

Draft date: 2/13/23

Virtual Meeting

BLANKS (E) WORKING GROUP

Tuesday, March 7, 2023

12:00 – 1:00 p.m. ET / 11:00 a.m. – 12:00 p.m. CT / 10:00 – 11:00 a.m. MT / 9:00 – 10:00 a.m. PT

ROLL CALL

Pat Gosselin, Chair	New Hampshire	Lindsay Crawford	Nebraska
Kim Hudson, Vice Chair	California	John Sirovetz/Amal Mechaiel	New Jersey
Kevin Richard	Alaska	Tracy Snow	Ohio
Michael Shanahan	Connecticut	Diane Carter	Oklahoma
Nicole Brittingham	Delaware	Ryan Keeling	Oregon
N. Kevin Brown	District of Columbia	Melissa Greiner	Pennsylvania
Carolyn Morgan	Florida	Shawn Frederick	Texas
Roy Eft	Indiana	Jake Garn	Utah
Daniel Mathis	Iowa	Steve Drutz	Washington
Kristin Hynes	Michigan	Mary Jo Lewis	West Virginia
Debbie Doggett/Danielle Smith	Missouri	Adrian Jaramillo	Wisconsin

NAIC Support Staff: Mary Caswell/Jill Youtsey/Julie Gann

AGENDA

1. Consider Adoption of its Nov. 17, 2022, Minutes—*Pat Gosselin (NH)* Attachment 1
2. Consider Adoption of Items Previously Exposed—*Pat Gosselin (NH)*
 - A. **2022-14BWG Modified** – Modify Exhibit 1, Part 1 and 2, and Exhibit 8, Part 1 and 2, in the life and accident and health/fraternal blank, to include the line of business detail reported on the Analysis of Operations by Lines of Business pages. Attachment 2
 - B. **2022-15BWG** – In the life, accident and health/fraternal, and property/casualty (P/C) blanks, revise the language of the Schedule H, Part 5 to remove the 5% of premiums filing exemption. Attachment 3
 - C. **2022-16BWG** – Remove Supplemental Health Care Exhibit Part 3 and Supplemental Health Care Exhibit’s Expense Allocation Report. Attachment 4
 - D. **2022-17BWG Modified** – Add a new disclosure paragraph for Note 8 – Derivative Instruments and illustration to new disclosure to be data captured. Add electronic-only columns related to derivatives with excluded Attachment 5

components to Schedule DB, Part A and Part B for both Section 1 and Section 2. Add new code column instructions for Schedule DB, Part A and B (SAPWG 2021-20).

- E. **2022-18BWG** – For the life and accident and health/fraternal blank, instructional corrections on the handling of Exchange Traded Funds (ETFs) and/or Securities Valuation Office (SVO) Identified Funds within the Interest Maintenance Reserve (IMR) and the Asset Valuation Reserve (AVR). Attachment 6
 - F. **2022-20BWG** – Modify the instructions and blanks for various health exhibits to change the order of the Vision and Dental lines of business to be consistent with all other statement types. Attachment 7
3. Consider Exposure of New Items—*Pat Gosselin (NH)*
- A. **2023-01BWG** – Remove Pet Insurance from the Inland Marine line of business and add a new line of business to the Appendix – P/C Lines of Business. Add a Pet Insurance line within the existing P/C Blank for the Underwriting and Investment Exhibits, Exhibit of Premiums and Losses (State Page), and Insurance Expense Exhibit. Add new Schedule P Parts 1 through 4, specific to Pet Insurance. Attachment 8
 - B. **2023-02BWG** – Add an exhibit to identify premiums that are reportable for Market Conduct Annual Statement (MCAS) purposes. Attachment 9
 - C. **2023-03BWG** – Remove life crosschecks for columns 2, 6, and 10 on the Accident and Health Policy Experience Exhibit (AHPEE). Attachment 10
 - D. **2023-04BWG** – Add instructions for the appointed actuary and qualified actuary contacts to the Jurat electronic-only section. Attachment 11
 - E. **2023-05BWG** – Changes to the Cybersecurity supplement to remove the reference to Identity Theft Insurance from the General Instructions. Remove the interrogatory questions from Part 1 that pertain to Identity Theft Insurance. Remove the column for Identity Theft Insurance from Parts 2 and 3. Attachment 12

Remove claims-made and occurrence breakdown, as well as first-party and third-party breakdowns from data collection. A cybersecurity insurance policy is generally written on a claims-made basis for the liability sections of the policy; therefore, the breakdown is unnecessary. Additionally, most cybersecurity policies include both first-party and third-party coverage, so the breakdown does not provide significant data, as it is not an either/or situation.

Remove the question in the interrogatories regarding tail policies. This has provided no meaningful information due to the way cybersecurity insurance policies are written.

- F. **2023-06BWG** – Split the Schedule D, Part 1 into two sections: one for Issuer Credit Obligations and the other for Asset-Backed Securities (ABS). Update the other parts of the Annual Statement that reference the bond lines of business. Attachment 13
 - G. **2023-07BWG** – Update the code column and delete the Legal Entity Identifier (LEI) column for the following investment schedules: Schedules A, B, BA, D Part 2, D Part 6, and E Part 1. Attachment 14
 - H. **2023-08BWG** – Add clarifying language for mutual insurance companies on Schedule Y, Part 3. Attachment 15
 - I. **2023-09BWG** – Add a new financial statement Note 37 – Life Insurance Net Amount at Risk by Product Characteristics to the life and accident and health/fraternal blank for the updates to the life C-2 mortality risk charges for Life Risk-Based Capital (RBC). Attachment 16
 - 4. Consider Adoption of the Editorial Listing—*Pat Gosselin (NH)* Attachment 17
 - 5. Discuss Any Other Matters Brought Before the Working Group—*Pat Gosselin (NH)*
 - 6. Adjournment
- The following documents are being provided as reference materials:*
- *Summary of Comment Letters* Attachment 18
 - *Comment Letters* Attachment 19

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Draft: 12/1/22

Blanks (E) Working Group
Virtual Meeting
November 17, 2022

The Blanks (E) Working Group of the Accounting Practices and Procedures (E) Task Force met Nov. 17, 2022. The following Working Group members participated: Pat Gosselin, Chair (NH); Kim Hudson, Vice Chair (CA); Kevin Richard (AK); Michael Shanahan (CT); N. Kevin Brown (DC); Tom Hudson (DE); Carolyn Morgan (FL); Daniel Mathis (IA); Roy Eft (IN); Jason Tippet (MI); Debbie Doggett (MO); Lindsay Crawford (NE); John Sirovets (NJ); Dale Bruggeman and Tracy Snow (OH); Diane Carter (OK); Melissa Greiner (PA); Shawn Frederick and Jamie Walker (TX); Jake Garn (UT); Steve Drutz (WA); Adrian Jaramillo (WI); and Michael Crum (WV).

1. Adopted its June 8 and May 25 Minutes

Gosselin referenced the Blanks (E) Working Group's June 8 and May 25 minutes. During these meetings, the Working Group took the following action: 1) adopted its March 29 minutes; 2) deferred proposal 2021-18BWG; 3) adopted the following proposals: a) 2021-22BWG – Reporting of related party direct loans in the investment schedules; b) 2022-01BWG – Add general interrogatories regarding cryptocurrency as payment of premiums; c) 2022-02BWG – Add electronic-only columns in Schedule D, Part 6, Section 1; d) 2022-03BWG, line correction in Quarterly Part 1 – Loss Experience and Part 2 – Direct Premiums Written; e) 2022-04BWG – Add more granularity of lines in the Exhibit of Premiums and Losses (State Page) – Other Liability; f) 2022-05BWG – Add status data points in Schedule T footnote; g) 2022-06BWG – Revise health annual statement test language; h) 2022-07BWG – Health actuarial opinion instructions modification; i) 2022-08BWG – Modification of instructions in the property/casualty (P/C) actuarial opinions; j) 2022-09BWG – Life/fraternal VM-20, Requirements for Principle-Based Reserves for Life Products, changes; k) 2022-10BWG – Schedule T, state pages, and the Accident and Health (A&H) Policy Experience Exhibit changes to clarify guidance for reporting premium adjustments by jurisdiction; l) 2022-11BWG – Update the life/fraternal blank asset valuation reserve (AVR) factors to correspond with the adopted risk-based capital (RBC) factors for the expanded bond designation categories; and m) 2022-13BWG – Modify the life blank Five-Year Historical Data questions 68 and 69 to reference group comprehensive and questions 70 and 71 to reflect the inclusion of all health lines of business other than group comprehensive; 4) adopted its editorial listing; and 5) received the Property and Casualty Risk-Based Capital (E) Working Group memorandum.

Snow made a motion, seconded by Crawford, to adopt the Working Group's June 8 and May 25 minutes (*see NAIC Proceedings – Summer 2022, Accounting Practices and Procedures (E) Task Force, Attachments Two-A and Two-B*). The motion passed unanimously.

2. Adopted Items Previously Exposed

a. Agenda Item 2022-12BWG – Effective Dec. 31, 2023

Drutz stated that this proposal combines the Health Analysis of Operations by Lines of Business Supplement page and the Health Care Receivable Supplement pages, Exhibits 3 and 3A, into one supplement filing set for health blank pages filed as a supplement by life/fraternal companies. There were no modifications suggested by interested parties. This proposal creates a single filing set as the health supplement section in the life blank, similar to the life supplement section in the health blank.

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

b. Agenda Item 2022-19BWG – Effective Dec. 31, 2023

Walker stated that this proposal is a replacement for the original proposal 2021-18WG related to modifying the life insurance state page to include the line of business detail reported on the Analysis of Operations by Lines of Business pages. It adds definitions for life and annuity products to the lines of business definitions in the health blank appendix. She stated that the current proposal is a result of a collaborative effort between state insurance regulators and industry, which identified data elements that could be eliminated and allowed the Working Group to reformat the information to fit the data on two pages instead of three. Interested parties asked for additional time to pull data into the new format, specifically for the claims settled and policy counts. This option was included for annual 2023. However, for annual 2024, the change would be fully implemented. There were technical modifications made as a result of interested party comments.

Walker made a motion, seconded by Eft, to adopt the modifications to the proposal. The motion passed unanimously. Walker made a motion, seconded by Greiner to adopt the modified proposal (Attachment Two-B). The motion passed unanimously.

3. Exposed New Items

a. Agenda Item 2022-14BWG

Hudson stated that this proposal affects the life/fraternal blank and instructions. It modifies Exhibit 1, Parts 1 and 2, and Exhibit 8, Parts 1 and 2, in the annual and Exhibit 1 in the quarterly to include the line of business detail reported on the Analysis of Operations by Lines of Business pages. The purpose of this proposal is to make the lines of business reported on Exhibit 1 and Exhibit 8 consistent with the lines of business being reported on the Analysis of Operations by Lines of Business pages.

Hearing no objection, Hudson stated that the proposal will be considered exposed for a xx-day public comment period ending Feb. 1, 2023.

b. Agenda Item 2022-15BWG

Doggett stated that this proposal affects the life/fraternal and property/casualty (P/C) instructions. It revises the language of Schedule H, Part 5, to remove the 5% of premiums filing exemption. Before Schedule H was updated for annual 2022 to bring uniformity in the accident and health lines of business, the P/C instructions for Schedule H, Part 5, had the less than 5% filing exemption, and the life/fraternal instructions did not. The removal of the 5% exemption would require both P/C and life/fraternal filers to file Schedule H, Part 5.

Hearing no objection, Gosselin stated that the proposal will be considered exposed for a xx-day public comment period ending Feb. 1, 2023.

c. Agenda Item 2022-16BWG

Drutz stated that this proposal affects life/fraternal, P/C, and health blanks and instructions to remove the uniform Supplemental Health Care Exhibit Part 3 and Supplemental Health Care Exhibit's Expense Allocation Report. The purpose of this proposal is to remove parts of the Supplemental Health Care Exhibit that are no longer used regularly as part of a review of the annual statement for duplication or items not regularly used by state insurance regulators.

Hearing no objection, Gosselin stated that the proposal will be considered exposed for a xx-day public comment period ending Feb. 1, 2023.

d. Agenda Item 2022-17BWG

Bruggeman stated that this proposal affects the Notes and, therefore, all four statement types for the annual and quarterly filings. The Schedule DB change captures the fair value of excluded components and identifies the fair value excluded components reflected in the book/adjusted carrying value (BACV) for the hedging instrument and the change in fair value reported as an unrealized gain(loss). A disclosure has been added to Note 8 – Derivative Instruments requiring information on the aggregate excluded components by category. This proposal reflects changes to *SSAP No. 86— Derivatives* adopted by the Statutory Accounting Principles (E) Working Group in agenda item #2021-20.

Hearing no objection, Gosselin stated that the proposal will be considered exposed for a xx-day public comment period ending Feb. 1, 2023.

e. Agenda Item 2022-18BWG

Gosselin stated that this proposal affects the life/fraternal and separate accounts filings. This is an instructional correction on the handling of exchange traded funds (ETFs) and/or SVO identified funds within the interest maintenance reserve (IMR) and the asset valuation reserve (AVR). The classification of bond mutual funds is no longer used in statement reporting within the *Accounting Practices and Procedures Manual* (AP&P Manual) nor within the *Purposes and Procedures Manual of the NAIC's Investment Analysis Office* (P&P Manual). However, the IMR/AVR instructions have not been updated to reflect the new terminology.

Hearing no objection, Gosselin stated that the proposal will be considered exposed for a xx-day public comment period ending Feb. 1, 2023.

f. Agenda Item 2022-20BWG

Mary Caswell (NAIC) stated that this proposal affects the health blank and the life supplement to the health blank. It modifies the instructions and blanks for the health exhibits that reference vision and dental lines of business to be consistent with all other statement types. In the annual health blank, it will impact the Analysis of Operations by Lines of Business and the underwriting and investment exhibits 1, 2, 2A, 2B and 2D. For the annual life (Health Supplement) it will impact the Analysis of Operations by Lines of Business, and for the quarterly health it will impact the quarterly Underwriting and Investment Exhibit.

Hearing no objection, Gosselin stated that the proposal will be considered exposed for a xx-day public comment period ending Feb. 1, 2023.

4. Adopted the Editorial Listing

Hudson made a motion, seconded by Drutz, to adopt the editorial listing (Attachment Two-C). The motion passed unanimously.

5. Approved Language Added to the Proposal Form to Address Duplication of Reporting

Gosselin stated that the revised blanks proposal form is included in the meeting materials. The tracked changes show the added language to address concerns that any duplication of reporting has been considered and explained.

Hearing no objection to adding the additional language, Gosselin instructed NAIC staff to make the changes as presented (Attachment Two-D).

6. Reviewed its 2023 Proposed Charges

Gosselin stated that the Working Group's 2023 proposed charges posted as additional meeting materials were adopted by the Financial Condition (E) Committee during its Nov. 15 meeting (*see NAIC Proceedings – Fall 2022, Financial Condition (E) Committee, Attachment One-B*). The revisions to the 2022 charges include new language to address duplication in reporting, and a new charge was assigned to address the elimination of data no longer needed through the proposal process. She stated that no action by the Working Group was needed as the charges were assigned from the Financial Condition (E) Committee.

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

Bruggeman stated that this memorandum details disclosures required as part of *Interpretation (INT) 22-02: Third Quarter 2022 Reporting of the Inflation Reduction Act – Corporate Alternate Minimum Tax* adopted by the Statutory Accounting Principles (E) Working Group during its Oct. 24 meeting. These disclosures are required in the statutory financial statements without further action from the Blanks (E) Working Group. Bruggeman requested that this memorandum be posted to the Blanks (E) Working Group web page to assist insurers in identifying and completing the disclosures. He stated that the Statutory Accounting Principles (E) Working Group is considering extending this through the first quarter of 2023 with an additional disclosure for year-end. This extension is anticipated to be considered for adoption at the Fall National Meeting. An updated memorandum will be submitted to the Blanks (E) Working Group if a change or extension is adopted.

Bruggeman made a motion, seconded by Hudson, to receive the memorandum (Attachment Two-E). The motion passed unanimously.

8. Reviewed State Filing Checklists

Gosselin stated that one of the Working Group charges is to monitor the state filing checklists to maintain the current filing requirements.

Doggett made a motion, seconded by Shanahan, to approve the state filing checklists (Attachment Two-F). The motion passed unanimously.

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

SharePoint/NAIC Support Staff Hub/Committees/E Committee/APPTF/2022 Fall NM/Minutes/BWG/11 17 2022 blanks.docx

NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

DATE: <u>08/17/2022</u>		FOR NAIC USE ONLY	
CONTACT PERSON:	_____	Agenda Item # <u>2022-14BWG Mod</u>	
TELEPHONE:	_____	Year <u>2023</u>	
EMAIL ADDRESS:	_____	Changes to Existing Reporting <input checked="" type="checkbox"/> [X]	
ON BEHALF OF:	_____	New Reporting Requirement <input type="checkbox"/> []	
NAME:	<u>Kim Hudson</u>	REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT	
TITLE:	_____	No Impact <input checked="" type="checkbox"/> [X]	
AFFILIATION:	<u>California Department of Insurance</u>	Modifies Required Disclosure <input type="checkbox"/> []	
ADDRESS:	<u>300 South Spring St.</u>	DISPOSITION	
	<u>Los Angeles, CA 90013</u>	[] Rejected For Public Comment	
		[] Referred To Another NAIC Group	
		[X] Received For Public Comment	
		[] Adopted Date _____	
		[] Rejected Date _____	
		[] Deferred Date _____	
		[] Other (Specify) _____	

BLANK(S) TO WHICH PROPOSAL APPLIES

- | | | |
|---|---|---|
| <input checked="" type="checkbox"/> ANNUAL STATEMENT | <input type="checkbox"/> INSTRUCTIONS | <input checked="" type="checkbox"/> CROSSCHECKS |
| <input checked="" type="checkbox"/> QUARTERLY STATEMENT | <input type="checkbox"/> BLANK | |
| <input checked="" type="checkbox"/> Life, Accident & Health/Fraternal | <input type="checkbox"/> Separate Accounts | <input type="checkbox"/> Title |
| <input type="checkbox"/> Property/Casualty | <input type="checkbox"/> Protected Cell | <input type="checkbox"/> Other _____ |
| <input type="checkbox"/> Health | <input type="checkbox"/> Health (Life Supplement) | |

Anticipated Effective Date: Annual 2023

IDENTIFICATION OF ITEM(S) TO CHANGE

Modify Exhibit 1, Part 1 and 2, and Exhibit 8, Part 1 and 2, in the life and accident and health (A&H)/fraternal blank, to include the line of business detail reported on the Analysis of Operations by Lines of Business pages. Update crosscheck references on Summary of Operations, Analysis of Operations, 5-Year Historical and Schedule S.

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

The purpose of this proposal is to make the lines of business reported on Exhibit 1 and Exhibit 8 consistent with the lines of business being reported on the Analysis of Operations by Lines of Business pages.

NAIC STAFF COMMENTS

Comment on Effective Reporting Date: _____

Other Comments:

** This section must be completed on all forms.

Revised 7/18/2022

ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL

EXHIBIT 1 – PART 1 – PREMIUMS AND ANNUITY CONSIDERATIONS FOR LIFE AND ACCIDENT AND HEALTH CONTRACTS

Amounts reported should be reflected in U.S. dollars based on the foreign currency exchange rate. Refer to *SSAP No. 23—Foreign Currency Transactions and Translations* for accounting guidance. Any foreign currency exchange gain or loss is reported as a realized capital gain or loss.

The separation into first-year, single and renewal is required only for Columns ~~3-2~~ and 4.

- Include: Contract, membership and other fees whether or not retained by agents.
Experience rating refunds and accrued return retrospective premiums. Refer to *SSAP No. 66—Retrospectively Rated Contracts* for accounting guidance.
- Exclude: Amounts attributable to uninsured plans and the uninsured portions of partially insured plans.
- Deduct: Refunds to policyholders for direct payment of industrial premiums.
Premiums and annuity considerations returned.
- Do not deduct: Commissions and allowances on reinsurance premiums assumed and ceded.

The reporting entity shall not omit the columns for any lines of business in which it is not engaged. All figures for the ordinary variable life insurance business of the reporting entity, excluding separate accounts items, shall be included in Column ~~3-2~~.

Include premiums and annuity considerations that are transferred to the Separate Accounts Statement. They are also to be reported as premiums and annuity considerations in the Separate Accounts Statement.

~~Column 9 — Credit Accident and Health (Group and Individual)~~

~~Include: — Business not exceeding 120 months.~~

~~Column 10 — Other 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.~~

Column ~~12-7~~ – Fraternal

Transactions related to the fraternal mission.

Line 1 – Uncollected Premiums and Considerations First Year (Other Than Single) and
Line 11 – Uncollected Premiums and Considerations Renewal }

These are premiums and considerations on contracts in force which were due before the end of the year and unpaid on the valuation date or have not been recorded in the premium or consideration account.

The ~~sum of~~ Column ~~8, 9 and 10~~6 should be included on Page 2, Line 15.1, Column 1.

- Line 2 – Deferred and Accrued Premiums and Considerations First Year (Other Than Single) and }
 Line 12 – Deferred and Accrued Premiums and Considerations Renewal }
 Include: Change in experience rating refund liability and accrued return retrospective premiums.

These are premiums and considerations on policies in force that were due on policies in force extending from (and including) the modal (monthly, quarterly, semiannual) premium due date or dates following the valuation date to the next policy anniversary date when annualized premium was assumed to be collected in the reserve valuation.

- Line 4 – Advance Premiums and Considerations First Year (Other Than Single) and }
 Line 14 – Advance Premiums and Considerations Renewal }
 Include: Premiums and considerations on certificates in force received by the reporting entity prior to the valuation date but that are due on or after the next certificate anniversary date.

Reporting entities may include here unearned premiums on accident and health business.

The total of these lines, excluding A&H unearned premium reserve, must balance to Page 3, Line 8, or to this item prior to deduction of discount depending upon the basis used for crediting advance premiums to the premium account.

The ~~sum of~~ Columns ~~68 through 10~~ should equal Schedule H, Part 2, Line A2, Column 1.

- Line 6 – Collected During Year – First Year (Other Than Single)
 Include: All premiums and considerations (other than single premiums) pertaining to the first contract year.
 Experience rating refunds and return retrospective premiums received.
 Deduct: Experience rating refunds and return retrospective premiums paid.

- Line 10 – Single Premiums and Considerations – Single
 Include: All single premiums and considerations and dividends/refunds, coupons, guaranteed annual pure endowments and similar benefits applied to provide paid-up additions and annuities.

- Line 16 – Collected During Year - Renewal
 Include: All other premiums and considerations, including dividends/refunds, coupons, guaranteed annual pure endowments and similar benefits applied to pay renewal premiums and to shorten the endowment or premium-paying period.
 Experience rating refunds and return retrospective premiums received.
 Deduct: Experience rating refunds and return retrospective premiums paid.

- Line 20.4 – Net Total Premiums and Annuity Considerations – Total

Column 1 less Column ~~84~~ should agree with Summary of Operations, Line 1, and all appropriate columns should agree with Line 1 of Analysis of Operations by Lines of Business – Summary. (Column 9 – YRT Mortality Risk Only on the Analysis of Operations by Lines of Business - Summary is not included in Exhibit 1, Part 1).

EXHIBIT 1 – PART 2 – POLICYHOLDERS’ DIVIDENDS, REFUNDS TO MEMBERS AND COUPONS APPLIED, REINSURANCE COMMISSIONS AND EXPENSE ALLOWANCES AND COMMISSIONS INCURRED

The separation into first-year, single and renewal is required only for Columns ~~3-2~~ and 4.

~~Column 9 – Credit Accident and Health (Group and Individual)~~

~~Include: – Business not exceeding 120 months.~~

~~Column 10 – Other 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.~~

Column ~~12-7~~ – Fraternal

Transactions related to the fraternal mission.

Line 22 – Dividends and Coupons Applied All Other

Include: Coupons, guaranteed annual pure endowments and similar benefits.

Line 26.1 – Reinsurance Ceded

The ~~sum of~~ Columns ~~8 through 106~~ should equal Schedule H, Part 4, Line B4, Column 1.

Line 26.2 – Reinsurance Assumed

The ~~sum of~~ Columns ~~8 through 106~~ should equal Schedule H, Part 4, Line A4, Column 1.

EXHIBIT 8 – CLAIMS FOR LIFE AND ACCIDENT AND HEALTH CONTRACTS

Amounts relating to uninsured accident and health plans and the uninsured portion of partially insured accident and health plans should be excluded from this exhibit.

Do not include amounts for loss/claims adjusting expenses.

PART 1 – LIABILITY END OF CURRENT YEAR

This part of the exhibit provides an analysis of the contract liability reported in the balance sheet.

A reporting entity shall not omit the columns for any lines of business in which it is not engaged. All figures for the ordinary variable life insurance business of the reporting entity, excluding separate accounts items, shall be included in Column 32. ~~Fraternal benefit societies do not need to complete Columns 2, 6, 7, 8, 9 and 10 since the columns reflect lines of business not written by fraternal.~~

Exclude liabilities reported in the Separate Accounts Statement.

For each item:

Net = Direct + Reinsurance Assumed – Reinsurance Ceded

~~Column 6 — Credit Life (Group and Individual) and~~

~~Column 10 — Accident and Health Credit (Group and Individual)~~

~~Include: — Business not exceeding 120 months duration.~~

~~**These columns are not applicable to Fraternal Benefit Societies.**~~

~~Column 11 — Other 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.~~

Line 1 – Due and Unpaid

Include: Only claims which are complete except for the payment of the amount due, or the recording of the amount paid in the appropriate claims accounts.

Line 2 – In Course of Settlement

Include: Other contract claims that have been reported and are pending at the end of the year. They represent cases that are at different stages of completion of claim processing; ranging from the time of initial receipt of claims or notification of claims to the time where the cases are nearly complete, but not complete enough to be shown in Line 1. Claims in course of settlement are segregated between Resisted, Line 2.1 and Other, Line 2.2.

Line 2.1 – Resisted

Include: Resisted claims on life and annuity contracts. A claim is considered resisted when it is in dispute and not resolved on the statement date.

Line 2.2 – Other

Include: Claims in course of settlement, not shown in Line 2.1, including resisted accident and health claims.

Line 3 – Incurred but Unreported

Report all contract claims incurred on or prior to December 31 of the statement year but not reported to the company until after that date. Only the portion of disability benefits which pertain to disability periods prior to January 1 of the year following the statement year should be reported; for example, the amount which would be payable for the elapsed period if disability were approved. The liability for unaccrued benefits is included in the Certificate and Contract Reserves liability (Page 3, Lines 1 and 2 and Exhibits 5 and 6).

Line 4 – Totals

Line 4.1 = Line 1.1 + Line 2.11 + Line 2.21 + Line 3.1

Line 4.2 = Line 1.2 + Line 2.12 + Line 2.22 + Line 3.2

Line 4.3 = Line 1.3 + Line 2.13 + Line 2.23 + Line 3.3

Line 4.4 = Line 1.4 + Line 2.14 + Line 2.24 + Line 3.4

Line 4.4, Column 1 should agree with Page 3, the sum of Lines 4.1 and 4.2

EXHIBIT 8 – CLAIMS FOR LIFE AND ACCIDENT AND HEALTH CONTRACTS
PART 2 – INCURRED DURING THE YEAR

A reporting entity shall not omit the columns for any lines of business in which it is not engaged. ~~Fraternal benefit societies do not need to complete Columns 2, 6, 7, 8, 9 and 10 since these columns reflect lines of business not written by fraternal.~~

Include benefits and withdrawals that are transferred from the Separate Accounts Statement. They are also to be reported as benefits and withdrawals in the Separate Accounts Statement.

~~Column 6 — Credit Life (Group and Individual) and
 Column 10 — Accident and Health Credit (Group and Individual)~~

~~Include: — Business not exceeding 120 months duration.~~

~~Column 11 — Other 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.~~

For Lines 1, 2, 4, and 6: Net = Direct + Reinsurance Assumed – Reinsurance Ceded

Line 1 – Settlements During the Year

Include: Contract claim amounts retained under supplementary contracts.

Line 3 – Amounts Recoverable from Reinsurers December 31, Current Year and
 Line 5 – Amounts Recoverable from Reinsurers December 31, Prior Year }

Include Reinsurance recoveries billed on paid losses but not received.

These amounts should agree to the amounts reported in Schedule S, Part 2, Column 6.

Line 6 – Incurred Benefits

Line 6.1 = Line 1.1 + Line 2.1 – Line 4.1

Line 6.2 = Line 1.2 + Line 2.2 – Line 4.2

Line 6.3 = Line 1.3 + Line 2.3 + Line 3 – Line 4.3 – Line 5

Line 6.4 = Line 1.4 + Line 2.4 – Line 3 – Line 4.4 + Line 5

ANALYSIS OF OPERATIONS BY LINES OF BUSINESS – SUMMARY

Detail Eliminated to Conserve Space

Column 8 – Other Lines of Business

A company that is engaged in one or more insurance businesses (other than life business e.g., workers' compensation, aviation reinsurance) that cannot be reported in the columns on pages for Individual Life Insurance, Group Life Insurance, Individual Annuities, Group Annuities and Accident and Health shall add the amounts for each additional line of business and shall enter the total in Column 8.

Include Any Business that is not reported in Columns 2 through 7 or Column 9.

Column 8, Line 21 should agree with Exhibit 1 Part 2, Line 31, Column ~~118~~.

ANALYSIS OF OPERATIONS BY LINES OF BUSINESS – INDIVIDUAL LIFE INSURANCE

Detail Eliminated to Conserve Space

Line 21 – Commissions on Premiums (Direct Business Only)

Columns ~~2 through 11~~ should agree with Exhibit 1 Part 2, Line 31, Column 2.

~~Columns 3, 4, 5, 6, 7, 8, 9 and 11 should agree with Exhibit 1 Part 2, Line 31, Column 3.~~

~~Column 10 plus Analysis of Operations – Group Life Insurance, column 7, line 21 should agree with Exhibit 1 Part 2, Line 31, Column 5.~~

ANALYSIS OF OPERATIONS BY LINES OF BUSINESS – GROUP LIFE INSURANCE

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⌶
⌵

Detail Eliminated to Conserve Space

Line 21 – Commissions on Premiums (Direct Business Only)

Columns ~~2, 3, 4, 5, 6 and 8 through 8~~ should agree with Exhibit 1 Part 2, Line 31, Column ~~63~~.

Note: Column 7 is included in Exhibit 1 Part 2, Line 31, column 5 with individual credit life business.

ANALYSIS OF OPERATIONS BY LINES OF BUSINESS – GROUP ANNUITIES

⌵
⌶
⌵

Detail Eliminated to Conserve Space

Line 21 – Commissions on Annuity Considerations and Deposit-Type Contracts (Direct Business Only)

Columns 2, 3, 4, 5 and 7 should agree with Exhibit 1 Part 2, Line 31, Column ~~75~~.

ANALYSIS OF OPERATIONS BY LINES OF BUSINESS – ACCIDENT AND HEALTH

⌵
⌶
⌵

Detail Eliminated to Conserve Space

Line 21 – Commissions on Premiums (Direct Business Only)

Column1 should agree with Exhibit 1 Part 2, Line 31, Columns ~~8, 9 and 106~~.

FIVE-YEAR HISTORICAL DATA

Detail Eliminated to Conserve Space

Premium Income - Lines of Business
(Exhibit 1 – Part 1)

***** 2023 Reporting Note*** - Complete all columns with the new Lines of Business data.**

Line 14 – ~~Industrial Individual Life~~

All years Exhibit 1, Part 1, Line 20.4, Column 2

Line 15.1 – ~~Ordinary Life Insurance~~ Group Life

All years Exhibit 1, Part 1, Line 20.4, Column 3

~~Line 15.2 — Ordinary Individual Annuities~~

All years Exhibit 1, Part 1, Line 20.4, Column 4

Line 16 – ~~Credit Life (Group and Individual)~~ Individual Annuities

All years Exhibit 1, Part 1, Line 20.4, Column ~~5~~4

Line 17.1 – ~~Group Life Insurance~~ Group Annuities

All years Exhibit 1, Part 1, Line 20.4, Column ~~6~~5

~~Line 17.2 — Group Annuities~~

All years Exhibit 1, Part 1, Line 20.4, Column 7

Line 18.1 – ~~A&H — Group~~ Accident & Health

All years Exhibit 1, Part 1, Line 20.4, Column ~~8~~6

~~Line 18.2 — A&H — Credit~~

All years Exhibit 1, Part 1, Line 20.4, Column 9

~~Line 18.3 — A&H — Other~~

All years Exhibit 1, Part 1, Line 20.4, Column 10

Line 19 – ~~Aggregate of All~~ Other Lines of Business

All years Exhibit 1, Part 1, Line 20.4, Column ~~11~~8

SCHEDULE S – PART 1 – SECTION 1

REINSURANCE ASSUMED LIFE INSURANCE, ANNUITIES, DEPOSIT FUNDS AND OTHER LIABILITIES WITHOUT LIFE OR DISABILITY CONTINGENCIES, AND RELATED BENEFITS LISTED BY REINSURED COMPANY AS OF DECEMBER 31, CURRENT YEAR



Detail Eliminated to Conserve Space



Column 10 – Premiums

To agree with Exhibit 1, Part 1, Line 20.2, Columns 2 through 75.

For deposit funds and other liabilities without life or disability contingencies leave this column blank.

Column 11 – Reinsurance Payable on Paid and Unpaid Losses

To agree with Exhibit 8, Part 1, Line 4.2, Columns 2 through 85. For deposit funds and other liabilities without life or disability contingencies, leave this column blank.

SCHEDULE S – PART 1 – SECTION 2

REINSURANCE ASSUMED ACCIDENT AND HEALTH INSURANCE LISTED BY REINSURED COMPANY AS OF DECEMBER 31, CURRENT YEAR



Detail Eliminated to Conserve Space



Column 8 – Premiums

To agree with Exhibit 1, Part 1, Line 20.2, Columns 8 through 106.

Column 11 – Reinsurance Payable on Paid and Unpaid Losses

To agree with Exhibit 8, Part 1, Line 4.2, Columns 9 through 116.

QUARTERLY STATEMENT INSTRUCTIONS – LIFE/FRATERNAL

EXHIBIT 1**DIRECT PREMIUMS AND DEPOSIT-TYPE CONTRACTS**

Report the Total Direct Life and Accident and Health Premiums, Annuity Considerations and Deposit-Type Contracts on a gross basis.

- Include: Contract, membership and other fees, whether or not retained by agents.
- Exclude: Amounts attributable to uninsured plans and the uninsured portions of partially insured plans.
- Deduct: Refunds to policyholders for direct payment of industrial premiums.
Premiums and annuity considerations returned.

Column 2 – Prior Year to Date

Amounts in Lines 1 through ~~13~~7 should agree with the prior year's corresponding quarterly statement Exhibit 1, Column 1.

Column 3 – Prior Year Ended December 31

Line 1 – Amount should agree with the prior year's annual statement Exhibit 1, Part 1, Line 20.1 (Direct), Column 2.

~~This line is not applicable to Fraternal Benefit Societies.~~

Line 2 – Amount should agree with the prior year's annual statement Exhibit 1, Part 1, Line 20.1 (Direct), Column 3.

Line 3 – Amount should agree with the prior year's annual statement Exhibit 1, Part 1, Line 20.1 (Direct), Column 4.

Line 4 – Amount should agree with the prior year's annual statement Exhibit 1, Part 1, Line 20.1 (Direct), Column 5.

~~This line is not applicable to Fraternal Benefit Societies.~~

Line 5 – Amount should agree with the prior year's annual statement Exhibit 1, Part 1, Line 20.1 (Direct), Column 6.

~~This line is not applicable to Fraternal Benefit Societies.~~

Line 6 – Amount should agree with the prior year's annual statement Exhibit 1, Part 1, Line 20.1 (Direct), Column 7.

~~This line is not applicable to Fraternal Benefit Societies.~~

Line 7 – Amount should agree with the prior year's annual statement Exhibit 1, Part 1, Line 20.1 (Direct), Column 8.

~~This line is not applicable to Fraternal Benefit Societies.~~

Line 8 – Amount should agree with the prior year's annual statement Exhibit 1, Part 1, Line 20.1 (Direct), ~~Column 9~~Sum of Columns 2 through 8.

~~This line is not applicable to Fraternal Benefit Societies.~~

~~Line 9 — Amount should agree with the prior year's annual statement Exhibit 1, Part 1, Line 20.1 (Direct), Column 10.~~

~~Line 10 — Amount should agree with the prior year's annual statement Exhibit 1, Part 1, Line 20.1 (Direct), Column 11.~~

~~Line 11 — Amount should agree with the prior year's annual statement Exhibit 1, Part 1, Line 20.1 (Direct), Sum of Columns 2 through 11.~~

~~Line 12 — Amount should agree with the prior year's annual statement Exhibit 1, Part 1, Line 20.1 (Direct), Column 12.~~

~~This line is not applicable to Life Accident and Health Companies.~~

~~Line 149— Amount should agree with the prior year's annual statement Schedule T, Line 95 Column 7, Totals (Direct Business).~~

ANNUAL STATEMENT BLANKS – LIFE/FRATERNAL

EXHIBIT 1 – PART 1 – PREMIUMS AND ANNUITY CONSIDERATIONS FOR LIFE AND ACCIDENT AND HEALTH CONTRACTS

	1 Total	2		3		4		5		6		7		8		9		10		11		12	
		Industrial/Individual Life	Group Life Insurance	Individual Annuities	Credit Life (Group and Individual) Group Annuities	Life Insurance Accident & Health	Group Annuities Fraternal	Group Other Lines of Business	Credit (Group and Individual)	Other	Aggregate of All Other Lines of Business	Fraternal (Fraternal Benefit Societies Only)											
													Ordinary		Insurance		Group		Accident and Health				
FIRST YEAR (other than single)																							
1.	Uncollected.....																						
2.	Deferred and accrued.....																						
3.	Deferred, accrued and uncollected:																						
3.1	Direct.....																						
3.2	Reinsurance assumed.....																						
3.3	Reinsurance ceded.....																						
3.4	Net (Line 1 + Line 2).....																						
4.	Advance.....																						
5.	Line 3.4 - Line 4.....																						
6.	Collected during year:																						
6.1	Direct.....																						
6.2	Reinsurance assumed.....																						
6.3	Reinsurance ceded.....																						
6.4	Net.....																						
7.	Line 5 + Line 6.4.....																						
8.	Prior year (uncollected + deferred and accrued - advance)																						
9.	First year premiums and considerations:																						
9.1	Direct.....																						
9.2	Reinsurance assumed.....																						
9.3	Reinsurance ceded.....																						
9.4	Net (Line 7 - Line 8).....																						
SINGLE																							
10.	Single premiums and considerations:																						
10.1	Direct.....																						
10.2	Reinsurance assumed.....																						
10.3	Reinsurance ceded.....																						
10.4	Net.....																						
RENEWAL																							
11.	Uncollected.....																						
12.	Deferred and accrued.....																						
13.	Deferred, accrued and uncollected:																						
13.1	Direct.....																						
13.2	Reinsurance assumed.....																						
13.3	Reinsurance ceded.....																						
13.4	Net (Line 11 + Line 12).....																						
14.	Advance.....																						
15.	Line 13.4 - Line 14.....																						
16.	Collected during year:																						
16.1	Direct.....																						
16.2	Reinsurance assumed.....																						
16.3	Reinsurance ceded.....																						
16.4	Net.....																						
17.	Line 15 + Line 16.4.....																						
18.	Prior year (uncollected + deferred and accrued - advance)																						
19.	Renewal premiums and considerations:																						
19.1	Direct.....																						
19.2	Reinsurance assumed.....																						
19.3	Reinsurance ceded.....																						
19.4	Net (Line 17 - Line 18).....																						
TOTAL																							
20.	Total premiums and annuity considerations:																						
20.1	Direct.....																						
20.2	Reinsurance assumed.....																						
20.3	Reinsurance ceded.....																						
20.4	Net (Lines 9.4 + 10.4 + 19.4).....																						

EXHIBIT 1 – PART 2 – POLICYHOLDERS' DIVIDENDS, REFUNDS TO MEMBERS AND COUPONS APPLIED, REINSURANCE COMMISSIONS AND EXPENSE ALLOWANCES AND COMMISSIONS INCURRED (Direct Business Only)

	Insurance											
	1	2	Ordinary		5	Group		Accident and Health			11	12
			3	4		6	7	8	9	10		
Total	Industrial Individual Life	Group Life Insurance	Individual Annuities	Credit Life (Group and Individual) Group Annuities	Life Insurance Accident & Health	Annuities Fraternal	Group Other Lines of Business	Credit (Group and Individual)	Other	Aggregate of All Other Lines of Business	Fraternal Benefit Societies Only	
POLICYHOLDERS'S DIVIDENDS, REFUNDS TO MEMBERS AND COUPONS APPLIED (included in Part 1)												
21. To pay renewal premiums.....												
22. All other												
REINSURANCE COMMISSIONS AND EXPENSE ALLOWANCES INCURRED												
23. First year (other than single):												
23.1 Reinsurance ceded												
23.2 Reinsurance assumed.....												
23.3 Net ceded less assumed.....												
24. Single:												
24.1 Reinsurance ceded												
24.2 Reinsurance assumed.....												
24.3 Net ceded less assumed.....												
25. Renewal:												
25.1 Reinsurance ceded												
25.2 Reinsurance assumed.....												
25.3 Net ceded less assumed.....												
26. Totals:												
26.1 Reinsurance ceded (Page 6, Line 6)												
26.2 Reinsurance assumed (Page 6, Line 22).....												
26.3 Net ceded less assumed.....												
COMMISSIONS INCURRED (direct business only)												
27. First year (other than single).....												
28. Single.....												
29. Renewal.....												
30. Deposit-type contract funds												
31. Totals (to agree with Page 6, Line 21)												

EXHIBIT 8 – CLAIMS FOR LIFE AND ACCIDENT AND HEALTH CONTRACTS
PART 1 – Liability End of Current Year

	1	2	Ordinary			6	Group		Accident and Health		
			3	4	5		7	8	9	10	11
	Total	Industrial Individual Life	Group Life Insurance	Individual Annuities	Supplementary Contracts Group Annuities	Credit Life (Group and Individual) Accident & Health	Life Insurance Fraternal	Annuities Other Lines of Business	Group	Credit (Group and Individual)	Other
1. Due and unpaid:											
1.1 Direct
1.2 Reinsurance assumed
1.3 Reinsurance ceded.....
1.4 Net
2. In course of settlement:											
2.1 Resisted.....											
2.11 Direct
2.12 Reinsurance assumed
2.13 Reinsurance ceded.....
2.14 Net	(b).....	(b).....	(b).....	.....	(b).....	(b).....	.....	.....	.....	.....
2.2 Other											
2.21 Direct
2.22 Reinsurance assumed
2.23 Reinsurance ceded.....
2.24 Net	(b).....	(b).....	(b).....	.....	(b).....	(b).....	.....	(b).....	(b).....	(b).....
3. Incurred but unreported:											
3.1 Direct
3.2 Reinsurance assumed
3.3 Reinsurance ceded.....
3.4 Net	(b).....	(b).....	(b).....	.....	(b).....	(b).....	.....	(b).....	(b).....	(b).....
4. TOTALS.....											
4.1 Direct
4.2 Reinsurance assumed
4.3 Reinsurance ceded.....
4.4 Net	(a)	(a)	.....	.....	.....	(a)	.....	.....	.....	.....

(a) Including matured endowments (but not guaranteed annual pure endowments) unpaid amounting to \$..... in Column 2, and \$..... in Column 3, and \$..... in Column 7.

