The Blanks (E) Working Group of the Accounting Practices and Procedures (E) Task Force met March 16, 2021. The following Working Group members participated: Jake Garn, Chair (UT); Kim Hudson, Vice Chair (CA); William Arfanis (CT); N. Kevin Brown (DC); Rylynn Brown and Tom Hudson (DE); Carolyn Morgan (FL); Daniel Mathis (IA); Roy Eft (IN); Dan Schaefer (MI); Debbie Doggett (MO); Lindsay Crawford and Justin Schrader (NE); Patricia Gosselin (NH); Nakia Reid (NJ); Dale Bruggeman and Tracy Snow (OH); Diane Carter (OK); Kimberly Rankin (PA); Trey Hancock (TN); Shawn Fredrick (TX); Steve Drutz (WA); Randy Milquet (WI); and Jamie Taylor (WV).

1. **Adopted its Dec. 16 Minutes**

The Working Group met Dec. 16 and adopted four proposals. Among these was: 1) removing the disclosure for the federal Affordable Care Act (ACA) Section 9010 Assessment from Note 22 – Events Subsequent; 2) removing the line category and reference to the NAIC Bond Fund List (Bond List) from the investment schedule instructions and blank; 3) moving the interrogatory question regarding Communication of Internal Control Related Matters Noted in Audit from the annual Supplemental Exhibits and Schedules Interrogatories to the quarterly Supplemental Exhibits and Schedules Interrogatories to be answered for the second quarter. For title, a new page in the quarterly statement is added for the Supplemental Exhibits and Schedules Interrogatories; and 4) replacing the Life, Health and Annuity Guaranty Association Model Act Assessment Base Reconciliation and the Adjustments to the Life, Health and Annuity Guaranty Association Model Act Assessment Base Reconciliation Exhibits with modernized exhibits. The Working Group exposed seven proposals for a 60-day public comment period ending Feb. 16, 2021. The Working Group also adopted its editorial listing.

Ms. Crawford made a motion, seconded by Mr. Hudson, to adopt the Working Group’s Dec. 16 minutes (Attachment Two-A). The motion passed unanimously.

2. **Adopted Proposals Previously Exposed**

   a. **Agenda Item 2020-32BWG – Effective Dec. 31, 2021**

Mr. Garn stated that this proposal adds a new Exhibit 3 and Exhibit 3A Health Care Receivables Supplement to the life/fraternal annual statement. It adds a reference to the guidance document posted as part of the health annual statement health care receivables (HCR) reporting. He stated that there were no interested party comments received.

Mr. Arfanis made a motion, seconded by Mr. Snow, to adopt the proposal (Attachment Two-B). The motion passed unanimously.

   b. **Agenda Item 2020-33BWG – Effective Jan. 1, 2022**

Mr. Schrader stated that this proposal modifies the annual statement lines used in the Underwriting and Investment Exhibits, the Exhibit of Premiums and Losses (State Page) and the Insurance Expense Exhibit (IEE) for consistency throughout the property/casualty (P/C) blank. The proposal changes the health line categories used in the property blank to be consistent with other statement types. The lines were updated in the crosscheck references and in the definitions section of the instructions.

The effective date has been changed to first-quarter 2022 at the suggestion of interested parties for consistency between the annual filings and quarterly statement filings. The size issue referenced by interested parties has also been resolved. Interested parties requested changes to Schedule H to be consistent with the changes being made in this proposal. NAIC staff have been working on another Schedule H proposal and will incorporate these suggestions as well to be presented for exposure in the near future. He stated that the modifications are highlighted within the proposal document.

Mr. Schrader made a motion, seconded by Mr. Milquet, to adopt the modifications to the proposal. The motion passed unanimously. Mr. Schrader made a motion, seconded by Mr. Milquet, to adopt the modified proposal (Attachment Two-C). The motion passed unanimously.
Mr. Garn stated that this proposal includes a change to the P/C blank only. It adds additional definitions for occupational accident, fiduciary liability, premises and operations (OL&T and M&C), professional errors and omissions liability, kidnap and ransom liability, and tuition reimbursement plans products to the appropriate line of business in the appendix of the annual statement instructions. He stated that there were no interested party comments received for this proposal.

Mr. Hudson made a motion, seconded by Mr. Drutz, to adopt the proposal (Attachment Two-D). The motion passed unanimously.

d. **Agenda Item 2020-35BWG – Effective Jan. 1, 2022**

Mr. Hudson stated that this proposal expands the number of line characters used from seven to 10 in the investment categories for Schedules D, DA, DL and E, excluding Schedule D, Part 6, Section 1 and Section 2 and Schedule E, Part 1 and Part 3. It adds line categories for Unaffiliated Certificates of Deposit and Exchange Traded Funds (ETFs). It splits the line categories for Mutual Funds, Investment Unit Trusts and Closed-End Funds into lines indicating if the fund has been assigned a designation by the Securities Valuation Office (SVO). It makes changes to the Summary Investment Schedule, the Summary by Country and Schedule D, Part 1A, Section 1 and Section 2 to reflect the additional line categories. He stated that the purpose of this change is to accommodate more line categories and to allow for room in the numbering scheme for Schedules D, DA, DL and E to add additional lines in the future without major disruption of line numbering. It also adds new lines to address crosscheck issues and reporting questions that have been received in the past. Interested parties made some editorial corrections and suggestions, which are highlighted in the proposal.

Mr. Hudson made a motion, seconded by Ms. Gosselin, to adopt the modifications to the proposal. The motion passed unanimously. Mr. Hudson made a motion, seconded by Ms. Gosselin, to adopt the modified proposal (Attachment Two-E). The motion passed unanimously.

e. **Agenda Item 2020-36BWG – Effective Dec. 31, 2021**

Mr. Bruggeman stated that this agenda item reflects actions taken by the Statutory Accounting Principles (E) Working Group on March 15. The Working Group adopted its agenda item 2020-33, which provides a change in Statement of Statutory Accounting Principles (SSAP) for publicly traded preferred stock warrants. He stated that in general, warrants are in the scope of SSAP No. 86—Derivatives. However, there is a special carveout for publicly traded common stock warrants. They are in the scope of SSAP No. 30R—Unaffiliated Common Stock. With the only difference between the two instruments being the type of security one receives (i.e., public or common stock), the Working Group elected a similar carveout for publicly traded preferred stock warrants. This blanks proposal modifies the instructions for both the General Investment Schedules and for Schedule DB to reflect this change. He stated that interested parties did not have any comments on this proposal. (SAPWG Ref #2020-33.)

Mr. Bruggeman made a motion, seconded by Ms. Brown, to adopt the proposal (Attachment Two-F). The motion passed unanimously.

f. **Agenda Item 2020-37BWG – Effective Dec. 31, 2021**

Mr. Bruggeman stated that this agenda item reflects actions taken on March 15 by the Statutory Accounting Principles (E) Working Group regarding its agenda item 2019-34. In collaboration with interested parties, the Working Group adopted additional related party disclosure elements, specifically to capture instances where an entity, either directly or indirectly, owns greater than 10% of a reporting entity. While the Statutory Accounting Principles (E) Working Group agenda item clarified that ownership greater than 10% results in a related party classification, regardless of any disclaimer of control of affiliation, the blanks item proposed a new Schedule Y, Part 3 to data capture items such as owners with more than 10% and identification of an insurer’s ultimate controlling party. During this last Blanks (E) Working Group exposure, interested parties commented that terms of “ultimate controlling party” and “ultimate controlling entity(ies)/person(s)” were not being consistently referenced. The Statutory Accounting Principles (E) Working Group confirmed that in model laws Insurance Holding Company System Regulatory Act (#440) and Insurance Holding Company System Model Regulation with Reporting Forms and Instructions (#450), the terms are used interchangeably. Since this change was not made prior to the posting of materials, Mr. Bruggeman stated that he agrees with incorporating a notation in the instructions to indicate that the two terms, “ultimate controlling party” and “ultimate controlling entity(ies)/person(s),” may be used interchangeably. (SAPWG Ref #2019-34.)
Mr. Bruggeman made a motion, seconded by Mr. Hancock, to adopt the modifications to the proposal. The motion passed unanimously. Mr. Bruggeman made a motion, seconded by Mr. Hancock, to adopt the modified proposal (Attachment Two-G). The motion passed unanimously.

g. **Agenda Item 2020-38BWG – Effective Dec. 31, 2021 (State Data Reporting Requirement Effective Dec. 31, 2022)**

Mr. Garn stated that this proposal makes changes to the Accident and Health Policy Experience Exhibit, adding new columns, removing the lines “with and without contract reserves” in the individual section, and adding some new product lines. The summary tables are being eliminated; since reinsurance has been incorporated into the main exhibit, the summary tables are no longer needed. The proposal changes the reporting due date to a March 1 filing and requests the data to be reported by state. Interested parties requested the reporting date to remain as an April 1 filing. This modification, along with some editorial suggestions made by interested parties, has been incorporated into the proposal. Mr. Garn stated that the effective date of the state reporting will be annual 2022.

Tip Tipton (Thrivent Financial) stated that interested parties agree with the filing date of April 1 for the supplement, as well as deferring the reporting of state information until annual 2022.

Mr. Eft made a motion, seconded by Ms. Rankin, to adopt the modifications to the proposal. The motion passed unanimously. Mr. Eft made a motion, seconded by Mr. Hudson, to adopt the modified proposal (Attachment Two-H). The motion passed unanimously.

3. **Exposed New Items**

a. **Agenda Item 2021-01BWG**

Mr. Drutz stated that this proposal adds a reference to health care receivables in line 24 – Health Care and Other Amounts Receivable on the Assets page. It changes the description of line 0699999 to read Other Health Care Receivables on Exhibit 3 and modify column headers for Exhibit 3A. He stated that the Health Risk-Based Capital (E) Working Group continues to study health care receivables data. However, the reported data did not appear to be accurate. This change is intended to provide clarifying instructions to gain accuracy and consistency in the reporting of health care receivables.

Hearing no objection from the Working Group, the proposal was exposed with a 6-week public comment period ending April 27.

b. **Agenda Item 2021-02BWG**

Dan Daveline (NAIC) stated he is staff support for the Group Capital Calculation (E) Working Group, sponsor of this proposal. The purpose of this proposal is to obtain greater information relating to insurers that are regulated by the Federal Reserve System (FRS) and to gain consistent terminology with that used by the FRS. Regarding the terminology, one example is replacing the “holding company” with “depository institution holding company.” Mr. Daveline said to ensure that the entire population of such groups is picked up, the Group Capital Calculation (E) Working Group is proposing two distinct questions, 8.5 and 8.6, to identify the different types of groups likely to be subject to the Federal Reserve Group Capital, also known as the BBA. Mr. Daveline stated that these entities are not required to file the GCC. Having this more granular information will be helpful to the lead states of those groups. Having current information will also help in addressing questions that the Working Group and NAIC staff often receive from NAIC members about the insurers subject to regulation by the FRS.

Hearing no objection from the Working Group, the proposal was exposed with a 6-week public comment period ending April 27.

c. **Agenda Item 2021-03BWG**

Mr. Bruggeman stated that this agenda item is in response to the Statutory Accounting Principles (E) Working Group items 2020-37 and 2020-38. This proposal increases the reporting granularity in the Separate Accounts General Interrogatories, specifically for interrogatory questions 1.01, 1.01A, 2.5 and 4.2. In response to the recent and extensive growth of pension risk transfer (PRT) transactions and registered indexed linked annuity (RILA) products, state insurance regulators sought a method to more readily identify PRT transactions and RILA product features, reserves and the extent they pose a potential risk to the
general account. From review of the 2019 separate account blanks, it was found that most separate account products were grouped into three or four broad categories. Thus, they were not very detailed when it came to specific product identification. This proposal adds separate and distinct reporting product identifiers for RILA products and PRT transactions, and the instructions to the general interrogatories have been slightly modified to require a disaggregated product identifier for each product represented. With that said, aggregation in reporting can still occur if the products are under the same product filing or policy form. However, to the extent they are not, it would require disaggregated reporting. A couple of additional notes: 1) the distinct product identifier requirements have been a long-standing instruction. However, most reporting entities have been grouping or aggregating reporting. This instruction change simply requires further detailed reporting; and 2) the proposal also includes instructions so that a company may eliminate proprietary or confidential information, but still require a unique reporting product identifier.

Hearing no objection from the Working Group, the proposal was exposed with a 6-week public comment period ending April 27.

d. Agenda Item 2021-04BWG

Mr. Bruggeman stated that this proposal is related to the Statutory Accounting Principles (E) Working Group agenda item 2019-24 regarding levelized commission guidance in SSAP No. 71—Policy Acquisition Costs and Commissions. This proposal was in response to state insurance regulators having a more readily available method to identify situations where an insurer used a third party to pay commission obligations. The general interrogatory has been written in such a way as to not require disclosure if the amounts are settled in full within 90 days, to hopefully scope out situations where an insurer uses a third party for typical accounts payable processing. Mr. Bruggeman said input from industry is welcome if any clarification edits would be helpful in drafting the general interrogatory. This item is a concurrent exposure with the Statutory Accounting Principles (E) Working Group.

Hearing no objection from the Working Group, the proposal was exposed with a 6-week public comment period ending April 27.

e. Agenda Item 2021-05BWG

Mr. Bruggeman stated that this proposal is related to Statutory Accounting Principles (E) Working Group agenda item 2021-03, which was derived from the ongoing SSAP No. 43R—Loan-Backed and Structured Securities project. This proposal is primarily to data capture existing PDF disclosures required in SSAP No. 103R—Transfers and Servicing of Financial Assets and Extinguishments of Liabilities, specifically when a reporting entity has entered into a securitization, asset-backed financing or other similar transfer where a significant economic interest in the transferred asset is retained by the reporting entity. This item is a concurrent exposure with the Statutory Accounting Principles (E) Working Group.

Hearing no objection from the Working Group, the proposal was exposed with a 6-week public comment period ending April 27.

4. Received a Memorandum from the Valuation of Securities (E) Task Force

Mr. Garn stated that a memorandum was received from the Valuation of Securities (E) Task Force (Attachment Two-I) dated Feb. 3, 2021, referencing the proposed amendment to the Purposes and Procedures Manual of the NAIC Investment Analysis Office (P&P Manual) to update the financial modeling instructions for residential mortgage-backed security/commercial mortgage-backed security (RMBS/CMBS) securities and to direct Investment Analysis Office (IAO) staff to produce NAIC designations and NAIC designation categories for non-legacy securities. This adds two new administrative symbols: 1) “FSR,” which identifies a non-legacy security RMBS that is subject to the financial modeling methodology and assignment of an NAIC designation and designation category by the Structured Securities Group (SSG); and 2) “FSC,” which indicates that the specific Committee on Uniform Security Identification Procedures (CUSIP) identifies a non-legacy security CMBS that is subject to the financial modeling methodology and assignment of an NAIC designation and designation category by the SSG. These codes will be added to the designation/modifier/administrative code list on the Blanks (E) Working Group website.

5. Adopted the Editorial Listing

Ms. Gosselin made a motion, seconded by Mr. Drutz, to adopt the editorial listing (Attachment Two-J). The motion passed unanimously.

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6. Discussed Other Matters

Joe Zolecki (Blue Cross and Blue Shield Association—BCBSA) stated that interested parties would be willing to work with a small group of state insurance regulators, NAIC staff and other interested parties as an ad hoc group to study and identify any current gaps, particularly in health filing information, to figure out what carriers can provide that would be meaningful and not redundant with all of the other filings that are already being made. He stated that the Risk-Focused Surveillance (E) Working Group has a charge to consider regulatory redundancies raised by interested parties and recommendations provided to other committees. He questioned whether the issues should be addressed by the Blanks (E) Working Group or by the Risk-Focused Surveillance (E) Working Group, which has a charge of reviewing regulatory redundancy issues.

Mr. Garn stated that this is a big project and that the Blanks (E) Working Group takes each issue one piece at a time, working to make improvements as well as trying to remove elements that are no longer needed while adding more relevant data elements. He stated that if there is something specific within the blanks reporting that interested parties would like to point out, the Blanks (E) Working Group can address that. He stated that a more comprehensive project would involve a number of other groups; for example, the investment issues would involve the Valuation of Securities (E) Task Force, and any statutory reporting issues would involve the Statutory Accounting Principles (E) Working Group.

Having no further business, the Blanks (E) Working Group adjourned.

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The Blanks (E) Working Group of the Accounting Practices and Procedures (E) Task Force met Dec. 16, 2020. The following Working Group members participated: Jake Garn, Chair (UT); Kim Hudson, Vice Chair (CA); William Arfanis (CT); N. Kevin Brown (DC); Adrienne Lupo (DE); Carolyn Morgan (FL); Daniel Mathis (IA); Roy Eft (IN); Dan Schaefer (MI); Debbie Doggett (MO); Lindsay Crawford and Justin Schrader (NE); Patricia Gosselin (NH); John Sirovetz (NJ); Dale Bruggeman and Tracy Snow (OH); Diane Carter (OK); Melissa Greiner (PA); Trey Hancock (TN); Jamie Walker (TX); Steve Drutz (WA); Randy Milquet (WI); and Jamie Taylor (WV).

1. Adopted its Aug. 27 Minutes

The Working Group met Aug. 27 and adopted five proposals. Among these was: 1) a proposal to add a column to the health blank Schedule T for the breakout reporting of the Children’s Health Insurance Program (CHIP) business; 2) two proposals sponsored by the Statutory Accounting Principles (E) Working Group—one addressing changes made to Statement of Statutory Accounting Principles (SSAP) No. 86—Derivatives for the present value of financing premiums, and another changing the disclosures in the Notes to Financial Statement and Schedule D, Part 6 to reflect changes adopted for SSAP No. 68—Business Combinations and Goodwill and SSAP No. 97—Investments in Subsidiary, Controlled and Affiliated Entities; and 3) a proposal adding a new line to Schedule E, Part 2 for reporting qualified cash pools. The Working Group also adopted its editorial listing.

Mr. Eft made a motion, seconded by Mr. Hudson, to adopt the Working Group’s Aug. 27 minutes (See NAIC Proceedings – Fall 2020, Accounting Practices and Procedures (E) Task Force, Attachment Two). The motion passed unanimously.

2. Discussed a Proposal Previously Deferred

a. Modify the Instructions and Illustration for Note 10L to Reflect the Disclosure Changes for Statement of Statutory Accounting Principles (SSAP) No. 97—Investments in Subsidiary, Controlled and Affiliated Entities Being Considered for Adoption by the Statutory Accounting Principles (E) Working Group (2020-02BWG)

Mr. Bruggeman stated that this proposal was originally intended to modify the instructions and illustration for Note 10L – Information Concerning Parent, Subsidiaries, Affiliates and Other Related Parties to reflect SSAP No. 97 disclosure changes being discussed by the Statutory Accounting Principles (E) Working Group, agenda item Ref #2019-41. Since the discussions are ongoing, he requested to withdraw the proposal with the possibility of submitting a new proposal at a future date. Mr. Garn stated that no action was required by the Blanks (E) Working Group as the sponsor withdrew the proposal.

3. Adopted Proposals Previously Exposed

a. Remove the Disclosure for the Federal Affordable Care Act (ACA) Section 9010 Assessment from Note 22 – Events Subsequent (SAPWG Ref #2020-05) (2020-28BWG) Effective 12/31/2021

Mr. Bruggeman stated that this blanks agenda item is related to the Statutory Accounting Principles (E) Working Group agenda item Ref #2020-05: Repeal of the Affordable Care Act Section 9010 Assessment adopted by the Working Group in July for SSAP No. 106—Affordable Care Act Section 9010 Assessment. The proposal removes the disclosure for the assessment from Note 22 – Events Subsequent reflecting the federal Affordable Care Act (ACA) Section 9010 assessment repeal effective Jan. 1, 2021.

Mr. Bruggeman stated that interested parties suggested adding some clarifying language to indicate that quarterly reporting would not be required for this item during 2021. NAIC staff did not agree that the clarifying language was needed as Note 22 is not a required quarterly disclosure and the existing instructions at the beginning of the Notes to Financial Statement should be sufficient. A related ACA guidance document is also being presented during this meeting to assist companies in reporting the note in the 2020 annual statement addressing the fact that there is no fee due in 2021. Mr. Bruggeman stated that there were no modifications made to the proposal.
Mr. Bruggeman made a motion, seconded by Ms. Gosselin, to adopt the proposal (Attachment Two-A1). The motion passed unanimously.

b. Remove the Line Category and Reference to the NAIC Bond Fund List (Bond List) From the Investment Schedule Instructions and Blank (SAPWG 2020-01) (2020-29BWG) Effective 12/31/2021

Mr. Bruggeman stated that this blanks proposal is related to the Statutory Accounting Principles (E) Working Group agenda item Ref #2020-01: Update/Remove References to SVO Listings adopted in March, which eliminated references to the NAIC Bond Fund List (Bond List) in SSAP No. 26R—Bonds. It added reference to the “NAIC Fixed Income-Like SEC Registered Funds List” in SSAP No. 30R—Unaffiliated Common Stock. This proposal removes the line category and reference to the bond list from the applicable investment schedule instructions and blanks. There were no comments from interested parties.

Mr. Bruggeman made a motion, seconded by Mr. Drutz, to adopt the proposal (Attachment Two-A2). The motion passed unanimously.

c. Move the Interrogatory Question Regarding Communication of Internal Control Related Matters Noted in Audit From the Annual Supplemental Exhibits and Schedules Interrogatories to the Quarterly Supplemental Exhibits and Schedules Interrogatories to be Answered for the Second Quarter. For Title, a New Page in the Quarterly Statement will be Added for the Supplemental Exhibits and Schedules Interrogatories (2020-30BWG) Effective 12/31/2021

Mr. Hudson stated that this proposal moves the interrogatory question regarding Communication of Internal Control Related Matters Noted in Audit from the annual Supplemental Exhibits and Schedules Interrogatories to the quarterly Supplemental Exhibits and Schedules Interrogatories to be answered for the second quarter. For the Title blank, a new page in the quarterly statement will be added for the Supplemental Exhibits and Schedules Interrogatories.

Mr. Hudson stated that interested parties suggested modifying the quarterly statement interrogatory question to be consistent with the Life Principles-Based Reserve Statement of Exemption quarterly statement interrogatory question. NAIC staff modified the language to indicate that the response for the first and third quarters should be “N/A” and that a “NO” response resulting with a bar code is only appropriate in the second quarter. A similar change will also be made in the NAIC filing directive.

Mr. Hudson made a motion, seconded by Mr. Sirovetz, to adopt the modifications to the proposal. The motion passed unanimously. Mr. Hudson made a motion, seconded by Mr. Sirovetz, to adopt the modified proposal (Attachment Two-A3). The motion passed unanimously.


Paul Peterson (National Organization of Life and Health Guaranty Association—NOLHGA) stated that this proposal replaces the Life, Health and Annuity Guaranty Association Model Act Assessment Base Reconciliation and the Adjustments to the Life, Health and Annuity Guaranty Association Model Act Assessment Base Reconciliation Exhibits that have been in place since the 1990s. It was used to determine the assessable premium basis that is used by the guaranty fund association in its assessment process. There are more lines and instructions, but they should not create an undue burden to the insurance companies as the information reflects the data they have had in the past. Mr. Peterson stated that this new information will make it easier for his team to assess the guaranty fund information.

Mr. Hudson made a motion, seconded by Mr. Drutz, to adopt the proposal (Attachment Two-A4). The motion passed unanimously.
4. Exposed New Items

a. Add a New Health Care Receivables Supplement to the Life/Fraternal Annual Statement that Adds Exhibit 3 and Exhibit 3A from the Health Annual Statement to the Life/Fraternal Annual Filings. Add a Guidance Document Reference to Exhibit 3A of the Health Annual Statement (2020-32BWG)

Mr. Garn stated that this proposal adds an Exhibit 3 and Exhibit 3A Health Care Receivables Supplement to the life/fraternal annual statement and adds a reference to the guidance document posted as part of the health annual statement health care receivables (HCR) reporting. The purpose is to allow for more consistency of reporting between the life and health blanks with regards to health care receivables and to provide state insurance regulators with detailed health care receivables information from life companies.

Hearing no objection, the Working Group exposed the proposal for a 60-day public comment period ending Feb. 16, 2021.

b. Modify Annual Statement Lines (ASLs) Used on Underwriting and Investment (U&I) Exhibits, State Page and Insurance Expense Exhibit (IEE). Change Health ASL Categories Used in Property to be Consistent with Other Statement Types. Update ASL References Used in Crosschecks. Update Definitions Used in the Appendix for the Health ASLs (2020-33BWG)

Mr. Schrader stated that this proposal affects the property/casualty (P/C) blank. It modifies the annual statement lines (ASLs) used in the Underwriting and Investment (U&I) Exhibits, the State Page and the Insurance Expense Exhibit (IEE). It changes the health ASL categories used in the P/C blank to be consistent with other statement types. The purpose is to gain consistency in the granularity of reporting of annual statement lines of business.

Hearing no objection, the Working Group exposed the proposal for a 60-day public comment period ending Feb. 16, 2021.

c. Add Definitions for the Occupational Accident, Fiduciary Liability, Premises and Operations (OL&T and M&C), Professional Errors and Omissions Liability, Kidnap & Ransom Liability and Tuition Reimbursement Plans Products to the Appropriate Line of Business in the Appendix (2020-34BWG)

Mr. Garn stated that this proposal includes a change to the P/C blank only. It adds additional definitions for the Occupational Accident, Fiduciary Liability, Premises and Operations (OL&T and M&C), Professional Errors and Omissions Liability, Kidnap & Ransom Liability and Tuition Reimbursement Plans Products to the Appropriate Line of Business in the appendix of the annual statement instructions. The purpose is to provide more clarity of reporting and more consistency in the lines of business between the Property Uniform Product Matrix and the annual statement.

Hearing no objection, the Working Group exposed the proposal for a 60-day public comment period ending Feb. 16, 2021.

d. Expand the Number of Characters Used From Seven to Ten in the Investment Line Categories for Schedules D, DA, DL and E Excluding Schedule D, Part 6 (Sections 1 and 2) and Schedule E (Part 1 and 3). Add Line Categories for Unaffiliated Certificates of Deposit and Exchange Traded Funds. Split the Line Categories for Mutual Funds, Investment Unit Trusts and Closed-End Funds into Lines Indicating if the Fund has Been Assigned a Designation by the Securities Valuation Office. Make Changes to Summary Investment Schedule, Summary by Country and Schedule D, Part 1A (Sections 1 and 2) to Reflect the Additional Line Categories (2020-35BWG)

Mr. Hudson stated that this proposal expands the number of characters used in the investment line categories from seven to ten. The purpose of the change is to accommodate more investment categories and to allow for room in the numbering scheme for Schedule D, Schedule DA, Schedule DL and Schedule E to add additional lines in the future without major disruption of line numbering. It also adds new lines to address crosscheck issues and reporting questions that have been received in the past.

Hearing no objection, the Working Group exposed the proposal for a 60-day public comment period ending Feb. 16, 2021.
e. **Modify the General Schedules Investment Instructions and Schedule DB General Instructions to Reflect Treatment of Publicly Traded Stock Warrants as Being in the Scope of SSAP No. 30R—Unaffiliated Common Stock or SSAP No. 32R—Preferred Stock and Reporting as Common and Preferred Stock (SAPWG Ref #2020-33) (2020-36BWG)**

Mr. Bruggeman stated that this proposal is in response to the Statutory Accounting Principles (E) Working Group agenda item Ref #2020-33: SSAP No. 32R – Publicly Traded Preferred Stock Warrants, which was exposed on Nov. 12. The Working Group exposure proposes to capture publicly traded preferred stock warrants in SSAP No. 32R—Preferred Stock, similar to the way publicly traded common stock warrants are in scope of SSAP No. 30R—Unaffiliated Common Stock.

Mr. Bruggeman stated that because publicly traded preferred stock warrants are currently in scope of SSAP No. 86 – Derivatives, this proposal modifies the General Schedules Investment instructions and Schedule DB General instructions to reflect the anticipated future treatment of these stock warrants to be in scope of SSAP No. 32R.

Hearing no objection, the Working Group exposed the proposal for a 60-day public comment period ending Feb. 16, 2021.

f. **Add a New Schedule Y, Part 3 to Capture All Entities with Ownership Greater Than 10%, the Ultimate Controlling Parties of Those Owners and Other Entities That the Ultimate Controlling Party Controls (SAPWG Ref #2020-34) (2020-37BWG)**

Mr. Bruggeman stated that this proposal is in response to the Statutory Accounting Principles (E) Working Group agenda item Ref #2020-34: Related Parties, Disclaimer of Affiliation and Variable Interest Entities associated with SSAP No. 25—Affiliates and Other Related Parties, which was exposed on Nov. 12. In collaboration with interested parties, the Working Group agenda item and this proposal adds a new annual Schedule Y, Part 3 exhibit. This new exhibit would require companies to identify those with an ownership percentage greater than 10%, identify if any owners have a disclaimer of control or affiliation, and identify the controlling parties. He stated that this is not intended to duplicate information reported in Schedule Y, Part 1. The related Statutory Accounting Principles (E) Working Group discussion addressed where the company already has control, being a party owning more than 10% who are not in the chain normally reported on Schedule Y, Part 1. The intent is to identify those insurance companies so that across multiple entities, especially on unrelated entities, those parties would be able to be known if they happened to own more than one insurance company more than 10%.

Hearing no objection, the Working Group exposed the proposal for a 60-day public comment period ending Feb. 16, 2021.

g. **Make Changes to the Accident and Health Policy Experience Exhibit by Adding New Columns, Remove Lines Distinguishing With and Without Contract Reserves, Add New Product Lines, Eliminate Summary Tables, Change the Date That the Exhibit is Due and Having it Reported by State (2020-38BWG)**

Mr. Garn stated that this proposal makes changes to the Accident and Health Policy Experience Exhibit, which is a uniform schedule. Some of the changes include removing lines for reporting “With Contract Reserves” and “Without Contract Reserves” in the individual business categories. It adds additional columns to the exhibit including: Direct Premiums Written, Assumed Premiums Earned, Ceded Premiums Earned, Net Premiums Earned, Assumed Incurred Claims Amount, Ceded Incurred Claims Amount, and Net Incurred Claims Amount. He stated that the proposal adds a line for “vision” coverage in the group and individual sections. Since the reinsurance amounts are being included in the main exhibit, the summary tables are being eliminated. The proposal requests that the exhibit be reported by state with a change in the filing due date to March 1. The purpose of the proposal is to provide state insurance regulators additional health data and greater consistency across the blanks. The intent of the March 1 filing date is to allow for comparison with the risk-based capital (RBC) filings, which have a March 1 filing due date.

Tip Tipton (Thrivent Financial) stated that interested parties are concerned with the significant change and potential redundancy among other schedules throughout the statement, as well as moving the date up one month in an already tight time frame. He stated that this may be an opportunity for interested parties, state insurance regulators and NAIC staff to collaborate on how industry can provide information that would benefit state insurance regulators but at the same time mitigate potential redundancies.

Ray Nelson (TriPlus Services) representing America’s Health Insurance Plans (AHIP) stated that member companies have reviewed the proposal and are concerned with the volume of data being requested, the potential redundancies with data provided in other areas and exhibits, and the acceleration of the filing deadline. He stated that this is a significant hardship for companies given the effort involved in compiling the data and the resource constraints due to the statement, actuarial opinion and filing
work due March 1. He stated that interested parties request the opportunity to work with state insurance regulators and NAIC staff to review the health data and provide data that is critical for the state analysts and examiners, and identify the data needed March 1 and the data that can wait until April 1. Mr. Nelson stated that interested parties would like to develop a more feasible and permanent proposal that will provide state insurance regulators with necessary health data and reduce the regulatory redundancy in the spirit of the Risk-Focused Surveillance (E) Working Group charges.

Mr. Garn stated that this proposal is only being considered for exposure at this time and that there will be additional opportunity for comments during the exposure period. He stated that consideration has been made to remove some possible redundancy from the state page; however, it is difficult to process a comprehensive proposal all at once because of the timeliness of the needed data.

Mary Caswell (NAIC) stated that NAIC staff have received requests over time from state insurance regulators and from members of the Health Risk-Based Capital (E) Working Group to obtain more consistent health data across all statement types. The Health Risk-Based Capital (E) Working Group has an ad hoc group looking at potential changes to the health test with the intent of having some companies that currently file on the life blank to move to the health blank if they pass the revised health test. This proposal is an attempt to gain more comprehensive health data on the health blank. The ad hoc group was looking at making changes to various exhibits and schedules within the life and health blank to obtain more uniform data. Ms. Caswell stated that this proposal was an attempt to limit the disruptions to the blank for companies, vendors, NAIC staff and state insurance regulators to review. NAIC staff suggested revising this uniform exhibit to accommodate the data being requested by the Health Risk-Based Capital (E) Working Group, as well as data being requested by various state financial analysts and examination regulators and NAIC staff. She stated that this proposal has been reviewed by the Health Actuarial (B) Task Force. It was sent to the Life Actuarial (A) Task Force for review, working to meet state insurance regulator needs without removing needed data.

Ms. Caswell stated that discussions on the health test became somewhat problematic when considering situations where a company might have a separate account that is not accounted for on the health blank; potential treatment for companies that hold an asset valuation reserve; and issues related to companies that write long-term care (LTC) coverage that state insurance regulators prefer to continue to be reported on the life blank. The reporting date issue, whether a March 1 filing or an April 1 filing, can be considered and decided upon by the state insurance regulators. The March 1 date is suggested in the proposal to coincide with the RBC filing in case that group would want to devise direct pulls from the exhibit. The exhibit is currently an April 1 filing, which could remain if the state insurance regulators so decide. The request for state data came more from the analysis side. With the potential future emphasis on health coverage, state insurance regulators may need to have more state-specific data.

Mike Monahan (American Council of Life Insurers—ACLI) stated that this proposal is not ready for exposure at this time and requested the proposal be deferred.

Joe Zolecki (Blue Cross and Blue Shield Association—BCBSA) stated that he would echo the previous interested party comments and indicated that the biggest issue is the March 1 filing date. He stated that he appreciates the efforts of NAIC staff to address redundancy. He stated that he was involved in that effort on the examination side. It seems appropriate to have a long-term project to consider some of the health filings and potential redundancy. He asked that the initial exposure include the April 1 rather than the March 1 filing date if the Blanks (E) Working Group decides not to defer this proposal. He stated that having the April 1 filing date and not having the data by state would give industry time to consider the changes and work with state insurance regulators and NAIC staff to come up with more permanent filings. He stated that interested parties could support an exposure with an April 1 filing date, not requiring the data by state and working together in 2021 to address some of the redundancy issues.

Mr. Garn stated that there is time for further discussion of the proposal during the exposure period, as well as for it to be deferred if needed prior to being considered for adoption. Exposing the proposal allows for industry and state insurance regulators to provide their comments regarding the suggested changes.

Hearing no objection from Working Group members, the Working Group exposed the proposal for a 60-day public comment period ending Feb. 16, 2021.
5. Adopted the Editorial Listing

Mr. Lathrop made a motion, seconded by Ms. Gosselin, to adopt the editorial listing (Attachment Two-A5). The motion passed unanimously.

6. Approved Posting of Reporting Guidance
   a. ACA, Note 22 Guidance

Mr. Garn stated that with the repeal of the Section 9010 ACA fee beginning Jan. 1, 2021, the Statutory Accounting Principles (E) Working Group recommended filing guidance for companies in completing the Note 22 disclosures regarding the Section 9010 assessment. This guidance will help companies in consistently filling out the annual statement notes at year-end. Hearing no objection, NAIC staff were directed to post the guidance to the Blanks (E) Working Group web page.

   b. Health Care Receivables (HCR) Guidance (Health Blank)

Mr. Garn stated that the HCR Guidance is intended to assist companies in completing Exhibit 3 and Exhibit 3A within the health blank with regards to health care receivables. The intent is to gain greater accuracy and consistency among the filers of HCR data. Hearing no objection, NAIC staff were directed to post the guidance to the Blanks (E) Working Group web page.

7. Received a Statutory Accounting Principles (E) Working Group Memorandum

Mr. Bruggeman stated that a memorandum was submitted to the Blanks (E) Working Group addressing the Statutory Accounting Principles (E) Working Group agenda item Ref #2019-20 – Rolling Short-Term Investments and how that is handled with some definitions for washed sales for Note 17C. The instructional clarification will be included in the 2020 annual statement instructions revisions. The Statutory Accounting Principles (E) Working Group agenda item Ref #2018-26 regarding SCA Loss Tracking – Accounting Guidance – Revisions state that the reported equity method losses of the subsidiary, controlled or affiliate (SCA) would not go negative (thus would stop at zero). However, to the extent there is a financial guarantee or commitment, the guarantee or commitment would be separately captured under SSAP No 5R—Liabilities, Contingencies and Impairment of Assets. This agenda item also updated footnote 10O by removing the “SCA’s reported value” and replacing it with “the amount of any guarantee under SSAP No. 5R.” He stated that this memorandum intends to inform financial statement filers who complete annual statement note 10O that: 1) note 10O no longer requires “SCA’s reported value”; and 2) as the data capture element cannot be completed for year-end 2020 reporting, any financial guarantees recognized under SSAP No. 5R shall be disclosed in narrative format in annual statement Note 10. As noted, the new data element should be included in narrative format for year-end 2020 annual statement reporting.

Mr. Bruggeman also stated that as a courtesy notification, the Statutory Accounting Principles (E) Working Group has two additional accounting interpretations (INT 2020-10: Reporting Nonconforming Credit Tenant Loans and INT 2020-11: Extension of Ninety-Day Rule for the Impact of 2020 Hurricanes, California Wildfires and Iowa Windstorms). If adopted during the Dec. 18 Statutory Accounting Principles (E) Working Group meeting, they will be posted on the Blanks (E) Working Group web page for year-end reporting guidance.

8. Discussed Other Matters

Mr. Garn stated that this issue is informational only and that there is no action needed by the Blanks (E) Working Group. On the NAIC Financial Statement Filing web page, there is a notation regarding methods of filing a company’s statutory statement, which states: “Note: If disaster(s) or other contingencies prevent timely online filing, authorization to submit a company's filing other than via the Internet Filing Website should come from the company's domiciliary state. Approval from the company’s domiciliary state must be submitted to the NAIC along with the filing submitted via alternative media (CD-ROM only).” He stated that the NAIC no longer maintains a system to accommodate CD-ROM filings. Therefore, NAIC staff will remove the language referencing CD-ROM from the web page and participation packet.

Having no further business, the Blanks (E) Working Group adjourned.
NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

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<td>ON BEHALF OF:</td>
</tr>
<tr>
<td>NAME: Dale Bruggeman</td>
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<tr>
<td>TITLE: Chair SAPWG</td>
</tr>
<tr>
<td>AFFILIATION: Ohio Department of Insurance</td>
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FOR NAIC USE ONLY

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<tr>
<td>Changes to Existing Reporting [ X ]</td>
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<td>New Reporting Requirement [ ]</td>
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REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT

| No Impact [ X ] |
| Modifies Required Disclosure [ ] |

DISPOSITION

| [ ] Rejected For Public Comment |
| [ ] Referred To Another NAIC Group |
| [ ] Received For Public Comment |
| [ X ] Adopted Date 12/16/2020 |
| [ ] Rejected Date |
| [ ] Deferred Date |
| [ ] Other (Specify) |

BLANK(S) TO WHICH PROPOSAL APPLIES

| [ X ] ANNUAL STATEMENT |
| [ ] QUARTERLY STATEMENT |
| [ X ] INSTRUCTIONS |
| [ X ] CROSSCHECKS |

[ X ] Life, Accident & Health/Fraternal [ ] Separate Accounts [ ] Title
[ X ] Property/Casualty [ ] Protected Cell [ ] Other ________________
[ X ] Health [ ] Health (Life Supplement)

Anticipated Effective Date: Annual 2021

IDENTIFICATION OF ITEM(S) TO CHANGE

Remove the disclosure for the Affordable Care Act Section 9010 Assessment from Note 22 - Events Subsequent.

REASON, JUSTIFICATION FOR AND/OR BENEFIT OF CHANGE**

The purpose of this proposal is to reflect disclosure changes adopted by the Statutory Accounting Principles (E) Working Group superseding SSAP No. 106—Affordable Care Act Section 9010 Assessment (Ref #2020-05). The Affordable Care Act Section 9010 assessment has been repealed effective Jan. 1 2021 and these revisions, will remove the disclosure.

NAIC STAFF COMMENTS

Comment on Effective Reporting Date:______________________________

Other Comments:

** This section must be completed on all forms. Revised 7/18/2018

© 2021 National Association of Insurance Commissioners
22. Events Subsequent

Refer to SSAP No. 9—Subsequent Events for accounting guidance.

Instruction:

Subsequent events shall be considered either:

Type I – Recognized Subsequent Events:

Events or transactions that provide additional evidence with respect to conditions that existed at the date of the balance sheet, including the estimates inherent in the process of preparing financial statements.

Type II – Nonrecognized Subsequent Events:

Events or transactions that provide evidence with respect to conditions that did not exist at the date of the balance sheet but arose after that date.

For material Type I subsequent events, the nature and the amount of the adjustment shall be disclosed only if necessary to keep the financial statements from being misleading.

Material Type II subsequent events shall not be recorded in the financial statements, but shall be disclosed in the notes to the financial statements. For such events, an entity shall disclose the nature of the event and an estimate of its financial effect, or a statement that such an estimate cannot be made.

An entity also shall consider supplementing the historical financial statements with pro forma financial data. Occasionally, a nonrecognized subsequent event may be so significant that disclosure can best be made by means of pro forma financial data. Such data shall give effect to the event as if it had occurred on the balance sheet date. In some situations, an entity also shall consider presenting pro forma statements. If the Type II subsequent event is of such a nature that pro forma disclosures are necessary to keep the financial statements from being misleading, disclose supplemental pro forma financial data including the impact on net income, surplus, total assets, and total liabilities giving effect to the event as if it occurred on the date of the balance sheet.

Reporting entities shall disclose the dates through which subsequent events have been evaluated along with the dates the statutory reporting statements were issued, or available to be issued.

For the annual reporting period ending December 31, 2013, and thereafter, a reporting entity subject to the assessment under Section 9010 of the Federal Affordable Care Act shall provide a disclosure of the assessment payable in the upcoming year consistent with the guidance provided under SSAP No. 9—Subsequent Events for a Type II subsequent event. The disclosure shall provide information regarding the nature of the assessment and an estimate of its financial impact, including the impact on its risk-based capital position as if it had occurred on the balance sheet date. In accordance with SSAP No. 9, the reporting entity shall also consider whether there is a need to present pro forma financial statements regarding the impact of the assessment, based on its judgment of the materiality of the assessment.
Additionally, for annual reporting periods ending on or after December 31, 2014, the reporting entity shall disclose the amounts reflected in special surplus in the data year. The disclosure shall provide information regarding the nature of the assessment, the estimated amount of the assessment payable for the upcoming year (current year and the prior year), amount of assessment paid (current and prior year) and written premium (current and prior year) that is the basis for the determination of the Section 9010 fee assessment to be paid in the subsequent year (net assessable premium). The disclosure should also provide the Total Adjusted Capital before and after adjustment (as reported in its estimate of special surplus applicable to the Section 9010 fee) and Authorized Control Level (in dollars) to reflect the fee as of the annual reporting date as if it had been reported on the balance sheet date. The reporting entity shall also provide a statement as to whether an RBC action level would have been triggered had the fee been reported as of the balance sheet date.

Illustration:

Type I – Recognized Subsequent Events:

Subsequent events have been considered through __/__/__ for the statutory statement issued on __/__/__.

On February 1, 20___, a settlement was reached in a major lawsuit against the Company. In conjunction with the lawsuit, the Company estimated and recorded a liability of $_______ on Line ___ of the Liabilities, Surplus and Other Funds page. The actual settlement amount of $_______ was paid to the plaintiff on February 10. The change will be recorded in the First Quarter Statement on Line ___ of the Statement of Income.

Type II – Nonrecognized Subsequent Events:

Subsequent events have been considered through __/__/__ for the statutory statement issued on __/__/__.

The Company faces loss exposure from the January 15, 20___ earthquake in the State of __________. This exposure is primarily in the Company’s property and casualty subsidiaries, but also includes potential losses on its real estate and mortgage loan portfolios. Based on a review of the range of expected loss, the Company does not believe this event will have a material impact on its financial condition.

On January 1, 2021, the Company will be subject to an annual fee under Section 9010 of the federal Affordable Care Act (ACA). This annual fee will be allocated to individual health insurers based on the ratio of the amount of the entity’s net premiums written during the preceding calendar year to the amount of health insurance for any U.S. health risk that is written during the preceding calendar year. A health insurance entity’s portion of the annual fee becomes payable once the entity provides health insurance for any U.S. health risk for each calendar year beginning on or after January 1 of the year the fee is due. As of December 31, 2020, the Company has written health insurance subject to the ACA assessment, expects to conduct health insurance business in 2021, and estimates their portion of the annual health insurance industry fee to be payable on September 30, 2021 to be $_____. This amount is reflected in special surplus. This assessment is expected to impact risk based capital (RBC) by ____. Reporting the ACA assessment as of December 31, 2020, would not have triggered an RBC action level.
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<th>Current Year</th>
<th>Prior Year</th>
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<td>A</td>
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<td>G</td>
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**A.** Did the reporting entity write accident and health insurance premium that is subject to Section 9010 of the federal Affordable Care Act (YES/NO)?

**B.** ACA fee assessment payable for the upcoming year

**C.** ACA fee assessment paid

**D.** Premium written subject to ACA 9010 assessment

**E.** Total Adjusted Capital before surplus adjustment

**F.** Total Adjusted Capital after surplus adjustment

**G.** Authorized Control Level

**H.** Would reporting the ACA assessment as of December 31, 2020, have triggered an RBC action level (YES/NO)?

---

Detail Eliminated to Conserve Space
22. Events Subsequent

Refer to SSAP No. 9—Subsequent Events for accounting guidance.

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Illustration:

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<th>Line</th>
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<td>Did the reporting entity write accident and health insurance premium that is subject to Section 9010 of the federal Affordable Care Act (YES/NO)?</td>
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<tr>
<td>B</td>
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<td>D</td>
<td>Premium written subject to ACA 9010 assessment</td>
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<tr>
<td>E</td>
<td>Total Adjusted Capital before surplus adjustment (Five-Year Historical Line 14)</td>
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<td>F</td>
<td>Total Adjusted Capital after surplus adjustment (Five-Year Historical Line 14 minus 22B above)</td>
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<td>G</td>
<td>Authorized Control Level (Five-Year Historical Line 15)</td>
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<td>Would reporting the ACA assessment as of December 31, 2020, have triggered an RBC action level (YES/NO)?</td>
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THIS EXACT FORMAT MUST BE USED IN THE PREPARATION OF THIS NOTE FOR LINES A THROUGH H IN THE TABLE BELOW IF APPLICABLE. THIS DOES NOT INCLUDE THE NARRATIVE FOR THE ILLUSTRATION SHOWN ABOVE. REPORTING ENTITIES ARE NOT PRECLUDED FROM PROVIDING CLARIFYING DISCLOSURE BEFORE OR AFTER THIS ILLUSTRATION.

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<tr>
<td>E</td>
<td>$_________  (Five-Year Historical Line 28)</td>
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<tr>
<td>F</td>
<td>$_________  (Five-Year Historical Line 28 minus 22B above)</td>
</tr>
<tr>
<td>G</td>
<td>$_________  (Five-Year Historical Line 29)</td>
</tr>
<tr>
<td>H</td>
<td></td>
</tr>
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</table>

**Detail Eliminated to Conserve Space**
# NAIC BLANKS (E) WORKING GROUP

**Blanks Agenda Item Submission Form**

<table>
<thead>
<tr>
<th>CONTACT PERSON:</th>
<th>Dale Bruggeman</th>
</tr>
</thead>
<tbody>
<tr>
<td>TELEPHONE:</td>
<td></td>
</tr>
<tr>
<td>EMAIL ADDRESS:</td>
<td></td>
</tr>
<tr>
<td>ON BEHALF OF:</td>
<td>Ohio Department of Insurance</td>
</tr>
<tr>
<td>ADDRESS:</td>
<td>50W. Town St., 3rd Fl., Ste. 300 Columbus, OH 43215</td>
</tr>
</tbody>
</table>

**FOR NAIC USE ONLY**

<table>
<thead>
<tr>
<th>DATE:</th>
<th>08/20/2020</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Agenda Item #</th>
<th>2020-29BWG</th>
</tr>
</thead>
<tbody>
<tr>
<td>Year</td>
<td>2021</td>
</tr>
<tr>
<td>Changes to Existing Reporting</td>
<td>[ X ]</td>
</tr>
<tr>
<td>New Reporting Requirement</td>
<td>[ ]</td>
</tr>
</tbody>
</table>

**REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT**

| No Impact | [ X ] |
| Modifies Required Disclosure | [ ] |

**DISPOSITION**

| [ ] | Rejected For Public Comment |
| [ ] | Referred To Another NAIC Group |
| [ ] | Received For Public Comment |
| [ X ] | Adopted Date 12/16/2020 |
| [ ] | Rejected Date |
| [ ] | Deferred Date |
| [ ] | Other (Specify) |

**BLANK(S) TO WHICH PROPOSAL APPLIES**

| ANNUAL STATEMENT | [ X ] |
| QUARTERLY STATEMENT | [ X ] |
| SEPARATE ACCOUNTS | [ ] |
| PROTECTED CELL | [ ] |
| HEALTH | [ ] |
| HEALTH (Life Supplement) | [ ] |

**Anticipated Effective Date:** Annual 2021

**IDENTIFICATION OF ITEM(S) TO CHANGE**

Remove the line category and reference to the NAIC Bond Fund List (Bond List) from the investment schedule instructions and blank.

**REASON, JUSTIFICATION FOR AND/OR BENEFIT OF CHANGE**

The purpose of this proposal is to reflect disclosure changes adopted by the Statutory Accounting Principles (E) Working Group superseding SSAP No. 26R—Bonds and SSAP No. 30R—Unaffiliated Common Stock (Ref #2020-01) to eliminate references to the NAIC Bond Fund List (Bond List).

**NAIC STAFF COMMENTS**

Comment on Effective Reporting Date: ____________________________________________

Other Comments: ______________________________________________________________

**This section must be completed on all forms.**

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ANNUAL & QUARTERLY STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, HEALTH, PROPERTY & TITLE

INVESTMENT SCHEDULES GENERAL INSTRUCTIONS
(Applies to all investment schedules)

Detail Eliminated to Conserve Space

General Classifications Bonds Only:

Refer to SSAP No. 26R—Bonds, SSAP No. 43R—Loan-Backed and Structured Securities and SSAP No. 97—Investments in Subsidiary, Controlled and Affiliated Entities for additional guidance.

U.S. Government:

U.S. Government shall be defined as U.S. Government Obligations as defined per the Purposes and Procedures Manual of the NAIC Investment Analysis Office.

Detail Eliminated to Conserve Space

SVO Identified Funds:

This category includes all Bond Mutual Funds included on the “List of Bond Mutual Funds Filed with the SVO (Bond Fund List)” and Exchange Traded Funds included on the “List of Exchange Traded Funds Eligible for Reporting as a Schedule D Bond (the ETF Bond List)” as found on the Securities Valuation Office Web page (https://www.naic.org/svo.htm).

Bank Loans

See SSAP No. 26R—Bonds for guidance.
## ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, HEALTH, PROPERTY AND TITLE

### SUMMARY INVESTMENT SCHEDULE

<table>
<thead>
<tr>
<th>Line 1.08 – Parent, Subsidiaries and Affiliates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Include: The value of all affiliated debt securities as defined under SSAP No. 97—Investments in Subsidiary, Controlled and Affiliated Entities.</td>
</tr>
<tr>
<td>Column 1 should equal the Schedule D, Part 1, Line 5599999.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Line 1.09 – SVO Identified Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Include: The value of all Bond Mutual Funds included on the “NAIC Bond Mutual Fund List” as defined in the Purposes and Procedures Manual of the NAIC Investment Analysis Office and Exchange Traded Funds (ETF) included on the “SVO-Identified Bond ETF List” as published on the Securities Valuation Office Web page (<a href="https://www.naic.org/svo.htm">https://www.naic.org/svo.htm</a>) that the SVO has determined are in scope of SSAP No. 26R—Bonds and can be reported on Schedule D, Part 1 and the SVO assigned a NAIC Designation, NAIC Designation Category and SVO Administrative Symbol published in the NAIC’s AVS+ system per the instructions in the Purposes and Procedures Manual of the NAIC Investment Analysis Office on the Compilation and Publication of the SVO List of Investment Securities.</td>
</tr>
<tr>
<td>Column 1 should equal the Schedule D, Part 1, Line 6099999.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Line 1.10 – Unaffiliated Bank Loans</th>
</tr>
</thead>
<tbody>
<tr>
<td>Include: The value of all Unaffiliated Bank Loans that are within the scope of SSAP No. 26R—Bonds.</td>
</tr>
<tr>
<td>Column 1 should equal the Schedule D, Part 1, Line 6599999.</td>
</tr>
</tbody>
</table>
ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, HEALTH, PROPERTY AND TITLE

SCHEDULE D – SUMMARY BY COUNTRY

LONG-TERM BONDS AND STOCKS OWNED DECEMBER 31 OF CURRENT YEAR

Enter summarized amounts in the appropriate columns by the specified major classifications, subdividing into United States, Canada, and Other Countries where applicable. For purposes of this schedule, investments in Other Countries are considered Foreign Investments. For the definition of Foreign Investment, and Domestic Investment, see instructions to the Supplemental Investment Risk Interrogatories.

<table>
<thead>
<tr>
<th>Column</th>
<th>Description</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Fair Value</td>
<td>For certain bonds, values other than actual market may appear in this column. (See Schedule D, Part 1 instructions for details.) Exclude: Accrued interest.</td>
</tr>
<tr>
<td>3</td>
<td>Actual Cost</td>
<td>Include: Brokerage and other related fees, to the extent they do not exceed the fair market value at the date of acquisition. Exclude: Accrued interest.</td>
</tr>
<tr>
<td>8-11</td>
<td>Bonds – Industrial and Miscellaneous, SVO Identified Funds, Unaffiliated Bank Loans and Hybrid Securities (Unaffiliated)</td>
<td>Include: Bond Mutual Funds – as Identified by the SVO and Exchange Traded Funds – as Identified by the SVO reported in Schedule D, Part 1. Unaffiliated Bank Loans</td>
</tr>
<tr>
<td>13</td>
<td>Total Bonds</td>
<td>Columns 1, 2, 3, and 4, should agree with Columns 11, 9, 7 and 10, respectively, in Schedule D, Part 1. Column 1 should equal Column 1, Line 1 of the Assets page.</td>
</tr>
<tr>
<td>14-17</td>
<td>Preferred Stocks – Industrial and Miscellaneous (Unaffiliated)</td>
<td>Include: Exchange Traded Funds (ETFs) reported in Schedule D, Part 2, Section 1.</td>
</tr>
</tbody>
</table>

Detail Eliminated to Conserve Space
ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, HEALTH, PROPERTY AND TITLE

SCHEDULE D – PART 1A – SECTION 1

QUALITY AND MATURITY DISTRIBUTION OF ALL BONDS OWNED DECEMBER 31
BY MAJOR TYPE AND NAIC DESIGNATION

The schedule summarizes the aggregate book/adjusted carrying value of all bond holdings, including those in Schedule DA and Schedule E, Part 2 by quality, designation, maturity and bond categories. Include short-term and cash equivalent bonds in the category that most closely resembles their credit risk.

The maturity category for a particular holding is determined by the following criteria:

a. Serial issues and mandatory fixed prepayment obligations valued on an amortizable basis may be distributed based on the par value of each scheduled repayment date and the final installment and adjusted for any discount or premium. Such holdings reported at market may be distributed based on market value by applying market rate to each scheduled repayment.

b. (i) Mortgage-backed/loan-backed and structured securities (these securities are considered loan-backed securities and subject to the guidance in SSAP No. 43R—Loan-Backed and Structured Securities) should be distributed based on the anticipated future prepayment cash flows used to value the security.

(ii) Other bonds with optional prepayment provisions should be distributed based on the expected future prepayments used to value the security.

(iii) Bond Mutual Funds – as Identified by the SVO and Exchange Traded Funds – as Identified by the SVO (as described in the Investment Schedules General Instructions) should be reported in Column 6, “No Maturity Date” in Section 9 “SVO Identified Funds.” Only funds reported in Section 9 would be reported in Column 6.

c. Place all holdings in default as to principal or interest in the “Over 20 years” category in the absence of definitive information as to final settlement. Perpetual bonds should also be included in this category.

d. Consider obligations without maturity date and payable on demand to be due within one year if in good standing. Otherwise, include in the “Over 20 years” category, or earlier if justifiable.

There are 14 sections to this schedule: Sections 1 through 10 for each of the 10 bond categories, Section 11 for total bonds current year, Section 12 for total bonds prior year, Section 13 for total bonds publicly traded and Section 14 for total bonds privately placed. The 10 bond categories combine corresponding subtotals from Schedule D, Part 1; Schedule DA, Part 1; and Schedule E, Part 2 as follows, and for each of those 10 bond categories, the total line for Column 7 of each section should equal the sum of the subtotal lines shown below:
ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, HEALTH, PROPERTY AND TITLE

SCHEDULE D – PART 1A – SECTION 2

MATURITY DISTRIBUTION OF ALL BONDS OWNED DECEMBER 31
BY MAJOR TYPE AND SUBTYPE

The schedule summarizes the aggregate book/adjusted carrying value of all bond holdings, including those in Schedule DA and Schedule E, Part 2 by maturity, major bond categories and the subcategories of issuer obligations, and mortgage-backed/loan-backed and structured securities.

The maturity category for a particular holding is determined by the following criteria:

a. Serial issues and mandatory fixed prepayment obligations valued on an amortizable basis may be distributed based on the par value of each scheduled repayment date and the final installment and adjusted for any discount or premium. Such holdings reported at market may be distributed based on market value by applying market rate to each scheduled repayment.

b. (i) Mortgage-backed/loan-backed and structured securities (these securities are considered loan-backed securities and subject to the guidance in SSAP No. 43R—Loan-Backed and Structured Securities) should be distributed based on the anticipated future prepayment cash flows used to value the security.

   (ii) Other bonds with optional prepayment provisions should be distributed based on the expected future prepayments used to value the security.

   (iii) Bond Mutual Funds – as Identified by the SVO and Exchange Traded Funds – as Identified by the SVO (as described in the Investment Schedules General Instructions) should be reported in Column 6, “No Maturity Date” in Section 9 “SVO Identified Funds.” Only funds reported in Section 9 would be reported in Column 6.

c. Place all holdings in default as to principal or interest in the “Over 20 years” category in the absence of definitive information as to final settlement. Perpetual bonds should also be included in this category.

d. Consider obligations without maturity date and payable on demand to be due within one year if in good standing. Otherwise, include in the “Over 20 years” category, or earlier if justifiable.

---

Section 9:

- Exchange Traded Funds – as Identified by the SVO
- Bond Mutual Funds – as Identified by the SVO

---

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### SCHEDULE D – PART 1

**LONG-TERM BONDS OWNED DECEMBER 31 OF CURRENT YEAR**

<table>
<thead>
<tr>
<th>Category</th>
<th>Line Number</th>
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<td>Bonds:</td>
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<td>U.S. Governments</td>
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<td>Issuer Obligations</td>
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<td>Residential Mortgage-Backed Securities</td>
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<tr>
<td>Commercial Mortgage-Backed Securities</td>
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</tr>
<tr>
<td>Other Loan-Backed and Structured Securities</td>
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<td>Subtotals – U.S. Governments</td>
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<table>
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<tr>
<th>SVO Identified Funds</th>
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<tbody>
<tr>
<td>Exchange Traded Funds – as Identified by the SVO</td>
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<tr>
<td>Bond Mutual Funds – as Identified by the SVO</td>
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<td>Subtotals – SVO Identified Funds</td>
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<table>
<thead>
<tr>
<th>Unaffiliated Bank Loans</th>
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<tbody>
<tr>
<td>Unaffiliated Bank Loans – Issued</td>
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</tr>
<tr>
<td>Unaffiliated Bank Loans – Acquired</td>
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<tr>
<td>Subtotals – Unaffiliated Bank Loans</td>
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<table>
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<tr>
<td>Subtotals – Residential Mortgage-Backed Securities</td>
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<tr>
<td>Subtotals – Commercial Mortgage-Backed Securities</td>
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<tr>
<td>Subtotals – Other Loan-Backed and Structured Securities</td>
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<td>Subtotals – Affiliated Bank Loans</td>
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<tr>
<td>Subtotals – Unaffiliated Bank Loans</td>
<td>8299999</td>
</tr>
<tr>
<td>Subtotals – Total Bonds</td>
<td>8399999</td>
</tr>
</tbody>
</table>

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Column 2 – Description

Give a description of all bonds owned. As appropriate, the reporting entity is encouraged to include data consistent with that reported in Column 31, Issuer and Column 32, Issue. This does not preclude the company from including additional detail to provide a complete and accurate description. Abbreviations may be used as needed.

For Bond Mutual Funds—as Identified by the SVO and Exchange Traded Funds— as Identified by the SVO, enter the complete name of the fund. As appropriate, the reporting entity is encouraged to include data consistent with that reported.

For Certificate of Deposit Account Registry Service (CDARs) or other similar services that have a maturity of greater than one year, individually list the various banking institutions that are financially responsible for honoring certificates of deposit. As appropriate, the name of the name of the banking institutions should follow from the registry of the Federal Financial Institutions Examination Council (FFIEC) (www.ffiec.gov/nicpubweb/nicweb/SearchForm.aspx).

For CDOs (Collateralized Debt Obligations) or CLOs (Collateralized Loan Obligations), indicate what the CDO/CLO collateral is, such as high-yield bonds, corporate loans, etc. If the collateral is of mixed type, indicate “Mix,” in addition to the largest type of collateral in the mix. If the collateral is derived synthetically, indicate “synthetic.”

Column 16 – Interest Rate

Show rate of interest as stated on the face of the bond. Where the original stated rate has been renegotiated, show the latest modified rate. For long-term bonds with a variable rate of interest, use the last rate of interest. For short-term bonds with various issues of the same issuer, use the last rate of interest. All information reported in this field must be a numeric value.

For SVO Identified Funds (Bond Mutual Funds - Exchange Traded Funds) and Principal STRIP Bonds or other zero-coupon bonds, enter numeric zero (0).

Column 17 – Effective Rate of Interest

For issuer obligations, include the effective rate at which the purchase was made. For mortgage-backed/loan-backed and structured securities, report the effective yield used to value the security at the reporting date. The Effective Yield calculation should be modified for other-than-temporary impairments recognized.

For SVO Identified Funds (Bond Mutual Funds - Exchange Traded Funds), enter Zero (0).

Column 18 – Interest – When Paid

For securities that pay interest annually, provide the first 3 letters of the month in which the interest is paid (e.g., JUN for June). For securities that pay interest semi-annually or quarterly, provide the first letter of each month in which interest is received (e.g., JD for June and December, and MJSD for March, June, September and December). For securities that pay interest on a monthly basis, include “MON” for monthly. Finally, for securities that pay interest at maturity, include “MAT” for maturity.

For SVO Identified Funds (Bond Mutual Funds - Exchange Traded Funds) and Principal STRIP Bonds or other zero-coupon bonds, enter N/A.
Column 20 – Amount Received During Year

For SVO Identified Funds (Bond Mutual Funds and Exchange Traded Funds) enter the amount of distributions received in cash or reinvested in additional shares.

Include: The proportionate share of interest directly related to the securities reported in this schedule.

Report amounts net of foreign withholding tax.

Column 21 – Acquired Date

For public placements use trade date, not settlement date. For private placements, use funding date. Each issue of bonds or stocks acquired at public offerings on more than one date may be totaled on one line and the date of last acquisition inserted.

For SVO Identified Funds (Bond Mutual Funds and Exchange Traded Funds), enter date of last purchase.

Column 22 – Stated Contractual Maturity Date

For SVO Identified Funds (Bond Mutual Funds and Exchange Traded Funds), leave blank.

For perpetual bonds, enter 01/01/9999.

For mandatory convertible bonds use the conversion date.

Column 34 – Capital Structure Code

Please identify the capital structure of the security using the following codes consistent with the SVO Notching Guidelines in the Purposes and Procedures Manual of the NAIC Investment Analysis Office:

Capital structure is sometimes referred to as rank or payment priority and can be found in feeds from the sources listed in the Issue and Issuer column.

As a general rule, a security is senior unsecured debt unless legal terms of the security indicate another position in the capital structure. Securities are senior or subordinated and are secured or unsecured. Municipal bonds, Federal National Mortgage Association securities (FNMA or Fannie Mae) and Federal Home Loan Mortgage Corporation securities (FHLMC or Freddie Mac) generally are senior debt, though there are examples of subordinated debt issued by Fannie and Freddie. 1st Lien is a type of security interest and not capital structure but could be used to determine which capital structure designation the security should be reported under. The capital structure of “Other” should rarely be used.

Capital structure includes securities subject to SSAP No. 26R—Bonds and SSAP No. 43R—Loan-Backed and Structured Securities.

1. Senior Secured Debt

Senior secured is paid first in the event of a default and also has a priority above other senior debt with respect to pledged assets.
2. Senior Unsecured Debt

Senior unsecured securities have priority ahead of subordinated debt for payment in the event of default.

3. Subordinated Debt

Subordinated is secondary in its rights to receive its principal and interest payments from the borrower to the rights of the holders of senior debt (e.g., for loan-backed and structured securities, this would include mezzanine tranches).

(Subordinated means noting or designating a debt obligation whose holder is placed in precedence below secured and general unsecured creditors e.g., another debtholder could block payments to that holder or prevent that holder of that subordinated debt from taking any action.)

4. Not Applicable

Securities where the capital structure 1 through 3 above do not apply (e.g., Line 5899999 Exchange Traded Funds – as Identified by the SVO and Line 5999999 Bond Mutual Funds – as Identified by the SVO).

NAIC Designation Category Footnote:

Provide the total book/adjusted carrying value amount by NAIC Designation Category that represents the amount reported in Column 11.

The sum of the amounts reported for each NAIC Designation Category in the footnote should equal Line 8399999.
LONG-TERM BONDS AND STOCKS ACQUIRED DURING CURRENT YEAR

This schedule should include a detailed listing of all securities that were purchased/acquired during the current reporting year that are still owned as of the end of the current reporting year (amounts purchased and sold during the current reporting year are reported in detail on Schedule D, Part 5 and only in subtotal in Schedule D, Part 3). This should include all transactions that adjust the cost basis of the securities. Thus, it should not be used for allocations of TBAs to specific pools subsequent to initial recording in Schedule D, Part 3 or other situations such as CUSIP number changes. The following list of items provides examples of the items that should be included:

- Purchases of securities not previously owned;
- Subsequent purchases of investment issues already owned;
- Acquisition of a new stock through a stock dividend (e.g., spin off); and
- Any increases in the investments in SCA companies that adjust the cost basis (e.g., subsequent capital infusions [investments] in SCA companies valued using the equity method).

This schedule should NOT be used for stock splits to show increases in the number of shares; nor should it be used for stock dividends to show increases in the number of shares (unless the stock shares received as dividends are in a stock that is not already owned by the reporting entity – e.g., received in a spin off). Rather, for stock splits and stock dividends of an already owned stock, adjustments for the appropriate columns should be made in Schedule D, Part 2, Section 1 and in Schedule D, Part 2, Section 2.

Bonds, preferred stocks and common stocks are to be grouped separately, showing a subtotal for each category.

**Bond Mutual Funds—as Identified by SVO and Exchange Traded Funds— as Identified by SVO, which are described in the Investment Schedules General Instructions, are to be included in SVO Identified Funds.**

Bonds are to be grouped as listed below and each category arranged alphabetically (securities included in U.S. States, Territories and Possessions; U.S. Political Subdivisions of States, Territories and Possessions; and U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions should be listed with a state abbreviation in the column provided for electronic data capture).

If a reporting entity has any detail lines reported for any of the following required categories or subcategories, it shall report the subtotal amount of the corresponding category or subcategory, with the specified subtotal line number appearing in the same manner and location as the pre-printed total or grand total line and number:

<table>
<thead>
<tr>
<th>Column 2</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Give a description of all bonds and preferred and common stocks. As appropriate, the reporting entity is encouraged to include data consistent with that reported in Column 12, Issuer and Column 13, Issue. This does not preclude the company from including additional detail to provide a complete and accurate description. Abbreviations may be used as needed.</td>
</tr>
<tr>
<td></td>
<td>For SVO Identified Funds (Bond Mutual Funds and Exchange Traded Funds), enter complete name of the fund. As appropriate, the reporting entity is encouraged to include data consistent with that reported for Column 12, Issuer.</td>
</tr>
</tbody>
</table>
For Certificate of Deposit Account Registry Service (CDARs) or other similar services that have a maturity of greater than one year, individually list the various banking institutions that are financially responsible for honoring certificates of deposit. As appropriate, the name of the banking institutions should follow from the registry of the Federal Financial Institutions Examination Council (FFIEC) (www.ffiec.gov/nicpubweb/nicweb/SearchForm.aspx).

