel	W. C. Dostol	Leland, Iowa	Feb. 22, 1886	7,791,079.00	1,782,310.00	1,251,595.00	8,321,794.00	.88
155	Far. Mut. F. & L. Ins. Ass'n, Winneshiek Co.	Winneshiek	C. R. Williams	E. W. Goodykoontz	Jackson, Jct., Iowa	Aug. 7, 1916	3,491,477.00	405,150.00	237,321.00	3,659,306.00	2.45
157	Norwegian Mut. Prot. Ass'n of Winneshiek Co.	Winneshiek	Gus Johnson	Wm. Linnervold	Waukon, Iowa	Mar. 24, 1877	9,553,772.00	681,092.00	399,210.00	9,835,654.00	1.63
158	Ger. Far. M. L. & T. Ins. Ass'n of Woodbury and Monona Counties	Woodbury	Chas. F. Schrunk	J. F. Mohr	Decorah, Iowa	Dec. 1871	7,247,220.00	365,895.00	155,585.00	7,457,530.00	1.13
159	Woodbury and Plymouth Counties Farmers Mutual Fire Insurance Ass'n	Woodbury	F. W. Johnson	F. L. McDermott	Danbury, Iowa	June 27, 1889	2,410,185.00	126,697.00	225,530.00	2,311,352.00	.79
160	Farmers Mutual Ins. Ass'n of Worth County	Worth	O. E. Lobben	W. R. Johnson	Moville, Iowa	Feb. 20, 1888	4,850,474.00	1,261,325.00	925,895.00	5,185,904.00	1.87
161	Farmers Mut. Fire Ins. Ass'n of Wright Co.	Wright	G. J. Mack	J. L. Sullivan	Northwood, Iowa	Mar. 25, 1882	11,739,835.00	2,403,055.00	2,125,900.00	12,016,990.00	2.20
163	Germanville Mut. Fire Ass'n	Washington	Will Weible	Jas. P. Pacha	Clarion, Iowa	June 28, 1890	6,165,473.00	1,598,360.00	1,446,367.00	6,317,466.00	1.83
					Richland, Iowa	Jan. 1920	2,209,997.28	171,984.00	73,054.00	2,308,927.28	3.55
	Grand Total						$ 929,996,668.76	$ 180,203,119.22	$ 140,856,146.99	$ 969,343,640.99	

TABLE 45—COUNTY MUTUAL ASSOCIATIONS—PRINCIPAL ITEMS OF BUSINESS, 1926

No.	Name of Association	Ledger Assets Dec. 31, Previous Year	Income: Assessments and Fees	Income: Interest and Rent	Income: All Other	Total Income	Carried Forward	Net Losses Paid	Commissions	Disbursements: Salaries and Expenses of Officers, Directors and Employees	Disbursements: All Other	Disbursements: Total Disbursements	Balance
1	Adair County Mutual Insurance Ass'n	$ 12,517.07	$ 15,934.07		$ 4.10	$ 15,938.17	$ 28,455.24	$ 8,392.69	$ 894.36	$ 750.00	$ 1,499.73	$ 11,536.78	$ 16,918.46
2	Greeley Mutual Fire Insurance Ass'n	2,896.87	2,163.39	$ 23.40	15.25	2,202.04	5,098.91	1,479.30		437.25	203.37	2,119.62	2,979.29
3	Farmers Mutual Insurance Ass'n	3,847.58	4,745.70		1,193.00	5,938.70	9,786.28	10,256.97	542.77	189.57	1,356.00	12,345.31	h—2,559.03
4	Ger. Far. Mut. Ins. Ass'n of Allamakee Co.	723.94	9,950.32	119.48	26.19	10,095.99	10,819.93	1,928.02	23.50	207.10	102.15	2,260.77	8,559.16
5	Allamakee Co. Scandinavian M. P. Ass'n	974.46	2,122.89		31.19	2,154.08	3,128.54	1,286.23		84.80	146.61	1,517.64	1,610.90
6	Appanoose Co. Far. Mutual Ins. Ass'n	1,479.20	2,120.93	30.10		2,151.03	3,630.23	1,637.73	296.85	125.00	124.03	2,183.61	1,446.62
7	Eden Mutual Insurance Ass'n	6,015.08	6,827.10			6,827.10	12,842.18	4,377.92		352.50	180.70	4,911.12	7,931.06
8	Lenox Mutual Fire & Lightning Ins. Ass'n	4,737.91	61.20			66.53	4,804.44	1,062.53		280.00	240.07	1,582.60	3,221.84
9	Iowa Twp. Mut. Fire Ins. Ass'n of Benton Co.	12,581.11			5.33		12,581.11	5,661.30		708.90	414.83	6,785.03	5,796.08
10	Vinton Mutual Insurance Ass'n	1,888.92	495.36		500.00	995.36	2,884.28	2,216.68	492.23	25.00	20.10	2,754.01	130.27
11	Danish Mutual Insurance Ass'n	571.10	3,271.32			3,271.32	3,842.42	2,472.16		914.76	186.32	3,573.24	269.18
12	Far. Mut. Fire Ins. Ass'n of Black Hawk Co.	10,765.59	22,353.65		6,300.00	28,653.65	39,419.24	24,242.40	788.50	1,196.80	6,579.74	32,807.44	6,611.80
13	Farmers Mutual Ins. Ass'n of Boone County	3,860.97	19,117.96		14,250.35	33,368.31	37,229.28	20,792.72	321.00	605.80	15,258.70	36,978.22	251.06
14	Swedish Mutual Ins. Ass'n, Boone County and Adjoining Counties	11,784.82	9,589.90	343.13		9,933.03	21,717.85	7,099.66	610.77	889.00	885.29	9,484.72	12,233.13
15	Bremer Co. Mut. Fire & Lightning Ins. Ass'n	4,657.82	26,477.92		20,898.19	47,376.11	52,033.93	25,817.26		1,722.21	23,093.65	50,633.12	1,400.81
16	First Ger. M. F. L. and S. I. A. of Maxfield	4,128.48	31,270.46		14,677.05	45,947.51	50,075.99	20,299.25		3,225.25	15,263.03	38,787.53	11,288.46
17	Ger. M. F. L. & W. Assess. Ass'n of the Farmers of Maxfield and Vicinity	5,999.74	19,127.37		10,235.00	29,362.37	35,362.11	17,875.07		1,389.39	11,134.40	30,398.86	4,963.25
18	Farmers Mutual Insurance Ass'n	20,936.21	24,336.89	420.00		24,756.89	45,693.10	17,975.23	675.00	1,203.00	683.55	20,536.78	25,156.32
19	Farmers Mut. Fire & Lightning Ins. Ass'n	37,691.45	2,358.10	400.00		2,758.10	40,449.55	7,749.12	677.00	1,197.78	499.60	10,123.50	30,326.05
20	Butler Co. Farmers Mut. F. & L. Ins. Ass'n	1,731.68	44,172.52	149.94		44,322.46	46,054.14	25,833.27	1,105.00	1,080.56	8,118.47	36,137.30	9,916.84
21	Farmers Mutual Fire Ins. Ass'n, Calhoun Co.	2,578.30	5,732.85	25.00	425.00	6,182.85	8,761.15	2,902.93	100.00	1,226.55	672.14	4,901.62	3,859.53
22	German Mutual Insurance Ass'n	6,074.79	6,156.84	180.00	58.65	6,395.49	12,470.28	1,385.16		1,508.85	188.48	3,082.49	9,387.79
23	Farmers Mutual Fire & Lightning Ins. Ass'n	8,101.17	3.54			3.54	8,104.71	3,554.01	147.26	684.80	274.30	3,660.37	4,444.34
25	Farmers Mutual Insurance Ass'n of Roselle	3,595.01	2,870.60			2,870.60	6,465.61	5,177.23		492.01	382.90	6,052.14	413.47
26	Home Mutual Ins. Ass'n, Carroll County	7,426.93	5,139.68			5,139.68	12,566.61	8,422.96		865.78	669.10	9,957.84	2,608.77
27	Mt. Carmel Mutual Protective Ass'n	281.29	1,369.25		1,105.71	2,474.96	2,756.25	2,159.15		139.20	457.90	2,756.25	
28	Cass County Farmers Mutual Fire Ins. Ass'n	9,392.32	9,235.98	214.61		9,450.59	18,842.91	6,449.59	1,605.80	855.00	254.21	9,164.60	9,678.31
29	Victoria Twp. Farmers Mutual Ins. Ass'n	579.17	1,166.57		120.00	1,286.57	1,865.74	1,684.00		27.00	91.26	1,802.26	63.48
30	Noble Twp. Mutual Protective Ass'n	802.39	481.93			481.93	1,284.32	820.00		125.80	114.10	1,059.90	224.42
31	Springdale Mutual Fire Ins. Ass'n	33.38	7,475.68		2,775.74	10,251.42	10,284.80	2,436.79		655.10	6,776.31	9,868.20	416.60
32	Farmers Mut. Ins. Ass'n, Cerro Gordo County	34,040.59	30,056.59	707.96	3,551.36	34,315.91	68,356.50	27,711.49	1,500.00	4,333.17	6,159.49	39,704.15	28,652.35
33	Maple Valley Mutual Insurance Ass'n	1,376.77	5,099.95		6,503.00	11,602.95	12,979.72	4,199.31		644.65	6,871.44	11,715.40	1,264.32
34	Western Cherokee M. F. & L. Ins. Ass'n	24,099.81	2,348.09			2,348.09	26,447.90	17,702.80	1,149.90	1,555.15	752.04	21,159.89	5,288.01
35	Far. M. F. & L. Ins. Ass'n of Chickasaw Co.	5,813.96	27,655.72		11,600.00	39,255.72	45,069.68	16,622.48	965.00	2,172.35	15,422.63	35,182.46	9,887.22
36	Farmers Mut. F. & L. Ass'n, Clay County	2,977.61	32,458.04	121.17	28,550.00	61,129.21	64,106.82	25,875.58	142.95	2,058.70	31,041.96	59,119.19	4,987.63
37	Communia Far. Mut. F. & L. Ins. Ass'n	1,274.83	9,260.05		4,200.00	13,460.05	14,734.88	4,381.25	876.07	691.00	4,652.80	10,601.12	4,133.76
38	Farmers Mut. F. & L. Ins. Ass'n	136.91	18,469.49	90.20	20,015.00	38,574.69	38,761.60	15,435.86	1,162.71	1,958.65	20,440.99	38,998.21	h—236.61
39	Farmers Mut. Ins. Ass'n of Garnavillo	2,572.53	18,694.16	100.00	3,400.00	22,194.16	24,766.69	6,749.90		1,231.30	3,917.46	11,898.66	12,868.03
40	Farmers Mut. F. & L. Ins. Ass'n, Clinton, Scott and Jackson Counties	11,574.95	22,072.05	148.89		22,220.94	33,795.89	13,969.28	2,683.14	1,066.40	847.23	18,566.05	15,229.84
41	Farmers Mut. Ins. Ass'n, Clinton and Adjoining Counties	977.03	14,960.75			14,960.75	15,937.78	11,733.63		684.34	167.20	12,585.17	3,352.61
162	Clinton Mutual Plate Glass Ass'n	9,986.95	4,484.33	367.57	148.50	5,000.40	14,987.35	2,096.00	909.28		186.00	3,191.37	11,795.98
42	American Mutual Fire & Lightning Ass'n	1,692.82	2,250.23		500.00	2,750.23	4,443.05	657.67		52.13	554.06	1,263.86	3,179.19
43	Farmers Mut. F. & L. Ins. Ass'n of Clinton and Jackson Counties	286.03	5,925.85			5,925.85	6,211.88	6,004.00		164.90	42.98	6,211.88	
44	American Mut. Ins. Ass'n of Clinton and Adjoining Counties	2,162.36	5,729.36		1,000.00	6,729.36	8,891.72	5,232.95		543.66	1,229.63	7,006.24	1,885.48
45	Farmers Mutual Ins. Ass'n of Kiron, Iowa	110.85	20,702.07		500.00	21,202.07	21,312.92	10,488.71		1,689.95	8,996.85	21,175.51	137.41
46	Mut. F. L. T. & W. Ins. Ass'n of Ger. Farmers of Crawford and Ida Counties	13,833.63	1,695.17			1,695.17	15,528.8[illegible]	8,239.60		1,640.98	1,462.97	11,342.95	4,185.85
47	Farmers Mut. Fire & Lightning Ins. Ass'n	576.32	16,705.60		14,100.00	30,805.60	31,381.9[illegible]	13,983.14		900.00	16,191.89	31,075.03	306.89
48	Patrons Mutual Fire Insurance Ass'n	494.74	11,335.30			11,335.30	11,830.0[illegible]	9,120.20	150.50	500.00	108.00	9,878.70	1,951.34
49	Farmers Mut. F. & L. Ins. Ass'n (Delaware County)	2,473.15	11,133.32		7,000.00	18,133.32	20,606.4[illegible]	7,236.19	430.75	1,056.50	7,992.69	16,716.13	3,890.34
50	D. M. Co. Far. Mut. Fire Ins. Ass'n	2,806.72	8,362.50			8,362.50	11,169.2[illegible]	6,035.85		451.00	952.68	7,469.53	3,729.69

TABLE 45—Continued

No.	Name of Association	Ledger Assets Dec. 31, Previous Year	Income: Assessments and Fees	Income: Interest and Rent	Income: All Other	Total Income	Carried Forward	Net Losses Paid	Commissions	Disbursements: Salaries and Expenses of Officers, Directors and Employees	Disbursements: All Other	Disbursements: Total Disbursements	Balance
51	German Catholic Mut. Fire Ins. Ass'n	8,201.15	521.40	301.82		823.22	9,024.37	24.55		220.00	11.50	256.05	8,768.32
52	German Mutual Fire Insurance Ass'n	1,002.90	4,355.60		303.35	4,658.95	5,661.85	4,525.40	1,000.00	45.00	91.45	5,661.85	
53	Mutual German Protestant Fire Ins. Ass'n	30,719.76	2,187.75	1,651.52	100.00	3,939.27	34,659.03	933.00	351.25	600.00	144.50	2,028.75	32,630.28
54	Swedish M. F. Ins. Ass'n of Des Moines Co.	7,827.47	1,684.10	339.64	15.00	2,038.74	9,866.21	688.99	243.00	410.00	243.74	1,585.73	8,280.48
55	Dickinson County Farmers Mut. Ins. Ass'n	16,314.21	9,611.31	387.92		9,999.23	26,313.44	8,756.79	772.75	1,574.79	833.44	11,937.77	14,375.67
56	Cascade Farmers Mut. Fire & Lightning Ass'n.	3,853.30	2,956.52			2,956.52	6,809.82	1,198.10	124.15	576.00	83.70	1,981.95	4,827.87
57	Dubuque County Farmers Mut. Ins. Ass'n	5,538.36	14,040.86		5,000.00	19,040.86	24,579.22	12,301.91	247.00	722.25	5,587.75	18,858.91	5,720.31
58	Lore Farmers Mutual Fire Insurance Ass'n	25.37	717.15			717.15	742.52	49.96		61.00	335.25	446.21	296.31
60	New Vienna Mutual Fire Insurance Ass'n	2,974.74	10,465.41	57.00		10,522.41	13,497.15	9,674.45		1,183.71	532.16	11,390.32	2,106.83
61	Farmers Mutual Fire & Lightning Ins. Ass'n	8,027.42	1,484.79		156.51	1,641.30	9,668.72	6,917.97	893.00	711.20	497.88	9,020.05	648.67
62	Farmers Mutual Fire & Lightning Ins. Ass'n	9,631.66	34,364.41		106.05	34,470.46	44,102.12	17,239.37	885.55	300.00	770.74	19,195.66	24,906.46
63	German Mutual Fire & Lightning Ins. Ass'n	5,976.39	10,555.88	169.45		10,725.33	16,701.72	7,441.14		1,087.55	234.44	8,763.13	7,938.59
64	Floyd County Far. Mut. Fire Ins. Ass'n	12,006.29	27,966.78		8,500.00	36,466.78	48,473.07	23,936.67		1,200.00	9,576.77	34,713.44	13,759.63
65	Franklin County Far. Mut. F. & L. Ins. Ass'n	4,739.69	33,656.44	321.92	2,000.00	35,978.36	40,718.05	15,413.56		2,085.00	4,462.29	21,960.85	18,757.20
66	Farmers Mutual Fire & Lightning Ins. Ass'n	296.14	2,053.44		7.22	2,060.66	2,356.80	391.40	98.50	40.00	222.26	752.16	1,604.64
67	Farmers Mutual Fire & LightningIns. Ass'n	6,096.91	6,842.16			6,842.16	12,939.07	2,756.70	515.49	894.00	148.40	4,314.59	8,624.48
68	Far. Mut. F. & L. Ins. Ass'n of Grundy Co.	10,205.41	13,780.92			13,780.92	23,986.33	9,805.76	762.50	432.00	509.61	11,599.87	12,386.46
69	Farmers M. F. A. of Guthrie and Adair Cos.	1,220.47	16,772.21		9,244.65	26,016.86	27,237.33	15,197.05		948.58	10,228.92	26,374.55	862.78
70	Farmers Mutual Fire & Lightning Ins. Ass'n	3,650.89	16,424.51		1,200.00	17,624.51	21,275.40	10,357.12	571.50	1,246.30	3,939.31	16,114.23	5,161.17
71	Farmers Mut. Ins. Ass'n of Hardin and Franklin Counties	9,932.75	18,094.76	97.17		18,191.93	28,124.68	9,619.23	1,477.82	1,396.35	929.77	13,423.17	14,701.51
72	Hardin County Mutual Insurance Ass'n	138.69	6,449.00		2,900.00	9,349.00	9,487.69	2,078.00	1,022.46	300.00	5,975.93	9,376.39	111.30
73	Harrison County Far. M. F. & L. Ins. Ass'n	26,868.30	24,782.39	505.11	12.35	25,299.85	52,168.15	24,162.31	2,570.39	1,588.25	1,388.37	29,709.32	22,458.83
74	Henry County Far. Mut. F. & L. Ins. Ass'n	5,965.70	22,563.46		15,000.00	37,563.46	43,529.16	30,339.82	656.77	2,187.77	5,903.51	39,087.87	4,441.29
75	Svea Mut. Prot. Fire Ins. Ass'n	330.78	887.67	30.69	400.42	1,318.18	1,648.96	479.21		444.31	361.36	1,284.88	364.08
76	Farmers Mut. Ins. Ass'n of Cresco	22,230.16	16,263.88	42.50	107.05	16,413.43	38,652.59	15,628.42	715.50		2,120.72	18,464.64	20,187.95
77	Humboldt Mutual Insurance Ass'n	59,996.31	14,536.00	702.54		15,238.54	75,234.85	8,675.54	934.00	1,760.40	4,319.27	15,689.21	59,545.64
78	Ida County Far. Mut. F. & L. Ins. Ass'n	2,386.12	8,274.86		3,300.00	11,574.86	13,960.98	7,460.32	985.95	1,040.00	4,520.12	14,006.39	h—45.41
79	Patrons Mutual Insurance Ass'n	7,797.46	25,264.57	37.89	27,500.00	52,802.46	60,599.92	21,380.95		3,784.31	28,876.27	54,041.53	6,558.39
80	Farmers M. A. A. Jackson and Clinton Co's	11,512.93	33,812.88	74.97	7,000.00	40,887.85	52,400.78	16,810.84	1,805.00	1,706.10	8,674.69	28,996.63	23,404.15
81	Farmers Mut. Fire & L. Ins. Ass'n	8,425.34	30,123.42		19,476.02	49,599.44	58,024.78	29,352.37		1,300.00	20,789.99	51,442.36	6,582.42
82	Jefferson County Farmers Mutual Ass'n	4,510.29	9,428.88		6,016.86	15,445.74	19,956.03	10,963.81	69.50	530.00	5,765.20	17,328.51	2,627.52
83	Farmers Mutual Ins. Ass'n of Sharon	5,023.94	2,160.88	60.00	121.43	2,342.31	7,366.25	805.06	124.00		114.41	1,043.47	6,322.78
84	Lincoln Mutual Insurance Ass'n	4,633.76	3,939.48			3,939.48	8,573.24	1,500.70	282.45	308.85	134.65	2,226.65	6,346.59
85	Northwestern Mutual Fire Insurance Ass'n	6,038.53	23,472.30	145.69	5,100.00	28,717.99	34,756.52	18,594.13	596.00	1,222.90	6,042.91	26,455.94	8,300.58
87	Bohemian Farmers Mutual Insurance Ass'n	103.59	1,614.17			1,614.17	1,717.76	1,510.00		156.00	28.55	1,694.55	23.21
88	Farmers Mutual Ins. Ass'n of Castle Grove	846.00	9,284.26		1,000.00	10,284.26	11,130.26	8,316.95		811.20	1,720.32	10,848.47	281.79
89	German Mutual Fire Insurance Ass'n	1,575.94	7,166.44		13.00	7,179.44	8,755.38	2,011.91		1,824.72	524.10	4,360.73	4,394.65
90	Farmers Pioneer Mutual Insurance Ass'n	15,452.42	16,423.34	210.00		16,633.34	32,085.76	14,819.13	106.47	978.80	535.22	16,439.62	15,646.14
91	Prairie Farmers Mutual Insurance Ass'n	66.45	27,549.38	36.97	5,034.02	32,620.37	32,686.82	18,200.31	1,148.00	1,236.56	12,088.25	32,673.11	13.71
92	Kossuth County Mut. Fire Insurance Ass'n	9,994.33	29,178.16	350.00		29,528.16	39,522.49	21,321.82		2,200.00	886.12	24,407.94	15,114.55
93	Lee County Farmers Home Mutual Ins. Ass'n	36.24	6,869.59		3,329.00	10,198.59	10,234.83	7,456.65	381.00	550.00	1,819.82	10,207.47	27.36
94	Peoples Mutual Insurance Ass'n	2,990.36	3,201.53			3,201.53	6,191.89	1,843.97		890.31	251.50	2,985.78	3,206.11
95	Bohemian Farmers Mutual Insurance Ass'n	2,732.07	14,925.05			14,925.05	17,657.12	8,487.89		904.37	454.71	9,846.97	7,810.15
96	Bohemian Mutual Insurance Ass'n	31,052.93	3,683.95	1,221.40		4,905.35	35,958.28	3,305.13	408.75	423.00	298.27	4,435.15	31,523.13
97	Brown Twp. Insurance Ass'n	676.66	7,557.18		4,500.00	12,057.18	12,733.84	6,423.03	315.00	225.00	5,451.17	12,414.20	319.64
98	Farmers Mutual Insurance Ass'n of Linn Twp.	13.34	10,259.17		3,700.00	13,959.17	13,972.51	8,112.31	285.00	650.00	4,367.24	13,414.55	557.96
99	Marion Mutual Insurance Ass'n	50.24	41.25			41.25	91.49	4.00		41.25	17.00	62.25	29.24
100	West Side Mutual Fire Insurance Ass'n	3,828.94	17,106.07	385.49		17,491.56	21,320.50	6,398.00	399.00	376.50	401.37	7,574.87	13,745.63
101	Farmers Mut. Fire Ins. Ass'n of Louisa Co.	1,028.78	13,882.17		8,500.00	22,382.17	23,410.95	12,792.62		1,645.00	7,361.99	21,799.61	1,611.34
102	Far. Mut. F. & L. Ins. Ass'n of Lucas Co.	5,615.54	3,721.80	187.37		3,909.17	9,524.71	3,722.53		497.10	193.83	4,413.46	5,111.25
103	Farmers Mutual Fire Insurance Ass'n	16,553.15	14,689.48	383.32		15,072.80	31,625.95	10,230.62	849.10	1,122.07	470.00	12,671.79	18,954.16
107	Marion County Mutual Insurance Ass'n	1,640.16	2,191.09			2,191.09	3,831.25	1,047.08	174.15		83.79	1,305.02	2,526.23
104	Iowa Valley Mutual Insurance Ass'n	7,960.49	12,272.91		3,100.00	15,372.91	23,323.40	13,092.63	1,013.20	110.00	3,598.90	17,814.73	5,508.67
105	Marshall County Far. Mut. Fire Ins. Ass'n	2,390.81	35,662.87		4,000.00	39,662.87	42,053.68	23,368.66		935.00	4,618.08	28,921.74	13,131.94
106	Far. Mut. Fire Ins. Ass'n of Mitchell County	12,467.86	20,330.73		8,040.18	28,370.91	40,838.77	25,044.62		159.95	9,354.44	34,559.01	6,279.76
108	Ger. Far. M. F. Ins. Ass'n of Rock Twp.	4,677.83	h—130.26	113.00		h—17.26	4,660.57	932.30		402.46	202.14	1,536.90	3,123.67
109	Far. Mut. Fire Ins. Ass'n of Monona Co.	2,119.12	268.50		19.23	287.73	2,406.85	1,357.26	248.50	24.47	103.25	1,733.48	673.37

TABLE 45—Continued

No.	Name of Association	Ledger Assets Dec. 31, Previous Year	Income: Assessments and Fees	Income: Interest and Rent	Income: All Other	Total Income	Carried Forward	Net Losses Paid	Commissions	Disbursements: Salaries and Expenses of Officers, Directors and Employees	Disbursements: All Other	Disbursements: Total Disbursements	Balance
110	Villisca Mut. F. & L. Ins. Ass'n	1,694.24	6,593.83		12,800.00	19,393.83	21,088.07	3,833.94	104.00	822.54	16,235.04	20,995.52	92.55
111	Far. Mut. Assess. F. & L. Ins. Ass'n	7,626.87	9,603.26	243.56	1.58	9,848.40	17,475.27	4,376.67	242.80	1,574.50	581.12	6,775.09	10,700.18
112	White Pidgeon Mut. F. & L. Ins. Ass'n	4,297.96	16,121.15	28.66	4,116.35	20,266.16	24,564.12	7,934.30		987.55	4,549.60	13,471.45	11,092.67
113	Farmers Mutual Fire & Lightning Ins. Ass'n	2,824.51	10,929.41		500.00	11,429.41	14,253.92	8,502.23	430.95	712.30	1,085.85	10,731.33	3,522.59
114	Farmers Mutual Fire & Lightning Ins. Ass'n	25,411.77	24,345.78	357.83		24,703.61	50,115.38	18,299.38	1,850.88	1,080.00	1,160.06	22,390.32	27,725.06
115	Morton Farmers Mutual Insurance Ass'n	4,041.35	13,388.85		3,500.00	16,888.85	20,930.20	9,984.37		999.00	4,390.78	15,374.15	5,556.05
116	Swedish Mutual Insurance Ass'n of S. W. Ia.	6,632.59	16,802.08	460.00		17,262.08	23,894.67	4,646.76		1,815.10	896.26	7,358.12	16,536.55
117	Farmers Mutual Insurance Ass'n	6,570.03	11,829.98	5.00		11,834.98	18,405.01	9,325.97		2,045.00	4,995.46	16,366.43	2,038.58
118	Farmers Mut. Ins. Ass'n of Plymouth Co.	2,722.70	13,886.29			13,886.29	16,608.99	10,990.75		235.90	148.47	11,375.12	5,233.87
152	Remsen Mutual Fire Insurance Ass'n		5,733.24	108.24	5,664.29	11,505.77	11,505.77	4,442.69		2,047.55	219.90	6,710.14	4,795.63
119	Pocahontas County Mut. F. & L. Ins. Ass'n	20,027.44	32,395.45	573.64	12,451.91	45,421.00	65,448.44	37,258.57	864.00	2,096.87	8,709.80	48,929.24	16,519.20
120	Farmers Mut. Fire Ins. Ass'n of Polk County	5,559.30	17,322.08	72.00	9,736.65	27,130.73	32,690.03	15,522.11	1,375.12	1,471.50	10,200.54	28,569.27	4,120.76
121	Swedish Mutual Ins. Ass'n of Polk County	7,726.56	1,382.98	448.66	80.00	1,911.64	9,638.20	530.52		594.00	389.73	1,514.25	8,123.95
164	Grand Mutual Fire Insurance Ass'n	240.78	433.47			433.47	674.25	143.02	112.89	27.50	6.00	289.41	384.84
122	Pottawattamie Co. Far. Mut. Fire Ins. Ass'n	105,322.42	66,732.25	2,906.55	65.85	69,764.65	175,087.07	53,179.00	8,182.11	5,748.40	3,174.44	70,283.95	104,803.12
123	Poweshiek County Far. Mut. Ins. Ass'n	31,709.62	19,189.13	557.41	20.00	19,766.54	51,476.16	14,733.62		3,507.60	1,661.64	19,902.86	31,573.30
124	Ringgold Mutual Fire Insurance Ass'n	149.99	5,122.22		3,500.00	8,622.22	8,772.21	3,121.79	839.35	108.50	3,988.70	8,058.34	713.87
125	Sac County Far. Mut. Fire Ins. Ass'n	16,782.36	20,999.03	511.37		21,510.40	38,292.76	21,931.78	2,034.34	1,782.92	1,188.11	26,937.15	11,355.61
126	American M. F. & L. Ins. Ass'n of Scott Co.	66,867.43	1,262.78	3,536.41		4,799.19	71,666.62	7,714.32		1,007.00	521.87	9,243.19	62,423.43
127	Farmers Mut. Ins. Ass'n of Scott County	23,897.28	15,966.00	1,257.16		17,223.16	41,120.44	7,712.61		2,717.06	236.40	10,666.07	30,454.37
128	Mutual Insurance Ass'n of Davenport	2,736.59	3,940.69	179.94		4,120.63	6,857.22	1,581.98		900.00	108.30	2,590.28	4,266.94
129	Scott County Farmers Mut. Ins. Ass'n	362.37	2,804.96	12.95	3,375.00	6,192.91	6,555.28	3,218.35	92.00	55.00	3,070.55	6,435.90	119.38
130	Walcott Mutual Fire Insurance Ass'n	32,499.72	441.98	1,242.41		1,684.39	34,184.11	4,654.80	37.54	1,230.00	355.27	6,277.61	27,906.50
131	Danish Mutual Fire Insurance Ass'n	3,093.29	14,312.70	138.72	3,027.50	17,478.92	20,572.21	16,368.30		2,003.50	1,340.23	19,712.03	860.18
132	Farmers Mut. Ins. Ass'n of Shelby County	17,145.69	19,983.45	250.34		20,233.79	37,379.48	14,347.60	51.50	1,978.13	333.65	16,710.88	20,668.60
133	Westphalia Farmers Mutual Ass'n	6,106.02	2,571.35	182.60	69.70	2,823.65	8,929.67	195.35	107.11	697.35	125.22	1,125.03	7,804.64
134	Farmers Mutual Insurance Ass'n	21,364.62	23,531.51		11.00	23,542.51	44,907.13	24,638.81	1,660.92	3,216.53	1,141.01	30,657.27	14,249.86
135	German Farmers Mut. Ins. Ass'n	28,213.40	2,495.20	462.35		2,957.55	31,170.95	15,942.65	1,451.59	1,500.00	984.69	19,878.93	11,292.02
136	Farmers Mut. F. & L. Ins. Ass'n	5,158.29	6,466.21	49.78	16.20	6,532.19	11,690.48	6,141.50	470.65	419.60	352.50	7,384.25	4,306.23
137	Farmers Mutual Fire Insurance Ass'n	17,766.21	14,628.73	234.12		14,862.85	32,629.06	11,127.45	1,586.90	1,448.60	759.36	14,922.31	17,706.75
138	Fieldberg Mutual Insurance Ass'n	2,149.69	4,067.25		2,185.00	6,252.25	8,401.94	2,679.89	290.66	192.92	4,482.30	7,645.77	756.17
139	Bohemian Mut. Ins. Ass'n of Tama County	3,647.64	6,627.46	83.00	1,200.00	7,910.46	11,558.10	3,782.16	258.00	562.00	1,439.93	6,042.09	5,516.01
140	Farmers Mut. Aid Ass'n of Tama County	306.27	19,094.58		2,200.00	21,294.58	21,600.85	8,132.91	1,818.91	705.85	7,454.24	18,111.91	3,488.94
141	Farmers Mut. Fire Ins. Ass'n of Tama County	3,553.26	13,595.57		2,000.00	15,595.57	19,148.83	13,551.15			5,059.58	18,610.73	538.10
142	Far. Mut. F. & L. Ins. Ass'n of Taylor Co.	10,651.95	10,369.02			10,369.02	21,020.97	4,070.06	861.60	601.00	857.43	6,390.09	14,630.88
143	Far. Mut. Prot. Ass'n, So. Van Buren Co.	4,737.66	9,336.99			9,336.99	14,074.65	6,624.62		644.48	217.18	7,486.28	6,588.37
144	Far. Mut. Prot. Ass'n, Van Buren County	3,084.83	11,629.41		3,000.00	14,629.41	17,714.24	11,350.78		622.00	228.27	12,201.05	5,513.19
145	Kirkville Mut. Fire & Lightning Ins. Ass'n	17.74	2,286.39		1,500.00	3,786.39	3,804.13	1,466.04		176.43	1,613.42	3,255.89	548.24
146	Wapello County Mut. F. & L. Ins. Ass'n	1,302.24	268.12	11.67	105.38	385.17	1,687.41	787.50		501.26	38.87	1,327.63	359.78
147	Warren County Far. Mut. Ins. Ass'n	2,856.10	147.70			147.70	3,003.80	983.50	50.00	702.00	418.70	2,154.20	849.60
148	Wayne County Mutual Insurance Ass'n	7,852.29	11,328.17	135.88	4,571.99	16,037.04	23,889.33	8,996.38	808.14	896.00	4,853.60	15,554.12	8,335.21
149	Far. Mut. Fire Ins. Ass'n of Webster County	3,062.02	33,295.96	40.00	8,000.00	41,335.96	44,397.98	34,049.79	4,641.91	3,254.86	1,924.57	43,871.13	526.85
150	Scandinavian Mut. F. & L. Ins. Ass'n	30,297.23	7,943.24	1,052.43		8,995.67	39,292.90	7,739.51	1,006.76	1,068.94	246.20	10,061.41	29,231.49
151	Farmers Mut. Ins. Ass'n of Washington Co.	45,551.48	34,495.18	591.29		35,086.47	80,637.95	41,255.90	1,270.30	1,710.56	1,466.81	45,703.57	34,934.38
153	Farmers Mutual Fire & Lightning Ins. Ass'n of Winnebago County	2,325.61	13,070.90			13,070.90	15,396.51	4,838.06	620.03	873.20	781.80	7,113.09	8,283.42
154	Bohemian Mutual Protective Ass'n	7,996.34	9,202.31	80.00	4.63	9,286.94	17,283.28	7,782.92		616.32	369.25	8,768.49	8,514.79
155	Far. Mut. F. & L. Ins. Ass'n, Winneshiek Co.	166.34	18,277.25		1,500.00	19,777.25	19,943.59	14,090.67	313.35	560.00	4,825.00	19,779.02	164.57
157	Norwegian Mut. Prot. Ass'n of Winneshiek Co.	4,476.71	13,227.42	58.00		13,285.42	17,762.13	7,205.06		970.90	150.32	8,326.28	9,435.85
158	Ger. Far. M. L. & T. Ins. Ass'n of Woodbury and Monona Counties	8,404.53	569.12			569.12	8,973.65	1,494.88		266.87	115.94	1,877.69	7,095.96
159	Woodbury and Plymouth Counties Farmers Mutual Fire Insurance Ass'n	15,270.39	10,515.94	283.99		10,799.93	26,070.32	6,973.50	1,016.35	743.40	662.15	9,395.40	16,674.92
160	Farmers Mutual Ins. Ass'n of Worth County	16,089.96	18,868.01			18,868.01	34,957.96	22,259.32	1,941.70	1,488.00	468.71	26,157.73	8,800.23
161	Farmers Mut. Fire Ins. Ass'n of Wright Co.	6,608.44	11,999.66	20.00	3,500.00	15,519.66	22,128.10	7,547.84	1,289.32	1,580.60	4,450.06	14,867.82	7,260.28
163	Germanville Mut. Fire Ass'n	2,775.18	5,448.73		1,868.08	7,316.81	10,091.99	6,010.00		598.44	1,752.15	8,360.59	1,731.40
	Grand Total	$ 1,403,680.44	$ 1,930,653.91	$ 27,490.19	$ 419,063.06	$ 2,377,207.16	$ 3,780,887.60	$ 1,567,256.36	$ 78,964.72	$ 158,785.49	$ 529,940.10	$ 2,334,946.67	$ 1,445,940.93

*Red figure.

TABLE 46—COUNTY MUTUAL ASSOCIATIONS—ASSETS AND LIABILITIES DECEMBER 31, 1926

No.	Name of Association	Assets: Real Estate	Assets: Mortgage Loans, Bonds and Stocks	Assets: Cash in Office and Banks	Assets: All Other Ledger Assets	Total Ledger Assets	Non-Ledger Assets	Gross Assets	Total Admitted Assets	Liabilities: Net Unpaid Claims	Liabilities: All Other Liabilities	Liabilities: Total Liabilities	Surplus
1	Adair County Mutual Insurance Ass'n			$ 16,918.46		$ 16,918.46	$ 2,080.79	$ 18,999.25	$ 18,999.25		$ 254.10	$ 254.10	$ 18,745.15
2	Greeley Mutual Fire Insurance Ass'n			2,979.29		2,979.29	192.55	3,171.84	2,979.29				2,979.29
3	Farmers Mutual Insurance Ass'n			h—2,559.03		h—2,559.03	67.50	h—2,491.53	h—2,559.03				h—2,559.03
4	Ger. Far. Mut. Ins. Ass'n of Allamakee Co.			8,559.16		8,559.16	65.00	8,624.16	8,559.16	$ 2,000.00		2,000.00	6,559.16
5	Allamakee Co. Scandinavian M. P. Ass'n			1,610.90		1,610.90		1,610.90	1,610.90				1,610.90
6	Appanoose Co. Far. Mutual Ins. Ass'n			1,446.62		1,446.62	653.13	2,099.75	1,929.75	40.00		40.00	1,889.75
7	Eden Mutual Insurance Ass'n			7,931.06		7,931.06	200.00	8,131.06	7,931.06				7,931.06
8	Lenox Mutual Fire & Lightning Ins. Ass'n			3,221.84		3,221.84		3,221.84	3,221.84				3,221.84
9	Iowa Twp. Mut. Fire Ins. Ass'n of Benton Co.			5,796.08		5,796.08		5,796.08	5,796.08				5,796.08
10	Vinton Mutual Insurance Ass'n			130.27		130.27		130.27	130.27		500.00	500.00	h—369.73
11	Danish Mutual Insurance Ass'n			269.18		269.18		269.18	269.18	2,000.00		2,000.00	h—1,730.82
12	Far. Mut. Fire Ins. Ass'n of Black Hawk Co.			6,611.80		6,611.80		6,611.80	6,611.80				6,611.80
13	Farmers Mutual Ins. Ass'n of Boone County			251.06		251.06	2,248.62	2,499.68	1,969.68	2,000.00		2,000.00	h—30.32
14	Swedish Mutual Ins. Ass'n, Boone County and Adjoining Counties			12,041.37	$ 191.76	12,233.13	2,141.54	14,374.67	13,317.37				13,317.37
15	Bremer Co. Mut. Fire & Lightning Ins. Ass'n			1,400.81		1,400.81	3,250.00	4,650.81	4,650.81				4,650.81
16	First Ger. M. F. L. and S. I. A. of Maxfield			11,288.46		11,288.46	2,061.21	13,349.67	13,199.67	1,555.00		1,555.00	11,644.67
17	Ger. M. F. L. & W. Assess. Ass'n of the Farmers of Maxfield and Vicinity			4,963.25		4,963.25		4,963.25	4,963.25				4,963.25
18	Farmers Mutual Insurance Ass'n			25,156.32		25,156.32	1,124.30	26,280.62	25,905.62				25,905.62
19	Farmers Mut. Fire & Lightning Ins. Ass'n			30,326.05		30,326.05	1,300.00	31,626.05	31,126.05				31,126.05
20	Butler Co. Farmers Mut. F. & L. Ins. Ass'n			9,916.84		9,916.84		9,916.84	9,916.84				9,916.84
21	Farmers Mutual Fire Ins. Ass'n, Calhoun Co.			3,859.53		3,859.53	1,102.06	4,961.59	4,871.59				4,871.59
22	German Mutual Insurance Ass'n			9,387.79		9,387.79	82.39	9,470.18	9,387.79				9,387.79
23	Farmers Mutual Fire & Lightning Ins. Ass'n			4,444.34		4,444.34	157.00	4,601.34	4,444.34		104.92	104.92	4,339.42
25	Farmers Mutual Insurance Ass'n of Roselle			413.47		413.47	650.00	1,063.47	413.47				413.47
26	Home Mutual Ins. Ass'n, Carroll County			2,608.77		2,608.77		2,608.77	2,608.77				2,608.77
27	Mt. Carmel Mutual Protective Ass'n										1,105.71	1,105.71	h—1,105.71
28	Cass County Farmers Mutual Fire Ins. Ass'n			9,678.31		9,678.31	2,171.40	11,849.71	11,824.71	15.00		15.00	11,809.71
29	Victoria Twp. Farmers Mutual Ins. Ass'n			63.48		63.48		63.48	63.48		120.00	120.00	h—56.52
30	Noble Twp. Mutual Protective Ass'n			224.42		224.42		224.42	224.42				224.42
31	Springdale Mutual Fire Ins. Ass'n			416.60		416.60	974.73	1,391.33	1,139.91		2,750.00	2,750.00	h—1,610.09
32	Farmers Mut. Ins. Ass'n, Cerro Gordo County			4,652.35	$ 24,000.00	28,652.35		28,652.35	28,652.35				28,652.35
33	Maple Valley Mutual Insurance Ass'n			1,264.32		1,264.32		1,264.32	1,264.32				1,264.32
34	Western Cherokee M. F. & L. Ins. Ass'n			5,288.01		5,288.01	500.00	5,788.01	5,288.01				5,288.01
35	Far. M. F. & L. Ins. Ass'n of Chickasaw Co.			9,887.22		9,887.22	4,576.78	14,464.00	13,364.00		2,655.51	2,655.51	10,708.49
36	Farmers Mut. F. & L. Ass'n, Clay County			4,987.63		4,987.63	2,413.05	7,400.68	4,987.63	826.00		826.00	4,161.63
37	Communia Far. Mut. F. & L. Ins. Ass'n			4,133.76		4,133.76	262.14	4,395.90	4,133.76				4,133.76
38	Farmers Mut. F. & L. Ins. Ass'n			h—236.61		h—236.61	582.38	345.77	h—236.61	2,463.63	14,470.00	16,933.63	h—17,170.24
39	Farmers Mut. Ins. Ass'n of Garnavillo			12,868.03		12,868.03	462.00	13,330.03	12,868.03	15.00		15.00	12,853.03
40	Farmers Mut. F. & L. Ins. Ass'n, Clinton, Scott and Jackson Counties			15,229.84		15,229.84	4,702.49	19,932.33	19,932.33				19,932.33
41	Farmers Mut. Ins. Ass'n, Clinton and Adjoining Counties			3,352.61		3,352.61		3,352.61	3,352.61				3,352.61
162	Clinton Mutual Plate Glass Ass'n		$ 9,389.00	2,113.06	293.32	11,795.98		11,795.98	11,795.98				11,795.98
42	American Mutual Fire & Lightning Ins. Ass'n			1,432.07	1,747.27	3,179.19		3,179.19	2,477.34				2,477.34
43	Farmers Mut. F. & L. Ins. Ass'n of Clinton and Jackson Counties*												
44	American Mut. Ins. Ass'n of Clinton and Adjoining Counties			1,885.48		1,885.48		1,885.48	1,885.48				1,885.48
45	Farmers Mutual Ins. Ass'n of Kiron, Iowa			137.41		137.41	1,378.78	1,516.19	137.41	8,500.00	500.00	9,000.00	h—8,862.59
46	Mut. F. L. T. & W. Ins. Ass'n of Ger. Farmers of Crawford and Ida Counties			4,185.85		4,185.85	210.00	4,395.85	4,185.85				4,185.85
47	Farmers Mut. Fire & Lightning Ins. Ass'n			306.89		306.89	1,502.63	1,809.52	306.89	3,463.64		3,463.64	h—3,156.75
48	Patrons Mutual Fire Insurance Ass'n			1,951.34		1,951.34	175.00	2,126.34	1,951.34				1,951.34
49	Farmers Mut. F. & L. Ins. Ass'n (Delaware County)			3,890.34		3,890.34	285.42	4,175.76	3,890.34				3,890.34
50	D. M. Co. Far. Mut. Fire Ins. Ass'n			3,729.69		3,729.69	175.00	3,904.69	3,729.69				3,729.69

TABLE 46—Continued

No.	Name of Association	Assets: Real Estate	Assets: Mortgage Loans, Bonds and Stocks	Assets: Cash in Office and Banks	Assets: All Other Ledger Assets	Assets: Total Ledger Assets	Assets: Non-Ledger Assets	Assets: Gross Assets	Assets: Total Admitted Assets	Liabilities: Net Unpaid Claims	Liabilities: All Other Liabilities	Liabilities: Total Liabilities	Surplus
51	German Catholic Mut. Fire Ins. Ass'n			8,768.32		8,768.32	80.00	8,848.32	8,768.32				8,768.32
52	German Mutual Fire Insurance Ass'n									250.00	303.35	553.35	h—553.35
53	Mutual German Protestant Fire Ins. Ass'n		1,400.00	231.62	30,998.66	32,630.28	495.70	33,125.98	33,040.98				33,040.98
54	Swedish M. F. Ins. Ass'n of Des Moines Co.			8,280.48		8,280.48	351.16	8,631.64	8,280.48				8,280.48
55	Dickinson County Farmers Mut. Ins. Ass'n			14,375.67		14,375.67		14,375.67	14,375.67				14,375.67
56	Cascade Farmers Mut. Fire & Lightning Ass'n.			4,827.87		4,827.87	272.35	5,100.22	4,827.87				4,827.87
57	Dubuque County Farmers Mut. Ins. Ass'n			5,720.31		5,720.31	717.31	6,437.62	5,720.31				5,720.31
58	Lore Farmers Mutual Fire Insurance Ass'n			296.31		296.31		296.31	296.31				296.31
60	New Vienna Mutual Fire Insurance Ass'n			2,106.83		2,106.83		2,106.83	2,106.83				2,106.83
61	Farmers Mutual Fire & Lightning Ins. Ass'n			648.67		648.67	68.00	716.67	648.67				648.67
62	Farmers Mutual Fire & Lightning Ins. Ass'n			24,906.46		24,906.46	253.28	25,159.74	24,906.46				24,906.46
63	German Mutual Fire & Lightning Ins. Ass'n			7,938.59		7,938.59	442.55	8,381.14	7,938.59				7,938.59
64	Floyd County Far. Mut. Fire Ins. Ass'n			13,759.63		13,759.63	400.00	14,159.63	13,759.63				13,759.63
65	Franklin County Far. Mut. F. & L. Ins. Ass'n		15,000.00	3,757.20		18,757.20	1,300.00	20,057.20	18,757.20				18,757.20
66	Farmers Mutual Fire & Lightning Ins. Ass'n			1,604.64		1,604.64	440.07	2,044.71	1,951.65				1,951.65
67	Farmers Mutual Fire & Lightning Ins. Ass'n			8,624.48		8,624.48	1,580.92	10,205.40	9,830.40				9,830.40
68	Far. Mut. F. & L. Ins. Ass'n of Grundy Co.			12,386.46		12,386.46	365.20	12,751.66	12,386.46				12,386.46
69	Farmers M. F. A. of Guthrie and Adair Cos.			862.78		862.78	1,411.98	2,274.76	862.78	1,500.00		1,500.00	h—637.22
70	Farmers Mutual Fire & Lightning Ins. Ass'n			4,891.20	269.97	5,161.17	653.46	5,814.63	4,912.20				4,912.20
71	Farmers Mut. Ins. Ass'n of Hardin and Franklin Counties			14,701.51		14,701.51	2,975.81	17,677.32	14,701.81	350.00		350.00	14,351.81
72	Hardin County Mutual Insurance Ass'n			111.30		111.30	95.00	206.30	111.30		2,900.00	2,900.00	h—2,788.70
73	Harrison County Far. M. F. & L. Ins. Ass'n	$ 4,875.67		11,583.16	6,000.00	22,458.83	2,862.82	25,321.65	22,458.83	800.00		800.00	21,658.83
74	Henry County Far. Mut. F. & L. Ins. Ass'n			4,441.29		4,441.29	2,039.14	6,480.43	5,522.61		15,000.00	15,000.00	h—9,477.39
75	Svea Mut. Prot. Fire Ins. Ass'n			364.08		364.08		364.08	364.08		987.92	987.92	h—623.84
76	Farmers Mut. Ins. Ass'n of Cresco		1,000.00	19,187.95		20,187.95	1,280.95	21,468.90	20,187.95				20,187.95
77	Humboldt Mutual Insurance Ass'n			59,545.64		59,545.64		59,545.64	59,545.64				59,545.64
78	Ida County Far. Mut. F. & L. Ins. Ass'n			h—45.41		h—45.41	650.00	604.59	h—45.41				h—45.41
79	Patrons Mutual Insurance Ass'n			6,558.39		6,558.39		6,558.39	6,558.39	103.20	301.38	404.58	6,153.81
80	Farmers M. A. A. Jackson and Clinton Co's.	4,000.00		19,404.15		23,404.15	6,950.00	30,354.15	23,404.15				23,404.15
81	Farmers Mut. Fire & L. Ins. Ass'n			6,582.42		6,582.42	1,761.24	8,343.66	6,582.42				6,582.42
82	Jefferson County Farmers Mutual Ass'n			2,627.52		2,627.52		2,627.52	2,627.52				2,627.52
83	Farmers Mutual Ins. Ass'n of Sharon			6,322.78		6,322.78	250.39	6,573.17	6,322.78	25.00		25.00	6,297.78
84	Lincoln Mutual Insurance Ass'n			6,346.59		6,346.59	558.24	6,904.83	6,904.83	160.00		160.00	6,744.83
85	Northwestern Mutual Fire Insurance Ass'n			8,300.58		8,300.58	1,358.60	9,659.18	9,659.18	1,500.00	304.50	1,804.50	7,854.68
87	Bohemian Farmers Mutual Insurance Ass'n			23.21		23.21	46.45	69.66	23.21		10.00	10.00	13.21
88	Farmers Mutual Ins. Ass'n of Castle Grove			281.79		281.79	250.50	532.29	299.29				299.29
89	German Mutual Fire Insurance Ass'n			4,394.65		4,394.65	330.57	4,725.22	4,394.65				4,394.65
90	Farmers Pioneer Mutual Insurance Ass'n			15,646.14		15,646.14	1,243.11	16,889.25	15,646.14				15,646.14
91	Prairie Farmers Mutual Insurance Ass'n			13.71		13.71	28,786.57	28,800.28	28,349.33	4,200.00	4,900.00	9,100.00	19,249.33
92	Kossuth County Mut. Fire Insurance Ass'n			15,114.55		15,114.55		15,114.55	15,114.55				15,114.55
93	Lee County Farmers Home Mutual Ins. Ass'n			27.36		27.36	125.00	152.36	27.36		2,400.00	2,400.00	h—2,372.64
94	Peoples Mutual Insurance Ass'n			3,206.11		3,206.11	300.00	3,506.11	3,206.11				3,206.11
95	Bohemian Farmers Mutual Insurance Ass'n			7,810.15		7,810.15	365.00	8,175.15	7,810.15				7,810.15
96	Bohemian Mutual Insurance Ass'n		8,500.00	23,023.13		31,523.13	150.00	31,673.13	31,523.13				31,523.13
97	Brown Twp. Insurance Ass'n			319.64		319.64	270.00	589.64	319.64		2,500.00	2,500.00	h—2,180.36
98	Farmers Mutual Insurance Ass'n of Linn Twp.			557.96		557.96	125.00	682.96	557.96				557.96
99	Marion Mutual Insurance Ass'n			29.24		29.24	40.00	69.24	29.24				29.24
100	West Side Mutual Fire Insurance Ass'n			13,745.63		13,745.63		13,745.63	13,745.63				13,745.63
101	Farmers Mut. Fire Ins. Ass'n of Louisa Co.			1,611.34		1,611.34	1,683.83	3,295.17	3,275.17		3,000.00	3,000.00	275.17
102	Far. Mut. F. & L. Ins. Ass'n of Lucas Co.		2,000.00	3,111.25		5,111.25		5,111.25	5,111.25				5,111.25
103	Farmers Mutual Fire Insurance Ass'n			18,954.16		18,954.16	1,289.55	20,243.71	18,954.16				18,954.16
107	Marion County Mutual Insurance Ass'n			2,526.23		2,526.23	183.32	2,709.55	2,526.23				2,526.23
104	Iowa Valley Mutual Insurance Ass'n			5,508.67		5,508.67		5,508.67	5,508.67				5,508.67
105	Marshall County Far. Mut. Fire Ins. Ass'n			13,131.94		13,131.94		13,131.94	13,131.94	1,025.00		1,025.00	12,106.94
106	Far. Mut. Fire Ins. Ass'n of Mitchell County			6,279.76		6,279.76	367.89	6,647.65	6,279.76	222.75	112.20	334.95	5,944.81

TABLE 46

—Continued

No.	Name of Association	Assets: Real Estate	Mortgage Loans, Bonds and Stocks	Cash in Office and Banks	All Other Ledger Assets	Total Ledger Assets	Non-Ledger Assets	Gross Assets	Total Admitted Assets	Liabilities: Net Unpaid Claims	All Other Liabilities	Total Liabilities	Surplus
108	Ger. Far. M. F. Ins. Ass'n of Rock Twp.			3,123.67		3,123.67	60.00	3,183.67	3,123.67				3,123.67
109	Far. Mut. Fire Ins. Ass'n of Monona Co.			673.37		673.37	40.00	713.37	673.37				673.37
110	Villisca Mut. F. & L. Ins. Ass'n			68.05	24.30	92.55	1,273.15	1,365.70	1,150.20		2,000.00	2,000.00	h—849.80
111	Far. Mut. Assess. F. & L. Ins. Ass'n			10,700.18		10,700.18	4,729.88	15,430.06	15,005.06				15,005.06
112	White Pidgeon Mut. F. & L. Ins. Ass'n			11,092.67		11,092.67	236.53	11,329.20	11,092.67	357.65	165.00	522.65	10,570.02
113	Farmers Mutual Fire & Lightning Ins. Ass'n			3,522.59		3,522.59	1,291.73	4,814.32	4,714.32				4,714.32
114	Farmers Mutual Fire & Lightning Ins. Ass'n			27,725.06		27,725.06		27,725.06	27,725.06				27,725.06
115	Morton Farmers Mutual Insurance Ass'n			5,556.05		5,556.05		5,556.05	5,556.05				5,556.05
116	Swedish Mutual Insurance Ass'n of S. W. Ia.			16,536.55		16,536.55		16,536.55	16,536.55				16,536.55
117	Farmers Mutual Insurance Ass'n			2,038.58		2,038.58		2,038.58	2,038.58	9,325.97		9,325.97	h—7,287.39
118	Farmers Mut. Ins. Ass'n of Plymouth Co.			5,233.87		5,233.87		5,233.87	5,233.87				5,233.87
152	Remsen Mutual Fire Insurance Ass'n			4,735.28	60.35	4,795.63		4,795.63	4,784.13				4,784.13
119	Pocahontas County Mut. F. & L. Ins. Ass'n			16,519.20		16,519.20	250.00	16,769.20	16,519.20				16,519.20
120	Farmers Mut. Fire Ins. Ass'n of Polk County			4,120.76		4,120.76	877.37	4,998.13	4,120.76				4,120.76
121	Swedish Mutual Ins. Ass'n of Polk County			8,123.95		8,123.95		8,123.95	8,123.95				8,123.95
164	Grand Mutual Fire Insurance Ass'n			384.84		384.84	100.00	484.84	384.84				384.84
122	Pottawattamie Co. Far. Mut. Fire Ins. Ass'n			104,803.12		104,803.12	3,039.63	107,842.75	104,803.12	312.75	41.15	353.90	104,449.22
123	Poweshiek County Far. Mut. Ins. Ass'n			31,573.30		31,573.30	600.00	32,173.30	31,573.30				31,573.30
124	Ringgold Mutual Fire Insurance Ass'n			713.87		713.87	550.35	1,264.22	713.87				713.87
125	Sac County Far. Mut. Fire Ins. Ass'n			11,355.61		11,355.61	5,748.76	17,104.37	16,404.37				16,404.37
126	American M. F. & T. Ins. Ass'n of Scott Co.		50,200.00	6,223.43	6,000.00	62,423.43		62,423.43	62,423.43		57,221.00	57,221.00	5,202.43
127	Farmers Mut. Ins. Ass'n of Scott County		14,800.00	15,654.37		30,454.37	774.44	31,228.81	30,454.37	1,563.11	28,891.26	30,454.37	
128	Mutual Insurance Ass'n of Davenport			4,266.94		4,266.94		4,266.94	4,266.94				4,266.94
129	Scott County Farmers Mut. Ins. Ass'n			119.38		119.38		119.38	119.38		425.00	425.00	h—305.62
130	Walcott Mutual Fire Insurance Ass'n		3,000.00	24,906.50		27,906.50		27,906.50	27,906.50				27,906.50
131	Danish Mutual Fire Insurance Ass'n			860.18		860.18	300.00	1,160.18	860.18		3,000.00	3,000.00	h—2,139.82
132	Farmers Mut. Ins. Ass'n of Shelby County			20,668.60		20,668.60	1,504.60	22,173.20	21,668.60				21,668.60
133	Westphalia Farmers Mutual Ins. Ass'n			7,804.64		7,804.64	187.90	7,992.54	7,804.64				7,804.64
134	Farmers Mutual Insurance Ass'n			14,249.86		14,249.86		14,249.86	14,249.86				14,249.86
135	German Farmers Mut. Ins. Ass'n			11,292.02		11,292.02		11,292.02	11,292.02				11,292.02
136	Farmers Mut. F. & L. Ins. Ass'n			3,339.44	966.79	4,306.23	1,406.95	5,713.18	4,306.23				4,306.23
137	Farmers Mutual Fire Insurance Ass'n			17,706.75		17,706.75	1,511.05	19,217.80	17,706.75				17,706.75
138	Fieldberg Mutual Insurance Ass'n			756.17		756.17	85.00	841.17	756.17				756.17
139	Bohemian Mut. Ins. Ass'n of Tama County			5,516.01		5,516.01	623.55	6,139.56	5,989.56	50.00		50.00	5,939.56
140	Farmers Mut. Aid Ass'n of Tama County			3,488.94		3,488.94	200.00	3,688.94	3,488.94	150.00		150.00	3,338.94
141	Farmers Mut. Fire Ins. Ass'n of Tama County			538.10		538.10	94.50	632.60	538.10				538.10
142	Far. Mut. F. & L. Ins. Ass'n of Taylor Co.	3,300.00		11,330.88		14,630.88	500.00	15,130.88	14,630.88				14,630.88
143	Far. Mut. Prot. Ass'n, So. Van Buren Co.			6,588.37		6,588.37		6,588.37	6,588.37				6,588.37
144	Far. Mut. Prot. Ass'n, Van Buren County			5,513.19		5,513.19		5,513.19	5,513.19		3,000.00	3,000.00	2,513.19
145	Kirkville Mut. Fire & Lightning Ins. Ass'n			548.24		548.24		548.24	548.24				548.24
146	Wapello County Mut. F. & L. Ins. Ass'n			359.78		359.78		359.78	359.78				359.78
147	Warren County Far. Mut. Ins. Ass'n			849.60		849.60		849.60	849.60				849.60
148	Wayne County Mutual Insurance Ass'n			8,335.21		8,335.21	2,168.73	10,503.94	7,943.07	1,000.00		1,000.00	6,943.07
149	Far. Mut. Fire Ins. Ass'n of Webster County			302.77	224.08	526.85	1,300.00	1,826.85	526.85		8,210.00	8,210.00	h—7,683.15
150	Scandinavian Mut. F. & L. Ins. Ass'n			29,231.49		29,231.49		29,231.49	29,231.49				29,231.49
151	Farmers Mut. Ins. Ass'n of Washington Co.			34,934.38		34,934.38	1,884.65	36,819.03	34,934.38	4,281.00		4,281.00	30,653.38
153	Farmers Mutual Fire & Lightning Ins. Ass'n of Winnebago County			8,283.42		8,283.42	230.00	8,513.42	8,283.42				8,283.42
154	Bohemian Mutual Protective Ass'n			8,514.79		8,514.79	198.27	8,713.06	8,514.79				8,514.79
155	Far. Mut. F. & L. Ins. Ass'n, Winneshiek Co.			164.57		164.57	850.00	1,014.57	164.57		1,590.00	1,590.00	h—1,425.43
157	Norwegian Mut. Prot. Ass'n of Winneshiek Co.			9,435.85		9,435.85		9,435.85	9,435.85				9,435.85
158	Ger. Far. M. L. & T. Ins. Ass'n of Woodbury and Monona Counties			7,095.96		7,095.96	792.25	7,888.21	7,095.96				7,095.96
159	Woodbury and Plymouth Counties Farmers Mutual Fire Insurance Ass'n			16,274.92	400.00	16,674.92	400.00	17,074.92	16,674.92	2,500.00		2,500.00	14,174.92
160	Farmers Mutual Ins. Ass'n of Worth County			8,800.23		8,800.23	782.22	9,582.45	9,082.45	200.00	489.88	689.88	8,392.57
161	Farmers Mut. Fire Ins. Ass'n of Wright Co.			7,260.28		7,260.28	570.00	7,830.28	7,260.28				7,260.28
163	Germanville Mut. Fire Ass'n			1,731.40		1,731.40	307.45	2,038.85	1,938.85				1,938.85
	Grand Total	$ 12,175.67	$ 105,289.00	$ 1,257,299.11	$ 71,177.30	$ 1,445,940.98	$ 138,387.81	$ 1,584,328.74	$ 1,517,270.08	$ 52,754.70	$ 160,212.88	$ 212,967.58	$ 1,304,302.50

hRed figure.
*Liquidated as of August 13, 1926.

IOWA FIRE INSURANCE COMPANIES BUSINESS 1926

Detailed Reports

CENTRAL FEDERAL FIRE INSURANCE COMPANY

Located at 809 Kahl Building, Davenport, Iowa

Incorporated February 26, 1923 — Commenced Business May 21, 1924

Charles Shuler, President — Frank B. Yetter, Secretary

CAPITAL

Capital paid up in Cash	$ 294,700.00		
Amount of ledger assets December 31, of previous year		$ 346,112.05	
Increase of paid-up capital during year		94,700.00	
Extended at			$ 440,812.05

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Return Premiums	Deduct Reinsurance
Fire	$ 377,675.44	$ 102,255.53	$ 164,166.05
Motor Vehicles	121,453.48	24,543.10	11,966.40
Inland Navigation and transportation	250.39		
Tornado, windstorm and cyclone	16,153.98	3,485.63	9,912.20
All other, viz.:			
Tourist Floater	234.15	51.00	4.00
Totals	$ 515,767.44	$ 130,335.26	$ 186,048.65

	Total Deductions	Net Premiums
Fire	$ 266,421.58	$ 111,253.86
Motor Vehicles	36,509.50	84,943.98
Inland navigation and transportation		250.39
Tornado, windstorm and cyclone	13,397.83	2,756.15
All other, viz.:		
Tourist Floater	55.00	179.15
Totals	$ 316,383.91	$ 199,383.53
Total net premiums		$ 199,383.53
Interest on mortgage loans	$ 10,122.92	
Bonds and dividends on stocks	$ 2,182.01	
Deposits, trust companies or banks	$ 737.05	
Total Interest		$ 13,041.98
From other sources, total		$ 80,400.00
Increase in liabilities on account of reinsurance treaties		13,881.34
Profit on sale or maturity of ledger assets		11.45
Total Income		$ 306,718.30
Total		$ 747,530.35

DISBURSEMENTS

	Gross Amount Paid Losses	Deduct Salvage	Deduct Reinsurance
Fire	$ 129,578.23	$ 652.39	$ 57,961.21
Motor vehicle	36,143.79	1,721.98	1,288.00
Inland navigation and transportation	26.80		
Tornado, windstorm and cyclone	1,333.65		576.95
Totals	$ 167,082.47	$ 2,374.37	$ 59,826.16

	Total Deductions	Net Amount Paid Policyholders for Losses
Fire	$ 58,613.60	$ 70,964.63
Motor vehicle	3,009.98	33,133.81
Inland navigation and transportation		26.80
Tornado, windstorm and cyclone	576.95	756.70
Totals	$ 62,200.53	$ 104,881.94
(Amount paid for losses incurred in previous years included in net amount paid, $8,485.11).		
Loss adjustment expenses		$ 5,705.85
Agents' compensation, including brokerage	$ 28,281.57	
Total agents' compensation		28,281.57

Field supervisory expenses:			
Salaries of field men		$ 13,250.59	
Executive—Traveling expenses of others than field men		111.25	
Total field supervisory expenses			13,361.84
Salaries and fees—directors, officers and clerks			30,256.33
Rents			7,359.02
Furniture and fixtures, including rent of and repairs to same			1,239.32
Maps, including corrections			309.45
Inspections and surveys, including Underwriters' Boards and Tariff Associations			5,744.81
Taxes, licenses and fees:			
State, county and municipal		$ 5,993.75	
Insurance department		1,627.50	
Fire patrol and salvage corps		21.71	
			7,642.96
Postage, telegraph and telephone, exchange and express			1,918.16
Legal expenses, excluding legal expense on losses			30.20
Advertising and subscriptions, $972.29; printing and stationery, $3,207.95			4,180.24
Miscellaneous, itemized:			
Donations		$ 22.50	
Collection fees		37.96	
Stock commissions		375.00	
Home office insurance		132.00	567.46
Agents' balances charged off			154.65
Total disbursements			$ 211,633.80
Balance			$ 535,896.55

LEDGER ASSETS

Mortgage loans on real estate, first liens		$ 170,500.00	
Book value of bonds		74,967.50	
Cash in office	$ 202.40		
Deposits in trust companies and banks not on interest	35,089.39		
Deposits in trust companies and banks on interest	40,794.97	76,086.76	
Agents' balances representing business written subsequent to October 1, 1926		99,260.69	
Agents' balances representing business written prior to October 1, 1926		16,177.87	
Bills receivable, taken for risks other than fire		253.55	
Other ledger assets, viz.:			
Suspense		—1,559.21	
Advance		109.39	
Bills receivable (secured)		100,100.00	
Ledger assets, as per balance			$ 535,896.55

NON-LEDGER ASSETS

Interest due and accrued on mortgages	$ 3,696.63	
Bonds not in default	346.79	
Total	$ 4,043.42	
Market value of bonds and stocks over book value	312.50	$ 4,355.92
Gross assets		$ 540,252.47

DEDUCT ASSETS NOT ADMITTED

Agents' balances, representing business written prior to October 1, 1926	$ 16,177.87	
Bills receivable past due, taken for premiums	253.55	
Advance	109.39	$ 16,540.81
Total admitted assets		$ 523,711.66

LIABILITIES

Losses and claims:	Adjusted	Reported or in Process of Adjustment	Resisted
Fire	$ 23,276.75	$ 12,394.93	$ 881.41
Motor vehicle	3,661.11	4,252.55	550.00
Tornado, windstorm and cyclone		27.67	
Totals	$ 26,937.86	$ 16,675.15	$ 1,431.41

	Total	Deduct Reinsurance	Net Unpaid Claims
Fire	$ 36,553.09	$ 15,162.83	$ 21,390.26
Motor vehicle	8,463.66	808.00	7,655.66
Tornado, windstorm and cyclone	27.67	18.39	9.28
Totals	$ 45,044.42	$ 15,989.22	$ 29,055.20

Estimated expense of investigation and adjustment of losses (unpaid losses, $153.39).