(b) Include only portion of disability and accident and health claim liabilities applicable to assumed "accrued" benefits. Reserves (including reinsurance assumed and net of reinsurance ceded) for unaccrued benefits for Ordinary Life Insurance \$..... Individual Annuities \$..... Credit Life (Group and Individual) \$..... and Group Life \$..... are included in Page 3, Line 1, (See Exhibit 5, Section on Disability Disabled Lives); and for Group Accident and Health \$..... Credit (Group and Individual) Accident and Health \$..... and Other Accident and Health \$..... are included in Page 3, Line 2, (See Exhibit 6, Claim Reserve).

(b) Include only portion of disability and accident and health claim liabilities applicable to assumed "accrued" benefits. Reserves (including reinsurance assumed and net of reinsurance ceded) for unaccrued benefits for Individual Life \$..... Group Life \$..... and Individual Annuities \$..... are included in Page 3, Line 1, (See Exhibit 5, Section on Disability Disabled Lives); and for Accident and Health \$..... are included in Page 3, Line 2, (See Exhibit 6, Claim Reserve).

EXHIBIT 8 – CLAIMS FOR LIFE AND ACCIDENT AND HEALTH CONTRACTS
PART 2 – Incurred During the Year

	1	2	Ordinary			6	Group		Accident and Health		
			3	4	5		7	8	9	10	11
	Total	Industrial Individual Life (a)	Group Life Insurance (b)	Individual Annuities	Supplementary Contracts Group Annuities	Credit Life (Group and Individual) Accident & Health	Life Insurance (e) Fraternal	Annuities Other Lines of Business	Group	Credit (Group and Individual)	Other
1. Settlements during the year:											
1.1 Direct.....											
1.2 Reinsurance assumed.....											
1.3 Reinsurance ceded.....											
1.4 Net.....	(d)										
2. Liability December 31, current year from Part 1:											
2.1 Direct.....											
2.2 Reinsurance assumed.....											
2.3 Reinsurance ceded.....											
2.4 Net.....											
3. Amounts recoverable from reinsurers December 31, current year....											
4. Liability December 31, prior year:											
4.1 Direct.....											
4.2 Reinsurance assumed.....											
4.3 Reinsurance ceded.....											
4.4 Net.....											
5. Amounts recoverable from reinsurers December 31, prior year.....											
6. Incurred benefits:											
6.1 Direct.....											
6.2 Reinsurance assumed.....											
6.3 Reinsurance ceded.....											
6.4 Net.....											

(a) Including matured endowments (but not guaranteed annual pure endowments) amounting to \$..... in Line 1.1, \$..... in Line 1.4, \$..... in Line 6.1 and \$..... in Line 6.4.

~~(b) Including matured endowments (but not guaranteed annual pure endowments) amounting to \$..... in Line 1.1, \$..... in Line 1.4, \$..... in Line 6.1 and \$..... in Line 6.4.~~

(eb) Including matured endowments (but not guaranteed annual pure endowments) amounting to \$..... in Line 1.1, \$..... in Line 1.4, \$..... in Line 6.1 and \$..... in Line 6.4.

(de) Includes \$..... premiums waived under total and permanent disability benefits.

SUMMARY OF OPERATIONS

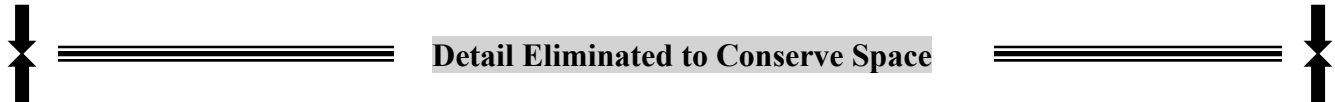
	1	2
	Current Year	Prior Year
1. Premiums and annuity considerations for life and accident and health contracts (Exhibit 1, Part 1, Line 20.4, Col. 1; less Col. 4+8).....		
2. Considerations for supplementary contracts with life contingencies		
3. Net investment income (Exhibit of Net Investment Income, Line 17).....		
4. Amortization of Interest Maintenance Reserve (IMR, Line 5).....		
5. Separate Accounts net gain from operations excluding unrealized gains or losses.....		
6. Commissions and expense allowances on reinsurance ceded (Exhibit 1, Part 2, Line 26.1, Col. 1).....		
7. Reserve adjustments on reinsurance ceded.....		
8. Miscellaneous Income:		
8.1 Income from fees associated with investment management, administration and contract guarantees from Separate Accounts		
8.2 Charges and fees for deposit-type contracts		
8.3 Aggregate write-ins for miscellaneous income.....		
9. Totals (Lines 1 to 8.3).....		
10. Death benefits		
11. Matured endowments (excluding guaranteed annual pure endowments).....		
12. Annuity benefits (Exhibit 8, Part 2, Line 6.4, Cols. 4 + 58).....		


Detail Eliminated to Conserve Space


FIVE-YEAR HISTORICAL DATA

Show amounts in whole dollars only, no cents; show percentages to one decimal place, i.e., 17.6
 \$000 omitted for amounts of life insurance

	1 2023	2 2022	3 2021	4 2020	5 2019
Life Insurance in Force					
(Exhibit of Life Insurance)					
1. Ordinary-whole life and endowment (Line 34, Col. 4)					
2. Ordinary-term (Line 21, Col. 4, less Line 34, Col. 4).....					
3. Credit life (Line 21, Col. 6)					
4. Group, excluding FEGLI/SGLI (Line 21, Col. 9 less Lines 43 & 44, Col. 4).....					
5. Industrial (Line 21, Col. 2)					
6. FEGLI/SGLI (Lines 43 & 44, Col. 4).....					
7. Total (Line 21, Col. 10)					
7.1 Total in force for which VM-20 deterministic/stochastic reserves are calculated.....					
New Business Issued					
(Exhibit of Life Insurance)					
8. Ordinary-whole life and endowment (Line 34, Col. 2)					
9. Ordinary-term (Line 2, Col. 4, less Line 34, Col. 2).....					
10. Credit life (Line 2, Col. 6)					
11. Group (Line 2, Col. 9).....					
12. Industrial (Line 2, Col. 2)					
13. Total (Line 2, Col. 10)					
Premium Income-Lines of Business					
(Exhibit 1 - Part 1)					
14. Industrial-Individual life (Line 20.4, Col. 2).....					
15.1 Ordinary life insurance-Group life (Line 20.4, Col. 3)					
15.2 Ordinary individual annuities (Line 20.4, Col. 4).....					
16. Credit life, (group and individual)Individual annuities (Line 20.4, Col. 54).....					
17.1 Group life insuranceannuities (Line 20.4, Col. 65)					
17.2 Group annuities (Line 20.4, Col. 7).....					
18.1 A & H groupAccident & health (Line 20.4, Col. 86)					
18.2 A & H credit (group and individual) (Line 20.4, Col. 9).....					
18.3 A & H other (Line 20.4, Col. 10).....					
19. Aggregate of all Other lines of business (Line 20.4, Col. 148)					
20. Total					


Detail Eliminated to Conserve Space

QUARTERLY STATEMENT BLANKS – LIFE/FRATERNAL

EXHIBIT 1

DIRECT PREMIUMS AND DEPOSIT-TYPE CONTRACTS

	1 Current Year to Date	2 Prior Year to Date	3 Prior Year Ended December 31
1. Industrial-Individual life
2. Ordinary life insurance Group life
3. Ordinary individual-Individual annuities
4. Credit life (group and individual) Group annuities
5. Group life insurance Accident & Health
6. Group annuities Fraternal
7. A & H - group Other Lines of Business
8. A & H - credit (group and individual)
9. A & H - other
10. Aggregate of all other lines of business
11. Subtotal (Lines 1 through 10)
12. Fraternal (Fraternal Benefit Societies Only)
138. Subtotal (Lines 1+ through 7+2)
149. Deposit-type contracts
1510. Total (Lines 13-8 and 149)
DETAILS OF WRITE-INS			
1001.
1002.
1003.
1098. Summary of remaining write ins for Line 10 from overflow page
1099. Total (Lines 1001 through 1003 plus 1098) (Line 10 above)

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NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

<p style="text-align: right;">DATE: <u>08/19/2022</u></p> <p>CONTACT PERSON: _____</p> <p>TELEPHONE: _____</p> <p>EMAIL ADDRESS: _____</p> <p>ON BEHALF OF: _____</p> <p>NAME: <u>Debbie Doggett</u></p> <p>TITLE: _____</p> <p>AFFILIATION: <u>Missouri Department of Insurance</u></p> <p>ADDRESS: <u>301 W High St #630</u> <u>Jefferson City, MO 65101</u></p>	<p style="text-align: center;"><u>FOR NAIC USE ONLY</u></p> <p>Agenda Item # <u>2022-15BWG</u></p> <p>Year <u>2023</u></p> <p>Changes to Existing Reporting <input checked="" type="checkbox"/> [X]</p> <p>New Reporting Requirement <input type="checkbox"/> []</p> <hr/> <p style="text-align: center;"><u>REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</u></p> <p>No Impact <input checked="" type="checkbox"/> [X]</p> <p>Modifies Required Disclosure <input type="checkbox"/> []</p> <hr/> <p style="text-align: center;"><u>DISPOSITION</u></p> <p><input type="checkbox"/> [] Rejected For Public Comment</p> <p><input type="checkbox"/> [] Referred To Another NAIC Group</p> <p><input checked="" type="checkbox"/> [X] Received For Public Comment</p> <p><input type="checkbox"/> [] Adopted Date _____</p> <p><input type="checkbox"/> [] Rejected Date _____</p> <p><input type="checkbox"/> [] Deferred Date _____</p> <p><input type="checkbox"/> [] Other (Specify) _____</p>
--	---

BLANK(S) TO WHICH PROPOSAL APPLIES

- | | | |
|---|--|---|
| <input checked="" type="checkbox"/> [X] ANNUAL STATEMENT | <input checked="" type="checkbox"/> [X] INSTRUCTIONS | <input checked="" type="checkbox"/> [X] CROSSCHECKS |
| <input type="checkbox"/> [] QUARTERLY STATEMENT | <input type="checkbox"/> [] BLANK | |
| <input checked="" type="checkbox"/> [X] Life, Accident & Health/Fraternal | <input type="checkbox"/> [] Separate Accounts | <input type="checkbox"/> [] Title |
| <input checked="" type="checkbox"/> [X] Property/Casualty | <input type="checkbox"/> [] Protected Cell | <input type="checkbox"/> [] Other _____ |
| <input type="checkbox"/> [] Health | <input type="checkbox"/> [] Health (Life Supplement) | |

Anticipated Effective Date: Annual 2023

IDENTIFICATION OF ITEM(S) TO CHANGE

Revise the language of the Schedule H, Part 5 to remove the 5% of premiums filing exemption (FE).

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

The purpose of the proposal is to remove the 5% of premium filing exemption on the Schedule H, Part 5. Before Schedule H was updated for Annual 2022 to bring uniformity in the accident and health lines of business, the Property/Casualty instructions for Schedule H, Part 5 had the less than 5% filing exemption and the Life/Fraternal instructions did not have the 5% filing exemption. The removal of the 5% exemption would require both Property/Casualty and Life/Fraternal filers to file the Schedule H, Part 5.

NAIC STAFF COMMENTS

Comment on Effective Reporting Date: _____

Other Comments:

** This section must be completed on all forms.

NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

<p style="text-align: right;">DATE: <u>08/23/2022</u></p> <p>CONTACT PERSON: _____</p> <p>TELEPHONE: _____</p> <p>EMAIL ADDRESS: _____</p> <p>ON BEHALF OF: _____</p> <p>NAME: <u>Steve Drutz</u></p> <p>TITLE: <u>Chief Financial Analyst</u></p> <p>AFFILIATION: <u>WA Office of the Insurance Commissioner</u></p> <p>ADDRESS: _____</p>	<p style="text-align: center;">FOR NAIC USE ONLY</p> <p>Agenda Item # <u>2022-16BWG</u></p> <p>Year <u>2023</u></p> <p>Changes to Existing Reporting <input checked="" type="checkbox"/> [X]</p> <p>New Reporting Requirement <input type="checkbox"/> []</p> <hr/> <p style="text-align: center;">REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</p> <p>No Impact <input checked="" type="checkbox"/> [X]</p> <p>Modifies Required Disclosure <input type="checkbox"/> []</p> <hr/> <p style="text-align: center;">DISPOSITION</p> <p>[<input type="checkbox"/>] Rejected For Public Comment</p> <p>[<input type="checkbox"/>] Referred To Another NAIC Group</p> <p>[<input checked="" type="checkbox"/>] Received For Public Comment</p> <p>[<input type="checkbox"/>] Adopted Date _____</p> <p>[<input type="checkbox"/>] Rejected Date _____</p> <p>[<input type="checkbox"/>] Deferred Date _____</p> <p>[<input type="checkbox"/>] Other (Specify) _____</p>
--	--

BLANK(S) TO WHICH PROPOSAL APPLIES

- | | | |
|---|---|---|
| <input checked="" type="checkbox"/> ANNUAL STATEMENT | <input checked="" type="checkbox"/> INSTRUCTIONS | <input checked="" type="checkbox"/> CROSSCHECKS |
| <input type="checkbox"/> QUARTERLY STATEMENT | <input checked="" type="checkbox"/> BLANK | |
| <input checked="" type="checkbox"/> Life, Accident & Health/Fraternal | <input type="checkbox"/> Separate Accounts | <input type="checkbox"/> Title |
| <input checked="" type="checkbox"/> Property/Casualty | <input type="checkbox"/> Protected Cell | <input type="checkbox"/> Other _____ |
| <input checked="" type="checkbox"/> Health | <input type="checkbox"/> Health (Life Supplement) | |

Anticipated Effective Date: Annual 2023

IDENTIFICATION OF ITEM(S) TO CHANGE

Remove Supplemental Health Care Exhibit Part 3 and Supplemental Health Care Exhibit’s Expense Allocation Report

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

The purpose of this proposal is to remove parts of the Supplemental Health Care Exhibit that are no longer used regularly as part of a review of the Annual Statement for duplication or items not regularly used by regulators.

NAIC STAFF COMMENTS

Comment on Effective Reporting Date: _____

Other Comments:



** This section must be completed on all forms.

ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, HEALTH, AND PROPERTY

SUPPLEMENTAL HEALTH CARE EXHIBIT – PARTS 1 AND, 2-AND-3

The purpose of this supplemental exhibit is to assist state and federal regulators in identifying and defining elements that make up the medical loss ratio as described in Section 2718(b) of the Public Health Service Act (PHSA) and for purposes of submitting a report to the HHS Secretary, as required by Section 2718(a) of the PHSA. The supplemental exhibit is also intended to track and compare financial results of health care business as reported in the annual financial statements. Thus, the numbers included in this supplemental exhibit are not the exact numbers that will be utilized for rebate purposes due to possible revisions for claim reserve run-off subsequent to year-end, statistical credibility concerns and other defined adjustments.

A schedule must be prepared and submitted for each jurisdiction in which the company has written direct comprehensive major medical health business, or has direct amounts paid, incurred or unpaid for provisions of health care services. In addition, a schedule must be prepared and submitted that contains the grand total (GT) for the company. However, insurers that have no business that would be included in Columns 1 through 9 or 12 of Part 1 for ANY of the states are not required to complete this supplement at all. If an insurer is required to file the supplement, then the insurer must complete Parts 1 and 2 for each state in which the insurer has any health business, even if a particular state will show \$0 earned premiums reported in Columns 1 through 9 or 12 of Part 1. ~~Also, Part 3 must be completed for any state in which there are non zero amounts in Columns 1 through 9 of Part 1. Companies should contact their domiciliary regulator to obtain a waiver of the filing if the only reportable business in Columns 1 through 9 are comprised of closed blocks of small group, large group or individual business that, if totaled across all states, does not equal 1,000 lives in total.~~


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Improving Health Care Quality Expenses – General Definition:

Quality Improvement (QI) expenses are expenses, other than those billed or allocated by a provider for care delivery (i.e., clinical or claims costs), for all plan activities that are designed to improve health care quality and increase the likelihood of desired health outcomes in ways that are capable of being objectively measured and of producing verifiable results and achievements.

The expenses must be directed toward individual enrollees or may be incurred for the benefit of specified segments of enrollees, recognizing that such activities may provide health improvements to the population beyond those enrolled in coverage, as long as no additional costs are incurred due to the non-enrollees other than allowable QI expenses associated with self-insured plans.

Qualifying QI expenses should be grounded in evidence-based medicine, widely accepted best clinical practice or criteria issued by recognized professional medical societies, accreditation bodies, government agencies or other nationally recognized health care quality organizations.

They should not be designed primarily to control or contain cost, although they may have cost-reducing or cost-neutral benefits, as long as the primary focus is to improve quality.

Qualifying QI activities are primarily designed to achieve the following goals set out in Section 2717 of the PHSA and Section 1311 of the PPACA:

- Improve health outcomes including increasing the likelihood of desired outcomes compared to a baseline and reducing health disparities among specified populations;
- Prevent hospital readmissions;
- Improve patient safety and reduce medical errors, lower infection and mortality rates;
- Increase wellness and promote health activities; or
- Enhance the use of health care data to improve quality, transparency and outcomes.

NOTE: Expenses that otherwise meet the definitions for QI but were paid for with grant money or other funding separate from premium revenues shall NOT be included in QI expenses.

SUPPLEMENTAL HEALTH CARE EXHIBIT – PART 1

(To Be Filed By April 1 – Not for Rebate Purposes – See Cautionary Statement at www.naic.org/cmte_e_app_blanks.htm.)

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Line 4 – Deductible Fraud and Abuse Detection/Recovery Expenses

This amount is the lesser of the expense reported in Part 3, Column 7, Lines 1.11, 2.11, 3.11, 4.11, 5.11, 6.11, 7.11, 8.11 and 9.11, and the fraud and abuse recoveries reported in Part 2, Line 3, Columns 1, 2, 3, 4, 5, 6, 7, 8 and 9, respectively.

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Line 6.1 – Improve Health Outcomes

Include expenses meeting the definition of Improve Health Outcomes in Improving Health Care Quality Expenses – General Definition Part 3, Column 1 that are not health information technology expenses.

Part 1, Column 1, Line 6.1 should tie to Part 3, Column 1, Line 1.10

Part 1, Column 2, Line 6.1 should tie to Part 3, Column 1, Line 2.10

Part 1, Column 3, Line 6.1 should tie to Part 3, Column 1, Line 3.10

Part 1, Column 4, Line 6.1 should tie to Part 3, Column 1, Line 4.10

Part 1, Column 5, Line 6.1 should tie to Part 3, Column 1, Line 5.10

Part 1, Column 6, Line 6.1 should tie to Part 3, Column 1, Line 6.10

Part 1, Column 7, Line 6.1 should tie to Part 3, Column 1, Line 7.10

Part 1, Column 8, Line 6.1 should tie to Part 3, Column 1, Line 8.10

Part 1, Column 9, Line 6.1 should tie to Part 3, Column 1, Line 9.10

Line 6.2 – Activities to Prevent Hospital Readmissions

Include expenses meeting the definition of Improving Activities to Prevent Hospital Readmissions in Improving Health Care Quality Expenses – General Definition Part 3, Column 2 that are not health information technology expenses.

Part 1, Column 1, Line 6.2 should tie to Part 3, Column 2, Line 1.10

Part 1, Column 2, Line 6.2 should tie to Part 3, Column 2, Line 2.10

Part 1, Column 3, Line 6.2 should tie to Part 3, Column 2, Line 3.10

Part 1, Column 4, Line 6.2 should tie to Part 3, Column 2, Line 4.10

Part 1, Column 5, Line 6.2 should tie to Part 3, Column 2, Line 5.10

Part 1, Column 6, Line 6.2 should tie to Part 3, Column 2, Line 6.10

Part 1, Column 7, Line 6.2 should tie to Part 3, Column 2, Line 7.10

Part 1, Column 8, Line 6.2 should tie to Part 3, Column 2, Line 8.10

Part 1, Column 9, Line 6.2 should tie to Part 3, Column 2, Line 9.10

Line 6.3 – Improve Patient Safety and Reduce Medical Errors

Include expenses meeting the definition of Improve Patient Safety and Reduce Medical Errors in Improving Health Care Quality Expenses – General Definition ~~Part 3, Column 3~~ that are not health information technology expenses.

~~Part 1, Column 1, Line 6.3 should tie to Part 3, Column 3, Line 1.10~~

~~Part 1, Column 2, Line 6.3 should tie to Part 3, Column 3, Line 2.10~~

~~Part 1, Column 3, Line 6.3 should tie to Part 3, Column 3, Line 3.10~~

~~Part 1, Column 4, Line 6.3 should tie to Part 3, Column 3, Line 4.10~~

~~Part 1, Column 5, Line 6.3 should tie to Part 3, Column 3, Line 5.10~~

~~Part 1, Column 6, Line 6.3 should tie to Part 3, Column 3, Line 6.10~~

~~Part 1, Column 7, Line 6.3 should tie to Part 3, Column 3, Line 7.10~~

~~Part 1, Column 8, Line 6.3 should tie to Part 3, Column 3, Line 8.10~~

~~Part 1, Column 9, Line 6.3 should tie to Part 3, Column 3, Line 9.10~~

Line 6.4 – Wellness and Health Promotion Activities

Include expenses meeting the definition of Wellness and Health Promotion Activities in Improving Health Care Quality Expenses – General Definition ~~Part 3, Column 4~~ that are not health information technology expenses.

~~Part 1, Column 1, Line 6.4 should tie to Part 3, Column 4, Line 1.10~~

~~Part 1, Column 2, Line 6.4 should tie to Part 3, Column 4, Line 2.10~~

~~Part 1, Column 3, Line 6.4 should tie to Part 3, Column 4, Line 3.10~~

~~Part 1, Column 4, Line 6.4 should tie to Part 3, Column 4, Line 4.10~~

~~Part 1, Column 5, Line 6.4 should tie to Part 3, Column 4, Line 5.10~~

~~Part 1, Column 6, Line 6.4 should tie to Part 3, Column 4, Line 6.10~~

~~Part 1, Column 7, Line 6.4 should tie to Part 3, Column 4, Line 7.10~~

~~Part 1, Column 8, Line 6.4 should tie to Part 3, Column 4, Line 8.10~~

~~Part 1, Column 9, Line 6.4 should tie to Part 3, Column 4, Line 9.10~~

Line 6.5 – Health Information Technology Expenses related to Health Improvement

Include expenses meeting the definition of HIT Expenses for Health Care Quality Improvements in Improving Health Care Quality Expenses – General Definition Part 3, Column 5 that are health information technology expenses.

~~Part 1, Column 1, Line 6.5 should tie to Part 3, Column 5, Line 1.10~~

~~Part 1, Column 2, Line 6.5 should tie to Part 3, Column 5, Line 2.10~~

~~Part 1, Column 3, Line 6.5 should tie to Part 3, Column 5, Line 3.10~~

~~Part 1, Column 4, Line 6.5 should tie to Part 3, Column 5, Line 4.10~~

~~Part 1, Column 5, Line 6.5 should tie to Part 3, Column 5, Line 5.10~~

~~Part 1, Column 6, Line 6.5 should tie to Part 3, Column 5, Line 6.10~~

~~Part 1, Column 7, Line 6.5 should tie to Part 3, Column 5, Line 7.10~~

~~Part 1, Column 8, Line 6.5 should tie to Part 3, Column 5, Line 8.10~~

~~Part 1, Column 9, Line 6.5 should tie to Part 3, Column 5, Line 9.10~~

Line 8.1 – Cost Containment Expenses not Included in Quality of Care Expenses in Line 6.6

Include: Expenses that actually serve to reduce the number of health services provided or the cost of such services. Exclude cost containment expenses that improve the quality of health care (reported in Line 6.6). The following are examples of items that shall be considered “cost containment expenses” only if they result in reduced levels of costs or services (see the instructions for Improving Health Care Quality Expenses – General Definition Part 3 of this supplement for items that qualify for Quality Improvement instead of “cost containment”):

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SUPPLEMENTAL HEALTH CARE EXHIBIT – PART 3

This exhibit is intended to provide disclosure of expenses by major type of activity that improves health care quality, as defined below, as well as the amount of those expenses that is used for other activities and reported separately for the comprehensive health coverage (individual, small group and large group business), mini-med plans (individual, small group and large group business), expatriate plans (small group and large group business) and student health plans.

This exhibit also shows the amount of qualifying HIT expenses, reported separately for the comprehensive health coverage (individual, small group and large group business), mini-med plans (individual, small group and large group business), expatriate plans (small group and large group business) and student health plans, broken down into the four categories of Quality Improvement expenses (see below); similarly, the Other than HIT qualifying Quality Improvement expenses are disclosed for each of the four categories of Quality Improvement expenses.

The definitions of Individual, Small Group and Large Group are found in the instructions for Parts 1 and 2 of this supplement exhibit.

Improving Health Care Quality Expenses – General Definition:

Quality Improvement (QI) expenses are expenses, other than those billed or allocated by a provider for care delivery (i.e., clinical or claims costs), for all plan activities that are designed to improve health care quality and increase the likelihood of desired health outcomes in ways that are capable of being objectively measured and of producing verifiable results and achievements.

The expenses must be directed toward individual enrollees or may be incurred for the benefit of specified segments of enrollees, recognizing that such activities may provide health improvements to the population beyond those enrolled in coverage, as long as no additional costs are incurred due to the non-enrollees other than allowable QI expenses associated with self-insured plans.

Qualifying QI expenses should be grounded in evidence-based medicine, widely accepted best clinical practice or criteria issued by recognized professional medical societies, accreditation bodies, government agencies or other nationally recognized health care quality organizations.

They should not be designed primarily to control or contain cost, although they may have cost-reducing or cost-neutral benefits, as long as the primary focus is to improve quality.

Qualifying QI activities are primarily designed to achieve the following goals set out in Section 2717 of the PHSA and Section 1311 of the PPACA:

- Improve health outcomes including increasing the likelihood of desired outcomes compared to a baseline and reducing health disparities among specified populations;
- Prevent hospital readmissions;
- Improve patient safety and reduce medical errors, lower infection and mortality rates;
- Increase wellness and promote health activities; or
- Enhance the use of health care data to improve quality, transparency and outcomes.

NOTE: Expenses that otherwise meet the definitions for QI but were paid for with grant money or other funding separate from premium revenues shall NOT be included in QI expenses.

Column 1 — Improve Health Outcomes

~~Expenses for the direct interaction of the insurer (including those services delegated by contract for which the insurer retains ultimate responsibility under the insurance policy), providers and the enrollee or the enrollee's representatives (e.g., face-to-face, telephonic, Web-based interactions or other means of communication) to improve health outcomes as defined above.~~

~~This category can include costs for associated activities such as:~~

- ~~● Effective case management, care coordination and chronic disease management, including:

 - ~~○ Patient centered intervention, such as:

 - ~~▪ Making/verifying appointments;~~
 - ~~▪ Medication and care compliance initiatives;~~
 - ~~▪ Arranging and managing transitions from one setting to another (such as hospital discharge to home or to a rehabilitation center);~~
 - ~~▪ Programs to support shared decision-making with patients, their families and the patient's representatives; and~~
 - ~~▪ Reminding insured of physician appointment, lab tests or other appropriate contact with specific providers;~~~~
 - ~~○ Incorporating feedback from the insured to effectively monitor compliance;~~
 - ~~○ Providing coaching or other support to encourage compliance with evidence based medicine;~~
 - ~~○ Activities to identify and encourage evidence based medicine;~~
 - ~~○ Use of the medical homes model as defined for purposes of Section 3602 of PPACA;~~
 - ~~○ Activities to prevent avoidable hospital admissions;~~
 - ~~○ Education and participation in self-management programs; and~~
 - ~~○ Medication and care compliance initiatives, such as checking that the insured is following a medically effective prescribed regimen for dealing with the specific disease/condition and incorporating feedback from the insured in the management program to effectively monitor compliance;~~~~
- ~~● Accreditation fees by a nationally recognized accrediting entity directly related to quality of care activities included in Columns 1 through 5;~~
- ~~● Expenses associated with identifying and addressing ethnic, cultural or racial disparities in effectiveness of identified best clinical practices and evidence based medicine;~~
- ~~● Quality reporting and documentation of care in non-electronic format; and~~
- ~~● Health information technology expenses to support these activities (report in Column 5—see instructions) including:

 - ~~○ Data extraction, analysis and transmission in support of the activities described above; and~~
 - ~~○ Activities designed to promote sharing of medical records to ensure that all clinical providers have access to consistent and accurate records from all participants in a patient's care.~~~~

~~Column 2 — Activities to Prevent Hospital Readmission~~~~Expenses for implementing activities to prevent hospital readmissions as defined above, including:~~

- ~~● Comprehensive discharge planning (e.g., arranging and managing transitions from one setting to another, such as hospital discharge to home or to a rehabilitation center) in order to help ensure appropriate care that will, in all likelihood, avoid readmission to the hospital;~~
- ~~● Personalized post discharge counseling by an appropriate health care professional;~~
- ~~● Any quality reporting and related documentation in non-electronic form for activities to prevent hospital readmission; and~~
- ~~● Health information technology expenses to support these activities (report in Column 5—see instructions) including:

 - ~~○ Data extraction, analysis and transmission in support of the activities described above; and~~
 - ~~○ Activities designed to promote sharing of medical records to ensure that all clinical providers have access to consistent and accurate records from all participants in a patient's care.~~~~

~~Column 3 — Improve Patient Safety and Reduce Medical Errors~~~~Expenses for implementing activities to improve patient safety and reduce medical errors (as defined above) through:~~

- ~~● The appropriate identification and use of best clinical practices to avoid harm;~~
- ~~● Activities to identify and encourage evidence-based medicine in addressing independently identified and documented clinical errors or safety concerns;~~
- ~~● Activities to lower risk of facility acquired infections;~~
- ~~● Prospective prescription drug utilization review aimed at identifying potential adverse drug interactions;~~
- ~~● Any quality reporting and related documentation in non-electronic form for activities that improve patient safety and reduce medical errors; and~~
- ~~● Health information technology expenses to support these activities (report in Column 5—see instructions), including:

 - ~~○ Data extraction, analysis and transmission in support of the activities described above; and~~
 - ~~○ Activities designed to promote sharing of medical records to ensure that all clinical providers have access to consistent and accurate records from all participants in a patient's care.~~~~

~~Column 4 — Wellness & Health Promotion Activities~~~~Expenses for programs that provide wellness and health promotion activity as defined above (e.g., face to face, telephonic or Web-based interactions or other forms of communication), including:~~

- ~~● Wellness assessment;~~
- ~~● Wellness/lifestyle coaching programs designed to achieve specific and measurable improvements;~~
- ~~● Coaching programs designed to educate individuals on clinically effective methods for dealing with a specific chronic disease or condition; and~~
- ~~● Public health education campaigns that are performed in conjunction with state or local health departments.~~

- ~~Actual rewards/incentives/bonuses/reductions in co-pays, etc. (not administration of these programs) that are not already reflected in premiums or claims should be allowed as QI with the following restrictions:~~
 - ~~Only allowed for small and large employer groups, not individual business; and the expense amount is limited to the same percentage as the HIPAA incentive amount limit;~~
- ~~Any quality reporting and related documentation in non-electronic form for wellness and health promotion activities;~~
- ~~Coaching or education programs and health promotion activities designed to change member behavior (e.g., smoking, obesity); and~~
- ~~Health information technology expenses to support these activities (Report in Column 5—See instructions).~~

Column 5 ~~_____~~ HIT Expenses for Health Care Quality Improvements

~~The PPACA also contemplates “Health Information Technology” as a function that may in whole or in part improve quality of care or provide the technological infrastructure to enhance current QI or make new QI initiatives possible. Include HIT expenses required to accomplish the activities reported in Columns 1 through 4 that are designed for use by health plans, health care providers or enrollees for the electronic creation, maintenance, access or exchange of health information, consistent with Medicare/Medicaid meaningful use requirements, in the following ways:~~

- ~~1. Monitoring, measuring or reporting clinical effectiveness, including reporting and analysis costs related to maintaining accreditation by nationally recognized accrediting organizations, such as NCQA or URAC; or costs for public reporting of quality of care, including costs specifically required to make accurate determinations of defined measures (e.g., CAHPS surveys or chart review of HEDIS measures) and costs for public reporting mandated or encouraged by law;~~
- ~~2. Advancing the ability of enrollees, providers, insurers or other systems to communicate patient centered clinical or medical information rapidly, accurately and efficiently to determine patient status, avoid harmful drug interactions or direct appropriate care—this may include electronic health records accessible by enrollees and appropriate providers to monitor and document an individual patient’s medical history;~~
- ~~3. Tracking whether a specific class of medical interventions or a bundle of related services leads to better patient outcomes;~~
- ~~4. Reformatting, transmitting or reporting data to national or international government based health organizations for the purposes of identifying or treating specific conditions or controlling the spread of disease; or~~
- ~~5. Provision of electronic health records and patient portals.~~

~~Exclude: _____ Costs associated with establishing or maintaining a claims adjudication system, including costs directly related to upgrades in HIT that are designed primarily or solely to improve claims payment capabilities or to meet regulatory requirements for processing claims (e.g., costs of implementing new administrative simplification standards and code sets adopted pursuant to the Health Insurance Portability and Accountability Act (HIPAA), 42 U.S.C. 1320d-2, as amended.~~

- ~~NOTE:~~
- a. ~~Health Care Professional Hotlines:~~ Expenses for health care professional hotlines should be included in Claims Adjustment Expenses to the extent they do not meet the criteria for the above defined columns of Improve Health Outcomes, Activities to Prevent Hospital Readmissions, Improve Patient Safety and Reduce Medical Errors, and Wellness & Health Promotion Activities.
 - b. ~~Prospective Utilization Review:~~ Expenses for prospective utilization review should be included in Claims Adjustment Expenses to the extent they do not meet the criteria for the above defined columns of Improve Health Outcomes, Activities to Prevent Hospital Readmissions, Improve Patient Safety and Reduce Medical Errors, and Wellness & Health Promotion Activities, AND the prospective utilization review activities are not conducted in accordance with a program that has been accredited by a recognized accreditation body.

The following items are broadly excluded as not meeting the definitions above:

- All retrospective and concurrent utilization review;
- Fraud prevention activities (all are reported as cost containment, but Part 1, Line 4 includes MLR recognition of fraud detection/recovery expenses up to the amount recovered that reduces incurred claims);
- The cost of developing and executing provider contracts and fees associated with establishing or managing a provider network;
- Provider credentialing;
- Marketing expenses;
- Any accreditation fees that are not directly related to activities included in Columns 1 through 5;
- Costs associated with calculating and administering individual enrollee or employee incentives; and
- Any function or activity not expressly included in Columns 1 through 5.

~~NOTE:~~ The NAIC will review requests to include expenses for broadly excluded activities and activities not described under Columns 1 through 5 above. Upon an adequate showing that the activity's costs support the definitions and purposes therein, or otherwise support monitoring, measuring, or reporting health care quality improvement, the NAIC may recommend that the HHS Secretary certify those expenses as Quality Improvement.

The sections for comprehensive health coverage (individual, small group and large group business), mini med plans (individual, small group and large group business) and expatriate plans (small group and large group business) are defined as per the comprehensive health coverage (individual, small group and large group business), mini med plans (individual, small group and large group business), expatriate plans (small group and large group business) and student health plans columns in Parts 1 and 2 of this supplement.

For questions on definitions, refer to the instructions for the Annual Statement Expenses Schedule (i.e., the Underwriting and Investment Exhibit, Part 3 for P/C and Health, and Exhibit 2 for Life and Fraternal), for the line references provided below. **DIFFERENT FROM A/S EXPENSE REPORTING:** For non-affiliated management agreements/outsourced services, report all amounts in the supplement's Line 1.2, 2.2, 3.2, 4.2, 5.2, 6.2, 7.2, 8.2 or 9.2 for Outsourced Services (not just those amounts less than 10% of total expenses). Continue to allocate all affiliated management agreements/outsourced services to the appropriate expense lines as if the costs had been borne directly by the insurer.

~~Lines 1.1, 2.1,
3.1, 4.1, 5.1,
6.1, 7.1, 8.1
& 9.1~~ Salaries

Life/Fraternal Statement:

Exhibit 2, Line 2 Salaries and wages
 Exhibit 2, Line 3.11 Contributions for benefit plans for employees
 Exhibit 2, Line 3.12 Contributions for benefit plans for agents
 Exhibit 2, Line 3.21 Payments to employees under non-funded benefit plans
 Exhibit 2, Line 3.22 Payments to agents under non-funded benefit plans
 Exhibit 2, Line 3.31 Other employee welfare
 Exhibit 2, Line 3.32 Other agent welfare

Health Statement:

U&I Part 3, Line 2 Salaries, wages and other benefits

P/C Statement:

U&I Part 3, Line 8.1 Salaries
 U&I Part 3, Line 9 Employee relations and welfare
 U&I Part 3, Line 11 Directors' fees

~~Lines 1.2, 2.2,
3.2, 4.2, 5.2,
6.2, 7.2, 8.2
& 9.2~~ Outsourced Services

~~Include: All non-affiliated expenses for administrative services, claim management services, new programming, membership services, and other similar services, regardless of amount. Thus, non-affiliated amounts greater than the 10% threshold that are reported in the various expense categories (e.g., salaries, rent) for A/S Expense Exhibit reporting will be backed out of the expense categories and reported in Outsourced Services in the Supplemental Health Care Exhibit, Part 3. In addition, the non-affiliated amounts less than the 10% threshold will be included in Outsourced Services (reported as follows in the A/S Expense Exhibit):~~

Life/Fraternal Statement:

~~Exhibit 2, Line 4.5 Expense of investigation and settlement of policy claims
 Outsourced portion of Exhibit 2, Line 7.1 Agency expense allowance~~

Health Statement:

~~U&I Part 3, Line 14 Outsourced services including EDP, claims, and other services~~

P/C Statement:

~~Outsourced portion of U&I Part 3, Line 1.4 Net claim adjustment services
 Outsourced portion of U&I Part 3, Line 2.8 Net commission/brokerage
 Outsourced portion of U&I Part 3, Line 3 Allowances to manager and agents~~

~~Exclude: Services provided by affiliates under management agreements.~~

Lines 1.3, 2.3,
3.3, 4.3, 5.3,
6.3, 7.3, 8.3
& 9.3 ——— EDP Equipment and Software

Life/Fraternal Statement:

Exhibit 2, Line 5.7 Cost or depreciation of EDP equipment and software

Health Statement:

U&I Part 3, Line 13 Cost or depreciation of EDP equipment and software

P/C Statement:

U&I Part 3, Line 15 Cost or depreciation of EDP equipment and software

Lines 1.4, 2.4,
3.4, 4.4, 5.4,
6.4, 7.4, 8.4
& 9.4 ——— Other Equipment (excluding EDP)

Life/Fraternal Statement:

Exhibit 2, Line 5.6 Rental of equipment

Equipment amounts from Exhibit 2, Line 5.5 Cost or depreciation of furniture/equipment

Health Statement:

U&I Part 3, Line 12 Equipment

P/C Statement:

U&I Part 3, Line 14 Equipment

Lines 1.5, 2.5,
3.5, 4.5, 5.5,
6.5, 7.5, 8.5
& 9.5 ——— Accreditation and Certification

Include: ——— Fees associated with the certification and accreditation of a health plan, including but not limited to: fees paid to Joint Commission on Accreditation of Health Care Organizations (JCAHO), National Committee on Quality Assurance (NCQA), and American Accreditation Health Care Commission (URAC).

Life/Fraternal Statement:

Applicable portion of Exhibit 2, Line 6.2 Bureau and association fees

Health Statement:

U&I Part 3, Line 5 Certification and Accreditation

P/C Statement:

Applicable portion of U&I Part 3, Line 5 Boards, bureaus and associations

Exclude: ——— Rating agencies and other similar organizations.

~~Lines 1.6, 2.6,
3.6, 4.6, 5.6,
6.6, 7.6, 8.6
& 9.6~~ Other Expenses

Include: _____ Any additional expenses not included in another category.

Life/Fraternal Statement:

~~Exhibit 2, Line 1 Rent~~

~~Exhibit 2, Line 4.1 Legal fees and expenses~~

~~Exhibit 2, Line 4.2 Medical examination fees~~

~~Exhibit 2, Line 4.3 Inspection report fees~~

~~Exhibit 2, Line 4.4 Fees of public accountants and consulting actuaries~~

~~Exhibit 2, Line 5.1 Traveling expenses~~

~~Exhibit 2, Line 5.2 Advertising~~

~~Exhibit 2, Line 5.3 Postage, express, telegraph and telephone~~

~~Exhibit 2, Line 5.4 Printing and stationery~~

~~Furniture portion of Exhibit 2, Line 5.5 Cost or depreciation of
furniture/equipment~~

~~Exhibit 2, Line 6.1 Books and periodicals~~

~~Non-accreditation portion of Exhibit 2, Line 6.2 Bureau and association fees~~

~~Exhibit 2, Line 6.3 Insurance, except on real estate~~

~~Exhibit 2, Line 6.4 Miscellaneous losses~~

~~Exhibit 2, Line 6.5 Collection and bank service charges~~

~~Exhibit 2, Line 6.6 Sundry general expenses~~

~~In house portion of Exhibit 2, Line 7.1 Agency expense allowance~~

~~Exhibit 2, Line 7.2 Agents' balances charged off (less \$__ recovered)~~

~~Exhibit 2, Line 7.3 Agency conferences other than local meetings~~

~~Exhibit 2, Line 9.1 Real estate expenses~~

~~Exhibit 2, Line 9.2 Investment expenses not included elsewhere~~

~~Exhibit 2, Line 9.3 Aggregate write ins for expenses~~

Health Statement:

U&I Part 3, Line 1 Rent
 U&I Part 3, Line 3 Commissions
 U&I Part 3, Line 4 Legal fees
 U&I Part 3, Line 6 Auditing, actuarial and other consulting
 U&I Part 3, Line 7 Traveling expenses
 U&I Part 3, Line 8 Marketing and advertising
 U&I Part 3, Line 9 Postage, express and telephone
 U&I Part 3, Line 10 Printing and office supplies
 U&I Part 3, Line 11 Occupancy, depreciation and amortization
 U&I Part 3, Line 15 Boards, bureaus and association fees
 U&I Part 3, Line 16 Insurance, except on real estate
 U&I Part 3, Line 17 Collection and bank service charges
 U&I Part 3, Line 18 Group service and administration fees
 U&I Part 3, Line 21 Real estate expenses
 U&I Part 3, Line 24 Investment expenses not included elsewhere
 U&I Part 3, Line 25 Aggregate write ins

P/C Statement:

In house portion of U&I Part 3, Line 1.4 Net claim adjustment services
 In house portion of U&I Part 3, Line 2.8 Net commission/brokerage
 In house portion of U&I Part 3, Line 3 Allowances to manager and agents
 U&I Part 3, Line 4 Advertising
 Non-accreditation portion of U&I Part 3, Line 5 Boards, bureaus and associations
 U&I Part 3, Line 6 Surveys and underwriting reports
 U&I Part 3, Line 7 Audit of assured's records
 U&I Part 3, Line 10 Insurance
 U&I Part 3, Line 12 Travel and travel items
 U&I Part 3, Line 13 Rent and rent items
 U&I Part 3, Line 16 Printing and stationery
 U&I Part 3, Line 17 Postage, telephone and telegraph, exchange and express
 U&I Part 3, Line 18 Legal and auditing
 U&I Part 3, Line 21 Real estate expenses
 U&I Part 3, Line 24 Aggregate write ins

~~Lines 1.8, 2.8,
3.8, 4.8, 5.8,
6.8, 7.8, 8.8
& 9.8~~ Reimbursement by uninsured plans and fiscal intermediaries

Life Statement:

~~Exhibit 2, Line 6.7 Group service and administration fees~~

~~Exhibit 2, Line 6.8 Reimbursements by uninsured plans~~

Health Statement:

~~U&I Part 3, Line 19 Reimbursements by uninsured plans~~

~~U&I Part 3, Line 20 Reimbursements from fiscal intermediaries (e.g., Medicare, CHAMPUS, other governmental)~~

P/C Statement:

~~U&I Part 3, Line 23 Reimbursements by uninsured plans~~

~~Lines 1.9, 2.9,
3.9, 4.9, 5.9,
6.9, 7.9, 8.9
& 9.9~~ Taxes, Licenses and Fees

Life/Fraternal Statement:

~~Exhibit 3, Line 1 Real estate taxes~~

~~Exhibit 3, Line 2 State insurance department licenses and fees~~

~~Exhibit 3, Line 3 State taxes on premiums~~

~~Exhibit 3, Line 4 Other state taxes, incl \$___ for employee benefits~~

~~Exhibit 3, Line 5 U.S. Social Security taxes~~

~~Exhibit 3, Line 6 All other taxes~~

Health Statement:

~~U&I Part 3, Line 22 Real Estate Taxes~~

~~U&I Part 3, Line 23.1 State and local insurance taxes~~

~~U&I Part 3, Line 23.2 State premium taxes~~

~~U&I Part 3, Line 23.3 Regulatory authority licenses and fees~~

~~U&I Part 3, Line 23.4 Payroll taxes~~

~~U&I Part 3, Line 23.5 Other (excluding federal income and real estate)~~

P/C Statement:

~~U&I Part 3, Line 8.2 Payroll taxes~~

~~U&I Part 3, Line 20.1 State and local insurance taxes, deducting guaranty association credits of \$___~~

~~U&I Part 3, Line 20.2 Insurance department licenses and fees~~

~~U&I Part 3, Line 20.3 Gross guaranty association assessments~~

~~U&I Part 3, Line 20.4 All other taxes, licenses and fees (excluding federal and foreign income and real estate)~~

~~U&I Part 3, Line 22 Real estate taxes~~

~~Lines 1.11, 2.11,~~

~~3.11, 4.11, 5.11,~~

~~6.11, 7.11, 8.11~~

~~& 9.11 Total Fraud and Abuse Detection/Recovery Expenses Included in Column 7 (Informational Only)~~

~~Include: Fraud and abuse detection and recovery expenses as well as prevention expenses.~~

EXPENSE ALLOCATION SUPPLEMENTAL FILING

A single (not state by state), separate, regulator only supplemental filing must be made by the insurer to provide a description of the method utilized to allocate QI expenses to each state and to each line and column on Part 3.