For CDOs (Collateralized Debt Obligations) or CLOs (Collateralized Loan Obligations), indicate what the CDO/CLO collateral is, such as high-yield bonds, corporate loans, etc. If the collateral is of mixed type, indicate “Mix,” in addition to the largest type of collateral in the mix. If the collateral is derived synthetically, indicate “synthetic.”

Column 3 – Foreign

Insert the appropriate code in the column based on the list provided in the Investment Schedules General Instructions.

Column 4 – Date Acquired

For public placements use trade date, not settlement date. For private placements, use funding date. Each issue of bonds or stocks acquired at public offerings on more than one date may be totaled on one line and the date of last acquisition inserted.

For SVO Identified Funds (Bond Mutual Funds and Exchange Traded Funds), enter date of last purchase.

Column 8 – Par Value

For mortgage-backed/loan-backed and structured securities, enter the par amount of principal purchased on a security on which the reporting entity has a claim. For interest only bonds without a principal amount on which the reporting entity has a claim, use a zero value. Enter the statement date par value for bonds with adjustable principal. An interest only bond with a small par amount of principal would use that amount.

For preferred stock, enter par value per share of stock if any.

For SVO Identified Funds (Bond Mutual Funds and Exchange Traded Funds), enter 0.

Column 9 – Paid for Accrued Interest and Dividends

For SVO Identified Funds (Bond Mutual Funds and Exchange Traded Funds), enter amount of dividends on shares acquired between the dividend declaration date and the ex-dividend date.
This schedule should include a detailed listing of all securities that were sold/disposed of during the current reporting year that were owned as of the beginning of the current reporting year (amounts purchased and sold during the current reporting year are reported in detail on Schedule D, Part 5 and only in subtotal in Schedule D, Part 4). This should include all transactions that adjust the cost basis of the securities (except other-than-temporary impairments that are not part of a disposal transaction). Thus, it should not be used for allocations of TBAs to specific pools subsequent to initial recording in Schedule D, Part 3 or other situations such as CUSIP number changes. The following list of items provides examples of the items that should be included:

- Pay downs of securities still owned (including CMO prepayments);
- Subsequent partial sales of investment issues still owned;
- Reallocation of the cost basis of an already owned stock to the cost basis of a new stock received as a dividend (e.g., spin off); and
- Any decreases in the investments in SCA companies that adjust the cost basis, not including other-than-temporary impairments alone (e.g., subsequent return of capital from investments in SCA companies valued using the equity method).

Bonds, preferred stocks and common stocks are to be grouped separately, showing a subtotal for each category.

**Bond Mutual Funds—as Identified by the SVO and Exchange Traded Funds—as Identified by the SVO, which are described in the Investment Schedules General Instructions, are to be included in SVO Identified Funds.**

Bonds are to be grouped as listed below and each category arranged alphabetically (securities included in U.S. States, Territories and Possessions; U.S. Political Subdivisions of States, Territories and Possessions; and U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions should be listed with a state abbreviation in the column provided for electronic data capture).

If a reporting entity has any detail lines reported for any of the following required categories or subcategories, it shall report the subtotal amount of the corresponding category or subcategory, with the specified subtotal line number appearing in the same manner and location as the pre-printed total or grand total line and number:

---

**Detail Eliminated to Conserve Space**

<table>
<thead>
<tr>
<th>Column 2</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Give a description of all bonds and preferred and common stock, including location of all banks, trust and miscellaneous companies. If bonds are serial issues, give amounts maturing each year. As appropriate, the reporting entity is encouraged to include data consistent with that reported in Column 24, Issuer and Column 25, Issue. This does not preclude the company from including additional detail to provide a complete and accurate description. Abbreviations may be used as needed.</td>
</tr>
</tbody>
</table>

For SVO Identified Funds (Bond Mutual Funds and Exchange Traded Funds), enter complete name of the fund. As appropriate, the reporting entity is encouraged to include data consistent with that reported for Column 24, Issuer.
For Certificate of Deposit Account Registry Service (CDARs) or other similar services that have a maturity of greater than one year, individually list the various banking institutions that are financially responsible for honoring certificates of deposit. As appropriate, the name of the banking institutions should follow from the registry of the Federal Financial Institutions Examination Council (FFIEC) (www.ffiec.gov/nicpubweb/nicweb/SearchForm.aspx).

For CDOs (Collateralized Debt Obligations) or CLOs (Collateralized Loan Obligations), indicate what the CDO/CLO collateral is, such as high-yield bonds, corporate loans, etc. If the collateral is of mixed type, indicate “Mix,” in addition to the largest type of collateral in the mix. If the collateral is derived synthetically, indicate “synthetic.”

Column 3 – Foreign

Insert the appropriate code in the column based on the list provided in the Investment Schedules General Instructions.

Column 4 – Disposal Date

For public placements use trade date, not settlement date. For private placements, use funding date. Each issue of bonds or stocks disposed of at public offerings on more than one date may be totaled on one line and the date of last disposal inserted.

For SVO Identified Funds (Bond Mutual Funds and Exchange Traded Funds), enter date of last disposal.

Column 5 – Name of Purchaser

If matured or called under redemption option, so state and give price at which called.

Column 7 – Consideration

Include: In the determination of this amount, the broker’s commission and incidental expenses of effecting delivery.

Exclude: Accrued interest and dividends.

For Bond Mutual Funds—as Identified by the SVO and Exchange Traded Funds—as Identified by the SVO, enter price received at sale, usually the number of shares sold times the selling price per share.

Column 8 – Par Value

For mortgage-backed/loan-backed and structured securities, enter the par amount of principal sold on a security on which the reporting entity has a claim. For interest only bonds without a principal amount on which the reporting entity has a claim, use a zero value. Enter the sale date par value for bonds with adjustable principal. An interest only bond with a small par amount of principal would use that amount.

For preferred stock, enter par value per share of stock if any.

For SVO Identified Funds (Bond Mutual Funds and Exchange Traded Funds), enter 0.
<table>
<thead>
<tr>
<th>Column 18</th>
<th>Realized Gain (Loss) on Disposal</th>
</tr>
</thead>
<tbody>
<tr>
<td>This should be the difference between the Consideration column amount and the Book/Adjusted Carrying Value at Disposal Date, excluding any portion that is attributable to foreign exchange differences.</td>
<td></td>
</tr>
<tr>
<td>For SVO Identified Funds (Bond Mutual Funds and Exchange Traded Funds), enter the difference between the consideration, Column 7 and actual cost Column 9 at date of sale.</td>
<td></td>
</tr>
<tr>
<td>Bonds called where consideration received exceeds par:</td>
<td></td>
</tr>
<tr>
<td>For securities sold, redeemed or otherwise disposed of, which generate investment income as a result of a prepayment penalty and/or acceleration fee, the amount of realized gain (loss) reported is equal to the Par value of the investment (Column 8) less the BACV at the Disposal Date (Column 16).</td>
<td></td>
</tr>
<tr>
<td>Bonds called where consideration received is less than par:</td>
<td></td>
</tr>
<tr>
<td>For securities sold, redeemed or otherwise disposed of, the amount of investment income and realized gain reported shall be calculated in accordance with SSAP No. 26R—Bonds.</td>
<td></td>
</tr>
<tr>
<td>Column 19</td>
<td>Total Gain (Loss) On Disposal</td>
</tr>
<tr>
<td>Enter the sum of Column 17, foreign exchange gain or (loss), and Column 18, realized gain or (loss).</td>
<td></td>
</tr>
<tr>
<td>Column 20</td>
<td>Bond Interest/Stock Dividends Received During Year</td>
</tr>
<tr>
<td>For Mutual Funds (including Bond Mutual Funds— as Identified by the SVO and Exchange Traded Funds—as Identified by the SVO), enter the amount of distributions received in cash or reinvested in additional shares.</td>
<td></td>
</tr>
<tr>
<td>Include: The proportionate share of investment income directly related to the securities reported in this schedule.</td>
<td></td>
</tr>
<tr>
<td>Report amounts net of foreign withholding tax.</td>
<td></td>
</tr>
<tr>
<td>Bonds called where consideration received exceeds par:</td>
<td></td>
</tr>
<tr>
<td>For securities sold, redeemed or otherwise disposed of, which generate investment income as a result of a prepayment penalty and/or acceleration fee; the amount of investment income reported is equal to the total consideration received (Column 7) less the Par value of the investment (Column 8).</td>
<td></td>
</tr>
<tr>
<td>Bonds called where consideration received is less than par:</td>
<td></td>
</tr>
<tr>
<td>For securities sold, redeemed or otherwise disposed of, the amount of investment income and realized gain reported shall be calculated in accordance with SSAP No. 26R—Bonds.</td>
<td></td>
</tr>
<tr>
<td>Column 21</td>
<td>Stated Contractual Maturity Date</td>
</tr>
<tr>
<td>For SVO Identified Funds (Bond Mutual Funds and Exchange Traded Funds), leave blank.</td>
<td></td>
</tr>
<tr>
<td>For perpetual bonds, enter 01/01/9999.</td>
<td></td>
</tr>
</tbody>
</table>
### SCHEDULE D – PART 5

**LONG-TERM BONDS AND STOCKS ACQUIRED DURING THE YEAR AND FULLY DISPOSED OF DURING CURRENT YEAR**

This schedule should include a detailed listing of all securities that were both purchased/acquired and sold/disposed of during the current reporting year (amounts purchased and sold during the current reporting year are also reported in subtotals in Schedule D, Parts 3 and 4).

Reporting entities should track information separately for securities purchased in different lots rather than using some type of averaging for the issue in aggregate. Thus, this schedule should only be used when an entire lot of a security has been purchased and sold during the current reporting year (even when different lots of the same security still exist on the reporting entity’s books).

As with Schedule D, Parts 3 and 4, this schedule should not be used for a transaction unless it affects the cost basis of the securities. Thus, it should not be used for allocations of TBAs to specific pools subsequent to initial recording in Schedule D, Part 3 or other situations such as CUSIP number changes.

Bonds, preferred stocks and common stocks are to be grouped separately, showing subtotals for each category. Bonds should be grouped and arranged alphabetically as described in the instructions for Schedule D, Part 1. (Securities included in U.S. States, Territories and Possessions; U.S. Political Subdivisions of States, Territories and Possessions; and U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions should be listed with a state abbreviation in the column provided for electronic data capture).

**Bond Mutual Funds—as Identified by the SVO and Exchange Traded Funds—as Identified by the SVO that are described in the Investment Schedules General Instructions** are to be included in SVO Identified Funds.

If a reporting entity has any detail lines reported for any of the following required categories or subcategories, it shall report the subtotal amount of the corresponding category or subcategory, with the specified subtotal line number appearing in the same manner and location as the pre-printed total or grand total line number:

<table>
<thead>
<tr>
<th>Column 2</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Detail Eliminated to Conserve Space</td>
<td></td>
</tr>
</tbody>
</table>

Give a description of all bonds and preferred and common stocks, including location of all banks, trust and miscellaneous companies. As appropriate, the reporting entity is encouraged to include data consistent with that reported in Column 24, Issuer and Column 25, Issue. This does not preclude the company from including additional detail to provide a complete and accurate description. Abbreviations may be used as needed.

For SVO Identified Funds (Bond Mutual Funds and Exchange Traded Funds), enter complete name of the fund. As appropriate, the reporting entity is encouraged to include data consistent with that reported for Column 24, Issuer.

For Certificate of Deposit Account Registry Service (CDARs) or other similar services that have a maturity of greater than one year, individually list the various banking institutions that are financially responsible for honoring certificates of deposit. As appropriate, the name of the name of the banking institutions should follow from the registry of the Federal Financial Institutions Examination Council (FFIEC) (www.ffiec.gov/nicpubweb/nicweb/SearchForm.aspx).

For CDOs (Collateralized Debt Obligations) or CLOs (Collateralized Loan Obligations), indicate what the CDO/CLO collateral is, such as high-yield bonds, corporate loans, etc. If the collateral is of mixed type, indicate “Mix,” in addition to the largest type of collateral in the mix. If the collateral is derived synthetically, indicate “synthetic.”
<table>
<thead>
<tr>
<th>Column 3</th>
<th>Foreign</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Insert the appropriate code in the column based on the list provided in the Investment Schedules General Instructions.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Column 4</th>
<th>Date Acquired</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>For public placements use trade date, not settlement date. For private placements, use funding date. Reporting entities may total on one line each issue of bonds or stocks acquired at public offerings on more than one date and insert the date of last acquisition.</td>
</tr>
<tr>
<td></td>
<td>For SVO Identified Funds (Bond Mutual Funds and Exchange Traded Funds), enter date of last purchase.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Column 5</th>
<th>Name of Vendor</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>The items with reference to each issue of bonds and stocks acquired at public offerings may be totaled in one line and the word “various” inserted.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Column 6</th>
<th>Disposal Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>For public placements use trade date, not settlement date. For private placements, use funding date. Reporting entities may total on one line each issue of bonds or stocks disposed of at public offerings on more than one date and insert the date of last disposal.</td>
</tr>
<tr>
<td></td>
<td>For SVO Identified Funds (Bond Mutual Funds and Exchange Traded Funds), enter date of last disposal.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Column 10</th>
<th>Consideration</th>
</tr>
</thead>
<tbody>
<tr>
<td>Include:</td>
<td>In the determination of this amount, the broker’s commission and incidental expenses of effecting delivery.</td>
</tr>
<tr>
<td>Exclude:</td>
<td>Accrued interest and dividends.</td>
</tr>
<tr>
<td></td>
<td>For SVO Identified Funds (Bond Mutual Funds and Exchange Traded Funds), enter price received at sale, usually the number of shares sold times the selling price per share.</td>
</tr>
</tbody>
</table>

Detail Eliminated to Conserve Space
Column 20 – Interest and Dividends Received During Year

For Mutual Funds (including Bond Mutual Funds as Identified by the SVO and Exchange Traded Funds as Identified by the SVO), enter the amount of distributions received in cash or reinvested in additional shares.

Include: The proportionate share of investment income directly related to the securities reported in this schedule.

Report amounts net of foreign withholding tax.

Bonds called where consideration received exceeds par:

For securities sold, redeemed or otherwise disposed of, which generate investment income as a result of a prepayment penalty and/or acceleration fee, the amount of investment income reported is equal to the total consideration received (Column 10) less the Par value of the investment (Column 8).

Bonds called where consideration received is less than par:

For securities sold, redeemed or otherwise disposed of, the amount of investment income and realized gain reported shall be calculated in accordance with SSAP No. 26R—Bonds.
## ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, HEALTH, PROPERTY AND TITLE

### SCHEDULE DA – PART 1

**SHORT-TERM INVESTMENTS OWNED DECEMBER 31 OF CURRENT YEAR**

<table>
<thead>
<tr>
<th>Category</th>
<th>Line Number</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Bonds:</strong></td>
<td></td>
</tr>
<tr>
<td>U.S. Governments</td>
<td></td>
</tr>
<tr>
<td>Issuer Obligations</td>
<td>0199999</td>
</tr>
<tr>
<td>Residential Mortgage-Backed Securities</td>
<td>0299999</td>
</tr>
<tr>
<td>Commercial Mortgage-Backed Securities</td>
<td>0399999</td>
</tr>
<tr>
<td>Other Loan-Backed and Structured Securities</td>
<td>0499999</td>
</tr>
<tr>
<td>Subtotals – U.S. Governments</td>
<td>0599999</td>
</tr>
<tr>
<td>Parent, Subsidiaries and Affiliates Bonds</td>
<td></td>
</tr>
<tr>
<td>Issuer Obligations</td>
<td>4999999</td>
</tr>
<tr>
<td>Residential Mortgage-Backed Securities</td>
<td>5099999</td>
</tr>
<tr>
<td>Commercial Mortgage-Backed Securities</td>
<td>5199999</td>
</tr>
<tr>
<td>Other Loan-Backed and Structured Securities</td>
<td>5299999</td>
</tr>
<tr>
<td>Affiliated Bank Loans – Issued</td>
<td>5399999</td>
</tr>
<tr>
<td>Affiliated Bank Loans – Acquired</td>
<td>5499999</td>
</tr>
<tr>
<td>Subtotals – Parent, Subsidiaries and Affiliates Bonds</td>
<td>5599999</td>
</tr>
<tr>
<td>SVO Identified Funds</td>
<td></td>
</tr>
<tr>
<td>Exchange Traded Funds – as Identified by the SVO</td>
<td>5899999</td>
</tr>
<tr>
<td>Bond Mutual Funds – as Identified by the SVO</td>
<td>5999999</td>
</tr>
<tr>
<td>Subtotals – SVO Identified Funds</td>
<td>6099999</td>
</tr>
<tr>
<td>Unaffiliated Bank Loans</td>
<td></td>
</tr>
<tr>
<td>Unaffiliated Bank Loans – Issued</td>
<td>6399999</td>
</tr>
<tr>
<td>Unaffiliated Bank Loans – Acquired</td>
<td>6499999</td>
</tr>
<tr>
<td>Subtotals – Unaffiliated Bank Loans</td>
<td>6599999</td>
</tr>
<tr>
<td>Total Bonds</td>
<td></td>
</tr>
<tr>
<td>Subtotals – Issuer Obligations</td>
<td>7699999</td>
</tr>
<tr>
<td>Subtotals – Residential Mortgage-Backed Securities</td>
<td>7799999</td>
</tr>
<tr>
<td>Subtotals – Commercial Mortgage-Backed Securities</td>
<td>7899999</td>
</tr>
<tr>
<td>Subtotals – Other Loan-Backed and Structured Securities</td>
<td>7999999</td>
</tr>
<tr>
<td>Subtotals – SVO Identified Funds</td>
<td>8099999</td>
</tr>
<tr>
<td>Subtotals – Affiliated Bank Loans</td>
<td>8199999</td>
</tr>
<tr>
<td>Subtotals – Unaffiliated Bank Loans</td>
<td>8299999</td>
</tr>
<tr>
<td>Subtotals – Bonds</td>
<td>8399999</td>
</tr>
</tbody>
</table>
SCHEDULE DL – PART 1

SECURITIES LENDING COLLATERAL ASSETS

Reinvested Collateral Assets Owned December 31 Current Year

(Securities lending collateral assets reported in aggregate on Line 10 of the asset page and not included on Schedules A, B, BA, D, DB and E.)

This schedule should include a detailed listing of reinvested collateral assets that were owned as of the end of the current reporting year. For Schedule DL, reinvested collateral assets are collateral currently held as part of a securities lending program administered by the reporting entity or its agent (affiliated or unaffiliated) that can be resold or repledged. This is the currently held collateral, meaning original collateral if it is still in the original form received or the new invested asset resulting from the disposal and/or reinvestment of the original collateral. See SSAP No. 103R—Transfers and Servicing of Financial Assets and Extinguishments of Liabilities for accounting guidance.

Include reinvested collateral assets from securities lending programs where the program is administered by the reporting entity’s unaffiliated agent (i.e., collateral is received by the reporting entity’s unaffiliated agent that can be resold or repledged). These securities will be reported in aggregate on the Assets page, Line 10.

For reinvested collateral assets from securities lending programs where the program is administered by the reporting entity’s affiliated agent (i.e., collateral is received by the reporting entity’s affiliated agent that can be resold or repledged), the securities may be reported on Schedule DL, Part 1 if reported in aggregate on the Assets page, Line 10 or reported on Schedule DL, Part 2 if reported in other investment schedules (e.g., Schedules A, B, BA, D, DA and E), but not both.

Reinvested collateral assets reported on Schedule DL, Part 1 are excluded from other investment schedules (e.g., Schedules A, B, BA, D, DA and E).

Bonds, preferred stocks and common stocks are to be grouped separately, showing a subtotal for each category.

Securities borrowing and securities lending transactions shall be shown gross when reported in the Schedule DL. If these transactions are permitted to be reported net in accordance with SSAP No. 64—Offsetting and Netting of Assets and Liabilities, the investment schedule shall continue to provide detail of all transactions (gross), with the net amount from the valid right to offset reflected in the financial statements (pages 2 & 3 of the statutory financial statements). Disclosures for items reported net when a valid right to offset exists, including the gross amount, the amount offset, and the net amount reported in the financial statements are required per SSAP No. 64—Offsetting and Netting of Assets and Liabilities.

Bond Mutual Funds—as Identified by the SVO and Exchange Traded Funds – as Identified by the SVO, which are described in the Investment Schedules General Instructions, are to be included in SVO Identified Funds.

If an insurer has any detail lines reported for any of the following required categories or subcategories, it shall report the subtotal amount of the corresponding category or subcategory, with the specified subtotal line number appearing in the same manner and location as the pre-printed total or grand total line and number:

NOTE: See the Investment Schedules General Instructions for the following:

- Category definitions for bonds and stocks.
- Code column list of codes and definitions for securities not under the exclusive control of the reporting entity.
- List of stock exchange names and abbreviations.
## Bonds (Schedule D, Part 1 type):

<table>
<thead>
<tr>
<th>Category</th>
<th>Line Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>U.S. Governments</td>
<td></td>
</tr>
<tr>
<td>Issuer Obligations</td>
<td>0199999</td>
</tr>
<tr>
<td>Residential Mortgage-Backed Securities</td>
<td>0299999</td>
</tr>
<tr>
<td>Commercial Mortgage-Backed Securities</td>
<td>0399999</td>
</tr>
<tr>
<td>Other Loan-Backed and Structured Securities</td>
<td>0499999</td>
</tr>
<tr>
<td>Subtotals – U.S. Governments</td>
<td>0599999</td>
</tr>
<tr>
<td>Residential Mortgage-Backed Securities</td>
<td>4999999</td>
</tr>
<tr>
<td>Commercial Mortgage-Backed Securities</td>
<td>5099999</td>
</tr>
<tr>
<td>Other Loan-Backed and Structured Securities</td>
<td>5199999</td>
</tr>
<tr>
<td>Affiliated Bank Loans – Issued</td>
<td>5299999</td>
</tr>
<tr>
<td>Affiliated Bank Loans – Acquired</td>
<td>5399999</td>
</tr>
<tr>
<td>Subtotals – Parent, Subsidiaries and Affiliates</td>
<td>5499999</td>
</tr>
<tr>
<td>Issuer Obligations</td>
<td>4999999</td>
</tr>
<tr>
<td>Commercial Mortgage-Backed Securities</td>
<td>5099999</td>
</tr>
<tr>
<td>Affiliated Bank Loans – Issued</td>
<td>5199999</td>
</tr>
<tr>
<td>Affiliated Bank Loans – Acquired</td>
<td>5299999</td>
</tr>
<tr>
<td>Subtotals – Affiliated Bank Loans</td>
<td>5399999</td>
</tr>
<tr>
<td>Residential Mortgage-Backed Securities</td>
<td>5799999</td>
</tr>
<tr>
<td>Commercial Mortgage-Backed Securities</td>
<td>5899999</td>
</tr>
<tr>
<td>Subtotals – SVO Identified Funds</td>
<td>5999999</td>
</tr>
<tr>
<td>Unaffiliated Bank Loans – Issued</td>
<td>6099999</td>
</tr>
<tr>
<td>Unaffiliated Bank Loans – Acquired</td>
<td>6199999</td>
</tr>
<tr>
<td>Subtotals – Unaffiliated Bank Loans</td>
<td>6299999</td>
</tr>
<tr>
<td>Total Bonds</td>
<td></td>
</tr>
<tr>
<td>Subtotals – Issuer Obligations</td>
<td>6399999</td>
</tr>
<tr>
<td>Subtotals – Residential Mortgage-Backed Securities</td>
<td>6499999</td>
</tr>
<tr>
<td>Subtotals – Commercial Mortgage-Backed Securities</td>
<td>6599999</td>
</tr>
<tr>
<td>Subtotals – Other Loan-Backed and Structured Securities</td>
<td>6699999</td>
</tr>
<tr>
<td>Subtotals – SVO Identified Funds</td>
<td>6799999</td>
</tr>
<tr>
<td>Subtotals – Affiliated Bank Loans</td>
<td>6899999</td>
</tr>
<tr>
<td>Subtotals – Unaffiliated Bank Loans</td>
<td>6999999</td>
</tr>
<tr>
<td>Subtotals – Total Bonds</td>
<td>7099999</td>
</tr>
</tbody>
</table>

**Detail Eliminated to Conserve Space**

**Column 2 – Description**

Give a complete and accurate description of all bonds and preferred and common stocks as listed in the *Valuations of Securities*.

For *Bond Mutual Funds—as Identified by the SVO* and *Exchange Traded Funds – as Identified by the SVO*, enter complete name of the fund.

For *Certificate of Deposit Account Registry Service (CDARs)* or other similar services that have a maturity of greater than one year, individually list the various banking institutions that are financially responsible for honoring certificates of deposit.
ANNUAL & QUARTERLY STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, HEALTH, PROPERTY & TITLE

SCHEDULE DL – PART 2

SECURITIES LENDING COLLATERAL ASSETS
Reinvested Collateral Assets Owned December 31 Current Year
(Securities lending collateral assets included on Schedules A, B, BA, D, DB and E and not reported in aggregate on Line 10 of the asset page.)

This schedule should include a detailed listing of reinvested collateral assets that were owned as of the end of the current reporting year. For Schedule DL, reinvested collateral assets are collateral currently held as part of a securities lending program administered by the reporting entity or its agent (affiliated or unaffiliated) that can be resold or repledged. This is the currently held collateral, meaning original collateral if it is still in the original form received or the new invested asset resulting from the disposal and/or reinvestment of the original collateral. See SSAP No. 103R—Transfers and Servicing of Financial Assets and Extinguishments of Liabilities for accounting guidance.

Include reinvested collateral assets from securities lending programs where the program is administered by the reporting entity (i.e., collateral is received by the reporting entity that can be resold or repledged).

For reinvested collateral assets from securities lending programs where the program is administered by the reporting entity’s affiliated agent (i.e., collateral is received by the reporting entity’s affiliated agent that can be resold or repledged), the securities may be reported on Schedule DL, Part 2 if reported in other investment schedules (e.g., Schedules A, B, BA, D, DA and E) or reported on Schedule DL, Part 1 if reported in aggregate on the Assets page, Line 10, but not both.

Reinvested collateral assets reported on Schedule DL, Part 2 are included in the other investment schedules (e.g., Schedules A, B, BA, D, DA and E).

Bonds, preferred stocks and common stocks are to be grouped separately, showing a subtotal for each category.

Securities borrowing and securities lending transactions shall be shown gross when reported in the Schedule DL. If these transactions are permitted to be reported net in accordance with SSAP No. 64—Offsetting and Netting of Assets and Liabilities, the investment schedule shall continue to provide detail of all transactions (gross), with the net amount from the valid right to offset reflected in the financial statements (pages 2 & 3 of the statutory financial statements). Disclosures for items reported net when a valid right to offset exists, including the gross amount, the amount offset, and the net amount reported in the financial statements are required per SSAP No. 64—Offsetting and Netting of Assets and Liabilities.

Bond Mutual Funds – as Identified by the SVO and Exchange Traded Funds – as Identified by the SVO that are described in the Investment Schedules General Instructions are to be included in SVO Identified Funds.

If an insurer has any detail lines reported for any of the following required categories or subcategories, it shall report the subtotal amount of the corresponding category or subcategory, with the specified subtotal line number appearing in the same manner and location as the pre-printed total or grand total line and number:

NOTE: See the Investment Schedules General Instructions for the following:

• Category definitions for bonds and stocks.
• Code column list of codes and definitions for securities not under the exclusive control of the reporting entity.
• List of stock exchange names and abbreviations.

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## Bonds (Schedule D, Part 1):

<table>
<thead>
<tr>
<th>Category</th>
<th>Line Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>U.S. Governments</td>
<td></td>
</tr>
<tr>
<td>Issuer Obligations</td>
<td>0199999</td>
</tr>
<tr>
<td>Residential Mortgage-Backed Securities</td>
<td>0299999</td>
</tr>
<tr>
<td>Commercial Mortgage-Backed Securities</td>
<td>0399999</td>
</tr>
<tr>
<td>Other Loan-Backed and Structured Securities</td>
<td>0499999</td>
</tr>
<tr>
<td>Subtotals – U.S. Governments</td>
<td>0599999</td>
</tr>
<tr>
<td><strong>Detail Eliminated to Conserve Space</strong></td>
<td></td>
</tr>
<tr>
<td>Parent, Subsidiaries and Affiliates</td>
<td></td>
</tr>
<tr>
<td>Issuer Obligations</td>
<td>4999999</td>
</tr>
<tr>
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<td>Affiliated Bank Loans – Acquired</td>
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<td>Total Bonds</td>
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<td>Subtotals – Residential Mortgage-Backed Securities</td>
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<td>Subtotals – Affiliated Bank Loans</td>
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<td>Subtotals – Total Bonds</td>
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</table>

**Detail Eliminated to Conserve Space**

### Column 2 – Description

Give a complete and accurate description of all bonds and preferred and common stocks as listed in the Valuations of Securities.

For Bond Mutual Funds – as Identified by the SVO and Exchange Traded Funds – as Identified by the SVO, enter complete name of the fund.

For Certificate of Deposit Account Registry Service (CDARs) or other similar services that have a maturity of greater than one year, individually list the various banking institutions that are financially responsible for honoring certificates of deposit.
### SCHEDULE E – PART 2 – CASH EQUIVALENTS

**Bonds:**

<table>
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<tr>
<th>Category</th>
<th>Line Number</th>
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**Detail Eliminated to Conserve Space**

<table>
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<tr>
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<tr>
<td>Affiliated Bank Loans – Acquired</td>
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<tr>
<td>Subtotals – Parent, Subsidiaries and Affiliates Bonds</td>
<td>5599999</td>
</tr>
</tbody>
</table>

**SVO Identified Funds**

| Exchange Traded Funds – as Identified by the SVO | 5899999 |
| Bond Mutual Funds – as Identified by the SVO    | 5999999 |
| Subtotals – SVO Identified Funds                | 6099999 |

**Unaffiliated Bank Loans**

| Unaffiliated Bank Loans – Issued               | 6399999 |
| Unaffiliated Bank Loans – Acquired             | 6499999 |
| Subtotals – Unaffiliated Bank Loans            | 6599999 |

**Total Bonds**

| Subtotals – Issuer Obligations                 | 7699999 |
| Subtotals – Residential Mortgage-Backed Securities | 7799999 |
| Subtotals – Commercial Mortgage-Backed Securities | 7899999 |
| Subtotals – Other Loan-Backed and Structured Securities | 7999999 |
| Subtotals – SVO Identified Funds               | 8099999 |
| Subtotals – Affiliated Bank Loans              | 8199999 |
| Subtotals – Unaffiliated Bank Loans            | 8299999 |
| Subtotals – Bonds                              | 8399999 |

**Sweep Accounts**

| Exempt Money Market Mutual Funds – as Identified by SVO | 8599999 |
| All Other Money Market Mutual Funds                | 8699999 |
| Other Cash Equivalents                             | 8799999 |
| Total Cash Equivalents                             | 8899999 |
Line 13.02 through 13.11 – Report the amounts and percentages of admitted assets held in the ten largest equity interests including equity funds that qualify individually as one of the largest equity interests and a look-through of investments in the shares of non-diversified mutual funds and ETFs, preferred stocks, publicly traded equity securities, and other equity securities (including Schedule BA equity interests). Equity interests in all funds that are diversified in accordance with the Investment Company Act of 1940 do not need to be individually assessed and aggregated to determine the ten largest equity interests. For funds that are not diversified within the meaning of the Investment Company Act of 1940, insurance reporting entities are required to identify actual equity interests within the fund and aggregate those equity interests to determine their ten largest equity interests.

Determine the ten largest equity interests by first aggregating investments included in this line by issuer. For example, the reporting entity owns preferred stock of the XYZ Company of $600,000, common stock of the XYZ Company of $300,000 and $50,000 of XYZ identified through a look-through of a non-diversified stock closed-end fund reported on Schedule D-2-2. The total is $950,000 ($600,000+$300,000+$50,000). The reporting entity also owns bonds issued by the XYZ Company of $500,000 that are excluded from this calculation because bonds are debt instruments. The reporting entity may also have exposure to equity interests in XYZ through mutual funds that are excluded from this calculation as the funds are diversified within the meaning of the Investment Company Act of 1940. Other equity securities include partnerships and Limited Liability Companies (LLC) and any other investments reported in Schedule BA classified as equity.

The following funds shall also be excluded from aggregation as equity interests: SVO-Identified U.S. Direct Obligations / Full Faith And Credit Exempt List of Money Market Mutual Funds, SVO-Identified Bond ETFs, SVO-Identified Bond Mutual Funds and SVO Identified fund investments with underlying characteristics of fixed-income instruments, which do not contain underlying equities and that are outlined within the Purposes and Procedures Manual of the NAIC Investment Analysis Office.
### Maturity Distribution of All Bonds Owned December 31, at Book/Adjusted Carrying Values by Major Type and Subtype of Issues

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<th>Distribution by Type</th>
<th>1 Year or Less</th>
<th>Over 1 Year Through 5 Years</th>
<th>Over 5 Years Through 10 Years</th>
<th>Over 10 Years Through 20 Years</th>
<th>Over 20 Years</th>
<th>No Maturity Date</th>
<th>Total Current Year</th>
<th>Col. 7 as a % of Line 11.08</th>
<th>Total From Col. 7 Prior Year</th>
<th>% From Col. 8 Prior Year</th>
<th>Total Publicly Traded</th>
<th>Total Privately Placed</th>
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<td>14.02 Residential Mortgage-Backed Securities</td>
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<td>14.03 Commercial Mortgage-Backed Securities</td>
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<td>14.04 Other Loan-Backed and Structured Securities</td>
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<td>14.05 SVO Identified Funds</td>
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<td>14.07 Unaffiliated Bank Loans</td>
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<td>14.08 Totals</td>
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<td>14.09 Line 14.08 as a % of Col. 7</td>
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<tr>
<td>14.10 Line 14.08 as a % of Line 11.08, Col. 7, Section 11</td>
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</tr>
</tbody>
</table>
NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

DATE: 10/14/2020

CONTACT PERSON: 

TELEPHONE: 

EMAIL ADDRESS: 

ON BEHALF OF: 

NAME: Kim Hudson 

TITLE: 

AFFILIATION: California Department of Insurance

ADDRESS: 300 South Spring St. Los Angeles, CA 90013

FOR NAIC USE ONLY

Agenda Item # 2020-30BWG MOD

Year 2021

Changes to Existing Reporting [ X ]

New Reporting Requirement [ ]

REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT

No Impact [ X ]

Modifies Required Disclosure [ ]

DISPOSITION

[ ] Rejected For Public Comment

[ ] Referred To Another NAIC Group

[ ] Received For Public Comment

[ X ] Adopted Date 12/16/2020

[ ] Rejected Date

[ ] Deferred Date

[ ] Other (Specify)__________________________

BLANK(S) TO WHICH PROPOSAL APPLIES

[ X ] ANNUAL STATEMENT [ ] INSTRUCTIONS [ ] CROSSCHECKS

[ X ] QUARTERLY STATEMENT [ X ] BLANK

[ X ] Life, Accident & Health/Fratal

[ X ] Property/Casualty

[ X ] Health

[ ] Separate Accounts

[ ] Protected Cell

[ ] Health (Life Supplement)

Anticipated Effective Date: Annual 2021

IDENTIFICATION OF ITEM(S) TO CHANGE

Move the interrogatory question regarding Communication of Internal Control Related Matters Noted in Audit from the Annual Supplemental Exhibits and Schedules Interrogatories to the Quarterly Supplemental Exhibits and Schedules Interrogatories to be answered for the 2nd Quarter. For Title a new page in the Quarterly statement will be added for the Supplemental Exhibits and Schedules Interrogatories.

REASON, JUSTIFICATION FOR AND/OR BENEFIT OF CHANGE**

By having the question in the annual some companies appear to be answering “yes” to the question on the annual statement but then don't file it. Placing in the quarterly statement puts the answering of the question in the same quarter as the filing of the document.

NAIC STAFF COMMENTS

Comment on Effective Reporting Date: ____________________________

Other Comments:

** This section must be completed on all forms.

Revised 7/18/2018

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### ANNUAL STATEMENT BLANK – LIFE/FRATERNAL

## SUPPLEMENTAL EXHIBITS AND SCHEDULES

### INTERROGATORIES

The following supplemental reports are required to be filed as part of your statement filing unless specifically waived by the domiciliary state. However, in the event that your domiciliary state waives the filing requirement, your response of WAIVED to the specific interrogatory will be accepted in lieu of filing a "NONE" report and a bar code will be printed below. If the supplement is required of your company but is not being filed for whatever reason enter SEE EXPLANATION and provide an explanation following the interrogatory questions.

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<thead>
<tr>
<th>MARCH FILING</th>
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<tbody>
<tr>
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<td>2. Will the confidential Risk-based Capital Report be filed with the NAIC by March 1?</td>
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</tr>
<tr>
<td>3. Will the confidential Risk-based Capital Report be filed with the state of domicile, if required, by March 1?</td>
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</tr>
<tr>
<td>4. Will an actuarial opinion be filed by March 1?</td>
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<tr>
<th>APRIL FILING</th>
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<td>5. Will Management’s Discussion and Analysis be filed by April 1?</td>
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</tr>
<tr>
<td>6. Will the Life, Health &amp; Annuity Guaranty Association Model Act Assessment Base Reconciliation Exhibit be filed with the state of domicile and the NAIC by April 1? (Not applicable to fraternal benefit societies)</td>
<td>.................................</td>
</tr>
<tr>
<td>7. Will the Adjustments to the Life, Health &amp; Annuity Guaranty Association Model Act Assessment Base Reconciliation Exhibit (if required) be filed with the state of domicile and the NAIC by April 1? (Not applicable to fraternal benefit societies)</td>
<td>.................................</td>
</tr>
<tr>
<td>8. Will the Supplemental Investment Risks Interrogatories be filed by April 1?</td>
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</tbody>
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<table>
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<tr>
<th>JUNE FILING</th>
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<tbody>
<tr>
<td>9. Will an audited financial report be filed by June 1?</td>
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</tr>
<tr>
<td>10. Will Accountants Letter of Qualifications be filed with the state of domicile and electronically with the NAIC by June 1?</td>
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</table>

<table>
<thead>
<tr>
<th>AUGUST FILING</th>
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<tbody>
<tr>
<td>11. Will the regulator only (non-public) Communication of Internal Control Related Matters Noted in Audit be filed with the state of domicile and electronically with the NAIC (as a regulator-only non-public document) by August 1?</td>
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</tr>
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The following supplemental reports are required to be filed as part of your annual statement filing if your company is engaged in the type of business covered by the supplement. However, in the event that your company does not transact the type of business for which the special report must be filed, your response of NO to the specific interrogatory will be accepted in lieu of filing a "NONE" report and a bar code will be printed below. If the supplement is required of your company but is not being filed for whatever reason enter SEE EXPLANATION and provide an explanation following the interrogatory questions.

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<tr>
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</thead>
<tbody>
<tr>
<td>1411. Will Schedule SIS (Stockholder Information Supplement) be filed with the state of domicile by March 1? (Not applicable to fraternal benefit societies)</td>
<td>.................................</td>
</tr>
<tr>
<td>1412. Will the Medicare Supplement Insurance Experience Exhibit be filed with the state of domicile and the NAIC by March 1?</td>
<td>.................................</td>
</tr>
<tr>
<td>1413. Will the Trusteed Surplus Statement be filed with the state of domicile and the NAIC by March 1?</td>
<td>.................................</td>
</tr>
<tr>
<td>1414. Will the actuarial opinion on participating and non-participating policies as required in Interrogatories 1 and 2 to Exhibit 5 be filed with the state of domicile and electronically with the NAIC by March 1?</td>
<td>.................................</td>
</tr>
<tr>
<td>1415. Will the actuarial opinion on non-guaranteed elements as required in interrogatory #3 to Exhibit 5 be filed with the state of domicile and electronically with the NAIC by March 1?</td>
<td>.................................</td>
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<tr>
<td>1416. Will the actuarial opinion on X-Factors be filed with the state of domicile and electronically with the NAIC by March 1?</td>
<td>.................................</td>
</tr>
<tr>
<td>1417. Will the actuarial opinion on Separate Accounts Funding Guaranteed Minimum Benefit be filed with the state of domicile and electronically with the NAIC by March 1?</td>
<td>.................................</td>
</tr>
<tr>
<td>1418. Will the actuarial opinion on Synthetic Guaranteed Investment Contracts be filed with the state of domicile and electronically with the NAIC by March 1?</td>
<td>.................................</td>
</tr>
<tr>
<td>1419. Will the Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV be filed with the state of domicile and electronically with the NAIC by March 1?</td>
<td>.................................</td>
</tr>
<tr>
<td>1420. Will the Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXV be filed with the state of domicile and electronically with the NAIC by March 1?</td>
<td>.................................</td>
</tr>
<tr>
<td>1421. Will the Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method required by Actuarial Guideline XXXVI be filed with the state of domicile and electronically with the NAIC by March 1?</td>
<td>.................................</td>
</tr>
<tr>
<td>1422. Will the Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Average Market Value) be filed with the state of domicile and electronically with the NAIC by March 1?</td>
<td>.................................</td>
</tr>
</tbody>
</table>
SUPPLEMENTAL EXHIBITS AND SCHEDULES

INTERROGATORIES

2423. Will the Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Market Value) be filed with the state of domicile and electronically with the NAIC by March 1? ......................................................

2424. Will the C-3 RBC Certifications required under C-3 Phase I be filed with the state of domicile and electronically with the NAIC by March 1? ......................................................

2425. Will the C-3 RBC Certifications required under C-3 Phase II be filed with the state of domicile and electronically with the NAIC by March 1? ......................................................

2426. Will the Actuarial Certifications Related to Annuity Nonforfeiture Ongoing Compliance for Equity Indexed Annuities be filed with the state of domicile and electronically with the NAIC by March 1? ......................................................

2427. Will the actuarial opinion required by the Modified Guaranteed Annuity Model Regulation be filed with the state of domicile and electronically with the NAIC by March 1? ......................................................

2428. Will the Actuarial Certification regarding the use of 2001 Preferred Class Tables required by the Model Regulation Permitting the Recognition of Preferred Mortality Tables for Use in Determining Minimum Reserve Liabilities be filed with the state of domicile and electronically with the NAIC by March 1? ......................................................

2429. Will the Workers’ Compensation Curve-Out Supplement be filed by March 1? (Not applicable to fraternal benefit societies) ......................................................

2430. Will Supplemental Schedule O be filed with the state of domicile and the NAIC by March 1? ......................................................

2431. Will the Medicare Part D Coverage Supplement be filed with the state of domicile and the NAIC by March 1? ......................................................

2432. Will an approval from the reporting entity’s state of domicile for relief related to the five-year rotation requirement for lead audit partner be filed electronically with the NAIC by March 1? ......................................................

2433. Will an approval from the reporting entity’s state of domicile for relief related to the one-year cooling off period for independent CPA be filed electronically with the NAIC by March 1? ......................................................

2434. Will an approval from the reporting entity’s state of domicile for relief related to the Requirements for Audit Committees be filed electronically with the NAIC by March 1? ......................................................

2435. Will the VM-20 Reserves Supplement be filed with the state of domicile and the NAIC by March 1? ......................................................

APRIL FILING

2436. Will the confidential Regulatory Asset Adequacy Issues Summary (RAAIS) required by the Valuation Manual be filed with the state of domicile by April 1? ......................................................

2437. Will the Long-Term Care Experience Reporting Forms be filed with the state of domicile and the NAIC by April 1? ......................................................

2438. Will the Credit Insurance Experience Exhibit be filed with the state of domicile and the NAIC by April 1? (Not applicable to fraternal benefit societies) ......................................................

2439. Will the Accident and Health Policy Experience Exhibit be filed by April 1? ......................................................

2440. Will the Supplemental Health Care Exhibit (Parts 1, 2 and 3) be filed with the state of domicile and the NAIC by April 1? ......................................................

2441. Will the regulator only (non-public) Supplemental Health Care Exhibit’s Allocation Report be filed with the state of domicile and the NAIC by April 1? ......................................................

2442. Will the confidential Actuarial Memorandum required by Actuarial Guideline XXXVIII 8D be filed with the state of domicile by April 30? ......................................................

2443. Will the Supplemental Term and Universal Life Insurance Reinsurance Exhibit be filed with the state of domicile and the NAIC by April 1? ......................................................

2444. Will the Variable Annuities Supplement be filed with the state of domicile and the NAIC by April 1? ......................................................

2445. Will the confidential Executive Summary of the PBR Actuarial Report be filed with the state of domicile by April 1? ......................................................

2446. Will the confidential Life Summary of the PBR Actuarial Report be filed with the state of domicile by April 1? ......................................................

2447. Will the confidential Variable Annuities Summary of the PBR Actuarial Report be filed with the state of domicile by April 1? ......................................................

AUGUST FILING

2448. Will Management’s Report of Internal Control Over Financial Reporting be filed with the state of domicile by August 1? ......................................................

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ANNUAL STATEMENT BLANK—HEALTH

SUPPLEMENTAL EXHIBITS AND SCHEDULES INTERROGATORIES

The following supplemental reports are required to be filed as part of your statement filing unless specifically waived by the domiciliary state. However, in the event that your domiciliary state waives the filing requirement, your response of WAIVED to the specific interrogatory will be accepted in lieu of filing a “NONE” report and a bar code will be printed below. If the supplement is required of your company but is not being filed for whatever reason, enter SEE EXPLANATION and provide an explanation following the interrogatory questions.

MARCH FILING
1. Will the Supplemental Compensation Exhibit be filed with the state of domicile by March 1? ....................................................
2. Will an actuarial opinion be filed by March 1? ....................................................
3. Will the confidential Risk-based Capital Report be filed with the NAIC by March 1? ....................................................
4. Will the confidential Risk-based Capital Report be filed with the state of domicile, if required by March 1? ....................................................

APRIL FILING
5. Will Management’s Report of Internal Control Over Financial Reporting be filed with the state of domicile by August 1? ....................................................
6. Will the Life, Health & Annuity Guaranty Association Model Act Assessment Base Reconciliation Exhibit be filed with the state of domicile and electronically with the NAIC by June 1? ....................................................
7. Will the Accident and Health Policy Experience Exhibit be filed by April 1? ....................................................

JUNE FILING
8. Will an audited financial report be filed by June 1? ....................................................
9. Will Accounts Letter of Qualifications be filed with the state of domicile and electronically with the NAIC by June 1? ....................................................

AUGUST FILING
10. Will the regulator-only (non-public) Communication of Internal Control Related Matters Noted in Audit be filed with the state of domicile and electronically with the NAIC (as a regulator-only non-public document) by August 1? ....................................................

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1410. Will the Medicare Supplement Insurance Experience Exhibit be filed with the state of domicile and the NAIC by March 1? ....................................................
1411. Will the Supplemental Life data due March 1 be filed with the state of domicile and the NAIC? ....................................................
1412. Will Schedule SIS (Stockholder Information Supplement) be filed with the state of domicile by March 1? ....................................................
1413. Will the actuarial opinion on participating and non-participating policies as required in Interrogatories 1 and 2 on Exhibit 5 to Life Supplement be filed with the state of domicile and electronically with the NAIC by March 1? ....................................................
1414. Will the actuarial opinion on non-guaranteed elements as required in Interrogatory 3 to Exhibit 5 to Life Supplement be filed with the state of domicile and electronically with the NAIC by March 1? ....................................................
1415. Will the Medicare Part D Coverage Supplement be filed with the state of domicile and the NAIC by March 1? ....................................................
1416. Will an approval from the reporting entity’s state of domicile for relief related to the five-year rotation requirement for lead audit partner be filed electronically with the NAIC by March 1? ....................................................
1417. Will an approval from the reporting entity’s state of domicile for relief related to the one-year cooling off period for independent CPA be filed electronically with the NAIC by March 1? ....................................................
1418. Will an approval from the reporting entity’s state of domicile for relief related to the Requirements for Audit Committees be filed electronically with the NAIC by March 1? ....................................................

APRIL FILING
1420. Will the Long-Term Care Experience Reporting Forms be filed with the state of domicile and the NAIC by April 1? ....................................................
1421. Will the Supplemental Life data due April 1 be filed with the state of domicile and the NAIC? ....................................................
1422. Will the Supplemental Health Care Exhibit (Parts 1, 2 and 3) be filed with the state of domicile and the NAIC by April 1? ....................................................
1423. Will the regulator-only (non-public) Supplemental Health Care Exhibit’s Allocation Report be filed with the state of domicile and the NAIC by April 1? ....................................................
1424. Will the Life, Health & Annuity Guaranty Association Model Act Assessment Base Reconciliation Exhibit be filed with the state of domicile and the NAIC by April 1? ....................................................

AUGUST FILING
2625. Will Management’s Report of Internal Control Over Financial Reporting be filed with the state of domicile by August 1? ....................................................

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## ANNUAL STATEMENT BLANK – PROPERTY

### SUPPLEMENTAL EXHIBITS AND SCHEDULES

### INTERROGATORIES

The following supplemental reports are required to be filed as part of your statement filing unless specifically waived by the domiciliary state. However, in the event that your domiciliary state waives the filing requirement, your response of WAIVED to the specific interrogatory will be accepted in lieu of filing a “NONE” report and a bar code will be printed below. If the supplement is required of your company but is not being filed for whatever reason, enter SEE EXPLANATION and provide an explanation following the interrogatory questions.

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4. Will the confidential Risk-based Capital Report be filed with the state of domicile, if required, by March 1? | .................................................... |

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</table>
5. Will the Insurance Expense Exhibit be filed with the state of domicile and the NAIC by April 1? | .................................................... |
6. Will Management’s Discussion and Analysis be filed by April 1? | .................................................... |
7. Will the Supplemental Investment Risks Interrogatories be filed by April 1? | .................................................... |

<table>
<thead>
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<th>MAY FILING</th>
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</table>
8. Will this company be included in a combined annual statement that is filed with the NAIC by May 1? | .................................................... |

<table>
<thead>
<tr>
<th>JUNE FILING</th>
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12. Will Schedule SIS (Stockholder Information Supplement) be filed with the state of domicile by March 1? | .................................................... |
13. Will the Financial Guaranty Insurance Exhibit be filed with March 1? | .................................................... |
14. Will the Medicare Supplement Insurance Experience Exhibit be filed with the state of domicile and the NAIC by March 1? | .................................................... |
15. Will Supplement A to Schedule T (Medical Professional Liability Supplement) be filed by March 1? | .................................................... |
16. Will the Trusteed Surplus Statement be filed with the state of domicile and the NAIC by March 1? | .................................................... |
17. Will the Premiums Attributed to Protected Cells Exhibit be filed by March 1? | .................................................... |
18. Will the Reinsurance Summary Supplemental Filing for General Interrogatory 9 be filed with the state of domicile and the NAIC by March 1? | .................................................... |
19. Will the Medicare Part D Coverage Supplement be filed with the state of domicile and the NAIC by March 1? | .................................................... |
20. Will the confidential Actuarial Opinion Summary be filed with the state of domicile, if required, by March 15 (or the date otherwise specified)? | .................................................... |
21. Will the Reinsurance Attestation Supplement be filed with the state of domicile and the NAIC by March 1? | .................................................... |
22. Will the Exceptions to the Reinsurance Attestation Supplement be filed with the state of domicile by March 1? | .................................................... |
23. Will the Bail Bond Supplement be filed with the state of domicile and the NAIC by March 1? | .................................................... |
24. Will the Director and Officer Insurance Coverage Supplement be filed with the state of domicile and the NAIC by March 1? | .................................................... |
25. Will an approval from the reporting entity’s state of domicile for relief related to the five-year rotation requirement for lead audit partner be filed electronically with the NAIC by March 1? | .................................................... |
26. Will an approval from the reporting entity’s state of domicile for relief related to the one-year cooling off period for independent CPA be filed electronically with the NAIC by March 1? | .................................................... |
27. Will an approval from the reporting entity’s state of domicile for relief related to the Requirements for Audit Committees be filed electronically with the NAIC by March 1? | .................................................... |
28. Will the Supplemental Schedule for Reinsurance Counterparty Reporting Exception – Asbestos and Pollution contracts be filed with the state of domicile and the NAIC by March 1? | .................................................... |

### APRIL FILING

<table>
<thead>
<tr>
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30. Will the Long-term Care Experience Reporting Forms be filed with the state of domicile and the NAIC by April 1? | .................................................... |
31. Will the Accident and Health Policy Experience Exhibit be filed by April 1? | .................................................... |
32. Will the Supplemental Health Care Exhibit (Parts 1, 2 and 3) be filed with the state of domicile and the NAIC by April 1? | .................................................... |
33. Will the regulator-only (non-public) Supplemental Health Care Exhibit’s Allocation Report be filed with the state of domicile and the NAIC by April 1? | .................................................... |
34. Will the Cybersecurity and Identity Theft Insurance Coverage Supplement be filed with the state of domicile and the NAIC by April 1? | .................................................... |
35. Will the Life, Health & Annuity Guaranty Association Model Act Assessment Base Reconciliation Exhibit be filed with the state of domicile and the NAIC by April 1? | .................................................... |
36. Will the Adjustments to the Life, Health & Annuity Guaranty Association Model Act Assessment Base Reconciliation Exhibit (if required) be filed with the state of domicile and the NAIC by April 1? | .................................................... |
37. Will the Private Flood Insurance Supplement be filed with the state of domicile and the NAIC by April 1? | .................................................... |

### AUGUST FILING

<table>
<thead>
<tr>
<th>RESPONSES</th>
</tr>
</thead>
</table>
38. Will Management’s Report of Internal Control Over Financial Reporting be filed with the state of domicile by August 1? | .................................................... |
ANNUAL STATEMENT BLANK – TITLE

SUPPLEMENTAL EXHIBITS AND SCHEDULES

INTERROGATORIES

The following supplemental reports are required to be filed as part of your statement filing unless specifically waived by the domiciliary state. However, in the event that your domiciliary state waives the filing requirement, your response of WAIVED to the specific interrogatory will be accepted in lieu of filing a “NONE” report and a bar code will be printed below. If the supplement is required of your company but is not filed for whatever reason, enter SEE EXPLANATION and provide an explanation following the interrogatory questions.

MARCH FILING
1. Will the Supplemental Compensation Exhibit be filed with the state of domicile by March 1? .............................................
2. Will an actuarial opinion be filed by March 1? .................................

APRIL FILING
3. Will Management’s Discussion and Analysis be filed by April 1? ..........................................................................
4. Will the Supplemental Schedule of Business Written by Agency be filed with the state of domicile by April 1? ...........................
5. Will the Supplemental Investment Risk Interrogatories be filed by April 1? ..............................................................

JUNE FILING
6. Will an audited financial report be filed by June 1? ........................................
7. Will Accountants Letter of Qualifications be filed with the state of domicile and electronically with the NAIC by June 1? ............................

AUGUST FILING
8. Will the regulator only (non-public) Communication of Internal Control Related Matters Noted in Audit be filed with the state of domicile and electronically with the NAIC (as a regulator only non-public document) by August 1?

The following supplemental reports are required to be filed as part of your statement filing if your company is engaged in the type of business covered by the supplement. However, in the event that your company does not transact the type of business for which the special report must be filed, your response of NO to the specific interrogatory will be accepted in lieu of filing a “NONE” report and a bar code will be printed below. If the supplement is required of your company but is not filed for whatever reason enter SEE EXPLANATION and provide an explanation following the interrogatory questions.

MARCH FILING
9. Will Schedule SIS (Stockholder Information Supplement) be filed with the state of domicile by March 1? ...............................
10. Will an approval from the reporting entity’s state of domicile for relief related to the five-year rotation requirement for lead audit partner be filed electronically with the NAIC by March 1? .............................................
11. Will an approval from the reporting entity’s state of domicile for relief related to the one-year cooling off period for independent CPA be filed electronically with the NAIC by March 1? ..........................................
12. Will an approval from the reporting entity’s state of domicile for relief related to the Requirements for Audit Committees be filed electronically with the NAIC by March 1? .............................................

AUGUST FILING
13. Will Management’s Report of Internal Control Over Financial Reporting be filed with the state of domicile by August 1? ......................

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QUARTERLY STATEMENT BLANK – LIFE/FRATERNAL

SUPPLEMENTAL EXHIBITS AND SCHEDULES INTERROGATORIES

The following supplemental reports are required to be filed as part of your statement filing. However, in the event that your company does not transact the type of business for which the special report must be filed, your response of NO to the specific interrogatory will be accepted in lieu of filing a “NONE” report and a bar code will be printed below. If the supplement is required of your company but is not being filed for whatever reason enter SEE EXPLANATION and provide an explanation following the interrogatory questions.

Response

1. Will the Trusteed Surplus Statement be filed with the state of domicile and the NAIC with this statement? ............................................

2. Will the Medicare Part D Coverage Supplement be filed with the state of domicile and the NAIC with this statement? ............................................

3. Will the Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV be filed with the state of domicile and electronically with the NAIC? ............................................

4. Will the Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXV be filed with the state of domicile and electronically with the NAIC? ............................................

5. Will the Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method required by Actuarial Guideline XXXVI be filed with the state of domicile and electronically with the NAIC? ............................................

6. Will the Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Average Market Value) be filed with the state of domicile and electronically with the NAIC? ............................................

7. Will the Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Market Value) be filed with the state of domicile and electronically with the NAIC? ............................................

8. Will the Life PBR Statement of Exemption be filed with the state of domicile by July 1st and electronically with the NAIC with the second quarterly filing per the Valuation Manual (by August 15)? (2nd Quarter Only) The response for 1st and 3rd quarters should be N/A. A NO response resulting with a bar code is only appropriate in the 2nd quarter. ............................................

9. Will the regulator-only (non-public) Communication of Internal Control Related Matters Noted in Audit be filed with the state of domicile and electronically with the NAIC (as a regulator-only non-public document) by August 1? (2nd Quarter Only) The response for 1st and 3rd quarters should be N/A. A NO response resulting with a bar code is only appropriate in the 2nd quarter. ............................................

QUARTERLY STATEMENT BLANK – HEALTH

SUPPLEMENTAL EXHIBITS AND SCHEDULES INTERROGATORIES

The following supplemental reports are required to be filed as part of your statement filing. However, in the event that your company does not transact the type of business for which the special report must be filed, your response of NO to the specific interrogatory will be accepted in lieu of filing a “NONE” report and a bar code will be printed below. If the supplement is required of your company but is not being filed for whatever reason enter SEE EXPLANATION and provide an explanation following the interrogatory questions.

Response

1. Will the Medicare Part D Coverage Supplement be filed with the state of domicile and the NAIC with this statement? ............................................

2. Will the regulator-only (non-public) Communication of Internal Control Related Matters Noted in Audit be filed with the state of domicile and electronically with the NAIC (as a regulator-only non-public document) by August 1? (2nd Quarter Only) The response for 1st and 3rd quarters should be N/A. A NO response resulting with a bar code is only appropriate in the 2nd quarter. ............................................
QUARTERLY STATEMENT BLANK –PROPERTY

SUPPLEMENTAL EXHIBITS AND SCHEDULES INTERROGATORIES

The following supplemental reports are required to be filed as part of your statement filing. However, in the event that your company does not transact the type of business for which the special report must be filed, your response of NO to the specific interrogatory will be accepted in lieu of filing a “NONE” report and a bar code will be printed below. If the supplement is required of your company but is not being filed for whatever reason enter SEE EXPLANATION and provide an explanation following the interrogatory questions.

Response

1. Will the Trusteed Surplus Statement be filed with the state of domicile and the NAIC with this statement? ...............................................

2. Will Supplement A to Schedule T (Medical Professional Liability Supplement) be filed with this statement? ...............................................

3. Will the Medicare Part D Coverage Supplement be filed with the state of domicile and the NAIC with this statement? ...............................................

4. Will the Director and Officer Insurance Coverage Supplement be filed with the state of domicile and the NAIC with this statement? ...............................................

5. Will the regulator-only (non-public) Communication of Internal Control Related Matters Noted in Audit be filed with the state of domicile and electronically with the NAIC (as a regulator-only non-public document) by August 1? (2nd Quarter Only) The response for 1st and 3rd quarters should be N/A. A NO response resulting with a bar code is only appropriate in the 2nd quarter. ..................................................

QUARTERLY STATEMENT BLANK –TITLE

SUPPLEMENTAL EXHIBITS AND SCHEDULES INTERROGATORIES

The following supplemental reports are required to be filed as part of your statement filing. However, in the event that your company does not transact the type of business for which the special report must be filed, your response of NO to the specific interrogatory will be accepted in lieu of filing a “NONE” report and a bar code will be printed below. If the supplement is required of your company but is not being filed for whatever reason enter SEE EXPLANATION and provide an explanation following the interrogatory questions.

Response

1. Will the regulator-only (non-public) Communication of Internal Control Related Matters Noted in Audit be filed with the state of domicile and electronically with the NAIC (as a regulator-only non-public document) by August 1? (2nd Quarter Only) The response for 1st and 3rd quarters should be N/A. A NO response resulting with a bar code is only appropriate in the 2nd quarter: ..................................................
**NAIC BLANKS (E) WORKING GROUP**

**Blanks Agenda Item Submission Form**

| DATE: | 10/20/2020 |
| CONTACT PERSON: | Paul Peterson |
| TELEPHONE: | 703.787.4119 |
| EMAIL ADDRESS: | ppeterson@nolhga.com |
| ON BEHALF OF: | life, health and annuity guaranty associations |
| NAME: | Paul Peterson |
| TITLE: | Vice President, Accounting & Finance |
| AFFILIATION: | NOLHGA |
| ADDRESS: | 13873 Park Center Road, Suite 505 Herndon, VA 20171 |

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**FOR NAIC USE ONLY**

| Agenda Item # | 2020-31BWG |
| Year | 2021 |
| Changes to Existing Reporting | [ X ] |
| New Reporting Requirement | [ ] |

**REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT**

| No Impact | [ X ] |
| Modifies Required Disclosure | [ ] |

**DISPOSITION**

| [ ] | Rejected For Public Comment |
| [ ] | Referred To Another NAIC Group |
| [ ] | Received For Public Comment |
| [ X ] | Adopted Date 12/16/2020 |
| [ ] | Rejected Date |
| [ ] | Deferred Date |
| [ ] | Other (Specify) |

**BLANK(S) TO WHICH PROPOSAL APPLIES**

- [ X ] ANNUAL STATEMENT
- [ X ] INSTRUCTIONS
- [ X ] CROSSCHECKS
- [ X ] BLANK
  - [ X ] Life and Accident & Health
  - [ ] Separate Accounts
  - [ ] Other Specify
  - [ X ] Property/Casualty
  - [ ] Fraternal
  - [ ] Health
  - [ ] Title

Anticipated Effective Date: Annual 2021

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**IDENTIFICATION OF ITEM(S) TO CHANGE**

To replace the Life, Health and Annuity Guaranty Association Model Act Assessment Base Reconciliation and the Adjustments to the Life, Health and Annuity Guaranty Association Model Act Assessment Base Reconciliation Exhibits with modernized exhibits as indicated below in order to promote consistent reporting of assessable premiums among industry members and to reflect changes in guaranty association laws adopted over the past two decades.

**DRAFTING NOTE LIFE, HEALTH and PROPERTY ANNUAL STATEMENT BLANK AND INSTRUCTIONS**

For the Life, Health and Annuity Guaranty Association Assessable Premium Exhibits Parts 1 and 2 - edit the blank and instructions as shown below. The Exhibits are to continue to be filed as stand-alone supplemental exhibits in each of the life, health and property blanks due April 1.

**REASON, JUSTIFICATION FOR AND/OR BENEFIT OF CHANGE**

To have all member companies of the life, health and annuity guaranty associations consistently file the revised referenced exhibits for purposes of collecting guaranty association assessable premium data.

---

**NAIC STAFF COMMENTS**

Comment on Effective Reporting Date: 

Other Comments:

**This section must be completed on all forms.**
ANNUAL STATEMENT INSTRUCTIONS – LIFE, HEALTH AND PROPERTY

LIFE, HEALTH AND ANNUITY GUARANTY ASSOCIATION ASSESSABLE PREMIUM MODEL ACT

ASSESSMENT BASE RECONCILIATION EXHIBIT – PARTS 1 & 2

To be filed on or before April 1.

This 2-part exhibit must be completed for any state, District of Columbia, and Puerto Rico in which the company is licensed and should be submitted to the applicable jurisdictions. In addition, an exhibit should be prepared for any state, District of Columbia, and Puerto Rico in which the company received any direct premiums or deposits. DO NOT SUBMIT exhibits for American Samoa, Guam, U.S. Virgin Islands, Canada, Northern Mariana Islands and other alien jurisdictions. A copy of the exhibit for each jurisdiction and a grand total page for both Parts 1 and 2 must be completed and the exhibits that are submitted should be sent to the state of domicile and the NAIC Support and Services Office.

Only companies that are members of the life, health and annuity guaranty associations should complete this exhibit. If a company is unsure if it is a member of a life, health and annuity guaranty association, it should contact the state life, health and annuity guaranty associations in its state of domicile or state(s) where it is licensed to write life, health and annuity business.

For the purpose of these instructions, references to Schedule T apply to the Life and Health blank and references to the Exhibit of Premiums and Losses apply to the Property blank.

Part 1 develops gross premiums that will be subject to further reduction in Part 2 for guaranty association coverage and/or assessment limitations. Attention should be focused on the deduction items in Part 2, in particular those associated with certain accident and health products and the various types of annuity classifications for allocated and unallocated products.

The columnar headings correspond to the annual statement, Schedule T (Life or Health blanks) or Exhibit of Premiums and Losses (Property blank) as follows:

<table>
<thead>
<tr>
<th>Health Blank</th>
<th>Col. 6</th>
<th>Col. 6</th>
<th>Col. 2 - 5</th>
<th>Col. 9</th>
<th>Col. 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reference</td>
<td>Life &amp; Annuity Premiums &amp; Other Considerations (In-part)</td>
<td>Life &amp; Annuity Premiums &amp; Other Considerations (In-part)</td>
<td>Accident and Health Insurance Premiums</td>
<td>Deposit-type Contract Funds</td>
<td>Life &amp; Annuity Premiums &amp; Other Considerations (In-part)</td>
</tr>
<tr>
<td>Base Exhibit</td>
<td>Col. 1</td>
<td>Col. 2</td>
<td>Col. 3</td>
<td>Col. 4</td>
<td>Col. 4</td>
</tr>
<tr>
<td>Life Blank</td>
<td>Life Insurance Premiums</td>
<td>Annuity Considerations</td>
<td>A &amp; H Premiums</td>
<td>Deposit-type Contract Funds</td>
<td>Other Considerations</td>
</tr>
<tr>
<td>Reference</td>
<td>Col. 2</td>
<td>Col. 3</td>
<td>Col. 4</td>
<td>Col. 7</td>
<td>Col. 8</td>
</tr>
<tr>
<td>Life Contracts — Life Insurance Premiums</td>
<td>Life Contracts — Annuity Considerations</td>
<td></td>
<td>Deposit-type Contract Funds</td>
<td>Other Considerations</td>
<td></td>
</tr>
<tr>
<td>Base Exhibit</td>
<td>Col. 1</td>
<td>Col. 2</td>
<td>Col. 3</td>
<td>Col. 4</td>
<td>Col. 4</td>
</tr>
<tr>
<td>Life Insurance Premiums</td>
<td>Annuity Considerations</td>
<td>A &amp; H Premiums</td>
<td>Deposit-type Contract Funds</td>
<td>Other Considerations</td>
<td></td>
</tr>
<tr>
<td>Property Blank</td>
<td>Col. 1</td>
<td>Col. 2</td>
<td>Col. 3</td>
<td>Col. 4</td>
<td>Col. 4</td>
</tr>
<tr>
<td>Exhibit of Premiums and Losses (Statutory Page 14) Column and Lines Reference</td>
<td>Direct Premiums Written Lines 13-15.8 (Various Accident and Health Insurance Premiums)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

© 2021 National Association of Insurance Commissioners 2
<table>
<thead>
<tr>
<th>Base Exhibit</th>
<th>Col. 1</th>
<th>Col. 2</th>
<th>Col. 3</th>
<th>Col. 4</th>
<th>Col. 4</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Life Insurance Premiums</td>
<td>Allocated Annuity and Other Allocated Fund Deposits</td>
<td>Accident &amp; Health Premiums</td>
<td>Unallocated Annuity and Other Unallocated Fund Deposits</td>
<td></td>
</tr>
<tr>
<td>Health Blank Schedule T Column reference</td>
<td>Col. 6 Life/Annuity Premiums – Life Insurance Premiums (in part)</td>
<td>Col. 6 Life/Annuity Premiums or Col. 9 Deposit-type Contract Funds – Allocated Annuity Premiums (in part)</td>
<td>Col. 2-5 Accident and Health Insurance, Medicare, Medicaid, FEHBP Premiums</td>
<td>Col. 6 Life Contracts – Unallocated Annuity Considerations (in part)</td>
<td>Col. 9 Deposit-type Contract Funds – Unallocated Annuities (in part)</td>
</tr>
<tr>
<td>Life Blank Schedule T Column reference</td>
<td>Col. 2 Life Insurance Premiums</td>
<td>Col. 3 Annuity Considerations</td>
<td>Col. 4 Accident and Health Insurance Premiums</td>
<td>Col. 5 Other Considerations</td>
<td>Col. 7 Deposit-type Contract Funds</td>
</tr>
<tr>
<td>Property Blank Exhibit of Premiums and Losses (statutory page 14) Column and Lines reference</td>
<td>Col. 1 Direct Premiums Written Lines 13-15.8 (Various Accident and Health Insurance Premiums)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

In the event that this detailed information is not available in the reporting entity’s accounting records, recognized allocation to estimation processes for state allocations may be utilized if consistently applied.