Gross premiums (less reinsurance) received and receivable upon all unexpired fire risks $117,582.89; unearned premiums thereon per recapitulation	$ 58,918.37	
Gross premiums (less reinsurance) received and receivable upon all unexpired risks other than fire risks, $85,230.38; unearned premiums thereon per recapitulation	42,615.19	$ 101,533.56
Salaries, rents, expenses, bills, accounts, fees, etc., due or accrued		500.00
Estimated amount hereafter payable for federal, state and other taxes based upon the business of the year of this statement		8,000.00
Contingent commission or other charges due or accrued		11,645.61
Funds held under reinsurance treaties		58,479.23
Total amount of all liabilities except capital		$ 209,366.99
Capital paid up	$ 294,700.00	
Surplus over all liabilities	19,644.67	
Surplus as regards policyholders		314,344.67
Total		$ 523,711.66

BUSINESS IN THE STATE OF IOWA—1926

	Fire	Motor Vehicles
RISKS ONLY		
Risks written—direct business	$ 6,287,580.00	$ 2,393,167.00
Risks written—reinsurance	144,913.00	----------
Total—gross risks written	$ 6,432,493.00	$ 2,393,167.00
DEDUCT:		
Risks reinsured	$ 2,013,306.00	----------
Risks cancelled:		
Direct business	1,785,855.00	571,912.00
Reinsurance business	9,651.00	1,050.00
Total deductions	$ 3,808,812.00	$ 572,962.00
Total—net risks written	$ 2,623,681.00	$ 1,820,205.00
PREMIUMS ONLY		
Premiums written—direct business	$ 57,440.26	$ 19,094.93
Premiums written—reinsurance	845.54	----------
Total gross premiums written	$ 58,285.80	$ 19,094.93
DEDUCT:		
Return premiums on cancelled policies:		
Direct business	$ 15,332.52	$ 4,039.00
Reinsurance business	----------	1.32
Premiums on risks ceded	20,010.31	----------
Total deductions	$ 35,342.83	$ 4,040.32
Total—net premiums written	$ 22,942.97	$ 15,054.61
LOSSES ONLY		
Gross losses paid:		
Direct business	$ 21,899.58	$ 4,900.14
Reinsurance business	985.26	----------
DEDUCT:		
Salvage:		
Direct business	$ 259.62	$ 172.00
Reinsurance business	44.63	----------
Reinsurance	14,586.14	273.04
Total deductions	$ 14,890.39	$ 445.04
Total—net losses paid	$ 7,994.45	$ 4,455.10
Net losses incurred	$ 7,487.69	$ 4,506.55

	Tornado, Windstorm, Cyclone	Total
RISKS ONLY		
Risks written—direct business	$ 2,164,000.00	$10,844,747.00
Risks written—reinsurance	----------	144,913.00
Total—gross risks written	$ 2,164,000.00	$10,989,660.00
DEDUCT:		
Risks reinsured	$ 728,225.00	$ 2,741,531.00
Risks cancelled:		
Direct business	651,775.00	10,701.00
Reinsurance business	----------	3,009,542.00
Total deductions	$ 1,380,000.00	$ 5,761,774.00
Total—net risks written	$ 784,000.00	$ 5,227,886.00
PREMIUMS ONLY		
Premiums written—direct business	$ 5,427.12	$ 81,962.31
Premiums written—reinsurance	----------	845.54
Total gross premiums written	$ 5,427.12	$ 82,807.85
DEDUCT:		
Return premiums on cancelled policies:		
Direct business	$ 1,347.94	$ 20,719.46
Reinsurance business	----------	1.32
Premiums on risks ceded	1,872.92	21,883.23
Total deductions	$ 3,220.86	$ 42,604.01
Total—net premiums written	$ 2,206.26	$ 40,203.84
LOSSES ONLY		
Gross losses paid:		
Direct business	$ 110.33	$ 26,910.05
Reinsurance business	----------	985.26
DEDUCT:		
Salvage:		
Direct business	----------	$ 431.62
Reinsurance business	----------	44.63
Reinsurance	$ 89.10	14,948.28
Total deductions	$ 89.10	$ 15,424.53
Total—net losses paid	$ 21.23	$ 12,470.78
Net losses incurred	$ 3.23	$ 11,997.47

RECAPITULATION OF FIRE RISKS AND PREMIUMS

Year Written—Term	Amount Covered Less Reinsurance	Gross Premiums Charged Less Reinsurance	Fraction Unearned	Amount of Premiums Unearned
1926 One year or less	$ 9,231,419.00	$ 102,638.32	1-2	$ 51,319.16
1925, 1926 Two years	303,455.00	854.31	1-4, 3-4, 1-6	380.09
1924, 1925, 1926 Three years	1,539,356.00	9,472.63	1-2, 5-6, 1-8	4,912.58
1923, 1924, 1925, 1926 Four years	26,611.00	424.54	3-8, 5-8, 7-8	270.81
1922, 1923, 1924, 1925, 1926 Five years	272,021.00	4,189.61	1-10, 3-10, 1-2, 7-10, 9-10	2,034.28
Over five years	200.00	3.48	Pro Rata	1.45
Totals	$11,373,062.00	$ 117,582.89	----------	$ 58,918.37
Grand totals	$11,373,062.00	$ 117,582.89	----------	$ 58,918.37

RECAPITULATION OF GROSS PREMIUMS ON ALL UNEXPIRED RISKS OTHER THAN FIRE RISKS

	Running One Year or Less From Date of Policy: Gross Premiums Less Reinsurance	Amount Unearned
Motor vehicles	$ 82,544.08	$ 41,272.04
Inland navigation and transportation	236.26	118.13
Tornado, windstorm and cyclone	2,366.64	1,183.32
Tourist floater	83.40	41.70
Totals	$ 85,230.38	$ 42,615.19

	Total Premiums	Total Unearned Premiums
Motor vehicles	$ 82,544.08	$ 41,272.04
Inland navigation and transportation	236.26	118.13
Tornado, windstorm and cyclone	2,366.64	1,183.32
Tourist floater	83.40	41.70
Totals	$ 85,230.38	$ 42,615.19

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
Government:			
Second Liberty Loan, converted Cpn.	$ 25,062.50	$ 25,000.00	$ 25,265.63
Third Liberty Loan, Cpn.	14,105.00	14,000.00	14,214.37
Municipal:			
Sheldon, Iowa, Funding Bonds	800.00	800.00	800.00
Sheldon, Iowa, Funding Bonds	2,000.00	2,000.00	2,000.00
Sheldon, Iowa, Funding Bonds	2,000.00	2,000.00	2,000.00
Sheldon, Iowa, Funding Bonds	2,000.00	2,000.00	2,000.00
Sheldon, Iowa, Funding Bonds	2,000.00	2,000.00	2,000.00
Sheldon, Iowa, Funding Bonds	2,000.00	2,000.00	2,000.00
Miscellaneous:			
Kenshire Apartments, Chicago, first mortgage bonds	25,000.00	25,000.00	25,000.00
Totals	$ 74,967.50	$ 74,800.00	$ 75,280.00

MORTGAGES OWNED CLASSIFIED BY STATES

State	Amount of Principal Unpaid
Iowa	$ 162,500.00
Texas	8,000.00
Total	$ 170,500.00

DRUGGISTS' MUTUAL INSURANCE CO. OF IOWA

Located at Algona, Iowa

Incorporated 1909 — Commenced Business 1909

R. W. Harvey, President — Al. Falkenhainer, Secretary

Amount of ledger assets December 31, of previous year	$ 147,616.54	
Extended at		$ 147,616.54

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Return Premiums	Deduct Reinsurance
Fire	$ 252,088.27	$ 26,372.45	$ 77,862.71
Tornado, windstorm and cyclone	8,312.42	718.09	—428.73
Totals	$ 260,400.69	$ 27,090.54	$ 77,433.98

	Total Deductions	Net Premiums
Fire	$ 104,235.16	$ 147,853.11
Tornado, windstorm and cyclone	289.36	8,023.06
Totals	$ 104,524.52	$ 155,876.17

Total net premiums		$ 155,876.17
Interest on mortgage loans	$ 2,180.45	
Collateral loans	1,487.80	
Bonds and dividends on stocks	2,386.34	
Deposits, trust companies or banks	495.20	
Rents	2,800.00	
Total interest and rents		$ 9,349.79
Profit on sale or maturity of ledger assets		69.75
Total Income		$ 165,295.71
Total		$ 312,912.25

DISBURSEMENTS

	Gross Amount Paid for Losses	Deduct Reinsurance	Total Deductions	Net Amount Paid Policyholders for Losses
Fire	$ 57,847.50	$ 26,125.21	$ 26,125.21	$ 31,722.29
Tornado, windstorm and cyclone	64.50			64.50
Totals	$ 57,912.00	$ 26,125.21	$ 26,125.21	$ 31,786.79

Loss adjustment expenses			$ 772.45
Total agents' compensation and allowances			9,758.34
Total field supervisory expenses			1,218.13
Salaries and fees—directors, officers and clerks			20,129.09
Rents			1,550.00
Furniture and fixtures, including rent of and repairs to same			2,062.57
Inspections and surveys, including Underwriters' Boards and Tariff Associations			2,902.44
Taxes, licenses and fees:			
Insurance department		$ 1,392.49	
Fire department		35.36	
All other taxes, licenses and fees (except on real estate)		25.00	1,452.85
Postage, telegraph and telephone, exchange and express			895.28
Advertising and subscriptions, $312.85; printing and stationery, $729.48			1,042.33
Miscellaneous, itemized—light, water			83.18
Advance to surplus			420.00
Real estate expenses:			
Repairs and expenses		$ 1,857.72	
Taxes		321.00	2,178.72
Paid policyholders for dividends, cash, $51,957.31 less $749.93			51,207.38
Total Disbursements			$ 127,459.55
Balance			$ 185,452.70

LEDGER ASSETS

Book value of real estate		$ 29,325.64	
Mortgage loans on real estate, first liens, 46,215.99; other than first		46,215.99	
Loans secured by pledge of bonds, stocks or other collateral		14,500.00	
Book value of bonds, $57,902.27, and stocks, $6,278.96		64,184.23	
Deposits in trust companies and banks not on interest	$ 4,279.30		
Deposits in trust companies and banks on interest	14,904.83	19,184.13	
Agents' balances representing business written subsequent to October 1, 1926		11,426.33	
Agent's balances representing business written prior to October 1, 1926		616.39	
Ledger Assets, as Per balance			185,452.70

NON-LEDGER ASSETS

Interest due and accrued on mortgages	$ 1,441.10	
Bonds not in default	1,219.35	
Collateral loans	505.00	
Other assets—bank deposits	545.29	
Total	$ 3,710.74	
Market value of real estate over book value	674.66	
Market value of bonds and stocks over book value	1,586.40	
Gross Assets		$ 191,424.50

DEDUCT ASSETS NOT ADMITTED

Agents' balances, representing business written prior to October 1, 1926	$ 616.38	
Total Admitted Assets		$ 190,808.12

LIABILITIES

Losses and claims:	Reported or in Process of Adjustment	Deduct Reinsurance	Net Unpaid Claims
Fire	$ 5,239.84	$ 93.77	----------
Tornado, windstorm and cyclone	25.00	----------	----------
Totals	$ 5,264.84	$ 93.77	$ 5,171.07

Estimated expense of investigation and adjustment of losses, $50.00.		
Gross premiums (less reinsurance) received and receivable upon all unexpired fire risks, $138,165.62; unearned premiums thereon per recapitulation	$ 69,082.86	
Gross premiums (less reinsurance) received and receivable upon all unexpired risks other than fire risks; unearned premiums thereon per recapitulation	4,665.37	$ 73,748.23
Estimated amount hereafter payable for federal, state and other taxes based upon the business of the year of this statement		1,700.00
All other liabilities, viz.:		500.00
Total amount of all liabilities except capital		$ 81,169.30
Surplus over all liabilities	$ 109,638.82	
Surplus as regards policyholders		109,638.82
Total		$ 190,808.12

$11,000 of advance to surplus made by secretary-treasurer remains unpaid.

BUSINESS IN THE STATE OF IOWA—1926

	Fire	Tornado, Windstorm, Cyclone	Total
RISKS ONLY			
Risks written—direct business	$ 9,158,153.00	$ 3,089,821.00	$12,247,974.00
Risks written—reinsurance	662,795.00	266,100.00	928,895.00
Total—gross risks written	$ 9,820,948.00	$ 3,355,921.00	$13,176,869.00
DEDUCT:			
Risks reinsured	$ 3,830,280.00	$ —82,350.00	$ 3,747,930.00
Risks cancelled:			
Direct business	723,490.00	253,225.00	976,715.00
Reinsurance business	84,700.00	8,000.00	92,700.00
Total Deductions	$ 4,638,470.00	$ 178,875.00	$ 4,817,345.00
Total—net risks written	$ 5,182,478.00	$ 3,177,046.00	$ 8,359,524.00
PREMIUMS ONLY			
Premiums written—direct business	$ 115,863.06	$ 5,533.16	$ 121,396.22
Premiums written—reinsurance	8,966.95	493.11	9,460.06
Total gross premiums written	$ 124,830.01	$ 6,026.27	$ 130,856.28
DEDUCT:			
Return premiums on cancelled policies:			
Direct business	$ 7,319.10	$ 358.87	$ 7,677.97
Reinsurance business	764.72	8.00	772.72
Premiums on risks ceded	54,538.25	1,499.21	56,037.46
Total Deductions	$ 62,622.07	$ 1,866.08	$ 64,488.15
Total—net premiums written	$ 62,207.94	$ 4,160.19	$ 66,368.13
Dividends returned to policyholders:			
Direct business	$ 35,710.96	$ 1,702.34	$ 37,413.30
LOSSES ONLY			
Gross losses paid:			
Direct business	$ 29,200.38	$ 64.50	$ 29,264.88
Reinsurance business	3,336.75	----------	3,336.75
DEDUCT:			
Reinsurance	$ 20,270.64	----------	$ 20,270.64
Total Deductions	$ 20,270.64	----------	$ 20,270.64
Total—Net Losses Paid	$ 12,266.44	$ 64.50	$ 12,330.94
Net Losses Incurred	7,900.85	64.50	7,965.35

RECAPITULATION OF FIRE RISKS AND PREMIUMS

Year Written—Term	Gross Premiums Charged Less Reinsurance	Fraction Unearned	Amount of Premiums Unearned
1926 One year or less	$ 138,165.72	1-2	$ 69,082.86

RECAPITULATION OF GROSS PREMIUMS ON ALL UNEXPIRED RISKS OTHER THAN FIRE RISKS

	Running One Year or Less From Date of Policy	
	Gross Premiums Less Reinsurance	Amount Unearned
Tornado, windstorm and cyclone	$ 9,330.73	$ 4,665.37

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
La Clede Gas & Elect., 5½%, 1953	$ 1,983.00	$ 2,000.00	$ 2,100.00
Bethlehem Steel, 5%, 1936	1,813.00	2,000.00	1,985.00
Ohio Public Service, 7%, 1942	2,163.00	2,000.00	2,290.00
Penn.-Ohio Power, 6%, 1939	1,003.53	1,000.00	1,040.00
Anaconda Copper, 6%, 1953	2,944.50	3,000.00	3,120.00
Gt. Northern Ry., 7%, 1936	4,380.00	4,000.00	4,560.00
R. I. Frisco Terminal, 5%, 1927	1,990.00	2,000.00	2,000.00
American Tel. & Tel., 5%, 1960	1,905.50	2,000.00	2,025.00
Kossuth County, 4½%, 1930	4,639.00	4,639.00	4,639.00
Pacific Gas & Elect., 5½%, 1952	2,033.00	2,000.00	2,100.00
Westinghouse Electric, 7%, 1931	2,168.00	2,000.00	2,120.00
Tennessee Electric Power, 6%, 1947	980.25	1,000.00	1,050.00
City of Park Ridge, 6%, 1928	1,997.50	2,000.00	2,000.00
Tax Sale Ctft., Koss. Co., 8%, Coll.	7,096.83	7,096.83	7,096.83
U. S. Liberty Bonds, 1st, 4¼%, 1947	17,730.28	17,500.00	17,730.28
U. S. Liberty Bonds, 4th, 4¼%, 1938	3,077.88	3,000.00	3,094.80
25 shares American Tel. & Tel.	3,206.11	2,500.00	3,746.87
25 shares American Tel. & Tel.	3,072.85	2,300.00	3,072.85

MORTGAGES OWNED CLASSIFIED BY STATES

State	Amount of Principal Unpaid
Iowa	$ 46,215.99

DUBUQUE FIRE AND MARINE INSURANCE COMPANY

Located at Bank & Insurance Bldg., Dubuque, Iowa

Incorporated July 18, 1883 — Commenced business July 18, 1883

C. J. Schrup, President — S. F. Weiser, Secretary

CAPITAL

Capital paid up in cash	$ 500,000.00	
Amount of ledger assets December 31, of previous year	$ 3,791,495.37	
Extended at		$ 3,791,495.37

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Return Premiums	Deduct Reinsurance
Fire	$ 3,589,015.70	$ 598,673.12	$ 1,077,772.32
Earthquake	42,608.92	12,170.49	17,061.49
Tornado, windstorm and cyclone	151,873.98	17,947.16	21,459.54
Totals	$ 3,783,498.60	$ 628,790.77	$ 1,116,293.35

	Total Deductions	Net Premiums	
Fire	$ 1,676,445.44	$ 1,912,570.26	
Earthquake	29,231.98	13,376.94	
Tornado, windstorm and cyclone	39,406.70	112,467.28	
Totals	$ 1,745,084.12	$ 2,038,414.48	
Total net premiums			$ 2,038,414.48
Interest on mortgage loans		$ 25,757.62	
Bonds and dividends on stocks		186,244.59	

Deposits, trust companies or banks	4,355.66	
Rents	1,028.65	
Total Interest and Rents		$ 217,386.52
From agents' balances previously charged off		121.00
Profit on sale or maturity of ledger assets		31,481.60
Increase in book value of ledger assets		1,107.50
Total Income		$ 2,288,511.10
Total		$ 6,080,006.47

DISBURSEMENTS

	Gross Amount Paid for Losses	Deduct Salvage	Deduct Reinsurance
Fire	$ 1,425,291.37	$ 6,788.68	$ 612,895.49
Earthquake	2,531.31		1,344.95
Tornado, windstorm and cyclone	9,631.82		1,145.03
Totals	$ 1,437,454.50	$ 6,788.68	$ 615,385.47

	Total Deductions	Net Amount Paid Policyholders for Losses
Fire	$ 619,684.17	$ 805,607.20
Earthquake	1,344.95	1,186.36
Tornado, windstorm and cyclone	1,145.03	8,486.79
Totals	$ 622,174.15	$ 815,280.35
(Amount paid for losses incurred in previous years included in net amount paid, $128,899.53)		
Loss adjustment expenses		$ 32,729.68
Agents' compensation, including brokerage	$ 564,841.46	
Agents' allowances	12,653.70	
Total agents' compensation and allowances		577,495.16
Field supervisory expenses:		
Salaries of field men	$ 31,412.98	
Expenses of field men	25,270.29	
Executive—traveling expenses of others than field men	532.57	
Total field and supervisory expenses		57,215.84
Salaries and fees—directors, officers and clerks		110,605.07
Rents		4,933.40
Furniture and fixtures, including rent of and repairs to same		1,717.92
Maps, including corrections		9,521.22
Inspections and surveys, including Underwriters' Boards and Tariff Associations		41,156.01
Federal taxes		4,691.42
Taxes, licenses and fees:		
State, county and municipal	$ 66,345.26	
Insurance department	9,056.14	
Fire department	6,330.64	
Fire patrol and salvage corps	16,239.22	97,971.26
Postage, telegraph and telephone, exchange and express		4,341.18
Legal expenses, excluding legal expense on losses		1,340.41
Advertising and subscriptions, $68,218.94; printing and stationery, $11,014.59		79,233.53
Miscellaneous, itemized—investment expense		318.19
Real estate expenses:		
Repairs and expenses	$ 288.10	
Taxes	800.57	1,088.67
Paid stockholders for dividends, cash		100,000.00
Agents' balances charged off		13,615.82
Loss on sale or maturity of ledger assets		1,107.50
Decrease, by adjustment in book value of ledger assets		22,017.50
Total Disbursements		$ 1,976,380.13
Balance		$ 4,103,626.34

LEDGER ASSETS

Book value of real estate		$ 43,480.00
Mortgage loans on real estate, first liens		462,200.99
Book value of bonds, $2,315,211.34, and stocks, $470,453.83		2,785,665.17
Cash in office	$ 6,194.32	
Deposits in trust companies and banks not on interest	14,822.76	

Deposits in trust companies and banks on interest	391,853.56	412,870.64	
Agents' balances representing business written subsequent to October 1, 1926		387,637.60	
Agents' balances representing business written prior to October 1, 1926		3,071.19	
Due from other companies—reinsurance on paid losses		8,700.75	
Ledger Assets, as per balance			$ 4,103,626.34

NON-LEDGER ASSETS

Interest due and accrued on mortgages	$ 7,581.81	
Bonds not in default	34,161.71	
Total	$ 41,743.52	
Market value of bonds and stocks over book value	488,782.83	530,526.35
Gross Assets		$ 4,634,152.69

DEDUCT ASSETS NOT ADMITTED

Agents' balances, representing business written prior to October 1, 1926	$ 3,071.19	
Book value of ledger assets over market value	16,080.00	$ 19,151.19
Total Admitted Assets		$ 4,615,001.50

LIABILITIES

Losses and claims:

	Adjusted	Reported or in Process of Adjustment	Incurred but not Reported	Resisted
Fire	$ 93,005.73	$ 210,438.00	$ 5,000.00	$ 7,500.00
Tornado, windstorm and cyclone	640.93	1,203.75		
Totals	$ 93,646.66	$ 211,641.75	$ 5,000.00	$ 7,500.00

	Total	Deduct Reinsurance	Net Unpaid Claims
Fire	$ 315,943.73	$ 124,378.14	$ 191,565.59
Tornado, windstorm and cyclone	1,844.68	467.29	1,377.39
Totals	$ 317,788.41	$ 124,845.43	$ 192,942.98

Estimated expense of investigation and adjustment of losses (paid losses, $400.00; unpaid losses, $800.00)		$ 1,200.00
Gross premiums (less reinsurance) received and receivable upon all unexpired fire risks, $4,509,183.46; unearned premiums thereon per recapitulation	2,431,519.40	
Gross premiums (less reinsurance) received and receivable upon all unexpired risks other than fire risks, $339,828.34; unearned premiums thereon per recapitulation	191,631.58	2,623,150.98
Salaries, rents, expenses, bills, accounts, fees, etc., due or accrued		1,000.00
Estimated amount hereafter payable for federal, state and other taxes based upon the business of the year of this statement		75,000.00
Contingent commission or other charges due or accrued		10,000.00
All other liabilities, viz.:		
Estimated refund reserve on tornado and builders' and carpenters' risks, Wisconsin business		3,000.00
Total amount of all liabilities except capital		$ 2,906,293.96
Capital paid up	$ 500,000.00	
Surplus over all liabilities	1,208,707.54	
Surplus as regards policyholders		1,708,707.54
Total		$ 4,615,001.50

BUSINESS IN THE STATE OF IOWA—1926

	Fire	Tornado, Windstorm, Cyclone	Total
RISKS ONLY			
Risks written—direct business	$19,961,868.00	$ 8,491,486.00	$28,453,354.00
Risks written—reinsurance	1,527,473.00	420,955.00	1,948,428.00
Total—gross risks written	$21,489,341.00	$ 8,912,441.00	$30,401,782.00
DEDUCT:			
Risks reinsured	$ 6,561,342.00	$ 1,339,993.00	$ 7,901,335.00
Risks cancelled:			
Direct business	1,907,309.00	956,275.00	2,863,584.00

Reinsurance business	248,818.00	58,439.00	307,257.00
Total Deductions	$ 8,717,469.00	$ 2,354,707.00	$11,072,176.00
Total—net risks written	$12,771,872.00	$ 6,557,734.00	$19,329,606.00
PREMIUMS ONLY			
Premiums written—direct business	$ 188,745.06	$ 27,166.80	$ 215,911.86
Premiums written—reinsurance	9,980.39	1,154.04	11,134.43
Total gross premiums written	$ 198,725.45	$ 28,320.84	$ 227,046.29
DEDUCT:			
Return premiums on cancelled policies:			
Direct business	$ 14,957.08	$ 2,318.50	$ 17,275.58
Reinsurance business	1,364.39	138.13	1,502.52
Premiums on risks ceded	65,097.52	2,872.03	67,969.55
Total Deductions	$ 81,418.99	$ 5,328.66	$ 86,747.65
Total—net premiums written	$ 117,306.46	$ 22,992.18	$ 140,298.64
LOSSES ONLY			
Gross losses paid:			
Direct business	$ 83,452.12	$ 358.17	$ 83,810.29
Reinsurance business	816.24	4.42	820.66
DEDUCT:			
Salvage—direct business	$ 732.53	----------	$ 732.53
Reinsurance	26,155.54	2.30	26,157.84
Total Deductions	$ 26,888.07	$ 2.30	$ 26,890.37
Total—net losses paid	$ 57,380.29	$ 360.29	$ 57,740.58
Net losses incurred	57,011.19	294.47	57,305.66

RECAPITULATION OF FIRE RISKS AND PREMIUMS

Year Written	Term	Amount Covered Less Reinsurance	Gross Premiums Charged Less Reinsurance	Fraction Unearned	Amount of Premiums Unearned
1926	One year or less	$ 67,633,349.00	$ 638,388.11	1-2	$ 319,194.05
1925	Two years	6,496,416.00	63,172.83	1-4	15,798.21
1926		5,652,349.00	55,018.70	3-4	41,264.02
1924	Three years	74,022,277.00	633,877.97	1-6	105,646.33
1925		83,070,406.00	703,071.58	1-2	351,535.79
1926		116,453,369.00	980,974.11	5-6	817,478.43
1923	Four years	1,334,348.00	17,081.17	1-8	2,135.14
1924		1,085,429.00	11,395.44	3-8	4,273.29
1925		1,489,016.00	19,801.31	5-8	12,375.82
1926		1,867,365.00	22,331.12	7-8	19,539.73
1922	Five years	17,787,838.00	210,840.61	1-10	21,084.06
1923		20,803,155.00	237,337.21	3-10	71,201.16
1924		25,320,949.00	277,327.82	1-2	138,663.91
1925		27,563,685.00	316,872.41	7-10	221,810.69
1926		27,932,560.00	321,693.07	9-10	289,523.77
Totals		$478,512,511.00	$ 4,509,183.46	----------	$ 2,431,519.40

RECAPITULATION OF GROSS PREMIUMS ON ALL UNEXPIRED RISKS OTHER THAN FIRE RISKS

	Running One Year or Less from Date of Policy: Gross Premiums Less Reinsurance	Amount Unearned	Running More than One Year from Date of Policy: Gross Premiums Less Reinsurance	Amount Unearned (pro rata)
Earthquake	$ 3,260.26	$ 1,630.13	$ 25,656.89	$ 16,135.86
Tornado, windstorm and cyclone	12,021.57	6,010.78	298,889.62	167,854.81
Totals	$ 15,281.83	$ 7,640.91	$ 324,546.51	$ 183,990.67

	Total Premiums	Total Unearned Premiums
Earthquake	$ 28,917.15	$ 17,765.99
Tornado, windstorm and cyclone	310,911.19	173,865.59
Totals	$ 339,828.34	$ 191,631.58

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
BONDS:			
Government	$ 62,648.25	$ 65,000.00	$ 66,700.00
State, province, county and municipal	30,793.00	30,000.00	5,300.00
Railroad	258,689.75	311,000.00	294,750.00
Public utilities	877,317.24	1,044,500.00	1,038,975.00
Miscellaneous	1,086,363.10	1,159,500.00	1,113,070.00
Total bonds	$ 2,315,211.34	$ 2,610,000.00	$ 2,518,795.00
STOCKS:			
Railroad	$ 108,842.90	$ 141,700.00	$ 166,358.00
Public utilities	24,596.88	30,000.00	43,400.00
Bank and trust company	46,000.00	40,000.00	60,250.00
Miscellaneous	291,014.05	326,000.00	485,645.00
Total stocks	$ 470,453.83	$ 537,700.00	$ 755,653.00
Total bonds and stocks	$ 2,785,665.17	$ 3,147,700.00	$ 3,274,448.00

MORTGAGES OWNED CLASSIFIED BY STATES

State	Amount of Principal Unpaid
Illinois	$ 348,500.00
Iowa	80,000.99
Michigan	17,500.00
Wisconsin	12,500.00
South Dakota	3,500.00
Oklahoma	200.00
Total	$ 462,200.99

FARMERS UNION MUTUAL INSURANCE CO.

Located at Des Moines, Iowa

Incorporated April 9, 1924 — Commenced business May 21, 1925

E. E. Kennedy, President — W. R. Crouse, Secretary

Amount of ledger assets December 31, of previous year	$ 23,306.14	
Extended at		$ 23,306.14

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Return Premiums	Deduct Reinsurance
Fire	$ 68,458.33	$ 2,955.90	$ 1,831.17
Motor vehicles	3,292.11	63.67	----------
Tornado, windstorm and cyclone	34,074.66	1,535.17	966.15
Totals	$ 105,825.10	$ 4,554.74	$ 2,797.32

	Total Deductions	Net Premiums	
Fire	$ 4,787.07	$ 63,671.26	
Motor vehicles	63.67	3,228.44	
Tornado, windstorm and cyclone	2,501.32	31,573.34	
Totals	$ 7,352.06	$ 98,473.04	$ 98,473.04
Total net premiums			
Interest on mortgage loans		$ 200.00	
Bonds and dividends on stocks		67.24	
Deposits, trust companies or banks		292.99	
From other sources—bills receivable		306.47	
Total interest and rents			$ 866.70
Increase in liabilities on account of reinsurance treaties			158.45
Total Income			$ 99,498.19
Total			$ 122,804.33

DISBURSEMENTS

	Gross Amount Paid for Losses	Deduct Reinsurance	Total Deductions	Net Amount Paid Policyholders for Losses
Fire	$ 8,740.90	$ 905.00	$ 905.00	$ 7,835.90
Motor vehicle	48.15	----------	----------	48.15

Tornado, windstorm and cyclone	380.75	146.22	146.22	234.53
Totals	$ 9,169.80	$ 1,051.22	$ 1,051.22	$ 8,118.58
Loss adjustment expenses				$ 98.15
Agents' compensation, including brokerage			$ 14,148.80	
Total agent's compensation				14,148.80
Field supervisory expenses:				
Salaries of field men			$ 3,280.00	
Expenses of field men			3,622.08	
Executive—traveling expenses of others than field men			1,100.05	
Total field supervisory expenses				8,002.13
Salaries and fees—directors, officers and clerks				5,839.18
Rents				542.50
Furniture and fixtures, including rent of and repairs to same				340.05
Taxes, licenses and fees:				
State, county and municipal			$ 356.96	
Insurance department			172.90	529.86
Postage, telegraph and telephone, exchange and express				723.38
Legal expenses, excluding legal expense on losses				152.50
Advertising and subscriptions, $1,131.93; printing and stationery, $1,334.03				2,465.96
Miscellaneous, itemized			$ 277.29	
Loan expense			24.25	301.54
F. E. & C. U. of A., Iowa Division				1,500.00
Paid stockholders for dividends, cash				25.71
Decrease in liabilities during the year on account of reinsurance treaties				62.25
Total Disbursements				$ 42,850.59
Balance				$ 79,953.74

LEDGER ASSETS

Mortgage loans on real estate, first liens		$ 23,600.00	
Book value of bonds and stocks		13,228.50	
Deposits in trust companies and banks on interest	9,659.09		
Agents' balances representing business written subsequent to October 1, 1926		201.08	
Bills receivable, taken for fire risks		21,886.49	
Bills receivable, taken for risks other than fire		10,211.83	
Other ledger assets, viz.: Automobiles		1,166.75	
Ledger Assets, as per balance			$ 79,953.74

NON-LEDGER ASSETS

Interest due and accrued on mortgages	$ 316.91	
Bonds not in default	76.96	
Total		$ 393.87
Gross Assets		$ 80,347.61

DEDUCT ASSETS NOT ADMITTED

Bills receivable past due, taken for premiums	$ 905.07	
Automobiles	1,166.75	
Total Admitted Assets		$ 78,273.79

LIABILITIES

Losses and Claims:		Reported or in Process of Adjustment
Motor vehicle		$ 2.50
Tornado, windstorm and cyclone		20.00
Total		$ 22.50
Gross premiums (less reinsurance) received and receivable upon all unexpired fire risks, $86,369.89; unearned premiums thereon per recapitulation	$ 34,547.96	
Gross premiums (less reinsurance) received and receivable upon all unexpired risks other than fire risks, $46,843.28; unearned premiums thereon per recapitulation	18,737.31	$ 53,285.27
Salaries, rents, expenses, bills, accounts, fees, etc., due or accrued		98.01

Estimated amount hereafter payable for federal, state and other taxes based upon the business of the year of this statement		920.74
Contingent commission or other charges due or accrued		4,152.71
Funds held under reinsurance treaties		158.45
Total amount of all liabilities except capital	$ 19,636.11	$ 58,637.68
Surplus over all liabilities		$ 78,273.79
Total		

BUSINESS IN THE STATE OF IOWA—1926

	Fire	Motor Vehicles	Tornado, Windstorm, Cyclone	Total
RISKS ONLY				
Risks Written—Direct Business	$ 4,056,505.00	$ 577,400.00	$ 3,899,111.00	$ 8,533,016.00
Total—Gross Risks Written	4,056,505.00	577,400.00	3,899,111.00	$ 8,533,016.00
DEDUCT:				
Risks Reinsured	617,368.00	12,624.00	594,243.00	$ 1,224,235.00
Risks cancelled: Direct Business	601,227.00	----------	1,067,594.00	$ 1,668,821.00
Total Deductions	$ 1,218,595.00	$ 12,624.00	$ 1,661,837.00	$ 2,893,056.00
Total—net risks written	$ 2,837,910.00	$ 564,776.00	$ 2,237,274.00	$ 5,639,960.00
PREMIUMS ONLY				
Premiums written—Direct business	$ 68,458.33	$ 3,292.11	$ 34,074.66	$ 105,825.10
Total gross premiums written	$ 68,458.33	$ 3,292.11	$ 34,074.66	$ 105,825.10
DEDUCT:				
Return Premiums on Cancelled Policies — Direct Business	$ 2,955.90	$ 63.67	$ 1,535.17	$ 4,554.74
Premiums on risks ceded	1,831.17	----------	966.15	2,797.32
Total Deductions	$ 4,787.07	$ 63.67	$ 2,501.32	$ 7,352.06
Total—net premiums written	$ 63,671.26	$ 3,228.44	$ 31,573.34	$ 98,473.04
Dividends returned to policyholders—direct business	$ 25.71	----------	----------	$ 25.71
LOSSES ONLY				
Gross losses paid: Direct business	$ 8,740.90	$ 48.15	$ 380.75	$ 9,169.80
DEDUCT: Reinsurance	$ 905.00	----------	$ 146.22	$ 1,051.22
Total Deductions	$ 905.00	----------	$ 146.22	$ 1,051.22
Total—net losses paid	$ 7,835.90	$ 48.15	$ 234.53	$ 8,118.58
Net losses incurred	$ 7,835.90	$ 48.15	$ 234.53	$ 8,118.58

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
Fourth Liberty Loan Bonds	$ 13,228.50	$ 13,000.00	$ 13,226.60

MORTGAGES OWNED CLASSIFIED BY STATES

State	Amount of Principal Unpaid
Iowa	$ 23,600.00

INTER-OCEAN REINSURANCE COMPANY

Located at Inter-Ocean Bldg., Cedar Rapids, Iowa

Incorporated April 20, 1918 — Commenced Business October 26, 1920

R. Lord, President — A. C. Torgeson & Roy E. Curray, Secretary

CAPITAL

Capital paid up in Cash	$ 500,000.00	
Amount of ledger assets December 31, of previous year		$ 2,824,324.08
Extended at		$ 2,824,324.08

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Return Premiums	Deduct Reinsurance
Fire	$ 1,140,314.73	$ 246,392.74	$ 30,617.99
Motor Vehicles	39,810.45	3,451.54	7,675.52
Earthquake	12,750.58	2,023.56	2,110.86
Tornado, windstorm and cyclone	314,662.43	31,028.74	3,435.45
Hail	391,294.64	128,669.94	73,099.14
Sprinkler leakage	152.50	6.50	—49.85
Riot, civil commotion and explosion			—26.42
All other, viz.:			
Crop	2,684.81	600.95	
Totals	$ 1,901,670.14	$ 412,174.06	$ 116,862.69

	Total Deductions	Net Premiums
Fire	$ 277,010.73	$ 863,304.00
Motor Vehicles	11,127.06	28,683.39
Earthquake	4,134.42	8,616.16
Tornado, windstorm and cyclone	34,464.19	280,198.24
Hail	201,769.08	189,525.56
Sprinkler leakage	—43.26	195.76
Riot, civil commotion and explosion	—26.42	26.42
All other, viz.:		
Crop	600.95	2,083.86
Totals	$ 529,036.75	$ 1,372,633.39

Total net premiums		$ 1,372,633.39
Interest on mortgage loans	$ 48,219.69	
Collateral loans	258.00	
Bonds and dividends on stocks	25,066.51	
Deposits, trust companies or banks	2,183.34	
From other sources, bills receivable	1,580.34	
Rents	8,222.00	
Total Interest and Rents		$ 85,529.88
From other sources, total discount		435.00
Profit on sale or maturity of ledger assets		3,710.54
Total income		$ 1,462,308.81
Total		$ 4,286,632.89

DISBURSEMENTS

	Gross Amount Paid for Losses	Deduct Salvage	Deduct Reinsurance
Fire	$ 447,837.35	$ 2,426.84	$ 31,202.58
Ocean marine	393.11	30.84	
Motor vehicle	2,324.48	7.57	192.18
Earthquake	835.54	417.76	
Tornado, windstorm and cyclone	48,591.79	13.33	457.30
Hail	82,020.42		13,391.53
Sprinkler leakage	150.86		50.95
All other, viz.:			
Frost and freeze	10,148.48		
Crop	3,693.86		
Totals	$ 595,995.89	$ 2,896.34	$ 45,294.54

	Total Deductions	Net Amount Paid Policyholders for Losses
Fire	$ 33,629.42	$ 414,207.93
Ocean marine	30.84	362.27
Motor vehicle	199.75	2,124.73
Earthquake	417.76	417.78
Tornado, windstorm and cyclone	470.63	48,121.16
Hail	13,391.53	68,628.89
Sprinkler leakage	50.95	99.91
All other, viz.:		
Frost and freeze		10,148.48
Crop		3,693.86
Totals	$ 48,190.88	$ 547,805.01

(Amount paid for losses incurred in previous years included in net amount paid, $155,222.73)

Loss adjustment expenses		$ 18,451.08
Agents' compensation, including brokerage		472,262.72
Field supervisory expenses:		
Salaries of field men	$ 2,400.00	
Expenses of field men	140.56	
Executive—Traveling expenses of other than field men		3,807.13
Total field supervisory expenses		$ 6,347.69
Salaries and Fees—Directors, officers and clerks		56,397.98
Rents		5,046.78
Furniture and Fixtures, including rent of and repairs to same		4,751.07
Maps, including corrections		153.95
Inspections and surveys, including Underwriters' Boards and Tariff Associations		173.44
Federal Taxes		71.36
Taxes, Licenses and Fees:		
State, County and Municipal	$ 16,231.30	
Insurance Department	1,615.20	
Fire Department	1,429.18	
All other taxes, licenses and fees (except on real estate)	3.00	$ 19,278.68
Postage, telegraph and telephone, exchange and express		5,861.13
Legal expenses, excluding legal expense on losses		2,961.03
Advertising and subscriptions $9,951.04, printing and stationery $9,175.06		19,126.10
Miscellaneous, itemized:		
Contributions	$ 411.00	
Office supplies	515.49	
Collection expense	6,820.82	
Discount	293.55	
Mortgage loan expense	3,685.96	
Auditing expense	1,804.29	
Installation of filing system	399.06	$ 13,930.17
Real estate expenses:		
Repairs and expenses	$ 4,750.40	
Taxes	1,199.25	$ 5,949.65
Paid stockholders for dividends, cash		50,000.00
Decrease in liabilities during the year on account of reinsurance treaties		174,502.28
Premium notes charged off		33,270.56
Loss from sale of bonds		590.00
Loss on maturity of mortgages		17,266.05
Total Disbursements		$ 1,454,196.73
Balance		$ 2,832,436.16

LEDGER ASSETS

Book value of real estate		$ 74,283.82	
Mortgage loans on real estate, first liens		1,088,748.08	
Loans secured by pledge of bonds, stocks or other collateral		4,000.00	
Book value of bonds, $586,509.16, and stocks	$10,390.00	596,899.16	
Cash in office	$ 50.00		
Deposits in trust companies and banks on interest	104,153.20	$ 104,203.20	
Agents' balances representing business written subsequent to October 1, 1926		313,814.39	
Bills receivable, representing subscriptions to surplus		261,117.76	
Bills receivable, taken for risks others than fire		333,530.37	
Other ledger assets, viz.:			
Bills receivable taken for interest		23,676.62	
Balance in closed bank		613.48	
Trustee's account		22,200.00	
Furniture and fixtures		8,554.28	
Automobile		795.00	
Ledger Assets, as Per Balance			$ 2,832,436.16

NON-LEDGER ASSETS

Interest due and accrued on mortgages	$ 42,148.46
Bonds not in default	9,042.79
Collateral loans	20.00
Other assets, deposits	639.47
Rents due, $430.00, and accrued, $88.00	518.00
Total	$ 52,368.72

Market value of bonds and stocks over book value	8,926.40	$ 61,295.12
Gross Assets		$ 2,893,731.28

DEDUCT ASSETS NOT ADMITTED

Balance in closed bank	$ 613.48	
Furniture, fixtures and safes	8,554.28	
Bills receivable past due, taken for premiums	6,966.26	
Bills receivable representing subscriptions to surplus	261,117.76	
Bills receivable taken for interest	23,676.62	
Trustee's account	22,200.00	
Automobile	795.00	
Total Admitted Assets		$ 2,569,807.88

LIABILITIES

Losses and claims:

	Adjusted	Reported or in Process of Adjustment	Total
Fire	$ 37,588.17	$ 67,562.46	$ 105,150.63
Ocean marine	128.55	1,008.29	1,136.84
Motor vehicle	841.64	404.49	1,246.13
Tornado, windstorm and cyclone	5,503.83	2,255.88	7,759.71
Hail	169.52		169.52
Sprinkler leakage	.96		.96
All other, viz.:			
Earthquake	93.94		93.94
Crop	414.97	331.35	746.32
Totals	$ 44,741.58	$ 71,562.47	$ 116,304.05

	Deduct Reinsurance	Net Unpaid Claims
Fire	$ 3,291.05	$ 101,859.58
Ocean marine		1,136.84
Motor vehicle		1,246.13
Tornado, windstorm and cyclone		7,759.71
Hail		169.52
Sprinkler leakage		.96
All other, viz.:		
Earthquake	46.97	46.97
Crop		746.32
Totals	$ 3,338.02	$ 112,966.03

Estimated expense of investigation and adjustment of losses (paid losses, $1,099.75; unpaid losses $1,701.81)		$ 2,801.56
Gross premiums (less reinsurance) received and receivable upon all unexpired fire risks, $1,681,460.10; unearned premiums thereon per recapitulation	$ 868,482.95	
Gross premiums (less reinsurance) received and receivable upon all unexpired risks other than fire risks, $829,567.38; unearned premiums thereon per recapitulation	592,991.84	$ 1,461,474.79
Salaries, rents, expenses, bills, accounts, fees, etc., due or accrued		2,315.42
Estimated amount hereafter payable for federal, state and other taxes based upon the business of the year of this statement $1,200.00 real estate taxes		22,974.86
Contingent commission or other charges due or accrued		7,500.00
Funds held under reinsurance treaties		9,371.00
Total amount of all liabilities except capital		$ 1,619,403.66
Capital paid up	$ 500,000.00	
Surplus over all liabilities	450,404.22	
Surplus as regards policyholders		$ 950,404.22
Total		$ 2,569,807.88

BUSINESS IN THE STATE OF IOWA—1926

	Fire	Motor Vehicles	Tornado Windstorm Cyclone
RISKS ONLY			
Risks written—direct business			
Risks written—reinsurance	$ 7,205,902.00	$ 345,729.00	$2,192,793.00
Total—gross risks written	$ 7,205,902.00	$ 345,729.00	$2,192,793.00
DEDUCT:			
Risks cancelled—direct business			
Reinsurance business	$ 1,621,319.00	$ 48,189.00	$ 523,071.00

Risks reinsured	319,780.00		58,713.00
Total Deductions	$ 1,941,099.00	$ 48,189.00	$ 581,784.00
Total—net risks written	$ 5,264,803.00	$ 297,540.00	$ 1,611,009.00
PREMIUMS ONLY			
Premiums written—direct business			
Premiums written—reinsurance	$ 70,510.38	$ 2,396.06	$ 9,024.88
Total gross premiums written	70,510.38	2,396.06	9,024.88
DEDUCT:			
Return premiums on cancelled policies—			
Direct business			
Reinsurance business	9,920.56	261.22	1,595.10
Premiums on risks ceded	3,683.00		236.34
Total Deductions	$ 13,603.56	$ 261.22	$ 1,831.44
Total—net premiums written	56,906.82	2,134.84	7,193.44
LOSSES ONLY			
Gross losses paid—			
Direct business			
Reinsurance business	29,655.00	255.00	274.00
DEDUCT:			
Reinsurance	1,053.00		
Total Deductions	$ 1,053.00		
Total—net losses paid	$ 28,602.00	$ 255.00	$ 274.00
Net losses incurred	31,602.00	262.00	255.00

	Hail	Total
RISKS ONLY		
Risks written—direct business	$ 5,322,765.00	$ 5,322,765.00
Risks written—reinsurance		$ 9,744,424.00
Total—gross risks written	$ 5,322,765.00	$15,067,189.00
DEDUCT:		
Risks cancelled, direct business	$ 2,988,308.00	$ 2,988,308.00
Risks reinsured		2,192,579.00
Reinsurance business	1,441,417.00	1,819,910.00
Total Deductions	$ 4,429,725.00	$ 7,000,797.00
Total—net risks written	$ 893,040.00	$ 8,066,392.00
PREMIUMS ONLY		
Premiums written—direct business	$ 245,455.59	$ 245,455.59
Premiums written—reinsurance		81,931.32
Total gross premiums written	$ 245,455.59	$ 327,386.91
DEDUCT:		
Return premiums on cancelled policies—		
Direct business	$ 121,940.52	$ 121,940.52
Reinsurance business		11,776.88
Premiums on risks ceded	43,242.49	47,161.83
Total Deductions	$ 165,183.01	$ 180,879.23
Total—net premiums written	$ 80,272.58	$ 146,507.68
LOSSES ONLY		
Gross losses paid—		
Direct business	$ 75,228.00	$ 75,228.00
Reinsurance business		30,184.00
DEDUCT:		
Reinsurance	$ 12,761.00	$ 13,814.00
Total Deductions	$ 12,761.00	$ 13,814.00
Total—net losses paid	$ 62,467.00	$ 91,598.00
Net losses incurred	12,761.00	44,880.00

RECAPITULATION OF FIRE RISKS AND PREMIUMS

Year Written	Term	Amount Covered Less Reinsurance	Gross Premiums Charged Less Reinsurance	Fraction Unearned	Amount of Premiums Unearned
1926	One year or less	$ 35,122,615.00	$ 320,376.96	1-2	$ 160,188.48
1925	Two years	348,818.00	3,150.34	1-4	787.58
1926		431,264.00	3,192.07	3-4	2,394.05

1924	Three years	37,155,457.00	330,396.78	1-6	55,066.13
1925		33,196,766.00	340,921.11	1-2	170,460.56
1926		40,060,992.00	389,974.78	5-6	324,978.98
1923	Four years	115,071.00	1,160.30	1-8	145.04
1924		356,808.00	758.82	3-8	284.56
1925		189,593.00	1,337.37	5-8	835.86
1926		49,912.00	416.87	7-8	364.76
1922	Five years	3,523,559.00	54,271.60	1-10	5,427.16
1923		2,778,670.00	47,649.14	3-10	14,294.74
1924		4,571,516.00	52,659.38	1-2	26,329.69
1925		4,765,298.00	68,003.55	7-10	47,602.48
1926		4,258,264.00	59,707.07	9-10	53,736.36
Over five years		522,719.00	4,963.01	Pro Rata	3,065.57
Advance premiums		255,373.00	2,520.95	100%	2,520.95
Totals		$167,712,695.00	$ 1,681,460.10	----------	$ 868,482.95
Grand Totals		$167,712,695.00	$ 1,681,460.10	----------	$ 868,482.95

RECAPITULATION OF GROSS PREMIUMS ON ALL UNEXPIRED RISKS OTHER THAN FIRE RISKS

	Running One Year or Less from Date of Policy		Running More Than One Year from Date of Policy	
	Gross Premiums Less Reinsurance	Amount Unearned	Gross Premiums Less Reinsurance	Amount Unearned (pro rata)
Motor vehicles	$ 25,348.30	$ 12,674.15	$ 134.54	$ 89.39
Earthquake	1,940.74	970.37	21,260.17	13,183.88
Tornado, windstorm and cyclone	13,976.44	6,988.21	452,326.21	245,809.76
Sprinkler leakage	114.17	57.08	460.38	186.55
Riot, civil commotion and explosion	----------	----------	182.00	51.92
Crop	----------	----------	1,125.19	281.29
Totals	$ 41,379.65	$ 20,689.81	$ 475,488.49	$ 259,602.79

	Advance Premiums (100 per cent)	Total Premiums	Total Unearned Premiums
Motor vehicles	----------	$ 25,482.84	$ 12,763.54
Earthquake	$ 405.76	23,606.67	14,560.01
Tornado, windstorm and cyclone	61.16	466,363.81	252,859.13
Hail	312,232.32	312,232.32	312,232.32
Sprinkler leakage	----------	574.55	243.63
Riot, civil commotion and explosion	----------	182.00	51.92
Crop	----------	1,125.19	281.29
Totals	$ 312,699.24	$ 829,567.38	$ 592,991.84

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
Stocks:			
50 Pfd. American Sugar Refining Co., Jersey City, N. J., 7%	$ 5,395.00	$ 5,000.00	$ 5,350.00
50 Prd. Armour & Co., Chicago, Ill., 7%	4,995.00	5,000.00	4,200.00
Totals	$ 10,390.00	$ 10,000.00	$ 9,550.00
Government bonds:			
U. S. 2nd Liberty Loan, 4¼%, 1942	$ 10,000.00	$ 10,000.00	$ 10,100.00
State, County and Municipal Bonds:			
Broken Bow, Neb.—Sewer Bonds, 6%, 1936	$ 2,500.00	$ 2,500.00	$ 2,700.00
Cedar Rapids, Iowa—School Funding Bonds, payable $4,000, 1937; $5,000, 1938; $5,000, 1939; 4¼%, 1939	14,031.10	14,000.00	14,031.10
Cedar Rapids, Iowa—Sewer Bonds, payable $421.11, 1926; $572.77, 1927; $572.77, 1928; $572.77, 1929; $572.77, 1930; $572.77, 1931; $572.77, 1932; $572.77, 1933; $572.77, 1934; $573.13, 1935; 6%, 1935	5,576.40	5,576.40	5,765.42
Cedar Rapids, Iowa—Sidewalk Certificates, payable $230.45, 1927; $230.59, 1928; 6%, 1928	461.04	461.04	461.04
Dubuque, Iowa—Improvement Bonds, 5%, 1931	206.00	200.00	206.00
Maxwell, Neb.—Electric Transmission Line Bonds, 6%, 1941	5,000.00	5,000.00	5,500.00
Palo Alto County, Iowa—Anticipating Primary Road Funds, 4¼%, 1927	11,000.00	11,000.00	11,000.00

	Book Value	Par Value	Market Value
Polk, Neb.—District Paving Bonds No. 1, payable $2,000, $1927; $2,500, 1929; $2,000, 1931; $2,500, 1933; $2,000, 1935; $2,500, 1937; $2,500, 1939; 7%, 1939	16,640.00	16,000.00	16,000.00
Story County, Iowa—Anticipating Road Certificates, 4¼%, 1927	33,000.00	33,000.00	33,000.00
Wright County, Iowa—Drainage District No. 153, payable $1,000, 1927; $2,000, 1928; 5½%, 1928	3,000.00	3,000.00	3,000.00
Totals	$ 91,414.54	$ 90,737.44	$ 91,663.56
Railroad Bonds:			
Chicago, Burlington & Quincy Railroad Company, 5%, 1971	$ 5,007.50	$ 5,000.00	$ 5,300.00
Chicago, Rock Island & Pacific Railroad Company, 4%, 1934	3,966.87	5,000.00	4,650.00
Great Northern Railway Company, 7%, 1936	11,090.00	10,000.00	11,400.00
Totals	$ 20,064.37	$ 20,000.00	$ 21,350.00
Public Utilities Bonds:			
Alabama Power Company, 5%, 1951	$ 8,775.00	$ 10,000.00	$ 9,900.00
American Public Service Co., 5%, 1942	6,702.50	7,000.00	6,440.00
Arkansas Water Co., 5%, 1956	4,762.50	5,000.00	4,750.00
Broad River Power Co., 5%, 1954	9,325.00	10,000.00	9,300.00
Central Illinois Public Service Co., 5%, 1956	9,525.00	10,000.00	9,600.00
Central Iowa Power & Light Co., 6%, 1944	10,100.00	10,000.00	10,100.00
Central Power & Light Co., 5%, 1956	4,787.50	5,000.00	4,750.00
Central States Electric Company, 6%, 1950	4,925.00	5,000.00	5,000.00
Central States Power & Light Corporation, 6%, 1945	9,875.00	10,000.00	9,700.00
Citizens Water Co. of Washington, Pa., 5½%, 1951	9,925.00	10,000.00	10,000.00
Commonwealth Edison Co., 5%, 1954	4,912.50	5,000.00	5,100.00
Consumers Power Co., 6%, 1934	9,600.00	10,000.00	10,000.00
Gulf States Utilities Co., 5%, 1956	9,575.00	10,000.00	9,500.00
Houston Gas & Fuel Co., 5%, 1932	4,837.50	5,000.00	4,900.00
Illinois Northern Utilities Co., 5%, 1957	9,225.00	10,000.00	9,600.00
Illinois Power & Light Corporation, 6%, 1953	9,825.00	10,000.00	10,300.00
Indiana Hydro Electric Co., 6%, 1951	10,450.00	10,000.00	10,300.00
Inter-State Public Service Co., 5%, 1956	9,575.00	10,000.00	9,600.00
Iowa Electric Co., 6%, 1949	11,349.00	11,700.00	11,817.00
Iowa Falls Electric Co., 7%, 1927	10,000.00	10,000.00	10,000.00
Iowa Power & Light Co., 5½%, 1956	10,000.00	10,000.00	10,100.00
Iowa Railway & Light Co., 5%, 1932	9,200.00	10,000.00	9,900.00
Jersey Central Power & Light Co., 5½%, 1945	8,840.00	9,000.00	8,730.00
Kansas Power & Light Co., 6%, 1955	11,550.00	11,000.00	11,440.00
Kentucky Hydro Electric Co., 6%, 1949	1,563.75	1,500.00	1,560.00
Kentucky Utilities Co., 6½%, 1948	14,865.00	14,000.00	15,050.00
Laclede Gas Lt. Co., 5½%, 1953	4,810.00	5,000.00	5,250.00
Michigan Public Service Co., 6½%, 1943	9,750.00	10,000.00	9,800.00
Mountain States Power Co., 5%, 1938	9,500.00	10,000.00	9,500.00
Mountain States Power Co., 6%, 1938	9,975.00	10,000.00	10,200.00
Nevada-California Electric Corp., 5%, 1956	9,525.00	10,000.00	9,400.00
Northeastern Iowa Power Co., 6%, 1929	4,987.50	5,000.00	5,000.00
Northern States Power Co., 6%, 1948	4,862.50	5,000.00	5,200.00
Northwestern Public Service Co., 6%, 1950	9,975.00	10,000.00	10,000.00
Ohio Electric Power Co., 6%, 1946	9,975.00	10,000.00	10,000.00
Ohio Power Co., 7%, 1951	10,600.00	10,000.00	10,700.00
Ohio Public Service Co., 7½%, 1946	21,290.00	20,000.00	23,200.00
Ohio River Edison Co., 5%, 1951	4,662.50	5,000.00	4,850.00
Potomac Electric Power Co., 7%, 1941	21,500.00	20,000.00	21,200.00
Potomac Electric Power Co., 6%, 1953	10,125.00	10,000.00	10,800.00
Public Service Co. of Okla., 5%, 1961	7,820.00	8,000.00	7,840.00
Southern California Edison Co., 5%, 1951	4,912.50	5,000.00	4,900.00
Southern Calif. Edison Co., 5½%, 1944	4,862.50	5,000.00	5,250.00
Terre Haute Water Works Corp., 6%, 1949	4,635.00	4,500.00	4,635.00
United Light & Power Co., 5½%, 1928	10,000.00	10,000.00	10,000.00
United Power & Light Corp., 6%, 1944	10,425.00	10,000.00	10,400.00
Utah Power & Light Co., 6%, 1944	9,875.00	10,000.00	10,400.00
Vermont Hydro-Electric Corp., 6%, 1929	5,000.00	5,000.00	5,050.00
Western United Gas & Electric Co., 5½%, 1955	10,100.00	10,000.00	10,100.00
West Penn Power Co., 5%, 1946	4,550.00	5,000.00	5,000.00
Wisconsin Power & Light Co., 5½%, 1955	10,000.00	10,000.00	10,000.00

Wisconsin Public Service Corp., 5½%, 1958	7,980.00	8,000.00	8,000.00
Totals	$ 455,767.75	$ 459,700.00	$ 464,112.00
Miscellaneous Bonds:			
Armour & Company, 5½%, 1943	$ 4,787.50	$ 5,000.00	$ 4,750.00
Morris & Company, 4½%, 1939	4,475.00	5,000.00	4,300.00
Totals	$ 9,262.50	$ 10,000.00	$ 9,050.00
Grand totals	$ 586,509.16	$ 590,437.44	$ 596,275.56

MORTGAGES CLASSIFIED BY STATES

State	Amount of Principal Unpaid
Iowa	$ 982,533.37
South Dakota	71,000.00
Illinois	22,000.00
Nebraska	11,214.21
Missouri	2,000.00
Total	$ 1,088,748.08

IOWA AUTOMOBILE MUTUAL INSURANCE COMPANY

Located at No. 512 Second Ave., East, Cedar Rapids, Iowa

Incorporated October 13, 1910 — Commenced Business November 4, 1910

John Hanson, President — H. L. Nehls, Secretary

Amount of ledger assets December 31, of previous year	$ 81,765.22	
Extended at		$ 81,765.22

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Return Premiums	Deduct Reinsurance
Fire	$ 9,124.97	$ 772.16	$ 2,224.15
Motor vehicles	112,231.30	24,546.24	3,365.41
Tornado, windstorm and cyclone	3,400.33	247.76	631.76
Hail—reinsurance	1,663.55	----------	----------
All other, viz.: Plate glass	8,199.34	1,040.22	----------
Totals	$ 134,619.49	$ 26,606.38	$ 6,221.32

	Total Deductions	Net Premiums	
Fire	$ 2,996.31	$ 6,128.66	
Motor vehicles	27,911.65	84,319.65	
Tornado, windstorm and cyclone	879.52	2,520.81	
Hail—reinsurance	----------	1,663.55	
All other, viz.: Plate glass	1,040.22	7,159.12	
Totals	$ 32,827.70	$ 101,791.79	
Total net premiums			$ 101,791.79
Interest on mortgage loans		$ 1,461.54	
Bonds and dividends on stocks		2,096.31	
Deposits, trust companies or banks		521.94	
Total interest and rents			4,079.79
Profit on sale or maturity of ledger assets, bonds			72.01
Increase in book value of ledger assets, bonds			720.00
Total Income			$ 106,663.59
Total			$ 188,428.81

DISBURSEMENTS

	Gross Amount Paid for Losses	Deduct Salvage	Deduct Reinsurance
Fire	$ 3,322.86	----------	$ 1,796.55
Motor vehicle	19,263.10	$ 549.68	248.12
Tornado, windstorm and cyclone	4.70	----------	----------
Hail—reinsurance	324.60	----------	324.60
All other, viz.: Plate glass	2,415.85	8.00	----------
Totals	$ 25,331.11	$ 557.68	$ 2,369.27

	Total Deductions	Net Amount Paid Policyholders for Losses
Fire	$ 1,796.55	$ 1,526.31
Motor vehicle	797.80	18,465.30
Tornado, windstorm and cyclone	----------	4.70
Hail—reinsurance	324.60	----------
All other, viz.: Plate glass	8.00	2,407.85
Totals	$ 2,926.95	$ 22,404.16
Loss adjustment expenses		797.12
Agents' compensation, including brokerage	$ 26,664.78	
Agents' allowances	96.27	
Total agents' compensation and allowances		26,761.05
Field supervisory expenses:		
Salaries of field men	$ 2,069.03	
Expenses of field men	279.22	
Executive—traveling expenses of others than field men	39.15	
Total field supervisory expenses		2,387.40
Salaries and fees—directors, officers and clerks		13,683.42
Rents		604.00
Furniture and fixtures, including rent of and repairs to same		455.05
Inspections and surveys, including Underwriters' Boards and Tariff Associations		654.55
Taxes, licenses and fees:		
State, county and municipal	$ 519.65	
Insurance department	979.75	
All other taxes, licenses and fees (except on real estate)—personal property tax	161.60	1,661.00
Postage, telegraph and telephone, exchange and express		1,005.76
Advertising and subscriptions, $1,373.93; printing and stationery, $1,480.47		2,854.40
Agents' balances charged off		182.52
Decrease, by adjustment in book value of ledger assets, bonds		115.00
Total Disbursements		$ 73,565.43
Balance		$ 114,863.38

LEDGER ASSETS

Mortgage loans on real estate, first liens		$ 21,500.00
Book value of bonds		65,100.00
Cash in office	$ 949.88	
Deposits in trust companies and banks not on interest	8,399.57	
Deposits in trust companies and banks on interest	8,843.44	
Agents' balances representing business written subsequent to October 1, 1926		7,243.22
Agents' balances representing business written prior to October 1, 1926		429.27
Other ledger assets, viz:		
Furniture and fixtures		2,398.00
Ledger Assets, as per balance		$ 114,863.38

NON-LEDGER ASSETS

Interest due and accrued on mortgages	$ 514.50	
Bonds not in default	1,039.73	
Certificates of deposit	68.60	
Total	$ 1,622.83	
Other non-ledger assets, viz.:		
Accrued premiums—dealers' policies	$ 114.43	
Gross Assets		$ 116,600.64

DEDUCT ASSETS NOT ADMITTED

Furniture, fixtures and safes	$ 2,398.00	
Agents' balances, representing business written prior to October 1, 1926	429.27	
Book value of ledger assets over market value, bonds	339.00	
Total Admitted Assets	$ 113,434.37	

LIABILITIES

Losses and claims:	Reported or in Process of Adjustment	Incurred But Not Reported	Resisted
Fire	$ 300.00		
Motor vehicle	4,696.94	$ 171.00	$ 900.00
Tornado, windstorm and cyclone	47.75		
All other, viz.: Plate glass	450.39		
Totals	$ 5,495.08	$ 171.00	$ 900.00

	Total	Net Unpaid Claims
Fire	$ 300.00	$ 300.00
Motor vehicle	5,767.94	5,767.94
Tornado, windstorm and cyclone	47.75	47.75
All other, viz.: Plate glass	450.39	450.39
Totals	$ 6,566.08	$ 6,566.08

Estimated expense of investigation and adjustment of losses (unpaid losses, $149.75.)		
Gross premiums (less reinsurance) received and receivable upon all unexpired fire risks, $8,833.92; unearned premiums thereon per recapitulation	$ 6,000.42	
Gross premiums (less reinsurance) received and receivable upon all unexpired risks other than fire risks, $92,523.28; unearned premiums thereon per recapitulation	47,901.52	
Salaries, rents, expenses, bills, accounts, fees, etc., due or accrued		$ 132.43
Estimated amount hereafter payable for federal, state and other taxes based upon the business of the year of this statement		753.43
All other liabilities, viz.: Unpaid reinsurance premiums		475.68
Total amount of all liabilities except capital		$ 61,979.31
Surplus over all liabilities	$ 51,455.06	
Surplus as regards policyholders		51,455.06
Total		$ 113,434.37

BUSINESS IN THE STATE OF IOWA—1926

	Fire	Motor Vehicles	Tornado, Windstorm, Cyclone
RISKS ONLY			
Risks written—direct business	$ 1,212,799.00	$19,621,560.00	$ 815,800.00
Risks written—reinsurance		728,150.00	
Total—gross risks written	$ 1,212,799.00	$20,349,710.00	$ 815,800.00
DEDUCT:			
Risks reinsured	$ 321,544.00	excess	194,800.00
Risks cancelled:			
Direct business	256,850.00	3,086,620.00	82,350.00
Reinsurance business		13,690.00	
Total Deductions	$ 578,394.00	$ 3,100,310.00	$ 277,150.00
Total—net risks written	$ 634,405.00	$17,249,400.00	$ 538,650.00
PREMIUMS ONLY			
Premiums written—direct business	$ 7,460.29	$ 105,557.45	$ 2,314.41
Premiums written—reinsurance		4,030.80	
Total gross premiums written	$ 7,460.29	$ 109,588.25	$ 2,314.41
DEDUCT:			
Return premiums on cancelled policies, $26,581.25:			
Direct business	$ 759.53	$ 24,240.52	$ 247.76
Reinsurance business		293.22	
Premiums on risks ceded	2,224.15	3,365.41	631.76
Total Deductions	$ 2,983.68	$ 27,899.15	$ 879.52
Total—net premiums written	$ 4,476.61	$ 81,689.10	$ 1,434.89
LOSSES ONLY			
Gross losses paid:			
Direct business	$ 3,022.86	$ 19,154.74	$ 4.70
Reinsurance business		108.36	

DEDUCT:			
Salvage—direct business		$ 549.68	
Reinsurance	$ 1,796.55	248.12	
Total Deductions	$ 1,796.55	$ 797.80	
Total—net losses paid	$ 1,226.31	$ 18,465.30	$ 4.70
Net losses incurred	1,014.31	19,648.65	52.45

	All Other	Total
RISKS ONLY		
Risks written—direct business		$21,650,159.00
Risks written—reinsurance		728,150.00
Total—gross risks written		$22,378,309.00
DEDUCT:		
Risks reinsured		$ 516,344.00
Risks cancelled:		
Direct business		3,425,820.00
Reinsurance business		13,690.00
Total Deductions		$ 3,955,854.00
Total—net risks written		$18,422,455.00
PREMIUMS ONLY		
Premiums written—direct business	$ 8,199.34	$ 123,531.49
Premiums written—reinsurance		4,030.80
Total gross premiums written	$ 8,199.34	$ 127,562.29
DEDUCT:		
Return premiums on cancelled policies, $26,581.25:		
Direct business	$ 1,040.22	$ 26,288.03
Reinsurance business		293.22
Premiums on risks ceded		6,221.32
Total Deductions	$ 1,040.22	$ 32,802.57
Total—net premiums written	$ 7,159.12	$ 94,759.72
LOSSES ONLY		
Gross losses paid:		
Direct business	$ 2,415.85	$ 24,598.15
Reinsurance business		108.36
DEDUCT:		
Salvage—direct business	$ 8.00	$ 557.68
Reinsurance		2,044.67
Total Deductions	$ 8.00	$ 2,602.35
Total—net losses paid	$ 2,407.85	$ 22,104.16
Net losses incurred	2,513.68	23,229.09

RECAPITULATION OF FIRE RISKS AND PREMIUMS

Year Written	Term	Amount Covered Less Reinsurance	Gross Premiums Charged Less Reinsurance	Fraction Unearned	Amount of Premiums Unearned
1926	One year or less	$ 257,568.00	$ 951.23	1-2	$ 475.62
1924	Three years	34,400.00	183.65	1-6	30.61
1925		258,450.00	1,781.77	1-2	890.88
1926		363,500.00	2,345.21	5-6	1,954.34
1922	Five years			1-10	
1923				3-10	
1924		63,450.00	461.72	1-2	230.86
1925		202,760.00	1,976.01	7-10	1,334.21
1926		120,877.00	1,204.33	9-10	1,083.90
Totals		$ 1,301,005.00	$ 8,833.92		$ 6,000.42
Grand Totals		$ 1,301,005.00	$ 8,833.92		$ 6,000.42

RECAPITULATION OF GROSS PREMIUMS ON ALL UNEXPIRED RISKS OTHER THAN FIRE RISKS

	Running One Year or Less from Date of Policy		Running More Than One Year from Date of Policy	
	Gross Premiums Less Reinsurance	Amount Unearned	Gross Premiums Less Reinsurance	Amount Unearned (pro rata)
Motor vehicles	$ 82,196.38	$ 32,878.55		
Tornado, windstorm and cyclone	322.26	161.13	$ 2,901.36	$ 2,020.53
Plate glass	7,103.28	2,841.31		
Voluntary reserve	10,000.00			
Totals	$ 89,621.92	$ 45,880.99	$ 2,901.36	$ 2,020.53

	Total Premiums	Total Unearned Premiums
Motor vehicles	$ 82,196.38	$ 32,878.55
Tornado, windstorm and cyclone	3,223.62	2,181.66
Plate glass	7,103.28	2,841.31
Voluntary reserve		10,000.00
Totals	$ 92,523.28	$ 47,901.52

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
U. S. Gov. Liberty Loan, 1st, 3½%, 1947	$ 100.00	$ 100.00	$ 101.00
C., R. I. & P. Ry. Co., 1st Refd. Mtg., Gold, 4%, 1934	5,000.00	5,000.00	4,650.00
American Public Service Co., 1st Lien, Gold Bond, 6%, 1942	2,000.00	2,000.00	2,000.00
Central Indiana Power Co., 1st Mtg. Coll., & Refd., Series A, 6%, 1947	5,000.00	5,000.00	5,000.00
Central States Power & Light Corp., 1st Coll. Lien, Series A, 6%, 1945	5,000.00	5,000.00	4,850.00
Eastern New Jersey Power Co., 1st Mtg., 6%, 1949	3,000.00	3,000.00	3,060.00
Iowa Electric Co., 1st Lien & Refd., 6%, 1949	5,000.00	5,000.00	5,050.00
Laclede Gas Light Co., 1st Mtg., Coll. & Refd., Series C, 5½%, 1953	2,000.00	2,000.00	2,100.00
Mountain States Power Co., 1st Mtg., Gold, Series B, 6%, 1938	4,000.00	4,000.00	4,080.00
Nevada-California Elec. Corp., 1st Mtg., 5%, 1956	7,000.00	7,000.00	6,580.00
Northern States Power Co., 1st Lien & Gen. Mtg., Gold, Series A, 6%, 1948	10,000.00	10,000.00	10,400.00
Northwestern Light & Power Co., 1st & Refd. Mtg., Series B, 6%, 1950	4,000.00	4,000.00	3,800.00
Ohio Public Service Co., 1st Mtg. & Refdg., 6%, 1953	3,000.00	3,000.00	3,240.00
Standard Gas & Electric Co., Series A, Gold Debenture, 6%, 1951	2,000.00	2,000.00	2,000.00
Standard Gas & Electric Co., Gold Debenture, Series B, 6%, 1966	1,000.00	1,000.00	990.00
United Light & Power Co., 1st Lien & Consolidated, 5½%, 1959	7,000.00	7,000.00	6,860.00

MORTGAGES OWNED CLASSIFIED BY STATES

State	Amount of Principal Unpaid
Iowa	$ 17,000.00
South Dakota	4,500.00

IOWA HARDWARE MUTUAL INSURANCE CO.

