

AUG 23 2010

BEFORE THE DEPARTMENT OF INSURANCE  
STATE OF NEBRASKA

**FILED**

IN THE MATTER OF THE	)	CAUSE NO.: C-1846
REDOMESTICATION OF	)	
STONEWALL INSURANCE COMPANY	)	ORDER APPROVING
FROM RHODE ISLAND TO NEBRASKA	)	REDOMESTICATION
	)	
	)	

Stonewall Insurance Company (“Stonewall”) is a Rhode Island domiciled property and casualty insurance company that has applied to the Director of Insurance of the State of Nebraska (“Director”) for approval to change its domicile from Rhode Island to Nebraska. After reviewing the filings, correspondence and all pertinent information provided to the Nebraska Department of Insurance, (“Department”), the Director hereby approves the application and finds, concludes and orders as follows:

FINDINGS OF FACT

1. On or about June 16, 2010, Stonewall filed an application and a plan to redomesticate from Rhode Island to Nebraska pursuant to *Neb.Rev.Stat.* §44-161 through §44-164 (redomestication provisions) and the provisions of the Nebraska Business Corporation Act. Said application and plan was supplemented throughout the Department’s review process.

2. Stonewall is a Rhode Island domiciled property and casualty insurance company. Stonewall first received a certificate of authority to transact the business of insurance in the State of Nebraska on May 19, 1972.

3. Stonewall desires to change its domicile from Rhode Island to Nebraska and the Board of Directors of Stonewall has determined that it is in the best interest of Stonewall, its policyholders and its shareholder for Stonewall to become a domestic company in the State of

Nebraska. Stonewall's sole shareholder, Columbia Insurance Company, approved the redomestication.

4. Stonewall requested the redomestication be effective before September 1, 2010. The Rhode Island Department of Insurance indicated it would not object to the redomestication and will issue an approval upon receipt of the Department's order.

5. The Board of Directors of Stonewall has approved this transaction and this application and has caused Stonewall to file Amended and Restated Articles of Incorporation and Bylaws for Stonewall to effect the transfer of Stonewall's domicile to Nebraska.

6. Stonewall has submitted all documents, information and filings required by Nebraska law and the Department, including the application, plan, Restated Articles of Incorporation and Bylaws, and the statutory trust deposit.

#### CONCLUSIONS OF LAW

1. The State of Nebraska Department of Insurance has jurisdiction over the subject matter and the parties to this transaction pursuant to *Neb. Rev. Stat.* §44-101.01 and §44-161.

2. The approval of this application, Restated Articles of Incorporation and Bylaws will not, in any manner, impair the rights, remedies or security of any existing policyholders of Stonewall.

3. The application, Restated Articles of Incorporation and Bylaws comply with the applicable Nebraska laws and should be approved.

4. After the redomestication, Stonewall will meet all requirements for holding a Certificate of Authority as a Nebraska domestic property and casualty insurer.

5. The application complies with all requirements and Nebraska insurance law and it should be approved.

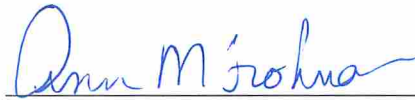
ORDER

IT IS THEREFORE ORDERED that the application of Stonewall Insurance Company transfer its domicile from Rhode Island to Nebraska is hereby approved.

The Nebraska Department of Insurance will issue Stonewall Insurance Company a certificate of authority to do the business of insurance as a property and casualty insurer in the State of Nebraska.

Dated this 23<sup>rd</sup> day of August, 2010.

STATE OF NEBRASKA  
DEPARTMENT OF INSURANCE



ANN M. FROHMAN  
Director of Insurance

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing Order Approving Redomestication was sent to Brennan Neville, Stonewall Insurance Company, 3024 Harney Street, Omaha, NE 68131 by United States Mail, postage pre-paid on this 23<sup>rd</sup> day of August, 2010.