Additionally, companies reporting QI expenses in Part 3, Columns 1 through 5 must include a detailed description of such expense elements, including how the specific expenses meet the definitions above.

The definitions established in the Supplemental Health Care Exhibit apply to this supplemental filing, as well. For a **new initiative** that otherwise meets the definition of QI above but has not yet met the objective, verifiable results requirement, include an “X” in the “New” column of the supplement and include in the description the expected time frame for the activity to accomplish the objective, verifiable results.

Expenses for prospective utilization review and the costs of reward or bonuses associated with wellness and health promotion that are included in QI should include an “E” in the “New” column. These will be reviewed for adherence to the definition and standards of QI and may be specifically incorporated into, or excluded from, the instructions for QI for future reporting purposes.

<u>Expense Type from Part 3</u>	<u>Line Number</u>
Improve Health Outcomes	1.0001 – 1.9999
Activities to Prevent Hospital Readmission.....	2.0001 – 2.9999
Improve Patient Safety and Reduce Medical Errors	3.0001 – 3.9999
Wellness & Health Promotion Activities.....	4.0001 – 4.9999
HIT Expenses for Health Care Quality Improvements	5.0001 – 5.9999

ANNUAL STATEMENT BLANK – LIFE/FRATERNAL, HEALTH, AND PROPERTY

SUPPLEMENTAL HEALTH CARE EXHIBIT – PART 3

(To Be Filed By April 1 – Not for Rebate Purposes)

REPORT FOR: 1. CORPORATION _____ 2. _____

(LOCATION)

NAIC Group Code _____ BUSINESS IN THE STATE OF _____ DURING THE YEAR _____ NAIC Company Code _____

	All Expenses	Improving Health Care Quality Expenses					Claims Adjustment Expenses		9	10	
		1	2	3	4	5	6	7			8
		Improve Health Outcomes	Activities to Prevent Hospital Readmissions	Improve Patient Safety and Reduce Medical Errors	Wellness & Health Promotion Activities	HIT Expenses	Total (1-5)	Cost Containment Expenses	Other Claims Adjustment Expenses	General Administrative Expenses	Total Expenses (6-9)
1.	Individual Comprehensive Coverage Expenses:										
	1.1 Salaries (including \$ ___ for affiliated services)										
	1.2 Outsourced services										
	1.3 EDP equipment and software (incl \$ ___ for affiliated services) ..										
	1.4 Other equipment (excl. EDP) (incl \$ ___ for affiliated services) ..										
	1.5 Accreditation and certification (incl \$ ___ for affiliated services) ..		XXX	XXX	XXX	XXX					
	1.6 Other expenses (incl \$ ___ for affiliated services)										
	1.7 Subtotal before reimbursements and taxes (1.1 to 1.6)										
	1.8 Reimbursements by uninsured plans and fiscal intermediaries ..										
	1.9 Taxes, licenses and fees (in total, for tying purposes)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
	1.10 Total (1.7 to 1.9)										
	1.11 Total fraud and abuse detection/recovery expenses included in Column 7 (informational only)										
2.	Small Group Comprehensive Coverage Expenses:										
	2.1 Salaries (including \$ ___ for affiliated services)										
	2.2 Outsourced Services										
	2.3 EDP equipment and software (incl \$ ___ for affiliated services) ..										
	2.4 Other equipment (excl. EDP) (incl \$ ___ for affiliated services) ..										
	2.5 Accreditation and certification (incl \$ ___ for affiliated services) ..		XXX	XXX	XXX	XXX					
	2.6 Other expenses (incl \$ ___ for affiliated services)										
	2.7 Subtotal before reimbursements and taxes (2.1 to 2.6)										
	2.8 Reimbursements by uninsured plans and fiscal intermediaries ..										
	2.9 Taxes, licenses and fees (in total, for tying purposes)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
	2.10 Total (2.7 to 2.9)										
	2.11 Total fraud and abuse detection/recovery expenses included in Column 7 (informational only)										
3	Large Group Comprehensive Coverage Expenses:										
	3.1 Salaries (including \$ ___ for affiliated services)										
	3.2 Outsourced services										
	3.3 EDP equipment and software (incl \$ ___ for affiliated services) ..										
	3.4 Other equipment (excl. EDP) (incl \$ ___ for affiliated services) ..										
	3.5 Accreditation and certification (incl \$ ___ for affiliated services) ..		XXX	XXX	XXX	XXX					
	3.6 Other expenses (incl \$ ___ for affiliated services)										
	3.7 Subtotal before reimbursements and taxes (3.1 to 3.6)										
	3.8 Reimbursements by uninsured plans and fiscal intermediaries ..										
	3.9 Taxes, licenses and fees (in total, for tying purposes)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
	3.10 Total (3.7 to 3.9)										
	3.11 Total fraud and abuse detection/recovery expenses included in Column 7 (informational only)										

SUPPLEMENTAL HEALTH CARE EXHIBIT — PART 3 (Continued)

(To Be Filed By April 1 — Not for Rebate Purposes)

	All Expenses	Improving Health Care Quality Expenses					Claims Adjustment Expenses		9 General Administrative Expenses	10 Total Expenses (6-9)
		1 Improve Health Outcomes	2 Activities to Prevent Hospital Readmissions	3 Improve Patient Safety and Reduce Medical Errors	4 Wellness & Health Promotion Activities	5 HIT Expenses	6 Total (1 to 5)	7 Cost Containment Expenses		
4.	Individual Mini-Med Plans Expenses									
	4.1 Salaries (including \$ ___ for affiliated services)									
	4.2 Outsourced services									
	4.3 EDP equipment and software (incl \$ ___ for affiliated services)									
	4.4 Other equipment (excl. EDP) (incl \$ ___ for affiliated services)									
	4.5 Accreditation and certification (incl \$ ___ for affiliated services)		XXX	XXX	XXX	XXX				
	4.6 Other expenses (incl \$ ___ for affiliated services)									
	4.7 Subtotal before reimbursements and taxes (4.1 to 4.6)									
	4.8 Reimbursements by uninsured plans and fiscal intermediaries									
	4.9 Taxes, licenses and fees (in total, for tying purposes)	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
	4.10 Total (4.7 to 4.9)									
	4.11 Total fraud and abuse detection/recovery expenses included in Column 7 (informational only)									
5.	Small Group Mini-Med Plans Expenses									
	5.1 Salaries (including \$ ___ for affiliated services)									
	5.2 Outsourced services									
	5.3 EDP equipment and software (incl \$ ___ for affiliated services)									
	5.4 Other equipment (excl. EDP) (incl \$ ___ for affiliated services)									
	5.5 Accreditation and certification (incl \$ ___ for affiliated services)		XXX	XXX	XXX	XXX				
	5.6 Other expenses (incl \$ ___ for affiliated services)									
	5.7 Subtotal before reimbursements and taxes (5.1 to 5.6)									
	5.8 Reimbursements by uninsured plans and fiscal intermediaries									
	5.9 Taxes, licenses and fees (in total, for tying purposes)	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
	5.10 Total (5.7 to 5.9)									
	5.11 Total fraud and abuse detection/recovery expenses included in Column 7 (informational only)									
6.	Large Group Mini-Med Plans Expenses									
	6.1 Salaries (including \$ ___ for affiliated services)									
	6.2 Outsourced services									
	6.3 EDP equipment and software (incl \$ ___ for affiliated services)									
	6.4 Other equipment (excl. EDP) (incl \$ ___ for affiliated services)									
	6.5 Accreditation and certification (incl \$ ___ for affiliated services)		XXX	XXX	XXX	XXX				
	6.6 Other expenses (incl \$ ___ for affiliated services)									
	6.7 Subtotal before reimbursements and taxes (6.1 to 6.6)									
	6.8 Reimbursements by uninsured plans and fiscal intermediaries									
	6.9 Taxes, licenses and fees (in total, for tying purposes)	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
	6.10 Total (6.7 to 6.9)									
	6.11 Total fraud and abuse detection/recovery expenses included in Column 7 (informational only)									

SUPPLEMENTAL HEALTH CARE EXHIBIT — PART 3 (Continued)

(To Be Filed By April 1 — Not for Rebate Purposes)

	All Expenses	Improving Health Care Quality Expenses					Claims Adjustment Expenses		9 General Administrative Expenses	10 Total Expenses (6-9)
		1 Improve Health Outcomes	2 Activities to Prevent Hospital Readmissions	3 Improve Patient Safety and Reduce Medical Errors	4 Wellness & Health Promotion Activities	5 HIT Expenses	6 Total (1 to 5)	7 Cost Containment Expenses		
7.	Small Group Expatriate Plans Expenses									
	7.1 Salaries (including \$ ___ for affiliated services)									
	7.2 Outsourced services									
	7.3 EDP equipment and software (incl \$ ___ for affiliated services)									
	7.4 Other equipment (excl. EDP) (incl \$ ___ for affiliated services)									
	7.5 Accreditation and certification (incl \$ ___ for affiliated services)		XXX	XXX	XXX	XXX				
	7.6 Other expenses (incl \$ ___ for affiliated services)									
	7.7 Subtotal before reimbursements and taxes (7.1 to 7.6)									
	7.8 Reimbursements by uninsured plans and fiscal intermediaries									
	7.9 Taxes, licenses and fees (in total, for tying purposes)	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
	7.10 Total (7.7 to 7.9)									
	7.11 Total fraud and abuse detection/recovery expenses included in Column 7 (informational only)									
8.	Large Group Expatriate Plans Expenses									
	8.1 Salaries (including \$ ___ for affiliated services)									
	8.2 Outsourced services									
	8.3 EDP equipment and software (incl \$ ___ for affiliated services)									
	8.4 Other equipment (excl. EDP) (incl \$ ___ for affiliated services)									
	8.5 Accreditation and certification (incl \$ ___ for affiliated services)		XXX	XXX	XXX	XXX				
	8.6 Other expenses (incl \$ ___ for affiliated services)									
	8.7 Subtotal before reimbursements and taxes (8.1 to 8.6)									
	8.8 Reimbursements by uninsured plans and fiscal intermediaries									
	8.9 Taxes, licenses and fees (in total, for tying purposes)	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
	8.10 Total (8.7 to 8.9)									
	8.11 Total fraud and abuse detection/recovery expenses included in Column 7 (informational only)									
9.	Student Health Plans Expenses									
	9.1 Salaries (including \$ ___ for affiliated services)									
	9.2 Outsourced services									
	9.3 EDP equipment and software (incl \$ ___ for affiliated services)									
	9.4 Other equipment (excl. EDP) (incl \$ ___ for affiliated services)									
	9.5 Accreditation and certification (incl \$ ___ for affiliated services)		XXX	XXX	XXX	XXX				
	9.6 Other expenses (incl \$ ___ for affiliated services)									
	9.7 Subtotal before reimbursements and taxes (9.1 to 9.6)									
	9.8 Reimbursements by uninsured plans and fiscal intermediaries									
	9.9 Taxes, licenses and fees (in total, for tying purposes)	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
	9.10 Total (9.7 to 9.9)									
	9.11 Total fraud and abuse detection/recovery expenses included in Column 7 (informational only)									

SUPPLEMENTAL HEALTH CARE EXHIBIT'S EXPENSE ALLOCATION REPORT

(To Be Filed by April 1)

NAIC Group Code: _____ NAIC _____ Company _____ Code: _____

Description of allocation methodology:

Detailed Description of Quality Improvement Expenses:

Expense Type from Part 3	New	Detailed Description of Expense
1. Improve Health Outcomes:		
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2. Activities to Prevent Hospital Readmission:		
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3. Improve Patient Safety and Reduce Medical Errors:		
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4. Wellness & Health Promotion Activities:		
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5. HIT Expenses for Health Care Quality Improvements:		
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NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

<p style="text-align: right;">DATE: <u>09/01/2022</u></p> <p>CONTACT PERSON: _____</p> <p>TELEPHONE: _____</p> <p>EMAIL ADDRESS: _____</p> <p>ON BEHALF OF: _____</p> <p>NAME: <u>Dale Bruggeman</u></p> <p>TITLE: <u>Chair SAPWG</u></p> <p>AFFILIATION: <u>Ohio Department of Insurance</u></p> <p>ADDRESS: <u>50W. Town St., 3rd FL., Ste. 300</u> <u>Columbus, OH 43215</u></p>	<p style="text-align: center;">FOR NAIC USE ONLY</p> <p>Agenda Item # <u>2022-17BWG Mod</u> Year <u>2023</u></p> <p>Changes to Existing Reporting <input checked="" type="checkbox"/> [X] New Reporting Requirement <input type="checkbox"/> []</p> <hr/> <p style="text-align: center;">REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</p> <p>No Impact <input checked="" type="checkbox"/> [X] Modifies Required Disclosure <input type="checkbox"/> []</p> <hr/> <p style="text-align: center;">DISPOSITION</p> <p>[] Rejected For Public Comment [] Referred To Another NAIC Group [X] Received For Public Comment [] Adopted Date _____ [] Rejected Date _____ [] Deferred Date _____ [] Other (Specify) _____</p>
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BLANK(S) TO WHICH PROPOSAL APPLIES

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|---|---|---|
| <input checked="" type="checkbox"/> ANNUAL STATEMENT | <input checked="" type="checkbox"/> INSTRUCTIONS | <input type="checkbox"/> CROSSCHECKS |
| <input checked="" type="checkbox"/> QUARTERLY STATEMENT | <input type="checkbox"/> BLANK | |
| <input checked="" type="checkbox"/> Life, Accident & Health/Fraternal | <input type="checkbox"/> Separate Accounts | <input checked="" type="checkbox"/> Title |
| <input checked="" type="checkbox"/> Property/Casualty | <input type="checkbox"/> Protected Cell | <input type="checkbox"/> Other _____ |
| <input checked="" type="checkbox"/> Health | <input type="checkbox"/> Health (Life Supplement) | |

Anticipated Effective Date: Annual 2023

IDENTIFICATION OF ITEM(S) TO CHANGE

Add new disclosure paragraph for Note 8 – Derivative Instruments and illustration to new disclosure to be data captured. Add electronic only columns related to derivatives with excluded components to Schedule DB, Part A and Part B for both Section 1 and Section 2. Add new code column instructions for Schedule DB, Part A and Part B.

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

The purpose of this proposal is to modify the instructions for Note 8 and Schedule DB to reflect changes to *SSAP No. 86 – Derivatives* adopted by the Statutory Accounting Principles (E) Working Group in agenda item 2021-20.

NAIC STAFF COMMENTS

Comment on Effective Reporting Date: _____

Other Comments:

** This section must be completed on all forms.

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

NOTES TO FINANCIAL STATEMENTS

Notes to the Annual Statement are to be filed on March 1.



8. Derivative Instruments

Instruction:

Disclose the following information by category of derivative financial instrument:

A. Derivatives under *SSAP No. 86—Derivatives*

Disclose the following information by category of derivative financial instrument:

- (1) A discussion of the market risk, credit risk and cash requirements of the derivative.
- (2) A description of the reporting entity's objectives for using derivatives, i.e., hedging, income generation or replication, as well as a description of the context needed to understand those objectives and its strategies for achieving those objectives, including the identification of the category, e.g., fair value hedges, cash flow hedges, or foreign currency hedges, and for all objectives, the type of instrument(s) used.
- (3) A description of the accounting policies for recognizing (or reasons for not recognizing) and measuring the derivatives used, and when recognized and where those instruments and related gains and losses are reported.
- (4) Identification of whether the reporting entity has derivative contracts with financing premiums. (For purposes of this term, this includes scenarios in which the premium cost is paid at the end of the derivative contract or throughout the derivative contract.)
- (5) The net gain or loss recognized in unrealized gains or losses during the reporting period representing the component of the derivative instruments' gain or loss, if any, excluded from the assessment of hedge effectiveness.
- (6) The net gain or loss recognized in unrealized gains or losses during the reporting period resulting from derivatives that no longer qualify for hedge accounting.
- (7) For derivatives accounted for as cash flow hedges of a forecasted transaction, disclose:
 - a. The maximum length of time over which the entity is hedging its exposure to the variability in future cash flows for forecasted transactions excluding those forecasted transactions related to the payment of variable interest on existing financial instruments; and
 - b. The amount of gains and losses classified in unrealized gains/losses related to cash flow hedges that have been discontinued because it was no longer probable that the original forecasted transactions would occur by the end of the originally specified time period or within 2 months of that date.
- (8) Disclose the aggregate, non-discounted total premium cost for these contracts and the premium cost due in each of the following four years, and thereafter. Also disclose the aggregate fair value of derivative instruments with financing premiums, excluding the impact of the deferred or financing premiums.

(9) ~~Disclose information on the aggregate excluded components by category: Time Value, Volatility, Intrinsic Value, Cross Currency Basis Spread and Forward Points and Cross Currency Basis Spread. The aggregate amounts reported should include the following (as applicable): current fair value, recognized unrealized gain/loss, the fair value reflected in Book/Adjusted Carry Value, and for the excluded forward points (e.g., forward spot rates), the aggregate amount owed at maturity, along with current year amortization, and remaining amortization.~~

- ~~Current Fair Value – The fair value of the excluded component at the reporting date regardless how the excluded component is reported.~~
- ~~Recognized Unrealized Gain (Loss) – This represents the change in fair value reported as an unrealized gain (loss). Where the reporting entity does not have a specific excluded component or the excluded component is not required to be held at fair value, an amount of \$0 may be input.~~
- ~~Fair Value Reflected in BACV – The fair value of the excluded component that is reflected in the reported book/adjusted carry value. Not applicable for foreign currency forwards and currency swaps where the forward points or cross-currency basis, respectively, are the excluded component.~~
- ~~Aggregate Amount Owed at Maturity – The total value of forward points (premium) at trade inception.~~
- ~~Current Year Amortization – The forward point (premium) amortization year to date.~~
- ~~Remaining Amortization – The forward point (premium) for outstanding trades as of reporting date.~~

Illustration:

THIS EXACT FORMAT MUST BE USED IN THE PREPARATION OF THIS NOTE FOR THE TABLES BELOW. REPORTING ENTITIES ARE NOT PRECLUDED FROM PROVIDING CLARIFYING DISCLOSURE BEFORE OR AFTER THIS ILLUSTRATION.

A. Derivatives under SSAP No. 86—Derivatives

(9)

Type of Excluded Component	Current Fair Value	Recognized Unrealized Gain (Loss)	Fair Value Reflected in BACV	Aggregate Amount Owed at Maturity	Current Year Amortization	Remaining Amortization
1. Time Value	\$	\$	\$	XXX	XXX	XXX
2. Volatility Intrinsic Value	\$	\$	\$	XXX	XXX	XXX
3. Cross Current Basis Spread	\$	\$	XXX	XXX	XXX	XXX
4. Forward Points	\$	\$	XXX	\$	\$	\$


Detail Eliminated To Conserve Space

SCHEDULE DB – PART A – SECTION 1**OPTIONS, CAPS, FLOORS, COLLARS, SWAPS AND FORWARDS OPEN**
DECEMBER 31 OF CURRENT YEAR

Include all options, caps, floors, collars, swaps and forwards owned on December 31 of the current year, including those owned on December 31 of the previous year, and those acquired during the current year.


Detail Eliminated To Conserve Space

Column 15 – Code

Insert “*” in this column if the book/adjusted carrying value is combined with the book/adjusted carrying value of assets or liabilities hedged; the book/adjusted carrying value is combined with the book/adjusted carrying value of underlying/covering assets; or if the amount is combined with consideration paid on underlying/covering assets.

Insert “#” in this column if the book/adjusted carrying value was combined in prior years with the book/adjusted carrying value of assets or liabilities hedged.

Insert “@” in this column if the income/expenses is combined with income/expenses on assets or liabilities hedged.

Insert “^” in this column if the derivative has unpaid financing premiums.

Insert “%” in this column if the derivative has excluded components.


Detail Eliminated To Conserve Space

**** Columns 24 through ~~33~~36 will be electronic only. ****


Detail Eliminated To Conserve Space

****Columns 34 through 36 are for derivatives that have excluded components****

Column 34 – Fair Value of the Excluded Component

Report the fair value of the excluded component.

Column 35 – Fair Value of the Excluded Component Reflected in the Reported Book/Adjusted Carry Value

Reflect the fair value of the excluded component that is reflected in the reported book/adjusted carry value.

(Not applicable for foreign currency forwards and currency swaps where the forward points or cross-currency basis, respectively, are the excluded component).

Column 36 – The Change in Fair Value Reported as an Unrealized Gain (Loss)

This represents the change in fair value reported as an unrealized gain (loss).

(Not applicable for foreign currency forwards and currency swaps where the forward points or cross-currency basis, respectively, are the excluded component).

SCHEDULE DB – PART A – SECTION 2

OPTIONS, CAPS, FLOORS, COLLARS, SWAPS AND FORWARDS TERMINATED DURING CURRENT YEAR

Include all options, caps, floors, collars, swaps and forwards which were terminated during the current reporting year, both those that were owned on December 31 of the previous reporting year, and those acquired and terminated during the current year.



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Column 18 – Code

Insert “*” in this column if the book/adjusted carrying value is combined with the book/adjusted carrying value of assets or liabilities hedged; if the book/adjusted carrying value is combined with the book/adjusted carrying value of underlying/covering assets; or if the amount is combined with consideration paid on underlying/covering assets.

Insert “#” in this column if the book/adjusted carrying value was combined in prior years with the book/adjusted carrying value of assets or liabilities hedged.

Insert “@” in this column if the income/expenses is combined with income/expenses on assets or liabilities hedged.

Insert “^” in this column if the derivative has unpaid financing premiums.

Insert “%” in this column if the derivative has excluded components.



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**** Column 26 through 32-35 will be electronic only. ****



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****Columns 33 through 35 are for derivatives that have excluded components****

Column 33 – Fair Value of the Excluded Component

Report the fair value of the excluded component.

Column 34 – Fair Value of the Excluded Component Reflected in the Reported Book/Adjusted Carry Value

Reflect the fair value of the excluded component that is reflected in the reported book/adjusted carry value.

(Not applicable for foreign currency forwards and currency swaps where the forward points or cross-currency basis, respectively, are the excluded component).

Column 35 – The Change in Fair Value Reported as an Unrealized Gain (Loss)

This represents the change in fair value reported as an unrealized gain (loss).

(Not applicable for foreign currency forwards and currency swaps where the forward points or cross-currency basis, respectively, are the excluded component).

SCHEDULE DB – PART B – SECTION 1

**FUTURES CONTRACTS OPEN
DECEMBER 31 OF CURRENT YEAR**

Include all futures contracts positions open December 31 of current year, including those which were open on December 31 of previous year, and those acquired during current year.

Detail Eliminated To Conserve Space

**** Columns 23 through 31-34 will be electronic only. ****

Detail Eliminated To Conserve Space

****Columns 32 through 34 are for derivatives that have excluded components****

Column 32 – Fair Value of the Excluded Component

Report the fair value of the excluded component.

Column 33 – Fair Value of the Excluded Component Reflected in the Reported Book/Adjusted Carry Value

Reflect the fair value of the excluded component that is reflected in the reported book/adjusted carry value.

(Not applicable for foreign currency forwards and currency swaps where the forward points or cross-currency basis, respectively, are the excluded component).

Column 34 – The Change in Fair Value Reported as an Unrealized Gain (Loss)

This represents the change in fair value reported as an unrealized gain (loss).

(Not applicable for foreign currency forwards and currency swaps where the forward points or cross-currency basis, respectively, are the excluded component).

SCHEDULE DB – PART B – SECTION 2

**FUTURES CONTRACTS TERMINATED
DURING CURRENT YEAR**

Include all futures contracts which were terminated during current reporting year, both those that were open on December 31 of previous reporting year, and those acquired and terminated during current year.


Detail Eliminated To Conserve Space


** Column 21 through ~~27~~30 will be electronic only. **


Detail Eliminated To Conserve Space


****Columns 28 through 30 are for derivatives that have excluded components****

Column 28 – Fair Value of the Excluded Component

Report the fair value of the excluded component.

Column 29 – Fair Value of the Excluded Component Reflected in the Reported Book/Adjusted Carry Value

Reflect the fair value of the excluded component that is reflected in the reported book/adjusted carry value.

(Not applicable for foreign currency forwards and currency swaps where the forward points or cross-currency basis, respectively, are the excluded component).

Column 30 – The Change in Fair Value Reported as an Unrealized Gain (Loss)

This represents the change in fair value reported as an unrealized gain (loss).

(Not applicable for foreign currency forwards and currency swaps where the forward points or cross-currency basis, respectively, are the excluded component).

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NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

<p style="text-align: right;">DATE: <u>09/06/2022</u></p> <p>CONTACT PERSON: _____</p> <p>TELEPHONE: _____</p> <p>EMAIL ADDRESS: _____</p> <p>ON BEHALF OF: _____</p> <p>NAME: <u>Patricia Gosselin</u></p> <p>TITLE: _____</p> <p>AFFILIATION: <u>New Hampshire Insurance Department</u></p> <p>ADDRESS: <u>215 S. Fruit St., Ste. 14</u> <u>Concord, NH 03301</u></p>	<p style="text-align: center;">FOR NAIC USE ONLY</p> <p>Agenda Item # <u>2022-18BWG</u></p> <p>Year <u>2023</u></p> <p>Changes to Existing Reporting <input checked="" type="checkbox"/> [X]</p> <p>New Reporting Requirement <input type="checkbox"/> []</p> <hr/> <p style="text-align: center;">REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</p> <p>No Impact <input checked="" type="checkbox"/> [X]</p> <p>Modifies Required Disclosure <input type="checkbox"/> []</p> <hr/> <p style="text-align: center;">DISPOSITION</p> <p>[<input type="checkbox"/>] Rejected For Public Comment</p> <p>[<input type="checkbox"/>] Referred To Another NAIC Group</p> <p>[<input checked="" type="checkbox"/>] Received For Public Comment</p> <p>[<input type="checkbox"/>] Adopted Date _____</p> <p>[<input type="checkbox"/>] Rejected Date _____</p> <p>[<input type="checkbox"/>] Deferred Date _____</p> <p>[<input type="checkbox"/>] Other (Specify) _____</p>
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BLANK(S) TO WHICH PROPOSAL APPLIES

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|---|---|--------------------------------------|
| <input checked="" type="checkbox"/> ANNUAL STATEMENT | <input type="checkbox"/> INSTRUCTIONS | <input type="checkbox"/> CROSSCHECKS |
| <input type="checkbox"/> QUARTERLY STATEMENT | <input type="checkbox"/> BLANK | |
| <input checked="" type="checkbox"/> Life, Accident & Health/Fraternal | <input checked="" type="checkbox"/> Separate Accounts | <input type="checkbox"/> Title |
| <input type="checkbox"/> Property/Casualty | <input type="checkbox"/> Protected Cell | <input type="checkbox"/> Other _____ |
| <input type="checkbox"/> Health | <input type="checkbox"/> Health (Life Supplement) | |

Anticipated Effective Date: Annual 2023

IDENTIFICATION OF ITEM(S) TO CHANGE

Instructional corrections on the handling of Exchange Traded Funds (ETFs) and/or Securities Valuation Office (SVO) Identified Funds within the Interest Maintenance Reserve (IMR) and the Asset Valuation Reserve (AVR).

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

The classification of Bond Mutual Funds is no longer used in statement reporting, within the *Accounting Practices and Procedures Manual* nor within the *Purposes and Procedures Manual of the NAIC's Investment Analysis Office*. However, the IMR/AVR instructions have not been updated to reflect the new terminology.

NAIC STAFF COMMENTS

Comment on Effective Reporting Date: _____

Other Comments:

** This section must be completed on all forms.

ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL

INTEREST MAINTENANCE RESERVE

This exhibit is designed to capture the realized capital gains/(losses) that result from changes in the overall level of interest rates and amortize them into income over the approximate remaining life of the investment sold.

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Detail Eliminated to Conserve Space
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Line 2 – Current Year’s Realized Pre-tax Capital Gains/(Losses) of \$ _____ Transferred into the Reserve Net of Taxes of \$ _____

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Detail Eliminated to Conserve Space
 =====

Include realized capital gains/(losses) on:

Debt securities (excluding loan-backed and structured securities) and preferred stocks whose National Association of Insurance Commissioners (NAIC)/Securities Valuation Office (SVO) designation at the end of the holding period is **NOT** different from its NAIC designation at the beginning of the holding period by more than one NAIC designation. Exclude any such gains/(losses) exempt from the IMR.

~~Bond Mutual Funds — as Identified by the SVO, Exchange Traded Funds (ETFs) as listed on the SVO Identified Bond ETF List (thereafter subject to bond IMR guidelines) and the SVO Identified Preferred Stock ETF List (thereafter subject to preferred stock IMR guidelines). Include any capital gains/(losses) realized by the Company, whether from sale of the Fund-ETF or capital gains distributions by the Fund-ETF. If, during the course of the year, the SVO removes the designation of “NAIC 1” from a Bond Mutual Fund — as Identified by the SVO, the company shall not report capital gains/(losses) in this schedule. If the ETF is removed from either SVO ETF list, the ETF is reported and treated as common stock, with any capital gains/(losses) excluded from the IMR. Any such removal of the “NAIC 1” designation will cause the Fund to be reported as common stock on the applicable schedules.~~

SVO Identified Funds designated for systematic value

Called bonds, tendered bonds, and sinking fund payments.

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Detail Eliminated to Conserve Space
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Additional Provisions for Including/Excluding Gains (Losses) from IMR:

Mortgage loan prepayment penalties are not included in IMR. Treat them as regular investment income.

Interest-related gains/(losses) realized on directly held capital and surplus notes reported on Schedule BA should be transferred to the IMR in the same manner as similar gains and losses on fixed income assets held on Schedule D. A capital gain/(loss) on such a note is classified as an interest rate gain if the note is eligible for amortized-value accounting at both the time of acquisition and the time of disposition.

Determination of IMR gain/(loss) on multiple lots of the same securities should follow the underlying accounting treatment in determining the gain/(loss). Thus, the designation, on a purchase

lot basis, should be compared to the designation at the end of the holding period to determine IMR or AVR gain or loss.

Realized capital gains/(losses) on any debt security (excluding loan-backed and structured securities) that has had an NAIC/SVO designation of 6 at any time during the holding period should be excluded from the IMR and included as a non-interest-related gain/(loss) in the AVR.

Realized capital gains/(losses) on any preferred stock that had an NAIC/SVO designation of RP4, RP5 or RP6 or P4, P5 or P6 at any time during the holding period should be reported as non-interest-related gains/(losses) in the AVR.

The holding period for debt securities (excluding loan-backed and structured securities) and preferred stocks is defined as the period from the date of purchase to the date of sale. For the end of period classification, the most recent available designation should be used. For bonds acquired before Jan. 1, 1991, the holding period is presumed to have begun on Dec. 31, 1990. For preferred stocks acquired before Jan. 1, 1993, the holding period is presumed to have begun on Dec. 31, 1992. For ~~Bond Mutual Fund~~ as Identified by the SVO Identified ETFs, the holding period is defined as one calendar year to expected maturity. For SVO Identified Funds designated for systematic value, the holding period is the weighted-average life of the underlying bonds.

Detail Eliminated to Conserve Space

AMORTIZATION

This supporting schedule calculates the amount of the Interest Maintenance Reserve to be amortized in each year.

Column 1 – Reserve as of December 31, Prior Year

Enter the amount from Column 4 of the prior year's schedule.

Column 2 – Current Year's Realized Capital Gains/(Losses) Transferred into the Reserve Net of Taxes


Detail Eliminated to Conserve Space

Expected Maturity Date

The presence of sinking fund payments, amortization schedules, expected prepayments, and adjustable interest rates complicate the determination of the number of calendar years to expected maturity. The expected maturity date is:

- For fixed income instruments with fixed contractual repayment dates and amounts (including bonds, preferred stock, callable or convertible bonds and preferred(s)), the expected maturity is defined as the contractual retirement date which produces the lowest amortization value for annual statement purposes (lowest internal rate of return or "yield to worst"). Potential retirement dates include all possible call dates, and the contractual maturity date. However, where a convertible bond or convertible preferred stock is sold while its conversion value exceeds its book/adjusted carrying value and the gain is included in IMR, the expected maturity date is defined as the next conversion date. Conversion value is defined to mean the number of shares of common stock available currently or at next conversion date, multiplied by the stock's current market price. When the instrument's contractual terms include scheduled sinking fund payments of fixed amounts, an additional calculation of yield to average life should be included in the analysis where average life is defined as the date at which the instrument is 50% repaid. For puttable instruments, where the exercise option rests with the investor, expected maturity is the put or maturity date that produces the highest internal rate of return. For ~~Bond Mutual Funds~~ as Identified by SVO Identified ETFs, use one calendar year to expected maturity. For SVO Identified Funds designated for systematic value, the

expected maturity is the weighted-average life of the underlying bonds. For perpetual instruments, the expected maturity is 30 years from the current date.



Detail Eliminated to Conserve Space

For purposes of the grouped method, the following additional assumptions are applicable:

- For fixed income investments, other than residential mortgages and residential mortgage pass-throughs, without a maturity date or sinking fund schedule, a maturity date 30 years from the current year should be used.
- For mortgage-backed/asset-backed securities, use the remaining weighted average life of principal and interest payments consistent with the prepayment assumptions that would have been used to value the security had the security been repurchased at its sale price.
- For ~~Bond Mutual Funds~~ as Identified by the SVO Identified ETFs, use one calendar year to expected maturity.

ASSET VALUATION RESERVE

**DEFAULT COMPONENT –
BASIC CONTRIBUTION, RESERVE OBJECTIVE AND MAXIMUM RESERVE CALCULATIONS**

This supporting form is used to calculate the basic contribution, reserve objective and maximum reserve amount for the bond, preferred stock, derivative instruments and mortgage loan sub-components of the default component of the AVR. Instructions apply to the general account and the separate accounts, if applicable.

✂ **=====
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=====** **Detail Eliminated to Conserve Space** **=====
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=====** ✂

Lines 1
through 7 – Long-Term Bonds

Report the book/adjusted carrying value of all bonds and other fixed income instruments owned in Columns 1 and 4. “Book/Adjusted Carrying Value,” when applied to ~~Bond Mutual Funds as Identified by the SVO, equals the “Fair Value” shown in Column 9 of Schedule D, Part 1.~~ “~~Bond Mutual Fund as Identified by the SVO~~” ETFs on the SVO Identified Bond ETF List shall have the same meaning as set forth in the instructions to Schedule D, Part 1. Categorize the bonds and other fixed income instruments into NAIC designations 1 through 6 as directed by the *Purposes and Procedures Manual of the NAIC Investment Analysis Office*, except that, exempt obligations 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.

✂ **=====
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=====** **Detail Eliminated to Conserve Space** **=====
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=====** ✂

ASSET VALUATION RESERVE

**EQUITY AND OTHER INVESTED ASSET COMPONENT –
BASIC CONTRIBUTION, RESERVE OBJECTIVE AND MAXIMUM RESERVE CALCULATIONS**

This supporting form is used to calculate the basic contribution, reserve objective and maximum reserve targets for the common stock, real estate and other invested assets sub-components of the equity component of the AVR. Instructions apply to the general account and to the separate accounts, if applicable.



Detail Eliminated to Conserve Space



Line 1 – Unaffiliated Common Stocks – Public

Report the book/adjusted carrying value of all publicly issued common stock, including mutual funds ~~(except money market mutual funds appropriately reported on Schedule E, Part 2)~~, unit investment trusts, closed-end funds and ETFs (reported as common stock) in unaffiliated companies in Columns 1 and 4. Exclude money market mutual funds appropriately reported on Schedule E, Part 2. Multiply Column 4 by the reserve factor calculated for Columns 5, 7 and 9, and report the products in Columns 6, 8 and 10, respectively.



Detail Eliminated to Conserve Space



Line 2 – Unaffiliated Common Stocks – Private

Report the book/adjusted carrying value of all privately held common stocks, including mutual funds, unit investment trusts, closed-end funds and ETFs (reported as common stock) owned in unaffiliated companies in Columns 1 and 4. Multiply Column 4 by the reserve factor provided in Columns 5, 7 and 9 and report the products in Columns 6, 8 and 10, respectively.

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NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

<p style="text-align: right;">DATE: <u>09/28/2022</u></p> <p>CONTACT PERSON: _____</p> <p>TELEPHONE: _____</p> <p>EMAIL ADDRESS: _____</p> <p>ON BEHALF OF: _____</p> <p>NAME: <u>Mary Caswell and Jill Youtsey</u></p> <p>TITLE: _____</p> <p>AFFILIATION: <u>NAIC</u></p> <p>ADDRESS: _____</p>	<p style="text-align: center;">FOR NAIC USE ONLY</p> <p>Agenda Item # <u>2022-20BWG</u></p> <p>Year <u>2023</u></p> <p>Changes to Existing Reporting <input checked="" type="checkbox"/> [X]</p> <p>New Reporting Requirement <input type="checkbox"/> []</p> <hr/> <p style="text-align: center;">REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</p> <p>No Impact <input checked="" type="checkbox"/> [X]</p> <p>Modifies Required Disclosure <input type="checkbox"/> []</p> <hr/> <p style="text-align: center;">DISPOSITION</p> <p>[] Rejected For Public Comment</p> <p>[] Referred To Another NAIC Group</p> <p>[X] Received For Public Comment</p> <p>[] Adopted Date _____</p> <p>[] Rejected Date _____</p> <p>[] Deferred Date _____</p> <p>[] Other (Specify) _____</p>
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BLANK(S) TO WHICH PROPOSAL APPLIES

- | | | |
|--|---|--|
| <input checked="" type="checkbox"/> ANNUAL STATEMENT | <input checked="" type="checkbox"/> INSTRUCTIONS | <input checked="" type="checkbox"/> CROSSCHECKS |
| <input checked="" type="checkbox"/> QUARTERLY STATEMENT | <input checked="" type="checkbox"/> BLANK | |
| <input type="checkbox"/> Life, Accident & Health/Fraternal | <input type="checkbox"/> Separate Accounts | <input type="checkbox"/> Title |
| <input type="checkbox"/> Property/Casualty | <input type="checkbox"/> Protected Cell | <input type="checkbox"/> Other _____ |
| <input checked="" type="checkbox"/> Health | <input type="checkbox"/> Health (Life Supplement) | <input checked="" type="checkbox"/> Life (Health Supplement) |

Anticipated Effective Date: Annual 2023

IDENTIFICATION OF ITEM(S) TO CHANGE

*****See next page for details*****

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

The purpose of this proposal is to reorder the listing of Vision and Dental lines of business in the Health Annual/Quarterly Statement Instructions and Blank to be consistent with all other statement types.

NAIC STAFF COMMENTS

Comment on Effective Reporting Date: _____

Other Comments:

** This section must be completed on all forms.

IDENTIFICATION OF ITEM(S) TO CHANGE

Modify the instructions and blanks for the following Health exhibits to change the order of the Vision and Dental lines of business to be consistent with all other statement types. *(The detailed instructions are not shown in this proposal, but the instructions will also be updated with the column header changes.)*

Annual Health

- Analysis of Operations by Lines of Business
- Underwriting and Investment Exhibit
 - Part 1
 - Part 2
 - Part 2A
 - Part 2B
 - Part 2D

Annual Life (Health Supplement)

- Analysis of Operations by Lines of Business

Quarterly Health

- Quarterly Underwriting and Investment Exhibit

ANNUAL STATEMENT BLANKS – HEALTH

ANALYSIS OF OPERATIONS BY LINES OF BUSINESS

	1	Comprehensive (Hospital & Medical)		4	5	6	7	8	9	10	11	12	13	14
	Total	Individual 2	Group 3	Medicare Supplement	Dental Vision Only	Vision Dental Only	Federal Employees Health Benefits Plan	Title XVIII Medicare	Title XIX Medicaid	Credit A&H	Disability Income	Long-Term Care	Other Health	Other Non- Health
1. Net premium income														
2. Change in unearned premium reserves and reserve for rate credit.....														
3. Fee-for-service (net of \$..... medical expenses).....														XXX
4. Risk revenue														XXX
5. Aggregate write-ins for other health care related revenues.....														XXX
6. Aggregate write-ins for other non-health care related revenues.....		XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
7. Total revenues (Lines 1 to 6).....														
8. Hospital/medical benefits														XXX
9. Other professional services.....														XXX
10. Outside referrals.....														XXX
11. Emergency room and out-of-area														XXX
12. Prescription drugs														XXX
13. Aggregate write-ins for other hospital and medical														XXX
14. Incentive pool, withhold adjustments and bonus amounts														XXX
15. Subtotal (Lines 8 to 14)														XXX
16. Net reinsurance recoveries.....														XXX
17. Total hospital and medical (Lines 15 minus 16)														XXX
18. Non-health claims (net)		XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
19. Claims adjustment expenses including \$..... cost containment expenses														
20. General administrative expenses														
21. Increase in reserves for accident and health contracts..														XXX
22. Increase in reserves for life contracts		XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
23. Total underwriting deductions (Lines 17 to 22)														
24. Net underwriting gain or (loss) (Line 7 minus Line 23)														
DETAILS OF WRITE-INS														
0501.														XXX
0502.														XXX
0503.														XXX
0598. Summary of remaining write-ins for Line 5 from overflow page.....														XXX
0599. Totals (Lines 0501 through 0503 plus 0598) (Line 5 above)														XXX
0601.		XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
0602.		XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
0603.		XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
0698. Summary of remaining write-ins for Line 6 from overflow page.....		XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
0699. Totals (Lines 0601 through 0603 plus 0698) (Line 6 above)		XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
1301.														XXX
1302.														XXX
1303.														XXX
1398. Summary of remaining write-ins for Line 13 from overflow page.....														XXX
1399. Totals (Lines 1301 through 1303 plus 1398) (Line 13 above)														XXX

**UNDERWRITING AND INVESTMENT EXHIBIT
PART 1 – PREMIUMS**

Line of Business	1 Direct Business	2 Reinsurance Assumed	3 Reinsurance Ceded	4 Net Premium Income (Cols. 1+2-3)
1. Comprehensive (hospital and medical) individual
2. Comprehensive (hospital and medical) group
3. Medicare Supplement
4. Dental Vision only
5. Vision Dental only
6. Federal Employees Health Benefits Plan
7. Title XVIII – Medicare
8. Title XIX – Medicaid
9. Credit A&H
10. Disability Income
11. Long-Term Care
12. Other health
13. Health subtotal (Lines 1 through 12)
14. Life
15. Property/casualty
16. Totals (Lines 13 to 15)

**UNDERWRITING AND INVESTMENT EXHIBIT
PART 2 – CLAIMS INCURRED DURING THE YEAR**

	1 Total	Comprehensive (Hospital & Medical)		4 Medicare Supplement	5 Dental Vision Only	6 Vision Dental Only	7 Federal Employees Health Benefits Plan	8 Title XVIII Medicare	9 Title XIX Medicaid	10 Credit A&H	11 Disability Income	12 Long-Term Care	13 Other Health	14 Other Non-Health
		2 Individual	3 Group											
1. Payments during the year:														
1.1 Direct														
1.2 Reinsurance assumed.....														
1.3 Reinsurance ceded														
1.4 Net.....														
2. Paid medical incentive pools and bonuses.....														
3. Claim liability December 31, current year from Part 2A:														
3.1 Direct														
3.2 Reinsurance assumed.....														
3.3 Reinsurance ceded														
3.4 Net.....														
4. Claim reserve December 31, current year from Part 2D:														
4.1 Direct														
4.2 Reinsurance assumed.....														
4.3 Reinsurance ceded														
4.4 Net.....														
5. Accrued medical incentive pools and bonuses, current year.....														
6. Net health care receivables (a).....														
7. Amounts recoverable from reinsurers December 31, current year.....														
8. Claim liability December 31, prior year from Part 2A:														
8.1 Direct														
8.2 Reinsurance assumed.....														
8.3 Reinsurance ceded														
8.4 Net.....														
9. Claim reserve December 31, prior year from Part 2D:														
9.1 Direct														
9.2 Reinsurance assumed.....														
9.3 Reinsurance ceded														
9.4 Net.....														
10. Accrued medical incentive pools and bonuses, prior year.....														
11. Amounts recoverable from reinsurers December 31, prior year.....														
12. Incurred benefits:														
12.1 Direct														
12.2 Reinsurance assumed.....														
12.3 Reinsurance ceded														
12.4 Net.....														
13. Incurred medical incentive pools and bonuses														

(a) Excludes \$..... loans or advances to providers not yet expensed.