Adjustments to the exhibit may be required by states that have not adopted the Life and Health Insurance Guaranty Association Model Act (#520).
PURPOSE OF THE LIFE, HEALTH AND ANNUITY GUARANTY ASSOCIATION ASSESSABLE PREMIUM MODEL ACT ASSESSMENT BASE RECONCILIATION EXHIBIT – PARTS 1 and 2

It is desirable to display on one page the various types of annuity considerations, deposit-type contract funds and other considerations received directly by the reporting entity, separated by state, as is currently reported in the applicable Schedule T or Exhibit of Premiums and Losses; but, however, it is not possible to use such data for state guaranty association assessments without further modification. This is because of: (a) the limits placed on certain considerations for assessment purposes; (b) the variations by states in designation of “funds” for assessment; and (c) other factors that are interpreted differently by the individual states.

As a result, the NAIC and NOLHGA have developed a two-part specific exhibit, the Life, Health & Annuity Guaranty Association Assessable Premium Model Act Assessment Base Reconciliation Exhibit (the “Assessable Premium Base Reconciliation Exhibit”) that uses the state figures in Schedule T or Exhibit of Premiums and Losses as the starting point for development of the guaranty association assessment base and then allows for certain adjustments in order to arrive at the applicable assessable premium base for each state (as defined in the NAIC Life and Health Insurance Guaranty Association Model Act (520)). States should not use Schedule T or Exhibit of Premiums and Losses as the basis for guaranty association assessments, but instead use the Assessable Premium Base Reconciliation Exhibit for the applicable assessment premium base starting point.

Introduction

These instructions are intended to assist companies in completing the Assessable Premium Life, Health and Annuity Guaranty Association Model Act Assessment Base Reconciliation Exhibit-Parts 1 and 2 (the “APE Pt. 1” (Base Reconciliation Exhibit) and “APE Pt. 2", respectively). Both APE Parts 1 Adjustments to the Life, Health and Annuity Guaranty Association Model Act Assessment Base Reconciliation Exhibit (Adjustments Exhibit). The and 2 must be prepared Base Reconciliation Exhibit starts with the same carepremiums, deposit-type contract funds and accuracy that would be used other considerations as reported in preparing the applicable Schedule T or Exhibit of Premiums and Losses and then makes necessary adjustments (both positive and negative) to establish the Annual Statement, since premium assessment base as defined by the information is being provided to the Guaranty Associations. COMPANIES MUST READ THESE INSTRUCTIONS CAREFULLY AND REFER TO THE RELEVANT GUARANTY ASSOCIATION ACTS, WHERE APPROPRIATE.

APE Pt. 1 and APE Pt. 2 current Model #520. The Base Reconciliation Exhibit must be completed, along with a grand total page for both, for each state (as well as the District of Columbia and Puerto Rico) in which the company is licensed or does business.

The APE Pt. 1 and Pt. 2 each have four columns. Column 1 is for all individual and group life insurance premiums. Column 2 is for all allocated annuity amounts (whether called premiums, deposit-type contract funds, or other considerations) and includes both allocated and unallocated annuity governmental retirement plans established under Sections 401, 403(b) or 457 of the U.S. Internal Revenue Code (“IRC”). Column 3 is for all individual and group accident and health premiums. Column 4 is for all unallocated annuity amounts (whether called premiums, deposit-type contract funds, or other considerations) other than amounts received in connection with governmental retirement plans established under IRC Sections 401, 403(b) or 457 (which should be in Column 2).

Should you have questions about how to fill out the Assessable Premium Base Reconciliation Exhibit, and the answers are not provided in the instructions below, you may wish to consult the Model #520, particular State Guaranty Association Acts, the Annual Statement Instructions manual, your company attorney, particular State Insurance Departments, or particular State Guaranty Association Administrators.
Assessable Premium: The Base Reconciliation Exhibit – Part 1 has four columns: Column 1 is for all individual and group life insurance premiums; Column 2 is for all individual and group allocated annuity amounts (whether called.

The APE Pt. 1 starts with premiums, deposit-type contract funds and other considerations as reported in the applicable Schedule T or the Exhibit of Premiums and Losses; Column 3 is for all individual and then makes necessary adjustments (both positive and negative) to establish the initial assessable premium base before certain annuity adjustments as defined by each states’ guaranty association act.

**Base Reconciliation Exhibit**

**Premiums, Considerations and Deposits from Schedule T or the Exhibit of Premiums and Losses**

**Line 1**

THESE AMOUNTS MUST EXACTLY MATCH THE AMOUNTS REPORTED BY YOUR COMPANY ON SCHEDULE T OR THE EXHIBIT OF PREMIUMS AND LOSSES FOR ALL LINES OF BUSINESS.

**Line 1**

These amounts must exactly match the amounts reported by your company on Schedule T or the Exhibit of Premiums and Losses for all lines of business.

**Modifications to Premiums, Considerations and Deposits**

Lines 2 through 10 are required to adjust amounts reported on your company’s Annual Statement Schedule T or Exhibit of Premiums and Losses and are critical in transforming premium data prepared for Annual Statement purposes into data suitable for Guaranty Association assessment purposes.

**Line 2.1-2.99**

Enter any life, annuity or health premiums, deposit-type contract funds and other considerations, received by your company that were not reported by state on Schedule T or the Exhibit of Premiums and Losses and, therefore, not included in Line 1 above. The total of Line 2 should equal Line 2.1 + Line 2.2. Such amounts should be reported in the appropriate column based on whether such amounts relate to life insurance, annuity, accident and health, or annuity and deposit-type business. Include all amounts received for insurance contracts. Guaranteed investment contract receipts, universal life insurance deposits and any other amounts received by the company for covered contracts that were not reported on the company’s Schedule T or the Exhibit of Premiums and Losses (sometimes referred to as FASB 97 deposit reporting) must be reported on Line 2. Annuity amounts entered on Lines 1 and 2 must include, but are not limited to, amounts received for immediate or deferred annuity contracts, structured settlement agreements, lottery contracts, group annuity contracts, guaranteed interest or investment contracts, deposit administration contracts and allocated or unallocated funding obligations. In addition, allocate by state and include on Line 2 amounts reported on the applicable Schedule T as Company Contributions for Employee Benefit Plans (Line 60 (Health blank) or 90 (Life blank) of Schedule T), Dividends Applied to Purchase Paid-Up Additions and Annuities, Dividends Applied to Shorten Endowment or Premium-Paying Period, Premium or Annuity Considerations Waived Under Disability or Other Contract Provisions, and Aggregate Other Amounts Not Allocable by State.

**Line 2.1**

Enter fees and charges for investment management, administration and contract guarantees from the Separate Account associated with variable contracts, reduced by any contractholder dividends representing a return of such fees and charges. Specifically, in the case of variable annuity products, those portions of fees and charges paid to the general account with respect to living and death benefit guarantees, M&E charges and annual contract charges should be included on Line 2.1. In the case of variable life products with guaranteed death benefits, the portion of fees/charges paid to the general account that should be included on Line 2.1 would include the cost of insurance in addition to M&E charges and annual contract charges. Because the fees and charges are reportable by state, a reporting entity may use either a seriatim, i.e., specific contract identification by state, or an allocation method. An appropriate allocation method would be to calculate a ratio of fee income to total variable premium for the product line and multiply the ratio by the state specific variable premium.

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Enter any other life, annuity or health premiums, deposit-type contract funds and other considerations, received by your company that were not reported by state on Schedule T or the Exhibit of Premiums and Losses, Guaranteed investment contract receipts, universal life insurance deposits and any other amounts received by the company for covered contracts that were not reported on the company’s Schedule T, Exhibit of Premiums and Losses, or Line 1 above, must be reported on Line 2.6.

Allocate by state and include on Lines 2.2 through 2.6 amounts reported on the corresponding line on Schedule T as Company Contributions for Employee Benefit Plans, Dividends Applied to Purchase Paid-Up Additions and Annuities, Dividends Applied to Shorten Endowment or Premium-Paying Period, Premium or Annuity Considerations Waived under Disability or Other Contract Provisions and Aggregate Other Amounts Not Allocable by State (such as FEGLI/SEGLI).

If by state information is not readily available, reasonable allocation methods may be used to estimate state amounts. “Data not available by state” or similar comments are not valid reasons to exclude these items.

The primary purpose of Lines 3.1 to 3.99 is to add back amounts that, as a result of statutory accounting practices, were deducted from the amounts reported on Line 1 or 2. For the most part, these deductions represent current year benefit payouts, transfers, surrenders or withdrawals.

Enter any amounts deducted prior to determining amounts included in Lines 1 and 2. Companies reporting net amounts on Lines 1 and 2 must complete Lines 3.1 through 3.99 in order to provide gross premiums and deposits. Amounts reported on these lines should include transfers to separate accounts, GIC rollovers to other companies, surrenders, excess interest, and any other amounts deducted from or not included in the company’s gross premium figures. Amounts that were reported as “Unallocated Annuity Deposit-Type Contract Funds and Other Unallocated Fund Deposits Considerations” (Column 4) in the year of receipt and transferred in the current year to “Allocated Annuity and Other Allocated Fund Deposits Considerations” (Column 2), as individuals are “annuitized,” are to be included on Line 3.3 of Column 4 if these amounts were deducted from the amounts reported on Lines 1 or 2. As illustrated below, adding these amounts back to Column 4 may be necessary as amounts over $5 million may have been deducted in prior years Lines 1 or 2.

As an example, most pension plan unallocated annuities provide for the purchase of an annuity payout benefit (“annuitization”) for an individual. In the year of the receipt of the consideration for the unallocated annuity, that consideration, subject to limitations, is to be included in the total assessable premium assessment base reported in Line 1044, Column 4. In the year of annuitization, the amounts transferred to fund the annuity payout benefits are to be included in the total assessable premium assessment base reported in Line 1044, Column 2. There should be no corresponding reduction to the total assessment base reported in Line 1044, Column 4 for the amount transferred to fund the annuitization to the extent that such amounts would not have been included in an assessment base. When an annuity payout benefit is, pursuant to that contract, purchased for an individual from monies previously deposited with the Company, it is assumed that there is no new contract, rather, it is an internal rollover of funds, i.e., no new funds have been received by the Company.

In order to correctly report amounts subject to assessment in Columns 2 and 4, companies should maintain transaction level detail for each deposit type contract. On a cumulative basis, the assessable premium can never be less than $0 on any given contract. For example, the following will illustrate the correct reporting of deposit-type contracts that partially or fully annuitize in a model act state (i.e., assessable premium up to $5 million per unallocated annuity contract). The amount reported on APE Pt. 2 Line 17.3.4 is a balancing amount such that the assessable premium for any unallocated contract never exceeds $5 million nor is less than $0 over the life of the contract. The same approach applies to any state that covers unallocated annuities, irrespective of the limits. In this example, there is a $50 million unallocated contract in Year 1 and the company reports $5 million in Column 4 ($50 million on Line 1 or 2, APE Pt. 1), and a reduction of $45 million via Line 17.3 of APE Pt. 2). If the contract is completely annuitized in year 2, the company must report $50 million in Column 2 as allocated premium (APE Pt. Line 1 or 2) and $50 million on Line 3.3, Part 1 (as an add-back) in the unallocated premium column. The Company should report a deduction of $5 million on APE Pt. 2 Line 17.3.4 in Column 4 in the second year since it has reported the full $50 million received in Column 2 by the end of the
second year. On a cumulative basis, $0 is reported in Column 4. The Company has not subjected to assessment more premiums than it has received.

(Millions of Dollars)

| Example Contract | Year 1 | | | Year 2 | | |
|------------------|--------|--------|--------|
| | Total Yr. 1 | Col. 2 | Col. 4 |
| Deposit | 50 | X | X |
| Annuitize | 0 | X | X |
| Amt. Rep. APE Pt. 1 -Lines 1 & 2 | X | 0 | 50 |
| Amt. Rep. Line 3.3 | X | X | 0 |
| Amt. Rep. Line 5 | X | 0 | 50 |
| Amt. Rep. APE Pt. 2 Line 17.37.4 | X | X | 45 |
| Amt. Rep. APE Pt. 2 -Line 2244 | X | 0 | 5 |
| Cumulative All Years -Line 2244 | X | 0 | 5 |

Four additional examples will further illustrate the correct reporting of deposit type contracts that partially or fully annuitize in a model act state. In these examples, it can be seen that at any point in time, the Company has never included more in the assessable premium base (Columns 2 and 4 combined) than what was received by the Company over that period of time. Also, the Company never included more than $5 million of assessable premium in Column 4 at any point in time.

(Millions of Dollars)

<table>
<thead>
<tr>
<th>Contract #1</th>
<th>Year Yr. 1</th>
<th>Year Yr. 2</th>
<th>Year Yr. 3</th>
<th>Year Yr. 4</th>
<th>Year Yr. 5</th>
<th>Cumulative</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Col. 2</td>
<td>Col. 4</td>
<td>Col. 2</td>
<td>Col. 4</td>
<td>Col. 2</td>
<td>Col. 4</td>
</tr>
<tr>
<td>Deposit</td>
<td>5</td>
<td>X</td>
<td>X</td>
<td>5</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Annuitize</td>
<td>1</td>
<td>X</td>
<td>X</td>
<td>3</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Amt. Rep. APE Pt. 1 -Lines 1 &amp; 2</td>
<td>X</td>
<td>1</td>
<td>4</td>
<td>X</td>
<td>3</td>
<td>2</td>
</tr>
<tr>
<td>Amt. Rep. Line 3.3</td>
<td>X</td>
<td>X</td>
<td>1</td>
<td>X</td>
<td>X</td>
<td>3</td>
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<td>Amt. Rep. Line 5</td>
<td>X</td>
<td>1</td>
<td>5</td>
<td>X</td>
<td>3</td>
<td>5</td>
</tr>
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<td>X</td>
<td>1</td>
<td>X</td>
<td>X</td>
<td>4</td>
</tr>
<tr>
<td>Amt. Rep. APE Pt. 2 -Line 2244</td>
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<td>1</td>
<td>4</td>
<td>X</td>
<td>3</td>
<td>1</td>
</tr>
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</table>
For Contract #1, the Company received $25 million of deposits and included $20 million in the assessable premium base ($15 million as annuity considerations and $5 million as deposit funds) over the five-year period.

(Millions of Dollars)

<table>
<thead>
<tr>
<th>Contract #2</th>
<th>YearYr 1</th>
<th>YearYr 2</th>
<th>YearYr 3</th>
<th>YearYr 4</th>
<th>YearYr 5</th>
<th>Cumulative</th>
</tr>
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<tr>
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<td>Col 2</td>
<td>Col 4</td>
<td>Col 2</td>
<td>Col 4</td>
</tr>
<tr>
<td>Deposit</td>
<td>10</td>
<td>X</td>
<td>10</td>
<td>X</td>
<td>5</td>
<td>X</td>
</tr>
<tr>
<td>Annuitize</td>
<td>1</td>
<td>X</td>
<td>3</td>
<td>3</td>
<td>2</td>
<td>5</td>
</tr>
<tr>
<td>Amt. Rep.</td>
<td>X 1</td>
<td>9 X 3</td>
<td>7 X 2</td>
<td>3 X 1</td>
<td>4 X 28</td>
<td>(-23) X 35</td>
</tr>
<tr>
<td>APE Pt. 1</td>
<td>Lines 1 &amp; 2</td>
<td></td>
<td></td>
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</tr>
<tr>
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<td>X X 3</td>
<td>X X 2</td>
<td>X X 1</td>
<td>X X 28</td>
<td>X X 35</td>
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<td>10 X 2</td>
<td>5 X 1</td>
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<td>5 X 35</td>
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<td>Amt. Rep.</td>
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<td>X X 5</td>
<td>X X 10</td>
<td>X X 35</td>
</tr>
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<td>(-5) X 35</td>
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<td>Line 2211</td>
<td>Line 2211</td>
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<tr>
<td>Cumulative</td>
<td>X 1</td>
<td>5 X 4</td>
<td>5 X 6</td>
<td>5 X 7</td>
<td>5 X 35</td>
<td>0 X X X</td>
</tr>
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For Contract #2, the Company received $35 million of deposits and included $35 million in the assessable premium base ($35 million as annuity considerations and $0 as deposit funds) over the five-year period.

(Millions of Dollars)

<table>
<thead>
<tr>
<th>Contract #3</th>
<th>YearYr 1</th>
<th>YearYr 2</th>
<th>YearYr 3</th>
<th>YearYr 4</th>
<th>YearYr 5</th>
<th>Cumulative</th>
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<tr>
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<td>Col 2</td>
<td>Col 4</td>
<td>Col 2</td>
<td>Col 4</td>
</tr>
<tr>
<td>Deposit</td>
<td>10</td>
<td>X</td>
<td>10</td>
<td>X</td>
<td>0</td>
<td>X</td>
</tr>
<tr>
<td>Annuitize</td>
<td>1</td>
<td>X</td>
<td>3</td>
<td>3</td>
<td>2</td>
<td>5</td>
</tr>
<tr>
<td>Amt. Rep.</td>
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<td>9 X 3</td>
<td>7 X 2</td>
<td>3 X 1</td>
<td>4 X 28</td>
<td>(-23) X 35</td>
</tr>
<tr>
<td>APE Pt. 1</td>
<td>Lines 1 &amp; 2</td>
<td></td>
<td></td>
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<tr>
<td>Amt. Rep.</td>
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<td>X X 2</td>
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<td>X X 8</td>
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<td>Line 3.3</td>
<td>X 1</td>
<td>10 X 3</td>
<td>10 X 2</td>
<td>0 X 1</td>
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<tr>
<td>Amt. Rep.</td>
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<td>Line 5</td>
<td>X 1</td>
<td>10 X 3</td>
<td>10 X 2</td>
<td>0 X 1</td>
<td>0 X 8</td>
<td>0 X 15</td>
</tr>
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</table>

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For Contract #3, the Company received $20 million of deposits and included $20 million in the assessable premium base ($15 million as annuity considerations and $5 million as deposit funds) over the five-year period.

(Millions of Dollars)

<table>
<thead>
<tr>
<th>Contract #4</th>
<th>Year ¥+ 1</th>
<th>Year ¥+ 2</th>
<th>Year ¥+ 3</th>
<th>Year ¥+ 4</th>
<th>Year ¥+ 5</th>
<th>Cumulative</th>
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<td>Col 4</td>
<td>Col 2</td>
<td>Col 4</td>
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<td>Deposit</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
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<td>5</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Annuitize</td>
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<td>X</td>
<td>1</td>
<td>4</td>
<td>6</td>
<td>(-1)</td>
</tr>
<tr>
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<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Amt. Rep.</td>
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<td>X</td>
<td>X</td>
<td>X</td>
</tr>
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<td>APE Pt. 1</td>
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<td>(-1)</td>
<td>X</td>
<td>0</td>
</tr>
<tr>
<td>-Lines 1 &amp; 2</td>
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</tr>
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</tr>
<tr>
<td>Line 3,3</td>
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<td>X</td>
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<td>X</td>
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<tr>
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<td>X</td>
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<td>X</td>
</tr>
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<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>APE Pt. 2</td>
<td>1</td>
<td>4</td>
<td>6</td>
<td>(-1)</td>
<td>X</td>
<td>0</td>
</tr>
<tr>
<td>-Line 224+</td>
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<tr>
<td>Cumulative</td>
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<td>X</td>
<td>7</td>
<td>3</td>
<td>X</td>
<td>7</td>
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<td>X</td>
<td>7</td>
<td>3</td>
<td>X</td>
<td>7</td>
</tr>
</tbody>
</table>

For Contract #4, the Company received $25 million of deposits and included $220 million in the assessable premium base ($15 million as annuity considerations and $5 million as deposit funds) over the five-year period. Contract #4 is different from Contract #1 in that after Year 2, only $3 million has been included in Column 4 since $7 million of the $10 million of deposits received has annuitized. For Year 3, $2 million is included in Column 4, bringing the cumulative total to $5 million, since a total of $15 million has been received, but only $7 million has annuitized.

You must provide a clear explanation of any amounts listed within Lines 3.501, 3.502, 3.503, etc. Line 3.99 (Total) should represent the difference between gross and net premiums for each column.

Lines 4.1 through 4.4 are intended to transfer allocated and unallocated premiums between Columns 2 and 4 due to reporting differences with how a company may reflect such premiums in Schedule T (and thus Line 1 since Schedule T is the starting point of the APE Pt. 1). If transfers are properly completed:
- Column 2 should contain BOTH allocated and unallocated annuities associated with governmental retirement plans qualified under IRC Sections 401, 403(b) and 457 and all other allocated annuities.

- Column 4 should contain unallocated annuities associated with benefit plans protected by the Federal Pension Benefit Guaranty Corporation ("PBGC"), government lotteries, book value accounting guaranty for defined contribution benefit plan participants by reference to a portfolio of assets owned by the trustee (commonly referred to as "synthetic GICS"), and all other unallocated annuities including those that fund employee, union or association of natural persons benefit plans (other than those associated with governmental retirement plans qualified under IRC Sections 401, 403(b) or 457, which should be included in Column 2 as mentioned above).

Line 4.1 – Transfer amounts received to fund annuity contracts qualified under Internal Revenue Code Section 403(b) (sometimes referred to as tax-sheltered annuities) from the Annuity Considerations column (Column 2) to the Deposit-Type Contract Funds and Other Considerations column (Column 4). This transfer line should be completed by companies that report 403(b) annuity amounts in the Life Contracts – Annuity Considerations column 3 (Life blank) or Life & Annuity Premiums & Other Considerations Column 6 in part (Health blank) of Schedule T. All 403(b) amounts in that column should be transferred to Column 4 of the Base Reconciliation Exhibit, whether the 403(b) contract was issued to a governmental or non-governmental policyholder. The amount entered as a negative in the Annuity Considerations column must exactly match the amount entered as a positive in the Deposit-Type Contract Funds and Other Considerations column.

NOTE: In 1995, the NAIC adopted changes to Section 6.A(1)(b) and 6.A(1)(c) of the Model #520 which effectively reclassified contracts issued under a governmental retirement plan established under Section 401, 403(b) or 457 of the U.S. Internal Revenue Code from the unallocated annuity to the allocated annuity account (Non-governmental 401 and 403(b) contracts funded by an unallocated annuity contract remain in the unallocated annuity account.) Although now inconsistent with the adopted change, Base Exhibit, Line 4.1 must continue to be completed in accordance with the instructions in the preceding paragraph since no state has yet adopted this change. Changes to future annual statement instructions, forms or formula charts will be considered at such future date if and when adopted by individual state(s).

Line 4.2 – Transfer any allocated annuity amounts included in the Deposit-Type Contract Funds and Other Considerations column (Column 4) to the Annuity Considerations column (Column 2), except for amounts received to fund annuity contracts qualified under Internal Revenue Code Section 403(b) contracts. This includes all allocated annuity contracts, regardless of whether the annuity is in deferred or payout status, whether the annuity is group or individual, and whether the annuity is qualified or non-qualified for tax purposes.

According to Model #520, an “unallocated annuity contract means any annuity contract or group annuity certificate that is not issued to and owned by an individual, except to the extent of any annuity benefits guaranteed to an individual by an insurer reporting entity under the such contract or certificate.” An annuity is considered allocated unless it is unallocated. Examples of unallocated annuity contracts might be guaranteed investment contracts, deposit administration contracts, and unallocated funding agreements where no contract or agreement issued by the reporting entity, nor any certificate issued by the reporting entity thereunder, guarantees individual benefits to specifically identified individuals.

Annuity contracts issued by the reporting entity that are held or owned in an individual retirement account under IRC Section 408(a) (whether the account is a custodial account or a trust), or which qualify as individual retirement annuities under IRC Section 408(b), should be considered allocated.

Group annuities may be allocated or unallocated. (The term “unallocated” is not synonymous with the term “group”.) A group contract or certificate that guarantees annuity benefits to an individual (this is not the guarantee typically found in a guaranteed investment contract or deposit administration -contract which allows the pension trustee or administrator to purchase an annuity for a plan participant at a guaranteed purchase rate) should be considered allocated. In addition to contracts under which periodic payments are being made to individuals, group annuity contracts should be considered allocated if the reporting entity is obligated under the contract upon the request of an individual (or his or her beneficiary) to make either partial or full cash withdrawal payments, which may be subject to plan or statutory restrictions, to the individual (or his or her beneficiary).
The reporting entity will be considered to be obligated upon the request of an individual to make either partial or full cash withdrawal payments if withdrawals or death benefit payments are made from that participant’s account maintained (by the reporting entity or its designee) under the terms of the group annuity contract and regardless of whether such requests are submitted to the reporting entity directly by the individual (or his or her beneficiary) or indirectly through the plan trustee, administrator, sponsor or contract holder at the direction of the individual. As discussed in Line 4.1, the NAIC adopted a change to Model #520 that reclassifies governmental retirement plans established under Section 401, 403(b) and 457 of the Internal Revenue Code to the allocated annuity account. However, until adopted by a state legislature, 403(b) annuities should remain in the Deposit-Type Contract Funds and Other Considerations Column (Column 4) to be consistent with existing statutes that require that these contracts be included with unallocated annuities for assessment purposes where applicable. Note that the amount entered as a negative in the Deposit-Type Contract Funds and Other Considerations column must exactly match the amount entered as a positive in the Annuity Considerations column.

Line 4.1 – 3———Transfer all any unallocated annuity amounts received to fund ALLOCATED contracts qualified under IRC Sections 401, 403(b) or 457 from included in the Unallocated Annuity Column (Column 4) to the Allocated Annuity Considerations column (Column 2). Companies that report these amounts in the Annuity Considerations Column 5 or 7 (Life blank) or Life & Annuity Premiums & Deposit-Type Contract Funds and Other Considerations Column 6 in part (Health blank) of Schedule T, should complete this transfer line.

All amounts received for allocated contracts qualified under IRC Sections 401, 403(b) or 457 should be transferred to Column 2 of the APE Pt. 1, whether the contracts were issued to a governmental or nongovernmental policyholder, column (Column 4). The amount entered as a negative in the Unallocated Annuity Column (Column 4) must exactly match the amount entered as a positive in the Allocated Annuity Column (Column 2).

Line 4.2 – Transfer all amounts received to fund UNALLOCATED contracts for governmental plans (or its trustee) qualified under IRC Sections 401, 403(b) or 457 from the Unallocated Annuity Column (Column 4) to the Allocated Annuity Column (Column 2). Companies that report these amounts in the Annuity Considerations Column 5 or 7 (Life blank) or Life & Annuity Premiums & Deposit-Type Contract Funds and Other Considerations Column 6 in part (Health blank) of Schedule T, should complete this transfer line. The amount entered as a negative in the Unallocated Annuity Column (Column 4) must exactly match the amount entered as a positive in the Allocated Annuity Column (Column 2).

Line 4.3 – Transfer any allocated annuity amounts included in the Unallocated Annuity Column (Column 4) to the Allocated Annuity Column (Column 2), except for amounts received to fund allocated annuity contracts qualified under IRC Sections 401, 403(b) or 457, which are to be transferred on Line 4.1. This includes all allocated annuity contracts, regardless of whether the annuity is in deferred or payout status, whether the annuity is group or individual, whether the annuity is qualified or non-qualified for tax purposes and whether the annuity is held or owned in an individual retirement account under IRC Section 408(a) or an individual retirement annuity under IRC Section 408(b). The amount entered as a negative in the Unallocated Annuity Column (Column 4) must exactly match the amount entered as a positive in the Allocated Annuity Column (Column 2).

Line 4.4 – Transfer any unallocated annuity amounts included in the Allocated Annuity Column (Column 2) to the Unallocated Annuity Column (Column 4) other than amounts that fund unallocated contracts owned by a governmental retirement plan (or its trustee) established under IRC Sections 401, 403(b) or 457. The amount entered as a negative in the Allocated Annuity Column must exactly match the amount entered as a positive in the Unallocated Annuity Column.

Line 4.99 – Total for Lines 4.1 through 4.4 Columns 2 and 4. The sum of Columns 2 and 4 on Lines 4.1 through 4.99 should equal zero (0) for each state.

Development of Amounts Included in Lines 1 through 4.99 That Should Be Deducted in Determining the Gross Premium Base

On both APE Part 1 and 2, companies Lines 6 through 9.99 are deductions from assessable premium based on the Life and Health Insurance Guaranty Association Model Act (#520) provisions. Companies must be careful not to deduct the same
premium or deposits on more than one line. For example, amounts deducted on Line 6.1 as non-guaranteed separate account deposits should not be deducted a second time on APE Pt. 2 Line 7.3 if those separate account deposits represent unallocated annuity deposits for a pension plan contract in excess of $5 million. Companies may only deduct amounts on Lines 6 through 9.99 (except for certain dividends allowed amounts on Line 98) to the extent those amounts have been included on Lines 1 through 5 of APE Pt. 1. Lines 6 through 9 are allowable exclusions prior to deductions on APE Pt. 2 the Base Reconciliation Exhibit.

Lines 6.01 – 6.99 – Enter amounts received for any portion of a policy or contract not guaranteed by the reporting entity, or under which the investment risk is borne entirely by the policy or contract holder. These amounts are those specified at the time of deposit as intended for deposit in separate accounts. Amounts entered on these lines are typically non-guaranteed separate account premiums. DO NOT INCLUDE on these lines amounts transferred to any guaranteed separate accounts. Two types of annuity contracts that should NOT be reported on Line 6 are: (i) modified guaranteed annuities, market-adjusted annuities, or other contracts where the amounts payable on at least one future date do not (or may not) depend solely on the investment performance of assets in the separate accounts; and (ii) guaranteed investment contracts issued to fund pension plans, even if there are not mortality guarantees or only incidental mortality guarantees. Such contracts are not properly includable on Line 6 since the reporting entity retains an investment risk.

Amounts entered on Line 6 should correspond to amounts reported on the Annual Statement of Separate Accounts to the extent amounts are included on Lines 1 through 5 of the APE Pt. 1. Line 6 Base Reconciliation Exhibit. Specify deductions and indicate where such amounts were reported in the Annual Statement. Lines 6.1 – 6.99 should not include transfers to a separate account except to the extent such transfers represent current year premiums included on Lines 1 through 5 of the APE Pt. 1. Do NOT include such amounts in APE Pt. 2 line items Base Reconciliation Exhibit. Companies must specifically identify deductions on Lines 6.01 through 6.99 and indicate where such amounts are reported in the Annual Statement and where they are reported on Lines 1 through 5 of the Base Reconciliation Exhibit.

Line 7 – Enter amounts received during the current year for unallocated annuity contracts associated with the Federal Home Loan Bank Program BUT ONLY IF included in Line 5 above. Do NOT include such amounts in APE Pt. 2 line items.

Line 8 – Enter amounts received during the current year only for supplemental contacts (with and without life contingencies) and contracts associated with retained asset programs BUT ONLY IF such amounts are included in APE Pt. 1 Line 5 AND the prior year amounts for the original contracts were reported as assessable premium. For example, if the original premiums were reported as life premiums but deducted as variable separate account business, then the supplemental contract funds would not be an allowable deduction since the original premiums were not reported as assessable premium in the prior years. Do NOT include such amounts in APE-Pt. 2 line items.

Line 9 – Enter dividends, but only if such amounts were not guaranteed in advance. Examples of items that might be reported on Line 9 include dividends applied to pay renewal premiums, paid in cash or left on deposit. Dividends applied to shorten the endowment or premium paying period or to provide paid-up additions or annuities may also be included BUT ONLY IF such items are also reported on APE Pt. 1 Line 2.3 or 2.4.

Line 7.1 – Enter unallocated amounts that meet the descriptions provided on Lines 7.1, 7.2 and 7.3. Excess interest should not be deducted as dividends.

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Assessable Premium Base – Part 1

Line 10 – Assessable premium base before further adjustments.

Footnote 1 – Costs associated with long-term care business are now to be allocated among all accounts (historically they have been treated solely as health business) such that the costs are allocated between life and health companies as defined in the guaranty association statutes or plan of operations for long-term care cost allocation purposes only. In general, the allocation is designed to achieve a 50/50 split, although variances may occur by state. In order to determine if a member company is a life or health company, assessable health premiums for this purpose only are to exclude premiums associated with disability and long-term care business. Report in Footnote 1 (Parts a and b) the assessable premium for standalone business included on APE Pt. 1 Line 10 for these blocks. Include both short term and long-term disability premiums. Do NOT include disability or long-term care premiums that relate to coverage under a rider attached to a life or annuity product. Premiums for these riders should be reported with the original base policy designation (e.g. life or annuity).

Footnote 2 – Please provide for each state in which business is reported the primary contact information that a guaranty association may use to address assessment inquiries (billing, payment etc.).

<table>
<thead>
<tr>
<th>Name:</th>
<th></th>
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</thead>
<tbody>
<tr>
<td>Department:</td>
<td></td>
</tr>
<tr>
<td>Street Address:</td>
<td></td>
</tr>
<tr>
<td>City, State, Zip:</td>
<td></td>
</tr>
<tr>
<td>Direct Phone Number:</td>
<td></td>
</tr>
<tr>
<td>Email address:</td>
<td></td>
</tr>
</tbody>
</table>
Assessable Premium Exhibit – Part 2

The APE Pt. 2 has the same four columns used for APE Pt. 1. Column 1 is for all individual and group life insurance premiums. Column 2 is for all allocated annuity amounts (whether called premiums, deposits, or considerations), including annuities held or owned in an individual retirement account under IRC Section 408(a) (whether the account is a custodial account or a trust), or which qualify as individual retirement annuities under IRC Section 408(b) and both allocated and unallocated annuity government retirement plans established under IRC Sections 401, 403(b) or 457. Column 3 is for all individual and group accident and health premiums. Column 4 is for all unallocated annuity amounts (whether called premiums, deposits, or considerations) other than amounts received contract that is not issued to or in connection with governmental retirement benefit plans qualified under IRC Sections 401, 403(b) or 457 (which should be in Column 2). Companies are required to complete each line of the APE Pt. 2 for all states, District of Columbia and Puerto Rico in which they were licensed or had business during the reporting year along with a grand total page. DO NOT SUBMIT the APE Pt. 2 for American Samoa, Guam, U.S. Virgin Islands, Canada, Northern Mariana Islands and other alien jurisdictions.

APE Pt. 2 requires certain adjustments in all accounts to obtain the correct state level assessable premium with emphasis in both the allocated and unallocated annuity accounts. All lines for all columns must be completed for all states in which your company is licensed or had business during the survey year. Deductions related to unallocated annuity contracts MUST be detailed on Lines 14 through 21, where appropriate.

Certain line items pertain only to specific states (Iowa, Kansas, Louisiana, Minnesota and New Jersey) and must be completed accordingly.

<table>
<thead>
<tr>
<th>Line 11</th>
<th>Assessable Premium Base – Part 1</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>The amount from Line 10 of the APE Pt. 1 should be transferred to Line 11 of the APE Pt. 2.</td>
</tr>
</tbody>
</table>

| Line 12.1-12.2 | Enter amounts received in excess of $1 million (Line 12.1) or $5 million (Line 12.2) for multiple non-group policies of life insurance owned by one owner (commonly referred to as “COLI/BOLI”) whether the policy or contract owner is an individual, firm, corporation or other person, and whether the persons insured are officers, managers, employees or other persons regardless of the number of policies and contracts held by the owner. |

| Line 13.1-13.99 | Enter amounts received for certain accident & health policies. Lines 13.5 (stop loss) and 13.6 (MEWA, ASO etc.) should only apply to the extent the plan or program is self-funded or uninsured. |

| Line 14 | All amounts related to annuities issued in connection with plans qualified under IRC Section 403(b) (“403(b) premiums”) (both allocated and unallocated) should be included in Column 2 (Allocated Annuity and Other Allocated Fund Deposits) on the APE Pt. 1 presuming your transfers on APE Pt. 1 Line 4.1 are done correctly. These amounts must be transferred to Column 4 (Unallocated Annuity and Other Unallocated Fund Deposits) in order to include the 403(b) premiums for allocated annuities in Column 4 for certain states that have not adopted the most recent account structure. The amount to be transferred from Column 2 to Column 4 represents the amount of 403(b) premiums for allocated annuity contracts ONLY to the extent included in Lines 10 of APE Pt. 1 and 11 of APE Pt. 2. Those companies that originally reported these 403(b) premiums in Column 2 of the APE Pt. 1 must transfer such amounts to Column 4 even though no original transfer was required on APE Pt. 1 Line 4.1. Enter in Column 2 a negative amount and Column 4 a corresponding positive amount (both amounts must be the same). The total for Line 14 Columns 2 and 4 should equal zero (0) in all states. |

| Line 15.1-15.6 | Companies that have unallocated funding obligations to provide a book value accounting guaranty for defined contribution benefit plan participants by reference to a portfolio of assets that is owned by the benefit plan or its trustee, which in each case is not an affiliate of the member insurer (commonly referred to as “synthetic GICs”) must report such amounts on the applicable Line 15. Lines 15.1, 15.2 and 15.3 are mutually exclusive. Lines 15.5 and 15.6 need to be completed (respectively) for Minnesota and New Jersey business only. |

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Line 15.3 should only include those amounts in excess of $5 million. For example, for a $15 million contract providing a book value accounting guaranty, the company should report $1 million on Line 15.1, $4 million on Line 15.2 and $10 million on Line 15.3.

Lines 16.1-16.3 – Companies that have unallocated funding obligations that are not issued to or in connection with a specific employee, union, or association of natural persons benefit plan or a government lottery must report such amounts on the applicable Line 16. An example of an appropriate Line 16 deduction would be amounts received to fund a municipal guaranteed investment contract (commonly referred to as “Muni-GICs”). Line 16.3 applies to New Jersey business only.

Lines 17.1-18 Line 7.2 – Companies that have annuity contracts issued to fund government lotteries or in connection with a specific employee, union, or association of natural persons benefit plans that are NOT: (a) governmental retirement plans established under IRC Sections 401, 403(b) or 457, or (b) plan protected by under the Federal Pension Benefit Guaranty Corporation must report such amounts on the applicable Lines 17 or 18. Lines 17.1, 17.2 and 17.3 are mutually exclusive.

Lines 17.5 to 18.2 need to be completed (respectively) for Minnesota (line 17.5), New Jersey (line 18.1) and Iowa (Line 18.2) business only. Like the example in Line 15, Line 17.3 should only include those amounts in excess of $5 million. As mentioned on APE Pt. 1 Line 3, for those contracts that have annuitized, the Company should report a deduction of $5 million on APE Pt. 2 Line 17.3 in Column 4 in the second or subsequent years. For additional details, please refer to the instructions for lines APE Pt. 1 Lines 3.1-3.99.

Lines 19.1-19.8 – Premium, funds or considerations related to unallocated annuities that fund governmental retirement benefit plans qualified under IRC Sections 401, 403(b) and 457 are included in APE Pt. 1 Line 10 and APE Pt. 2 Line 11, Column 2. They must be transferred to Column 4 before certain unallocated deductions can be taken. For all such premiums, funds or considerations enter in Column 2 a negative amount and in Column 4 a corresponding positive amount (both amounts must be the same). Lines 19.1, 19.2 and 19.3 are mutually exclusive. Like the example in Line 15, Line 19.3 should only include those amounts in excess of $5 million.

Lines 19.5 and 19.6 need to be completed (respectively) for Minnesota and New Jersey business only.

For Louisiana, Line 19.7 should include only amounts related to unallocated annuities issued in connection with governmental retirement benefit plans qualified under IRC Section 403(b). Report all such amounts as a positive in Column 4.

For Kansas, Line 19.8 should include only amounts related to unallocated annuities issued in connection with governmental deferred compensation plans qualified under IRC Section 457. Report all such amounts as a positive in Column 2.

Lines 20.1-20.2 – Companies that have unallocated annuity contracts issued to an employee benefit plan protected by the Federal Pension Benefit Guaranty Corporation must report such amounts on Lines 20.1 and 20.2 (PBGC). Employee benefit plans protected by the PBGC are defined benefit plans only and do not include defined contribution plans.
Line 7.3 ——— Allows a deduction for unallocated annuity premiums in excess of $5 million for unallocated government lotteries and for any unallocated employee, union or association of natural persons benefit plans that is not: (a) governmental retirement plan established under Sections 401, 403(b) or 457 of the U.S. Internal Revenue Code or (b) protected under the Federal Pension Benefit Guaranty Corporation. Line 7.3 should only include those amounts in excess of $5 million. For example, for a $15 million guaranteed investment contract issued to an employee benefit plan, the company should report $10 million (i.e., amounts in excess of $5 million) on Line 7.3. Do not include on Lines 7.1, 7.2 or 7.3 amounts that have been reported as transfers or deductions on any other lines (e.g., Lines 4.2, 6, 7.1, 7.2 or 7.3).

Line 8 ——— Enter dividends and experience rating credits, but only if such amounts were not guaranteed in advance. Examples of items that might be reported on Line 8 include: (i) non-guaranteed amounts that constitute a return of premiums collected in the current year and paid out of divisible surplus; and (ii) non-guaranteed experience rating credits that were not already deducted in determining Lines 1 and 2. Excess interest should not be deducted as dividends.

Line 21 ——— Enter any other deductible amounts with a clear explanation of the nature of such deduction on Lines 219.01, 219.02, 219.03, etc. An example of an appropriate deduction is experience rating refunds (Column 3 but only if reported as premium income) or annuitization activity to avoid double counting premiums (Column 2 or 4) the premiums received for the Federal Employee Health Benefits Plan contracts in the Accident and Health column (Column 3). Deductions are not permitted for premiums received for the Federal Employee Group Life Insurance. Line 219 should not be used as a substitute for deductions that are to be reported on any of the above lines. Deductions are not permitted in the first three columns for amounts received in excess of coverage limits specified in the Guaranty Laws (i.e., a reporting entity cannot deduct amounts received or contract values in excess of $250,000,000 related to allocated annuity contracts).

Line 22 ——— Represents the assessable premium base for all states – see state specific formula.

NOTE: Cross check for APE Pt. 2 Column 4

The aggregate amounts on APE Pt. 2 Lines 15.4, 16.2, 17.4, and 20.2 should equal APE Pt. 2 Line 11, Column 4.

Model Act Base

ADJUSTMENTS TO THE
LIFE, HEALTH AND ANNUITY GUARANTY ASSOCIATION
MODEL ACT ASSESSMENT BASE RECONCILIATION EXHIBIT

Introduction

The purpose of the Adjustments to the Life, Health and Annuity Guaranty Association Model Act Assessment Base Reconciliation Exhibit (Adjustments Exhibit) is to collect premium information needed by State Guaranty Associations to make assessments. The Adjustments Exhibit must be prepared with the same care and accuracy that would be used in preparing the Annual Statement, since the information is being provided to the Guaranty Fund Associations.

These instructions are intended to assist companies in completing the Adjustments Exhibit.22 – Represents the assessable premium base. If a company is unsure if it is a member of a life, health and annuity guaranty association, it should contact the state life, health and annuity guaranty associations in its state of domicile or state(s) where it is licensed to write life, health and annuity business.

The Adjustments Exhibit has four columns: Column 1 is for all individual and group life insurance premiums; Column 2 is for all individual and group allocated annuity amounts (whether called premiums, deposits, or considerations); Column 3 is for all individual and group accident and health premiums; and Column 4 is for all unallocated annuity amounts (whether called premiums, deposits or considerations). However, the Adjustments Exhibit requires annuity information only for states – see state that have not adopted the most recent Life and Health Insurance Guaranty Association Model Act (#520). Companies are required to complete each line of the Adjustments Exhibit for all states, District of Columbia and Puerto Rico in which they were licensed or had business during the reporting year, except for those states that use the Base Reconciliation Exhibit for their respective assessment premium base (these states may be identified by referring to the respective assessment premium base formulas). DO NOT SUBMIT the Adjustments Exhibit for American Samoa, Guam, U.S. Virgin Islands, Canada, Northern Mariana Islands and other alien jurisdictions. If your company writes only life and/or accident and health insurance, there is no need to submit the Adjustments Exhibit (you may enter any miscellaneous adjustment your company may have to life and accident and health business on Line 9 of the Base Exhibit pursuant to the applicable instructions.)

Should you have questions about how to fill out the Adjustments Exhibit, and the answers are not provided in the instructions below, you may wish to consult the Model #520, particular State Guaranty Acts, the Annual Statement Instructions, your company attorney, particular State Insurance Departments, or particular State Guaranty Association Administrators.

Adjustments to the Base Reconciliation Exhibit

All Lines (except Lines 5.3, 6.4 and 9) of Column 4 (Unallocated Annuity Considerations and Other Unallocated Fund Deposits) and Line 2 of Column 2 (Allocated Annuity and Other Allocated Fund Deposits) must be completed for all states in which your company is licensed or did business during the survey year, except for those states that use the Base Reconciliation Exhibit for their respective assessment premium base. (These states may be identified by referring to the respective assessment premium base formulas.) DO NOT SUBMIT the Adjustments Exhibit for American Samoa, U.S. Virgin Islands, Canada, Northern Mariana Islands and other alien jurisdictions.

Deductions related to unallocated annuity contracts MUST be detailed on Lines 3 through 9, where appropriate. Deductions on Line 10 related to amounts received on unallocated annuity contracts WILL NOT be allowed.

Line 1 ———— Model Act Base

The amount from Line 11 of the Base Reconciliation Exhibit should be transferred to Line 1 of the Adjustments Exhibit.
Line 2_________ All 403(b) annuities are included in Column 4 (Unallocated Annuity and Other Unallocated Fund Deposits) on the Base Reconciliation Exhibit and must be transferred to Column 2 (Allocated Annuity and Other Allocated Fund Deposits) for certain states that have not adopted the most recent Model #520 in its entirety. The amount to be transferred from Column 4 to Column 2 represents the amount of 403(b) annuity premiums included in Line 1 of the Adjustments Exhibit, regardless of whether it was originally reported in Column 2 or Column 4 of the Base Reconciliation Exhibit. Those companies that originally reported 403(b) premiums in Column 4 of the Base Reconciliation Exhibit must transfer such amounts to Column 2 even though no original transfer was required on Line 4.1 of the Base Reconciliation Exhibit.

Lines 3.1 and 3.2_________ Companies that have unallocated funding obligations that are not issued to or in connection with a specific formula employee, union or association of natural persons benefit plan or government lottery (Line 7.1 of the Base Reconciliation Exhibit) must report such amounts on Lines 3.1 and 3.2. Line 3.2 should include any amounts reported on Line 3.1.

Lines 4.1, 4.2, 4.3 and 4.5_________ Companies that have unallocated funding obligations issued to fund government lotteries or employee, union or association of natural persons benefit plans that are NOT: (a) governmental retirement plans established under Sections 401, 403(b) or 457 of the U.S. Internal Revenue Code, or (b) protected by the Federal Pension Benefit Guaranty Corporation must report such amounts on Lines 4.1, 4.2 and 4.3. Line 4.4 equals the sum of Lines 4.1, 4.2 and 4.3. Lines 4.1, 4.2 and 4.3 are mutually exclusive. Line 4.5 needs to be completed for Minnesota business only.

Lines 5.1, 5.2, 5.3 and 5.4_________ Companies that have unallocated funding obligations issued to fund governmental retirement plans established under Sections 401 and 457 of the U.S. Internal Revenue Code must report such amounts on Lines 5.1, 5.2 and 5.3. Line 5.2 should include the amounts reported on Line 5.1. Line 5.3 needs to be completed for New Jersey business only. Line 5.4 needs to be completed for Minnesota business only.

Lines 6.1, 6.2, 6.4 and 6.5_________ Companies that have unallocated funding obligations issued to fund governmental retirement plans established under Section 403(b) of the U.S. Internal Revenue Code must report such amounts on Lines 6.1 and 6.2. Line 6.3 equals the sum of Lines 6.1 and 6.2. Lines 6.1 and 6.2 are mutually exclusive. Line 6.4 needs to be completed for New Jersey business only. Line 6.5 needs to be completed for Minnesota business only.

Lines 7.1, 7.2 and 7.3_________ Companies that have unallocated annuity contracts issued to an employee benefit plan protected by the Federal Pension Benefit Guaranty Corporation (Line 7.2 of the Base Reconciliation Exhibit) must report such amounts on Lines 7.1 and 7.2. Line 7.2 should include the amounts reported on Line 7.1. Line 7.3 needs to be completed for New Jersey business only.

Line 8_________ Companies that have unallocated funding obligations issued to fund government lotteries must report such amounts up to $5 million per contract holder. This line should be completed for New Jersey business only. Line 9_________ Companies that have unallocated funding obligations that fund employee or association of natural persons benefit plans in New Jersey in excess of $2 million need to report receipts up to $5 million per contract. This line should be completed for New Jersey business only.
Enter the total of the write-ins listed in schedule “Details of Write-ins Aggregated at Line 10 for Other Deductions.”

Represents the preliminary assessment base calculation for those states that have not adopted the most recent Model #520.

The company must provide a clear explanation of the amounts included on Line 10. Amounts deducted on any other lines on the Base Reconciliation Exhibit or Adjustments Exhibit should not be reported here, since to do so would amount to a duplicate deduction. Line 10 should not be used as a substitute for deductions that are to be reported on any of the above lines. In addition, deductions are not permitted in the first three columns for amounts received in excess of coverage limitations specified in the Guaranty Laws (e.g., a reporting entity cannot deduct amounts received or contract values in excess of $100,000 related to allocated annuity contracts).

NOTE: Cross check for Adjustments Exhibit Lines 3.2, 4.3 and 7.2, Column 4

The aggregate amounts on Adjustments Exhibit Lines 3.2, 4.3 and 7.2 should equal the aggregate of the amounts on Base Exhibit Lines 7.1, 7.2 and 7.3 less the amount reported on Base Exhibit Line 3.3.
## Direct Business in the State of

**ANNUAL STATEMENT BLANK – LIFE, HEALTH AND PROPERTY**

**LIFE, HEALTH & ANNUITY GUARANTY ASSOCIATION**

**ASSESSABLE PREMIUM MODEL ACT ASSESSMENT BASE RECONCILIATION: EXHIBIT – PART 1**

For the Year Ended December 31, _____

(To Be Filed by April 1)

### DEVELOPMENT OF ASSESSABLE PREMIUMS, CONSIDERATIONS AND DEPOSITS

**BEFORE ADDITIONAL ADJUSTMENTS PREMIUMS, CONSIDERATIONS AND DEPOSITS**

<table>
<thead>
<tr>
<th></th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Life Insurance Premiums</strong></td>
<td><strong>Allocated Annuity and Other Allocated Funds</strong></td>
<td><strong>Accident and Health Premiums</strong></td>
<td><strong>Unallocated Annuity and Other Unallocated Fund Deposits</strong></td>
<td></td>
</tr>
<tr>
<td>1. Premiums, considerations and deposits from Schedule T or Exhibit of Premiums and Losses, including investment contract receipts credited to liability account</td>
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<td></td>
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</tr>
<tr>
<td>2.1 Contract fees for variable contracts with guarantees</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.2 Reporting entity contributions to employee benefits plans; any other premiums, considerations and deposits reported in Schedule T or Exhibit of Premiums and Losses</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.3 Dividends or refunds applied to purchase paid-up additions and annuities</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.4 Dividends or refunds applied to shorten endowment or premium paying period</td>
<td></td>
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<td></td>
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</tr>
<tr>
<td>2.5 Premium and annuity considerations waived under disability or other contract provisions</td>
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<td></td>
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<tr>
<td>2.6 Aggregate write-ins for other considerations, if any</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.99 Total (Lines 2.1 through 2.6)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Amounts, applicable, that were deducted prior to determining amounts included in Lines 1 and 2 which are in the following categories:</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>3.1 Transfers to guaranteed separate accounts</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.2 Roll of GIF or annuities into other companies</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.3 Surrenders or other benefits paid out</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.4 Excess interest credited to accounts</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.5 Aggregate write-in for other amounts deducted prior to determining amounts included in Lines 1 or 2</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.99 Total (Lines 3.1 through 3.5)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Transfers between Columns 2 and 4 (Note allocated governmental retirement plans established under Sections 401, 403(b) or 457 are to be transferred on Line 4.1, unallocated governmental retirement plans are to be transferred on Lines 4.2)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.1 Enter in Column 2, as a positive or negative number, and Column 4, as a positive or negative number, the total of all ALLOCATED contracts issued to fund both governmental and non-governmental retirement plans (or its trustee) amounts received to fund contracts established under Sections 401, 403(b) or 457 of the U.S. Internal Revenue Code, that are included in Column 2, Lines 1, 2.99 and 3.99</td>
<td>XXX</td>
<td>XXX</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.2 Enter in Column 2, as a positive number, and Column 4, as a negative number, the total of all UNALLOCATED contracts issued to fund only governmental retirement plans (or its trustee) established under Sections 401, 403(b) or 457 of the U.S. Internal Revenue Code and amounts that are included any amounts reported in Column 4, Lines 1, 2.99 and 3.99</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.3 Enter in Column 2, as a positive number, and Column 4, as a negative number, the total of all other amounts reported in Column 2, Lines 1, 2.99 and 3.99 that are unallocated, other than amounts that fund unallocated contracts owned by a governmental retirement plan (or its trustee) established under Section 401, 403(b) or 457 of the U.S. Internal Revenue Code as these amounts should remain in Column 2</td>
<td>XXX</td>
<td>XXX</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.99 Total (Line 4.1 through 4.4)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Total (Lines 1 + 2.99 + 3.99 + 4.99)</td>
<td></td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

### DEVELOPMENT OF AMOUNTS INCLUDED IN LINES 1 THRU 5 THAT SHOULD BE DEDUCTED IN DETERMINING THE BASE PRIOR TO ADDITIONAL ADJUSTMENTS IN PART 2

Do not include any amount more than once in Lines 6 through 9.

6. Non-guaranteed separate account business in which the Aggregate write-in amounts where the insurer is not subject to risk. Premiums are for portions of policies or contracts NOT guaranteed or under which the entire investment risk is borne by the policyholder. Figures specify each deduction and indicate where such amounts were reported in the Annual Statement

7. Current year amounts received as part of the Federal Home Loan Bank program BUT ONLY IF included in Line 5

8. Current year amounts received for supplemental contracts and retained asset programs BUT ONLY IF included in Line 5 and if any prior years original premiums were reported as assessable premiums

9. Amounts NOT allocated to individuals or individual certificate holders or amounts received for such contracts in excess of limits
<table>
<thead>
<tr>
<th>Detail</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>7.1 Unallocated funding obligations that do NOT fund government lotteries or employee, union or association of natural persons benefit plans</td>
<td>XXX</td>
</tr>
<tr>
<td>7.2 Unallocated funding obligations that fund any employee, union or association of natural persons benefit plans protected by the Federal Pension Benefit Guaranty Corporation</td>
<td>XXX</td>
</tr>
<tr>
<td>7.3 Unallocated funding obligations that fund governmental lotteries or employee, union or association of natural persons benefit plans in excess of $5 million per contract which are NOT:</td>
<td>XXX</td>
</tr>
<tr>
<td>(a) government retirement plan established under Section 401, 403(b) or 457 of the U.S. Internal Revenue Code, or (b) protected by the Federal Pension Benefit Guaranty Corporation</td>
<td>XXX</td>
</tr>
<tr>
<td>7.4 Total (Lines 7.1 + 7.2 + 7.3)</td>
<td>XXX</td>
</tr>
</tbody>
</table>

| Dividends, Experience rating credits paid or credited, but only if NOT guaranteed in advance (include only amounts NOT already deducted in determining Lines 1 and 2) | XXX |
| Line 2.6 | XXX |

| Aggregate write-ins for Other | XXX |
| Line 2.698 | XXX |

| Summary of remaining write-ins for Line 3.5 from overflow page | XXX |
| 3.501 Total (Lines 3.501 through 3.503 plus 3.598) | XXX |
| Line 3.501 | XXX |

| Summary of remaining write-ins for Line 3.5 from overflow page | XXX |
| 3.502 Total (Lines 3.501 through 3.503 plus 3.598) | XXX |
| Line 3.502 | XXX |

| Summary of remaining write-ins for Line 3.5 from overflow page | XXX |
| 3.503 Total (Lines 3.501 through 3.503 plus 3.598) | XXX |
| Line 3.503 | XXX |

| Summary of remaining write-ins for Line 3.5 from overflow page | XXX |
| 3.598 Total (Lines 3.501 through 3.503 plus 3.598) | XXX |
| Line 3.598 | XXX |

| Summary of remaining write-ins for Line 3.5 from overflow page | XXX |
| 3.599 Total (Lines 3.501 through 3.503 plus 3.598) | XXX |
| Line 3.599 | XXX |

| Aggregate write-ins for Other | XXX |
| Line 6.01 | XXX |

| Summary of remaining write-ins for Line 6.01 from overflow page | XXX |
| 6.02 Total (Lines 6.01 plus 6.03) (Line 6 above) | XXX |
| Line 6.02 | XXX |

| Summary of remaining write-ins for Line 6.01 from overflow page | XXX |
| 6.03 Total (Lines 6.01 plus 6.02) (Line 6 above) | XXX |
| Line 6.03 | XXX |

| Summary of remaining write-ins for Line 6.01 from overflow page | XXX |
| 6.09 Total (Lines 6.01 through 6.03 plus 6.08) (Line 6 above) | XXX |
| Line 6.09 | XXX |

| Summary of remaining write-ins for Line 6.01 from overflow page | XXX |
| 6.08 Total (Lines 6.01 through 6.03 plus 6.08) (Line 6 above) | XXX |
| Line 6.08 | XXX |

| Summary of remaining write-ins for Line 6.01 from overflow page | XXX |
| 6.09 Total (Lines 6.01 through 6.03 plus 6.08) (Line 6 above) | XXX |
| Line 6.09 | XXX |

Footnote 1: For purposes of allocating Long Term Care (“LTC”) costs involving an insolvent company, please indicate the premium associated with standalone Disability Income (“DI” – include both short and long term) and Long Term Care business included in Line 10, Column 3. Note DI and LTC premium associated with a rider that is attached to a life or annuity policy should NOT be included.

<table>
<thead>
<tr>
<th>1 a</th>
<th>Disability Income (include both short and long term)</th>
</tr>
</thead>
<tbody>
<tr>
<td>XXX</td>
<td>XXX</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 b</th>
<th>Long-term care</th>
</tr>
</thead>
<tbody>
<tr>
<td>XXX</td>
<td>XXX</td>
</tr>
</tbody>
</table>

Footnote 2: For purposes of all billed assessment inquiries, please indicate the individual for each state that the guaranty association should contact regarding assessment inquiries (billing, payment, etc.)

<table>
<thead>
<tr>
<th>Individual name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title</td>
</tr>
<tr>
<td>Department</td>
</tr>
<tr>
<td>Street address</td>
</tr>
<tr>
<td>City, State ZIP</td>
</tr>
<tr>
<td>Direct phone number</td>
</tr>
<tr>
<td>Email address</td>
</tr>
</tbody>
</table>
### Direct Business in the State of

<table>
<thead>
<tr>
<th>Line 11 of the Assessable Premium Exhibit – Part 1</th>
<th>MODEL ACT BASE (Line 11 of the Reconciliation Exhibit)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>AMOUNTS REQUIRED TO DETERMINE THIS STATE’S ASSESSMENT BASE</strong></td>
<td></td>
</tr>
<tr>
<td>12. Premium received for multiple non-group policies of life insurance owned by one owner:</td>
<td></td>
</tr>
<tr>
<td>12.1 Amounts in excess of $1 million</td>
<td>XXX</td>
</tr>
<tr>
<td>12.2 Amounts in excess of $5 million</td>
<td>XXX</td>
</tr>
<tr>
<td>13. Excludable premiums for accident and health contracts:</td>
<td></td>
</tr>
<tr>
<td>13.1 Federal Employees Health Benefit Program</td>
<td>XXX</td>
</tr>
<tr>
<td>13.2 Medicare Title XVIII (note Medicare Part D stand alone plans are to be reported separately on Line 13.3)</td>
<td>XXX</td>
</tr>
<tr>
<td>13.3 Medicare Part D stand alone plans</td>
<td>XXX</td>
</tr>
<tr>
<td>13.4 Medicaid Title XIX</td>
<td>XXX</td>
</tr>
<tr>
<td>13.5 Stop loss contracts</td>
<td>XXX</td>
</tr>
<tr>
<td>13.6 MEWA, ASO, minimum premium group plans to the extent these plans or programs are self-funded or uninsured</td>
<td>XXX</td>
</tr>
<tr>
<td>13.7 State Children’s Health Insurance Program Title XXI</td>
<td>XXX</td>
</tr>
<tr>
<td>13.99 Total (Lines 13.1 through 13.7)</td>
<td>XXX</td>
</tr>
</tbody>
</table>

#### Excess of $2 million per contract

| 174. Amounts NOT in excess of $1 million per contract | XXX | XXX | XXX |
| 174.2 Amounts in excess of $1 million but NOT in excess of $5 million per contract | XXX | XXX | XXX |
| 174.1 Amounts in excess of $5 million per contract | XXX | XXX | XXX |
| 174.3 Total (Lines 174.1 + 174.2 + 174.3) | XXX | XXX | XXX |

### Assessable Premium Exhibit – Part 2

| 16. Amounts in excess of $2 million per contract (New Jersey only) | XXX | XXX | XXX |

#### Excess of $2 million per contract

| Amounts for contracts issued to fund a specific employee, union, or association of natural persons benefit plans, based on the principal place of business of the plan sponsor: | XXX | XXX | XXX |
| Amounts in excess of $2 million per contract (New Jersey only) | XXX | XXX | XXX |

© 2021 National Association of Insurance Commissioners
18.2. Amounts NOT in excess of $5 million per contract for contracts issued to
fund a specific employee, union, or association of natural persons benefit
plans, based on the principal place of business of the plan sponsor (Iowa only)

<table>
<thead>
<tr>
<th>Code:</th>
<th>XXX</th>
<th>XXX</th>
<th>XXX</th>
</tr>
</thead>
</table>

5. Unallocated funding obligations issued to fund governmental retirement
plans established under Sections 401 and 457 of the U.S. Internal Revenue
Code:

5.1. Amounts in excess of $1 million per contract

<table>
<thead>
<tr>
<th>Code:</th>
<th>XXX</th>
<th>XXX</th>
<th>XXX</th>
</tr>
</thead>
</table>

5.2. All amounts (include amounts reported on Line 20.1)

<table>
<thead>
<tr>
<th>Code:</th>
<th>XXX</th>
<th>XXX</th>
<th>XXX</th>
</tr>
</thead>
</table>

5.3. Amounts in excess of $2 million per contract (New Jersey Only)

<table>
<thead>
<tr>
<th>Code:</th>
<th>XXX</th>
<th>XXX</th>
<th>XXX</th>
</tr>
</thead>
</table>

5.4. Amounts in excess of $7.5 million per contract (Minnesota only)

<table>
<thead>
<tr>
<th>Code:</th>
<th>XXX</th>
<th>XXX</th>
<th>XXX</th>
</tr>
</thead>
</table>

19a. Enter in Column 2, as a negative number, and Column 4, as a positive number, the
total of all amounts included in Column 2 Line 11 above that have been received
to fund UNALLOCATED contracts owned by a governmental retirement benefit
plans established under Sections 401, 403(b) or 457 of the U.S. Internal Revenue Code:

19a.1. Amounts NOT in excess of $1 million per contract

<table>
<thead>
<tr>
<th>Code:</th>
<th>XXX</th>
<th>XXX</th>
<th>XXX</th>
</tr>
</thead>
</table>

19a.2. Amounts in excess of $2 million per contract

<table>
<thead>
<tr>
<th>Code:</th>
<th>XXX</th>
<th>XXX</th>
<th>XXX</th>
</tr>
</thead>
</table>

19a.3. Total (Lines 6.1 + 6.2 + 6.3)

<table>
<thead>
<tr>
<th>Code:</th>
<th>XXX</th>
<th>XXX</th>
<th>XXX</th>
</tr>
</thead>
</table>

19a.4. Amounts NOT in excess of $7.5 million per contract (Minnesota only)

<table>
<thead>
<tr>
<th>Code:</th>
<th>XXX</th>
<th>XXX</th>
<th>XXX</th>
</tr>
</thead>
</table>

6.5. Amounts in excess of $7.5 million per contract (Minnesota only)

<table>
<thead>
<tr>
<th>Code:</th>
<th>XXX</th>
<th>XXX</th>
<th>XXX</th>
</tr>
</thead>
</table>

19b. Enter in Column 2, as a positive number, all amounts received to fund
UNALLOCATED contracts owned by a governmental retirement benefit plan (or its trustee) established under Section 403(b) of the U.S. Internal
Revenue Code (Louisiana only)

<table>
<thead>
<tr>
<th>Code:</th>
<th>XXX</th>
<th>XXX</th>
<th>XXX</th>
</tr>
</thead>
</table>

19c. Enter in Column 2, as a positive number, all amounts received to fund
UNALLOCATED contracts owned by a governmental deferred compensation plan (or its trustee) established under Section 457 of the U.S.
Internal Revenue Code (Kansas only)

<table>
<thead>
<tr>
<th>Code:</th>
<th>XXX</th>
<th>XXX</th>
<th>XXX</th>
</tr>
</thead>
</table>

20. Unallocated funding obligations issued to or in connection with that fund employees,
union, or association of natural persons benefit plans protected by the Federal
Pension Benefit Guaranty Corporation:

20.1. Amounts NOT in excess of $1 million per contract

<table>
<thead>
<tr>
<th>Code:</th>
<th>XXX</th>
<th>XXX</th>
<th>XXX</th>
</tr>
</thead>
</table>

7.1. Amounts NOT in excess of $2 million per contract (New Jersey Only)

<table>
<thead>
<tr>
<th>Code:</th>
<th>XXX</th>
<th>XXX</th>
<th>XXX</th>
</tr>
</thead>
</table>

8. Unallocated funding obligations issued to fund government lotteries NOT in excess
of $5 million per contract (New Jersey Only)

<table>
<thead>
<tr>
<th>Code:</th>
<th>XXX</th>
<th>XXX</th>
<th>XXX</th>
</tr>
</thead>
</table>

9. Unallocated funding obligations that fund employees or association of natural
persons benefit plans in excess of $2 million but NOT in excess of $5 million per
contract (New Jersey Only)

<table>
<thead>
<tr>
<th>Code:</th>
<th>XXX</th>
<th>XXX</th>
<th>XXX</th>
</tr>
</thead>
</table>

21b. Aggregate write-ins for other deductions

<table>
<thead>
<tr>
<th>Code:</th>
<th>XXX</th>
<th>XXX</th>
<th>XXX</th>
</tr>
</thead>
</table>

DETAILS OF WRITE-INS

21d. ASSESSABLE PREMIUM BASE after adjustments – see state specific
formula/Column Year (20 _)

OVERFLOW PAGE FOR WRITE-INS

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### ANNUAL STATEMENT BLANK – LIFE

### SUPPLEMENTAL EXHIBITS AND SCHEDULES

The following supplemental reports are required to be filed as part of your statement filing unless specifically waived by the domiciliary state. However, in the event that your domiciliary state waives the filing requirement, your response of WAIVED to the specific interrogatory will be accepted in lieu of filing a “NONE” report and a bar code will be printed below. If the supplement is required of your company but is not being filed for whatever reason enter SEE EXPLANATION and provide an explanation following the interrogatory questions.

#### MARCH FILING

1. Will the Supplemental Compensation Exhibit be filed with the state of domicile by March 1? ......................................................
   - ..............................................................

2. Will the confidential Risk-based Capital Report be filed with the NAIC by March 1? ......................................................
   - ..............................................................

3. Will the confidential Risk-based Capital Report be filed with the state of domicile, if required, by March 1? ......................................................
   - ..............................................................

4. Will an actuarial opinion be filed by March 1? ......................................................
   - ..............................................................

#### APRIL FILING

5. Will Management’s Discussion and Analysis be filed by April 1? ......................................................
   - ..............................................................

6. Will the调节, Health & Annuity Guaranty Association ASSESSABLE PREMIUM Model Act Assessment Base Reconciliation Exhibit – Parts 1 and 2 be filed with the state of domicile and the NAIC by April 1? ......................................................
   - ..............................................................

#### JUNE FILING

7. Will the Supplemental Investment Risks Interrogatories be filed by April 1? ......................................................
   - ..............................................................

8. Will an audited financial report be filed by June 1? ......................................................
   - ..............................................................

9. Will Accountants Letter of Qualifications be filed with the state of domicile and electronically with the NAIC by June 1? ......................................................
   - ..............................................................

#### AUGUST FILING

10. Will the regulator-only (non-public) Communication of Internal Control Related Matters Noted in Audit be filed with the state of domicile and electronically with the NAIC (as a regulator-only non-public document) by August 1? ......................................................
    - ..............................................................