Located at No. 115 First Street S. E., Mason City, Iowa

Incorporated June 16, 1903 — Commenced Business August 20, 1903

L. C. Abbott, President — A. R. Sale, Secretary

Amount of ledger assets December 31, of Previous year	$ 215,255.68	
Extended at		$ 215,255.68

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Return Premiums	Deduct Reinsurance	
Fire	$ 246,309.20	$ 18,020.28	$ 101,318.59	
		Total Deductions	Net Premiums	
Fire		$ 119,338.87	$ 126,970.33	
Total net premiums				$ 126,970.33
Interest on mortgage loans			$ 7,809.76	
Bonds and dividends on stocks			1,537.50	
Deposits, trust companies or banks			1,914.30	
From other sources			1.46	
Rents			3,690.00	
Total Interest and Rents				14,953.02
From other sources, total				1,902.55
Total Income				$ 143,825.90
Total				$ 359,081.58

DISBURSEMENTS

	Gross Amount Paid for Losses	Deduct Salvage	Deduct Reinsurance	
Fire	$ 76,804.89	$ 852.27	$ 39,138.00	
		Total Deductions	Net Amount Paid Policyholders for Losses	
Fire		$ 39,990.27	$ 36,814.62	
(Amount paid for losses incurred in previous years included in net amount paid, $5,479.30)				
Loss adjustment expenses				$ 518.16
Agents' compensation, including brokerage		$ 1,095.78		
Total agents' compensation and allowances				1,095.78
Field supervisory expenses:				
Salaries of field men		$ 411.54		
Expenses of field men		450.79		
Executive—traveling expenses of others than field men		1,551.94		
Total field supervisory expenses				$ 2,414.27
Salaries and Fees—Directors, officers and clerks				$ 20,463.32
Rents				1,970.99
Furniture and fixtures, including rent of and repairs to same				259.71
Inspections and surveys, including Underwriters' Boards and Tariff Associations				2,987.10
Taxes, Licenses and Fees:				
State, County and Municipal		$ 316.27		
Insurance Department		19.00		
All other taxes, licenses and fees (except on real estate)		25.40	$ 360.67	
Postage, Telegraph and Telephone, Exchange and Express				573.39
Legal expenses, excluding legal expense on losses				90.90
Advertising and subscriptions $967.59, printing and stationery $890.17				1,857.76
Miscellaneous, itemized:				
Petty cash				141.40
Surety Bonds				466.14
Real estate expenses:				
Repairs and expenses		$ 320.00		
Taxes		710.70	$ 1,030.79	
Paid policyholders for dividends, cash				$ 69,053.43
Total Disbursements				$ 140,098.43
Balance				$ 218,983.15

LEDGER ASSETS

Book value of real estate	$ 22,387.47
Mortgage loans on real estate, first liens	102,500.00
Book value of bonds	35,000.00
Deposits in trust companies and banks not on interest	18,881.85
Deposits in trust companies and banks on interest	35,000.00

Agents' balances representing business written subsequent to October 1, 1926	3,764.22	
Agents' balances representing business written prior to October 1, 1926	18.73	
Other ledger assets, viz.: Due from Reinsuring Co.	1,430.88	
Ledger Assets, as Per Balance		$ 218,983.15
NON-LEDGER ASSETS		
Interest due and accrued on mortgages	$ 5,151.72	
Bonds not in default	237.44	
Total	$ 5,389.16	
Market value of real estate over book value	$ 17,612.53	
Market value of bonds and stocks over book value	639.00	
Other non-ledger assets, viz.: Deposit with Hardware Underwriters, Elgin, Ill.		851.29
Furniture and fixtures		11,540.91
Gross Assets		$ 255,016.04
DEDUCT ASSETS NOT ADMITTED		
Furniture, fixtures and safes	$ 11,540.91	
Agents' balances, representing business written prior to October 1, 1926	18.73	
Book value of ledger assets over market value		$ 11,559.64
Total Admitted Assets		$ 243,456.40

LIABILITIES

	Adjusted	Reported or in Process of Adjustment	Total
Losses and claims:			
Fire	$ 2,866.12	$ 6,394.83	$ 9,260.95
Totals	$ 2,866.12	$ 6,394.83	$ 9,260.95

	Deduct Reinsurance	Net Unpaid Claims
Fire	$ 5,727.02	$ 3,533.93
Totals	$ 5,727.02	$ 3,533.93

Estimated expense of investigation and adjustment of losses (paid losses, none; unpaid losses, $133.73)		
Gross premiums (less reinsurance) received and receivable upon all unexpired fire risks, unearned premiums thereon per recapitulation	$ 65,755.73	
Salaries, rents, expenses, bills, accounts, fees, etc., due or accrued		$ 6,439.20
Estimated amount hereafter payable for federal, state and other taxes based upon the business of the year of this statement		1,000.00
Total amount of all liabilities except capital		$ 76,862.59
Surplus over all liabilities	$ 166,593.81	
Surplus as regards policy holders		$ 166,593.81
Total		$ 243,456.40

BUSINESS IN THE STATE OF IOWA—1926

	Fire	Total
RISKS ONLY		
Risks written—direct business	$ 8,778,682.22	$ 8,778,682.22
Total—gross risks written	$ 8,778,682.22	$ 8,778,682.22
DEDUCT		
Risks cancelled	$ 674,342.88	$ 674,342.88
Risks reinsured	$ 6,042,674.85	$ 6,042,674.85
Total Deductions	$ 6,717,017.73	$ 6,717,017.73
Total—net risks written	$ 2,061,664.49	$ 2,061,664.49
PREMIUMS ONLY		
Premiums written—direct business	$ 142,859.34	$ 142,859.34
Total gross Premiums written	$ 142,859.34	$ 142,859.34
DEDUCT:		
Return premiums on cancelled policies—Direct business	$ 7,706.69	$ 7,706.69
Premiums on risks ceded	107,263.44	107,263.44
Total Deductions	$ 114,970.13	$ 114,970.13
Total—net premiums written	$ 27,889.21	$ 27,889.21

Dividends returned to policyholders—Direct business	$ 68,537.52	$ 68,537.52
LOSSES ONLY		
Gross losses paid—direct business	$ 49,322.01	$ 49,322.01
DEDUCT:		
Reinsurance	$ 35,936.53	$ 35,936.53
Total Deductions	$ 35,936.53	$ 35,936.53
Total—net losses paid	$ 13,385.48	$ 13,385.48
Net losses incurred	$ 11,683.06	$ 11,683.06

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
First Liberty Loan Bonds, 3½%, 1947	$ 5,000.00	$ 5,000.00	$ 5,056.50
Second Liberty Loan Bonds, 4¼%, 1942	15,000.00	15,000.00	15,159.00
Third Liberty Loan Bonds, 4¼%, 1928	5,000.00	5,000.00	5,076.50
Fourth Liberty Loan Bonds, 4¼%, 1942	10,000.00	10,000.00	10,347.00

MORTGAGES OWNED CLASSIFIED BY STATES

State	Amount of Principal Unpaid
Iowa	$ 20,000.00
Iowa	8,000.00
Iowa	40,000.00
Iowa	20,000.00
Iowa	9,500.00
Iowa	5,000.00
Total	$ 102,500.00

IOWA FIRE INSURANCE COMPANY

Located at No. 622 Commercial St., Waterloo, Iowa

Incorporated July 6, 1905 — Commenced Business, January 15, 1906

W. W. Marsh, President — Hermann Miller, Secretary

CAPITAL

Capital paid up in cash	$ 100,000.00	
Amount of ledger assets December 31, of previous year	$ 381,140.56	
Extended at		$ 381,140.56

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Return Premiums	Deduct Reinsurance
Fire	$ 164,530.61	$ 18,603.22	$ 33,576.83
Motor Vehicles	4,714.31	262.81	555.68
Tornado, windstorm and cyclone	34,269.45	4,781.47	4,741.00
All other, viz.:			
Plate glass	14,976.00	862.25	----------
Totals	$ 218,490.46	$ 24,509.75	$ 38,873.51

	Total Deductions	Net Premiums
Fire	$ 52,180.05	$ 112,350.56
Motor Vehicles	818.49	3,895.82
Tornado, windstorm and cyclone	9,522.47	24,746.98
All other, viz.:		
Plate glass	862.25	14,113.84
Totals	$ 63,383.26	$ 155,107.20

Total net premiums		$ 155,107.20
Interest on mortgage loans	$ 9,139.28	
Collateral loans	700.00	
Bonds and dividends on stocks	3,762.54	
Deposits, trust companies or banks	2,337.96	
From other sources	1,384.23	
Rents	1,095.00	
Total Interest and Rents		$ 18,419.01
From other sources, total		46.80
Increase in liabilities on account of reinsurance treaties		2,311.07
From agents balances previously charged off		313.06
Profit on sale or maturity of ledger assets		79.69

Increase in book value of ledger assets		503.18
Total Income		$ 178,780.01
Total		$ 557,990.57

DISBURSEMENTS

	Gross Amount Paid for Losses	Deduct Salvage	Deduct Reinsurance
Fire	$ 85,621.34	$ 42.46	$ 28,973.98
Motor vehicle	558.71	----------	42.29
Tornado, windstorm and cyclone	2,251.70	----------	248.99
Plate glass	3,369.83	46.21	----------
Totals	$ 91,801.58	$ 88.67	$ 29,265.26

	Total Deductions	Net Amount Paid Policyholders for Losses
Fire	$ 29,016.44	$ 56,604.90
Motor vehicle	42.29	516.42
Tornado, windstorm and cyclone	248.99	2,002.71
Plate glass	46.21	3,323.62
Totals	$ 29,353.93	$ 62,447.65

(Amount paid for losses incurred in previous years included in net amount paid, $1,310.00)		
Loss adjustment expenses		$ 725.64
Agents' compensation, including brokerage	$ 39,526.38	
Agents' allowances	275.32	
Total agents' compensation and allowances		$ 39,801.70
Field supervisory expenses:		
Salaries of field men	$ 7,708.57	
Expenses of field men	6,049.47	
Executive—Traveling expenses of others than field men	385.00	
Total field supervisory expenses		$ 14,143.04
Salaries and fees—directors, officers and clerks		$ 21,613.50
Rents		3,674.32
Furniture and fixtures, including rent of and repairs to same		61.56
Maps, including corrections		36.28
Inspections and surveys, including Underwriters' Board and Tariff Associations		1,977.07
Federal Taxes		11.77
Taxes, Licenses and Fees:		
State, County and Municipal	$ 1,765.03	
Insurance Department	994.18	
All other taxes, licenses and fees (except on real estate)	$ 40.70	$ 2,799.91
Postage, telegraph and telephone, exchange and express		$ 1,075.13
Legal expenses, excluding legal expense on losses		156.44
Advertising and subscriptions $1,602.43, printing and stationery $1,832.20		3,434.63
Miscellaneous, itemized:		
Donations	$ 376.00	
Miscellaneous expenses	206.25	$ 582.25
Real estate expenses:		
Repairs and expenses	$ 641.83	
Taxes	532.43	$ 1,174.26
Paid stockholders for dividends, cash		10,000.00
Decrease in liabilities during the year on account of reinsurance treaties		5,562.76
Loss on sale or maturity of ledger assets		14.76
Total Disbursements		$ 168,692.67
Balance		$ 389,227.90

LEDGER ASSETS

Book value of real estate	$ 33,450.98	
Mortgage loans on real estate, first liens	146,756.83	
Loans secured by pledge of bonds, stocks or other collateral	10,000.00	
Book value of bonds, $49,271.57, and stocks, $2,520.00	51,791.57	
Cash in office	$ 1,979.43	
Deposits in trust companies and banks on interest	87,447.94	$ 89,427.37
Agents' balances representing business written subsequent to October 1, 1926	24,118.67	
Agents' balances representing business written prior to October 1, 1926	245.37	
Bills receivable, taken for fire risks	22,421.96	
Other ledger assets, viz.:		
School warrants	11,000.00	
Due from reinsurance companies for losses	15.15	
Ledger Assets, as Per Balance		$ 389,227.90

NON-LEDGER ASSETS

Interest due and accrued on mortgages	$ 2,536.39	
Bonds not in default	1,374.44	
Collateral loans	271.20	
Other assets:		
School warrants	69.66	
Interest account on book deposits	64.47	
Total	$ 4,316.16	
Market value of real estate over book value	12,849.02	
Market value of bonds and stocks over book value	353.98	
Total Non-Ledger Assets		$ 17,519.16
Gross Assets		$ 406,747.06

DEDUCT ASSETS NOT ADMITTED

Company's stock owned	$ 20.00	
Agents' balances, representing business written prior to October 1, 1926	245.37	
Bills receivable past due, taken for premiums	714.15	
Certificates of deposit on closed banks and interest past due	1,669.83	
Total Admitted Assets		$ 404,077.71

LIABILITIES

Losses and claims:	Reported or in Process of Adjustment	Total	Net Unpaid Claims
Fire	$ 1,948.44	$ 1,948.44	$ 1,948.44
Totals	$ 1,948.44	$ 1,948.44	$ 1,948.44

Gross premiums (less reinsurance) received and receivable upon all unexpired fire risks, $264,134.41; unearned premiums thereon per recapitulation	$ 138,337.86	
Gross premiums (less reinsurance) received and receivable upon all unexpired risks other than fire risks, $116,340.02; unearned premiums thereon per recapitulation	63,275.22	$ 201,613.08
Estimated amount hereafter payable for federal, state and other taxes based upon the business of the year of this statement		5,000.00
Funds held under reinsurance treaties		2,311.07
Total amount of all liabilities except capital		$ 210,872.59
Capital paid up	$ 100,000.00	
Surplus over all liabilities	93,205.12	
Surplus as regards policyholders		$ 193,205.12
Total		$ 404,077.71

BUSINESS IN THE STATE OF IOWA—1926

RISKS ONLY	Fire	Motor Vehicles	Tornado, Windstorm, Cyclone
Risks written—direct business	$12,538,626.00	$ 188,252.00	$ 7,157,912.00
Risks written—reinsurance	1,384,900.00	----------	605,075.00
Total—gross risks written	13,923,526.00	188,252.00	7,762,987.00
DEDUCT:			
Risks Cancelled—			
Direct business	$ 1,866,273.00	$ 7,366.00	$ 1,085,742.00
Reinsurance business	229,837.00	----------	121,432.00
Risks reinsured	2,632,405.00	97,823.00	1,088,012.00
Total Deductions	$ 4,728,515.00	$ 105,189.00	$ 2,295,186.00
Total—net risks written	$ 9,195,011.00	$ 83,063.00	$ 5,467,801.00

PREMIUMS ONLY			
Premiums written—direct business	$ 146,887.34	$ 4,714.31	$ 30,464.87
Premiums written—reinsurance	17,643.27	----------	3,804.58
Total gross premiums written	$ 164,503.61	$ 4,714.31	$ 34,269.45
DEDUCT:			
Return premiums on cancelled policies—			
Direct business	$ 16,606.14	$ 262.81	$ 4,216.12
Reinsurance business	1,997.08	----------	565.34
Premiums on risks ceded	33,576.83	555.68	4,741.00
Total Deductions	$ 52,180.05	$ 818.49	$ 9,522.47
Total—net premiums written	$ 112,350.56	$ 3,895.82	$ 24,746.98
LOSSES ONLY			
Gross losses paid—			
Direct business	$ 74,018.00	$ 558.71	$ 2,098.35
Reinsurance business	11,603.34	----------	153.35
DEDUCT:			
Salvage—direct business	42.46	----------	----------
Reinsurance	28,973.98	42.29	248.99
Total Deductions	$ 29,016.44	$ 42.29	$ 248.99
Total—net losses paid	$ 56,604.90	$ 516.42	$ 2,002.71
Net losses incurred	57,243.34	516.42	2,002.71

RISKS ONLY	Plate Glass	Total
Risks written—direct business	----------	$19,884,790.00
Risks written—reinsurance	----------	$ 1,989,975.00
Total—gross risks written	----------	$21,874,765.00
DEDUCT:		
Risks cancelled—		
Direct business	----------	2,950,381.00
Reinsurance	----------	351,269.00
Risks reinsured	----------	3,818,240.00
Total Deductions	----------	$ 7,128,890.00
Total—net risks written	----------	$14,745,875.00

PREMIUMS ONLY		
Premiums written—direct business	$ 14,976.09	$ 197,042.61
Premiums written—reinsurance	----------	21,447.85
Total Gross Premiums Written	$ 14,976.09	$ 218,490.46
DEDUCT:		
Return premiums on cancelled policies—		
Direct business	$ 862.25	$ 21,947.33
Reinsurance business	----------	2,562.42
Premiums on risks ceded	----------	38,873.51
Total Deductions	$ 862.25	$ 63,383.26
Total—net premiums written	$ 14,113.84	$ 155,107.20
LOSSES ONLY		
Gross losses paid—		
Direct business	$ 3,369.83	$ 80,044.89
Reinsurance business	----------	11,756.69
DEDUCT:		
Salvage—direct business	$ 46.21	$ 88.67
Reinsurance	----------	29,265.26
Total Deductions	$ 46.21	$ 29,353.93
Total—net losses paid	$ 3,323.62	$ 62,447.65
Net losses incurred	3,323.62	63,086.69

RECAPITULATION OF FIRE RISKS AND PREMIUMS

Year Written—Term	Amount Covered Less Reinsurance	Gross Premiums Charged Less Reinsurance	Fraction Unearned	Amount of Premiums Unearned
1926 One year or less	$ 3,839,202.00	$ 46,002.03	1-2	$ 23,001.02
1925, 1926 Two years	212,936.00	1,255.13	1-4 3-4	719.04
1924, 1925, 1926 Three years	10,600,996.00	102,033.10	1-6 1-2 5-6	53,625.74
1923, 1924, 1925, 1926 Four years	80,545.00	1,181.13	1-8 3-8 5-8 7-8	633.08
1922, 1923, 1924, 1925, 1926 Five years	6,314,378	113,663.02	1-10 3-10 1-2 7-10 9-10	60,358.98
Totals	$21,048,057.00	$ 264,134.41	----------	$ 138,337.86
Grand Totals	$21,048,057.00	$ 264,134.41	----------	$ 138,337.86

RECAPITULATION OF GROSS PREMIUMS ON ALL UNEXPIRED RISKS OTHER THAN FIRE RISKS

	Running One Year or Less from Date of Policy: Gross Premiums Less Reinsurance	Amount Unearned	Running More Than One Year from Date of Policy: Gross Premiums Less Reinsurance	Amount Unearned (pro rata)
Motor vehicles	$ 3,519.49	$ 1,759.74	$ 480.06	$ 188.52
Tornado, windstorm and cyclone	3,259.08	1,629.54	89,855.38	49,325.87
Plate glass	10,226.80	5,113.40	8,999.21	5,258.15
Totals	$ 17,005.37	$ 8,502.68	$ 99,334.65	$ 54,772.54

	Total Premiums	Total Unearned Premiums
Motor vehicles	$ 3,999.55	$ 1,948.26
Tornado, windstorm and cyclone	93,114.46	50,955.41
Plate glass	19,226.61	10,371.55
Totals	$ 116,340.02	$ 63,275.22

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
U. S. Government Bonds	$ 13,800.00	$ 13,800.00	$ 14,153.98
Street Improvement Bonds, Waterloo, Ia.	29,847.57	29,000.00	29,847.57
Addison, Ill., Waterworks Bonds	5,624.00	5,500.00	5,624.00
25 shares Associated Manufacturers' Stock, Waterloo, Iowa	2,500.00	----------	2,500.00
1-10 Uniform Ptg. & Supply Co.	20.00	----------	20.00
Total bonds and stocks	$ 51,791.57	$ 50,820.00	$ 52,145.55

MORTGAGES OWNED CLASSIFIED BY STATES

State	Amount of Principal Unpaid
Iowa, first liens	$ 145,506.83
Minnesota, first liens	1,250.00

IOWA MUTUAL INSURANCE COMPANY

Located at De Witt, Iowa

Incorporated as Company, 1920 — Commenced Business, 1900

T. W. Large, President — G. M. Smith, Secretary

Amount of ledger assets December 31, of previous year	$ 559,454.18	
Extended at		$ 559,454.18

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Return Premiums	Deduct Reinsurance
Fire	$ 545,206.21	$ 53,600.54	$ 52,380.01
Motor vehicles	35,448.87	4,439.36	----------
Tornado, windstorm and cyclone	83,480.01	3,314.75	3,632.79

All other, viz.: Plate glass	50,616.70	4,594.65	----------
Totals	$ 714,751.79	$ 65,949.30	$ 56,012.80

	Total Deductions	Net Premiums
Fire	$ 105,980.55	$ 439,225.66
Motor vehicles	4,439.36	31,049.51
Tornado, windstorm and cyclone	6,947.54	76,532.47
All other, viz.: Plate glass	4,594.65	46,022.05
Totals	$ 121,962.10	$ 592,789.69

Total net premiums			$ 592,789.69
Interest on mortgage loans		$ 8,553.28	
Bonds and dividends on stocks		14,191.83	
Deposits, trust companies or banks		1,402.60	
Rents		3,929.00	
Total Interest and Rents			28,076.71
From other sources, total			759.86
Increase in liabilities on account of reinsurance treaties			215.58
Profit on sale or maturity of ledger assets			2,477.50
Total Income			$ 624,319.34
Total			$ 1,183,773.52

DISBURSEMENTS

	Gross Amount Paid for Losses	Deduct Salvage	Deduct Reinsurance
Fire	$ 214,606.19	$ 86.96	$ 20,243.30
Motor vehicle	11,668.38	92.50	----------
Tornado, windstorm and cyclone	7,664.39	----------	340.79
All other, viz.: Plate glass	16,766.93	188.28	----------
Totals	$ 250,705.89	$ 367.74	$ 20,584.09

	Total Deductions	Net Amount Paid Policyholders for Losses
Fire	$ 20,330.26	$ 194,275.93
Motor vehicle	92.50	11,575.88
Tornado, windstorm and cyclone	340.79	7,323.60
All other, viz.: Plate glass	188.28	16,578.65
Totals	$ 20,951.83	$ 229,754.06
(Amount paid for losses incurred in previous years included in net amount paid, $23,124.66)		
Loss adjustment expenses		$ 4,405.41
Agents' compensation, including brokerage	$ 129,953.18	
Agents' allowances	116.48	
Total agents' compensation and allowances		130,069.66
Field supervisory expenses:		
Salaries of field men	$ 8,520.00	
Expenses of field men	3,440.04	
Executive—traveling expenses of others than field men	74.50	
Total field supervisory expenses		12,034.54
Salaries and fees—directors, officers and clerks		46,236.50
Rents		5,732.66
Furniture and fixtures, including rent of and repairs to same		2,799.96
Inspections and surveys, including Underwriters' Boards and Tariff Associations		2,823.83
Taxes, licenses and fees:		
State, county and municipal	$ 2,370.10	
Insurance department	507.00	
Fire patrol and salvage corps	18.12	
All other taxes, licenses and fees (except on real estate)	275.00	3,170.22
Postage, telegraph and telephone, exchange and express		1,992.83
Legal expenses, excluding legal expense on losses		193.39
Advertising and subscriptions, $2,059.60; printing and stationery, $3,697.31		5,756.91
Miscellaneous, itemized:		
Freight	$ 86.14	
Office supplies	1,214.34	
Auto expense	2,343.70	
Convention expense	1,280.28	
Insurance	418.97	

Donations	305.10	
Sundries	10.00	5,658.53
Real estate expenses:		
Repairs and expenses	$ 1,006.25	
Taxes	1,443.00	2,449.25
Paid members for dividends, cash		32,680.30
Agents' balances charged off		266.95
Decrease, by adjustment in book value of ledger assets		746.53
Total Disbursements		$ 486,771.53
Balance		$ 697,001.99

LEDGER ASSETS

Book value of real estate	$ 81,160.02	
Mortgage loans on real estate, first liens	207,720.86	
Book value of bonds, $275,415.00, and stocks, $9,862.50	285,277.50	
Cash in office	$ 11,253.01	
Deposits in trust companies and banks on interest	34,291.69	45,544.70
Agents' balances representing business written subsequent to October 1, 1926		40,905.34
Agents' balances representing business written prior to October 1, 1926		10,509.23
Other ledger assets, viz.:		25,884.34
Ledger Assets, as per balance		$ 697,001.99

NON-LEDGER ASSETS

Interest due and accrued on mortgages	$ 10,640.81	
Bonds not in default	5,119.48	
Total		15,760.29
Gross Assets		$ 712,762.28

DEDUCT ASSETS NOT ADMITTED

Real estate bonds	$ 30,000.00	
Agents' balances, representing business written prior to October 1, 1926	10,509.23	
Excess of bills receivable, not past due, taken for risks over the unearned premiums—premiums in course of collection due prior to October 1, 1926	691.07	
Book value of ledger assets over market value	2,051.50	43,251.80
Total Admitted Assets		$ 669,510.48

LIABILITIES

Losses and claims:

	Reported or in Process of Adjustment	Incurred But Not Reported	Resisted
Fire	$ 10,435.45	$ 2,000.00	$ 5,000.00
Motor vehicle	656.96	----------	----------
Tornado, windstorm and cyclone	----------	100.00	----------
All other, viz.: Plate glass	1,500.00	500.00	----------
Totals	$ 12,592.41	$ 2,600.00	$ 5,000.00

	Total	Deduct Reinsurance	Net Unpaid Claims
Fire	$ 17,435.45	$ 8,810.03	$ 8,625.42
Motor vehicle	656.96	----------	656.96
Tornado, windstorm and cyclone	100.00	----------	100.00
All other, viz.: Plate glass	2,000.00	----------	2,000.00
Totals	$ 20,192.41	$ 8,810.03	$ 11,382.38

Estimated expense of investigation and adjustment of losses (unpaid losses, $500.00)		
Gross premiums (less reinsurance) received and receivable upon all unexpired fire risks, $623,996.25; unearned premiums thereon per recapitulation	$ 249,598.50	
Gross premiums (less reinsurance) received and receivable upon all unexpired risks other than fire risks, $255,808.40; unearned premiums thereon per recapitulation	102,323.36	$ 351,921.86
Salaries, rents, expenses, bills, accounts, fees, etc., due or accrued		$ 652.37
Estimated amount hereafter payable for federal, state and other taxes based upon the business of the year of this statement		5,000.00

Funds held under reinsurance treaties		3,601.44
All other liabilities		1,196.52
Total amount of all liabilities except capital		$ 374,254.57
Surplus over all liabilities	$ 295,255.91	
Surplus as regards policyholders		295,255.91
Total		$ 669,510.48

BUSINESS IN THE STATE OF IOWA—1926

	Fire	Motor Vehicles	Tornado, Windstorm, Cyclone
RISKS ONLY			
Risks written—direct business	$58,392,227.00	$ 2,190,027.00	$42,216,955.00
Risks written—reinsurance	9,426,064.00	----------	6,039,939.00
Total—gross risks written	$67,818,291.00	$ 2,190,027.00	$48,256,894.00
DEDUCT:			
Risks reinsured	$ 8,224,790.00	----------	$ 3,611,859.00
Risks cancelled:			
Direct business	4,425,677.00	490,425.00	2,949,709.00
Reinsurance business	498,989.00	----------	298,026.00
Total Deductions	$13,149,456.00	$ 490,425.00	$ 6,859,594.00
Total—net risks written	$54,668,835.00	$ 1,699,602.00	$41,397,300.00
PREMIUMS ONLY			
Premiums written—direct business	$ 388,125.89	$ 35,448.87	$ 75,365.91
Premiums written—reinsurance	48,014.78	----------	6,961.89
Total gross premiums written	$ 436,140.67	$ 35,448.87	$ 82,327.80
DEDUCT:			
Return premiums on cancelled policies:			
Direct business	$ 25,131.76	$ 4,439.36	$ 2,578.90
Reinsurance business	3,395.81	----------	539.70
Premiums on risks ceded	52,380.01	----------	3,632.79
Total Deductions	$ 80,907.58	$ 4,439.36	$ 6,751.39
Total—net premiums written	$ 355,233.09	$ 31,009.51	$ 75,576.41
Dividends returned to policyholders:			
Direct business	$ 29,780.49	----------	----------
LOSSES ONLY			
Gross losses paid:			
Direct business	$ 154,997.24	$ 11,668.38	$ 7,009.10
Reinsurance business	21,634.57	----------	542.63
DEDUCT:			
Salvage—direct business	$ 86.96	$ 92.50	----------
Reinsurance	20,243.30	----------	$ 340.79
Total Deductions	$ 20,330.26	$ 92.50	$ 340.79
Total—net losses paid	$ 156,301.55	$ 11,575.88	$ 7,210.94
Net losses incurred	150,803.41	12,224.86	6,589.55

	Plate Glass	Total
RISKS ONLY		
Risks written—direct business	$ 3,386,355.00	$106,185,564.00
Risks written—reinsurance	----------	15,466,003.00
Total—gross risks written	$ 3,386,355.00	$121,651,567.00
DEDUCT:		
Risks reinsured	----------	$ 11,836,649.00
Risks cancelled:		
Direct business	$ 354,697.00	8,220,508.00
Reinsurance business	----------	797,015.00
Total Deductions	$ 354,697.00	$ 20,854,172.00
Total—net risks written	$ 3,031,658.00	$100,797,395.00
PREMIUMS ONLY		
Premiums written—direct business	$ 48,889.23	$ 547,829.90
Premiums written—reinsurance	----------	54,976.67
Total gross premiums written	$ 48,889.23	$ 602,806.57
DEDUCT:		
Return premiums on cancelled policies:		
Direct business	$ 4,295.95	$ 36,445.97

Reinsurance business	----------	3,935.51
Premiums on risks ceded	----------	56,012.80
Total Deductions	$ 4,295.95	$ 96,394.28
Total—net premiums written	$ 44,593.28	$ 506,412.29
Dividends returned to policyholders:		
Direct business	----------	$ 29,780.49
LOSSES ONLY		
Gross losses paid:		
Direct business	$ 16,310.13	$ 189,984.85
Reinsurance business	----------	22,177.20
DEDUCT:		
Salvage—direct business	$ 188.28	$ 367.74
Reinsurance	----------	20,584.09
Total Deductions	$ 188.28	$ 20,951.83
Total—net losses paid	$ 16,121.85	$ 191,210.22
Net losses incurred	$ 16,972.98	$ 186,590.89

RISKS AND PREMIUMS

	Fire Risks	Fire Premiums	Tornado Risks	Tornado Premiums
In force December 31, 1925	$ 88,904,005	$ 612,451.59	$ 64,614,644	$ 169,751.00
Written or renewed during the year	77,120,846	545,206.21	48,661,455	83,480.01
Total	$ 166,024,851	$ 1,157,657.80	$ 113,276,099	$ 253,231.01
DEDUCT:				
Expired during the year	$ 59,554,251	$ 401,614.49	$ 38,132,631	$ 56,864.70
Cancelled during year	6,973,551	72,426.30	3,355,393	7,907.65
Total	$ 66,527,802	$ 474,040.79	$ 41,488,024	$ 64,772.35
In force December 31, 1926	$ 99,497,049	$ 683,617.01	$ 71,788,075	$ 188,458.66
Deduct amount reinsured	8,101,457	59,620.76	3,729,614	5,915.34
Net amount in force	$ 91,395,592	$ 623,996.25	$ 68,058,461	$ 182,543.32

	Automobile Risks	Automobile Premiums	Plate Glass Risks	Plate Glass Premiums
In force December 31, 1925	$ 1,313,057	$ 16,851.34	$ 3,071,515	$ 40,941.23
Written or renewed during the year	2,190,027	35,448.87	3,420,902	50,616.70
Total	$ 3,503,084	$ 52,300.21	$ 6,492,417	$ 91,557.93
DEDUCT:				
Expired during the year	$ 1,208,417	$ 15,447.22	$ 2,995,955	$ 43,274.95
Cancelled during year	490,425	6,662.48	360,657	5,2.8.41
Total	$ 1,698,842	$ 22,109.70	$ 3,356,612	$ 48,483.36
In force December 31, 1926	$ 1,804,242	$ 30,190.51	$ 3,135,805	$ 43,074.57
Net amount in force	$ 1,804,242	$ 30,190.51	$ 3,135,805	$ 43,074.57

RECAPITULATION

	Risks	Premiums
In force December 31, 1925	$ 157,903,221	$ 839,995.16
Written or renewed during year	131,303,230	714,751.79
Total	$ 289,206,451	$ 1,554,746.95
Expired and cancelled	$ 113,071,280	$ 609,406.20
In force December 31, 1926	176,225,171	945,340.75
Less reinsurance	11,831,071	65,536.10
Net amount in force	164,394,100	879,804.65

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
De Witt Town Impr. Bonds, Iowa, due 1927-29-33-34-35-36-37-38-39, 6%	$ 4,500.00	$ 5,000.00	$ 5,000.00
Asso. Elec. Co., Del., due 1946, 5½%	4,750.00	5,000.00	4,800.00
City Service P. & L. Co., due 1944, 6%	4,712.50	5,000.00	4,900.00
Consumers Power Co., Iowa, due 1934, 6%	1,910.00	2,000.00	2,000.00
City Service Co., due 1966, 6%	4,650.00	5,000.00	4,950.00
Cons. Cities L. & P. Co., N. Y., due 1962, 5%	4,150.00	5,000.00	4,150.00
Central States P. & L. Co., due 1945, 6%	4,950.00	5,000.00	4,850.00
Central States P. & L. Co., due 1928, 5½%	4,925.00	5,000.00	4,925.00
Chicago, Aurora & Elgin Ry., due 1951, 6%	4,787.50	5,000.00	4,800.00

Empire Gas & Fuel Co., Del., due 1937, 7½%	5,010.75	5,100.00	5,300.00
Interstate Public Service Co., Ind., due 1948, 6%	4,562.50	5,000.00	5,050.00
Interstate Power Co., due 1944, 6%	4,800.00	5,000.00	5,050.00
No. Ohio Traction & Light Co., Ohio, due 1947, 6%	4,862.50	5,000.00	4,800.00
N. W. Public Service Co., due 1948, 6½%	4,987.50	5,000.00	5,150.00
Neb. Elec. Power Co., due 1930, 6%	5,000.00	5,000.00	5,000.00
Southern Utilities Co., due 1950, 5½%	4,862.50	5,000.00	4,862.50
Standard Gas & Elec. Co., N. Y., due 1951, 6%	4,900.00	5,000.00	5,000.00
Southeastern P. & L. Co., due 2025, 6%	4,737.50	5,000.00	4,850.00
United Light & Power Co., due 1974, 6½%	4,725.00	5,000.00	4,950.00
Armour & Co., Del., due 1943, 5½%	4,787.50	5,000.00	4,750.00
Anaconda Cop. Mining Co., due 1953, 6%	4,812.50	5,000.00	5,200.00
Amal. Sugar Co., Ogden, Utah, due 1937, 7%	4,987.50	5,000.00	5,200.00
Asso. Simmons Hdw. Co., Mo., due 1933, 6½%	4,875.00	5,000.00	4,900.00
Bethlehem Steel Corp., due 1953, 5½%	4,637.50	5,000.00	4,850.00
Bolton Apartment, Iowa, due 1933, 7%	5,063.50	5,000.00	5,063.50
Belmont Bldg., N. Y., due 1944, 6½%	5,000.00	5,000.00	5,050.00
Brown Paper Mills, Inc., La., due 1939, 6%	4,931.25	5,000.00	5,000.00
Central Paper Co., due 1940, 6½%	4,975.00	5,000.00	4,500.00
Curtis Companies, Inc., Iowa, due 1935, 6½%	4,975.00	5,000.00	5,100.00
Cons. Cement Companies, Del., due 1941, 6½%	4,900.00	5,000.00	4,900.00
Commander Larabee Corp., Mo., due 1941, 6%	4,912.50	5,000.00	4,800.00
Chicago Evening American, due 1931, 6%	4,975.00	5,000.00	4,950.00
Dow L. F. Co., Minn., due 1938, 6½%	4,937.50	5,000.00	4,937.50
Des Moines Imp. Co., Iowa, due 1932, 7%	5,000.00	5,000.00	5,000.00
First Nat'l Securities Co., Iowa, due 1936, 5%	10,000.00	10,000.00	10,000.00
Iowa Inv. Corp., Iowa, due 1927, 6%	5,000.00	5,000.00	5,000.00
Iowa Inv. Corp., Iowa, due 1927, 6%	10,000.00	10,000.00	10,000.00
Kelly-Springfield Tire Co., due 1931, 8%	4,090.00	4,000.00	4,200.00
Kelly-Springfield Tire Co., due 1931, 8%	1,047.00	1,000.00	1,050.00
Keystone Telephone Company, Pa., due 1951, 6%	4,912.50	5,000.00	4,912.50
Morgan Engr. Co., Ohio, due 1941, 8%	4,975.00	5,000.00	3,250.00
Nichols Wire, Sheet & Hdw. Co., due 1932, 7%	4,975.00	5,000.00	5,050.00
Otis Steel Co., Ohio, due 1941, 6%	4,912.50	5,000.00	4,700.00
Old Ben Coal Corp., Del., due 1934, 7½%	5,037.50	5,000.00	4,850.00
Plankington Bldg. Properties, Inc., Wis., due 1945, 6½%	5,000.00	5,000.00	4,950.00
Pacific States Lbr. Co., California, due 1942, 8%	5,187.50	5,000.00	3,000.00
Pure Oil Co., Ohio, due 1933, 6½%	4,925.00	5,000.00	5,150.00
Public Utilities Bldg. Co., Iowa, due 1936, 6%	4,975.00	5,000.00	4,975.00
Pacific Mills, Mass., due 1931, 5½%	4,725.00	5,000.00	4,700.00
Rockefeller Bldg., Ohio, due 1933, 6½%	5,000.00	5,000.00	5,000.00
Sugar Estates of Orient, due 1942, 7%	4,925.00	5,000.00	4,950.00
Sinclair Cons. Oil Corp., N. Y., due 1938, 6½%	4,687.50	5,000.00	4,650.00
West Va. Coal & Coke Co., due 1950, 6%	4,787.50	5,000.00	4,050.00
Wheeling Steel Corp., due 1948, 5½%	4,812.50	5,000.00	4,850.00
E. H. Wilson Mfg. Co., due 1935, 6½%	4,975.00	5,000.00	4,900.00
Walworth Mfg. Co., due 1945, 6%	4,912.50	5,000.00	4,750.00
Totals	$ 275,415.00	$ 282,100.00	$ 273,526.00
Tide Water Asso. Oil Co., 50 shares, 6%, preferred	$ 4,862.50	$ 5,000.00	$ 4,700.00
Iowa Investment Corp., Iowa, 50 shares, 6%, preferred	5,000.00	5,000.00	5,000.00
Totals	$ 9,862.50	$ 10,000.00	$ 9,700.00

MORTGAGES OWNED CLASSIFIED BY STATES

State	Amount of Principal Unpaid
Oklahoma	$ 81,211.20
Iowa	89,943.00
Louisiana	9,066.66
Minnesota	27,500.00
Total	$ 207,720.86

IOWA NATIONAL FIRE INSURANCE CO.

Located at No. 1918 Valley Bank Bldg., Des Moines, Iowa

Incorporated December 9, 1915 — Commenced Business January 2, 1917

C. S. Vance, President — C. K. Spencer, Secretary

CAPITAL

Capital paid up in cash	$ 500,000.00	
Amount of ledger assets December 31, of previous year	$ 1,195,208.37	
Extended at		$ 1,195,208.37

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Return Premiums	Deduct Reinsurance
Fire	$ 412,255.78	$ 50,987.54	$ 123,692.00
Motor vehicles	4,420.24	420.71	85.77
Tornado, windstorm and cyclone	49,814.23	5,676.50	3,273.23
All other, viz.: Earthquake	1,389.09	----------	786.36
Totals	$ 467,879.34	$ 57,084.75	$ 127,837.36

	Total Deductions	Net Premiums	
Fire	$ 174,679.54	$ 237,576.24	
Motor vehicles	506.48	3,913.76	
Tornado, windstorm and cyclone	8,949.73	40,864.50	
All other, viz.: Earthquake	786.36	602.73	
Totals	$ 184,922.11	$ 282,957.23	
Total net premiums			$ 282,957.23
Interest on mortgage loans		$ 49,422.20	
Bonds and dividends on stocks		3,811.26	
Deposits, trust companies or banks		1,429.38	
From other sources		1,181.95	
Rents		2,722.91	
Total Interest and Rents			58,567.70
From agents' balances previously charged off			172.06
Profit on sale or maturity of ledger assets			596.88
Total Income			$ 342,293.87
Total			$ 1,537,502.24

DISBURSEMENTS

	Gross Amount Paid for Losses	Deduct Salvage	Deduct Reinsurance
Fire	$ 157,613.65	$ 1.77	$ 63,698.16
Motor vehicle	1,104.33	----------	----------
Tornado, windstorm and cyclone	2,610.18	----------	527.51
Totals	$ 161,328.16	$ 1.77	$ 64,225.67

	Total Deductions	Net Amount Paid Policyholders for Losses
Fire	$ 63,699.93	$ 93,913.72
Motor vehicle	----------	1,104.33
Tornado, windstorm and cyclone	527.51	2,082.67
Totals	$ 64,227.44	$ 97,100.72
(Amount paid for losses incurred in previous years included in net amount paid, $7,747.18)		
Loss adjustment expenses		$ 5,808.70
Agents' compensation, including brokerage	$ 76,427.55	
Agents' allowances	511.47	
Total agents' compensation and allowances		76,939.02
Field supervisory expenses:		
Salaries of field men	$ 9,692.00	
Expenses of field men	5,563.18	
Executive—Traveling expenses of others than field men	441.49	
Total field supervisory expenses		15,696.67
Salaries and fees—directors, officers and clerks		31,177.27

Rents	$ 5,622.87	
Furniture and fixtures, including rent of and repairs to same	356.57	
Maps, including corrections	216.46	
Inspection and surveys, including Underwriters' Boards and Tariff Associations	3,874.66	
Federal taxes	3,511.76	$ 13,582.32
Taxes, licenses and fees:		
State, county and municipal	$ 4,984.32	
Insurance department	6,467.41	
Fire patrol and salvage corps	28.15	11,479.88
Postage, telegraph and telephone, exchange and express		933.64
Legal expenses, excluding legal expense on losses		481.20
Advertising and subscriptions, $3,505.60; printing and stationery, $2,150.28		5,655.88
Miscellaneous, itemized:		
Contributions	$ 320.00	
Supplies	310.18	
Sundry expense	145.91	
Investment expense	1,316.16	2,092.25
Real estate expenses:		
Repairs and expenses	$ 3,030.19	
Taxes	2,731.38	5,761.57
Paid stockholders for dividends, cash		40,000.00
Agents' balances charged off		481.88
Decrease, by adjustment in book value of ledger assets		30,265.77
Total Disbursements		$ 337,456.77
Balance		$ 1,200,045.47

LEDGER ASSETS

Book value of real estate	$ 124,300.00	
Mortgage loans on real estate, first liens	836,100.00	
Book value of bonds, $86,497.45, and stocks, $3,000.00	89,497.45	
Cash in office $ 9,528.83		
Deposits in trust companies and banks on interest 45,854.48		
Agents' balances representing business written subsequent to October 1, 1926	$ 38,601.55	
Agents' balances representing business written prior to October 1, 1926	12,097.80	
Bills receivable, taken for fire risks	8,424.34	
Other ledger assets, viz.:		
Real estate contract	17,800.00	
Due from reinsuring companies on paid losses	16,307.66	
Fees advanced in pending foreclosures	1,533.36	
Ledger Assets, as Per Balance		$ 1,200,045.47

NON-LEDGER ASSETS

Interest due and accrued on mortgages	$ 30,520.08	
Bonds not in default	1,813.36	
Other assets—on real estate contract	638.00	
Rents due and accrued	1,278.33	
Total	$ 34,249.77	
Market value of real estate over book value	40,500.00	
Market value of bonds and stocks over book value	1,140.10	
		75,889.87
Gross Assets		$ 1,275,935.34

DEDUCT ASSETS NOT ADMITTED

Agents' balances, representing business written prior to October 1, 1926	$ 12,315.66	
Bills receivable past due, taken for premiums	821.58	
Excess of bills receivable, not past due, taken for risks over the unearned premiums thereon—fees advanced on pending foreclosures	1,533.36	
		$ 14,670.60
Total Admitted Assets		$ 1,261,264.74

LIABILITIES

Losses and claims:

	Adjusted	Reported or in Process of Adjustment	Resisted
Fire	$ 7,698.59	$ 14,683.58	$ 4,000.00
Tornado, windstorm and cyclone	14.55	543.81	----------
Totals	$ 7,713.14	$ 15,227.39	$ 4,000.00

	Total	Deduct Reinsurance	Net Unpaid Claims
Fire	$ 26,382.17	$ 6,302.82	$ 20,079.35
Tornado, windstorm and cyclone	558.36	14.17	544.19
Totals	$ 26,940.53	$ 6,316.99	$ 20,623.54

Estimated expense of investigation and adjustment of losses (unpaid losses, $1,233.73)		
Gross premiums (less reinsurance) received and receivable upon all unexpired fire risks, $557,459.49; unearned premiums thereon per recapitulation	$ 294,730.54	
Gross premiums (less reinsurance) received and receivable upon all unexpired risks other than fire risks, $142,436.33; unearned premiums thereon per recapitulation	75,860.59	
		$370,591.13
Estimated amount hereafter payable for federal, state and other taxes based upon the business of the year of this statement		14,000.00
Contingent commission or other charges due or accrued		1,000.00
Total amount of all liabilities except capital		$ 407,448.40
Capital paid up	$ 500,000.00	
Surplus over all liabilities	353,816.34	
Surplus as regards policyholders		853,816.34
Total		$ 1,261,264.74

BUSINESS IN THE STATE OF IOWA—1926

	Fire	Motor Vehicles	Tornado, Windstorm, Cyclone	Total
RISKS ONLY				
Risks written—direct business	$18,559,978.00	$ 406,094.00	$10,878,792.00	$29,844,864.00
Risks written—reinsurance	111,287.00	----------	102,385.00	213,672.00
Total—gross risks written	$18,671,265.00	$ 406,094.00	$10,981,177.00	$30,058,536.00
DEDUCT:				
Risks cancelled:				
Direct business	$ 2,432,424.00	$ 61,446.00	$ 1,522,870.00	$ 4,016,740.00
Reinsurance business	82,933.00	----------	74,905.00	157,838.00
Risks reinsured	4,969,716.00	5,200.00	569,688.00	5,544,604.00
Total Deductions	$ 7,485,073.00	$ 66,646.00	$ 2,167,463.00	$ 9,719,182.00
Total—net risks written	$11,186,192.00	$ 339,448.00	$ 8,813,714.00	$20,339,354.00
PREMIUMS ONLY				
Premiums written—direct business	$ 217,120.95	$ 4,420.24	$ 49,000.66	$ 270,541.85
Premiums written—reinsurance	1,588.04	----------	813.57	2,401.61
Total gross premiums written	$ 218,708.99	$ 4,420.24	$ 49,814.23	$ 272,943.46
DEDUCT:				
Return premiums on cancelled policies, $28,652.69:				
Direct business	$ 21,488.56	$ 420.71	$ 5,174.06	$ 27,083.33
Reinsurance business	1,066.92	----------	502.44	1,569.36
Premiums on risks ceded	67,572.03	85.77	3,273.23	70,931.03
Total Deductions	$ 90,127.51	$ 506.48	$ 8,949.73	$ 99,583.72
Total—net premiums written	$ 128,581.48	$ 3,913.76	$ 40,864.50	$ 173,359.74
LOSSES ONLY				
Gross losses paid:				
Direct business	$ 91,811.09	$ 1,104.33	$ 2,015.46	$ 94,930.88
Reinsurance business	4,107.45	----------	594.72	4,702.17

DEDUCT:				
Reinsurance	$ 36,287.97	----------	$ 527.51	$ 36,815.48
Total Deductions	$ 36,287.97	----------	$ 527.51	$ 36,815.48
Total—net losses paid	$ 59,630.57	$ 6,104.33	$ 2,082.67	$ 62,817.57
Net losses incurred	63,621.73	1,078.58	2,199.16	66,899.47

RECAPITULATION OF FIRE RISKS AND PREMIUMS

Year Written—Term		Amount Covered Less Reinsurance	Gross Premiums Charged Less Reinsurance	Fraction Unearned	Amount of Premiums Unearned
1926	One year or less	$ 7,333,765.00	$ 82,237.81	1-2	$ 41,118.91
1925	Two years	1,560,471.00	14,751.48	1-4	8,064.91
1926				3-4	
1924	Three years	32,959,702.00	300,330.93	1-6	163,586.31
1925				1-2	
1926				5-6	
1923	Four years	600,380.00	4,565.66	1-8	2,680.01
1924				3-8	
1925				5-8	
1926				7-8	
1922	Five years	9,114,144.00	155,573.61	1-10	79,280.40
1923				3-10	
1924				1-2	
1925				7-10	
1926				9-10	
Grand Totals		$51,568,462.00	$ 557,459.49	----------	$ 294,730.54

RECAPITULATION OF GROSS PREMIUMS ON ALL UNEXPIRED RISKS OTHER THAN FIRE RISKS

	Running One Year or Less from Date of Policy: Gross Premiums Less Reinsurance	Amount Unearned	Running More Than One Year from Date of Policy: Gross Premiums Less Reinsurance	Amount Unearned (pro rata)
Motor vehicles	$ 3,942.72	$ 1,971.36	----------	----------
Earthquake	99.51	49.75	$ 503.22	$ 419.35
Tornado, windstorm and cyclone	5,880.64	2,940.32	132,010.24	70,479.81
Totals	$ 9,922.87	$ 4,961.43	$ 132,513.46	$ 70,899.16

	Total Premiums	Total Unearned Premiums
Motor vehicles	$ 3,942.72	$ 1,971.36
Earthquake	602.73	469.10
Tornado, windstorm and cyclone	137,890.88	73,420.13
Totals	$ 142,436.33	$ 75,860.59

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
U. S. 2nd Liberty Loan Bonds, 1947, 4¼%	$ 24,600.00	$ 24,600.00	$ 24,846.00
U. S. 3rd Liberty Loan Bonds, 1928, 4¼%	5,350.00	5,350.00	5,408.85
U. S. 4th Liberty Loan Bonds, 1938, 4¼%	25,700.00	25,700.00	26,535.25
Drainage Certificates, Districts No. 78, 98, 107, 108, 125, Emmet Co., Iowa, 6%	30,847.45	30,847.45	30,847.45
100 shares Eagle Fire Ins. Co., Newark, New Jersey	2,000.00	2,000.00	4,500.00
10 shares Des Moines City Railway, preferred	1,000.00	1,000.00	1,075.00

MORTGAGES OWNED CLASSIFIED BY STATES

State	Amount of Principal Unpaid
Iowa	$ 836,100.00

IOWA STATE INSURANCE COMPANY (MUTUAL)

Located at No. 200 Main St., Keokuk, Iowa

Incorporated January, 1855 — Commenced Business July, 1855

William Logan, President — J. I. Annable, Secretary

Amount of ledger assets December 31, of previous year	$ 2,015,146.40	
Extended at		$ 2,015,146.40

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Return Premiums	Deduct Reinsurance
Fire	$ 1,064,945.39	$ 210,725.70	$ 192,911.56
Tornado, windstorm and cyclone	$ 238,413.35	$ 48,467.25	$ 23,662.98
Totals	$ 1,303,358.74	$ 259,192.95	$ 216,574.54

	Total Deductions	Net Premiums	
Fire	$ 403,637.26	$ 661,308.13	
Tornado, windstorm and cyclone	72,130.23	166,283.12	
Totals	$ 475,767.49	$ 827,591.25	
Total net premiums			$ 827,591.25
Interest on mortgage loans		$ 6,397.51	
Bonds and dividends on stocks		20,939.95	
Deposits, trust companies or banks		7,951.29	
From other sources		828.25	
Rents		6,000.00	
Total Interest and Rents			$ 42,117.00
From other sources, total			2,129.90
Increase in liabilities on account of reinsurance treaties			2,516.49
Profit on sale or maturity of ledger assets			187.11
Total Income			$ 874,541.75
Total			$ 2,889,688.15

DISBURSEMENTS

	Gross Amount Paid for Losses	Deduct Reinsurance	Total Deductions	Net Amount Paid Policyholders for Losses
Fire	$ 579,428.78	$ 112,211.24	$ 112,211.24	$ 467,217.54
Tornado, windstorm and cyclone	38,025.59	770.15	770.15	37,255.44
Totals	$ 617,454.37	$ 112,981.39	$ 112,981.39	$ 504,472.98
(Amount paid for losses incurred in previous years included in net amount paid, $65,106.21)				
Loss adjustment expenses				$ 15,158.74
Agents' compensation, including brokerage			$ 181,507.44	
Total agents' compensation				181,507.44
Field supervisory expenses:				
Salaries of field men			$ 16,812.13	
Expenses of field men			20,931.26	
Executive—Traveling expenses of others than field men			942.30	
Total field supervisory expenses				38,685.69
Salaries and fees—directors, officers and clerks				67,245.50
Rents				6,000.00
Furniture and fixtures, including rent of and repairs to same				2,413.46
Maps, including corrections				788.29
Inspections and surveys, including Underwriters' Boards and Tariff Associations				13,231.29
Taxes, licenses and fees:				
State, county and municipal			$ 17,938.77	
Insurance department			1,836.88	
Fire Department			37.50	
Fire patrol and salvage corps			7.53	
				19,820.68
Postage, telegraph and telephone, exchange and express				4,656.89
Legal expenses, excluding legal expense on losses				2,120.81
Advertising and subscriptions, $4,579.87; printing and stationery, $6,341.81				10,921.68
Miscellaneous, itemized:				
Light			$ 647.36	
Fuel			634.11	
Sundry expenses			1,497.39	2,778.86
Real estate expenses:				
Repairs and expenses			$ 443.82	
Taxes			757.22	1,201.04
Agents' balances charged off				2,391.68

Loss on sale or maturity of ledger assets			65.38
Total Disbursements			$ 873,460.41
Balance			$ 2,016,227.74

LEDGER ASSETS

Book value of real estate		$ 57,975.45	
Mortgage loans on real estate, first liens		158,874.26	
Book value of bonds, $457,949.03		457,949.03	
Cash in office	$ 1,472.39		
Deposits in trust companies and banks on interest	266,342.48	267,814.87	
Agents' balances representing business written subsequent to October 1, 1926		77,119.68	
Agents' balances representing business written prior to October 1, 1926		12,041.33	
Bills receivable, taken for fire risks		942,158.60	
Other ledger assets, viz.:			
Premiums in course of collection		20,108.39	
Due from reinsurance companies on paid losses		8,574.39	
Furniture, fixtures, maps and autos		13,611.74	
Ledger Assets, as Per Balance			$ 2,016,227.74

NON-LEDGER ASSETS

Interest due and accrued on mortgages	$ 5,317.33	
Bonds not in default	4,958.51	
Interest due and accrued on bank deposits	250.00	
Total		$ 10,525.84
Market value of bonds and stocks over book value		13,321.92
Gross Assets		$ 2,040,075.50

DEDUCT ASSETS NOT ADMITTED

Furniture, fixtures and safes, maps and autos	$ 13,611.74
Agents' balances, representing business written prior to October 1, 1926	12,041.33
Bills receivable past due, taken for premiums	6,871.75
Cash in office—bad checks	68.33
Premiums in course of collection—past due	6,346.53
Total Admitted Assets	$ 2,001,135.82

LIABILITIES

Losses and claims:

	Adjusted	Reported or in Process of Adjustment	Incurred But Not Reported	Resisted
Fire	$ 3,324.11	$ 48,687.44	$ 4,900.00	$ 9,200.00
Tornado, windstorm and cyclone	1,988.95	2,094.16	100.00	
Totals	$ 5,313.06	$ 50,781.60	$ 5,000.00	$ 9,200.00

	Total	Deduct Reinsurance	Net Unpaid Claims
Fire	$ 66,111.55	$ 18,393.96	$ 47,717.59
Tornado, windstorm and cyclone	4,183.11	414.72	3,768.39
Totals	$ 70,294.66	$ 18,808.68	$ 51,485.98

Estimated expense of investigation and adjustment of unpaid losses	$ 2,000.00
Net premium reserve 40% of net premiums in force	$ 1,372,557.52
Salaries, rents, expenses, bills, accounts, fees, etc., due or accrued	$ 2,117.88
Estimated amount hereafter payable for federal, state and other taxes based upon the business of the year of this statement	15,684.07
All other liabilities, viz.:	
Deferred Commissions	3,301.73
Due reinsurance companies on premiums ceded	38,360.57
Outstanding checks	4,303.13
Voluntary reserve	100,000.00
Total amount of all liabilities except capital	$ 1,589,810.88
Surplus over all liabilities	$ 411,324.94
Surplus as regards policyholders	$ 411,324.94
Total	$ 2,001,135.82

BUSINESS IN THE STATE OF IOWA—1926

	Fire	Tornado, Windstorm, Cyclone	Total
RISKS ONLY			
Risks written—direct business	$32,619,020.00	$21,522,022.00	$54,141,042.00
Risks written—reinsurance	2,500.00		2,500.00
Total—gross risks written	$32,621,520.00	$21,522,022.00	$54,143,542.00
DEDUCT:			
Risks cancelled	$ 5,027,335.00	$ 3,751,219.00	$ 8,778,554.00
Risks reinsured—direct business	$18,784,687.00	$10,324,221.00	$29,108,908.00
Total Deductions	$23,812,022.00	$14,075,440.00	$37,887,462.00
Total—net risks written	$ 8,809,498.00	$ 7,446,582.00	$16,256,080.00
PREMIUMS ONLY			
Premiums written—direct business	$ 478,531.55	$ 123,351.77	$ 601,883.32
Premiums written—reinsurance	79.05		79.05
Total gross premiums written	$ 478,610.60	$ 123,351.77	$ 601,962.37
DEDUCT:			
Return premiums on cancelled policies			
Direct business	$ 95,005.93	$ 25,786.96	$ 120,792.89
Premiums on risks ceded	$ 113,074.95	$ 15,237.96	$ 128,312.91
Total Deductions	$ 208,080.88	$ 41,024.92	$ 249,105.80
Total—net premiums written	$ 270,529.72	$ 82,326.85	$ 352,856.57
LOSSES ONLY			
Gross losses paid—direct business	$ 192,562.31	$ 7,037.65	$ 199,599.96
DEDUCT:			
Reinsurance	$ 43,725.98	$ 371.81	$ 44,097.79
Total Deductions	$ 43,725.98	$ 371.81	$ 44,097.79
Total—net losses paid	148,836.33	6,665.84	155,502.17
Net losses incurred	137,974.99	5,261.58	143,236.57

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
U. S. 1st Liberty Loan Bonds, Coupon Rate 4¼%, Maturity 1947. Option 1933	$ 400.00	$ 400.00	$ 412.00
U. S. 2nd Liberty Loan Bonds, Coupon Rate 4¼%, Maturity 1942, Option 1927	2,318.00	2,450.00	2,476.03
U. S. 2nd Liberty Loan Bonds, Registered, Rate 4¼%, Maturity 1942, Option 1927	50,000.00	50,000.00	50,500.00
U. S. 3rd Liberty Loan Bonds, Coupon Rate 4¼%, Maturity 1928	2,115.60	2,250.00	2,283.05
U. S. 3rd Liberty Loan Bonds, Registered, Rate 4¼%, Maturity 1928	14,944.00	15,700.00	15,920.78
U. S. 4th Liberty Loan Bonds, Coupon Rate 4¼%, Maturity 1938, Option 1933	5,551.50	5,550.00	5,747.72
U. S. 4th Liberty Loan Bonds, Registered, Rate 4¼%, Maturity 1938, Option 1933	86,175.00	91,300.00	94,381.37
U. S. Treasury Notes, Coupon, Rate 4¾%, Maturity 1927	50,000.00	50,000.00	50,000.00
Ames, Iowa School Building Bonds, Rate 4¾%, Maturity 1939	10,000.00	10,000.00	10,500.00
Atlantic, Iowa School Building Bonds Rate 4¾%, Maturity 1927-1935	55,277.45	55,000.00	55,550.00
Central City, Iowa School Building Bonds, Rate 4½%, Maturity 1936	7,113.24	7,000.00	7,140.00
Clinton, Iowa School Building Bonds Rate 5%, Maturity 1930	10,000.00	10,000.00	10,300.00
Durant, Iowa School Building Bonds Rate 4¾%, Maturity 1933-1942	20,150.00	20,000.00	20,800.00
Estherville, Iowa School Building Bonds Rate 5%, Maturity 1929	11,239.99	11,000.00	11,220.00
Hartford, Iowa School Building Bonds, Rate 4½%, Maturity 1930-1936	13,500.00	13,500.00	13,630.00
Keokuk, Iowa, School Building Bonds Rate 4¾%, Maturity 1927-1930	49,750.00	50,000.00	50,500.00
Mallard, Iowa School Building Bonds Rate 4½%, Maturity 1927	1,000.00	1,000.00	1,000.00
Marble Creek, Missouri School Building Bonds, Rate 6%, Maturity 1927-1938	12,571.90	12,000.00	12,600.00
Mt. Vernon, Iowa School Building Bonds, Rate 5%, Maturity 1927-1933	10,085.00	10,000.00	10,300.00

Newell, Iowa School Building Bonds, Rate 5%, Maturity 1936	6,210.43	6,000.00	6,240.00
Tama, Iowa School Bldg. Bonds, Rate 5%, Maturity 1927-1929	9,027.76	9,000.00	9,090.00
Waukee, Iowa School Building Bonds, Rate 4½%, Maturity 1927-1929	14,500.00	14,500.00	14,500.00
Winterset, Iowa School Building Bonds, Rate 4½%, Maturity 1943	6,169.66	6,000.00	6,180.00
Iowa Soldier Bonus Bonds, Rate 4¼%, Maturity, 1932	9,842.50	10,000.00	10,000.00
Totals	$ 457,949.03	$ 462,650.00	$ 471,270.95

MORTGAGES OWNED CLASSIFIED BY STATES

State	Amount of Principal Unpaid
Iowa	$ 26,826.81
Missouri	130,662.45
South Dakota	1,385.00
Total	$ 158,874.26

MILL OWNERS MUTUAL FIRE INSURANCE COMPANY

Located at 507 10th Street, Des Moines, Iowa

Incorporated 1875 — Commenced Business 1875

H. J. Benson, President — J. F. Sharp, Secretary

Amount of ledger assets December 31, of previous year	$ 2,117,499.00	
Extended at		$2,117,499.00

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Return Premiums	Deduct Reinsurance
Fire	$ 2,652,631.96	$ 518,605.14	$ 303,427.37
Motor Vehicles	5,219.19	1,353.63	1,039.70
Tornado, windstorm and cyclone	111,415.05	22,406.81	12,160.10
Sprinkler leakage	2,199.93	418.15	
Totals	$ 2,771,466.13	$ 542,783.73	$ 316,627.17

	Total Deductions	Net Premiums	
Fire	$ 822,032.51	$ 1,830,599.45	
Motor vehicles	2,393.33	2,825.86	
Tornado, windstorm and cyclone	34,566.91	76,848.14	
Sprinkler leakage	418.15	1,781.78	
Totals	$ 859,410.90	$ 1,912,055.23	
Total net premiums			$ 1,912,055.23
Interest on mortgage loans		$ 78,941.05	
Bonds and dividends on stocks		29,346.40	
Deposits, trust companies or banks		3,367.64	
From other sources		471.00	
Rents		5,460.50	
Total Interest and Rents			$ 177,586.59
Profit on sale or maturity of ledger assets			910.26
Increase in book value of ledger assets			1,385.80
Total Income			$ 2,031,937.88
Total			$ 4,149,436.88

DISBURSEMENTS

	Gross Amount Paid for Losses	Deduct Salvage	Deduct Reinsurance
Fire	$ 1,070,799.06	$ 33,325.56	$ 155,061.44
Motor vehicle	82.75		5.76
Tornado, windstorm and cyclone	5,647.67	85.37	126.59
Sprinkler leakage	101.50		
Totals	$ 1,076,630.98	$ 33,410.93	$ 155,193.79

	Total Deductions	Net Amount Paid Policyholders for Losses
Fire	$ 188,387.00	$ 882,412.06
Motor vehicle	5.76	76.99
Tornado, windstorm and cyclone	211.96	5,435.71
Sprinkler leakage		101.50
Totals	$ 188,604.72	$ 888,026.26
(Amount paid for losses incurred in previous years included in net amount paid $112,280.73)		
Loss adjustment expenses		$ 23,132.14
Agents' compensation, including brokerage	$ 206,085.43	
Total agents' compensation and allowances		$ 206,085.43
Field supervisory expenses:		
Salaries of field men	$ 43,363.87	
Expenses of field men	28,265.81	
Executive—traveling expenses of others than field men	2,343.45	
Total field supervisory expenses		$ 73,973.13
Salaries and fees—directors, officers and clerks		$ 108,102.90
Rents		12,617.56
Furniture and fixtures, including rent of and repairs to same		4,766.45
Maps, including corrections		1,847.54
Inspections and surveys, including Underwriters' Boards and Tariff Associations		19,666.42
Taxes, Licenses and Fees:		
State, county and municipal	$ 31,750.74	
Insurance department	4,952.72	
Fire department	2,711.44	
Fire patrol and salvage corps	2,284.55	$ 41,699.45
Postage, telegraph and telephone, exchange and express		5,853.19
Legal expenses, excluding legal expense on losses		301.75
Advertising and subscriptions $4,356.40, printing and stationery $13,172.27		$ 17,528.67
Miscellaneous, itemized:		
Collection and supervision expense, mortgage loans and interest	$ 2,964.37	2,964.37
Real estate expenses:		
Repairs and expenses	2,769.44	$ 2,769.44
Paid stockholders for dividends	530,281.88	
Decrease in liabilities during the year on account of reinsurance treaties	15,698.67	$ 514,583.21
Agents' balances charged off		201.24
Loss on sale or maturity of ledger assets		14.24
Decrease, by adjustment in book value of ledger assets		1,087.96
Total Disbursements		$ 1,925,221.35
Balance		$ 2,224,215.53

LEDGER ASSETS

Book value of real estate		$ 191,697.96	
Mortgage loans on real estate, first liens		908,785.67	
Book value of bonds		750,257.94	
Cash in office	$ 100.00		
Deposits in trust companies and banks on interest	129,544.36	129,644.36	
Agents' balances representing business written subsequent to October 1, 1926		208,945.73	
Agents' balances representing business written prior to October 1, 1926		2,498.69	
Other ledger assets, viz.:			
Glasstetter & Co., Inc. Agency		16,869.47	
Deposits with bureaus and departments		5,612.00	
Reinsurance recoverable on paid losses		9,801.39	
Adjustment expenses recoverable from Reinsurance Companies		102.32	
Ledger Assets, as Per Balance			$ 2,224,215.53

NON-LEDGER ASSETS

Interest due and accrued on mortgages	$ 65,695.22
Bonds not in default	11,591.66
Other assets	304.74
On bank balances	3,626.80
Total	$ 81,218.42

Market value of bonds and stocks over book value	$ 6,252.06	
Other non-ledger assets, viz.:		
Salvage recoverable on paid losses	$ 2,032.28	
Gross Assets		$ 2,313,718.29

DEDUCT ASSETS NOT ADMITTED

Agents' balances, representing business written prior to October 1, 1926	$ 2,498.69	
Loans on personal security, endorsed or not	22,481.47	
Total Admitted Assets	$ 2,288,738.13	

LIABILITIES

Losses and claims:	Reported or in Process of Adjustment	Resisted	Total
Fire	$ 143,810.94	$ 56,138.57	$ 199,949.51
Motor vehicle	10.00		10.00
Tornado, windstorm and cyclone	707.17		707.17
Sprinkler leakage	160.00		160.00
Totals	$ 144,688.11	$ 56,138.57	$ 200,826.68

	Deduct Reinsurance	Net Unpaid Claims
Fire	$ 51,363.27	$ 148,586.24
Motor vehicle		10.00
Tornado, windstorm and cyclone	7.32	699.85
Sprinkler leakage		160.00
Totals	$ 51,370.59	$ 149,456.09

Estimated expense of investigation and adjustment of losses (paid losses, $45.25; unpaid losses, $3,899.86)		
Gross premiums (less reinsurance) received and receivable upon all unexpired fire risks, $1,887,728.39; unearned premiums thereon per recapitulation	$ 993,455.45	
Gross premiums (less reinsurance) received and receivable upon all unexpired risks other than fire risks, $166,972.61; unearned premiums thereon per recapitulation	98,359.04	$ 1,091,814.49
Salaries, rents, expenses, bills, accounts, fees, etc., due or accrued		$ 1,871.20
Estimated amount hereafter payable for federal, state and other taxes based upon the business of the year of this statement		32,202.74
Contingent commission or other charges due or accrued		14,591.90
All other liabilities, viz.:		
Unearned premiums on reinsurance in companies not authorized in this state		16,558.43
Reinsurance on unpaid losses		37,818.08
Total amount of all liabilities except capital		$ 1,348,258.04
Surplus over all liabilities	$ 940,480.09	
Surplus as regards policyholders		940,480.09
Total		$ 2,288,738.13

BUSINESS IN THE STATE OF IOWA—1926

	Fire	Motor Vehicles	Tornado, Windstorm, Cyclone
RISKS ONLY			
Risks written—direct business	$58,405,846.00	$ 293,750.00	$18,706,917.00
Risks written—reinsurance	1,138,959.00		334,280.00
Total—gross risks written	$59,544,805.00	$ 293,750.00	$19,041,197.00
DEDUCT:			
Risks cancelled:			
Direct business	$27,425,419.00	$ 137,250.00	$ 7,239,900.00
Reinsurance business	1,298,380.00		203,950.00
Risks reinsured	5,405,250.00	57,458.00	89,400.00
Total Deductions	$34,129,049.00	$ 194,708.00	$ 7,533,250.00
Total—net risks written	$25,415,756.00	$ 99,042.00	$11,507,947.00
PREMIUMS ONLY			
Premiums written—direct business	$ 375,099.99	$ 2,609.22	$ 18,503.17
Premiums written—reinsurance	16,356.74		801.12
Total gross premiums written	$ 391,366.03	$ 2,609.22	$ 19,304.29

DEDUCT:			
Return premiums on cancelled policies:			
Direct business	$ 60,120.14	$ 482.06	$ 3,208.95
Reinsurance business	3,190.26		136.68
Premiums on risks ceded	65,822.34	702.66	1,818.45
Total Deductions	$ 129,132.74	$ 1,184.72	$ 5,164.08
Total—net premiums written	$ 262,233.29	$ 1,424.50	$ 14,140.21
Dividends returned to policyholders:			
Direct business	$ 76,420.77	$ 447.38	$ 1,993.85
Reinsurance business	73.31		12.87
LOSSES ONLY			
Gross losses paid:			
Direct business	$ 114,798.08	$ 38.25	$ 514.23
Reinsurance business	6,149.52		
DEDUCT:			
Reinsurance	$ 6,430.02	$ 2.50	
Total Deductions	$ 6,430.02	$ 2.50	
Total—net losses paid	$ 114,517.58	$ 35.75	$ 514.23
Net losses incurred	105,271.13	35.75	310.79

	Sprinkler Leakage	Total
RISKS ONLY		
Risks written—direct business		$77,406,513.00
Risks written—reinsurance	$ 15,000.00	1,488,239.00
Total—gross risks written	$ 15,000.00	$78,894,752.00
DEDUCT:		
Risks cancelled:		
Direct business		$34,802,569.00
Reinsurance business	$ 7,500.00	1,509,830.00
Risks reinsured		5,552,108.00
Total Deductions	$ 7,500.00	$41,864,507.00
Total—net risks written	$ 7,500.00	$37,030,245.00
PREMIUMS ONLY		
Premiums written—direct business		$ 396,121.68
Premiums written—reinsurance	$ 136.20	17,294.06
Total gross premiums written	$ 136.20	$ 413,415.74
DEDUCT:		
Return premiums on cancelled policies:		
Direct business		$ 63,811.15
Reinsurance business	$ 68.10	3,395.04
Premiums on risks ceded		68,343.45
Total Deductions	$ 68.10	$ 135,549.64
Total—net premiums written	$ 68.10	$ 277,866.10
Dividends returned to policyholders:		
Direct business		$ 78,862.00
Reinsurance business		86.18
LOSSES ONLY		
Gross losses paid:		
Direct business		$ 115,350.56
Reinsurance business		6,149.52
DEDUCT:		
Reinsurance		$ 6,432.52
Total Deductions		$ 6,432.52
Total—net losses paid		$ 115,067.56
Net losses incurred	$ 10.00	105,627.67

RECAPITULATION OF FIRE RISKS AND PREMIUMS

Year Written—Term		Amount Covered Less Reinsurance	Gross Premiums Charged Less Reinsurance	Fraction Unearned	Amount of Premiums Unearned
1926	One year or less	$133,039,323.00	$ 1,453,242.71	1-2	$ 726,621.36
1925	Two years	372,967.00	3,922.38	1-4	980.60
1926	Two years	771,548.00	7,495.55	3-4	5,621.66
1924	Three years	5,070,928.00	53,041.48	1-6	8,840.24
1925	Three years	10,687,167.00	112,461.52	1-2	56,230.76
1926	Three years	15,930,765.00	168,677.99	5-6	140,565.00

1923	Four years	5,200.00	67.60	1-8	8.45
1924		31,700.00	262.21	3-8	98.33
1925		29,262.00	278.92	5-8	174.33
1926		101,625.00	1,519.83	7-8	1,329.85
1922	Five years	550,776.00	9,142.07	1-10	914.21
1923		578,358.00	9,445.88	3-10	2,833.77
1924		1,007,136.00	15,328.16	1-2	7,664.08
1925		2,071,413.00	29,925.35	7-10	20,947.74
1926		1,508,645.00	22,916.74	9-10	20,625.07
Totals		$171,756,213.00	$ 1,887,728.39		$ 993,455.45
Grand Totals		$171,756,213.00	$ 1,887,728.39		$ 993,455.45

RECAPITULATION OF GROSS PREMIUMS ON ALL UNEXPIRED RISKS OTHER THAN FIRE RISKS

	Running One Year or Less From Date of Policy		Running More Than One Year From Date of Policy	
	Gross Premiums Less Reinsurance	Amount Unearned	Gross Premiums Less Reinsurance	Amount Unearned (pro rata)
Motor vehicles	$ 2,801.58	$ 1,400.79		
Tornado, windstorm and cyclone	22,565.99	11,283.00	$ 139,636.29	$ 84,506.02
Sprinkler leakage	926.35	463.18	1,042.40	706.05
Totals	$ 26,293.92	$ 13,146.97	$ 140,678.69	$ 85,212.07

	Total Premiums	Total Unearned Premiums
Motor vehicles	$ 2,801.58	$ 1,400.79
Tornado, windstorm and cyclone	162,202.28	95,789.02
Sprinkler leakage	1,968.75	1,169.23
Totals	$ 166,972.61	$ 98,359.04

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
Apex, N. Carolina Water Bonds, 5¼%, 1962	$ 4,000.00	$ 4,000.00	$ 4,000.00
Apex, N. Carolina Water Bonds, 5¼%, 1963	4,000.00	4,000.00	4,000.00
Apex, N. Carolina Water Bonds, 5¼%, 1964	2,000.00	2,000.00	2,000.00
Colfax, Iowa, St. Improvement Bonds, 5%, 1932	12,297.50	12,500.00	12,750.00
Colfax, Iowa, St. Improvement Bonds, 5%, 1933	12,278.75	12,500.00	12,875.00
Dade Co., Ga., Trenton School District Bonds, 5%, 1954	10,314.00	10,000.00	10,400.00
Elmwood Park, Ill., Improvement Bonds, 6%, 1929	2,000.00	2,000.00	1,980.00
Elmwood Park, Ill., Improvement Bonds, 6%, 1930	15,000.00	15,000.00	14,700.00
Elmwood Park, Ill., Improvement Bonds, 6%, 1931	11,000.00	11,000.00	10,780.00
Elmwood Park, Ill., Improvement Bonds, 6%, 1932	25,000.00	25,000.00	24,750.00
Elmwood Park, Ill., Improvement Bonds, 6%, 1933	17,000.00	17,000.00	16,830.00
Mapleton, Iowa, Electric Lighting Bonds, 5%, 1938	3,069.96	3,000.00	3,180.00
Mapleton, Iowa, Electric Lighting Bonds, 5%, 1939	4,098.37	4,000.00	4,240.00
Mapleton, Iowa, Electric Lighting Bonds, 5%, 1940	4,103.30	4,000.00	4,240.00
Mapleton, Iowa, Electric Lighting Bonds, 5%, 1941	4,108.22	4,000.00	4,280.00
Marshalltown, Iowa, Street Improvement Bonds, 5%, 1932	9,845.04	10,000.00	10,000.00
Marshalltown, Iowa, Street Improvement Bonds, 5%, 1933	9,832.00	10,000.00	10,000.00
Orlando, Florida, Improvement Bonds, 5%, 1935	1,990.00	2,000.00	2,000.00
Orlando, Florida, Improvement Bonds, 5%, 1935	9,950.00	10,000.00	10,000.00
Orlando, Florida, Improvement Bonds, 5%, 1936	1,990.00	2,000.00	2,000.00
Orlando, Florida, Improvement Bonds, 5%, 1937	1,990.00	2,000.00	2,000.00
Orlando, Florida, Improvement Bonds, 5%, 1938	1,990.00	2,000.00	2,000.00

Orlando, Florida, Improvement Bonds, 5%, 1939	1,990.00	2,000.00	2,000.00
St. Johns Co., Fla., Road Bond, 5%, 1936	10,000.00	10,000.00	9,800.00
Seattle, Washington, Municipal L. & P. Bond, 5%, 1946	19,900.00	20,000.00	20,400.00
South Dakota Rural Credit Bond, 5%, 1934	53,385.80	52,000.00	54,080.00
Westmont, Ill., Improvement Bond, 6%, 1931	11,000.00	11,000.00	11,000.00
Westmont, Ill., Improvement Bond, 6%, 1932	11,000.00	11,000.00	11,000.00
Westmont, Ill., Improvement Bond, 6%, 1933	8,000.00	8,000.00	8,000.00
C., R. I. & P. Ry. Bond, 4%, 1934	9,050.00	10,000.00	9,300.00
Florida East Coast Ry. Bond, 5%, 1974	9,775.00	10,000.00	10,000.00
Illinois Central R. R. Bond, 4¾%, 1966	19,250.00	20,000.00	19,400.00
M., St. P. & S. Ste. Marie Ry. Bond, 4%, 1938	8,950.00	10,000.00	8,900.00
Seaboard Airline A. & B. Div. Ry. Bond, 4%, 1933	9,075.00	10,000.00	9,100.00
Appalachian Elec. Power Co. Bond, 5%, 1956	19,300.00	20,000.00	19,200.00
Atlantic City Elec. Co. Bond, 5½%, 1954	10,275.00	10,000.00	10,300.00
Arizona Power Co. Bond, 6%, 1933	10,125.00	10,000.00	10,100.00
Central Iowa P. & L. Co. Bond, 6%, 1944	9,975.00	10,000.00	10,100.00
Central Power & L. Co. Bond, 5%, 1956	19,150.00	20,000.00	19,100.00
Coast Valleys Gas & Elec. Co. Bond, 6%, 1952	10,150.00	10,000.00	10,400.00
Cons. Gas, Elec. L. & P. Co. of Baltimore Bond, 6%, 1949	10,662.50	10,000.00	10,700.00
Continental Gas & Elec. Corp. Bonds, 6%, 1947	10,062.50	10,000.00	10,300.00
Dallas Power & Light Co. Bonds, 6%, 1949	10,475.00	10,000.00	10,600.00
Detroit City Gas Co. Bonds, 6%, 1947	10,575.00	10,000.00	10,700.00
Empire Gas & Elec. Co. Bonds, 6%, 1952	10,150.00	10,000.00	10,400.00
Florida P. & L. Co. Bonds, 5%, 1954	9,300.00	10,000.00	9,300.00
Great Western Power Co. of California, Bonds, 6%, 1949	20,450.00	20,000.00	20,600.00
Iowa Power & Light Co. Bonds, 6%, 1955	10,200.00	10,000.00	10,400.00
Kansas City Gas Co. Bonds, 5%, 1946	9,475.00	10,000.00	9,900.00
Kansas Elec. Power Co. Bonds, 6%, 1943	10,175.00	10,000.00	10,400.00
Kansas Gas & Elec. Co. Bonds, 6%, 1952	20,425.00	20,000.00	21,000.00
Minnesota Power & Light Co. Bonds, 6%, 1950	20,850.00	20,000.00	21,000.00
Nevada-California Elec. Corp. Bonds, 5%, 1956	19,050.00	20,000.00	18,800.00
N. Carolina Pub. Serv. Bonds, 5%, 1956	9,425.00	10,000.00	9,200.00
North'n States Power Co. Bonds, 6%, 1948	10,275.00	10,000.00	10,400.00
Ohio Power Co. Bonds, 6%, 1953	20,812.50	20,000.00	21,000.00
Okla. Gas & Elec. Co. Bonds, 5%, 1950	18,650.00	20,000.00	19,000.00
Pacific Gas & Elec Co. Bonds, 5½%, 1952	10,375.00	10,000.00	10,400.00
Penn. Power & Lt. Co. Bonds, 7%, 1951	10,650.00	10,000.00	10,600.00
Pub. Serv. Co. of Okla. Bonds, 5%, 1961	9,775.00	10,000.00	9,800.00
San Diego Cons. Gas & Electric Bonds, 6%, 1939	10,225.00	10,000.00	10,400.00
So. Calif. Gas. Co. Bonds, 6%, 1950	10,487.50	10,000.00	10,500.00
Southern Counties Gas Co. of California Bonds, 5½%, 1936	9,825.00	10,000.00	10,100.00
Western Union Tel. Co. Bonds, 5%, 1951	9,975.00	10,000.00	10,100.00
Kraft Bldg., Des Moines, Iowa, Leasehold Bonds, 5½%, 1932	19,750.00	20,000.00	19,750.00
St. Augustine's Church of Des Moines, Iowa, Bonds, 5¼%, 1945	9,975.00	10,000.00	9,975.00
Totals	$ 750,257.94	$ 752,000.00	$ 756,510.00

MORTGAGES OWNED CLASSIFIED BY STATES

State	Amount of Principal Unpaid
Iowa	$ 908,785.67

RETAIL MERCHANTS MUTUAL INSURANCE CO.