**UNDERWRITING AND INVESTMENT EXHIBIT
PART 2A – CLAIMS LIABILITY END OF CURRENT YEAR**

	1 Total	Comprehensive (Hospital and Medical)		4 Medicare Supplement	5 Dental Vision Only	6 Vision Dental Only	7 Federal Employees Health Benefits Plan	8 Title XVIII Medicare	9 Title XIX Medicaid	10 Credit A&H	11 Disability Income	12 Long-Term Care	13 Other Health	14 Other Non- Health
		2 Individual	3 Group											
1. Reported in Process of Adjustment:														
1.1 Direct
1.2 Reinsurance assumed
1.3 Reinsurance ceded
1.4 Net
2. Incurred but Unreported:														
2.1 Direct
2.2 Reinsurance assumed
2.3 Reinsurance ceded
2.4 Net
3. Amounts Withheld from Paid Claims and Capitations:														
3.1 Direct
3.2 Reinsurance assumed
3.3 Reinsurance ceded
3.4 Net
4. TOTALS:														
4.1 Direct
4.2 Reinsurance assumed
4.3 Reinsurance ceded
4.4 Net

UNDERWRITING AND INVESTMENT EXHIBIT
PART 2B – ANALYSIS OF CLAIMS UNPAID – PRIOR YEAR-NET OF REINSURANCE

Line of Business	Claims Paid During the Year		Claim Reserve and Claim Liability December 31 of Current Year		5 Claims Incurred in Prior Years (Columns 1 + 3)	6 Estimated Claim Reserve and Claim Liability December 31 of Prior Year
	1 On Claims Incurred Prior to January 1 of Current Year	2 On Claims Incurred During the Year	3 On Claims Unpaid December 31 of Prior Year	4 On Claims Incurred During the Year		
1. Comprehensive (hospital and medical) individual.....
2. Comprehensive (hospital and medical) group.....
3. Medicare Supplement.....
4. Dental-Vision Only.....
5. Vision-Dental Only.....
6. Federal Employees Health Benefits Plan.....
7. Title XVIII – Medicare.....
8. Title XIX – Medicaid.....
9. Credit A&H.....
10. Disability Income.....
11. Long-Term Care.....
12. Other health.....
13. Health subtotal (Lines 1 to 12).....
14. Health care receivables (a).....
15. Other non-health.....
16. Medical incentive pools and bonus amounts.....
17. Totals (Lines 13-14+15+16)

(a) Excludes \$..... loans or advances to providers not yet expensed.

UNDERWRITING AND INVESTMENT EXHIBIT
PART 2D – AGGREGATE RESERVE FOR ACCIDENT AND HEALTH CONTRACTS ONLY

	1	Comprehensive (Hospital & Medical)		4	5	6	7	8	9	10	11	12	13
	Total	2 Individual	3 Group	Medicare Supplement	Dental Only	Vision Dental Only	Federal Employees Health Benefits Plan	Title XVIII Medicare	Title XIX Medicaid	Credit A&H	Disability Income	Long-Term Care	Other
1. Unearned premium reserves.....													
2. Additional policy reserves (a).....													
3. Reserve for future contingent benefits.....													
4. Reserve for rate credits or experience rating refunds (including \$..... for investment income).....													
5. Aggregate write-ins for other policy reserves.....													
6. Totals (gross).....													
7. Reinsurance ceded.....													
8. Totals (Net) (Page 3, Line 4).....													
9. Present value of amounts not yet due on claims.....													
10. Reserve for future contingent benefits.....													
11. Aggregate write-ins for other claim reserves.....													
12. Totals (gross).....													
13. Reinsurance ceded.....													
14. Totals (Net) (Page 3, Line 7)													
DETAILS OF WRITE-INS													
0501.													
0502.													
0503.													
0598. Summary of remaining write-ins for Line 5 from overflow page.....													
0599. Totals (Lines 0501 through 0503 plus 0598) (Line 5 above)													
1101.													
1102.													
1103.													
1198. Summary of remaining write-ins for Line 11 from overflow page.....													
1199. Totals (Lines 1101 through 1103 plus 1198) (Line 11 above)													

(a) Includes \$..... premium deficiency reserve.

ANNUAL STATEMENT BLANKS – LIFE (HEALTH SUPPLEMENT)

HEALTH SUPPLEMENT

ANALYSIS OF OPERATIONS BY LINES OF BUSINESS

	1 Total	Comprehensive (Hospital & Medical)		4 Medicare Supplement	5 Dental-Vision Only	6 Vision-Dental Only	7 Federal Employees Health Benefits Plan	8 Title XVIII Medicare	9 Title XIX Medicaid	10 Credit A&H	11 Disability Income	12 Long-Term Care	13 Other Health	14 Other Non- Health
		2 Individual	3 Group											
1. Net premium income.....														
2. Change in unearned premium reserves and reserve for rate credit.....														
3. Fee-for-service (net of \$..... medical expenses).....														XXX
4. Risk revenue.....														XXX
5. Aggregate write-ins for other health care related revenues.....														XXX
6. Aggregate write-ins for other non-health care related revenues.....		XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
7. Total revenues (Lines 1 to 6).....														
8. Hospital/medical benefits.....														XXX
9. Other professional services.....														XXX
10. Outside referrals.....														XXX
11. Emergency room and out-of-area.....														XXX
12. Prescription drugs.....														XXX
13. Aggregate write-ins for other hospital and medical.....														XXX
14. Incentive pool, withhold adjustments and bonus amounts.....														XXX
15. Subtotal (Lines 8 to 14).....														XXX
16. Net reinsurance recoveries.....														XXX
17. Total hospital and medical (Lines 15 minus 16).....														XXX
18. Non-health claims (net).....		XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
19. Claims adjustment expenses including \$..... cost containment expenses.....														
20. General administrative expenses.....														
21. Increase in reserves for accident and health contracts.....														XXX
22. Increase in reserves for life contracts.....		XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
23. Total underwriting deductions (Lines 17 to 22).....														
24. Net underwriting gain or (loss) (Line 7 minus Line 23)														
DETAILS OF WRITE-INS														
0501.														XXX
0502.														XXX
0503.														XXX
0598. Summary of remaining write-ins for Line 5 from overflow page.....														XXX
0599. Totals (Lines 0501 through 0503 plus 0598) (Line 5 above)														XXX
0601.		XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
0602.		XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
0603.		XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
0698. Summary of remaining write-ins for Line 6 from overflow page.....														
0699. Totals (Lines 0601 through 0603 plus 0698) (Line 6 above)		XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
1301.														XXX
1302.														XXX
1303.														XXX
1398. Summary of remaining write-ins for Line 13 from overflow page.....														XXX
1399. Totals (Lines 1301 through 1303 plus 1398) (Line 13 above)														XXX

QUARTERLY STATEMENT BLANKS – HEALTH

**UNDERWRITING AND INVESTMENT EXHIBIT
ANALYSIS OF CLAIMS UNPAID-PRIOR YEAR-NET OF REINSURANCE**

Line of Business	Claims Paid Year to Date		Liability End of Current Quarter		5	6
	1 On Claims Incurred Prior to January 1 of Current Year	2 On Claims Incurred During the Year	3 On Claims Unpaid Dec. 31 of Prior Year	4 On Claims Incurred During the Year	Claims Incurred in Prior Years (Columns 1 + 3)	Estimated Claim Reserve and Claim Liability Dec. 31 of Prior Year
1. Comprehensive (hospital and medical) individual.....
2. Comprehensive (hospital and medical) group
3. Medicare Supplement.....
4. Dental Vision only.....
5. Vision Dental only.....
6. Federal Employees Health Benefits Plan.....
7. Title XVIII – Medicare.....
8. Title XIX – Medicaid
9. Credit A&H
10. Disability income.....
11. Long-term care
12. Other health
13. Health subtotal (Lines 1 to 8).....
14. Health care receivables (a)
15. Other non-health.....
16. Medical incentive pools and bonus amounts
17. Totals (Lines 13-14+15+16)

(a) Excludes \$..... loans or advances to providers not yet expensed.

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NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

	FOR NAIC USE ONLY
DATE: <u>11/4/2022</u>	Agenda Item # <u>2023-01BWG</u>
CONTACT PERSON: <u>Debbie Doggett (MO DCI) & Gavin Friedman (American Pet Ins Co; ZPIC Ins Co)</u>	Year <u>2024</u>
TELEPHONE: <u>Debbie (573) 526-2944 / Gavin (310) 254-5256</u>	Changes to Existing Reporting <input checked="" type="checkbox"/> [X]
EMAIL ADDRESS: <u>debbie.doggett@insurance.mo.gov / gavin.friedman@trupanion.com</u>	New Reporting Requirement <input type="checkbox"/> []
ON BEHALF OF: <u>Joint submission by (i) the MO Dept of Commerce and Insurance and (ii) American Pet Ins Co and ZPIC Ins Co</u>	REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT
NAME: <u>Debbie Doggett</u>	No Impact <input checked="" type="checkbox"/> [X]
TITLE: <u>Chief Financial Analyst</u>	Modifies Required Disclosure <input type="checkbox"/> []
AFFILIATION: <u>Missouri DCI</u>	Is there data being requested in this proposal which is available elsewhere in the Annual/Quarterly Statement? <input type="checkbox"/> [No]
ADDRESS: <u>301 W Hight St. #530, Jefferson City, MO 65101</u>	***If Yes, complete question below***
	DISPOSITION
	<input type="checkbox"/> [] Rejected For Public Comment
	<input type="checkbox"/> [] Referred To Another NAIC Group
	<input type="checkbox"/> [] Received For Public Comment
	<input type="checkbox"/> [] Adopted Date _____
	<input type="checkbox"/> [] Rejected Date _____
	<input type="checkbox"/> [] Deferred Date _____
	<input type="checkbox"/> [] Other (Specify) _____

BLANK(S) TO WHICH PROPOSAL APPLIES

- | | | |
|--|---|---|
| <input checked="" type="checkbox"/> [X] ANNUAL STATEMENT | <input type="checkbox"/> [] INSTRUCTIONS | <input checked="" type="checkbox"/> [X] CROSSCHECKS |
| <input checked="" type="checkbox"/> [X] QUARTERLY STATEMENT | <input checked="" type="checkbox"/> [X] BLANK | |
| <input type="checkbox"/> [] Life, Accident & Health/Fraternal | <input type="checkbox"/> [] Separate Accounts | <input type="checkbox"/> [] Title |
| <input checked="" type="checkbox"/> [X] Property/Casualty | <input type="checkbox"/> [] Protected Cell | <input type="checkbox"/> [] Other _____ |
| <input type="checkbox"/> [] Health | <input type="checkbox"/> [] Health (Life Supplement) | |

Anticipated Effective Date: January 1, 2024

IDENTIFICATION OF ITEM(S) TO CHANGE

Remove Pet Insurance from Inland Marine line of business and add a new line of business to Appendix – P/C Lines of Business. Add Pet Insurance line within the existing P/C Blank for the Underwriting and Investment Exhibits, Exhibit of Premiums and Losses (State Page), and Insurance Expense Exhibit. Add new Schedule P Parts 1 through 4 specific to Pet Insurance.

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

See Page 2 for detailed reason and justification for change.

*****IF THE DATA IS AVAILABLE ELSEWHERE IN THE ANNUAL/QUARTERLY STATEMENT, PLEASE NOTE WHY IT IS REQUIRED FOR THIS PROPOSAL*****

NAIC STAFF COMMENTS

Comment on Effective Reporting Date: _____

Other Comments:

** This section must be completed on all forms.

Revised 11/17/2022

REASON, JUSTIFICATION FOR AND/OR BENEFIT OF CHANGE

Pet insurance is reported today as an Inland Marine product. Separating Pet Insurance from Inland Marine for financial reporting purposes within the existing Blank is warranted for a number of reasons, including:

- There is no public or regulator visibility into the vast majority of the pet insurance industry's financial reporting. Other than for a monoline insurer that writes only pet insurance, the rest of the industry's pet insurance business financial reporting is included in Inland Marine, along with anything else in that broadly-defined line that the respective insurer has written. In short, regulators do not have clear visibility into even the most basic information about pet insurers and the pet insurance market, such as who is underwriting pet coverage, the volume being sold, losses, and who is selling it.
- The pet insurance industry has grown rapidly, and this high growth rate continues. The industry's self-reported data shows growth in annual gross written premium from \$836.5 M in 2016 to \$2.59 B in 2021, including more than 30% annual growth from 2020 to 2021. This growth rate makes the absence of visibility into each participating company's financial information more an acute challenge with each passing year.
- Relying on regulator data calls to gather basic information such as premium written and loss information is time-consuming for all involved, and prone to inconsistencies and errors.
- The NAIC's D Committee is proceeding with MCAS for pet insurance. It would be inapposite and have potential for inconsistent data, to require MCAS reporting while not requiring dedicated pet insurance financial reporting. In addition, separate financial reporting will be a useful complement to MCAS reporting, both to supplement the MCAS information and to validate it.
- Dedicated financial reporting of pet insurance will be helpful to state regulators' assessment of the appropriate amount of surplus insurers writing this business should hold. It is anticipated that once sufficient history is obtained, a separate RBC factor for pet insurance can be established.

ANNUAL STATEMENT INSTRUCTIONS – PROPERTY/CASUALTY

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 and Casualty Contracts – Premiums*.


Detail Eliminated to Conserve Space

Line 9.1 – Inland Marine

Coverage for property that may be in transit, held by a bailee, at a fixed location, a movable good that is often at different locations (e.g., off-road construction equipment) or scheduled property (e.g., Homeowners Personal Property Floater), including items such as live animals, property with antique or collector’s value, etc. This line also includes instrumentalities of transportation and communication, such as bridges, tunnels, piers, wharves, docks, pipelines, power and phone lines, and radio and television towers.

Animal Mortality

Coverage that provides a death benefit to the owner of a policy in the event of the death of the insured livestock.

EDP Policies

Coverage to protect against losses arising out of damage to or destruction of electronic data processing equipment and its software.

Pet Insurance Plans

~~Veterinary care plan insurance policy providing care for a pet animal (e.g., dog or cat) of the insured owner in the event of its illness or accident.~~

Communication Equipment (Cellular Telephones)

Provides insured subscribers of Communications Equipment Service Provider replacement coverage for loss of and damage, theft or mechanical breakdown to communications equipment. Communications equipment means wireless telephones and pagers, and any other devices incorporating wireless phone and pager capabilities, including but not limited to personal digital assistants (PDA) and wireless aircards.

Line 9.2 – Pet Insurance Plans

Veterinary care plan insurance policy providing care for a pet animal (e.g., dog or cat) of the insured owner in the event of its illness or accident.

ANNUAL STATEMENT BLANKS – PROPERTY/CASUALTY

UNDERWRITING AND INVESTMENT EXHIBIT
PART 1 – PREMIUMS EARNED

Line of Business	1 Net Premiums Written per Column 6, Part 1B	2 Unearned Premiums Dec. 31 Prior Year- per Col. 3, Last Year's Part 1	3 Unearned Premiums Dec. 31 Current Year- per Col. 5 Part 1A	4 Premiums Earned During Year (Cols. 1 + 2 - 3)
1. Fire				
2.1 Allied lines				
2.2 Multiple peril crop				
2.3 Federal flood				
2.4 Private crop				
2.5 Private flood				
3. Farmowners multiple peril				
4. Homeowners multiple peril				
5.1 Commercial multiple peril (non-liability portion).....				
5.2 Commercial multiple peril (liability portion)				
6. Mortgage guaranty				
8. Ocean marine				
9.1 Inland marine				
9.2. <u>Pet Insurance Plans</u>				
10. Financial guaranty				
11.1 Medical professional liability—occurrence				
11.2 Medical professional liability—claims-made				
12. Earthquake				
13.1 Comprehensive (hospital and medical) individual				
13.2 Comprehensive (hospital and medical) group				
14. Credit accident and health (group and individual)				
15.1 Vision only				
15.2 Dental only				
15.3 Disability income				
15.4 Medicare supplement				
15.5 Medicaid Title XIX				
15.6 Medicare Title XVIII				
15.7 Long-term care				
15.8 Federal employees health benefits plan				
15.9 Other health				
16. Workers' compensation				
17.1 Other liability—occurrence				
17.2 Other liability—claims-made				
17.3 Excess workers' compensation				
18.1 Products liability—occurrence				
18.2 Products liability—claims-made				
19.1 Private passenger auto no-fault (personal injury protection)				
19.2 Other private passenger auto liability				
19.3 Commercial auto no-fault (personal injury protection)				
19.4 Other commercial auto liability				
21.1 Private passenger auto physical damage				
21.2 Commercial auto physical damage				
22. Aircraft (all perils)				
23. Fidelity				
24. Surety				
26. Burglary and theft				
27. Boiler and machinery				
28. Credit				
29. International				
30. Warranty				
31. Reinsurance-nonproportional assumed property				
32. Reinsurance-nonproportional assumed liability				
33. Reinsurance-nonproportional assumed financial lines				
34. Aggregate write-ins for other lines of business				
35. TOTALS				
DETAILS OF WRITE-INS				
3401.				
3402.				
3403.				
3498. Sum. of remaining write-ins for Line 34 from overflow page				
3499. Totals (Lines 3401 through 3403 plus 3498) (Line 34 above)				

**UNDERWRITING AND INVESTMENT EXHIBIT
PART 1A – RECAPITULATION OF ALL PREMIUMS**

Line of Business	1 Amount Unearned (Running One Year or Less from Date of Policy) (a)	2 Amount Unearned (Running More Than One Year from Date of Policy) (a)	3 Earned but Unbilled Premium	4 Reserve for Rate Credits and Retrospective Adjustments Based on Experience	5 Total Reserve for Unearned Premiums Cols. 1+2+3+4
1. Fire					
2.1 Allied lines					
2.2 Multiple peril crop					
2.3 Federal flood					
2.4 Private crop					
2.5 Private flood					
3. Farmowners multiple peril					
4. Homeowners multiple peril					
5.1 Commercial multiple peril (non-liability portion).....					
5.2 Commercial multiple peril (liability portion).....					
6. Mortgage guaranty					
8. Ocean marine					
9.1 Inland marine					
9.2 <u>Pet Insurance Plans</u>					
10. Financial guaranty.....					
11.1 Medical professional liability—occurrence.....					
11.2 Medical professional liability—claims-made.....					
12. Earthquake					
13.1 Comprehensive (hospital and medical) individual					
13.2 Comprehensive (hospital and medical) group.....					
14. Credit accident and health					
individual)					
15.1 Vision only.....					
15.2 Dental only.....					
15.3 Disability income.....					
15.4 Medicare supplement.....					
15.5 Medicaid title XIX.....					
15.6 Medicare title XVIII.....					
15.7 Long-term care.....					
15.8 Federal employees health benefits plan					
15.9 Other health.....					
16. Workers' compensation.....					
17.1 Other liability—occurrence					
17.2 Other liability—claims-made					
17.3 Excess workers' compensation.....					
18.1 Products liability—occurrence					
18.2 Products liability—claims-made					
19.1 Private passenger auto no-fault (personal injury protection).....					
19.2 Other private passenger auto liability					
19.3 Commercial auto no-fault (personal injury protection).....					
19.4 Other commercial auto liability.....					
21.1 Private passenger auto physical damage.....					
21.2 Commercial auto physical damage.....					
22. Aircraft (all perils)					
23. Fidelity					
24. Surety					
26. Burglary and theft					
27. Boiler and machinery.....					
28. Credit.....					
29. International.....					
30. Warranty					
31. Reinsurance-nonproportional assumed property					
32. Reinsurance-nonproportional assumed liability					
33. Reinsurance-nonproportional assumed financial lines					
34. Aggregate write-ins for other lines of business					
35. TOTALS					
36. Accrued retrospective premiums based on experience.....					
37. Earned but unbilled premiums.....					
38. Balance (Sum of Lines 35 through 37)					
DETAILS OF WRITE-INS					
3401.					
3402.					
3403.					
3498. Sum. of remaining write-ins for Line 34 from overflow page.....					
3499. Totals (Lines 3401 through 3403 plus 3498) (Line 34 above)					

(a) State here basis of computation used in each case

UNDERWRITING AND INVESTMENT EXHIBIT
PART 1B – PREMIUMS WRITTEN

Line of Business	1 Direct Business (a)	Reinsurance Assumed		Reinsurance Ceded		6 Net Premiums Written Cols. 1+2+3- 4-5
		2 From Affiliates	3 From Non- Affiliates	4 To Affiliates	5 To Non- Affiliates	
1. Fire
2.1 Allied lines
2.2 Multiple peril crop
2.3 Federal flood
2.4 Private crop
2.5 Private flood
3. Farmowners multiple peril
4. Homeowners multiple peril
5.1 Commercial multiple peril (non-liability portion)
5.2 Commercial multiple peril (liability portion)
6. Mortgage guaranty
8. Ocean marine
9.1 Inland marine
9.2 <u>Pet Insurance Plans</u>
10. Financial guaranty
11.1 Medical professional liability—occurrence
11.2 Medical professional liability—claims-made
12. Earthquake
13.1 Comprehensive (hospital and medical) individual
13.2 Comprehensive (hospital and medical) group
14. Credit accident and health (group and individual)
15.1 Vision only
15.2 Dental only
15.3 Disability income
15.4 Medicare supplement
15.5 Medicaid Title XIX
15.6 Medicare Title XVIII
15.7 Long-term care
15.8 Federal employees health benefits plan
15.9 Other Health
16. Workers' compensation
17.1 Other liability—occurrence
17.2 Other liability—claims-made
17.3 Excess workers' compensation
18.1 Products liability—occurrence
18.2 Products liability—claims-made
19.1 Private passenger auto no-fault (personal injury protection)
19.2 Other private passenger auto liability
19.3 Commercial auto no-fault (personal injury protection)
19.4 Other commercial auto liability
21.1 Private passenger auto physical damage
21.2 Commercial auto physical damage
22. Aircraft (all perils)
23. Fidelity
24. Surety
26. Burglary and theft
27. Boiler and machinery
28. Credit
29. International
30. Warranty
31. Reinsurance-nonproportional assumed property	XXX	.....	.....	.....	.....	.....
32. Reinsurance-nonproportional assumed liability	XXX	.....	.....	.....	.....	.....
33. Reinsurance-nonproportional assumed financial lines	XXX	.....	.....	.....	.....	.....
34. Aggregate write-ins for other lines of business
35. TOTALS
DETAILS OF WRITE-INS						
3401.
3402.
3403.
3498. Sum. of remaining write-ins for Line 34 from overflow page
3499. Totals (Lines 3401 through 3403 plus 3498) (Line 34 above)

(a) Does the company's direct premiums written include premiums recorded on an installment basis? Yes [] No []
 If yes: 1. The amount of such installment premiums \$.....
 2. Amount at which such installment premiums would have been reported had they been recorded on an annualized basis \$.....

**UNDERWRITING AND INVESTMENT EXHIBIT
PART 2 – LOSSES PAID AND INCURRED**

Line of Business	Losses Paid Less Salvage				5 Net Losses Unpaid Current Year (Part 2A, Col. 8)	6 Net Losses Unpaid Prior Year	7 Losses Incurred Current Year (Cols. 4 + 5 - 6)	8 Percentage of Losses Incurred (Col. 7, Part 2) to Premiums Earned (Col. 4, Part 1)
	1 Direct Business	2 Reinsurance Assumed	3 Reinsurance Recovered	4 Net Payments (Cols. 1 + 2 - 3)				
1. Fire								
2.1 Allied lines								
2.2 Multiple peril crop								
2.3 Federal flood								
2.4 Private crop								
2.5 Private flood								
3. Farmowners multiple peril								
4. Homeowners multiple peril								
5.1 Commercial multiple peril (non-liability portion)								
5.2 Commercial multiple peril (liability portion)								
6. Mortgage guaranty								
8. Ocean marine								
9.1 Inland marine								
9.2 Pet Insurance Plans								
10. Financial guaranty								
11.1 Medical professional liability—occurrence								
11.2 Medical professional liability—claims-made								
12. Earthquake								
13.1 Comprehensive (hospital and medical) individual								
13.2 Comprehensive (hospital and medical) group								
14. Credit accident and health (group and individual)								
15.1 Vision only								
15.2 Dental only								
15.3 Disability income								
15.4 Medicare supplement								
15.5 Medicaid Title XIX								
15.6 Medicare Title XVIII								
15.7 Long-term care								
15.8 Federal employees health benefits plan								
15.9 Other health								
16. Workers' compensation								
17.1 Other liability—occurrence								
17.2 Other liability—claims-made								
17.3 Excess workers' compensation								
18.1 Products liability—occurrence								
18.2 Products liability—claims-made								
19.1 Private passenger auto no-fault (personal injury protection)								
19.2 Other private passenger auto liability								
19.3 Commercial auto no-fault (personal injury protection)								
19.4 Other commercial auto liability								
21.1 Private passenger auto physical damage								
21.2 Commercial auto physical damage								
22. Aircraft (all perils)								
23. Fidelity								
24. Surety								
26. Burglary and theft								
27. Boiler and machinery								
28. Credit								
29. International								
30. Warranty								
31. Reinsurance-nonproportional assumed property	XXX							
32. Reinsurance-nonproportional assumed liability	XXX							
33. Reinsurance-nonproportional assumed financial lines	XXX							
34. Aggregate write-ins for other lines of business								
35. TOTALS								
DETAILS OF WRITE-INS								
3401.								
3402.								
3403.								
3498. Sum. of remaining write-ins for Line 34 from overflow page								
3499. Totals (Lines 3401 through 3403 + 3498) (Line 34 above)								

**UNDERWRITING AND INVESTMENT EXHIBIT
PART 2A – UNPAID LOSSES AND LOSS ADJUSTMENT EXPENSES**

Line of Business	Reported Losses				Incurred But Not Reported			8 Net Losses Unpaid (Cols. 4 + 5 + 6 - 7)	9 Net Unpaid Loss Adjustment Expenses
	1 Direct	2 Reinsurance Assumed	3 Deduct Reinsurance Recoverable	4 Net Losses Excl. Incurred But Not Reported (Cols. 1+2-3)	5 Direct	6 Reinsurance Assumed	7 Reinsurance Ceded		
1. Fire									
2.1 Allied lines									
2.2 Multiple peril crop									
2.3 Federal flood									
2.4 Private crop									
2.5 Private flood									
3. Farmowners multiple peril									
4. Homeowners multiple peril									
5.1 Commercial multiple peril (non-liability portion)									
5.2 Commercial multiple peril (liability portion)									
6. Mortgage guaranty									
8. Ocean marine									
9.1 Inland marine									
9.2 Pet Insurance Plans									
10. Financial guaranty									
11.1 Medical professional liability—occurrence									
11.2 Medical professional liability—claims-made									
12. Earthquake									
13.1 Comprehensive (hospital and medical) individual								(a)	
13.2 Comprehensive (hospital and medical) group								(a)	
14. Credit accident and health (group and individual)									
15.1 Vision only								(a)	
15.2 Dental only								(a)	
15.3 Disability income								(a)	
15.4 Medicare supplement								(a)	
15.5 Medicaid Title XIX								(a)	
15.6 Medicare Title XVIII								(a)	
15.7 Long-term care								(a)	
15.8 Federal employees health benefits plan								(a)	
15.9 Other health								(a)	
16. Workers' compensation									
17.1 Other liability—occurrence									
17.2 Other liability—claims-made									
17.3 Excess workers' compensation									
18.1 Products liability—occurrence									
18.2 Products liability—claims-made									
19.1 Private passenger auto no-fault (personal injury protection)									
19.2 Other private passenger auto liability									
19.3 Commercial auto no-fault (personal injury protection)									
19.4 Other commercial auto liability									
21.1 Private passenger auto physical damage									
21.2 Commercial auto physical damage									
22. Aircraft (all perils)									
23. Fidelity									
24. Surety									
26. Burglary and theft									
27. Boiler and machinery									
28. Credit									
29. International									
30. Warranty									
31. Reinsurance-nonproportional assumed property	XXX				XXX				
32. Reinsurance-nonproportional assumed liability	XXX				XXX				
33. Reinsurance-nonproportional assumed financial lines	XXX				XXX				
34. Aggregate write-ins for other lines of business									
35. TOTALS									
DETAILS OF WRITE-INS									
3401.									
3402.									
3403.									
3498. Sum. of remaining write-ins for Line 34 from overflow page									
3499. Totals (Lines 3401 through 3403 + 3498) (Line 34 above)									

(a) Including \$.....for present value of life indemnity claims reported in Lines 13 and 15.

EXHIBIT OF PREMIUMS AND LOSSES (Statutory Page 14)

NAIC Group Code _____

BUSINESS IN THE STATE OF

DURING THE YEAR

NAIC Company Code _____

Line of Business	Gross Premiums, Including Policy and Membership Fees, Less Return Premiums and Premiums on Policies not Taken		3 Dividends Paid or Credited to Policyholders on Direct Business	4 Direct Unearned Premium Reserves	5 Direct Losses Paid (deducting salvage)	6 Direct Losses Incurred	7 Direct Losses Unpaid	8 Direct Defense and Cost Containment Expense Paid	9 Direct Defense and Cost Containment Expense Incurred	10 Direct Defense and Cost Containment Expense Unpaid	11 Commissions and Brokerage Expenses	12 Taxes, Licenses and Fees
	1 Direct Premiums Written	2 Direct Premiums Earned										
1. Fire.....												
2.1 Allied Lines.....												
2.2 Multiple Peril Crop.....												
2.3 Federal Flood.....												
2.4 Private Crop.....												
2.5 Private Flood.....												
3. Farmowners Multiple Peril.....												
4. Homeowners Multiple Peril.....												
5.1 Commercial Multiple Peril (Non-Liability Portion).....												
5.2 Commercial Multiple Peril (Liability Portion).....												
6. Mortgage Guaranty.....												
8. Ocean Marine.....												
9.1 Inland Marine.....												
9.2 Pet Insurance Plans.....												
10. Financial Guaranty.....												
11.1 Medical Professional Liability—Occurrence.....												
11.2 Medical Professional Liability—Claims-Made.....												
12. Earthquake.....												
13.1 Comprehensive (hospital and medical) ind (b).....												
13.2 Comprehensive (hospital and medical) group (b).....												
14. Credit A&H (Group and Individual).....												
15.1 Vision Only (b).....												
15.2 Dental Only (b).....												
15.3 Disability Income (b).....												
15.4 Medicare Supplement (b).....												
15.5 Medicaid Title XIX (b).....												
15.6 Medicare Title XVIII (b).....												
15.7 Long-Term Care (b).....												
15.8 Federal Employees Health Benefits Plan (b).....												
15.9 Other Health (b).....												
16. Workers' Compensation.....												
17.1 Other Liability—Occurrence.....												
17.2 Other Liability—Claims-Made.....												
17.3 Excess Workers' Compensation.....												
18.1 Products Liability—Occurrence.....												
18.2 Products Liability—Claims-Made.....												
19.1 Private Passenger Auto No-Fault (Personal Injury Protection).....												
19.2 Other Private Passenger Auto Liability.....												
19.3 Commercial Auto No-Fault (Personal Injury Protection).....												
19.4 Other Commercial Auto Liability.....												
21.1 Private Passenger Auto Physical Damage.....												
21.2 Commercial Auto Physical Damage.....												
22. Aircraft (all perils).....												
23. Fidelity.....												
24. Surety.....												
26. Burglary and Theft.....												
27. Boiler and Machinery.....												
28. Credit.....												
29. International.....												
30. Warranty.....												
31. Reins nonproportional assumed property.....	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
32. Reins nonproportional assumed liability.....	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
33. Reins nonproportional assumed financial lines.....	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
34. Aggregate Write-Ins for Other Lines of Business.....												
35. TOTAL (a).....												
DETAILS OF WRITE-INS												
3401.....												
3402.....												
3403.....												
3498.Sum of remaining write-ins for Line 34 from overflow page.....												
3499.TOTAL (Lines 3401 through 3403 plus 3498) (Line 34 above).....												

(a) Finance and service charges not included in Lines 1 to 35 \$
 (b) For health business on indicated lines report: Number of persons insured under PPO managed care products and number of persons insured under indemnity only products

INSURANCE EXPENSE EXHIBIT
PART II – ALLOCATION TO LINES OF BUSINESS NET OF REINSURANCE
PREMIUMS, LOSSES, EXPENSES, RESERVES AND PROFITS AND PERCENTAGES TO PREMIUMS EARNED FOR BUSINESS NET OF REINSURANCE
(\$000 OMITTED)

	Premiums Written (Pg. 8, Pt. 1B, Col. 6)		Premiums Earned (Pg. 6, Pt. 1, Col. 4)		Dividends to Policyholders (Pg. 4, Line 17)		Incurred Loss (Pg. 9, Pt. 2, Col. 7)		Loss Adjustment Expense				Unpaid Losses (Pg. 10, Pt. 2A, Col. 8)		Loss Adjustment Expense				Unearned Premium Reserves (Pg. 7, Pt. 1A, Col. 5)		Agents' Balances				
	1 Amount	2 %	3 Amount	4 %	5 Amount	6 %	7 Amount	8 %	Defense and Cost Containment Expenses Incurred		Adjusting and Other Expenses Incurred		13 Amount	14 %	Defense and Cost Containment Expenses Unpaid		Adjusting and Other Expenses Unpaid		19 Amount	20 %	21 Amount	22 %			
									9 Amount	10 %	11 Amount	12 %			15 Amount	16 %	17 Amount	18 %							
1. Fire		XXX		100.0																					
2.1 Allied Lines		XXX		100.0																					
2.2 Multiple Peril Crop.....		XXX		100.0																					
2.3 Federal Flood.....		XXX		100.0																					
2.4 Private Crop.....		XXX		100.0																					
2.5 Private Flood		XXX		100.0																					
3. Farmowners Multiple Peril		XXX		100.0																					
4. Homeowners Multiple Peril		XXX		100.0																					
5.1 Comm Mult Peril (Non-Liab).....		XXX		100.0																					
5.2 Comm Mult Peril (Liab).....		XXX		100.0																					
6. Mortgage Guaranty.....		XXX		100.0																					
8. Ocean Marine		XXX		100.0																					
9.1 Inland Marine		XXX		100.0																					
9.2 Pet Insurance Plans		XXX		100.0																					
10. Financial Guaranty		XXX		100.0																					
11.1 Med Prof Liab—Occurrence.....		XXX		100.0																					
11.2 Med Prof Liab—Claims-Made.....		XXX		100.0																					
12. Earthquake.....		XXX		100.0																					
13.1 Comprehensive Individual.....		XXX		100.0																					
13.2 Comprehensive Group.....		XXX		100.0																					
14. Credit A&H		XXX		100.0																					
15.1 Vision Only		XXX		100.0																					
15.2 Dental Only		XXX		100.0																					
15.3 Disability Income		XXX		100.0																					
15.4 Medicare Supplement.....		XXX		100.0																					
15.5 Medicaid Title XIX		XXX		100.0																					
15.6 Medicare Title XVIII.....		XXX		100.0																					
15.7 Long-Term Care		XXX		100.0																					
15.8 FEHBP		XXX		100.0																					
15.9 Other Health		XXX		100.0																					
16. Workers' Compensation		XXX		100.0																					
17.1 Other Liability—Occurrence.....		XXX		100.0																					
17.2 Other Liability—Claims-Made.....		XXX		100.0																					
17.3 Excess Workers' Compensation.....		XXX		100.0																					
18.1 Products Liab—Occurrence.....		XXX		100.0																					
18.2 Products Liab— Claims-Made.....		XXX		100.0																					
19.1 Priv Passenger Auto No-Fault		XXX		100.0																					
19.2. Other Priv Passenger Auto Liab		XXX		100.0																					
19.3. Commercial Auto No-Fault		XXX		100.0																					
19.4. Other Commercial Auto Liability.....		XXX		100.0																					
21.1 Priv Passenger Auto Phys Damage.....		XXX		100.0																					
21.2 Commercial Auto Phys Damage		XXX		100.0																					
22. Aircraft (all perils).....		XXX		100.0																					
23. Fidelity		XXX		100.0																					
24. Surety		XXX		100.0																					
26. Burglary and Theft		XXX		100.0																					
27. Boiler and Machinery		XXX		100.0																					
28. Credit		XXX		100.0																					
29. International.....		XXX		100.0																					
30. Warranty.....		XXX		100.0																					
31. Reins-Nonproportional Assumed Property....		XXX		100.0																					
32. Reins-Nonproportional Assumed Liab		XXX		100.0																					
33. Reins-Nonproportional Assumed Fin Lines..		XXX		100.0																					
34. Aggr Write-Ins for Other Lines of Bus.....		XXX		100.0																					
35. TOTAL (Lines 1 through 34)		XXX		100.0																					
DETAILS OF WRITE-INS																									
3401.		XXX		100.0																					
3402.		XXX		100.0																					
3403.		XXX		100.0																					
3498. Summary of remaining write-ins for Line 34 from overflow page		XXX		100.0																					
3499. TOTAL (Lines 3401 through 3403 plus 3498 (Line 34 above))		XXX		100.0																					

INSURANCE EXPENSE EXHIBIT
PART II—ALLOCATION TO LINES OF BUSINESS NET OF REINSURANCE (Continued)
PREMIUMS, LOSSES, EXPENSES, RESERVES AND PROFITS AND PERCENTAGES TO PREMIUMS EARNED FOR BUSINESS NET OF REINSURANCE
(\$000 OMITTED)

	Other Underwriting Expenses																		Other Income Less Other Expenses (Pg. 4, Line 15 minus Line 5)		Pre-Tax Profit or Loss Excluding All Investment Gain		Investment Gain on Funds Attributable to Insurance Transactions		Profit or Loss Excluding Investment Gain Attributable to Capital and Surplus		Investment Gain Attributable to Capital and Surplus		Total Profit or Loss	
	Commission and Brokerage Expenses Incurred (IEE Pt. 1, Line 2.8, Col. 2)		Taxes, Licenses & Fees Incurred (IEE Pt. 1, Line 20.5, Col. 4)		Other Acquisitions, Field Supervision, and Collection Expenses Incurred (IEE Pt. 1, Line 25 minus 2.8 Col. 2)		General Expenses Incurred (IEE Pt. 1, Line 25, Col. 3)																							
	23 Amount	24 %	25 Amount	26 %	27 Amount	28 %	29 Amount	30 %	31 Amount	32 %	33 Amount	34 %	35 Amount	36 %	37 Amount	38 %	39 Amount	40 %													41 Amount	42 %
1. Fire																														
2.1 Allied Lines																														
2.2 Multiple Peril Crop																														
2.3 Federal Flood																														
2.4 Private Crop																														
2.5 Private Flood																														
3. Farmowners Multiple Peril																														
4. Homeowners Multiple Peril																														
5.1 Comm Mult Peril (Non-Liab)																														
5.2 Comm Mult Peril (Liab)																														
6. Mortgage Guaranty																														
8. Ocean Marine																														
9.1 Inland Marine																														
9.2 Pet Insurance Plans																														
10. Financial Guaranty																														
11.1 Med Prof Liab—Occurrence																														
11.2 Med Prof Liab—Claims-Made																														
12. Earthquake																														
13.1 Comprehensive Individual																														
13.2 Comprehensive Group																														
14. Credit A&H																														
15.1 Vision Only																														
15.2 Dental Only																														
15.3 Disability Income																														
15.4 Medicare Supplement																														
15.5 Medicaid Title XIX																														
15.6 Medicare Title XVIII																														
15.7 Long-Term Care																														
15.8 FEHBP																														
15.9 Other Health																														
16. Workers' Compensation																														
17.1 Other Liability—Occurrence																														
17.2 Other Liability—Claims-Made																														
17.3 Excess Workers' Compensation																														
18.1 Products Liab—Occurrence																														
18.2 Products Liab—Claims-Made																														
19.1 Priv Passenger Auto No-Fault																														
19.2. Other Priv Passenger Auto Liab																														
19.3 Commercial Auto No-Fault																														
19.4. Other Commercial Auto Liab																														
21.1 Priv Passenger Auto Phys Damage																														
21.2 Commercial Auto Phys Damage																														
22. Aircraft (all perils)																														
23. Fidelity																														
24. Surety																														
26. Burglary and Theft																														
27. Boiler and Machinery																														
28. Credit																														
29. International																														
30. Warranty																														
31. Reins-Nonproportional Assumed Property																														
32. Reins-Nonproportional Assumed Liab																														
33. Reins-Nonproportional Assumed Fin Lines																														
34. Aggr Write-Ins for Other Lines of Bus.																														
35. TOTAL (Lines 1 through 34)																														
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)																														

NOTE: THE ALLOCATION OF INVESTMENT INCOME FROM CAPITAL AND SURPLUS BY LINE OF BUSINESS MAY NOT ACCURATELY REFLECT THE PROFITABILITY OF A PARTICULAR LINE FOR USE IN THE RATE MAKING PROCESS.

