WEST VIRGINIA CODE: §33-27A-12

§33-27A-12. Holding company treated as insurer.

(a) A mutual insurance holding company, and, if applicable, its intermediate holding company, are deemed to be insurers subject to the provisions of §33-10-1 *et seq.* of this code. A mutual insurance holding company and the intermediate holding company accordingly are deemed to be parties to any proceeding under such article involving an insurance company of the subsidiary of the mutual insurance holding company or of the intermediate holding company as a result of a reorganization under this article.

(b) In any proceeding under §33-10-1 *et seq.* of this code involving a reorganized stock company, the assets of the mutual insurance holding company, and if applicable, its intermediate holding company, are deemed to be assets of the reorganization stock company for purposes of satisfying claims of the policyholders of the reorganized stock company.

(c) A mutual insurance holding company, and, if applicable, its intermediate holding company, shall not be dissolved or liquidated without compliance with the provisions of §33-10-1 *et seq.* of this code. Such companies are deemed to be domestic insurance companies for purposes of a dissolution or liquidation.