The following supplemental reports are required to be filed as part of your annual statement filing. If your company is engaged in the type of business covered by the supplement, however, in the event that your company does not transact the type of business for which the special report must be filed, your response of NO to the specific interrogatory will be accepted in lieu of filing a “NONE” report and a bar code will be printed below. If the supplement is required of your company but is not being filed for whatever reason enter SEE EXPLANATION and provide an explanation following the interrogatory questions.

#### MARCH FILING

11. Will Schedule SIS (Stockholder Information Supplement) be filed with the state of domicile by March 1? (Not applicable to fraternal benefit societies) ......................................................
    - ..............................................................

12. Will the Medicare Supplement Insurance Experience Exhibit be filed with the state of domicile and the NAIC by March 1? ......................................................
    - ..............................................................

13. Will the Trusteed Surplus Statement be filed with the state of domicile and the NAIC by March 1? ......................................................
    - ..............................................................

14. Will the actuarial opinion on participating and non-participating policies as required in Interrogatories 1 and 2 to Exhibit 5 be filed with the state of domicile and electronically with the NAIC by March 1? ......................................................
    - ..............................................................

15. Will the actuarial opinion on non-guaranteed elements as required in interrogatory #3 to Exhibit 5 be filed with the state of domicile and electronically with the NAIC by March 1? ......................................................
    - ..............................................................

16. Will the actuarial opinion on X-Factors be filed with the state of domicile and electronically with the NAIC by March 1? ......................................................
    - ..............................................................

17. Will the actuarial opinion on Separate Accounts Funding Guaranteed Minimum Benefit be filed with the state of domicile and electronically with the NAIC by March 1? ......................................................
    - ..............................................................

18. Will the actuarial opinion on Synthetic Guaranteed Investment Contracts be filed with the state of domicile and electronically with the NAIC by March 1? ......................................................
    - ..............................................................

19. Will the Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV be filed with the state of domicile and electronically with the NAIC by March 1? ......................................................
    - ..............................................................

20. Will the Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXV be filed with the state of domicile and electronically with the NAIC by March 1? ......................................................
    - ..............................................................

21. Will the Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method required by Actuarial Guideline XXXVI be filed with the state of domicile and electronically with the NAIC by March 1? ......................................................
    - ..............................................................

22. Will the Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Average Market Value) be filed with the state of domicile and electronically with the NAIC by March 1? ......................................................
    - ..............................................................
### SUPPLEMENTAL EXHIBITS AND SCHEDULES INTERROGATORIES

| #:423 | Will the Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Market Value) be filed with the state of domicile and electronically with the NAIC by March 1? |  
| #:424 | Will the C-3 RBC Certifications required under C-3 Phase I be filed with the state of domicile and electronically with the NAIC by March 1? |

### APRIL FILING

| #:425 | Will the C-3 RBC Certifications required under C-3 Phase II be filed with the state of domicile and electronically with the NAIC by March 1? |
| #:426 | Will the Actuarial Certifications Related to Annuity Nonforfeiture Ongoing Compliance for Equity Indexed Annuities be filed with the state of domicile and electronically with the NAIC by March 1? |
| #:427 | Will the actuarial opinion required by the Modified Guaranteed Annuity Model Regulation be filed with the state of domicile and electronically with the NAIC by March 1? |
| #:428 | Will the Actuarial Certification regarding the use of 2001 Preferred Class Tables required by the Model Regulation Permitting the Recognition of Preferred Mortality Tables for Use in Determining Minimum Reserve Liabilities be filed with the state of domicile and electronically with the NAIC by March 1? |
| #:429 | Will the Workers’ Compensation Carve-Out Supplement be filed by March 1? (Not applicable to fraternal benefit societies) |
| #:430 | Will Supplemental Schedule O be filed with the state of domicile and the NAIC by March 1? |
| #:431 | Will the Medicare Part D Coverage Supplement be filed with the state of domicile and the NAIC by March 1? |
| #:432 | Will an approval from the reporting entity’s state of domicile for relief related to the five-year rotation requirement for lead audit partner be filed electronically with the NAIC by March 1? |
| #:433 | Will an approval from the reporting entity’s state of domicile for relief related to the one-year cooling off period for independent CPA be filed electronically with the NAIC by March 1? |
| #:434 | Will an approval from the reporting entity’s state of domicile for relief related to the Requirements for Audit Committees be filed electronically with the NAIC by March 1? |
| #:435 | Will the VM-20 Reserves Supplement be filed with the state of domicile and the NAIC by March 1? |

### AUGUST FILING

| #:436 | Will the Long-Term Care Experience Reporting Forms be filed with the state of domicile and the NAIC by April 1? |
| #:437 | Will the Credit Insurance Experience Exhibit be filed with the state of domicile and the NAIC by April 1? (Not applicable to fraternal benefit societies) |
| #:438 | Will the Accident and Health Policy Experience Exhibit be filed by April 1? |
| #:439 | Will the Supplemental Health Care Exhibit (Parts 1, 2 and 3) be filed with the state of domicile and the NAIC by April 1? |
| #:440 | Will the regulator only (non-public) Supplemental Health Care Exhibit’s Allocation Report be filed with the state of domicile and the NAIC by April 1? |
| #:441 | Will the confidential Actuarial Memorandum required by Actuarial Guideline XXXVIII 8D be filed with the state of domicile by April 30? |
| #:442 | Will the Supplemental Term and Universal Life Insurance Reinsurance Exhibit be filed with the state of domicile and the NAIC by April 1? |
| #:443 | Will the Variable Annuities Supplement be filed with the state of domicile and the NAIC by April 1? |
| #:444 | Will the confidential Executive Summary of the PBR Actuarial Report be filed with the state of domicile by April 1? |
| #:445 | Will the confidential Life Summary of the PBR Actuarial Report be filed with the state of domicile by April 1? |
| #:446 | Will the confidential Variable Annuities Summary of the PBR Actuarial Report be filed with the state of domicile by April 1? |

### Bar code:

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ANNUAL STATEMENT BLANK – HEALTH

SUPPLEMENTAL EXHIBITS AND SCHEDULES

INTERROGATORIES

The following supplemental reports are required to be filed as part of your statement filing unless specifically waived by the domiciliary state. However, in the event that your domiciliary state waives the filing requirement, your response of WAIVED to the specific interrogatory will be accepted in lieu of filing a “NONE” report and a bar code will be printed below. If the supplement is required of your company but is not being filed for whatever reason, enter SEE EXPLANATION and provide an explanation following the interrogatory questions.

MARCH FILING

1. Will the Supplemental Compensation Exhibit be filed with the state of domicile by March 1? .................................................
2. Will an actuarial opinion be filed by March 1? .................................................
3. Will the confidential Risk-based Capital Report be filed with the NAIC by March 1? .................................................
4. Will the confidential Risk-based Capital Report be filed with the state of domicile, if required by March 1? .................................................

APRIL FILING

21. Will the Long-Term Care Experience Reporting Forms be filed with the state of domicile and the NAIC by April 1? ...........
22. Will the Supplemental Life data due April 1 be filed with the state of domicile and the NAIC? .................................................
23. Will the Supplemental Property/Casualty Insurance Expense Exhibit due April 1 be filed with any state that requires it, and, if so, the NAIC? .................................................
24. Will the Supplemental Health Care Exhibit (Parts 1, 2 and 3) be filed with the state of domicile and the NAIC by April 1? .................................................
25. Will the regulator-only (non-public) Supplemental Health Care Exhibit’s Allocation Report be filed with the state of domicile and the NAIC by April 1?
26. Will the Life, Health & Annuity Guaranty Association ASSESSABLE PREMIUM Model Act Assessment Base Reconciliation Exhibit Parts 1 and 2 be filed with the state of domicile and the NAIC by April 1?
27. Will the Adjustments to the Life, Health & Annuity Guaranty Association Model Act Assessment Base Reconciliation Exhibit (if required) be filed with the state of domicile and the NAIC by April 1?

AUGUST FILING

27a. Will Management’s Report of Internal Control Over Financial Reporting be filed with the state of domicile by August 1? .................................................

Explanation:

Bar code:
ANNUAL STATEMENT BLANK – PROPERTY

SUPPLEMENTAL EXHIBITS AND SCHEDULES INTERROGATORIES

The following supplemental reports are required to be filed as part of your statement filing unless specifically waived by the domiciliary state. However, in the event that your domiciliary state waives the filing requirement, your response of WAIVED to the specific interrogatory will be accepted in lieu of filing a “NONE” report and a bar code will be printed below. If the supplement is required of your company but is not being filed for whatever reason, enter SEE EXPLANATION and provide an explanation following the interrogatory questions.

MARCH FILING

1. Will an actuarial opinion be filed by March 1? ....................................................
2. Will the Supplemental Compensation Exhibit be filed with the state of domicile by March 1? ....................................................
3. Will the confidential Risk-based Capital Report be filed with the NAIC by March 1? ....................................................
4. Will the confidential Risk-based Capital Report be filed with the state of domicile, if required, by March 1? ....................................................

Detail Eliminated To Conserve Space

APRIL FILING

29. Will the Credit Insurance Experience Exhibit be filed with the state of domicile and the NAIC by April 1? ....................................................
30. Will the Long-term Care Experience Reporting Forms be filed with the state of domicile and the NAIC by April 1? ....................................................
31. Will the Accident and Health Policy Experience Exhibit be filed by April 1? ....................................................
32. Will the Supplemental Health Care Exhibit (Parts 1, 2 and 3) be filed with the state of domicile and the NAIC by April 1? ....................................................
33. Will the regulator-only (non-public) Supplemental Health Care Exhibit’s Allocation Report be filed with the state of domicile and the NAIC by April 1? ....................................................
34. Will the Cybersecurity and Identity Theft Insurance Coverage Supplement be filed with the state of domicile and the NAIC by April 1? ....................................................
35. Will the Life, Health & Annuity Guaranty Association ASSESSABLE PREMIUM Model Act Assessment Base Reconciliation Exhibit – Parts 1 and 2 be filed with the state of domicile and the NAIC by April 1? ....................................................
36. Will the Adjustments to the Life, Health & Annuity Guaranty Association Model Act Assessment Base Reconciliation Exhibit (if required) be filed with the state of domicile and the NAIC by April 1? ....................................................
37. Will the Private Flood Insurance Supplement be filed with the state of domicile and the NAIC by April 1? ....................................................

AUGUST FILING

38. Will Management’s Report of Internal Control Over Financial Reporting be filed with the state of domicile by August 1? ....................................................

Explanation:

Bar Code:

W:\National Meetings\2021\Spring\TF\AppBlanksWG\minutes\Att A4_2020-31BWG.docx
Statement Type:
H = Health; L/F = Life/Fraternal Combined; P/C = Property/Casualty; SA = Separate Accounts; T = Title

<table>
<thead>
<tr>
<th>Effective</th>
<th>Table Name</th>
<th>Description</th>
<th>Statement Type</th>
<th>Filing Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
<td>Long-Term Care Form 5</td>
<td><strong>CHANGE TO INSTRUCTION</strong></td>
<td>H, L/F, P/C</td>
<td>Annual</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Add the requirement to include a grand total page back into the instructions at end of first paragraph for Form 5.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Form 5 provides LTC sales and claims experience on a state-by-state basis. These are the state’s portion of a number of statistics reported on a nationwide basis elsewhere in these experience forms. Form 5 also includes data on products that include extension of and/or acceleration of LTC benefits on life policies or annuity contracts. In addition, a schedule must be prepared that contains the grand total (GT) for the company.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2020</td>
<td>Notes to Financial Statements</td>
<td><strong>CHANGE TO INSTRUCTION</strong></td>
<td>L/F</td>
<td>Annual</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Add the below back to Note 33. The instruction for 33F was deleted by mistake but the illustration for 33F remained. The instructions were part of the 2019-21BWG adopted by the BWG that modified the disclosure.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>F. Reconcile total life insurance reserves amount disclosed to the appropriate sections of the Aggregate Reserves for Life Policies and Contracts Exhibit (Exhibit 5) of the Life, Accident and Health Annual Statement and the corresponding lines in the Separate Accounts Statement. The reconciliation is a single presentation including all amounts from the sections on Individual Life Insurance and Group Life Insurance.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Effective</td>
<td>Table Name</td>
<td>Description</td>
<td>Statement Type</td>
<td>Filing Type</td>
</tr>
<tr>
<td>-----------</td>
<td>---------------------</td>
<td>----------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>----------------</td>
<td>-------------</td>
</tr>
</tbody>
</table>
| 2021      | Schedule D, Part 4  | **CHANGE TO INSTRUCTION**  
Add the word “tendered” to reference of called bonds and prepayment penalty.  
Column 18 – Realized Gain (Loss) on Disposal  
This should be the difference between the Consideration column amount and the Book/Adjusted Carrying Value at Disposal Date, excluding any portion that is attributable to foreign exchange differences.  
For SVO Identified Funds (Bond Mutual Funds and Exchange Traded Funds), enter the difference between the consideration, Column 7 and actual cost Column 9 at date of sale.  
Bonds called or tendered where consideration received exceeds par:  
For securities sold, redeemed or otherwise disposed of, which generate investment income as a result of a prepayment penalty and/or acceleration fee, the amount of realized gain (loss) reported is equal to the Par value of the investment (Column 8) less the BACV at the Disposal Date (Column 16).  
Bonds called or tendered where consideration received is less than par:  
For securities sold, redeemed or otherwise disposed of, the amount of investment income and realized gain reported shall be calculated in accordance with *SSAP No. 26R—Bonds*. | H, L/F, P/C, T | Annual      |
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<th>Statement Type</th>
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<td>H, L/F, P/C, T</td>
<td>Annual</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Add the word “tendered” to reference of called bonds and prepayment penalty.</td>
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<tr>
<td></td>
<td></td>
<td>Column 20 — Bond Interest/Stock Dividends Received During Year</td>
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<td></td>
<td>For Mutual Funds (including Bond Mutual Funds – as Identified by the SVO and Exchange Traded Funds – as Identified by the SVO), enter the amount of distributions received in cash or reinvested in additional shares.</td>
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<td></td>
<td>Include: The proportionate share of investment income directly related to the securities reported in this schedule.</td>
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<td></td>
<td>Report amounts net of foreign withholding tax.</td>
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<td></td>
<td>Bonds called or tendered where consideration received exceeds par:</td>
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<td>For securities sold, redeemed or otherwise disposed of, which generate investment income as a result of a prepayment penalty and/or acceleration fee; the amount of investment income reported is equal to the total consideration received (Column 7) less the Par value of the investment (Column 8).</td>
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<td>Bonds or tendered called where consideration received is less than par:</td>
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<td>For securities sold, redeemed or otherwise disposed of, the amount of investment income and realized gain reported shall be calculated in accordance with SSAP No. 26R—Bonds.</td>
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<tr>
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<td><strong>CHANGE TO INSTRUCTION</strong></td>
<td>H, L/F, P/C, T</td>
<td>Annual</td>
</tr>
<tr>
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<td></td>
<td>Add the word “tendered” to reference of called bonds and prepayment penalty.</td>
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<td></td>
<td>Column 18 — <strong>Realized Gain (Loss) on Disposal</strong></td>
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<td></td>
<td>This should be the difference between the Consideration column amount and the Book/Adjusted Carrying Value at Disposal Date, excluding any portion that is attributable to foreign exchange differences.</td>
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<td>Bonds called or tendered where consideration received exceeds par:</td>
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<td>For securities sold, redeemed or otherwise disposed of, which generate investment income as a result of a prepayment penalty and/or acceleration fee; the amount of realized gain (loss) reported is equal to the Par value of the investment (Column 8) less the BACV at the Disposal Date (Column 11).</td>
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<td>Bonds called or tendered where consideration received is less than par:</td>
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<td>For securities sold, redeemed or otherwise disposed of, the amount of investment income and realized gain reported shall be calculated in accordance with SSAP No. 26R—Bonds.</td>
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<td>Table Name</td>
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</table>
| 2021      | Schedule D, Part 5 | **CHANGE TO INSTRUCTION**  
Add the word “tendered” to reference of called bonds and prepayment penalty.  
Column 20 – Interest and Dividends Received During Year  
For Mutual Funds (including Bond Mutual Funds – as Identified by the SVO and Exchange Traded Funds – as Identified by the SVO), enter the amount of distributions received in cash or reinvested in additional shares.  
Include: The proportionate share of investment income directly related to the securities reported in this schedule.  
Report amounts net of foreign withholding tax.  
**Bonds called or tendered** where consideration received exceeds par:  
For securities sold, redeemed or otherwise disposed of, which generate investment income as a result of a prepayment penalty and/or acceleration fee, the amount of investment income reported is equal to the total consideration received (Column 10) less the Par value of the investment (Column 8).  
**Bonds called or tendered** where consideration received is less than par:  
For securities sold, redeemed or otherwise disposed of, the amount of investment income and realized gain reported shall be calculated in accordance with *SSAP No. 26R—Bonds*. |
<table>
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<th>Description</th>
<th>Statement Type</th>
<th>Filing Type</th>
</tr>
</thead>
</table>
| 2021      | Schedule D, Part 4 | CHANGE TO INSTRUCTION  
Add the word “tendered” to reference of called bonds and prepayment penalty.  
Column 18 – Realized Gain or (Loss) on Disposal  
This should be the difference between the Consideration column amount and the Book/Adjusted Carrying Value at Disposal Date, excluding any portion that is attributable to foreign exchange differences.  
For Bond Mutual Funds – as Identified by the SVO and Exchange Traded Funds – as Identified by the SVO, enter the difference between the consideration, Column 7 and actual cost Column 9 at date of sale.  
Bonds called or tendered where consideration received exceeds par:  
For securities sold, redeemed or otherwise disposed of, which generate investment income as a result of a prepayment penalty and/or acceleration fee; the amount of realized gain (loss) reported is equal to the Par value of the investment (Column 8) less the BACV at the Disposal Date (Column 16).  
Bonds called or tendered where consideration received is less than par:  
For securities sold, redeemed or otherwise disposed of, the amount of investment income and realized gain reported shall be calculated in accordance with SSAP No. 26R—Bonds. | H, L/F, P/C, T | Quarterly |
<table>
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<td>Quarterly</td>
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<td>Add the word “tendered” to reference of called bonds and prepayment penalty.</td>
<td>P/C, T</td>
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</tr>
<tr>
<td></td>
<td></td>
<td>Column 20 – Bond Interest/Stock Dividends Received During Year</td>
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</tr>
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<td>For Mutual Funds (including Bond Mutual Funds – as Identified by the SVO and Exchange Traded Funds – as Identified by the SVO), enter the amount of distributions received in cash or reinvested in additional shares.</td>
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<td>Include: The proportionate share of investment income directly related to the securities reported in this schedule.</td>
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<td>Report amounts net of foreign withholding tax.</td>
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<tr>
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<td>Bonds called <strong>tendered</strong> where consideration received exceeds par:</td>
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<td></td>
<td>For securities sold, redeemed or otherwise disposed of, which generate investment income as a result of a prepayment penalty and/or acceleration fee; the amount of investment income reported is equal to the total consideration received (Column 7) less the Par value of the investment (Column 8).</td>
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<td>Bonds called <strong>tendered</strong> where consideration received is less than par:</td>
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<tr>
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<td></td>
<td>For securities sold, redeemed or otherwise disposed of, the amount of investment income and realized gain reported shall be calculated in accordance with <strong>SSAP No. 26R—Bonds</strong>.</td>
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<td>2021</td>
<td>Notes to Financial Statements</td>
<td><strong>CHANGE TO INSTRUCTION</strong></td>
<td>H, L/F,</td>
<td>Annual</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Add reference to tendered bonds to Note 5Q.</td>
<td>P/C, T</td>
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<tr>
<td></td>
<td></td>
<td>Q. Prepayment Penalty and Acceleration Fees</td>
<td></td>
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<td></td>
<td></td>
<td>For securities sold, redeemed or otherwise disposed as a result of a callable or tender offer feature (including make whole call provisions), disclose the number of CUSIPs sold, disposed or otherwise redeemed and the aggregate amount of investment income generated as a result of a prepayment penalty and/or acceleration fee for the General Account and Separate Account.</td>
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<tr>
<td>Effective</td>
<td>Table Name</td>
<td>Description</td>
<td>Statement Type</td>
<td>Filing Type</td>
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<tr>
<td>2021</td>
<td>Jurat</td>
<td><strong>CHANGE TO INSTRUCTION</strong></td>
<td>H, L/F, P/C, T</td>
<td>Annual</td>
</tr>
</tbody>
</table>

Add the clarification below for signatures.

Signatures

Complete the Jurat signature requirements in accordance with the requirements of the domiciliary state. Direct any questions concerning signature requirements to that state. At least one statement filed with the corporate officers with the corporate seal affixed thereon where appropriate, and must be properly notarized. For statements filed in non-domestic states, facsimile signatures or reproductions of original signatures may be used except where otherwise mandated. If the appropriate corporate officers are incapacitated or otherwise not available due to a personal emergency, the reporting entity should contact the domiciliary state for direction as to who may sign the statement.

NOTE: If the United States Manager of a U.S. Branch or the Attorney-in-Fact of a Reciprocal Exchange or Lloyds Underwriters is a corporation, the affidavit should be signed by two (or three) principal officers of the corporation; or, if a partnership, by two (or three) of the principal members of the partnership.

For domiciliary jurisdictions that require the reporting entity to submit signatures on the Jurat page as part of the PDF filed with the NAIC see the instructions for submitting a signed Jurat in the General Electronic Filing Directive. The link to that directive can be found at the following Web address:

www.naic.org/cmte_e_app_blanks.htm
<table>
<thead>
<tr>
<th>Effective</th>
<th>Table Name</th>
<th>Description</th>
<th>Statement Type</th>
<th>Filing Type</th>
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<td>2022</td>
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<td><strong>CHANGE TO INSTRUCTION</strong></td>
<td>H, L/F, P/C, T</td>
<td>Quarterly</td>
</tr>
</tbody>
</table>

Add the clarification below for signatures.

**Signatures**

Complete the Jurat signature requirements in accordance with the requirements of the domiciliary state. Direct any questions concerning signature requirements to that state. At least one statement filed with Consult the requirements of the domiciliary state regarding filing of the statement with must have original signatures and must be manually signed by the appropriate corporate officers, have with the corporate seal affixed thereon where appropriate and be properly notarized. For statements filed in non-domestic states, facsimile signatures or reproductions of original signatures may be used except where otherwise mandated. If the appropriate corporate officers are incapacitated or otherwise not available due to a personal emergency, the reporting entity should contact the domiciliary state for direction as to who may sign the statement.

**NOTE:** If the United States Manager of a U.S. Branch or the Attorney-in-Fact of a Reciprocal Exchange or Lloyds Underwriters is a corporation, the affidavit should be signed by two (or three) principal officers of the corporation; or, if a partnership, by two (or three) of the principal members of the partnership.

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www.naic.org/cmte_e_app_blanks.htm
### NAIC BLANKS (E) WORKING GROUP

**Blanks Agenda Item Submission Form**

<table>
<thead>
<tr>
<th>CONTACT PERSON:</th>
<th>Jacob W. Garn</th>
</tr>
</thead>
<tbody>
<tr>
<td>TELEPHONE:</td>
<td></td>
</tr>
<tr>
<td>EMAIL ADDRESS:</td>
<td></td>
</tr>
<tr>
<td>ON BEHALF OF:</td>
<td>Chair, Blanks Working Group</td>
</tr>
<tr>
<td>NAME:</td>
<td>Jacob W. Garn</td>
</tr>
<tr>
<td>TITLE:</td>
<td>Chair, Blanks Working Group</td>
</tr>
<tr>
<td>AFFILIATION:</td>
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<td>ADDRESS:</td>
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</table>

**DATE:** 11/03/2020

**FOR NAIC USE ONLY**

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<tr>
<td>Changes to Existing Reporting</td>
<td>[ X ]</td>
</tr>
<tr>
<td>New Reporting Requirement</td>
<td>[ ]</td>
</tr>
</tbody>
</table>

**REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT**

| No Impact | [ X ] |
| Modified Required Disclosure | [ ] |

**DISPOSITION**

| Rejected For Public Comment | [ ] |
| Referred To Another NAIC Group | [ ] |
| Received For Public Comment | [ ] |
| Adopted | Date 03/16/2021 |
| Rejected | Date |
| Deferred | Date |
| Other (Specify) | |

**BLANK(S) TO WHICH PROPOSAL APPLIES**

<table>
<thead>
<tr>
<th>[ X ] ANNUAL STATEMENT</th>
<th>[ X ] INSTRUCTIONS</th>
<th>[ X ] CROSSCHECKS</th>
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<td>[ ] QUARTERLY STATEMENT</td>
<td>[ ] Separate Accounts</td>
<td>[ ] Title</td>
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<td>[ ] Life, Accident &amp; Health/Fraternal</td>
<td>[ ] Protected Cell</td>
<td>[ ] Other</td>
</tr>
<tr>
<td>[ ] Property/Casualty</td>
<td>[ ] Health (Life Supplement)</td>
<td></td>
</tr>
<tr>
<td>[ ] Health</td>
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</tr>
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</table>

Anticipated Effective Date: Annual 2021

**IDENTIFICATION OF ITEM(S) TO CHANGE**

Add a new Health Care Receivables Supplement to the Life/Fraternal Annual Statement that adds Exhibits 3 and 3A from the Health Annual Statement to the Life/Fraternal annual filings. Add guidance document reference to Exhibit 3A of the Health Annual Statement.

**REASON, JUSTIFICATION FOR AND/OR BENEFIT OF CHANGE**

The purpose of the proposal is to allow for more consistency of reporting between the life and health blanks with regards to health care receivables. The addition is intended to provide regulators with detailed health care receivables information from life companies that write a large amount of health business to allow for analysis at the nationwide level.

**NAIC STAFF COMMENTS**

Comment on Effective Reporting Date: ________________________________

Other Comments: ________________________________

**This section must be completed on all forms.**

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Revised 7/18/2018
ANNUAL STATEMENT INSTRUCTIONS – HEALTH

EXHIBIT 3A – ANALYSIS OF HEALTH CARE RECEIVABLES

The purpose of this exhibit is to analyze health care receivables collected and accrued for the current year compared to the prior year.

This exhibit is based on the gross health care receivable, not just the admitted portion.

Report the total asset (health care receivable) in this exhibit not just the admitted portion. Amounts are gross of reinsurance.

Refer to SSAP No. 84—Health Care and Government Insured Plan Receivables for accounting guidance. (See reporting guidance at [**INSERT WEB ADDRESS WHEN GUIDANCE POSTED**].

In this exhibit, the term “accrued” is analogous to the term “incurred” on the U&I Exhibit, Part 2B. Accrued pertains to the health care receivable asset, whereas incurred pertains to the claim liability.

---

ANNUAL STATEMENT INSTRUCTIONS – LIFE\FRATERNAL

HEALTH CARE RECEIVABLES SUPPLEMENT

The Health Care Receivables Supplement shall be completed by those companies reporting accident and health business.

This supplement is required to be filed no later than March 1.

EXHIBIT 3 – HEALTH CARE RECEIVABLES

Individually list the greater of any account balances greater than $10,000 or those that are 10% of gross health care receivables. Use Lines 0100001 through 0699996, as needed. Report gross amounts for insured plans although these amounts may be offset against corresponding liabilities on the balance sheet. Report the aggregate of amounts not individually listed on Lines 0199998 through 0699998. The subtotal and grand total amounts should be reported on the following lines:

<table>
<thead>
<tr>
<th>Category</th>
<th>Line Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pharmaceutical Rebate Receivables</td>
<td>0199999</td>
</tr>
<tr>
<td>Claim Overpayment Receivables</td>
<td>0299999</td>
</tr>
<tr>
<td>Loans and Advances to Providers</td>
<td>0399999</td>
</tr>
<tr>
<td>Capitation Arrangement Receivables</td>
<td>0499999</td>
</tr>
<tr>
<td>Risk sharing Receivables</td>
<td>0599999</td>
</tr>
<tr>
<td>Other Receivables</td>
<td>0699999</td>
</tr>
<tr>
<td>Gross Health Care Receivables</td>
<td>0799999</td>
</tr>
</tbody>
</table>

Column 7 — Admitted

Total line should equal the inset amount on Line 24 of the Asset Page.
EXHIBIT 3A – ANALYSIS OF HEALTH CARE RECEIVABLES

The purpose of this exhibit is to analyze health care receivables collected and accrued for the current year compared to the prior year.

This exhibit is based on the gross health care receivable, not just the admitted portion.

Report the total asset (health care receivable) in this exhibit not just the admitted portion. Amounts are gross of reinsurance.

Refer to SSAP No. 84—Health Care and Government Insured Plan Receivables for accounting guidance. (See reporting guidance at [**INSERT WEB ADDRESS WHEN GUIDANCE POSTED**].

Columns 1 and 2:

Enter separately in Columns 1 and 2, Lines 1 through 6, all amounts collected or offset during the year accrued prior to the current year and accrued during the current year. Record only those amounts actually collected including offsets, that meet the offset conditions of SSAP No. 64—Offsetting and Netting of Assets and Liabilities.

Line 3 includes amounts charged against those gross health care receivables, such as loans or advances to non-related party hospitals, established as prepaid assets that are not expensed until the related claims have been received from the provider as the claims have not been paid as of the statement date.

All amounts collected, including offsets, related to prior year receivables accrued should be reported in Column 1. All amounts collected, including offsets, related to current year receivables accrued should be reported in Column 2.

Columns 3 and 4:

Enter separately in Columns 3 and 4 the gross health care receivables accrual amount between those accrued prior to the current year and those accrued during the year. All amounts accrued related to prior year receivables accrued should be reported in Column 3. All amounts accrued related to current year receivables accrued should be reported in Column 4.

For each of Lines 1 through 7, the sum of Columns 3 through 4 should agree to Exhibit 3 Health Care Receivables, sum of Columns 6 and 7, for each type of health care receivable and in total.

Column 5:

Enter the sum of Columns 1 and 3. This is the amount collected or offset during the current year on health care receivables that were accrued prior to the current year, plus amounts still accrued at the end of the current year, related to the health care receivable accrued at the end of the prior year.

Column 6:

Column 6 reports the amounts of prior year-end accounting accrual for gross health care receivables.

The comparison between Columns 5 and 6 is to the total receivables, not just the portion that is an admitted asset.
ANNUAL STATEMENT BLANK – LIFE\FRATERNAL

HEALTH CARE RECEIVABLES SUPPLEMENT
For The Year Ended December 31, 2021
(To Be Filed by March 1)

Of The
Insurance Company
Address (City, State, Zip Code)

<table>
<thead>
<tr>
<th>Name of Debtor</th>
<th>1 1 - 30 Days</th>
<th>2 31 - 60 Days</th>
<th>3 61 - 90 Days</th>
<th>4 Over 90 Days</th>
<th>5 Nonadmitted</th>
<th>6 Admitted</th>
</tr>
</thead>
<tbody>
<tr>
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<tr>
<td>0799999 Gross health care receivables</td>
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</tr>
</tbody>
</table>

© 2021 National Association of Insurance Commissioners
### HEALTH CARE RECEIVABLES SUPPLEMENT

#### EXHIBIT 3A – ANALYSIS OF HEALTH CARE RECEIVABLES COLLECTED AND ACCRUED

<table>
<thead>
<tr>
<th>Type of Health Care Receivable</th>
<th>Health Care Receivables Collected During the Year</th>
<th>Health Care Receivables Accrued as of December 31 of Current Year</th>
<th>Health Care Receivables in Prior Years (Cols. 1 + 3)</th>
<th>Estimated Health Care Receivables Accrued as of December 31 of Prior Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Pharmaceutical rebate receivables</td>
<td>On Amounts Accrued Prior to January 1 of Current Year</td>
<td>On Amounts Accrued During the Year</td>
<td>On Amounts Accrued December 31 of Prior Year</td>
<td>On Amounts Accrued During the Year</td>
</tr>
<tr>
<td>2. Claim overpayment receivables</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>3. Loans and advances to providers</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>4. Capitation arrangement receivables</td>
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Note that the accrued amounts in Columns 3, 4 and 6 are the total health care receivables, not just the admitted portion.
SUPPLEMENTAL EXHIBITS AND SCHEDULES
INTERROGATORIES

The following supplemental reports are required to be filed as part of your statement filing unless specifically waived by the domiciliary state. However, in the event that your domiciliary state waives the filing requirement, your response of WAIVED to the specific interrogatory will be accepted in lieu of filing a "NONE" report and a bar code will be printed below. If the supplement is required of your company but is not being filed for whatever reason enter SEE EXPLANATION and provide an explanation following the interrogatory questions.

MARCH FILING

25. Will the C-3 RBC Certifications required under C-3 Phase I be filed with the state of domicile and electronically with the NAIC by March 1? ......................................................

36. Will the VM-20 Reserves Supplement be filed with the state of domicile and the NAIC by March 1? ......................................................

37. Will the Health Care Receivables Supplement be filed with the state of domicile and the NAIC by March 1? ................. ....................................

APRIL FILING

38. Will the confidential Regulatory Asset Adequacy Issues Summary (RAAIS) required by the Valuation Manual be filed with the state of domicile by April 1? ......................................................

39. Will the Long-Term Care Experience Reporting Forms be filed with the state of domicile and the NAIC by April 1? ......................................................

40. Will the Credit Insurance Experience Exhibit be filed with the state of domicile and the NAIC by April 1? (Not applicable to fraternal benefit societies) ......................................................

41. Will the Accident and Health Policy Experience Exhibit be filed by April 1? ......................................................

42. Will the Supplemental Health Care Exhibit (Parts 1, 2 and 3) be filed with the state of domicile and the NAIC by April 1? ......................................................

43. Will the regulator only (non-public) Supplemental Health Care Exhibit’s Allocation Report be filed with the state of domicile and the NAIC by April 1? ......................................................

44. Will the confidential Actuarial Memorandum required by Actuarial Guideline XXXVIII 8D be filed with the state of domicile by April 30? ......................................................

45. Will the Supplemental Term and Universal Life Insurance Reinsurance Exhibit be filed with the state of domicile and the NAIC by April 1? ......................................................

46. Will the Variable Annuities Supplement be filed with the state of domicile and the NAIC by April 1? ......................................................

47. Will the confidential Executive Summary of the PBR Actuarial Report be filed with the state of domicile by April 1? ......................................................

48. Will the confidential Life Summary of the PBR Actuarial Report be filed with the state of domicile by April 1? ......................................................

49. Will the confidential Variable Annuities Summary of the PBR Actuarial Report be filed with the state of domicile by April 1? ......................................................

AUGUST FILING

50. Will Management’s Report of Internal Control Over Financial Reporting be filed with the state of domicile by August 1? ......................................................

Explanation:

Bar code:

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**Blanks Agenda Item Submission Form**

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<th>Justin C. Schrader</th>
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<td>ON BEHALF OF:</td>
<td>Nebraska Department of Insurance</td>
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<td>NAME:</td>
<td>Justin C. Schrader</td>
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<td>Chief Financial Examiner</td>
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<td>AFFILIATION:</td>
<td>Nebraska Department of Insurance</td>
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<td>ADDRESS:</td>
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**FOR NAIC USE ONLY**

- **Agenda Item #** 2020-33BWG MOD
- **Year** 2021-2022
- **Changes to Existing Reporting** [ X ]
- **New Reporting Requirement** [ ]

**REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT**

- **No Impact** [ X ]
- **Modifies Required Disclosure** [ ]

**DISPOSITION**

- [ ] Rejected For Public Comment
- [ ] Referred To Another NAIC Group
- [ ] Received For Public Comment
- [ X ] Adopted Date 03/16/2021
- [ ] Rejected Date
- [ ] Deferred Date
- [ ] Other (Specify)

**BLANK(S) TO WHICH PROPOSAL APPLIES**

- [ X ] ANNUAL STATEMENT
- [ X ] QUARTERLY STATEMENT
- [ X ] INSTRUCTIONS
- [ X ] CROSSCHECKS
- [ X ] BLANK
- [ ] Life, Accident & Health/Fraternal
- [ X ] Property/Casualty
- [ ] Health
- [ ] Separate Accounts
- [ ] Protected Cell
- [ ] Title
- [ ] Other
- [ ] Health (Life Supplement)

**Anticipated Effective Date:** Annual 2021 1st Quarter 2022

**IDENTIFICATION OF ITEM(S) TO CHANGE**

Modify Annual Statement Lines (ASLs) used on Underwriting and Investment (U&I) Exhibits, State Page and Insurance Expense Exhibit (IEE). Change Health ASL categories used in Property to be consistent with other statement types. Update ASL references used in crosschecks. Update definitions used in the appendix for the Health ASLs. See next page for details.

**REASON, JUSTIFICATION FOR AND/OR BENEFIT OF CHANGE**

The purpose of the proposal is to provide consistency in the granularity of reporting of ASLs on the U&I pages, IEE and State Page and consistency in Health ASLs used across statement types. See next page for details.

**NAIC STAFF COMMENTS**

Comment on Effective Reporting Date:______________________________________________

Other Comments:________________________________________________________________

**This section must be completed on all forms.**

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IDENTIFICATION OF ITEM(S) TO CHANGE

Modify the Annual Statement Line (ASL) numbers on the Underwriting and Investment Exhibits, State Page and Insurance Expense Exhibit to show the same ASL numbers. Make the same modification to the Quarterly Part 1 and Part 2.

Eliminate Interrogatory Questions 1 for the Insurance Expense Exhibit Interrogatories.

Change the Health ASL categories to match the Lines of Business (LOB) categories used in the Health and Life\Fraternal statements. Add the appropriate LOB definitions for those lines to the Lines of Business definitions in the appendix of the annual statement instructions.

Modify the ASL references in the State Page and Insurance Expense Exhibit instructions to reflect additions of ASL numbers to the Underwriting and Investment Exhibits, State Page and Insurance Expense Exhibit.

REASON, JUSTIFICATION FOR AND/OR BENEFIT OF CHANGE**

The differences in line titles and degree of granularity between schedules results in difficulty cross-comparing information from one schedule to another. For example, “Allied” is reported as a single line on the Underwriting and Investment Exhibit – Part 1B Premiums Written while the Exhibit of Premiums and Losses (EPL) reports, “Allied Lines,” “Multiple Peril Crop,” “Federal Flood,” “Private Crop,” and “Private Flood” all as separate components of “Allied.” The level of granularity on the EPL should be carried throughout the financial blank to ensure consistency in the review of the data across schedules.

Changing the Health ASL categories to match the Lines of Business (LOB) categories used in the Health and Life\Fraternal statements brings consistency of the LOB categories used in reporting in Health, Life\Fraternal and Property.
# ANNUAL STATEMENT BLANK – PROPERTY

Underwriting & Investment Exhibit I Parts 1, 1A, 1B, 2, and 2A

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<td>2.82 Commercial auto liability</td>
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<td>2.84 Commercial auto liability</td>
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<td>2.90 Commercial auto liability</td>
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<td>2.94 Commercial auto liability</td>
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<td>2.96 Commercial auto liability</td>
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<td>2.97 Commercial auto liability</td>
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<tr>
<td>2.98 Commercial auto liability</td>
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</tr>
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<td>2.99 Commercial auto liability</td>
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## DETAILS OF WRITE-INS

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>3401</td>
<td>Line 34 above</td>
</tr>
<tr>
<td>3402</td>
<td></td>
</tr>
<tr>
<td>3403</td>
<td></td>
</tr>
<tr>
<td>3498</td>
<td>Sum. of remaining write-ins for Line 34 from overflow page</td>
</tr>
<tr>
<td>3499</td>
<td>Totals (Lines 3401 through 3403 plus 3498)</td>
</tr>
</tbody>
</table>

© 2021 National Association of Insurance Commissioners
### Insurance Expense Exhibit Parts II and III

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Fire</td>
</tr>
<tr>
<td>2.1</td>
<td>Allied Lines</td>
</tr>
<tr>
<td>2.2</td>
<td>Multiple Peril Crop</td>
</tr>
<tr>
<td>2.3</td>
<td>Federal Flood</td>
</tr>
<tr>
<td>2.4</td>
<td>Private Crop</td>
</tr>
<tr>
<td>2.5</td>
<td>Private Flood</td>
</tr>
<tr>
<td>3.</td>
<td>Farmowners Multiple Peril</td>
</tr>
<tr>
<td>4.</td>
<td>Homeowners Multiple Peril (Non-Loss-Ratio Option)</td>
</tr>
<tr>
<td>5.1</td>
<td>Commercial Multiple Peril (Liability Portion)</td>
</tr>
<tr>
<td>5.2</td>
<td>Commercial Multiple Peril (Loss-Ratio Portion)</td>
</tr>
<tr>
<td>6.</td>
<td>Mortgage Guaranty</td>
</tr>
<tr>
<td>8.</td>
<td>Ocean Marine</td>
</tr>
<tr>
<td>9.</td>
<td>Inland Marine</td>
</tr>
<tr>
<td>9.</td>
<td>Financial Guaranty</td>
</tr>
<tr>
<td>10.</td>
<td>Universal Life Bracing</td>
</tr>
<tr>
<td>11.1</td>
<td>Medicare Professional Liability—Occurrence</td>
</tr>
<tr>
<td>11.2</td>
<td>Medicare Professional Liability—Claims-Made</td>
</tr>
<tr>
<td>11.3</td>
<td>Medigap</td>
</tr>
<tr>
<td>11.4</td>
<td>Medigap</td>
</tr>
<tr>
<td>12.</td>
<td>Earthquake</td>
</tr>
<tr>
<td>13.1</td>
<td>Comprehensive Hospital and Medical Individual A&amp;H</td>
</tr>
<tr>
<td>13.2</td>
<td>Comprehensive Hospital and Medical Group A&amp;H Plus Benefits</td>
</tr>
<tr>
<td>14.</td>
<td>Life A&amp;H</td>
</tr>
<tr>
<td>15.1</td>
<td>Vision Only Other A&amp;H (See Interrogatory 1)</td>
</tr>
<tr>
<td>15.2</td>
<td>Dental Only</td>
</tr>
<tr>
<td>15.3</td>
<td>Disability Income</td>
</tr>
<tr>
<td>15.4</td>
<td>Medicare Supplement</td>
</tr>
<tr>
<td>15.5</td>
<td>Medicare Title XIX</td>
</tr>
<tr>
<td>15.6</td>
<td>Medicare Title XVII</td>
</tr>
<tr>
<td>15.7</td>
<td>Long-Term Care</td>
</tr>
<tr>
<td>16.</td>
<td>Workers’ Compensation</td>
</tr>
<tr>
<td>17.1</td>
<td>Other Liability—Occurrence</td>
</tr>
<tr>
<td>17.2</td>
<td>Other Liability—Claims-Made</td>
</tr>
<tr>
<td>17.3</td>
<td>Excess Workers’ Compensation</td>
</tr>
<tr>
<td>18.1</td>
<td>Products Liability—Occurrence</td>
</tr>
<tr>
<td>18.2</td>
<td>Products Liability—Claims-Made</td>
</tr>
<tr>
<td>19.1</td>
<td>Private Passenger Auto No-Fault (Personal Injury Protection)</td>
</tr>
<tr>
<td>19.2</td>
<td>Other Private Passenger Auto Liability</td>
</tr>
<tr>
<td>19.3</td>
<td>Commercial Auto No-Fault (Personal Injury Protection)</td>
</tr>
<tr>
<td>19.4</td>
<td>Other Commercial Auto Liability</td>
</tr>
<tr>
<td>21.1</td>
<td>Private Passenger Auto Physical Damage</td>
</tr>
<tr>
<td>21.2</td>
<td>Commercial Auto Physical Damage</td>
</tr>
<tr>
<td>22.</td>
<td>Aircraft (all perils)</td>
</tr>
<tr>
<td>23.</td>
<td>Fidelity</td>
</tr>
<tr>
<td>24.</td>
<td>Surety</td>
</tr>
<tr>
<td>25.</td>
<td>Burglary and Theft</td>
</tr>
<tr>
<td>26.</td>
<td>Boiler and Machinery</td>
</tr>
<tr>
<td>27.</td>
<td>Credit</td>
</tr>
<tr>
<td>28.</td>
<td>International</td>
</tr>
<tr>
<td>30.</td>
<td>Warranty</td>
</tr>
<tr>
<td>31.</td>
<td>Reinsurance-Nonproportional Assumed Property</td>
</tr>
<tr>
<td>32.</td>
<td>Reinsurance-Nonproportional Assumed Liability</td>
</tr>
<tr>
<td>33.</td>
<td>Reinsurance-Nonproportional Assumed Financial Lines</td>
</tr>
<tr>
<td>34.</td>
<td>Aggregate Write-Ins for Other Lines of Business</td>
</tr>
<tr>
<td>35.</td>
<td>TOTAL (Lines 1 through 34)</td>
</tr>
</tbody>
</table>

#### DETAILS OF WRITE-INS

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>3401.</td>
<td></td>
</tr>
<tr>
<td>3402.</td>
<td></td>
</tr>
<tr>
<td>3403.</td>
<td></td>
</tr>
<tr>
<td>3409.</td>
<td>Summary of remaining write-ins for Line 34 from overflow page</td>
</tr>
<tr>
<td>3409.</td>
<td>TOTAL (Lines 3401 through 3403 plus 3409) (Line 34 above)</td>
</tr>
</tbody>
</table>

**DRAFTING NOTE:** ASL 31, 32 and 33 would be X’d out for Part III (ALLOCATION TO LINES OF DIRECT BUSINESS WRITTEN) of the Insurance Expense Exhibit.
### Exhibit of Premiums and Losses (Statutory Page 14)

<table>
<thead>
<tr>
<th>Line of Business</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Fire</td>
</tr>
<tr>
<td>2.1 Allied Lines</td>
</tr>
<tr>
<td>2.2 Multiple Peril Crop</td>
</tr>
<tr>
<td>2.3 Federal Flood</td>
</tr>
<tr>
<td>2.4 Private Crop</td>
</tr>
<tr>
<td>2.5 Private Flood</td>
</tr>
<tr>
<td>3. Farmowners Multiple Peril</td>
</tr>
<tr>
<td>4. Homeowners Multiple Peril</td>
</tr>
<tr>
<td>5.1 Commercial Multiple Peril (Non-Liability Portion)</td>
</tr>
<tr>
<td>5.2 Commercial Multiple Peril (Liability Portion)</td>
</tr>
<tr>
<td>6. Mortgage Guaranty</td>
</tr>
<tr>
<td>8. Ocean Marine</td>
</tr>
<tr>
<td>9. Inland Marine</td>
</tr>
<tr>
<td>10. Financial Guaranty</td>
</tr>
<tr>
<td>11.1 Medical Professional Liability—Occurrence</td>
</tr>
<tr>
<td>11.2 Medical Professional Liability—Claims-Made</td>
</tr>
<tr>
<td>12. Earthquake</td>
</tr>
<tr>
<td>13.1 Comprehensive (Hospital and Medical) Individual (b)</td>
</tr>
<tr>
<td>13.2 Comprehensive (Hospital and Medical) Group Accident and Health (b)</td>
</tr>
<tr>
<td>14. Credit &amp; Health (Group and Individual)</td>
</tr>
<tr>
<td>15.1 Vision Only Collectively Renewable A&amp;H (b)</td>
</tr>
<tr>
<td>15.2 Dental Only Collectively Renewable A&amp;H (b)</td>
</tr>
<tr>
<td>15.3 Disability Income Guaranteed Renewable A&amp;H (b)</td>
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<tr>
<td>15.4 Medicare Supplement Non-Renewable for Stated Reasons Only (b)</td>
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<tr>
<td>15.5 Medicare Title XIX To Other Accident Only</td>
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<tr>
<td>15.6 Medicare Title XVIII The Exempt from State Taxes or Fees</td>
</tr>
<tr>
<td>15.7 Long-Term Care A&amp;H (b)</td>
</tr>
<tr>
<td>15.8 Federal Employees Health Benefits Plan Premium (b)</td>
</tr>
<tr>
<td>15.9 Other Health (b)</td>
</tr>
<tr>
<td>16. Workers’ Compensation</td>
</tr>
<tr>
<td>17.1 Other Liability—Occurrence</td>
</tr>
<tr>
<td>17.2 Other Liability—Claims-Made</td>
</tr>
<tr>
<td>17.3 Excess Workers’ Compensation</td>
</tr>
<tr>
<td>18.1 Products Liability—Occurrence</td>
</tr>
<tr>
<td>18.2 Products Liability—Claims-Made</td>
</tr>
<tr>
<td>19.1 Private Passenger Auto No-Fault (Personal Injury only)</td>
</tr>
<tr>
<td>19.2 Other Private Passenger Auto Liability</td>
</tr>
<tr>
<td>19.3 Commercial Auto No-Fault (Personal Injury Protection)</td>
</tr>
<tr>
<td>19.4 Other Commercial Auto Liability</td>
</tr>
<tr>
<td>20.1 Private Passenger Auto Physical Damage</td>
</tr>
<tr>
<td>20.2 Commercial Auto Physical Damage</td>
</tr>
<tr>
<td>22. Aircraft (all perils)</td>
</tr>
<tr>
<td>23. Fidelity</td>
</tr>
<tr>
<td>24. Surety</td>
</tr>
<tr>
<td>26. Burglary and Theft</td>
</tr>
<tr>
<td>27. Boiler and Machinery</td>
</tr>
<tr>
<td>28. Credit</td>
</tr>
<tr>
<td>29. International</td>
</tr>
<tr>
<td>30. Warranty</td>
</tr>
<tr>
<td>31. Reinsurance-Nonproportional Assumed Property</td>
</tr>
<tr>
<td>32. Reinsurance-Nonproportional Assumed Liability</td>
</tr>
<tr>
<td>33. Reinsurance-Nonproportional Assumed Financial Lines</td>
</tr>
<tr>
<td>34. Aggregate Write-Ins for Other Lines of Business</td>
</tr>
<tr>
<td>35. TOTAL (a)</td>
</tr>
</tbody>
</table>

#### DETAILS OF WRITE-INS

3401.
3402.
3403.
3498. Summary of remaining write-ins for Line 34 from overflow page.
3499. TOTAL (Lines 3401 through 3403 plus 3498) (Line 34 above)

**DRAFTING NOTE:** ASL 31, 32 and 33 would be X’d.
# QUARTERLY STATEMENT BLANK – PROPERTY

## PART 1 – LOSS EXPERIENCE and PART 2 – DIRECT PREMIUMS WRITTEN

<table>
<thead>
<tr>
<th>Line of Business</th>
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<tbody>
<tr>
<td>1. Fire</td>
<td></td>
</tr>
<tr>
<td>2.1 Allied lines</td>
<td></td>
</tr>
<tr>
<td>2.2 Multiple peril crop</td>
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</tr>
<tr>
<td>2.3 Federal flood</td>
<td></td>
</tr>
<tr>
<td>2.4 Private crop</td>
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<tr>
<td>2.5 Private flood</td>
<td></td>
</tr>
<tr>
<td>3. Farmowners multiple peril</td>
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</tr>
<tr>
<td>4. Homeowners multiple peril</td>
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</tr>
<tr>
<td>5. Commercial multiple peril</td>
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</tr>
<tr>
<td>6. Mortgage guaranty</td>
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<td>8. Ocean marine</td>
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<tr>
<td>9. Inland marine</td>
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</tr>
<tr>
<td>10. Financial guaranty</td>
<td></td>
</tr>
<tr>
<td>11.1 Medical professional liability - occurrence</td>
<td></td>
</tr>
<tr>
<td>11.2 Medical professional liability - claims made</td>
<td></td>
</tr>
<tr>
<td>12. Earthquake</td>
<td></td>
</tr>
<tr>
<td>13.1 Comprehensive (hospital and medical) individual</td>
<td></td>
</tr>
<tr>
<td>13.2 Comprehensive (hospital and medical) group/student and health</td>
<td></td>
</tr>
<tr>
<td>14. Credit accident and health</td>
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<td>15.1 Vision only</td>
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<td>15.2 Dental only</td>
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</tr>
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<td>15.3 Disability income</td>
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<td>15.4 Medicare supplement</td>
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<td>15.5 Medicaid title XIX</td>
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<td>15.6 Medicare title XVII</td>
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<td>15.7 Long-term care</td>
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<td>15.8 Federal employees health benefit plan premium</td>
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<td>15.9 Other health</td>
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<td>16. Workers’ compensation</td>
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<td>17.1 Other liability occurrence</td>
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<td>17.2 Other liability - claims made</td>
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<td>17.3 Excess Workers’ Compensation</td>
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<td>18.1 Products liability-occurrence</td>
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</tr>
<tr>
<td>18.2 Products liability-claims made</td>
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<tr>
<td>19.1 Private passenger auto no-fault (personal injury protection)</td>
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</tr>
<tr>
<td>19.2 Other private passenger auto liability</td>
<td></td>
</tr>
<tr>
<td>19.3 Commercial auto liability</td>
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</tr>
<tr>
<td>19.4 Other commercial auto liability</td>
<td></td>
</tr>
<tr>
<td>21.2 Commercial auto physical damage</td>
<td></td>
</tr>
<tr>
<td>22. Aircraft (all perils)</td>
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</tr>
<tr>
<td>23. Fidelity</td>
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<td>24. Surety</td>
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<td>26. Burglary and theft</td>
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<td>27. Boiler and machinery</td>
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<tr>
<td>28. Credit</td>
<td></td>
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<td>29. International</td>
<td></td>
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<tr>
<td>30. Warranty</td>
<td></td>
</tr>
<tr>
<td>31. Reinsurance-Nonproportional Assumed Property</td>
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<td>32. Reinsurance-Nonproportional Assumed Liability</td>
<td></td>
</tr>
<tr>
<td>33. Reinsurance-Nonproportional Assumed Financial Loss</td>
<td></td>
</tr>
<tr>
<td>34. Aggregate write-ins for other lines of business</td>
<td></td>
</tr>
<tr>
<td>35. TOTALS</td>
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</table>

## DETAILS OF WRITE-INS

<table>
<thead>
<tr>
<th>Line of Business</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>3401.</td>
<td></td>
</tr>
<tr>
<td>3402.</td>
<td></td>
</tr>
<tr>
<td>3403.</td>
<td></td>
</tr>
<tr>
<td>3498. Sum. of remaining write-ins for Line 34 from overflow page.</td>
<td></td>
</tr>
<tr>
<td>3499. Totals (Lines 3401 through 3403 plus 3498) (Line 34)</td>
<td></td>
</tr>
</tbody>
</table>
INSURANCE EXPENSE EXHIBIT
For The Year Ended December 31, 2021
(To Be Filed by April 1)

INTERROGATORIES

1. Change in reserve for deferred maternity and other similar benefits are reflected in:
   1.1 Premiums Earned........................................................................................................... ....................... [ ]
   1.2 Losses Incurred................................................................................................................. [ ]
   1.3 Not Applicable.................................................................................................................. [ ]

21. Indicate amounts received from securities subject to proration for federal tax purposes. Report amounts in whole dollars only:
   21.1 Amount included on Exhibit of Net Investment Income, Line 1.1, Column 2.................. $..........................
   21.2 Amount included on Exhibit of Net Investment Income, Line 2.1, Column 2.................. $..........................
   21.3 Amount included on Exhibit of Net Investment Income, Line 2.11, Column 2............... $..........................
   21.4 Amount included on Exhibit of Net Investment Income, Line 2.2, Column 2.................. $..........................
   21.5 Amount included on Exhibit of Net Investment Income, Line 2.21, Column 2.............. $..........................

32. Indicate amounts shown in the Annual Statement for the following items. Report amounts in whole dollars only:
   32.1 Net Investment Income, Page 4, Line 9, Column 1 .......................................................... $..........................
   32.2 Net realized Capital Gain or (Loss), Page 4, Line 10, Column 1 ........................................ $..........................

43.1 The information provided in the Insurance Expense Exhibit will be used by many persons to estimate the allocation of expenses and profit to the various lines of business. Are there any items requiring special comment or explanation? Yes [ ] No [ ]

43.2 Are items allocated to lines of business in Parts II and III using methods not defined in the instructions? Yes [ ] No [ ]

43.3 If yes, explain: ........................................................................................................ ....................................
                                                                 ....................................................
                                                                 ....................................................
                                                                 ....................................................
                                                                 ....................................................
                                                                 ....................................................

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ANNUAL STATEMENT INSTRUCTIONS – PROPERTY

EXHIBIT OF PREMIUMS AND LOSSES

DIRECT BUSINESS IN THE STATE OF...

(Statutory Page 14 Data)

Column 1 – Direct Premiums Written

The amounts reported on the GT (Grand Total) Page for the lines in this column should agree with the amounts reported for the identical line in Column 1 of the Underwriting and Investment Exhibit, Part 1B, with the following exceptions:

- The sum of Lines 2.1, 2.2, 2.3, 2.4 and 2.5 should equal Underwriting and Investment Exhibit, Part 1B, Column 1, Line 2.
- The sum of Lines 5.1 and 5.2 should equal Underwriting and Investment Exhibit, Part 1B, Column 1, Line 5.
- Line 11 should equal the sum of Lines 11.1 and 11.2, Underwriting and Investment Exhibit, Part 1B, Column 1.
- The sum of Lines 15.1 through 15.8 should equal Underwriting and Investment Exhibit, Part 1B, Column 1, Line 15.
- Line 18 should equal the sum of Lines 18.1 and 18.2, Underwriting and Investment Exhibit, Part 1B, Column 1.
- The sum of Lines 19.1 and 19.2 should equal Underwriting and Investment Exhibit, Part 1B, Column 1, Line 19.1 and 19.2.
- The sum of Lines 19.3 and 19.4 should equal Underwriting and Investment Exhibit, Part 1B, Column 1, Line 19.3 and 19.4.

Column 2 – Direct Premiums Earned

May be estimated by formula on the basis of countrywide ratios for the respective lines of business except where adjustments are required to recognize special situations.

Column 5 – Direct Losses Paid (Deducting Salvage)

The amounts reported on the GT (Grand Total) Page for the lines in this column should agree with the amounts reported for the identical line in Column 1 of the Underwriting and Investment Exhibit, Part 2, Column 1, with the following exceptions:

- The sum of Lines 2.1, 2.2, 2.3, 2.4 and 2.5 should equal Underwriting and Investment Exhibit, Part 2, Column 1, Line 2.
The sum of Lines 5.1 and 5.2 should equal Underwriting and Investment Exhibit, Part 2, Column 1, Line 5.

Line 11 should equal the sum of Lines 11.1 and 11.2, Underwriting and Investment Exhibit, Part 2, Column 1.

The sum of Lines 15.1 through 15.8 should equal Underwriting and Investment Exhibit, Part 2, Column 1, Line 15.

Line 18 should equal the sum of Lines 18.1 and 18.2, Underwriting and Investment Exhibit, Part 2, Column 1.

The sum of Lines 19.1 and 19.2 should equal Underwriting and Investment Exhibit, Part 2, Column 1, Line 19.1 and 19.2.

The sum of Lines 19.3 and 19.4 should equal Underwriting and Investment Exhibit, Part 2, Column 1, Line 19.3 and 19.4.

The sum of Lines 21.1 and 21.2 should equal Underwriting and Investment Exhibit, Part 2, Column 1, Line 21.

Column 7 – Direct Losses Unpaid

The amounts reported on the GT (Grand Total) Page for the lines in this column should agree with the amounts reported for the identical line in Column 1 plus Column 5 of the Underwriting and Investment Exhibit, Part 2A, with the following exceptions:

The sum of Lines 2.1, 2.2, 2.3, 2.4 and 2.5 should equal Underwriting and Investment Exhibit, Part 2A, Column 1 plus Column 5, Line 2.

The sum of Lines 5.1 and 5.2 should equal Underwriting and Investment Exhibit, Part 2A, Column 1 plus Column 5, Line 5.

Line 11 should equal the sum of Lines 11.1 and 11.2, Underwriting and Investment Exhibit, Part 2A, Column 1 plus Column 5.

The sum of Lines 15.1 through 15.8 should equal Underwriting and Investment Exhibit, Part 2A, Column 1 plus Column 5, Line 15.

Line 18 should equal the sum of Lines 18.1 and 18.2, Underwriting and Investment Exhibit, Part 2A, Column 1 plus Column 5.

The sum of Lines 19.1 and 19.2 should equal Underwriting and Investment Exhibit, Part 2A, Column 1 plus Column 5, Line 19.1 and 19.2.

The sum of Lines 19.3 and 19.4 should equal Underwriting and Investment Exhibit, Part 2A, Column 1 plus Column 5, Line 19.3 and 19.4.

INSURANCE EXPENSE EXHIBIT

INTERROGATORIES

Interrogatory 4.3 shall be used to explain any item or items requiring special comment or explanation. Disclose the method of allocation for any items in Parts II and III that are not allocated by means defined in the Uniform Classification of Expenses found in the Appendix of the Annual Statement Instructions.

Part II – Allocation to Lines of Business Net of Reinsurance

For Columns 1, 3, 7, 13 and 19, the amounts reported in these columns for the individual lines should equal the amounts reported in the identical lines of annual statement schedules as referenced parenthetically below each respective column heading in the exhibit, with the following exceptions:

The sum of IEE Lines 2.1, 2.2, 2.3, 2.4 and 2.5 should equal Line 2 of the annual statement schedules as referenced parenthetically below each respective column heading in the exhibit for Columns 1, 3, 7, 13 and 19.

The sum of IEE Lines 5.1 and 5.2 should equal Line 5 of the annual statement schedules as referenced parenthetically below each respective column heading in the exhibit for Columns 1, 3, 7, 13 and 19.

IEE Line 11 should equal the sum of Lines 11.1 and 11.2 of the annual statement schedules as referenced parenthetically below each respective column heading in the exhibit for Columns 1, 3, 7, 13 and 19.

IEE Line 18 should equal the sum of Lines 18.1 and 18.2 of the annual statement schedules as referenced parenthetically below each respective column heading in the exhibit for Columns 1, 3, 7, 13 and 19.

The sum of IEE Lines 21.1 and 21.2 should equal Line 21 of the annual statement schedules as referenced parenthetically below each respective column heading in the exhibit for Columns 1, 3, 7, 13 and 19.

IEE Line 31, 32 and 33 should equal the sum of Lines 31, 32 and 33 of the annual statement schedules as referenced parenthetically below each respective column heading in the exhibit for Columns 1, 3, 7, 13 and 19.

Allocate by lines of business for Column 5, Dividends to Policyholders, Column 21, Agents’ Balances, Column 23, Commission and Brokerage Expenses Incurred, Column 25, Taxes, Licenses & Fees Incurred, Column 27, Other Acquisitions, Field Supervision, and Collection Expenses Incurred, Column 29, General Expenses Incurred, and Column 31, Other Income Less other Expenses.
Part III – Allocation to Lines of Direct Business Written

For Column 1, the amounts reported in the individual lines should agree with the identical lines on the Underwriting and Investment Schedule, Part 1B, Column 1, with the following exceptions:

- The sum of IEE Lines 2.1, 2.2, 2.3, 2.4 and 2.5 should equal the Underwriting and Investment Exhibit, Part 1B, Column 1, Line 2.
- The sum of IEE Lines 5.1 and 5.2 should equal the Underwriting and Investment Exhibit, Part 1B, Column 1, Line 5.
- IEE Line 11 should equal the sum of Lines 11.1 and 11.2, Underwriting and Investment Exhibit, Part 1B, Column 1.
- IEE Line 18 should equal the sum of Lines 18.1 and 18.2, Underwriting and Investment Exhibit, Part 1B, Column 1.
- The sum of IEE Lines 21.1 and 21.2 should equal the Underwriting and Investment Exhibit, Part 1B, Column 1, Line 21.
APPENDIX

PROPERTY AND CASUALTY LINES OF BUSINESS

These definitions should be applied when reporting all applicable amounts for the following schedules: Underwriting and Investment Exhibit Parts 1, 1A, 1B, 2, and 2A; Exhibit of Premiums and Losses (Statutory Page 14); and the Insurance Expense Exhibit. Policy fees, service charges or membership charges are to be included with the line of business or in Other Income, as determined by SSAP No. 53—Property Casualty Contracts – Premiums.

Line 13 – Comprehensive (Hospital and Medical) Policies that provide fully insured indemnity, HMO, PPO, or Fee for Service coverage for hospital, medical, and surgical expenses. This category excludes Short-Term Medical Insurance, the Federal Employees Health Benefit Program and non-comprehensive coverage such as basic hospital only, medical only, hospital confinement indemnity, surgical, outpatient indemnity, specified disease, intensive care, and organ and tissue transplant coverage as well as any other coverage described in the other categories of this exhibit.

Line 14 – Credit Accident and Health Coverage provided to, or offered to, borrowers in connection with a consumer credit transaction where the proceeds are used to repay a debt or an installment loan in the event the consumer is disabled as the result of an accident, including business not exceeding 120 months duration (Group and Individual).

Line 15 – Other Accident and Health Accident and health coverages not otherwise properly classified as Comprehensive (Hospital and Medical) and Health or Credit Accident and Health. Include all Medicare Part D Prescription Drug Coverage, whether sold on a stand-alone basis or through a Medicare Advantage product and whether sold directly to an individual or through a group.

15.1 – Vision Only

Include: Policies providing for vision only coverage issued as stand-alone vision or as a rider to a medical policy that is not related to the medical policy through premiums, deductibles or out-of-pocket limits. Does not include self-insured business, federal employees health benefit plans (FEHBP), or Medicare and Medicaid programs.

15.2 – Dental Only

Include: Policies providing for dental only coverage (dental treatment benefits such as routine dental examinations, preventive dental work, and dental procedures needed to treat tooth decay and diseases of the teeth and jaw) issued as stand-alone dental or as a rider to a medical policy that is not related to the medical policy through premiums, deductibles or out-of-pocket limits. If dental benefits are part of a comprehensive medical plan, then include data under comprehensive/major medical category. Does not include self-insured business, as well as federal employee’s health benefits plans (FEHBP), or Medicare and Medicaid programs.
15.3 – Disability Income

Include: Policies that provide a weekly or monthly income benefit for more than five years for individual coverage and more than one year for group coverage for full or partial disability arising from accident and/or sickness. Include policies that provide Overhead Expense Benefits. Does not include credit disability.

Policies that provide a weekly or monthly income benefit for up to five years for individual coverage and up to one year for group coverage for full or partial disability arising from accident and/or sickness. Include policies that provide Overhead Expense Benefits. Does not include credit disability.

15.4 – Medicare Supplement

Include: Policies that qualify as Medicare Supplement policy forms as defined in the NAIC Medicare Supplement Insurance Minimum Standards Model Act. This includes standardized plans, pre-standardized plans and Medicare select. Does not include Medicare (Title XVIII) or Medicaid (Title XIX) risk contracts.

15.5 – Medicaid title XIX

Include: Policies issued in association with the Federal/State entitlement program created by Title XIX of the Social Security Act of 1965 that pays for medical assistance for certain individuals and families with low incomes and resources.

15.6 – Medicare title XVIII

Include: Policies issued as Medicare Advantage Plans providing Medicare benefits to Medicare eligible beneficiaries created by title XVIII of the Social Security Act of 1965. This includes Medicare Managed Care Plans (i.e., HMO and PPO) and Medicare Private Fee-for-Service Plans. This also includes all Medicare Part D Prescription Drug Coverage through a Medicare Advantage product and whether sold directly to an individual or through a group.

15.7 – Long-Term Care

Include: Policies that provide coverage for not less than one year for diagnostic, preventive, therapeutic, rehabilitative, maintenance, or personal care services provided in a setting other than an acute care unit of a hospital, including policies that provide benefits for cognitive impairment or loss of functional capacity. This includes policies providing only nursing home care, home health care, community-based care, or any combination. Do not include coverage provided under comprehensive/major medical policies, Medicare Advantage, or for accelerated death benefit-type products.
15.8 – Federal Employees Health Benefits Plan Premium

Include: Business allocable to the Federal Employees Health Benefit Plan premium that are exempted from state taxes or other fees by Section 8909(f)(1) of Title 5 of the United States Code. Does not include Medicare and Medicaid programs.

15.9 – Other Health

Include: Stop loss/excess loss and any other accident and health coverages not specifically required in Annual Statement lines 13, 14, 15.1 through 15.8.

Line 13 – Group Accident and Health

Coverage written on a group basis (e.g., employees of a single employer and their dependents) that pays scheduled benefits or medical expenses caused by disease, accidental injury or accidental death. Excludes amounts attributable to uninsured accidents and health plans and the uninsured portion of partially insured accident and health plans. Coverage is usually provided in the following manner:

A single policy called a “master contract” is issued to the group policyholder to cover a group of individuals who have a defined relationship (other than insurance) to the policyholder, such as:

- employee/employer
- member/union
- debtor/creditor

The contract provides specified types of insurance coverage for the individuals in a group. Policies generally provide benefits for one or more of the following coverages: short- or long-term disability income benefits, accidental death or dismemberment coverage, major medical expense benefits, and dental expense benefits.

Line 14 – Credit Accident and Health

Coverage provided to, or offered to, borrowers in connection with a consumer credit transaction where the proceeds are used to repay a debt or an installment loan in the event the consumer is disabled as the result of an accident, including business not exceeding 120 months duration.

