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**EXHIBIT C**

**Tax Allocation and Settlement Policy by and among Hannover Finance, Inc. and Glencar  
Insurance Company**

(See Attached)

## TAX ALLOCATION AND SETTLEMENT POLICY

THIS TAX ALLOCATION AND SETTLEMENT POLICY (“AGREEMENT”) is made and effective as of January \_\_ 2018, to be effective for all tax years which end subsequent to such date, by and among Hannover Finance, Inc., a Delaware Corporation (“Parent”) and Glencar Insurance Company, a Wisconsin Insurance Company (“Subsidiary”).

WHEREAS, this Agreement terminates and supersedes any prior tax sharing agreements and/or tax allocation settlement policies to which any of the parties was a party; and

WHEREAS, the parties will be filing their federal income tax returns on a consolidated basis pursuant to Sections 1501 et seq of the Code and the regulations thereunder, and wish to provide a method for allocating among themselves the federal income tax liability of the affiliated group as provided in this Agreement.

### AGREEMENT

NOW, THEREFORE, in consideration of the mutual covenants and agreements set forth herein, the parties hereby agree as follows:

#### 1. Preparation and Filing of Consolidated Tax Returns.

1.1 Parent, on behalf of itself and each Subsidiary (together, the “Group”), will file a consolidated federal income tax return for each tax year that the Group is eligible to do so. If the Group is eligible, but not required, to file consolidated or combined state and/or local income or franchise tax returns for any tax year, Parent shall determine whether to file any such consolidated or combined return for such tax year. If any such returns are filed, then Sections 2-5 of this Agreement will apply to such returns in the same manner as such Sections apply to the Group’s consolidated federal income tax return. The parties agree to file such consents, elections and other documents and to take such other action as may be necessary or appropriate to carry out the purposes of this Agreement.

1.2 Parent will have full responsibility and discretion for the final reporting positions, elections and disclosures taken in all such tax returns. Subsidiary will be permitted to monitor any services provided to Subsidiary under this Agreement.

1.3 Parent shall act as agent for each Subsidiary in the event of any audit or administrative or judicial proceeding pertaining to the Group’s consolidated federal income tax returns or any consolidated or combined state and/or local income or franchise tax returns. The parties shall cooperate with each other in such audits and administrative or judicial proceedings. Parent shall, in its reasonable discretion, permit any Subsidiary that might have a liability or refund as a result of an adjustment to participate in the proceedings relating to such issue.

#### 2. Estimated Taxes.

2.1 On or before the prescribed due date for each estimated payment of federal income tax:

(a) Each Subsidiary shall compute the federal income tax estimated payment that would be required to be made by Subsidiary if it filed a separate return subject to the provisions of Section 3 hereof; and

(b) Each Subsidiary shall pay the amount determined in Section 2.1(a) to Parent or inform Parent in writing that no estimated payment is owed under this provision.

2.2 Each Subsidiary shall provide to Parent documentation supporting its computation of the estimated tax. In the event Parent disagrees with Subsidiary's computations, the parties shall make a good-faith effort to resolve their differences within fifteen (15) days after the documentation is provided to Parent. In the event the parties cannot agree, they shall submit the issue to binding arbitration pursuant to Section 11 of this Agreement.

2.3 Parent shall make all federal estimated tax payments for the consolidated Group.

### 3. Taxes Due on Return.

3.1 On or before the prescribed due date (without extension) of the federal consolidated income tax return for the Group:

(a) Each Subsidiary shall compute the amount of federal income tax the Subsidiary would be required to pay for the immediately preceding fiscal year if the Subsidiary had filed a separate return, subject to the provisions of Section 4 hereof; and

(b) Each Subsidiary shall pay the amount determined in Section 3.1(a) to Parent, minus the amounts previously paid as estimated tax payments with respect to such fiscal year, or shall inform Parent in writing that no payment is owed by Subsidiary or that such Subsidiary has overpaid and that an amount is owed by Parent to such Subsidiary.

3.2 Each Subsidiary shall provide to Parent documentation supporting its computation of the amount of federal tax applicable to it. In the event Parent disagrees with the Subsidiary's computation, the parties shall make a good-faith effort to resolve their differences within forty-five (45) days after the documentation is provided to Parent. In the event the parties cannot agree, they shall submit the issue to binding arbitration pursuant to Section 11 of this Agreement.

3.3 In the event Parent owes an amount to Subsidiary pursuant to this Section, Parent shall pay such amount to Subsidiary on or before the due date of the consolidated federal income tax return of the Group, including proper extensions.

3.4 Parent shall pay all federal income tax owing for the Group.

4. Computation of Amounts. In the computation of the amounts to be paid under the foregoing sections, the following rules shall apply:

(a) All applicable rules of the federal income tax law shall be applied as though each Subsidiary filed a separate return.

(b) Each Subsidiary shall be entitled to utilize its net operating losses and tax credit (including carryovers and carrybacks) to the same extent and in the same manner as it would if it had filed a separate tax return.