Located at No. 1016 Commonwealth Bldg., Des Moines, Iowa
Incorporated Sept., 1900; Jan., 1921 Commenced Business Sept., 1900; Jan., 1921
J. J. Grove, President Ira B. Thomas, Secretary

Amount of ledger assets December 31, of previous year	$ 44,695.97	
Extended at		$ 44,695.97

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Return Premiums	Deduct Reinsurance
Fire	$ 102,502.44	$ 8,659.05	$ 40,851.03
Tornado, windstorm and cyclone	7,385.03	539.60	1,786.84
All other, viz.: Plate glass	990.65	65.33	
Totals	$ 110,878.12	$ 9,263.98	$ 42,637.87

	Total Deductions	Net Premiums
Fire	$ 49,510.08	$ 52,992.36
Tornado, windstorm and cyclone	2,326.44	5,058.59
All other, viz.: Plate glass	65.33	925.32
Totals	$ 51,901.85	$ 58,976.27

Total net premiums		$ 58,976.27
Interest on mortgage loans	$ 162.50	
Collateral loans	152.41	
Bonds and dividends on stocks	1,073.54	
Deposits, trust companies or banks	208.52	
From other sources—premium notes	70.91	
Total Interest		1,667.88
Increase in liabilities on account of reinsurance treaties		370.53
Increase in book value of ledger assets to correct error in 1925 report		200.00
Total Income		$ 61,203.68
Total		$ 105,899.65

DISBURSEMENTS

	Gross Amount Paid for Losses	Deduct Reinsurance	Total Deductions	Net Amount Paid Policyholders for Losses
Fire	$ 23,928.28	$ 9,098.87	$ 9,098.87	$ 14,829.41
Tornado, windstorm and cyclone	186.65	1.94	1.94	184.71
All other, viz.: Plate glass	48.17			48.17
Totals	$ 24,163.10	$ 9,100.81	$ 9,100.81	$ 15,062.29

(Amount paid for losses incurred in previous years included in net amount paid, $4,151.46)

Loss adjustment expenses		$ 689.69
Agents' compensation, including brokerage	$ 5,805.90	
Total agents' compensation and allowance	$ 5,805.90	$ 5,805.90
Field supervisory expenses:		
Salaries of field men	$ 300.00	
Expenses of field men	270.66	
Executive—Traveling expenses of others than field men	123.61	
Total field supervisory expenses		$ 694.27
Salaries and fees—directors, officers and clerks		$ 10,878.75
Rents		2,315.25
Furniture and fixtures, including rent of and repairs to same		187.20
Inspections and surveys, including Underwriters' Boards and Tariff Associations		1,078.63
Taxes, Licenses and Fees:		
State, County and Municipal	$ 300.14	
Insurance Department	221.00	
All taxes, licenses and fees (except on real estate)		$ 521.14
Postage, telegraph and telephone, exchange and express		673.15
Legal expenses, excluding legal expense on losses		50.00
Advertising and subscriptions $308.63; printing and stationery $897.44		1,206.07
Miscellaneous, itemized:		
Sundry, $431.69; premium paid on purchase of bonds, $344.00		775.69
Paid policyholders for dividends, cash		11,177.66
Agents' balances charged off		106.28
Loss on sale or maturity of ledger assets, bonds discounted		200.00
Total Disbursements		$ 51,509.96
Balance		$ 54,389.69

LEDGER ASSETS

Mortgage loans on real estate, first liens		$ 2,500.00	
Loans secured by pledge of bonds, stocks or other collateral		2,139.50	
Book value of bonds		30,100.00	
Cash in office	$ 34.41		
Deposits in trust companies and banks C-Ds on interest	2,000.00		
Deposits in trust companies and banks on interest	5,379.36	7,413.77	
Agents' balances representing business written subsequent to October 1, 1926		9,933.89	
Agents' balances representing business written prior to October 1, 1926		1,102.52	
Bills receivable, taken for fire risks		1,200.01	
Ledger Assets, as Per Balance			$ 54,389.69

NON-LEDGER ASSETS

Interest due and accrued on mortgages	$ 62.50	
Bonds not in default	493.14	
Other assets C-Ds $2,000.00 at 4%	53.33	
Total	$ 608.97	
Market value of bonds and stocks over book value	313.00	921.97
Gross Assets		$ 55,311.66

DEDUCT ASSETS NOT ADMITTED

Agents' balances, representing business written prior to October 1, 1926	$ 1,102.52	
Bills receivable past due, taken for premiums	162.00	
Loans on personal security, endorsed or not, bonds in hands of receiver	4,139.50	
Total Non-Admitted		$ 5,404.02
Total Admitted Assets		$ 49,907.64

LIABILITIES

Losses and claims:	Incurred but not Reported	Total	Deduct Reinsurance	Net Unpaid Claims
Fire	$ 2,891.20	$ 2,891.20	$ 1,167.84	$ 1,723.36
Totals	$ 2,891.20	$ 2,891.20	$ 1,167.84	$ 1,723.36

Gross premiums (less reinsurance) received and receivable upon all unexpired fire risks, unearned premiums thereon per capitulation	$ 31,342.44	
Gross premiums (less reinsurance) received and receivable upon all unexpired risks other than fire risks—unearned premiums thereon, per recapitulation	5,382.91	
Total Unearned Premiums		$ 36,725.35
Funds held under reinsurance treaties		$ 2,050.49
Unearned premiums on reinsurance in companies not authorized in this state		336.65
Total amount of all liabilities except capital		$ 40,835.85
Surplus over all liabilities	$ 9,071.79	
Surplus as regards policyholders		$ 9,071.79
Total		$ 49,907.64

BUSINESS IN THE STATE OF IOWA—1926

	Fire	Tornado Windstorm, Cyclone	Plate Glass	Total
RISKS ONLY				
Risks written—direct business	$ 6,157,385.50	$ 1,977,851.50		$ 8,135,237.00
Risks written—reinsurance	463,495.00	141,206.00		604,701.00
Total — gross risks written	$ 6,620,880.50	$ 2,119,057.50		$ 8,739,938.00
DEDUCT:				
Risks reinsured	$ 3,182,764.00	$ 776,875.00		$ 3,959,639.00
Risks cancelled $1,130,355.00 Direct business	708,170.00	248,495.00		956,665.00

Reinsurance business	139,775.00	33,915.00	----------	173,690.00
Total Deductions	$ 4,030,709.00	$ 1,059,285.00	----------	$ 5,089,994.00
Total—net risks written	$ 2,590,171.50	$ 1,059,772.50	----------	$ 3,649,944.00
PREMIUMS ONLY				
Premiums written — direct business	$ 78,654.36	$ 6,422.04	$ 987.05	$ 86,063.45
Premiums written — reinsurance	5,455.73	495.98	----------	5,951.71
Total gross premiums written	$ 84,110.09	$ 6,918.02	$ 987.05	$ 92,015.16
DEDUCT:				
Return premiums on cancelled policies $12,165.37				
Direct business	$ 9,092.63	$ 808.16	$ 65.33	$ 9,966.12
Reinsurance business	2,062.62	136.63	----------	2,199.25
Premiums on risks ceded	40,593.13	1,922.19	----------	42,515.32
Total Deductions	$ 51,748.38	$ 2,866.98	$ 65.33	$ 54,680.69
Total—net premiums written	$ 32,361.71	$ 4,051.04	$ 921.72	$ 37,334.47
Dividends returned to policyholders—direct business	----------	----------	----------	$ 11,175.66
LOSSES ONLY				
Gross losses paid $22,299.29				
Direct business	$ 18,680.90	$ 120.98	$ 48.17	$ 18,850.05
Reinsurance business	3,407.08	42.16	----------	3,449.24
DEDUCT:				
Reinsurance	$ 9,098.87	$ 1.94	----------	$ 9,100.81
Total Deductions	$ 9,098.87	$ 1.94	----------	$ 9,100.81
Total—net losses paid	$ 12,989.11	$ 161.20	$ 48.17	$ 13,198.48
Net losses incurred	$ 14,712.47	$ 161.20	$ 48.17	$ 14,921.84

RECAPITULATION OF FIRE RISKS AND PREMIUMS

	Gross Amount Covered Less Reinsurance	Premiums Charged Less Reinsurance	Fraction Unearned	Amount of Premiums Unearned
Totals $	$ 6,378,132.68	$ 78,356.09	40%	$ 31,342.44

RECAPITULATION OF GROSS PREMIUMS ON ALL UNEXPIRED RISKS OTHER THAN FIRE RISKS

	Total Premiums	Total Unearned Premiums
Tornado, windstorm and cyclone	$ 12,535.54	$ 5,014.22
Plate Glass	921.72	368.69
Totals	$ 13,457.26	$ 5,382.91

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
U. S. Liberty Bonds, No. 357764, due 1928, rate 4¼%	50.00	50.00	51.00
U. S. Liberty Bonds, No. 607958, due 1938, rate 4¼%	50.00	50.00	52.00
Village of Elmwood Park, Cook Co., Ill., No. 34-37-61, due 1930, rate 6%	2,500.00	2,500.00	2,500.00
City of Des Moines, Ia., Sewer Bonds, No. 628-630, due 1931, rate 5%	400.00	400.00	400.00
Same, No. 625-6-7, 631-2-3-4-5-6, 666-7-8-9, 670-1, 756-7-8-9, 760-1, due 1932, rate 5%	6,000.00	6,000.00	6,000.00
Same, No. 732-733, due 1932, rate 5%	600.00	600.00	600.00
Same, No. 783-4-5-6, due 1933, rate 5%	4,000.00	4,000.00	4,000.00
Same, No. 158, due 1927, rate 5%	500.00	500.00	500.00
Federal Land Bank of Omaha, Neb., No. M300977-8, due 1956, rate 4½%	2,000.00	2,000.00	2,060.00
Des Moines Gas Co., Des Moines, Ia., No. M430-431, due 1956, rate 5%	2,000.00	2,000.00	1,960.00
Redfield, Ia. Consolidated School District No. 56-7-8-9, 61-2-3-4-5, due 1945, rate 4½%	9,000.00	9,000.00	9,270.00
Greenfield, Ia. Independent School District, No. 33, due 1933, rate 4¾%	1,000.00	1,000.00	1,020.00

Grinnell Washing Machine Co., Grinnell, Ia., No. M19, M20, due 1926, rate 8%	2,000.00	2,000.00	2,000.00
Total	$ 30,100.00	$ 30,100.00	$ 30,413.00

MORTGAGES OWNED CLASSIFIED BY STATES

State	Amount of Principal Unpaid
Iowa	$ 2,500.00

SECURITY FIRE INSURANCE COMPANY

Located at 217 West Fourth Street, Davenport, Iowa

Incorporated 1883 — Commenced Business 1883

Jas. W. Bollinger, President — E. E. Soenke, Secretary

CAPITAL

Capital paid up in cash	$ 300,000.00	
Amount of ledger assets December 31, of previous year	$ 1,458,371.90	
Extended at		$ 1,458,371.90

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Return Premiums	Deduct Reinsurance
Fire	$ 608,385.19	$ 55,605.89	$ 161,555.15
Motor vehicles	15,064.15	1,365.02	21.86
Tornado, windstorm and cyclone	106,698.05	8,116.69	22,207.73
Totals	$ 730,147.39	$ 65,087.60	$ 183,784.74

	Total Deductions	Net Premiums
Fire	$ 217,161.04	$ 391,224.15
Motor vehicles	1,386.88	13,677.27
Tornado, windstorm and cyclone	30,324.42	76,373.63
Totals	$ 248,872.34	$ 481,275.05

Total net premiums		$ 481,275.05
Interest on mortgage loans	$ 61,933.87	
Bonds and dividends on stocks	7,681.48	
Deposits, trust companies or banks	1,190.83	
From other sources	1,783.50	
Rents	10,970.91	
Total Interest and Rents		$ 83,560.59
Increase in liabilities on account of reinsurance treaties		$ 9,743.85
From agents' balances previously charged off		1,074.63
Borrowed money		25,000.00
Total Income		$ 600,654.12
Total		$ 2,059,026.02

DISBURSEMENTS

	Gross Amount Paid for Losses	Deduct Salvage	Deduct Reinsurance
Fire	$ 296,992.38	$ 776.84	$ 91,383.05
Motor vehicle	4,686.73	----------	----------
Tornado, windstorm and cyclone	8,396.78	----------	1,087.87
Totals	$ 310,075.89	$ 776.84	$ 92,470.92

	Total Deductions	Net Amount Paid Policyholders of Losses
Fire	$ 92,159.89	$ 204,832.49
Motor vehicle	----------	4,686.73
Tornado, windstorm and cyclone	1,087.87	7,308.91
Totals	$ 93,247.76	$ 216,828.13
(Amount paid for losses incurred in previous years included in net amount paid, $43,701.67)		
Loss adjustment expenses		$ 4,881.38

Agents' compensation, including brokerage	$ 129,911.57	
Agents' allowances	1,851.36	
Total agents' compensation and allowances		$ 131,762.93
Field supervisory expenses:		
Salaries of field men	$ 23,420.00	
Expenses of field men	14,574.29	
Executive—traveling expenses of other than field men	529.98	
Total field supervisory expenses		$ 38,524.27
Salaries and fees—directors, officers and clerks		40,811.62
Rents		2,400.00
Furniture and fixtures, including rent of and repairs to same		1,264.92
Maps, including corrections		856.76
Inspections and surveys, including Underwriters' Boards and Tariff Associations		9,821.62
Federal taxes		5,834.35
Taxes, licenses and fees:		
State, county and municipal	$ 4,602.36	
Insurance department	6,478.40	
Fire department	2,211.31	
Fire patrol and salvage corps	2,563.17	
All other taxes, licenses and fees (except on real estate)	3,143.70	$ 18,998.94
Postage, telegraph and telephone, exchange and express		1,975.07
Legal expenses, excluding legal expense on losses		1,908.20
Advertising and subscriptions, $5,860.08, printing and stationery $4,363.27		10,223.35
Miscellaneous, itemized:		
Insurance, life and liability, clock and towel service, ice, Christmas donations, Boy Scouts, Y. M. C. A.		2,630.69
Borrowed money repaid		25,0000.00
Interest on borrowed money		110.83
Real estate expenses:		
Repairs and expenses	$ 4,997.28	
Taxes	1,916.76	6,914.04
Paid stockholders for dividends, cash		36,000.00
Decrease in liabilities during the year on account of reinsurance treaties		7,809.30
Agents' balances charged off, $3,179.02, Premium notes $8,435.15		11,614.17
Total Disbursements		$ 576,170.57
Balance		$ 1,482,855.45

LEDGER ASSETS

Book value of real estate		$ 130,091.30	
Mortgage loans on real estate, first liens		1,016,844.59	
Book value of bonds		121,643.06	
Cash in office	$ 6,598.35		
Deposits in trust companies and bank not on interest	22,481.53		
Deposits in trust companies and banks on interest	79,311.09	$ 108,390.97	
Agents' balances representing business written subsequent to October 1, 1926		71,255.07	
Agents' balances representing business written prior to October 1, 1926		4,251.11	
Bills receivable, taken for fire risks		25,597.51	
Other ledger assets, viz.:			
Due from reinsurance		4,781.24	
Ledger Assets, as Per Balance			$ 1,482,855.45

NON-LEDGER ASSETS

Interest due and accrued on mortgages	$ 26,561.04	
Bonds not in default	2,466.85	
Other assets—savings bank interest	777.92	
Total	$ 29,805.81	
Other non-ledger assets, viz.:		
Cash value of life insurance policies	1,977.30	$ 31,783.11
Gross Assets		$ 1,514,638.56

DEDUCT ASSETS NOT ADMITTED

Agents' balances, representing business written prior to October 1, 1926	$ 4,251.11	
Bills receivable past due, taken from premiums	1,318.51	
Total Admitted Assets		$ 1,509,068.94

LIABILITIES

Losses and claims:

	Adjusted	Reported or in Process of Adjustment	Incurred But Not Reported	Resisted
Fire	$ 4,215.75	$ 22,891.07	$ 5,672.00	$ 1,500.00
Motor vehicle	----------	2,339.02	----------	----------
Tornado, windstorm and cyclone	----------	918.99	----------	----------
Totals	$ 4,215.75	$ 26,149.08	$ 5,672.00	$ 1,500.00

	Total	Deduct Reinsurance	Net Unpaid Claims
Fire	$ 34,278.82	$ 1,487.58	$ 32,791.24
Motor vehicles	2,339.02	----------	2,339.02
Tornado, windstorm and cyclone	918.99	329.92	589.07
Totals	$ 37,536.83	$ 1,817.50	$ 35,719.33

Estimated expense of investigation and adjustment of losses		$ 535.78
Gross premiums (less reinsurance) received and receivable upon all unexpired fire risks, $1,185,288.08; unearned premiums thereon per recapitulation	$ 627,856.52	
Gross premiums (less reinsurance) received and receivable upon all unexpired risks other than fire risks, $294,637.41; unearned premiums thereon per recapitulation	154,751.49	$ 782,608.01
Dividends declared and unpaid to stockholders		18,000.00
Salaries, rents, expenses, bills, accounts, fees, etc., due or accrued		521.00
Estimated amount hereafter payable for federal, state and other taxes based upon the business of the year of this statement		16,000.00
Contingent commission or other charges due or accrued		5,392.63
Funds held under reinsurance treaties		9,743.85
Unearned premiums on reinsurance in companies not authorized in this state		1,008.13
Total amount of all liabilities except capital		$ 869,528.73
Capital paid up	300,000.00	
Surplus over all liabilities	339,540.21	
Surplus as regards policyholders		639,540.21
Totals		$ 1,509,068.94

BUSINESS IN THE STATE OF IOWA—1926

	Fire	Motor Vehicles	Tornado, Windstorm, Cyclone	Total
RISKS ONLY				
Risks written—direct business	$26,621,842.00	$ 3,300.00	$14,152,985.00	$40,778,127.00
Risks written—reinsurance	807,772.00	----------	390,956.00	1,198,728.00
Total—gross risks written	$27,429,614.00	$ 3,300.00	$14,543,941.00	$41,976,855.00
DEDUCT:				
Risks cancelled:				
Direct business	$ 3,139,567.00	----------	$ 1,718,578.00	$ 4,858,145.00
Reinsurance business	157,875.00	----------	54,667.00	212,542.00
Risks reinsured	7,852,452.00	1,400.00	3,286,428.00	11,140,280.00
Total Deductions	$11,149,894.00	$ 1,400.00	$ 5,059,673.00	$16,210,967.00
Total—net risks written	$16,279,720.00	$ 1,900.00	$ 9,484,268.00	$25,765,888.00
PREMIUMS ONLY				
Premiums written—direct business	$ 294,788.80	$ 49.59	$ 71,776.05	$ 366,614.44
Premiums written—reinsurance	9,036.15	----------	1,701.76	10,737.91
Total gross premiums written	$ 303,824.95	$ 49.59	$ 73,477.81	$ 377,352.35

DEDUCT:				
Return premiums on cancelled policies:				
Direct business	$ 21,725.85		$ 5,819.69	$ 27,545.54
Reinsurance business	1,228.31		215.26	1,443.57
Premiums on risks ceded	96,304.28	21.86	17,147.78	113,473.92
Total Deductions	$ 119,258.44	$ 21.86	$ 23,182.73	$ 142,463.03
Total—net premiums written	$ 184,566.51	$ 27.73	$ 50,295.08	$ 234,889.32
LOSSES ONLY				
Gross losses paid:				
Direct business	$ 160,227.42		$ 5,108.72	$ 165,336.14
Reinsurance business	13,183.32		149.89	13,333.21
DEDUCT:				
Salvage:				
Direct business	$ 412.10			$ 412.10
Reinsurance business	11.16			11.16
Reinsurance	54,613.67		555.49	55,169.16
Total Deductions	$ 55,036.93		$ 555.49	$ 55,592.42
Total—net losses paid	$ 118,523.70		$ 4,553.23	$ 123,076.93
Net losses incurred	118,564.28		2,707.65	121,271.93

RECAPITULATION OF FIRE RISKS AND PREMIUMS

Year Written	Term	Amount Covered Less Reinsurance	Gross Premiums Charged Less Reinsurance	Fraction Unearned	Amount of Premiums Unearned
1926	One year or less	$ 11,472,191.00	$ 100,921.44	1-2	$ 50,460.72
1925	Two years	238,969.00	2,110.26	1-4	527.57
1926	Two years	112,750.00	1,499.95	3-4	1,124.96
1924	Three years	15,392,417.00	135,536.21	1-6	22,589.37
1925	Three years	18,971,128.00	164,668.34	1-2	82,334.17
1926	Three years	20,469,325.00	175,317.42	5-6	146,097.85
1923	Four years	19,965.00	60.26	1-8	7.53
1924	Four years	152,246.00	2,041.61	3-8	765.60
1925	Four years	206,737.00	2,459.89	5-8	1,537.43
1926	Four years	109,131.00	1,169.76	7-8	1,023.54
1922	Five years	6,430,958.00	96,010.01	1-10	9,601.00
1923	Five years	7,142,152.00	104,991.27	3-10	31,497.38
1924	Five years	8,398,355.00	118,424.08	1-2	59,212.04
1925	Five years	10,786,700.00	154,962.35	7-10	108,473.65
1926	Five years	9,246,337.00	125,115.23	9-10	112,603.71
Totals		$ 109,149,361.00	$ 1,185,288.08		$ 627,856.52
Grand Totals		$ 109,149,361.00	$ 1,185,288.08		$ 627,856.52

RECAPITULATION OF GROSS PREMIUMS ON ALL UNEXPIRED RISKS OTHER THAN FIRE RISKS

	Running One Year or Less From Date of Policy: Gross Premiums Less Reinsurance	Amount Unearned	Running More Than One Year From Date of Policy: Gross Premiums Less Reinsurance	Amount Unearned (pro rata)
Motor vehicles	$ 12,922.58	$ 6,461.29		
Tornado, windstorm and cyclone	6,291.66	3,145.83	$ 275,423.17	$ 145,144.37
Totals	$ 19,214.24	$ 9,607.12	$ 275,423.17	$ 145,144.37

	Total Premiums	Total Unearned Premiums
Motor vehicles	$ 12,922.58	$ 6,461.29
Tornado, windstorm and cyclone	281,714.83	148,290.20
Totals	$ 294,637.41	$ 154,751.49

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
State, province, county and municipal	$ 9,643.06	$ 9,643.06	$ 9,643.06
Public utilities	50,000.00	50,000.00	50,000.00
Miscellaneous	62,000.00	62,000.00	62,000.00
Totals	$ 121,643.06	$ 121,643.06	$ 121,643.06

MORTGAGES OWNED CLASSIFIED BY STATES

State	Amount of Principal Unpaid
Illinois	$ 331,500.00
Iowa	561,532.00
Montana	90,712.59
Nebraska	14,800.00
South Dakota	10,000.00
Wisconsin	8,300.00
Total	$ 1,016,844.59

WESTERN GRAIN DEALERS MUTUAL FIRE INSURANCE CO.

Located at No. 611 Hubbell Bldg., Des Moines, Iowa

Incorporated, 1907 — Commenced Business August, 1907

Jay A. King, President — D. O. Milligan, Secretary

Amount of ledger assets December 31, of previous year	$ 146,509.41	
Extended at		$ 146,509.41

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Return Premiums	Deduct Reinsurance
Fire	$ 299,134.48	$ 47,583.47	$ 70,822.67
Tornado, windstorm and cyclone	15,549.07	2,294.73	3,439.40
Totals	$ 314,683.55	$ 49,878.20	$ 74,262.07

	Total Deductions	Net Premiums
Fire	$ 118,406.14	$ 180,728.34
Tornado, windstorm and cyclone	5,734.13	9,814.94
Totals	$ 124,140.27	$ 190,543.28

Interest on mortgage loans	$ 1,560.30	
Bonds and dividends on stocks	2,498.95	
Deposits, trust companies or banks	128.04	
From other sources	40.65	
Total Interest		$ 4,227.94
From other sources, total		79.70
From agents' balances previously charged off		57.08
Increase in book value of ledger assets		94.06
Total Income		$ 195,002.06
Total		$ 341,511.47

DISBURSEMENTS

	Gross Amount Paid for Losses	Deduct Salvage	Deduct Reinsurance
Fire	$ 120,037.88	$ 483.89	$ 39,735.50
Tornado, windstorm and cyclone	292.04		31.60
Totals	$ 120,329.92	$ 483.89	$ 39,767.10

	Total Deductions	Net Amount Paid Policyholders for Losses
Fire	$ 40,219.39	$ 79,818.49
Tornado, windstorm and cyclone	31.60	260.44
Totals	$ 40,250.99	$ 80,078.93

(Amount paid for losses incurred in previous years included in net amount paid, $4,634.37)		
Loss adjustment expenses		$ 1,283.69
Agents' compensation, including brokerage	$ 9,820.70	
Total agents' compensation and allowances		9,820.70
Field supervisory expenses:		
Salaries of field men	$ 6,780.00	
Expenses of field men	6,066.47	
Executive—Traveling expenses of others than field men	1,501.34	
Total field supervisory expenses		14,347.81

Salaries and fees—directors, officers and clerks			24,809.25
Rents			3,630.00
Furniture and fixtures, including rent of and repairs to same			90.00
Maps, including corrections			17.00
Inspections and surveys, including Underwriters' Boards and Tariff Associations			1,392.88
Taxes, licenses and fees:			
State, county and municipal	$	129.94	
Insurance department		463.00	
Fire department		315.38	
All other taxes, licenses and fees (except on real estate)		2,265.52	3,173.84
Postage, telegraph and telephone, exchange and express			2,045.86
Legal expenses, excluding legal expense on losses			696.78
Advertising and subscriptions, $1,861.64; printing and stationery, $4,470.68			6,332.32
Miscellaneous, itemized:			
Automobiles	$	888.90	
Officers' bonds, $201.00; association dues, $177.40		378.40	
Group Insurance, $84.27; donations, $307.00		391.27	
Tabulating expense, $703.73; small items, $407.68		1,111.41	2,769.98
Paid policyholders for dividends, cash			46,803.64
Decrease in liabilities during the year on account of reinsurance treaties			950.35
Agents' balances charged off			545.02
Decrease, by adjustment in book value of ledger assets			381.60
Total Disbursements			$ 199,199.65
Balance			$ 142,311.82

LEDGER ASSETS

Mortgage loans on real estate, first liens		$ 17,953.10	
Book value of bonds		52,000.00	
Deposits in trust companies and banks not on interest	$ 27,693.03		
Deposits in trust companies and banks on interest	10,000.00	37,693.03	
Agents' balances representing business written subsequent to October 1, 1926		28,949.25	
Agents' balances representing business written prior to October 1, 1926		615.20	
Bills receivable, taken for fire risks		2,832.88	
Other ledger assets, viz.:			
Due from reinsuring companies		2,268.36	
Ledger Assets, as Per Balance			$ 142,311.82

NON-LEDGER ASSETS

Interest due and accrued on mortgages	$ 662.65	
Bonds not in default	728.07	
Other assets—interest on C. of D.	162.50	
Total	$ 1,553.22	
Market value of bonds and stocks over book value	1,659.05	
Gross Assets		$ 145,524.09

DEDUCT ASSETS NOT ADMITTED

Agents' balances, representing business written prior to October 1, 1926	$ 615.20	
Total Admitted Assets		$ 144,908.89

LIABILITIES

Losses and claims:

	Reported or in Process of Adjustment	Total	Deduct Reinsurance	Net Unpaid Claims
Fire	$ 3,412.10	$ 3,412.10	$ 2,250.00	$ 1,162.10
Tornado, windstorm and cyclone	50.00	50.00	----------	50.00
Totals	$ 3,462.10	$ 3,462.10	$ 2,250.00	$ 1,212.10

Estimated expense of investigation and adjustment of losses (unpaid losses, $50.00)		
Gross premiums (less reinsurance) received and receivable upon all unexpired fire risks, $126,416.55; unearned premiums thereon per recapitulation	$ 65,821.95	
Gross premiums (less reinsurance) received and receivable upon all unexpired risks other than fire risks, $17,920.50; unearned premiums thereon per recapitulation	9,847.31	75,669.26
Salaries, rents, expenses, bills, accounts, fees, etc., due or accrued		212.90
Estimated amount hereafter payable for federal, state and other taxes based upon the business of the year of this statement		2,400.00
Funds held under reinsurance treaties		5,342.79
Total amount of all liabilities except capital		$ 84,887.05
Surplus over all liabilities	$ 60,021.84	
Surplus as regards policyholders		60,021.84
Total		$ 144,908.89

BUSINESS IN THE STATE OF IOWA—1926

	Fire	Tornado, Windstorm, Cyclone	Total
RISKS ONLY			
Risks written—direct business	$12,646,608.00	$ 2,726,621.00	$15,373,229.00
Risks written—reinsurance	1,223,586.00	226,444.00	1,450,030.00
Total—gross risks written	$13,870,194.00	$ 2,953,065.00	$16,823,259.00
DEDUCT:			
Risks reinsured	$ 3,473,503.00	$ 354,353.00	$ 3,827,856..00
Risks cancelled:			
Direct business	2,715,715.68	536,999.00	3,252,714.68
Reinsurance business	238,180.00	47,500.00	285,680.00
Total Deductions	$ 6,427,398.68	$ 938,852.00	$ 7,366,250.68
Total—net risks written	$ 7,442,795.32	$ 2,014,213.00	$ 9,457,008.32
PREMIUMS ONLY			
Premiums written—direct business	$ 165,937.52	$ 7,590.17	$ 173,527.69
Premiums written—reinsurance	14,156.29	766.49	14,922.78
Total gross premiums written	$ 180,093.81	$ 8,356.66	$ 188,450.47
DEDUCT:			
Return premiums on cancelled policies:			
Direct business	$ 25,597.57	$ 1,128.32	$ 26,725.89
Reinsurance business	2,450.78	133.30	2,584.08
Premiums on risks ceded	47,857.17	2,328.27	50,185.44
Total Deductions	$ 75,905.52	$ 3,589.89	$ 79,495.41
Total—net premiums written	104,188.29	4,766.77	108,955.06
Dividends returned to policyholders:			
Direct business	31,695.00	1,262.00	32,957.00
LOSSES ONLY			
Gross losses paid:			
Direct business	$ 67,366.75	61.22	$ 67,427.97
Reinsurance business	1,575.08	----------	1,575.08
DEDUCT:			
Salvage—direct business	$ 483.89	----------	$ 483.89
Reinsurance	26,025.15	18.96	26,044.11
Total Deductions	$ 26,509.04	$ 18.96	$ 26,528.00
Total—net losses paid	$ 42,432.79	$ 42.26	$ 42,475.05
Net losses incurred	38,558.72	42.26	38,600.98

RECAPITULATION OF FIRE RISKS AND PREMIUMS

Year Written—Term		Amount Covered Less Reinsurance	Gross Premiums Charged Less Reinsurance	Fraction Unearned	Amount of Premiums Unearned
1926	One year or less	$10,374,289.00	$ 81,425.53	1-2	$ 40,712.77
1924	Three years	1,020,395.00	6,895.70	1-6	1,149.30
1925		1,403,062.00	10,590.58	1-2	5,295.29
1926		1,544,763.00	10,811.70	5-6	9,009.75
1922	Five years	257,079.00	2,235.06	1-10	223.51
1923		244,813.00	2,582.51	3-10	774.75
1924		305,564.00	2,673.42	1-2	1,336.71
1925		452,937.00	4,809.86	7-10	3,366.90
1926		394,500.00	4,392.19	9-10	3,952.97
Grand Totals		$15,997,402.00	$ 126,416.55	----------	$ 65,821.95

RECAPITULATION OF GROSS PREMIUMS ON ALL UNEXPIRED RISKS OTHER THAN FIRE RISKS

	Running One Year or Less From Date of Policy		Running More Than One Year From Date of Policy	
	Gross Premiums Less Reinsurance	Amount Unearned	Gross Premiums Less Reinsurance	Amount Unearned (pro rata)
Tornado, windstorm and cyclone	$ 3,974.16	$ 1,987.08	$ 13,946.34	$ 7,860.23

	Total Premiums	Total Unearned Premiums
Tornado, windstorm and cyclone	$ 17,920.50	$ 9,847.31

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
Liberty Bonds, 1st Loan, 4¼%	$ 300.00	$ 300.00	$ 308.88
Liberty Bonds, 3rd Loan, 4¼%	800.00	800.00	812.48
Liberty Bonds, 4th Loan, 4¼%	8,350.00	8,350.00	8,638.91
Liberty Bonds, 1917, 3¾%	50.00	50.00	50.00
Martinsdale, Iowa, Independent School District, 5%, 1933-1939, Inclusive	14,000.00	14,000.00	14,530.98
Dallas Center, Iowa, Impr. Bonds, 6%, 1927	500.00	500.00	500.00
Marshall County, Iowa, Funding Bonds, 5½%, 1932	2,000.00	2,000.00	2,096.20
Clear Lake, Iowa, Sewer Bonds, 5%, 1933	1,500.00	1,500.00	1,540.05
Gilbert, Iowa, School Bonds, 4¾%, 1942	2,000.00	2,000.00	2,085.60
Gilbert, Iowa, School Bonds, 4¾%, 1943	2,000.00	2,000.00	2,085.60
Rock Rapids, Iowa, School Bonds, 4½%, 1935	10,000.00	10,000.00	10,075.00
Gilbert, Iowa, School Bonds, 4¾%, 1944	2,000.00	2,000.00	2,085.60
Fenton, Iowa, School Bonds, 4¾%, 1944	6,000.00	6,000.00	6,270.00
Clear Lake, Iowa, Sewer Bonds, 5%, 1934	2,500.00	2,500.00	2,579.75
Totals	$ 52,000.00	$ 52,000.00	$ 53,659.05

MORTGAGES OWNED CLASSIFIED BY STATES

State	Amount of Principal Unpaid
Iowa	$ 17,953.10

IOWA CASUALTY AND MISCELLANEOUS COMPANIES 19:6

Detailed Reports

EMPLOYERS MUTUAL CASUALTY COMPANY

Home Office, Equitable Building, Des Moines, Iowa

Incorporated March, 1911 — Commenced Business June, 1914

J. A. Gunn, President — John F. Hynes, Secretary

Amount of ledger assets December 31, of previous year	$ 426,397.20	
Extended at		$ 426,397.20

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Reinsurance	Deduct Return Premiums on Policies Cancelled
Auto liability	$ 52,752.82	$ 4,010.24	$ 1,282.29
Liability other than auto	16,025.08	648.62	752.03
Workmen's compensation	363,947.78	----------	8,576.84
Plate glass	539.32	----------	----------
Auto property damage	27,580.91	----------	724.52
Auto collision	1,178.38	----------	97.38
Property damage and collision other than auto	3,210.89	----------	212.78
Totals	$ 465,235.18	$ 4,658.86	$ 11,645.84

	Deduct Premiums on Policies Not Taken	Total Deductions	Net Premiums
Auto liability	$ 6,2.6.48	$ 11,499.01	$ 41,253.81
Liability other than auto	1,164.79	2,565.44	13,459.64
Workmen's compensation	21,235.73	29,812.57	334,135.21
Plate glass	43.66	43.66	495.66
Auto property damage	3,531.54	4,256.06	23,324.85
Auto collision	115.69	213.07	965.31
Property damage and collision other than auto	332.19	544.97	2,665.92
Totals	$ 32,630.08	$ 48,931.78	$ 416,300.40

Interest on		
Mortgage loans	$ 1,225.25	
Bonds and dividends on stock	12,445.66	
Deposits in trust companies and banks	1,751.66	
Total Interests and Rents		15,422.57
From all other sources, total		3,076.81
Profit on sale or maturity of ledger assets		148.75
Total Income		$ 434,948.53
Total		$ 861,345.73

DISBURSEMENTS

	Net Amount Paid Policyholders for Losses
Auto liability	$ 5,066.38
Liability other than auto	1,586.00
Workmen's Compensation	223,658..89
Plate glass	190.05
Auto property damage	6,360.36
Auto collision	825.02
Property damage and collision other than auto	1,167.66
Total	$ 239,454.36
Investigation and adjustment of claims	$ 18,028.43
Commission or brokerage to agents (less amount received on return premiums and reinsurance)	$ 25,715.23
Salaries, fees and all other compensation of officers, directors, trustees and home office employees	28,524.07
Salaries, traveling and all other expenses of agents not paid by commission	11,324.30
Inspection (other than medical and claim)	3,963.88
Rents	3,876.23
State taxes on premiums	1,370.39
Insurance department license and fees	186.50
All other licenses, fees and taxes	14.90
Legal expenses	1,161.90
Advertising	974.68
Printing and stationery	3,251.00

Postage, telegraph, telephone and express	2,470.50
Insurance	402.95
Furniture and fixtures	1,351.19
Books, newspapers and periodicals	153.00
Other disbursements, total	11,130.21
Total Disbursements	$ 353,353.63
Balance	$ 507,992.10

LEDGER ASSETS

Mortgage loans on real estate, first liens	$ 28,000.00;	
Book value of bonds and stocks	353,512.26	
Cash in office	7.50	
Deposits in trust companies and banks not on interest	13,493.69	
Deposited in trust companies and banks on interest	45,000.00	

Gross premiums in course of collection, viz.:	On Policies or Renewals Issued on or After Oct. 1, 1926	On Policies or Renewals Issued Prior to Oct. 1, 1926	
Auto liability	$ 7,170.76	$ 1,028.36	
Liability other than auto	2,498.71	164.42	
Workmen's compensation	41,668.57	9,753.00	
Plate glass	231.49	----------	
Auto property damage	3,670.08	570.62	
Auto collision	210.90	----------	
Property damage and collision other than auto	456.74	5.00	
Totals	$ 55,907.25	$ 11,521.40	$ 67,428.65
Other ledger assets, total			550.00
Ledger Assets as Per Balance			$ 507,992.10

NON-LEDGER ASSETS

Interest due and accrued on		
Mortgages	$ 474.00	
Bonds not in default	4,349.91	
Other assets	408.32	
Total		$ 5,232.23
Market value of bonds and stocks over book value		3,316.35
Gross Assets		$ 516,540.68

DEDUCT ASSETS NOT ADMITTED

Gross premiums in course of collection written prior to October 1, 1926	$ 11,521.40	
Other assets	4,241.82	
Total		$ 15,763.22
Total Admitted Assets		$ 500,777.46

LIABILITIES

		Reported or in Process of Adjustment
Losses and claims:		
Auto property damage		$ 2,534.00
Property damage and collision other than auto		359.00
Totals		$ 2,893.00
Special reserve for unpaid liability and Workmen's Compensation losses		209,645.00
Estimated expense of adjustment		6,000.00
Total Unpaid Claims and Expenses of Settlement		$ 218,538.00
Total Unearned Premiums		$ 112,076.55
Total commissions, brokerage, etc.		7,000.00
Salaries, rents, expenses, bills, fees, etc., due or accrued		2,500.00
Federal, state, county and municipal taxes due or accrued		1,500.00
Return premiums		3,615.05
Reinsurance premiums, gross as to commissions		440.36
Total Amount of All Liabilities Except Capital		$ 345,669.96
Surplus over liabilities	$ 155,107.50	
Surplus as regards policyholders		$ 155,107.50
Total		$ 500,777.46

EXHIBIT OF PREMIUMS

	Auto Liability	Liability Other Than Auto
In force December 31, 1925	$ 34,127.51	$ 5,943.00
Written or renewed during the year	52,411.92	16,025.08
Totals	$ 86,539.43	$ 21,968.08
Deduct expirations and cancellations	43,317.31	13,990.81
Balance	$ 43,222.12	$ 7,977.27
Deduct reinsured policies	3,932.57	648.62
Net in force December 31, 1926	$ 39,289.55	$ 7,328.65

	Workmen's Compensation	Plate Glass
In force December 31, 1925	$ 120,992.11	$ 255.16
Written or renewed during the year	363,947.78	539.32
Totals	$ 484,939.89	$ 794.48
Deduct expirations and cancellations	334,005.19	298.82
Balance	$ 150,934.70	$ 495.66
Net in force December 31, 1926	$ 150,934.70	$ 495.66

	Auto Property Damage	Auto Collision	Property Damage and Collision Other Than Auto
In force December 31, 1925	$ 18,683.51	$ 891.10	$ 1,448.21
Written or renewed during the year	27,580.91	1,178.38	3,210.89
Totals	$ 46,264.42	$ 2,069.48	$ 4,659.10
Deduct expirations and cancellations	23,797.69	1,109.80	1,980.96
Balance	$ 22,466.73	$ 959.68	$ 2,678.14
Net in force December 31, 1926	$ 22,466.73	$ 959.68	$ 2,678.14
Total losses incurred during the year (less reinsurance)			$ 283,495.36

BUSINESS IN IOWA—1926

Classification	Premiums Written on Direct Business	Premiums Written on Reinsurance Business	Gross Premiums Written	Return Premiums Business
Auto liability	$ 50,934.35	$ 340.90	$ 51,275.25	$ 7,346.38
Liability other than auto	14,993.52	----------	14,993.52	1,874.95
Workmen's Compensation	356,546.60	----------	356,546.60	29,679.53
Auto property damage	26,723.39	----------	26,723.39	4,190.16
Auto collision	1,161.58	----------	1,161.58	213.07
Property damage and collision, other than auto	3,187.25	----------	3,187.25	544.97
Totals	$ 453,546.69	$ 340.90	$ 453,887.59	$ 43,849.06

	Reinsurance Premiums Ceded	Total Deductions	Net Premiums Written
Auto liability	$ 4,010.24	$ 11,356.62	$ 39,918.63
Liability other than auto	648.62	2,523.57	12,469.95
Workmen's compensation	----------	29,679.53	326,867.07
Auto property damage	----------	4,190.16	22,533.23
Auto collision	----------	213.07	948.51
Property damage and collision, other than auto	----------	544.97	2,642.28
Totals	$ 4,658.86	$ 48,507.92	$ 405,379.67

	Dividends Returned to Policyholders on Reinsurance Business	Gross Losses Paid on Reinsurance Business	Net Losses Paid	Net Losses Incurred
Auto liability	$ 4,566.38	$ 4,566.38	$ 4,566.38	$ 12,405.00
Liability other than auto	1,586.00	1,586.00	1,586.00	4,199.00
Workmen's Compensation	221,947.53	221,947.53	221,947.53	255,709.00
Auto property damage	5,967.37	5,967.37	5,967.37	6,119.00
Auto collision	825.02	825.02	825.02	720.00
Property damage and collision, other than auto	1,167.66	1,167.66	1,167.66	948.00
Totals	$ 236,059.96	$ 236,059.96	$ 236,059.96	$ 280,100.00

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
U. S. Registered Liberty Bonds, 3rd, 4¼%, 1928	$ 12,500.00	$ 12,500.00	$ 12,750.00
U. S. Registered Liberty Bonds, 4th, 4¼%, 1938	86,378.48	87,500.00	91,000.00
Adel, Iowa, School Bonds, 4¾%, 1945	6,639.62	6,200.00	6,572.00
Ames, Iowa, School Bonds, 5%, 1942	5,361.36	5,000.00	5,350.00
Anita, Iowa, School Bonds, 5%, 1934-45	6,288.41	6,000.00	6,288.41
Appanoose County, Iowa, Road Bonds, 4½%, 1938-39	14,165.24	14,000.00	14,165.24
Black Hawk Co., Iowa, Paving Bonds, 5%, 1938	10,240.00	10,000.00	10,100.00
Brooks, Iowa, School Bonds, 5%, 1934-38	5,340.00	5,000.00	5,250.00
Buffalo Center, Iowa, School Bonds, 5%, 1942	7,327.56	7,000.00	7,490.00
Crawfordsville, Iowa, School Bonds, 4¾%, 1933-39	8,316.23	8,000.00	8,130.00
Cherokee County, Iowa, Funding Bonds, 5¾%, 1941	12,670.25	11,000.00	12,760.00
Centerville, Iowa, Sewer and Outlet Bonds, 4½%, 1937-41	2,039.89	2,000.00	2,050.00
Chariton, Iowa, School Bonds, 4½%, 1937	10,235.00	10,000.00	10,235.00
Davenport, Iowa, Paving Bonds, 6%, 1927-33	6,242.85	6,000.00	6,000.00
Davenport, Iowa, Paving Certificates, 6%, 1930	633.40	633.40	633.40
Dayton, Iowa, Improvement Bonds, 5%, 1934-44	6,337.18	6,000.00	6,180.00
Dedham, Ia., Funding Bonds, 5½%, 1942	4,561.27	4,000.00	4,560.00
Greene County, Iowa, Drainage Warrant, 6%	325.00	325.00	325.00
Delaware Township, Iowa, School Bonds, 5%, 1941	5,345.62	5,000.00	5,345.62
Fenton, Ia., School Bonds, 4¾%, 1936-44	14,848.82	14,000.00	14,690.00
Franklin County, Iowa, Funding Bonds, 6%, 1931	10,815.51	10,000.00	10,600.00
Hartley, Iowa, Sewer Bonds, 5%, 1929-37	5,183.02	5,000.00	5,170.00
Hawarden, Iowa, Lighting Bonds, 4¾%, 1944	11,141.13	11,000.00	11,100.00
Jefferson, Iowa, Improvement Bonds, 6%, 1927	1,000.00	1,000.00	1,000.00
Lake City, Iowa, Improvement Bonds, 6%, 1932-33	1,596.00	1,500.00	1,615.00
Mediapolis, Iowa, School Bonds, 5%, 1944	5,311.55	5,000.00	5,300.00
Marshalltown, Iowa, School Bonds, 4¼%, 1945	10,000.00	10,000.00	10,000.00
Oelwein, Iowa, School Bonds, 4½%, 1940	9,204.45	9,000.00	9,090.00
Packwood, Iowa, School Bonds, 4¼%, 1936-37	6,012.14	6,000.00	6,000.00
Polk County, Iowa, Road Bonds, 4¼%, 1938	5,021.50	5,000.00	4,950.00
Pomeroy, Iowa, Funding Bonds, 5%, 1930-37	6,124.31	5,890.00	5,890.00
Portsmouth, Iowa, Memorial Bonds, 5%, 1934-69	4,202.24	4,000.00	4,205.00
Pomeroy, Iowa, Sewer Bonds, 5%, 1929-34	6,135.37	6,000.00	6,000.00
Polk County, Iowa, Hospital Bonds, 5%, 1929	3,038.40	3,000.00	3,030.00
Redfield, Iowa, School Bonds, 4½%, 1938-41	11,236.21	11,000.00	11,200.00
Storm Lake, Iowa, City Hall Bonds, 4¾%, 1930-31	10,189.25	10,000.00	10,100.00
Shelby County, Iowa, Funding Bonds, 6%, 1930	1,035.00	1,000.00	1,030.00
Stanton, Iowa, Improvement Bonds, 5%, 1929-36	5,663.99	5,500.00	5,663.99
Thayer, Iowa, School Bonds, 5%, 1933	1,000.00	1,000.00	1,000.00
Winfield, Iowa, School Bonds, 4¾%, 1943	10,163.06	10,000.00	10,400.00
Stanton, Ia., Grading Bonds, 5%, 1927-37	3,609.95	3,500.00	3,609.95
Totals	$ 353,512.26	$ 344,548.40	$ 356,828.61

MORTGAGES OWNED CLASSIFIED BY STATES

State	Amount of Principal Unpaid
Iowa—Sigma Nu Fraternity House at Ames, Iowa	$ 19,000.00
Iowa—S. ½ of N. E. ¼ Sec. 27, T. 82, R. 30	9,000.00

FEDERAL SURETY COMPANY

Home Office, Kahl Building, Davenport, Iowa

Incorporated July, 1919 — Commenced Business July, 1920

Charles Shuler, President — Frank B. Yetter, Secretary

CAPITAL

Capital paid up	$ 725,000.00	
Amount of ledger assets December 31, of previous year	$ 2,233,103.74	
Decrease of paid-up capital during year	433,555.00	
Extended at		$ 1,799,548.74

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Reinsurance	Deduct Return Premiums on Policies Cancelled
Accident	$ 120,991.80	$ 7,338.30	$ 3,456.23
Health	86,958.86	2,062.26	2,059.24
Auto liability	367,575.45	17,688.67	32,821.11
Liability other than auto	88,534.88	6,620.66	9,303.79
Workmen's Compensation	502,565.31	2,645.61	99,901.39
Fidelity	170,084.11	38,709.90	17,026.74
Surety	534,669.75	100,008.48	27,547.87
Plate Glass	67,932.86	----------	2,869.50
Burglary and Theft	155,245.88	36,796.43	14,092.50
Auto property damage	163,122.82	----------	14,649.90
Auto collision	22,868.31	----------	3,978.84
Property damage and collision other than auto	6,470.26	584.25	716.24
Totals	$ 2,288,160.29	$ 212,474.56	$ 228,423.35

	Deduct Premiums on Policies Not Taken	Total Deductions	Net Premiums
Accident	$ 23,524.73	$ 34,339.26	$ 86,652.54
Health	17,238.86	21,360.36	65,598.50
Auto liability	49,965.45	100,475.23	267,100.22
Liability other than auto	6,5.6.91	22,438.36	66,103.52
Workmen's Compensation	30,052.08	132,599.08	369,966.23
Fidelity	17,584.08	73,320.72	97,363.39
Surety	28,984.98	156,541.33	378,068.42
Plate Glass	.12,589.94	15,459.44	52,473.42
Burglary and Theft	32,236.22	83,125.15	72,120.73
Auto property damage	24,555.61	39,205.51	124,517.31
Auto collision	3,657.92	7,636.76	15,231.55
Property damage and collision other than auto	337.50	1,637.99	4,832.27
Totals	$ 247,234.28	$ 688,132.19	$ 1,600,028.10

Interest on Mortgage loans, $31,563.04; collateral loans, $39.20	$ 31,602.24	
Bonds and dividends on stock, $6,955.39; deposits in trust companies and banks, $5,476.56	12,431.95	
Rents, $225.00; miscellaneous, $69.62	294.62	
Total Interests and Rents		$ 44,328.81
From all other sources, total		452,535.37
Profit on sale or maturity of ledger assets		1,413.30
Total Income		$ 2,098,305.58
Total		$ 3,897,854.32

DISBURSEMENTS

	Gross Amount Paid for Losses	Deduct Reinsurance	Deduct Salvage
Accident	$ 23,272.58	$ 854.98	----------
Health	48,522.68	5,023.88	----------
Auto liability	49,566.70	----------	----------
Liability other than auto	6,655.35	----------	----------
Workmen's Compensation	187,476.33	----------	----------
Fidelity	37,569.37	10,473.15	11,871.00
Surety	448,059.35	69,723.21	153,278.31
Plate Glass	13,924.28	----------	314.87
Burglary and Theft	25,345.89	5,955.72	3.00
Auto property damage	32,929.79	----------	441.50
Auto collision	5,469.49	----------	1.25
Property damage and collision other than auto	524.00	----------	----------
Totals	$ 879,315.81	$ 92,030.94	$ 165,9.9.93

	Total Deductions	Net Amount Paid Policyholders for Losses
Accident	$ 854.98	$ 22,417.60
Health	5,023.88	43,498.80
Auto liability	----------	49,566.70
Liability other than auto	----------	6,655.35
Workmen's Compensation	----------	187,476.33
Fidelity	22,344.15	15,225.22
Surety	223,001.52	225,057.83
Plate Glass	314.87	13,609.41
Burglary and Theft	5,958.72	19,387.17
Auto property damage	441.50	32,488.29
Auto collision	1.25	5,468.24
Property damage and collision other than auto	----------	524.00
Totals	$ 257,940.87	$ 621,374.94
Investigation and adjustment of claims		$ 86,121.37

Commission or brokerage to agents (less amount received on return premiums and reinsurance)	$ 377,158.06
Salaries, fees and all other compensation of officers, directors, trustees and home office employees	175,353.21
Salaries, traveling and all other expenses of agents not paid by commission	152,022.14
Medical examiner's fees and salaries	121.10
Inspection (other than medical and claim)	15,829.19
Rents	23,965.30
General office maintenance and expense	2,117.39
Repairs and expenses (other than taxes) on real estate	232.21
Taxes on real estate	154.13
State taxes on premiums	26,077.40
Insurance department licenses and fees	5,487.74
Federal taxes	316.05
All other licenses, fees and taxes	10,556.45
Legal expenses	7,549.90
Advertising	13,984.13
Printing and stationery	20,818.35
Postage, telegraph, telephone and express	20,696.77
Insurance	1,903.58
Furniture and fixtures	10,384.12
Books, newspapers and periodicals	2,095.78
Bureau and association dues and assessments	5,808.70
Other disbursements, total	21,809.05
Agents' balances charged off	8,469.57
Total Disbursements	$ 1,610,406.63
Balance	$ 2,287,447.69

LEDGER ASSETS

Book value of real estate	$ 7,192.05
Mortgage loans on real estate, first liens	1,020,715.25
Book value of bonds and stocks	28,073.28
Cash in office	12,921.24
Deposits in trust companies and banks not on interest	162,639.96
Deposited in trust companies and banks on interest	156,352.40

Gross premiums in course of collection, viz.:	On Policies or Renewals Issued on or After Oct. 1, 1926	On Policies or Renewals Issued Prior to Oct. 1, 1926
Accident	$ 24,935.41	$ 4,627.69
Health	17,073.08	3,720.36
Auto liability	49,418.58	9,465.23
Liability other than auto	11,148.24	7,583.62
Workmen's Compensation	107,801.92	36,536.57
Fidelity	27,407.74	12,479.36
Surety	109,304.81	21,609.31
Plate glass	10,068.21	1,532.76
Burglary and Theft	34,888.67	2,906.18
Auto property damage	24,118.17	3,940.02
Auto collision	2,219.12	1,570.93

Property damage and collision other than auto	3,404.24	126.71	
Totals	$ 421,788.19	$ 106,098.74	$ 527,886.93
Bills receivable			1,267.14
Other ledger assets, total			370,399.44
Ledger Assets as Per Balance			$ 2,287,447.69

NON-LEDGER ASSETS

Interest due and accrued on		
Mortgages	$ 45,518.06	
Bonds not in default	5,797.85	
Total		51,315.91
Other non-ledger assets		198,660.46
Gross Assets		$ 2,537,424.06

DEDUCT ASSETS NOT ADMITTED

Bills receivable	$ 1,267.14	
Gross premiums in course of collection written prior to October 1, 1926	106,098.74	
Suspense	68,287.89	
Book value of ledger assets over market value	18,903.60	
Total		$ 194,557.37
Total Admitted Assets		$ 2,342,866.69

LIABILITIES

Losses and Claims	Adjusted	Reported or in Process of Adjustment	Incurred But Not Reported	Resisted
Accident	$ 1,068.50	$ 8,421.21	$ 500.00	$ 1,500.00
Health	1,690.59	4,983.85	900.00	----------
Fidelity	----------	16,029.00	2,000.00	19,453.00
Surety	----------	70,449.98	5,000.00	16,638.83
Plate Glass	----------	968.66	300.00	----------
Burglary and Theft	148.85	5,382.15	500.00	----------
Auto property damage	1,273.06	6,958.66	1,000.00	1,685.00
Auto collision	683.64	1,085.30	700.00	72.00
Property damage and collision other than auto	----------	200.00	----------	----------
Totals	$ 4,864.64	$ 114,478.81	$ 10,900.00	$ 39,348.83

	Deduct Reinsurance	Net Unpaid Claims Except Liability and Compensation	Estimated Expense Investigation and Adjustment of Unpaid Claims	Total
Accident	$ 2,676.18	$ 8,813.53	$ 275.00	$ 9,088.53
Health	430.00	7,144.44	232.88	7,377.32
Fidelity	14,426.25	23,055.75	4,937.50	27,993.25
Surety	21,522.46	70,566.35	8,343.50	78,909.85
Plate Glass	----------	1,268.66	----------	1,268.66
Burglary and Theft	866.69	5,164.31	531.00	5,695.31
Auto property damage	----------	10,916.72	3,620.50	14,537.22
Auto collision	----------	2,540.94	100.00	2,640.94
Property damage and collision other than auto	----------	200.00	40.00	240.00
Totals	$ 39,921.58	$ 129,670.70	$ 18,080.38	$ 147,751.08
Special reserve for unpaid liability and Workmen's Compensation losses				$ 210,741.51
Total Unpaid Claims and Expenses of Settlement				$ 340,412.21
Unearned premiums at 50 per cent on risks running one year or less			$ 549,298.51	
Unearned premiums pro rata on risks running more than one year			$ 84,926.72	
Total Unearned Premiums*				$ 634,225.23
Commissions, brokerage and other charges due or to become due on policies effective on or after October 1st, 1926, viz.:				
Accident			$ 7,145.21	
Health			5,121.92	
Auto liability			9,981.57	
Liability other than auto			1,945.65	
Workmen's Compensation			16,170.29	

Fidelity	5,323.51	
Surety	25,853.02	
Plate Glass	3,020.46	
Burglary and Theft	6,134.68	
Auto property damage and collision	5,426.59	
Auto collision	499.30	
Property damage and collision other than auto	475.60	
Total commissions, brokerage, etc., as above		$ 87,097.80
Salaries, rents, expenses, bills, fees, etc., due or accrued		20,339.52
Federal, state, county and municipal taxes due or accrued		36,000.00
Reinsurance premiums, gross as to commissions		46,711.55
All other liabilities, total		35,000.00
Total Amount of All Liabilities Except Capital		$ 1,217,866.69
Capital paid up	$ 725,000.00	
Surplus over liabilities	400,000.00	
Surplus as regards policyholders		$ 1,125,000.00
Total		$ 2,342,866.69

EXHIBIT OF PREMIUMS

	Accident	Health	Auto Liability	Liability Other Than Auto
In force December 31, 1925	$ 65,873.43	$ 45,607.27	$ 190,804.56	$ 37,973.12
Written or renewed during the year	120,991.80	86,958.86	367,575.45	88,534.88
Totals	$ 186,865.23	$ 132,566.13	$ 558,380.01	$ 126,508.00
Deduct Expirations and cancellations	$ 109,095.67	$ 79,342.69	$ 278,445.09	$ 68,206.95
Balance	$ 77,769.56	$ 53,223.44	$ 279,934.92	$ 58,301.05
Deduct reinsured policies	$ 6,903.91	$ 1,809.73	$ 17,343.30	$ 6,501.00
Net in force December 31, 1926	$ 70,865.65	$ 51,413.71	$ 262,591.62	$ 51,800.05

	Workmen's Compensation	Fidelity	Surety
In force December 31, 1925	$ 132,956.86	$ 140,445.96	$ 296,603.10
Written or renewed during the year	502,565.31	170,684.11	534,609.75
Totals	$ 635,522.17	$ 311,130.07	$ 831,212.85
Deduct Expirations and cancellations	$ 450,806.63	$ 157,145.86	$ 527,003.56
Balance	$ 184,715.54	$ 153,984.21	$ 304,209.29
Deduct reinsured policies	$ 2,645.61	$ 43,420.66	$ 88,757.14
Net in force December 31, 1926	$ 182,069.93	$ 110,563.55	$ 215,452.15

	Plate Glass	Burglary and Theft
In force December 31, 1925	$ 47,524.39	$ 98,963.43
Written or renewed during the year	67,932.86	155,245.88
Totals	$ 115,457.25	$ 254,209.31
Deduct Expirations and cancellations	6 63,322.24	$ 129,641.57
Balance	$ 52,135.01	$ 124,567.74
Deduct reinsured policies	----------	$ 43,508.17
Net in force December 31, 1926	$ 52,135.01	$ 81,059.57

	Auto Damage	Auto Collision	Property Damage and Collision Other than Auto
In force December 31, 1925	$ 97,548.20	$ 14,728.26	$ 1,247.32
Written or renewed during the year	163,722.82	22,868.31	6,470.26
Totals	$ 261,271.02	$ 37,596.57	$ 7,717.58
Deduct expirations and cancellations	$ 139,097.03	$ 22,349.55	$ 4,621.54
Balance	$ 122,173.99	$ 15,247.02	$ 3,096.04
Deduct reinsured policies	----------	$ 321.75	----------
Net in force December 31, 1926	$ 122,173.99	$ 14,925.27	$ 3,096.04

	Total
In force December 31, 1925	$ 1,170,275.90

Written or renewed during the year	2,288,160.29	
Totals	$ 3,458,436.19	
Deduct expirations and cancellations	$ 2,029,078.38	
Balance	$ 1,429,357.81	
Deduct reinsured policies	$ 211,211.27	
Net in force December 31, 1926	$ 1,218,146.54	
Total dividends declared from organization—Cash		$ 141,372.00
Total losses incurred during the year (less reinsurance)		$ 589,311.90

BUSINESS IN IOWA—1926

Classification	A Premiums Written on Direct Business	B Premiums Written on Reinsurance Business	C Gross Premiums Written (Total A and B)
Accident	$ 27,599.96	$ 100.46	$ 27,700.42
Health	22,197.01	24.03	22,221.04
Auto Liability	73,656.93		73,656.93
Liability other than auto	17,966.07		17,966.07
Workmen's Compensation	76,682.41		76,682.41
Fidelity	37.047.61	191.32	37,238.93
Surety	70,195.97	689.13	70,885.10
Plate Glass	9,506.87		9,506.87
Burglary and Theft	37,860.40	599.43	38,459.83
Auto property damage	39,643.07		39,643.07
Auto Collision	4,057.02		4,057.02
Property damage and Collision, other than auto	873.28	500.00	1,373.28
Total	$ 417,286.60	$ 2,104.37	$ 419,390.97