Line 15 – Other Accident and Health

Accident and health coverages not otherwise properly classified as Group Accident and Health or Credit Accident and Health (e.g., collectively renewable and individual non-cancelable, guaranteed renewable, non-renewable for stated reasons only, etc.). Include all Medicare Part D Prescription Drug Coverage, whether sold on a stand-alone basis or through a Medicare Advantage product and whether sold directly to an individual or through a group.

Line 15.1 – Collectively Renewable A&H

Include: Amounts pertaining to policies that are made available to groups of persons under a plan sponsored by an employer, or an association or a union or affiliated associations or unions or a group of individuals supplying materials to a central point of collection or handling a common product or commodity, under which the reporting entity has agreed with respect to such policies that renewal will not be refused, subject to any specified age limit, while the insured remains a member of the group.
specified in the agreement unless the reporting entity simultaneously refuses renewal to all other policies in the same group. A sponsored plan shall not include any arrangement where a reporting entity’s customary individual policies are made available without special underwriting considerations and where the employer’s participation is limited to arranging for salary allotment premium payments with or without contribution by the employer. Such plans are sometimes referred to as payroll budget or salary allotment plans. A sponsored plan may be administered by an agent or trustee.

Amounts pertaining to policies issued by a company or group of companies under a plan, other than a group insurance plan, authorized by special legislation for the exclusive benefit of the aged through mass enrollment.

Amounts pertaining to policies issued under mass enrollment procedures to older people, such as those age 65 and over, in some geographic region or regions under which the reporting entity has agreed with respect to such policies that renewal will not be refused unless the reporting entity simultaneously refuses renewal to all other policies specified in the agreement.

Line 15.2—Non-Cancelable A&H

Include: Amounts pertaining to policies, which are guaranteed renewable for life or to a specified age, such as 60 or 65, at guaranteed premium rates.

Line 15.3—Guaranteed Renewable A&H

Include: Amounts pertaining to policies that are guaranteed renewable for life or to a specified age, such as 60 or 65, but under which the reporting entity reserves the right to change the scale of premium rates.

Line 15.4—Non-Renewable for Stated Reasons Only

Include: Amounts pertaining to policies in which the reporting entity has reserved the right to cancel or refuse renewal for one or more stated reasons, but has agreed implicitly or explicitly that, prior to a specified time or age, it will not cancel or decline renewal solely because of deterioration of health after issue.

Line 15.5—Other Accident Only

Include: Policies that provide coverage, singly or in combination, for death, dismemberment, disability, or hospital and medical care caused by or necessitated as a result of accident or specified kinds of accidents not included in Annual Statement lines 13, 14, 15.1 through 15.4, 15.6 and 15.8. Types of coverage include student accident, sports accident, travel accident, blanket accident, specific accident or accidental death and dismemberment (AD&D).

Line 15.6—Medicare Title XVIII Exempt from State Taxes or Fees
Report Medicare Title XVIII premiums that are exempted from state taxes or other fees by Section 1854(g) of the federal Medicare Prescription Drug, Improvement, and Modernization Act of 2003. This includes, but is not limited to, premiums written under a Medicare Advantage product, a Medicare PPO product or a stand-alone Medicare Part D product.

Line 15.7—All Other A&H

Include: Any other accident and health coverages not specifically required in Annual Statement lines 13, 14, 15.1 through 15.6 and 15.8.

Line 15.8—Federal Employees Health Benefits Plan Premium

Include: Premiums, dividends and losses allocable to the Federal Employees Health Benefits Plan that are exempted from state taxes or other fees by Section 8909(f)(1) of Title 5 of the U.S. Code.

Detail Eliminated to Conserve Space
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**REVIEWS FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT**

| No Impact | [ X ] |
| Modified Required Disclosure | [ ] |

**DISPOSITION**

| [ ] | Rejected For Public Comment |
| [ ] | Referred To Another NAIC Group |
| [ ] | Received For Public Comment |
| [ X ] | Adopted Date 03/16/2021 |
| [ ] | Rejected Date |
| [ ] | Deferred Date |
| [ ] | Other (Specify) |

**BLANK(S) TO WHICH PROPOSAL APPLIES**

| X | ANNUAL STATEMENT |
| X | INSTRUCTIONS |
| [ ] | CROSSCHECKS |

| Life, Accident & Health/Fraterna | [ ] Separate Accounts |
| Property/Casualty | [ ] Protected Cell |
| Health | [ ] Health (Life Supplement) |

Anticipated Effective Date: Annual 2021

**IDENTIFICATION OF ITEM(S) TO CHANGE**

Add definitions for the Occupational Accident, Fiduciary Liability, Premises and Operations (OL&T and M&C), Professional Errors and Omissions Liability, Kidnap & Ransom Liability and Tuition Reimbursement Plans products to the appropriate Line of Business in the appendix.

**REASON, JUSTIFICATION FOR AND/OR BENEFIT OF CHANGE**

The purpose of this proposal is to modify definitions in the Property Lines of Business Definitions section of the appendix to new product definition included in the Property Uniform Product Matrix that are not included in the definitions in the Annual Statement Instructions.

**NAIC STAFF COMMENTS**

Comment on Effective Reporting Date:

Other Comments:

**This section must be completed on all forms.**

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**Revised 7/18/2018**
ANNUAL STATEMENT INSTRUCTIONS - PROPERTY

APPENDIX

PROPERTY AND CASUALTY LINES OF BUSINESS

Line 10 – Financial Guaranty

A surety bond, insurance policy, or when issued by an insurer, an indemnity contract and any guaranty similar to the foregoing types, under which loss is payable upon proof of occurrence of financial loss to an insured claimant, obligee or indemnitee as a result of failure to perform a financial obligation (see Financial Guaranty Insurance Guideline (#1626)).

Line 11 – Medical Professional Liability

Insurance coverage protecting a licensed health care provider or health care facility against legal liability resulting from the death or injury of any person due to the insured’s misconduct, negligence, or incompetence in rendering professional services. Medical Professional Liability is also known as Medical Malpractice.

Include Medical Professional Liability for:

- Acupuncture
- Ambulance Services
- Chiropractic
- Community Health Centers
- Dental Hygienists
- Dentists – General Practice
- Dentists – Oral Surgeons
- Home Care Service Agencies
- Hospitals
- Nurse – Anesthetists
- Nurse - Licensed Practical
- Nurse – Midwife
- Nurse – Practitioners
- Nurse – Private Duty
- Nurse – Registered
- Nursing Homes
- Occupational Therapy
- Ophthalmic Dispensing
- Optometry
- Osteopathy
- Pharmacy
- Physical Therapy
- Physicians & Surgeons
- Physicians Assistants
- Podiatry
- Psychiatry
- Psychology
- Speech Pathology
- Assisted Living Facility

Line 12 – Earthquake

Property coverages for losses resulting from a sudden trembling or shaking of the earth, including that caused by volcanic eruption. Excluded are losses resulting from fire, explosion, flood or tidal wave following the covered event.

Line 16 – Workers’ Compensation

Insurance that covers an employer’s liability for injuries, disability or death to persons in their employment, without regard to fault, as prescribed by state or Federal workers’ compensation laws and other statutes. Includes employer’s liability coverage against the common law liability for injuries to employees (as distinguished from the liability imposed by Workers’ Compensation Laws). Excludes excess workers’ compensation.

Alternative Workers’ Compensation

Other than standard workers’ compensation coverage, employer’s liability and excess workers’ compensation (e.g., large deductible, managed care).
Employers’ Liability

Employers’ liability coverage for the legal liability of employers arising out of injuries to employees. This line of business should be used when coverage is issued as an endorsement, or as part of a statutory workers’ compensation policy. When coverage is issued as a stand-alone policy, or as an endorsement a package policy, the appropriate “Other Liability” line of business should be used.

Standard Workers’ Compensation

Insurance that covers an employer’s liability for injuries, disability or death to persons in their employment, without regard to fault, as prescribed by state or federal workers’ compensation laws and included within the basic policy employers’ liability coverage.

Occupational Accident

Insurance that covers occupational accident to include comparable workers’ compensation.

Line 17 – Other Liability

Insurance coverage protecting the insured against legal liability resulting from negligence, carelessness or a failure to act, causing property damage or personal injury to others. Typically, coverages include construction and alteration liability; contingent liability; contractual liability; elevators and escalators liability; errors and omissions liability, environmental pollution liability; excess stop loss, excess over insured or self-insured amounts and umbrella liability; liquor liability; personal injury liability; premises and operations liability; completed operations liability, nonmedical professional liability, etc. Also includes indemnification coverage provided to self-insured employers on an excess of loss basis (excess workers’ compensation).

Completed Operations Liability

Premiums attributable to policies covering the liability of contractors, plumbers, electricians, repair shops and similar firms to persons who have incurred bodily injury or property damage from defective work or operations completed or abandoned by or for the insured, away from the insured’s premises.

Construction and Alteration Liability

Premiums attributable to policies covering the liability of an insured to persons who have incurred bodily injury or property damage from alterations involving demolition, new construction or change in size of a structure on the insured’s premises.

Contingent Liability

Premiums attributable to policies covering the liability of an insured to persons who have incurred bodily injury or property damage from work done by an independent contractor hired by the insured to perform work that was illegal, inherently dangerous, supervised too closely; or it was a situation that does not permit delegation of responsibility.
Contractual Liability

Premiums attributable to policies covering the liability of an insured that has assumed the legal liability of another party by written or oral contract. Includes coverage that names the lender/lessor as beneficiary and indemnifies the borrower/lessee for the liability of the balance due on the automobile loan/lease for an automobile that has been destroyed in an accident.

Elevators and Escalators Liability

Premiums attributable to policies covering the liability of an insured to persons who have incurred bodily injury or property damage from use of elevators or escalators operated, maintained or controlled by the insured.

Errors and Omissions Liability

Professional Liability Other Than Medical

Premiums attributable to policies covering the liability of a professional or quasi-professional insured to persons who have incurred bodily injury or property damage, or who have sustained any loss from omissions arising from the performance of services for others, errors in judgment, breaches of duty, or negligent or wrongful acts in business conduct.

Environmental Pollution Liability

Premiums attributable to policies covering the liability of an insured to persons who have incurred bodily injury or property damage from acids, fumes, smoke, toxic chemicals, waste materials or other pollutants.

Excess and Umbrella Liability

Premiums attributable to policies covering the liability of an insured above a specific amount set forth in a basic policy issued by the primary insurer; or a self-insurer for losses over a stated amount; or an insured or self-insurer for known or unknown gaps in basic coverages or self-insured retentions.

Liquor Liability

Premiums attributable to policies covering the liability of an insured to persons who have incurred bodily injury or property damage from an intoxicated person.

Personal Injury Liability

Premiums attributable to policies covering the liability of an insured to persons who have been discriminated against, falsely arrested, illegally detained, libeled, maliciously prosecuted, slandered, suffered mental anguish or alienation of affections, or have had their right of privacy violated. Includes identity theft.

Premises and Operations Liability

Premiums attributable to policies covering the liability of an insured to persons who have incurred bodily injury or property damage on an insured’s premises during normal operations or routine maintenance, or from an insured’s business operations either on or off of the insured’s premises.
Excess Workers’ Compensation

Either specific and/or aggregate excess workers’ compensation insurance written above an attachment point or self-insured retention.

Commercial General Liability

Flexible and broad commercial liability coverage with two major sub-lines: premises/operations sub-line and products/completed operations sub-line.

Comprehensive Personal Liability

Comprehensive liability coverage for exposures arising out of the residence premises and activities of individuals and family members. (Non-business liability exposure protection for individuals.)

Day Care Centers

Liability coverage for day care centers.

Directors and Officers Liability

Liability coverage protecting directors or officers of a corporation from liability arising out of the performance of their professional duties on behalf of the corporation.

Employee Benefit Liability

Liability protection for an employer for claims arising from provisions in an employee benefit insurance plan provided for the economic and social welfare of employees. Examples of items covered are pension plans, group life insurance, group health insurance, group disability income insurance, and accidental death and dismemberment.

Employers’ Liability

Employers’ liability coverage for the legal liability of employers arising out of injuries to employees. This line of business should be used when coverage is issued as a stand-alone policy, or as an endorsement to a package policy. When this coverage is issued as an endorsement to a statutory workers’ compensation policy, the “Workers’ Compensation” line of business should be used.

Employment Practices Liability

Liability protection for an employer providing personal injury coverage arising out of employment-related practices, personnel policies, acts or omissions. Examples of claims such policies respond to are refusal to employ, termination, coercion, demotion, evaluation, reassignment, discipline, defamation, harassment, humiliation and discrimination.

Fire Legal Liability

Coverage for property loss liability as the result of separate negligent acts and/or omissions of the insured that allows a spreading fire to cause bodily injury or property damage of others. An example is a tenant who, while occupying another party’s property, through negligence causes fire damage to the property.

Municipal Liability

Liability coverage for the acts of a municipality.
Nuclear Energy Liability

Coverage for bodily injury and property damage liability resulting from the nuclear energy material (whether or not radioactive) on the insured business’s premises or in transit.

Veterinarian

Liability coverage for the acts of a veterinarian.

Internet Liability

Liability arising out of claims for wrongful acts related to the content posted on a website by the insured or the insured’s failure to maintain the security of its computer systems.

Cyber Liability

Stand-alone comprehensive coverage for liability arising out of claims related to unauthorized access to or use of personally identifiable or sensitive information due to events including, but not limited to, viruses, malicious attacks, or system errors or omissions. This coverage could also include expense coverage for business interruption, breach management and/or mitigation services. When cyber liability is provided as an endorsement or as part of a multi-peril policy, as opposed to a stand-alone policy, use the appropriate annual statement line of business of the product to which the coverage will be attached.

Fiduciary Liability

This type of insurance provides protection for fiduciaries against legal liability for claims made against them for a wrongful act (defined as a breach of fiduciary duty imposed by ERISA or similar common or statutory law). It’ll respond to claims for damages arising out of improper investments, plan and employee advice, insufficient funding and failure of an insurer to perform.

Examples include failure to invest plan assets prudently or failure to select a qualified service provider for a covered plan. Some fiduciary liability policies may also provide coverage for negligent acts, as well as errors or omissions in the administration of employee benefit plans.

Premises and Operations (OL&T and M&C)

Policies covering the liability of an insured to persons who have incurred bodily injury or property damage on an insured’s premises during normal operations or routine maintenance, or from an insured’s business operations either on or off of the insured’s premises.

Professional Errors and Omissions Liability

Coverage available to pay for liability arising out of the performance of professional or business-related duties, with coverage being tailored to the needs of the specific profession. Examples include abstracters, accountants, insurance adjusters, architects, engineers, insurance agents and brokers, lawyers, real estate agents, stockbrokers.
Line 17.1 – Other Liability Occurrence

Exclude: Excess workers’ compensation included in Line 17.3.

Line 17.2 – Other Liability Claims Made

Exclude: Excess workers’ compensation included in Line 17.3.

Line 17.3 – Excess Workers’ Compensation

Include: Indemnification coverage provided to self-insured employers on an excess of loss basis.

Line 18 – Product Liability

Insurance coverage protecting the manufacturer, distributor, seller or lessor of a product against legal liability resulting from a defective condition causing personal injury, or damage, to any individual or entity, associated with the use of the product.

Detail Eliminated to Conserve Space

Line 25 – Glass
(1996 Annual Statement and previous)

Coverage for the costs of replacement and incidental costs of building glass due to breakage or application of chemicals to glass. NOTE: This coverage should be included in Allied Lines.

Line 26 – Burglary and Theft

Coverage for property taken or destroyed by breaking and entering the insured’s premises, burglary or theft, forgery or counterfeiting, fraud, kidnap and ransom, and off-premises exposure.

Kidnap & Ransom Liability

Liability coverage up to specific limits for payments demanded by kidnappers for the release of an insured held against his or her will.

Line 27 – Boiler and Machinery

Coverage for the failure of boilers, machinery and electrical equipment. Benefits include:

(i) property of the insured that has been directly damaged by the accident.
(ii) Costs of temporary repairs and expediting expenses.
(iii) Liability for damage to the property of others.

Detail Eliminated to Conserve Space
Details for Write-ins not generally described above.

**Involuntary Unemployment Insurance**

**Space**

Coverage of satellites, shuttles, hull, drones and other non-standard aircraft.

**Political and Natural Disaster Evacuation**

Coverage of specified costs for an insured person to return to their country of residence or nearest place of safety and specified reasonable accommodation costs (if the insured person is unable to return to their country of residence), as a direct result of a covered evacuation or if a natural disaster has occurred in the country the insured person is currently in requiring their immediate evacuation to avoid the risk of bodily injury or sickness, while the insured person is on a journey covered by the policy.

**War Risk Insurance/War Terrorism and Political Violence**

**Mortgage Interest Insurance**

**Money Insurance**

**Tuition Reimbursement Plans**

Product which reimburses for the tuition expenses of students who drop out, are expelled, leave for medical reasons, etc.
# NAIC BLANKS (E) WORKING GROUP

## Blanks Agenda Item Submission Form

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- [X] INSTRUCTIONS
- [X] CROSSCHECKS
- [X] Life, Accident & Health/Fraternal
- [X] Property/Casualty
- [X] Health

Anticipated Effective Date: 1st Quarter 2022

### IDENTIFICATION OF ITEM(S) TO CHANGE

Expand the number of characters used from seven to ten in the investment line categories for Schedules D, DA, DL and E excluding Schedule D, Part 6 (Sections 1 and 2) and Schedule E (Part 1 and 3). Add line categories for Unaffiliated Certificates of Deposit and Exchange Traded Funds. Split the line categories for Mutual Funds, Investment Unit Trusts and Closed-End Funds into lines indicating if the fund has been assigned a designation by the SVO or not. Make changed to Summary Investment Schedule, Summary by Country and Schedule D, Part 1A (Sections 1 and 2) to reflect the additional line categories.

### REASON, JUSTIFICATION FOR AND/OR BENEFIT OF CHANGE**

The purpose of the proposal is to change the line number size to accommodate more line categories and to allow for room in the numbering scheme for Schedules D, DA, DL and E to add additional lines in the future without major disruption of line numbering. It also adds new lines to address crosscheck issues and reporting questions that have been received in the past.

### NAIC STAFF COMMENTS

Comment on Effective Reporting Date:__________________________________________

Other Comments: __________________________________________________________

** This section must be completed on all forms.
### ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, HEALTH, PROPERTY AND TITLE

#### SCHEDULE D – PART 1

**LONG-TERM BONDS OWNED DECEMBER 31 OF CURRENT YEAR**

<table>
<thead>
<tr>
<th>Category</th>
<th>Line Number</th>
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<tbody>
<tr>
<td><strong>Bonds:</strong></td>
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<td>U.S. Governments</td>
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<tr>
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<td>Commercial Mortgage-Backed Securities</td>
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<tr>
<td>Other Loan-Backed and Structured Securities</td>
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<td>Subtotals – U.S. Governments</td>
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<tr>
<td>All Other Governments</td>
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</tr>
<tr>
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<td>Subtotals – All Other Governments</td>
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<td>U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions</td>
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## Hybrid Securities

<table>
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<tr>
<th>Description</th>
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<td>Subtotals – Hybrid Securities</td>
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## Parent, Subsidiaries and Affiliates

<table>
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<tr>
<td>Affiliated Bank Loans – Issued</td>
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<tr>
<td>Affiliated Bank Loans – Acquired</td>
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<td>Subtotals – Parent, Subsidiaries and Affiliates</td>
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## SVO Identified Funds

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<tr>
<th>Description</th>
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<td>Bond Mutual Funds – as Identified by the SVO</td>
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<td>Subtotals – SVO Identified Funds</td>
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## Unaffiliated Bank Loans

<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>Unaffiliated Bank Loans – Issued</td>
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</tr>
<tr>
<td>Unaffiliated Bank Loans – Acquired</td>
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</tr>
<tr>
<td>Subtotals – Unaffiliated Bank Loans</td>
<td>65999991909999999</td>
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</tbody>
</table>

## Unaffiliated Certificates of Deposit

<table>
<thead>
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<th>Description</th>
<th>Value</th>
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</thead>
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<tr>
<td>Subtotals – Unaffiliated Certificates of Deposit</td>
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## Total Bonds

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subtotals – Issuer Obligations</td>
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</tr>
<tr>
<td>Subtotals – Residential Mortgage-Backed Securities</td>
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<tr>
<td>Subtotals – Commercial Mortgage-Backed Securities</td>
<td>78999992439999999</td>
</tr>
<tr>
<td>Subtotals – Other Loan-Backed and Structured Securities</td>
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</tr>
<tr>
<td>Subtotals – SVO Identified Funds</td>
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</tr>
<tr>
<td>Subtotals – Affiliated Bank Loans</td>
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<td>Subtotals – Unaffiliated Bank Loans</td>
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<tr>
<td>Subtotals – Unaffiliated Certificates of Deposit</td>
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<tr>
<td>Subtotals – Total Bonds</td>
<td>83999992509999999</td>
</tr>
</tbody>
</table>

### Detail Eliminated to Conserve Space

#### Column 3 – Code

- Enter “*” in this column for all SVO Identified Funds designated for systematic value.
- Enter “@” in this column for all Principal STRIP Bonds or other zero-coupon bonds.
- Enter “$” in this column for Certificates of Deposit under the FDIC limit.
- Enter “&” in this column for TBA (To Be Announced) securities.
- Enter “^” in this column for all assets that are bifurcated between the insulated separate account filing and the non-insulated separate account filing.

If bonds are not under the exclusive control of the company as shown in the General Interrogatories, they are to be identified by placing one of the codes identified in the Investment Schedules General Instructions in this column.
If the security is an SVO Identified Fund designated for systematic value, Principal STRIP bond or other zero coupon bond, Certificates of Deposit under the FDIC limit or a TBA (To Be Announced) security and is not under the exclusive control of the company, the "*", "@", "$" or "&" should appear first, immediately followed by the appropriate code (identified in the Investment Schedules General Instructions).

**Separate Account Filing Only:**

If the asset is a bifurcated asset between the insulated separate account filing and the non-insulated separate account filing, the "^" should appear first and may be used simultaneously with the"*", "@", "$" or "&" with the "^" preceding the other characters ("*", "@", "$" or "&") depending on the asset being reported, immediately followed by the appropriate code (identified in the Investment Schedules General Instructions).

### Column 26 – Collateral Type

Use only for securities included in the following subtotal lines.

<table>
<thead>
<tr>
<th>Ind and Miscellaneous (Unaffiliated)</th>
<th>33999991029999999</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential Mortgage-Backed/Securities</td>
<td>33999991029999999</td>
</tr>
<tr>
<td>Commercial Mortgage-Backed Securities</td>
<td>34999991039999999</td>
</tr>
<tr>
<td>Other Loan-Backed and Structured Securities</td>
<td>35999991049999999</td>
</tr>
</tbody>
</table>

Enter one of the following codes to indicate collateral type. Pick exactly one collateral type for each reported security. For securities that fit in more than one type, pick the predominant one. Judgment may need to be used when making selections involving prime, Alt-A and subprime, as there are no uniform definitions for these collateral types. In the description field, use abbreviations like ABS, CDO or CLO to disclose the type of the loan-backed/structured security.

**Note:** Various investments below require SVO review and approval, please refer to the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* (P&P Manual) for further description.

1. Residential Mortgage Loans/RMBS

   Include all types of residential first lien mortgage loans as collateral (e.g., prime, subprime, Alt-A).

2. Commercial Mortgage Loans/CMBS

   Include all types of commercial mortgage loans as collateral (e.g., conduits, single name, etc.).

3. Home Equity

   Include all home equity loans and/or home equity lines of credit as collateral. These are not first liens and are deemed loans to individuals. Bonds that are collateralized by home equity loans/lines of credit are considered asset-backed securities (ABS) rather than RMBS.

4. Individual Obligations – Credit Card, Auto, Student Loans and Recreational Vehicles

   Include bonds collateralized by individual obligations. Do not include individual obligations that have a real-estate aspect.


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Include bonds collateralized by corporate or industrial obligations (sometimes referred to as commercial obligations).

6 Lease Transactions – Aircraft Leases, Equipment Leases and Equipment Trust Certificates

Include bonds collateralized by leases. Equipment leases are loans on heavy equipment. Equipment trust certificates are certificates that entitle the holder to the lease payments on the underlying assets.

7 CLO/CBO/CDO

Include bank loans, which securitize CLOs; investment grade and high-yield corporate bonds, which securitize CBOs; and corporate bonds and structured securities, which securitize CDOs.

8 Manufactured Housing and Mobile Home Loans

Include manufactured housing loans and mobile home loans as collateral. These are not typical residential mortgage loans, and when they securitize bonds, they are considered ABS.

9 Credit Tenant Loans

Real estate loans secured by the obligation of a single (usually investment grade) company to pay debt service by means of rental payments under a lease, where real estate is pledged as collateral also referred to as credit tenant lease, sale-leaseback or CTL.

10 Ground Lease Financing

Real estate loans secured by the obligation to pay debt service by means of rental payments of subleased property; where a long-term ground lease was issued in which the lessee intends significant land development and the subleasing of such property to other long-term tenants.

11 Other

Include other collateral types that do not fit into categories 1 through 9.

Detail Eliminated to Conserve Space

NAIC Designation Category Footnote:

Provide the total book/adjusted carrying value amount by NAIC Designation Category that represents the amount reported in Column 11.

The sum of the amounts reported for each NAIC Designation Category in the footnote should equal Line 83099999,2509999999.

Detail Eliminated to Conserve Space
# SCHEDULE D – PART 2 – SECTION 1

## PREFERRED STOCKS OWNED DECEMBER 31 OF CURRENT YEAR

<table>
<thead>
<tr>
<th>Category</th>
<th>Line Number</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Industrial and Miscellaneous (Unaffiliated):</strong></td>
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<tr>
<td>Perpetual Preferred</td>
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<tr>
<td>Redeemable Preferred</td>
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<tr>
<td>Subtotals – Industrial and Miscellaneous (Unaffiliated)</td>
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<tr>
<td><strong>Parent, Subsidiaries and Affiliates:</strong></td>
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<tr>
<td>Perpetual Preferred</td>
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<tr>
<td>Redeemable Preferred</td>
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<tr>
<td>Subtotals – Parent, Subsidiaries and Affiliates</td>
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<tr>
<td><strong>Total Preferred Stocks</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>4509999999</td>
</tr>
</tbody>
</table>

| **Industrial and Miscellaneous (Unaffiliated) Perpetual Preferred** | 8499999 |
| **Industrial and Miscellaneous (Unaffiliated) Redeemable Preferred** | 8599999 |
| **Parent, Subsidiaries and Affiliates Perpetual Preferred** | 8699999 |
| **Parent, Subsidiaries and Affiliates Redeemable Preferred** | 8799999 |
| **Total Preferred Stocks** | 8999999 |

## Column 20 – NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol

Provide the appropriate combination of NAIC Designation (1 through 6), NAIC Designation Modifier (A through G) and SVO Administrative Symbol for each security. The list of valid Administrative Symbols is shown below.

The listing of valid NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol combinations can be found on the NAIC’s website for the Securities Valuation Office (www.naic.org/svo.htm).

Exchange Traded Funds should be reported as perpetual securities.

The NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol will be shown as one column on the printed schedule but will be three sub-columns in the data table.

- NAIC Designation Column 20A
- NAIC Designation Modifier Column 20B
- SVO Administrative Symbol Column 20C

On the printed page the sub-columns should be displayed with a “.” between the NAIC Designation and the NAIC Designation Modifier with a space between the NAIC Designation Modifier and the SVO Administrative Symbol (e.g., “1.A YE”).
Designation Modifier:

The NAIC Designation Modifier should only be used for securities reported on lines below if eligible to receive one, as defined in the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* (P&P Manual), otherwise, the field should be left blank.

- Industrial and Miscellaneous (Unaffiliated) Perpetual Preferred  Line 84999994019999999
- Industrial and Miscellaneous (Unaffiliated) Redeemable Preferred  Line 85999994029999999

The NAIC Designation Modifier should be left blank for securities reported on lines below.

- Parent, Subsidiaries and Affiliates  Line 86999994319999999
- Parent, Subsidiaries and Affiliates  Line 87999994329999999

As defined in the P&P Manual, there is not an NAIC Designation Modifier for investments reporting an NAIC Designation 6, therefore, the NAIC Designation Modifier field should be left blank.

Refer to the P&P Manual for the application of these modifiers.

Following are valid administrative symbols for preferred stock. Refer to the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* for the application of these symbols.

- S  Additional or other non-payment risk assigned by the SVO or SSG
- SYE  Additional or other non-payment risk - Year-end carry over
- FE  Filing Exempt assigned by the SVO
- YE  Year-end carry over assigned by the SVO
- IF  Initial filing - insurer reported designation with Admin Symbol assigned by the SVO
- PL  Private Letter Rating assigned by the SVO
- PLGI  Private Letter Rating – insurer assigned and reported on General Interrogatory
- RT  Regulatory Transaction
- RTS  Regulatory Transaction - SVO Reviewed
- RTIF  Regulatory Transaction - Initial Filing Submitted to SVO
- RTSYE  Regulatory Transaction - SVO Reviewed - Year-end carry over
- GI  Insurer assigned and reported on General Interrogatory
- F  Sub-paragraph D Company – insurer self-designated
- Z  Insurer assigned and reported subject to limitation
- *  Limited to NAIC Designation 6 – insurer assigned
- Z*  Regulatory review initiated by either the SVO Director, Financial Condition (E) Committee, Executive (EX) Committee or VOSTF.
- ND*  Regulatory review for an assessment of regulatory policy for the investment or regulatory reporting instructions to implement applicable policy.
The NAIC Designation Category is the combination of NAIC Designation and NAIC Designation Modifier. Valid combinations of NAIC Designation and NAIC Designation Modifier for NAIC Designation Category are shown below:

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<thead>
<tr>
<th>NAIC Designation</th>
<th>NAIC Designation Modifier</th>
<th>NAIC Designation Category</th>
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Detail Eliminated to Conserve Space

NAIC Designation Category Footnote:

Provide the total book/adjusted carrying value amount by NAIC Designation Category that represents the amount reported in Column 8.

The sum of the amounts reported for each NAIC Designation Category in the footnote should equal the sum of Lines 84999999, 4019999999, and 85099999402999999.
## SCHEDULE D – PART 2 – SECTION 2

### COMMON STOCKS OWNED DECEMBER 31 OF CURRENT YEAR

**Detail Eliminated to Conserve Space**

<table>
<thead>
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<th>Category</th>
<th>Line Number</th>
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<tr>
<td>Other</td>
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<tr>
<td>Designation Not Assigned by SVO</td>
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<tr>
<td>Subtotals – Mutual Funds</td>
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<tr>
<td><strong>Unit Investment Trusts</strong></td>
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</tr>
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<td>Designation Assigned by SVO</td>
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<td>Designation Not Assigned by SVO</td>
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<tr>
<td>Subtotals – Unit Investment Trusts</td>
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<tr>
<td><strong>Closed-End Funds</strong></td>
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<td>Designation Not Assigned by SVO</td>
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</tr>
<tr>
<td>Subtotals – Closed-End Funds</td>
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</tr>
<tr>
<td><strong>Exchange Traded Funds</strong></td>
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</tr>
<tr>
<td><strong>Parent, Subsidiaries and Affiliates:</strong></td>
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</tr>
<tr>
<td>Publicly Traded</td>
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</tr>
<tr>
<td>Other</td>
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</tr>
<tr>
<td>Subtotals – Parent, Subsidiaries and Affiliates</td>
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</tr>
<tr>
<td><strong>Total Common Stocks</strong></td>
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</tr>
<tr>
<td><strong>Total Preferred and Common Stocks</strong></td>
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</tr>
<tr>
<td><strong>Industrial and Miscellaneous (Unaffiliated) Publicly Traded</strong></td>
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</tr>
<tr>
<td><strong>Industrial and Miscellaneous (Unaffiliated) Other</strong></td>
<td>9199999</td>
</tr>
<tr>
<td><strong>Parent, Subsidiaries and Affiliates Publicly Traded</strong></td>
<td>9299999</td>
</tr>
<tr>
<td><strong>Parent, Subsidiaries and Affiliates Other</strong></td>
<td>9399999</td>
</tr>
<tr>
<td><strong>Mutual Funds</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Unit Investment Trusts</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Closed-End Funds</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Total Common Stocks</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Total Preferred and Common Stocks</strong></td>
<td></td>
</tr>
</tbody>
</table>
Column 18 – NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol

For securities reported on Line 049999999 5319999999 (Mutual Funds), Line 050999999 5519999999 (Unit Investment Trusts) and Line 0609999999 5719999999 (Closed-End Funds), provide the appropriate NAIC Designation (1 through 6), NAIC Designation Modifier (A through G) and SVO Administrative Symbol combination as assigned by the Securities Valuation Office and published in AVS+ per the instructions in the Purposes and Procedures Manual of the NAIC Investment Analysis Office on the Compilation and Publication of the SVO List of Investment Securities. A list of these funds can be found on the Securities Valuation Office Web page (https://www.naic.org/svo.htm).

NAIC Designation and NAIC Designation Modifier should not be provided for securities reported on these line categories stated above that have not been assigned one by the Securities Valuation Office. For all other common stock line categories, the NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol should not be provided.

The listing of valid NAIC Designations, NAIC Designation Modifier and SVO Administrative Symbol combinations can be found on the NAIC’s website for the Securities Valuation Office (www.naic.org/svo.htm).

The NAIC Designation, Designation Modifier and SVO Administrative Symbol will be shown as one column on the printed schedule but will be three sub-columns in the data table.

- NAIC Designation Column 18A
- NAIC Designation Modifier Column 18B
- SVO Administrative Symbol Column 18C

On the printed page the sub-columns should be displayed with a “.” between the NAIC Designation and the NAIC Designation Modifier with a space between the NAIC Designation Modifier and the SVO Administrative Symbol (e.g., “1.A YE”).

NAIC Designation Modifier:

The NAIC Designation Modifier should only be used for securities reported on Line 049999999 5319999999 (Mutual Funds Designation Assigned by SVO), Line 050999999 5519999999 (Unit Investment Trusts Designation Assigned by SVO) and Line 0609999999 5719999999 (Closed-End Funds Designation Assigned by SVO) if eligible to receive one, as defined in the Purposes and Procedures Manual of the NAIC Investment Analysis Office (P&P Manual), otherwise, should not be provided.

The Designation Modifier should not be provided for securities reported on lines below.

- Industrial and Miscellaneous (Unaffiliated) Publicly Traded Line 0909999999 5019999999
- Industrial and Miscellaneous (Unaffiliated) Other Line 0199999999 5029999999
- Mutual Funds Designation Not Assigned by SVO Line 5329999999
- Unit Investment Trusts Designation Not Assigned by SVO Line 5529999999
- Closed-End Funds Designation Not Assigned by SVO Line 5729999999
- Exchange Traded Funds Line 5819999999
• Parent, Subsidiaries and Affiliates Publicly Traded
  Line 02000005919999999
• Parent, Subsidiaries and Affiliates Other
  Line 02000005929999999

As defined in the P&P Manual, there is not an NAIC Designation Modifier for investments reporting an NAIC Designation 6, therefore, the NAIC Designation Modifier should not be provided.

Refer to the P&P Manual for the application of these modifiers.

SVO Administrative Symbol:

Following are valid SVO Administrative Symbols for common stock. Refer to the P&P Manual for the application of these symbols.

YE Year-end carry over
Z* Regulatory review initiated by either the SVO Director, Financial Condition (E) Committee, Executive (EX) Committee or VOSTF.
ND* Regulatory review for an assessment of regulatory policy for the investment or regulatory reporting instructions to implement applicable policy.

The NAIC Designation Category is the combination of NAIC Designation and NAIC Designation Modifier. Valid combinations of NAIC Designation and NAIC Designation Modifier for NAIC Designation Category are shown below:

<table>
<thead>
<tr>
<th>NAIC Designation</th>
<th>NAIC Designation Modifier</th>
<th>NAIC Designation Category</th>
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</thead>
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<tr>
<td>1</td>
<td>A</td>
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</tr>
<tr>
<td></td>
<td>B</td>
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<tr>
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<td>C</td>
<td>1C</td>
</tr>
<tr>
<td></td>
<td>D</td>
<td>1D</td>
</tr>
<tr>
<td></td>
<td>E</td>
<td>1E</td>
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<tr>
<td></td>
<td>F</td>
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<td>G</td>
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<td>2</td>
<td>A</td>
<td>2A</td>
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<tr>
<td></td>
<td>B</td>
<td>2B</td>
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<tr>
<td></td>
<td>C</td>
<td>2C</td>
</tr>
<tr>
<td>3</td>
<td>A</td>
<td>3A</td>
</tr>
<tr>
<td></td>
<td>B</td>
<td>3B</td>
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<tr>
<td></td>
<td>C</td>
<td>3C</td>
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<td>4</td>
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<td></td>
<td>C</td>
<td>4C</td>
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<tr>
<td>5</td>
<td>A</td>
<td>5A</td>
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<tr>
<td></td>
<td>B</td>
<td>5B</td>
</tr>
<tr>
<td></td>
<td>C</td>
<td>5C</td>
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<tr>
<td>6</td>
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<td>6</td>
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NAIC Designation Category Footnote:
Provide the total book/adjusted carrying value amount by NAIC Designation Category that represents the amount reported in Column 6.
## SCHEDULE D – PART 3

### LONG-TERM BONDS AND STOCKS ACQUIRED DURING CURRENT YEAR

**Detail Eliminated to Conserve Space**

<table>
<thead>
<tr>
<th>Category</th>
<th>Line Number</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Bonds:</strong></td>
<td></td>
</tr>
<tr>
<td>U.S. Governments</td>
<td>05999990109999999</td>
</tr>
<tr>
<td>All Other Governments</td>
<td>10999990309999999</td>
</tr>
<tr>
<td>U.S. States, Territories and Possessions (Direct and Guaranteed)</td>
<td>17999990509999999</td>
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<tr>
<td>U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)</td>
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</tr>
<tr>
<td>U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions</td>
<td>31999990909999999</td>
</tr>
<tr>
<td>Industrial and Miscellaneous (Unaffiliated)</td>
<td></td>
</tr>
<tr>
<td>Hybrid Securities</td>
<td></td>
</tr>
<tr>
<td>Parent, Subsidiaries and Affiliates</td>
<td></td>
</tr>
<tr>
<td>SVO Identified Funds</td>
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</tr>
<tr>
<td>Unaffiliated Bank Loans</td>
<td>83999991109999999</td>
</tr>
<tr>
<td>Unaffiliated Certificates of Deposit</td>
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<tr>
<td>Subtotals – Bonds – Part 3</td>
<td></td>
</tr>
<tr>
<td>Summary item from Part 5 for Bonds</td>
<td></td>
</tr>
<tr>
<td>Subtotals – Bonds</td>
<td></td>
</tr>
<tr>
<td><strong>Preferred Stocks:</strong></td>
<td></td>
</tr>
<tr>
<td>Industrial and Miscellaneous (Unaffiliated)</td>
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</tr>
<tr>
<td>Parent, Subsidiaries and Affiliates</td>
<td></td>
</tr>
<tr>
<td>Subtotals – Preferred Stocks – Part 3</td>
<td></td>
</tr>
<tr>
<td>Summary item from Part 5 for Preferred Stocks</td>
<td></td>
</tr>
<tr>
<td>Subtotals – Preferred Stocks</td>
<td></td>
</tr>
<tr>
<td><strong>Common Stocks:</strong></td>
<td></td>
</tr>
<tr>
<td>Industrial and Miscellaneous (Unaffiliated)</td>
<td></td>
</tr>
<tr>
<td>Mutual Funds</td>
<td></td>
</tr>
<tr>
<td>Unit Investment Trusts</td>
<td></td>
</tr>
<tr>
<td>Closed-End Funds</td>
<td></td>
</tr>
<tr>
<td>Exchange Traded Funds</td>
<td></td>
</tr>
<tr>
<td>Parent, Subsidiaries and Affiliates</td>
<td></td>
</tr>
</tbody>
</table>

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### SCHEDULE D – PART 4

**LONG-TERM BONDS AND STOCKS SOLD, REDEEMED OR OTHERWISE DISPOSED OF**

**DURING CURRENT YEAR**

---

**Detail Eliminated to Conserve Space**

<table>
<thead>
<tr>
<th>Category</th>
<th>Line Number</th>
</tr>
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<tbody>
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<td>Bonds:</td>
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<tr>
<td>U.S. Governments</td>
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<tr>
<td>All Other Governments</td>
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</tr>
<tr>
<td>U.S. States, Territories and Possessions (Direct and Guaranteed)</td>
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<tr>
<td>U.S. Political Subdivisions of States, Territories and Possessions</td>
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<tr>
<td>U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions</td>
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<td>Industrial and Miscellaneous (Unaffiliated)</td>
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<td>Unaffiliated Bank Loans</td>
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</tr>
<tr>
<td>Unaffiliated Certificates of Deposit</td>
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</tr>
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<td>Subtotals – Bonds – Part 3</td>
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<tr>
<td>Summary item from Part 5 for Bonds</td>
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<tr>
<td>Subtotals – Bonds</td>
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<td>Preferred Stocks:</td>
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<td>Industrial and Miscellaneous (Unaffiliated)</td>
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<td>Industrial and Miscellaneous (Unaffiliated) Perpetual Preferred</td>
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</tr>
<tr>
<td>Industrial and Miscellaneous (Unaffiliated) Redeemable Preferred</td>
<td>8599999</td>
</tr>
<tr>
<td>Parent, Subsidiaries and Affiliates</td>
<td></td>
</tr>
<tr>
<td>Parent, Subsidiaries and Affiliates Perpetual Preferred</td>
<td>8699999</td>
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<td>Parent, Subsidiaries and Affiliates Redeemable Preferred</td>
<td>8799999</td>
</tr>
<tr>
<td>Subtotals – Preferred Stocks – Part 3</td>
<td>8899999</td>
</tr>
<tr>
<td>Summary item from Part 5 for Preferred Stocks</td>
<td>8899999</td>
</tr>
<tr>
<td>Subtotals – Preferred Stocks</td>
<td>8899999</td>
</tr>
<tr>
<td>Common Stocks:</td>
<td></td>
</tr>
<tr>
<td>Industrial and Miscellaneous (Unaffiliated)</td>
<td></td>
</tr>
</tbody>
</table>
### SCHEDULE D – PART 5

**LONG-TERM BONDS AND STOCKS ACQUIRED DURING THE YEAR AND FULLY DISPOSED OF DURING CURRENT YEAR**

Detail Eliminated to Conserve Space

<table>
<thead>
<tr>
<th>Category</th>
<th>Line Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bonds:</td>
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<td>U.S. Governments</td>
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</tr>
<tr>
<td>All Other Governments</td>
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</tr>
<tr>
<td>U.S. States, Territories and Possessions (Direct and Guaranteed)</td>
<td>1799999050999999</td>
</tr>
<tr>
<td>U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)</td>
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</tr>
<tr>
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<tr>
<td>Industrial and Miscellaneous (Unaffiliated)</td>
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<tr>
<td>Hybrid Securities</td>
<td>4899999130999999</td>
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<tr>
<td>Parent, Subsidiaries and Affiliates</td>
<td>5599999150999999</td>
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<td>SVO Identified Funds</td>
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<td>Unaffiliated Bank Loans</td>
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Summary item from Part 5 for Bonds: 8399998 2509999998
Subtotals – Bonds: 8399999 2509999999

Preferred Stocks:

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<tr>
<td>Parent, Subsidiaries and Affiliates Redeemable Preferred</td>
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<td>8999999 4509999999</td>
</tr>
</tbody>
</table>

Common Stocks:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Industrial and Miscellaneous (Unaffiliated) Publicly Traded</td>
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<tr>
<td>Industrial and Miscellaneous (Unaffiliated) Other</td>
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</tr>
<tr>
<td>Mutual Funds</td>
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<tr>
<td>Designations Assigned by the SVO</td>
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<tr>
<td>Designations Not Assigned by the SVO</td>
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<tr>
<td>Unit Investment Trusts</td>
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</tr>
<tr>
<td>Designations Assigned by the SVO</td>
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<tr>
<td>Designations Not Assigned by the SVO</td>
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<td>Closed-End Funds</td>
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<tr>
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</tr>
<tr>
<td>Parent, Subsidiaries and Affiliates Publicly Traded</td>
<td>9299999 5919999999</td>
</tr>
<tr>
<td>Parent, Subsidiaries and Affiliates Other</td>
<td>9399999 5929999999</td>
</tr>
<tr>
<td>Mutual Funds</td>
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</tr>
<tr>
<td>Unit Investment Trusts</td>
<td>9599999</td>
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<tr>
<td>Closed-End Funds</td>
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<td>Subtotals – Common Stocks</td>
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<td>Subtotals – Preferred and Common Stocks</td>
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<tr>
<td>Totals</td>
<td>9999999 6009999999</td>
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</tbody>
</table>
**SCHEDULE D – PART 6 – SECTION 1**

**VALUATION OF SHARES OF SUBSIDIARY, CONTROLLED OR AFFILIATED COMPANIES**

If a reporting entity has any common stock or preferred stock reported for any of the following required categories or subcategories, it shall report the subtotal amount of the corresponding category or subcategory, with the specified subtotal line number appearing in the same manner and location as the pre-printed total or grand total line and number:

<table>
<thead>
<tr>
<th>Category</th>
<th>Line Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Preferred Stocks:</td>
<td></td>
</tr>
<tr>
<td>Parent</td>
<td>0199999</td>
</tr>
<tr>
<td>U.S. Property &amp; Casualty Insurer</td>
<td>0299999</td>
</tr>
<tr>
<td>U.S. Life Insurer</td>
<td>0399999</td>
</tr>
<tr>
<td>U.S. Health Entity #</td>
<td>0499999</td>
</tr>
<tr>
<td>Alien Insurer</td>
<td>0599999</td>
</tr>
<tr>
<td>Non-Insurer Which Controls Insurer</td>
<td>0699999</td>
</tr>
<tr>
<td>*Investment Subsidiary</td>
<td>0799999</td>
</tr>
<tr>
<td>Other Affiliates</td>
<td>0899999</td>
</tr>
<tr>
<td>Subtotals – Preferred Stocks</td>
<td>0999999</td>
</tr>
<tr>
<td>Common Stocks:</td>
<td></td>
</tr>
<tr>
<td>Parent</td>
<td>1099999</td>
</tr>
<tr>
<td>U.S. Property &amp; Casualty Insurer</td>
<td>1199999</td>
</tr>
<tr>
<td>U.S. Life Insurer</td>
<td>1299999</td>
</tr>
<tr>
<td>U.S. Health Entity #</td>
<td>1399999</td>
</tr>
<tr>
<td>Alien Insurer</td>
<td>1499999</td>
</tr>
<tr>
<td>Non-Insurer Which Controls Insurer</td>
<td>1599999</td>
</tr>
<tr>
<td>*Investment Subsidiary</td>
<td>1699999</td>
</tr>
<tr>
<td>Other Affiliates</td>
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</tr>
<tr>
<td>Subtotals – Common Stocks</td>
<td>1899999</td>
</tr>
<tr>
<td>Totals – Preferred and Common Stocks</td>
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</tr>
</tbody>
</table>
If a reporting entity has any common or preferred stocks reported for any of the following required categories or subcategories, it shall report the subtotal amount of the corresponding category or subcategory, with the specified subtotal line number appearing in the same manner and location as the pre-printed total or grand total line and number:

<table>
<thead>
<tr>
<th>Category</th>
<th>Line Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Preferred Stocks</td>
<td>0199999</td>
</tr>
<tr>
<td>Common Stocks</td>
<td>0299999</td>
</tr>
<tr>
<td>Totals – Preferred and Common Stocks</td>
<td>0399999</td>
</tr>
</tbody>
</table>
# SCHEDULE DA – PART 1

## SHORT-TERM INVESTMENTS OWNED DECEMBER 31 OF CURRENT YEAR

**Category** | **Line Number**
--- | ---
Bonds: | |
**U.S. Governments** | |
Issuer Obligations | 010999990019999999
Residential Mortgage-Backed Securities | 020999990029999999
Commercial Mortgage-Backed Securities | 030999990039999999
Other Loan-Backed and Structured Securities | 040999990049999999
Subtotals – U.S. Governments | 050999990109999999
**All Other Governments** | |
Issuer Obligations | 060999990219999999
Residential Mortgage-Backed Securities | 070999990229999999
Commercial Mortgage-Backed Securities | 080999990239999999
Other Loan-Backed and Structured Securities | 090999990249999999
Subtotals – All Other Governments | 100999990309999999
**U.S. States, Territories and Possessions (Direct and Guaranteed)** | |
Issuer Obligations | 110999990419999999
Residential Mortgage-Backed Securities | 120999990429999999
Commercial Mortgage-Backed Securities | 130999990439999999
Other Loan-Backed and Structured Securities | 140999990449999999
Subtotals – U.S. States, Territories and Possessions (Direct and Guaranteed) | 170999990509999999
**U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)** | |
Issuer Obligations | 180999990619999999
Residential Mortgage-Backed Securities | 190999990629999999
Commercial Mortgage-Backed Securities | 200999990639999999
Other Loan-Backed and Structured Securities | 210999990649999999
Subtotals – U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed) | 240999990709999999
**U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions** | |
Issuer Obligations | 250999990819999999
Residential Mortgage-Backed Securities | 260999990829999999
Commercial Mortgage-Backed Securities | 270999990839999999
Other Loan-Backed and Structured Securities | 280999990849999999
Subtotals – U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions | 310999990909999999
**Industrial and Miscellaneous (Unaffiliated)** | |
Issuer Obligations | 320999991019999999
Residential Mortgage-Backed Securities | 330999991029999999
Commercial Mortgage-Backed Securities | 340999991039999999
Other Loan-Backed and Structured Securities | 350999991049999999
Subtotals – Industrial and Miscellaneous (Unaffiliated) | 380999991109999999
**Hybrid Securities** | |
Issuer Obligations | 420999991219999999

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<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential Mortgage-Backed Securities</td>
<td>4399999</td>
</tr>
<tr>
<td>Commercial Mortgage-Backed Securities</td>
<td>4499999</td>
</tr>
<tr>
<td>Other Loan-Backed and Structured Securities</td>
<td>4599999</td>
</tr>
<tr>
<td>Subtotals – Hybrid Securities</td>
<td>4899999</td>
</tr>
<tr>
<td>Parent, Subsidiaries and Affiliates Bonds</td>
<td></td>
</tr>
<tr>
<td>Issuer Obligations</td>
<td>4099999</td>
</tr>
<tr>
<td>Residential Mortgage-Backed Securities</td>
<td>5099999</td>
</tr>
<tr>
<td>Commercial Mortgage-Backed Securities</td>
<td>5199999</td>
</tr>
<tr>
<td>Other Loan-Backed and Structured Securities</td>
<td>5299999</td>
</tr>
<tr>
<td>Affiliated Bank Loans – Issued</td>
<td>5399999</td>
</tr>
<tr>
<td>Affiliated Bank Loans – Acquired</td>
<td>5499999</td>
</tr>
<tr>
<td>Subtotals – Parent, Subsidiaries and Affiliates Bonds</td>
<td>5599999</td>
</tr>
<tr>
<td>SVO Identified Funds</td>
<td></td>
</tr>
<tr>
<td>Exchange Traded Funds – as Identified by the SVO</td>
<td>5899999</td>
</tr>
<tr>
<td>Bond Mutual Funds – as Identified by the SVO</td>
<td>5999999</td>
</tr>
<tr>
<td>Subtotals – SVO Identified Funds</td>
<td>6099999</td>
</tr>
<tr>
<td>Unaffiliated Bank Loans</td>
<td></td>
</tr>
<tr>
<td>Unaffiliated Bank Loans – Issued</td>
<td>6399999</td>
</tr>
<tr>
<td>Unaffiliated Bank Loans – Acquired</td>
<td>6499999</td>
</tr>
<tr>
<td>Subtotals – Unaffiliated Bank Loans</td>
<td>6599999</td>
</tr>
<tr>
<td>Unaffiliated Certificates of Deposit</td>
<td></td>
</tr>
<tr>
<td>Subtotals – Unaffiliated Certificates of Deposit</td>
<td>20199999</td>
</tr>
<tr>
<td>Total Bonds</td>
<td></td>
</tr>
<tr>
<td>Subtotals – Issuer Obligations</td>
<td>7699999</td>
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<tr>
<td>Subtotals – Residential Mortgage-Backed Securities</td>
<td>7799999</td>
</tr>
<tr>
<td>Subtotals – Commercial Mortgage-Backed Securities</td>
<td>7899999</td>
</tr>
<tr>
<td>Subtotals – Other Loan-Backed and Structured Securities</td>
<td>7999999</td>
</tr>
<tr>
<td>Subtotals – SVO Identified Funds</td>
<td>8099999</td>
</tr>
<tr>
<td>Subtotals – Affiliated Bank Loans</td>
<td>8199999</td>
</tr>
<tr>
<td>Subtotals – Unaffiliated Bank Loans</td>
<td>8299999</td>
</tr>
<tr>
<td>Subtotals – Unaffiliated Certificates of Deposit</td>
<td>24899999</td>
</tr>
<tr>
<td>Subtotals – Bonds</td>
<td>8399999</td>
</tr>
<tr>
<td>Parent, Subsidiaries and Affiliates</td>
<td></td>
</tr>
<tr>
<td>Mortgage Loans</td>
<td>8499999</td>
</tr>
<tr>
<td>Other Short-Term Invested Assets</td>
<td>8599999</td>
</tr>
<tr>
<td>Subtotals – Parent, Subsidiaries and Affiliates</td>
<td>8699999</td>
</tr>
<tr>
<td>Mortgage Loans</td>
<td>8799999</td>
</tr>
<tr>
<td>Other Short-Term Invested Assets</td>
<td>9099999</td>
</tr>
<tr>
<td>Total Short-Term Investments</td>
<td>9199999</td>
</tr>
</tbody>
</table>
Column 22 – NAIC Designation Category

Provide the appropriate combination of NAIC Designation Equivalent (1 through 6) and NAIC Designation Modifier Equivalent (A through G) (see table below) for each security shown.

The NAIC Designation and NAIC Designation Modifier Equivalent should not be provided for the following lines:

- Parent, Subsidiaries and Affiliates – Mortgage Loans Line 84999997019999999
- Parent, Subsidiaries and Affiliates – Other Short-Term Invested Assets Line 85999997029999999
- Mortgage Loans Line 87999997309999999
- Other Short-Term Invested Assets Line 90999997509999999

Exchange Traded Funds – as Identified by the SVO should be reported as perpetual securities.

The NAIC Designation Category will be two sub-columns in the data table.

- NAIC Designation Equivalent Column 22A
- NAIC Designation Modifier Equivalent Column 22B

NAIC Designation Equivalent:

For the NAIC Designation Equivalent, use the NAIC designation that would have been used for the investment had it been reported on Schedule D, Part 1 if available. If no NAIC Designation is available, the reporting entity should use a NAIC Designation Equivalent most closely resembles their credit risk the investment.

NAIC Designation Modifier Equivalent:

Bonds (Lines 0199999 0019999999 through 65999920199999999)

Use the NAIC Designation Modifier that would have been used for the investment had it been reported on Schedule D, Part 1 if available.

If no NAIC Designation Modifier is available, the reporting entity should use a NAIC Designation Modifier Equivalent most closely resembles their credit risk the investment.

As defined in the P&P Manual, there is not an NAIC Designation Modifier for investments reporting an NAIC Designation 6, therefore, the NAIC Designation Modifier field should be left blank.

Refer to the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* for the application of these codes.
The NAIC Designation Category Equivalent is the combination of NAIC Designation Equivalent and NAIC Designation Modifier Equivalent. Valid combinations of NAIC Designation Equivalent and NAIC Designation Modifier Equivalent for NAIC Designation Category Equivalent are shown below:

<table>
<thead>
<tr>
<th>NAIC Designation Equivalent</th>
<th>NAIC Designation Modifier Equivalent</th>
<th>NAIC Designation Category Equivalent</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 A</td>
<td>1A</td>
<td>1A</td>
</tr>
<tr>
<td>1 B</td>
<td>1B</td>
<td>1B</td>
</tr>
<tr>
<td>1 C</td>
<td>1C</td>
<td>1C</td>
</tr>
<tr>
<td>1 D</td>
<td>1D</td>
<td>1D</td>
</tr>
<tr>
<td>1 E</td>
<td>1E</td>
<td>1E</td>
</tr>
<tr>
<td>1 F</td>
<td>1F</td>
<td>1F</td>
</tr>
<tr>
<td>1 G</td>
<td>1G</td>
<td>1G</td>
</tr>
<tr>
<td>2 A</td>
<td>2A</td>
<td>2A</td>
</tr>
<tr>
<td>2 B</td>
<td>2B</td>
<td>2B</td>
</tr>
<tr>
<td>2 C</td>
<td>2C</td>
<td>2C</td>
</tr>
<tr>
<td>3 A</td>
<td>3A</td>
<td>3A</td>
</tr>
<tr>
<td>3 B</td>
<td>3B</td>
<td>3B</td>
</tr>
<tr>
<td>3 C</td>
<td>3C</td>
<td>3C</td>
</tr>
<tr>
<td>4 A</td>
<td>4A</td>
<td>4A</td>
</tr>
<tr>
<td>4 B</td>
<td>4B</td>
<td>4B</td>
</tr>
<tr>
<td>4 C</td>
<td>4C</td>
<td>4C</td>
</tr>
<tr>
<td>5 A</td>
<td>5A</td>
<td>5A</td>
</tr>
<tr>
<td>5 B</td>
<td>5B</td>
<td>5B</td>
</tr>
<tr>
<td>5 C</td>
<td>5C</td>
<td>5C</td>
</tr>
<tr>
<td>6</td>
<td>6</td>
<td>6</td>
</tr>
</tbody>
</table>

NAIC Designation Category Equivalent Footnote:

Provide the total book/adjusted carrying value amount by NAIC Designation Category Equivalent that represents the amount reported in Column 7.

The sum of the amounts reported for each NAIC Designation Category Equivalent in the footnote should equal Line 83999992509999999.
### SCHEDULE DL – PART 1

#### SECURITIES LENDING COLLATERAL ASSETS

Reinvested Collateral Assets Owned December 31 Current Year

(Securities lending collateral assets reported in aggregate on Line 10 of the asset page and not included on Schedules A, B, BA, D, DB and E.)

<table>
<thead>
<tr>
<th>Category</th>
<th>Line Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bonds (Schedule D, Part 1 type):</td>
<td></td>
</tr>
<tr>
<td>U.S. Governments</td>
<td></td>
</tr>
<tr>
<td>Issuer Obligations</td>
<td>01999990019999999</td>
</tr>
<tr>
<td>Residential Mortgage-Backed Securities</td>
<td>02999990029999999</td>
</tr>
<tr>
<td>Commercial Mortgage-Backed Securities</td>
<td>03999990039999999</td>
</tr>
<tr>
<td>Other Loan-Backed and Structured Securities</td>
<td>04999990049999999</td>
</tr>
<tr>
<td>Subtotals – U.S. Governments</td>
<td>05999990109999999</td>
</tr>
<tr>
<td>All Other Governments</td>
<td></td>
</tr>
<tr>
<td>Issuer Obligations</td>
<td>06999990219999999</td>
</tr>
<tr>
<td>Residential Mortgage-Backed Securities</td>
<td>07999990229999999</td>
</tr>
<tr>
<td>Commercial Mortgage-Backed Securities</td>
<td>08999990239999999</td>
</tr>
<tr>
<td>Other Loan-Backed and Structured Securities</td>
<td>09999990249999999</td>
</tr>
<tr>
<td>Subtotals – All Other Governments</td>
<td>10999990309999999</td>
</tr>
<tr>
<td>U.S. States, Territories and Possessions (Direct and Guaranteed)</td>
<td></td>
</tr>
<tr>
<td>Issuer Obligations</td>
<td>11999990419999999</td>
</tr>
<tr>
<td>Residential Mortgage-Backed Securities</td>
<td>12999990429999999</td>
</tr>
<tr>
<td>Commercial Mortgage-Backed Securities</td>
<td>13999990439999999</td>
</tr>
<tr>
<td>Other Loan-Backed and Structured Securities</td>
<td>14999990449999999</td>
</tr>
<tr>
<td>Subtotals – U.S. States, Territories and Possessions (Direct and Guaranteed)</td>
<td>17999990509999999</td>
</tr>
<tr>
<td>U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)</td>
<td></td>
</tr>
<tr>
<td>Issuer Obligations</td>
<td>18999990619999999</td>
</tr>
<tr>
<td>Residential Mortgage-Backed Securities</td>
<td>19999990629999999</td>
</tr>
<tr>
<td>Commercial Mortgage-Backed Securities</td>
<td>20999990639999999</td>
</tr>
<tr>
<td>Other Loan-Backed and Structured Securities</td>
<td>21999990649999999</td>
</tr>
<tr>
<td>Subtotals – U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)</td>
<td>24999990709999999</td>
</tr>
<tr>
<td>U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions</td>
<td></td>
</tr>
<tr>
<td>Issuer Obligations</td>
<td>25999990819999999</td>
</tr>
<tr>
<td>Residential Mortgage-Backed Securities</td>
<td>26999990829999999</td>
</tr>
<tr>
<td>Commercial Mortgage-Backed Securities</td>
<td>27999990839999999</td>
</tr>
<tr>
<td>Other Loan-Backed and Structured Securities</td>
<td>28999990849999999</td>
</tr>
<tr>
<td>Subtotals – U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions</td>
<td>31999990909999999</td>
</tr>
<tr>
<td>Industrial and Miscellaneous (Unaffiliated)</td>
<td></td>
</tr>
<tr>
<td>Issuer Obligations</td>
<td>32999991019999999</td>
</tr>
<tr>
<td>Residential Mortgage-Backed Securities</td>
<td>33999991029999999</td>
</tr>
<tr>
<td>Commercial Mortgage-Backed Securities</td>
<td>34999991039999999</td>
</tr>
<tr>
<td>Other Loan-Backed and Structured Securities</td>
<td>35999991049999999</td>
</tr>
<tr>
<td>Subtotals – Industrial and Miscellaneous (Unaffiliated)</td>
<td>38999991109999999</td>
</tr>
</tbody>
</table>

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## Hybrid Securities

- **Issuer Obligations**: 42,000,000
- **Residential Mortgage-Backed Securities**: 43,000,000
- **Commercial Mortgage-Backed Securities**: 4,499,999,999
- **Other Loan-Backed and Structured Securities**: 45,999,999
- **Subtotals – Hybrid Securities**: 48,999,999,999

## Parent, Subsidiaries and Affiliates

- **Issuer Obligations**: 4,099,999,999
- **Residential Mortgage-Backed Securities**: 5,099,999,999
- **Commercial Mortgage-Backed Securities**: 5,199,999,999
- **Other Loan-Backed and Structured Securities**: 5,299,999,999
- **Affiliated Bank Loans – Issued**: 5,399,999,999
- **Affiliated Bank Loans – Acquired**: 5,499,999,999
- **Subtotals – Parent, Subsidiaries and Affiliates**: 55,999,999,999

## SVO Identified Funds

- **Exchange Traded Funds – as Identified by the SVO**: 57,000,000
- **Bond Mutual Funds – as Identified by the SVO**: 58,000,000
- **Subtotals – SVO Identified Funds**: 59,000,000

## Unaffiliated Bank Loans

- **Unaffiliated Bank Loans – Issued**: 6,099,999,999
- **Unaffiliated Bank Loans – Acquired**: 6,199,999,999
- **Subtotals – Unaffiliated Bank Loans**: 6,299,999,999

## Unaffiliated Certificates of Deposit

- **Subtotals – Unaffiliated Certificates of Deposit**: 20,199,999,999

## Total Bonds

- **Subtotals – Issuer Obligations**: 63,999,999,999
- **Subtotals – Residential Mortgage-Backed Securities**: 64,999,999,999
- **Subtotals – Commercial Mortgage-Backed Securities**: 65,999,999,999
- **Subtotals – Other Loan-Backed and Structured Securities**: 66,999,999,999
- **Subtotals – SVO Identified Funds**: 67,999,999,999
- **Subtotals – Affiliated Bank Loans**: 68,999,999,999
- **Subtotals – Unaffiliated Bank Loans**: 69,999,999,999
- **Subtotals – Unaffiliated Certificates of Deposit**: 70,999,999,999
- **Subtotals – Total Bonds**: 73,999,999,999

## Stocks

### Preferred Stocks (Schedule D, Part 2, Section 1 type):

#### Industrial and Miscellaneous (Unaffiliated)

- **Perpetual Preferred**: 401,999,999
- **Redeemable Preferred**: 402,999,999
- **Subtotals – Industrial and Miscellaneous (Unaffiliated)**: 410,999,999

#### Parent, Subsidiaries and Affiliates

- **Perpetual Preferred**: 431,999,999
- **Redeemable Preferred**: 432,999,999
- **Subtotals – Parent, Subsidiaries and Affiliates**: 440,999,999

#### Industrial and Miscellaneous (Unaffiliated) Perpetual and Redeemable Preferred

- **718,000,000

#### Parent, Subsidiaries and Affiliates Perpetual and Redeemable Preferred

- **720,000,000

#### Total Preferred Stocks

- **730,000,000

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### Common Stocks (Schedule D, Part 2, Section 2 type):

#### Industrial and Miscellaneous (Unaffiliated):
- Publicly Traded: 501,999,999
- Other: 502,999,999
- Subtotals – Industrial and Miscellaneous (Unaffiliated): 504,999,999

#### Mutual Funds
- Designation Assigned by SVO: 531,999,999
- Designation Not Assigned by SVO: 532,999,999
- Subtotals – Mutual Funds: 540,999,999

#### Unit Investment Trusts
- Designation Assigned by SVO: 551,999,999
- Designation Not Assigned by SVO: 552,999,999
- Subtotals – Unit Investment Trusts: 560,999,999

#### Closed-End Funds
- Designation Assigned by SVO: 571,999,999
- Designation Not Assigned by SVO: 572,999,999
- Subtotals – Closed-End Funds: 580,999,999

#### Exchange Traded Funds
- Designation Assigned by SVO: 581,999,999

#### Parent, Subsidiaries and Affiliates:
- Publicly Traded: 591,999,999
- Other: 592,999,999
- Subtotals – Parent, Subsidiaries and Affiliates: 594,999,999

#### Real Estate (Schedule A type): 74,999,999

#### Mortgage Loans on Real Estate (Schedule B type): 75,999,999

#### Other Invested Assets (Schedule BA type): 76,999,999

#### Short-Term Invested Assets (Schedule DA, Part 1 type): 77,999,999

#### Cash (Schedule E, Part 1 type): 78,999,999

#### Cash Equivalents (Schedule E, Part 2 type): 79,999,999

#### Other Assets: 80,999,999

#### Totals: 81,999,999

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Column 1 – CUSIP Identification

CUSIP numbers for all purchased publicly issued securities are available from the broker’s confirmation or the certificate. For private placement securities, the NAIC has created a special number called a PPN to be assigned by the Standard & Poor’s CUSIP Bureau. For foreign securities, use a CINS that is assigned by the Standard & Poor’s CUSIP Bureau: www.cusip.com/cusip/index.htm.

For Lines 0019999999 through 725099999999 if no valid CUSIP, CINS or PPN number exists, then the CUSIP field should be zero-filled and a valid ISIN security number should be reported in (Column 11).

The CUSIP reported for this column should be determined in a manner consistent with the instructions of other schedules for the lines shown below:

Lines 0019999999 through 725099999999 .......... Schedule D, Part 1, Column 1
Lines 714099999999 through 734599999999 .......... Schedule D, Part 2, Section 1, Column 1
Lines 745099999999 through 795999999999 .......... Schedule D, Part 2, Section 2, Column 1
Line 889409999999 ......................................... Schedule BA, Part 1, Column 1
Line 910999999970999999 ................................ Schedule E, Part 2, Column 1

The CUSIP number should be zero-filled for the following lines:

Real Estate (Schedule A type) ................................................................. 869209999999
Mortgage Loans on Real Estate (Schedule B type) ...................................... 879309999999
Short-Term Invested Assets (Schedule DA, Part 1 type) ............................. 899509999999
Cash (Schedule E, Part 1 type) ............................................................... 9609999999
Other Assets .......................................................................................... 929809999999

Column 4 – NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol

The NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol reported for this column should be determined in a manner consistent with the instructions of other schedules for the lines shown below:

Lines 0199999999 through 725099999999 .... Schedule D, Part 1, Column 6
Lines 714099999999 through 734599999999 .......... Schedule D, Part 2, Section 1, Column 20
Lines 745099999999 through 795999999999 .......... Schedule D, Part 2, Section 2, Column 17
Line 889409999999 ......................................... Schedule BA, Part 1, Column 7
Line 899509999999 ......................................... Schedule DA, Part 1, Column 22
Line 910999999970999999 ................................ Schedule E, Part 2, Column 11

For Lines 869209999999, 879309999999, 960999999999 and 929809999999, the column should be left blank.

The NAIC Designation, Designation Modifier and SVO Administrative Symbol will be shown as one column on the printed but will be three sub-columns in the data table.
• NAIC Designation     Column 4A
• NAIC Designation Modifier Column 4B
• SVO Administrative Symbol Column 4C

On the printed page the sub-columns should be displayed with a “.” between the NAIC Designation and the NAIC Designation Modifier with a space between the NAIC Designation Modifier and the SVO Administrative Symbol (e.g., “1.A YE”).

Column 5 – Fair Value

The value reported for this column should be determined in a manner consistent with the fair value column instructions of other schedules for the lines shown below:

<table>
<thead>
<tr>
<th>Line</th>
<th>Value</th>
<th>Schedule/Section/Column</th>
</tr>
</thead>
<tbody>
<tr>
<td>001999999999</td>
<td>225099999999</td>
<td>Schedule D, Part 1, Column 9</td>
</tr>
<tr>
<td>140199999999</td>
<td>724509999999</td>
<td>Schedule D, Part 2, Section 1, Column 10</td>
</tr>
<tr>
<td>145019999999</td>
<td>795989999999</td>
<td>Schedule D, Part 2, Section 2, Column 8</td>
</tr>
<tr>
<td>920999999999</td>
<td></td>
<td>Schedule A, Part 1, Column 10</td>
</tr>
<tr>
<td>930999999999</td>
<td></td>
<td>FV of the underlying collateral Schedule B, Part 1</td>
</tr>
<tr>
<td>940999999999</td>
<td></td>
<td>Schedule BA, Part 1, Column 11</td>
</tr>
</tbody>
</table>

For those lines where the same type of investment is reported on other schedules but do not have a fair value column, report the amount consistent with instructions for the following:

<table>
<thead>
<tr>
<th>Line</th>
<th>Value</th>
<th>Schedule/Section/Column</th>
</tr>
</thead>
<tbody>
<tr>
<td>950999999999</td>
<td></td>
<td>Report BACV, Schedule DA, Part 1, Column 7</td>
</tr>
<tr>
<td>960999999999</td>
<td></td>
<td>Report Balance, Schedule E Part 1, Column 6</td>
</tr>
<tr>
<td>970999999999</td>
<td></td>
<td>Report BACV, Schedule E Part 2, Column 7</td>
</tr>
</tbody>
</table>

Column 6 – Book/Adjusted Carrying Value

The value reported for this column should be determined in a manner consistent with the instructions of other schedules for the lines shown below:

<table>
<thead>
<tr>
<th>Line</th>
<th>Value</th>
<th>Schedule/Section/Column</th>
</tr>
</thead>
<tbody>
<tr>
<td>019999999999</td>
<td>225099999999</td>
<td>Schedule D, Part 1, Column 11</td>
</tr>
<tr>
<td>140199999999</td>
<td>724509999999</td>
<td>Schedule D, Part 2, Section 1, Column 8</td>
</tr>
<tr>
<td>145019999999</td>
<td>795989999999</td>
<td>Schedule D, Part 2, Section 2, Column 6</td>
</tr>
<tr>
<td>920999999999</td>
<td></td>
<td>Schedule A, Part 1, Column 9</td>
</tr>
<tr>
<td>930999999999</td>
<td></td>
<td>Schedule B, Part 1, Column 8</td>
</tr>
<tr>
<td>940999999999</td>
<td></td>
<td>Schedule BA, Part 1, Column 12</td>
</tr>
<tr>
<td>950999999999</td>
<td></td>
<td>Schedule DA, Part 1, Column 7</td>
</tr>
<tr>
<td>960999999999</td>
<td></td>
<td>Report Balance, Schedule E, Part 1, Column 6</td>
</tr>
<tr>
<td>970999999999</td>
<td></td>
<td>Schedule E, Part 2, Column 7</td>
</tr>
</tbody>
</table>
Column 7 – Maturity Date

The maturity date reported for this column should be determined in a manner consistent with the instructions of other schedules for the lines shown below:

<table>
<thead>
<tr>
<th>Line</th>
<th>Schedule/Part/Column</th>
</tr>
</thead>
<tbody>
<tr>
<td>0199999999 through 2509999999</td>
<td>Schedule D, Part 1, Column 22</td>
</tr>
<tr>
<td>899509999999</td>
<td>Schedule DA, Part 1, Column 6</td>
</tr>
<tr>
<td>9199999970999999</td>
<td>Schedule E, Part 2, Column 6</td>
</tr>
</tbody>
</table>

The following lines are considered assets with no maturity date and should be left blank:

<table>
<thead>
<tr>
<th>Line</th>
<th>Schedule/Part/Column</th>
</tr>
</thead>
<tbody>
<tr>
<td>4019999999 through 4509999999</td>
<td>Preferred Stock (Schedule D, Part 2, Section 1 type)</td>
</tr>
<tr>
<td>5019999999 through 5989999999</td>
<td>Common Stock (Schedule D, Part 2, Section 2 type)</td>
</tr>
<tr>
<td>9209999999</td>
<td>Real Estate (Schedule A type)</td>
</tr>
<tr>
<td>9309999999</td>
<td>Mortgage Loans on Real Estate (Schedule B type)</td>
</tr>
<tr>
<td>9409999999</td>
<td>Other Invested Assets (Schedule BA type)</td>
</tr>
<tr>
<td>9809999999</td>
<td>Other Assets</td>
</tr>
</tbody>
</table>

Detail Eliminated to Conserve Space

Column 11 – ISIN Identification

The International Securities Identification Numbering (ISIN) system is an international standard set up by the International Organization for Standardization (ISO). It is used for numbering specific securities, such as stocks, bonds, options and futures. ISIN numbers are administered by a National Numbering Agency (NNA) in each of their respective countries, and they work just like serial numbers for those securities. Record the ISIN number only if no valid CUSIP, CINS or PPN exists to report in Column 1.

The ISIN reported for this column should be determined in a manner consistent with the instructions of other schedules for the lines shown below:

<table>
<thead>
<tr>
<th>Line</th>
<th>Schedule/Part/Column</th>
</tr>
</thead>
<tbody>
<tr>
<td>0199999999 through 2509999999</td>
<td>Schedule D, Part 1, Column 1</td>
</tr>
<tr>
<td>4019999999 through 4509999999</td>
<td>Schedule D, Part 2, Section 1, Column 1</td>
</tr>
<tr>
<td>5019999999 through 5989999999</td>
<td>Schedule D, Part 2, Section 2, Column 1</td>
</tr>
</tbody>
</table>

The ISIN number should be zero-filled for the following lines:

<table>
<thead>
<tr>
<th>Schedule</th>
</tr>
</thead>
<tbody>
<tr>
<td>Real Estate (Schedule A type)</td>
</tr>
<tr>
<td>Mortgage Loans on Real Estate (Schedule B type)</td>
</tr>
<tr>
<td>Other Invested Assets (Schedule BA type)</td>
</tr>
<tr>
<td>Short-Term Invested Assets (Schedule DA, Part 1 type)</td>
</tr>
<tr>
<td>Cash (Schedule E, Part 1 type)</td>
</tr>
<tr>
<td>Cash Equivalents (Schedule E, Part 2 type)</td>
</tr>
<tr>
<td>Other Assets</td>
</tr>
</tbody>
</table>
### SCHEDULE DL – PART 2

**SECURITIES LENDING COLLATERAL ASSETS**

Reinvested Collateral Assets Owned December 31 Current Year

(Securities lending collateral assets included on Schedules A, B, BA, D, DB and E and not reported in aggregate on Line 10 of the asset page.)

---

**Detail Eliminated to Conserve Space**

<table>
<thead>
<tr>
<th>Category</th>
<th>Line Number</th>
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</thead>
<tbody>
<tr>
<td>Bonds (Schedule D, Part 1):</td>
<td></td>
</tr>
<tr>
<td>U.S. Governments</td>
<td></td>
</tr>
<tr>
<td>Issuer Obligations</td>
<td>01999990001999999</td>
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<tr>
<td>Residential Mortgage-Backed Securities</td>
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<tr>
<td>Commercial Mortgage-Backed Securities</td>
<td>03999990039999999</td>
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<tr>
<td>Other Loan-Backed and Structured Securities</td>
<td>04999990049999999</td>
</tr>
<tr>
<td>Subtotals – U.S. Governments</td>
<td>05999990109999999</td>
</tr>
<tr>
<td>All Other Governments</td>
<td></td>
</tr>
<tr>
<td>Issuer Obligations</td>
<td>06999990219999999</td>
</tr>
<tr>
<td>Residential Mortgage-Backed Securities</td>
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<tr>
<td>Commercial Mortgage-Backed Securities</td>
<td>08999990239999999</td>
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<tr>
<td>Other Loan-Backed and Structured Securities</td>
<td>09999990249999999</td>
</tr>
<tr>
<td>Subtotals – All Other Governments</td>
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<tr>
<td>U.S. States, Territories and Possessions (Direct and Guaranteed)</td>
<td></td>
</tr>
<tr>
<td>Issuer Obligations</td>
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<tr>
<td>Residential Mortgage-Backed Securities</td>
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<tr>
<td>Commercial Mortgage-Backed Securities</td>
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<tr>
<td>Other Loan-Backed and Structured Securities</td>
<td>14999990449999999</td>
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<tr>
<td>Subtotals – U.S. States, Territories and Possessions (Direct and Guaranteed)</td>
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<tr>
<td>U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)</td>
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<tr>
<td>Issuer Obligations</td>
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<td>Other Loan-Backed and Structured Securities</td>
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</tr>
<tr>
<td>U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions</td>
<td></td>
</tr>
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<td>Issuer Obligations</td>
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</tr>
<tr>
<td>Industrial and Miscellaneous (Unaffiliated)</td>
<td></td>
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<tr>
<td>Issuer Obligations</td>
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<tr>
<td>Residential Mortgage-Backed Securities</td>
<td>23999990102999999</td>
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<td>Commercial Mortgage-Backed Securities</td>
<td>24999990103999999</td>
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</tbody>
</table>

© 2021 National Association of Insurance Commissioners
<table>
<thead>
<tr>
<th><strong>Stocks:</strong></th>
<th><strong>Preferred Stocks:</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Industrial and Miscellaneous (Unaffiliated)</strong></td>
<td><strong>Parent, Subsidiaries and Affiliates</strong></td>
</tr>
<tr>
<td>Perpetual Preferred</td>
<td>Perpetual Preferred</td>
</tr>
<tr>
<td>Redeemable Preferred</td>
<td>Redeemable Preferred</td>
</tr>
<tr>
<td>Subtotals – Industrial and Miscellaneous (Unaffiliated)</td>
<td>Total Preferred Stocks</td>
</tr>
<tr>
<td><strong>Parent, Subsidiaries and Affiliates</strong></td>
<td><strong>Industrial and Miscellaneous (Unaffiliated) Perpetual and Redeemable Preferred</strong></td>
</tr>
<tr>
<td>Perpetual Preferred</td>
<td>Perpetual Preferred</td>
</tr>
<tr>
<td>Redeemable Preferred</td>
<td>Redeemable Preferred</td>
</tr>
<tr>
<td>Subtotals – Parent, Subsidiaries and Affiliates</td>
<td>Total Preferred Stocks</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Hybrid Securities</strong></th>
<th><strong>Unaffiliated Bank Loans</strong></th>
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</thead>
<tbody>
<tr>
<td><strong>Issuer Obligations</strong></td>
<td><strong>Unaffiliated Bank Loans</strong></td>
</tr>
<tr>
<td><strong>Residential Mortgage-Backed Securities</strong></td>
<td>Issued</td>
</tr>
<tr>
<td><strong>Commercial Mortgage-Backed Securities</strong></td>
<td>Acquired</td>
</tr>
<tr>
<td><strong>Other Loan-Backed and Structured Securities</strong></td>
<td><strong>Issuer Obligations</strong></td>
</tr>
<tr>
<td><strong>SVO Identified Funds</strong></td>
<td><strong>Unaffiliated Bank Loans</strong></td>
</tr>
<tr>
<td>Exchange Traded Funds – as Identified by the SVO</td>
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<tr>
<td>Bond Mutual Funds – as Identified by the SVO</td>
<td><strong>Unaffiliated Bank Loans</strong></td>
</tr>
<tr>
<td><strong>SVO Identified Funds</strong></td>
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</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Parent, Subsidiaries and Affiliates</strong></th>
<th><strong>Unaffiliated Certificates of Deposit</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Issuer Obligations</strong></td>
<td><strong>Unaffiliated Certificates of Deposit</strong></td>
</tr>
<tr>
<td><strong>Residential Mortgage-Backed Securities</strong></td>
<td><strong>Unaffiliated Certificates of Deposit</strong></td>
</tr>
<tr>
<td><strong>Commercial Mortgage-Backed Securities</strong></td>
<td><strong>Unaffiliated Certificates of Deposit</strong></td>
</tr>
<tr>
<td><strong>Other Loan-Backed and Structured Securities</strong></td>
<td><strong>Unaffiliated Certificates of Deposit</strong></td>
</tr>
<tr>
<td><strong>SVO Identified Funds</strong></td>
<td><strong>Unaffiliated Certificates of Deposit</strong></td>
</tr>
<tr>
<td>Exchange Traded Funds – as Identified by the SVO</td>
<td><strong>Unaffiliated Certificates of Deposit</strong></td>
</tr>
<tr>
<td>Bond Mutual Funds – as Identified by the SVO</td>
<td><strong>Unaffiliated Certificates of Deposit</strong></td>
</tr>
<tr>
<td><strong>Unaffiliated Certificates of Deposit</strong></td>
<td>Total Bonds</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Total Bonds</strong></th>
<th><strong>Issuer Obligations</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Residential Mortgage-Backed Securities</strong></td>
<td><strong>Issuer Obligations</strong></td>
</tr>
<tr>
<td><strong>Commercial Mortgage-Backed Securities</strong></td>
<td><strong>Issuer Obligations</strong></td>
</tr>
<tr>
<td><strong>Other Loan-Backed and Structured Securities</strong></td>
<td><strong>Issuer Obligations</strong></td>
</tr>
<tr>
<td><strong>SVO Identified Funds</strong></td>
<td><strong>Issuer Obligations</strong></td>
</tr>
<tr>
<td><strong>Unaffiliated Bank Loans</strong></td>
<td><strong>Issuer Obligations</strong></td>
</tr>
<tr>
<td><strong>Unaffiliated Bank Loans – Acquired</strong></td>
<td><strong>Issuer Obligations</strong></td>
</tr>
<tr>
<td><strong>Unaffiliated Bank Loans – Issued</strong></td>
<td><strong>Issuer Obligations</strong></td>
</tr>
<tr>
<td><strong>Affiliated Bank Loans</strong></td>
<td><strong>Issuer Obligations</strong></td>
</tr>
<tr>
<td><strong>Affiliated Bank Loans – Acquired</strong></td>
<td><strong>Issuer Obligations</strong></td>
</tr>
<tr>
<td><strong>Affiliated Bank Loans – Issued</strong></td>
<td><strong>Issuer Obligations</strong></td>
</tr>
</tbody>
</table>

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## Common Stocks:

### Industrial and Miscellaneous (Unaffiliated):
- Publicly Traded: 5019999999
- Other: 5029999999
- Subtotals – Industrial and Miscellaneous (Unaffiliated): 5109999999

### Mutual Funds
- Designation Assigned by SVO: 5319999999
- Designation Not Assigned by SVO: 5329999999
- Subtotals – Mutual Funds: 5409999999

### Unit Investment Trusts
- Designation Assigned by SVO: 5519999999
- Designation Not Assigned by SVO: 5529999999
- Subtotals – Unit Investment Trusts: 5609999999

### Closed-End Funds
- Designation Assigned by SVO: 5719999999
- Designation Not Assigned by SVO: 5729999999
- Subtotals – Closed-End Funds: 5809999999

### Exchange Traded Funds
- Designation Assigned by SVO: 5819999999

### Parent, Subsidiaries and Affiliates:
- Publicly Traded: 5919999999
- Other: 5929999999
- Subtotals – Parent, Subsidiaries and Affiliates: 5979999999

### Real Estate (Schedule A)

### Mortgage Loans on Real Estate (Schedule B)

### Other Invested Assets (Schedule BA)

### Short-Term Invested Assets (Schedule DA, Part 1)

### Cash (Schedule E, Part 1)

### Cash Equivalents (Schedule E, Part 2)

### Other Assets

### Totals
- Total Common Stocks: 79999999598999999
- Total Preferred and Common Stocks: 80999999599999999

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Column 1  —  CUSIP Identification

CUSIP numbers for all purchased publicly issued securities are available from the broker’s confirmation or the certificate. For private placement securities, the NAIC has created a special number called a PPN to be assigned by the Standard & Poor’s CUSIP Bureau. For foreign securities, use a CINS that is assigned by the Standard & Poor’s CUSIP Bureau: www.cusip.com/cusip/index.htm.

For Lines 0019999999 through 72509999999, if no valid CUSIP, CINS or PPN number exists, then the CUSIP field should be zero-filled and a valid ISIN security number should be reported in (Column 11).

The CUSIP reported for this column should be same for the security as reported in other schedules for the lines shown below:

Lines 0019999999 through 72509999999 ...................... Schedule D, Part 1, Column 1
Lines 714019999999 through 734509999999 .......... Schedule D, Part 2, Section 1, Column 1
Lines 745019999999 through 795989999999 .......... Schedule D, Part 2, Section 2, Column 1
Line 889409999999 ............................................... Schedule BA, Part 1, Column 1
Line 91999999709999999 ....................................... Schedule E, Part 2, Column 1

The CUSIP number should be zero-filled for the following lines:

Real Estate (Schedule A) ................................................................. 869209999999
Mortgage Loans on Real Estate (Schedule B) ................................................................. 879309999999
Short-Term Invested Assets (Schedule DA, Part 1) ............................................... 899509999999
Cash (Schedule E, Part 1) ........................................................................... 960999999999
Other Assets .......................................................................................... 929809999999

Detail Eliminated to Conserve Space

Column 4  —  NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol

The NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol reported for this column should be same for the security as reported in other schedules for the lines shown below:

Lines 0019999999 through 72509999999 .... Schedule D, Part 1, Column 6
Lines 714019999999 through 734509999999 Schedule D, Part 2, Section 1, Column 20
Lines 745019999999 through 795989999999 Schedule D, Part 2, Section 2, Column 17
Line 889409999999 ........................................ Schedule BA, Part 1, Column 7
Line 899509999999 ............................................... Schedule DA, Part 1, Column 22
Line 91999999709999999 ....................................... Schedule E, Part 2, Column 11

For Lines 869209999999, 879309999999, 960999999999 and 929809999999, the column should be left blank.

The NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol will be shown as one column on the printed but will be three sub-columns in the data table.

- NAIC Designation Column 4A
- NAIC Designation Modifier Column 4B
• SVO Administrative Symbol  Column 4C

On the printed page the sub-columns should be displayed with a “.” between the NAIC Designation and the NAIC Designation Modifier with a space between the NAIC Designation Modifier and the SVO Administrative Symbol (e.g., “1.A YE”).

Column 5  – Fair Value

The value reported for this column should be same for the security as reported in other schedules for the lines shown below:

- Lines 0819999999 through 7250999999 .... Schedule D, Part 1, Column 9
- Lines 71401999999 through 734509999999 Schedule D, Part 2, Section 1, Column 10
- Lines 74501999999 through 795899999999 Schedule D, Part 2, Section 2, Column 8
- Line 869209999999 ........................................ Schedule A, Part 1, Column 10
- Line 879309999999 ........................................ FV of the underlying collateral Schedule B, Part 1
- Line 889409999999 ........................................ Schedule BA, Part 1, Column 11

For those lines where the same investment is reported on other schedules but do not have a fair value column, report the amount in these columns in the other schedules for the lines shown below:

- Line 899509999999 ........................................ Report BACV, Schedule DA, Part 1, Column 7
- Line 9609999999 .......................................... Report Balance, Schedule E, Part 1, Column 6
- Line 91999999709999999 .................................. Schedule E, Part 2, Column 7

Column 6  – Book/Adjusted Carrying Value

The value reported for this column should be same for the security as reported in other schedules for the lines shown below:

- Lines 0819999999 through 7250999999 .... Schedule D, Part 1, Column 11
- Lines 71401999999 through 734509999999 Schedule D, Part 2, Section 1, Column 8
- Lines 74501999999 through 795899999999 Schedule D, Part 2, Section 2, Column 6
- Line 869209999999 ........................................ Schedule A, Part 1, Column 9
- Line 879309999999 ........................................ Schedule B, Part 1, Column 8
- Line 889409999999 ........................................ Schedule BA, Part 1, Column 12
- Line 899509999999 ........................................ Report BACV, Schedule DA, Part 1, Column 7
- Line 9609999999 .......................................... Report Balance, Schedule E, Part 1, Column 6
- Line 91999999709999999 .................................. Schedule E, Part 2, Column 7
Column 7 – Maturity Date

The maturity date reported for this column should be same for the security as reported in other schedules for the lines shown below:

- Lines 0019999999 through 72509999999 .......... Schedule D, Part 1, Column 22
- Line 8995099999999 ..................................... Schedule DA, Part 1, Column 6
- Line 9199999997099999999 ......................... Schedule E, Part 2, Column 6

The following lines are considered assets with no maturity date and should be left blank:

- 744019999999 through 744509999999 .......... Preferred Stock (Schedule D, Part 2, Section 1 type)
- 745019999999 through 795989999999 .......... Common Stock (Schedule D, Part 2, Section 2 type)
- 869209999999 .............................................. Real Estate (Schedule A type)
- 879309999999 .............................................. Mortgage Loans on Real Estate (Schedule B type)
- 889409999999 .............................................. Other Invested Assets (Schedule BA type)
- 929809999999 .............................................. Other Assets

Column 11 – ISIN Identification

The International Securities Identification Numbering (ISIN) system is an international standard set up by the International Organization for Standardization (ISO). It is used for numbering specific securities, such as stocks, bonds, options and futures. ISIN numbers are administered by a National Numbering Agency (NNA) in each of their respective countries, and they work just like serial numbers for those securities. Record the ISIN number only if no valid CUSIP, CINS or PPN exists to report in Column 1.

The ISIN reported for this column should be same for the security as reported in other schedules for the lines shown below:

- Lines 0019999999 through 72509999999 .......... Schedule D, Part 1, Column 1
- Lines 744019999999 through 744509999999 .......... Schedule D, Part 2, Section 1, Column 1
- Lines 744501999999 through 795989999999 .......... Schedule D, Part 2, Section 2, Column 1

The ISIN number should be zero-filled for the following lines:

- Real Estate (Schedule A) ................................................................. 869209999999
- Mortgage Loans on Real Estate (Schedule B) ............................... 879309999999
- Other Invested Assets (Schedule BA) ............................................. 889409999999
- Short-Term Invested Assets (Schedule DA, Part 1) ......................... 895009999999
- Cash (Schedule E, Part 1) ............................................................. 969209999999
- Cash Equivalents (Schedule E, Part 2) ........................................... 949309999999
- Other Assets ................................................................. 929809999999
## SCHEDULE E – PART 1 – CASH

<table>
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<tr>
<th>Group or Category</th>
<th>Line Number</th>
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<tbody>
<tr>
<td>Deposits in (insert number) depositories that do not exceed allowable limits in any one depository – Open Depositories</td>
<td>0199998</td>
</tr>
<tr>
<td>Totals – Open Depositories</td>
<td>0199999</td>
</tr>
<tr>
<td>Deposits in (insert number) depositories that do not exceed allowable limits in any one depository – Suspended Depositories</td>
<td>0299998</td>
</tr>
<tr>
<td>Totals – Suspended Depositories</td>
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</tr>
<tr>
<td>Total Cash on Deposit</td>
<td>0399999</td>
</tr>
<tr>
<td>Cash in Company’s Office</td>
<td>0499999</td>
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<tr>
<td>Total Cash</td>
<td>0599999</td>
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### SCHEDULE E – PART 2 – CASH EQUIVALENTS

<table>
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<tr>
<th>Category</th>
<th>Line Number</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Bonds:</strong></td>
<td></td>
</tr>
<tr>
<td>U.S. Governments</td>
<td></td>
</tr>
<tr>
<td>Issuer Obligations</td>
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</tr>
<tr>
<td>Residential Mortgage-Backed Securities</td>
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</tr>
<tr>
<td>Commercial Mortgage-Backed Securities</td>
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<tr>
<td>Other Loan-Backed and Structured Securities</td>
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</tr>
<tr>
<td>Subtotals – U.S. Governments</td>
<td>0599999</td>
</tr>
<tr>
<td>All Other Governments</td>
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</tr>
<tr>
<td>Issuer Obligations</td>
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<tr>
<td>Residential Mortgage-Backed Securities</td>
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<tr>
<td>Commercial Mortgage-Backed Securities</td>
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</tr>
<tr>
<td>Other Loan-Backed and Structured Securities</td>
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</tr>
<tr>
<td>Subtotals – All Other Governments</td>
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<tr>
<td>U.S. States, Territories and Possessions (Direct and Guaranteed)</td>
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</tr>
<tr>
<td>Issuer Obligations</td>
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<tr>
<td>Residential Mortgage-Backed Securities</td>
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</tr>
<tr>
<td>Commercial Mortgage-Backed Securities</td>
<td>1399999</td>
</tr>
<tr>
<td>Other Loan-Backed and Structured Securities</td>
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</tr>
<tr>
<td>Subtotals – States, Territories and Possessions (Direct and Guaranteed)</td>
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<tr>
<td>U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)</td>
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</tr>
<tr>
<td>Issuer Obligations</td>
<td>1899999</td>
</tr>
<tr>
<td>Residential Mortgage-Backed Securities</td>
<td>1999999</td>
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<tr>
<td>Commercial Mortgage-Backed Securities</td>
<td>2099999</td>
</tr>
<tr>
<td>Other Loan-Backed and Structured Securities</td>
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<tr>
<td>Subtotals – Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)</td>
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</tr>
<tr>
<td>U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions</td>
<td>2599999</td>
</tr>
<tr>
<td>Issuer Obligations</td>
<td>2599999</td>
</tr>
<tr>
<td>Residential Mortgage-Backed Securities</td>
<td>2699999</td>
</tr>
<tr>
<td>Commercial Mortgage-Backed Securities</td>
<td>2799999</td>
</tr>
<tr>
<td>Other Loan-Backed and Structured Securities</td>
<td>2899999</td>
</tr>
<tr>
<td>Subtotals – Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions</td>
<td>3199999</td>
</tr>
<tr>
<td>Industrial and Miscellaneous (Unaffiliated)</td>
<td></td>
</tr>
<tr>
<td>Issuer Obligations</td>
<td>3299999</td>
</tr>
<tr>
<td>Residential Mortgage-Backed Securities</td>
<td>3399999</td>
</tr>
<tr>
<td>Commercial Mortgage-Backed Securities</td>
<td>3499999</td>
</tr>
<tr>
<td>Other Loan-Backed and Structured Securities</td>
<td>3599999</td>
</tr>
<tr>
<td>Subtotals – Industrial and Miscellaneous (Unaffiliated)</td>
<td>3899999</td>
</tr>
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</table>
Hybrid Securities

<table>
<thead>
<tr>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>Issuer Obligations</td>
<td>4299999</td>
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<tr>
<td>Residential Mortgage-Backed Securities</td>
<td>4399999</td>
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<tr>
<td>Commercial-Backed Securities</td>
<td>4499999</td>
</tr>
<tr>
<td>Other Loan-Backed and Structured Securities</td>
<td>4599999</td>
</tr>
<tr>
<td>Subtotals – Hybrid Securities</td>
<td>4899999</td>
</tr>
</tbody>
</table>

Parent, Subsidiaries and Affiliates Bonds

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Issuer Obligations</td>
<td>4999999</td>
</tr>
<tr>
<td>Residential Mortgage-Backed Securities</td>
<td>5099999</td>
</tr>
<tr>
<td>Commercial Mortgage-Backed Securities</td>
<td>5199999</td>
</tr>
<tr>
<td>Other Loan-Backed and Structured Securities</td>
<td>5299999</td>
</tr>
<tr>
<td>Affiliated Bank Loans – Issued</td>
<td>5399999</td>
</tr>
<tr>
<td>Affiliated Bank Loans – Acquired</td>
<td>5499999</td>
</tr>
<tr>
<td>Subtotals – Parent, Subsidiaries and Affiliates Bonds</td>
<td>5599999</td>
</tr>
</tbody>
</table>

SVO Identified Funds

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exchange Traded Funds – as Identified by the SVO</td>
<td>5399999</td>
</tr>
<tr>
<td>Bond Mutual Funds – as Identified by the SVO</td>
<td>5999999</td>
</tr>
<tr>
<td>Subtotals – SVO Identified Funds</td>
<td>6099999</td>
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</table>

Unaffiliated Bank Loans

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unaffiliated Bank Loans – Issued</td>
<td>6399999</td>
</tr>
<tr>
<td>Unaffiliated Bank Loans – Acquired</td>
<td>6499999</td>
</tr>
<tr>
<td>Subtotals – Unaffiliated Bank Loans</td>
<td>6599999</td>
</tr>
</tbody>
</table>

Total Bonds

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subtotals – Issuer Obligations</td>
<td>7699999</td>
</tr>
<tr>
<td>Subtotals – Residential Mortgage-Backed Securities</td>
<td>7799999</td>
</tr>
<tr>
<td>Subtotals – Commercial Mortgage-Backed Securities</td>
<td>7899999</td>
</tr>
<tr>
<td>Subtotals – Other Loan-Backed and Structured Securities</td>
<td>7999999</td>
</tr>
<tr>
<td>Subtotals – SVO Identified Funds</td>
<td>8099999</td>
</tr>
<tr>
<td>Subtotals – Affiliated Bank Loans</td>
<td>8199999</td>
</tr>
<tr>
<td>Subtotals – Unaffiliated Bank Loans</td>
<td>8299999</td>
</tr>
<tr>
<td>Subtotals – Bonds</td>
<td>8399999</td>
</tr>
</tbody>
</table>

Sweep Accounts

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exempt Money Market Mutual Funds – as Identified by SVO</td>
<td>8499999</td>
</tr>
<tr>
<td>All Other Money Market Mutual Funds</td>
<td>8599999</td>
</tr>
<tr>
<td>Qualified Cash Pools Under SSAP No. 2R</td>
<td>8799999</td>
</tr>
<tr>
<td>Other Cash Equivalents</td>
<td>8899999</td>
</tr>
<tr>
<td>Total Cash Equivalents</td>
<td>9099999</td>
</tr>
</tbody>
</table>

A money market fund shall be reported in this schedule as an Exempt Money Market Mutual Fund if such money market fund is identified by the SVO as meeting the required conditions found in Part Six, Section 2(b)(i) of the Purposes and Procedures Manual of the NAIC Investment Analysis Office. All money market mutual funds that are not identified by the SVO on the U.S. Direct Obligations/Full Faith and Credit Exempt List shall be reported in this schedule as an “all other money market mutual fund.”
CUSIP identification is **required and valid only** for Exempt Money Market Mutual Funds – as Identified by SVO (Line 85999998209999999) and All Other Money Market Mutual Funds (Line 86999998309999999).

**Detail Eliminated to Conserve Space**

Provide the appropriate combination of NAIC Designation Equivalent (1 through 6) and NAIC Designation Modifier Equivalent (A through G) (see table below) for each security shown.

The NAIC Designation and NAIC Designation Modifier Equivalent should not be provided for the following lines:

- Sweep Accounts
- Exempt Money Market Mutual Funds – as Identified by the SVO
- All Other Money Market Mutual Funds
- Qualified Cash Pools Under SSAP No. 2R
- Other Cash Equivalents
- Exchange Traded Funds – as Identified by the SVO

Exchange Traded Funds – as Identified by the SVO should be reported as perpetual securities.

The NAIC Designation Category will be two sub-columns in the data table.

- **NAIC Designation Equivalent**
- **NAIC Designation Modifier Equivalent**

**NAIC Designation Equivalent:**

For the NAIC Designation Equivalent, use the NAIC Designation that would have been used for the investment had it been reported on Schedule D, Part 1 if available. If no NAIC Designation is available, the reporting entity should use a Designation Equivalent most closely resembles their credit risk the investment.
NAIC Designation Modifier Equivalent:

Bonds (Lines 0199999999 through 6599999999)

Use the NAIC Designation Modifier that would have been used for the investment had it been reported on Schedule D, Part 1 if available.

If no NAIC Designation Modifier is available, the reporting entity should use a Designation Modifier Equivalent most closely resembles their credit risk the investment.

As defined in the P&P Manual, there is not an NAIC Designation Modifier for investments reporting an NAIC Designation 6, therefore, the NAIC Designation Modifier field should be left blank.

Refer to the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* for the application of these codes.

The NAIC Designation Category Equivalent is the combination of NAIC Designation Equivalent and NAIC Designation Modifier Equivalent. Valid combinations of NAIC Designation Equivalent and NAIC Designation Modifier Equivalent for NAIC Designation Category Equivalent are shown below:

<table>
<thead>
<tr>
<th>NAIC Designation Equivalent</th>
<th>NAIC Designation Modifier Equivalent</th>
<th>NAIC Designation Category Equivalent</th>
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<tbody>
<tr>
<td>1 A</td>
<td>1A</td>
<td>1A</td>
</tr>
<tr>
<td>1 B</td>
<td>1B</td>
<td>1B</td>
</tr>
<tr>
<td>1 C</td>
<td>1C</td>
<td>1C</td>
</tr>
<tr>
<td>1 D</td>
<td>1D</td>
<td>1D</td>
</tr>
<tr>
<td>1 E</td>
<td>1E</td>
<td>1E</td>
</tr>
<tr>
<td>1 F</td>
<td>1F</td>
<td>1F</td>
</tr>
<tr>
<td>1 G</td>
<td>1G</td>
<td>1G</td>
</tr>
<tr>
<td>2 A</td>
<td>2A</td>
<td>2A</td>
</tr>
<tr>
<td>2 B</td>
<td>2B</td>
<td>2B</td>
</tr>
<tr>
<td>2 C</td>
<td>2C</td>
<td>2C</td>
</tr>
<tr>
<td>3 A</td>
<td>3A</td>
<td>3A</td>
</tr>
<tr>
<td>3 B</td>
<td>3B</td>
<td>3B</td>
</tr>
<tr>
<td>3 C</td>
<td>3C</td>
<td>3C</td>
</tr>
<tr>
<td>4 A</td>
<td>4A</td>
<td>4A</td>
</tr>
<tr>
<td>4 B</td>
<td>4B</td>
<td>4B</td>
</tr>
<tr>
<td>4 C</td>
<td>4C</td>
<td>4C</td>
</tr>
<tr>
<td>5 A</td>
<td>5A</td>
<td>5A</td>
</tr>
<tr>
<td>5 B</td>
<td>5B</td>
<td>5B</td>
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<tr>
<td>5 C</td>
<td>5C</td>
<td>5C</td>
</tr>
<tr>
<td>6</td>
<td></td>
<td>6</td>
</tr>
</tbody>
</table>

NAIC Designation Category Equivalent Footnote:

Provide the total book/adjusted carrying value amount by NAIC Designation Category Equivalent that represents the amount reported in Column 7.

The sum of the amounts reported for each NAIC Designation Category Equivalent in the footnote should equal Line 8399999999999999999.
**SUMMARY INVESTMENT SCHEDULE**

**Detail Eliminated to Conserve Space**

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Include</th>
<th>Column 1 should equal the Schedule D, Part 1, Line</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.01</td>
<td>U.S. Governments</td>
<td>The value of all U.S. Government securities defined as U.S. Government Obligations as defined per the <em>Purposes and Procedures Manual of the NAIC Investment Analysis Office</em>.</td>
<td>05000001000000000.</td>
</tr>
<tr>
<td>1.02</td>
<td>All other Governments</td>
<td>The value of all investments issued by non-U.S. governments, including bonds of political subdivisions and special revenue. This includes bonds issued by utilities owned by non-U.S. governments and bonds fully guaranteed by non-U.S. governments.</td>
<td>10000001000000000.</td>
</tr>
<tr>
<td>1.03</td>
<td>U.S. States, Territories and Possessions, etc. Guaranteed</td>
<td>The value of general obligations of these entities (NAIC members), as well as bonds issued by utility companies owned by these entities.</td>
<td>15000001000000000.</td>
</tr>
<tr>
<td>1.04</td>
<td>U.S. Political Subdivisions of States, Territories and Possessions, Guaranteed</td>
<td>The value of general obligations of cities, counties, townships, etc., as well as bonds issued by utility companies owned by these entities.</td>
<td>20000001000000000.</td>
</tr>
<tr>
<td>1.05</td>
<td>U.S. Special Revenue &amp; Special Assessment Obligations, etc. Non-Guaranteed</td>
<td>The value of those U.S. government issues not listed as “Securities That Are Considered “Exempt Obligations” For Purposes of Determining The Asset Valuation Reserve And The Risk-Based Capital Calculation” in the <em>Purposes and Procedures manual of the NAIC Investment Analysis Office</em>, yet included as “Filing Exemptions for Other U.S. Government Obligations”. This category also includes bonds that are issued by states, territories, possessions and other political subdivisions that are issued for a specific financing project rather than as general obligation bonds.</td>
<td>25000001000000000.</td>
</tr>
<tr>
<td>1.06</td>
<td>Industrial and Miscellaneous</td>
<td>The value of all non-governmental issues that do not qualify for some other bond category, including privatized (non-government ownership) utility companies. Include Public Utilities.</td>
<td>30000001000000000.</td>
</tr>
</tbody>
</table>
Line 1.07  –  Hybrid Securities

Include: The value of securities whose proceeds are accorded some degree of equity treatment by one or more of the nationally recognized statistical rating organizations and/or that are recognized as regulatory capital by the issuer’s primary regulatory authority.

Column 1 should equal the Schedule D, Part 1, Line 48999991309999999.

Line 1.08  –  Parent, Subsidiaries and Affiliates

Include: The value of all affiliated debt securities as defined under SSAP No. 97—Investments in Subsidiary, Controlled and Affiliated Entities.

Column 1 should equal the Schedule D, Part 1, Line 55999991509999999.

Line 1.09  –  SVO Identified Funds

Include: The value of all Bond Mutual Funds included on the “NAIC Bond Mutual Fund List” as defined in the Purposes and Procedures Manual of the NAIC Investment Analysis Office and Exchange Traded Funds (ETF) included on the “SVO-Identified Bond ETF List” as published on the Securities Valuation Office Web page (https://www.naic.org/svo.htm) that the SVO has determined are in scope of SSAP No. 26R - Bonds and can be reported on Schedule D, Part 1 and the SVO assigned a NAIC Designation, NAIC Designation Category and SVO Administrative Symbol published in the NAIC’s AVS+ system per the instructions in the Purposes and Procedures Manual of the NAIC Investment Analysis Office on the Compilation and Publication of the SVO List of Investment Securities.

Column 1 should equal the Schedule D, Part 1, Line 60999991619999999.

Line 1.10  –  Unaffiliated Bank Loans

Include: The value of all Unaffiliated Bank Loans that are within the scope of SSAP No. 26R—Bonds.

Column 1 should equal the Schedule D, Part 1, Line 65999991909999999.

Line 1.11  –  Unaffiliated Certificates of Deposit

Include: The value of all Unaffiliated Certificates of Deposit that are within the scope of SSAP No. 26R—Bonds.

Column 1 should equal the Schedule D, Part 1, Line 65999991909999999.

Line 1.12  –  Total Long-Term Bonds

Sum of Lines 1.1 to 1.10.

The amount reported in Column 1 should equal the amount reported in Line 1, Column 1, Page 2, Assets.

The amount reported in Column 3 should equal the amount reported in Line 1, Column 3, Page 2, Assets.
Line 2.01 – Preferred Stocks – Industrial and Miscellaneous (Unaffiliated)

Include: The value of all unaffiliated preferred stocks.

Column 1 should equal the Schedule D, Part 2, Section 1, Lines 8499999 plus 85999994109999999.

Line 2.02 – Preferred Stocks – Parent, Subsidiaries and Affiliates

Include: The value of all preferred stock securities as defined under SSAP No. 97—
Investments in Subsidiary, Controlled and Affiliated Entities.

Column 1 should equal the Schedule D, Part 2, Section 1, Lines 8699999 plus 87999994409999999.

Line 2.03 – Total Preferred Stocks

Sum of Lines 2.01 to 2.02.

The amount reported in Column 1 should equal the amount reported in Line 2.1, Column 1, Page 2, Assets.

The amount reported in Column 3 should equal the amount reported in Line 2.1, Column 3, Page 2, Assets.

Line 3.01 – Common Stocks – Industrial and Miscellaneous (Unaffiliated) Publicly Traded

Include: The value of all investments in the common stock of unaffiliated entities. Publicly traded common stock includes, but is not limited to, equity securities traded on a public exchange, master limited partnerships trading as common stock and American deposit receipts only if the security is traded on the New York, American or NASDAQ exchanges, and publicly traded common stock warrants.

Exclude: Mutual funds that should be reported on Line 3.05.

Column 1 should equal the Schedule D, Part 2, Section 2, Line 90999995019999999.

Line 3.02 – Common Stocks – Industrial and Miscellaneous (Unaffiliated) Other

Include: The value of all industrial and miscellaneous common stock of unaffiliated entities not reported in Line 3.1. Includes, but is not limited to:

1) Equity securities not traded on a public exchange (e.g., private equities).

2) Master limited partnership common stock not traded on the New York, American or NASDAQ exchanges.

Exclude: Mutual funds that should be reported on Line 3.05.

Column 1 should equal the Schedule D, Part 2, Section 2, Line 91999995029999999.

Line 3.03 – Common Stocks – Parent, Subsidiary and Affiliates Publicly Traded

Include: The value of all investments in the common stock of affiliated entities. Publicly traded common stock includes, but is not limited to, equity securities traded on a public exchange, master limited partnerships trading as common stock and American deposit receipts only if the security is traded on the New York, American or NASDAQ exchanges, and publicly traded common stock warrants.
Column 1 should equal the Schedule D, Part 2, Section 2, Line 92999995919999999.

Line 3.04 – Common Stocks – Parent, Subsidiary and Affiliates Other
Include: The value of all unaffiliated entities not reported in Line 3.03.

Column 1 should equal the Schedule D, Part 2, Section 2, Line 93999995929999999.

Line 3.05 – Common Stocks – Mutual Funds
Include: The value of all investments in shares of funds regulated as mutual funds by the Securities and Exchange Commission reported on Schedule D, Part 2, Section 2.

Column 1 should equal the Schedule D, Part 2, Section 2, Line 94999995409999999.

Line 3.06 – Common Stocks – Unit Investment Trusts
Include: The value of all investments in shares of funds regulated as unit investment trusts by the Securities and Exchange Commission reported on Schedule D, Part 2, Section 2.

Column 1 should equal the Schedule D, Part 2, Section 2, Line 95999995609999999.

Line 3.07 – Common Stocks – Closed-End Funds
Include: The value of all investments in shares of funds regulated as closed-end funds by the Securities and Exchange Commission reported on Schedule D, Part 2, Section 2.

Column 1 should equal the Schedule D, Part 2, Section 2, Line 96999995809999999.

Line 3.08 – Common Stocks – Exchange Traded Funds
Include: The value of all investments in shares of funds regulated as exchange traded funds by the Securities and Exchange Commission reported on Schedule D, Part 2, Section 2.

Column 1 should equal the Schedule D, Part 2, Section 2, Line 5819999999.

Line 3.0809 – Total Common Stocks
Sum of Lines 3.01 to 3.0708.

The amount reported in Column 1 should equal the amount reported in Line 2.2, Column 1, Page 2, Assets.

The amount reported in Column 3 should equal the amount reported in Line 2.2, Column 3, Page 2, Assets.

Detail Eliminated to Conserve Space
SCHEDULE D – SUMMARY BY COUNTRY

LONG-TERM BONDS AND STOCKS OWNED DECEMBER 31 OF CURRENT YEAR

Enter summarized amounts in the appropriate columns by the specified major classifications, subdividing into United States, Canada, and Other Countries where applicable. For purposes of this schedule, investments in Other Countries are considered Foreign Investments. For the definition of Foreign Investment, and Domestic Investment, see instructions to the Supplemental Investment Risk Interrogatories.

Column 2 – Fair Value

For certain bonds, values other than actual market may appear in this column. (See Schedule D, Part 1 instructions for details.)

Exclude: Accrued interest.

Column 3 – Actual Cost

Include: Brokerage and other related fees, to the extent they do not exceed the fair market value at the date of acquisition.

Exclude: Accrued interest.

Lines 8 through 11 – Bonds – Industrial and Miscellaneous, SVO Identified Funds, Unaffiliated Bank Loans, Unaffiliated Certificates of Deposit and Hybrid Securities (Unaffiliated)

Include: Exchange Traded Funds – as Identified by the SVO reported in Schedule D, Part 1.

Unaffiliated Bank Loans reported on Schedule D, Part 1.

Unaffiliated Certificates of Deposits reported on Schedule D, Part 1.

Line 13 – Total Bonds

Columns 1, 2, 3, and 4, should agree with Columns 11, 9, 7 and 10, respectively, in Schedule D, Part 1.

Column 1 should equal Column 1, Line 1 of the Assets page.

Lines 14 through 17 – Preferred Stocks – Industrial and Miscellaneous (Unaffiliated)

Include: Exchange Traded Funds (ETFs) reported in Schedule D, Part 2, Section 1.

Line 19 – Total Preferred Stocks

Columns 1, 2 and 3 should agree with Columns 8, 10 and 11, respectively, in Schedule D, Part 2, Section 1.

Column 1 should equal Column 1, Line 2.1 of the Assets page.
Lines 20 through 23 – Common Stocks – Industrial and Miscellaneous (Unaffiliated), Mutual Funds, Unit Investment Trusts, Closed-End Funds and Exchange Traded funds

Include: Mutual funds reported in Schedule D, Part 2, Section 2.

Exclude: Exchange Traded Funds (ETFs) reported in Schedule D, Part 2, Section 1.

Line 25 – Total Common Stocks

Columns 1, 2 and 3 should agree with Columns 6, 8 and 9, respectively, in Schedule D, Part 2, Section 2.

Column 1 should equal Column 1, Line 2.2 of the Assets page.
SCHEDULE D – PART 1A – SECTION 1
QUALITY AND MATURITY DISTRIBUTION OF ALL BONDS OWNED DECEMBER 31
BY MAJOR TYPE AND NAIC DESIGNATION

There are 14 sections to this schedule: Sections 1 through 10 for each of the 10 bond categories, Section 11 for total bonds current year, Section 12 for total bonds prior year, Section 13 for total bonds publicly traded and Section 14 for total bonds privately placed. The 10 bond categories combine corresponding subtotals from Schedule D, Part 1; Schedule DA, Part 1; and Schedule E, Part 2 as follows, and for each of those bond categories, the total line for Column 7 of each section should equal the sum of the subtotal lines shown below:

Section 1. U.S. Governments
Line 0599999.0109999999 from Schedule D, Part 1, Column 11; Line 0599999 from Schedule DA, Part 1, Column 7; and Line 0599999 from Schedule E, Part 2, Column 7.

Section 2. All Other Governments
Lines 1099999.0309999999 from Schedule D, Part 1, Column 11; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.

Section 3. U.S. States, Territories and Possessions, Guaranteed
Lines 1799999.0509999999 from Schedule D, Part 1, Column 11; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.

Section 4. U.S. Political Subdivisions of States, Territories and Possessions, Guaranteed
Lines 2499999.0709999999 from Schedule D, Part 1, Column 11; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.

Section 5. U.S. Special Revenue & Special Assessment Obligations, etc., Non-Guaranteed
Lines 3199999.0909999999 from Schedule D, Part 1, Column 11; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.

Section 6. Industrial & Miscellaneous (Unaffiliated)
Line 3899999.1109999999 from Schedule D, Part 1, Column 11; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.

Section 7. Hybrid Securities
Lines 4599999.1309999999 from Schedule D, Part 1, Column 11; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.

Section 8. Parent, Subsidiaries and Affiliates
Lines 5599999.1509999999 from Schedule D, Part 1, Column 11; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.
Section 9. SVO Identified Funds

Lines 6099999 1619999999 from Schedule D, Part 1, Column 11; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.

Section 10. Unaffiliated Bank Loans

Lines 6599999 1909999999 from Schedule D, Part 1, Column 11; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.

Section 11. Unaffiliated Certificates of Deposit

Lines 2019999999 from Schedule D, Part 1, Column 11; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.

The quality designation used is the “NAIC Designation” that appears with each bond as listed in the Valuations of Securities. Include short-term and cash equivalent bonds in the category that most closely resembles their credit risk. For each Section 1 through 1415, seven lines of information are shown, which are numbered in a format “X.Y” where the number “X” is the number of the section and the number “Y” is the order of the line within the section. The lines within each section are categorized as follows for Section “X”:

X.1 Highest Quality (NAIC 1)
X.2 High Quality (NAIC 2)
X.3 Medium Quality (NAIC 3)
X.4 Low Quality (NAIC 4)
X.5 Lower Quality (NAIC 5)
X.6 In or near default (NAIC 6)
X.7 Total for section

Detail Eliminated to Conserve Space

Footnote (d)

Provide the total book/adjusted carrying value amount reported in Section 1412, Column 1 by NAIC designation that represents the amount of securities reported in Schedule DA and Schedule E, Part 2.

The sum of the amounts by NAIC designation (NAIC 1, NAIC 2, NAIC 3, NAIC 4, NAIC 5 and NAIC 6) reported in the footnote should equal the sum of Schedule DA, Part 1, Column 7, Lines 8399999 2509999999 plus Schedule E, Part 2, Column 7, Line 8399999 2509999999.
**SCHEDULE D – PART 1A – SECTION 2**

**MATURITY DISTRIBUTION OF ALL BONDS OWNED DECEMBER 31**
**BY MAJOR TYPE AND SUBTYPE**

Detail Eliminated to Conserve Space

There are 14-15 sections to this schedule: Sections 1 through 10-11 for each of the 10-11 bond categories, Section 11-12 for total bonds current year, Section 12-13 for total bonds prior year, Section 13-14 for total bonds publicly traded and Section 14-15 for total bonds privately placed. The 10-11 bond categories combine corresponding subtotals from Schedule D, Part 1; Schedule DA, Part 1; and Schedule E, Part 2 as follows, and for each of those 10-11 bond categories, the total line for Column 7 of each section should equal the sum of the subtotal lines shown below:

<table>
<thead>
<tr>
<th>Section</th>
<th>Bond Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>U.S. Governments</td>
</tr>
<tr>
<td>Line</td>
<td>from Schedule D, Part 1, Column 11; Line 05999999 from Schedule DA, Part 1, Column 7; and Line 05999999 from Schedule E, Part 2, Column 7.</td>
</tr>
<tr>
<td>2</td>
<td>All Other Governments</td>
</tr>
<tr>
<td>Lines</td>
<td>from Schedule D, Part 1, Column 11; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.</td>
</tr>
<tr>
<td>3</td>
<td>U.S. States, Territories and Possessions, Guaranteed</td>
</tr>
<tr>
<td>Lines</td>
<td>from Schedule D, Part 1, Column 11; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.</td>
</tr>
<tr>
<td>4</td>
<td>U.S. Political Subdivisions of States, Territories and Possessions, Guaranteed</td>
</tr>
<tr>
<td>Lines</td>
<td>from Schedule D, Part 1, Column 11; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.</td>
</tr>
<tr>
<td>5</td>
<td>U.S. Special Revenue &amp; Special Assessment Obligations, etc. Non-guaranteed</td>
</tr>
<tr>
<td>Lines</td>
<td>from Schedule D, Part 1, Column 11; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.</td>
</tr>
<tr>
<td>6</td>
<td>Industrial &amp; Miscellaneous (Unaffiliated)</td>
</tr>
<tr>
<td>Line</td>
<td>from Schedule D, Part 1, Column 11; Line 38999999 from Schedule DA, Part 1, Column 7; and Line 38999999 from Schedule E, Part 2, Column 7.</td>
</tr>
<tr>
<td>7</td>
<td>Hybrid Securities</td>
</tr>
<tr>
<td>Lines</td>
<td>from Schedule D, Part 1, Column 11; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.</td>
</tr>
<tr>
<td>8</td>
<td>Parent, Subsidiaries and Affiliates</td>
</tr>
<tr>
<td>Lines</td>
<td>from Schedule D, Part 1, Column 11; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.</td>
</tr>
<tr>
<td>9</td>
<td>SVO Identified Funds</td>
</tr>
<tr>
<td>Lines</td>
<td>from Schedule D, Part 1, Column 11; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.</td>
</tr>
</tbody>
</table>
Section 10. Unaffiliated Bank Loans

Lines 65000000 - 1900999999 from Schedule D, Part 1, Column 11; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.

Section 11. Unaffiliated Certificates of Deposit

Lines 2019999999 from Schedule D, Part 1, Column 11; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.

For each major section, the following subgroups, which are described in the Investment Schedules General Instructions, shall be presented by maturity category:

Sections 1 through 7:
- Issuer Obligations
- Residential Mortgage-Backed Securities
- Commercial Mortgage-Backed Securities
- Other Loan-Backed and Structured Securities

Sections 8:
- Issuer Obligations
- Residential Mortgage-Backed Securities
- Commercial Mortgage-Backed Securities
- Other Loan-Backed and Structured Securities
- Affiliated Bank Loans – Issued
- Affiliated Bank Loans – Acquired

Section 9:
- Exchange Traded Funds – as Identified by the SVO
- Bond Mutual Funds – as Identified by the SVO

Section 10:
- Unaffiliated Bank Loans – Issued
- Unaffiliated Bank Loans – Acquired

Section 11:
- Unaffiliated Certificates of Deposit

Sections 11 through 14:
- Issuer Obligations
- Residential Mortgage-Backed Securities
- Commercial Mortgage-Backed Securities
- Other Loan-Backed and Structured Securities
- SVO Identified Funds
- Affiliated Bank Loans
- Unaffiliated Bank Loans
- Unaffiliated Certificates of Deposit

Detail Eliminated to Conserve Space
### Default Component – Basic Contribution, Reserve Objective and Maximum Reserve Calculations

#### Detail Eliminated to Conserve Space

<table>
<thead>
<tr>
<th>Line 9</th>
<th>Total Long-Term Bonds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Column 1 should agree with Page 2, Line 1, Column 3 plus Schedule DL Part 1, Column 6, Line 7099999999999999999999</td>
<td></td>
</tr>
</tbody>
</table>

#### Detail Eliminated to Conserve Space

<table>
<thead>
<tr>
<th>Line 17</th>
<th>Total Preferred Stocks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Column 1 should agree with Page 2, Line 2.1, Column 3 plus Schedule DL, Part 1, Column 6, Line 7399999999999999999999</td>
<td></td>
</tr>
</tbody>
</table>

#### Detail Eliminated to Conserve Space

<table>
<thead>
<tr>
<th>Lines 18 through 24</th>
<th>Short-Term Bonds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Report the book/adjusted carrying value of all short-term bonds and other short-term fixed-income investments (Schedule DA, Part 1 (Lines 0599999999999999999999, 10999999999999999999999, 15999999999999999999999, 20999999999999999999999, 25999999999999999999999, 30999999999999999999999, 35999999999999999999999, 40999999999999999999999, 45999999999999999999999, 50999999999999999999999, 55999999999999999999999, 60999999999999999999999, 65999999999999999999999), and short-term bonds included on Schedule DL, Part 1, Line 8999999999999999999999 owned in Columns 1 and 4. Categorize the short-term bonds and other fixed-income instruments listed in the Purposes and Procedures Manual of the NAIC Investment Analysis Office into NAIC designations 1 through 6 as directed by the Securities Valuation Office instructions, except that exempt obligations listed in the Purposes and Procedures Manual of the NAIC Investment Analysis Office should be reported separately. Multiply the amount in Column 4 for each designation by the reserve factors provided in Columns 5, 7 and 9, and report the products by designation in Columns 6, 8 and 10, respectively.</td>
<td></td>
</tr>
</tbody>
</table>

#### Detail Eliminated to Conserve Space

<table>
<thead>
<tr>
<th>Line 58</th>
<th>Total Schedule B Mortgage Loans on Real Estate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Column 1 should agree with Page 2, Line 3.1 + 3.2, Column 3 plus Schedule DL, Part 1, Column 6, Line 8799999999999999999999</td>
<td></td>
</tr>
</tbody>
</table>

#### Detail Eliminated to Conserve Space

<table>
<thead>
<tr>
<th>Line 59</th>
<th>Total Schedule DA Mortgages</th>
</tr>
</thead>
<tbody>
<tr>
<td>Report the book/adjusted carrying value of all Schedule DA mortgage loans (Lines 8499999999999999999999, 70999999999999999999999, and 87999999999999999999999, and any applicable investments from Schedule DL, Part 1, Line 8999999999999999999999 owned in Column 1. Any related encumbrances should be deducted in Column 2. Multiply the amount in Column 4 by the reserve factors for the Schedule B mortgages and report the products in Columns 6, 8 and 10.</td>
<td></td>
</tr>
</tbody>
</table>
**BASIC CONTRIBUTION, RESERVE OBJECTIVE AND MAXIMUM RESERVE CALCULATIONS**

**FOR UNRATED MULTI-CLASS SECURITIES ACQUIRED BY CONVERSION**

---

**Detail Eliminated to Conserve Space**

**Line 17** – **Total Common Stocks**

Column 1 should agree with Page 2, Line 2.2, Column 3 plus Schedule DL, Part 1, Column 6, Line 779999959899999999. The Columns 6, 8 and 10 amounts, respectively, must be reported on the Asset Valuation Reserve Page, Lines 7, 10 and 9, respectively, Column 4.

**Lines 18 through 20** – **Real Estate**

Categorize the real estate as indicated on Lines 18 through 20. Real estate reported in Schedule DL, Part 1, Line 86999992099999999 would also be included in this section. Report the sum of Columns 1, 2 and 3 in Column 4. Multiply the amount in Column 4 by the reserve factors provided in Columns 5, 7 and 9 and report the products in Columns 6, 8 and 10, respectively.

**NOTE:** Related party encumbrances are loans from the reporting entity and the amount reflected in Column 2 should be deducted in Column 2 in the corresponding section of the AVR worksheet. If the real estate entity to which the loan was made is not wholly owned by the reporting entity, the related party encumbrance amount reflected in Column 2 should be based on the reporting entity’s ownership percentage. The amount of the third party encumbrances without recourse to be reflected in Column 3 is limited to the extent that the maximum reserve (Column 6) should not exceed the sum of the book/adjusted carrying value (Column 1) plus related party encumbrances (Column 2) and third party encumbrances with recourse which are included in Column 3.

---

**Detail Eliminated to Conserve Space**

**Line 83** – **Other Invested Assets – Schedule BA**

Report the book/adjusted carrying value of all other Schedule BA investments owned that cannot be classified into one of the above categories (Lines 0199999, 0299999, 0399999, 0499999, 0599999, 0699999, 0999999, 1099999, 1799999, 1899999, 2599999, 2699999, 2799999, 2899999, 3399999, 3499999, 4699999 and 4799999) in Column 1 and any encumbrances on these assets in Column 3. Schedule DL, Part 1 investments reported on Line 889999994099999999 would be included in this total if not classified in one of the above categories. Collateral loans (Lines 2999999 and 3099999) have been intentionally excluded from this total. For surplus debentures and capital notes, the amount to report in Column 1 is to be calculated based upon the accounting prescribed in SSAP No. 41—Surplus Notes. Report the sum of Columns 1 and 3 in Column 4. Column 4 may not be less than zero. Note that ALL surplus debentures and capital notes should be included here in Line 83, EXCEPT those with a CRP rating equivalent to an NAIC 1 or NAIC 2 designation (which are reported in Lines 30 and 31 of this schedule). Multiply the amount in Column 4 by the reserve factors provided in Columns 5, 7 and 9, and report the products in Columns 6, 8 and 10, respectively.

**Exclude:** All surplus debentures and capital notes that possess a CRP rating equivalent to an NAIC 1 or NAIC 2 designation. These surplus debentures are to be reported in Line 30 and 31 (Other Invested Assets with Underlying Characteristics of Preferred Stocks) of this schedule.

---
Line 84 – Other Short-Term Invested Assets – Schedule DA

Report the book/adjusted carrying value of all other Schedule DA (Lines 8509999997029999999 and 9099999997509999999) and Schedule DL, Part 1 (Line 8809999999509999999) assets owned that cannot be classified into one of the above categories in Column 1 and any encumbrances on these assets in Column 3. Report the sum of Columns 1 and 3 in Column 4. Multiply the amount on Column 4 by the reserve factors provided in Columns 5, 7 and 9 and report the products in Columns 6, 8 and 10, respectively.

Detail Eliminated to Conserve Space
### SCHEDULE D – PART 3

#### LONG-TERM BONDS AND STOCKS ACQUIRED DURING THE CURRENT QUARTER

<table>
<thead>
<tr>
<th>Category</th>
<th>Line Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bonds:</td>
<td></td>
</tr>
<tr>
<td>U.S. Governments</td>
<td>05999990109999999</td>
</tr>
<tr>
<td>All Other Governments</td>
<td>10999990309999999</td>
</tr>
<tr>
<td>U.S. States, Territories and Possessions</td>
<td>17999990509999999</td>
</tr>
<tr>
<td>U.S. Political Subdivisions of States, Territories and Possessions</td>
<td>24999990709999999</td>
</tr>
<tr>
<td>U.S. Special Revenue and Special Assessment and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions</td>
<td>31999990909999999</td>
</tr>
<tr>
<td>Industrial and Miscellaneous (Unaffiliated)</td>
<td>38999991109999999</td>
</tr>
<tr>
<td>Hybrid Securities</td>
<td>48999991309999999</td>
</tr>
<tr>
<td>Parent, Subsidiaries and Affiliates</td>
<td>55999991509999999</td>
</tr>
<tr>
<td>SVO Identified Funds</td>
<td>80999991619999999</td>
</tr>
<tr>
<td>Unaffiliated Bank Loans</td>
<td>82999991909999999</td>
</tr>
<tr>
<td>Unaffiliated Certificates of Deposit</td>
<td>83999992019999999</td>
</tr>
<tr>
<td>Subtotals – Bonds – Part 3</td>
<td>83999972509999997</td>
</tr>
<tr>
<td>Summary Item from Part 5 for Bonds (N/A to Quarterly)</td>
<td>83999982509999998</td>
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<tr>
<td>Subtotals – Bonds</td>
<td>83999992509999999</td>
</tr>
<tr>
<td>Preferred Stocks:</td>
<td></td>
</tr>
<tr>
<td>Industrial and Miscellaneous (Unaffiliated)</td>
<td></td>
</tr>
<tr>
<td>Industrial and Miscellaneous (Unaffiliated) Perpetual Preferred</td>
<td>84999990401999999</td>
</tr>
<tr>
<td>Industrial and Miscellaneous (Unaffiliated) Redeemable Preferred</td>
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<tr>
<td>Parent, Subsidiaries and Affiliates</td>
<td></td>
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<tr>
<td>Parent, Subsidiaries and Affiliates Perpetual Preferred</td>
<td>86999990431999999</td>
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<td>Parent, Subsidiaries and Affiliates Redeemable Preferred</td>
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<td>Subtotals – Preferred Stocks – Part 3</td>
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<td>Summary Item from Part 5 for Preferred Stocks (N/A to Quarterly)</td>
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<td>Subtotals – Preferred Stocks</td>
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<td>Common Stocks:</td>
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<tr>
<td>Industrial and Miscellaneous (Unaffiliated)</td>
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</tr>
<tr>
<td>Industrial and Miscellaneous (Unaffiliated) Publicly Traded</td>
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<tr>
<td>Industrial and Miscellaneous (Unaffiliated) Other</td>
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</tr>
<tr>
<td>Mutual Funds</td>
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</tr>
<tr>
<td>Designations Assigned by the SVO</td>
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<tr>
<td>Designations Not Assigned by the SVO</td>
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<tr>
<td>Unit Investment Trusts</td>
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<tr>
<td>Designations Assigned by the SVO</td>
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<tr>
<td>Designations Not Assigned by the SVO</td>
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<td>Closed-End Funds</td>
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<tr>
<td>Designations Assigned by the SVO</td>
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<tr>
<td>Designations Not Assigned by the SVO</td>
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<tr>
<td>Exchange Traded Funds</td>
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</tr>
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<td>Designations Assigned by the SVO</td>
<td>5819999999</td>
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<tr>
<td>Designations Not Assigned by the SVO</td>
<td>5829999999</td>
</tr>
</tbody>
</table>
Parent, Subsidiaries and Affiliates

Parent, Subsidiaries and Affiliates – Publicly Traded ............................................................... 92999995919999999
Parent, Subsidiaries and Affiliates – Other ............................................................................... 93999995929999999

Mutual Funds ..................................................................................................................................................... 9499999
Unit Investment Trusts ...................................................................................................................................... 9599999
Closed End Funds ............................................................................................................................................. 9699999

Subtotals – Common Stocks – Part 3 ............................................................................................ 9799997598999997
Summary Item from Part 5 for Common Stocks (N/A to Quarterly) ............................................ 97999985989999998
Subtotals – Common Stocks .......................................................................................................... 97999995989999999
Subtotals – Preferred and Common Stocks ................................................................................... 98999995999999999

Totals ........................................................................................................................................................... 99999996009999999

Detail Eliminated to Conserve Space

Column 10 – NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol

Provide the appropriate combination of NAIC Designation (1 through 6), NAIC Designation Modifier (A through G) and SVO Administrative Symbol (see below) at the end of the quarter for each security shown. The list of valid SVO Administrative Symbols is shown below.

The listing of valid NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol combinations can be found on the NAIC’s website for the Securities Valuation Office (www.naic.org/svo.htm).

Exchange Traded Funds – as Identified by the SVO should be reported as perpetual securities.

The NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol will be shown as one column on the printed schedule but will be three sub-columns in the data table.

- NAIC Designation Column 10A
- NAIC Designation Modifier Column 10B
- SVO Administrative Symbol Column 10C

On the printed page the sub-columns should be displayed with a “,” between the NAIC Designation and the NAIC Designation Modifier with a space between the NAIC Designation Modifier and the SVO Administrative Symbol (e.g., “1.A YE”).

NAIC Designation Modifier:

The NAIC Designation Modifier should only be used for securities reported on the lines below if eligible to receive one, as defined in the Purposes and Procedures Manual of the NAIC Investment Analysis Office (P&P Manual), otherwise, should not be provided.

- Bonds Lines 010999999 through 82999999999
- Preferred Stocks Lines 840999999 and 85099994029999999

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Common Stocks

Lines 94999999 through 96999995

As defined in the P&P Manual, there is not an NAIC Designation Modifier for investments reporting an NAIC Designation 6, therefore, the NAIC Designation Modifier should not be provided.

For securities reported on Line 94999999 (Mutual Funds Designation Assigned by SVO), Line 95999999 (Unit Investment Trusts Designation Assigned by SVO) and Line 96999995 (Closed-End Funds Designation Assigned by SVO) provide the appropriate NAIC Designation and NAIC Modifier as assigned by the Securities Valuation Office. NAIC Designation and NAIC Designation Modifier should not be provided for securities reported on these lines that have not been assigned one by the Securities Valuation Office and published in AVS+ per the instructions in the Purposes and Procedures Manual of the NAIC Investment Analysis Office on the Compilation and Publication of the SVO List of Investment Securities. For all other common stock line categories, the NAIC designation and NAIC Modifier should not be provided.

Refer to the P&P Manual for the application of these modifiers.

SVO Administrative Symbol:

Long Term Bond:

Following are valid SVO Administrative Symbols for bonds. Refer to the P&P Manual for the application of these symbols.

S Additional or other non-payment risk
SYE Additional or other non-payment risk - Year-end carry over
FE Filing Exempt
FM Financially Modeled RMBS/CMBS subject to SSAP 43R
YE Year-end carry over
IF Initial filing
PL Private Letter Rating
PLGI Private Letter Rating – General Interrogatory
RT Regulatory Transaction
RTS Regulatory Transaction - SVO Reviewed
RTIF Regulatory Transaction - Initial Filing Submitted to SVO
RTSYE Regulatory Transaction - SVO Reviewed - Year-end carry over
GI General Interrogatory
F Sub-paragraph D Company – insurer self-designated
Z Insurer self-designated
* Limited to NAIC Designations 6
Z* Regulatory review initiated by either the SVO Director, Financial Condition (E) Committee, Executive (EX) Committee or VOSTF.
ND* Regulatory review for an assessment of regulatory policy for the investment or regulatory reporting instructions to implement applicable policy.
Preferred Stock:

Following are valid SVO Administrative Symbols for preferred stock. Refer to the P&P Manual for the application of these symbols.

S   Additional or other non-payment risk
SYE  Additional or other non-payment risk - Year-end carry over
FE  Filing Exempt
YE  Year-end carry over
IF  Initial filing
PL  Private Letter Rating
PLGI  Private Letter Rating – General Interrogatory
RT  Regulatory Transaction
RTS  Regulatory Transaction - SVO Reviewed
RTIF  Regulatory Transaction - Initial Filing Submitted to SVO
RTSYE  Regulatory Transaction - SVO Reviewed - Year-end carry over
GI  General Interrogatory
F  Sub-paragraph D Company – insurer self-designated
Z  Insurer self-designated
*  Limited to NAIC Designations 6
Z*  Regulatory review initiated by either the SVO Director, Financial Condition (E) Committee, Executive (EX) Committee or VOSTF.
ND*  Regulatory review for an assessment of regulatory policy for the investment or regulatory reporting instructions to implement applicable policy.

Common Stock:

Following are valid SVO Administrative Symbols for common stock. Refer to the P&P Manual for the application of these symbols.

YE  Year-end carry over
Z*  Regulatory review initiated by either the SVO Director, Financial Condition (E) Committee, Executive (EX) Committee or VOSTF.
ND*  Regulatory review for an assessment of regulatory policy for the investment or regulatory reporting instructions to implement applicable policy.
The NAIC Designation Category is the combination of NAIC Designation and NAIC Designation Modifier. Valid combinations of NAIC Designation and NAIC Designation Modifier for NAIC Designation Category are shown below:

<table>
<thead>
<tr>
<th>NAIC Designation</th>
<th>NAIC Designation Modifier</th>
<th>NAIC Designation Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>A</td>
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<tr>
<td>6</td>
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</tbody>
</table>

Detail Eliminated to Conserve Space
**SCHEDULE D – PART 4**

**LONG-TERM BONDS AND STOCKS SOLD, REDEEMED OR OTHERWISE DISPOSED OF DURING THE CURRENT QUARTER**

Detail Eliminated to Conserve Space

<table>
<thead>
<tr>
<th>Category</th>
<th>Line Number</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Bonds:</strong></td>
<td></td>
</tr>
<tr>
<td>U.S. Governments</td>
<td>05999990109999999</td>
</tr>
<tr>
<td>All Other Governments</td>
<td>10999990309999999</td>
</tr>
<tr>
<td>U.S. States, Territories and Possessions</td>
<td>17999990509999999</td>
</tr>
<tr>
<td>U.S. Political Subdivisions of States, Territories and Possessions</td>
<td>24999990709999999</td>
</tr>
<tr>
<td>U.S. Special Revenue and Special Assessment and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions</td>
<td>31999990909999999</td>
</tr>
<tr>
<td>Industrial and Miscellaneous (Unaffiliated)</td>
<td>38999991109999999</td>
</tr>
<tr>
<td>Hybrid Securities</td>
<td>48999991309999999</td>
</tr>
<tr>
<td>Parent, Subsidiaries and Affiliates</td>
<td>55999991509999999</td>
</tr>
<tr>
<td>SVO Identified Funds</td>
<td>80999991619999999</td>
</tr>
<tr>
<td>Unaffiliated Bank Loans</td>
<td>82999991909999999</td>
</tr>
<tr>
<td>Unaffiliated Certificates of Deposit</td>
<td>83999972509999997</td>
</tr>
<tr>
<td>Subtotals – Bonds – Part 4</td>
<td>83999982509999998</td>
</tr>
<tr>
<td>Summary Item from Part 5 for Bonds (N/A to Quarterly)</td>
<td>83999992509999999</td>
</tr>
</tbody>
</table>

| **Preferred Stocks:**                                                   |             |
| Industrial and Miscellaneous (Unaffiliated)                             |             |
| Industrial and Miscellaneous (Unaffiliated) Perpetual Preferred          | 84999994019999999 | 40199999999 |
| Industrial and Miscellaneous (Unaffiliated) Redeemable Preferred        | 85999994029999999 | 40299999999 |
| Parent, Subsidiaries and Affiliates                                     |             |
| Parent, Subsidiaries and Affiliates Perpetual Preferred                  | 86999994319999999 | 43199999999 |
| Parent, Subsidiaries and Affiliates Redeemable Preferred                 | 87999994329999999 | 43299999999 |
| Subtotals – Preferred Stocks – Part 4                                    | 89999974509999997 | 45099999999 |
| Summary Item from Part 5 for Preferred Stocks (N/A to Quarterly)         | 89999984509999998 | 45099999999 |
| Subtotals – Preferred Stocks                                             | 89999994509999999 | 45099999999 |

| **Common Stocks:**                                                      |             |
| Industrial and Miscellaneous (Unaffiliated)                             |             |
| Industrial and Miscellaneous (Unaffiliated) Publicly Traded             | 90999995019999999 | 50199999999 |
| Industrial and Miscellaneous (Unaffiliated) Other                       | 91999995029999999 | 50299999999 |
| **Mutual Funds:**                                                       |             |
| Designations Assigned by the SVO                                       | 53199999999 |
| Designations Not Assigned by the SVO                                    | 53299999999 |
| **Unit Investment Trusts:**                                             |             |
| Designations Assigned by the SVO                                       | 55199999999 |
| Designations Not Assigned by the SVO                                    | 55299999999 |
| **Closed-End Funds:**                                                  |             |
| Designations Assigned by the SVO                                       | 57199999999 |
Designations Not Assigned by the SVO ................................................................. 5729999999
Exchange Traded Funds .......................................................................................... 5819999999
Parent, Subsidiaries and Affiliates
  Parent, Subsidiaries and Affiliates – Publicly Traded ............................................. 9299999999
  Parent, Subsidiaries and Affiliates – Other ............................................................. 9399999999
Mutual Funds ........................................................................................................... 9499999999
Unit Investment Trusts ............................................................................................ 9599999999
Closed End Funds ................................................................................................... 9699999999
Subtotals – Common Stocks – Part 4 ..................................................................... 979999799999
Summary Item from Part 5 for Common Stocks (N/A to Quarterly) ......................... 979999899999
Subtotals – Common Stocks .................................................................................... 979999999999
Subtotals – Preferred and Common Stocks ............................................................. 989999999999
Totals ....................................................................................................................... 999999999999

---

**Detail Eliminated to Conserve Space**

Column 22 – NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol

Provide the appropriate combination of the NAIC Designation (1 through 6), NAIC Designation Modifier (A through G) and SVO Administrative Symbol (see below) at date of disposal for each security shown. The list of valid SVO Administrative Symbols is shown below.

Where multiple disposal transactions occurred for the same CUSIP, and those transactions are summarized on one line, enter the appropriate combination of NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol for the last disposal using the last available designation.

The listing of valid NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol combinations can be found on the NAIC’s website for the Securities Valuation Office ([www.naic.org/svo.htm](http://www.naic.org/svo.htm)).

Exchange Traded Funds – as Identified by the SVO should be reported as perpetual securities.

The NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol will be shown as one column on the printed but will be three sub-columns in the data table.

- NAIC Designation Column 22A
- NAIC Designation Modifier Column 22B
- SVO Administrative Symbol Column 22C

On the printed page the sub-columns should be displayed with a “.” between the NAIC Designation and the NAIC Designation Modifier with a space between the NAIC Designation Modifier and the SVO Administrative Symbol (e.g., “1.A YE”).

NAIC Designation Modifier:

The NAIC Designation Modifier should only be used for securities reported on the lines below if eligible to receive one, as defined in the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* (P&P Manual), otherwise, should not be provided.

- Bonds Lines 019999 through 8299999999
- Preferred Stocks Lines 8499999999 and 8599999999
- Common Stocks Lines 9499999999, 9599999999, 9699999999
As defined in the P&P Manual, there is not an NAIC Designation Modifier for investments reporting an NAIC Designation 6, therefore, the NAIC Designation Modifier should not be provided.

For securities reported on Line 9499999 5319999999 (Mutual Funds Designation Assigned by SVO), Line 9599999 5519999999 (Unit Investment Trusts Designation Assigned by SVO) and Line 9699999 5719999999 (Closed-End Funds Designation Assigned by SVO) provide the appropriate NAIC Designation and NAIC Modifier as assigned by the Securities Valuation Office. NAIC Designation and NAIC Designation Modifier should not be provided for securities reported on these lines that have not been assigned one by the Securities Valuation Office and published in AVS+ per the instructions in the Purposes and Procedures Manual of the NAIC Investment Analysis Office on the Compilation and Publication of the SVO List of Investment Securities. For all other common stock line categories, the NAIC designation and NAIC Modifier a should not be provided.

Refer to the P&P Manual for the application of these modifiers.

SVO Administrative Symbol:

Long Term Bond:

Following are valid SVO Administrative Symbols for bonds. Refer to the P&P Manual for the application of these symbols

S Additional or other non-payment risk  
SYE Additional or other non-payment risk - Year-end carry over  
FE Filing Exempt  
FM Financially Modeled RMBS/CMBS subject to SSAP 43R  
YE Year-end carry over  
IF Initial filing  
PL Private Letter Rating  
PLGI Private Letter Rating – General Interrogatory  
RT Regulatory Transaction  
RTS Regulatory Transaction - SVO Reviewed  
RTIF Regulatory Transaction - Initial Filing Submitted to SVO  
RTSYE Regulatory Transaction - SVO Reviewed - Year-end carry over  
GI General Interrogatory  
F Sub-paragraph D Company – insurer self-designated  
Z Insurer self-designated  
* Limited to NAIC Designation 6  
Z* Regulatory review initiated by either the SVO Director, Financial Condition (E) Committee, Executive (EX) Committee or VOSTF.  
ND* Regulatory review for an assessment of regulatory policy for the investment or regulatory reporting instructions to implement applicable policy.
Preferred Stock:

Following are valid administrative symbols for preferred stock.

- **S** Additional or other non-payment risk
- **SYE** Additional or other non-payment risk - Year-end carry over
- **FE** Filing Exempt
- **YE** Year-end carry over
- **IF** Initial filing
- **PL** Private Letter Rating
- **PLGI** Private Letter Rating – General Interrogatory
- **RT** Regulatory Transaction
- **RTS** Regulatory Transaction - SVO Reviewed
- **RTIF** Regulatory Transaction - Initial Filing Submitted to SVO
- **RTSYE** Regulatory Transaction - SVO Reviewed - Year-end carry over
- **GI** General Interrogatory
- **F** Sub-paragraph D Company – insurer self-designated
- **Z** Insurer self-designated
- **Z** Limited to NAIC Designation 6
- **Z** Regulatory review initiated by either the SVO Director, Financial Condition (E) Committee, Executive (EX) Committee or VOSTF.
- **ND** Regulatory review for an assessment of regulatory policy for the investment or regulatory reporting instructions to implement applicable policy.

Common Stock:

Following are valid SVO Administrative Symbols for common stock. Refer to the P&P Manual for the application of these symbols.

- **YE** Year-end carry over
- **Z** Regulatory review initiated by either the SVO Director, Financial Condition (E) Committee, Executive (EX) Committee or VOSTF.
- **ND** Regulatory review for an assessment of regulatory policy for the investment or regulatory reporting instructions to implement applicable policy.
The NAIC Designation Category is the combination of NAIC Designation and NAIC Designation Modifier. Valid combinations of NAIC Designation and NAIC Designation Modifier for NAIC Designation Category are shown below:

<table>
<thead>
<tr>
<th>NAIC Designation</th>
<th>NAIC Designation Modifier</th>
<th>NAIC Designation Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>A</td>
<td>1A</td>
</tr>
<tr>
<td></td>
<td>B</td>
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</tr>
<tr>
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<td>C</td>
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<td>D</td>
<td>1D</td>
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<td></td>
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<td>1E</td>
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<td></td>
<td>C</td>
<td>2C</td>
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<tr>
<td>3</td>
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<td>3A</td>
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<tr>
<td></td>
<td>B</td>
<td>3B</td>
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<td></td>
<td>C</td>
<td>3C</td>
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<tr>
<td>4</td>
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<td></td>
<td>C</td>
<td>4C</td>
</tr>
<tr>
<td>5</td>
<td>A</td>
<td>5A</td>
</tr>
<tr>
<td></td>
<td>B</td>
<td>5B</td>
</tr>
<tr>
<td></td>
<td>C</td>
<td>5C</td>
</tr>
<tr>
<td>6</td>
<td></td>
<td>6</td>
</tr>
</tbody>
</table>
### SCHEDULE DL – PART 1

**SEcurities Lending COLLateral Assets**

Reinvested Collateral Assets Owned Current Statement Date

(Securities lending collateral assets reported in aggregate on Line 10 of the asset page and not included on Schedules A, B, BA, D, DB and E.)

<table>
<thead>
<tr>
<th>Category</th>
<th>Line Number</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Bonds (Schedule D, Part 1 type):</strong></td>
<td></td>
</tr>
<tr>
<td>U.S. Governments</td>
<td></td>
</tr>
<tr>
<td>Issuer Obligations</td>
<td>01999990019999999</td>
</tr>
<tr>
<td>Residential Mortgage-Backed Securities</td>
<td>02999990029999999</td>
</tr>
<tr>
<td>Commercial Mortgage-Backed Securities</td>
<td>03999990039999999</td>
</tr>
<tr>
<td>Other Loan-Backed and Structured Securities</td>
<td>04999990049999999</td>
</tr>
<tr>
<td>Subtotals – U.S. Governments</td>
<td>05999990109999999</td>
</tr>
<tr>
<td>All Other Governments</td>
<td></td>
</tr>
<tr>
<td>Issuer Obligations</td>
<td>06999990219999999</td>
</tr>
<tr>
<td>Residential Mortgage-Backed Securities</td>
<td>07999990229999999</td>
</tr>
<tr>
<td>Commercial Mortgage-Backed Securities</td>
<td>08999990239999999</td>
</tr>
<tr>
<td>Other Loan-Backed and Structured Securities</td>
<td>09999990249999999</td>
</tr>
<tr>
<td>Subtotals – All Other Governments</td>
<td>10999990309999999</td>
</tr>
<tr>
<td>U.S. States, Territories and Possessions (Direct and Guaranteed)</td>
<td></td>
</tr>
<tr>
<td>Issuer Obligations</td>
<td>11999990419999999</td>
</tr>
<tr>
<td>Residential Mortgage-Backed Securities</td>
<td>12999990429999999</td>
</tr>
<tr>
<td>Commercial Mortgage-Backed Securities</td>
<td>13999990439999999</td>
</tr>
<tr>
<td>Other Loan-Backed and Structured Securities</td>
<td>14999990449999999</td>
</tr>
<tr>
<td>Subtotals – U.S. States, Territories and Possessions (Direct and Guaranteed)</td>
<td>17999990509999999</td>
</tr>
<tr>
<td>U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)</td>
<td></td>
</tr>
<tr>
<td>Issuer Obligations</td>
<td>15999990619999999</td>
</tr>
<tr>
<td>Residential Mortgage-Backed Securities</td>
<td>16999990629999999</td>
</tr>
<tr>
<td>Commercial Mortgage-Backed Securities</td>
<td>17999990639999999</td>
</tr>
<tr>
<td>Other Loan-Backed and Structured Securities</td>
<td>18999990649999999</td>
</tr>
<tr>
<td>Subtotals – U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)</td>
<td>24999990709999999</td>
</tr>
<tr>
<td>U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions</td>
<td></td>
</tr>
<tr>
<td>Issuer Obligations</td>
<td>25999990819999999</td>
</tr>
<tr>
<td>Residential Mortgage-Backed Securities</td>
<td>26999990829999999</td>
</tr>
<tr>
<td>Commercial Mortgage-Backed Securities</td>
<td>27999990839999999</td>
</tr>
<tr>
<td>Other Loan-Backed and Structured Securities</td>
<td>28999990849999999</td>
</tr>
<tr>
<td>Subtotals – U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions</td>
<td>31999990909999999</td>
</tr>
<tr>
<td>Industrial and Miscellaneous (Unaffiliated)</td>
<td></td>
</tr>
<tr>
<td>Issuer Obligations</td>
<td>32999991019999999</td>
</tr>
<tr>
<td>Residential Mortgage-Backed Securities</td>
<td>33999991029999999</td>
</tr>
<tr>
<td>Commercial Mortgage-Backed Securities</td>
<td>34999991039999999</td>
</tr>
</tbody>
</table>
### Stocks:

#### Preferred Stocks (Schedule D, Part 2, Section 1 type):

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Industrial and Miscellaneous (Unaffiliated)</td>
<td>401999999</td>
</tr>
<tr>
<td>Perpetual Preferred</td>
<td>401999999</td>
</tr>
<tr>
<td>Redeemable Preferred</td>
<td>402999999</td>
</tr>
<tr>
<td>Subtotals – Industrial and Miscellaneous (Unaffiliated)</td>
<td>410999999</td>
</tr>
</tbody>
</table>

#### Parent, Subsidiaries and Affiliates

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Perpetual Preferred</td>
<td>431999999</td>
</tr>
<tr>
<td>Redeemable Preferred</td>
<td>432999999</td>
</tr>
<tr>
<td>Subtotals – Parent, Subsidiaries and Affiliates</td>
<td>440999999</td>
</tr>
</tbody>
</table>

#### Industrial and Miscellaneous (Unaffiliated) Perpetual and Redeemable Preferred

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>710999999</td>
</tr>
</tbody>
</table>
Common Stocks (Schedule D, Part 2, Section 2 type):

### Industrial and Miscellaneous (Unaffiliated):
- Publicly Traded: 5019999999
- Other: 5029999999
- Subtotals – Industrial and Miscellaneous (Unaffiliated): 5109999999

### Mutual Funds
- Designation Assigned by SVO: 5319999999
- Designation Not Assigned by SVO: 5329999999
- Subtotals – Mutual Funds: 5409999999

### Unit Investment Trusts
- Designation Assigned by SVO: 5519999999
- Designation Not Assigned by SVO: 5529999999
- Subtotals – Unit Investment Trusts: 5609999999

### Closed-End Funds
- Designation Assigned by SVO: 5719999999
- Designation Not Assigned by SVO: 5729999999
- Subtotals – Closed-End Funds: 5809999999

### Exchange Traded Funds: 5819999999

### Parent, Subsidiaries and Affiliates:
- Publicly Traded: 5919999999
- Other: 5929999999
- Subtotals – Parent, Subsidiaries and Affiliates: 5979999999

### Total Common Stocks: 7999999999

### Total Preferred and Common Stocks: 8099999999

### Real Estate (Schedule A type): 8699999999
### Mortgage Loans on Real Estate (Schedule B type): 8799999999
### Other Invested Assets (Schedule BA type): 8899999999
### Short-Term Invested Assets (Schedule DA type): 8999999999
### Cash (Schedule E, Part 1 type): 9099999999
### Cash Equivalents (Schedule E, Part 2 type): 9199999999
### Other Assets: 9299999999
### Totals: 9999999999
Column 1 – CUSIP Identification

CUSIP numbers for all purchased publicly issued securities are available from the broker’s confirmation or the certificate. For private placement securities, the NAIC has created a special number called a PPN to be assigned by the Standard & Poor’s CUSIP Bureau. For foreign securities, use a CINS that is assigned by the Standard & Poor’s CUSIP Bureau: www.cusip.com/cusip/index.htm.

For Lines 0019999999 through 72509999999, if no valid CUSIP, CINS or PPN number exists, then the CUSIP field should be zero-filled and a valid ISIN security number should be reported in Column 11. The CUSIP reported for this column should be determined in a manner consistent with the instructions of other schedules for the lines shown below:

Lines 0019999999 through 72509999999 .......... Schedule D, Part 1, Column 1
Lines 744019999999 through 744509999999 .......... Schedule D, Part 2, Section 1, Column 1
Lines 745019999999 through 745989999999 .......... Schedule D, Part 2, Section 2, Column 1
Line 889409999999 ............................................... Schedule BA, Part 1, Column 1
Line 9109999970999999 ............................................ Schedule E, Part 2, Column 1

The CUSIP number should be zero-filled for the following lines:

Real Estate (Schedule A type) ................................................................. 869209999999
Mortgage Loans on Real Estate (Schedule B type) .................................................. 879309999999
Short-Term Invested Assets (Schedule DA, Part 1 type) ........................................ 899509999999
Cash (Schedule E, Part 1 type) .................................................................................. 9609999999
Other Assets ............................................................................................................ 929809999999

Detail Eliminated to Conserve Space

Column 4 – NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol

The NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol reported for this column should be determined in a manner consistent with the instructions of other schedules for the lines shown below:

Lines 0019999999 through 72509999999 .... Schedule D, Part 1, Column 6
Lines 744019999999 through 744509999999 .......... Schedule D, Part 2, Section 1, Column 20
Lines 745019999999 through 745989999999 .......... Schedule D, Part 2, Section 2, Column 17
Line 889409999999 ............................................... Schedule BA, Part 1, Column 7
Line 899509999999 ................................................................. Schedule DA, Part 1, Column 22
Line 9109999970999999 ............................................ Schedule E, Part 2, Column 11

For Lines 869209999999, 879309999999, 9609999999 and 929809999999, the column should be left blank.

The NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol will be shown as one column on the printed schedule but will be three sub-columns in the data table.

- NAIC Designation Column 4A
- NAIC Designation Modifier Column 4B
• **SVO Administrative Symbol**  

On the printed page the sub-columns should be displayed with a “.” between the NAIC Designation and the NAIC Designation Modifier with a space between the NAIC Designation Modifier and the SVO Administrative Symbol (e.g., “1.A YE”).

**Column 5 — Fair Value**

The value reported for this column should be determined in a manner consistent with the fair value column instructions of other schedules for the lines shown below:

- Lines 0199999999 through 725099999999 Schedule D, Part 1, Column 9
- Lines 244019999999 through 774509999999 Schedule D, Part 2, Section 1, Column 10
- Lines 745019999999 through 799589999999 Schedule D, Part 2, Section 2, Column 5
- Line 869209999999 Schedule A, Part 1, Column 10
- Line 879309999999 FV of the underlying collateral Schedule B, Part 1
- Line 889409999999 Schedule BA, Part 1, Column 11

For those lines where the same type of investment is reported on other schedules but do not have a fair value column, report the amount consistent with instructions for the following:

- Line 899509999999 Report BACV, Schedule DA, Column 7
- Line 960999999999 Report Balance, Schedule E Part 1, Column 6
- Line 9199999970999999 Report BACV, Schedule E Part 2, Column 7

**Column 6 — Book/Adjusted Carrying Value**

The value reported for this column should be determined in a manner consistent with the instructions of other schedules for the lines shown below:

- Lines 0199999999 through 725099999999 Schedule D, Part 1, Column 11
- Lines 244019999999 through 774509999999 Schedule D, Part 2, Section 1, Column 8
- Lines 745019999999 through 799589999999 Schedule D, Part 2, Section 2, Column 6
- Line 869209999999 Schedule A, Part 1, Column 9
- Line 879309999999 Schedule B, Part 1, Column 8
- Line 889409999999 Schedule BA, Part 1, Column 12
- Line 899509999999 Schedule DA, Part 1, Column 7
- Line 960999999999 Report Balance, Schedule E, Part 1, Column 6
- Line 9199999970999999 Schedule E, Part 2, Column 7

**Column 7 — Maturity Date**

The maturity date reported for this column should be determined in a manner consistent with the instructions of other schedules for the lines shown below:

- Lines 0199999999 through 725099999999 Schedule D, Part 1, Column 22
- Line 899509999999 Schedule DA, Column 9
- Line 9199999970999999 Schedule E, Part 2, Column 6
The following lines are considered assets with no maturity date and should be left blank:

- **Preferred Stock (Schedule D, Part 2, Section 1 type)**
- **Common Stock (Schedule D, Part 2, Section 2 type)**
- **Real Estate (Schedule A type)**
- **Mortgage Loans on Real Estate (Schedule B type)**
- **Other Invested Assets (Schedule BA type)**

** Columns 8 and 9 will be electronic only. **

### Column 8 — Legal Entity Identifier (LEI)

Provide the 20-character Legal Entity Identifier (LEI) for any mortgagor, issuer or counterparty as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

### Column 9 — ISIN Identification

The International Securities Identification Numbering (ISIN) system is an international standard set up by the International Organization for Standardization (ISO). It is used for numbering specific securities, such as stocks, bonds, options and futures. ISIN numbers are administered by a National Numbering Agency (NNA) in each of their respective countries, and they work just like serial numbers for those securities. Record the ISIN number only if no valid CUSIP, CINS or PPN exists to report in Column 1.

The ISIN reported for this column should be determined in a manner consistent with the instructions of other schedules for the lines shown below:

- **Schedule D, Part 1, Column 1**
- **Schedule D, Part 2, Section 1, Column 1**
- **Schedule D, Part 2, Section 2, Column 1**

The ISIN number should be zero-filled for the following lines:

- **Real Estate (Schedule A type)**
- **Mortgage Loans on Real Estate (Schedule B type)**
- **Other Invested Assets (Schedule BA type)**
- **Short-Term Invested Assets (Schedule DA, Part 1 type)**
- **Cash (Schedule E, Part 1 type)**
- **Cash Equivalents (Schedule E, Part 2 type)**
- **Other Assets**
## SCHEDULE DL – PART 2

**SECURITIES LENDING COLLATERAL ASSETS**

Reinvested Collateral Assets Owned Current Statement Date

(Securities lending collateral assets included on Schedules A, B, BA, D, DB and E and not reported in aggregate on Line 10 of the asset page.)

### Bonds (Schedule D, Part 1):

#### U.S. Governments

<table>
<thead>
<tr>
<th>Category</th>
<th>Line Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Issuer Obligations</td>
<td>01999990019999999</td>
</tr>
<tr>
<td>Residential Mortgage-Backed Securities</td>
<td>02999990029999999</td>
</tr>
<tr>
<td>Commercial Mortgage-Backed Securities</td>
<td>03999990039999999</td>
</tr>
<tr>
<td>Other Loan-Backed and Structured Securities</td>
<td>04999990049999999</td>
</tr>
<tr>
<td>Subtotals – U.S. Governments</td>
<td>05999990109999999</td>
</tr>
</tbody>
</table>

#### All Other Governments

<table>
<thead>
<tr>
<th>Category</th>
<th>Line Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Issuer Obligations</td>
<td>06999990219999999</td>
</tr>
<tr>
<td>Residential Mortgage-Backed Securities</td>
<td>07999990229999999</td>
</tr>
<tr>
<td>Commercial Mortgage-Backed Securities</td>
<td>08999990239999999</td>
</tr>
<tr>
<td>Other Loan-Backed and Structured Securities</td>
<td>09999990249999999</td>
</tr>
<tr>
<td>Subtotals – All Other Governments</td>
<td>10999990309999999</td>
</tr>
</tbody>
</table>

#### U.S. States, Territories and Possessions (Direct and Guaranteed)

<table>
<thead>
<tr>
<th>Category</th>
<th>Line Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Issuer Obligations</td>
<td>11999990419999999</td>
</tr>
<tr>
<td>Residential Mortgage-Backed Securities</td>
<td>12999990429999999</td>
</tr>
<tr>
<td>Commercial Mortgage-Backed Securities</td>
<td>13999990439999999</td>
</tr>
<tr>
<td>Other Loan-Backed and Structured Securities</td>
<td>14999990449999999</td>
</tr>
<tr>
<td>Subtotals – U.S. States, Territories and Possessions (Direct and Guaranteed)</td>
<td>17999990509999999</td>
</tr>
</tbody>
</table>

#### U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)

<table>
<thead>
<tr>
<th>Category</th>
<th>Line Number</th>
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#### U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions

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#### Industrial and Miscellaneous (Unaffiliated)

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#### Total Preferred Stocks | 739999999

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#### Parent, Subsidiaries and Affiliates

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#### SVO Identified Funds

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#### Unaffiliated Certificates of Deposit | 201999999 |

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Common Stocks:

**Industrial and Miscellaneous (Unaffiliated):**
- Publicly Traded: 5019999999
- Other: 5029999999
- Subtotals – Industrial and Miscellaneous (Unaffiliated): 5109999999

**Mutual Funds**
- Designation Assigned by SVO: 5319999999
- Designation Not Assigned by SVO: 5329999999
- Subtotals – Mutual Funds: 5409999999

**Unit Investment Trusts**
- Designation Assigned by SVO: 5519999999
- Designation Not Assigned by SVO: 5529999999
- Subtotals – Unit Investment Trusts: 5609999999

**Closed-End Funds**
- Designation Assigned by SVO: 5719999999
- Designation Not Assigned by SVO: 5729999999
- Subtotals – Closed-End Funds: 5809999999

**Exchange Traded Funds**
- Total: 5819999999

**Parent, Subsidiaries and Affiliates:**
- Publicly Traded: 5919999999
- Other: 5929999999
- Subtotals – Parent, Subsidiaries and Affiliates: 5979999999

Total Common Stocks: 79999995989999999

Total Preferred and Common Stocks: 80999995999999999

Real Estate (Schedule A): 86999999999999999
Mortgage Loans on Real Estate (Schedule B): 87999999999999999
Other Invested Assets (Schedule BA): 88999999999999999
Short-Term Invested Assets (Schedule DA): 89999999999999999
Cash (Schedule E, Part 1): 90999999999999999
Cash Equivalents (Schedule E, Part 2): 91999999999999999
Other Assets: 92999999999999999
Totals: 99999999999999999
Column 1 – CUSIP Identification

CUSIP numbers for all purchased publicly issued securities are available from the broker’s confirmation or the certificate. For private placement securities, the NAIC has created a special number called a PPN to be assigned by the Standard & Poor’s CUSIP Bureau. For foreign securities, use a CINS that is assigned by the Standard & Poor’s CUSIP Bureau: www.cusip.com/cusip/index.htm.

For Lines 0019999999 through 2759999999, if no valid CUSIP, CINS or PPN number exists, then the CUSIP field should be zero-filled and a valid ISIN security number should be reported in Column 11.

The CUSIP reported for this column should be same for the security as reported in other schedules for the lines shown below:

- Lines 0019999999 through 2759999999 .......... Schedule D, Part 1, Column 1
- Lines 2740199999 through 27450999999 .......... Schedule D, Part 2, Section 1, Column 1
- Lines 2745019999 through 27598999999 .......... Schedule D, Part 2, Section 2, Column 1
- Line 88940999999 ......................................... Schedule BA, Part 1, Column 1
- Line 91099999970999999 ................................. Schedule E, Part 2, Column 1

The CUSIP number should be zero-filled for the following lines:

- Real Estate (Schedule A) .................................................... 869209999999
- Mortgage Loans on Real Estate (Schedule B) .......................... 879309999999
- Short-Term Invested Assets (Schedule DA, Part 1) ......................... 899509999999
- Cash (Schedule E, Part 1) ....................................................... 9609999999
- Other Assets ........................................................................... 929809999999

Detail Eliminated to Conserve Space

Column 4 – NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol

The NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol reported for this column should be same for the security as reported in other schedules for the lines shown below:

- Lines 0019999999 through 2759999999 .... Schedule D, Part 1, Column 6
- Lines 2740199999 through 27450999999 .......... Schedule D, Part 2, Section 1, Column 20
- Lines 2745019999 through 27598999999 .......... Schedule D, Part 2, Section 2, Column 17
- Line 88940999999 ......................................... Schedule BA, Part 1, Column 7
- Line 899509999999 ............................................. Schedule DA, Part 1, Column 22
- Line 91099999970999999 ................................. Schedule E, Part 2, Column 11

For Lines 869209999999, 879309999999, 9609999999 and 929809999999, the column should be left blank.

The NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol will be shown as one column on the printed schedule but will be three sub-columns in the data table.

- NAIC Designation Column 4A
- NAIC Designation Modifier Column 4B
- Administrative Symbol Column 4C
On the printed page the sub-columns should be displayed with a “.” between the NAIC Designation and the NAIC Designation Modifier with a space between the NAIC Designation Modifier and the SVO Administrative Symbol (e.g., “1.A YE”).

Column 5 – Fair Value

The value reported for this column should be same for the security as reported in other schedules for the lines shown below:

- Lines 0019999999 through 72509999999 ... Schedule D, Part 1, Column 9
- Lines 744019999999 through 744509999999 Schedule D, Part 2, Section 1, Column 10
- Lines 745019999999 through 795989999999 Schedule D, Part 2, Section 2, Column 8
- Line 869209999999 .................. Schedule A, Part 1, Column 10
- Line 879309999999 .................. FV of the underlying collateral Schedule B, Part 1
- Line 889409999999 .................. Schedule BA, Part 1, Column 11

For those lines where the same investment is reported on other schedules but do not have a fair value column, report the amount in these columns in the other schedules for the lines shown below:

- Line 899509999999 .................. Report BACV, Schedule DA, Column 7
- Line 9609999999 .................. Report Balance, Schedule E, Part 1, Column 6
- Line 919999997099999999 ........ Report BACV, Schedule E, Part 2, Column 7

Column 6 – Book/Adjusted Carrying Value

The value reported for this column should be same for the security as reported in other schedules for the lines shown below:

- Lines 0019999999 through 72509999999 ... Schedule D, Part 1, Column 11
- Lines 744019999999 through 744509999999 Schedule D, Part 2, Section 1, Column 8
- Lines 745019999999 through 795989999999 Schedule D, Part 2, Section 2, Column 6
- Line 869209999999 .................. Schedule A, Part 1, Column 9
- Line 879309999999 .................. Schedule B, Part 1, Column 8
- Line 889409999999 .................. Schedule BA, Part 1, Column 12
- Line 899509999999 .................. Schedule DA, Part 1, Column 7
- Line 9609999999 .................. Report Balance, Schedule E, Part 1, Column 6
- Line 919999997099999999 ........ Report BACV, Schedule E, Part 2, Column 7

Column 7 – Maturity Date

The maturity date reported for this column should be same for the security as reported in other schedules for the lines shown below:

- Lines 0019999999 through 72509999999 ... Schedule D, Part 1, Column 22
- Line 899509999999 .................. Schedule DA, Column 6
- Line 919999997099999999 ........ Report BACV, Schedule E, Part 2, Column 6

The following lines are considered assets with no maturity date and should be left blank:

- 744019999999 through 744509999999 .... Preferred Stock (Schedule D, Part 2, Section 1 type)
- 745019999999 through 795989999999 .... Common Stock (Schedule D, Part 2, Section 2 type)
** Columns 8 and 9 will be electronic only. **

Column 8 — Legal Entity Identifier (LEI)

Provide the 20-character Legal Entity Identifier (LEI) for any mortgagor, issuer or counterparty as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

Column 9 — ISIN Identification

The International Securities Identification Numbering (ISIN) system is an international standard set up by the International Organization for Standardization (ISO). It is used for numbering specific securities, such as stocks, bonds, options and futures. ISIN numbers are administered by a National Numbering Agency (NNA) in each of their respective countries, and they work just like serial numbers for those securities. Record the ISIN number only if no valid CUSIP, CINS or PPN exists to report in Column 1.

The ISIN reported for this column should be same for the security as reported in other schedules for the lines shown below:

Lines 001999999999 through 225099999999 ..................... Schedule D, Part 1, Column 1
Lines 744019999999 through 745099999999 ..................... Schedule D, Part 2, Section 1, Column 1
Lines 745019999999 through 795989999999 ..................... Schedule D, Part 2, Section 2, Column 1

The ISIN number should be zero-filled for the following lines:

Real Estate (Schedule A) ................................................................. 869209999999
Mortgage Loans on Real Estate (Schedule B) ................................. 879309999999
Other Invested Assets (Schedule BA) ............................................. 889409999999
Short-Term Invested Assets (Schedule DA, Part 1) .......................... 889409999999
Cash (Schedule E, Part 1) ............................................................. 969099999999
Cash Equivalents (Schedule E, Part 2) ......................................... 919999999999
Other Assets ... ........................................................................... 929809999999
### SCHEDULE E – PART 2 – CASH EQUIVALENTS

#### INVESTMENTS OWNED END OF CURRENT QUARTER

**Detail Eliminated to Conserve Space**

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Hybrid Securities

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Parent, Subsidiaries and Affiliates Bonds

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SVO Identified Funds

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Unaffiliated Bank Loans

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Total Bonds

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<td>Subtotals – Affiliated Bank Loans</td>
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Sweep Accounts

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A money market fund shall be reported in this schedule as an Exempt Money Market Mutual Fund if such money market fund is identified by the SVO as meeting the required conditions found in Part Six, Section 2(b)(i) of the Purposes and Procedures Manual of the NAIC Investment Analysis Office. All money market mutual funds that are not identified by the SVO on the U.S. Direct Obligations/Full Faith and Credit Exempt List shall be reported in this schedule as an “all other money market mutual fund.”

Column 1 – CUSIP Identification

CUSIP identification is **required and valid only** for Exempt Money Market Mutual Funds – as Identified by SVO (Line 85999998209999999) and All Other Money Market Mutual Funds (Line 86999998309999999).

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## SUMMARY INVESTMENT SCHEDULE

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<td>27. Total Bonds and Stocks</td>
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### SCHEDULE D – PART 1A – SECTION 1
Quality and Maturity Distribution of All Bonds Owned December 31, at Book/Adjusted Carrying Values by Major Types of Issues and NAIC Designations

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<th>NAIC Designation</th>
<th>1 Year or Less</th>
<th>Over 1 Year Through 5 Years</th>
<th>Over 5 Years Through 10 Years</th>
<th>Over 10 Years Through 20 Years</th>
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<th>Total from Col. 7 as a % of Prior Year</th>
<th>% From Total Col. 7 Prior Year</th>
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## SCHEDULE D – PART 1A - SECTION 1 (Continued)

Quality and Maturity Distribution of All Bonds Owned December 31, at Book/Adjusted Carrying Values by Major Types of Issues and NAIC Designations

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<th>1 Year or Less</th>
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<th>Over 5 Years Through 10 Years</th>
<th>Over 10 Years Through 20 Years</th>
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<th>Total from Col. 7 Prior Year</th>
<th>% From Col. 8 Prior Year</th>
<th>Total Publicly Traded (a)</th>
<th>Total Privately Placed (a)</th>
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**Drafting Note:** Remove the “XXX” from Columns 9 and 10 for Lines 11.1 through 11.7 with 2023 reporting.
## SCHEDULE D – PART 1A – SECTION 1 (Continued)

Quality and Maturity Distribution of All Bonds Owned December 31, at Book/Adjusted Carrying Values by Major Types of Issues and NAIC Designations

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(a) Includes $.................. freely tradable under SEC Rule 144 or qualified for resale under SEC Rule 144A.
(b) Includes $.................. current year of bonds with Z designations and $.................. prior year of bonds with Z designations. The letter "Z" means the NAIC designation was not assigned by the Securities Valuation Office (SVO) at the date of the statement.
(c) Includes $.................. prior year of bonds with 5GI designations and $.................. current year, $.................. prior year of bonds with 6* designations. “5GI” means the NAIC designation was assigned by the SVO in reliance on the insurer’s certification that the issuer is current in all principal and interest payments. “6*” means the NAIC designation was assigned by the SVO due to inadequate certification of principal and interest payments.
(d) Includes the following amount of short-term and cash equivalent bonds by NAIC designation: NAIC 1 $..................; NAIC 2 $..................; NAIC 3 $..................; NAIC 4 $..................; NAIC 5 $..................; NAIC 6 $..................
## SCHEDULE D – PART 1A – SECTION 2
Maturity Distribution of All Bonds Owned December 31, At Book/Adjusted Carrying Values by Major Type and Subtype of Issues

<table>
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<tr>
<th>Distribution by Type</th>
<th>1 Year or Less</th>
<th>Over 1 Year Through 5 Years</th>
<th>Over 5 Years Through 10 Years</th>
<th>Over 10 Years Through 20 Years</th>
<th>Over 20 Years</th>
<th>No Maturity Date</th>
<th>Total Col. 7 as a % of Line</th>
<th>Total Col. 7 Prior Year</th>
<th>Total % From Col. 8 Prior Year</th>
<th>Total Publicly Traded</th>
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## SCHEDULE D – PART 1A – SECTION 2 (Continued)
Maturity Distribution of All Bonds Owned December 31, at Book/Adjusted Carrying Values by Major Type and Subtype of Issues

<table>
<thead>
<tr>
<th>Distribution by Type</th>
<th>1 Year or Less</th>
<th>Over 1 Year Through 5 Years</th>
<th>Over 5 Years Through 10 Years</th>
<th>Over 10 Years Through 20 Years</th>
<th>Over 20 Years</th>
<th>No Maturity Date</th>
<th>Total Current Year</th>
<th>% of Line 1112.098</th>
<th>Total From Col. 7</th>
<th>% From Col. 8</th>
<th>Total Publicly Traded</th>
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© 2021 National Association of Insurance Commissioners
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### NAIC BLANKS (E) WORKING GROUP

**Blanks Agenda Item Submission Form**

<table>
<thead>
<tr>
<th>CONTACT PERSON:</th>
<th>Dale Bruggeman</th>
</tr>
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<tr>
<td>TELEPHONE:</td>
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<td>EMAIL ADDRESS:</td>
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<tr>
<td>ON BEHALF OF:</td>
<td>Ohio Department of Insurance</td>
</tr>
<tr>
<td>NAME:</td>
<td>Dale Bruggeman</td>
</tr>
<tr>
<td>TITLE:</td>
<td>Chair SAPWG</td>
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<tr>
<td>AFFILIATION:</td>
<td>Ohio Department of Insurance</td>
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<tr>
<td>ADDRESS:</td>
<td>50W. Town St., 3rd Fl., Ste. 300 Columbus, OH 43215</td>
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**FOR NAIC USE ONLY**

- **DATE:** 11/24/2020
- **Agenda Item #** 2020-36BWG
- **Year** 2021
- **Changes to Existing Reporting** [X]
- **New Reporting Requirement** [ ]
- **REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT**
  - No Impact [X]
  - Modifies Required Disclosure [ ]
- **DISPOSITION**
  - [ ] Rejected For Public Comment
  - [ ] Referred To Another NAIC Group
  - [ ] Received For Public Comment
  - [X] Adopted Date 03/16/2021
  - [ ] Rejected Date
  - [ ] Deferred Date
  - [ ] Other (Specify)

**BLANK(S) TO WHICH PROPOSAL APPLIES**

- [X] ANNUAL STATEMENT
- [ ] QUARTERLY STATEMENT
- [X] INSTRUCTIONS
- [ ] CROSSCHECKS
- [X] Life, Accident & Health/Fraternal
- [X] Property/Casualty
- [X] Health
- [ ] Separate Accounts
- [ ] Protected Cell
- [ ] Health (Life Supplement)

**Anticipated Effective Date:** Annual 2021

**IDENTIFICATION OF ITEM(S) TO CHANGE**

Modify the General Schedules Investment Instructions and Schedule DB General Instructions to reflect treatment of publicly traded stock warrants as being in the scope of SSAP No. 30R—Unaffiliated Common Stock or SSAP No. 32R—Preferred Stock and reporting as common and preferred stock.

**REASON, JUSTIFICATION FOR AND/OR BENEFIT OF CHANGE**

The purpose of this proposal is to reflect the treatment of publicly traded stock warrants as being in the scope of SSAP No. 30R—Unaffiliated Common Stock or SSAP No. 32R—Preferred Stock from changes to those SSAPs and SSAP No. 86—Derivatives adopted by the Statutory Accounting Principles (E) Working Group (Ref #2020-33).

**NAIC STAFF COMMENTS**

Comment on Effective Reporting Date:________________________

Other Comments:________________________

**This section must be completed on all forms.**

Revised 7/18/2018
INVESTMENT SCHEDULES GENERAL INSTRUCTIONS
(Applies to all investment schedules)

Detail Eliminated to Conserve Space

General Classifications Preferred Stock Only:

Refer to SSAP No. 32—Preferred Stock and SSAP No. 97—Investments in Subsidiary, Controlled and Affiliated Entities for additional guidance.

Industrial and Miscellaneous (Unaffiliated):

All unaffiliated preferred stocks. Include Public Utilities, Banks, Trusts and Insurance Companies. This category includes Exchange Traded Funds included on the “List of Exchange Traded Funds Eligible for Reporting as a Schedule D Preferred Stock” as found on the Securities Valuation Office Web page (https://www.naic.org/svo.htm). Include publicly traded stock warrants captured in the scope of SSAP No. 32R—Preferred Stock.

Parent, Subsidiaries and Affiliates:

Defined by SSAP No. 97—Investments in Subsidiary, Controlled and Affiliated Entities

General Classifications Common Stock Only:

Refer to SSAP No. 30R—Unaffiliated Common Stock and SSAP No. 97—Investments in Subsidiary, Controlled and Affiliated Entities.

Industrial and Miscellaneous (Unaffiliated):

All unaffiliated common stocks that are not mutual funds or money market mutual funds. Include Public Utilities, Banks, Trusts and Insurance Companies. Include publicly traded stock warrants captured in the scope of SSAP No. 30R—Unaffiliated Common Stock.

Mutual Funds:

All investments in shares of funds regulated as mutual funds by the U.S. Securities and Exchange Commission under the federal Investment Company Act of 1940. This definition does not include unit investments trusts, closed-end funds or hedge funds.

Foreign (non-SEC registered) open-end investment funds governed and authorized in accordance with regulations established by the applicable foreign jurisdiction. Other foreign funds are excluded.

Detail Eliminated to Conserve Space
SCHEDULE DB

DERIVATIVE INSTRUMENTS

DEFINITIONS OF DERIVATIVE INSTRUMENTS

A hedge transaction is “Anticipatory” if it relates to:

a. A firm commitment to purchase assets or incur liabilities; or

b. An expectation (but not obligation) to purchase assets or incur liabilities in the normal course of business.

“Underlying Interest” means the asset(s), liability(ies) or other interest(s) underlying a derivative instrument, including, but not limited to, any one or more securities, currencies, rates, indices, commodities, derivative instruments, or other financial market instruments.

“Option” means an agreement giving the buyer the right to buy or receive, sell or deliver, enter into, extend or terminate, or effect a cash settlement based on the actual or expected price, level, performance or value of one or more Underlying Interests.

“Warrant” means an agreement that gives the holder the right to purchase an underlying financial instrument at a given price and time or at a series of prices and times according to a schedule or warrant agreement. Exclude publicly traded stock warrants are captured in scope of SSAP No. 30R—Unaffiliated Common Stock or SSAP No. 32R—Preferred Stock.

“Cap” means an agreement obligating the seller to make payments to the buyer, each payment under which is based on the amount, if any, that a reference price, level, performance or value of one or more Underlying Interests exceed a predetermined number, sometimes called the strike/cap rate or price.

GENERAL INSTRUCTIONS FOR SCHEDULE DB

Each derivative instrument should be reported in Parts A, B or C according to the nature of the instrument, as follows:

Part A: Positions in Options*, Caps, Floors, Collars, Swaps, and Forwards**
Part B: Positions in Futures Contracts
Part C: Positions in Replication (Synthetic Asset) Transaction

* Warrants acquired in conjunction with public or private debt or equity that are more appropriately reported in other schedules do not have to be reported in Schedule DB. Excludes publicly traded stock warrants captured in the scope of SSAP No. 30R—Unaffiliated Common Stock or SSAP No. 32R—Preferred Stock.

** Forward commitments that are not derivative instruments (for example, the commitment to purchase a GNMA security two months after the commitment date or a private placement six months after the commitment date) should be disclosed in the Notes to Financial Statements, rather than on Schedule DB.
ANNUAL STATEMENT INSTRUCTIONS – LIFE\FRATERNAL, HEALTH, PROPERTY & TITLE

SCHEDULE D – PART 2 – SECTION 1

PREFERRED STOCKS OWNED DECEMBER 31 OF CURRENT YEAR

Detail Eliminated to Conserve Space

Column 8 – Book/Adjusted Carrying Value

The chart below details the appropriate valuation method for this column. The *Purpose & Procedures Manual of the NAIC Investment Analysis Office* and *SSAP No. 97—Investments in Subsidiary, Controlled and Affiliated Entities* may allow other valuation methods for preferred stock investments in Subsidiary, Controlled or Affiliated (SCA) companies.

Deduct: Cash dividends paid on Payment In Kind stock during the stock dividend period.

A direct write-down for a decline in the fair value of a stock that is other-than-temporary.

For reporting entities maintaining an AVR:

Redeemable Preferred

- NAIC Designation 1 – 3 Enter book value.
- NAIC Designation 4 – 6 Enter the lower of book value or fair value.

Perpetual Preferred

- NAIC Designation 1 – 3 Enter book value.
- NAIC Designation 4 – 6 Enter the lower of book value or fair value.

For reporting entities not maintaining an AVR:

Redeemable Preferred

- NAIC Designation 1 – 2 Enter book value.
- NAIC Designation 3 – 6 Enter the lower of book value or fair value.

Perpetual Preferred

- NAIC Designations 1 – 2 Enter fair value.
- NAIC Designations 3 – 6 Enter the lower of book value or fair value.

The amount reported in this column should equal:

- Book/Adjusted Carrying Value reported in the Prior Year statement
  (or Actual Cost for newly acquired securities)
- “Total Change in Book/Adjusted Carrying Value”
- “Total Foreign Exchange Change in Book/Adjusted Carrying Value”
- Changes due to amounts reported in Schedule D, Parts 3, 4 and 5

Report publicly traded stock warrants captured in the scope of *SSAP No. 32R—Preferred Stock at Fair Value.*

Detail Eliminated to Conserve Space
### NAIC BLANKS (E) WORKING GROUP

**Blanks Agenda Item Submission Form**

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</tr>
<tr>
<td>NAME: Dale Bruggeman</td>
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<tr>
<td>TITLE: Chair SAPWG</td>
</tr>
<tr>
<td>AFFILIATION: Ohio Department of Insurance</td>
</tr>
<tr>
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### BLANK(S) TO WHICH PROPOSAL APPLIES

| [ X ] ANNUAL STATEMENT | [ X ] INSTRUCTIONS | [ ] CROSSCHECKS |
| [ ] QUARTERLY STATEMENT | [ X ] BLANK |
| [ X ] Life, Accident & Health/Fraternal | [ ] Separate Accounts |
| [ X ] Property/Casualty | [ ] Protected Cell |
| [ X ] Health | [ ] Health (Life Supplement) |

**Anticipated Effective Date: Annual 2021**

### IDENTIFICATION OF ITEM(S) TO CHANGE

Add a new Schedule Y, Part 3 to capture all entities with ownership greater than 10%, the ultimate controlling parties of those owners and other entities that the ultimate controlling party controls.

### REASON, JUSTIFICATION FOR AND/OR BENEFIT OF CHANGE**

The purpose of this proposal is to reflect disclosure changes adopted by the Statutory Accounting Principles (E) Working Group for **SSAP No. 25—Affiliates and Other Related Parties** (Ref #2019-34) regarding disclosure of owner(s), its ultimate controlling party and other entities the ultimate controlling party controls.

### NAIC STAFF COMMENTS

Comment on Effective Reporting Date:________________________________________________________________________

Other Comments:________________________________________________________________________

** This section must be completed on all forms.  

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ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, HEALTH, PROPERTY AND TITLE

SCHEDULE Y


All insurer and reporting entity members of the holding company system shall prepare a common schedule for inclusion in each of the individual annual statements.

Column 1 – Insurers in Holding Company

Report all insurers in the holding company that file with the NAIC.

Column 2 – Owners with Greater Than 10% Ownership

Provide the name of all owners of the insurers reported in Column 1 with an ownership percentage greater than 10%.

Column 3 – Ownership Percentage Column 2 of Column 1

Provide the ownership percentage of the entity reported in Column 2 of the insurer reported in Column 1.

Column 4 – Granted Disclaimer of Control/Affiliation of Column 2 Over Column 1 (Yes/No)

Indicate if the entity reported in Column 2 as owner of the entity reported in Column 1 was granted a disclaimer of control or affiliation by the state of domicile.

Column 5 – Ultimate Controlling Party

Provide the name of all U.S. insurance groups (which is consistent with the ‘Group Name’ on Schedule Y—Part 1A) controlled by the ultimate controlling party of the entity reported in Column 2. If an entity reported in Column 5 is not part of an insurance group, provide the name of the individual insurance entity. Within Schedule Y, the terms “Ultimate Controlling Party” and “Ultimate Controlling Entity(ies)/Person(s)” are used interchangeably.

Column 6 – U.S. Insurance Groups or Entities Controlled by Column 5

Provide the names of all U.S. insurance groups or entities controlled by the entity reported in Column 5.

Column 7 – Ownership Percentage Column 5 of Column 6

Provide the ownership percentage of the ultimate controlling party reported in Column 5 of the entity reported in Column 6.

Column 8 – Granted Disclaimer of Control/Affiliation of Column 5 Over Column 6 (Yes/No)

Indicate if the entity reported in Column 5 as the ultimate controlling party of the entity reported in Column 6 was granted a disclaimer of control or affiliation by the state of domicile.
### SCHEDULE Y


<table>
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<tr>
<th>Insurers in Holding Company</th>
<th>Owners with Greater Than 10% Ownership</th>
<th>Percentage Ownership of Column 2</th>
<th>Granted Declination of Control Affiliation of Column 3 (Yes/No)</th>
<th>Ultimate Controlling Party</th>
<th>U.S. Insurance Groups or Entities Controlled by Column 4</th>
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<th>Granted Declination of Control Affiliation of Column 6 (Yes/No)</th>
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NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

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<th>Jacob W. Garn</th>
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Agenda Item # 2020-38BWG MOD

For NAIC Use Only

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Reviewed for Accounting Practices and Procedures Impact

| No Impact | [X] |
| Modifies Required Disclosure | [ ] |

Disposition

| [ ] Rejected For Public Comment |
| [ ] Referred To Another NAIC Group |
| [ ] Received For Public Comment |
| [X] Adopted Date 03/16/2021 |
| [ ] Rejected Date |
| [ ] Deferred Date |
| [ ] Other (Specify) |

BLANK(s) TO WHICH PROPOSAL APPLIES

| [X] ANNUAL STATEMENT |
| [X] INSTRUCTIONS |
| [X] CROSSCHECKS |
| [ ] QUARTERLY STATEMENT |
| [X] BLANK |

- [X] Life, Accident & Health/Fraternal
- [X] Property/Casualty
- [X] Health
- [ ] Separate Accounts
- [ ] Protected Cell
- [ ] Health (Life Supplement)

Other Comments:

Anticipated Effective Date: Annual 2021 except state level detailed which will be effective Annual 2022

IDENTIFICATION OF ITEM(S) TO CHANGE

Make changes to the Accident and Health Policy Experience Exhibit by adding new columns, removing lines distinguishing with and without contract reserves, add some new product lines, eliminate summary tables, change the date that the exhibit is due and have it reported by state. See next page for details.

REASON, JUSTIFICATION FOR AND/OR BENEFIT OF CHANGE**

The purpose of the proposal is to provide regulators additional health data and greater consistency across the blanks. The proposal also gives state level detail which has been asked for in the past.

NAIC STAFF COMMENTS

Comment on Effective Reporting Date:________________________

Other Comments:

** This section must be completed on all forms.

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IDENTIFICATION OF ITEM(S) TO CHANGE

Make the following modifications to the Accident and Health Policy Experience Exhibit:

- Remove lines reporting individual business by “With Contract Reserves” and “Without Contract Reserves”. Report just the total of those lines.

- Add additional Columns to the Exhibit.
  - Direct Premiums Written
  - Assumed Premiums Earned
  - Ceded Premiums Earned
  - Net Premiums Earned
  - Assumed Incurred Claims Amount
  - Ceded Incurred Claims Amount
  - Net Incurred Claims Amount

- Split reporting of Short-Term Medical into “6 Months or Less” and “Over 6 Months”

- Add line for “Vision” in the group and individual sections

- Eliminate the summary tables (Parts 1 through 4) as reinsurance information captures in the main exhibit

- Report Exhibit by State

- Change due date of exhibit from April 1 to March 1

- Make the instructions uniform so just one set of instructions needs to be maintained
ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL

ACCIDENT AND HEALTH POLICY EXPERIENCE EXHIBIT

This exhibit is required to be filed no later than April 1.

A schedule must be prepared and submitted to the state of domicile for each jurisdiction in which the company has Written Premium (Direct), Earned Premium (Direct, Assumed and Ceded) or Incurred Claims (Direct, Assumed and Ceded). In addition, a schedule must be prepared and submitted that contains the grand total (GT) for the company.

1. The name of the company must be clearly shown at the top of each page or pages.

2. The Exhibit will show information concerning direct business written on policy forms approved for use in the United States with a final total for all policy forms (including non-U.S. policy forms) on the bottom line of the Exhibit.

The Exhibit will show information for each listed product for Individual, Group, and Other business categories. Subtotals by product within the individual category are required for all columns.

3. A Summary Page shows a reconciliation with Schedule H for Individual, Group and Credit policies separately and in total for companies filing the Life, Accident and Health Companies/Fraternal Benefit Societies and Property/Casualty Annual Statement, and a reconciliation of these policies in total only with the specified exhibits of the Health Annual Statement for companies filing that statement.

4. This Exhibit should not include any data pertaining to double indemnity, waiver of premiums and other disability benefits embodied in life contracts.

5. Include membership charges, modal loadings, and policy fees, if any, with premiums earned (Column 1).

DEFINITIONS

Accident Only or AD&D

Policies that provide coverage, singly or in combination, for death, dismemberment, disability, or hospital and medical care caused by or necessitated as a result of accident or specified kinds of accidents. Types of coverage include student accident, sports accident, travel accident, blanket accident, specific accident or accidental death and dismemberment (AD&D).

Credit

Individual or group policies that provide benefits to a debtor for full or partial repayment of debt associated with a specific loan or other credit transaction upon disability or involuntary unemployment of debtor, except in connection with first mortgage loans. In some states, involuntary unemployment credit insurance is not included in health insurance. This category should not include that type of credit insurance in those states.

Dental

Policies providing only coverage (dental treatment benefits such as routine dental examinations, preventive dental work, and dental procedures needed to treat tooth decay and diseases of the teeth and jaw) issued as stand-alone dental or as a rider to a medical policy that is not related to the medical policy through premiums, deductibles or out-of-pocket limits. If dental benefits are part of a comprehensive medical plan, then include data under comprehensive/major medical category. Does not include self-insured business, as well as federal employee’s health benefits plans (FEHBP), or Medicare and Medicaid programs.
**Disability Income – Long-Term**

Policies that provide a weekly or monthly income benefit for more than five years for individual coverage and more than one year for group coverage for full or partial disability arising from accident and/or sickness. Include policies that provide Overhead Expense Benefits. Does not include credit disability.

---

**Detail Eliminated to Conserve Space**

---

**TRICARE**

Policies issued in association with the Department of Defense’s health care program for active-duty military, active-duty service families, retirees and their families, and other beneficiaries.

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**CROSS REFERENCES AND OTHER INSTRUCTIONS**

**The Exhibit**

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<th>Column 1</th>
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<td>Underwriting and Investment Exhibit, Part 1, Line 9, Column 1.</td>
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<td>Property</td>
<td>Exhibit of Premiums and Losses, Column 1 sum of Lines 13 through 15.</td>
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<th>Column 12</th>
<th>Direct Premiums Earned</th>
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<td>Fractional premium loadings and policy fees must be included in the Earned Premiums.</td>
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The **Policy Experience Exhibit** requires that the Premiums Earned should be on a direct basis such that the grand total reported should equal:

| Life\Fraternal | Exhibit 1, Part 1, Lines (6.1+10.1+16.1), Columns (8+9+10). |
| Plus | Exhibit 1, Part 1, Lines (3.1+13.1), Columns (8+9+10). |
| Minus | Exhibit 6, Line 1, Column 1 CY. |
| Plus | Exhibit 6, Line 1, Column 1 PY. |
| Minus | Exhibit 1, Part 1, Lines (4+14), Columns (8+9+10). |
| Minus | Exhibit 6, Line 5, Column 1 CY. |
| Plus | Exhibit 6, Line 5, Column 1 PY. |

| Health | Underwriting and Investment Exhibit, Part 1, Line 9, Column 1 |
| Less | Underwriting and Investment Exhibit Part 2D, Line 1, Column 1 CY. |
| Less | Underwriting and Investment Exhibit Part 2D, Line 4, Column 1 CY. |
| Plus | Underwriting and Investment Exhibit Part 2D, Line 1, Column 1 PY. |
| Plus | Underwriting and Investment Exhibit Part 2D, Line 4, Column 1 PY. |

| Property | Exhibit of Premiums and Losses, Column 2 sum of Lines 13 through 15. |
A. Premiums Collected During the Year
   Exhibit 1, Part 1, Lines (6.1+10.1+16.1), Columns (8+9+10).

B. Plus the Change in Deferred and Uncollected
   Exhibit 1, Part 1, Lines (3.1+13.1), Columns (8+9+10).

C. Minus the Increase in Premium Reserves on Direct Business Only Included in:
   1. Unearned Premium Reserve
      Exhibit 6, Line 1, Column 1.
   2. Advance Premiums
      Exhibit 1, Part 1, Lines (4+14), Columns (8+9+10).
   3. Reserves for Rate Credits
      Exhibit 6, Line 5, Column 1.

The grand total reported should equal:
Property Schedule H, Part 1, Column 1, Line 2

Column 26 – Direct Incurred Claims Amount

This column does not include the “Increase in Policy Reserves.”

The Policy Experience Exhibit requires that the Incurred Claims should be on a direct basis such that the grand total reported should equal:

Life/Fraterna1  Exhibit 8, Part 2, Line 6.1, Columns (9+10+11),
Plus  Exhibit 6, Line 14, Column 1.

Health Underwriting and Investment Exhibit, Part 2, Line 12.1, Column 1 minus
Column 10.

NOTE: This excludes payments for any administrative costs.

Property Exhibit of Premiums and Losses, Column 6 sum of Lines 13 through 15.

A. Incurred Claims
   Exhibit 8, Part 2, Line 6.1, Columns (9+10+11).

B. Plus the Change in Claim Reserves on Direct Business Only Included in:
   Exhibit 6, Line 14, Column 1.
Column 7 – Assumed Incurred Claims Amount

The grand total reported should equal:

Health  Underwriting and Investment Exhibit, Part 2, Line 12.2, Column 1 minus Column 10.

Property  Underwriting and Investment Exhibit, Part 2, Column 2 sum of Lines 13 through 15.

Plus  Underwriting and Investment Exhibit, Part 2A, Column 2 sum of Lines 13 through 15 – Current Year.

Minus  Underwriting and Investment Exhibit, Part 2A, Column 2 sum of Lines 13 through 15 – Prior Year.

Plus  Underwriting and Investment Exhibit, Part 2A, Column 6 sum of Lines 13 through 15 – Current Year.

Minus  Underwriting and Investment Exhibit, Part 2A, Column 6 sum of Lines 13 through 15 – Prior Year.

Column 8 – Ceded Incurred Claims Amount

The grand total reported should equal:

Health  Underwriting and Investment Exhibit, Part 2, Line 12.3, Column 1 minus Column 10.

Property  Underwriting and Investment Exhibit, Part 2, Column 3 sum of Lines 13 through 15.

Plus  Underwriting and Investment Exhibit, Part 2A, Column 3 sum of Lines 13 through 15 – Current Year.

Minus  Underwriting and Investment Exhibit, Part 2A, Column 3 sum of Lines 13 through 15 – Prior Year.

Plus  Underwriting and Investment Exhibit, Part 2A, Column 7 sum of Lines 13 through 15 – Current Year.

Minus  Underwriting and Investment Exhibit, Part 2A, Column 7 sum of Lines 13 through 15 – Prior Year.

Column 9 – Net Incurred Claims Amount

The grand total reported should equal:

Life/Fraternal  Schedule H, Part 1, Column 1, Line 3

Health  Underwriting and Investment Exhibit, Part 2, Line 12.4, Column 1 minus Column 10.

Property  Schedule H, Part 1, Column 1, Line 3

Column 310 – Change in Contract Reserves

The Policy Experience Exhibit requires that the change in contract reserves should be on a direct basis. This is the direct basis included in the sum of:

Line 2, Grand Total Individual, Group and Other Business of “D” Total Business should equal:

A.  The Change in Additional Reserves

B. Plus the Change in the Reserve for Future Contingent Benefits

**Life/Fraternal:** Exhibit 6, Line 4, Column 1. Current year minus prior year.

**Health:** Underwriting and Investment Exhibit, Part 2D, Line 3, Column 1. Current year minus prior year.

C. Less the Change in the Premium Deficiency Reserve

**Life/Fraternal and Property:** Footnote (a) Schedule H Part 2. Current year minus prior year.

**Health:** Footnote (a) Underwriting and Investment Exhibit Part 2D. Current year minus prior year.

**Column 411 – Loss Ratio**

This is the ratio of the Direct Incurred Claims (Column 26) plus the Change in Contract Reserves (Column 310) to Direct Premiums Earned (Column 12).

**Column 512 – Number of Policies or Certificates as of Dec. 31**

This is the number of individual policies or group certificates issued to individuals covered under a group policy in force as of Dec. 31 of the reporting year. It is not the number of persons covered under individual policies or group certificates. Reasonable approximations are allowed when exact information is not administratively available to the reporting entity. For Administrative Services Only or Administrative Services Contracts, include the number of persons covered. See SSAP No. 47—Uninsured Plans.

**Column 613 – Number of Covered Lives**

This is the total number of lives insured, including dependents, under individual policies and group certificates as of Dec. 31 of the reporting year. Reasonable approximations are allowed when exact information is not administratively available to the reporting entity. For Administrative Services Only or Administrative Services Contracts, include the number of lives covered. See SSAP No. 47—Uninsured Plans.

**Column 714 – Member Months**

The sum of total number of lives insured on a pre-specified day of each month of the reported year. Reasonable approximations are allowed when exact information is not administratively available to the reporting entity. For Administrative Services Only or Administrative Services Contracts, include the number of lives covered for each month of the reported year. See SSAP No. 47—Uninsured Plans.
SUMMARY

Part 1

Columns 1 and 2 should agree to Schedule H — Part 1, Column 1 minus the sum of Columns 3 and 5, Lines 2 and 3, respectively.

Part 2

Columns 1 and 2 should agree to Schedule H — Part 1, Column 3, Lines 2 and 3, respectively.

Not applicable to Fraternal Benefit Societies.

Part 3

Columns 1 and 2 should agree to Schedule H — Part 1, Column 5, Lines 2 and 3, respectively.

Not applicable to Fraternal Benefit Societies.

Part 4

Columns 1 and 2 should agree to Schedule H — Part 1, Column 1, Lines 2 and 3, respectively. Column 3 should agree to Schedule H — Part 1 Line 6 less the change in premium deficiency reserve Footnote (a) Schedule H Part 2 current year minus prior year.

Not applicable to Fraternal Benefit Societies.
DEFINITIONS OF LINES OF BUSINESS – LIFE

DEFINITIONS SPECIFICALLY RELATED TO ACCIDENT AND HEALTH

Riders/Endorsements/Floaters:

If a rider, endorsement or floater acts like a separate policy with separate premium, deductible and limit, then it is to be recorded on the same line of business as if it were a stand-alone policy regardless of whether it is referred to as a rider, endorsement or floater. If there is no additional premium, separate deductible or limit, the rider, endorsement or floater should be reported on the same line of business as the base policy.

Comprehensive (Hospital and Medical):

Business that provides for medical coverage including hospital, surgical, and major medical. Includes State Children’s Health Insurance Program (SCHIP) Medicaid Program (Title XXI) risk contracts. Also includes medical only programs that provide medical only benefits without hospital coverage. Does not include self-insured business as well as federal employees health benefit programs (FEHBP), Medicare and Medicaid programs, dental only business, indemnity and limited benefit plans that are included in Other Health.

Medicare Supplement:

Business reported in the Medicare Supplement Insurance Experience Exhibit of the annual statements. Does not include Medicare (Title XVIII) or Medicaid (Title XIX) risk contracts.

Dental-Only:

Policies providing for dental only coverage, (dental treatment benefits such as routine dental examinations, preventive dental work, and dental procedures needed to treat tooth decay and diseases of the teeth and jaw) issued as stand-alone dental or as a rider to a medical policy that is not related to the medical policy through premiums, deductibles or out-of-pocket limits. If dental benefits are part of a comprehensive medical plan, then include data under comprehensive/major medical category. Does not include self-insured business, as well as federal employees health benefits plans (FEHBP), or Medicare and Medicaid programs.

Vision-Only:

Policies providing for vision only coverage issued as stand-alone vision or as a rider to a medical policy that is not related to the medical policy through premiums, deductibles or out-of-pocket limits. Does not include self-insured business, federal employees health benefit plans (FEHBP), or Medicare and Medicaid programs.
ANNUAL STATEMENT INSTRUCTIONS – HEALTH

ACCIDENT AND HEALTH POLICY EXPERIENCE EXHIBIT

This exhibit is required to be filed no later than March 1.

A schedule must be prepared and submitted to the state of domicile for each jurisdiction in which the company has Written Premium (Direct), Earned Premium (Direct, Assumed and Ceded) or Incurred Claims (Direct, Assumed and Ceded). In addition, a schedule must be prepared and submitted that contains the grand total (GT) for the company.

1. The name of the company must be clearly shown at the top of each page or pages.

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DEFINITIONS

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Administrative Services Only (ASO) and Administrative Services Contract (ASC)

An uninsured accident and health plan is where an administrator performs administrative services for a third party that is at risk, but has not issued an insurance policy. The health plan bears all of the insurance risk, and there is no possibility of loss or liability to the administrator caused by claims incurred related to the plan. Under an ASO plan, claims are paid from a bank account owned and funded directly by the uninsured plan sponsor; or, claims are paid from a bank account owned by the administrator, but only after receiving funds from the plan sponsor that are adequate to fully cover the claim payments. Under an ASC plan, the administrator pays claims from its own bank accounts, and only subsequently receives reimbursement from the plan sponsor.

Comprehensive/Major Medical

Policies that provide fully insured indemnity, HMO, PPO or Fee for Service coverage for hospital, medical, and surgical expenses. This category excludes Short Term Medical Insurance, the Federal Employees Health Benefit Program and non-comprehensive coverage such as basic hospital only, medical only, hospital confinement indemnity, surgical, outpatient indemnity, specified disease, intensive care, and organ and tissue transplant coverage as well as any other coverage described in the other categories of this exhibit.
Group business is further segmented under this category as follows (please note there is a separate category for Administrative Services Only/Administrative Services Contract business):

**Single Employer:**
Group policies issued to one employer for the benefit of its employees. This would include affiliated companies that have common ownership.

**Small Employer:**
Group policies issued to single employers that are subject to the definition of Small Employer business, when so defined, in the group’s state of situs.

**Other Employer:**
Group policies issued to single employers that are not defined as Small Employer business.

**Multiple Employer Associations and Trusts:**
Group policies that are issued to an association or to a trust. This category also includes policies issued to one or more trustees of a fund established or adopted by two or more employers, or by one or more labor unions or similar employee organizations. The organizations include those that are exempt and also those that are non-exempt from statewide community rating. This category does not exclude policies providing coverage to employees of small employers, as defined in the employer’s state of situs.

**Other Associations and Discretionary Trusts:**
Trusts: Group policies issued to associations and trusts that are not included in the Small Employer, Other Employer or Multiple Employer Associations and Trusts group categories. This category does not exclude insurance providing coverage to employees of small employers, as defined in the employer’s state of situs. This category does include blanket and franchise accident and sickness insurance, and insurance for any group that includes members other than employees, such as an association that has both employees of participating employers and also individuals as members.

**Other Comprehensive/Major Medical:**
Group policies providing comprehensive or major medical benefits that are not included in any of the categories listed above.

**Contract Reserves**
Reserves set up when, due to the gross premium structure, the future benefits exceed the future net premium. Contract reserves are in addition to claim and premium reserves.

**Credit**
Individual or group policies that provide benefits to a debtor for full or partial repayment of debt associated with a specific loan or other credit transaction upon disability or involuntary unemployment of debtor, except in connection with first mortgage loans. In some states, involuntary unemployment credit insurance is not included in health insurance. This category should not include that type of credit insurance in those states.

**Dental**
Policies providing for dental only coverage (dental treatment benefits such as routine dental examinations, preventive dental work, and dental procedures needed to treat tooth decay and diseases of the teeth and jaw) issued as stand-alone dental or as a rider to a medical policy that is not related to the medical policy through premiums, deductibles or out-of-pocket limits. If dental benefits are part of a comprehensive medical plan, then include data under comprehensive/major medical category. Does not include self-insured business, as well as federal employee’s health benefits plans (FEHBP), or Medicare and Medicaid programs.
Disability Income – Long-Term

Policies that provide a weekly or monthly income benefit for more than five years for individual coverage and more than one year for group coverage for full or partial disability arising from accident and/or sickness. Include policies that provide Overhead Expense Benefits. Does not include credit disability.

Detail Eliminated to Conserve Space

TRICARE

Policies issued in association with the Department of Defense’s health care program for active-duty military, active-duty service families, retirees and their families, and other beneficiaries.

CROSS REFERENCES AND OTHER INSTRUCTIONS

The Exhibit

Column 1 – Direct Premiums Written

The grand total reported should equal:

**Life/Fraternal** Exhibit 1, Part 1, Lines (6.1+10.1+16.1), Columns (8+9+10).

**Health** Underwriting and Investment Exhibit, Part 1, Line 9, Column 1.

**Property** Exhibit of Premiums and Losses, Column 1 sum of Lines 13 through 15.

Column 12 – Direct Premiums Earned

Fractional premium loadings and policy fees must be included in the Earned Premiums.

The Policy Experience Exhibit requires that the Premiums Earned should be on a direct basis such that the grand total reported should equal:

**Life/Fraternal** Exhibit 1, Part 1, Lines (6.1+10.1+16.1), Columns (8+9+10).

**Plus** Exhibit 1, Part 1, Lines (3.1+13.1), Columns (8+9+10).

**Minus** Exhibit 6, Line 1, Column 1 CY.

**Plus** Exhibit 6, Line 1, Column 1 PY.

**Minus** Exhibit 1, Part 1, Lines (4+14), Columns (8+9+10).

**Minus** Exhibit 6, Line 5, Column 1 CY.

**Plus** Exhibit 6, Line 5, Column 1 PY.

**Health** Underwriting and Investment Exhibit, Part 1, Line 9, Column 1

**Less** Underwriting and Investment Exhibit Part 2D, Line 1, Column 1 CY

**Plus** Underwriting and Investment Exhibit Part 2D, Line 1, Column 1 PY

**Less** Underwriting and Investment Exhibit Part 2D, Line 4, Column 1 CY

**Plus** Underwriting and Investment Exhibit Part 2D, Line 4, Column 1 PY

**Property** Exhibit of Premiums and Losses, Column 2 sum of Lines 13 through 15.
A. Premiums Written During the Year

Underwriting and Investment Exhibit, Part 1, Line 9, Column 1.

B. Minus the Increase in Premium Reserves on Direct Business Only Included in:

1. Unearned Premium Reserve

Underwriting and Investment Exhibit Part 2D, Line 1, Column 1.

2. Reserves for Rate Credits or Experience Rating Refunds

Underwriting and Investment Exhibit Part 2D, Line 4, Column 1.

Column 5 – Net Premiums Earned

The grand total reported should equal:

Property Schedule H, Part 1, Column 1, Line 2

Column 26 – Direct Incurred Claims Amount

This column does not include the “Increase in Policy Reserves.”

The Policy Experience Exhibit requires that the Incurred Claims should be on a direct basis such that the grand total reported should equal:

Life/Fraternal Exhibit 8, Part 2, Line 6.1, Columns (9+10+11).

Plus Exhibit 6, Line 14, Column 1.

Health Underwriting and Investment Exhibit, Part 2, Line 12.1, Column 1 minus Column 10.

NOTE: This excludes payments for any administrative costs.

Property Exhibit of Premiums and Losses, Column 6 sum of Lines 13 through 15.

A. Incurred Claims

Underwriting and Investment Exhibit, Part 2, Line 12.1, Column 1 minus Column 10.

NOTE: This excludes payments for any administrative costs.

Column 7 – Assumed Incurred Claims Amount

The grand total reported should equal:

Health Underwriting and Investment Exhibit, Part 2, Line 12.2, Column 1 minus Column 10.

Property Underwriting and Investment Exhibit, Part 2, Column 2 sum of Lines 13 through 15.

Plus Underwriting and Investment Exhibit, Part 2A, Column 2 sum of Lines 13 through 15 – Current Year.

Minus Underwriting and Investment Exhibit, Part 2A, Column 2 sum of Lines 13 through 15 – Prior Year.

Plus Underwriting and Investment Exhibit, Part 2A, Column 6 sum of Lines 13 through 15 – Current Year.
Minus Underwriting and Investment Exhibit, Part 2A, Column 6 sum of Lines 13 through 15 – Prior Year.

Column 8 — Ceded Incurred Claims Amount

The grand total reported should equal:

- **Health** Underwriting and Investment Exhibit, Part 2, Line 12.3, Column 1 minus Column 10.
- **Property** Underwriting and Investment Exhibit, Part 2, Column 3 sum of Lines 13 through 15.

Plus Underwriting and Investment Exhibit, Part 2A, Column 3 sum of Lines 13 through 15 – Current Year.

Minus Underwriting and Investment Exhibit, Part 2A, Column 3 sum of Lines 13 through 15 – Prior Year.

Plus Underwriting and Investment Exhibit, Part 2A, Column 7 sum of Lines 13 through 15 – Current Year.

Minus Underwriting and Investment Exhibit, Part 2A, Column 7 sum of Lines 13 through 15 – Prior Year.

Column 9 — Net Incurred Claims Amount

The grand total reported should equal:

- **Life Fraternal** Schedule H, Part 1, Column 1, Line 3
- **Health** Underwriting and Investment Exhibit, Part 2, Line 12.4, Column 1 minus Column 10.
- **Property** Schedule H, Part 1, Column 1, Line 3

Column 10 — Change in Contract Reserves

The Policy Experience Exhibit requires that the change in contract reserves should be on a direct basis. This is the direct basis included in the sum of:

Line 2, Grand Total Individual, Group and Other Business of “D” Total Business should equal:

A. The Change in Additional Reserves

   - **Life Fraternal:** Exhibit 6, Lines 2 + 3, Column 1. Current year minus prior year.
   - **Health:** Underwriting and Investment Exhibit, Part 2D, Line 2, Column 1. Current year minus prior year.

B. Plus the Change in the Reserve for Future Contingent Benefits

   - **Life Fraternal:** Exhibit 6, Line 4, Column 1. Current year minus prior year.
   - **Health:** Underwriting and Investment Exhibit, Part 2D, Line 3, Column 1. Current year minus prior year.

C. Less the Change in the Premium Deficiency Reserve

   - **Life Fraternal and Property:** Footnote (a) Schedule H Part 2. Current year minus prior year.
Footnote (a) Underwriting and Investment Exhibit Part 2D. Current year minus prior year.

Column 411 – Loss Ratio

This is the ratio of the Direct Incurred Claims (Column 26) plus the Change in Contract Reserves (Column 310) to Direct Premiums Earned Premiums (Column 42).

Column 512 – Number of Policies or Certificates as of Dec. 31

This is the number of individual policies or group certificates issued to individuals covered under a group policy in force as of Dec. 31 of the reporting year. It is not the number of persons covered under individual policies or group certificates. Reasonable approximations are allowed when exact information is not administratively available to the reporting entity. For Administrative Services Only or Administrative Services Contracts, include number of persons covered. See SSAP No. 47—Uninsured Plans.

Column 613 – Number of Covered Lives

This is the total number of lives insured, including dependents, under individual policies and group certificates as of Dec. 31 of the reporting year. Reasonable approximations are allowed when exact information is not administratively available to the reporting entity. For Administrative Services Only or Administrative Services Contracts, include number of lives covered. See SSAP No. 47—Uninsured Plans.

Column 214 – Member Months

The sum of total number of lives insured on a pre-specified day of each month of the reported year. Reasonable approximations are allowed when exact information is not administratively available to the reporting entity. For Administrative Services Only or Administrative Services Contracts, include number of lives covered for each month of the reported year. See SSAP No. 47—Uninsured Plans.

DEFINITIONS OF LINES OF BUSINESS
Medicare Supplement:

Business reported in the Medicare Supplement Insurance Experience Exhibit of the annual statements. Does not include Medicare (Title XVIII) or Medicaid (Title XIX) risk contracts.

Dental-Only:

Policies providing for dental only coverage (dental treatment benefits such as routine dental examinations, preventive dental work, and dental procedures needed to treat tooth decay and diseases of the teeth and jaw) issued as stand-alone dental or as a rider to a medical policy that is not related to the medical policy through, premiums, deductibles or out-of-pocket limits. If dental benefits are part of a comprehensive medical plan, then include data under comprehensive/major medical category. Does not include self-insured business, as well as federal employee’s health benefits plans (FEHBP), or Medicare and Medicaid programs.

Vision-Only:

Policies providing for vision only coverage issued as stand-alone vision or as a rider to a medical policy that is not related to the medical policy through, premiums, deductibles or out-of-pocket limits. Does not include self-insured business, federal employee’s health benefit plans (FEHBP), or Medicare and Medicaid programs.
ANNUAL STATEMENT INSTRUCTIONS –PROPERTY

ACCIDENT AND HEALTH POLICY EXPERIENCE EXHIBIT

This exhibit is required to be filed no later than April 1.

A schedule must be prepared and submitted to the state of domicile for each jurisdiction in which the company has Written Premium (Direct), Earned Premium (Direct, Assumed and Ceded) or Incurred Claims (Direct, Assumed and Ceded). In addition, a schedule must be prepared and submitted that contains the grand total (GT) for the company.

1. The name of the company must be clearly shown at the top of each page or pages.

2. The Exhibit will show information concerning direct business written on policy forms approved for use in the United States with a final total for all policy forms (including non-U.S. policy forms) on the bottom line of the Exhibit.

The Exhibit will show information for each listed product for Individual, Group, and Other business categories. Subtotals by product within the individual category are required for all columns.

3. A Summary Page shows a reconciliation with Schedule H for Individual, Group and Credit policies separately and in total for companies filing the Life, Accident and Health Companies/Fraternal Benefit Societies and Property/Casualty Annual Statement, and a reconciliation of these policies in total only with the specified exhibits of the Health Annual Statement for companies filing that statement.

4. This Exhibit should not include any data pertaining to double indemnity, waiver of premiums and other disability benefits embodied in life contracts.

5. Include membership charges, modal loadings, and policy fees, if any, with premiums earned (Column 1).

DEFINITIONS

Accident Only or AD&D

Policies that provide coverage, singly or in combination, for death, dismemberment, disability, or hospital and medical care caused by or necessitated as a result of accident or specified kinds of accidents. Types of coverage include student accident, sports accident, travel accident, blanket accident, specific accident or accidental death and dismemberment (AD&D).

Contract Reserves

Reserves set up when, due to the gross premium structure, the future benefits exceed the future net premium. Contract reserves are in addition to claim and premium reserves.

Credit

Individual or group policies that provide benefits to a debtor for full or partial repayment of debt associated with a specific loan or other credit transaction upon disability or involuntary unemployment of debtor, except in connection with first mortgage loans. In some states, involuntary unemployment credit insurance is not included in health insurance. This category should not include that type of credit insurance in those states.
**Dental**

Policies providing for dental only coverage (dental treatment benefits such as routine dental examinations, preventive dental work, and dental procedures needed to treat tooth decay and diseases of the teeth and jaw) issued as stand-alone dental or as a rider to a medical policy that is not related to the medical policy through premiums, deductibles or out-of-pocket limits. If dental benefits are part of a comprehensive medical plan, then include data under comprehensive/major medical category. Does not include self-insured business, as well as federal employee’s health benefits plans (FEHBP), or Medicare and Medicaid programs.

**Disability Income – Long-Term**

Policies that provide a weekly or monthly income benefit for more than five years for individual coverage and more than one year for group coverage for full or partial disability arising from accident and/or sickness. Include policies that provide Overhead Expense Benefits. Does not include credit disability.

---

**TRICARE**

Policies issued in association with the Department of Defense’s health care program for active-duty military, active-duty service families, retirees and their families, and other beneficiaries.

---

**CROSS REFERENCES AND OTHER INSTRUCTIONS**

**The Exhibit**

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Direct Premiums Written</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>The grand total reported should equal:</strong></td>
<td></td>
</tr>
<tr>
<td>Life/Fraternal</td>
<td>Exhibit 1, Part 1, Lines (6.1+10.1+16.1), Columns (8+9+10).</td>
</tr>
<tr>
<td>Health</td>
<td>Underwriting and Investment Exhibit, Part 1, Line 9, Column 1.</td>
</tr>
<tr>
<td>Property</td>
<td>Exhibit of Premiums and Losses, Column 1 sum of Lines 13 through 15.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Column 12</th>
<th>Direct Premiums Earned</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fractional premium loadings and policy fees must be included in the Earned Premiums.</td>
<td></td>
</tr>
<tr>
<td>The Policy Experience Exhibit requires that the Premiums Earned should be on a direct basis, grand total reported should equal:</td>
<td></td>
</tr>
<tr>
<td>Life/Fraternal</td>
<td>Exhibit 1, Part 1, Lines (6.1+10.1+16.1), Columns (8+9+10).</td>
</tr>
<tr>
<td>Plus</td>
<td>Exhibit 1, Part 1, Lines (3.1+13.1), Columns (8+9+10).</td>
</tr>
<tr>
<td>Minus</td>
<td>Exhibit 6, Line 1, Column 1 CY.</td>
</tr>
<tr>
<td>Plus</td>
<td>Exhibit 6, Line 1, Column 1 CY.</td>
</tr>
<tr>
<td>Minus</td>
<td>Exhibit 1, Part 1, Lines (4+14), Columns (8+9+10).</td>
</tr>
<tr>
<td>Minus</td>
<td>Exhibit 6, Line 5, Column 1 CY.</td>
</tr>
<tr>
<td>Plus</td>
<td>Exhibit 6, Line 5, Column 1 CY.</td>
</tr>
<tr>
<td>Health</td>
<td>Underwriting and Investment Exhibit, Part 1, Line 9, Column 1</td>
</tr>
<tr>
<td>Less</td>
<td>Underwriting and Investment Exhibit Part 2D, Line 1, Column 1 CY</td>
</tr>
<tr>
<td>Plus</td>
<td>Underwriting and Investment Exhibit Part 2D, Line 1, Column 1 PY</td>
</tr>
<tr>
<td>Plus</td>
<td>Underwriting and Investment Exhibit Part 2D, Line 4, Column 1 CY</td>
</tr>
<tr>
<td>Less</td>
<td>Underwriting and Investment Exhibit Part 2D, Line 4, Column 1 PY</td>
</tr>
<tr>
<td>Property</td>
<td>Exhibit of Premiums and Losses, Column 2 sum of Lines 13 through 15.</td>
</tr>
<tr>
<td>Column 5 – Net Premiums Earned</td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>The grand total reported should equal:</td>
<td></td>
</tr>
<tr>
<td>Property Schedule H, Part 1, Column 1, Line 2</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Column 26 – Direct Incurred Claims Amount</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>This column does not include the “Increase in Policy Reserves.”</td>
<td></td>
</tr>
<tr>
<td>The Policy Experience Exhibit requires that the Incurred Claims should be on a direct basis grand total reported should equal:</td>
<td></td>
</tr>
<tr>
<td>Life/Fraternal</td>
<td>Exhibit 8, Part 2, Line 6.1, Columns (9+10+11).</td>
</tr>
<tr>
<td>Plus</td>
<td>Exhibit 6, Line 14, Column 1.</td>
</tr>
<tr>
<td>Health</td>
<td>Underwriting and Investment Exhibit, Part 2, Line 12.1, Column 1 minus Column 10.</td>
</tr>
<tr>
<td>NOTE: This excludes payments for any administrative costs.</td>
<td></td>
</tr>
<tr>
<td>Property</td>
<td>Exhibit of Premiums and Losses, Column 6 sum of Lines 13 through 15.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Column 7 – Assumed Incurred Claims Amount</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>The grand total reported should equal:</td>
<td></td>
</tr>
<tr>
<td>Health Underwriting and Investment Exhibit, Part 2, Line 12.2, Column 1 minus Column 10.</td>
<td></td>
</tr>
<tr>
<td>Property Underwriting and Investment Exhibit, Part 2, Column 2 sum of Lines 13 through 15.</td>
<td></td>
</tr>
<tr>
<td>Plus Underwriting and Investment Exhibit, Part 2A, Column 2 sum of Lines 13 through 15 – Current Year.</td>
<td></td>
</tr>
<tr>
<td>Minus Underwriting and Investment Exhibit, Part 2A, Column 2 sum of Lines 13 through 15 – Prior Year.</td>
<td></td>
</tr>
<tr>
<td>Plus Underwriting and Investment Exhibit, Part 2A, Column 6 sum of Lines 13 through 15 – Current Year.</td>
<td></td>
</tr>
<tr>
<td>Minus Underwriting and Investment Exhibit, Part 2A, Column 6 sum of Lines 13 through 15 – Prior Year.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Column 8 – Ceded Incurred Claims Amount</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>The grand total reported should equal:</td>
<td></td>
</tr>
<tr>
<td>Health Underwriting and Investment Exhibit, Part 2, Line 12.3, Column 1 minus Column 10.</td>
<td></td>
</tr>
<tr>
<td>Property Underwriting and Investment Exhibit, Part 2, Column 3 sum of Lines 13 through 15.</td>
<td></td>
</tr>
<tr>
<td>Plus Underwriting and Investment Exhibit, Part 2A, Column 3 sum of Lines 13 through 15 – Current Year.</td>
<td></td>
</tr>
<tr>
<td>Minus Underwriting and Investment Exhibit, Part 2A, Column 3 sum of Lines 13 through 15 – Prior Year.</td>
<td></td>
</tr>
<tr>
<td>Plus Underwriting and Investment Exhibit, Part 2A, Column 7 sum of Lines 13 through 15 – Current Year.</td>
<td></td>
</tr>
<tr>
<td>Minus Underwriting and Investment Exhibit, Part 2A, Column 7 sum of Lines 13 through 15 – Prior Year.</td>
<td></td>
</tr>
<tr>
<td>Column 9</td>
<td>Net Incurred Claims Amount</td>
</tr>
<tr>
<td>----------</td>
<td>---------------------------</td>
</tr>
<tr>
<td></td>
<td>The grand total reported should equal:</td>
</tr>
<tr>
<td>Life\Fraternal</td>
<td>Schedule H, Part 1, Column 1, Line 3</td>
</tr>
<tr>
<td>Health</td>
<td>Underwriting and Investment Exhibit, Part 2, Line 12.4, Column 1 minus Column 10</td>
</tr>
<tr>
<td>Property</td>
<td>Schedule H, Part 1, Column 1, Line 3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Column 310</th>
<th>Change in Contract Reserves</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Policy Experience Exhibit requires that the change in contract reserves should be on a direct basis. This is the direct basis included in the sum of:</td>
<td></td>
</tr>
<tr>
<td>Line 2, Grand Total Individual, Group and Other Business of “D” Total Business should equal:</td>
<td></td>
</tr>
<tr>
<td>A. The Change in Additional Reserves</td>
<td></td>
</tr>
<tr>
<td>Life\Fraternal:</td>
<td>Exhibit 6, Lines 2 + 3, Column 1. Current year minus prior year.</td>
</tr>
<tr>
<td>B. Plus the Change in the Reserve for Future Contingent Benefits</td>
<td></td>
</tr>
<tr>
<td>Life\Fraternal:</td>
<td>Exhibit 6, Line 4, Column 1. Current year minus prior year.</td>
</tr>
<tr>
<td>C. Less the Change in the Premium Deficiency Reserve</td>
<td></td>
</tr>
<tr>
<td>Life\Fraternal and Property:</td>
<td>Footnote (a) Schedule H Part 2. Current year minus prior year.</td>
</tr>
<tr>
<td>Health:</td>
<td>Footnote (a) Underwriting and Investment Exhibit Part 2D. Current year minus prior year.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Column 411</th>
<th>Loss Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>This is the ratio of the Direct Incurred Claims (Column 26) plus the Change in Contract Reserves (Column 310) to Direct Premiums Earned (Column 12).</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Column 512</th>
<th>Number of Policies or Certificates as of Dec. 31</th>
</tr>
</thead>
<tbody>
<tr>
<td>This is the number of individual policies or group certificates issued to individuals covered under a group policy in force as of Dec. 31 of the reporting year. It is not the number of persons covered under individual policies or group certificates. Reasonable approximations are allowed when exact information is not administratively available to the reporting entity. For Administrative Services Only or Administrative Services Contracts, include the number of persons covered. See SSAP No. 47—Uninsured Plans.</td>
<td></td>
</tr>
</tbody>
</table>
Column 613 – Number of Covered Lives

This is the total number of lives insured, including dependents, under individual policies and group certificates as of Dec. 31 of the reporting year. Reasonable approximations are allowed when exact information is not administratively available to the reporting entity. For Administrative Services Only or Administrative Services Contracts, include the number of lives covered. See SSAP No. 47—Uninsured Plans.

Column 714 – Member Months

The sum of total number of lives insured on a pre-specified day of each month of the reported year. Reasonable approximations are allowed when exact information is not administratively available to the reporting entity. For Administrative Services Only or Administrative Services Contracts, include the number of lives covered for each month of the reported year. See SSAP No. 47—Uninsured Plans.
SUMMARY

Part 1

Columns 1 and 2 should agree to Schedule H—Part 1, Column 1 minus the sum of Columns 3 and 5, Lines 2 and 3, respectively.

Part 2

Columns 1 and 2 should agree to Schedule H—Part 1, Column 3, Lines 2 and 3, respectively.

Part 3

Columns 1 and 2 should agree to Schedule H—Part 1, Column 5, Lines 2 and 3, respectively.

Part 4

Columns 1 and 2 should agree to Schedule H—Part 1, Column 1, Lines 2 and 3, respectively. Column 3 should agree to Schedule H—Part 1 Line 6 less the change in premium deficiency reserve Footnote (a) Schedule H Part 2 current year minus prior year.
### ANNUAL STATEMENT BLANK – LIFE/FRATERNAL, HEALTH AND PROPERTY

**ACCIDENT AND HEALTH POLICY EXPERIENCE EXHIBIT FOR YEAR**

**United States Policy Jurisdictions For Year Ended December 31, 2021**

<table>
<thead>
<tr>
<th>NAIC Group Code</th>
<th>Business in the State Of</th>
<th>NAIC Company Code</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Direct</th>
<th>Earned</th>
<th>Assumed</th>
<th>Ceded</th>
<th>Mortality Premiums Earned</th>
<th>Mortality Premiums (27/34)</th>
<th>Net Mortality Premiums Earned</th>
<th>Ceded Premiums Earned</th>
<th>Change in Net Recorded Reserves</th>
<th>Number of Policies in Force on Dec 31</th>
<th>Number of Current Risks as of Dec 31</th>
<th>Member Months</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
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<td>1.1 Comprehensive Major Medical</td>
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<td>1.1.1 Short-Term Medical – Single Employee</td>
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</tr>
<tr>
<td>1.1.2 Short-Term Medical – Other Employee</td>
<td></td>
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© 2021 National Association of Insurance Commissioners
## ACCIDENT AND HEALTH POLICY EXPERIENCE EXHIBIT FOR YEAR

United States Policy Forms Direct Business Only  
For The Year Ended December 31, 2021  
(To BeFiled by April 1)

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### ACCIDENT AND HEALTH POLICY EXPERIENCE EXHIBIT FOR YEAR

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### PART 1 – INDIVIDUAL POLICIES

#### SUMMARY

<table>
<thead>
<tr>
<th>Description</th>
<th>Premiums Earned</th>
<th>Incurred Claims Amount</th>
<th>Change in Contract Reserves</th>
<th>Loss Ratio (2+3)/1</th>
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<tr>
<td>1. U.S. Forms Direct Business</td>
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<td>3. Total Direct Business</td>
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<td>4. Reinsurance Assumed</td>
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<td>5. Less Reinsurance Ceded</td>
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### PART 2 – GROUP POLICIES

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<th>Description</th>
<th>Premiums Earned</th>
<th>Incurred Claims Amount</th>
<th>Change in Contract Reserves</th>
<th>Loss Ratio (2+3)/1</th>
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<td>1. U.S. Forms Direct Business</td>
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<td>2. Other Forms Direct Business</td>
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<td>4. Reinsurance Assumed</td>
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### PART 3 – CREDIT POLICIES (Individual and Group)

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<th>Premiums Earned</th>
<th>Incurred Claims Amount</th>
<th>Change in Contract Reserves</th>
<th>Loss Ratio (2+3)/1</th>
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<tr>
<td>1. U.S. Forms Direct Business</td>
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<tr>
<td>2. Other Forms Direct Business</td>
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<td>4. Reinsurance Assumed</td>
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<td>5. Less Reinsurance Ceded</td>
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### PART 4 – ALL INDIVIDUAL, GROUP AND CREDIT POLICIES

#### SUMMARY

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<th>Description</th>
<th>Premiums Earned</th>
<th>Incurred Claims Amount</th>
<th>Change in Contract Reserves</th>
<th>Loss Ratio (2+3)/1</th>
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</thead>
<tbody>
<tr>
<td>1. U.S. Forms Direct Business</td>
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<tr>
<td>2. Other Forms Direct Business</td>
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<td>3. Total Direct Business</td>
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MEMORANDUM

TO: Kevin Fry, Chair, Valuation of Securities (E) Task Force
   Members of the Valuation of Securities (E) Task Force

FROM: Charles A. Therriault, Director, NAIC Securities Valuation Office (SVO)
       Eric Kolchinsky, Director, NAIC Structured Securities Group (SSG) and Capital Markets Bureau

CC: Marc Perlman, Investment Counsel, NAIC Securities Valuation Office (SVO)

RE: Proposed Amendment to the Purposes and Procedures Manual of the NAIC Investment Analysis Office (P&P Manual) to Update the Financial Modeling Instructions for RMBS/CMBS Securities and Direct IAO Staff to Produce NAIC Designation and NAIC Designations Categories for Non-Legacy Securities

DATE: February 03, 2021

1. **Summary** – On Oct. 11, 2018, the Valuation of Securities (E) Task Force adopted an amendment to delete the Modified Filing Exempt (MFE) provisions from the P&P Manual and directed a referral to the Statutory Accounting Principles (E) Working Group recommending the deletion of the MFE provisions from Statement of Statutory Accounting Principles (SSAP) No. 43R—Loan-Backed and Structured Securities. The effect of these changes resulted in these securities coming under the filing exempt instructions in the P&P Manual, if they have an Eligible NAIC CRP Credit Rating assigned to them. This change eliminated using the book adjusted carrying value to determine the NAIC designation for these securities.

The IAO staff reported to the Task Force at the 2019 Summer National Meeting that at some point the NAIC should align the RMBS/CMBS modeling to provide a single NAIC Designation for modeled RMBS/CMBS. This would have been a change from the current practice of providing a series of book adjusted carrying value price breakpoints to companies to determine the NAIC designation. The IAO staff submitted a proposal to the Task Force at the 2019 Fall National Meeting to eliminate the book adjusted carrying value price breakpoint process but the Task Force decided at the Feb. 4, 2020 meeting to defer such a change because industry expressed concerns there would be significant adverse risk-based capital (RBC) consequences from making such a change at that time.

In March 2020, the impact from the pandemic was just beginning to become apparent in the U.S. The pandemic’s effect on RMBS and CMBS securities became more observable during the 2020 year-end financial modeling process. The 2020 year-end financial modeling identified several securities that no longer qualified as being zero-loss because more conservative scenarios, necessary to reflect the economic impact of the pandemic, were applied. Once these securities no longer qualified as being zero-loss, they became subject to the book adjusted carrying value price breakpoint process. Many of these securities are owned at a significant premium because of the low interest rate environment and, once the price break points were applied, securities that would otherwise be considered very high quality were required to be reported as an NAIC 2, 3, or 4 just because of their book adjusted carrying value and not because of any credit concern.

At the Task Force’s Dec. 18, 2020 meeting, industry, represented by the ACLI, agreed with the IAO staff that the mechanics of the price break points was causing insurer owned securities with otherwise strong credit to be reported as NAIC 2, NAIC 3 and NAIC 4 under the financial modeling price breakpoints process purely because they are owned at a premium and not because of their credit risk. It was also discussed that the use of financial modeling price breakpoints process was possibly...
disrupting the market for these otherwise high-quality investments. SSG staff at that meeting recommended getting rid of the price breakpoints process.

2. **Recommendation** – The IAO staff recommends that the NAIC move to a single NAIC designation and NAIC designation category for all non-Legacy Securities (those financially modelled RMBS/CMBS securities that closed on or after to Jan. 1, 2013). Moving away from financial modeling price breakpoints process for these non-Legacy Securities will avoid further and future market disruptions and permit a clearer assessment of the credit risk assessment for these securities that will not be impacted by the insurers book adjusted carrying value. Making this change for only non-Legacy Securities preserves their historical treatment. Given the potential impact to SSAP 43R - Loan-Backed and Structured Securities, staff recommends a referral to the Statutory Accounting Principles (E) Working Group.

3. **Proposed Amendment** – The following text shows the revisions in Part Four that would appear in the 2020 P&P Manual format.
PART FOUR
THE NAIC STRUCTURED SECURITIES GROUP
1. The following terms used in this Part Four have the meaning ascribed to them below.

- **ABS** stands for asset-backed securities and means structured securities backed by consumer obligations originated in the United States.

- **CMBS** stands for commercial mortgage-backed securities and means structured securities backed by commercial real estate mortgage loans originated in the United States. The definition of CMBS may refer to securitizations backed by commercial mortgages, respectively, originated outside of the United States if and to the extent that the vendor selected by the NAIC to conduct the financial modeling: (a) has the necessary information about the commercial mortgage and commercial mortgage loans originated outside of the United States to fully model the resulting securities; and (b) can adapt the modeling process to account for any structural peculiarities associated with the jurisdiction in which the mortgage was originated.

- **Initial Information** means the documentation required to be filed with an Initial Filing of an RMBS or a CMBS CUSIP, pursuant to the section below and pertaining to Loan Information, Reps and Warranty Information and Structure and Formation Information for the transaction, where:
  - **Loan Information** means a review of the loan files by a third party to assess the sufficiency of legal title and other related issues.
  - **Reps and Warranty Information** means the actual representation and warranties in effect for the securitization given by the mortgage originator(s) to the Trust pertaining to loan origination processes and standards, compliance with applicable law, loan documentation and the process governing put backs of defective mortgages back to the originator(s).
  - **Structure and Formation Information** means the waterfall, as described in the definition of Ongoing Information, information and documentation in the form of legal opinions and documentation governing the formation of the securitization and its entities relative to issues such as bankruptcy remoteness, true sale characterization, the legal standards and procedures governing the securitization and other similar issues.

- **Intrinsic Price** is an output of financial modeling, defined as ‘1 - weighted average of discounted principal loss’ expressed as a percentage, reflecting the credit risk of the security.

- **Legacy Security**, for the purposes of this section shall mean any RMBS and any CMBS that closed prior to January 1, 2013.
- **Official Price Grids** means and refers to those generated by the SSG and provided to an insurance company or insurance companies that own the security for regulatory reporting purposes.

- **Ongoing Information** consists of: (a) tranche level data; such as principal balance, factors, principal and interest due and paid, interest shortfalls, allocated realized losses, appraisal reductions and other similar information for the specific tranche; (b) trust level data, such as aggregate interest and principal and other payments received, balances and payments to non-tranche accounts, aggregate pool performance data and other similar information; (c) loan level performance information; and (d) a computerized model of rules that govern the order and priority of the distribution of cash from the collateral pool (i.e., the “waterfall”) to the holders of the certificates/securities—provided in the format and modeling package used by the NAIC financial modeling vendor.

- **Original Source**, with respect to a specific set of data, means the Trustee, Servicer or similar entity that is contractually obligated under the agreement governing the RMBS or CMBS to generate and maintain the relevant data and information in accordance with standards specified in applicable agreements or an authorized re-distributor of the same.

- **NAIC Designation Intrinsic Price Mapping** is the mapping of the Intrinsic Price to a single NAIC Designation and Designation Category employing the midpoints between each adjoining AVR RBC charges (pre-tax). The midpoints are directly used as the minimum Intrinsic Prices (weighted average loss points) for corresponding NAIC Designations and Designation Categories.

- **Price Grids** means and refers to CUSIP-specific price matrices containing six price breakpoints; i.e., each price corresponding to a specific NAIC Designation category. Each breakpoint on a Price Grid is the price point that tips the NAIC Designation for the RMBS CUSIP into the next NAIC Designation (credit quality/credit risk) category. The plural is used because two Price Grids are generated for any CUSIP. This reflects the difference in RBC for those insurance companies that maintain an asset valuation reserve and for those insurance companies that do not.

- **Re-REMIC** is a securitization backed by: (a) otherwise eligible RMBS from one or two transactions; or (b) otherwise eligible CMBS from one or two transactions at closing. Re-REMICs cannot acquire any Underlying Securities after closing.
RMBS stands for residential mortgage-backed securities and means structured securities backed by non-agency residential mortgages originated in the United States, where the collateral consists of loans pertaining to non-multi-family homes. That includes prime, subprime and Alt-A mortgages, as well as home-equity loans, home-equity lines of credit and Re-REMICs of the above. Excluded from this definition is agency RMBS, where the mortgages are guaranteed by federal and federally sponsored agencies such as the Government National Mortgage Association (GNMA), Federal National Mortgage Association (FNMA) or Federal Home Loan Mortgage Corporation (FHLMC) and loans against manufactured or mobile homes or collateralized debt obligations backed by RMBS. The exclusion covers bonds issued and guaranteed by, or only guaranteed by, the respective agency. Also not included are loans guaranteed by the U.S. Department of Veteran Affairs or the U.S. Department of Agriculture’s Rural Development Housing and Community Facilities Programs. The definition of RMBS may refer to securitizations backed by residential mortgages, respectively, originated outside of the United States if and to the extent that the vendor selected by the NAIC to conduct the financial modeling: (a) has the necessary information about the residential mortgage and residential mortgage loans originated outside of the United States to fully model the resulting securities; and (b) can adapt the modeling process to account for any structural peculiarities associated with the jurisdiction in which the mortgage was originated.

Underlying Security means the RMBS or CMBS backing a Re-REMIC. A Re-REMIC cannot be an Underlying Security.

NOTE: The definitions of RMBS and CMBS reflect limitations associated with the financial modeling process, NAIC credit rating provider (CRP) internal naming conventions and SSG processes, as more fully discussed below and may, therefore, be subject to a narrower or a broader reading in any reporting period. Please call the SSG with any concerns or questions about the scope of the definitions for a given reporting period. Also note:

- It is possible that the scope of the RMBS and CMBS definitions may be broadened because the financial modeling vendors indicate other collateral or waterfall structures can be modeled.
- NAIC CRPs may adopt different internal conventions with respect to what market or asset segments are within their rated populations of RMBS, CMBS or ABS. This could affect the application of the adopted NAIC methodology or require the NAIC to select which naming process it wishes to adopt.
- It is possible that the SSG will acquire analytical assessment capabilities that permit the assessment of existing, additional or different structured securities that cannot now be modeled or that are not currently rated.
Certain Administrative Symbols

2. The following administrative symbols are used in the Valuation of Securities (VOS) Products to identify RMBS and CMBS that the NAIC vendor has confirmed will be subject to the financial modeling methodology described in this Part.

- **FMR** – Indicates that the specific CUSIP identifies a Legacy Security RMBS that is subject to the financial modeling methodology and the application of Price Grids to determine a NAIC Designation and Designation Category.

- **FMC** – Indicates that the specific CUSIP identifies a Legacy Security CMBS that is subject to the financial modeling methodology and the application of Price Grids to determine a NAIC Designation and Designation Category.

- **FSR** – Indicates that the specific CUSIP identifies a non-Legacy Security RMBS that is subject to the financial modeling methodology and assignment of a NAIC Designation and Designation Category by the SSG.

- **FSC** – Indicates that the specific CUSIP identifies a non-Legacy Security CMBS that is subject to the financial modeling methodology and assignment of a NAIC Designation and Designation Category by the SSG.

**NOTE:** The administrative symbols **FMR** and **FMC**, **FSR** and **FSC** are related to symbols that insurers are required to use in the financial statement reporting process. Under applicable financial statement reporting rules, an insurer uses the symbol **FM** as a suffix to identify Legacy Security modeled RMBS and CMBS CUSIPs and **FS** as a suffix to identify non-Legacy Security modeled RMBS and CMBS CUSIPs. The symbol **FM** or **FS** is inserted by the insurer in the financial statement as a suffix following the NAIC Designation Category; e.g., **2.B FM**, **3.C FS**.

The use of these administrative symbols in the VOS Product means the insurer should not use the filing exempt process for the security so identified.
Quarterly Reporting of RMBS and CMBS

3. To determine the NAIC Designation to be used for quarterly financial statement reporting for an RMBS or CMBS purchased subsequent to the annual surveillance described in this Part, the insurer uses the prior year-end modeling data for that CUSIP (which can be obtained from the NAIC) and follows the instructions in contained under the heading “Use of Net Present Value and Carrying Value for Financially Modelled Legacy Security RMBS and CMBS” below or follows the instructions in “Publication of Final Results Use of Intrinsic Price for Financially Modeled non-Legacy Security RMBS and CMBS” below, subject to, and in accordance with, SSAP No. 43R—Loan-Backed and Structured Securities.
FILING EXEMPTIONS

Limited Filing Exemption for RMBS and CMBS

4. **RMBS and CMBS that Can be Financially Modeled** – RMBS and CMBS that can be financially modeled are exempt from filing with the SVO. NAIC Designations for RMBS and CMBS that can be financially modeled are determined by application of the methodology discussed in this Part, not by the use of credit ratings of CRPs.

5. **RMBS and CMBS securities that Cannot be Financially Modeled**
   - **But Are Rated by a CRP** – RMBS and CMBS that cannot be financially modeled but that are rated by a CRP are exempt from filing with the SSG. The NAIC Designations for these RMBS and CMBS are determined by application of the filing exemption procedures discussed in this Manual.
   - **But Are Not Rated by a CRP** – RMBS and CMBS that cannot be financially modeled and that are not rated by a CRP are not filing exempt and must be filed with the SSG or follow the procedures, as discussed below in this Part.

Filing Exemption for ABS

6. ABS rated by a CRP are exempt from filing with the SSG.

Review of Decisions of the SSG

7. Analytical decisions made through the application of financial modeling are not subject to the appeal process. In the absence of an appeal, the SSG shall provide whatever clarification as to the results of financial modeling is possible to any insurer who requests it and owns the security, provided that it is not unduly burdensome for the SSG to do so. Any decision made by the SSG that results in the assignment of an NAIC Designation and does not involve financial modeling methodology, whether developed by the SSG on its own or in collaboration with the SVO, is subject to the appeal process.
8. The policy statement set forth in this section shall be applicable generally to any transaction filed with the SSG for an analytical assessment, including, but not limited to, a Price Grid or for assignment of an NAIC Designation. Any filing with the SSG is deemed to be incomplete unless the insurer has provided the information, documentation, and data in quantity and quality sufficient to permit the SSG to conduct an analysis of the creditworthiness of the issuer and the terms of the security to determine the requested analytical value. It is the obligation of the reporting insurance company to provide the SSG with all necessary information. It is the responsibility of the SSG to determine whether the information provided is sufficient and reliable for its purposes and to communicate informational deficiencies to the reporting insurance company.

Documentation Standards

9. In order for an insurer-owned RMBS or CMBS to be eligible for the year-end modeling process, conducted pursuant to this section below, the analysis must be based on information, documentation and data of the utmost integrity. A Legacy Security must meet the Ongoing Information requirements. An RMBS, CMBS or Re-REMIC that is not a Legacy Security must meet the Initial Information and Ongoing Information requirements. For the purposes of determining a Re-REMIC’s status as a Legacy Security, the closing date of the Re-REMIC (not the Underlying Security) shall be used. The SSG may, in its sole discretion, determine that the Initial Information and/or Ongoing Information is not sufficient and/or not reliable to permit the RMBS or CMBS CUSIP to be eligible for financial modeling. If the SSG determines that the Initial Information and/or Ongoing Information is not sufficient and/or not reliable to permit the RMBS or CMBS CUSIP to be eligible for financial modeling, it will communicate this decision to the insurer and invite a dialogue to ascertain whether alternative information is available that would be deemed sufficient and/or reliable by the SSG.

Initial Information Requirements

10. An RMBS or CMBS meets the Initial Information Requirements if the security meets one of the following three conditions:

- **RTAS** – The RMBS or CMBS was assigned a preliminary price grid or designation as described in this Part;
- **Initial Sufficiency Filing** – The RMBS or CMBS was reviewed by SSG through an Initial Sufficiency Filing; or
- **Safe Harbor** – The RMBS or CMBS meets the Safe Harbor requirements.
Initial Sufficiency Information Filing

11. An insurance company may file Initial Sufficiency Information with the SSG for the purpose of obtaining a determination that an RMBS or CMBS CUSIP is eligible for financial modeling under the annual surveillance process discussed below. Initial Sufficiency Information is only filed once for any given RMBS or CMBS. Reporting insurance companies are solely responsible for providing the SSG with Initial Information. A determination by the SSG that a given RMBS or CMBS CUSIP is eligible for financial modeling after an Initial Sufficiency Filing assessment is subject to the further and continuing obligation that the SSG obtain or the insurer provide the SSG with updated Ongoing Information close to the date of the annual surveillance.

12. **Required Documents for Initial Sufficiency Filing** – An insurer that owns an RMBS or a CMBS for which Initial Information is not publicly available shall provide the SSG with the following documentation.

13. **RMBS** – Unless otherwise specified by the SSG in a Modeling Alert, as further described below, an Initial Filing for an RMBS consists of submission of Initial Information and Ongoing Information in the form of the following documentation:

   - Pooling and Servicing Agreement or similar
   - Prospectus, Offering Memorandum or similar; Accountant’s comfort letter
   - If applicable, ISDA Schedules and Confirmations or similar
   - Legal opinions given in connection with the transaction
   - Any other documents referenced by the above
   - Third-Party Due diligence scope document and raw results. If less than 100% due diligence, detailed description of the loan selection process
   - If applicable, loan purchase agreements or similar. Loan Tape

14. **CMBS** – Unless otherwise specified by the SSG in a Modeling Alert, as further described below, an Initial Filing for a CMBS consists of submission of Initial Information and Ongoing Information in the form of the following documentation:

   - Pooling and Servicing Agreement or similar
   - Prospectus, Offering Memorandum or similar; Accountant’s comfort letter
   - If applicable, ISDA Schedules and Confirmations or similar
   - Legal opinion given in connection with the transaction
   - Any other documents referenced in the above
- Asset Summaries
- Loan Tape
- Loan documents, including reliable information about the terms of the transaction; including, but not limited to, financial covenants, events of default, legal remedies and other information about financial, contractual or legal aspects of the transaction in form and substance consistent with industry best practices for CMBS issuance.
- In certain cases, additional documents below will enable the SSG to verify and validate initial underwriting information of the property securing the CMBS. These documents may be required in form and substance consistent with best practices for typical CMBS issuance.
- Historical operating statements and borrower’s budget
- Underwriter’s analysis of stabilized cash flow with footnotes of assumptions used
- Property type specific, rent roll information
- Appraisals and other data from recognized industry market sources
- Independent engineering report (Property Condition Assessment)
- Environmental Site Assessment (ESA) – Phase I/Phase II
- Documentation related to seismic, flood and windstorm risks
- Franchise agreements and ground leases, if applicable
- Management agreements

SSG Modeling Alerts

15. The SSG shall at all times have discretion to determine that differences in the structure, governing law, waterfall structure or any other aspect of a securitization or a class of securitization requires that insurance companies provide Initial Information and/or Ongoing Information additional to or different from that identified in this Part. The SSG shall communicate such additional or different documentation requirements to insurers by publishing a Modeling Alert on the NAIC website and scheduling a meeting of the VOS/TF to ensure public dissemination of the decision.

Safe Harbor

16. Safe Harbor options serve as proxies for the Initial Sufficiency filing. The options reflect publicly available information that a third party has analyzed the Initial Information. Because the structured securities market is quite dynamic, the list of Safe Harbor options may change frequently, with
notice and opportunity for comment, as described in this section. An RMBS or CMBS meets the Initial Information requirement if:

- At least two Section 17(g)-7 reports issued by different CRPs are publicly available; or
- A security that is publicly registered under the federal Securities Act of 1933.

Ongoing Information Requirements

17. An RMBS or CMBS meets the Ongoing Information Requirements if Ongoing Information is available to the SSG and the relevant third-party vendor from an Original Source. The SSG, in its sole discretion and in consultation with the relevant third-party vendor, may determine that the Ongoing Information is not sufficient or reliable to permit a given RMBS or CMBS CUSIP to be financially modeled. However, in making such a determination, the SSG shall take into account reasonable market practices and standards.

Special Rules for Certain Re-REMICs

18. Re-REMICs are generally simple restructurings of RMBS or CMBS. An Initial Sufficiency Filing for a Re-REMIC (a) which is not a Legacy Security itself but (b) where each Underlying Security is a Legacy Security shall not require submission of information regarding the Underlying Securities. In most cases, a prospectus for the Re-REMIC will be sufficient. If the SSG determines that additional information about the Re-REMIC structure or formation is required, it will communicate this decision to the insurer and invite a dialogue to ascertain whether additional information is available that would be deemed sufficient by the SSG.
ANALYTICAL ASSIGNMENTS

ANNUAL SURVEILLANCE OF RMBS AND CMBS – MODELED AND NON-MODELED SECURITIES

Scope

19. This section explains the financial modeling methodology applicable to all RMBS and CMBS (defined above) securitizations, and the book/adjusted carrying value methodology applicable to a modeled Legacy Security, the NAIC Designation Intrinsic Price Mapping applicable to a modeled non-Legacy Security, and non-modeled securities subject to SSAP No. 43R—Loan-Backed and Structured Securities. Please refer to SSAP No. 43R for a description of securities subject to its provisions. The VOS/TF does not formulate policy or administrative procedures for statutory accounting guidance. Reporting insurance companies are responsible for determining whether a security is subject to SSAP No. 43R and applying the appropriate guidance.

Important Limitation on the Definitions of RMBS and CMBS

20. The definitions of RMBS and CMBS above are intended solely to permit the SSG to communicate with financial modeling vendors, insurance company investors who own RMBS and CMBS subject to financial modeling and/or the book/adjusted carrying value methodology and their investment advisors to facilitate the performance by the SSG of the financial modeling methodology described below. The definitions contained in this section are not intended for use and should not be used as accounting or statutory statement reporting instructions or guidance.

NOTE: Please refer to SSAP No. 43R—Loan-Backed and Structured Securities for applicable accounting guidance and reporting instructions.

ANALYTICAL PROCEDURES APPLICABLE TO RMBS AND CMBS SECURITIZATIONS

SUBJECT TO FINANCIAL MODELING METHODOLOGY

Filing Exemption Status of RMBS and CMBS

21. RMBS and CMBS are not eligible for the filing exemption because credit ratings of CRPs are no longer used to set risk-based capital (RBC) for RMBS or CMBS. However, RMBS and CMBS are not submitted to the SSG.

Use of Financial Modeling for Year-End Reporting for RMBS and CMBS

22. Beginning with year-end 2009 for RMBS and 2010 for CMBS, probability weighted net present values will be produced under NAIC staff supervision by an NAIC-selected vendor using its financial model with defined analytical inputs selected by the SSG. The vendor will provide the SSG with a Intrinsic Price and/or a range of net present values for each RMBS or CMBS.
corresponding to each NAIC Designation category. The NAIC Designation for a specific Legacy Security RMBS or CMBS is determined by the insurance company, based on book/adjusted carrying value ranges, and the NAIC Designation for a specific non-Legacy Security RMBS or CMBS is determined by the NAIC Designation Intrinsic Price Mapping by SSG.

NOTE: Please refer to SSAP No. 43R—Loan-Backed and Structured Securities for guidance on all accounting and related reporting issues.

Analytical Procedures for RMBS and CMBS

23. The SSG shall develop and implement all necessary processes to coordinate the engagement by the NAIC of a vendor who will perform loan-level analysis of insurer-owned RMBS and CMBS using the vendor’s proprietary models.

RMBS AND CMBS SUBJECT TO FINANCIAL MODELING

Setting Microeconomic Assumptions and Stress Scenarios

24. Not later than September of each year, the SSG shall begin working with the vendor to identify the assumptions, stress scenarios and probabilities (hereafter model criteria) the SSG intends to use at year-end to run the vendor’s financial model.

The Financial Modeling Process

25. Information about the financial modeling process can be found at www.naic.org/structured_securities/index_structured_securities.htm.

Use of Net Present Value and Carrying Value for Financially Modeled Legacy Security RMBS and CMBS

26. For each modeled Legacy Security RMBS and CMBS, the financial model determines the net present value at which the expected loss equals the midpoint between the RBC charges for each NAIC Designation; i.e., each price point, if exceeded, changes the NAIC Designation. Net present value is the net present value of principal losses, discounted using the security’s coupon rate (adjusted in case of original issue discount securities to book yield at original issue and in case of floating rate securities, discounted using LIBOR curve + Origination spread). Because of the difference in RBC charge, the deliverable is five values for each RMBS and CMBS security for companies required to maintain an asset valuation reserve (AVR) and five values for companies not required to maintain an AVR. This is illustrated in the chart below.
27. The NAIC Designation and NAIC Designation Category for a given modeled Legacy Security RMBS or CMBS CUSIP owned by a given insurance company depends on the insurer's book/adjusted carrying value of each RMBS or CMBS, whether that carrying value, in accordance with SSAP No. 43R—Loan-Backed and Structured Securities, paragraphs 25 through 26a, is the amortized cost or fair value, and where the book/adjusted carrying value matches the price ranges provided in the model output for each NAIC Designation and the mapped NAIC Designation Category, reflected in the table below, to be used for reporting an NAIC Designation Category until new Risk Based Capital factors are adopted for each NAIC Designation Category and new prices ranges developed; except that an RMBS or CMBS tranche that has no expected loss under any of the selected modeling scenarios and that would be equivalent to an NAIC 1 Designation if the filing exempt process were used, would be assigned an NAIC 1 Designation and NAIC 1.D Designation Category regardless of the insurer's book/adjusted carrying value.

**NOTE:** Please refer to the detailed instructions provided in SSAP No. 43R.

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**RBC charge / NAIC designation (pre-tax)**

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</table>
Use of Intrinsic Price for Financially Modeled non-Legacy Security RMBS and CMBS

28. The NAIC Designation and NAIC Designation Category for a given modeled non-Legacy Security RMBS or CMBS CUSIP owned by a given insurance is assigned by SSG and does not depend on the insurer’s book/adjusted carrying value of each RMBS or CMBS. The NAIC Designation and Designation Category assigned will be determined by applying the Intrinsic Price to the NAIC Designation Intrinsic Price Mapping, as defined in this Part.

Securities Not Modeled by the SSG and Not Rated by an NAIC CRP or Designated by the SVO

29. Securities subject to SSAP No. 43R—Loan-Backed and Structured Securities that cannot be modeled by the SSG and are not rated by an NAIC CRP or designated by the SVO are either: (a) assigned the NAIC administrative symbol ND (not designated), requiring subsequent filing with the SVO; or (b) assigned the NAIC Designation for Special Reporting Instruction [i.e., an NAIC 5GI, NAIC Designation Category NAIC 5.B GI or NAIC 6* (six-star)].
MORTGAGE REFERENCED SECURITIES

Definition

30. A Mortgage Referenced Security has the following characteristics: A Mortgage Referenced Security’s coupon and/or principal payments are linked, in whole or in part, to prices of, or payment streams from, real estate, index or indices related to real estate, or assets deriving their value from instruments related to real estate, including, but not limited to, mortgage loans.

Not Filing Exempt

31. A Mortgage Referenced Security is not eligible for filing exemption but is subject to the filing requirement.

NAIC Risk Assessment

32. In determining the NAIC Designation of a Mortgage Referenced Security, the SSG may use the financial modeling methodology discussed in this Part, adjusted (if and as necessary) to the specific reporting and accounting requirements applicable to Mortgage Referenced Securities.

Quarterly Reporting for Mortgage Reference Securities

33. To determine the NAIC Designation to be used for quarterly financial statement reporting for a Mortgage Reference Security purchased subsequent to the annual surveillance described in this Part, the insurer uses the prior year-end modeling data for that CUSIP (which can be obtained from the NAIC) until the annual surveillance data is published for the current year. For a Mortgage Reference Security that is not in the prior year-end modeling data for that CUSIP, the insurer may follow the instructions in Part Two of this manual for the assignment of the SVO Administrative Symbol “Z” provided the insurer owned security meets the criteria for a security that is in transition in reporting or filing status.

NOTE: Please refer to SSAP No. 26R and SSAP No. 43R for the definition of and guidance on Structured Notes and Mortgage Referenced Securities. Please also refer to Part Three of this Manual for guidance about the filing exempt status of Structured Notes.
## Definition

34. Ground Lease Financing (GLF) transactions are defined and explained in “Ground Lease Financing Transactions” in Part Three of this Manual.

## SSG Role and Process

1. On occasion, the SVO may refer a GLF transaction to the SVO for financial modeling of the GLF space leases or business operation, as applicable, in accordance with the process set forth in “Ground Lease Financing Transactions” in Part Three of this Manual. Following an SVO referral the SSG and SVO will maintain open communication related to requests for additional data, analytical questions and analytical conclusions. Any GLF transaction NAIC Designation will be assigned by the SVO.
Purpose

2. Price grids and/or Designations and Designation Categories are generated for the exclusive use of insurance companies and the NAIC regulatory community. Insurance companies use official Price Grids and/or Designations and Designation Categories by following the instructions in SSAP No. 43R—Loan-Backed and Structured Securities to derive a final NAIC Designation for the RMBS or CMBS, which they use to derive the RBC applicable for the RMBS or CMBS.

   **NOTE**: Please refer to SSAP No. 43R for a full explanation of the applicable procedure.

Extension of Authority

3. The Regulatory Treatment Assessment Service – Emerging Investment Vehicle procedure is extended to the SSG, and the SSG is authorized to determine probable regulatory treatment for RMBS and CMBS pursuant to this Part or for other securities, where, in the opinion of the SSG, financial modeling methodology would yield the necessary analytical insight to determine probable regulatory treatment or otherwise enable the SSG to make recommendations to the VOS/TF as to regulatory treatment for a security.

Interpretation

4. To facilitate this purpose, wherever in the Regulatory Treatment Assessment Service – Emerging Investment Vehicle procedure reference is made to the SVO, it shall be read to also refer to and apply to the SSG, adjusting for differences in the operational or methodological context. The Regulatory Treatment Assessment Service – Emerging Investment Vehicle procedure shall also be read as authority for collaboration between SVO and SSG staff functions so as to encompass RTAS assignments that require the use of SVO financial, corporate, municipal, legal, and structural analysis and related methodologies, as well as of financial modeling methodologies.

Translation of Preliminary into Official Price Grids and/or NAIC Designations and Designation Categories

5. Price Grids and/or Designations and Designation Categories (“PGD”) generated by the SSG pursuant to an RTAS are preliminary within the meaning of that term as used in the Regulatory Treatment Assessment Service – Emerging Investment Vehicle procedure and accordingly cannot be used for official NAIC regulatory purposes. Preliminary NAIC Designations are translated into official NAIC Designations by the SVO when an insurance company purchases and files the security and the SVO conducts an official assessment. However, this Manual does not require the filing of RMBS and CMBS subject to financial modeling methodology with the SSG. It is, therefore, necessary to specify a procedure for the translation of preliminary Price Grids and/or...
Designations and Designation Categories ("Preliminary PGD") into official Price Grids PGD that can be used for NAIC regulatory purposes. Preliminary Price Grids PGDs generated by the SSG become an official Price Grid PGD within the meaning of this section when an insurance company has purchased the security for which the Price Grid PGD was generated and reported that security for quarterly reporting purposes using the SSG generated Price Grid PGD. A Price Grid PGD for a security reported by an insurance company for quarterly reporting is effective until the SSG conducts the next annual surveillance pursuant to this Part at which time the Price Grid PGDs generated by the SSG at year-end shall be the official Price Grid PGDs for that security.
## Blanks (E) Working Group

**Editorial Revisions to the Blanks and Instructions**

*(presented at the March 16, 2021, Meeting)*

Statement Type:

- **H** = Health
- **L/F** = Life/Fraternal Combined
- **P/C** = Property/Casualty
- **SA** = Separate Accounts
- **T** = Title

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| 2021      | Life, Health and Annuity Guaranty Association Assessable Premium Exhibit – Parts 1 | **CHANGE TO BLANK**
Put XXX in Columns 1 and 3 for line 4.99 and modify the section header between Line 5 and Line 6 as shown below.
DEVELOPMENT OF AMOUNTS INCLUDED IN LINES 1 THROUGH 5 THAT SHOULD BE DEDUCTED IN DETERMINING THE BASE PRIOR TO ADDITIONAL ADJUSTMENTS IN PART 2
Do not include any amounts more than once in Lines 6 through 9 | H, L/F, P/C | Annual |
| 2021      | Life, Health and Annuity Guaranty Association Assessable Premium Exhibit – Part 2 | **CHANGE TO BLANK**
Made Premium plural in column headers 1 and 3 to agree with Part 1.
Life Insurance Premiums
Accident & Health Premiums | H, L/F, P/C | Annual |
| 2021      | Life, Health and Annuity Guaranty Association Assessable Premium Exhibit – Parts 1 | **CHANGE TO INSTRUCTION**
Modify the instruction from Part 1 as shown below.
Development of Amounts Included in Lines 1 Through 5 That Should Be Deducted in Determining the Gross Premium Base Prior to Additional Adjustments in Part 2 | H, L/F, P/C | Annual |
| 2021      | Notes to Financial Statements | **CHANGE TO INSTRUCTION**
Modify the instruction for Note 10O as shown below. Modify the illustration for Not 10O to replace the column header “Reported Value” with “Amount of Guarantee Recognized Under SSAP No. 5R”.
- The SCA or SSAP No. 48 entity’s reported value
- The amount of the recognized guarantee under SSAP No. 5R. | H, L/F, P/C, T | Annual |
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<td><strong>CHANGE TO INSTRUCTION</strong> Make the following edits to the Column 7 instructions to clarify lines where NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol are made.</td>
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<td></td>
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<td><strong>Column 7 – NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol</strong> This column must be completed for those investments included on Lines 0799999, 0899999, 1599999, 1699999 and 164599999. For all other lines the column may be completed if the investment has an NAIC Designation received from the SVO or from an NAIC CRP. For Schedule BA the investments noted above with the underlying characteristics of a bond or a preferred stock instrument, insert the appropriate combination of the NAIC Designation (1 through 6), NAIC Designation Modifier (A through G) and SVO Administrative Symbol. The list of valid SVO Administrative Symbols is shown below. *<em><strong><strong>Detail Eliminated to Conserve Space</strong></strong></em>  <strong>NAIC Designation Modifier:</strong> The NAIC Designation Modifier should only be used for securities reported on the lines below if eligible to receive one, as defined in the Purposes and Procedures Manual of the NAIC Investment Analysis Office (P&amp;P Manual), otherwise, the field should be left blank. <strong>Underlying Characteristics of Bonds</strong> Lines 0799999 through 0899999 <strong>Underlying Characteristics of Preferred Stocks</strong> Lines 1599999 through 1609999 As defined in the P&amp;P Manual, there is not an NAIC Designation Modifier for investments reporting an NAIC Designation 6, therefore, the NAIC Designation Modifier field should be left blank. Refer to the P&amp;P Manual for the application of these modifiers.  <strong>SVO Administrative Symbol:</strong> *<em><strong><strong>Detail Eliminated to Conserve Space</strong></strong></em>  The NAIC designation NAIC Designation Modifier and SVO Administrative Symbol field should be left blank for those Schedule BA investments that have not been assigned an NAIC designation by the Securities Valuation Office (SVO) pursuant to the policies in the Purposes and Procedures Manual of the NAIC Investment Analysis Office. The NAIC Designation Category is the combination of NAIC Designation and NAIC Designation Modifier. Valid combinations of NAIC Designation and NAIC Designation Modifier for NAIC Designation Category are shown below:</td>
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<tr>
<td>Effective</td>
<td>Table Name</td>
<td>Description</td>
<td>Statement Type</td>
<td>Filing Type</td>
</tr>
<tr>
<td>-----------</td>
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</tr>
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</table>
| 2021      | Schedule BA, Part 2 | **CHANGE TO INSTRUCTION** Make the following edits to the Column 6 instructions to clarify lines where NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol are made. **Column 6** – NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol This column must be completed for those investments included on Lines 0799999, 0899999, 1599999, 1699999 and 164599999. For all other lines the column may be completed if the investment has an NAIC Designation received from the SVO or from an NAIC CRP. For Schedule BA the investments noted above with the underlying characteristics of a bond or a preferred stock instrument, insert the appropriate combination of the NAIC Designation (1 through 6), NAIC Designation Modifier (A through G) and SVO Administrative Symbol. The list of valid SVO Administrative Symbols is shown below. 

<p>|               |                  | NAIC Designation Modifier: The NAIC Designation Modifier should only be used for securities reported on the lines below if eligible to receive one, as defined in the <em>Purposes and Procedures Manual of the NAIC Investment Analysis Office</em> (P&amp;P Manual), otherwise, the field should be left blank. Underlying Characteristics of Bonds Lines 0799999 through 0899999 Underlying Characteristics of Preferred Stocks Lines 1599999 through 1699999 As defined in the P&amp;P Manual, there is not an NAIC Designation Modifier for investments reporting an NAIC Designation 6, therefore, the NAIC Designation Modifier field should be left blank. Refer to the P&amp;P Manual for the application of these modifiers. |
|               |                  | SVO Administrative Symbol: The NAIC designation NAIC Designation Modifier and SVO Administrative Symbol field should be left blank for those Schedule BA investments that have not been assigned an NAIC designation by the Securities Valuation Office (SVO) pursuant to the policies in the <em>Purposes and Procedures Manual of the NAIC Investment Analysis Office</em>. The NAIC Designation Category is the combination of NAIC Designation and NAIC Designation Modifier. Valid combinations of NAIC Designation and NAIC Designation Modifier for NAIC Designation Category are shown below: | H, L/F, P/C, T | Quarterly   |</p>
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<th>Effective</th>
<th>Table Name</th>
<th>Description</th>
<th>Statement Type</th>
<th>Filing Type</th>
</tr>
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<td>2021</td>
<td>Analysis of Operations by Lines of Business – Individual Life Insurance</td>
<td>CHANGE TO INSTRUCTION</td>
<td>L/F</td>
<td>Annual</td>
</tr>
<tr>
<td></td>
<td></td>
<td>The instruction for Column 5 is in conflict with adopted guidance for the Valuation Manual for PBR and the VM-20 Supplement. The change below removes that conflict.</td>
<td></td>
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</tr>
<tr>
<td></td>
<td></td>
<td>Column 5 – Indexed Life</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>ExcludeInclude: Indexed universal life with secondary guarantees.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Column 7 – Universal Life with Secondary Guarantees</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Include: Indexed universal life with secondary guarantees.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2021</td>
<td>Schedule D, Part 1</td>
<td>CHANGE TO INSTRUCTION</td>
<td>H, L/F, P/C, T</td>
<td>Annual</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Make the following addition to the instructions to Columns 27 and 28.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Column 27 – Call Date</td>
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<tr>
<td></td>
<td></td>
<td>Report the call date used to calculate the Effective Date of Maturity. If call date does not affect the Effective Date of Maturity field but exists, report the next call date. If there is no call date, leave blank.</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>Column 28 – Call Price</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Report the call price used to calculate the Effective Date of Maturity. If call price does not affect the Effective Date of Maturity field but exists, report the next call price. If there is no call price, leave blank.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2021</td>
<td>Schedule Y, Part 1A</td>
<td>CHANGE TO BLANK</td>
<td>H, L/F, P/C, T</td>
<td>Annual</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Change Column 15 header description as shown below.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Is an SCA Filing Required? (Yes/No)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2022</td>
<td>Schedule Y, Part 1A</td>
<td>CHANGE TO BLANK</td>
<td>H, L/F, P/C, T</td>
<td>Quarterly</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Change Column 15 header description as shown below.</td>
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<tr>
<td></td>
<td></td>
<td>Is an SCA Filing Required? (Yes/No)</td>
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<tr>
<td>2021</td>
<td>Schedule Y, Part 1A</td>
<td><strong>CHANGE TO INSTRUCTION</strong>&lt;br&gt;Change Column 15 instructions as shown below.&lt;br&gt;&lt;br&gt;Column 15 – Is an SCA Filing Required? (Yes/No)&lt;br&gt;&lt;br&gt;Answer <strong>Yes (Y)</strong> or <strong>No (N)</strong> if an SCA (Subsidiary, Controlled and Affiliated) SUB 1 (initial) or SUB 2 (annual) filing with the NAIC is required per <em>SSAP No. 97—Investments in Subsidiary, Controlled and Affiliated Entities</em> for the entity in Column 8.</td>
<td>H, L/F, P/C, T</td>
<td>Annual</td>
</tr>
<tr>
<td>2022</td>
<td>Schedule Y, Part 1A</td>
<td><strong>CHANGE TO INSTRUCTION</strong>&lt;br&gt;Change Column 15 instructions as shown below.&lt;br&gt;&lt;br&gt;Column 15 – Is an SCA Filing Required? (Yes/No)&lt;br&gt;&lt;br&gt;Answer <strong>Yes (Y)</strong> or <strong>No (N)</strong> if an SCA (Subsidiary, Controlled and Affiliated) SUB 1 (initial) or SUB 2 (annual) filing with the NAIC is required per <em>SSAP No. 97—Investments in Subsidiary, Controlled and Affiliated Entities</em> for the entity in Column 8.</td>
<td>H, L/F, P/C, T</td>
<td>Quarterly</td>
</tr>
<tr>
<td>2021</td>
<td>Analysis of Operations by Lines of Business – Summary</td>
<td><strong>CHANGE TO INSTRUCTION</strong>&lt;br&gt;Remove the crosscheck below. The count for group policies on the Life Insurance (state page) is policies not certificates as should be reported on the Analysis of Operations by Lines of Business – Summary page.&lt;br&gt;&lt;br&gt;Line 34 – Policies/Certificates in Force End of Year&lt;br&gt;&lt;br&gt;The number provided should be count of direct written policies/certificates in force at the end of the year.&lt;br&gt;&lt;br&gt;The sum of Columns 2 and 3 should equal Line 23, Column 9 of Life Insurance (state page).</td>
<td>L/F</td>
<td>Annual</td>
</tr>
</tbody>
</table>