

**Comments Template on
CP9 – GR - Reporting**

**Deadline
20 January 2012
12:00 CET**

Name of Company:	Marsh Captive Solutions	
Disclosure of comments:	Please indicate if your comments should be treated as confidential:	Public
<p>Please follow the following instructions for filling in the template:</p> <ul style="list-style-type: none"> ⇒ Do not change the numbering in the column "reference"; if you change numbering, your comment cannot be processed by our IT tool ⇒ Leave the last column <u>empty</u>. ⇒ Please fill in your comment in the relevant row. If you have <u>no comment</u> on a paragraph or a cell, keep the row <u>empty</u>. ⇒ Our IT tool does not allow processing of comments which do not refer to the specific numbers below. <p>Please send the completed template, in Word Format, to cp009@eiopa.europa.eu. Our IT tool does not allow processing of any other formats.</p> <p>The numbering of the paragraphs refers to this Consultation Paper.</p>		
Reference	Comment	
General Comment		
3.1.		
3.2.	General Comment: whilst we welcome the guidelines defining the requirements on public disclosure and supervisory reporting we suggest that where the disclosures would already be addressed under the IFRS reporting published in the annual financial statements and where there are similarities between the two frameworks, the disclosures would be narrowed down to being reported under one of the frameworks. In this way we believe that efficiencies will be created both to resources required to produce the required outputs as well as to minimize additional	

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	costs to the industry by avoiding duplicaton of disclosures.	
3.3.		
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3.8.	The majority of the required disclosures are currently addressed under IFRS accounts.	
3.9.	We consider that the level of information required is of a confidential nature and thus should not be made public.	
3.10.	Points a and b are currently addressed under the disclosures in IFRS accounts; point c is of a confidential nature and thus should not be made public.	
3.11.		
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3.15.	The majority of the required disclosures are currently addressed under IFRS accounts.	
3.16.	The majority of the required disclosures are currently addressed under IFRS accounts.	
3.17.	The majority of the required disclosures are currently addressed under IFRS accounts.	
3.18.	The majority of the required disclosures are currently addressed under IFRS accounts.	
3.19.	The majority of the required disclosures are currently addressed under IFRS accounts.	
3.20.	The majority of the required disclosures are currently addressed under IFRS accounts.	
3.21.	The required disclosures are currently addressed under IFRS accounts.	
3.22.	The required disclosures are currently addressed under IFRS accounts.	

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3.23.	The majority of the required disclosures are will be addressed under IFRS accounts when IFRS 4 phase 2 will be concluded.	
3.24.	The required disclosures are currently addressed under IFRS accounts.	
3.25.	The required disclosures are currently addressed under IFRS accounts.	
3.26.	The required disclosures are currently addressed under IFRS accounts.	
3.27.	The required disclosures are currently addressed under IFRS accounts.	
3.28.	The required disclosures are currently addressed under IFRS accounts.	
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3.30.	Solvency ratio and minimum regulatory capital requirement are currently disclosed under IFRS accounts.	
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3.55.	We consider that the level of information required is of a confidential nature and thus should not be made public.	
3.56.	Please define 'specific information'	
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4.1.	We consider that the level of information required is of a confidential nature and thus should not be made public.	
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4.3.	We consider that the level of information required is of a confidential nature and thus should not be made public.	
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4.5.	We consider that the level of information required is of a confidential nature and thus should not be made public.	
4.6.	We consider that the level of information required is of a confidential nature and thus should not be made public.	
4.7.	The required disclosures are currently addressed under IFRS accounts.	
4.8.	We consider that the level of information required is of a confidential nature and thus should not be made public.	
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4.20.	The required disclosures are currently addressed under IFRS accounts.	
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