	D Return Premiums on Direct Business	E Return Premiums on Reinsurance Business	F Reinsurance Premiums Ceded	G Total Deductions (Total D, E and F)
Accident	$ 5,721.18	$ 6.66	$ 1,396.10	$ 7,123.94
Health	4,292.08		479.37	4,771.45
Auto Liability	18,128.21		3,343.39	21,471.60
Liability other than auto	4,240.45		1,268.54	5,508.99
Workmen's Compensation	17,361.68		453.41	17,815.09
Fidelity	11,060.96	147.17	5,755.83	16,963.96
Surety	4,363.70	150.00	11,989.65	16,503.35
Plate Glass	1,539.19			1,539.19
Burglary and Theft	12,888.72	116.14	10,777.71	23,782.67
Auto property damage	10,257.79			10,257.79
Auto collision	1,172.53			1,172.53
Property damage and Collision, other than auto	89.33		434.24	523.57
Total	$ 91,115.82	$ 419.97	$ 35,898.24	$ 127,434.03

	H Net Premiums Written (C minus G)	L Gross Losses Paid on Direct Business	N Total Gross Losses Paid	O Salvage Received on Paid Losses on Direct Business
Accident	$ 20,576.48	$ 4,660.11	$ 4,660.11	
Health	17,449.59	10,134.88	10,134.38	
Auto Liability	52,185.33	4,856.85	4,856.85	
Liability other than auto	12,457.08	1,202.00	1,202.00	
Workmen's Compensation	58,867.32	29,910.54	29,910.54	
Fidelity	20,274.97	4,937.71	4,937.71	$ 713.20
Surety	54,381.75	54,396.62	54,396.62	8,079.92
Plate Glass	7,967.68	2,234.10	2,234.10	
Burglary and Theft	14,677.26	4,294.63	4,294.63	
Auto property damage	29,385.28	6,925.67	6,925.67	1.25
Auto collision	2,884.49	540.83	540.83	
Property damage and collision, other than auto	849.71	79.23	79.23	
Total	$ 291,956.94	$ 124,172.67	$ 124,172.67	$ 8,794.37

	Q Total Salvage Received	R Insurance Received on Paid Losses	S Net Losses Paid	S Net Losses Incurred
Accident			$ 4,660.11	$ 6,723.82
Health		193.33	9,941.05	9,194.81
Auto Liability			4,856.85	9,925.15
Liability other than auto			1,202.00	2,212.00

Workmen's compensation			29,910.54	32,522.21
Fidelity	$ 713.20		4,224.51	837.51
Surety	8,079.92	20,529.89	25,786.81	28,028.86
Plate Glass			2,234.10	2,104.05
Burglary and Theft		959.83	3,334.80	2,582.90
Auto property damage	1.25		6,924.42	5,708.29
Auto collision			540.83	539.58
Property damage and collision, other than auto			79.23	79.23
Total	$ 8,794.37	$ 21,683.05	$ 93,695.25	$ 100,548.41

BONDS AND STOCKS OWNED BY COMPANY

State	Book Value	Par Value	Market Value
State of Iowa, Soldiers Bonus Bonds	$ 10,000.00	$ 10,000.00	$ 10,000.00
County and Municipal			
Harrison-Pottawattamie Cy., Ia. D. D. No. 1, Warrant	697.73	697.73	697.73
Pottawattamie Cy., Ia., Bridge Warrants	384.85	384.85	384.85
Creek Cy., Oklahoma, School Warrants	49.00	49.00	49.00
Leflare Cy., Oklahoma, School Warrants	30.00	30.00	30.00
Mayes Cy., Okla., School Warrants	5.00	5.00	5.00
Okmulgee Cy., Okla., School Warrants	2.50	2.50	2.50
Sequoyah Cy., Okla., School Warrants	2.50	2.50	2.50
Fort Dodge, Ia., Refunding Bonds	10,000.00	10,000.00	10,000.00
Town of Gasport, Ind., Improvement Bonds A	500.00	500.00	500.00
Town of Gasport, Ind., Improvement Bonds A	500.00	500.00	500.00
Town of Gasport, Ind., Improvement Bonds A	500.00	500.00	500.00
Town of Gasport, Ind., Improvement Bonds A	500.00	500.00	500.00
Town of Gasport, Ind., Improvement Bonds A	500.00	500.00	500.00
Town of Gasport, Ind., Improvement Bonds A	500.00	500.00	500.00
Town of Gasport, Ind., Improvement Bonds A	500.00	500.00	500.00
Town of Gasport, Ind., Improvement Bonds B	72.50	72.50	72.50
Town of Gasport, Ind., Improvement Bonds B	72.50	72.50	72.50
Town of Gasport, Ind., Improvement Bonds B	72.50	72.50	72.50
Town of Gasport, Ind., Improvement Bonds B	72.50	72.50	72.50
Town of Gasport, Ind., Improvement Bonds B	72.50	72.50	72.50
Town of Gasport, Ind., Improvement Bonds B	72.50	72.50	72.50
Ulm Irrigation Dist., Cascade Co., Mont.	846.40	1,000.00	846.40
Ulm Irrigation Dist., Cascade Co., Mont.	1,692.80	2,000.00	1,692.80
Totals	$ 28,073.28	$ 28,534.08	$ 28,163.28

MORTGAGES OWNED CLASSIFIED BY STATES

State	Amount of Principal Unpaid
Iowa	$ 480,380.00
Kansas	9,900.00
Oklahoma	130,850.00
Minnesota	26,000.00
Texas	3,400.00
Missouri	370,185.25
Total	$ 1,020,715.25

GREAT WESTERN INSURANCE COMPANY

Home Office, Ninth and Walnut Streets, Des Moines, Iowa

Incorporated as Stock Company June 18, 1914 Commenced Business June 18, 1914

H. B. Hawley, President R. D. Emery, Secretary

CAPITAL

Capital paid up	$ 250,000.00	
Amount of ledger assets December 31, of previous year	805,100.99	
Extended at		$ 805,100.99

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Reinsurance	Deduct Return Premiums on Policies Cancelled
Accident	$ 470,095.94	$ 23,314.98	$ 8,309.67
Health	380,084.73	2,781.48	6,615.28
Non-cancellable accident and health	8,408.47		
Totals	$ 858,589.14	$ 26,096.46	$ 14,924.95

	Total Deductions	Net Premiums
Accident	$ 31,624.65	$ 438,471.29
Health	9,396.76	370,687.97
Non-cancellable accident and health		8,408.47
Totals	$ 41,021.41	$ 817,567.73

Policy fees required or represented by applications		$ 46,028.76
Interest on		
Mortgage loans	$ 22,013.82	
Miscellaneous	55.99	
Bonds and dividends on stock	11,666.07	
Deposits in trust companies and banks	625.79	
Rents	4,368.39	
Bills receivable	28.99	
Total Interests and Rents		38,759.05
From all other sources, total—life department		157,177.97
Profit on sale or maturity of ledger assets		65.10
Total Income		$ 1,059,598.61
Total		$ 1,864,699.60

DISBURSEMENTS

	Gross Amount Paid for Losses	Deduct Reinsurance	Total Deductions	Net Amount Paid Policyholders for Losses
Accident	$ 153,609.70	$ 9,921.92	$ 9,921.92	$ 143,687.78
Health	161,445.70	2,604.36	2,604.36	158,841.34
Non-cancellable accident and health	957.43			957.43
Totals	$ 316,012.83	$ 12,526.28	$ 12,526.28	$ 303,486.55

Investigation and adjustment of claims	$ 26,507.95
Policy fees retained by agents	6,323.73
Commission or brokerage to agents (less amount received on return premiums and reinsurance)	$ 224,978.94
Salaries, fees and all other compensation of officers, directors, trustees and home office employees	120,247.57
Salaries, traveling and all other expenses of agents not paid by commission	44,560.30
Medical examiner's fees and salaries	5,552.50
Inspection (other than medical and claim)	572.63
Rents	20,163.88
Repairs and expenses (other than taxes) on real estate	665.16
Taxes on real estate	1,245.60
State taxes on premiums	12,485.32
Insurance department license and fees	2,642.80
Federal taxes	4,866.01
All other licenses, fees and taxes	2,624.72
Legal expenses	9,365.74
Advertising	728.34
Printing and stationery	13,296.34
Postage, telegraph, telephone and express	10,435.64
Insurance	1,023.07
Furniture and fixtures	3,203.01
Books, newspapers and periodicals	855.99
Stockholders for dividends	30,000.00
Other disbursements, total	97,476.73
Total Disbursements	$ 943,308.52
Balance	$ 921,391.08

LEDGER ASSETS

Book value of real estate		$ 87,389.03
Mortgage loans on real estate, first liens		327,502.92
Book value of bonds and stocks		421,521.58
Cash in office		300.00
Deposited in trust companies and banks on interest		46,993.40
Gross premiums in course of collection, viz.:	On Policies or Renewals Issued on or After Oct. 1, 1926	
Accident	$ 2,907.05	
Health	2,220.20	
Totals	$ 5,127.25	$ 5,127.25
Bills receivable		4,880.85
Other ledger assets, total		27,676.05
Ledger Assets as Per Balance		$ 921,391.08

NON-LEDGER ASSETS

Interest due and accrued on		
Mortgages	$ 9,883.91	
Bonds not in default	16,757.96	
Other assets	27,610.38	
		$ 54,252.25
Total		$ 975,643.33
Gross Assets		

DEDUCT ASSETS NOT ADMITTED

Bills receivable and agents' debit balances	$ 31,041.53	
Excess on life	993.23	
		$ 32,034.76
Total		$ 943,608.57
Total Admitted Assets		

LIABILITIES

	Reported or in Process of Adjustment	Incurred But Not Reported	Resisted
Losses and claims:			
Accident	$ 23,544.30	$ 9,600.00	$ 4,440.00
Health	25,365.58	10,340.00	4,810.00
Non-cancellable accident and health	140.75	60.00	
Totals	$ 49,050.63	$ 20,000.00	$ 9,250.00

	Deduct Reinsurance	Net Unpaid Claims Except Liability and Compensation	Estimated Expense Investigation and Adjustment of Unpaid Claims	Total
Accident	$ 1,081.59	$ 36,502.71	$ 3,080.00	$ 39,582.71
Health	341.55	40,174.03	3,320.00	43,494.03
Non-cancellable accident and health		200.75		200.75
Totals	$ 1,423.14	$ 76,877.49	$ 6,400.00	$ 83,277.49

Total Unpaid Claims and Expenses of Settlement		$ 83,277.49
Unearned premiums at 50 per cent on risks running one year or less	$ 163,589.23	
Unearned premiums pro rata on risks running more than one year	41,460.65	
Total Unearned Premiums		$ 205,049.88
Commissions, brokerage and other charges due or to become due on policies effective on or after October 1st, 1926, viz.:		
Accident	$ 788.22	
Health	648.23	
		$ 1,436.45
Total commissions, brokerage, etc., as above		13,270.79
Salaries, rents, expenses, bills, fees, etc., due or accrued		23,500.00
Federal, state, county and municipal taxes due or accrued		7,240.10
Additional reserve on non-cancellable H. and A.		234,833.86
All other liabilities, total		$ 568,608.57
Total Amount of All Liabilities Except Capital		

Capital paid up	$ 250,000.00	
Surplus over liabilities	125,000.00	
Surplus as regards policyholders		$ 375,000.00
Total		$ 943,608.57

EXHIBIT OF PREMIUMS

	Accident	Health	Non-Cancellable Accident and Health
In force December 31, 1925	$ 201,231.39	$ 127,564.33	$ 3,102.04
Written or renewed during the year	470,095.94	380,084.73	8,408.47
Totals	$ 671,327.33	$ 507,649.06	$ 11,510.51
Deduct expirations and cancellations	435,018.11	334,423.68	8,190.11
Balance	$ 236,309.22	$ 173,225.38	$ 3,320.40
Deduct reinsured policies	13,910.09	1,601.10	----------
Net in force December 31, 1926	$ 222,399.13	$ 171,624.28	$ 3,320.40

	Total
In force December 31, 1925	$ 331,897.76
Written or renewed during the year	858,589.14
Totals	$ 1,190,486.90
Deduct expirations and cancellations	777,631.90
Balance	$ 412,855.00
Deduct reinsured policies	15,511.19
Net in force December 31, 1926	$ 397,343.81

Total dividends declared from organization, cash, $260,000.00; stock, $150,000.00.

Total losses incurred during the year (less reinsurance) $ 307,519.20

BUSINESS IN IOWA—1926

Classification	Premiums Written on Direct Business	Gross Premiums Written	Return Premiums on Direct Business
Accident	$ 177,181.41	$ 177,181.41	$ 4,415.20
Health	144,966.60	144,966.60	3,612.43
Non-cancellable accident and health	2,011.76	2,011.76	----------
Totals	$ 324,159.77	$ 324,159.77	$ 8,027.63

	Reinsurance Premiums Ceded	Total Deductions	Net Premiums Written	Policy Fees
Accident	$ 5,912.95	$ 10,328.15	$ 166,853.26	$ 5,904.14
Health	656.99	4,269.42	140,697.18	5,904.14
Totals	$ 6,569.94	$ 14,597.57	$ 309,562.20	$ 11,808.28

	Gross Losses Paid on Direct Business	Total Gross Losses Paid
Accident	$ 58,183.54	$ 58,183.54
Health	57,612.90	57,612.90
Non-cancellable accident and health	447.82	447.82
Totals	$ 116,244.26	$ 116,244.26

	Insurance Received on Paid Losses	Net Losses Paid	Net Losses Incurred
Accident	$ 425.00	$ 57,758.54	$ 55,231.89
Health	175.95	57,436.95	57,486.25
Non-cancellable accident and health	----------	447.82	548.57
Totals	$ 600.95	$ 115,643.31	$ 113,266.71

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
Bonds:			
State, province, county and municipal	$ 421,521.58	$ 421,521.58	$ 428,932.90

MORTGAGES OWNED CLASSIFIED BY STATES

State	Amount of Principal Unpaid
Colorado	$ 5,500.00
Iowa	254,300.00
Missouri	55,402.92
Nebraska	4,000.00
Oklahoma	2,000.00
Washington	6,300.00
Total	$ 327,502.92

HAWKEYE CASUALTY COMPANY

Home Office, 623 Securities Bldg., Des Moines, Iowa

Incorporated September 22, 1919 — Commenced Business October 27, 1919

N. Hampe, President — H. F. Storjohann, Secretary

CAPITAL

Capital paid up	$ 200,000.00	
Amount of ledger assets December 31, of previous year	465,648.64	
Extended at		$ 465,648.64

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Reinsurance	Deduct Return Premiums on Policies Cancelled
Auto liability	$ 110,833.45	$ 3,971.54	$ 9,730.49
Auto property damage	53,469.92	----------	4,134.78
Auto collision	4,623.46	----------	745.84
Totals	$ 168,926.83	$ 3,971.54	$ 14,611.11

	Deduct Premiums on Policies Not Taken	Total Deductions	Net Premiums
Auto liability	$ 11,027.84	$ 24,729.87	$ 86,103.58
Auto property damage	4,752.70	8,887.48	44,582.44
Auto collision	605.63	1,351.47	3,271.99
Totals	$ 16,386.17	$ 34,968.82	$ 133,958.01

Interest on Mortgage loans	$ 17,167.70	
Bonds and dividends on stock, $4,717.02; deposits in trust companies and banks, $261.21	4,978.23	
Rents, $3,512.06; bills received (premiums), $393.69	3,905.75	
Total Interests and Rents		$ 26,051.68
From all other sources, total—increase reinsurance account, $205.85; increase in unpaid commissions, $709.11		914.96
Agents' balances previously charged off		112.75
Profit on sale or maturity of ledger assets		18.64
Total Income		$ 161,056.04
Total		$ 626,704.68

DISBURSEMENTS

	Gross Amount Paid for Losses	Deduct Salvage	Total Deductions	Net Amount Paid Policyholders for Losses
Auto liability	$ 21,469.31	$ 313.60	$ 313.60	$ 21,155.71
Auto property damage	15,425.17	626.39	626.39	14,798.78
Auto collision	2,909.53	508.00	508.00	2,401.53
Totals	$ 39,704.01	$ 1,447.99	$ 1,447.99	$ 38,356.02
Investigation and adjustment of claims				$ 6,115.28

Commission or brokerage to agents (less amount received on return premiums and reinsurance)	$ 32,892.04
Salaries, fees and all other compensation of officers, directors, trustees and home office employees	17,023.96

Salaries, traveling and all other expenses of agents not paid by commission	15,974.04
Rents	1,110.00
Repairs and expenses (other than taxes) on real estate	571.00
Taxes on real estate	982.67
State taxes on premiums	953.76
Insurance department license and fees	787.10
Moneys and credits tax paid Polk county treasurer	1,497.45
All other licenses, fees and taxes	1,497.45
General office maintenance and expense	325.56
Advertising	576.58
Printing and stationery	2,273.15
Postage, telegraph, telephone and express	877.19
Insurance	90.00
Furniture and fixtures	266.75
Books, newspapers and periodicals	316.28
Other disbursements, total	169.15
Agents' balances charged off	1,105.90
Loss on sales or maturity of ledger assets	64.89
Total Disbursements	$ 122,328.76
Balance	$ 504,375.92

LEDGER ASSETS

Book value of real estate	$ 136,154.24
Mortgage loans on real estate, first liens	128,884.50
Book value of bonds and stocks	117,768.24
Cash in office	951.21
Deposits in trust companies and banks not on interest	16,596.52
Deposited in trust companies and banks on interest	74,775.15

Gross premiums in course of collection, viz.:	On Policies or Renewals Issued on or After Oct. 1, 1926	On Policies or Renewals Issued Prior to Oct. 1, 1926	
Auto liability	$ 11,989.19	$ 1,626.56	
Auto property damage	5,909.74	859.27	
Auto collision	318.66	52.02	
Totals	$ 18,217.59	$ 2,537.85	$ 20,755.44
Bills receivable			7,862.72
Other ledger assets, total			627.90
Ledger Assets as Per Balance			$ 504,375.92

NON-LEDGER ASSETS

Interest due and accrued on		
Mortgages	$ 7,551.93	
Bonds not in default	1,581.43	
Other assets—Iowa Savings Bank and Am. Com. & Sav. Bank	5,490.40	
Rents	1,588.24	
Total		$ 16,212.00
Market value of bonds and stocks over book value		1,411.76
Gross Assets		$ 521,999.68

DEDUCT ASSETS NOT ADMITTED

Bills receivable	$ 587.37	
Gross premiums in course of collection written prior to October 1, 1926	2,582.29	
Book value of ledger assets over market value	69,134.64	
Total		$ 72,304.30
Total Admitted Assets		$ 449,695.38

LIABILITIES

	Reported or in Process of Adjustment	Incurred But Not Reported
Losses and Claims		
Auto property damage	$ 4,406.93	$ 500.00
Auto collision	101.25	50.00
Totals	$ 4,508.18	$ 550.00

	Net Unpaid Claims Except Liability and Compensation	Estimated Expense Investigation and Adjustment of Unpaid Claims	Total
Auto property damage	$ 4,906.93	$ 450.00	$ 5,356.93

Auto collision	151.25	50.00	201.25
Totals	$ 5,058.18	$ 500.00	$ 5,558.18
Special reserve for unpaid liability			$ 43,492.03
Total Unpaid Claims and Expenses of Settlement			$ 49,050.21
Total Unearned Premiums			$ 69,915.03
Commissions, brokerage and other charges due or to become due on policies effective on or after October 1st, 1926, viz.:			
Auto liability		$ 3,182.72	
Auto property damage		1,644.04	
Auto collision		86.73	
Total commissions, brokerage, etc., as above			4,913.49
Salaries, rents, expenses, bills, fees, etc., due or accrued			500.00
Federal, state, county and municipal taxes due or accrued			6,148.71
Reinsurance premiums, gross as to commissions			330.30
All other liabilities, total			2,334.49
Total Amount of All Liabilities Except Capital			$ 133,192.23
Capital paid up		$ 200,000.00	
Surplus over liabilities		116,503.15	
Surplus as regards policyholders			$ 316,503.15
Total			$ 449,695.38

EXHIBIT OF PREMIUMS

	Auto Liability	Auto Property Damage
In force December 31, 1925	$ 85,875.48	$ 38,649.00
Written or renewed during the year	110,833.45	53,469.92
Totals	$ 196,708.93	$ 92,118.92
Deduct expirations and cancellations	102,419.42	45,809.56
Balance	$ 94,289.51	$ 46,309.56
Deduct reinsured policies	6,619.20	----------
Net in force December 31, 1926	$ 87,670.31	$ 46,309.36

	Auto Collision	Total
In force December 31, 1925	$ 4,258.38	$ 128,782.86
Written or renewed during the year	4,623.46	168,926.83
Totals	$ 8,881.84	$ 297,709.69
Deduct expirations and cancellations	5,246.72	153,475.70
Balance	3,635.12	$ 144,233.99
Deduct reinsured policies	----------	6,619.20
Net in force December 31, 1926	$ 3,635.12	$ 137,614.79

BUSINESS IN IOWA—1926

Classification	Premiums Written on Direct Business	Gross Premiums Written	Return Premiums on Direct Business
Liability other than auto	$ 102,342.42	$ 102,342.42	$ 18,822.55
Auto property damage	49,882.98	49,882.98	8,134.05
Auto collision	4,136.45	4,136.45	1,065.71
Totals	$ 156,361.85	$ 156,361.85	$ 28,022.31

	Reinsurance Premiums Ceded	Total Deductions	Net Premiums Written
Liability other than auto	$ 3,487.60	$ 22,310.15	$ 80,032.87
Auto property damage	----------	8,134.05	41,748.93
Auto collision	----------	1,065.71	3,070.74
Totals	$ 3,487.60	$ 31,509.91	$ 124,851.94

	Gross Losses Paid on Direct Business	Total Gross Losses Paid	Salvage Received on Paid Losses on Direct Business
Liability other than auto	$ 21,027.31	$ 21,027.31	$ 313.60
Auto property damage	14,952.31	14,952.31	626.39

Auto collision	2,909.53	2,909.53	508.00
Totals	$ 38,889.15	$ 38,889.15	$ 1,447.99

	Total Salvage Received	Net Losses Paid	Net Losses Incurred
Liability other than auto	$ 313.60	$ 20,713.71	$ 13,838.71
Auto property damage	626.39	14,325.92	15,159.98
Auto collision	508.00	2,401.53	2,042.78
Totals	$ 1,447.99	$ 37,441.16	$ 31,041.47

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
U. S. Liberty Bonds, 1st, 4¼%, 1947	$ 4,068.72	$ 4,000.00	$ 4,120.00
U. S. Liberty Bonds, 2nd, 4¼%, 1942	1,009.00	1,000.00	1,000.00
U. S. Liberty Bonds, 3rd, 4¼%, 1928	34,431.56	34,000.00	34,680.00
U. S. Liberty Bonds, 4th, 4¼%, 1938	42,038.74	42,000.00	43,680.00
State of S. D. Rural Credits, Series E, 4½%, 1940	10,382.75	10,000.00	10,700.00
Panora, Iowa, Water Works Bonds, 4½%, 1940	1,018.19	1,000.00	1,000.00
Panora, Iowa, Water Works Bonds, 4½%, 1941	1,528.90	1,500.00	1,500.00
Panora, Iowa, Water Works Bonds, 4½%, 1942	1,020.29	1,000.00	1,000.00
Panora, Iowa, Water Works Bonds, 4½%, 1943	1,531.92	1,500.00	1,500.00
Jamaica, Ia., School Bldg Bonds, 4½%, 1930	3,013.49	3,000.00	3,000.00
Essex, Iowa, Funding Bonds, 4¾%, 1938	1,037.99	1,000.00	1,000.00
Essex, Iowa, Funding Bonds, 4¾%, 1939	1,040.66	1,000.00	1,000.00
Essex, Iowa, Funding Bonds, 4¾%, 1940	1,043.23	1,000.00	1,000.00
Essex, Iowa, Funding Bonds, 4¾%, 1941	1,045.68	1,000.00	1,000.00
Essex, Iowa, Funding Bonds, 4¾%, 1942	1,048.03	1,000.00	1,000.00
Essex, Iowa, Funding Bonds, 4¾%, 1943	2,100.57	2,000.00	2,000.00
Essex, Iowa, Funding Bonds, 4¾%, 1944	2,104.89	2,000.00	2,000.00
Essex, Iowa, Funding Bonds, 4¾%, 1945	2,109.03	2,000.00	2,000.00
Essex, Iowa, Funding Bonds, 4¾%, 1946	2,113.00	2,000.00	2,000.00
Harlan, Iowa, Improvement Bonds, 4¾%, 1931	1,015.11	1,000.00	1,000.00
Harlan, Iowa, Improvement Bonds, 4¾%, 1932	1,018.74	1,000.00	1,000.00
Harlan, Iowa, Improvement Bonds, 4¾%, 1933	1,022.21	1,000.00	1,000.00
Harlan, Iowa, Improvement Bonds, 4¾%, 1934	1,025.54	1,000.00	1,000.00
Totals	$ 117,768.24	$ 116,000.00	$ 119,180.00

MORTGAGES OWNED CLASSIFIED BY STATES

State	Amount of Principal Unpaid
Iowa	$ 128,948.25

IOWA MUTUAL LIABILITY INSURANCE COMPANY

Home Office, 512 Second Ave. East, Cedar Rapids, Iowa

Incorporated September 3, 1909 — Commenced Business December 27, 1909

John Hanson, President — H. L. Nehls, Secretary

CAPITAL

Capital paid up	$ 503,119.68	
Extended at		$ 503,119.68

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Reinsurance	Deduct Return Premiums on Policies Cancelled
Accident, special	$ 6,015.31	----------	$ 444.90
Auto liability	179,190.04	8,546.96	25,756.95
Liability other than auto	23,206.60	236.50	3,236.83
Workmen's Compensation	274,238.81	1,494.24	31,024.61
Auto theft	50.73	----------	11.01
Auto property damage	96,282.58	----------	13,575.18

Auto collision	20,500.47	----------	4,496.00
Property damage and collision other than auto	2,276.73	----------	611.62
Totals	$ 602,661.27	$ 10,277.70	$ 79,157.10

	Deduct Premiums on Policies Not Taken	Total Deductions	Net Premiums
Accident, special	$ 1,275.00	$ 1,719.90	$ 5,195.41
Auto liability	17,610.05	51,913.96	127,276.08
Liability other than auto	2,759.64	6,232.97	16,973.63
Workmen's Compensation	22,123.82	54,642.67	219,596.14
Auto theft	2.25	13.26	37.47
Auto property damage	9,331.47	22,906.65	73,375.93
Auto collision	1,122.30	5,618.30	14,882.17
Property damage and collision other than auto	175.20	786.82	1,489.91
Totals	$ 54,399.73	$ 143,834.53	$ 458,826.74

Interest on		
Mortgage loans	$ 9,337.12	
Bonds and dividends on stock, $8,972.04; deposits in trust companies and banks, $1,854.79	10,826.83	
Rents	998.00	
Total Interests and Rents		$ 21,161.95
From all other sources:		
Mortgage discounts	$ 131.00	
Bills receivable	54.99	
Trust fund deposits	437.91	
Miscellaneous income	90.79	
Totals		714.69
Profit on sale or maturity of ledger assets, bonds		364.50
Increase in book value of ledger assets, bonds		1,657.50
Total Income		$ 482,725.38
Total		$ 985,845.06

DISBURSEMENTS

	Gross Amount Paid for Losses	Deduct Salvage	Total Deductions	Net Amount Paid Policyholders for Losses
Accident, special	$ 1,913.27	----------	----------	$ 1,913.27
Auto liability	28,348.09	----------	----------	28,348.09
Liability other than auto	9,169.00	----------	----------	9,169.00
Workmen's Compensation	107,133.63	----------	----------	107,133.63
Auto theft	39.55	----------	----------	39.55
Auto property damage	22,635.55	----------	----------	22,635.55
Auto collision	5,501.08	.96	.96	5,500.12
Property damage and collision other than auto	900.94	----------	----------	900.94
Totals	$ 175,641.11	$ .96	$ .96	$ 175,640.15
Investigation and adjustment of claims				$ 52,931.92

Commission or brokerage to agents (less amount received on return premiums and reinsurance)	$ 109,457.98
Salaries, fees and all other compensation of officers, directors, trustees and home office employees	35,077.59
Salaries, traveling and all other expenses of agents not paid by commission	31,252.19
Inspection (other than medical and claim)	1,439.50
Rents	1,416.00
State taxes on premiums	4,735.22
Insurance department license and fees	2,314.86
All other licenses, fees and taxes—personal property tax	656.96
Legal expenses	401.56
Advertising	7,698.92
Printing and stationery	5,218.65
Postage, telegraph, telephone and express	2,798.42
Insurance	1,904.33
Furniture and fixtures	3,085.02
Books, newspapers and periodicals	298.56
Other disbursements:	
General office maintenance and expense	1,602.46
Bureau and association dues and assessments	1,116.70
Agents' allowances	147.32
Investment expense	131.15

Agents' balances charged off		5,598.47
Loss on sales or maturity of ledger assets, bonds		398.00
Decrease in book value of ledger assets, bonds		149.51
Total Disbursements		$ 445,471.35
Balance		$ 540,373.71

LEDGER ASSETS

Book value of real estate		$ 52,500.00
Mortgage loans on real estate, first liens		159,350.00
Book value of bonds and stocks		164,000.00
Cash in office		13,513.98
Deposits in trust companies and banks not on interest		5,230.64
Deposited in trust companies and banks on interest		51,853.35
Trust fund deposits		1,582.70

Gross premiums in course of collection, viz.:	On Policies or Renewals Issued on or After Oct. 1, 1926	On Policies or Renewals Issued Prior to Oct. 1, 1926	
Accident, special	$ 595.00	$ 15.00	
Auto liability	17,902.12	2,152.65	
Liability other than auto	1,858.60	682.90	
Workmen's Compensation	29,464.74	3,921.17	
Auto property damage	9,121.43	1,309.52	
Auto collision	1,802.19	132.50	
Property damage and collision other than auto	321.90		
Totals	$ 61,065.98	$ 8,213.74	$ 69,279.72
Bills receivable			4,102.80
Other ledger assets:			
Furniture and fixtures		$ 14,510.05	
Reinsurance and other deposits		1,225.00	
Advance to field men		3,224.97	
Total			18,960.02
Ledger Assets as Per Balance			$ 540,373.71

NON-LEDGER ASSETS

Interest due and accrued on		
Mortgages	$ 4,446.08	
Bonds not in default	2,996.16	
Other assets—certificates of deposit	732.39	
Rents		$ 187.50
Total		$ 8,362.13
Market value of bonds and stocks over book value		1,285.00
Other non-ledger assets, total—cash value life insurance policies on life of J. W. Lovellette		2,286.00
Gross Assets		$ 552,306.84

DEDUCT ASSETS NOT ADMITTED

Bills receivable, $4,102.80; furniture and fixtures, $14,510.05	$ 18,612.85	
Reinsurance and other deposits	1,225.00	
Gross premiums in course of collection written prior to October 1, 1926	8,213.74	
Book value of other ledger assets over market value, viz.:	5,056.12	
Total		$ 33,107.71
Total Admitted Assets		$ 519,199.13

LIABILITIES

Losses and Claims:	Reported or in Process of Adjustment	Incurred but not Reported	Resisted
Accident	$ 385.00	$ 140.00	
Auto property damage	6,376.79	916.40	2,475.00
Auto collision	1,259.03	26.90	
Property damage and collision other than auto	500.54		225.00
Totals	$ 8,521.36	$ 1,083.30	$ 2,700.00

	Net Unpaid Claims Except Liability and Compensation	Estimated Expense Investigation and Adjustment of Unpaid Claims	Total
Accident	$ 525.00		$ 525.00
Auto property damage	9,768.19	422.54	10,190.73
Auto collision	1,285.93	112.00	1,397.93
Property damage and collision other than auto	725.54	75.00	800.54
Totals	$ 12,304.66	$ 609.54	$ 12,914.20
Special reserve for unpaid liability and Workmen's Compensation losses			$ 236,394.00
Total Unpaid Claims and Expenses of Settlement			$ 248,698.66
Total Unearned Premiums			$ 182,612.28

Commissions, brokerage and other charges due or to become due on policies effective on or after October 1st, 1926, viz.:		
Accident, special	$ 158.75	
Auto liability	4,975.01	
Liability other than auto	534.65	
Workmen's Compensation	4,419.71	
Auto property damage and collision	3,071.25	
Property damage and collision other than auto	96.57	
Total commissions, brokerage, etc., as above		$ 13,255.94
Salaries, rents, expenses, bills, fees, etc., due or accrued		2,278.82
Federal, state, county and municipal taxes due or accrued		5,640.48
Reinsurance premiums, gross as to commissions		354.05
Total Amount of All Liabilities Except Capital		$ 453,449.77
Surplus over liabilities	$ 65,749.36	
Surplus as regards policyholders		$ 65,749.36
Total		$ 519,199.13

EXHIBIT OF PREMIUMS

	Accident	Auto Liability	Liability Other Than Auto
In force December 31, 1925	$ 5,155.00	$ 130,487.62	$ 16,044.48
Written or renewed during the year	6,915.31	179,190.04	23,206.60
Totals	$ 12,070.31	$ 309,677.66	$ 39,251.08
Deduct Expirations and cancellations	$ 6,787.31	$ 176,079.89	$ 25,022.65
Balance	$ 5,283.00	$ 133,597.77	$ 14,228.43
Deduct reinsured policies		$ 8,491.92	$ 214.59
Net in force December 31, 1926	$ 5,283.00	$ 125,105.85	$ 14,013.84

	Workmen's Compensation	Auto Theft
In force December 31, 1925	$ 130,566.54	$ 52.32
Written or renewed during the year	274,238.81	50.73
Totals	$ 404,805.35	$ 103.05
Deduct expirations and cancellations	$ 271,717.83	$ 63.07
Balance	$ 133,087.52	$ 39.98
Deduct reinsured policies	$ 838.18	
Net in force December 31, 1926	$ 132,249.34	$ 39.98

	Auto Property Damage	Auto Collision	Property Damage and Collision Other Than Auto
In force December 31, 1925	$ 66,502.11	$ 12,250.32	$ 2,532.31
Written or renewed during the year	96,282.58	20,500.47	2,276.73
Totals	$ 162,784.69	$ 32,750.79	$ 4,809.04
Deduct expirations and cancellations	$ 90,644.40	$ 17,935.63	$ 3,231.94
Balance	$ 72,140.29	$ 14,815.16	$ 1,577.10
Net in force December 31, 1926	$ 72,140.29	$ 14,815.16	$ 1,577.10

	Totals
In force December 31, 1925	$ 363,590.70

Written or renewed during the year	602,661.27	
Totals	$ 966,251.97	
Deduct expirations and cancellations	$ 591,482.72	
Balance	$ 374,769.25	
Deduct reinsured policies	$ 9,544.69	
Net in force December 31, 1926	$ 365,224.56	
Total losses incurred during the year (less reinsurance) (Statement basis)		$ 202,693.43

BUSINESS IN IOWA—1926

Classification	Premiums Written on Direct Business	Premiums Written Reinsurance Business	Gross Premiums Written
Accident	$ 6,054.40		$ 6,054.40
Auto Liability	145,878.42	171.60	146,050.02
Liability other than auto	18,132.30		18,132.30
Workmen's Compensation	236,035.25		236,035.25
Burglary and Theft	50.73		50.73
Auto property damage	77,609.26	3.00	77,612.26
Auto collision	17,123.54		17,123.54
Property damage and collision, other than auto	1,586.20		1,586.20
Totals	$ 502,470.10	$ 174.60	$ 502,644.70

	Return Premiums on Direct Business	Return Premiums on Reinsurance Business	Reinsurance Premiums Ceded
Accident	$ 1,545.37		
Auto Liability	32,997.55	$ 43.83	$ 8,165.74
Liability other than auto	5,295.05		207.78
Workmen's Compensation	44,824.10		1,204.63
Burglary and Theft	9.27		
Auto property damage	17,118.42	1.00	
Auto collision	4,059.48		
Property damage and collision, other than auto	524.79		
Totals	$ 106,374.03	$ 44.83	$ 9,578.15

	Total Deductions	Net Premiums Written	Gross Losses Paid on Direct Business
Accident	$ 1,545.37	$ 4,509.03	$ 1,837.77
Auto Liability	41,207.12	104,842.90	20,950.93
Liability other than auto	5,502.83	12,629.47	3,460.00
Workmen's compensation	46,028.73	190,006.52	86,148.64
Burglary and Theft	9.27	41.46	39.55
Auto property damage	17,119.42	60,492.84	17,102.36
Auto collision	4,059.48	13,064.06	4,268.39
Property damage and collision, other than auto	524.79	1,061.41	437.94
Totals	$ 115,997.01	$ 386,647.69	$ 134,245.58

	Total Gross Losses Paid	Salvage Received on Paid Losses on Direct Business	Total Salvage Received
Accident	$ 1,837.77		
Auto Liability	20,950.93		
Liability other than auto	3,460.00		
Workmen's compensation	86,148.64		
Auto theft	39.55		
Auto property damage	17,102.36		
Auto Collision	4,268.39	.96	.96
Property damage and collision, other than auto	437.94		
Totals	$ 134,245.58	$ .96	$ .96

	Net Losses Paid	Net Losses Incurred
Accident	$ 1,837.77	$ 2,322.77
Auto Liability	20,950.93	27,714.93
Liability other than auto	3,460.00	1,755.00
Workmen's compensation	86,148.64	101,743.41
Auto theft	39.55	39.55

Auto property damage	17,102.36	19,227.14
Auto collision	4,267.43	5,490.62
Property damage and collision, other than auto	437.94	802.42
Totals	$ 134,244.62	$159,155.84

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value	Maturity Date
U. S. Government Liberty Loan, 1st, 3½	$ 2,500.00	$ 2,500.00	$ 2,525.00	1947
U. S. Government Liberty Loan, 2nds, 4¼	5,000.00	5,000.00	5,050.00	1942
U. S. Government Liberty Loan, 4ths, 4¼	8,500.00	8,500.00	8,840.00	1938
Chicago, Rock Island Pacific 1st Refdg. Mtg. Gold Note 4%	5,000.00	5,000.00	4,650.00	1934
American Public Serv. Co., 1st lien, Gold Bonds, Series A, 6%	3,000.00	3,000.00	3,000.00	1942
Central Indiana Power Co., 1st Mtg. call Refdg. Gold Series A, 6%	8,000.00	8,000.00	8,000.00	1947
Central Iowa Power & Light Co., 1st Mtg. Series A, 6%	5,000.00	5,000.00	5,050.00	1944
Continental Gas & Elec. Corp., Secured Gold Bonds, 6½	5,000.00	5,000.00	5,100.00	1964
Eastern New Jersey Power Co., 1st Mtg. Gold, 6%	7,000.00	7,000.00	7,140.00	1949
Indiana Power Co., 1st Lien and Gen. Mtg. 7½%	10,000.00	10,000.00	11,000.00	1941
Iowa Elec. Co., 1st Mtg. Bond 6%	5,000.00	5,000.00	5,050.00	1934
Iowa Elec. Co., 1st Lien and Refdg. 6%	1,500.00	1,500.00	1,515.00	1949
Iowa Southern Utilities Co., 1st Mtg. and Refdg. 6%	5,000.00	5,000.00	5,050.00	1943
Laclede Gas & Lgt. Co., 1st Mtg. Call and Refdg. 5½	3,000.00	3,000.00	3,150.00	1953
Minnesota Power & Light Co., 1st and Refdg. 6%	5,000.00	5,000.00	5,250.00	1950
Mountain States Power Co., 1st Mtg. Series D, 6%	6,000.00	6,000.00	6,120.00	1938
Mountain States Power Co., Series B, Conv. Gold Note 6%	2,000.00	2,000.00	2,000.00	1935
Nevada-Calif. Elec. Corp., 1st Mtg., 5%	3,000.00	3,000.00	2,820.00	1956
Northeastern Iowa Power Co., 1st Mtg. 6%	3,000.00	3,000.00	3,000.00	1928
Northern States Power Co., 1st Lien Gen. Mtg. Gold 5½	5,000.00	5,000.00	5,100.00	1950
Northwestern Light & Power Co., 1st and Refdg. 6%	8,000.00	8,000.00	7,600.00	1950
Northwestern Public Serv. Co., 1st Mtg., Gold Series A, 6½%	7,000.00	7,000.00	7,210.00	1948
Pacific Gas & Elec. Co., 1st Mtg. Refg. Series D 5%	3,500.00	3,500.00	3,465.00	1955
Portland Railway and Light Co., 1st Mtg. Lien and Refdg. 6%	5,000.00	5,000.00	5,100.00	1947
Public Serv. Co. of Colorado, 1st Mtg. Refdg. 6%	2,000.00	2,000.00	2,040.00	1953
Public Serv. Co. of Colorado, 1st Mtg. Refdg., Series B, 5½%	5,000.00	5,000.00	4,950.00	1954
Oklahoma Gas & Elec. Co. Gold Debenture, Series A 6%	5,000.00	5,000.00	4,850.00	1940
Southern Calif. Edison Co., Refdg. Mtg. 6%	3,000.00	3,000.00	3,150.00	1943
Southern Ohio Elec. Co., 1st Mtg. Gold 6%	3,000.00	3,000.00	3,000.00	1955
Standard Gas and Elec. Co., Gold Debentures, Series A, 6%	2,000.00	2,000.00	2,000.00	1951

Standard Gas & Elec. Co., Gold Debentures, Series B, 6%	5,000.00	5,000.00	4,950.00	1966
United Lgt. & Power Co., Gold Note, 5½%	5,000.00	5,000.00	5,000.00	1928
United Lgt. & Power Co., 1st Lien and Consolidated 5½%	3,000.00	3,000.00	2,940.00	1959
Sinclair Consolidated Oil Corp., 1st Lien and Gold Collateral, 6½%	6,000.00	6,000.00	5,580.00	1938
Sinclair Cond. Oil Purchasing Gold Notes, Series A, 6%	4,000.00	4,000.00	4,040.00	1928
Totals	$ 164,000.00	$ 164,000.00	$ 165,285.00	

MORTGAGES OWNED CLASSIFIED BY STATES

State	Amount of Principal Unpaid
Iowa	$ 138,850.00
South Dakota	20,500.00

PROFESSIONAL INSURANCE CORPORATION

Home Office, Des Moines, Iowa

Incorporated August 8, 1923 — Commenced Business December 3, 1924

Wm. A. Guild, President — C. N. Stryker, Secretary

Amount of ledger assets December 31, of previous year	$ 20,265.19	
Extended at		$ 20,265.19

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Return Premiums on Policies Cancelled	Total Deductions	Net Premiums
Liability other than auto	$ 13,281.85	$ 199.30	$ 199.30	$ 13,082.55
Totals	$ 13,281.85	$ 199.30	$ 199.30	$ 13,082.55
Interest on Prem. notes			$ 1.63	
Deposits in trust companies and banks			587.96	
Total Interests and Rents				$ 589.59
Total Income				$ 13,672.14
Total				$33,937.33

DISBURSEMENTS

	Gross Amount Paid for Losses	Net Amount Paid Policyholder for Losses
Liability other than auto	$ 41.50	$ 41.50
Total	$ 41.50	$ 41.50
Investigation and adjustment of claims		2,095.00
Commission or brokerage to agents (less amount received on return premiums and reinsurance)		208.55
Salaries, fees and all other compensation of officers, directors, trustees and home office employees		4,265.98
Salaries, traveling and all other expenses of agents not paid by commission		40.00
Inspection (other than medical and claim)		19.00
Rents		472.00
General office maintenance and expense		50.54
State taxes on premiums		42.21
Insurance department license and fees		247.95
All other licenses, fees and taxes		11.93
Legal expenses		2,685.00
Advertising		1,183.11
Printing and stationery		731.59
Postage, telegraph, telephone and express		815.01
Insurance		30.00
Furniture and fixtures		63.00
Books, newspapers and periodicals		18.90
Other disbursements, total		822.28

Agents' balances charged off	132.50
Borrowed money repaid	3,218.97
Interest on borrowed money	198.87
Total Disbursements	$ 17,393.89
Balance	$ 16,543.44

LEDGER ASSETS

Cash in office		$ 255.00
Deposits in trust companies and banks not on interest		3,895.35
Deposited in trust companies and banks on interest		10,654.46
Gross premiums in course of collection, viz.:	On Policies or Renewals Issued on or After Oct. 1, 1926	On Policies or Renewals Issued Prior to Oct. 1, 1926
Liability other than auto	$ 484.00	$ 82.50
Totals	$ 484.00	$ 82.50
Bills receivable		566.50
		1,172.13
Ledger Assets as Per Balance		$ 16,543.44

NON-LEDGER ASSETS

Interest due and accrued on Other assets—bank deposits	$ 122.55	
Total		$ 122.55
Other non-ledger assets, total		750.00
Gross Assets		$ 17,415.99

DEDUCT ASSETS NOT ADMITTED

Bills receivable	$ 1,172.13	
Furniture and fixtures	450.00	
Supplies, printed matter and stationery	300.00	
Gross premiums in course of collection written prior to October 1, 1926	82.50	
Total		$ 2,004.63
Total Admitted Assets		$ 15,411.36
Estimated expense investigation and adjustment of unpaid claims		1,250.00
Special reserve for unpaid liability and Workmen's Compensation losses		3,500.00
Total Unpaid Claims and Expenses of Settlement		$ 4,750.00
Unearned premiums at 40 per cent on risks running one year or less	5,264.50	
Total Unearned Premiums		$ 5,264.50
Salaries, rents, expenses, bills, fees, etc., due or accrued		$ 373.86
Federal, state, county and municipal taxes due or accrued		25.00
Due and to become due for borrowed money		350.00
Interest due or accrued		61.25
All other liabilities, total		645.62
Total Amount of All Liabilities Except Capital		$ 11,470.23
Surplus over liabilities	$ 3,941.13	
Surplus as regards policyholders		3,941.13
Total		$ 15,411.36

EXHIBIT OF PREMIUMS

	Liability Other Than Auto
In force December 31, 1925	$ 11,352.50
Written or renewed during the year	13,281.85
Totals	$ 24,634.35
Deduct expirations and cancellations	11,473.10
Balance	$ 13,161.25
Net in force December 31, 1926	$ 13,161.25

BUSINESS IN IOWA—1926

Classification	Premiums Written on Direct Business	Gross Premiums Written	Return Premiums on Direct Business
Liability other than auto	$ 1,266.25	$ 1,266.25	$ 25.10
		Total Deductions	Net Premiums Written
Liability other than auto		$ 25.10	$ 1,241.15

REPUBLIC MUTUAL CASUALTY COMPANY

Home Office, Des Moines, Iowa

Incorporated March 11, 1926 — Commenced Business July 12, 1926

George F. McCarty, President — C. C. Smith, Secretary

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Reinsurance	Deduct Return Premiums on Policies Cancelled
Accident	$ 3,363.86	$ 64.38	$ 161.12
Health	264.63		
Totals	$ 3,628.49	$ 64.38	$ 161.12

	Deduct Premiums on Policies Not Taken	Total Deductions	Net Premiums
Accident	$ 84.50	$ 310.00	$ 3,053.86
Health			264.63
Totals	$ 84.50	$ 310.00	$ 3,318.49

Policy fees required or represented by applications		469.00
Interest on Bonds and dividends on stock	$ 23.83	
Total Interest and Rents		23.83
From all other sources, total—personal advance		3,700.00
Total Income		$ 7,511.32
Total		$ 7,511.32

DISBURSEMENTS

	Gross Amount Paid for Losses	Net Amount Paid Policyholders for Losses
Accident	$ 291.66	$ 291.66
Policy fees retained by agents		$ 2.00
Commission or brokerage to agents (less amount received on return premiums and reinsurance)		$ 727.50
Salaries, fees and all other compensation of officers, directors, trustees and home office employees		1,384.37
Rents		512.85
Insurance department license and fees		83.00
Legal expenses		287.25
Advertising		60.73
Printing and stationery		977.92
Postage, telegraph, telephone and express		144.11
Furniture and fixtures		677.93
Books, newspapers and periodicals		8.65
Other disbursements, total		328.47
Total Disbursements		$ 5,486.44
Balance		$ 2,024.88

LEDGER ASSETS

Book value of bonds and stocks		1,000.00
Deposits in trust companies and banks not on interest		284.15
Gross premiums in course of collection, viz.:	On Policies or Renewals Issued on or After Oct. 1, 1926	
Accident	$ 13.00	
Total		$ 13.00

Bills receivable		253.55
Other ledger assets, total		474.18
Ledger Assets as Per Balance		$ 2,024.88

NON-LEDGER ASSETS

Interest due and accrued on Bonds not in default	$ 5.31	
Total		$ 5.31
Gross Assets		$ 2,030.19
Total Admitted Assets		$ 2,030.19

LIABILITIES

		Reported or in Process of Adjustment
Losses and claims		
Accident		$ 12.50
Total unpaid claims and expenses of settlement		$ 12.50
Unearned premiums at 40 per cent on risks running one year or less	$ 1,306.83	
Total Unearned Premiums		$ 1,306.83
Commissions, brokerage and other charges due or to become due on policies effective on or after October 1st, 1926, viz.:		
Accident	$ 11.15	
Total commissions, brokerage, etc., as above		$ 11.15
Salaries, rents, expenses, bills, fees, etc., due or accrued		82.50
Federal, state, county and municipal taxes due or accrued		30.27
Reinsurance premiums, gross as to commissions		9.65
Total		$ 1,452.90
Total Amount of All Liabilities Except Capital		$ 1,452.90
Surplus over liabilities	$ 577.29	
Surplus as regards policyholders		577.29
Total		$ 2,030.19

EXHIBIT OF PREMIUMS

	Accident	Health	Total
Written or renewed during the year	$ 3,363.86	$ 264.63	$ 3,628.49
Totals	$ 3,363.86	$ 264.63	$ 3,628.49
Deduct expirations and cancellations	355.62		355.62
Balance	$ 3,008.24	$ 264.63	$ 3,272.87
Deduct reinsured policies	64.38		64.38
Net in force December 31, 1926	$ 2,943.86	$ 264.63	$ 3,208.49

BUSINESS IN IOWA—1926

Classification	Premiums Written on Direct Business	Gross Premiums Written	Return Premiums on Direct Business
Accident	$ 3,363.86	$ 3,363.86	$ 245.62
Health	264.63	264.63	

	Reinsurance Premiums Ceded	Total Deductions	Net Premiums Written	Policy Fees
Accident	$ 64.38	$ 310.00	$ 3,053.86	$ 467.00
Health			264.63	

	Gross Losses Paid on Direct Business	Total Gross Losses Paid	Net Losses Paid	Net Losses Incurred
Accident	$ 291.66	$ 291.66	$ 291.66	$ 304.16

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
Independent School District of Marshalltown, Iowa, 4¼%, matures June 1, 1945	$ 1,000.00	$ 1,000.00	$ 1,000.00

SOUTHERN SURETY COMPANY OF DES MOINES, IOWA

Home Office, Des Moines, Iowa

Incorporated February 20, 1918 — Commenced Business February 27, 1918

C. S. Cobb, President — E. G. Davis, Secretary

CAPITAL

Capital paid up	$ 1,500,000.00	
Amount of ledger assets December 31, of previous year	$ 7,053,467.67	
Increase of paid-up capital during year	271,500.00	
Extended at		$ 7,324,967.67

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Reinsurance	Deduct Return Premiums on Policies Cancelled
Accident	$ 1,521,024.51	$ 37,468.13	$ 7,544.54
Health	416,799.87	----------	5,296.82
Non-cancellable accident and health	12,239.39	----------	----------
Auto liability	672,426.35	3,340.47	37,087.58
Liability other than auto	479,758.60	9,303.39	3,102.11
Workmen's Compensation	1,907,059.55	----------	831.38
Fidelity	272,322.75	52,699.15	22,879.23
Surety	3,966,677.02	258,652.46	135,460.23
Plate Glass	146,635.46	----------	5,021.62
Burglary and Theft	134,199.66	26,610.37	8,054.81
Steam boiler	6,295.92	----------	514.38
Auto property damage	304,793.59	----------	16,999.82
Auto collision	62,609.16	----------	3,900.37
Property damage and collision other than auto	14,763.55	—38.90	51.98
Credit	271,168.57	----------	2,252.85
Totals	$10,188,773.95	$ 388,035.07	$ 248,997.72

	Deduct Premiums on Policies Not Taken	Total Deductions	Net Premiums
Accident	$ 285,606.22	$ 330,618.89	$ 1,190,405.62
Health	73,797.42	79,094.24	337,705.63
Non-cancellable accident and health	----------	----------	12,239.39
Auto liability	89,679.28	130,107.33	542,319.02
Liability other than auto	31,315.49	43,720.99	436,037.61
Workmen's Compensation	99,674.26	100,505.64	1,806,553.91
Fidelity	2,060.05	77,639.03	194,683.72
Surety	38,088.95	432,201.64	3,534,475.38
Plate Glass	20,387.95	25,409.57	121,225.89
Burglary and Theft	22,089.47	56,754.65	77,445.01
Steam boiler	584.45	1,098.83	5,197.09
Auto property damage	41,368.58	58,368.40	246,425.19
Auto collision	6,749.98	10,650.35	51,958.81
Property damage and collision other than auto	958.50	971.58	13,791.97
Credit	7,796.11	10,048.96	261,119.61
Totals	$ 720,157.31	$ 1,357,190.10	$ 8,831,583.85

Interest on Mortgage loans $52,513.81; collateral loans, $2,101.22	$ 54,615.03	
Bonds and dividends on stock, $55,177.97; deposits in trust companies and banks, $6,003.97	61,181.94	
Miscellaneous investment income	3,055.55	
Rents	135,013.63	
Total Interests and Rents		$ 253,866.15
From all other sources, total		282,127.45
Profit on sale or maturity of ledger assets		2,173.31
Total Income		$ 9,369,750.76
Total		$16,694,718.43

DISBURSEMENTS

	Gross Amount Paid for Losses	Deduct Reinsurance	Deduct Salvage
Accident	$ 482,621.66	$ 14,573.74	----------
Health	209,014.79	4,580.21	----------
Auto liability	274,109.49	----------	----------
Liability other than auto	182,859.11	----------	----------
Workmen's Compensation	1,058,550.53	----------	----------
Fidelity	230,051.09	69,210.33	$ 15,636.18
Surety	1,537,822.81	211,230.19	269,300.05
Plate Glass	36,956.54	----------	1,335.19
Burglary and Theft	46,310.17	10,713.66	50.00
Steam boiler	290.00	----------	----------
Auto property damage	107,128.47	----------	----------
Auto collision	17,410.61	----------	----------
Property damage and collision other than auto	3,019.99	----------	----------
Credit	156,624.47	----------	11,201.16
Totals	$ 4,342,769.73	$ 310,308.13	$ 297,522.58

	Total Deductions	Net Amount Paid Policyholders for Losses
Accident	$ 14,573.74	$ 468,047.92
Health	4,580.21	204,434.58
Auto liability	----------	274,109.49
Liability other than auto	----------	182,859.11
Workmen's Compensation	----------	1,058,550.53
Fidelity	84,846.51	145,204.58
Surety	480,530.24	1,057,292.57
Plate Glass	1,335.19	35,621.35
Burglary and Theft	10,763.66	35,546.51
Steam boiler	----------	290.00
Auto property damage	----------	107,128.47
Auto collision	----------	17,410.61
Property damage and collision other than auto	----------	3,019.99
Credit	11,201.16	145,423.31
Totals	$ 607,830.71	$ 3,734,939.02

Investigation and adjustment of claims	$ 578,086.44
Commission or brokerage to agents (less amount received on return premiums and reinsurance)	$ 2,215,732.55
Salaries, fees and all other compensation of officers, directors, trustees and home office employees	415,532.68
Salaries, traveling and all other expenses of agents not paid by commission	687,241.80
Medical examiner's fees and salaries	1,666.35
Inspection (other than medical and claim)	51,903.04
General office maintenance and expense	2,529.04
Rents	30,897.76
Repairs and expenses (other than taxes) on real estate	68,188.89
Taxes on real estate	31,030.36
State taxes on premiums	171,610.12
Insurance department license and fees	18,728.68
Federal taxes	845.39
All other licenses, fees and taxes	8,803.13
Legal expenses	11,394.86
Advertising	19,857.49
Printing and stationery	56,896.28
Postage, telegraph, telephone and express	31,229.65
Insurance	6,381.38
Furniture and fixtures	21,576.16
Books, newspapers and periodicals	502.00
Bureau and association dues and assessments	31,764.72
Stockholders for dividends	207,476.00
Other disbursements, total	84,416.30
Agents' balances charged off	32,177.92
Loss on sales or maturity of ledger assets	362.27
Decrease in book value of ledger assets	1,350.00
Total Disbursements	$ 8,523,120.28
Balance	$ 8,171,598.15

LEDGER ASSETS

Book value of real estate	$ 1,554,203.22
Mortgage loans on real estate, first liens	1,026,032.57
Loans secured by pledge of bonds, stocks or other collaterals	56,000.00
Book value of bonds and stocks	1,486,221.93

Cash in office			169,333.15
Deposits in trust companies and banks not on interest			26,158.87
Deposited in trust companies and banks on interest			673,674.28
Gross premiums in course of collection, viz.:	On Policies or Renewals Issued on or After Oct. 1, 1926	On Policies or Renewals Issued Prior to Oct. 1, 1926	
Health and non-cancellable accident and health	$ 219,746.13	$ 12,482.50	
Auto liability—Coll. & P. D.	146,041.53	10,967.56	
Liability other than auto and teams, P. D.	144,121.76	18,737.85	
Workmen's Compensation	561,832.91	68,145.72	
Fidelity and Surety	757,860.85	152,280.33	
Plate Glass	28,781.06	3,746.56	
Burglary and Theft	25,577.92	1,323.60	
Steam boiler	2,591.96	117.38	
Credit	20,402.23		
Totals	$ 1,906,956.35	$ 267,801.50	$ 2,174,757.85
Bills receivable			11,251.34
Other ledger assets, total			993,964.94
Ledger Assets as Per Balance			$ 8,171,598.15

NON-LEDGER ASSETS

Interest due and accrued on		
Mortgages	$ 45,728.87	
Bonds not in default	18,676.69	
Collateral loans	1,270.00	
Other assets	456.64	
Interest accrued to 12-31-26 on judgments against reinsuring companies on Carnegie Trust Company loss	40,827.81	
Rents	11,553.64	
Total		$ 118,513.65
Market value of real estate over book value		102,000.00
Other non-ledger assets, total		167,123.52
Gross Assets		$ 8,559,235.32

DEDUCT ASSETS NOT ADMITTED

Accounts receivable, non-admitted	$ 6,168.05	
Gross premiums in course of collection written prior to October 1, 1926	267,801.50	
Book value of ledger assets over market value	27,981.68	
Total		$ 301,951.23
Total Admitted Assets		$ 8,257,284.09

LIABILITIES

Losses and Claims	Adjusted	Reported or in Process of Adjustment	Incurred But Not Reported	Resisted
Accident	$ 11,532.35	$ 83,414.90	$ 19,250.00	$ 3,200.00
Health	4,261.68	28,614.66	5,000.00	3,115.00
Fidelity	2,244.36	39,845.14	2,500.00	17,350.00
Surety	8,230.00	308,743.98	7,500.00	124,114.18
Plate Glass	884.04	3,837.09		
Burglary and Theft	73.00	5,901.85		225.00
Auto property damage		41,989.25		
Auto collision		8,900.50		
Property damage and collision other than auto		4,132.00		
Credit	830.96	13,475.00		
Totals	$ 28,055.79	$ 538,854.37	$ 34,250.00	$ 148,004.18

	Deduct Reinsurance	Net Unpaid Claims Except Liability and Compensation	Estimated Expense Investigation and Adjustment of Unpaid Claims	Total
Accident	$ 7,517.97	$ 109,879.28	$ 1,200.00	$ 111,079.28
Health		40,990.74	300.00	41,290.74
Fidelity	9,202.88	52,736.62	5,000.00	57,736.62
Surety	9,932.00	438,656.16	15,000.00	453,656.16
Plate Glass		4,721.13	25.00	4,746.13

Burglary and Theft	938.20	5,261.65		5,261.65
Auto property damage		41,989.25	1,932.56	43,921.81
Auto collision		8,900.50	151.20	9,051.70
Property damage and collision other than auto		4,132.00	85.68	4,217.68
Credit		14,305.96	501.67	14,807.63
Totals	$ 27,591.05	$ 721,573.29	$ 24,196.11	$ 745,769.40
Special reserve for unpaid liability and Workmen's Compensation losses, $410,497.86 plus $908,413.00				$ 1,318,910.86
Special reserve for credit losses on policies expiring in October, November and December, 1926, being 50 per cent of $55,820.47			27,910.24	
Special reserve for accrued losses on credit policies in force December 31, 1926, being 50 per cent of $119,426.09 earned premiums on said policies			$ 59,713.04	
Total Unpaid Claims and expenses of Settlement				$ 2,128,107.43
Unearned premiums at 50 per cent on risks running one year or less			$ 2,632,956.08	
Advance premiums (100%)			88,958.85	
Unearned premiums pro rata on risks running more than one year			646,710.36	
Total Unearned Premiums				$ 3,368,625.29
Commissions, brokerage and other charges due or to become due on policies effective on or after October 1st, 1926, viz.:				
Accident and health			$ 65,390.42	
Non-cancellable accident and health (included in accident and health).				
Auto liability, Coll. and P. D.			33,203.46	
Liability other than auto			30,696.41	
Workmen's Compensation			86,699.85	
Fidelity and Surety			227,726.19	
Plate Glass			9,407.36	
Burglary and Theft			6,896.11	
Steam boiler			570.45	
Auto property damage and collision (included in auto liability).				
Auto collision (included in auto liability).				
Property damage and collision other than auto (included in liability).				
Credit			1,246.68	
Total commissions, brokerage, etc., as above				$ 461,836.93
Salaries, rents, expenses, bills, fees, etc., due or accrued, $17,406.86; investment expense, $17,068.91				34,475.77
Federal, state, county and municipal taxes due or accrued				194,294.85
Reinsurance premiums, gross as to commissions				45,214.30
All other liabilities, total				24,196.11
Total Amount of All Liabilities Except Capital				$ 6,256,750.68
Capital paid up			$ 1,500,000.00	
Surplus over liabilities			500,533.41	
Surplus as regards policyholders				$ 2,000,533.41
Total				$ 8,257,284.09

EXHIBIT OF PREMIUMS

	Accident	Health	Non-Cancellable Accident and Health
In force December 31, 1925	$ 1,028,626.16	$ 160,700.44	$ 7,441.05
Written or renewed during the year	1,521,024.51	416,799.87	12,239.39
Totals	$ 2,549,650.67	$ 577,500.31	$ 19,680.44
Deduct expirations and cancellations	1,484,162.04	409,537.80	8,380.05
Balance	$ 1,065,488.63	$ 167,962.51	$ 11,300.39
Deduct reinsured policies	47,257.25	477.17	
Net in force December 31, 1926	$ 1,018,231.38	$ 167,485.34	$ 11,300.39

	Auto Liability	Liability Other Than Auto
In force December 31, 1925	$ 616,167.36	$ 149,427.68
Written or renewed during the year	672,426.35	479,758.60
Totals	$ 1,288,593.71	$ 629,186.28

Deduct expirations and cancellations	706,163.41	475,374.95
Balance	582,430.30	153,811.23
Deduct reinsured policies	6,453.72	3,709.53
Net in force December 31, 1926	$ 575,976.58	$ 150,101.80

	Workmen's Compensation	Fidelity	Surety
In force December 31, 1925	$ 487,846.77	$ 272,138.47	$ 3,080,982.27
Written or renewed during the year	1,907,059.55	272,322.75	3,966,677.02
Totals	$ 2,394,906.32	$ 544,461.22	$ 7,047,659.29
Deduct expirations and cancellations	1,827,060.09	231,548.36	3,557,440.78
Balance	$ 567,846.23	$ 312,912.86	$ 3,490,218.51
Deduct reinsured policies	----------	62,458.65	328,783.39
Net in force December 31, 1926	$ 567,846.23	$ 250,454.21	$ 3,161,435.12

	Plate Glass	Burglary and Theft
In force December 31, 1925	$ 128,333.71	$ 104,854.97
Written or renewed during the year	146,635.46	134,199.66
Totals	$ 274,969.17	$ 239,054.63
Deduct expirations and cancellations	161,539.97	124,963.79
Balance	$ 113,429.20	$ 114,090.84
Deduct reinsured policies	----------	28,206.14
Net in force December 31, 1926	$ 113,429.20	$ 85,884.70

	Steam Boiler	Auto Property Damage	Auto Collision
In force December 31, 1925	$ 3,014.20	$ 262,348.84	$ 51,369.26
Written or renewed during the year	6,295.92	304,793.59	62,609.16
Totals	$ 9,310.12	$ 567,142.43	$ 113,978.42
Deduct expirations and cancellations	1,687.12	309,291.03	62,919.90
Balance	$ 7,623.00	$ 257,851.40	$ 51,058.52
Net in force December 31, 1926	$ 7,623.00	$ 257,851.40	$ 51,058.52

	Property Damage and Collision Other Than Auto	Credit
In force December 31, 1925	$ 6,380.59	$ 196,212.00
Written or renewed during the year	14,763.55	271,168.57
Totals	$ 21,144.14	$ 467,380.57
Deduct expirations and cancellations	14,529.69	212,213.65
Balance	$ 6,614.45	$ 255,166.92
Deduct reinsured policies	128.26	----------
Net in force December 31, 1926	$ 6,486.19	$ 255,166.92

BUSINESS IN IOWA—1926

Classification	Premiums Written on Direct Business	Premiums Written on Reinsurance Business	Gross Premiums Written	Return Premiums on Direct Business
Accident	$ 136,568.46	$ 53,538.82	$ 190,107.28	$ 34,885.89
Health	42,755.80	343.50	43,099.30	12,919.91
Non-cancellable accident and health	1,377.00	----------	1,377.00	----------
Auto liability	59,844.70	14.00	59,858.70	10,934.41
Liability other than auto	21,030.09	----------	21,030.09	2,045.97
Workmen's Compensation	104,268.58	----------	104,268.58	9,584.38
Fidelity	26,156.05	884.44	27,040.49	3,515.18
Surety	243,554.52	2,807.70	246,362.22	12,787.18
Plate Glass	8,514.43	----------	8,514.43	1,377.19
Burglary and Theft	14,573.21	1,253.88	15,827.09	2,638.25
Steam boiler	1,705.90	----------	1,705.90	240.26
Credit	23,325.40	----------	23,325.40	685.00
Auto property damage	30,868.48	----------	30,868.48	5,720.16
Auto collision	2,053.18	----------	2,053.18	518.46
Property damage and collision, other than auto	1,666.89	----------	1,666.89	262.50
Title	3,092.60	----------	3,092.60	98.70
Totals	$ 721,355.29	$ 58,842.34	$ 780,197.63	$ 98,213.44

	Return Premiums on Reinsurance Business	Reinsurance Premiums Ceded	Total Deductions	Net Premiums Written
Accident	$ 7,816.67	$ 2,629.33	$ 45,331.89	$ 144,775.39
Health	104.07	----------	13,023.98	30,075.32
Non-cancellable accident and health	----------	----------	----------	1,377.00
Auto liability	----------	386.30	11,320.71	48,537.99
Liability other than auto	----------	872.15	2,918.12	18,111.97
Workmen's Compensation	----------	----------	9,584.38	94,684.20
Fidelity	105.95	2,746.60	6,367.73	20,672.76
Surety	17.50	3,059.13	15,863.81	230,498.41
Plate Glass	----------	----------	1,377.19	7,137.24
Burglary and Theft	904.92	3,825.29	7,368.46	8,458.63
Steam boiler	----------	----------	240.26	1,465.64
Credit	----------	----------	685.00	22,640.40
Auto property damage	----------	----------	5,720.16	25,148.32
Auto collision	----------	----------	518.46	1,534.72
Property damage and collision, other than auto	----------	37.38	299.88	1,367.01
Title	----------	----------	98.70	2,993.90
Totals	$ 8,949.11	$ 13,556.18	$ 120,718.73	$ 659,478.90

	Gross Losses Paid on Direct Business	Gross Losses Paid on Reinsurance Business	Total Gross Losses Paid
Accident	$ 52,615.99	$ 13,237.55	$ 65,853.54
Health	16,420.94	3,155.15	19,576.09
Auto liability	6,792.84	----------	6,792.84
Liability other than auto	2,485.79	----------	2,485.79
Workmen's Compensation	48,490.42	----------	48,490.42
Fidelity	14,286.47	168.34	14,454.81
Surety	321,259.94	40.12	321,300.06
Plate Glass	2,069.49	----------	2,069.49
Burglary and Theft	1,440.92	----------	1,440.92
Credit	7,289.51	----------	7,289.51
Auto property damage	7,232.89	----------	7,232.89
Auto collision	661.10	----------	661.10
Property damage and collision, other than auto	301.13	----------	301.13
Totals	$ 481,347.43	$ 16,601.16	$ 497,948.59

	Salvage Received on Paid Losses on Direct Business	Salvage Received on Paid Losses on Reinsurance Business	Total Salvage Received
Fidelity	$ 527.30	----------	$ 527.30
Surety	28,021.89	$ 11,727.64	39,749.53
Credit	255.85	----------	255.85
Totals	$ 28,805.04	$ 11,727.64	$ 40,532.68

	Insurance Received on Paid Losses	Net Losses Paid	Net Losses Incurred
Accident	$ 822.51	$ 65,031.03	$ 61,046.95
Health	1,416.83	18,159.26	15,448.23
Auto liability	----------	6,792.84	12,131.84
Liability other than auto	----------	2,485.79	1,747.79
Workmen's Compensation	----------	48,490.42	59,193.44
Fidelity	7,000.00	6,927.51	4,646.19
Surety	164,621.44	116,929.09	85,152.09
Plate Glass	----------	2,069.49	2,206.13
Burglary and Theft	----------	1,440.92	1,459.42
Credit	----------	7,033.66	7,536.40
Auto property damage	----------	7,232.89	8,229.89
Auto collision	----------	661.10	766.10
Property Damage and Collision other than Auto	----------	30.13	317.13
Totals	$ 173,860.78	$ 283,555.13	$ 259,881.60

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
Bonds:			
Government	$ 636,139.71	$ 636,750.00	$ 650,063.11
State, province, county and municipal	385,440.42	385,811.73	404,121.76

Public utilities	32,205.00	33,000.00	32,355.00
Miscellaneous	311,129.80	331,663.38	241,663.38
Total bonds	$ 1,364,914.93	$ 1,387,225.11	$ 1,337,201.25
Stocks:			
Miscellaneous	$ 121,307.00	$ 126,500.00	$ 121,037.00
Total bonds and stocks	$ 1,486,221.93	$ 1,513,725.11	$ 1,458,240.25