(c) The foregoing rules shall be applied on a consistent basis in all tax years involved in any carryover and carryback. If a subsidiary wishes to change the basis on which it applies any applicable rule of federal income tax law, such change must be approved by Parent before it is implemented, with any adjustments required by Parent.

(d) In no event shall any party to this Agreement pay a tax greater than what it would pay on a separate company basis.

(e) No advancement of funds by Subsidiary to Parent will be permitted, except to pay the amounts Subsidiary is obligated to pay Parent under this Agreement.

5. Subsequent Tax Adjustments. In the event of any adjustment of the tax liability shown on the consolidated federal income tax return of the Group, by reason of an amended return, claim for refund, audit by the Internal Revenue Service or otherwise, the separate return tax liability of each Subsidiary under Section 3 shall be recomputed to give effect to any portion of such adjustment applicable to such Subsidiary as if it had been made as part of the original computation of tax liability hereunder. Such recomputation and any adjusting payment required as a result shall be made forthwith upon the final administrative or judicial determination of such adjustment.

6. Property of Subsidiary. All books and records of Subsidiary (including all books and records developed or maintained under or related to this Agreement) are and remain the property of Subsidiary and are subject to control of Subsidiary. Likewise, all funds and invested assets of Subsidiary are the exclusive property of Subsidiary and are subject to control of Subsidiary.

7. Prior Agreements. All prior tax sharing agreements and tax allocation and settlement policies to which any of the parties were a party, are terminated and this Agreement shall apply to all fiscal years ending after the date first above written.

8. Termination.

(a) This Agreement shall cease to apply to all tax years beginning on or after the date the parties cease to be members of the same affiliated group filing a consolidated federal income tax return. This Agreement shall not be terminated under any other circumstances except: (i) pursuant to the written agreement of the parties, (ii) without cause by giving eighteen (18) months' advance written notice of termination to the other party, or (iii) upon written notice with cause if either party abandons this Agreement, commits fraud, gross negligence or willful misconduct, or misappropriates funds or property of the other party. For the avoidance of doubt, Parent has no automatic right to terminate this Agreement if Subsidiary is placed in receivership pursuant to any state receivership law, and Parent will continue to maintain any systems, programs, or other infrastructure relating to this Agreement notwithstanding a delinquency proceeding or seizure by the commissioner under any state insolvency law, and will make such systems, programs, or other infrastructure available to any receiver, for so long as Parent continues to receive timely payment from Subsidiary as required under this Agreement.

(b) Any termination with respect to a party that is an insurance company will also require prior notification to the insurance department in that company's state of domicile and be subject to obtaining any requisite approvals or non-disapproval from such insurance department.

9. Amendment. This Agreement may be modified or amended only by a writing duly executed by authorized officers of the parties hereto. Any modification or amendment hereto will also require prior

notification to the insurance department in each insurance company's state of domicile and be subject to obtaining any requisite approvals or non-disapproval from such insurance department.

10. Arbitration. All disputes and controversies of every kind and nature arising out of or in connection with the performance or nonperformance, or the figures and calculations used pursuant to this Agreement, whether before or after the termination of this Agreement, shall be settled by arbitration in accordance with the rules of the American Arbitration Association. Unless a single arbitrator is agreed upon, the arbitration panel shall be composed of two arbitrators and an umpire chosen from certified public accountants knowledgeable in the insurance business. One arbitrator shall be named in writing by each party within ten (10) days after the notice of arbitration is served by any party upon the other, and the umpire selected by the two arbitrators within fifteen (15) days thereafter. If the arbitrators are unable to agree upon an umpire, then the umpire shall be chosen impartially by the American Arbitration Association. An award rendered by the majority of the arbitrators shall be binding on the parties to the proceeding. The arbitration costs and expenses of each party shall be born by that party.

11. Choice of Law. This Agreement shall be governed by, and construed in accordance with, the law of the State of Wisconsin, without regard to any conflict or choice of law principles.

12. Indemnification. Parent shall indemnify Subsidiary for losses caused by Parent's gross negligence or willful misconduct in the performance of any services for Subsidiary under the terms of this Agreement.

13. Subsidiary's Delinquency. If Subsidiary is placed in delinquency proceedings or seized by the commissioner of insurance of any state, (a) all of the rights of Subsidiary under this Agreement extend to the receiver or such commissioner, and (b) all books and records of Subsidiary (including all books and records developed or maintained under or related to this Agreement) will immediately be made available to the receiver or such commissioner, and shall be turned over to the receiver or such commissioner immediately upon the receiver or such commissioner's request.

14. Miscellaneous. This Agreement contains the entire agreement of the parties on the subject matter hereof. The rights and obligations of the parties hereunder shall be binding upon and insure to the benefit of the parties and their respective successors and assigns.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be duly executed as of the day and year first set forth above.

HANNOVER FINANCE, INC.

By: \_\_\_\_\_

Name:

Title:

GLENCAR INSURANCE COMPANY

By: \_\_\_\_\_

Name:

Title: