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Non-accelerated
filer

Smaller
reporting
company

(Do not check if smaller
reporting company)

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

YES

NO

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date.

Class	Number of Shares Outstanding At August 1, 2014
Common Shares, \$0.01 par value	45,471,636

EVEREST RE GROUP, LTD

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PART I

ITEM 1. FINANCIAL STATEMENTS

EVEREST RE GROUP, LTD.
CONSOLIDATED BALANCE SHEETS

(Dollars and share amounts in thousands, except par value per share)	June 30, 2014 (unaudited)	December 31, 2013
ASSETS:		
Fixed maturities - available for sale, at market value (amortized cost: 2014, \$13,173,675; 2013, \$12,391,164)	\$ 13,577,366	\$ 12,636,907
Fixed maturities - available for sale, at fair value	-	19,388
Equity securities - available for sale, at market value (cost: 2014, \$149,024; 2013, \$148,342)	151,377	144,081
Equity securities - available for sale, at fair value	1,424,792	1,462,079
Short-term investments	1,636,937	1,214,199
Other invested assets (cost: 2014, \$509,396; 2013, \$508,447)	509,396	508,447
Cash	341,570	611,382
Total investments and cash	17,641,438	16,596,483
Accrued investment income	120,559	119,058
Premiums receivable	1,551,615	1,453,114
Reinsurance receivables	685,643	540,883
Funds held by reinsureds	226,845	228,000
Deferred acquisition costs	368,117	363,721
Prepaid reinsurance premiums	150,206	81,779
Income taxes	141,887	178,334
Other assets	305,334	246,664
TOTAL ASSETS	\$ 21,191,644	\$ 19,808,036
LIABILITIES:		
Reserve for losses and loss adjustment expenses	\$ 9,704,463	\$ 9,673,240
Future policy benefit reserve	58,368	59,512
Unearned premium reserve	1,677,971	1,579,945
Funds held under reinsurance treaties	3,337	2,692
Commission reserves	54,073	66,160
Other net payable to reinsurers	217,041	116,387
Losses in course of payment	494,640	332,631
4.868% Senior notes due 6/1/2044	400,000	-
5.4% Senior notes due 10/15/2014	249,984	249,958
6.6% Long term notes due 5/1/2067	238,362	238,361
Accrued interest on debt and borrowings	6,133	4,781
Equity index put option liability	33,309	35,423
Unsettled securities payable	88,463	53,867
Other liabilities	266,724	333,425
Total liabilities	13,492,868	12,746,382

NONCONTROLLING INTERESTS:

Redeemable noncontrolling interests - Mt. Logan Re	375,908	93,378
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Commitments and contingencies (Note 9)

SHAREHOLDERS' EQUITY:

Preferred shares, par value: \$0.01; 50,000 shares authorized;

no shares issued and outstanding

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Common shares, par value: \$0.01; 200,000 shares authorized; (2014) 68,280

and (2013) 67,965 outstanding before treasury shares

683

680

Additional paid-in capital