MORTGAGES OWNED CLASSIFIED BY STATES

State	Amount of Principal Unpaid
Alabama	$ 1,650.00
Arkansas	11,700.00
Florida	5,000.00
Illinois	35,000.00
Indiana	7,000.00
Iowa	507,206.32
Kansas	61,000.00
Kentucky	44,500.00
Michigan	15,000.00
Minnesota	55,000.00
Missouri	6,475.00
Nebraska	6,500.00
Oklahoma	205,689.50
South Dakota	10,000.00
Texas	54,811.75
Total	$ 1,026,032.57

UNION MUTUAL CASUALTY COMPANY

Home Office, Teachout Building, Des Moines, Iowa

Incorporated June 7, 1920 — Commenced Business Sept. 11, 1920

Wm. Schulz, President — C. G. Schulz, Secretary

Amount of ledger assets December 31, of previous year	$ 166,622.26	
Extended at		$ 166,622.26

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Reinsurance	Deduct Return Premiums on Policies Cancelled	
Accident and health	$ 471,602.13	$ 8,252.19	$ 57,351.54	
	Deduct Premiums on Policies Not Taken	Total Deductions	Net Premiums	
Accident and health	$ 81,588.00	$ 147,191.73	$ 324,410.40	
Policy fees required or represented by applications				$ 1,688.00
Interest on				
Mortgage loans, $3.70			$ 3.70	
Bonds and dividends on stock, —$38.00; deposits in trust companies and banks, $134.83			96.83	
Bills receivable			1,000.43	
Total Interests				$ 1,100.96
From all other sources, total				456.43
Total Income				$ 327,655.79
Total				$ 494,278.05

DISBURSEMENTS

	Gross Amount Paid for Losses	Deduct Reinsurance	Total Deductions	Net Amount Paid Policyholders for Losses
Accident	$ 90,437.41	$ 7,500.00	$ 7,500.00	$ 82,937.41
Health	32,964.98			32,964.98
Totals	$ 123,402.39	$ 7,500.00	$ 7,500.00	$ 115,902.39
Investigation and adjustment of claims				$ 4,492.51
Policy fees retained by agents				1,095.00
Commission or brokerage to agents (less amount received on return premiums and reinsurance)				$ 34,901.09

Salaries, fees and all other compensation of officers, directors, trustees and home office employees		60,377.08
Salaries, traveling and all other expenses of agents not paid by commission		2,971.83
Medical examiner's fees and salaries		419.00
Inspection (other than medical and claim)		5.00
Rents		3,359.66
Repairs and expenses (other than taxes) on real estate		587.63
State taxes on premiums		1,989.85
Insurance department license and fees		16.00
All other licenses, fees and taxes		44.40
Legal expenses		533.80
Advertising		858.87
Printing and stationery		13,877.75
Postage, telegraph, telephone and express		36,745.17
Insurance		406.00
Furniture and fixtures		12,804.00
Books, newspapers and periodicals		244.49
Other disbursements, total		341.90
Total Disbursements		$ 291,973.42
Balance		$ 202,304.63

LEDGER ASSETS

Mortgage loans on real estate, first liens, $6,400.00; other than first, $40.00		$ 6,440.00
Book value of bonds and stocks		14,950.00
Cash in office		3,296.73
Deposits in trust companies and banks not on interest		5,399.18
Deposited in trust companies and banks on interest		5,272.80

	On Policies or Renewals Issued on or After Oct. 1, 1926	On Policies or Renewals Issued Prior to Oct. 1, 1926	
Gross premiums in course of collection, viz.:			
Accident and health	$ 44,336.92	$ 2,148.10	
Totals	$ 44,336.92	$ 2,148.10	$ 46,485.02
Bills receivable			102,058.58
Other ledger assets, total			18,402.32
Ledger Assets as Per Balance			$ 202,304.63

NON-LEDGER ASSETS

Interest due and accrued on		
Mortgages	$ 101.71	
Bonds not in default	125.00	
Other assets	1,758.68	
Total		$ 1,985.39
Market value of bonds and stocks over book value		50.00
Other non-ledger assets, total		8,117.94
Gross Assets		$ 212,457.96

DEDUCT ASSETS NOT ADMITTED

Stock in Grant Club, $150.00; Refund on taxes, $403.33	$ 553.33	
Bills receivable, $9,190.84; furniture and fixtures $5,000.00	14,190.84	
Supplies, printed matter and stationery	2,500.00	
Gross premiums in course of collection written prior to October 1, 1926	2,148.10	
Agents' balances, hands of agents	11,303.04	
Total		$ 30,695.31
Total Admitted Assets		$ 181,762.65

LIABILITIES

	Reported or in Process of Adjustment	Incurred but not Reported
Losses and Claims		
Accident	$ 39,317.39	$ 1,200.00
Health	5,464.38	400.00
Totals	$ 44,781.77	$ 1,600.00

	Net Unpaid Claims Except Liability and Compensation	Estimated Expense Investigation and Adjustment of Unpaid Claims	Total
Accident	$ 40,517.39	$ 200.00	$ 40,717.39
Health	5,864.38	150.00	6,014.38
Totals	$ 46,381.77	$ 350.00	$ 46,731.77
Total Unpaid Claims and Expenses of Settlement			$ 46,731.77
Total unearned premiums		$ 101,695.70	
Commissions, brokerage and other charges due or to become due on policies effective on or after October 1st, 1926, viz.:			
Accident, health			$ 22,404.10
Total commissions, brokerage, etc., as above			22,404.10
Salaries, rents, expenses, bills, fees, etc., due or accrued			3,032.44
Federal, state, county and municipal taxes due or accrued			624.50
Reinsurance premiums, gross as to commissions			1,253.93
Total Amount of all Liabilities Except Capital			$ 175,742.44
Surplus over liabilities		$ 6,020.21	
Surplus as regards policyholders			$ 6,020.21
Total			$ 181,762.65

EXHIBIT OF PREMIUMS

	Accident and health
In force December 31, 1925	$ 227,204.69
Written or renewed during the year	471,602.13
Totals	$ 698,806.82
Deduct expirations and cancellations	442,957.59
Balance	$ 255,849.23
Deduct reinsured policies	2,522.13
Net in force December 31, 1926	$ 253,327.10

BUSINESS IN IOWA—1926

Classification	Premiums Written on Direct Business	Premiums Written on Reinsurance Business	Gross Premiums Written	Return Premiums On Direct Business
Accident and health	$ 201,591.05	$ 114.32	$ 201,705.37	$ 61,300.49
Total	$ 201,591.05	$ 114.32	$ 201,705.37	$ 61,300.49

	Reinsurance Premiums Ceded	Total Deductions	Net Premiums Written
Accident and health	$ 3,733.54	$ 65,034.03	$ 136,671.34
Totals	$ 3,733.54	$ 65,034.03	$ 136,671.34

	Policy Fees	Gross Losses Paid on Direct Business	Total Gross Losses Paid
Accident and health	$ 1,688.00	$ 64,679.67	$ 64,679.67
Totals	$ 1,688.00	$ 64,679.67	$ 64,679.67

	Insurance Received on Paid Losses	Net Losses Paid	Net Losses Incurred
Accident and health	$ 5,000.00	$ 59,679.67	$ 67,361.96
Totals	$ 5,000.00	$ 59,679.67	$ 67,361.96

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
Denver Gas and Electric Co's Bonds (15 Bonds)	$ 14,800.00	$ 15,000.00	$ 14,850.00
Grant Club, 1 share	150.00	150.00	150.00

MORTGAGES OWNED CLASSIFIED BY STATES

State	Amount of Principal Unpaid
Iowa	$ 6,440.00
Total	$ 6,440.00

IOWA ASSESSMENT HEALTH AND ACCIDENT ASSOCIATIONS 1926

Detailed Report

HAWKEYE COMMERCIAL MEN'S ASSOCIATION

Home Office, Woodbury Bldg., Marshalltown, Iowa

Incorporated, 1906 — Commenced Business, 1906

W. H. Arney, President — E. R. Lay, Vice-President

L. J. Jarrett, Secretary — L. J. Jarrett, Treasurer

INCOME

Balance from previous year		$ 810.92
Membership fees actually received		24.00
First year's assessments or premiums		24,337.00
Subsequent years' assessments or premiums		54.00
Re-entered checks		65.00
Total received from applicants and members		$ 24,480.00
Deduct payments returned to applicants and members		30.00
Net amount received from applicants and members		$ 24,450.00
Total Income		$ 24,450.00
Total Sum		$ 25,260.92

DISBURSEMENTS

Death claims	$ 9,822.50	
Sick and accident claims	6,842.14	
Total payments to members	$ 16,664.64	
Salaries of officers and trustees—No. 3	1,224.00	
Salaries of office employes—No. 2	1,230.13	
Salaries and fees paid medical examiners	13.00	
Traveling and other expenses of officers, trustees and committees	161.00	
Insurance department fees and licenses	91.57	
Other licenses and fees:		
Hooper-Holmes reports	296.50	
Indemnity bonds for officers	45.00	
Taxes on assessments or premiums	94.14	
Rent	600.00	
Advertising, printing and stationery	115.87	
Postage, express, telegraph and telephone	355.42	
Legal expense in litigating claims	1,278.30	
Other legal expenses	222.89	
Adjusting claims expense	1,212.88	
Miscellaneous expense	80.23	
Total Disbursements		$ 23,685.57
Balance		$ 1,575.35

LEDGER ASSETS

Cash in association's office	$ 50.00	
Deposits in trust companies and banks, not on interest, per Schedule N	1,525.35	
Total Ledger Assets		$ 1,575.35

LIABILITIES

Sick and accident claims reported during the year but not yet adjusted, No. 16 (estimated)	$ 1,350.00	
Total sick and accident claims		$ 1,350.00
Total unpaid claims		$ 1,350.00
Advance premiums or assessments (include all payments made by applicants rejected or not yet accepted as members)		54.00
Total		$ 1,404.00

EXHIBIT OF POLICIES OR CERTIFICATES

	Total Business of the Year Number
Policies or certificates in force December 31, 1925	2,257
Policies or certificates written during the year	12
Totals	2,269
Deduct terminated or decreased during the year	467
Total benefit certificates in force December 31, 1926	1,802
Policies or certificates terminated by death reported during the year	23

Policies or certificates terminated by lapse reported during the year	433
Policies or certificates terminated by resignation reported during the year	11

EXHIBIT OF DEATH CLAIMS

	Total Claims No.	Total Claims Amount	Iowa Claims No.	Iowa Claims Amount
Claims unpaid December 31, 1925	6	$ 22,750.00	2	$ 5,750.00
Claims reported during the year (include commuted value only of installment certificates)	3	15,000.00	2	10,000.00
Totals	9	$ 37,750.00	4	$ 15,750.00
Claims paid during the year	8	9,822.50	4	2,687.50
Balance	------	$ 27,927.50	------	$ 13,062.50
Saved by compromising or scaling down claims during the year	------	22,927.50	------	13,062.50
Claims rejected during the year	1	5,000.00	------	------

	Total Claims No.	Total Claims Amount
Claims unpaid December 31, 1925	39	$ 3,958.32
Claims reported during the year	134	2,883.82
Totals	173	$ 6,842.14
Claims paid during the year	128	6,842.14
Claims rejected during the year 9, No. claims 20	29	------
Claims unpaid December 31, 1926, estimated liability	16	$ 1,350.00

INTERSTATE BUSINESS MEN'S ACCIDENT ASSOCIATION

Home Office, Fourth and Keosauqua, Des Moines, Iowa

F. O. Green, President — F. H. Hunter, Vice-President

E. W. Brown, Secretary — E. W. Brown, Treasurer

Incorporated, 1908 — Commenced Business, 1908

INCOME

Balance from previous year		$ 560,424.09
Membership fees actually received	$ 315,866.51	
First year's assessments or premiums	1,036,323.89	
Total received from applicants and members	$ 1,352,190.40	
Deduct payments returned to applicants and members	15,060.57	
Net amount received from applicants and members	$ 1,337,129.83	
Gross interest on mortgage loans per Schedule B, less $5.50 accrued interest on mortgages acquired during year of report	24,484.48	
Gross interest on bonds and dividends less accrued interest on bonds acquired during year of report, per Schedule D	626.25	
Gross interest on deposits in trust companies and banks per Schedule N	2,230.07	
Gross rents from association's property	120.00	
Gross profit on sale or maturity of ledger assets, viz.: (a) Real estate, per Schedule A	1,010.56	
Total Income		$ 1,365,601.19
Total Sum		$ 1,926,025.28

DISBURSEMENTS

Death claims	$ 101,727.35	
Permanent disability claims	4,350.00	
Sick and accident claims	634,386.25	
Total payments to members	$ 740,463.60	
Commissions and fees paid to agents on account of first year's fees, dues, assessments or premiums	307,431.14	
Commissions and fees paid to agents on account of subsequent year's fees, dues, assessments or premiums	33,427.32	
Salaries of managers or agents not paid by commissions	19,676.39	
Salaries of officers and trustees—No., 10	28,400.00	
Other compensation of officers and trustees	9,290.00	
Salaries of office employees	91,486.07	
Salaries and fees paid to medical examiners	919.00	
Traveling and other expenses of officers, trustees and committees	1,457.90	

Traveling and other expenses of managers and agents	24,144.75	
Collection and remittance of fees, dues, assessments and premiums	3,481.98	
Insurance department fees and licenses	3,292.49	
Agency expense	4,779.48	
Office expense	9,140.94	
Taxes on assessments or premiums	16,049.84	
Investment claims	16,355.68	
Miscellaneous	253.25	
Rent	19,620.00	
Advertising, printing and stationery	24,358.80	
Postage, express, telegraph and telephone	21,617.41	
Legal expense in litigating claims	3,287.02	
Other legal expenses	1,022.41	
Repairs and expenses on real estate other than taxes	325.49	
Furniture and fixtures	1,598.02	
Subscription	1,233.00	
Donations	1,112.50	
Profit and loss	17.00	
Agents' balances charged off	3,082.12	
Total Disbursements		$ 1,388,258.82
Balance		$ 537,766.46

LEDGER ASSETS

Book value of real estate per Schedule A		$ 10,746.63	
Mortgage loans on real estate, per Schedule B, first liens, $413,850.00; other than first liens, $2,166.67		416,016.67	
Book value of bonds, per Schedule D		15,909.42	
Cash in association's office	$ 1,200.00		
Deposits in trust companies and banks, not on interest, per Schedule N	40,378.23		
Deposits in trust companies and banks, on interest, per Schedule N	47,452.19		
	$ 89,030.42		
Agents' balances (debit, $4,483.41) net		4,483.41	
Other ledger assets, viz.: Tax certificates		1,579.91	
Total Ledger Assets			$ 537,766.46

NON-LEDGER ASSETS

Interest due, $3,320.00 and accrued, $10,893.32 on mortgages, per Schedule B	$ 14,213.32	
Interest due and accrued, $74.01, on bonds, per Schedule D, Part 1	74.01	
Interest due and accrued, $845.20, on other assets	845.20	
Rents due	280.00	
Total interest and rents due and accrued		$ 15,412.53
Premiums or assessments actually collected by agencies not yet turned over to the association		1,032.43
Mortuary assessments due and unpaid on last call made within sixty days on insurance in force and for which notices have been issued		37,514.47
Stamps		190.00
Gross Assets		$ 591,915.89

DEDUCT ASSETS NOT ADMITTED

Agents' debit balances	$ 4,483.41	
Second mortgages	2,166.67	
No good checks	630.93	7,281.01
Total Admitted Assets		$ 584,634.88

LIABILITIES

Death claims resisted—No., 3	$ 12,000.00	
Death claims reported during the year but not yet adjusted—No., 2	10,000.00	
Total death claims		$ 22,000.00
Sick and accident claims reported during the year but not yet adjusted—No., 1,082	146,182.37	
Sick and accident claims incurred in 1926, not reported until 1927—No., 85	4,892.60	
Total Sick and Accident Claims		151,074.97
Total Unpaid Claims		$ 173,074.97

Salaries, rents, expenses, bills and accounts, due or accrued	2,431.12
Commissions to agents due or accrued (not included in agents' credit balances, item 8, page 4)	361.08
Taxes due or accrued	17,000.00
Advance premiums or assessments	41,850.15
Total	$ 234,717.32

EXHIBIT OF POLICIES OR CERTIFICATES

	Total Business of the Year Number	Business in Iowa During Year Number
Policies or certificates in force December 31, 1925	81,242	10,437
Policies or certificates written during the year	47,004	2,657
Policies or certificates revived during the year	17,892	2,145
Totals	146,138	15,239
Deduct terminated or decreased during the year	66,255	5,430
Total benefit certificates in force December 31, 1926	79,883	9,809
Policies or certificates terminated by death reported during the year	144	22
Policies or certificates terminated by lapse reported during the year	62,143	5,047
Policies or certificates terminated by cancellation reported during the year	3,968	361
Received during the year from members in Iowa		
Sick		$ 43,851.09
Accident		37,391.67
Expense		46,106.56
Total		$ 127,349.33

EXHIBIT OF DEATH CLAIMS

	Total Claims No.	Total Claims Amount	Iowa Claims No.	Iowa Claims Amount
Claims unpaid December 31, 1925	9	$ 37,500.00	1	$ 5,000.00
Claims reported during the year (include commuted value only of installment certificates)	41	155,750.00	6	22,500.00
Totals	50	193,250.00	7	27,500.00
Claims paid during the year	42	101,727.35	5	17,125.90
Balance	8	$ 91,522.65	2	$ 10,374.10
Saved by compromising or scaling down claims during the year	----	59,022.65	----	5,374.10
Claim rejected during the year	3	10,500.00	1	----------
Claims unpaid December 31, 1926	5	22,000.00	1	5,000.00

EXHIBIT OF SICK AND ACCIDENT CLAIMS

	Total Claims No.	Total Claims Amount	Iowa Claims No.	Iowa Claims Amount
Claims unpaid December 31, 1925	901	$ 110,695.76	88	$ 15,018.86
Decrease in such estimated liability during the year	------	—1,139.19	------	—1,093.58
Claims reported during the year	10,602	675,362.05	1,046	65,440.49
Totals	11,503	$ 784,918.62	1,134	$ 79,365.77
Claims paid during the year	9,753	638,736.25	1,000	64,944.28
Claims rejected during the year	668	----------	37	----------
Claims unpaid December 31, 1926, estimated liability	1,082	146,182.37	97	14,421.49

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value	Amortized Value
Insurance Department North Dakota	$ 10,000.00	$ 10,000.00	$ 10,400.00	$ 10,000.00
Insurance Department Missouri	1,000.00	1,000.00	1,014.20	1,000.00
Insurance Department North Carolina	4,900.42	5,000.00	5,177.50	5,000.00

IOWA STATE TRAVELING MEN'S ASSOCIATION

Incorporated 1882 — Commenced Business 1880

Home Office, 218 Sixth Ave., Des Moines, Iowa

W. E. Tone, President — Walter St. John, Vice-President

H. E. Rex, Secretary and Treasurer

INCOME

Balance from previous year		$ 372,476.29
Membership fees actually received	$ 33,442.00	
Assessments and reinstatements	675,079.00	
Annual dues	118,259.00	
Total received from applicants and members	$ 828,780.00	
Deduct payments returned to applicants and members	7,548.00	
Net amount received from applicants and members	$ 819,232.00	
Gross interest on bonds and dividends on stocks	12,240.45	
Gross interest on deposits in trust companies and banks per Schedule N	2,090.28	
Advance payments	39,244.00	
Exchange on checks	112.27	
Gross profit on sale or maturity of ledger assets, viz.:		
Miscellaneous	31.50	
(b) Bonds per Schedule D	1,143.28	
Total Income		$ 874,093.78
Total Sum		$ 1,246,570.07

DISBURSEMENTS

Death claims	$ 269,270.00	
Permanent disability claims	54,112.48	
Sick and accident claims	292,724.73	
Total payments to members	$ 616,107.21	
Salaries of officers and trustees	31,772.24	
Salaries of office employes	45,154.22	
Salaries and fees paid to medical examiners	11,994.50	
Traveling and other expenses of officers, trustees and committees	3,150.01	
Collection and remittance of fees, dues, assessments and premiums	35.27	
Information bureau	520.00	
Annual meeting	261.70	
Federal tax, expense	100.00	
Fire insurance premium	108.04	
Taxes on assessments or premiums	1,848.39	
Rent	6,418.80	
Advertising, printing and stationery	40,695.20	
Postage, express, telegraph and telephone	32,924.87	
Legal expense in litigating claims	726.70	
Other legal expenses	5,079.63	
Furniture and fixtures	637.30	
Auditing books and accounts	988.70	
Fees and dues affiliated organizations	340.00	
Miscellaneous	979.61	
Total Disbursements		$ 799,842.39
Balance		$ 446,727.68

LEDGER ASSETS

Book value of bonds, per Schedule D		$ 300,750.00	
Cash in association's office	$ 100.00		
Deposits in trust companies and banks, not on interest, per Schedule N	109,843.68		
Deposits in trust companies and banks, on interest, per Schedule N	36,034.00		
Total Ledger Assets			$ 446,727.68

NON-LEDGER ASSETS

Interest due and accrued on bonds, per Schedule D, Part 1	$ 4,089.57	
Interest due and accrued on other assets—bank balance	65.00	
Total Interest and Rents Due and Accrued		$ 4,154.57
Market value of bonds and stocks over book value		7,950.00
Gross Assets		$ 458,832.25

LIABILITIES

Death claims resisted, No. 4	$ 14,750.00	
Death claims reported during the year but not yet adjusted, No. 12	58,116.07	
Death claims incurred in 1926, not reported until 1927, No. 1	10,000.00	
Total Death Claims		$ 82,866.07
Permanent disability claims reported during the year but not yet adjusted, No. 3	$ 5,950.00	
Total Permanent Disability Claims		$ 5,950.00
Sick and accident claims reported during the year but not yet adjusted, No. 537	76,874.78	
Sick and accident claims incurred in 1926, not reported until 1927, No. 130	7,560.20	
Total Sick and Accident Claims		$ 84,434.98
Total Unpaid Claims		$ 173,251.05
Salaries, rents, expenses, bills and accounts, due or accrued		3,929.00
Taxes due or accrued		2,031.25
Advance premiums or assessments (include all payments made by applicants rejected or not yet accepted as members)		245,765.00
Total		$ 424,976.30

EXHIBIT OF POLICIES OR CERTIFICATES

	Total Business of the Year Number
Policies or Certificates in force December 31, 1925	75,419
Policies or certificates written during the year	13,783
Policies or certificates revived during the year	72
Totals	89,274
Deduct terminated or decreased during the year	7,152
Total benefit certificates in force December 31, 1926	82,122
Policies or certificates terminated by death reported during the year	704
Policies or certificates terminated by lapse reported during the year	4,988
Policies or certificates terminated by resignation and cancellation reported during the year	1,460

EXHIBIT OF DEATH CLAIMS

	Total Claims		Iowa Claims	
	No.	Amount	No.	Amount
Claims unpaid December 31, 1925	26	$ 98,670.00	1	$ 2,500.00
Claims reported during the year (include commuted value only of installment certificates)	76	380,000.00	10	42,250.00
Totals	102	478,670.00	11	44,750.00
Claims paid during the year	73	$ 269,270.00	10	$ 37,250.00
Balance	29	$ 209,400.00	1	$ 7,500.00
Saved by compromising or scaling down claims during the year	6	124,033.93	----	2,500.00
Claims rejected during the year	7	12,500.00	----	----------
Claims unpaid December 31, 1926	16	72,866.07	1	5,000.00

EXHIBIT OF PERMANENT DISABILITY CLAIMS

	Total Claims		Iowa Claims	
	No.	Amount	No.	Amount
Claims unpaid December 31, 1925	4	$ 8,750.00	------	----------
Claims reported during the year (including commuted value only of installment certificates)	9	16,250.00	3	$ 5,000.00
Totals	13	$ 25,000.00	3	$ 5,000.00
Claims paid during the year	10	16,750.00	3	4,800.00
Balance	------	$ 8,250.00	------	$ 200.00
Saved by compromising or scaling down claims during the year	------	2,300.00	------	200.00
Claims unpaid December 31, 1926	3	5,950.00	------	----------

EXHIBIT OF SICK AND ACCIDENT CLAIMS

	Total Claims No.	Total Claims Amount	Iowa Claims No.	Iowa Claims Amount
Claims unpaid December 31, 1925	472	$ 97,314.18	34	$ 13,474.99
Claims reported during the year	4,837	320,474.85	467	18,478.36
Totals	5,309	$ 417,789.03	501	$ 31,953.35
Claims paid during the year	4,171	330,428.62	437	22,945.48
Dropped	552			
Claims rejected during the year	48	10,485.63	3	416.06
Claims unpaid December 31, 1926, estimated liability	537	76,874.78	61	8,588.81

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
U. S. Second Liberty Loan, Converted, 4¼%	$ 60,000.00	$ 60,000.00	$ 60,600.00
U. S. Third Liberty Loan, 4¼%	25,000.00	25,000.00	25,500.00
U. S. Fourth Liberty Loan, 4¼%	15,000.00	15,000.00	15,600.00
U. S. Treasury Bonds, 3¾%, March, 1956	150,750.00	150,000.00	154,500.00
Des Moines City School Bonds, 4½%, March, 1933	50,000.00	50,000.00	52,500.00
Totals	$ 300,750.00	$ 300,000.00	$ 308,700.00

NATIONAL TRAVELERS CASUALTY ASSOCIATION

Home Office, 601 Valley Bank Bldg., Des Moines, Iowa

Incorporated, 1907 — Commenced Business, 1907

W. C. McArthur, President — Geo. C. Williams, Vice-President

Louis J. Adelman, Secretary — Louis J. Adelman, Treasurer

INCOME

Balance from previous year		$ 172,514.77
Membership fees actually received	$ 34,679.51	
Subsequent year's assessments or premiums	118,827.62	
Dues	63,385.58	
Exchange and transfer fee	28.76	
Total received from applicants and members	$ 216,921.47	
Deduct payments returned to applicants and members	1,519.28	
Net amount received from applicants and members	$ 215,402.19	
Gross interest on mortgage loans, per Schedule B	556.40	
Gross interest on bonds and dividends on stocks, less $1,250.14 accrued interest on bonds acquired during year of report, per Schedule D	8,960.98	
Gross interest on deposits in trust companies and banks per Schedule N	230.91	
Suspense	24.84	
Borrowed money (gross)	5,000.00	
From agents' balances previously charged off	8.80	
Bonds per Schedule D	1,017.50	
Total Income		$ 231,201.62
Total Sum		$ 403,716.39

DISBURSEMENTS

Death claims	$ 20,945.84	
Sick and accident claims	82,860.43	
Total payments to members	$ 103,806.27	
Commissions and fees paid to agents on account of first year's fees, dues, assessments or premiums	25,323.36	
Commissions and fees paid to agents on account of subsequent years' fees, dues, assessments or premiums	7,020.31	
Salaries of managers or agents not paid by commissions	3,999.88	
Salaries of officers and trustees—No., 7	14,599.92	
Salaries of office employes—No., 9	10,773.28	
Salaries and fees paid to medical examiners	200.00	
Traveling and other expenses of officers, trustees and committees	697.65	
Traveling and other expenses of managers and agents	1,441.32	
Insurance department fees and licenses	734.25	
Inspection	1,007.34	
Insurance	104.00	
Taxes on assessments or premiums	1,950.97	

Other taxes—Real estate owned	156.00	
Special agents' salary	1,999.96	
Special agents' traveling expense	1,519.82	
Rent	3,013.91	
Advertising, printing and stationery	4,907.87	
Postage, express, telegraph and telephone	2,763.59	
Legal expense in litigating claims	1,793.63	
Other legal expenses	999.98	
Repairs and expenses on real estate other than taxes	23.20	
Furniture and fixtures	429.25	
Borrowed money repaid (gross)	5,000.00	
Interest on borrowed money	29.16	
Bad accounts charged off	1,045.02	
Miscellaneous expenses	1,231.72	
Agents' balances charged off	462.70	
Total Disbursements		$ 197,034.36
Balance		$ 206,682.03

LEDGER ASSETS

Book value of real estate, per Schedule A	$ 8,454.14	
Mortgage loans on real estate, per Schedule B, first liens	1,700.00	
Book value of bonds, $186,323.75; stocks, $4,975.00, per Schedule D	191,298.75	
Deposits in trust companies and banks, on interest, per Schedule N	$ 5,311.02	
Agents' balances, net	—395.33	
Other ledger assets, viz.:		
Bad check account	80.66	
C. C. Conner, special agent, traveling expense	85.00	
Petty cash, $47.79; F. N. Redinger, Trav. Exp., $100.00	147.79	
Total Ledger Assets		$ 206,682.03

NON-LEDGER ASSETS

Interest due and accrued on mortgages, per Schedule B	$ 37.70	
Interest due and accrued on bonds, per Schedule D, Part 1	4,070.14	
Rents due	400.00	
Total Interest and Rents Due and Accrued		$ 4,507.84
Market value of bonds and stocks over book value		4,514.75
Gross Assets		$ 215,704.62

DEDUCT ASSETS NOT ADMITTED

Miscellaneous	$ 313.45	
Total Admitted Assets		$ 215,391.17

LIABILITIES

Death claims adjusted not yet due—No., 5	$ 10,150.00	
Total death claims		$ 10,150.00
Sick and accident claims due and unpaid—No., 138	$ 7,394.59	
Sick and accident claims reported during the year but not yet adjusted—No., 166	10,878.00	
Total Sick and Accident Claims		18,272.59
Total Unpaid Claims		$ 28,422.59
Salaries, rents, expenses, bills and accounts, due or accrued		483.84
Taxes due or accrued		2,500.00
Advance premiums or assessments (include all payments made by applicants rejected or not yet accepted as members)		16,849.40
Premium reserve	$ 17,597.48	
Total		$ 65,853.31

EXHIBIT OF POLICIES OR CERTIFICATES

	Total Business of the Year Number	Business in Iowa During Year Number
Policies or certificates in force December 31, 1925	12,110	7,940
Policies or certificates written during the year	4,917	3,476
Policies or certificates revived during the year	729	316
Totals	17,756	11,732

Deduct terminated or decreased during the year	5,231	1,987
Total benefit certificates in force December 31, 1926	12,525	9,745
Policies or certificates terminated by lapse reported during the year	4,670	1,782
Policies or certificates terminated by non renewal and cancellation reported during the year	561	205

Sick and accident, $109,038.20; Membership fee, $24,-007.01; total, $133,015.21.

EXHIBIT OF DEATH CLAIMS

	Total Claims No.	Total Claims Amount	Iowa Claims No.	Iowa Claims Amount
Claims unpaid December 31, 1925	8	$ 21,150.00	4	$ 13,000.00
Claims reported during the year (include commuted value only of installment certificates)	4	12,000.00	3	9,000.00
Interest addition on account claim being in litigation	------	859.59	------	859.59
Totals	12	$ 34,009.59	7	$ 22,859.59
Claims paid during the year	7	20,945.84	6	17,945.84
Balance	5	$ 13,063.75	1	$ 4,913.75
Saved by compromising or scaling down claims during the year	------	2,913.75	------	2,913.75
Claims unpaid December 31, 1926	5	10,150.00	1	2,000.00

EXHIBIT OF SICK AND ACCIDENT CLAIMS

	Total Claims No.	Total Claims Amount	Iowa Claims No.	Iowa Claims Amount
Claims unpaid December 31, 1925	253	$ 11,005.30	155	$ 6,074.71
Claims reported during the year	2,082	90,127.72	1,418	53,783.71
Totals	2,335	$ 101,133.02	1,573	$ 59,858.42
Claims paid during the year	2,031	82,860.43	1,395	50,642.24
Claims unpaid December 31, 1926, estimated liability	304	18,272.59	178	9,234.18

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
Bonds:			
State, province, county and municipal	$ 20,000.00	$ 20,000.00	$ 21,335.50
Railroad	4,362.50	5,000.00	4,631.50
Public utilities	135,248.75	138,500.00	137,936.50
Miscellaneous	26,712.50	27,000.00	26,910.00
Total bonds	$ 186,323.75	$ 190,500.00	$ 190,813.50
Stocks:			
Public utilities	4,975.00	5,000.00	5,000.00
Total Bonds and Stocks	$ 191,298.75	$ 195,500.00	$ 195,813.50

STATE MUTUAL INSURANCE ASSOCIATIONS OF IOWA, 1926

Detailed Reports

FARMERS MUTUAL HAIL INSURANCE ASSOCIATION OF IOWA
DES MOINES, IOWA

Organized March 4, 1893

OFFICERS

President, Scott Rutledge, Early, Iowa
Vice-President, Perry Rutledge, Storm Lake, Iowa
Secretary, W. A. Rutledge, Des Moines, Iowa
Treasurer, J. A. Benson, Sheldon, Iowa
Express Office of Secretary, 722 Sixth Avenue, Des Moines, Iowa

DIRECTORS—TERM EXPIRES

Scott Rutledge, Early, Iowa, January, 1927
Perry Rutledge, Storm Lake, Iowa, January, 1928
W. A. Rutledge, Des Moines, Iowa, January, 1927
J. A. Benson, Sheldon, Iowa, January, 1928
E. B. Rutledge, Ft. Dodge, Iowa, January, 1929

FINANCIAL STATEMENT

Amount of net ledger assets, December 31st of previous year		$ 587,468.51
INCOME	Hail	Total
Direct business:		
Gross receipts from assessments	$ 1,043,968.75	
Gross survey, membership and policy fees	12,423.77	
Total direct business		$ 1,056,392.52
Reinsurance:		
Gross receipts from assessments (reinsurance contracts)	4,022.41	
Total reinsurance business		4,022.41
Total assessments and fees		$ 1,060,414.93
Deduct:		
Paid for reinsurance	$ 61,540.38	
Returned on assessments	1,691.31	
Total Deductions		63,231.69
Net assessments and fees		$ 997,183.24
Interest on bonds		6,006.89
Other interest		3,707.80
From all other sources, viz.:		
Returned by U. S. income tax collector		500.00
Total Income		$ 1,007,397.93
Total Previous Assets		$ 1,594,866.44
DISBURSEMENTS		
Amount brought forward		$ 1,594,866.44
	Hail	Total
Gross losses paid:		
Direct business	$ 333,713.86	
Net losses paid		$ 333,713.86
Adjusting expense	$ 27,090.91	
Commissions:		
Direct business	219,076.55	
Fees retained by agents	11,730.00	
Salaries and fees of directors, officers and clerks	58,154.84	
Expense of directors, officers and committees	431.94	
Rent	3,334.21	
Insurance department licenses and fees	1,006.30	
State tax on premiums	4,051.63	
All other taxes	218.63	
Advertising and subscriptions	9,128.07	
Printing and stationery	4,617.03	
Telegraph, telephone, express and postage	6,768.70	
Legal expenses, excluding legal expenses on losses	6,017.46	
Miscellaneous, itemized:		
Collecting expense $25,077.17, Insurance $19.50	25,096.67	
Expense, Agents and Adj. meetings $458.27, Miscellaneous items $1,063.61	1,521.88	
Auditing books and insurance department $759.10, Office supplies $1,921.94, and furniture $1,290.21	3,971.25	
Total expenses		382,216.07
Agents' balances charged off—charge-off of returned checks		15,687.80
Total Disbursements		$ 731,617.73
Balance		$ 863,248.71

LEDGER ASSETS

Book value of bonds, per Schedule C		$ 235,188.83
Cash in office		8,698.15
Cash deposited in banks		619,212.27
Agents' balances representing business written subsequent to October 1st of current year		73.75
Other assets, viz.: Bills receivable		75.71
Total Ledger Assets		$ 863,248.71

NON-LEDGER ASSETS

Interest due or accrued on bonds	$ 4,851.86	
Other interest	709.57	
Unpaid assessments levied prior to November 1st of current year	224,699.72	
Furniture, fixtures and safes, $6,500.00 supplies, $2,000.00	8,500.00	
Other items, viz.: Due from reinsurance received January 3rd	20,864.31	
Total Non-Ledger Assets		$ 259,625.46
Gross Assets		$ 1,122,874.17

DEDUCT ASSETS NOT ADMITTED

Unpaid assessments levied prior to November 1st, 50%	$ 112,349.86	
Furniture, fixtures, safes and supplies	8,500.00	
Other items, viz.: Bills receivable	75.71	
In banks in liquidation	150,788.33	
Total Not Admitted Assets		271,713.90
Total Admitted Assets		$ 851,160.27

LIABILITIES

	Hail	Total
Amount of claims resisted and in litigation	$ 4,200.00	
Net unpaid losses		$ 4,200.00
Unpaid salaries, commissions, rents, bills, expenses, etc.: Printing $33.10, Advertising $4.95; Lights $14.67		52.72
Total Liabilities		$ 4,252.72
Surplus		846,907.55
Balance		$ 851,160.27

SCHEDULE C—BONDS OWNED

Description	Book Value	Par Value	Market Value	Actual Cost Including Accrued Interest	Accrued Interest
Ft. Madison St. and Imp. Bonds, 5%, May 1, 1931-34, semi-annual	$ 1,950.00	$ 2,000.00	$ 1,994.80	$ 1,950.00	$ 66.67
Green Co. Road Certificates, 6%, May 1, 1931-34, annual	12,809.45	12,940.75	12,809.45	12,809.45	517.63
Marshalltown Street Impr., 5%, Jan. 1, 1929-34, semi-annual	26,433.75	26,500.00	26,433.75	26,433.75	883.33
Marshalltown Sewer Impr., 5%, Jan. 1, 1929-34, semi-annual	32,917.50	33,000.00	32,917.50	32,917.50	1,100.00
Polk Co. Road Certificates, 6%, Jan. 1, 1929-34, annual	15,057.45	15,209.54	15,862.02	15,057.45	912.57
Ackley, Iowa, Sewer Bonds, 5%, Nov. 1, 1926, annual	500.00	500.00	500.00	500.00	25.00
Mondamin, Iowa, St. Impr., 5%, Jan. 1, 1929-34, annual	9,937.50	10,000.00	9,937.50	9,937.50	333.33
Villa Park, Ill., St. Impr., 6%, May 1, 1932-33, annual	6,000.00	6,000.00	6,000.00	6,000.00	180.00
Arispe, Iowa, Cons. School Refd. Bds., 4½%, Dec. 1, 1931-45, semi-annual	30,882.33	30,000.00	30,882.33	31,197.33	112.50
Mapleton, Iowa, Elec. Light Bonds, 5%, April 1, 1934-37, semi-annual	10,582.60	10,000.00	10,582.60	10,699.27	106.25
Stennet, Iowa, Cons. School Bldg. Bonds, 5%, Nov. 1, 1939, semi-annual	10,757.00	10,000.00	10,757.00	10,832.00	83.33
Fourth Liberty Loan Bonds, 4¼%, 1938/33, semi-annual	51,705.00	50,000.00	52,000.00	52,094.50	531.25

Federal Land Bank Bonds, 4½%, 1935/55, semi-annual	25,656.25	25,000.00	25,656.25	26,187.50	
Totals	$235,188.83	$231,150.29	$235,330.20	$236,616.25	$ 4,851.86

SCHEDULE E

Showing All Balances (according to Association's Records) Carried in Banks at Close of Year.

	Amount
Valley National Bank, Des Moines, Iowa, Acct.	$ 115,396.35
Iowa National Bank, Des Moines, Iowa, Acct. & C. D.	187,220.68
Central State Bank, Des Moines, Iowa, Acct. & C. D.	99,681.91
Valley Savings Bank, Des Moines, Iowa, C. D.	55,125.00
First National Bank of Sheldon, Iowa, C. D.	10,000.00
Iowa Loan & Trust Co., Des Moines, Iowa, C. D. & Certfs.	20,473.98
Various banks as listed last year—closed bank account	126,314.35
First National Bank, Shenandoah, Iowa, C. D.	5,000.00
Total	$ 619,212.27

Closed Banks Included in Above List

Various banks listed last year—closed bank account	$ 126,314.35
Iowa Loan & Trust Company, Des Moines, Iowa	19,473.98
First National Bank, Shenandoah, Iowa	5,000.00
Total	$ 150,788.33

SCHEDULE F—EXHIBIT OF RISKS

	Hail Risks
In force December 31, last	$44,945,919.00
Written or renewed during year	25,868,806.00
Total	$70,814,725.00
Deduct expirations and cancellations	29,162,531.00
In force at end of the year	$41,652,194.00
Net amount in force December 31	41,652,194.00

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Answer—Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? Answer—Yes (limited to their pro rata share of losses and expenses).

Cost per thousand during the year. $16.89.

Average cost per thousand during the past five years. $26.63.

What salary was paid during the past year to each of the following officers: President, $8,400; Vice President, none; Secretary, $11,000; Treasurer, none; Adjuster, $7.00 to $12.00 per day and expenses.

What, if any, commission was paid said officers in addition to such salary? None.

Do you collect advance assessments? No. If so, are the same authorized in your articles of incorporation and by-laws? No.

For how long a period do you collect advance assessments? None.

What amount of your risks are written for one year? Very few.

What amount of your risks are written for five years? Very nearly all.

What is the largest gross aggregate amount insured in any one risk without any deductions for reinsurance? $21,000.00 on several farms.

Give amount of risks in force on which this year's assessment was made. $49,030,073.00.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31, 1926? Does not apply to us.

What is the amount of one annual assessment, at the basis rate, on all reinsurance in force December 31, 1926? Does not apply.

Has the policy now used by the company been approved by the commissioner of insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? Yes.

What kinds of property does your association insure? Hail insurance on growing crops.

What kind of risks does your association cover (fire, hail, etc)? Hail.

How many assessments did you make last year? One.

What was the rate levied for each assessment? $20.00 and $18.00 per one thousand. Insurance in Iowa $30.00 on Grain Belt Pol. $32.00 per thousand in Zone 1, Nebr., 50% higher in Zone 2. $48.00 in Zone 3. $72.00 and $90.00 in Zone 4. South Dakota $30.00 per thousand.

FARMERS MUTUAL INSURANCE ASSOCIATION OF THE M. E. CHURCH OF ROCKFORD, IOWA

Reorganized January 16, 1917

OFFICERS

President, Henry J. Benz, Charles City, Iowa
Vice President, H. R. Frei, Reinbeck, Iowa
Secretary, Gustav Gelhaus, Rockford, Iowa
Treasurer, M. A. Hirsch, Charles City, Iowa
Express Office of Secretary, Rockford, Iowa

DIRECTORS—TERM EXPIRES

Herman Woeste, Earlville, Iowa, 1927
H. R. Frei, Reinbeck, Iowa, 1927
Henry J. Benz, Charles City, Iowa, 1927
J. W. Schweiger, Dows, Iowa, 1927
Chas. Bruene, Gladbrook, Iowa, 1927
C. F. Porath, Newell, Iowa, 1928
Henry Griewe, Klemm, Iowa, 1928
H. A. Kluckhohn, Odebolt, Iowa, 1928
Gustav Gelhaus, Rockford, Iowa, 1928

FINANCIAL STATEMENT

Amount of net ledger assets, December 31 of previous year		$ 11,421.67

INCOME

	Fire	Total
Direct business:		
Gross receipts from assessments	$ 3,668.55	$ 3,668.55
Gross survey, membership and policy fees	155.60	155.60
Total Direct Business	$ 3,824.15	$ 3,824.15
Net assessments and fees		$ 3,824.15
Interest		331.03
Total Income		$ 4,155.18
Total Previous Assets		$ 15,576.85

DISBURSEMENTS

		Fire	Total
Amount brought forward			$ 15,576.85
Gross losses paid:			
Direct business		$ 742.50	$ 742.50
Net losses paid			$ 742.50
Adjusting expense		$ 41.00	
Expenses of agents		179.74	
Salaries and fees of directors, officers and clerks		651.31	
Insurance department licenses and fees		91.26	
State tax on premiums		46.23	
Printing and stationery		50.49	
Telegraph, telephone, express and postage		52.00	
Miscellaneous, itemized:			
(a) Association dues	$ 14.50		
(b) Sundries	25.00		
(c) Bonds	60.00	99.50	
Total expenses			$ 1,211.62
Other disbursements, viz:			
This is a charge off of deposit in closed bank			810.46
Total Disbursements			$ 2,764.58
Balance			$ 12,812.27

LEDGER ASSETS

Cash in office—in hands of treasurer	$ 97.47
Cash deposited in banks	12,714.80
Total Ledger Assets	$ 12,812.27

NON-LEDGER ASSETS

Unpaid assessments levied prior to November 1st of current year	7.80	
Furniture, fixtures and safes, $175.00; Supplies, $25.00	200.00	
Total Non-Ledger Assets		$ 207.80
Gross Assets		$ 13,020.07

DEDUCT ASSETS NOT ADMITTED

Unpaid assessments levied prior to November 1st	$ 7.80	
Furniture, fixtures, safes and supplies	200.00	
Total Not Admitted Assets		$ 207.80
Total Admitted Assets		$ 12,812.27

LIABILITIES

Surplus	$ 12,812.27
Balance	12,812.27

SCHEDULE E

Showing All Balances (according to Association's Records) Carried in Banks at Close of Year.

	Amount
First National Bank of Charles City, Iowa	$ 2,214.71
Commercial National Bank of Charles City, Iowa	2,618.37
Citizens National Bank of Charles City, Iowa	2,339.05
First National Bank of Rockford, Iowa	4,407.65
Farmers Trust & Savings Bank of Charles City, Iowa	1,135.02
Total	$ 12,714.80

Closed Banks Included in Above List

Farmers Trust & Savings Bank of Charles City, Iowa

SCHEDULE F—EXHIBIT OF RISKS

	Fire Risks
In force December 31, last	$ 3,504,753.00
Written or renewed during year	315,652.00
Totals	$ 3,820,405.00
Deduct expirations and cancellations	95,454.00
In force at end of the year	$ 3,724,951.00
Net amount in force December 31	$ 3,724,951.00

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Answer—Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? Answer—Yes.

Cost per thousand during the year. 54 cents.

Average cost per thousand during the past five years. $1.00.

What salary was paid during the past year to each of the following officers: President, $50.00; Vice President, none; Secretary, $500.00; Treasurer 2% on all premiums and policy fees received; Adjuster, none.

What, if any, commission was paid said officers in addition to such salary? None.

Do you collect advance assessments? Yes. If, so, are the same authorized in your articles of incorporation and by-laws? No.

For how long a period do you collect advance assessments? To pay our next losses.

What amount of your risks are written for one year? None.

What amount of your risks are written for five years? All.

What is the largest gross aggregate amount insured in any one risk without any deductions for reinsurance? $4,000.00.

Give amount of risks in force on which this year's assessment was made. $3,676,350.00.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31, 1926? Have no basis rate.

What is the amount of one annual assessment, at the basis rate, on all reinsurance in force December 31, 1926? None.

Has the policy now used by the company been approved by the commissioner of insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? Yes.

What kinds of property does your association insure? Farm property, town dwellings and churches.

What kind of risks does your association cover (fire, hail, etc)? Fire and lightning.

How many assessments did you make last year? One.

What was the rate levied for each assessment? 1 mill.

FARMERS NATIONAL COOPERATIVE ELEVATOR MUTUAL INSURANCE ASSOCIATION OF IOWA, FORT DODGE, IOWA

Organized February, 1909

OFFICERS

President, William Larson, Pilot Mound, Iowa
Vice President, C. H. Nelson, Garner, Iowa
Secretary, J. P. Larson, Fort Dodge, Iowa
Treasurer, J. C. Riedesel, Glidden, Iowa
Express Office of Secretary, Fort Dodge, Iowa

DIRECTORS—TERM EXPIRES

William Larson, Pilot Mound, Iowa, 1927
W. V. Crapser, Thornton, Iowa, 1927
Chas. Nelson, Aurelia, Iowa, 1929
J. C. Reidesel, Glidden, Iowa, 1928
Hugo Schuett, Holstein, Iowa, 1929
J. W. Shorthill, Omaha, Nebraska, 1929
C. H. Nelson, Garner, Iowa, 1928
Fred C. Behm, Modale, Iowa, 1928

FINANCIAL STATEMENT

Amount of net ledger assets, December 31st of previous year		$ 37,801.66

INCOME

	Fire	Total
Direct business:		
Gross receipts from assessments	$ 12,243.07	$ 12,243.07
Returned on cancellations:		
Direct business	290.74	290.74
Net Assessments and Fees		$ 11,952.33
Interest on certificates of deposit		1,630.84
From all other sources, viz.:		
Accounts receivable January 1, 1926		60.00
Total Income		$ 13,643.17
Total Previous Assets		$ 51,444.83

DISBURSEMENTS

	Fire	Tornado and Windstorm	Total
Amount brought forward			$ 51,444.83
Gross losses paid:			
Direct business	$ 14,038.10	$ 586.62	$ 14,624.72
Net losses paid			$ 14,624.72
Adjusting expense		$ 65.69	
Salaries of agents		975.00	
Expenses of agents		557.83	
Salaries and fees of directors, officers and clerks		1,950.00	
Expense of directors, officers and committees		289.76	
Insurance department licenses and fees		3.50	
Advertising and subscriptions		250.00	
Printing and stationery		520.33	
Telegraph, telephone, express and postage		20.84	
Miscellaneous, itemized:			
Surety bonds	$ 107.49		
Auto expense	135.42		
Flowers	5.45		
Adding machine expense	3.00		
Executive committee	57.73		
Auditing, 1924-1925	90.00		
Public accountant	68.65		
Total Miscellaneous		467.74	
Total expenses			5,100.69
Other disbursements, viz.:			
Chevrolet coupe $680.00, typewriter $60.00			740.00
Total Disbursements			$ 20,465.41
Balance			$ 30,979.42

LEDGER ASSETS

Total Ledger Assets		$ 30,979.42

NON-LEDGER ASSETS

Furniture, fixtures and safes	$ 582.87	

Other items, viz:		
Accounts receivable for contingent fees	1,008.65	
Automobile	680.00	
Total Non-Ledger Assets		$ 2,271.52
Gross Assets		$ 33,250.94

DEDUCT ASSETS NOT ADMITTED

Furniture, fixtures, safes and supplies, auto and accounts receivable as above	2,271.52	
Total Not Admitted Assets		$ 2,271.52
Total Admitted Assets		$ 30,979.42

LIABILITIES

Unearned premium reserve	$ 16,755.42
Total Liabilities	$ 16,755.42
Surplus	14,224.00
Balance	$ 30,979.42

SCHEDULE E

Showing All Balances (according to Association's Records) Carried in Banks at Close of Year.

	Amount
Pilot Mound Savings Bank, Pilot Mound, Iowa, C. D's	$ 2,800.00
First National Bank, Boone, Iowa, C. D's	2,763.30
First National Bank, Gowrie, Iowa, C. D's	3,171.74
First State Bank, Holstein, Iowa, C. D's	1,002.00
First National Bank, Dayton, Iowa, C. D's	1,800.00
First National Bank, Fort Dodge, Iowa, C. D's	3,921.60
First National Bank, Garner, Iowa, C. D's	2,850.00
Glidden Savings Bank, Glidden, Iowa, C. D's	1,000.00
Glidden Savings Bank, Glidden, Iowa, checking account	3,757.68
First National Bank, Thornton, Iowa, C. D's	2,163.20
First National Bank, Rock Valley, Iowa, C. D's	3,120.00
First National Bank, Aurelia, Iowa, C. D's	2,540.00
Total	$ 30,979.42

SCHEDULE F—EXHIBIT OF RISKS

	Fire, Tornado and Windstorm Risks
In force December 31, last	$ 4,188,857.00
Written or renewed during year	2,237,155.00
Totals	$ 6,426,012.00
Deduct expirations and cancellations	2,023,925.00
In force at end of year	$ 4,402,087.00
Net amount in force December 31	$ 4,402,087.00

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Answer—Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? Answer—Yes.

Cost per thousand during the year. $4.76.

Average cost per thousand during the past five years. Average—$6.29.

What salary was paid during the past year to each of the following officers: President, $150.00; Vice President, none; Secretary, $1,500.00; Treasurer, $300.00.

What, if any, commission was paid said officers in addition to such salary? None.

What is the largest gross aggregate amount insured in any one risk without any deductions for reinsurance? $20,000.00.

Give amount of risks in force on which this year's assessment was made. No assessment.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

Has the policy now used by the company been approved by the commissioner of insurance? Yes.

What kinds of property does your association insure? Farm corporations handling grain, merchandise, lumber, live stock, etc.

What kind of risks does your association cover (fire, hail, etc)? Fire, tornado and windstorms.

FARM PROPERTY MUTUAL INSURANCE ASSOCIATION OF IOWA, DES MOINES, IOWA

Organized August 22, 1899

OFFICERS

President, Forest Huttenlocher, Des Moines, Iowa
Vice President, Jonnson Brigham, Des Moines, Iowa
Secretary, C. V. Stanley, Des Moines, Iowa
Treasurer, Alson Secor, Des Moines, Iowa
Express Office of Secretary, 303-305 Masonic Temple, Des Moines, Iowa

DIRECTORS—TERM EXPIRES

Forest Huttenlocher, Des Moines, Iowa, 1927
E. W. Goodykoontz, Waukon, Iowa, 1927
Johnson Brigham, Des Moines, Iowa, 1927
J. H. Ayres, Sioux City, Iowa, 1928
Forest S. Treat, Davenport, Iowa, 1928
George Leffler, Stockport, Iowa, 1928
Alson Secor, Des Moines, Iowa, 1929
George Wambach, Des Moines, Iowa, 1929
C. V. Stanley, Des Moines, Iowa, 1929

FINANCIAL STATEMENT

Amount of net ledger assets, December 31st of previous year $ 37,820.69

INCOME

	Fire	Tornado and Windstorm	Total
Direct business:			
Gross receipts from assessments	$ 33,776.86	$ 16,977.81	$ 50,754.67
Gross survey, membership and policy fees	5,271.20	5,775.12	11,046.32
Total direct business	$ 39,048.06	$ 22,752.93	$ 61,800.99
Reinsurance:			
Gross receipts from assessments	3,915.18	1,330.21	5,245.39
Total reinsurance business	$ 3,915.18	$ 1,330.21	$ 5,245.39
Total assessments and fees	$ 42,963.24	$ 24,083.14	$ 67,046.38
Deduct:			
Paid for reinsurance	$ 3,874.08	$ 2,744.98	$ 6,619.06
Net assessments and fees	$ 39,089.16	$ 21,338.16	$ 60,427.32
Interest on bonds			107.29
Money borrowed (gross)			20,000.00
Total Income			$ 80,534.61
Total previous assets			$ 118,355.30

DISBURSEMENTS

Amount brought forward			$ 118,355.30
	Fire	Tornado and Windstorm	Total
Gross losses paid:			
Direct business	$ 22,407.22	$ 3,565.99	$ 25,973.21
Reinsurance business	4,840.53	171.75	5,012.28
Less recovered from reinsurance	336.19	266.92	603.11
Net losses paid	$ 26,911.56	$ 3,470.82	$ 30,382.38
Adjusting expense		$ 1,041.66	
Commissions:			
Direct business		798.05	
Fees retained by agents		10,915.69	
Salaries of agents		2,525.00	
Expenses of agents		1,521.66	
Salaries and fees of directors, officers and clerks		11,305.00	
Expense of directors, officers and committees		82.70	
Rent		960.00	
Insurance department licenses and fees		153.00	
State tax on premiums		543.51	
All other taxes—County		15.90	
Advertising and subscriptions		185.56	
Printing and stationery		793.23	
Telegraph, telephone, express and postage		908.83	
Interest on borrowed money		327.50	
Miscellaneous, itemized:			
(a) Electric lights		23.73	
(b) State Examination		184.40	
(c) Bonds		48.00	

(d) Dues State Association	17.50	
(e) Miscellaneous	25.80	
(f) Collections	180.02	
(g) Office supplies	304.74	
		784.19
Total expenses		$ 32,861.43
Borrowed money repaid (gross)		20,000.00
Other disbursements, viz.:		
Loss at Commercial Savings Bank—closed (estimated)		13,874.23
Total Disbursements		$ 97,118.69
Balance		21,237.21

LEDGER ASSETS

Book value of bonds, per Schedule C		$ 14,525.47
Cash in office		7.01
Cash deposited in banks		867.55
Other assets, viz.:		
Deposits in closed bank $19,711.41 estimated value		5,837.18
Total Ledger Assets		$ 21,237.21

NON-LEDGER ASSETS

Unpaid assessments levied on or after November 1st of current year	$ 9,594.47	
Unpaid assessments levied prior to November 1st of current year F-2,948.38 W-987.46	3,935.84	
Total Non-Ledger Assets		$ 13,530.31
Gross Assets		$ 34,767.52

DEDUCT ASSETS NOT ADMITTED

Unpaid assessments levied prior to November 1st	$ 3,935.84	
Total Not Admitted Assets		$ 3,935.84
Total Admitted Assets		$ 30,831.68

LIABILITIES

	Fire	Tornado and Windstorm	Total
Amount of claims reported and not adjusted	$ 236.00	$ 32.00	$ 268.00
Amount of claims resisted and in litigation—1	2,000.00		2,000.00
Total	$ 2,236.00	$ 32.00	$ 2,268.00
Net unpaid losses			$ 2,268.00
Total Liabilities			$ 2,268.00
Surplus			28,563.68
Balance			$ 30,831.68

SCHEDULE C—BONDS OWNED

Description	Book Value	Par Value	Market Value	Actual Cost Including Accrued Interest	Accrued Interest
B.O.2297362, 1938, 4¼%	$ 1,036.34	$ 1,000.00	$ 1,030.20	$ 1,036.34	$ 6.14
C.O.2297363, 1938, 4¼%	1,036.34	1,000.00	1,030.20	1,036.34	6.14
D.O.2297364, 1938, 4¼%	1,036.34	1,000.00	1,030.20	1,036.34	6.14
E.O.2297365, 1938, 4¼%	1,036.34	1,000.00	1,030.20	1,036.34	6.14
F.O.2297366, 1938, 4¼%	1,036.34	1,000.00	1,030.20	1,036.34	6.14
G.O.2297367, 1938, 4¼%	1,036.34	1,000.00	1,030.20	1,036.34	6.14
H.O.2297368, 1938, 4¼%	1,036.34	1,000.00	1,030.20	1,036.34	6.14
J.O.2297369, 1938, 4¼%	1,036.34	1,000.00	1,030.20	1,036.34	6.14
K.O.2297370, 1938, 4¼%	1,036.34	1,000.00	1,030.20	1,036.34	6.14
A.O.2297371, 1938, 4¼%	1,036.33	1,000.00	1,030.20	1,036.33	6.13
H.O.2297378, 1938, 4¼%	1,040.52	1,000.00	1,033.20	1,040.52	7.32
J.O.2297379, 1938, 4¼%	1,040.52	1,000.00	1,033.20	1,040.52	7.32
K.O.2297380, 1938, 4¼%	1,040.52	1,000.00	1,033.20	1,040.52	7.32
A.O.2297381, 1938, 4¼%	1,040.52	1,000.00	1,033.20	1,040.52	7.32
Totals	$ 14,525.47	$ 14,000.00	$ 14,434.80	$ 14,525.47	$ 90.67

SCHEDULE D—REINSURANCE IN FORCE DECEMBER 31, 1926

	Risks	Premiums
Mutual Fire & Tornado Ass'n, Cedar Rapids	$ 3,546,825.00	$ 5,258.49

Iowa Mutual Insurance Co., De Witt	681,414.32	1,069.54
Iowa Implement Mutual Ins. Ass'n, Nevada	114,405.00	125.53
Home Mutual Insurance Ass'n, Des Moines	13,862.00	49.04
Le Mars Mutual Insurance Ass'n, Le Mars	32,720.00	43.88
Retail Merchants Mutual Ins. Co., Des Moines	7,000.00	15.60
Iowa Mercantile Ins. Ass'n, Spencer	14,760.00	56.98
Total	$ 4,410,986.32	$ 6,619.06

SCHEDULE E

Showing All Balances (according to Association's Records) Carried in Banks at Close of Year.

		Amount
Central State Bank, Des Moines		$ 867.55
Commercial Savings Bank, Des Moines		19,711.41
Amount when closed	$ 28,159.15	
Dividends, 30%	8,447.74	
	$ 19,711.41	
Total		$ 20,578.96

Closed Banks Included in Above List

Commercial Savings Bank, Des Moines	$ 19,711.41
Estimated value, $5,837.18	

SCHEDULE F—EXHIBIT OF RISKS

	Fire Risks	Tornado and Windstorm Risks
In force December 31, last	$14,767,643.85	$19,167,193.35
Written or renewed during year	6,322,462.41	4,740,812.50
Totals	$21,090,106.26	$23,908,005.85
Deduct expirations and cancellations	4,964,057.31	5,023,251.35
In force at end of the year	$16,126,048.95	$18,884,754.50
Deduct amount reinsured	1,643,137.66	2,767,848.66
Net amount in force December 31	14,482,911.29	16,116,905.85

	Total Risks
In force December 31, last	$33,934,837.20
Written or renewed during year	11,063,274.91
Total	$44,998,112.11
Deduct expirations and cancellations	9,987,308.66
In force at end of the year	$35,010,803.45
Deduct amount reinsured	4,410,986.32
Net amount in force December 31	30,599,817.13

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Answer—Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? Answer—No.

Cost per thousand during the year. $2.24.

Average cost per thousand during the past five years. $2.44.

What salary was paid during the past year to each of the following officers: President, $3,600; Vice President, $300; Secretary, $3,600; Treasurer, none; Adjuster, none.

What, if any, commission was paid said officers in addition to such salary? None.

Do you collect advance assessments? No. If so, are the same authorized in your articles of incorporation and by-laws? No.

What amount of your risks are written for one year? None.

What amount of your risks are written for five years? All.

What is the largest gross aggregate amount insured in any one risk without any deductions for reinsurance? Wind Pol., 39239—$16,460; Fire Pol., 38550—$15,000 on dwelling and barn.

Give amount of risks in force on which this year's assessment was made. $16,280,000. Wind, $18,586,000.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31, 1926? No basis rate.

Has the policy now used by the company been approved by the commissioner of insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? Yes.

What kinds of property does your association insure? Farm property, city and town, dwelling property, churches and school houses against both fire and lightning and tornado. Business property against tornado.

What kind of risks does your association cover (fire, hail, etc.)? Fire, lightning, high winds and tornado.

How many assessments did you make last year? One.
What was the rate levied for each assessment? Farm 3¾ mills; city dwelling with fire protection 1½ mills, without protection 2¼ mills; churches and schools 5 65/100 mills; tornado 1 mill.

HOME MUTUAL INSURANCE ASSOCIATION OF IOWA, DES MOINES, IOWA

Organized November 21, 1901

OFFICERS

President, J. A. Benson, Sheldon, Iowa
Vice President, Jno. Abrahamson, Olds, Iowa
Secretary, H. J. Rowe, Des Moines, Iowa
Treasurer, Harlie E. Smith, Casey, Iowa
Express Office of Secretary, 700-1-2 Observatory Building, Des Moines, Iowa

DIRECTORS—TERM EXPIRES

H. J. Rowe, Des Moines, Iowa, 1927
J. A. Benson, Sheldon, Iowa, 1927
O. N. Kjerland, Northwood, Iowa, 1927
J. M. Bowman, Des Moines, Iowa, 1927
F. C. Greer, Iowa City, Iowa, 1927
W. A. Rutledge, Des Moines, Iowa, 1928
R. M. Anwyl, Des Moines, Iowa, 1928
Harlie Smith, Casey, Iowa, 1928
Harry E. Dirrim, Villisca, Iowa, 1928
John G. Bopp, Hawkeye, Iowa, 1928
Ace Rowe, Woodward, Iowa, 1929
E. A. Maynard, Clinton, Iowa, 1929
C. W. Zeilman, Lake View, Iowa, 1929
E. S. Robison, Lucas, Iowa, 1929
Jno Abrahamson, Olds, Iowa, 1929

FINANCIAL STATEMENT

Amount of net ledger assets, December 31st of previous year ..... $ 73,253.40

INCOME

	Fire	Tornado and Windstorm	Motor Vehicles	Total
Direct Business:				
Gross receipts from assessments	$ 49,899.48	$ 18,106.19	.....	$ 68,005.67
Gross survey, membership and policy fees	16,812.37	8,291.68	$ 80,448.72	105,552.77
Total direct business	$ 66,711.85	$ 26,397.87	$ 80,448.72	$ 173,558.44
Reinsurance:				
Gross receipts from assessments	$ 879.38	$ 362.22	.....	$ 1,241.60
Gross survey, membership and policy fees	137.50	107.52	.....	245.02
Total reinsurance business	$ 1,016.88	$ 469.74	.....	$ 1,486.62
Total assessments and fees	$ 67,728.73	$ 26,867.61	$ 80,448.72	$ 175,045.06
Deduct:				
Paid for reinsurance	$ 4,187.01	$ 603.91	$ 633.03	$ 5,423.95
Returned on cancellations: Direct business	673.55	673.54	4,590.34	5,937.43
Total Deductions	$ 4,860.56	$ 1,277.45	$ 5,223.37	$ 11,361.38
Net assessments and fees	$ 62,868.17	25,590.16	$ 75,225.35	$ 163,683.68
Interest on checking account				$ 3,011.15
From all other sources, viz.:				
Tax returned				1,695.32
Union Mutual accounts paid				96.42
Total Income				$ 168,486.57
Total Previous Assets				$ 241,739.97

DISBURSEMENTS

Amount brought forward ..... $ 241,739.97

	Fire	Tornado and Windstorm	Motor Vehicles	Total
Gross losses paid:				
Direct business	$ 33,854.52	$ 6,929.28	$ 18,421.88	$ 59,205.68

Reinsurance business	1,520.95	13.02	.....	1,533.97
Less discount and salvage: Reinsurance business	953.51	.....	.....	953.51
Less recovered from reinsurance	953.51	.....	.....	953.51
Total Deductions	$ 953.51	.....	.....	$ 953.51
Net losses paid	$ 34,421.96	$ 6,942.30	$ 18,421.88	$ 59,786.14

Adjusting expense		$ 2,855.75	
Fees retained by agents		37,820.44	
Salaries of agents		2,820.00	
Expenses of agents		1,583.58	
Salaries and fees of directors, officers and clerks		20,794.35	
Expense of directors, officers and committees		555.81	
Rent		1,265.06	
Taxes on real estate		27.83	
Insurance department licenses and fees		245.00	
State tax on premiums		729.30	
Advertising and subscriptions		951.38	
Printing and stationery		2,710.77	
Telegraph, telephone, express and postage		1,762.56	
Legal expenses, excluding legal expenses on losses		2,611.59	
Miscellaneous, itemized:			
(a) Buick car purchase for adjusting	$ 800.00		
(b) Prizes	994.00		
(c) State and National dues	160.33		
(d) American Surety Co.	24.00		
Number for Co. cars	45.00		
Safety box bank	5.00		
		2,037.33	
Total			$ 78,770.75
Minus Correction			.10
			$ 78,770.65
Total Disbursements			$ 138,556.79
Balance			$ 103,183.18

LEDGER ASSETS

Book value of bonds, per Schedule C		$ 12,538.25
Cash in office		613.50
Cash deposited in banks		78,687.31
Agents' balances representing business written subsequent to October 1st of current year		5,618.20
Agent's balances representing business written prior to October 1st of current year		5,725.92
Total Ledger Assets		$ 103,183.18

NON-LEDGER ASSETS

Unpaid assessments levied on or after November 1st of current year	$ 1,500.00	
Unpaid assessments levied prior to November 1st of current year	1,000.00	
Furniture, fixtures and safes, $1,000.00; supplies, $200.00	1,200.00	
Other items, viz:		
Ford coupe and Buick coupe	1,000.00	
Total Non-Ledger Assets		$ 4,700.00
Gross Assets		$ 107,883.18

DEDUCT ASSETS NOT ADMITTED

Agents' balances representing business written prior to Oct. 1st	$ 5,725.92	
Unpaid assessments levied prior to November 1st	1,000.00	
Furniture, fixtures, safes and supplies	1,200.00	
Other items, viz.:		
Automobiles	1,000.00	
Total Not Admitted Assets		$ 8,925.92
Total Admitted Assets		$ 98,957.26

LIABILITIES

	Fire	Motor Vehicles	Total
Amount of claims reported and not adjusted	about $ 2,500.00	about $ 3,500.00	
Total	$ 2,500.00	$ 3,500.00	

Net unpaid losses	$ 6,000.00
Estimated expenses of adjustment and investigation of losses	50.00
Total Liabilities	$ 6,050.00
Surplus	92,907.26
Balance	$ 98,957.26

SCHEDULE C—BONDS OWNED

Description	Date of Maturity	Rate	Interest How Paid	Book Value
Liberty Loan Bonds	1933-38	4½%	Cash	$12,538.25
Totals				$12,538.25

	Par Value	Market Value	Actual Cost including Ac. Interest	Accrued Interest
Liberty Loan Bonds	$12,000.00	$12,432.00	$12,538.25	$ 106.25
Totals	$12,000.00	$12,432.00	$12,538.25	$ 106.25

SCHEDULE D—REINSURANCE IN FORCE DECEMBER 31, 1926

	Risks
Town Mutual Dwelling House Ins. Assn., Des Moines	$562,182.00
Mutual Fire & Tornado Ins. Assn., Cedar Rapids	563,868.00
Iowa Farmers Mutual Reinsurance, Greenfield	91,173.00
Iowa Mutual Tornado Ins. Assn., Des Moines	230,424.00
Iowa Implement Mutual, Nevada	195,586.00
Iowa Mutual Insurance Assn., DeWitt	222,475.00
Farm Property Mutual, Des Moines	9,250.00
Iowa Mercantile Ins. Assn., Spencer	45,733.00
Retail Merchants, Des Moines	5,900.00
Northwestern Mutual, Iowa City	2,300.00
Employers Indemnity, Kansas City	3,820,000.00

SCHEDULE E—SHOWING ALL BALANCES (ACCORDING TO ASSOCIATIONS' RECORDS) CARRIED IN BANKS AT CLOSE OF YEAR

	Amount
Abram Rutt National Bank, Casey	$ 27,183.53
Peoples National Bank, Independence	32,246.76
Farmers State Bank	5,633.84
Central State Bank (Time Deposit)	10,233.33
Central State Bank	3,389.85
Total	$ 78,687.31

SCHEDULE F—EXHIBIT OF RISKS

	Fire	Tornado and Windstorm	Motor Vehicles	Total
In force December 31st, last	$30,604,721.00	$28,409,881.00	$27,569,395.00	$86,583,997.00
Written or renewed during year	4,783,833.00	5,255,934.00	57,510,964.00	67,550,731.00
Totals	$35,388,554.00	$33,665,815.00	$85,080,359.00	$154,134,728.00
Deduct expirations and cancellations	5,266,283.00	5,231,385.00	32,381,526.00	42,879,194.00
In force at end of the year	$30,122,271.00	$28,434,430.00	$52,698,833.00	$111,255,534.00
Deduct amount reinsured	1,519,075	409,816.00	3,820,000.00	5,748,891.00
Net amount in force December 31	$28,603,196.00	$28,024,614.00	$48,878,833.00	$105,506,643.00

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? No.

Cost per thousand during the year. $1.40.

Average cost per thousand during the past five years, $1.43.

What salary was paid during the past year to each of the following officers: President, $750.00; Vice President, None; Secretary, $9,390.50; Treasurer, $300.00; Adjuster, Per Diem.

What, if any, commission was paid said officers in addition to such salary? Secretary, none; other officers, agents commission on business written.

Do you collect advance assessments? No.

What amount of your risks are written for one year? $52,698,833.00.

What amount of your risks are written for five years $58,556,701.00.

What is the largest gross aggregate amount insured in any one risk without any deductions for reinsurance? Tornado, $45,000.00 down to $10,000.00; Fire $15,000.00 down to $7,500.00.

Give amount of risks in force on which this year's assessment was made, $51,169,995.00.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31, 1926? Do not use basis rate.

What is the amount of one annual assessment, at the basis rate, on all reinsurance in force December 31, 1926? Do not use basis rate.

Has the policy now used by the company been approved by the Commissioner of Insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? Yes.

What kinds of property does your association insure? Town dwelling property against fire and lightning. Private automobiles against fire, theft, tornado, liability and property damage, and collision. Any good risk against tornado.

How many assessments did you make last year? One assessment.

What was the rate levied for each assessment? Class A-1 10c, Class 1-12½c, Class 2-15c, Class 3-17½c, Class 4-2 c, Class 1-A 20c, Class A-25c, Class B-30c, Class C 35c; Churches and School houses 30c above dwelling rates, and Tornado Insurance on Town property 7½c per hundred and Tornado Insurance on Farm property 10c per hundred on all insurance in force that was written between the first day of February, 1922, and the last day of January 1, 1926.

IOWA FARMERS MUTUAL REINSURANCE ASSOCIATION OF GREENFIELD, IOWA

Organized April 19, 1909

OFFICERS

President, P. J. Shaw, Plover, Iowa
Vice President, John Evans, Grinnell, Iowa
Secretary, J. E. Brooks, Greenfield, Iowa
Treasurer, J. E. Brooks, Greenfield, Iowa
Express Office of Secretary, Greenfield, Iowa

DIRECTORS—TERM EXPIRES

P. J. Shaw, Plover, Iowa, November, 1927
W. K. Colburn, Harlan, Iowa, November, 1928
H. O. Breece, Atlantic, Iowa, November, 1928
F. W. Van Druff, Council Bluffs, Iowa, November, 1927
J. E. Brooks, Greenfield, Iowa, November, 1927
John Evans, Grinnell, Iowa, November, 1929
Alex Hartley, Ida Grove, Iowa, November, 1929

FINANCIAL STATEMENT

Amount of net ledger assets, December 31st of previous year $ 17,016.22

INCOME

	Fire	Total
Reinsurance:		
Gross receipts from assessments	$ 119,051.41	
Total assessments and fees		$ 119,051.41
Net assessments and fees		$ 119,051.41
Interest on bank deposits		90.20
Money borrowed (gross)—outstanding orders		6,566.87
From all other sources, viz.:		
Cash long		.30
Total Income		$ 125,708.78
Total previous assets		$ 142,725.00

DISBURSEMENTS

	Fire	Total
Amount brought forward		$ 142,725.00
Gross losses paid:		
Reinsurance business	$ 98,397.11	
Net losses paid		$ 98,397.11
Salaries and fees of directors, officers and clerks	$ 3,500.00	
Expense of directors, officers and committees	176.28	
Rent	200.00	
Insurance department licenses and fees	275.22	
State tax on premiums	74.41	
Advertising and subscriptions	72.50	
Printing and stationery	327.45	
Telegraph, telephone, express and postage	94.06	
Interest on borrowed money	323.98	
Miscellaneous, itemized:		

Secretary-treasurer bond	60.00	
Posting machine	784.00	
Total expenses		5,887.90
Borrowed money repaid (gross)		24,648.52
Total Disbursements		$ 128,933.53
Balance		$ 13,791.47

LEDGER ASSETS

Cash in office	$ 20.20
Cash deposited in banks	13,771.27
Total Ledger Assets	$ 13,791.47

NON-LEDGER ASSETS

Unpaid assessments levied on or after November 1st of current year	$ 11,397.46	
Unpaid assessments levied prior to November 1st of current year	2,432.38	
Total Non-Ledger Assets		$ 13,829.84
Gross Assets		$ 27,621.31

DEDUCT ASSETS NOT ADMITTED

Unpaid assessments levied prior to November 1st	$ 2,432.38	
Furniture, fixtures, safes and supplies	1,200.00	
Total Not Admitted Assets		$ 3,632.38
Total Admitted Assets		$ 23,988.93

LIABILITIES

Outstanding orders	$ 6,566.67
Total Liabilities	$ 6,566.67
Surplus	17,422.26
Balance	$ 23,988.95

SCHEDULE E

Showing All Balances (according to Association's Records) Carried in Banks at Close of Year.

	Amount
Adair County Bank, Greenfield, Iowa	$ 10,366.62
Greenfield Savings Bank, Greenfield, Iowa	3,404.65
Total	$ 13,771.27

SCHEDULE F—EXHIBIT OF RISKS AND PREMIUMS

	Fire Risks
In force December 31, last	$ 30,071,601.00*
Written or renewed during year	225,606,866.00†
Totals	$255,678,467.00
Deduct expirations and cancellations	226,381,543.00
In force at end of the year	$ 29,296,924.00
Net amount in force December 31	$ 29,296,924.00*

*This item is Class "A" or specific insurance.

†$216,948,416.00 of this amount is Class "B" or blanket insurance which expires December 31st each year and is rewritten each year.

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Answer—Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? Answer—No.

Cost per thousand during the year. $3.51 in Class "A" and 16 cents per thousand in Class "B".

Average cost per thousand during the past five years. $1.93 in Class "A", Class "B" in operation only three years.

What salary was paid during the past year to each of the following officers: President, none; Vice President, none; Secretary, $2,000.00; Treasurer, none; Adjuster, none.

What, if any, commission was paid said officers in addition to such salary? None.

Do you collect advance assessments? No.

For how long a period do you collect advance assessments? One mill when cash is low. No definite time.

What amount of your risks are written for one year? All of Class "B".

What amount of your risks are written for five years? All of Class "A".

What is the largest gross aggregate amount insured in any one risk without any deductions for reinsurance? $1,000.00 for each million in force.

Give amount of risks in force on which this year's assessment was made. No data.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31, 1926? No basis rate.

What is the amount of one annual assessment, at the basis rate, on all reinsurance in force December 31, 1926? No basis rate.

Has the policy now used by the company been approved by the commissioner of insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? Yes.

What kinds of property does your association insure? All property written by local farm mutuals.

What kind of risks does your association cover (fire, hail, etc.)? Fire and lightning.

How many assessments did you make last year? Two in Class "A", one in Class "B".

What was the rate levied for each assessment? Class "A" one mill, Class "B" 10% of loss budgets.

IOWA IMPLEMENT MUTUAL INSURANCE ASSOCIATION OF NEVADA, IOWA

Organized February, 1903

OFFICERS

President, J. L. McMahon, State Center, Iowa.
Vice President, J. M. Chrisman, Nevada, Iowa.
Secretary, Leslie S. Bleakly, Nevada, Iowa.
Treasurer, Jas. McCoy, Colo, Iowa.

DIRECTORS—TERM EXPIRES

J. L. McMahon, State Center, Iowa, 1928.
J. M. Chrisman, Nevada, Iowa, 1928.
Jas. McCoy, Colo, Iowa, 1929.
E. L. McConkie, Nevada, Iowa, 1929.
J. L. Farrington, Iowa Falls, Iowa, 1927.
A. Mayer, Cedar Falls, Iowa, 1927.
P. F. Arney, Marshalltown, Iowa, 1927.

FINANCIAL STATEMENT

Amount of net ledger assets, December 31st of previous year $ 39,765.89

INCOME

	Fire	Tornado and Windstorm	Motor Vehicles	Total
Direct business:				
Gross receipts from assessments	$ 63,325.72	$ 16,933.49	$ 9,501.67	$ 89,760.88
Total direct business	$ 63,325.72	$ 16,933.49	$ 9,501.67	$ 89,760.88
Reinsurance:				
Gross receipts from assessments	14,898.23	2,382.98	----------	17,281.21
Total reinsurance business	$ 14,898.23	$ 2,382.98	----------	$ 17,281.21
Total assessments and fees	$ 78,223.95	$ 19,316.47	$ 9,501.67	$ 107,042.09
Deduct:				
Paid for reinsurance	$ 18,181.66	$ 4,545.41	$ 2,363.88	$ 25,090.95
Returned on cancellations:				
Direct business	$ 6,123.80	$ 1,423.54	$ 1,069.30	$ 8,616.64
Reinsurance business	1,184.38	167.82	----------	1,352.20
Returned in dividends:				
Direct business	8,228.52	2,742.83	----------	10,971.35
Total Deductions	$ 33,718.36	$ 8,879.60	$ 3,433.18	$ 46,031.14

Net assessments and fees	$ 44,505.59	$ 10,436.87	$ 6,068.49	$ 61,010.95
Interest on mortgage loans				944.01
Interest on bonds				83.10
Other interest				16.42
Money borrowed (gross)				5,000.00
From all other sources, viz.:				
Increase in liability account reinsurance treaties				1,115.87
Total Income				$ 68,170.35
Total Previous Assets				$ 107,936.24

DISBURSEMENTS

Amount brought forward				$ 107,936.24
	Fire	Tornado and Windstorm	Motor Vehicles	Total
Gross losses paid:				
Direct business	$ 32,488.60	$ 1,334.81	$ 292.64	$ 34,116.05
Reinsurance business	8,022.61	122.57		8,145.18
Less recovered from reinsurance	14,964.05	450.53	51.58	15,466.16
Total Deductions	$ 14,964.05	$ 450.53	$ 51.58	$ 15,466.16
Net losses paid	$ 25,547.16	$ 1,006.85	$ 241.06	$ 26,795.07
Adjusting expense			$ 260.35	
Commissions:				
Direct business			7,486.48	
Reinsurance business			3,742.23	
Expenses of agents—special agents			2,232.68	
Salaries and fees of directors, officers and clerks			9,129.98	
Expense of directors, officers and committees			369.41	
Rent			540.00	
Inspections			979.19	
Automobile expense			62.35	
Insurance department licenses and fees			459.65	
State tax on premiums			188.89	
Officers' bonds			33.60	
Furniture and fixtures			156.51	
Advertising and subscriptions			582.35	
Printing and stationery			1,092.80	
Telegraph, telephone, express and postage			665.74	
Interest on borrowed money			122.02	
Legal expenses, excluding legal expenses on losses			364.19	
Miscellaneous, itemized:				
Janitor		$ 82.80		
P. O. box		5.50		
Service to equipment		28.50		
Dues		39.25		
Insurance		21.39		
Civic affairs		8.00		
Light and power		28.19		
Office supplies		41.47		
Total Miscellaneous			255.10	
Total Expenses				$ 28,723.52
Borrowed money repaid (gross)				5,000.00
Total Disbursements				$ 60,518.59
Balance				$ 47,417.65

LEDGER ASSETS

Mortgage loans on real estate first liens, per Schedule B	$ 5,350.00
Book value of bonds, per Schedule C	1,350.00
Automobile	606.62
Cash deposited in banks	11,201.53
Agents' balances representing business written subsequent to October 1st of current year	6,116.25
Agents' balances representing business written prior to October 1st of current year	573.93
Premium notes received	3,721.77
Other assets, viz.: Premiums in course of collection	18,497.55
Total Ledger Assets	$ 47,417.65

NON-LEDGER ASSETS

Interest due or accrued on mortgages	$ 397.33	
Dividends due from reinsurance companies	690.75	
Total Non-Ledger Assets		$ 1,088.08
Gross Assets		$ 48,505.73

DEDUCT ASSETS NOT ADMITTED

Agents' balances representing business written prior to October 1st	$ 573.93	
Automobiles	606.62	
Other items, viz.: Premium notes due prior to January 1, 1926	163.42	
Total Not Admitted Assets		$ 1,343.97
Total Admitted Assets		$ 47,161.76

LIABILITIES

	Fire	Motor Vehicles	Total
Amount of claims reported and not adjusted	$ 1,843.27	$ 50.00	$ 1,893.27
Net unpaid losses	$ 1,843.27	$ 50.00	$ 1,893.27
Estimated expenses of adjustment and investigation of losses			$ 75.00
Unpaid salaries, commissions, rents, bills, expenses, etc.			500.00
Other liabilities—reinsurance balances, etc.			1,115.87
Total Liabilities			$ 3,584.14
Surplus			$ 43,577.62
Balance			$ 47,161.76

SCHEDULE B—MORTGAGES OWNED

	Amount of Principal Unpaid	Accrued Interest	Value of Land	Value of Bldgs.
Lot 9, Blk. 23, Burris Add., Nevada, Ia., date 1920, date of maturity 1926, rate of interest 7%	$ 750.00	$ 67.05	$ 950.00	$ 950.00
Lot 2, Blk. 15, O. T. Nevada, Ia., date 1925, date of maturity 1927, rate of interest 8%	600.00	21.33	500.00	2,000.00
S. ½ Lot 4, N. 45 ft. Lot 5, Blk. 15, O. T., Nevada, Ia., date 1923, date of maturity 1926, rate of interest 8%	2,500.00	198.93	1,500.00	5,000.00
Lot 7 and 8, Blk. 31, O. T., Nevada, Ia., date 1920, date of maturity 1926, rate of interest 7%	1,500.00	80.21	800.00	3,200.00
Totals	$ 5,350.00	$ 367.52	$ 3,750.00	$11,150.00

SCHEDULE C—BONDS OWNED

Description, Date of Mat., Rate of Int.	Book Value	Par Value	Market Value	Accrued Interest
Story Co. Ind. Tel. Co. Bond, 6-1-27, 6%	$ 500.00	$ 500.00	$ 500.00	$ 20.00
Gov't Bonds, 2nd Lib. Loan 1737499, 4¼%	50.00	50.00	50.00	
Gov't Bonds, 2nd Lib. Loan 1737500, 4¼%	50.00	50.00	50.00	2.72
Gov't Bonds, 2nd Lib. Loan 1840291, 4¼%	100.00	100.00	100.00	
Gov't Bonds, 3rd Lib. Loan 630900, 4¼%	500.00	500.00	500.00	4.42
Gov't Bonds, 4th Lib. Loan 2440985, 4¼%	50.00	50.00	50.00	
Gov't Bonds, 4th Lib. Loan 2440986, 4¼%	50.00	50.00	50.00	2.67
Gov't Bonds, 4th Lib. Loan 2440987, 4¼%	50.00	50.00	50.00	
Totals	$ 1,350.00	$ 1,350.00	$ 1,350.00	$ 29.81

SCHEDULE D—REINSURANCE IN FORCE DECEMBER 31, 1926

	Risks	Premiums
Iowa Mutual Ins. Co., De Witt, Iowa	$ 1,547,091.00	$ 11,357.40
Iowa Mercantile Mut. Fire Ins. Ass'n, Spencer, Iowa	276,298.00	1,819.37
Mutual Fire & Tornado Ins. Ass'n, Cedar Rapids, Iowa	3,444,124.00	4,978.71
Retail Merchants Mutual Fire Ins. Co., Des Moines, Iowa	526,618.00	4,223.02
Home Mutual Ins. Ass'n of Iowa, Des Moines, Iowa	95,800.00	197.82
Western Grain Dealers, Des Moines, Iowa	155,5[illegible]0.00	1,692.49
National Druggists Mutual, Algona, Iowa	229,310.00	3,453.59
Mutual Reins. Bureau, Belvidere, Ill.	130,656.00	1,464.59
Minnesota Imp. Mut. Ins. Co., Owatonna, Minn.	34,646.00	83.81
Security Mutual Ins. Co., Chatfield, Minn.	53,200.00	557.00
Iowa Mutual Tornado Ass'n, Des Moines, Iowa	279,272.00	236.19
Iowa Automobile Mut. Ins. Co., Cedar Rapids, Iowa		3,356.32

Iowa Liability Mutual Ins. Co., Cedar Rapids, Iowa	461,000.00	115.83
General Reinsurance Corporation, New York, N. Y.	650,000.00	162.72
Farm Property Mutual, Des Moines, Iowa	2,513,216.00	----------
Non-admitted:		
Druggists Mutual Fire Ins. Co., Mitchell, S. D.	22,350.00	228.71
Total	$10,419,081.00	$ 33,926.57

SCHEDULE E

Showing All Balances (according to Association's Records) Carried in Banks at Close of Year.

	Amount
Peoples Savings Bank, Nevada, Iowa	$ 11,261.58

EXHIBIT OF PREMIUMS

	Auto Liability	Auto Property Damage
In force December 31, 1925	$ 396.00	$ 239.50
Written or renewed during year	3,577.77	2,070.48
Totals	$ 3,973.77	$ 2,309.98
Deduct expirations and cancellations	842.56	552.94
In force at end of year	$ 3,131.21	$ 1,757.04
Deduct amount reinsured	277.55	1.00
Net amount in force December 31, 1926	$ 2,853.66	$ 1,756.04

SCHEDULE F—EXHIBIT OF RISKS AND PREMIUMS

	Fire		Tornado and Windstorm	
	Risks	Premiums	Risks	Premiums
In force December 31, last	$16,191,597.00	$ 124,180.84	$12,075,732.00	$ 32,261.40
Written or renewed during year	5,400,171.00	78,223.95	3,180,662.00	19,316.47
Totals	$21,591,768.00	$ 202,404.79	$15,256,394.00	$ 51,577.87
Deduct expirations and cancellations	6,202,286.00	59,346.25	3,637,103.00	12,857.62
In force at end of the year	$15,389,482.00	$ 143,058.54	$11,619,291.00	$ 38,720.25
Deduct amount reinsured	6,020,550.00	23,406.40	3,287,531.00	6,886.30
Net amount in force December 31st	$ 9,368,932.00	$ 119,652.14	$ 8,331,760.00	$ 31,833.95

	Motor Vehicles		Total	
	Risks	Premiums	Risks	Premiums
In force December 31, last	$ 522,000.00	$ 779.91	$28,789,329.00	$ 157,222.15
Written or renewed during year	5,067,500.00	9,501.67	13,648,333.00	107,042.09
Totals	$ 5,589,500.00	$ 10,281.58	$42,437,662.00	$ 264,264.24
Deduct expirations and cancellations	1,064,000.00	1,900.13	10,903,389.00	74,104.00
In force at end of the year	$ 4,525,500.00	$ 8,381.45	$31,534,273.00	$ 190,160.24
Deduct amount reinsured	1,111,000.00	3,633.87	10,419,081.00	33,926.57
Net amount in force December 31st	$ 3,414,500.00	$ 4,747.58	$21,115,192.00	$ 156,233.67

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31 faithfully and accurately entered on its books for and during the year ending upon that date? Answer—Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? Answer—Yes.

Cost per thousand during the year. $1.84.

Average cost per thousand during the past five years. $2.53.

What salary was paid during the past year to each of the following officers: President, none; Vice President, none; Secretary, $3,200.00; Treasurer, $3.0.00; Adjuster, per diem.

What, if any, commission was paid said officers in addition to such salary? Commission paid on business personally produced.

Do you collect advance assessments? Yes. If so, are the same authorized in your articles of incorporation and by-laws? Yes.

For how long a period do you collect advance assessments? Five years.

What amount of your risks are written for one year? $9,844,758.00.

What amount of your risks are written for five years and three years? $21,689,515.00.

What is the largest gross aggregate amount insured in any one risk without any deductions for reinsurance? $4,000.00.

Give amount of risks in force on which this year's assessment was made. Do not levy post mortem assessments.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31, 1926? $31,246.75.

What is the amount of one annual assessment, at the basis rate, on all reinsurance in force December 31, 1926? $7,324.53.

Has the policy now used by the company been approved by the commissioner of insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? No.

What kinds of property does your association insure? Town dwelling, mercantile and automobile.

What kind of risks does your association cover (fire, hail, etc.)? Fire, tornado, liability, property damage and theft.

How many assessments did you make last year? None—we collect advance assessments.

What was the rate levied for each assessment? Various.

IOWA MERCANTILE MUTUAL FIRE INSURANCE ASSOCIATION OF SPENCER, IOWA

Organized October, 1885

OFFICERS

President, W. S. Bemis, Spencer, Iowa
Vice President, W. H. Golly, Zearing, Iowa
Secretary, Ora V. McCown, Spencer, Iowa
Treasurer, Wm. Flindt, Spencer, Iowa
Assistant Secretary, J. G. Beckit, Spencer, Iowa

DIRECTORS—TERM EXPIRES

W. S. Bemis, Spencer, Iowa, 1929
Wm. Flindt, Spencer, Iowa, 1928
Harry Glover, Spencer, Iowa, 1929
P. J. Cilly, Spencer, Iowa, 1930
J. G. Beckit, Spencer, Iowa, 1928
R. V. Lawson, Keosauqua, Iowa, 1929
W. H. Golly, Zearing, Iowa, 1930
J. F. Brett, Spirit Lake, Iowa, 1928
G. J. Van de Waa, Orange City, Iowa, 1930

FINANCIAL STATEMENT

Amount of net ledger assets, December 31st of previous year ..... $ 11,701.17

INCOME

	Fire	Tornado and Windstorm	Total
Direct business:			
Gross receipts from assessments	$ 25,294.11	$ 3,055.62	
Total direct business	$ 25,294.11	$ 3,055.62	$ 28,349.73
Reinsurance:			
Gross receipts from assessments	6,654.40	1,067.59	
Total reinsurance business	$ 6,654.40	$ 1,067.59	7,721.99
Total Assessments and Fees	$ 31,948.51	$ 4,123.21	$ 36,071.72
Deduct:			
Paid for reinsurance	9,274.62	817.98	10,092.60
Returned on cancellations:			
Direct business	1,170.71	226.95	1,397.66
Reinsurance business	460.39	49.10	509.49
Returned in dividends	2,626.10	----------	2,626.10
Total Deductions	$ 13,531.82	$ 1,094.03	$ 14,625.85
Net assessments and fees	$ 18,416.69	$ 3,029.18	$ 21,445.87
Interest			$ 300.00
Rents			180.00
From all other sources, viz.: Penalties			.75
Total Income			$ 21,926.62
Total Previous Assets			$ 33,627.79

DISBURSEMENTS

	Fire	Tornado and Windstorm	Total
Amount brought forward			$ 33,627.79
Gross losses paid:			
Direct business	$ 7,596.51	$ 804.57	$ 8,401.08

Reinsurance business	2,328.74	38.62	2,367.36
Less recovered from reinsurance	3,068.10	53.57	3,121.67
Total Deductions	$ 3,068.10	$ 53.57	$ 3,121.67
Net losses paid	$ 6,857.15	$ 789.62	$ 7,646.77
Adjusting expense		$ 95.10	
Commissions:			
Direct business	$ 6,771.11		
Reinsurance business	677.29	6,093.82	
Expenses of agents		1,301.53	
Salaries and fees of directors, officers and clerks		5,709.25	
Rent		720.00	
Insurance department licenses and fees		84.50	
State tax on premiums		99.45	
Advertising and subscriptions		84.44	
Printing and stationery		152.95	
Telegraph, telephone, express and postage		244.82	
Miscellaneous, itemized:			
(a) Janitor $96.00, light $30.46, (c) rate books $468.67, bonds $60.00		655.13	
(b) Office supplies $24.69, office insurance $9.10, (d) Commercial Club $30.00, sundries $26.33		90.12	
Total expenses			$ 15,331.11
Total Disbursements			$ 22,977.88
Balance			$ 10,649.91

LEDGER ASSETS

Cash in office		$ 15.72
Cash deposited in banks		6,621.58
Agents' balances representing business written subsequent to October 1st of current year		2,210.07
Agents' balances representing business written prior to October 1st of current year		1,425.35
Other assets, viz.: Assessments uncollected		377.19
Total Ledger Assets		$ 10,649.91

NON-LEDGER ASSETS

Furniture, fixtures, safes and supplies	$ 1,000.00	
Total Non-Ledger Assets		$ 1,000.00
Gross Assets		$ 11,649.91

DEDUCT ASSETS NOT ADMITTED

Agents' balances representing business written prior to October 1st	$ 1,425.35	
Furniture, fixtures, safes and supplies	1,000.00	
Total Not Admitted Assets		$ 2,425.35
Total Admitted Assets		$ 9,214.56

LIABILITIES

	Fire	Total
Amount of claims resisted and in litigation (Mason City loss "Wayne Burch")	$ 669.31	
Net unpaid losses (same as report of Dec. 31, 1925)		$ 669.31
Other liabilities—state tax, year 1926		137.99
Total Liabilities		$ 807.30
Surplus		8,407.26
Balance		$ 9,214.56

SCHEDULE D—REINSURANCE IN FORCE DECEMBER 31, 1926

	Risks	Premiums
Iowa Mutual Ins. Co., De Witt, Iowa	$ 511,921.00	$ 3,787.46
Iowa Implement Mutual Ins. Co., Nevada, Iowa	544,208.00	3,521.91
Retail Merchants Mutual Ins. Co., Des Moines, Iowa	601,922.00	3,697.84
Mutual Fire & Tornado Ass'n, Cedar Rapids, Iowa	489,916.00	610.31
Le Mars Mutual Ins. Ass'n, Le Mars, Iowa	201,682.00	725.49
Mutual Reinsurance Bureau, Belvidere, Ill.	386,825.00	2,455.24
North West Mutual, Seattle, Wash.	6,000.00	37.26
Mill Owners Mutual Fire Ins. Co., Des Moines, Iowa	16,225.00	195.64

Druggists Mutual, Algona, Iowa	7,500.00	84.37
Farm Property Mutual Ins. Co., Des Moines, Iowa	17,550.00	62.25
Totals	$ 2,783,749.00	$ 15,177.77

SCHEDULE E

Showing All Balances (according to Association's Records) Carried in Banks at Close of Year.

	Amount
Farmers Trust & Savings Bank, Spencer, Iowa	$ 6,621.58
In office	15.72
Total	$ 6,637.30

SCHEDULE F—EXHIBIT OF RISKS

	Fire Risks	Tornado and Windstorm Risks	Total Risks
In force December 31, last	$ 6,636,225.00	$ 3,533,709.00	$10,169,934.00
Written or renewed during year	2,761,314.00	1,307,103.00	4,068,417.00
Totals	$ 9,397,539.00	$ 4,840,812.00	$14,238,351.00
Deduct expirations and cancellations	2,653,515.00	960,990.00	3,614,505.00
In force at end of the year	$ 6,744,024.00	$ 3,879,822.00	$10,623,846.00
Deduct amount reinsured	1,879,266.00	904,483.00	2,783,749.00
Net amount in force December 31	$ 4,864,758.00	$ 2,975,339.00	$ 7,840,097.00

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Answer—Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? Answer—Yes.

Cost per thousand during the year. $2.21.

Average cost per thousand during the past five years. $2.42.

What salary was paid during the past year to each of the following officers: President, $600.00; Vice President, none; Secretary, $1,350.00; Treasurer, none; Adjuster, per diem.

What, if any, commission was paid said officers in addition to such salary? Regular.

Do you collect advance assessments? Yes. If so, are the same authorized in your articles of incorporation and by-laws? Yes.

For how long a period do you collect advance assessments? One to five years.

What amount of your risks are written for one year? $1,452,831.00.

What amount of your risks are written for five years? $9,176,051.00.

What is the largest gross aggregate amount insured in any one risk without any deductions for reinsurance? $5,000.00.

Give amount of risks in force on which this year's assessment was made. Dwelling, $1,030,077.00; tornado, $950,800.00.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31, 1926? $23,308.44.

What is the amount of one annual assessment, at the basis rate, on all reinsurance in force December 31, 1926? $10,092.60.

Has the policy now used by the company been approved by the commissioner of insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? No.

What kinds of property does your association insure? Mercantile buildings and stocks, town and city dwellings and contents, churches and school houses and contents.

What kind of risks does your association cover (fire, hail, etc.)? Fire and tornado and windstorms.

How many assessments did you make last year? One each on dwelling and tornado.

What was the rate levied for each assessment? 50%.

IOWA MUTUAL CASUALTY ASSOCIATION OF DEWITT, IOWA

Organized April 9, 1926

OFFICERS

President, G. M. Smith, De Witt, Iowa
Vice President, A. L. Pascal, Jr., De Witt, Iowa
Secretary, H. A. Smith, De Witt, Iowa
Treasurer, L. N. Williams, De Witt, Iowa

DIRECTORS—TERM EXPIRES

T. W. Large, De Witt, Iowa, January, 1927
G. M. Smith, De Witt, Iowa, January, 1927
A. L. Pascal, Jr., De Witt, Iowa, January, 1927

H. A. Smith, De Witt, Iowa, January, 1927
L. N. Williams, De Witt, Iowa, January, 1927
A. E. Higgins, De Witt, Iowa, January, 1927
J. W. Howes, De Witt, Iowa, January, 1927
M. E. Whitney, De Witt, Iowa, January, 1927
J. V. Bloom, De Witt, Iowa, January, 1927
W. H. Walker, De Witt, Iowa, January, 1927
Carl J. Smith, De Witt, Iowa, January, 1927

FINANCIAL STATEMENT

Amount of net ledger assets, December 31 of previous year	None

INCOME

	Motor Vehicles	Total
Direct business:		
Gross receipts from assessments	$ 13,991.89	
Total Direct business		$ 13,991.89
Total Assessments and Fees		$ 13,991.89
Deduct:		
Paid for reinsurance	$ 540.95	
Returned on cancellations:		
Direct business	1,650.48	
Total Deductions		$ 2,191.43
Net Assessments and Fees		$ 11,800.46
Total Income		$ 11,800.46
Total Previous Assets		$ 11,800.46

DISBURSEMENTS

	Motor Vehicles	Total
Amount brought forward		$ 11,800.46
Gross losses paid:		
Direct business	$ 693.75	
Net losses paid		$ 693.75
Adjusting expense	$ 7.50	
Commissions:		
Direct business	2,609.65	
Expenses of agents	.15	
Salaries and fees of directors, officers and clerks	377.00	
Expense of directors, officers and committees	230.67	
Insurance department licenses and fees	72.50	
Recording fees	57.25	
Advertising and subscriptions	23.98	
Printing and stationery	737.27	
Telegraph, telephone, express and postage	115.83	
Interest accrued paid on mortgage loan	70.50	
Miscellaneous, itemized:		
(a) Office supplies, $69.45; freight, $0.65; (c) examination fee, $84.31	$ 154.41	
(b) Furniture and fixtures, $112.80; auto expense, $7.00; (d) organization expense, $270.05	389.85	
Total expenses		$ 4,846.56
Total Disbursements		$ 5,540.31
Balance		$ 6,260.15

LEDGER ASSETS

Mortgage loans on real estate first liens, per Schedule B	$ 3,000.00
Cash deposited in banks	1,284.31
Agents' balances representing business written subsequent to October 1st of current year	1,604.26
Agents' balances representing business written prior to October 1st of current year	371.58
Total Ledger Assets	$ 6,260.15

NON-LEDGER ASSETS

Interest due or accrued on mortgages	$ 70.50	
Furniture, fixtures and safes	112.80	
Total Non-Ledger Assets		$ 183.30
Gross Assets		$ 6,443.45

DEDUCT ASSETS NOT ADMITTED

Agents' balances representing business written prior to October 1st	$ 371.58	
Furniture, fixtures and safes	112.80	
Total Not Admitted Assets		$ 484.38
Total Admitted Assets		$ 5,959.07

LIABILITIES

	Motor Vehicles	Total
Amount of claims reported and not adjusted	$ 130.60	
Total		$ 130.60
Net unpaid losses		130.60
Estimated expenses of adjustment and investigation of losses		5.00
Unearned premium reserve, $11,540.00 at 25%		2,885.00
Total Liabilities		$ 3,020.60
Surplus		2,938.47
Balance		$ 5,959.07

SCHEDULE B—MORTGAGES OWNED

Location and Description	Amount of Principal Unpaid	Accrued Interest	Value of Land	Value of Bldgs.
E. 39 ft. Lot 4, and W. 1/3 Lot 3, Block 6, South De Witt, Iowa, date 12-31-26, date of maturity 8-10-28, rate of interest 6%	$ 3,000.00	$ 70.50	$ 1,000.00	$ 6,500.00
Totals	$ 3,000.00	$ 70.50	$ 1,000.00	$ 6,500.00

SCHEDULE D—REINSURANCE IN FORCE DECEMBER 31, 1926

	Premiums
Employers Indemnity Corporation, Kansas City, Mo.	$ 540.95
Total	$ 540.95

SCHEDULE E

Showing All Balances (according to Association's Records) Carried in Banks Close of Year.

	Amount
First National Bank, De Witt, Iowa	$ 1,284.31
Total	$ 1,284.31

SCHEDULE F—EXHIBIT OF PREMIUMS

	Auto Liability Premiums	Auto Property Damage Premiums
Written or renewed during year	$ 8,311.35	$ 4,952.78
Totals	$ 8,311.35	$ 4,952.78
Deduct expirations and cancellations	1,084.94	642.37
In force at end of the year	$ 7,226.41	$ 4,310.41
Deduct amount reinsured	$ 540.95	----------
Net amount in force December 31	$ 6,685.46	$ 4,310.41

	Auto Collision Premiums	Total Premiums
Written or renewed during year	$ 727.76	$ 13,991.89
Totals	$ 727.76	$ 13,991.89
Deduct expirations and cancellations	183.65	1,910.96
In force at end of the year	$ 544.11	$ 12,080.93
Deduct amount reinsured	----------	540.95
Net amount in force December 31	$ 544.11	$ 11,539.98

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Answer—Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? Answer—One times the rate.

Cost per thousand during the year. Cannot be figured.

Average cost per thousand during the past five years.

What salary was paid during the past year to each of the following officers: President, none; Vice President, none; Secretary, none; Treasurer, none; Adjuster, per diem.

What, if any, commission was paid said officers in addition to such salary? Commission on business written.

Do you collect advance assessments? Yes. If so, are the same authorized in your articles of incorporation and by-laws? Yes.

For how long a period do you collect advance assessments? No specified time.

What amount of your risks are written for one year? All.

What amount of your risks are written for five years? None.

What is the largest gross aggregate amount insured in any one risk without any deduction for reinsurance? $100,000 liability, $5,000 property damage, $2,000 collision.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31, 1926? $12,080.93.

What is the amount of one annual assessment, at the basis rate, on all reinsurance in force December 31, 1926? $540.95.

Has the policy now used by the company been approved by the commissioner of insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? No.

What kinds of property does your association insure? Automobiles only—personal liability, property damage and collision.

What kind of risks does your association cover (fire, hail, etc)? Personal liability, property damage and collision.

How many assessments did you make last year? One advance assessment.

LEMARS MUTUAL INSURANCE ASSOCIATION OF LEMARS, IOWA

Organized April, 1901

OFFICERS

President, M. W. Richey, Le Mars, Iowa
Vice President, A. M. Duus, Le Mars, Iowa
Secretary, R. J. Koehler, Le Mars, Iowa
Treasurer, E. A. Dalton, Le Mars, Iowa
Express Office of Secretary, Le Mars, Iowa

DIRECTORS—TERM EXPIRES

C. A. Wernli, Le Mars, Iowa, 1927
J. F. Kriege, Sioux City, Iowa, 1927
E. Sherman, Le Mars, Iowa, 1927
E. A. Dalton, Le Mars, Iowa, 1929
A. M. Duus, Le Mars, Iowa, 1929
R. J. Koehler, Le Mars, Iowa, 1929
B. M. Koehler, Hawarden, Iowa, 1931
W. L. Gund, Marcus, Iowa, 1931
M. W. Richey, Le Mars, Iowa, 1931

FINANCIAL STATEMENT

INCOME

Amount of net ledger assets, December 31st of previous year			$ 38,363.80
	Fire	Tornado and Windstorm	Hail
Direct business:			
Gross receipts from assessments	$ 24,238.94	$ 12,362.71	$ 22.26
Gross survey, membership and policy fees	3,786.77	2,278.42	
Total Direct Business	$ 28,025.71	$ 14,641.13	$ 22.26
Total Assessments and Fees	$ 28,025.71	$ 14,641.13	$ 22.26
Deduct:			
Paid for reinsurance	5,412.00	1,553.50	
Total Deductions	$ 5,412.00	$ 1,553.50	
Net Assessments and Fees	$ 22,613.71	$ 13,087.63	$ 22.26
	Motor Vehicles	Plate Glass	Total
Direct Business:			
Gross receipts from assessments	$ 3,379.95	$ 513.52	
Net Assessments and Fees	$ 3,379.95	$ 513.52	$ 39,617.07

Interest			$ 1,545.40
Total Income			$ 41,162.47
Total Previous Assets			$ 79,526.27

DISBURSEMENTS

		Fire	Tornado and Windstorm
Amount brought forward			$ 79,526.27
Gross losses paid:			
Direct business		$ 11,518.46	$ 1,981.97
Less recovered from reinsurance		823.23	95.93
Total Deductions		$ 823.23	$ 95.93
Net losses paid		$ 10,695.23	$ 1,886.04
	Motor Vehicles	Plate Glass	Total
Gross losses paid:			
Direct business	$ 993.51	$ 37.93	
Net losses paid	$ 993.51	$ 37.93	$ 13,612.71
Adjusting expense		$ 292.00	
Commissions:			
Direct business		$ 6,305.19	
Salaries and fees of directors, officers and clerks		3,994.98	
Insurance department licenses and fees		233.26	
State tax on premiums		154.45	
All other taxes		225.96	
Printing and stationery		254.55	
Telegraph, telephone, express, postage, janitor, furniture and fixtures		2,168.69	
Legal expenses, excluding legal expenses on losses		26.72	
Total Expenses			$ 13,655.80
Total Disbursements			$ 27,268.51
Balance			$ 52,257.76

LEDGER ASSETS

Book value of real estate, per Schedule A		$ 10,000.00
Book value of bonds, per Schedule C		11,000.00
Cash deposited in banks		31,257.76
Total Ledger Assets		$ 52,257.76

NON-LEDGER ASSETS

Furniture, fixtures and safes, $1,500.00; supplies, $500.00	$ 2,000.00	
Total Non-Ledger Assets		$ 2,000.00
Gross Assets		$ 54,257.76

DEDUCT ASSETS NOT ADMITTED

Furniture, fixtures, safes and supplies	$ 2,000.00	
Other items, viz.:		
Balance due in closed Plymouth Co. Bank	224.82	
Total Not Admitted Assets		$ 2,224.82
Total Admited Assets		$ 52,032.94

LIABILITIES

	Fire	Motor Vehicles	Total
Amount of claims reported and not adjusted	$ 650.00	$ 12.00	$ 662.00
Total Liabilities			$ 662.00
Surplus			51,370.94
Balance			$ 52,257.76

SCHEDULE A—REAL ESTATE

When Acquired—Location and Description	Book Value	Market Value
Sept. 15, 1912, Lot 5, Buchanan's Sub-Div., Lots 16-17, Block 6, Le Mars, Iowa	$ 10,000.00	$ 12,500.00

SCHEDULE C—BONDS OWNED

Description	Book Value	Par Value	Market Value	Actual Cost Including Accrued Interest
Liberty Bonds, 4¼%, 1942	$ 2,000.00	$ 100.00	$ 2,040.00	$ 2,000.00
Bonds, City, Le Mars, Iowa, 6%, 1931	3,000.00	100.00	3,000.00	3,000.00
Bonds, City, Le Mars, Iowa, 6%, 1932	6,000.00	100.00	6,000.00	6,000.00
Totals	$ 11,000.00		$ 11,040.00	$ 11,000.00

SCHEDULE D—REINSURANCE IN FORCE DECEMBER 31, 1926

	Risks
Le Mars Mutual Ins. Co., Sioux Falls, S. D.	$ 3,393,831.82
Iowa Mutual Ins. Co., De Witt, Iowa	105,245.95
Iowa Mercantile Mutual Co., Spencer, Iowa	19,900.00
Mutual Fire & Tornado Co., Cedar Rapids, Iowa	19,000.00
Farmers Insurance Co., York Pa.	3,000.00
Total	$ 3,540,977.77

SCHEDULE E

Showing All Balances (according to Association's Records) Carried in Banks at Close of Year.

	Amount
First National Bank, Le Mars, Iowa, checking account	$ 2,869.82
Marcus State Bank, Marcus, Iowa	449.92
First National Bank, Le Mars, Iowa, Cer. Dep., Aug. 1, 1926	2,080.80
Le Mars Loan & Trust Co., Le Mars, Iowa, Cer. Dep., Oct. 6, 1926	638.23
American Trust & Savings Bank, Le Mars, Iowa, Cer. Dep., Oct. 16, 1926	4,368.57
Le Mars Savings Bank, Le Mars, Iowa, Cer. Dep., Oct. 20, 1926	500.00
First National Bank, Le Mars, Iowa, Cer. Dept., Nov. 2, 1926	4,160.60
First National Bank, Le Mars, Iowa, Cer. Dep., Nov. 4, 1926	15,000.00
American Trust & Savings Bank, Le Mars, Iowa, Cer. Dep., Nov. 5, 1926	975.00
Total	$ 31,032.94

CLOSED BANKS IN ABOVE LIST

Plymouth Co. Savings Bank	$ 224.82

SCHEDULE F—EXHIBIT OF RISKS

	Fire Risks	Tornado and Windstorm Risks
In force December 31, last	$ 6,309,884.00	$ 6,698,796.00
Written or renewed during year	2,426,655.00	2,672,376.00
Totals	$ 8,736,539.00	$ 9,371,172.00
Deduct expirations and cancellations	1,382,274.00	1,764,134.00
In force at end of the year	$ 7,354,265.00	$ 7,607,038.00
Deduct amount reinsured	1,980,000.00	1,093,845.00
Net amount in force December 31	$ 5,374,265.00	$ 6,513,193.00

	Motor Vehicle Risks	Plate Glass Risks	Total
In force December 31, last	$ 886,421.00	$ 13,718.00	$13,908,819.00
Written or renewed during year	998,528.00	3,966.00	6,101,525.00
Totals	$ 1,884,949.00	$ 17,684.00	$20,010,344.00
Deduct expirations and cancellations	804,458.00	12,642.00	3,963,503.00
In force at end of the year	$ 1,080,491.00	$ 5,042.00	$16,046,836.00
Deduct amount reinsured			3,073,845.00
Net amount in force December 31	$ 1,080,491.00	$ 5,042.00	$12,972,991.00

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Answer—Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? Answer—No.

What salary was paid during the past year to each of the following officers: President, $300.00; Vice President, Gen'l Manager, $2,000.00; Secretary, none; Treasurer, $200.00.

What, if any, commission was paid said officers in addition to such salary? None.

Do you collect advance assessments? No.

What amount of your risks are written for one year? One-tenth.

What amount of your risks are written for five year? Nine-tenths.

What is the largest gross aggregate amount insured in any one risk without any deductions for reinsurance? $7,500.00.

Give amount of risks in force on which this year's assessment was made. $14,461,300.00.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31, 1926? $42,000.00 fire, tornado; $7,000.00 auto; $1,300.00 plate glass.

What is the amount of one annual assessment, at the basis rate, on all reinsurance in force December 31, 1926? $50,300.00.

Has the policy now used by the company been approved by the commissioner of insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? No.

What kinds of property does your association insure? Farm property, town dwellings, automobiles and plate glass.

What kind of risks does your association cover (fire, hail, etc.)? Fire and tornado.

How many assessments did you make last year? One.

What was the rate levied for each assessment? Fire, farm, $4.00 a $1,000.00; dwelling, $2.00 a $1,000.00; Tornado, farm, $1.00 a $1,000.00; dwelling, tornado, 50 cents a $1,000.00.

LUTHERAN MUTUAL FIRE INSURANCE ASSOCIATION OF BURLINGTON, IOWA

Organized January 17, 1889

OFFICERS

President, F. A. Johnsson, D. D., Maywood, Illinois

Vice President, S. G. Youngert, D. D., Rock Island, Illinois

Secretary, J. A. Larson, Burlington, Iowa

Treasurer, C. W. Anderson, Burlington, Iowa

Express Office of Secretary, J. A. Larson, 901 14th St., Burlington, Iowa

DIRECTORS—TERM EXPIRES

Chas. A. Anderson, Burlington, Iowa, January, 1927

J. A. Larson, Burlington, Iowa, January, 1927

Prof. C. J. Sodergren, D. D., Minneapolis, Minn., January, 1928

Prof. S. G. Youngert, D. D., Rock Island, Ill., January, 1928

C. A. Anderson, Burlington, Iowa, January, 1928

Rev. F. A. Johnsson, D. D., Maywood, Ill., Jan., 1929

C. W. Anderson, Burlington, Iowa, January, 1929

FINANCIAL STATEMENT

Amount of net ledger assets, December 31st of previous year	$ 2,684.04

INCOME

	Fire	Total
Direct business:		
Gross receipts from assessments	$ 11,436.61	
Gross survey, membership and policy fees	2,164.14	
Total Direct Business		$ 13,600.75
Net Assessments and Fees		$ 13,600.75
Interest		86.32
From all other sources, viz.:		
Refunded by United States Railroad Administration—part of insurance paid for property destroyed, caused by passing trains as established by court proceedings		240.00
Refunded loss paid through error in proof of loss statement		3.00
Total Income		$ 13,930.07
Total Previous Assets		$ 16,614.11

DISBURSEMENTS

	Fire	Tornado and Windstorm	Total
Amount brought forward			$ 16,614.11
Gross losses paid:			
Direct business	$ 4,738.32	$ 2,195.75	$ 6,934.07
Adjusting expense		$ 68.52	
Salaries and fees of directors, officers and clerks		1,932.00	
Expense of directors, officers and committees		103.97	
Rent (including $100.00 for own occupancy)		100.00	
Insurance department licenses and fees		3.00	
State tax on premiums		49.33	
Advertising and subscriptions		189.44	

Printing and stationery	140.78	
Telegraph, telephone, express and postage	39.10	
Miscellaneous, itemized:		
(a) Annual dues to State Ass'n of Mutual Insurance Association, $5.00; (c) Delegate to state convention, $18.59	23.59	
(b) Annual dues to National Association of Mutual Insurance Associations	8.00	
Total Expenses		$ 2,857.75
Other disbursements, viz.:		
Local auditing committee		15.00
Surety bonds for secretary and treasurer		60.00
Total Disbursements		$ 9,666.89
Balance		$ 6,947.31

LEDGER ASSETS

Cash deposited in banks		$ 6,947.31
Total Ledger Assets		$ 6,947.31

NON-LEDGER ASSETS

Furniture, fixtures and safes, $700.17; supplies, $50.00	$ 750.17	
Total Non-Ledger Assets		$ 750.17
Gross Assets		$ 7,697.48

DEDUCT ASSETS NOT ADMITTED

Furniture, fixtures, safes and supplies	$ 750.17	
Total Not Admitted Assets		$ 750.17
Total Admitted Assets		$ 6,947.31

LIABILITIES

	Fire	Tornado and Windstorm	Total
Amount of claims reported and not adjusted	$ 3,000.00	$ 999.32	
Net unpaid losses	$ 3,000.00	$ 999.32	$ 3,992.32
Estimated expenses of adjustment and investigation of losses			$ 25.00
Total Liabilities			$ 4,017.32
Surplus			2,929.99
Balance			$ 6,947.31

SCHEDULE E

Showing All Balances (according to Association's Records) Carried in Banks at Close of year.

	Amount
First Iowa State Trust & Savings Bank, Burlington, Iowa	$ 6,947.31

SCHEDULE F—EXHIBIT OF RISKS

	Fire Risks
In force December 31, last	$ 2,894,322.00
Written or renewed during year	597,220.00
Totals	$ 3,491,522.00
Deduct expirations and cancellations	534,922.00
Net amount in force December 31	$ 2,956,600.00

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Answer—Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? Answer—No, all members agree to pay their pro rata share of losses.

Cost per thousand during the year. $3.33 plus.

Average cost per thousand during the past five years. $3.42.

What salary was paid during the past year to each of the following officers: President, $100.00; Vice President, $75.00; Secretary, $1,400.00; Treasurer, $125.00, Adjuster, traveling expenses and $5.00 per diem while at work.

What, if any, commission was paid said officers in addition to such salary? President and Vice President each $10.00 and expenses for each meeting attended; one board member, $20.00 and expenses for each meeting attended; Secretary and Treasurer each $3.00 for each meeting attended and one board member $4.00 for each meeting attended.

Do you collect advance assessments? No. If so, are the same authorized in your articles of incorporation and by-laws? Yes.

For how long a period do you collect advance assessments? Do not collect advance assessments.

What amount of your risks are written for one year? All risks are written for six years.

What amount of your risks are written for five years? None.

What is the largest gross aggregate amount insured in any one risk without any deductions for reinsurance? $3,000.00.

Give amount of risks in force on which this year's assessments was made. About $2,838,000.00.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31, 1926? We have no basis rate.

What is the amount of one annual assessment, at the basis rate, on all reinsurance in force December 31, 1926? No basis rate.

Has the policy now used by the company been approved by the Commissioner of Insurance? Yes, Dec. 8, 1925.

Are the articles of organization and by-laws printed in full on the policy? Yes.

What kinds of property does your association insure? Church buildings and contents, parsonages, college buildings, hospitals, orphans homes within the Augustana Synod of the Ev. Lutheran Church of North America, also property belonging to pastors and professors within said Synod.

What kind of risks does your association cover (fire, hail, etc)? Fire, lightning, cyclone and tornado.

How many assessments did you make last year? One.

What was the rate levied for each assessment? $3.00 per thousand for pastors and professors property; $4.00 per thousand for buildings insured for fire and lightning and $5.00 per thousand for fire, lightning, cyclone and tornado.

MUTUAL FIRE AND STORM INSURANCE ASSOCIATION EVANGELICAL SYNOD OF NORTH AMERICA OF BURLINGTON, IOWA

Organized March 29, 1921.

OFFICERS

President, F. W. Rusche, 1700 Orchard, Burlington, Iowa.
Vice President, Chas. H. Krueger, 1501 Grahn, Burlington, Iowa.
Secretary, Wm. Marten, 1019 So. 14th, Burlington, Iowa.
Treasurer, John Blaul, 317 So. 5th, Burlington, Iowa.
Express Office of Secretary, 1019 So. 14th, Burlington, Iowa.

DIRECTORS—TERM EXPIRES

F. W. Rusche, Burlington, Iowa, September, 1929.
Chas. H. Krueger, Burlington, Iowa, September, 1929.
Wm. Marten, Burlington, Iowa, September, 1929.
John Blaul, Burlington, Iowa, September, 1929.
Rev. J. Baltzer, D. D. 2013 St. Louis Ave., St. Louis, Mo., September, 1929.

FINANCIAL STATEMENT

Amount of net ledger assets, December 31st of previous year		$ 36,045.43

INCOME

	Fire and Tornado	Total
Direct business:		
Gross receipts from assessments	$ 16,705.73	
Gross survey, membership and policy fees	2,451.48	
Total Direct Business		$ 19,157.21
Net Assessments and Fees		$ 19,157.21
Interest		1,398.78
Total Income		$ 20,555.99
Total Previous Assets		$ 56,601.42

DISBURSEMENTS

Amount brought forward			$ 56,601.42
	Fire	Tornado and Windstorm	Total
Gross losses paid:			
Direct business	$ 2,847.59	$ 4,754.08	$ 7,601.67
Adjust expenses		$ 28.32	
Salaries and fees of directors, officers and clerks		700.00	
Rent		120.00	

Insurance department licenses and fees	3.00	
State tax on premiums	34.67	
Printing and stationery	69.75	
Postage	137.69	
Miscellaneous, itemized:		
(a) Officers bonds, $60.00; Burroughs Adding machine, $245.00	305.00	
Inspectors fees, $102.90; Kardex Rand Co., $3.02; Rusche Ins., $8.00	113.92	
Total Expenses		$ 1,512.35
Total Disbursements		$ 9,114.02
Balance		$ 47,487.40

LEDGER ASSETS

Cash deposited in banks	$ 47,487.40	
Total Ledger Assets		$ 47,487.40

NON-LEDGER ASSETS

Furniture, fixtures and safes, $900.00; Supplies, $200.00	$ 1,100.00	
Total Non-Ledger Assets		$ 1,100.00
Gross Assets		$ 48,587.40

DEDUCT ASSETS NOT ADMITTED

Furniture, fixtures, safes and supplies	$ 1,100.00	
Total Not Admitted Assets		$ 1,100.00
Total Admitted Assets		$ 47,487.40

LIABILITIES

Surplus	$ 47,487.40
Balance	$ 47,487.40

SCHEDULE F—EXHIBIT OF RISKS

	Fire Risks
In force December 31, last 1925	$ 8,669,521.00
Written or renewed during year 1926	2,658,054.50
Totals	11,327,575.50
Deduct expirations and cancellations	1,728,273.62
In force at end of the year 1926	9,599,301.62
Net amount in force December 31, 1926	9,599,301.62

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Answer—Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? Answer—Yes.

Cost per thousand during the year? $1.00.

Average cost per thousand during the past five years? $1.38.

What salary was paid during the past year to each of the following officers: President, $100.00; Vice President, $100.00; Secretary, $400.00; Treasurer, $100.00. Adjuster, $10.00 per diem and railroad fare.

What, if any, commission was paid said officers in addition to such salary? None.

Do you collect advance assessments? Yes. If so, are the same authorized in your articles of incorporation and by-laws? Yes.

For how long a period do you collect advance assessments? One year.

What amount of your risks are written for one year? None.

What amount of your risks are written for five years? All are written for a period of 6 years.

What is the largest gross aggregate amount insured in any one risk without any deduction for reinsurance? $20,000.000.

Give amount of risks in force on which this year's assessment was made? About $8,000,000.00.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31, 1926? $7,115.00.

What is the amount of one annual assessment, at the basis rate, on all reinsurance in force December 31, 1926? No reinsurance.

Has the policy now used by the company been approved by the Commissioner of Insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? Yes.

What kinds of property does your association insure? Churches, church Institutions and parsonages, also the property of pastors who are members of the Evangelical Synod of North America.

What kind of risks does your association cover? Fire, lightning and storm.

How many assessments did you make last year? One.

What was the rate levied for each assessment? 2 mills in Class "A" and 1 mill in Class "B".

MUTUAL FIRE AND TORNADO ASSOCIATION OF CEDAR RAPIDS, IOWA

Organized August 25th, 1900.

OFFICERS

President, I. M. Walker, Richland, Iowa.
Vice President, Sidney Coon, Ainsworth, Iowa.
Secretary, J. Lindley Coon, Cedar Rapids, Iowa.
Treasurer, D. L. Clark, Newton, Iowa.
Express Office of Secretary, Cedar Rapids, Iowa

DIRECTORS—TERM EXPIRES

Sidney Coon, Ainsworth, Iowa, January, 1927.
I. J. Kemmerer, Independence, Iowa, January, 1927.
J. Lindley Coon, Cedar Rapids, Iowa, January, 1927.
R. S. Brown, Spencer, Iowa, January, 1928.
I. M. Walker, Richland, Iowa, January, 1928
H. C. Doane, Newton, Iowa, January, 1928.
W. B. Linn, Sumner, Iowa, January, 1929.
Geo. G. Rankin, Dows, Iowa, 1929.
C. Spicer, Cedar Falls, Iowa, January, 1929.

FINANCIAL STATEMENT

Amount of net ledger assets, December 31st of previous year $ 10,515.29

INCOME

	Fire	Tornado and Windstorm	Total
Direct business:			
Gross receipts from assessments	$ 46,660.19	$ 16,459.99	$ 63,120.18
Gross survey, membership and policy fees	25,778.77	15,866.97	41,645.74
Total direct business	$ 72,438.96	$ 32,326.96	$ 104,765.92
Reinsurance:			
Gross receipts from assessments	$ 13,464.52	$ 4,589.95	$ 18,054.47
Gross survey, membership and policy fees	4,545.29	3,759.04	8,304.33
Total Reinsurance Business	$ 18,009.81	$ 8,348.99	$ 26,358.80
Total Assessments and Fees	$ 90,448.77	$ 40,675.95	$ 131,124.72
Deduct:			
Paid for reinsurance	$ 21,321.84	$ 10,491.49	$ 31,813.33
Returned on cancellation:			
Direct business	$ 425.83	$ 153.57	$ 579.40
Reinsurance business	66.75	14.05	80.80
Total Deductions	$ 21,814.42	$ 10,659.11	$ 32,473.53
Net Assessments and Fees	$ 68,634.35	$ 30,016.84	$ 98,651.19
From all other sources, viz.:			
Penalties and exchange			$ 417.10
Incidentals			185.18
Total Income			$ 99,253.47
Total Previous Assets			$ 109,768.67

DISBURSEMENTS

Amount brought forward			$ 109,768.76
	Fire	Tornado and Windstorm	Total
Gross losses paid:			
Direct business	$ 39,845.55	$ 4,522.16	$ 44,367.71
Reinsurance business	8,639.86	859.03	9,498.89
Less recovered from reinsurance	14,076.88	553.55	14,630.43
Total Deductions	$ 14,076.88	$ 553.55	$ 14,630.43
Net losses paid	$ 34,408.53	$ 4,827.64	$ 39,236.17
Adjusting expense		$ 2,471.37	
Fees retained by agents		22,030.21	
Expenses of agents		3,915.21	

Salaries and fees of directors, officers and clerks		12,027.50	
Expense of directors, officers and committees		886.15	
Rent		1,675.00	
Insurance department licenses and fees		440.99	
State tax on premiums		340.24	
All other taxes		32.13	
Advertising and subscriptions		657.18	
Printing and stationery		1,184.25	
Telegraph, telephone, express and postage		1,418.78	
Miscellaneous, itemized:			
(a) Miscellaneous expense	$ 368.22		
(b) Insurance (office furniture)	18.72		
(c) Office furniture and fixtures	677.65		
(d) Dues to National and State Ass'n	129.50		
(e) Chamber of Commerce	25.00		
(f) Bonds	216.50		
		1,435.59	
Total Expenses			48,514.60
Agents balances charged off			187.10
Total Disbursements			$ 87,937.27
Balance			$ 21,830.89

LEDGER ASSETS

Cash deposited in banks	$ 19,454.67
Agents' balances representing business written subsequent to October 1st of current year	1,948.75
Agents' balances representing business written prior to October 1st of current year	427.47
Total Ledger Assets	$ 21,830.89

NON-LEDGER ASSETS

Unpaid assessments levied on or after November 1st of current year	$ 667.47	
Unpaid assessments levied prior to November 1st of current year	829.36	
Furniture, fixtures and safes, $3,000.00; supplies, $1,000.00	4,000.00	
Total Non-Ledger Assets		$ 5,496.83
Gross Assets		$ 27,327.72

DEDUCT ASSETS NOT ADMITTED

Agents' balances representing business written prior to October 1st	$ 427.47	
Unpaid assessments levied prior to November 1st	829.36	
Furniture, fixtures, safes and supplies	4,000.00	
Total Not Admitted Assets		$ 5,256.83
Total Admitted Assets		$ 22,070.89

LIABILITIES

	Fire	Tornado and Windstorm	Total
Amount of claims reported and not adjusted, Est.	$ 5,760.00	$ 455.00	$ 6,215.00
Total, Est.	$ 5,760.00	$ 455.00	$ 6,215.00
Less reinsurance recoverable, Est.	1,100.00	----------	1,100.00
Net unpaid losses, Est.	$ 4,660.00	$ 455.00	$ 5,115.00
Estimated expenses of adjustment and investigation of losses			$ 310.00
Total Liabilities			$ 5,425.00
Surplus			16,645.89
Balance			$ 22,070.89

SCHEDULE D—REINSURANCE IN FORCE DECEMBER 31, 1926

	Risks
Iowa Mutual Insurance Co., De Witt, Iowa	$ 7,387,840.00
Iowa Implement Mutual Ins. Ass'n, Nevada, Iowa	4,003,056.00
Farm Property Mutual Ins. Ass'n, Des Moines, Iowa	2,442,314.00
Iowa Mercantile Mutual Ins. Ass'n, Spencer, Iowa	1,703,390.00
Iowa Mutual Tornado Ass'n, Des Moines, Iowa	500,546.00
Le Mars Mutual Insurance Ass'n, Le Mars, Iowa	480,995.00

Iowa Farmers Mutual, Greenfield, Iowa	98,777.00
Home Mutual Insurance Ass'n, Des Moines, Iowa	98,680.00
Home Mutual Ins. Ass'n, (Union Mutual) Des Moines, Iowa	43,902.00
Town Mutual Dwelling, Des Moines, Iowa	83,896.00
Retail Merchants, Des Moines, Iowa	81,784.00
Iowa National, Des Moines, Iowa	46,674.00
Druggists Mutual Ins. Ass'n, Algona, Iowa	35,000.00
Mill Owners, Des Moines, Iowa	11,000.00
Total	$17,017,854.00

SCHEDULE E

Showing All Balances (according to Association's Records) Carried in Banks at Close of Year.

	Amount
Jasper County Savings Bank, Newton, Iowa	$ 7,644.92
Merchants National Bank, Cedar Rapids, Iowa	11,809.75
Total	$ 19,454.67

SCHEDULE F—EXHIBIT OF RISKS

	Fire Risks	Tornado and Windstorm Risks	Total Risks
In force December 31, last	$29,719,924.00	$38,830,070.00	$68,549,994.00
Written or renewed during year	8,636,018.00	12,494,291.00	21,130,309.00
Totals	$38,355,942.00	$51,324,361.00	$89,680,303.00
Deduct expirations and cancellations	5,627,127.00	8,456,133.00	14,083,260.00
In force at end of the year	$32,728,815.00	$42,868,228.00	$75,597,043.00
Deduct amount reinsured	9,347,225.00	7,670,629.00	17,017,854.00
Net amount in force December 31	$23,381,590.00	$35,197,599.00	$58,579,189.00

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Answer—Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? Answer—Yes.

Cost per thousand during the year. $1.22 plus.

Average cost per thousand during the past five years. $1.56.

What salary was paid during the past year to each of the following officers: President, $600.00; Vice President, none; Secretary, $5,000.00; Treasurer, none; Adjuster, $5.00 to $7.00 per day and expenses.

What, if any, commission was paid said officers in addition to such salary? None.

Do you collect advance assessments? Yes. If so, are the same authorized in your articles of incorporation and by-laws? Yes.

For how long a period do you collect advance assessments? No time stated.

What amount of your risks are written for less than five years? $5,519,797.00.

What amount of your risks are written for five years? $70,077,246.00.

Give amount of risks in force on which this year's assessment was made. Estimated at $52,750,000.00.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31, 1926? No basic rate.

What is the amount of one annual assessment, at the basis rate, on all reinsurance in force December 31, 1926? No basic rate.

Has the policy now used by the company been approved by the commissioner of insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? Yes.

What kinds of property does your association insure? Farm, dwelling, church and school properties.

What kind of risks does your association cover (fire, hail, etc.)? Fire, lightning, tornado, cyclone and windstorm.

How many assessments did you make last year? One.

MUTUAL FIRE INSURANCE ASSOCIATION OF THE IOWA CONFERENCE OF THE EVANGELICAL CHURCH OF CEDAR FALLS, IOWA

Organized June 11, 1894

OFFICERS

President, H. J. Faust, Cedar Falls, Iowa
Vice President, H. C. Schluter, Sumner, Iowa
Secretary, W. C. Lang, Cedar Falls, Iowa
Treasurer, W. C. Lang, Cedar Falls, Iowa
Express Office of Secretary, Cedar Falls, Iowa

DIRECTORS—TERM EXPIRES

H. J. Faust, Cedar Falls, Iowa, 1927
G. P. Caweite, Des Moines, Iowa, 1927
E. Schroder, Hartley, Iowa, 1927
L. W. Bock, Van Horn, Iowa, 1928
H. C. Schluter, Sumner, Iowa, 1928
W. C. Lang, Cedar Falls, Iowa, 1928
L. F. Smith, Nora Springs, Iowa, 1929
J. D. Klooz, Blairstown, Iowa, 1929
L. Sohl, Meservey, Iowa, 1929

FINANCIAL STATEMENT

Amount of net ledger assets, December 31st of previous year		$ 4,746.01

INCOME

	Fire	Total
Direct business:		
Gross receipts from assessments	$ 424.99	
Gross survey, membership and policy fees	127.48	
Total direct business		$ 552.47
Net Assessments and Fees		$ 552.47
Interest on mortgage loans		180.00
Interest		24.23
Total Income		$ 756.70
Total previous assets		$ 5,502.71

DISBURSEMENTS

	Fire	Tornado and Windstorm	Total
Amount brought forward			$ 5,502.71
Gross losses paid:			
Direct business	$ 27.55	$ 5.50	$ 33.05
Salaries and fees of directors, officers and clerks		$ 100.00	
Insurance department licenses and fees		3.05	
State tax on premiums		5.26	
Printing and stationery		6.00	
Telegraph, telephone, express and postage		6.24	
Miscellaneous, itemized:			
(a) Exchange	$ 8.65		
(b) Office	2.67		
(c) Treasurer's bond	35.00		
		46.32	
Total expenses			166.87
Total Disbursements			$ 199.92
Balance			$ 5,302.79

LEDGER ASSETS

Mortgage loans on real estate first liens, per Schedule B	$ 4,000.00
Cash deposited in banks	1,302.79
Total Ledger Assets	$ 5,302.79
Total Admitted Assets	$ 5,302.79

LIABILITIES

Surplus	$ 5,302.79
Balance	$ 5,302.79

SCHEDULE B—MORTGAGES OWNED

Location and Description	Amount of Principal Unpaid	Accrued Interest	Value of Land	Value of Bldgs.
Lot 8, Block 8, Sperry Addition, Cedar Falls, Iowa, date Apr. 8, 1925, date of maturity Apr. 8, 1928, rate of interest 4½%	$ 4,000.00	----------	$ 2,500.00	$ 5,500.00

SCHEDULE E

Showing All Balances (according to Association's Records) Carried in Banks at Close of year

	Amount
Citizens Savings Bank, Cedar Falls, Iowa	$ 1,302.79

SCHEDULE F—EXHIBIT OF RISKS

	Fire Risks
In force December 31, last	$ 428,288.00
Written or renewed during year	66,600.00
Totals	$ 494,888.00
Deduct expirations and cancellations	46,520.00
In force at end of the year	$ 448,368.00
Net amount in force December 31	$ 448,368.00

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Answer—Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? Answer—Yes.

Cost per thousand during the year. 46 cents.

Average cost per thousand during the past five years. 81 cents.

What salary was paid during the past year to each of the following officers: President, none; Vice President, none; Secretary-Treasurer, $100.00; Adjuster, none.

Do you collect advance assessments? No.

What amount of your risks are written for one year? None.

What amount of your risks are written for five years? All of them.

What is the largest gross aggregate amount insured in any one risk without any deductions for reinsurance? $4,000.00.

Give amount of risks in force on which this year's assessment was made. $382,739.00.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement?

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31, 1925? No Basis Rate.

Has the policy now used by the company been approved by the commissioner of insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? Yes.

What kinds of property does your association insure? Churches, parsonages and preachers' personal property.

What kind of risks does your association cover (fire, hail, etc.)? Fire, lightning and windstorm.

How many assessments did you make last year? One.

What was the rate levied for each assessment? One mill.

NATIONAL DRUGGISTS MUTUAL INSURANCE ASSOCIATION OF ALGONA, IOWA

Organized October, 1920

OFFICERS

President, Al. Falkenhainer, Algona, Iowa
Vice President, M. P. Haggard, Algona, Iowa
Secretary-Treasurer, M. H. Falkenhainer, Algona, Iowa
Express Office of Secretary, Algona, Iowa

DIRECTORS—TERM EXPIRES

Al. Falkenhainer, Algona, Iowa, 1930
M. P. Haggard, Algona, Iowa, 1929
M. H. Falkenhainer, Algona, Iowa, 1928
W. W. Haire, Ft. Dodge, Iowa, 1931
A. C. Philipp, Manchester, Iowa, 1927

FINANCIAL STATEMENT

Amount of net ledger assets, December 31st of previous year	$ 18,231.63

INCOME

	Fire	Tornado and Windstorm	Motor Vehicles	Totals
Direct business:				
Gross receipts from assessments	$ 10,303.42	$ 1,024.63	$ 3,204.44	$ 14,532.49
Total Direct Business	$ 10,303.42	$ 1,024.63	$ 3,204.44	$ 14,532.49
Reinsurance:				
Gross receipts from assessments	19,893.75	118.76	----------	20,012.51
Total reinsurance business	$ 19,893.75	$ 118.76	----------	$ 20,012.51
Total Assessments and Fees	$ 30,197.17	$ 1,143.39	$ 3,204.44	$ 34,545.00

Deduct:				
Paid for reinsurance	11,472.52	429.96	442.11	12,344.59
Returned on cancellations:				
Direct business	2,944.20	100.69	705.01	3,749.90
Reinsurance business	1,786.14	315.49		2,101.63
Returned in dividends:				
Direct business	2,780.43	197.67	37.47	3,015.57
Reinsurance business	589.22	44.35		633.57
Total Deductions	$ 19,572.51	$ 1,088.16	$ 1,184.59	$ 21,845.26
Net Assessments and Fees	$ 10,624.66	$ 55.23	$ 2,019.85	$ 12,699.74
Interest				$ 1,062.65
From all other sources, viz.:				
Increase in liabilities % reinsurance treaties				98.94
				11.58
Total Income				$ 13,812.91
Total previous assets				$ 32,044.54

DISBURSEMENTS

Amount brought forward				$ 33,044.54
	Fire	Tornado and Windstorm	Motor Vehicles	Total
Gross losses paid:				
Direct business	$ 2,551.70	$ 9.30	$ 225.25	$ 2,786.25
Reinsurance business	6,978.56			6,978.56
Less recovered from reinsurance	3,924.28			3,924.28
Total Deductions	$ 3,924.28			$ 3,924.28
Net losses paid	$ 5,605.98	$ 9.30	$ 225.25	$ 5,840.53
Adjusting expense			$ 105.14	
Commissions:				
Direct business			1,220.15	
Salaries and fees of directors, officers and clerks—$2,250.08 officers and $755.20 clerks			3,005.28	
Expense of directors, officers and committees—traveling expense $15.75, directors' expense $37.50			53.25	
Rent, water and light			414.98	
Taxes on real estate			17.86	
Insurance department licenses and fees			5.00	
State tax on premiums			76.30	
Printing and stationery			17.02	
Telegraph, telephone, express and postage			141.35	
Miscellaneous, itemized:				
(a) Paid for accrued interest		$ 346.98		
(b) Life insurance premiums		307.20		
(c) Inspection service		47.00		
			701.18	
Total Expenses				5,757.51
Total Disbursements				$ 11,598.04
Balance				$ 20,446.50

LEDGER ASSETS

Book value of real estate, per Schedule A	$ 2,500.00
Mortgage loans on real estate first liens, per Schedule B	5,900.00
Book value of bonds, per Schedule C	3,553.75
Cash deposited in banks—C. D., $1,555.09; cash in bank, $4,195.38	5,750.47
Agents' balances representing business written subsequent to October 1st of current year	221.75
Other assets, viz.: Tax sale certificates, $1,610.86; due from reinsurance companies, $909.67	2,520.53
Total Ledger Assets	$ 20,446.50

NON-LEDGER ASSETS

Interest due or accrued on mortgages	$ 402.50	
Interest due or accrued on bonds	67.50	
Other interest—tax sale certificates, $269.55; C. D., $77.75	347.30	
Other items, viz.: Market value over book value of bonds	16.25	
Total Non-Ledger Assets		$ 833.55
Gross Assets		$ 21,280.05

DEDUCT ASSETS NOT ADMITTED

Total Admitted Assets	$ 21,280.05

LIABILITIES

	Motor Vehicles	Total
Amount of claims reported and not adjusted	$ 150.00	
Total		$ 150.00
Net unpaid losses		$ 150.00
Estimated expenses of adjustment and investigation of losses		25.00
Unearned premium reserve, 50%		7,789.32
Unpaid salaries, commissions, rents, bills, expenses, etc.—telephone, $1.16; light, $2.25		3.41
Other liabilities—due for reinsurance (Employers Mutual), $98.94; reserve for R. E. tax, $17.86		116.80
Reserve for state tax on premiums		68.59
Total Liabilities		$ 8,153.12
Surplus		13,126.93
Balance		$ 21,280.05

SCHEDULE A—REAL ESTATE

When Acquired—Location and Description	Book Value	Market Value
Nov. 7, 1921, N. 44 ft. Lot 8, and E. 44 ft. of N. 44 ft. Lot 7, Block 30, Algona, Iowa	$ 2,500.00	$ 2,500.00

SCHEDULE B—MORTGAGES OWNED

Location and Description	Amount of Principal Unpaid	Accrued Interest	Value of Land	Value of Bldgs.
S. 2/3 of S. ½ Lot 8, Block 29, Algona, Iowa, date 12-31-24, date of maturity 12-31-29, rate of interest 6%	$ 1,400.00	$ 70.00	$ 2,000.00	$ 4,000.00
Lots 2 and 3, Block 4, Call & Smart Add., Algona, Iowa, date 7-1-25, date of maturity 7-1-30, rate of interest 7%	1,500.00	52.50	1,000.00	4,000.00
Lot 2, Block 43, Algona, Iowa, date 11-1-26, date of maturity 11-1-31, rate of interest 8%	3,000.00	280.00	1,000.00	8,500.00
Totals	$ 5,900.00	$ 402.50	$ 4,000.00	$16,500.00

SCHEDULE C—BONDS OWNED

Description	Book Value	Par Value	Market Value	Actual Cost Including Accrued Interest	Accrued Interest
Anaconda Copper Co., Bond, 2-1-53, 6%, semi-annual	$ 503.75	$ 500.00	$ 520.00	$ 503.75	$ 12.50
Tennessee Elec. Power Co., Bond, 6-1-40, 6%, semi-annual	1,050.00	1,000.00	1,050.00	1,052.33	5.00
Interstate Publ. Service Co., Bond, 2-1-48, 6%, semi-annual	2,000.00	2,000.00	2,000.00	2,045.67	50.00
Tax sale certificates, call, 8%, call	1,610.86	1,610.86	1,610.86	1,610.86	269.55
Totals	$ 5,164.61	$ 5,110.86	$ 5,180.86	$ 5,212.61	$ 337.05

SCHEDULE D—REINSURANCE IN FORCE DECEMBER 31, 1926

	Risks	Premiums
Druggists Mutual Ins. Co., Algona, Iowa	$ 886,505.00	$ 8,619.41
Iowa Mutual Ins. Co., De Witt, Iowa	271,420.00	3,182.26
National Implement Mut. Ins. Co., Owatonna, Minn.	2,000.00	43.20
Employers Mutual Casualty Co., Des Moines, Iowa		442.11
Total	$ 1,160,015.00	$ 12,286.98

SCHEDULE E

Showing All Balances (according to Association's Records) Carried in Banks at Close of Year.

	Amount
Algona State Bank, Algona, Iowa	$ 775.11
First National Bank, Chicago, Ill.	3,420.27
Kossuth County State Bank, Algona, Iowa	1,555.09
Total	$ 5,750.47

SCHEDULE F—EXHIBIT OF RISKS AND PREMIUMS

	Fire		Tornado and Windstorm	
	Risks	Premiums	Risks	Premiums
In force December 31, last	$ 2,537,735.00	$35,399.27	$ 690,600.00	$ 1,487.92
Written or renewed during year	2,408,160.00	30,197.17	352,120.00	1,143.39
Totals	$ 4,945,895.00	$ 65,596.44	$ 1,042,720.00	$ 2,631.31
Deduct expirations and cancellations	3,272,360.00	40,957.47	409,900.00	1,904.11
In force at end of the year	$ 1,673,535.00	$ 24,638.97	$ 632,820.00	$ 727.21
Deduct amount reinsured	823,415.00	11,414.91	247,800.00	429.96
Net amount in force December 31	$ 850,120.00	$ 13,224.06	$ 385,020.00	$ 297.25

	Motor Vehicle	Total	
	Premiums	Risks	Premiums
In force December 31, last	$ 293.60	$ 3,228,335.00	$ 37,180.80
Written or renewed during year	3,204.44	2,760,280.00	34,545.00
Totals	$ 3,498.04	$ 5,988,615.00	$ 71,725.80
Deduct expirations and cancellations	998.61	3,682,260.00	43,860.19
In force at end of the year	$ 2,499.43	$ 2,306,355.00	$ 27,865.61
Deduct amount reinsured	442.11	1,071,215.00	12,286.98
Net amount in force December 31	$ 2,057.32	$ 1,235,140.00	$ 15,578.63

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Answer—Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? Answer—Yes.

Cost per thousand during the year. $4.19.

Average cost per thousand during the past five years. $4.90.

What salary was paid during the past year to each of the following officers: President, none; Vice President, none; Secretary-Treasurer, $2,250.08; Adjuster, per diem and expenses.

What, if any, commission was paid said officers in addition to such salary? None.

Do you collect advance assessments? Yes. If so, are the same authorized in your articles of incorporation and by-laws? Yes.

For how long a period do you collect advance assessments? One year.

What amount of your risks are written for one year? All

What amount of your risks are written for five years? None.

What is the largest gross aggregate amount insured in any one risk without any deductions for reinsurance? $15,000.00.

Give amount of risks in force on which this year's assessment was made. $2,306,355.00.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31, 1926? $27,865.61.

What is the amount of one annual assessment, at the basis rate, on all reinsurance in force December 31, 1926? $12,286.98.

Has the policy now used by the company been approved by the commissioner of insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? Yes.

What kinds of property does your association insure? Mercantile, dwelling and automobile liability.

What kind of risks does your association cover (fire, hail, etc.)? Fire, tornado, automobile liability.

How many assessments did you make last year? One advance assessment.

What was the rate levied for each assessment? Full board rate.

TOWN MUTUAL DWELLING HOUSE INSURANCE ASSOCIATION OF DES MOINES, IOWA

Organized November, 1892

OFFICERS

President, F. E. Gordon, Des Moines, Iowa
Vice President, Harry Harding, Jefferson, Iowa
Secretary, B. Rees Jones, Des Moines, Iowa
Treasurer, Grant McPherrin, Des Moines, Iowa
Express Office of Secretary, Des Moines, Iowa

DIRECTORS—TERM EXPIRES

C. L. Herring, Des Moines, Iowa, January 1, 1929
H. P. Newton, Keota, Iowa, January 1, 1928
P. J. Shaw, Plover, Iowa, Jan. 1, 1927
Geo. E. Beatty, Tipton, Iowa, January 1, 1928
O. B. McKinney, Cedar Rapids, Iowa, January 1, 1928
Harry F. Gross, Des Moines, Iowa, January 1, 1928
R. Lloyd Young, Oelwein, Iowa, January 1, 1928
E. T. Cochran, Denison, Iowa, January 1, 1927
F. E. Gordon, Des Moines, Iowa, January 1, 1929
B. Rees Jones, Des Moines, Iowa, January 1, 1927
Grant McPherrin, Des Moines, Iowa, January 1, 1927
Frank H. Dirst, Hampton, Iowa, January 1, 1929
R. A. Kent, Oskaloosa, Iowa, January 1, 1927
Harry Harding, Jefferson, Iowa, January 1, 1929
S. W. Stark, Winterset, Iowa, January 1, 1929

FINANCIAL STATEMENT

Amount of net ledger assets, December 31st of previous year ..... $ 394,933.44

INCOME

	Fire	Tornado and Windstorm	Total
Direct business:			
Gross receipts from assessments	$ 220,834.20	$ 81,352.83	$ 302,187.03
Gross survey, membership and policy fees	161,961.74	55,984.62	217,946.36
Total direct business	$ 382,795.94	$ 137,337.45	$ 520,133.39
Reinsurance:			
Gross receipts from assessments	$ 616.14	$ 34.00	$ 650.14
Gross survey, membership and policy fees	$ 688.76	$ 35.06	$ 723.82
Total reinsurance business	$ 1,304.90	$ 69.06	$ 1,373.96
Total Assessment and Fees	$ 384,100.84	$ 137,406.51	$ 521,507.35
Deduct:			
Paid for reinsurance	$ 4,623.13	$ 1,847.93	$ 6,471.06
Returned on cancellations:			
Direct business	$ 8,396.10	$ 3,186.46	$ 11,582.56
Reinsurance business	$ 1.26	----------	$ 1.26
Total Deductions	$ 13,020.49	$ 5,034.39	$ 18,054.88
Net Assessments and Fees	$ 371,080.35	$ 132,372.12	$ 503,452.47
Interest on bonds			$ 11,475.88
Interest on certificates of deposit $10,981.92; Interest on Federal tax $1,144.11			12,126.03
From all other sources, viz.:			
Exchange on assessment No. 15			818.65
Refund on Federal tax, $10,385.48; bond discount, $25.00; Increase by adjustment on bonds $603.45; refund on penalty, $200.00; Book to par value			11,213.93
Total Income			$ 539,086.96
Total previous assets			$ 934,020.40

DISBURSEMENTS

Amount brought forward ..... $ 934,020.40

		Fire	Tornado and Windstorm	Total
Gross losses paid:				
Direct business		$ 125,369.68	$ 4,320.61	$ 129,690.29
Less recovered from reinsurance		241.34	3.54	244.88
Total Deductions		$ 241.34	$ 3.54	$ 244.88
Net losses paid		$ 125,128.34	$ 4,317.07	$ 129,445.41
Adjusting expense	$ 1,990.04	$ 127.62	$ 2,117.66	
Fees retained by agents			103,543.18	
Salaries of agents, special			6,475.20	
Expenses of agents, special			3,836.51	
Salaries and fees of directors, officers and clerks, directors, $12,600.00; officers, $17,975.00; clerk hire, $18,987.43			39,562.43	
Expense of directors, officers and committees			19[illegible].31	
Rent			4,316.00	
Insurance department licenses and fees, licenses, $312.50; fees, $3.00; Examinations, $165.80			481.30	
State tax on premiums			1,089.53	
All other taxes, county			83.47	
Advertising and subscriptions			3,183.01	

Printing and stationery	2,816.74	
Telegraph, telephone, express and postage, telephone, $469.37; express and telegrams, $96.10; postage, $3,608.14		4,173.61
Legal expenses, excluding legal expenses on losses	426.60	
Miscellaneous expense, $11.00; bonds, officers and employees, $151.00	162.00	
(a) Annual meeting expense $31.00; (b) Agent's Bonus Commissions, $4,365.00	4,396.00	
(c) Office expense and supplies, $1,928.45; Furniture and fixtures, 547.53; (d) Dues state and national association and chamber of commerce, $225.00	2,700.98	
Total Expenses		$ 179,554.50
Total Disbursements		$ 308,999.94
Balance		$ 625,020.46

LEDGER ASSETS

Book value of bonds, per Schedule C	$ 360,000.00
Cash in office	336.57
Cash deposited in banks	254,956.53
Agents' balances representing business written subsequent to October 1st of current year	9,692.93
Agents' balances written prior to October 1st of current year	34.43
Total Ledger Assets	$ 625,020.46

NON-LEDGER ASSETS

Interest accrued on bonds	$ 3,629.98	
Other interest accrued on certificates of deposit	5,705.95	
Furniture, fixtures and safes, $2,000.00; supplies, $200.00	2,200.00	
Market value over book value on bonds	3,370.25	
Total Non-Ledger Assets		14,906.18
Gross Assets		$ 639,926.64

DEDUCT ASSETS NOT ADMITTED

Agents' balances representing business written prior to October 1st	$ 34.43	
Furniture, fixtures, safes and supplies	2,200.00	
Total Not Admitted Assets		2,234.43
Total Admitted Assets		$ 637,692.21

LIABILITIES

	Fire	Tornado and Windstorm	Total
Amount of claims reported and not adjusted	$ 7,495.00	$ 36.00	$ 7,531.00
Net unpaid losses	7,495.00	36.00	7,531.00
Estimated expenses of adjustment and investigation of losses			25.00
Estimated state tax			3,740.07
Total Liabilities			$ 11,296.07
Surplus			626,396.14
Balance			$ 637,692.21

SCHEDULE C—BONDS OWNED

Description	Date of Maturity	Interest Rate	How Paid	Book Value
10—$1000 No. 61 to 70 inc. Independent School Dist. of D. M. Roosevelt Senior High School Bldg. Bonds	5 -1-42	4½%	Semi-Ann.	$ 10,000.00
20—$1000 No. 1471 to 1490 inc. Independent School District of D. M. School Bldg. Bonds	9- 1-45	4 %	Semi-Ann.	20,000.00
2—$5000 C00011903, D00011904 U. S. First Liberty Bonds	6-15-47	4¼%	Semi-Ann.	10,000.00
2—$5000 E00051475, D00051474 20—$1000 B01194052, B01401787, B00023657, B01401587, A00010276, C01131438, D01131454, C01401588, B00010277, B01131437, E01054720, C00764928, D01111169, A01054721, D01043854, D00910274, B01259142, E01019975, A01401586, E00910275, U. S. Second Liberty Bonds	11-15-42	4¼%	Semi-Ann.	30,000.00
2—$5000 5361, 17358 5—$5000 31291, 63728, 63729 10—$1000 1009695 to 1009699 inc. 244498, 1135027, 1552738, 360177, 927597, U. S. Third Liberty Bonds	9-15-28	4¼%	Semi-Ann.	35,000.00
4—$5000 B00138272, B00071782, C00064703, D00068094, 20—$1000, C00450003, K00997210, J00997209, B00145692, C02094773, E00461005, B00729922, D00729924, C00599493, C00729923, A00729921, E00729925, F00717666, D00599494, D00757724, D00609854, E00609855, A01122861, K01122860, A01794101, U. S. Fourth Liberty Bonds	10-15-38	4¼%	Semi-Ann.	40,000.00
10—$1000 Federal Farm Loan Bonds M271560 (St. Paul) M271158 to M271162, inc. (Louisville) M270505, M270506 (Springfield, Mass.) M270198, M270199 (Baltimore)	1- 1-55	4½%	Semi-Ann.	10,000.00
10—$1000 M300096 to M300105 inc. Federal Farm Loan Bonds	1 -1-56	4½%	Semi-Ann.	10,000.00
2—$10,000 A00000181, D00013104 U. S. Treasury Bonds	3-15-56	3¾%	Semi-Ann.	20,000.00
1—$10,000 F00075256 4—$5000 A00029971, B00092972, D00028294, E00028295, U. S. Treasury Bonds	12-15-54	4 %	Semi-Ann.	30,000.00
2—$500 D630, D631 9—$1000 M7275 to M7283 inc. Niagara, Lockport & Ontario Bonds Series A	4- 1-55	5 %	Semi-Ann.	10,000.00
10—$1000 7741 to 7750 inc. West Penn Power Co., Series E	3- 1-63	5 %	Semi-Ann.	10,000.00
20—$1000 64-71 inc., 78-81 inc., 87-90 inc., 96-99 inc., 105-108 inc., Sioux City Sanitary Improvement Bonds	11- 1-33	4½%	Semi-Ann.	20,000.00
10—$1000 M11984 to M11993 inc. Western United Gas & Elect. Co. Series A	12- 1-55	5½%	Semi-Ann.	10,000.00
5—$1000 M11017 to M11021 inc. Baltimore & Ohio Ry. Co. Series D.	3- 1-2000	5 %	Semi-Ann.	5,000.00
15—$1000 M432 to 446 inc. Des Moines Gas Co. Bonds	3- 1-56	5 %	Semi-Ann.	15,000.00
10—$1000 M656 to M665 inc. Buffalo Gen. Elect. Co. Series A.	2- 1-56	5 %	Semi-Ann.	10,000.00
10—$1000 M870 to M879 inc. Public Service Co. of Northern, Ill.	5- 1-66	5 %	Semi-Ann.	10,000.00
5—$1000 M1359 to M1363 inc. Commonwealth Edison Co. Series C.	4- 1-56	4½%	Semi-Ann.	5,000.00
10—$1000 M1436 to M1445 inc. Iowa Power & Light Co. Bonds	5- 1-56	5½%	Semi-Ann.	10,000.00
10—$1000 M302 to M311 inc. Ohio Power Co. Series D	6 -1-56	4½%	Semi-Ann.	10,000.00
10—$1000 M6362 to M6371 inc. Cumberland County Power & Light Co.	6- -1-56	4½%	Semi-Ann.	10,000.00
10—$1000 M11399 to M11400 inc. and M12742 to M12749 inc. Central Power & Light Co.	8- 1-56	5 %	Semi-Ann.	10,000.00
Western Union Telegraph Co. Bonds not received (covered by Des Moines				

Savings Bank & Trust Co. Interim Certificate No. 1195, 10-27-26, Amount $10,000.00)	12- 1-51	5 %	Semi-Ann.		10,000.00
Total					$ 360,000.00
	Par Value	Market Value	Cost Including Accrued Int.		Accrued Interest
10—$1000 No. 61 to 70 inc. Independent School Dist. of D. M. Roosevelt Senior High School Bldg Bonds	$ 10,000.00	$ 10,300.00	$ 10,472.75		$ 75.00
20—$1000 No. 1471 to 1490 inc. Independent School District of D. M. School Bldg. Bonds	20,000.00	19,500.00	19,618.89		266.66
2—$5000 C00011903 D00011904 U. S. First Liberty Bonds	10,000.00	10,300.00	10,269.00		18.89
2—$5000 E00051475, D00051474 20—$1000 B01194052, B01401787, B00023637, B01401587, A00910276, C01131438, D01131454, C01401588, B00910277, B01131437, E01054720, C00764928, D01111169, A01054721, D01043854, D00910274, B01259142, E01019975, A01401586, E00910275, U. S. Second Liberty Bonds	30,000.00	30,318.00	30,586.36		162.93
2—$5000 5361, 17358 3—$5000 31291, 63728, 63729 10—$1000 1009695 to 1009699 inc. 244493, 1135027, 1552738, 360177, 927597, U. S. Third Liberty Bonds	35,000.00	35,511.00	35,853.11		437.99
4—$5000 B00138272, B00071782, C00064703, D00068094 20—$1000, C00450903, K00997210, J00997209, B00145692, C02094773, E00461005, B00729922, D00729924, C00509493, C00729923, A00729921, E00729925, F00717666, D00599494, D00757724, D00609854, E00609855, A01122861, K01122860, A01794101, U. S. Fourth Liberty Bonds	40,000.00	41,384.00	41,485.69		358.92
10—$1000 Federal Farm Loan Bonds M271560 (St. Paul) M271158 to M271162, inc. (Louisville) M270505, M270506 (Springfield, Mass.) M270198, M270199 (Baltimore)	10,000.00	10,200.00	10,352.50		225.00
10—$1000 M300096 to M300105 inc. Federal Farm Loan Bonds	10,000.00	10,225.00	10,196.25		225.00
2—$10,000 A00030181, D00018104 U. S. Treasury Bonds	20,000.00	20,644.00	20,100.00		220.84
1—$10,000 F00075256 4—$5000 A00029971, B00029972, D00028294, E00028295, U. S. Treasury Bonds	30,000.00	31,866.00	30,776.74		53.34
2—$500 D630, D631 9—$1000 M7275 to M7283 inc. Niagara, Lockport & Ontario Bonds Series A	10,000.00	10,100.00	9,813.89		125.00
10—$10 0 7741 to 7750 inc. West Penn Power Co. Series E	10,000.00	10,062.50	9,822.22		166.67
20—$1000 64-71 inc., 78-81 inc., 87-90 inc., 96-99 inc., 105-108 inc., Sioux City Sanitary Improvement Bonds	20,000.00	20,316.00	20,666.79		150.00
10—$1000 M11984 to M11993 inc. Western United Gas & Elect. Co. Series A	10,000.00	10,012.50	10,001.81		45.84

5—$1000 M11017 to M11021 inc. Baltimore & Ohio Ry. Co. Series D	5,000.00	5,025.00	4,757.64	83.33
15—$1000 M432 to 446 inc. Des Moines Gas Co. Bonds	15,000.00	14,793.75	14,743.19	250.00
10—$1000 M656 to M665 inc. Buffalo Gen. Elect. Co. Series A	10,000.00	10,225.00	9,929.17	208.33
10—$1000 M870 to M879 inc. Public Service Co. of Northern, Ill.	10,000.00	9,875.00	9,879.17	83.33
5—$1000 M1359 to M1363 inc. Commonwealth Edison Co. Series C.	5,000.00	4,725.00	4,661.88	56.25
10—$1000 M1436 to M1445 inc. Iowa Power & Light Co. Bonds	10,000.00	10,050.00	9,933.06	91.66
10—$1000 M302 to M311 inc. Ohio Power Co. Series D	10,000.00	9,000.00	9,300.00	37.50
10—$1000 M6362 to M6371 inc. Cumberland County Power & Light Co.	10,000.00	9,325.00	9,476.25	37.50
10—$1000 M11399 to M11400 inc. and M12742 to M12749 inc. Central Power & Light Co.	10,000.00	9,512.50	9,603.94	208.33
Western Union Telegraph Co. Bonds not received (covered by Des Moines Savings Bank & Trust Co. Interim Certificate No. 1195, 10-27-26, Amount $10,000.00)	10,000.00	10,100.00	9,927.79	41.67
Totals	$ 360,000.00	$ 363,370.25	$ 362,231.09	$ 3,629.98

SCHEDULE D—REINSURANCE CEDED DECEMBER 31, 1926

	Risks	Premiums
Home Mutual Insurance Ass'n, Des Moines, Ia.	$ 149,250.00	$ 1,290.99
Mutual Fire and Tornado Ass'n, Cedar Rapids, Ia.	168,110.00	968.37
Mutual Reinsurance Bureau, Belvidere, Ill.:		
Fitchburg Mutual Fire Insurance Ass'n, Fitchburg Mass.	62,773.00	
Berkshire Mutual Fire Insurance Ass'n, Berkshire Mass.	455,902.00	
Merrimac Mutual Fire Insurance Ass'n, Merrimac, Mass.	418,237.00	
Abington, Mass.	314.00	
Capital, Neb.	314.00	
Retail Merchants, Ill.	314.00	
Farmers Alliance, Kan.	527.00	
Grain Dealers, Mass.	527.00	
Middlesex, Mass.	527.00	
National Church, Ill	527.00	
National Petroleum, Pa.	527.00	
National Mutual, Ohio	423.00	
		$ 4,211.70
Total	$ 1,258,272.00	$ 6,471.06

SCHEDULE E—SHOWING ALL BALANCES (ACCORDING TO ASSOCIATION'S RECORDS) CARRIED IN BANKS AT CLOSE OF YEAR.

	Amount.
Peoples Savings Bank, Des Moines, Iowa	$ 20,000.00
Des Moines Savings Bank & Trust Co., Des Moines, Iowa	25,000.00
Iowa National Bank, Des Moines, Iowa	45,000.00
Home Savings Bank, Des Moines, Iowa	5,000.00
First Federal State Bank, Des Moines, Iowa	20,000.00
Central State Bank, Des Moines, Iowa	100,000.00
Central State Bank, checking account, Des Moines, Iowa	39,956.53
Total	$ 254,956.53

SCHEDULE F—EXHIBIT OF RISKS

	Fire Risks	Tornado and Windstorm Risks	Total Risks
In force December 31, last	$145,302,801.00	$108,270,476.00	$253,573,277.00
Written or renewed during year	35,886,524.00	28,392,351.00	64,278,875.00
Totals	$181,189,325.00	$136,662,827.00	$317,852,152.00
Deduct expirations and cancellations	26,228,933.00	18,531,362.00	44,760,295.00

In force at end of the year	154,960,392.00	118,131,465.00	273,091,857.00
Deduct amount reinsured	723,367.00	534,905.00	1,258,272.00
Net amount in force December 31	$154,237,025.00	$117,596,560.00	$271,833,585.00

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? No.

Cost per thousand during the year? $1.17.

Average cost per thousand during the past five years? $1.34.

What salary was paid during the past year to each of the following officers: President, $7,500.00; Vice President, $875.00; Secretary, $9,600.00; Treasurer, none; Adjuster, none.

What, if any, commission was paid said officers in addition to such salary? None, except when acting as agents, then regular agent's commission.

Do you collect advance assessments? Partly. If so, are the same authorized in your articles of incorporation and by-laws? Yes.

For how long a period do you collect advance assessments? No specific time.

What amount of your risks are written for one year? None

What amount of your risks are written for five years? All.

What is the largest gross aggregate amount insured in any one risk without any deductions for reinsurance? $20,000.00. Reinsurance down to $8,000.00 on frame dwelling, $9,000.00 on brick dwelling.

Give amount of risks in force on which this year's assessment was made? Fire and lightning, $117,357,611.00; Tornado $86,382,807.00.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31, 1926? Do not make annual assessments.

What is the amount of one annual assessment, at the basis rate, on all reinsurance in force December 31, 1926? An annual assessments.

Has the policy now used by the company been approved by the Commissioner of Insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? Yes.

What kinds of property does your association insure? Town and city residence property and contents.

What kind of risks does your association cover (fire, hail, etc.)? Fire and Lightning, Windstorm and Tornado.

How many assessments did you make last year? One.

What was the rate levied for each assessment? 2 mills on Fire, 1 mill on Tornado.

IOWA MUTUAL TORNADO INSURANCE ASSOCIATION OF DES MOINES, IOWA

Organized January 1, 1884

OFFICERS

President, J. B. Herriman, Des Moines, Iowa
Vice President, R. A. Kent, Oskaloosa, Iowa
Secretary, H. F. Gross, Des Moines, Iowa
Treasurer, Alex Hartley, Ida Grove, Iowa
Express Office of Secretary, Des Moines, Iowa

DIRECTORS—TERM EXPIRES

R. A. Kent, Oskaloosa, Iowa, 1927
J. L. Fober, Cascade, Iowa, 1927
E. N. Dougherty, Creston, Iowa, 1927
Wm. Luhring, Waverly, Iowa, 1927
Wesley Johnson, Dayton, Iowa, 1927
H. F. Gross, Des Moines, Iowa, 1928
Geo. A. Dalziel, Alta, Iowa, 1928
Alex. Hartley, Ida Grove, Iowa, 1928
Wm. Children, Council Bluffs, Iowa, 1928
A. H. Kent, West Union, Iowa, 1928
J. B. Herriman, Des Moines, Iowa, 1929
P. J. Shaw, Plover, Iowa, 1929
John Evans, Grinnell, Iowa, 1929
Wm. Treimer, Hartley, Iowa, 1929
O. K. Maben, Garner, Iowa, 1929

FINANCIAL STATEMENT

Amount of net ledger assets, December 31st of previous year ..... $ 497,244.09

INCOME

	Tornado and Windstorm	Total
Direct business		
Gross receipts from assessments	$ 707,546.38	

Gross survey, membership and policy fees		178,940.46	
Total direct business			$ 886,486.84
Reinsurance:			
Gross receipts from assessments		$ 7,093.62	
Gross survey, membership and policy fees		882.10	
Total Reinsurance Business			7,975.72
Total Assessments and Fees			$ 894,462.56
Deduct:			
Paid for reinsurance		$ 481.08	
Returned on assessments		814.47	
Returned in fees:			
Direct business		1,380.92	
Reinsurance business		189.91	
Total Deductions			2,866.38
Net assessments and fees			$ 891,596.18
Interest on mortgage loans			13,494.21
Interest on bonds			8,082.95
Other interest—certificates of deposit			6,276.01
From all other sources, viz.:			
Bond premium			25.00
Total Income			$ 919,474.35
Total Previous Assets			$ 1,416,718.44

DISBURSEMENTS

Amount brought forward			$ 1,416,718.44
		Tornado and Windstorm	Total
Gross losses paid:			
Direct business		$ 107,212.75	
Reinsurance business		968.31	$ 108,181.06
Less recovered from reinsurance		$ 17.28	
Total Deductions			17.28
Net losses paid			$ 108,163.78
Adjusting expense		$ 5,926.18	
Fees retained by agents		88,779.77	
Salaries and fees of directors, officers and clerks		45,067.70	
Expense of directors, officers and committees		1,137.48	
Rent		3,502.94	
Insurance department licenses and fees		981.90	
All other taxes—county		79.50	
Advertising and subscriptions		3,580.74	
Printing and stationery		3,173.75	
Telegraph, telephone, express and postage		4,750.14	
Legal expenses, excluding legal expenses on losses		140.00	
Miscellaneous, itemized:			
(a) Annual meeting expense	$ 1,545.26		
(b) Official bonds	135.00		
(c) Furniture and equipment	772.49		
(d) Office supplies and expense	1,058.29		
(e) State and National annual dues	200.00	3,711.04	
Total Expenses			$ 160,831.14
Other disbursements, viz.:			
Profit and loss (certificates of deposit in failed banks estimated to pay 50 cents on the dollar)			14,981.88
Total Disbursements			$ 283,976.80
Balance			$ 1,132,741.64

LEDGER ASSETS

Mortgage loans on real estate first liens, per Schedule B	$ 337,300.00
Book value of bonds, per Schedule C	288,363.06
Cash in office	674.00
Cash deposited in banks	502,345.79
Agents' balances representing business written subsequent to October 1st of current year	3,327.70
Agents' balances representing business written prior to October 1st of current year	731.09
Total Ledger Assets	$ 1,132,741.64

NON-LEDGER ASSETS

Interest due or accrued on mortgages	$ 8,072.56	
Interest due or accrued on bonds	1,438.82	
Other interest—certificates of deposit	16,157.23	
Total Non-Ledger Assets		$ 25,668.61
Gross Assets		$ 1,158,410.25

DEDUCT ASSETS NOT ADMITTED

Agents' balances representing business written prior to October 1st	$ 731.09	
Other items, viz.:		
Certificate of deposit in failed bank	5,200.00	
Total Not Admitted Assets		$ 5,931.09
Total Admitted Assets		$ 1,152,479.16

LIABILITIES

	Tornado and Windstorm	Total
Amount of claims reported and not adjusted, estimated	$ 2,520.00	
Net unpaid losses		$ 2,520.00
Estimated expenses of adjustment and investigation of losses		375.00
Unpaid salaries, commissions, rents, bills, expenses, etc		852.10
Estimated state tax		7,834.32
Total Liabilities		$ 11,581.42
Surplus		1,140,897.74
Balance		$ 1,152,479.16

SCHEDULE B—MORTGAGES OWNED

Date Year Given	Year Due	Amount of Principal Unpaid	Rate of Interest	Interest Amount Accrued	Value of Lands	Value of Buildings
1925	1930	$ 15,000.00	5%	$ 745.89	$ 36,000.00	$ 8,000.00
1925	1930	12,000.00	5%	547.39	24,000.00	----------
1925	1930	3,300.00	5%	137.87	20,000.00	5,000.00
1925	1930	20,000.00	5%	835.62	48,000.00	12,000.00
1925	1930	5,000.00	5%	208.90	10,000.00	4,000.00
1925	1935	6,500.00	5%	271.58	12,000.00	5,500.00
1925	1930	6,000.00	5%	250.68	36,000.00	5,000.00
1925	1930	8,000.00	5%	----------	25,000.00	15,000.00
1925	1930	7,800.00	5%	129.29	19,500.00	6,000.00
1925	1930	17,500.00	5%	290.06	42,000.00	6,000.00
1925	1930	8,000.00	5%	140.89	21,000.00	8,000.00
1925	1930	21,000.00	5%	348.08	50,000.00	10,000.00
1925	1930	12,000.00	5%	198.90	25,600.00	4,400.00
1925	1930	6,000.00	5%	250.68	12,000.00	700.00
1925	1935	13,000.00	5%	215.48	29,000.00	22,000.00
1925	1930	20,000.00	5%	331.51	45,800.00	3,200.00
1925	1930	6,000.00	5%	99.45	14,000.00	2,000.00
1925	1930	10,000.00	5%	165.75	29,100.00	2,500.00
1925	1930	12,000.00	5%	450.40	30,000.00	8,000.00
1925	1930	4,500.00	5%	188.01	11,750.00	2,000.00
1925	1930	6,000.00	5%	99.45	12,000.00	----------
1925	1930	10,500.00	5%	174.03	19,600.00	----------
1925	1930	2,000.00	5%	75.06	5,000.00	----------
1926	1931	8,000.00	5%	132.60	16,000.00	5,000.00
1926	1931	14,000.00	5%	174.52	32,000.00	12,000.00
1926	1931	9,000.00	5%	112.19	22,000.00	6,000.00
1926	1931	12,500.00	5%	51.37	28,000.00	4,000.00
1926	1936	6,000.00	5%	175.07	23,800.00	3,800.00
1926	1931	11,200.00	5%	281.75	22,400.00	6,000.00
1926	1931	11,000.00	5%	229.04	28,000.00	----------
1926	1931	3,000.00	5%	62.46	12,000.00	----------
1926	1931	10,000.00	5%	165.75	25,000.00	8,500.00
1926	1936	15,500.00	5%	199.59	34,500.00	5,500.00
1926	1937	5,000.00	5%	----------	16,000.00	----------
		$ 337,300.00		$ 8,072.56	$ 837,050.00	$ 180,200.00

SCHEDULE C—BONDS OWNED

Description	Book Value	Par Value	Market Value	Actual Cost	Interest Due and Accrued
Fourth U. S. Liberty Loan, 4¼%, semi-annual, 1938	$ 25,610.00	$ 25,000.00	$ 25,875.00	$ 26,017.39	$ 227.26
Fourth U. S. Liberty Loan, 4¼%, semi-annual, 1938	25,625.00	25,000.00	25,875.00	26,100.18	227.26

Second U. S. Liberty Loan, 4¼%, semi-annual, 1942	40,340.00	40,000.00	40,300.00	40,349.44	217.22
	$ 91,575.00	$ 90,000.00	$ 92,050.00	$ 92,467.01	$ 671.74
Federal Land Bank, 4½%, semi-annual, 1956	$ 40,750.00	$ 40,000.00	$ 41,050.00	$ 40,880.00	----------
Federal Land Bank, 4½%, semi-annual, 1956	30,637.50	30,000.00	30,787.50	30,817.50	----------
Federal Land Bank, 4¼%, semi-annual, 1926	20,150.00	20,000.00	20,150.00	20,157.08	----------
	$ 91,537.50	$ 90,000.00	$ 91,987.50	$ 91,854.58	----------
Iowa:					
New Aurelia School Ref., 4¼%, semi-annual, 1945	$ 9,975.00	$ 10,000.00	$ 10,000.00	$ 10,103.68	$ 70.83
Sioux Center School Ref., 4¼%, semi-annual, 1945	9,975.00	10,000.00	10,000.00	10,103.68	70.83
Collins, Ia., School Ref., 4½%, semi-annual, 1945	10,235.00	10,000.00	10,317.00	10,342.50	37.50
Marshalltown, Ia., School Bldg., 4¼%, semi-annual, 1945	10,040.00	10,000.00	10,127.70	10,139.17	35.42
Dayton, Ia., School Ref., 4½%, semi-annual, 1944	10,230.00	10,000.00	10,230.00	10,397.50	75.00
Stanwood, Ia., School Ref., 4½%, semi-annual, 1944	10,229.42	10,000.00	10,310.00	10,405.67	75.00
Jolley, Iowa, School Ref., 4½%, semi-annual, 1941	10,193.27	10,000.00	10,264.20	10,248.27	151.25
Kenwood Park, Ia., School Ref., 4½%, semi-annual, 1944	15,376.10	15,000.00	15,450.00	15,479.23	112.50
Redfield, Ia., Cons. School, 4½%, semi-annual, 1945	10,299.00	10,000.00	10,317.00	10,341.50	75.00
	$ 96,552.79	$ 95,000.00	$ 97,095.90	$ 97,561.20	$ 703.33
City of Centerville, Iowa, 4½%, semi-annual, 1943	$ 8,697.77	$ 8,500.00	$ 8,741.34	$ 8,721.14	$ 63.75
	$288,363.06	$283,500.00	$289,874.74	$290,603.93	$ 1,438.82

SCHEDULE D—REINSURANCE IN FORCE DECEMBER 31, 1926

	Risks
Iowa Mutual Insurance Co., De Witt, Iowa	$ 60,225.00
Home Mutual Insurance Ass'n of Iowa, Des Moines, Iowa	80,500.00
Western Grain Dealers Mutual Fire Ins. Co., Des Moines, Iowa	69,500.00
Mill Owners Mut. Fire Insurance Co. of Iowa, Des Moines, Iowa	45,000.00
Mutual Fire & Tornado Ass'n, Cedar Rapids, Iowa	184,525.00
Iowa Implement Mutual Ins. Ass'n, Nevada, Iowa	67,200.00
Total	$ 506,950.00

SCHEDULE E

Showing All Balances (according to Association's Records) Carried in Banks at Close of Year.

Certificates of Deposit:	Amount
First National Bank, Alta, Iowa	$ 5,200.00
Merchants National Bank, Cedar Rapids, Iowa	55,000.00
Farmers & Merchants Savings Bank, Creston, Iowa	36,290.58
Cromwell State Savings Bank, Cromwell, Iowa	2,500.00
First National Bank, Dayton, Iowa	26,083.28
Bankers Trust Company, Des Moines, Iowa	19,903.98
Central State Bank, Des Moines, Iowa	76,432.00
Des Moines National Bank, Des Moines, Iowa	35,000.00
Des Moines Savings Bank, Des Moines, Iowa	32,635.49
First Federal State Bank, Des Moines, Iowa	13,289.81
Iowa Loan & Trust Co., Des Moines, Iowa (bonded)	20,000.00
Peoples Savings Bank, Des Moines, Iowa	50,000.00
Valley Savings Bank, Des Moines, Iowa	10,000.00
First National Bank, Garner, Iowa	5,408.00
Grinnell State Bank, Grinnell, Iowa	11,041.68
Security Savings Bank, Hartley, Iowa	10,000.00
The First National Bank, Hull, Iowa	15,624.32
Iowa State Bank, Jefferson, Iowa	15,000.00
Peoples Trust & Savings Bank, Oskaloosa, Iowa	7,500.00
The Persia Savings Bank, Persia, Iowa	1,071.25
Farmers Savings Bank, Remsen, Iowa	7,500.00
Slifer Savings Bank, Slifer, Iowa	5,408.00
Spaulding State Savings Bank, Spaulding, Iowa	7,908.00
Citizens National Bank, Storm Lake, Iowa	5,408.00
Commercial Trust & Savings Bank, Storm Lake, Iowa	5,200.00
The State Bank of Waverly, Waverly, Iowa	15,000.00
Total	$ 494,494.37

CLOSED BANKS INCLUDED IN ABOVE LIST

First National Bank, Alta, Iowa	$ 5,200.00

SCHEDULE F—EXHIBIT OF RISKS

	Tornado and Windstorm Risks
In force December 31, last	$478,170,500.00
Written or renewed during year	103,564,947.00
Totals	$581,735,537.00
Deduct expirations and cancellations	84,553,282.00
In force at end of the year	$497,182,255.00
Deduct amount reinsured	506,950.00
Net amount in force December 31	$496,675,305.00

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Answer—Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? Answer—Yes.

Cost per thousand during the year. 58 cents.

Average cost per thousand during the past five years. $5.23.

What salary was paid during the past year to each of the following officers: President, $10,000.00; Vice President, $500.00; Secretary, $10,000.00; Treasurer, $500.00; Adjuster, $5,926.18.

What, if any, commission was paid said officers in addition to such salary? None.

Do you collect advance assessments? Yes. If so, are the same authorized in your articles of incorporation and by-laws? Yes.

For how long a period do you collect advance assessments? Indefinite.

What amount of your risks are written for one year? None, except policies issued on grain under Farm Warehouse Certificates for one year or less.

What amount of your risks are written for five years? All except policies issued on grain under Farm Warehouse Certificates for one year or less.

What is the largest gross aggregate amount insured in any one risk without any deductions for reinsurance? $30,000.00 on brick, stone or reinforced concrete buildings; $15,000.00 on frame buildings.

Give amount of risks in force on which this year's assessment was made. None.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31, 1926? No basis rate.

What is the amount of one annual assessment, at the basis rate, on all reinsurance in force December 31, 1926? No basis rate.

Has the policy now used by the company been approved by the commissioner of insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? Yes.

What kinds of property does your association insure? Buildings and contents, live stock and other personal property.

What kind of risks does your association cover (fire, hail, etc.)? Cyclone, tornado and windstorm.

How many assessments did you make last year? One.

What was the rate levied for each assessment? Two mills.

DES MOINES MUTUAL INSURANCE ASSOCIATION OF DES MOINES, IOWA

Organized, 1899

OFFICERS

President, Steele Blake, Des Moines, Iowa
Vice President, Amos Carr, Collins, Iowa
Secretary, K. R. Blake, Des Moines, Iowa
Treasurer, Steele Blake, Des Moines, Iowa
Express Office of Secretary, Des Moines, Iowa

DIRECTORS—TERM EXPIRES

Steele Blake, Des Moines, Iowa, January, 1927
Amos Carr, Collins, Iowa, January, 1927
K. R. Blake, Des Moines, Iowa, January, 1927
J. L. Blake, Perry, Iowa, January, 1927
O. F. Young, Perry, Iowa, January, 1927

FINANCIAL STATEMENT

Amount of net ledger assets, December 31st of previous year	$ 13,020.74

INCOME

Direct business:		
Gross receipts from assessments		$ 20,378.76
Net Assessments and Fees		$ 20,378.76
Rents		627.35
Money borrowed (gross)		4,100.36
From all other sources, viz.:		
Refund from government on income tax, $25.00; received from sale of Ford, $150.00		175.00
Penalties		160.91
Total Income		$ 25,442.38
Total Previous Assets		$ 38,463.12

DISBURSEMENTS

	Hail	
Amount brought forward		$ 38,463.12
Net losses paid	$ 10,926.61	$ 10,926.61
Adjusting expense	$ 575.92	
Commissions:		
Direct business	1,636.46	
Salaries of agents	200.00	
Expenses of agents	559.00	
Salaries and fees of directors, officers and clerks	5,388.59	
Expense of directors, officers and committees	83.85	
Rent	2,135.00	
Collection expense	4,650.63	
Insurance department licenses and fees	464.70	
State tax on premiums	545.38	
Advertising and subscriptions—Chamber of Commerce dues	12.50	
Printing and stationery	185.81	
Telegraph, telephone, express and postage	528.20	
Interest on borrowed money	36.50	
Legal expenses, excluding legal expenses on losses	135.00	
Miscellaneous, itemized:		
(a) Officers' bonds, $90.00; (c) Lights and other small sundries, $115.89	205.89	
(b) Automobile expense, $568.96; (d) Office supplies, $58.20	627.16	
Total Expenses		17,970.59
Borrowed money repaid (gross)		3,925.36
Other disbursements, viz.:		
Charge off on bad checks and notes		5,510.36
Total Disbursements		$ 38,332.92
Balance		$ 130.20

LEDGER ASSETS

Cash deposited in banks		$ 130.20
Total Ledger Assets		$ 130.20

NON-LEDGER ASSETS

Unpaid assessments levied prior to November 1st of current year	$ 1,698.16	
Other items, viz.:		
Cash in office (Chicago draft received too late for deposit)	50.00	
Total Non-Ledger Assets		$ 1,748.16
Gross Assets		$ 1,878.36

DEDUCT ASSETS NOT ADMITTED

Unpaid assessments levied prior to November 1st, 50%	$ 849.08	
Total Not Admitted Assets		$ 849.08
Total Admitted Assets		$ 1,029.28

LIABILITIES

1926 premium tax	$ 94.52
Borrowed money, $175.00; interest $2.08	177.08
Other liabilities—unpaid rent, $265.00; salaries, bills, expenses, $326.17	591.17
Total Liabilities	$ 862.77

Surplus	166.31
Balance	$ 1,029.28

SCHEDULE E

Showing All Balances (according to Association's Records) Carried in Banks at Close of Year.

	Amount
Valley National Bank, Des Moines	$ 130.29

SCHEDULE F—EXHIBIT OF RISKS

	Hail Risks
In force December 31, last	$ 1,128,959.50
Written or renewed during year	259,902.00
Totals	$ 1,388,861.50
Deduct expirations and cancellations	1,135,644.50
In force at end of the year	$ 253,217.00
Net amount in force December 31	$ 253,217.00

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Answer—Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? Answer—Yes.

Cost per thousand during the year. $49.78.

Average cost per thousand during the past five years. $34.47.

What salary was paid during the past year to each of the following officers: President, $1,200.00; Vice President, none; Secretary and Treasurer, $2,400.00; Adjuster, adjusting done by officers without additional compensation.

What, if any, commission was paid said officers in addition to such salary? None.

Do you collect advance assessments? No.

What amount of your risks are written for one year? Comparatively few.

What amount of your risks are written for five years? Most of them.

What is the largest gross aggregate amount insured in any one risk without any deductions for reinsurance? $5,600.00.

Give amount of risks in force on which this year's assessment was made. $253,217.00.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31, 1926? No basis rate.

Has the policy now used by the company been approved by the commissioner of insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? Yes.

What kinds of property does your association insure? Growing field crops.

What kind of risks does your association cover (fire, hail, etc.)? Hail.

How many assessments did you make last year? Two.

What was the rate levied for each assessment? (5% additional assessment on 1925 business only) (3½% on 1926 business).

FARMERS STATE MUTUAL HAIL ASSOCIATION OF ESTHERVILLE, IOWA

Organized June 4, 1898

OFFICERS

President, Mack J. Groves, Estherville, Iowa

Vice President, None

Secretary, M. E. Groves, Estherville, Iowa

Treasurer, M. E. Groves, Estherville, Iowa

Express Office of Secretary, Estherville, Iowa

DIRECTORS—TERM EXPIRES

Mack J. Groves, Estherville, Iowa, January 9, 1928

G. E. Groves, Estherville, Iowa, January 9, 1928

C. M. Brown, Cedar Falls, Iowa, January 9, 1928

M. E. Groves, Estherville, Iowa, January 9, 1928

FINANCIAL STATEMENT

Amount of net ledger assets, December 31st of previous year	$ 790.67

INCOME

	Hail	Total
Direct business:		
Gross receipts from assessments	$ 75,611.07	$ 75,611.07
Net Assessments and Fees		$ 75,611.07
From all other sources, viz.:		
Interest refunded to association		43.33
Income tax refunded to association		2,984.19
Total Income		$ 78,638.59
Total Previous Assets		$ 79,429.26

DISBURSEMENTS

		Hail	Total
Amount brought forward			$ 79,429.26
Gross losses paid:			
Direct business		$ 14,987.41	
Net losses paid			$ 14,987.41
Adjusting expense		$ 1,879.38	
Commissions:			
Direct business		26,523.66	
Salaries and fees of directors, officers and clerks		14,602.00	
Rent		1,202.00	
Insurance department licenses and fees		50.00	
State tax on premiums		249.87	
All other taxes—local		28.08	
Advertising and subscriptions		156.95	
Printing and stationery		1,140.94	
Telegraph, telephone, express and postage		816.20	
Interest on borrowed money		1,764.79	
Legal expenses, excluding legal expenses on losses—securing income tax refund		450.00	
Miscellaneous, itemized:			
(a) Collection expense	$ 917.20		
(b) Heating	319.93		
(c) Office furniture and fixtures	318.75		
(d) Incidental office expense	721.31		
(e) Bonds	45.00		
(f) Examination expense	148.18		
		2,470.37	
Total Expenses			51,334.24
Borrowed money repaid (gross)			11,438.67
Total Disbursements			$ 77,760.32
Balance			$ 1,668.94

LEDGER ASSETS

Cash deposited in banks	$ 1,668.94
Total Ledger Assets	$ 1,668.94

NON-LEDGER ASSETS

Unpaid assessments levied prior to November 1st of current year	$ 13,144.24	
Other items, viz.: Checks in process of collections	1,280.35	
Total Non-Ledger Assets		$ 14,424.59
Gross Assets		$ 16,093.53

DEDUCT ASSETS NOT ADMITTED

Unpaid assessments levied prior to November 1st—50%	$ 6,572.12	
Total Not Admitted Assets		$ 6,572.12
Total Admitted Assets		$ 9,521.41

LIABILITIES

Surplus	$ 9,521.41
Balance	$ 9,521.41

SCHEDULE E

Showing All Balances (according to Association's Records) Carried in Banks at Close of Year.

	Amount
The Merchants National Bank, Cedar Rapids, Iowa	$ 904.69

Keokuk County State Bank, Sigourney, Iowa	423.75
First National Bank, Newell, Iowa	300.50
Farmers Savings Bank, Lytton, Iowa	40.00
Total	$ 1,668.94

SCHEDULE F—EXHIBIT OF RISKS

	Hail Risks
In force December 31, last	$ 2,626,732.00
Written or renewed during year	1,678,772.50
Totals	4,305,504.50
Deduct expirations and cancellations	1,294,515.00
In force at end of the year	$ 3,010,989.50
Net amount in force December 31	$ 3,010,989.50

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Answer—Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? Answer—Yes.

Cost per thousand during the year. $23.52

Average cost per thousand during the past five years. $37.02.

What salary was paid during the past year to each of the following officers: President, $4,800.00; Vice President, none; Secretary, none; Treasurer, $2,400.00; Adjusters, two, $600.00 each.

What, if any, commission was paid said officers in addition to such salary? None.

Do you collect advance assessments? No.

What amount of your risks are written for one year? $9,400.00.

What amount of your risks are written for five years? All except $9,400.00.

What is the largest gross aggregate amount insured in any one risk without any deductions for reinsurance? $2,000.00 on quarter section.

Give amount of risks in force on which this year's assessment was made. $2,310,000.00.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

Has the policy now used by the company been approved by the commissioner of insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? Yes.

What kinds of property does your association insure? Growing crops only.

What kind of risks does your association cover (fire, hail, etc.)? Hail.

How many assessments did you make last year? One.

What was the rate levied for each assessment? 3¾%.

HARVESTERS-HORTICULTURAL MUTUAL INSURANCE ASSOCIATION OF DES MOINES, IOWA

Organized March 18, 1921

OFFICERS

President, W. F. Ghormley, Des Moines, Iowa
Vice President, L. L. Hall, Des Moines, Iowa
Secretary, W. F. Ghormley, Des Moines, Iowa
Treasurer, F. E. Ghormley, Des Moines, Iowa
Express Office of Secretary, 710 Valley Nat'l Bank Bldg., Des Moines, Iowa

DIRECTORS—TERM EXPIRES

W. F. Ghormley, Des Moines, Iowa, January 8, 1929
L. L. Hall, Des Moines, Iowa, January 10, 1928
F. E. Ghormley, Des Moines, Iowa, January 11, 1927
E. M. Housh, Des Moines, Iowa, January 11, 1927
S. E. Gibbs, Corydon, Iowa, January 10, 1928
Jas. W. Konklin, Des Moines, Iowa, January 10, 1928
Nelson Gormley, Bondurant, Iowa, January 8, 1929

FINANCIAL STATEMENT

Amount of net ledger assets, December 31st of previous year			$ 154.22

INCOME

	Hail	Total
Direct business:		
Gross receipts from assessments	$ 69,655.13	
Net Assessments and Fees		$ 69,655.13
Money borrowed (gross)		55,327.85
From all other sources, viz.:		
Bills receivable on assessments	$ 1,772.29	
Interest on bills received	26.91	
Penalties	792.50	2,591.70
Total Income		$ 127,574.68
Total Previous Assets		$ 127,728.90

DISBURSEMENTS

		Hail	
Amount brought forward			$ 127,728.90
Gross losses paid:			
Direct business		$ 23,527.14	
Net losses paid			$ 23,527.14
Adjusting expense		$ 2,936.43	
Commissions:			
Direct business		11,743.62	
Salaries of agents		5,452.09	
Expenses of agents		3,325.72	
Salaries and fees of directors, officers and clerks		9,625.08	
Expense of directors, officers and committees		157.91	
Rent		1,509.03	
Insurance department licenses and fees		187.50	
State tax on premiums		1,017.92	
All other taxes		13.88	
Advertising and subscriptions		356.68	
Printing and stationery		749.58	
Telegraph, telephone, express and postage		802.20	
Interest on borrowed money		4,655.70	
Legal expenses, excluding legal expenses on losses		458.65	
Miscellaneous, itemized:			
(a) Filing Fees	$ 3.00		
(b) Furniture repairs	15.90		
(c) Examination and Workmen's Comp. Policy	143.65		
(d) Collection expense	5,127.13	$ 5,289.68	
Total Expenses			$ 48,281.67
Borrowed money repaid (gross)			37,612.01
Other disbursements, viz.:			
Furniture and fixtures, $79.02; dishonored checks, $3,388.21 United Grain Growers Mutual Ins. Ass'n, $12,223.81			15,691.04
Total Disbursements			$ 125,111.86
Balance			$ 2,617.04

LEDGER ASSETS

Cash deposited in banks	$ 2,617.04	
Total Ledger Assets		$ 2,617.04

NON-LEDGER ASSETS

Unpaid assessments levied prior to November 1st of current year	$ 30,360.42	
Furniture, fixtures and safes, $2,000.00; Supplies $500.00	2,500.00	
Bills receivable	13,621.68	
Total Non-Ledger Assets		$ 46,482.10
Gross Assets		$ 49,099.14

DEDUCT ASSETS NOT ADMITTED

Unpaid assessments levied prior to November 1st	$ 15,180.21	
Furniture, fixtures, safes and supplies	2,500.00	
Other items, viz.:	13,621.68	
Total Not Admitted Assets		$ 31,301.89
Total Admitted Assets		$ 17,797.25

LIABILITIES

	Hail	Total
Amount of losses adjusted and due	$ 58.00	
Net unpaid losses		$ 58.00
Unpaid salaries, commissions, rents, bills, expenses, etc.		$ 2,902.02
Borrowed money, $59,688.57; Interest $492.71		60,181.28
Total Liabilities		$ 63,141.30

Deficit	—45,344.05
Balance	$ 17,797.25

SCHEDULE F—EXHIBIT OF RISKS

	Hail Risks
In force December 31, last	$1,969,966.50
Written or renewed during year	2,026,024.75
Totals	3,995,991.25
Deduct expirations and cancellations and suspensions	2,629,036.08
In force at end of the year	1,366,955.17
Net amount in force December 31st	$ 1,366,955.17

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? Yes.

Cost per thousand during the year. $52.44.

Average cost per thousand during the past five years. $36.18.

What salary was paid during the past year to each of the following officers: President, $4,200.00; Vice President, none; Secretary, $4,200.00; Treasurer, $1,800.00.

What, if any, commission was paid said officers in addition to such salary? None.

Do you collect advance assessments? No.

What amount of your risks are written for one year? None.

What amount of your risks are written for five years? $1,366,955.17.

What is the largest gross aggregate amount insured in any one risk without any deductions for reinsurance? $10,000.00.

Give amount of risks in force on which this year's assessment was made. $2,263,378.65.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31, 1926? $52,479.13.

Has the policy now used by the company been approved by the Commissioner of Insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? Yes.

What kinds of property does your association insure? Growing Crops.

What kind of risks does your association cover? Hail.

How many assessments did you make last year? One.

What was the rate levied for each assessment? 3 per cent; 3 2/10 per cent; 3½ per cent; 4 per cent; 8 per cent.

HAWKEYE MUTUAL HAIL INSURANCE ASSOCIATION OF FORT DODGE, IOWA

Organized January 25th, 1919

OFFICERS

President, J. H. Dailey, Fort Dodge, Iowa.
Vice President, J. B. Hollister, Fort Dodge, Iowa.
Secretary, E. K. McElroy, Fort Dodge, Iowa.
Treasurer, E. K. McElroy, Fort Dodge, Iowa.
Express Office of Secretary, American Railway Express Co., Wahkonsa Annex.

DIRECTORS—TERM EXPIRES

J. H. Dailey, Fort Dodge, Iowa, 1927.
E. K. McElroy, Fort Dodge, Iowa, 1928.
J. B. Hollister, Fort Dodge, Iowa, 1928.
R. K. Dailey, Fort Dodge, Iowa, 1929.
L. B. Hollister, Fort Dodge, Iowa, 1927.

FINANCIAL STATEMENT

Amount of net ledger assets, December 31st of previous year		$ 11,356.53

INCOME

	Hail	Total
Direct business:		
Gross receipts from assessments	$ 137,894.10	
Gross survey, membership and policy fees	3,717.00	
Total Assessment and Fees	$ 141,611.10	$ 141,611.10
Net Assessment and Fees		$ 141,611.10
Money borrowed (gross)		51,140.00
Total Income		$ 192,751.10
Total Previous Assets		$ 204,107.63

DISBURSEMENTS

		Hail	Total
Amount brought forward			$ 204,107.63
Gross losses paid:			
Direct business		$ 47,475.45	
Net losses paid		$ 47,475.45	$ 47,475.45
Adjusting expense		$ 4,435.72	
Commissions:			
Direct business		54,257.51	
Fees retained by agents		3,717.00	
Salaries and fees of directors, officers and clerks		3,985.00	
Rent, $720.00; lights, $25.77		745.77	
Insurance department licenses and fees		35.50	
State tax on premiums		518.44	
Advertising and subscriptions		586.04	
Printing and stationery		629.75	
Telephone, $81.40; postage, $1,299.00		1,380.40	
Interest on borrowed money		2,741.13	
Miscellaneous, itemized:			
(a) Misc. and office supplies	$ 193.88		
(b) Furniture and fixtures	137.50		
(c) Bonds	75.00		
		$ 406.38	
Total Expenses			$ 73,438.64
Borrowed money repaid (gross)			51,140.00
Other disbursements, viz.:			
Collections "paid for collecting old accounts"			3,461.07
Profit and loss "old past due notes"			8,220.21
Total Disbursements			$ 183,735.37
Balance			$ 20,372.26

LEDGER ASSETS

Cash deposited in banks	$ 20,372.26
Total Ledger Assets	$ 20,372.26

NON-LEDGER ASSETS

Unpaid assessments levied prior to November 1st of current year	$ 46,160.90	
Furniture, fixtures and safes, $2,000.00; supplies, $500.00	2,500.00	
Total Non-Ledger Assets		$ 48,660.90
Gross Assets		$ 69,033.16

DEDUCT ASSETS NOT ADMITTED

Unpaid assessments levied prior to November 1st—50% of 1926 unpaid assessments	$ 23,080.45	
Furniture, fixtures, safes and supplies	2,500.00	
Total Not Admitted Assets		$ 25,580.45
Total Admitted Assets		$ 43,452.71

LIABILITIES

Surplus	$ 43,452.71
Balance	$ 43,452.71

SCHEDULE E—SHOWING ALL BALANCES (ACCORDING TO ASSOCIATION'S RECORDS) CARRIED IN BANKS AT CLOSE OF YEAR

	Amount
Fort Dodge National Bank	$ 20,372.26
Total	$ 20,372.26

SCHEDULE F—EXHIBIT OF RISKS

	Hail Risks
In force December 31, last	$ 3,893,175.00
Written or renewed during year	5,210,611.00
Totals	$ 9,103,786.00
Deduct expirations and cancellations	4,065,750.00
In force at end of the year	5,038,036.00
Net amount in force December 31	$ 5,038,036.00

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? Yes.

Cost per thousand during the year. $29.71.

Average cost per thousand during the past five years. $27.64.

What salary was paid during the past year to each of the following officers: President, none; Vice President, none; Secretary, none; Treasurer, none. Adjuster, $10.00 per day and actual expenses.

Do you collect advance assessments No.

What amount of your risks are written for one year? Very few.

What amount of your risks are written for five years? Practically all.

What is the largest gross aggregate amount insured in any one risk without any deductions for reinsurance? $10,000.00.

Give amount of risks in force on which this year's assessment was made. $6,318,580.00.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31, 1926? $125,950.90.

Has the policy now used by the company been approved by the Commissioner of Insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? No.

What kinds of property does your association insure? Growing Crops.

What kind of risks does your association cover? Hail only.

How many assessments did you make last year? One.

What was the rate levied for each assessment? 2½% or $25.00 per thousand insurance.

MID-WEST MUTUAL INSURANCE ASSOCIATION OF DES MOINES, IOWA

Organized February 1, 1926

OFFICERS

President, Taylor Grimes, Des Moines, Iowa.
Vice President, A. B. Tausey, Des Moines, Iowa.
Secretary, Horace Susong, Des Moines, Iowa.
Treasurer, J. S. Rawson, Des Moines, Iowa.
Express Office of Secretary, Des Moines, Iowa.

DIRECTORS—TERM EXPIRES

Taylor Grimes, Des Moines, Iowa, 1926.
J. S. Rawson, Des Moines, Iowa, 1926.
A. M. Shearer, Des Moines, Iowa, 1926.
Fred German, Des Moines, Iowa. 1926.
Horace Susong, Des Moines, Iowa, 1926.

FINANCIAL STATEMENT

INCOME

	Hail	Total
Direct business:		
Gross receipts from assessments	$ 62,908.52	
Total Direct Business		$ 62,908.52
Total Assessments and Fees		$ 62,908.52
Net Assessments and Fees		$ 62,908.52
Money borrowed (gross)		51,000.00
Total Income		$ 113,908.52
Total Previous Assets		$ 113,908.52

DISBURSEMENTS

	Hail	Total
Amount brought forward		$ 113,908.52
Gross losses paid:		
Direct business	$ 9,488.94	
Net losses paid		$ 9,488.94
Adjusting Expense	$ 1,388.92	
Commissions:		
Direct business	41,793.69	
Ratings	1,640.00	
Salaries and fees of directors, officers and clerks	8,354.50	
Expense of directors, officers and committees	378.05	
Rent	1,332.83	
Insurance department licenses and fees	100.00	
Furniture and fixtures	96.94	
Advertising and subscriptions	136.75	

Printing and stationery	1,021.95	
Telegraph, telephone, express and postage	1,177.48	
Interest on borrowed money	886.11	
Legal expenses, excluding legal expenses on losses	690.60	
Miscellaneous, itemized:		
Collection expense, $612.60; office supplies, $129.55	742.15	
Meter deposit, $5.00; Officers bonds and Ins. $114.08	119.08	
Total Expenses		$ 59,859.05
Borrowed money repaid (gross)		40,000.00
Other disbursements, viz.:		
Moving		141.30
Miscellaneous		31.91
Total Disbursements		$ 109,521.20
Balance		4,387.32

LEDGER ASSETS

Cash deposited in banks	$ 4,387.32
Total Ledger Assets	$ 4,387.32

NON-LEDGER ASSETS

Unpaid assessments levied prior to November 1st of current year	$ 32,787.07	
Advances	1,305.34	
Other items, viz.:		
Rent advanced	64.50	
Meter deposit	5.00	
Total Non-Ledger Assets		$ 34,161.91
Gross Assets		$ 38,549.23

DEDUCT ASSETS NOT ADMITTED

Unpaid assessments levied prior to November 1st—50%	$ 16,393.53	
Total Not Admitted Assets		$ 16,393.53
Total Admitted Assets		$ 22,155.70

LIABILITIES

	Hail	Total
Amount of losses adjusted and due	$ 17,585.22	$ 17,585.22
Unpaid salaries, commissions, rents, bills, expenses, etc.		5.98
Borrowed money, $8,500.00; Interest, $198.67		8,698.67
Other liabilities:		
Premium taxes		534.20
Collection expenses		521.61
Total Liabilities		$ 27,345.68
Deficit		—5,189.98

SCHEDULE E—SHOWING ALL BALANCES (ACCORDING TO ASSOCIATION'S RECORDS) CARRIED IN BANKS AT CLOSE OF YEAR

	Amount
State Bank of Chicago	$ 3,988.43
Iowa Trust & Savings Bank, Des Moines, Iowa	398.89
Total	$ 4,387.32

SCHEDULE F—EXHIBIT OF RISKS

	Hail Risks
Written or renewed during year	$ 3,152,542.47
Totals	$ 3,152,542.47
Deduct expirations and cancellations	742,276.08
In force at end of the year	2,410,266.39
Net amount in force December 31	2,410,266.39

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? Yes.

Cost per thousand during the year? $28.85.

Average cost per thousand during the past five years. Organized Feb. 1, 1926.

What salary was paid during the past year to each of the following officers: President, $5,500.00; Vice President, none; Secretary, none; Treasurer, $1,020.00; Adjuster, none.

What, if any, commission was paid said officers in addition to such salary? None.

Do you collect advance assessments? No.

What amount of your risks are written for one year? $118,969.12.

What amount of your risks are written for five years? $3,033,573.35.

What is the largest gross aggregate amount insured in any one risk without any deductions for reinsurance? $10,000.00.

Give amount of risks in force on which this year's assessment was made. $2,734,159.82.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31, 1926? No basis rate.

What is the amount of one annual assessment, at the basis rate, on all reinsurance in force December 31, 1926? No basis rate.

Has the policy now used by the company been approved by the Commissioner of Insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? Yes.

What kinds of property does your association insure? Growing crops or small grain and corn.

What kind of risks does your association cover? Hail.

How many assessments did you make last year? One.

What was the rate levied for each assessment? 3½%.

SQUARE DEAL MUTUAL HAIL INSURANCE ASSOCIATION OF DES MOINES, IOWA

Organized April 8, 1921

OFFICERS

President, W. P. Dawson, Aurelia, Iowa.
Vice President, J. E. Craven, Kellogg, Iowa.
Secretary, R. T. Packer, Adelphi, Iowa.
Treasurer, R. O. Wagner, Ankeny, Iowa.
Express Office of Secretary, 400-402 Capital City Bank Building, Des Moines, Iowa

DIRECTORS—TERM EXPIRES

W. P. Dawson, Aurelia, Iowa, 1927.
J. E. Craven, Kellogg, Iowa, 1927.
R. T. Packer, Adelphi, Iowa, 1927.
G. H. Mehrens, Walcott, Iowa, 1927.
A. M. Avery, Mason City, Iowa, 1929.
E. F. Morris, New Providence, Iowa, 1929.
F. K. Hawley, Laurens, Iowa, 1929.
Otto Walther, Waverly, Iowa, 1929.
Will Anderson, Clarinda, Iowa, 1928.
C. E. Hoyman, Stanwood, Iowa, 1928.
A. J. Shinn, Woodbine, Iowa, 1928.

FINANCIAL STATEMENT

Amount of net ledger assets, December 31st of previous year		$ 9,204.12
Direct Business:		
INCOME	Hail	Total
Gross receipts from assessments	$ 165,131.34	$ 165,131.34
Returned on cancellations:		
Direct business—Refund assessments	43.87	43.87
Net Assessments and Fees	$ 165,087.47	$ 165,087.47
Money borrowed (gross)		$ 17,000.00
From all other sources, viz.:		
Delinquency penalties, $1,598.87		1,598.87
Total Income		$ 183,686.34
Total Previous Assets		$ 192,890.46
DISBURSEMENTS		
Amount brought forward		$ 192,890.46
Gross losses paid:	Hail	Total
Direct business	$ 67,330.56	$ 67,330.56
Adjusting expense	$ 4,032.67	
Commissions:		
Direct business	$ 11,632.88	
Salaries of agents	2,734.15	
Expenses of agents	352.47	

Salaries and fees of directors, officers and clerks		8,386.20	
Expense of directors, officers and committees		573.73	
Rent		840.00	
Insurance department licenses and fees		178.00	
State tax on premiums		314.51	
All other taxes		15.90	
Advertising and subscriptions		1,881.49	
Printing and stationery		995.12	
Telegraph, telephone, express and postage		1,542.72	
Interest on borrowed money		2,571.20	
Legal expenses, exciuding legal expenses on losses		28.70	
Miscellaneous, itemized:			
Annual meeting expenses	$ 40.75		
Auto expense	808.54		
Bonding	30.00		
Collection fees	5,085.44		
Furniture and fixtures	70.53		
General ledger	20.00		
Insurance	33.41		
Office expense	129.52		
Advance to Agents	147.10		
		6,365.29	
Total Expenses			$ 42,445.03
Borrowed money repaid (gross)			54,800.00
Total Disbursements			$ 164,575.59
Balance			$ 28,314.87
LEDGER ASSETS			
Cash in office			$ 3.87
Cash deposited in banks			28,311.00
Total Ledger Assets			$ 28,314.87
NON-LEDGER ASSETS			
Unpaid assessments levied prior to November 1st of current year		$ 25,511.90	
Furniture, fixtures and safes, $1,100.00; Supplies, $200.00		1,300.00	
Total Non-Ledger Assets			$ 26,811.90
Gross Assets			$ 55,126.77
DEDUCT ASSETS NOT ADMITTED			
Unpaid assessments levied prior to November 1st—50% of unpaid assessments		$ 12,755.95	
Furniture, fixtures, safes and supplies		1,300.00	
Total Not Admitted Assets			$ 14,055.95
Total Admitted Assets			$ 41,070.82
LIABILITIES			
Net unpaid losses			$ 45.92
Unpaid salaries, commissions, rents, bills, expenses, etc.			911.23
Total Liabilities			$ 957.15
Surplus			$ 40,113.67
Balance			$ 41,070.82

SCHEDULE F—EXHIBIT OF RISKS

	Hail Risks
In force December 31, last	$ 6,865,077.82
Written or renewed during year	2,105,673.50
Totals	8,970,751.32
Deduct expirations and cancellations	2,618,458.50
In force at end of the year	6,352,292.82
Net amount in force December 31	$ 6,352,292.82

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? Yes.

Cost per thousand during the year. $16.65.

Average cost per thousand during the past five years. $27.04.

What salary was paid during the past year to each of the following officers: President, $1,000.00; Vice President, none; Secretary, $2,700.00; Treasurer, $900.00; Adjuster, per diem.

What, if any, commission was paid said officers in addition to such salary? None.

Do you collect advance assessments? No.

What is the largest gross aggregate amount insured in any one risk without any deductions for reinsurance? $9,615.00.

Give amount of risks in force on which this year's assessment was made? $6,849,920.57.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31, 1926? No basis rate.

What is the amount of one annual assessment, at the basis rate, on all reinsurance in force December 31, 1926? No basis rate.

Has the policy now used by the company been approved by the Commissioner of Insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? Yes.

What kinds of property does your association insure? Growing crops.

What kind of risks does your association cover? Hail only.

How many assessments did you make last year? One.

What was the rate levied for each assessment? 2¾% in northwest zone and 2½% in southeastern zone.

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