INSURANCE EXPENSE EXHIBIT
PART III – ALLOCATION TO LINES OF DIRECT BUSINESS WRITTEN
PREMIUMS, LOSSES, EXPENSES, RESERVES AND PROFITS AND PERCENTAGES TO PREMIUMS EARNED FOR DIRECT BUSINESS WRITTEN
(\$000 OMITTED)

	Premiums Written (Pg. 8, Pt. 1B, Col. 1)		Premiums Earned (Sch. T, Line 59, Col. 3)		Dividends to Policyholders		Incurred Loss (Sch. T, Line 59, Col. 6)		Loss Adjustment Expense				Unpaid Losses (Sch. T, Line 59, Col. 7)		Loss Adjustment Expense				Unearned Premium Reserves		Agents' Balances	
	1	2	3	4	5	6	7	8	Defense and Cost Containment Expenses Incurred		Adjusting and Other Expenses Incurred		13	14	Defense and Cost Containment Expenses Unpaid		Adjusting and Other Expenses Unpaid		19	20	21	22
									9	10	11	12			15	16	17	18				
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
1. Fire		XXX		100.0																		
2.1 Allied Lines		XXX		100.0																		
2.2 Multiple Peril Crop		XXX		100.0																		
2.3 Federal Flood		XXX		100.0																		
2.4 Private Crop		XXX		100.0																		
2.5 Private Flood		XXX		100.0																		
3. Farmowners Multiple Peril		XXX		100.0																		
4. Homeowners Multiple Peril		XXX		100.0																		
5.1 Comm Mult Peril (Non-Liab)		XXX		100.0																		
5.2 Comm Mult Peril (Liab)		XXX		100.0																		
6. Mortgage Guaranty		XXX		100.0																		
8. Ocean Marine		XXX		100.0																		
9.1 Inland Marine		XXX		100.0																		
9.2 Pet Insurance Plans		XXX		100.0																		
10. Financial Guaranty		XXX		100.0																		
11.1 Med Prof Liab—Occurrence		XXX		100.0																		
11.2 Med Prof Liab—Claims-Made		XXX		100.0																		
12. Earthquake		XXX		100.0																		
13.1 Comprehensive Individual		XXX		100.0																		
13.2 Comprehensive Group		XXX		100.0																		
14. Credit A&H		XXX		100.0																		
15.1 Vision Only		XXX		100.0																		
15.2 Dental Only		XXX		100.0																		
15.3 Disability Income		XXX		100.0																		
15.4 Medicare Supplement		XXX		100.0																		
15.5 Medicaid Title XIX		XXX		100.0																		
15.6 Medicare Title XVIII		XXX		100.0																		
15.7 Long-Term Care		XXX		100.0																		
15.8 FEHBP		XXX		100.0																		
15.9 Other Health		XXX		100.0																		
16. Workers' Compensation		XXX		100.0																		
17.1 Other Liability—Occurrence		XXX		100.0																		
17.2 Other Liability—Claims-Made		XXX		100.0																		
17.3 Excess Workers' Compensation		XXX		100.0																		
18.1 Products Liab—Occurrence		XXX		100.0																		
18.2 Products Liab—Claims-Made		XXX		100.0																		
19.1 Priv Passenger Auto No-Fault		XXX		100.0																		
19.2. Other Priv Passenger Auto Liab		XXX		100.0																		
19.3 Commercial Auto No-Fault		XXX		100.0																		
19.4. Other Commercial Auto Liability		XXX		100.0																		
21.1 Priv Passenger Auto Phys Damage		XXX		100.0																		
21.2 Commercial Auto Phys Damage		XXX		100.0																		
22. Aircraft (all perils)		XXX		100.0																		
23. Fidelity		XXX		100.0																		
24. Surety		XXX		100.0																		
26. Burglary and Theft		XXX		100.0																		
27. Boiler and Machinery		XXX		100.0																		
28. Credit		XXX		100.0																		
29. International		XXX		100.0																		
30. Warranty		XXX		100.0																		
31. Reins-Nonproportional Assumed Property ..	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
32. Reins-Nonproportional Assumed Liab	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
33. Reins-Nonproportional Assumed Fin Lines ..	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
34. Aggr Write-Ins for Other Lines of Bus		XXX		100.0																		
35. TOTAL (Lines 1 through 34)		XXX		100.0																		
DETAILS OF WRITE-INS																						
3401.		XXX		100.0																		
3402.		XXX		100.0																		
3403.		XXX		100.0																		
3498. Summary of remaining write-ins for Line																						
34 from overflow page		XXX		100.0																		
3499. TOTAL (Lines 3401 through 3403 plus																						
3498) (Line 34 above)		XXX		100.0																		

INSURANCE EXPENSE EXHIBIT
PART III – ALLOCATION TO LINES OF DIRECT BUSINESS WRITTEN (Continued)
PREMIUMS, LOSSES, EXPENSES, RESERVES AND PROFITS AND PERCENTAGES TO PREMIUMS EARNED FOR DIRECT BUSINESS WRITTEN
(\$000 OMITTED)

	Other Underwriting Expenses								Other Income Less Other Expenses		Pre-Tax Profit or Loss Excluding All Investment	
	Commission and Brokerage Expenses Incurred		Taxes, Licenses & Fees Incurred		Other Acquisitions, Field Supervision, and Collection Expenses Incurred		General Expenses Incurred					
	23	24	25	26	27	28	29	30	31	32	33	34
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
1. Fire												
2.1 Allied Lines												
2.2 Multiple Peril Crop												
2.3 Federal Flood												
2.4 Private Crop												
2.5 Private Flood												
3. Farmowners Multiple Peril												
4. Homeowners Multiple Peril												
5.1 Comm Mult Peril (Non-Liab)												
5.2 Comm Mult Peril (Liab)												
6. Mortgage Guaranty												
8. Ocean Marine												
9.1 Inland Marine												
9.2 Pet Insurance Plans												
10. Financial Guaranty												
11.1 Med Prof Liability—Occurrence												
11.2 Med Prof Liability—Claims-Made												
12. Earthquake												
13.1 Comprehensive Individual												
13.2 Comprehensive Group												
14. Credit A&H												
15.1 Vision Only												
15.2 Dental Only												
15.3 Disability Income												
15.4 Medicare Supplement												
15.5 Medicaid Title XIX												
15.6 Medicare Title XVIII												
15.7 Long-Term Care												
15.8 FEHBP												
15.9 Other Health												
16. Workers' Compensation												
17.1 Other Liability—Occurrence												
17.2 Other Liability—Claims-Made												
17.3 Excess Workers' Compensation												
18.1 Products Liab—Occurrence												
18.2 Products Liab—Claims-Made												
19.1 Priv Passenger Auto No-Fault												
19.2 Other Priv Passenger Auto Liab												
19.3 Commercial Auto No-Fault												
19.4 Other Commercial Auto Liability												
21.1 Priv Passenger Auto Phys Damage												
21.2 Commercial Auto Phys Damage												
22. Aircraft (all perils)												
23. Fidelity												
24. Surety												
26. Burglary and Theft												
27. Boiler and Machinery												
28. Credit												
29. International												
30. Warranty												
31. Reins-Nonproportional Assumed Property	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
32. Reins-Nonproportional Assumed Liab	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
33. Reins-Nonproportional Assumed Fin Lines	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
34. Aggr Write-Ins for Other Lines of Bus												
35. TOTAL (Lines 1 through 34)												
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)												

SCHEDULE P – PART 1U – PET INSURANCE PLANS
(\$000 OMITTED)

Years in Which Premiums Were Earned and Losses Were Incurred	Premiums Earned			Loss and Loss Expense Payments						12 Number of Claims Reported Direct and Assumed		
	1 Direct and Assumed	2 Ceded	3 Net (Cols. 1-2)	Loss Payments		Defense and Cost Containment Payments		Adjusting and Other Payments			10 Salvage and Subrogation Received	11 Total Net Paid (Cols. 4 - 5 + 6 - 7 + 8 - 9)
				4 Direct and Assumed	5 Ceded	6 Direct and Assumed	7 Ceded	8 Direct and Assumed	9 Ceded			
1. Prior.....	XXX	XXX	XXX	.....	.....	.....	.....	.....	.....	.....	.....	XXX
2. 2023.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	XXX
3. 2024.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	XXX
4. Totals	XXX	XXX	XXX									XXX

	Losses Unpaid				Defense and Cost Containment Unpaid				Adjusting and Other Unpaid		23 Salvage and Subrogation Anticipated	24 Total Net Losses and Expenses Unpaid	25 Number of Claims Outstanding Direct and Assumed
	Case Basis		Bulk + IBNR		Case Basis		Bulk + IBNR		21 Direct and Assumed	22 Ceded			
	13 Direct and Assumed	14 Ceded	15 Direct and Assumed	16 Ceded	17 Direct and Assumed	18 Ceded	19 Direct and Assumed	20 Ceded					
1.
2.
3.
4.													

	Total Losses and Loss Expenses Incurred			Loss and Loss Expense Percentage (Incurred/Premiums Earned)			Nontabular Discount		34 Inter-Company Pooling Participation Percentage	Net Balance Sheet Reserves After Discount	
	26 Direct and Assumed	27 Ceded	28 Net	29 Direct and Assumed	30 Ceded	31 Net	32 Loss	33 Loss Expense		35 Losses Unpaid	36 Loss Expenses Unpaid
1.	XXX	XXX	XXX	XXX	XXX	XXX	.....	.....	XXX	.....	.....
2. ....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. ....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4.	XXX	XXX	XXX	XXX	XXX	XXX			XXX		


|||
Detail Eliminated to Conserve Space
|||


SCHEDULE P – PART 2U – PET INSURANCE PLANS

Years in Which Losses Were Incurred	INCURRED NET LOSSES AND DEFENSE AND COST CONTAINMENT EXPENSES REPORTED AT YEAR-END (\$000 OMITTED)										DEVELOPMENT	
	1 2015	2 2016	3 2017	4 2018	5 2019	6 2020	7 2021	8 2022	9 2023	10 2024	11 One Year	12 Two Year
1. Prior.....	XXX	XXX	XXX	XXX	XXX	XXX	XXX	.....	.....	.....	.....	.....
2. 2023.....	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	.....	.....	.....	XXX
3. 2024.....	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	.....	.....	XXX
										4.Totals		

SCHEDULE P – PART 3U – PET INSURANCE PLANS

Years in Which Losses Were Incurred	CUMULATIVE PAID NET LOSSES AND DEFENSE AND COST CONTAINMENT EXPENSES REPORTED AT YEAR-END (\$000 OMITTED)										11	12
	1	2	3	4	5	6	7	8	9	10	Number of Claims Closed With Loss Payment	Number of Claims Closed Without Loss Payment
1. Prior.....	XXX	XXX	XXX	XXX	XXX	XXX	XXX	000	.....	.....	XXX	XXX
2. 2023.....	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
3. 2024.....	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX


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Detail Eliminated to Conserve Space
=


SCHEDULE P – PART 4U – PET INSURANCE PLANS

Years in Which Losses Were Incurred	BULK AND IBNR RESERVES ON NET LOSSES AND DEFENSE AND COST CONTAINMENT EXPENSES REPORTED AT YEAR-END (\$000 OMITTED)									
	1	2	3	4	5	6	7	8	9	10
1. Prior.....	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
2. 2023.....	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
3. 2024.....	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX

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NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

<p style="text-align: right;">DATE: <u>12/14/2022</u></p> <p>CONTACT PERSON: <u>Teresa Cooper</u></p> <p>TELEPHONE: <u>816-783-8226</u></p> <p>EMAIL ADDRESS: <u>tcooper@naic.org</u></p> <p>ON BEHALF OF: _____</p> <p>NAME: <u>Jon Pike</u></p> <p>TITLE: <u>Commissioner</u></p> <p>AFFILIATION: <u>Utah Insurance Department</u></p> <p>ADDRESS: <u>4315 S 2700 W Suite 2300</u> <u>Taylorsville, UT 84129</u></p>	<p style="text-align: center;">FOR NAIC USE ONLY</p> <p>Agenda Item # <u>2023-02BWG</u> Year <u>2023</u> Changes to Existing Reporting [] New Reporting Requirement [X]</p> <p style="text-align: center;">REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</p> <p>No Impact [X] Modifies Required Disclosure []</p> <p>Is there data being requested in this proposal which is available elsewhere in the Annual/Quarterly Statement? [No] <i>***If Yes, complete question below***</i></p> <p style="text-align: center;">DISPOSITION</p> <p>[] Rejected For Public Comment [] Referred To Another NAIC Group [] Received For Public Comment [] Adopted Date _____ [] Rejected Date _____ [] Deferred Date _____ [] Other (Specify) _____</p>
--	--

BLANK(S) TO WHICH PROPOSAL APPLIES

- | | | |
|---|---|--------------------------------------|
| <input checked="" type="checkbox"/> ANNUAL STATEMENT | <input checked="" type="checkbox"/> INSTRUCTIONS | <input type="checkbox"/> CROSSCHECKS |
| <input type="checkbox"/> QUARTERLY STATEMENT | <input checked="" type="checkbox"/> BLANK | |
| <input checked="" type="checkbox"/> Life, Accident & Health/Fraternal | <input type="checkbox"/> Separate Accounts | <input type="checkbox"/> Title |
| <input checked="" type="checkbox"/> Property/Casualty | <input type="checkbox"/> Protected Cell | <input type="checkbox"/> Other _____ |
| <input checked="" type="checkbox"/> Health | <input type="checkbox"/> Health (Life Supplement) | |

Anticipated Effective Date: Annual 2023

IDENTIFICATION OF ITEM(S) TO CHANGE

Add an exhibit to identify premiums that are reportable for Market Conduct Annual Statement (MCAS) purposes.

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

Addition of MCAS premium reporting will allow accurate identification of required MCAS filing submissions.

*****IF THE DATA IS AVAILABLE ELSEWHERE IN THE ANNUAL/QUARTERLY STATEMENT, PLEASE NOTE WHY IT IS REQUIRED FOR THIS PROPOSAL*****

NAIC STAFF COMMENTS

Comment on Effective Reporting Date: _____

Other Comments:

** This section must be completed on all forms.

ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, PROPERTY, AND HEALTH

MARKET CONDUCT ANNUAL STATEMENT (MCAS) PREMIUM EXHIBIT FOR YEAR

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

The purpose of this exhibit is to identify premiums that are reportable for Market Conduct Annual Statement purposes. Refer to the Data Call and Definitions document for each individual line of business, found on the MCAS webpage: http://www.naic.org/mcas_main.htm

A schedule must be prepared and submitted for each jurisdiction in which the company has direct written premiums or direct earned premiums for the MCAS lines of business. In addition, a schedule must be prepared and submitted that contains the grand total (GT) for the company.

ANNUAL STATEMENT BLANK – LIFE/FRATERNAL, PROPERTY, AND HEALTH

.....
Affix Bar Code Above

Market Conduct Annual Statement (MCAS) Premium Exhibit For Year

For The Year Ended December 31, 20__

(To Be Filed by March 1)

FOR THE STATE OF

NAIC Group Code.....

NAIC Company Code.....

<u>MCAS Line of Business</u>	<u>MCAS Reportable Premium/Considerations</u>	
	<u>1</u> <u>Direct Written Premium</u>	<u>2</u> <u>Direct Earned Premium</u>
<u>1. Disability Income</u>	<u>XXX</u>
<u>2. Health</u>	<u>XXX</u>	.....
<u>3. Homeowners</u>	<u>XXX</u>
<u>4. Individual Annuity</u>	<u>XXX</u>
<u>5. Individual Life</u>	<u>XXX</u>
<u>6. Lender-Placed Home and Auto</u>	<u>XXX</u>
<u>7. Long-Term Care</u>	<u>XXX</u>
<u>8. Other Health</u>	<u>XXX</u>
<u>9. Private Flood</u>	<u>XXX</u>
<u>10. Private Passenger Auto</u>	<u>XXX</u>
<u>11. Short-Term Limited Duration Health Plans</u>	<u>XXX</u>
<u>12. Travel</u>	<u>XXX</u>

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NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

<p style="text-align: right;">DATE: <u>1/11/2023</u></p> <p>CONTACT PERSON: _____</p> <p>TELEPHONE: _____</p> <p>EMAIL ADDRESS: _____</p> <p>ON BEHALF OF: _____</p> <p>NAME: <u>Mary Caswell and Jill Youtsey</u></p> <p>TITLE: _____</p> <p>AFFILIATION: <u>NAIC</u></p> <p>ADDRESS: _____</p>	<p style="text-align: center;">FOR NAIC USE ONLY</p> <p>Agenda Item # <u>2023-03BWG</u></p> <p>Year <u>2023</u></p> <p>Changes to Existing Reporting <input checked="" type="checkbox"/> [X]</p> <p>New Reporting Requirement <input type="checkbox"/> []</p> <hr/> <p style="text-align: center;">REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</p> <p>No Impact <input checked="" type="checkbox"/> [X]</p> <p>Modifies Required Disclosure <input type="checkbox"/> []</p> <p>Is there data being requested in this proposal which is available elsewhere in the Annual/Quarterly Statement? <input type="checkbox"/> [No]</p> <p><i>***If Yes, complete question below***</i></p> <p style="text-align: center;">DISPOSITION</p> <p><input type="checkbox"/> [] Rejected For Public Comment</p> <p><input type="checkbox"/> [] Referred To Another NAIC Group</p> <p><input type="checkbox"/> [] Received For Public Comment</p> <p><input type="checkbox"/> [] Adopted Date _____</p> <p><input type="checkbox"/> [] Rejected Date _____</p> <p><input type="checkbox"/> [] Deferred Date _____</p> <p><input type="checkbox"/> [] Other (Specify) _____</p>
--	---

BLANK(S) TO WHICH PROPOSAL APPLIES

- | | | |
|---|--|---|
| <input checked="" type="checkbox"/> [X] ANNUAL STATEMENT | <input checked="" type="checkbox"/> [X] INSTRUCTIONS | <input checked="" type="checkbox"/> [X] CROSSCHECKS |
| <input type="checkbox"/> [] QUARTERLY STATEMENT | <input type="checkbox"/> [] BLANK | |
| <input checked="" type="checkbox"/> [X] Life, Accident & Health/Fraternal | <input type="checkbox"/> [] Separate Accounts | <input type="checkbox"/> [] Title |
| <input checked="" type="checkbox"/> [X] Property/Casualty | <input type="checkbox"/> [] Protected Cell | <input type="checkbox"/> [] Other _____ |
| <input checked="" type="checkbox"/> [X] Health | <input type="checkbox"/> [] Health (Life Supplement) | |

Anticipated Effective Date: Annual 2023

IDENTIFICATION OF ITEM(S) TO CHANGE

Remove Life crosschecks for Columns 2, 6, and 10 on the Accident and Health Policy Experience Exhibit (AHPEE).

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

The Life crosschecks are not working correctly because columns 2, 6, and 10 on the Accident & Health Policy Experience Exhibit are on a direct basis and Exhibit 6 is on an assumed basis.

*****IF THE DATA IS AVAILABLE ELSEWHERE IN THE ANNUAL/QUARTERLY STATEMENT, PLEASE NOTE WHY IT IS REQUIRED FOR THIS PROPOSAL*****

NAIC STAFF COMMENTS

Comment on Effective Reporting Date: _____

Other Comments:

** This section must be completed on all forms.

ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, PROPERTY, AND HEALTH

ACCIDENT AND HEALTH POLICY EXPERIENCE EXHIBIT

This exhibit is required to be filed no later than April 1.

Detail Eliminated to Conserve Space

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 13, Column 1.

Property Exhibit of Premiums and Losses, Column 1 sum of Lines 13 through 15.

Column 2 – Direct Premiums Earned

Fractional premium loadings and policy fees must be included in the Earned Premiums.

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 13, 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.

Detail Eliminated to Conserve Space

Column 6 – Direct Incurred Claims Amount

This column does not include the “Increase in Policy Reserves.”

The grand total reported should equal:

Life\Fraternal Exhibit 8, Part 2, Line 6.1, Columns (9+10+11).

Minus Exhibit 6, Line 14, Column 1 CY.

Plus Exhibit 6, Line 14, Column 1 PY.

Health	Underwriting and Investment Exhibit, Part 2, Line 12.1, Column 1 minus Column 14.
	NOTE: This excludes payments for any administrative costs.
Property	Exhibit of Premiums and Losses, Column 6 sum of Lines 13 through 15.



Detail Eliminated to Conserve Space



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.~~

Health: Footnote (a) Underwriting and Investment Exhibit Part 2D. Current year minus prior year.

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NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

<p style="text-align: right;">DATE: <u>1/30/2023</u></p> <p>CONTACT PERSON: <u>Pat Allison</u></p> <p>TELEPHONE: <u>816-783-8528</u></p> <p>EMAIL ADDRESS: <u>pallison@naic.org</u></p> <p>ON BEHALF OF: <u>LATF</u></p> <p>NAME: <u>Rachel Hemphill, Chair</u></p> <p>TITLE: _____</p> <p>AFFILIATION: _____</p> <p>ADDRESS: _____</p>	<p style="text-align: center;">FOR NAIC USE ONLY</p> <p>Agenda Item # <u>2023-04BWG</u></p> <p>Year <u>2023</u></p> <p>Changes to Existing Reporting [X]</p> <p>New Reporting Requirement []</p> <hr/> <p style="text-align: center;">REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</p> <p>No Impact [X]</p> <p>Modifies Required Disclosure []</p> <p>Is there data being requested in this proposal which is available elsewhere in the Annual/Quarterly Statement? [No]</p> <p><i>***If Yes, complete question below***</i></p> <p style="text-align: center;">DISPOSITION</p> <p>[] Rejected For Public Comment</p> <p>[] Referred To Another NAIC Group</p> <p>[] Received For Public Comment</p> <p>[] Adopted Date _____</p> <p>[] Rejected Date _____</p> <p>[] Deferred Date _____</p> <p>[] Other (Specify) _____</p>
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BLANK(S) TO WHICH PROPOSAL APPLIES

- | | | |
|---|---|---|
| <input checked="" type="checkbox"/> ANNUAL STATEMENT | <input checked="" type="checkbox"/> INSTRUCTIONS | <input type="checkbox"/> CROSSCHECKS |
| <input checked="" type="checkbox"/> QUARTERLY STATEMENT | <input type="checkbox"/> BLANK | |
| <input checked="" type="checkbox"/> Life, Accident & Health/Fraternal | <input type="checkbox"/> Separate Accounts | <input checked="" type="checkbox"/> Title |
| <input checked="" type="checkbox"/> Property/Casualty | <input type="checkbox"/> Protected Cell | <input type="checkbox"/> Other _____ |
| <input checked="" type="checkbox"/> Health | <input type="checkbox"/> Health (Life Supplement) | |

Anticipated Effective Date: Annual 2023

IDENTIFICATION OF ITEM(S) TO CHANGE

Add instructions for the appointed actuary and qualified actuary contacts to the Jurat electronic only section.

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

Add a contact for the appointed actuary and qualified actuary to address any actuarial questions.

*****IF THE DATA IS AVAILABLE ELSEWHERE IN THE ANNUAL/QUARTERLY STATEMENT, PLEASE NOTE WHY IT IS REQUIRED FOR THIS PROPOSAL*****

NAIC STAFF COMMENTS

Comment on Effective Reporting Date: _____

Other Comments:

** This section must be completed on all forms.

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

JURAT PAGE

✂️ ════════════════════════ **Detail Eliminated To Conserve Space** ════════════════════════ ✂️

To be filed in electronic format only:

✂️ ════════════════════════ **Detail Eliminated To Conserve Space** ════════════════════════ ✂️

Life Experience Data Contact (Life/Fraternal companies only)

Name

List the name of the person able to facilitate communication regarding submission of company experience data to the NAIC (e.g., mortality experience data) as required by the Standard Valuation Law (SVL) and its supporting Valuation Manual (VM) included in each state’s laws.

Address

May be a P.O. Box and the associated ZIP code.

Telephone Number

Telephone number should include area code and extension.

Email Address

Email address of the life experience data contact person as described above.

Appointed Actuary Contact

Name

Life/Fraternal Companies: List the name of the Appointed Actuary appointed by the board of directors to provide the actuarial opinion required by VM-30.

Health, Property, and Title Companies: List the name of the Appointed Actuary appointed by the board of directors to provide the actuarial opinion. Refer to the actuarial opinion instructions for guidance.

Address

May be a P.O. Box and the associated ZIP code.

Telephone Number

Telephone number should include area code and extension.

Email Address

Email address of the Appointed Actuary contact person as described above.

Qualified Actuary Contact 1 (Life/Fraternal companies only)

Name

List the name of the Qualified Actuary assigned by the company to prepare one or more sub-reports of the PBR Actuarial Report required by VM-31.

Product Line

Indicate product lines covered by this actuary's sub-report(s).

Telephone Number

Telephone number should include area code and extension.

Email Address

Email address of the Qualified Actuary contact person as described above.

Qualified Actuary Contact 2 (Life/Fraternal companies only – if not applicable, leave blank)

Name

List the name of the Qualified Actuary assigned by the company to prepare one or more sub-reports of the PBR Actuarial Report required by VM-31.

Product Line

Indicate product lines covered by this actuary's sub-report(s).

Telephone Number

Telephone number should include area code and extension.

Email Address

Email address of the Qualified Actuary contact person as described above.

Qualified Actuary Contact 3 (Life/Fraternal companies only – if not applicable, leave blank)

Name

List the name of the Qualified Actuary assigned by the company to prepare one or more sub-reports of the PBR Actuarial Report required by VM-31.

Product Line

Indicate product lines covered by this actuary's sub-report(s).

Telephone Number

Telephone number should include area code and extension.

Email Address

Email address of the Qualified Actuary contact person as described above.

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NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

<p style="text-align: right;">DATE: <u>02/01/2023</u></p> <p>CONTACT PERSON: <u>Sara Robben</u></p> <p>TELEPHONE: <u>816-783-8230</u></p> <p>EMAIL ADDRESS: <u>srobben@naic.org</u></p> <p>ON BEHALF OF: _____</p> <p>NAME: <u>Alan McClain</u></p> <p>TITLE: <u>Chair P/C Insurance (C) Committee</u></p> <p>AFFILIATION: <u>Arkansas Insurance Department</u></p> <p>ADDRESS: <u>1 Commerce Way</u> <u>Little Rock, AR 72202</u></p>	<p style="text-align: center;">FOR NAIC USE ONLY</p> <p>Agenda Item # <u>2023-05BWG</u></p> <p>Year <u>2023</u></p> <p>Changes to Existing Reporting [X]</p> <p>New Reporting Requirement []</p> <hr/> <p style="text-align: center;">REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</p> <p>No Impact [X]</p> <p>Modifies Required Disclosure []</p> <p>Is there data being requested in this proposal which is available elsewhere in the Annual/Quarterly Statement? [No]</p> <p><i>***If Yes, complete question below***</i></p> <hr/> <p style="text-align: center;">DISPOSITION</p> <p>[] Rejected For Public Comment</p> <p>[] Referred To Another NAIC Group</p> <p>[] Received For Public Comment</p> <p>[] Adopted Date _____</p> <p>[] Rejected Date _____</p> <p>[] Deferred Date _____</p> <p>[] Other (Specify) _____</p>
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BLANK(S) TO WHICH PROPOSAL APPLIES

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|--|---|--------------------------------------|
| <input checked="" type="checkbox"/> ANNUAL STATEMENT | <input checked="" type="checkbox"/> INSTRUCTIONS | <input type="checkbox"/> CROSSCHECKS |
| <input type="checkbox"/> QUARTERLY STATEMENT | <input checked="" type="checkbox"/> BLANK | |
| <input type="checkbox"/> Life, Accident & Health/Fraternal | <input type="checkbox"/> Separate Accounts | <input type="checkbox"/> Title |
| <input checked="" type="checkbox"/> Property/Casualty | <input type="checkbox"/> Protected Cell | <input type="checkbox"/> Other _____ |
| <input type="checkbox"/> Health | <input type="checkbox"/> Health (Life Supplement) | |

Anticipated Effective Date: Annual 2023

IDENTIFICATION OF ITEM(S) TO CHANGE

See Next Page

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

See Next Page

*****IF THE DATA IS AVAILABLE ELSEWHERE IN THE ANNUAL/QUARTERLY STATEMENT, PLEASE NOTE WHY IT IS REQUIRED FOR THIS PROPOSAL*****

NAIC STAFF COMMENTS

Comment on Effective Reporting Date: _____

Other Comments:

** This section must be completed on all forms.

IDENTIFICATION OF ITEM(S) TO CHANGE

Remove the reference to Identity Theft Insurance from the General Instructions. Remove the interrogatory questions from Part 1 that pertain to Identity Theft Insurance. Remove the column for Identity Theft Insurance from Parts 2 and 3.

Remove claims-made and occurrence breakdown, as well as first-party and third-party breakdown from data collection. A cybersecurity insurance policy is generally written on a claims-made basis for the liability sections of the policy; therefore the breakdown is unnecessary. Additionally, most cybersecurity policies include both first-party and third-party coverage, so the breakdown does not provide significant data, as it is not an either/or situation.

Remove the question in the interrogatories regarding tail policies. This has provided no meaningful information, due to the way cybersecurity insurance policies are written.

REASON, JUSTIFICATION FOR AND/OR BENEFIT OF CHANGE

Changes to this blank are being proposed to aid in the collection of better data. Cyber insurance, as it is currently written, generally covers first- and third-party claims in one policy. This means there is either double-counting from reporting claims in both categories, or not truly reflecting whether the claims are first- or third-party, and therefore not providing a correct claim count number.

Currently we collect claims information for standalone and package policies. Package policies are meant to be where policies with endorsements are reported. There has been some confusion regarding which category the information should be reported. Currently cyber insurance policies are written as primary, excess, or an endorsement. Changing the supplement to reflect this information will provide more accurate information.

Currently we collect data for Identity Theft Insurance. Many entities in the Identity Theft market are not insurers. This portion of the supplement does not provide meaningful data, so it is recommended that we eliminate this reporting requirement.

ANNUAL STATEMENT INSTRUCTIONS - PROPERTY

CYBERSECURITY AND IDENTITY THEFT INSURANCE COVERAGE SUPPLEMENT
GENERAL INSTRUCTIONS

This supplement should be completed by those reporting entities including surplus line insurers and Risk Retention Groups that provide cybersecurity insurance ~~and identity theft insurance in a stand-alone policy or as part of a package policy in a~~ primary policy, an endorsement on a policy, or an excess policy. If the reporting entity's answer to Questions 1, 2, 4 and ~~5-3~~ of Part 1 would be "no," the reporting entity should not complete the supplement. If the reporting entity answers "yes" to any of those questions, the supplement should be completed. The supplement should be reported on a direct basis (before assumed and ceded reinsurance).

This supplement should be completed on a calendar year basis.

Cybersecurity Insurance

For the purposes of this reporting form, cybersecurity insurance applies to commercial insurance through a single policy or multi-peril coverage part solely intended to assist in helping manage risks associated with exposures arising out of network intrusions and improper handling of electronic data, including data such as personally identifiable information and other sensitive information in electronic form. The risks covered may include one or more of the following:

- ~~• Identity theft as a result of privacy violations and security breaches where sensitive information is stolen by an unauthorized person or inadvertently disclosed and includes identity restoration costs.~~
- Business interruption and extra expense from an unauthorized person preventing access to the Internet, the policyholder's website or other parts of the policyholder's network.
- Costs associated with restoring data from electronic or paper records that have been damaged by an unauthorized person.
- Costs related to a data breach such as data restoration, forensic investigations, legal ~~advice~~expenses, public relations, breach notification and regulatory expenses.
- Exposure arising out of theft or loss of client's or customer's digital assets.
- Introduction of malware, ~~worms~~ and other malicious computer code to third parties.
- Cyber extortion against the policyholder.
- Liability and damages resulting from network failures.

Endorsement: Cybersecurity insurance sold as an endorsement to another policy. 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 annual statement line as if it were a primary 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 annual statement line as the base policy.

Primary policy: Cybersecurity insurance that responds first to an insured loss, either on a first-dollar basis, or after allowing for a deductible.

Excess policy: Cybersecurity insurance that provides additional financial limits above those covered by the primary insurance policy.

Identity Theft Insurance

~~For the purposes of this reporting form, identity theft insurance applies to personal lines insurance through a single policy or as part of another personal lines coverage that covers only identity theft and identity theft restoration~~

CYBERSECURITY AND IDENTITY THEFT INSURANCE COVERAGE SUPPLEMENT
PART 2 – STAND-ALONE PRIMARY CYBERSECURITY POLICIES
POLICY AND CLAIMS DATA

If the reporting entity answers “yes” to either Question 1 or Question 4 of Part 1, then Part 2 should be completed. Part 2 should be reported on a direct basis (before assumed and ceded reinsurance).

Column 1 – Cybersecurity Insurance

This column only applies to commercial lines.

~~Column 2 – Identity Theft Insurance~~

~~This column only applies to personal lines.~~

Line 7 – Number of Policies in Force ~~Claims Made~~

~~For Column 1, Cybersecurity Insurance, provide~~ Provide the number of ~~claims made~~ all policies in force as of December 31.

Line 8 – Number of Policies in Force ~~Occurrence~~ Claims Reported

~~For Column 1, Cybersecurity Insurance, provide~~ Provide the number of ~~occurrence~~ policies in force ~~claims~~ reported by incident.

Line 9 – Number of Policies in Force ~~Total~~ Claims Open

~~Line 9 should equal Line 7 plus Line 8 for Column 1, Cybersecurity Insurance.~~

~~Provide the total number of policies in force for Column 2, Identity Theft Insurance.~~ number of claims open by incident. These claims should have reserves or payouts greater than zero.

Line 10 – Number of Claims Reported ~~First Party~~ Closed With Payment

~~For Column 1, Cybersecurity Insurance, provide the number of first party claims reported by incident.~~ Provide the number of closed with payment greater than zero by incident.

Line 11 – Number of Claims Reported ~~Third Party~~ Closed Without Payment

~~For Column 1, Cybersecurity Insurance, provide~~ Provide the number of third party claims reported by incident. claims closed without payment by incident.

~~Line 12 – Number of Claims Reported – Total~~

~~Line 12 should equal Line 10 plus Line 11 for Column 1, Cybersecurity Insurance.~~

~~Provide the total number of claims reported for Column 2, Identity Theft Insurance.~~

~~Line 13 – Number of Claims Open – First Party~~

~~For Column 1, Cybersecurity Insurance, provide the number of first party claims open by incident.~~

~~Line 14 — Number of Claims Open — Third Party~~

~~For Column 1, Cybersecurity Insurance, provide the number of third party claims open by incident.~~

~~Line 15 — Number of Claims Open — Total~~

~~Line 15 should equal Line 13 plus Line 14 for Column 1, Cybersecurity Insurance.~~

~~Provide the total number of claims open for Column 2, Identity Theft Insurance.~~

~~Line 16 — Number of Claims Closed with Payment — First Party~~

~~For Column 1, Cybersecurity Insurance, provide the number of first party claims closed with payment by incident.~~

~~Line 17 — Number of Claims Closed with Payment — Third Party~~

~~For Column 1, Cybersecurity Insurance, provide the number of third party claims closed with payment by incident.~~

~~Line 18 — Number of Claims Closed with Payment — Total~~

~~Line 18 should equal Line 16 plus Line 17 for Column 1, Cybersecurity Insurance.~~

~~Provide the total number of claims closed with payment for Column 2, Identity Theft Insurance.~~

~~Line 19 — Number of Claims Closed Without Payment — First Party~~

~~For Column 1, Cybersecurity Insurance, provide the number of first party claims closed without payment by incident.~~

~~Line 20 — Number of Claims Closed Without Payment — Third Party~~

~~For Column 1, Cybersecurity Insurance, provide the number of third party claims closed without payment by incident.~~

~~Line 21 — Number of Claims Closed Without Payment — Total~~

~~Line 21 should equal Line 19 plus Line 20 for Column 1, Cybersecurity Insurance.~~

~~Provide the total number of claims closed without payment for Column 2, Identity Theft Insurance.~~

CYBERSECURITY AND IDENTITY THEFT INSURANCE COVERAGE SUPPLEMENT
PART 3 – PART OF A PACKAGE POLICY/CYBERSECURITY COVERAGE AS AN ENDORSEMENT
POLICY AND CLAIMS DATA

If the reporting entity answers “yes” to ~~either Question 2 or Question 5~~ of Part 1, then Part 3 should be completed. Part 3 should be reported on a direct basis (before assumed and ceded reinsurance), including quantified and estimated premiums.

Column 1 – Cybersecurity Insurance

This column only applies to commercial lines.

~~Column 2 – Identity Theft Insurance~~

~~This column only applies to personal lines.~~

Line 9 – Number of Policies in Force – ~~Claims Made~~

~~For Column 1, Cybersecurity Insurance, provide~~ Provide the number of ~~claims made~~ policies in force as of December 31.

Line 10 – Number of Policies in Force – ~~Occurrence~~ Claims Reported

~~For Column 1, Cybersecurity Insurance, provide~~ Provide the number ~~occurrence policies in force of~~ claims reported by incident.

Line 11 – Number of Policies in Force – ~~Total~~ Claims Open

~~Line 11 should equal Line 9 plus Line 10 for Column 1, Cybersecurity Insurance.~~

~~Provide the total number of policies in force for Column 2, Identity Theft Insurance.~~ number of claims open by incident.

Line 12 – Number of Claims Reported – ~~First Party~~ Closed With Payment

~~For Column 1, Cybersecurity Insurance, provide~~ Provide the number of ~~first party claims reported by incident.~~ claims closed with payment by incident.

Line 13 – Number of Claims Reported – ~~Third Party~~ Closed Without Payment

~~For Column 1, Cybersecurity Insurance, provide~~ Provide the number of ~~third party claims reported by incident.~~ claims closed without payment by incident.

~~Line 14 – Number of Claims Reported – Total~~

~~Line 14 should equal Line 12 plus Line 13 for Column 1, Cybersecurity Insurance.~~

~~Provide the total number of claims reported for Column 2, Identity Theft Insurance.~~

~~Line 15 – Number of Claims Open – First Party~~

~~For Column 1, Cybersecurity Insurance, provide~~ the number of first party claims open by incident.

~~Line 16 — Number of Claims Open — Third Party~~

~~For Column 1, Cybersecurity Insurance, provide the number of third party claims open by incident.~~

~~Line 17 — Number of Claims Open — Total~~

~~Line 17 should equal Line 15 plus Line 16 for Column 1, Cybersecurity Insurance.~~

~~Provide the total number of claims open for Column 2, Identity Theft Insurance.~~

~~Line 18 — Number of Claims Closed with Payment — First Party~~

~~For Column 1, Cybersecurity Insurance, provide the number of first party claims closed with payment by incident.~~

~~Line 19 — Number of Claims Closed with Payment — Third Party~~

~~For Column 1, Cybersecurity Insurance, provide the number of third party claims closed with payment by incident.~~

~~Line 20 — Number of Claims Closed with Payment — Total~~

~~Line 20 should equal Line 18 plus Line 19 for Column 1, Cybersecurity Insurance.~~

~~Provide the total number of claims closed with payment for Column 2, Identity Theft Insurance.~~

~~Line 21 — Number of Claims Closed Without Payment — First Party~~

~~For Column 1, Cybersecurity Insurance, provide the number of first party claims closed without payment by incident.~~

~~Line 22 — Number of Claims Closed Without Payment — Third Party~~

~~For Column 1, Cybersecurity Insurance, provide the number of third party claims closed without payment by incident.~~

~~Line 23 — Number of Claims Closed Without Payment — Total~~

~~Line 23 should equal Line 21 plus Line 22 for Column 1, Cybersecurity Insurance.~~

~~Provide the total number of claims closed without payment for Column 2, Identity Theft Insurance.~~

CYBERSECURITY INSURANCE COVERAGE SUPPLEMENT
PART 4 – EXCESS CYBERSECURITY POLICIES
POLICY AND CLAIMS DATA

If the reporting entity answers “yes” to Question 1 of Part 1, then Part 4 should be completed. Part 4 should be reported on a direct basis (before assumed and ceded reinsurance).

Column 1 – Cybersecurity Insurance

This column only applies to commercial lines.

Line 7 – Number of Policies in Force

Provide the number of all policies in force as of December 31.

Line 8 – Number of Claims Reported

Provide the number of claims reported per incident.

Line 9 – Number of Claims Open

Provide the number of claims open by incident. These claims should have reserves or payouts greater than zero.

Line 10 – Number of Claims Closed With Payment

Provide the number of closed with payment greater than zero by incident.

Line 13 – Number of Claims Closed Without Payment

Provide the number of claims closed without payment by incident.

ANNUAL STATEMENT BLANK - PROPERTY

CYBERSECURITY AND ~~IDENTITY THEFT~~ INSURANCE COVERAGE SUPPLEMENT

For The Year Ended December 31, 20__
(To Be Filed by April 1)

NAIC Group Code

NAIC Company Code

Company Name

PART 1 – INTERROGATORIES

Cybersecurity Insurance Coverage:

- 1. Does the reporting entity write any stand-alone primary cybersecurity insurance coverage? Yes [] No []
If yes, complete Column 1 for Part 2.
2. Does the reporting entity write any cybersecurity insurance coverage provided as part of a package policy and endorsement? Yes [] No []
If yes, complete Column 1 for Part 3.
3. If the liability portion of a cybersecurity insurance policy is a claims-made policy, is an extended reporting endorsement (tail coverage) offered? Does the reporting entity write any cybersecurity insurance coverage provided as an excess policy? Yes [] No [] N/A []
If yes, complete Part 4.

Identity Theft Insurance Coverage:

- 4. Does the reporting entity write any stand-alone identity theft insurance coverage? Yes [] No []
If yes, complete Column 2 for Part 2.
5. Does the reporting entity write any identity theft insurance coverage provided as part of a package policy? Yes [] No []
If yes, complete Column 2 for Part 3.

CYBERSECURITY AND ~~IDENTITY THEFT~~ INSURANCE COVERAGE SUPPLEMENT

**PART 2 – ~~STAND-ALONE~~ PRIMARY CYBERSECURITY POLICIES
POLICY AND CLAIMS DATA**

	1 Cybersecurity Insurance	2 Identity Theft Insurance
Direct Premiums		
1. Written
2. Earned
Direct Losses		
3. Paid
4. Incurred.....
Direct Defense and Cost Containment		
5. Paid
6. Incurred.....
Number of Policies in Force		
7. Claims Made Number of Policies in Force.....	XXX
8. Occurrence	XXX
9. Total (7 + 8).....
Number of Claims Reported		
10. First Party Number of Claims Reported	XXX
11. Third Party Number of Claims Open	XXX
12. Total (10 + 11)Number of Claims Closed with Payment
13. Number of Claims Closed without Payment.....
Number of Claims Open		
13. First Party	XXX
14. Third Party.....	XXX
15. Total (13 + 14).....
Number of Claims Closed with Payment		
16. First Party	XXX
17. Third Party.....	XXX
18. Total (16 + 17).....
Number of Claims Closed without Payment		
19. First Party	XXX
20. Third Party.....	XXX
21. Total (19 + 20).....

CYBERSECURITY AND ~~IDENTITY THEFT~~ INSURANCE COVERAGE SUPPLEMENT
PART 3 – ~~PART OF A PACKAGE POLICY~~ CYBERSECURITY COVERAGE AS AN ENDORSEMENT
POLICY AND CLAIMS DATA

	1 Cybersecurity Insurance	2 Identity Theft Insurance
Direct Premiums Quantified		
1. Written
2. Earned
Direct Premiums Estimated Using Reasonable Assumptions		
3. Written
4. Earned
Direct Losses		
5. Paid
6. Case Reserves
Direct Defense and Cost Containment		
7. Paid
8. Case Reserves
Number of Policies in Force		
9. Claims Made Number of Policies in Force	XXX
10. Occurrence	XXX
11. Total (9 + 10)
Number of Claims Reported		
12 10. First Party Number of Claims Reported	XXX
13 11. Third Party Number of Claims Open	XXX
14 12. Total (12 + 13) Number of Claims Closed with Payment
13. Number of Claims Closed without Payment
Number of Claims Open		
15. First Party	XXX
16. Third Party	XXX
17. Total (15 + 16)
Number of Claims Closed with Payment		
18. First Party	XXX
19. Third Party	XXX
20. Total (18 + 19)
Number of Claims Closed without Payment		
21. First Party	XXX
22. Third Party	XXX
23. Total (21 + 22)

CYBERSECURITY INSURANCE COVERAGE SUPPLEMENT

PART 4 – EXCESS CYBERSECURITY POLICIES
POLICY AND CLAIMS DATA

	<u>1</u> Cybersecurity Insurance	
<u>Direct Premiums</u>		
1. Written	
2. Earned	
<u>Direct Losses</u>		
3. Paid	
4. Incurred.....	
<u>Direct Defense and Cost Containment</u>		
5. Paid	
6. Incurred.....	
<u>Number of Policies in Force</u>		
7. Number of Policies in Force.....	
<u>Claims</u>		
8. Number of Claims Reported	
9. Number of Claims Open.....	
10. Number of Claims Closed with Payment.....	
11. Number of Claims Closed without Payment.....	

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NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

<p style="text-align: right;">DATE: <u>02/06/2023</u></p> <p>CONTACT PERSON: _____</p> <p>TELEPHONE: _____</p> <p>EMAIL ADDRESS: _____</p> <p>ON BEHALF OF: _____</p> <p>NAME: <u>Dale Bruggeman</u></p> <p>TITLE: <u>Chair SAPWG</u></p> <p>AFFILIATION: <u>Ohio Department of Insurance</u></p> <p>ADDRESS: <u>50W. Town St., 3rd FL., Ste. 300</u> <u>Columbus, OH 43215</u></p>	<p style="text-align: center;">FOR NAIC USE ONLY</p> <p>Agenda Item # <u>2023-06BWG</u></p> <p>Year <u>2025</u></p> <p>Changes to Existing Reporting <input type="checkbox"/> [X]</p> <p>New Reporting Requirement <input type="checkbox"/> []</p> <hr/> <p style="text-align: center;">REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</p> <p>No Impact <input type="checkbox"/> []</p> <p>Modifies Required Disclosure <input checked="" type="checkbox"/> [X]</p> <p>Is there data being requested in this proposal which is available elsewhere in the Annual/Quarterly Statement? <input type="checkbox"/> [No]</p> <p><i>***If Yes, complete question below***</i></p> <p style="text-align: center;">DISPOSITION</p> <p><input type="checkbox"/> [] Rejected For Public Comment</p> <p><input type="checkbox"/> [] Referred To Another NAIC Group</p> <p><input type="checkbox"/> [] Received For Public Comment</p> <p><input type="checkbox"/> [] Adopted Date _____</p> <p><input type="checkbox"/> [] Rejected Date _____</p> <p><input type="checkbox"/> [] Deferred Date _____</p> <p><input type="checkbox"/> [] Other (Specify) _____</p>
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|---|---|---|
| <input checked="" type="checkbox"/> [X] ANNUAL STATEMENT | <input checked="" type="checkbox"/> [X] INSTRUCTIONS | <input checked="" type="checkbox"/> [X] CROSSCHECKS |
| <input checked="" type="checkbox"/> [X] QUARTERLY STATEMENT | <input checked="" type="checkbox"/> [X] BLANK | |
| <input checked="" type="checkbox"/> [X] Life, Accident & Health/Fraternal | <input checked="" type="checkbox"/> [X] Separate Accounts | <input checked="" type="checkbox"/> [X] Title |
| <input checked="" type="checkbox"/> [X] Property/Casualty | <input type="checkbox"/> [] Protected Cell | <input type="checkbox"/> [] Other _____ |
| <input checked="" type="checkbox"/> [X] Health | <input type="checkbox"/> [] Health (Life Supplement) | |

Anticipated Effective Date: 1st Quarter 2025

IDENTIFICATION OF ITEM(S) TO CHANGE

Split the Schedule D, Part 1 into two sections. One for Issuer Credit Obligations and the other for Asset-Backed Securities (ABS). Update the other parts of the Annual Statement that reference the bond lines of business.

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

This proposal updates the bond lines of business per the Statutory Accounting Principles Working Group’s bond project.

*****IF THE DATA IS AVAILABLE ELSEWHERE IN THE ANNUAL/QUARTERLY STATEMENT, PLEASE NOTE WHY IT IS REQUIRED FOR THIS PROPOSAL*****

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**INVESTMENT SCHEDULES GENERAL INSTRUCTIONS****(Applies to all investment schedules)**

The following definitions apply to the investment schedules.

SAP Book Value (Defined in Glossary of *Accounting Practices and Procedures Manual*):

Original Cost, including capitalized acquisition costs and accumulated depreciation, unamortized premium and discount, deferred origination and commitment fees, direct write-downs, and increase/decrease by adjustment.

SAP Carrying Value (Defined in Glossary of *Accounting Practices and Procedures Manual*):

The SAP Book Value plus accrued interest and reduced by any valuation allowance (IF APPLICABLE) and any nonadmitted adjustment applied to the individual investment. Carrying Value is used in the determination of impairment.

Adjusted Carrying Value:

Carrying Value amount adjusted to remove any accrued interest and to add back any of the following amounts: individual nonadmitted amounts, individual valuation allowances (IF APPLICABLE), and aggregate valuation allowance (IF APPLICABLE). In effect, this is equivalent to the definition of SAP Book Value (not to be confused with the old “Book Value” reported in the annual statement blanks for data years 2000 and prior).

Recorded Investment:

The SAP Book Value (Adjusted Carrying Value) plus accrued interest.

The information included in the investment schedules shall be broken down to the level of detail as required when all columns and rows are considered together unless otherwise addressed in specific instructions. For example, on Schedule D Part 4, a reporting entity is required to list the CUSIP book/adjusted carrying value, among other things. The reporting entity would only be required to break this information down to a lower level of detail if the information was inaccurate if reported in the aggregate. Thus, the reporting entity would not be required to break the information down by lot (information for each individual purchase) and could utilize the information for book/adjusted carrying value using an average cost basis, or some other method, provided the underlying data reported in that cell was calculated in accordance with the *Accounting Practices and Procedures Manual*. However, reporting entities are not precluded from reporting the information at a more detailed level (by lot) if not opposed by their domiciliary commissioner.

“To Be Announced” securities (commonly referred to as TBAs) are to be reported in Schedule D unless the structure of the security more closely resembles a derivative, as defined within *SSAP No. 86—Derivatives*, in which case the security should be reported on Schedule DB. The exact placement of TBAs in the investment schedules depends upon how a company uses TBA. (For example, if a reporting entity was to acquire a TBA with the intent to take possession of a Schedule D, Part 1, Section 2 qualifying mortgage-backed security, the TBA shall be reported on the Schedule D, Part 1, Section 2 at acquisition. If a reporting entity was to acquire a TBA, with the intent to roll the TBA, this acquisition is more characteristic of a forward derivative and shall be captured on Schedule DB.)


Detail Eliminated to Conserve Space

For the columns that disclose information regarding investments that are not under the exclusive control of the reporting entity, and also including assets loaned to others, the following restricted asset codes should be used:

LS	–	Loaned or leased to others
RA	–	Subject to repurchase agreement
RR	–	Subject to reverse repurchase agreement
DR	–	Subject to dollar repurchase agreement
DRR	–	Subject to dollar reverse repurchase agreement
C	–	Pledged as collateral – excluding collateral pledged to FHLB
CF	–	Pledged as collateral to FHLB (including assets backing funding agreements)
DB	–	Pledged under an option agreement
DBP	–	Pledged under an option agreement involving “asset transfers with put options”
R	–	Letter stock or otherwise restricted as to sale – excluding FHLB capital stock
		(Note: Private placements are not to be included unless specific restrictions as to sale are included as part of the security agreement.)
RF	–	FHLB capital stock
SD	–	Pledged on deposit with state or other regulatory body
M	–	Not under the exclusive control of the reporting entity for multiple reasons
SS	–	Short sale of a security
O	–	Other

The following is the description of the ~~General and Specific Classifications used for reporting the~~ detailed lines for bonds and stocks.

General Classifications for Bonds Schedule D, Part 1 Only:

To be eligible for reporting on Schedule D, Part 1, investments shall qualify under the bond definition detailed within SSAP No. 26R—Bonds and SSAP No. 43R—Asset-Backed Securities or are otherwise named in scope within those statements.

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

Issuer Credit Obligations – Investments that qualify for reporting on Schedule D, Part 1, Section 1 in scope of SSAP No. 26R:

U.S. Government Obligations:

~~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* includes direct claims (including securities, loans and leases) on, and the portions of claims that are directly and unconditionally issued, guaranteed or insured by the U.S. Government or its agencies. U.S Government obligations captured within this category include obligations issued by U.S. Government agencies that are fully guaranteed or insured as to the timely payment of principal and interest by the full faith and credit of the U.S. Government.

All-Other U.S. Governments Securities:

Securities issued by U.S. Government agencies or government-sponsored enterprises that are not backed by the full faith and credit of the U.S. Government.

This category includes securities issued from agencies that are not backed by the full faith and credit of the U.S. Government but have a filing exemption detailed in the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* based on analytical judgement.

Non-U.S. Sovereign Jurisdiction Securities

This includes ~~bond~~-investments issued by non-U.S. sovereign governments, including bonds of political subdivisions and special revenue. This also includes bonds issued by utilities owned by non-U.S. governments and bonds fully guaranteed by non-U.S. governments.

U.S. States, Territories and Possessions Municipal Bonds – General Obligation (Direct and Guaranteed):

Include securities issued by states, cities, counties and other governmental entities to fund day-to-day obligations and to finance capital projects that are not secured by specific assets, but are backed by the “full faith and credit” (taxing power) of the issuer. General obligations of these entities (NAIC members), as well as bonds issued by utility companies owned by these entities. NAIC membership is composed of the 50 states, the District of Columbia, American Samoa, Guam, Northern Marianna Islands, Puerto Rico, and the U.S. Virgin Islands.

Municipal Bonds – Special Revenue

Include securities issued by states, cities, counties, and other governmental entities to finance projects not backed by the taxing power of the issuer, but by revenues from the specific project or source (e.g., highway tolls). Also include other municipal securities that do not qualify as general obligation (e.g., pre-refunded bonds and insured bonds).

Project Finance Bonds Issued by Operating Entities

Include non-municipal securities issued by an operating entity as defined in *SSAP No. 26R – Bonds*, that finances a single asset or operation (such as a toll road or power generation facility). For these investments, the asset or operation collateralizes the issuance and the cash flows produced satisfy the debt payments. The use of a bankruptcy remote entity (e.g., Special Purpose Vehicle) does not preclude reporting in this category when the entity is determined to represent an operating entity and the primary purpose of the debt issuance is to finance a specific operating project for the operating entity.

U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed):

General obligations of cities, counties, townships, etc., as well as bonds issued by utility companies owned by these entities.

U.S. Special Revenue and Special Assessment Obligations and All Non Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions:

~~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 *Purposes and Procedures Manual of the NAIC Investment Analysis Office*, 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. Also include mortgage reference securities that are within the scope of *SSAP No. 43R – Loan Backed and Structured Securities*.~~

Industrial and Miscellaneous (Unaffiliated): Corporate Bonds:

~~This category includes all non-governmental issues that do not qualify for some other category in Schedule D, Part 1, including privatized (non-government ownership) utility companies. Include Public Utilities. Issuer credit obligation issued by a company to raise capital and support company operations. Include convertible bonds, but not mandatory convertible bonds which are included in a separate category.~~

Mandatory Convertible Bonds

A type of convertible bond that has a required conversion or redemption feature. Either on or before a contractual conversion date, the holder must convert the mandatory convertible into underlying common stock.

Single Entity Backed Obligations

Investments for which repayment is fully supported by an underlying contractual obligation of a single operating entity. This does not include corporate bonds or project finance structures. Examples of structures that could qualify for reporting within this category, if payment is fully supported by a single operating entity, include but are not limited to, equipment trust certificates, enhanced equipment trust certificates, single-tenant lease-backed securities and funding agreement backed notes. Repayment is considered fully supported by the underlying operating entity if the structure in place at origination provides cash flows to satisfy all interest and at least 95% of the principal of the security. (For example, a 5-year lease-backed security that has all cash flows for interest and principal repayment generated from one existing tenant who is under a matching 5-year lease term on the building qualifies for reporting as a single entity backed obligation.)

SVO-Identified Bond Funds – Fair Value:

~~This category includes all~~Include SVO-Identified Bond 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>) that do not qualify for, or for which the reporting entity has elected not to report, at systematic value.

Bank Loans - Issued

Fixed-income instruments, representing indebtedness of a borrower, made by a financial institution. Bank loans in this category shall be obligations of operating entities acquired directly at issuance by a reporting entity.

Bank Loans - Acquired

Fixed-income instruments, representing indebtedness of a borrower, made by a financial institution. Bank loans in this category shall be obligations of operating entities acquired through an assignment, participation or syndication.

~~See SSAP No. 26R – Bonds for guidance.~~

Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans

Mortgage loans, in scope of SSAP No. 37—Mortgage Loans, that have been filed with the SVO and included on the SVO-Identified Credit Tenant Loan listing. Investments in the form of security structures shall not be captured on this reporting line. Security structures supported by a credit tenant lease shall be reported as single entity back obligations (if qualifying) or captured in the appropriate reporting line for Asset-Backed Securities.

Certificates of Deposit

Certificates of deposit that have a fixed schedule of payments and a maturity date in excess of one year from the date of acquisition.

Other Issuer Credit Obligations

Report investment structures that qualify as issuer credit obligations pursuant to SSAP No. 26R - Bonds that do not fit within a specific reporting line. (Specific reporting lines shall be utilized when applicable.) Debt instruments in a certified capital company (CAPCO) permitted under SSAP No. 26R shall also be captured within this category.

Hybrid Securities:

~~Securities whose proceeds are accorded some degree of equity treatment by one or more of the nationally recognized statistical rating organizations and/or which are recognized as regulatory capital by the issuer's primary regulatory authority. Hybrid securities are designed with characteristics of debt and of equity and are intended to provide protection to the issuer's senior note holders. Hybrid securities products are sometimes referred to as capital securities. Examples of hybrid securities include Trust Preferreds, Yankee Tier 1s (with and without coupon step ups) and debt equity hybrids (with and without mandatory triggers).~~

~~This specifically excludes surplus notes, which are reported in Schedule BA; subordinated debt issues, which have no coupon deferral features; and "Traditional" preferred stocks, which are reported in Schedule D, Part 2, Section 1. With respect to preferred stock, traditional preferred stocks include, but are not limited to a) U.S. issuers that do not allow tax deductibility for dividends; and b) those issued as preferred stock of the entity or an operating subsidiary, not through a trust or a special purpose vehicle.~~

Parent, Subsidiaries and Affiliates Affiliated Reporting Lines:

Each reporting category, other than those specific to Government Jurisdictions, SVO-Identified Bond ETFs, and Certificates of Deposit, shall have affiliated investments separately reported within the affiliate reporting line. The definition of affiliates is pursuant to Defined by SSAP No. 97—Investments in Subsidiary, Controlled and Affiliated Entities.

Asset-Backed Securities – Investments that qualify for Schedule D, Part 1, Section 2 pursuant to SSAP No. 43R:

Financial Asset-Backed Securities - Self-Liquidating – A self-liquidating security is a design where the terms of the underlying collateral has contractual principal and interest that results with a conversion into cash over a period of time (e.g., receivables or other such assets). (For example, a mortgage loan backing a mortgage-backed security, where the loan balance is reduced as payments are made and is ultimately fully paid off by the borrower, or a collateralized loan obligation (CLO) backed by bank loans that is reduced as the loan is paid off.) A financial asset is defined within SSAP No. 103R – Transfers and Servicing of Financial Assets and Extinguishments of Liabilities as cash, evidence of an ownership interest in an entity, or a contract that conveys to one entity a right (a) to receive cash or another financial instrument from a second entity or (b) to exchange other financial instruments on potentially favorable terms with the second entity. As a point of clarity, for the purposes of the bond definition and reporting on Schedule D, Part 1, financial assets do not include assets for which the realization of the benefits conveyed by the above rights depends on the completion of a performance obligation (e.g., leases, mortgage servicing rights, royalty rights, etc.). These assets represent non-financial assets, or a means through which non-financial assets produce cash flows, until the performance obligation has been satisfied.

Agency Residential Mortgage-Backed Securities – Guaranteed

Include 'agency' residential mortgage-backed securities where the mortgages or bonds are guaranteed as to principal and interest 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). Also include 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. Government Sponsored Mortgage Reference Securities shall not be captured within this category.

Agency Commercial Mortgage-Backed Securities – Guaranteed

Include ‘agency’ commercial mortgage-backed securities where the mortgages or bonds are guaranteed as to principal and interest 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). Also include 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. Government Sponsored Mortgage Reference Securities shall not be captured within this category.

Agency Residential Mortgage-Backed Securities – Not Guaranteed

Include residential mortgage-backed securities issued by an agency that is not guaranteed by federal or federally sponsored agencies. This category shall include mortgage-referenced securities issued by a government-sponsored enterprise (e.g., Fannie Mae or Freddie Mac) in the form of a credit-risk-transfer in which the security is tied to a pool of residential mortgages. These items reflect instruments in which the payments received are linked to the credit and principal payment risk of the underlying mortgage loan borrowers captured in the referenced pool of mortgages. For these instruments, the holder may not receive a return of their full principal as repayment is contingent on repayment by the mortgage loan borrowers in the referenced pool of mortgages.

Agency Commercial Mortgage-Backed Securities – Not Guaranteed

Include commercial mortgage-backed securities issued by an agency that is not guaranteed by federal or federally sponsored agencies. This category shall include mortgage-referenced securities issued by a government-sponsored enterprise (e.g., Fannie Mae or Freddie Mac) in the form of a credit-risk-transfer in which the security is tied to a pool of commercial mortgages. These items reflect instruments in which the payments received are linked to the credit and principal payment risk of the underlying mortgage loan borrowers captured in the referenced pool of mortgages. For these instruments, the holder may not receive a return of their full principal as repayment is contingent on repayment by the mortgage loan borrowers in the referenced pool of mortgages.

Non-Agency Residential Mortgage-Backed Securities

Include residential mortgage-backed securities not issued by a government agency.

Non-Agency Commercial Mortgage-Backed Securities

Include commercial mortgage-backed securities not issued by a government agency.

Non-Agency – CLOs/CBOs/CDOs

Include self-liquidating collateralized loan obligations (CLO), collateralized bond obligations (CBO) and collateralized debt obligations (CDO). In general, this category includes pools of assets whose cash flows are divided into 2 or more tranches. This also includes any other significant leverage inside the deal, for example, in the form of off-market swaps or repo. The underlying collateral in this category consists of corporate or structured credit, cash or synthetic. This category does not include single name underlying collateral. Lastly, the repayment of the securities issued by CLOs/CBOs/CDOs depend primarily on the default and recovery of the underlying collateral and not on their market value.

Other Financial Asset-Backed Securities – Self-Liquidating

Include self-liquidating financial asset-backed securities not issued by a government agency that are not backed by commercial or residential mortgage loans and that are not considered CLOs/CBOs/CDOs.

Financial Asset-Backed Securities – Not Self-Liquidating – Include all financial asset-backed securities where the structure does not represent a design where the terms of the underlying collateral has contractual principal and interest that results with a conversion into cash over a period of time (e.g., receivables or other such assets)

Equity-Backed Securities

Include structures where the financial assets backing the structure reflect equity. These securities must overcome the rebuttable presumption that equity-like structures do not inherently possess the characteristics to be reported on Schedule D, Part 1 and have appropriate reporting entity documentation supporting a conclusion that the underlying equity interests lend themselves to the production of predictable cash flows and the underlying equity risks have been sufficiently redistributed through the capital structure of the issuer. This category should include securitized collateralized fund obligations (CFOs) and other such structures, that qualify within Schedule D, Part 1. (Securitized equity-backed structures, including CFO structures, that do not qualify for Schedule D, Part 1 reporting shall be captured on Schedule BA.)

Other Financial Asset-Backed – Not Self-Liquidating

Include non-self-liquidating financial asset-backed securities that are not backed by equity.

Non-Financial Asset-Backed Securities (Practical Expedient) – A non-financial asset-backed security is defined as a bond backed by assets that are expected to generate a meaningful level of cash flows toward repayment of the bond through use, licensing, leasing, servicing or management fees, or other similar cash flow generation. For the avoidance of doubt, there must be a meaningful level of cash flows to service the debt, other than through the sale or refinancing of the assets. Pursuant to SSAP No. 43R—*Asset-Backed Securities*, a practical expedient may be utilized, which is defined as if less than 50% of the original principal relies on the sale or refinancing of the underlying assets, the meaningful criteria is considered to be met. In applying this practical expedient, only contractual cash flows of the non-financial asset may be considered.

Lease-Backed Transactions (Practical Expedient)

Include structures where the generation of cash flows to use towards repayment of the asset-backed security are predominantly driven from underlying lease transactions.

Other Non-Financial Asset-Backed Securities (Practical Expedient)

Include structures where the generation of cash flows to use towards repayment of the asset-backed security are predominantly driven from underlying cash flow streams that do not predominantly reflect lease arrangements.

Non-Financial Asset-Backed Securities (Full Analysis) – Include non-financial asset-backed securities that qualify for reporting on Schedule D, Part 1 pursuant to SSAP No. 43R—*Asset-Backed Securities*, but that do not qualify within the practical expedient for meaningful cash flows.

Lease-Backed Transactions (Full Analysis)

Include structures where the generation of cash flows to use towards repayment of the asset-backed security are predominantly driven from underlying lease transactions.

Other Non-Financial Asset-Backed Securities (Full Analysis)

Include structures where the generation of cash flows to use towards repayment of the asset-backed security are predominantly driven from underlying cash flow streams that do not predominantly reflect lease arrangements.

Affiliated Reporting Lines:

Each reporting category, other than those specific to government agency issuances, shall have affiliated investments separately reported within the affiliate reporting line. The definition of affiliates is pursuant to SSAP No. 97—*Investments in Subsidiary, Controlled and Affiliated Entities*.

SCHEDULE D – PART 1 – SECTION 1

LONG-TERM BONDS – ISSUER CREDIT OBLIGATIONS OWNED DECEMBER 31 OF CURRENT YEAR

Only investments that qualify in scope of *SSAP 26R – Bonds* are permitted to be reported on this schedule. 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).~~

Refer to *SSAP No. 23—Foreign Currency Transactions and Translations* for accounting guidance related to foreign currency transactions and translations.

Short Sales:

Selling a security short is an action by a reporting entity that results with the reporting entity recognizing proceeds from the sale and an obligation to deliver the sold security. For statutory accounting purposes, obligations to deliver securities resulting from short sales shall be reported as contra-assets (negative assets) in the investment schedule, with an investment code in the code column detailing the item as a short sale. The obligation (negative asset) shall be initially reflected at fair value, with changes in fair value recognized as unrealized gains and losses. These unrealized gains and losses shall be realized upon settlement of the short sale obligation. Interest on short sale positions shall be accrued periodically and reported as interest expense.

If a reporting entity has any detail lines reported for any of the following required **categories or subcategories described in the Investment Schedules General Instructions**, 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.**
- **Foreign column code list.**
- **Restricted Asset 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.**

<u>Category</u>	<u>Line Number</u>
U.S. Government Obligations	0019999999
Other U.S. Government Securities	0029999999
Non-U.S. Sovereign Jurisdiction Securities	0039999999
Municipal Bonds – General Obligations	0049999999
Municipal Bonds – Special Revenue.....	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated)	0069999999
Project Finance Bonds Issued by Operating Entities (Affiliated).....	0079999999
Corporate Bonds (Unaffiliated).....	0089999999
Corporate Bonds (Affiliated).....	0099999999
Mandatory Convertible Bonds (Unaffiliated).....	0109999999
Mandatory Convertible Bonds (Affiliated)	0119999999
Single Entity Backed Obligations (Unaffiliated).....	0129999999
Single Entity Backed Obligations (Affiliated)	0139999999
SVO-Identified Bond Exchange Traded Funds – Fair Value	0149999999
SVO-Identified Bond Exchange Traded Funds – Systematic Value	0159999999

<u>Bonds Issued from SEC-Registered Business Development Corps.</u>	
<u>Closed End Funds & REITS (Unaffiliated)</u>	0169999999
<u>Bonds Issued from SEC-Registered Business Development Corps.</u>	
<u>Closed End Funds & REITS (Affiliated)</u>	0179999999
<u>Bank Loans – Issued (Unaffiliated)</u>	0189999999
<u>Bank Loans – Issued (Affiliated)</u>	0199999999
<u>Bank Loans – Acquired (Unaffiliated)</u>	0209999999
<u>Bank Loans – Acquired (Affiliated)</u>	0219999999
<u>Mortgages Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated)</u>	0229999999
<u>Mortgages Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated)</u>	0239999999
<u>Certificates of Deposit</u>	0249999999
<u>Other Issuer Credit Obligations (Unaffiliated)</u>	0259999999
<u>Other Issuer Credit Obligations (Affiliated)</u>	0269999999
<u>Total – Issuer Credit Obligations (Unaffiliated)</u>	0489999999
<u>Total – Issuer Credit Obligations (Affiliated)</u>	0499999999
<u>Total – Total Issuer Credit Obligations</u>	0509999999

Bonds:

<u>U.S. Governments</u>	
<u>Issuer Obligations</u>	0019999999
<u>Residential Mortgage Backed Securities</u>	0029999999
<u>Commercial Mortgage Backed Securities</u>	0039999999
<u>Other Loan Backed and Structured Securities</u>	0049999999
<u>Subtotals – U.S. Governments</u>	0109999999
<u>All Other Governments</u>	
<u>Issuer Obligations</u>	0219999999
<u>Residential Mortgage Backed Securities</u>	0229999999
<u>Commercial Mortgage Backed Securities</u>	0239999999
<u>Other Loan Backed and Structured Securities</u>	0249999999
<u>Subtotals – All Other Governments</u>	0309999999
<u>U.S. States, Territories and Possessions (Direct and Guaranteed)</u>	
<u>Issuer Obligations</u>	0419999999
<u>Residential Mortgage Backed Securities</u>	0429999999
<u>Commercial Mortgage Backed Securities</u>	0439999999
<u>Other Loan Backed and Structured Securities</u>	0449999999
<u>Subtotals – U.S. States, Territories and Possessions (Direct and Guaranteed)</u>	0509999999
<u>U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)</u>	
<u>Issuer Obligations</u>	0619999999
<u>Residential Mortgage Backed Securities</u>	0629999999
<u>Commercial Mortgage Backed Securities</u>	0639999999
<u>Other Loan Backed and Structured Securities</u>	0649999999
<u>Subtotals – U.S. Political Subdivisions of States, Territories and Possessions</u> <u>(Direct and Guaranteed)</u>	0709999999
<u>U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions</u>	
<u>Issuer Obligations</u>	0819999999
<u>Residential Mortgage Backed Securities</u>	0829999999
<u>Commercial Mortgage Backed Securities</u>	0839999999
<u>Other Loan Backed and Structured Securities</u>	0849999999
<u>Subtotals – U.S. Special Revenue and Special Assessment Obligations and</u> <u>all Non-Guaranteed Obligations of Agencies and Authorities of Governments</u> <u>and Their Political Subdivisions</u>	0909999999

Industrial and Miscellaneous (Unaffiliated)	
Issuer Obligations.....	1019999999
Residential Mortgage Backed Securities	1029999999
Commercial Mortgage Backed Securities.....	1039999999
Other Loan Backed and Structured Securities	1049999999
Subtotals—Industrial and Miscellaneous (Unaffiliated).....	1109999999
Hybrid Securities	
Issuer Obligations.....	1219999999
Residential Mortgage Backed Securities	1229999999
Commercial Mortgage Backed Securities.....	1239999999
Other Loan Backed and Structured Securities	1249999999
Subtotals—Hybrid Securities.....	1309999999
Parent, Subsidiaries and Affiliates	
Issuer Obligations.....	1419999999
Residential Mortgage Backed Securities	1429999999
Commercial Mortgage Backed Securities.....	1439999999
Other Loan Backed and Structured Securities	1449999999
Affiliated Bank Loans—Issued.....	1459999999
Affiliated Bank Loans—Acquired.....	1469999999
Subtotals—Parent, Subsidiaries and Affiliates.....	1509999999
SVO Identified Funds	
Exchange Traded Funds— as Identified by the SVO.....	1619999999
Unaffiliated Bank Loans	
Unaffiliated Bank Loans—Issued	1819999999
Unaffiliated Bank Loans—Acquired.....	1829999999
Subtotals—Unaffiliated Bank Loans.....	1909999999
Unaffiliated Certificates of Deposit.....	2019999999
Total Bonds	
Subtotals—Issuer Obligations.....	2419999999
Subtotals—Residential Mortgage Backed Securities.....	2429999999
Subtotals—Commercial Mortgage Backed Securities.....	2439999999
Subtotals—Other Loan Backed and Structured Securities	2449999999
Subtotals—SVO Identified Funds.....	2459999999
Subtotals—Affiliated Bank Loans	2469999999
Subtotals—Unaffiliated Bank Loans.....	2479999999
Subtotals—Unaffiliated Certificates of Deposit.....	2489999999
Subtotals—Total Bonds.....	2509999999

List all ~~bonds and certificates of deposit~~ securities in scope of *SSAP No. 26R – Bonds* in Schedule D, Part 1, Section 1 owned December 31, of current year, except ~~securities in scope of SSAP No. 26R bonds and certificates of deposit in banks or other similar financial institutions with maturity dates or repurchase dates under repurchase agreements of one year or less from the acquisition date. Exclude cash equivalents as described in that qualify as cash equivalents or short-term investments pursuant to SSAP No. 2R—Cash, Cash Equivalents, Drafts, and Short-Term Investments with original maturities of three months or less.~~

The security identifier reported (Column 1 for CUSIP, CINS, PPN~~A~~ or Column ~~33–35~~ for ISIN) must be the same as the identifier used when filing securities with the NAIC pursuant to the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* instructions.

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.

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 ~~3335~~.

Column 2 – Description

Give a description of all ~~bonds investments~~ owned. As appropriate, the reporting entity is encouraged to include data consistent with that reported in Column ~~3433~~, Issuer and Column ~~3234~~, 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 Bond Exchange Traded Funds—as Identified by the SVO, enter the name of the fund as it appears on the NAIC SVO-Identified Bonds ETF listing as of December 31 of the current year complete name of the fund. ETFs not included on the NAIC list as of December 31 of the current year are required to be reported on Schedule D, Part 2, Section 2. 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).

Column 3 – Restricted Asset 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 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 4 — Foreign

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

Column 5 ———— Bond Characteristics

If bonds have one or more of the following characteristics, then list the appropriate number(s) separated by commas. If none of the characteristics apply, then leave the column blank.

1. ——— Bonds that are callable at the discretion of the issuer, provided that in no instance will the call price be below par, based on a specified formula for the payoff amount (generally discounting future cash flows at then current interest rates which is generally referred to as a “make whole call provision”).
2. ——— Bonds that are callable at the discretion of the issuer, provided that in no instance will the call price be below par with a specified payoff amount based on a fixed schedule.
3. ——— Bonds that are callable at the discretion of the issuer at a price that can be less than par.
4. ——— Terms in which the timing of payments of principal, as well as the amounts and timing of payments of interest, can vary based on a pool of underlying assets or an index. This characteristic code is restricted to items captured in scope of *SSAP No. 43R Loan Backed and Structured Securities* and should include agency and non-agency residential mortgage backed securities (RMBS), some commercial mortgage backed securities (CMBS), and similar loan backed or structured securities. This excludes those flagged with #1, #2 or #3.
5. ——— Variable coupon bonds where the interest payments vary during the life of the transaction, but NOT as is typical based on a fixed spread over a well established interest rate index (such as LIBOR, prime rate or a government bond yield). (This includes coupons that vary based on the performance of indices that are not interest rate related, such as equity indices, commodity prices or foreign exchange rates. This also includes coupons where the spread to the index is not fixed for the entire life of the transaction. This excludes basic floating rate and adjustable rate notes with fixed spread over an interest rate index. This characteristic code is strictly limited to variable interest payments.)
6. ——— Terms that may result in principal (or initial investment) not being repaid in full for reasons other than a payment default by the issuer or defaults within a pool of assets underlying a loan backed or structured security. (This intends to capture to Mortgage Reference Securities reported in scope of *SSAP No. 43R Loan Backed and Structured Securities*. Other structured notes (securities structured as debt instruments when the contractual amount of the instrument to be paid at maturity is at risk for other than the failure of the borrower to pay the contractual amount due) and whether derivatives shall not be reported on Schedule D, Part 1. These structures are captured in scope of *SSAP No. 86 Derivatives* and shall be reported on Schedule DB.)
7. ——— Bonds where the issuer’s obligation to make payments is determined by the performance of a different credit other than that of the issuer, which could be either affiliated or unaffiliated. (These securities are often referred to as credit linked notes. This does not include loan backed or structured securities.)
8. ——— Mandatory convertible bonds. Bonds that are mandatorily convertible into equity, or, at the option of issuer, convertible into equity, or whose terms provide for payment in the form of equity instead of cash.
9. ——— Other types of options solely at the discretion of the issuer that could affect the timing or amount of payments of principal or interest, not otherwise reported in 1-8.

Column ~~64~~ – NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol

Provide the appropriate NAIC Designation (1 through 6), NAIC Designation Modifier (A through G) and SVO Administrative Symbol combination for each security. 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).

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 6A~~
- ~~NAIC Designation Modifier~~ ————— ~~Column 6B~~
- ~~SVO Administrative Symbol~~ ————— ~~Column 6C~~

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 bonds 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.

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.

SVO Administrative Symbol:

Following are valid SVO Administrative Symbols for bonds. 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
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 – 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	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.

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:

NAIC Designation	NAIC Designation Modifier	NAIC Designation Category
1	A	1A
	B	1B
	C	1C
	D	1D
	E	1E
	F	1F
	G	1G
2	A	2A
	B	2B
	C	2C
3	A	3A
	B	3B
	C	3C
4	A	4A
	B	4B
	C	4C
5	A	5A
	B	5B
	C	5C
6		6

Column 75 – Actual Cost

This column should contain the actual consideration paid to purchase the security. The Actual Cost column amount should be adjusted for: pay downs and partial sales (both reported in Schedule D, Part 4) and subsequent acquisitions of the same issue (reported in Schedule D, Part 3). Actual cost will need to be adjusted due to “other-than-temporary impairments” recognized, for use when determining realized gain/(loss) at disposition.

Include: Brokerage and other related fees, to the extent they do not exceed the fair value at the date of acquisition.

Cost of acquiring the bond or stock including broker’s commission and incidental expenses of effecting delivery, transaction fees on re-pooling of securities, and reductions for origination fees intended to compensate the reporting entity for interest rate risks (i.e., points).

Exclude: Accrued interest.

All other costs, including internal costs or costs paid to an affiliated reporting entity related to origination, purchase or commitment to purchase bonds, are charged to expense when incurred.

For SVO-Identified Funds (Bond Exchange Traded Funds), enter the original cost of the shares purchased, including brokerage and other related fees.

For a bond received as a property dividend or capital contribution, enter the initial recognized value. See *SSAP No. 26R—Bonds* for guidance.

~~Column 8~~ — ~~Rate Used to Obtain Fair Value~~

~~Report rate used for determining fair value.~~

~~For SVO Identified Funds (Exchange Traded Funds), enter the per share fair value or net asset value as of the reporting date.~~

~~For U.S. Treasury Inflation Indexed Securities enter the VOS rate (provided in the *Valuation of Securities*) multiplied by the inflation ratio.~~

~~Column 9~~ — ~~Fair Value~~

~~The fair value should be the price which, when multiplied by the notional amount (Column 10, Par Value) results in the dollar amount that would be received (excluding accrued interest) if the security was sold at fair value.~~

~~The fair value included in this column (calculated from the Rate Used to Obtain Fair Value column) should be the amount used in any comparison of fair value to another valuation method (e.g., book value or amortized cost) that is prescribed by the accounting/valuation rules.~~

~~For loan backed securities, the prospective or retrospective methods are used in determining amortized value.~~

~~Exclude: Accrued interest.~~

~~For SVO Identified Funds (Exchange Traded Funds), enter the amount representing the number of shares owned at year end times the rate specified in Column 8.~~

~~For U.S. Treasury Inflation Indexed Securities, Fair Value should utilize the VOS rate multiplied by the inflation ratio.~~

~~Column 10~~ — ~~Par Value~~

~~Enter the par value of the bonds-issuer credit obligations owned adjusted for repayment of principal.~~

~~For interest only bonds-investments 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 SVO-Identified Funds Bond (Bond Mutual Funds and Exchange Traded Funds), enter Zero (0).~~

Column 7 – Fair Value

Fair value shall be determined pursuant to SSAP No. 100R – Fair Value

~~Column 4+8~~ – Book/Adjusted Carrying Value

Securities excluding SVO-Identified ~~fund~~ Bond Exchange Traded Funds and mandatory convertible bonds:

This should be the amortized value or the lower of amortized value or fair value, depending upon the NAIC designation of the bond (and adjusted for any other-than-temporary impairment), as of the end of the current reporting year.

Include: The original cost of acquiring the bond, including brokerage and other related fees.

Amortization of premium or accrual of discount, but not including any accrued interest paid thereon.

Amortization of deferred origination and commitment fees.

Deduct: A direct write-down for a decline in the fair value of an bond investment that is other-than-temporary or to reflect fair value when the investment is reported at lower of amortized cost or fair value.

Exclude: All other costs, including internal costs or costs paid to an affiliated reporting entity related to origination, purchase or commitment to purchase bonds, are charged to expense when incurred. Cost should also be reduced by payments attributed to the recovery of cost.

Accrued interest.

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)

Plus “Current Year’s” (Amortization)/Accretion”

Plus “Unrealized Valuation Increase/(Decrease) Total in Book/Adjusted Carrying Value”

Minus “Current Year’s Other-Than-Temporary Impairment Recognized”

Plus “Total Foreign Exchange Change in Book/Adjusted Carrying Value”

Plus Changes due to amounts reported in Schedule D, Parts 3, 4 and 5

Refer to SSAP No. 26R—Bonds

For reporting entities maintaining an AVR:

NAIC Designation 1 – 5* Enter amortized cost

NAIC Designation 6 Enter the lower of fair value or amortized cost

For reporting entities not maintaining an AVR:

NAIC Designations 1 – 2* Enter amortized cost

NAIC Designations 3 – 6 Enter the lower of fair value or amortized cost

*NOTE: An exception exists for Treasury Inflation Adjusted Securities under INT 01-25, where the book/adjusted carrying value may include an unrealized gain. See INT 01-25, Accounting for U.S. Treasury Inflation-Indexed Securities, for accounting guidance.

Mandatory Convertible Bonds:

The amount should be the lower of amortized cost or fair value during the period prior to conversion.

SVO-Identified Funds:

The amount should be fair value unless the reporting entity has designated a qualifying security for systematic value. The election of using systematic value is irrevocable. Guidance in SSAP No. 26R – Bonds details the requirements for use of systematic value.

~~NOTE:— Use of systematic value is effective Dec. 31, 2017. This effective date requires entities to either report SVO-Identified investments at fair value on the effective date, or to identify the SVO-Identified investments with a code to identify use of systematic value. If the investment is coded for systematic value, the investment will be reported in the 2017 annual financial statements using the measurement method utilized throughout 2017. For these investments, beginning Jan. 1, 2018, the reporting entity shall report the investment using the calculated systematic value method detailed in SSAP No. 26R – Bonds.~~

~~Refer to SSAP No. 26R – Bonds.~~

For reporting entities maintaining an AVR:

NAIC Designation 1 – 5 Enter fair value or systematic value
 NAIC Designation 6 Enter fair value

For reporting entities not maintaining an AVR:

NAIC Designations 1 – 2 Enter fair value or systematic value
 NAIC Designations 3 – 6 Enter 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)
 plus “Unrealized Valuation Increase/(Decrease) Total in Book/Adjusted Carrying Value”
 plus “Current Year’s (Amortization)/Accretion”
 minus “Current Year’s Other Than Temporary Impairment Recognized”
 plus “Total Foreign Exchange Change in Book/Adjusted Carrying Value”
 plus Changes due to amounts reported in Schedule D, Parts 3, 4 and 5

Column 429 – Unrealized Valuation Increase/(Decrease)

The total unrealized valuation increase/(decrease) for a specific security will be the change in Book/Adjusted Carrying Value that is due to carrying or having carried (in the previous year) the security at Fair Value. Thus, this amount could be:

The difference due to changing from Amortized Cost in the previous year to Fair Value in the current year’s Book/Adjusted Carrying Value column (calculated as **current year** Fair Value minus **current year** Amortized Value);

The difference of moving from Fair Value in the previous year to Amortized Cost in the current year’s Book/Adjusted Carrying Value column (calculate as **prior year** Amortized Value minus **prior year** Fair Value); or

The difference between the Fair Value in the previous year and the Fair Value in the current year’s Book/Adjusted Carrying Value column (calculate as **current year** Fair Value minus **prior year** Fair Value minus **current year** Accrual of Discount/(Amortization of Premium)).

Include: For SVO-identified Bond Exchange Traded Funds funds, the change from the prior reported B/ACV to fair value/net asset value. If an SVO-identified Bond Exchange Traded Fund fund no longer qualifies for systematic value, the difference from systematic value in prior year to fair value/net asset value in current year.

These amounts are to be reported as unrealized capital gains or (losses) in the Exhibit of Capital Gains/(Losses) and in the Capital and Surplus Account (Page 4).

Column ~~103~~ – Current Year's (Amortization)/Accretion

This amount should equal the current reporting year's amortization of premium or accrual of discount (regardless of whether or not the security is currently carried at Amortized Cost). The accrual of discount amounts in this column are to be reported as increases to investment income in the Exhibit of Net Investment Income, while the amortization of premium amounts are to be reported as decreases to investment income. (For investments reported at the lower of amortized cost or fair value, the amortization/accretion occurs first, and then any unrealized valuation change necessary to reflect the lower fair value is reflected. This results with recognition of both investment income and an unrealized capital loss.)

Include: The (Amortization)/Accretion of SVO-Identified Bond Exchange Traded Funds designated for reporting at systematic value.

Column ~~114~~ – Current Year's Other-Than-Temporary Impairment Recognized

If the security has ~~suffered~~ been identified with an "other-than-temporary impairment," ~~this column should contain~~ report the amount of the direct write-down recognized. The amounts in this column are to be reported as realized capital losses in the Exhibit of Capital Gains/(Losses) and in the calculation of Net Income.

Column ~~125~~ – Total Foreign Exchange Change in Book/Adjusted Carrying Value

This is a positive or negative amount that is defined as the portion of the total change in Book/Adjusted Carrying Value for the year that is attributable to foreign exchange differences for a particular security. The amounts reported in this column should be included as net unrealized foreign exchange capital gain/(loss) in the Capital and Surplus Account (Page 4).

Column ~~136~~ – Stated Rate of 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 Exchange Traded Funds)~~ and Principal STRIP Bonds or other zero-coupon bonds, enter numeric zero (0).

Column ~~147~~ – Effective Rate of Interest

For issuer credit obligations, include the effective rate at which the purchase was made.

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

Column ~~158~~ – 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 MJS 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~~ Exchange Traded Funds) and Principal STRIP Bonds or other zero-coupon bonds, enter N/A.

Column ~~169~~ – ~~Admitted Interest Due and Accrued~~ Interest Income Due and Accrued

Report interest income earned and legally due to be paid to the reporting entity as of the reporting date (interest due) plus interest income earned as of the reporting date but not legally due to be paid to the reporting entity until subsequent to the reporting date (interest accrued). Refer to SSAP No. 34—Investment Income Due and Accrued. The amount reported in this column should be the collectible amount of the interest income due and accrued regardless of admitted/nonadmitted determination. Items probable of collection, but nonadmitted pursuant to SSAP No. 34, shall be captured in this reporting column, with the nonadmittance shown in column 2 of the balance sheet and detailed in the notes to the financial statements. This should equal the admitted amount of due and accrued interest for a specific security, based upon the assessment of collectability required by SSAP No. 34—Investment Income Due and Accrued and any other requirements for nonadmitted investment income due and accrued.

Column ~~1720~~ – ~~Amount Interest Received During Year~~

Amount reported should reflect the combined total of all interest (cash and PIK) received for each reported investment during the year. Report actual amount of cash interest received. For paid-in-kind (PIK) interest received, report the fair value of the asset at the time the asset was received.

For SVO--Identified Funds (~~Bond~~ 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 ~~1824~~ – Acquired Date

For public placements use trade date, not settlement date. For private placements, use funding date. Each issue of ~~bonds or stocks~~ issuer credit obligations 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~~ Exchange Traded Funds), enter date of last purchase.

Column ~~1922~~ – Stated Contractual Maturity Date

For SVO--Identified Funds (~~Bond~~ Exchange Traded Funds), leave blank.

For perpetual bonds, enter 01/01/9999.

For mandatory convertible bonds use the conversion date.

Column 20 – Payment Due at Maturity

Report payment due at maturity. Include the final principal payment (including balloon payments) as well as interest to be paid at maturity.

**** Columns 21 through 35-36 will be electronic only. ****

Column 21 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment

1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.
2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.
3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.
4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.
5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.
6. The investment does not involve a related party.

Column 22 – Investment Characteristics

If an investment has one or more of the following characteristics, then list the appropriate number(s) separated by commas. If none of the characteristics apply, then leave the column blank.

1. Investment terms permit interest to be received in a form other than cash.
2. Investment terms permit payment of interest to be deferred without being considered past due.
3. Interest due and accrued has been written off as uncollectible and/or nonadmitted.
4. Investment has a current year or prior year recognized other-than-temporary impairment.
5. Investment is an interest-only strip
6. Investment is a principal-only strip
7. Investment reflects a To-Be-Announced (TBA) security that will qualify as an issuer credit obligation or asset-backed security at the time the reporting entity takes possession of the issued security.

Column 23 – Foreign

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

Column 24 – Agency, Sovereign Jurisdiction or State Abbreviation

Applies to:

<u>U.S. Government Obligations</u>	0019999999
<u>Other U.S. Government Securities</u>	0029999999
<u>Non-U.S. Sovereign Jurisdiction Securities</u>	0039999999
<u>Municipal Bonds – General Obligations</u>	0049999999
<u>Municipal Bonds – Special Revenue</u>	0059999999

For items captured as U.S. government or Other U.S. government, report “US” for treasury-issued items and for non-treasury items, report the abbreviation for the agency issuer captured within these categories. (Agency abbreviations are detailed in the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* in the listing of agencies approved for these categories.)

For Non-U.S. report the country abbreviation detailed in the Annual Statement Instructions Appendix.

For municipal bonds, include the abbreviation for the state where the security is issued (e.g., “MO” for Missouri). For federal issuances, report the abbreviation for the agency issuer.

U.S. States, Territories and Possessions

Include the appropriate state abbreviation for the state where the security is issued (e.g., “MO” for Missouri).

U.S. Political Subdivisions of States, Territories and Possessions

Include the appropriate state abbreviation for the state where the security is issued.

U.S. Special Revenue, Special Assessments Obligations and all Non Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions

Include the appropriate state abbreviation for the state where the security is issued. Use “US” for federal agency issues.

Column 25 – Fair Value Hierarchy Level and Method Used to Obtain Fair Value Code

Report the fair value level that represents the inputs used to determine fair value. Whenever possible, the reported fair value shall reflect level 1 (quoted prices in active market), followed by level 2 (other observable inputs that do not qualify as level 1), and then level 3 (unobservable inputs). In all situations fair value shall be determined in accordance with *SSAP No. 100R—Fair Value*. ~~Whenever possible, fair value should represent the price at which the security could be sold, based on market information. Fair value should only be determined analytically when the market-based value cannot be obtained.~~

The following is a listing of valid fair value level indicators to show the fair value hierarchy level.

- “1” for Level 1
- “2” for Level 2
- “3” for Level 3

The following is a listing of the valid method indicators for bonds to show the method used by the reporting entity to determine the Rate Used to Obtain Fair Value.

“a” for securities where the rate is determined by a pricing service.

“b” for securities where the rate is determined by a stock exchange.

“c” for securities where the rate is determined by a broker or custodian. The reporting entity should obtain and maintain the pricing policy for any broker or custodian used as a pricing source. In addition, the broker must either be approved by the reporting entity as a counterparty for buying and selling securities or be an underwriter of the security being valued.

“d” for securities where the rate is determined by the reporting entity. The reporting entity is required to maintain a record of the pricing methodology used.

“e” for securities where the rate is determined by the unit price published in the NAIC *Valuation of Securities*.

Enter a combination of hierarchy and method indicator. The fair value hierarchy level indicator would be listed first and the method used to determine fair value indicator would be listed next. For example, use “1b” to report Level 1 for the fair value hierarchy level and stock exchange for the method used to determine fair value.

The guidance in *SSAP No. 100R—Fair Value* allows the use of net asset value per share (NAV) instead of fair value for certain investments. If NAV is used instead of fair value, leave blank.

Column ~~265~~ – Source Used to Obtain Fair Value

For Method Code “a,” identify the specific pricing service used.

For Method Code “b,” identify the specific stock exchange used.

The listing of most **stock exchange codes can be found in the Investment Schedules General Instructions.**

For Method Code “c,” identify the specific broker or custodian used.

For Method Code “d,” leave blank.

For Method Code “e,” leave blank.

If net asset value (NAV) is used instead of fair value, the reporting entity should use “NAV” to indicate net asset value used instead of fair value.

Column 276 – Collateral Type

Use only for securities included in the following subtotal lines.

Single Entity Backed Obligations (Unaffiliated)	0129999999
Single Entity Backed Obligations (Affiliated).....	0139999999

For issuer credit obligations reported as single entity backed obligations, report one of the following codes that most appropriately reflects the structure:

- 1 ETC – Equipment Trust Certificate
- 2 EETC – Enhanced Equipment Trust Certificate
- 3 GLF – Ground Lease Financing
- 4 CTL – Credit Tenant Loan (security structure)
- 5 FABN – Funding Agreement Backed Note
- 6 Other – Other Single Entity Backed

U.S. Governments

Residential Mortgage Backed Securities	0029999999
Commercial Mortgage Backed Securities	0039999999
Other Loan Backed and Structured Securities	0049999999

All Other Governments

Residential Mortgage Backed Securities	0229999999
Commercial Mortgage Backed Securities	0239999999
Other Loan Backed and Structured Securities	0249999999

U.S. States, Territories and Possessions (Direct and Guaranteed)

Residential Mortgage Backed Securities	0429999999
Commercial Mortgage Backed Securities	0439999999
Other Loan Backed and Structured Securities	0449999999

U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)

Residential Mortgage Backed Securities	0629999999
Commercial Mortgage Backed Securities	0639999999
Other Loan Backed and Structured Securities	0649999999

U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed

Obligations of Agencies and Authorities of Governments and Their Political Subdivisions

Residential Mortgage Backed Securities	0829999999
Commercial Mortgage Backed Securities	0839999999
Other Loan Backed and Structured Securities	0849999999

Industrial and Miscellaneous (Unaffiliated)

Residential Mortgage Backed Securities	1029999999
Commercial Mortgage Backed Securities	1039999999
Other Loan Backed and Structured Securities	1049999999

Hybrid Securities

Residential Mortgage Backed Securities	1229999999
Commercial Mortgage Backed Securities	1239999999
Other Loan Backed and Structured Securities	1249999999

Parent, Subsidiaries and Affiliates

Residential Mortgage Backed Securities	1429999999
Commercial Mortgage Backed Securities	1439999999
Other Loan Backed and Structured Securities	1449999999

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.

5 Corporate/Industrial Obligations — Tax Receivables, Utility Receivables, Trade Receivables, Small Business Loans, Commercial Paper

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 10.~~

For Columns 27 through 29, make whole call information is not required.

Column ~~28~~7 – Call Date

~~Report the next 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.~~

~~If the item is subject to a make whole call provision and it is not known that the issuer is expected to invoke the provision enter “MW”. If information is known that the issuer expects to invoke the make whole provision, then the expected call date of the make whole call provision shall be reported.~~

Column ~~29~~28 – Call Price

~~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.~~

~~If the item is subject to a make whole call provisions and it is known that the issuer expects to invoke the provision, enter the expected call price. Otherwise, for make whole call provisions, leave blank.~~

Column ~~30~~29 – Effective Date of Maturity

~~On bonds purchased at a premium, the maturity date producing the lowest amortized value should be used. See SSAP No. 26R—Bonds. If call data does not affect the Effective Date of Maturity field, leave blank.~~

Column 31 – Aggregate Deferred Interest

Some investments allow for interest payments to be deferred past the originally scheduled payment date without being considered past due under the agreement terms. Include the amount of interest reported as due and accrued for which the reporting entity has not received within 90 days of the originally scheduled payment date, that has not been nonadmitted under SSAP No. 34 – Investment Income Due and Accrued. For the avoidance of doubt, this should also include all accrued interest for investments that pay interest in full less frequently than annually per the agreement terms.

Column 32 – PIK Interest Due and Accrued

Include the amount of reported interest due and accrued in which the terms of the investment permit payment “in kind” instead of cash.

The amount captured shall reflect the cumulative amount of PIK interest included in the current principal balance.

~~Column 30 – Legal Entity Identifier (LEI)~~

~~Provide the 20-character Legal Entity Identifier (LEI) for any issuer as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.~~

Column ~~31~~33 – Issuer

Issuer Definition:

The name of the legal entity that develops, registers and sells securities for the purpose of financing its operations and may be domestic or foreign governments, corporations or investment trusts. The issuer is legally responsible for the obligations of the issue and for reporting financial conditions, material developments and any other operational activities as required by the regulations of their jurisdictions.

The reporting entity is encouraged to use the following sources:

- Bloomberg
- Interactive Data Corporation (IDC)
- Thomson Reuters
- S&P/CUSIP
- Name used in either the relevant SEC filing or legal documentation for the transaction. Issuer is the name of the legal entity that can be found on documents such as SEC Form 424B2, Note Agreements, Prospectuses and Indentures, as appropriate. The name used should be as complete and detailed as possible to enable others to differentiate the legal entity issuing the security from another legal entity with a similar name.

Do not report ticker symbols, either internal or otherwise.

Column ~~33~~34 – Issue

Issue information provides detailed data as to the type of security being reported (e.g., coupon, description of security, etc.). Below are examples of what could be provided, but additional information should be provided as appropriate for the security.

6% Senior 2018
7% Subordinated Debenture 03/15/2022
3% NY Housing Authority Debenture 2035

The reporting entity is encouraged to use the following sources:

- Bloomberg
- Interactive Data Corporation (IDC)
- Thomson Reuters
- S&P/CUSIP
- Descriptions used in either the relevant SEC filing or legal documentation for the transaction.

Do not report ticker symbols, either internal or otherwise. Include tranche information.

Column ~~353~~ – 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.

Column ~~364~~ – 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-Asset-Backed 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-asset-backed~~ 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 ~~1619999999 Exchange Traded Funds~~—as Identified by the SVO0149999999 SVO-Identified Bond Exchange Traded Funds – Fair Value and Line 0159999999 SVO-Identified Bond Exchange Traded Funds – Systematic Value).

Column ~~35~~ — Investments Involving Related Parties

~~Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect~~

~~interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.~~

Enter one of the following codes to identify the role of the related party in the investment.

- ~~1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.~~
- ~~2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.~~
- ~~5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.~~
- ~~6. The investment does not involve a related party.~~

NAIC Designation Category Footnote:

Provide the total book/adjusted carrying value amount by NAIC Designation Category that represents the amount reported in Column ~~44~~8.

The sum of the amounts reported for each NAIC Designation Category in the footnote should equal Line ~~2509999999~~0509999999.

SCHEDULE D – PART 1 – SECTION 2

LONG-TERM BONDS – ASSET-BACKED SECURITIES OWNED DECEMBER 31 OF CURRENT YEAR

Only investments that qualify in scope of *SSAP 43R – Asset-Backed Securities* are permitted to be reported on this schedule. Bonds are to be grouped as listed below and each category arranged alphabetically.

Refer to *SSAP No. 23—Foreign Currency Transactions and Translations* for accounting guidance related to foreign currency transactions and translations.

Short Sales:

Selling a security short is an action by a reporting entity that results with the reporting entity recognizing proceeds from the sale and an obligation to deliver the sold security. For statutory accounting purposes, obligations to deliver securities resulting from short sales shall be reported as contra-assets (negative assets) in the investment schedule, with an investment code in the code column detailing the item as a short sale. The obligation (negative asset) shall be initially reflected at fair value, with changes in fair value recognized as unrealized gains and losses. These unrealized gains and losses shall be realized upon settlement of the short sale obligation. Interest on short sale positions shall be accrued periodically and reported as interest expense.

If a reporting entity has any detail lines reported for any of the following required categories or subcategories described in the Investment Schedules General Instructions, 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.**
- **Foreign column code list.**
- **Restricted Asset 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.**

<u>Category</u>	<u>Line Number</u>
<u>Financial Asset-Backed Securities – Self-Liquidating</u>	
<u>Agency Residential Mortgage-Backed Securities - Guaranteed.....</u>	<u>1019999999</u>
<u>Agency Commercial Mortgage-Backed Securities - Guaranteed.....</u>	<u>1029999999</u>
<u>Agency Residential Mortgage-Backed Securities – Not Guaranteed.....</u>	<u>1039999999</u>
<u>Agency Commercial Mortgage-Backed Securities – Not Guaranteed</u>	<u>1049999999</u>
<u>Non-Agency Residential Mortgage-Backed Securities (Unaffiliated)</u>	<u>1059999999</u>
<u>Non-Agency Residential Mortgage-Backed Securities (Affiliated).....</u>	<u>1069999999</u>
<u>Non-Agency Commercial Mortgage-Backed Securities (Unaffiliated)</u>	<u>1079999999</u>
<u>Non-Agency Commercial Mortgage-Backed Securities (Affiliated).....</u>	<u>1089999999</u>
<u>Non-Agency – CLOs/CBOs/CDOs (Unaffiliated).....</u>	<u>1099999999</u>
<u>Non-Agency – CLOs/CBOs/CDOs (Affiliated).....</u>	<u>1109999999</u>
<u>Other Financial Asset-Backed Securities – Self-Liquidating (Unaffiliated)</u>	<u>1119999999</u>
<u>Other Financial Asset-Backed Securities – Self-Liquidating (Affiliated).....</u>	<u>1129999999</u>
<u>Subtotals – Financial Asset-Backed Securities – Self-Liquidating</u>	<u>1209999999</u>

Financial Asset-Backed Securities – Not Self-Liquidating

<u>Equity Backed Securities (Unaffiliated).....</u>	<u>1319999999</u>
<u>Equity Backed Securities (Affiliated)</u>	<u>1329999999</u>
<u>Other Financial Asset-Backed Securities – Not Self-Liquidating (Unaffiliated)</u>	<u>1339999999</u>
<u>Other Financial Asset-Backed Securities – Not Self-Liquidating (Affiliated).....</u>	<u>1349999999</u>
<u>Subtotals – Financial Asset-Backed Securities – Not Self-Liquidating</u>	<u>1409999999</u>

Non-Financial Asset-Backed Securities – Practical Expedient

<u>Lease-Backed Securities – Practical Expedient (Unaffiliated).....</u>	<u>1519999999</u>
<u>Lease-Backed Securities – Practical Expedient (Affiliated).....</u>	<u>1529999999</u>
<u>Other Non-Financial Asset-Backed Securities – Practical Expedient (Unaffiliated)</u>	<u>1539999999</u>
<u>Other Non-Financial Asset-Backed Securities – Practical Expedient (Affiliated).....</u>	<u>1549999999</u>
<u>Subtotals - Non-Financial Asset-Backed Securities – Practical Expedient.....</u>	<u>1609999999</u>

Non-Financial Asset-Backed Securities – Full Analysis

<u>Lease-Backed Securities – Full Analysis (Unaffiliated).....</u>	<u>1719999999</u>
<u>Lease-Backed Securities – Full Analysis (Affiliated)</u>	<u>1729999999</u>
<u>Other Non-Financial Asset-Backed Securities – Full Analysis (Unaffiliated).....</u>	<u>1739999999</u>
<u>Other Non-Financial Asset-Backed Securities – Full Analysis (Affiliated).....</u>	<u>1749999999</u>
<u>Subtotals - Non-Financial Asset-Backed Securities – Full Analysis.....</u>	<u>1809999999</u>

<u>Total – Asset-Backed Securities (Unaffiliated).....</u>	<u>1889999999</u>
<u>Total – Asset-Backed Securities (Affiliated).....</u>	<u>1899999999</u>
<u>Total – Asset-Backed Securities.....</u>	<u>1909999999</u>

<u>Total – Long-Term Bonds (Issuer Credit Obligations and Asset-Backed Securities).....</u>	<u>2009999999</u>
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List all asset-backed securities in scope of SSAP No. 43R – Asset-Backed Securities in Schedule D, Part 1, Section 2 owned December 31, of current year. Securities in scope of SSAP No. 43R are not permitted to be reported as cash equivalents or short-term investments.

The security identifier reported (Column 1 for CUSIP, CINS, PPN or Column 37 for ISIN) must be the same as the identifier used when filing securities with the NAIC pursuant to the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* instructions.

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.

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 37.

Column 2 – Description

Give a description of all investments owned. As appropriate, the reporting entity is encouraged to include data consistent with that reported in Column 35, Issuer and Column 36, 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 Asset-Backed Securities reported as CLOs (Collateralized Loan Obligations), CDOs (Collateralized Debt Obligations) or CBOs (Collateralized Bond Obligations), indicate what the CLO/CDO/CBO 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 – Restricted Asset Code

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.

Column 4 – NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol

Provide the appropriate NAIC Designation (1 through 6), NAIC Designation Modifier (A through G) and SVO Administrative Symbol combination for each security. 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).

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.

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 bonds 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.

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.

SVO Administrative Symbol:

Following are valid SVO Administrative Symbols for bonds. Refer to the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* for the application of these symbols.

<u>S</u>	<u>Additional or other non-payment risk</u>
<u>SYE</u>	<u>Additional or other non-payment risk - Year-end carry over</u>
<u>FE</u>	<u>Filing Exempt</u>
<u>FM</u>	<u>Financially Modeled RMBS/CMBS subject to SSAP 43R</u>
<u>YE</u>	<u>Year-end carry over</u>
<u>IF</u>	<u>Initial filing</u>
<u>PL</u>	<u>Private Letter Rating</u>
<u>PLGI</u>	<u>Private Letter Rating – reported on General Interrogatory</u>
<u>RT</u>	<u>Regulatory Transaction</u>
<u>RTS</u>	<u>Regulatory Transaction - SVO Reviewed</u>
<u>RTIF</u>	<u>Regulatory Transaction - Initial Filing Submitted to SVO</u>
<u>RTSYE</u>	<u>Regulatory Transaction - SVO Reviewed - Year-end carry over</u>
<u>GI</u>	<u>General Interrogatory</u>
<u>F</u>	<u>Sub-paragraph D Company – insurer self-designated</u>
<u>Z</u>	<u>Insurer self-designated</u>
<u>*</u>	<u>Limited to NAIC Designation 6</u>
<u>Z*</u>	<u>Regulatory review initiated by either the SVO Director, Financial Condition (E) Committee, Executive (EX) Committee or VOSTE.</u>
<u>ND*</u>	<u>Regulatory review for an assessment of regulatory policy for the investment or regulatory reporting instructions to implement applicable policy.</u>

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:

<u>NAIC Designation</u>	<u>NAIC Designation Modifier</u>	<u>NAIC Designation Category</u>
<u>1</u>	<u>A</u>	<u>1A</u>
	<u>B</u>	<u>1B</u>
	<u>C</u>	<u>1C</u>
	<u>D</u>	<u>1D</u>
	<u>E</u>	<u>1E</u>
	<u>F</u>	<u>1F</u>
	<u>G</u>	<u>1G</u>
<u>2</u>	<u>A</u>	<u>2A</u>
	<u>B</u>	<u>2B</u>
	<u>C</u>	<u>2C</u>
<u>3</u>	<u>A</u>	<u>3A</u>
	<u>B</u>	<u>3B</u>
	<u>C</u>	<u>3C</u>
<u>4</u>	<u>A</u>	<u>4A</u>
	<u>B</u>	<u>4B</u>
	<u>C</u>	<u>4C</u>
<u>5</u>	<u>A</u>	<u>5A</u>
	<u>B</u>	<u>5B</u>
	<u>C</u>	<u>5C</u>
<u>6</u>		<u>6</u>

Column 5 – Actual Cost

This column should contain the actual consideration paid to purchase the security. The Actual Cost column amount should be adjusted for: pay downs and partial sales (both reported in Schedule D, Part 4) and subsequent acquisitions of the same issue (reported in Schedule D, Part 3). Actual cost will need to be adjusted due to “other-than-temporary impairments” recognized, for use when determining realized gain/(loss) at disposition.

Include: Brokerage and other related fees, to the extent they do not exceed the fair value at the date of acquisition.

Cost of acquiring the bond including broker’s commission and incidental expenses of effecting delivery, transaction fees on re-pooling of securities, and reductions for origination fees intended to compensate the reporting entity for interest rate risks (i.e., points).

Exclude: Accrued interest.

All other costs, including internal costs or costs paid to an affiliated reporting entity related to origination, purchase or commitment to purchase bonds, are charged to expense when incurred.

Column 6 – Par Value

For asset-backed securities, enter the par amount of principal to which the reporting entity has a claim.

Column 7 – Fair Value

Fair value shall be determined pursuant to SSAP No. 100R – Fair Value

Column 8 – Book/Adjusted Carrying Value

This should be the amortized value or the lower of amortized value or fair value, depending upon the NAIC designation of the bond (and adjusted for any other-than-temporary impairment), as of the end of the current reporting year.

Include: The original cost of acquiring the bond, including brokerage and other related fees.

Amortization of premium or accrual of discount, but not including any accrued interest paid thereon.

Amortization of deferred origination and commitment fees.

For asset-backed securities, a reporting entity's use of the retrospective method to reflect changes in expected cash flows adjusts the amortized cost basis.

Deduct: A direct write-down for a decline in the fair value of an investment that is other-than-temporary or to reflect fair value when the investment is reported at lower of amortized cost or fair value.

Exclude: All other costs, including internal costs or costs paid to an affiliated reporting entity related to origination, purchase or commitment to purchase bonds, are charged to expense when incurred. Cost should also be reduced by payments attributed to the recovery of cost.

Accrued interest.

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)

Plus "Current Year's" (Amortization)/Accretion"

Plus "Unrealized Valuation Increase/(Decrease) Total in Book/Adjusted Carrying Value"

Minus "Current Year's Other-Than-Temporary Impairment Recognized"

Plus "Total Foreign Exchange Change in Book/Adjusted Carrying Value"

Plus Changes due to amounts reported in Schedule D, Parts 3, 4 and 5

Refer to SSAP No. 26R—Bonds and SSAP No. 43R – Asset-Backed Securities.

For reporting entities maintaining an AVR:

NAIC Designation 1 – 5* Enter amortized cost

NAIC Designation 6 Enter the lower of fair value or amortized cost

For reporting entities not maintaining an AVR:

NAIC Designations 1 – 2* Enter amortized cost

NAIC Designations 3 – 6 Enter the lower of fair value or amortized cost

Column 9 – Unrealized Valuation Increase/(Decrease)

The total unrealized valuation increase/(decrease) for a specific security will be the change in Book/Adjusted Carrying Value that is due to carrying or having carried (in the previous year) the security at Fair Value. Thus, this amount could be:

The difference due to changing from Amortized Cost in the previous year to Fair Value in the current year's Book/Adjusted Carrying Value column (calculated as **current year** Fair Value minus **current year** Amortized Value);

The difference of moving from Fair Value in the previous year to Amortized Cost in the current year's Book/Adjusted Carrying Value column (calculate as **prior year** Amortized Value minus **prior year** Fair Value); or

The difference between the Fair Value in the previous year and the Fair Value in the current year's Book/Adjusted Carrying Value column (calculate as **current year** Fair Value minus **prior year** Fair Value minus **current year** Accrual of Discount/(Amortization of Premium)).

These amounts are to be reported as unrealized capital gains or (losses) in the Exhibit of Capital Gains/(Losses) and in the Capital and Surplus Account (Page 4).

Column 10 – Current Year's (Amortization)/Accretion

This amount should equal the current reporting year's amortization of premium or accrual of discount (regardless of whether or not the security is currently carried at Amortized Cost). The accrual of discount amounts in this column are to be reported as increases to investment income in the Exhibit of Net Investment Income, while the amortization of premium amounts are to be reported as decreases to investment income. (For investments reported at the lower of amortized cost or fair value, the amortization/accretion occurs first, and then any unrealized valuation change necessary to reflect the lower fair value is reflected. This results with recognition of both investment income and an unrealized capital loss.)

Column 11 – Current Year's Other-Than-Temporary Impairment Recognized

If the security has been identified with an "other-than-temporary impairment," report the amount of the direct write-down recognized. The amounts in this column are to be reported as realized capital losses in the Exhibit of Capital Gains/(Losses) and in the calculation of Net Income.

Column 12 – Total Foreign Exchange Change in Book/Adjusted Carrying Value

This is a positive or negative amount that is defined as the portion of the total change in Book/Adjusted Carrying Value for the year that is attributable to foreign exchange differences for a particular security. The amounts reported in this column should be included as net unrealized foreign exchange capital gain/(loss) in the Capital and Surplus Account (Page 4).

Column 13 – Stated Rate of Interest

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 asset-backed securities with a variable rate of interest, use the last rate of interest. All information reported in this field must be a numeric value.

Column 14 – Effective Rate of Interest

For asset-backed securities, report the effective yield as of December 31 of the current year. The Effective Yield calculation should be updated pursuant to SSAP No. 43R – Asset-Backed Securities (e.g., utilize either the Prospective Method or Retrospective Method, accordingly).

Column 15 – 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 MJSJ 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.

Column 16 – Interest Income Due and Accrued

Report interest income earned and legally due to be paid to the reporting entity as of the reporting date (interest due) plus interest income earned as of the reporting date but not legally due to be paid to the reporting entity until subsequent to the reporting date (interest accrued). Refer to SSAP No. 34—*Investment Income Due and Accrued*. The amount reported in this column should be the collectible amount of the interest income due and accrued regardless of admitted/nonadmitted determination. Items probable of collection, but nonadmitted pursuant to SSAP No. 34, shall be captured in this reporting column, with the nonadmittance shown in column 2 of the balance sheet and detailed in the notes to the financial statements.

Column 17 – Interest Received During Year

Amount reported should reflect the combined total of all interest (cash and PIK) received for each reported investment during the year. Report actual amount of cash interest received. For paid-in-kind (PIK) interest received, report the fair value of the asset at the time the asset was received.

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

Report amounts net of foreign withholding tax.

Column 18 – Acquired Date

All asset-backed securities shall be separately reported (no aggregation of separate acquisitions).

Column 19 – Stated Contractual Maturity Date

Enter stated contractual maturity date.

Column 20 – Payment Due at Maturity

Report payment due at maturity. Include the final principal payment (including balloon payments) as well as interest to be paid at maturity.

Column 21 – Origination Balloon Payment %

Include the percentage of balloon payment due at maturity based on the original outstanding principal amount. For example, if the original security had principal repayment of \$100 and \$80 is scheduled to be paid at maturity, the balloon payment percentage at origination is 80%. The balloon percentage shall not be adjusted subsequent to origination regardless of principal reduction or payments in advance of maturity that reduce the outstanding balloon.

**** Columns 22 through 38 will be electronic only. ****Column 22 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment.

1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.
2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.
3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.
4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.
5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.
6. The investment does not involve a related party.

Column 23 – Investment Characteristics

If an investment has one or more of the following characteristics, then list the appropriate number(s) separated by commas. If none of the characteristics apply, then leave the column blank.

1. Investment terms permit interest to be received in a form other than cash.
2. Investment terms permit payment of interest to be deferred without being considered past due.
3. Interest due and accrued has been written off as uncollectible and/or nonadmitted.
4. Investment has a current year or prior year recognized other-than-temporary impairment.
5. Investment is an interest-only strip
6. Investment is a principal-only strip
7. Investment reflects a To-Be-Announced (TBA) security that will qualify as an issuer credit obligation or asset-backed security at the time the reporting entity takes possession of the issued security.

Column 24 – Foreign

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

Column 25 – Agency, Sovereign Jurisdiction or State Abbreviation

Applies to:

<u>Agency Residential Mortgage-Backed Securities - Guaranteed</u>	<u>1019999999</u>
<u>Agency Commercial Mortgage-Backed Securities - Guaranteed</u>	<u>1029999999</u>
<u>Agency Residential Mortgage-Backed Securities – Not Guaranteed.....</u>	<u>1039999999</u>
<u>Agency Commercial Mortgage-Backed Securities – Not Guaranteed.....</u>	<u>1049999999</u>

For agency asset-backed securities (ABS), report the abbreviation for the agency issuing the ABS.

Column 26 – Fair Value Hierarchy Level and Method Used to Obtain Fair Value Code

Report the fair value level that represents the inputs used to determine fair value. Whenever possible, the reported fair value shall reflect level 1 (quoted prices in active market), followed by level 2 (other observable inputs that do not qualify as level 1), and then level 3 (unobservable inputs). In all situations fair value shall be determined in accordance with SSAP No. 100R—Fair Value.

The following is a listing of valid fair value level indicators to show the fair value hierarchy level.

“1” for Level 1

“2” for Level 2

“3” for Level 3

The following is a listing of the valid method indicators for bonds to show the method used by the reporting entity to determine the Rate Used to Obtain Fair Value.

“a” for securities where the rate is determined by a pricing service.

“b” for securities where the rate is determined by a stock exchange.

“c” for securities where the rate is determined by a broker or custodian. The reporting entity should obtain and maintain the pricing policy for any broker or custodian used as a pricing source. In addition, the broker must either be approved by the reporting entity as a counterparty for buying and selling securities or be an underwriter of the security being valued.

“d” for securities where the rate is determined by the reporting entity. The reporting entity is required to maintain a record of the pricing methodology used.

“e” for securities where the rate is determined by the unit price published in the NAIC *Valuation of Securities*.

Enter a combination of hierarchy and method indicator. The fair value hierarchy level indicator would be listed first and the method used to determine fair value indicator would be listed next. For example, use “1b” to report Level 1 for the fair value hierarchy level and stock exchange for the method used to determine fair value.

The guidance in SSAP No. 100R—Fair Value allows the use of net asset value per share (NAV) instead of fair value for certain investments. If NAV is used instead of fair value, leave blank.

Column 27 – Source Used to Obtain Fair Value

For Method Code “a,” identify the specific pricing service used.

For Method Code “b,” identify the specific stock exchange used.

The listing of most stock exchange codes can be found in the Investment Schedules General Instructions.

For Method Code “c,” identify the specific broker or custodian used.

For Method Code “d,” leave blank.

For Method Code “e,” leave blank.

If net asset value (NAV) is used instead of fair value, the reporting entity should use “NAV” to indicate net asset value used instead of fair value.

Column 28 – Collateral Type

Use only for securities included in the following subtotal lines.

<u>Other Financial Asset-Backed Securities – Self Liquidating (Unaffiliated)</u>	<u>1119999999</u>
<u>Other Financial Asset-Backed Securities – Self Liquidating (Affiliated).....</u>	<u>1129999999</u>
<u>Other Financial Asset-Backed Securities – Not Self Liquidating (Unaffiliated)</u>	<u>1339999999</u>
<u>Other Financial Asset-Backed Securities – Not Self Liquidating (Affiliated).....</u>	<u>1349999999</u>
<u>Lease-Backed Securities – Practical Expedient (Unaffiliated)</u>	<u>1519999999</u>
<u>Lease-Backed Securities – Practical Expedient (Affiliated)</u>	<u>1529999999</u>
<u>Other Non-Financial Asset-Backed Securities – Practical Expedient (Unaffiliated).....</u>	<u>1539999999</u>
<u>Other Non-Financial Asset-Backed Securities – Practical Expedient (Affiliated).....</u>	<u>1549999999</u>
<u>Lease-Backed Securities – Full Analysis (Unaffiliated)</u>	<u>1719999999</u>
<u>Lease-Backed Securities – Full Analysis (Affiliated).....</u>	<u>1729999999</u>
<u>Other Non-Financial Asset-Backed Securities – Full Analysis (Unaffiliated).....</u>	<u>1739999999</u>
<u>Other Non-Financial Asset-Backed Securities – Full Analysis (Affiliated)</u>	<u>1749999999</u>

For asset-backed securities on the noted reporting lines, 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.

1 Non-Standard Home Loan 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. Asset-backed securities that are collateralized by home equity loans/lines of credit are considered asset-backed securities (ABS) rather than RMBS. This also includes manufactured housing loans and mobile home loans as collateral. These are not typical residential mortgage loans, and when they are securitized, they are considered ABS rather than RMBS.

2 Individual Obligations – Credit Card, Auto, Personal Loans, Student Loans and Recreational Vehicles, etc.

Include asset-backed securities collateralized by individual obligations. Do not include individual obligations that reflect a security interest in real estate.

3 Corporate/Industrial Obligations – Tax Receivables, Utility Receivables, Trade Receivables, Small Business Loans, Commercial Paper, etc.

Include asset-backed securities collateralized by corporate or industrial obligations (sometimes referred to as commercial obligations). This category shall only be used for ABS that meet the definition of financial assets where there is no further performance obligation. ABS that are collateralized by rights to future revenue streams shall be captured as “cash flows rights” detailed in code 6.

4 Real Estate Leases

Include all lease structures backed by real estate, including investments that resemble credit tenant loans, ground lease finance, and project finance real estate structures that do not represent issuer credit obligations.

5 Other Leases

Include all lease-backed structures not backed by real estate that do not represent issuer credit obligations. This includes auto, aircraft, equipment, etc.

6 Cash Flow Rights

Include all ABS structures that securitize rights to future cash flows. Examples of collateral to include in this category includes royalties, licensing fees, servicing rights, mineral rights, other revenue rights such as those common in whole business securitizations.

7 Other

Include other collateral types that do not fit into the above categories.

Column 29 – Current Overcollateralization Percentage

Use only for asset-backed securities reported in the following categories:

- Financial Asset-Backed Securities – Not Self-Liquidating
- Non-Financial Asset-Backed Securities – Full Analysis

Report the overcollateralization ratio that reflects the value of the assets backing the debt issuance in comparison to the tranche held and all tranches senior as of the reporting date.

The ratio shall reflect the total unimpaired assets backing the debt issuance over the specific tranche held and all the tranches senior to the held tranche. For example, if the assets / expected cash flows supporting the debt issuance has declined to \$88, and there is still \$75 in issued senior debt and \$15 in issued mezzanine debt, a reporting entity holding senior tranche would report 117% (88/75) and a reporting entity holding the mezzanine debt shall report 98% (88/90).

The original overcollateralization ratio shall be based on supporting investment documentation.

Column 30 – Current Expected Payoff Date

Report the current expected pay-off date resulting from estimated cash flows and prepayment assumptions.

Column 31 – Origination Overcollateralization Percentage

Report the overcollateralization ratio that reflects the value of the assets backing the debt issuance in comparison to the tranche held and all tranches senior at the time of origination.

The ratio shall reflect the total unimpaired assets backing the debt issuance over the specific tranche held and all the tranches senior to the held tranche. For example, with \$100 in assets backing the debt issuance and \$75 in issued senior debt, \$15 in issued mezzanine debt, and \$10 in residual assets, a reporting entity holding senior tranche would report 133% (100/75) and a reporting entity holding the mezzanine debt shall report 111% (100/90).

The original overcollateralization ratio shall be based on supporting investment documentation.

Column 32 – Origination Expected Payoff Date

Report the expected pay-off date at the time of original acquisition. (This field should remain unchanged for as long as the security is held.)

Column 33 – Aggregate Deferred Interest

Some investments allow for interest payments to be deferred past the originally scheduled payment date without being considered past due under the agreement terms. Include the amount of interest reported as due and accrued for which the reporting entity has not received within 90 days of the originally scheduled payment date, that has not been nonadmitted under SSAP No. 34 – Investment Income Due and Accrued. For the avoidance of doubt, this should also include all accrued interest for investments that pay interest in full less frequently than annually per the agreement terms.

Column 34 – PIK Interest Due and Accrued

Include the amount of reported interest due and accrued in which the terms of the investment permit payment “in kind” instead of cash.

The amount captured shall reflect the cumulative amount of PIK interest included in the current principal balance.

Column 35 – Issuer

Issuer Definition:

The name of the legal entity that develops, registers and sells securities for the purpose of financing its operations and may be domestic or foreign governments, corporations or investment trusts. The issuer is legally responsible for the obligations of the issue and for reporting financial conditions, material developments and any other operational activities as required by the regulations of their jurisdictions.

The reporting entity is encouraged to use the following sources:

- Bloomberg
- Interactive Data Corporation (IDC)
- Thomson Reuters
- S&P/CUSIP
- Name used in either the relevant SEC filing or legal documentation for the transaction. Issuer is the name of the legal entity that can be found on documents such as SEC Form 424B2, Note Agreements, Prospectuses and Indentures, as appropriate. The name used should be as complete and detailed as possible to enable others to differentiate the legal entity issuing the security from another legal entity with a similar name.

Do not report ticker symbols, either internal or otherwise.

Column 36 – Issue

Issue information provides detailed data as to the type of security being reported (e.g., coupon, description of security, etc.). Below are examples of what could be provided, but additional information should be provided as appropriate for the security.

6% Senior 2018
7% Subordinated Debenture 03/15/2022
3% NY Housing Authority Debenture 2035

The reporting entity is encouraged to use the following sources:

- Bloomberg
- Interactive Data Corporation (IDC)
- Thomson Reuters
- S&P/CUSIP
- Descriptions used in either the relevant SEC filing or legal documentation for the transaction.

Do not report ticker symbols, either internal or otherwise. Include tranche information.

Column 37 – 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.

Column 38 – 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—Asset-Backed 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 asset-backed 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.

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 Line 1909999999.

SCHEDULE D – PART 3

LONG-TERM BONDS AND STOCKS ACQUIRED DURING CURRENT YEAR

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Detail Eliminated to Conserve Space

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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, Sections 1 and 2. (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).

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Detail Eliminated to Conserve Space

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<u>Category</u>	<u>Line Number</u>
<u>Issuer Credit Obligations:</u>	
U.S. Government Obligations	0019999999
Other U.S. Government Obligations	0029999999
Non-U.S. Sovereign Jurisdiction Securities	0039999999
Municipal Bonds – General Obligations	0049999999
Municipal Bonds – Special Revenues	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated)	0069999999
Project Finance Bonds Issued by Operating Entities (Affiliated)	0079999999
Corporate Bonds (Unaffiliated)	0089999999
Corporate Bonds (Affiliated)	0099999999
Mandatory Convertible Bonds (Unaffiliated)	0109999999
Mandatory Convertible Bonds (Affiliated)	0119999999
Single Entity Backed Obligations (Unaffiliated)	0129999999
Single Entity Backed Obligations (Affiliated)	0139999999
SVO-Identified Bond Exchange Traded Funds – Fair Value	0149999999
SVO-Identified Bond Exchange Traded Funds – Systematic Value	0159999999
Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Unaffiliated)	0169999999
Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Affiliated)	0179999999
Bank Loans - Issued (Unaffiliated)	0189999999
Bank Loans - Issued (Affiliated)	0199999999
Bank Loans - Acquired (Unaffiliated)	0209999999
Bank Loans - Acquired (Affiliated)	0219999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated)	0229999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated)	0239999999
Certificates of Deposit	0249999999
Other Issuer Credit Obligations (Unaffiliated)	0259999999
Other Issuer Credit Obligations (Affiliated)	0269999999
Subtotals – Issuer Credit Obligations – Part 3	0509999997
Summary item from Part 5 for Issuer Credit Obligations	0509999998
Subtotals – Issuer Credit Obligations	0509999999

Asset-Backed Securities:

<u>Financial Asset-Backed – Self-Liquidating</u>	
Agency Residential Mortgage-Backed Securities – Guaranteed	1019999999
Agency Commercial Mortgage-Backed Securities – Guaranteed	1029999999
Agency Residential Mortgage-Backed Securities – Not Guaranteed	1039999999
Agency Commercial Mortgage-Backed Securities – Not Guaranteed	1049999999
Non-Agency Residential Mortgage-Backed Securities (Unaffiliated)	1059999999
Non-Agency Residential Mortgage-Backed Securities (Affiliated)	1069999999
Non-Agency Commercial Mortgage-Backed Securities (Unaffiliated)	1079999999
Non-Agency Commercial Mortgage-Backed Securities (Affiliated)	1089999999
Non-Agency – CLOs/CBOs/CDOs (Unaffiliated)	1099999999
Non-Agency – CLOs/CBOs/CDOs (Affiliated)	1109999999
Other Financial Asset-Backed Securities – Self-Liquidating (Unaffiliated)	1119999999
Other Financial Asset-Backed Securities – Self-Liquidating (Affiliated)	1129999999
<u>Financial Asset-Backed – Not Self-Liquidating</u>	
Equity Backed Securities (Unaffiliated)	1319999999
Equity Backed Securities (Affiliated)	1329999999
Other Financial Asset-Backed Securities – Not Self-Liquidating (Unaffiliated)	1339999999
Other Financial Asset-Backed Securities – Not Self-Liquidating (Affiliated)	1349999999
<u>Non-Financial Asset-Backed Securities – Practical Expedient</u>	
Lease-Backed Securities – Practical Expedient (Unaffiliated)	1519999999
Lease-Backed Securities – Practical Expedient (Affiliated)	1529999999
Other Non-Financial Asset-Backed Securities – Practical Expedient (Unaffiliated)	1539999999
Other Non-Financial Asset-Backed Securities – Practical Expedient (Affiliated)	1549999999
<u>Non-Financial Asset-Backed Securities – Full Analysis</u>	
Lease-Backed Securities – Full Analysis (Unaffiliated)	1719999999
Lease-Backed Securities – Full Analysis (Affiliated)	1729999999
Other Non-Financial Asset-Backed Securities – Full Analysis (Unaffiliated)	1739999999
Other Non-Financial Asset-Backed Securities – Full Analysis (Affiliated)	1749999999
Subtotals – Asset-Backed Securities – Part 3	1909999997
Summary item from Part 5 for Asset-Backed Securities	1909999998
Subtotals – Asset-Backed Securities	1909999999
Subtotals – Issuer Credit Obligations and Asset-Backed Securities	2009999999

Bonds:

U.S. Governments	0109999999
All Other Governments	0309999999
U.S. States, Territories and Possessions (Direct and Guaranteed)	0509999999
U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)	0709999999
U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions	0909999999
Industrial and Miscellaneous (Unaffiliated)	1109999999
Hybrid Securities	1309999999
Parent, Subsidiaries and Affiliates	1509999999
SVO-Identified Funds	1619999999
Unaffiliated Bank Loans	1909999999
Unaffiliated Certificates of Deposit	2019999999
Subtotals – Bonds – Part 3	2509999997
Summary item from Part 5 for Bonds	2509999998
Subtotals – Bonds	2509999999

Include all bonds and stocks acquired during the year except for those acquired and fully disposed of during the year. Include repoolings of mortgage-backed/asset-backed securities (e.g., giantization/megatization of FHLMC or FNMA mortgage-backed securities). ~~Only those~~ All asset-backed securities and bonds and certificates of deposit with maturity at time of acquisition in excess of one year are to be included. See SSAP No. 43R—Asset-Backed Securities for additional guidance. Exclude cash equivalents and short-term investments as described in *SSAP No. 2R—Cash, Cash Equivalents, Drafts, and Short-Term Investments* with original maturities of three months or less.

Detail Eliminated to Conserve Space

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.

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 14.

Column 2 – Description

Give a description of all ~~bonds and preferred and common stocks~~ investments. 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.

For SVO-Identified ~~Funds (Bond Exchange Traded Funds)~~, enter ~~complete the~~ name of the fund as it appears on the NAIC SVO-Identified Bonds ETF listing as of December 31 of the current year. As appropriate, the reporting entity is encouraged to include data consistent with that reported for Column 12, 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 asset-backed securities reported as CLOs (Collateralized Loan Obligations), CDOs (Collateralized Debt Obligations) or CLOs-CBOs (Collateralized Loan-Bond Obligations), indicate what the CLO/CDO/CLO-CBO 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 34 – Date Acquired

For public placements use trade date, not settlement date. For private placements, use funding date. Each issue of issuer credit obligations ~~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. All asset-backed securities shall be separately reported (no aggregation of separate acquisitions).

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

- Column ~~54~~ – Name of Vendor (*Detail Eliminated to Conserve Space*)
 Column ~~76~~ – Actual Cost (*Detail Eliminated to Conserve Space*)
 Column ~~87~~ – Par Value

For ~~mortgage-backed/loanasset-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-investments~~ 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 Exchange Traded Funds)~~, enter 0.

- Column ~~98~~ – Paid for Accrued Interest and Dividends

For SVO-Identified ~~Funds (Bond Exchange Traded Funds)~~, enter amount of dividends on shares acquired between the dividend declaration date and the ex-dividend date.

**** Columns ~~10-9~~ through ~~15-14~~ will be electronic only. ****

- Column 9 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment.

1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.
2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.
3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.
4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.
5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.
6. The investment does not involve a related party.

- Column 10 – Foreign

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

Column 11 – Agency, Sovereign Jurisdiction or State Abbreviation

Applies to:

Issuer Credit Obligations

<u>U.S. Government Obligations.....</u>	<u>0019999999</u>
<u>Other U.S. Government Securities.....</u>	<u>0029999999</u>
<u>Non-U.S. Sovereign Jurisdiction Securities.....</u>	<u>0039999999</u>
<u>Municipal Bonds – General Obligations.....</u>	<u>0049999999</u>
<u>Municipal Bonds – Special Revenue</u>	<u>0059999999</u>

For items captured as U.S. government or Other U.S. government, report “US” for treasury-issued items and for non-treasury items, report the abbreviation for the agency issuer captured within these categories. (Agency abbreviations are detailed in the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* in the listing of agencies approved for these categories.)

For Non-U.S. report the country abbreviation detailed in the Annual Statement Instructions Appendix.

For municipal bonds, include the abbreviation for the state where the security is issued (e.g., “MO” for Missouri). For federal issuances, report the abbreviation for the agency issuer.

Asset-Backed Securities

<u>Agency Residential Mortgage-Backed Securities - Guaranteed</u>	<u>1019999999</u>
<u>Agency Commercial Mortgage-Backed Securities - Guaranteed</u>	<u>1029999999</u>
<u>Agency Residential Mortgage-Backed Securities – Not Guaranteed.....</u>	<u>1039999999</u>
<u>Agency Commercial Mortgage-Backed Securities – Not Guaranteed.....</u>	<u>1049999999</u>

For agency asset-backed securities (ABS), report the abbreviation for the agency issuing the ABS.

~~U.S. States, Territories and Possessions~~

~~Include appropriate state abbreviation for the state where the security is issued (e.g., “MO” for Missouri).~~

~~U.S. Political Subdivisions of States, Territories and Possessions~~

~~Include appropriate state abbreviation for the state where the security is issued.~~

~~U.S. Special Revenue, Special Assessments Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions~~

~~Include appropriate state abbreviation for the state where the security is issued. Use “US” for federal agency issues.~~

Column 11 – Legal Entity Identifier (LEI)

Provide the 20-character Legal Entity Identifier (LEI) for any issuer as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

- Column 12 – Issuer *(Detail Eliminated to Conserve Space)*
- Column 13 – Issue *(Detail Eliminated to Conserve Space)*
- Column 14 – ISIN Identification *(Detail Eliminated to Conserve Space)*

~~Column 15 Investments Involving Related Parties~~

~~Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.~~

~~Enter one of the following codes to identify the role of the related party in the investment.~~

- ~~1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.~~
- ~~2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.~~
- ~~5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.~~
- ~~6. The investment does not involve a related party.~~

SCHEDULE D – PART 4

**LONG-TERM BONDS AND STOCKS SOLD, REDEEMED OR OTHERWISE DISPOSED OF
DURING CURRENT YEAR**

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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, Sections 1 and 2. (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).

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Issuer Credit Obligations:

<u>Category</u>	<u>Line Number</u>
U.S. Government Obligations	0019999999
Other U.S. Government Obligations	0029999999
Non-U.S. Sovereign Jurisdiction Securities	0039999999
Municipal Bonds – General Obligations	0049999999
Municipal Bonds – Special Revenues	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated)	0069999999
Project Finance Bonds Issued by Operating Entities (Affiliated)	0079999999
Corporate Bonds (Unaffiliated)	0089999999
Corporate Bonds (Affiliated)	0099999999
Mandatory Convertible Bonds (Unaffiliated)	0109999999
Mandatory Convertible Bonds (Affiliated)	0119999999
Single Entity Backed Obligations (Unaffiliated)	0129999999
Single Entity Backed Obligations (Affiliated)	0139999999
SVO-Identified Bond Exchange Traded Funds – Fair Value	0149999999
SVO-Identified Bond Exchange Traded Funds – Systematic Value	0159999999
Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Unaffiliated)	0169999999
Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Affiliated)	0179999999
Bank Loans - Issued (Unaffiliated)	0189999999
Bank Loans - Issued (Affiliated)	0199999999
Bank Loans - Acquired (Unaffiliated)	0209999999
Bank Loans - Acquired (Affiliated)	0219999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated)	0229999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated)	0239999999
Certificates of Deposit	0249999999
Other Issuer Credit Obligations (Unaffiliated)	0259999999
Other Issuer Credit Obligations (Affiliated)	0269999999
Subtotals – Issuer Credit Obligations – Part 4	0509999997
Summary item from Part 5 for Issuer Credit Obligations	0509999998
Subtotals – Issuer Credit Obligations	0509999999

Asset-Backed Securities:

<u>Financial Asset-Backed – Self-Liquidating</u>	
Agency Residential Mortgage-Backed Securities – Guaranteed	1019999999
Agency Commercial Mortgage-Backed Securities – Guaranteed	1029999999
Agency Residential Mortgage-Backed Securities – Not Guaranteed	1039999999
Agency Commercial Mortgage-Backed Securities – Not Guaranteed	1049999999
Non-Agency Residential Mortgage-Backed Securities (Unaffiliated)	1059999999
Non-Agency Residential Mortgage-Backed Securities (Affiliated)	1069999999
Non-Agency Commercial Mortgage-Backed Securities (Unaffiliated)	1079999999
Non-Agency Commercial Mortgage-Backed Securities (Affiliated)	1089999999
Non-Agency – CLOs/CBOs/CDOs (Unaffiliated)	1099999999
Non-Agency – CLOs/CBOs/CDOs (Affiliated)	1109999999
Other Financial Asset-Backed Securities – Self-Liquidating (Unaffiliated)	1119999999
Other Financial Asset-Backed Securities – Self-Liquidating (Affiliated)	1129999999
<u>Financial Asset-Backed – Not Self-Liquidating</u>	
Equity Backed Securities (Unaffiliated)	1319999999
Equity Backed Securities (Affiliated)	1329999999
Other Financial Asset-Backed Securities – Not Self-Liquidating (Unaffiliated)	1339999999
Other Financial Asset-Backed Securities – Not Self-Liquidating (Affiliated)	1349999999
<u>Non-Financial Asset-Backed Securities – Practical Expedient</u>	
Lease-Backed Securities – Practical Expedient (Unaffiliated)	1519999999
Lease-Backed Securities – Practical Expedient (Affiliated)	1529999999
Other Non-Financial Asset-Backed Securities – Practical Expedient (Unaffiliated)	1539999999
Other Non-Financial Asset-Backed Securities – Practical Expedient (Affiliated)	1549999999
<u>Non-Financial Asset-Backed Securities – Full Analysis</u>	
Lease-Backed Securities – Full Analysis (Unaffiliated)	1719999999
Lease-Backed Securities – Full Analysis (Affiliated)	1729999999
Other Non-Financial Asset-Backed Securities – Full Analysis (Unaffiliated)	1739999999
Other Non-Financial Asset-Backed Securities – Full Analysis (Affiliated)	1749999999
Subtotals – Asset-Backed Securities – Part 4	1909999997
Summary item from Part 5 for Asset-Backed Securities	1909999998
Subtotals – Asset-Backed Securities	1909999999
Subtotals – Issuer Credit Obligations and Asset-Backed Securities	2009999999

Bonds:

U.S. Governments	0109999999
All Other Governments	0309999999
U.S. States, Territories and Possessions (Direct and Guaranteed)	0509999999
U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)	0709999999
U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions	0909999999
Industrial and Miscellaneous (Unaffiliated)	1109999999
Hybrid Securities	1309999999
Parent, Subsidiaries and Affiliates	1509999999
SVO Identified Funds	1619999999
Unaffiliated Bank Loans	1909999999
Unaffiliated Certificates of Deposit	2019999999
Subtotals – Bonds – Part 4	2509999997
Summary item from Part 5 for Bonds	2509999998
Subtotals – Bonds	2509999999

Include all bonds and stocks disposed of during the year except for those acquired and fully disposed of during the year. Include repoolings of mortgage-backed/asset-backed securities (e.g., giantization/megatization of FHLMC or FNMA mortgage-backed securities). ~~Only those~~ All asset-backed securities and bonds and certificates of deposit with maturity at time of acquisition in excess of one year are to be included. See *SSAP No. 43R—~~Loan-Backed and Structured~~ Asset-Backed Securities* for additional guidance. Exclude cash equivalents as described in *SSAP No. 2R—Cash, Cash Equivalents, Drafts, and Short-Term Investments* with original maturities of three months or less.

Detail Eliminated to Conserve Space

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.

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 26.

Column 2 – Description

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.

For SVO-Identified ~~Funds (Bond Exchange Traded Funds)~~, enter the complete name of the fund as it appears on the NAIC SVO-Identified Bonds ETF listing as of December 31 of the current year. 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 asset-backed securities reported as CLOs (Collateralized Loan Obligations), CDOs (Collateralized Debt Obligations) or CLOs-CBOs (Collateralized Loan-Bond Obligations), indicate what the CLO/CDO/CLO-CBO 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 Exchange Traded Funds)~~, enter date of last disposal.

- Column ~~54~~ – Name of Purchaser
If matured or called under redemption option, so state and give price at which called.
- Column ~~76~~ – Consideration
Include: In the determination of this amount, the broker's commission and incidental expenses of effecting delivery.
Exclude: Accrued interest and dividends.
For ~~Exchange Traded Funds~~ as Identified by the SVOSVO-Identified Bond Exchange Traded Funds, enter price received at sale, usually the number of shares sold times the selling price per share.
- Column ~~87~~ – Par Value
For ~~mortgage-backed/loan-backed and structured~~ asset-backed 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 (Exchange Traded Funds), enter 0.
- Column ~~98~~ – Actual Cost (*Detail Eliminated to Conserve Space*)
Column ~~109~~ – Prior Year Book/Adjusted Carrying Value (*Detail Eliminated to Conserve Space*)
Column ~~110~~ – Unrealized Valuation Increase/(Decrease) (*Detail Eliminated to Conserve Space*)
Column ~~111~~ – Current Year's (Amortization)/Accretion (*Detail Eliminated to Conserve Space*)
- Column ~~112~~ – Current Year's Other-Than-Temporary Impairment Recognized
If the security has ~~suffered~~ been identified with an "other-than-temporary impairment," ~~this column should contain report~~ the amount of the direct write-down recognized. The amounts in this column are to be reported as realized capital losses in the Exhibit of Capital Gains/(Losses) and in the calculation of Net Income.
- Column ~~113~~ – Total Change in Book/Adjusted Carrying Value (*Detail Eliminated to Conserve Space*)
Column ~~114~~ – Total Foreign Exchange Change in Book/Adjusted Carrying Value (*Detail Eliminated to Conserve*)
Column ~~115~~ – Book/Adjusted Carrying Value at Disposal Date (*Detail Eliminated to Conserve Space*)
Column ~~116~~ – Foreign Exchange Gain (Loss) on Disposal (*Detail Eliminated to Conserve Space*)
- Column ~~117~~ – 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 Exchange Traded Funds), enter the difference between the consideration, Column ~~76~~ and actual cost Column ~~98~~ 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 ~~87~~) less the B/ACV at the Disposal Date (Column ~~115~~).

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*.

Column ~~19~~18 – Total Gain (Loss) On Disposal

Enter the sum of Column ~~17~~16, foreign exchange gain or (loss), and Column ~~18~~17, realized gain or (loss).

Column ~~20~~19 – Bond Interest/Stock Dividends Received During Year

For ~~SSAP No. 30R funds and Mutual Funds (including Exchange Traded Funds) as Identified by the SVOSVO-Identified Bond Exchange Traded Funds~~, 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 ~~7~~6) less the Par value of the investment (Column ~~8~~7).

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*.

Column ~~21~~20 – Stated Contractual Maturity Date

For ~~SSAP No. 30R funds and SVO-Identified Funds (Bond Exchange Traded Funds)~~, leave blank.

For perpetual bonds, enter 01/01/9999.

**** Columns ~~22-21~~ through ~~27-26~~ will be electronic only. ****

Column 21 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment.

1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.
2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.

3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.
4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.
5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.
6. The investment does not involve a related party.

Column 22 – Foreign

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

Column 2223 – Agency, Sovereign Jurisdiction or State Abbreviation

Applies to:

Issuer Credit Obligations

U.S. Government Obligations.....	0019999999
Other U.S. Government Securities.....	0029999999
Non-U.S. Sovereign Jurisdiction Securities.....	0039999999
Municipal Bonds – General Obligations.....	0049999999
Municipal Bonds – Special Revenue	0059999999

For items captured as U.S. government or Other U.S. government, report “US” for treasury-issued items and for non-treasury items, report the abbreviation for the agency issuer captured within these categories. (Agency abbreviations are detailed in the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* in the listing of agencies approved for these categories.)

For Non-U.S. report the country abbreviation detailed in the Annual Statement Instructions Appendix.

For municipal bonds, include the abbreviation for the state where the security is issued (e.g., “MO” for Missouri). For federal issuances, report the abbreviation for the agency issuer.

Asset-Backed Securities

Agency Residential Mortgage-Backed Securities - Guaranteed	1019999999
Agency Commercial Mortgage-Backed Securities - Guaranteed	1029999999
Agency Residential Mortgage-Backed Securities – Not Guaranteed.....	1039999999
Agency Commercial Mortgage-Backed Securities – Not Guaranteed.....	1049999999

For agency asset-backed securities (ABS), report the abbreviation for the agency issuing the ABS.

U.S. States, Territories and Possessions

Include appropriate state abbreviation for the state where the security is issued (e.g., “MO” for Missouri).

U.S. Political Subdivisions of States, Territories and Possessions

Include appropriate state abbreviation for the state where the security is issued.

~~U.S. Special Revenue, Special Assessments Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions~~

~~Include appropriate state abbreviation for the state where the security is issued.
Use "US" for federal agency issues.~~

~~Column 23 — Legal Entity Identifier (LEI)~~

~~Provide the 20-character Legal Entity Identifier (LEI) for any issuer as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.~~

~~Column 24 — Issuer (Detail Eliminated to Conserve Space)~~

~~Column 25 — Issue (Detail Eliminated to Conserve Space)~~

~~Column 26 — ISIN Identification (Detail Eliminated to Conserve Space)~~

~~Column 27 — Investments Involving Related Parties~~

~~Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.~~

~~Enter one of the following codes to identify the role of the related party in the investment.~~

- ~~1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.~~
- ~~2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.~~
- ~~5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.~~
- ~~6. The investment does not involve a related party.~~

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

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, Sections 1 and 2. (~~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).~~



Detail Eliminated to Conserve Space

Category

Line Number

Issuer Credit Obligations:

U.S. Government Obligations	0019999999
Other U.S. Government Obligations	0029999999
Non-U.S. Sovereign Jurisdiction Securities	0039999999
Municipal Bonds – General Obligations	0049999999
Municipal Bonds – Special Revenues	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated)	0069999999
Project Finance Bonds Issued by Operating Entities (Affiliated)	0079999999
Corporate Bonds (Unaffiliated)	0089999999
Corporate Bonds (Affiliated)	0099999999
Mandatory Convertible Bonds (Unaffiliated)	0109999999
Mandatory Convertible Bonds (Affiliated)	0119999999
Single Entity Backed Obligations (Unaffiliated)	0129999999
Single Entity Backed Obligations (Affiliated)	0139999999
SVO-Identified Bond Exchange Traded Funds – Fair Value	0149999999
SVO-Identified Bond Exchange Traded Funds – Systematic Value	0159999999
Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Unaffiliated)	0169999999
Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Affiliated)	0179999999
Bank Loans - Issued (Unaffiliated)	0189999999
Bank Loans - Issued (Affiliated)	0199999999
Bank Loans - Acquired (Unaffiliated)	0209999999
Bank Loans - Acquired (Affiliated)	0219999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated)	0229999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated)	0239999999
Certificates of Deposit	0249999999
Other Issuer Credit Obligations (Unaffiliated)	0259999999
Other Issuer Credit Obligations (Affiliated)	0269999999
Subtotals – Issuer Credit Obligations	0509999998

Asset-Backed Securities:

Financial Asset-Backed – Self-Liquidating

Agency Residential Mortgage-Backed Securities – Guaranteed	1019999999
Agency Commercial Mortgage-Backed Securities – Guaranteed	1029999999
Agency Residential Mortgage-Backed Securities – Not Guaranteed	1039999999
Agency Commercial Mortgage-Backed Securities – Not Guaranteed	1049999999

<u>Non-Agency Residential Mortgage-Backed Securities (Unaffiliated)</u>	1059999999
<u>Non-Agency Residential Mortgage-Backed Securities (Affiliated)</u>	1069999999
<u>Non-Agency Commercial Mortgage-Backed Securities (Unaffiliated)</u>	1079999999
<u>Non-Agency Commercial Mortgage-Backed Securities (Affiliated)</u>	1089999999
<u>Non-Agency – CLOs/CBOs/CDOs (Unaffiliated)</u>	1099999999
<u>Non-Agency – CLOs/CBOs/CDOs (Affiliated)</u>	1109999999
<u>Other Financial Asset-Backed Securities – Self-Liquidating (Unaffiliated)</u>	1119999999
<u>Other Financial Asset-Backed Securities – Self-Liquidating (Affiliated)</u>	1129999999
<u>Financial Asset-Backed – Not Self-Liquidating</u>	
<u>Equity Backed Securities (Unaffiliated)</u>	1319999999
<u>Equity Backed Securities (Affiliated)</u>	1329999999
<u>Other Financial Asset-Backed Securities – Not Self-Liquidating (Unaffiliated)</u>	1339999999
<u>Other Financial Asset-Backed Securities – Not Self-Liquidating (Affiliated)</u>	1349999999
<u>Non-Financial Asset-Backed Securities – Practical Expedient</u>	
<u>Lease-Backed Securities – Practical Expedient (Unaffiliated)</u>	1519999999
<u>Lease-Backed Securities – Practical Expedient (Affiliated)</u>	1529999999
<u>Other Non-Financial Asset-Backed Securities – Practical Expedient (Unaffiliated)</u>	1539999999
<u>Other Non-Financial Asset-Backed Securities – Practical Expedient (Affiliated)</u>	1549999999
<u>Non-Financial Asset-Backed Securities – Full Analysis</u>	
<u>Lease-Backed Securities – Full Analysis (Unaffiliated)</u>	1719999999
<u>Lease-Backed Securities – Full Analysis (Affiliated)</u>	1729999999
<u>Other Non-Financial Asset-Backed Securities – Full Analysis (Unaffiliated)</u>	1739999999
<u>Other Non-Financial Asset-Backed Securities – Full Analysis (Affiliated)</u>	1749999999
<u>Subtotals – Asset-Backed Securities</u>	1909999999
<u>Subtotals – Issuer Credit Obligations and Asset-Backed Securities</u>	2009999999

Bonds:

U.S. Governments	0109999999
All Other Governments	0309999999
U.S. States, Territories and Possessions (Direct and Guaranteed).....	0509999999
U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed).....	0709999999
U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions	0909999999
Industrial and Miscellaneous (Unaffiliated).....	1109999999
Hybrid Securities	1309999999
Parent, Subsidiaries and Affiliates.....	1509999999
SVO Identified Funds.....	1619999999
Unaffiliated Bank Loans.....	1909999999
Unaffiliated Certificates of Deposit.....	2019999999
<u>Subtotals – Bonds</u>	2509999999

Only those All asset-backed securities and bonds and certificates of deposit with maturity at time of acquisition in excess of one year are to be included. Include repoolings of mortgage-backed/asset-backed securities (e.g., giantization/megatization of FHLMC or FNMA mortgage-backed securities). Refer to *SSAP No. 43R—Loan-Backed and Structured Asset-Backed Securities* for accounting guidance. Exclude cash equivalents as described in *SSAP No. 2R—Cash, Cash Equivalents, Drafts, and Short-Term Investments* with original maturities of three months or less.



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.

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 26.

Column 2 – Description

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 Exchange Traded Funds), enter ~~complete the~~ name of the fund as it appears on the NAIC SVO-Identified Bonds ETF listing as of December 31 of the current year. 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 asset-backed securities reported as CLOs (Collateralized Loan Obligations), CDOs (Collateralized Debt Obligations) or CLOs-CBOs (Collateralized Loan-Bond Obligations), indicate what the CLO/CDO/CLO-CBO 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 43 – Date Acquired

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.

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

Column 54 – Name of Vendor (*Detail Eliminated to Conserve Space*)

Column 65 – Disposal Date

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.

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

Column ~~76~~ – Name of Purchaser (*Detail Eliminated to Conserve Space*)

Column ~~98~~ – Actual Cost (*Detail Eliminated to Conserve Space*)

Column ~~409~~ – Consideration

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

Exclude: Accrued interest and dividends.

For SVO-Identified Funds (~~Bond~~ Exchange Traded Funds), enter price received at sale, usually the number of shares sold times the selling price per share.

Column ~~410~~ – Book/Adjusted Carrying Value at Disposal (*Detail Eliminated to Conserve Space*)

Column ~~4312~~ – Current Year's (Amortization)/Accretion (*Detail Eliminated to Conserve Space*)

Column ~~4413~~ – Current Year's Other-Than-Temporary Impairment Recognized

If the security has ~~suffered~~ been identified with an "other-than-temporary impairment," ~~this column should contain report~~ the amount of the direct write-down recognized. The amounts in this column are to be reported as realized capital losses in the Exhibit of Capital Gains/(Losses) and in the calculation of Net Income.

Column ~~4514~~ – Total Change in Book/Adjusted Carrying Value (*Detail Eliminated to Conserve Space*)

Column ~~4615~~ – Total Foreign Exchange Change in Book/Adjusted Carrying Value (*Detail Eliminated to Conserve*)

Column ~~4716~~ – Foreign Exchange Gain (Loss) On Disposal (*Detail Eliminated to Conserve Space*)

Column ~~4817~~ – Realized Gain (Loss) on Disposal (*Detail Eliminated to Conserve Space*)

Column ~~4918~~ – Total Gain (Loss) On Disposal (*Detail Eliminated to Conserve Space*)

Column ~~2019~~ – Interest and Dividends Received During Year (*Detail Eliminated to Conserve Space*)

**** Columns ~~22-21~~ through ~~27-26~~ will be electronic only. ****

Column 21 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment.

1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.
2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.
3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.

- 4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.
- 5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.
- 6. The investment does not involve a related party.

Column 22 – Foreign

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

Column 223 – Agency, Sovereign Jurisdiction or State Abbreviation

Applies to:

Issuer Credit Obligations

U.S. Government Obligations.....	0019999999
Other U.S. Government Securities.....	0029999999
Non-U.S. Sovereign Jurisdiction Securities.....	0039999999
Municipal Bonds – General Obligations.....	0049999999
Municipal Bonds – Special Revenue.....	0059999999

For items captured as U.S. government or Other U.S. government, report “US” for treasury-issued items and for non-treasury items, report the abbreviation for the agency issuer captured within these categories. (Agency abbreviations are detailed in the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* in the listing of agencies approved for these categories.)

For Non-U.S. report the country abbreviation detailed in the Annual Statement Instructions Appendix.

For municipal bonds, include the abbreviation for the state where the security is issued (e.g., “MO” for Missouri). For federal issuances, report the abbreviation for the agency issuer.

Asset-Backed Securities

Agency Residential Mortgage-Backed Securities - Guaranteed.....	1019999999
Agency Commercial Mortgage-Backed Securities - Guaranteed.....	1029999999
Agency Residential Mortgage-Backed Securities – Not Guaranteed.....	1039999999
Agency Commercial Mortgage-Backed Securities – Not Guaranteed.....	1049999999

For agency asset-backed securities (ABS), report the abbreviation for the agency issuing the ABS.

U.S. States, Territories and Possessions

Include appropriate state abbreviation for the state where the security is issued (e.g., “MO” for Missouri).

U.S. Political Subdivisions of States, Territories and Possessions

Include appropriate state abbreviation for the state where the security is issued.

U.S. Special Revenue, Special Assessments Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions

Include appropriate state abbreviation for the state where the security is issued. Use “US” for federal agency issues.

Column 23 – Legal Entity Identifier (LEI)

Provide the 20-character Legal Entity Identifier (LEI) for any issuer as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

- Column 24 – Issuer (*Detail Eliminated to Conserve Space*)
 Column 25 – Issue (*Detail Eliminated to Conserve Space*)
 Column 26 – ISIN Identification (*Detail Eliminated to Conserve Space*)

~~Column 27 – Investments Involving Related Parties~~

~~Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.~~

~~Enter one of the following codes to identify the role of the related party in the investment.~~

- ~~1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.~~
- ~~2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.~~
- ~~5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.~~
- ~~6. The investment does not involve a related party.~~

SUMMARY INVESTMENT SCHEDULE

This schedule was developed to assist regulators in identifying and analyzing the risks inherent in a portfolio of securities as well as identifying the differences in valuation and admission between those practices prescribed or permitted by the state of domicile and those set forth in the NAIC *Accounting Practices and Procedures Manual*. This schedule includes only those assets from the general account. The line captions were developed with the intention of grouping securities with common risk characteristics together. These groupings were determined based upon a review of schedules within the NAIC Annual Statement and the Federal Financial Institutions Examination Council Consolidated Reports of Condition and Income for A Bank With Domestic and Foreign Offices (FFIEC 031, also known as the “Call Report”).

Column 1 – Gross Investment Holdings – Amount

This column represents the value reported on the Investment Schedules. The amounts reported in this column should tie to Column 1 of the Asset Page.

Column 2 – Gross Investment Holdings – Percentage

Amount represents the percentage of the individual Column 1 line item to the Total Invested Assets amount presented in Column 1, Line ~~13~~14.

Column 3 – Admitted Assets as Reported in the Annual Statement – Amount

This column represents the admitted value of an asset determined by applying the valuation procedures and admission criteria prescribed or permitted by the state of domicile (i.e., the basis of admitted assets reported in the Annual Statement). A variation between the amounts in Column 1 and Column 3 would indicate that a reporting entity valued or admitted an asset differently under its state law than it would have under the NAIC *Accounting Practices and Procedures Manual*. An example includes a case where an entity was required to nonadmit an asset under its state investment law but was not required to nonadmit under the NAIC *Accounting Practices and Procedures Manual* because there are no investment limits within the Manual. Another example includes a case where an entity was not able to admit an asset under the NAIC *Accounting Practices and Procedures Manual* (i.e., it did not meet the requirements of *SSAP No. 4—Assets and Nonadmitted Assets*) but was able to admit the asset under the basket clause within the state investment law. This Column should tie to Column 3 of the Asset page.

Column 4 – Admitted Assets as Reported in the Annual Statement – Securities Lending Reinvested Collateral Amount

This column represents Schedule DL, Part 1 (Page 2, Line 10) reflected in their respective investment categories.

Line ~~13~~14, Total Invested Assets should equal Column 3, Line ~~11~~12, Securities Lending.

Column 5 – Admitted Assets as Reported in the Annual Statement – Total Amount

For Lines 1 through ~~10~~11, Column 5 should equal Column 3 plus Column 4.

For Line ~~13~~14, Column 5 should equal Column 3, Line ~~13~~14 plus Column 4, Line ~~13~~14 minus Column 3, Line ~~11~~12.

Column 6 – Admitted Assets as Reported in the Annual Statement – Percentage

Amount represents the percentage of the individual Column 5 line item to the Total Invested Assets amount presented in Column 5, Line ~~13~~14.

- Line 1.01 – U.S. Governments
- Include: The value of all U.S. Government securities defined as U.S. Government Obligations as defined per the *Purposes and Procedures Manual of the NAIC Investment Analysis Office*. Also include the value of all securities issued from agencies that are not backed by the full faith and credit of the U.S. Government but have a filing exemption detailed in the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* based on analytical judgement.
- Column 1 should equal the Schedule D, Part 1, Section 1, Line 01099999990019999999 plus Line 0029999999.
- Line 1.02 – ~~All other Governments~~ Non-U.S. Sovereign Jurisdiction Securities
- Include: The value of all investments issued by non-U.S. sovereign governments, including bonds of political subdivisions and special revenue. This also includes bonds issued by utilities owned by non-U.S. governments and bonds fully guaranteed by non-U.S. governments.
- Column 1 should equal the Schedule D, Part 1, Section 1, Line 03099999990039999999.
- Line 1.03 – ~~U.S. States, Territories and Possessions, etc. Guaranteed~~ Municipal Bonds
- Include: The value of ~~general obligations of these entities (NAIC members), as well as bonds issued by utility companies owned by these entities~~ securities issued by states, cities, counties and other governmental entities to fund day-to-day obligations and to finance capital projects that are not secured by specific assets, but are backed by the “full faith and credit” (taxing power) of the issuer. Also include the value of securities issued by states, cities, counties, and other governmental entities to finance projects not backed by the taxing power of the issuer, but by revenues from the specific project or source. Also include other municipal securities that do not qualify as general obligation.
- Column 1 should equal the Schedule D, Part 1, Section 1, Line 05099999990049999999 plus Line 0059999999.
- Line 1.04 – ~~U.S. Political Subdivisions of States, Territories and Possessions, Guaranteed~~ SVO-Identified Funds / Mortgage Loans
- Include: The value of all SVO-Identified Bond 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>). Also include the value of all mortgage loans, in scope of *SSAP No. 37 – Mortgage Loans*, that have been filed with the SVO and included on the SVO-Identified Credit Tenant Loan listing. ~~The value of general obligations of cities, counties, townships, etc., as well as bonds issued by utility companies owned by these entities.~~
- Column 1 should equal the Schedule D, Part 1, Section 1, Sum of Lines 07099999990149999999, 0159999999, 0229999999 and 0239999999.

Line 1.05 – ~~U.S. Special Revenue & Special Assessment Obligations, etc. Non-Guaranteed~~ All Other Issuer Credit Obligations (Unaffiliated)

Include: 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 *Purposes and Procedures manual of the NAIC Investment Analysis Office*, 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. all other issuer credit obligations that are unaffiliated.

Column 1 should equal the Schedule D, Part 1, Section 1, Sum of Lines 0909999999, 0069999999, 0089999999, 0109999999, 0129999999, 0169999999, 0189999999, 0209999999, 0249999999 and 0259999999

Line 1.06 – ~~Industrial and Miscellaneous~~ All Other Issuer Credit Obligations (Affiliated)

Include: The value of all other issuer credit obligations that are affiliated. ~~all non-governmental issues that do not qualify for some other bond category, including privatized (non government ownership) utility companies. Include Public Utilities.~~

Column 1 should equal the Schedule D, Part 1, Section 1, Sum of Lines 1109999999, 0079999999, 0099999999, 0119999999, 0139999999, 0179999999, 0199999999, 0219999999 and 0269999999

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 1309999999.~~

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 1509999999.~~

Line 1.09 – ~~SVO Identified Funds~~

Include: ~~The value of all 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 1619999999.~~

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 1909999999.~~

~~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 2019999999.~~

Line 1.1207 – Total ~~Long Term Bonds~~ Issuer Credit Obligations

Sum of Lines 1.01 to 1.1106.

Column 1 should equal the Schedule D, Part 1, Section 1, Line 0509999999

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 – Financial Asset-Backed Securities Self-Liquidating (Unaffiliated)

Include: Include residential and commercial mortgage-backed securities that are self-liquidating and unaffiliated.

Column 1 should equal the Schedule D, Part 1, Section 2, Sum of Lines 1019999999, 1029999999, 1039999999, 1049999999, 1059999999, 1079999999, 1099999999 and 1119999999.

Line 2.02 – Financial Asset-Backed Securities Self-Liquidating (Affiliated)

Include: Include residential and commercial mortgage-backed securities that are self-liquidating and affiliated.

Column 1 should equal the Schedule D, Part 1, Section 2, Sum of Lines 1069999999, 1089999999, 1109999999 and 1129999999.

Line 2.03 – Financial Asset-Backed Securities Not Self-Liquidating (Unaffiliated)

Include: Include all unaffiliated financial asset-backed securities where the structure does not represent a design where the underlying collateral converts into cash over a period of time.

Column 1 should equal the Schedule D, Part 1, Section 2, Line 1319999999 plus Line 1339999999.

Line 2.04 – Financial Asset-Backed Securities Not Self-Liquidating (Affiliated)

Include: Include all affiliated financial asset-backed securities where the structure does not represent a design where the underlying collateral converts into cash over a period of time.

Column 1 should equal the Schedule D, Part 1, Section 2, Line 1329999999 plus Line 1349999999.

Line 2.05 – Non-Financial Asset-Backed Securities (Unaffiliated)

Include: Include unaffiliated bonds backed by assets that are expected to generate a meaningful level of cash flows toward repayment of the bond through use, licensing, leasing, servicing or management fees, or other similar cash flow generation.

Column 1 should equal the Schedule D, Part 1, Section 2, Sum of Lines 1519999999, 1539999999, 1719999999 and 1739999999.

Line 2.06 – Non-Financial Asset-Backed Securities (Affiliated)

Include: Include affiliated bonds backed by assets that are expected to generate a meaningful level of cash flows toward repayment of the bond through use, licensing, leasing, servicing or management fees, or other similar cash flow generation.

Column 1 should equal the Schedule D, Part 1, Section 2, Sum of Lines 1529999999, 1549999999, 1729999999 and 1749999999.

Line 2.07 – Total Asset-Backed Securities

Sum of Lines 2.01 to 2.06.

Column 1 should equal the Schedule D, Part 1, Section 2, Line 1909999999

The amount reported in Column 1, Line 1.07 plus Line 2.07 should equal the amount reported in Line 1, Column 1, Page 2, Assets.

The amount reported in Column 3, Line 1.07 plus Line 2.07 should equal the amount reported in Line 1, Column 3, Page 2, Assets.

Line 23.01 – Preferred Stocks – Industrial and Miscellaneous (Unaffiliated) *(Detail Eliminated to Conserve Space)*

Line 23.02 – Preferred Stocks – Parent, Subsidiaries and Affiliates *(Detail Eliminated to Conserve Space)*

Line 23.03 – Total Preferred Stocks

Sum of Lines 23.01 to 23.02.

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 34.01 – 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 34.05.

Column 1 should equal the Schedule D, Part 2, Section 2, Line 5019999999.

Line 34.02 – 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 34.05.

Column 1 should equal the Schedule D, Part 2, Section 2, Line 5029999999.

Line 34.03 – Common Stocks – Parent, Subsidiary and Affiliates Publicly Traded (*Detail Eliminated to Conserve*)

Line 34.04 – Common Stocks – Parent, Subsidiary and Affiliates Other

Include: The value of all unaffiliated entities not reported in Line 34.03.

Column 1 should equal the Schedule D, Part 2, Section 2, Line 5929999999.

Line 34.05 – Common Stocks – Mutual Funds (*Detail Eliminated to Conserve Space*)

Line 34.06 – Common Stocks – Unit Investment Trusts (*Detail Eliminated to Conserve Space*)

Line 34.07 – Common Stocks – Closed-End Funds (*Detail Eliminated to Conserve Space*)

Line 34.08 – Common Stocks – Exchange Traded Funds (*Detail Eliminated to Conserve Space*)

Line 34.09 – Total Common Stocks

Sum of Lines 34.01 to 34.08.

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.

Line 45.01 – Mortgage Loans – Farm Mortgages (*Detail Eliminated to Conserve Space*)

Line 45.02 – Mortgage Loans – Residential Mortgages (*Detail Eliminated to Conserve Space*)

Line 45.03 – Mortgage Loans – Commercial Mortgages (*Detail Eliminated to Conserve Space*)

Line 45.04 – Mortgage Loans – Mezzanine Real Estate Loans (*Detail Eliminated to Conserve Space*)

Line 45.05 – Total Valuation allowance (*Detail Eliminated to Conserve Space*)

Line 45.06 – Total Mortgage Loans

Sum of Lines 45.01 to 45.05.

The amount reported in Column 1 should equal the amount reported in Line 3.1 plus Line 3.2, Column 1, Page 2, Assets.

The amount reported in Column 3 should equal the amount reported in Line 3.1 plus Line 3.2, Column 3, Page 2, Assets.

Line ~~56~~ – Real Estate

Include: Properties occupied by the company. (Line ~~56.01~~).

Properties held for the production of income. (Line ~~56.02~~).

Properties held for sale. (Line ~~56.03~~).

Line ~~56.01~~, Column 1 should equal the amount reported in Line 4.1, Column 1, Page 2, Assets.

Line ~~56.01~~, Column 3 should equal the amount reported in Line 4.1, Column 3, Page 2, Assets.

Line ~~56.02~~, Column 1 should equal the amount reported in Line 4.2, Column 1, Page 2, Assets.

Line ~~56.02~~, Column 3 should equal the amount reported in Line 4.2, Column 3, Page 2, Assets.

Line ~~56.03~~, Column 1 should equal the amount reported in Line 4.3, Column 1, Page 2, Assets.

Line ~~56.03~~, Column 3 should equal the amount reported in Line 4.3, Column 3, Page 2, Assets.

Line ~~67.01~~ – Cash (*Detail Eliminated to Conserve Space*)

Line ~~67.02~~ – Cash Equivalents (*Detail Eliminated to Conserve Space*)

Line ~~67.03~~ – Short Term Investments (*Detail Eliminated to Conserve Space*)

Line ~~67.04~~ – Cash, Cash Equivalents and Short-term investments

Sum of Lines ~~67.01~~ to ~~67.03~~.

Column 1 should equal the amount reported in Line 5, Column 1, Page 2, Assets.

Column 3 should equal the amount reported in Line 5, Column 3, Page 2, Assets.

Line ~~78~~ – Contract Loans (*Detail Eliminated to Conserve Space*)

Line ~~89~~ – Derivatives (*Detail Eliminated to Conserve Space*)

Line ~~910~~ – Other Invested Assets (*Detail Eliminated to Conserve Space*)

Line ~~1011~~ – Receivables for Securities (*Detail Eliminated to Conserve Space*)

Line ~~1112~~ – Securities Lending (Reinvested Collateral Line 10, Asset Page) (*Detail Eliminated to Conserve Space*)

Line ~~1213~~ – Other Invested Assets (Page 2, Line 11)

Include: The value of all other invested assets that have not been included in Lines 1 through ~~1112~~ above.

Column 1 should equal the amount reported in Line 11, Column 1, Page 2, Assets.

Column 3 should equal the amount reported in Line 11, Column 3, Page 2, Assets.

Line ~~1314~~ – Total Invested Assets

Sum of Lines 1 to ~~1213~~. The amount reported in Column 1 should equal the amount of total invested assets reported in Line ~~1213~~, Column 1, Page 2, Assets.

Sum of Lines 1 to ~~1213~~. The amount reported in Column 3 should equal the amount of total invested assets reported in Line ~~1213~~, Column 3, Page 2, Assets.

SCHEDULE D – VERIFICATION BETWEEN YEARS

BONDS AND STOCKS



Detail Eliminated to Conserve Space



Line 3 – Accrual of Discount

Report the total amount of discount accrued for the year, including the amount on bonds and stocks still owned as of the reporting date and reported on Schedule D, Part 1, Section 1, Column ~~13-10~~, Schedule D, Part 1, Section 2, Column 10 and Schedule D, Part 2, Section 1, Column 16, and the amount on bonds and stocks disposed in the current year and reported on Schedule D, Part 4, Column 12.



Detail Eliminated to Conserve Space



Line 7 – Deduct Amortization of Premium

Report the total amount of premium amortized for the year, including the amount on bonds and stocks still owned as of the reporting date and reported on Schedule D, Part 1, Section 1, Column ~~13-10~~, Schedule D, Part 1, Section 2, Column 10 and Schedule D, Part 2, Section 1, Column 16, and the amount on bonds and stocks disposed in the current year and reported on Schedule D, Part 4, Column 12.

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~~17 – Total Bonds

Columns 1, 2, 3, and 4 should agree with Columns ~~11~~8, ~~9~~7, ~~7~~5 and ~~10~~6, respectively, in Schedule D, Part 1, Sections 1 and 2.

Column 1 should equal Column 1, Line 1 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**

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~~Asset-backed securities (these securities are considered loan-backed securities and subject to the guidance in *SSAP No. 43R—Loan-Backed and Structured Asset-Backed 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) 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 ~~45-54~~ sections to this schedule: Sections 1 through ~~44-50~~ for each of the ~~44-50~~ bond categories, Section ~~42-51~~ for total bonds current year, Section ~~43-52~~ for total bonds prior year, Section ~~44-53~~ for total bonds publicly traded and Section ~~45-54~~ for total bonds privately placed. The ~~44-50~~ bond categories combine corresponding subtotals from Schedule D, Part 1, Sections 1 and 2; Schedule DA, Part 1; and Schedule E, Part 2 as follows, and for each of those ~~44-50~~ bond categories, the total line for Column 7 of each section should equal the sum of the subtotal lines shown below:

- | | |
|------------|---|
| Section 1. | <u>U.S. Governments Obligations</u> |
| | Line 0109999999-0019999999 from Schedule D, Part 1, <u>Section 1</u> , Column 44 8; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7. |
| Section 2. | All Other U.S. Governments <u>Securities</u> |
| | Lines 0309999999-0029999999 from Schedule D, Part 1, <u>Section 1</u> , Column 84 4; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7. |
| Section 3. | U.S. States, Territories and Possessions, Guaranteed <u>Non-U.S. Sovereign Jurisdiction Securities</u> |
| | Lines 0509999999-0039999999 from Schedule D, Part 1, <u>Section 1</u> , Column 44 8; 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~~ Municipal Bonds – General Obligations
 Lines ~~0709999999-0049999999~~ from Schedule D, Part 1, Section 1, Column ~~448~~; 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~~ Municipal Bonds – Special Revenue
 Lines ~~0909999999-0059999999~~ from Schedule D, Part 1, Section 1, Column ~~448~~; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.
- Section 6. ~~Industrial & Miscellaneous (Unaffiliated)~~ Project Finance Bonds Issued by Operating Entities (Unaffiliated)
 Line ~~1109999999-0069999999~~ from Schedule D, Part 1, Section 1, Column ~~448~~; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.
- Section 7. ~~Hybrid Securities~~ Project Finance Bonds Issued by Operating Entities (Affiliated)
 Lines ~~1309999999-0079999999~~ from Schedule D, Part 1, Section 1, Column ~~448~~; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.
- Section 8. ~~Parent, Subsidiaries and Affiliates~~ Corporate Bonds (Unaffiliated)
 Lines ~~1509999999-0089999999~~ from Schedule D, Part 1, Section 1, Column ~~448~~; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.
- Section 9. ~~SVO-Identified Funds~~ Corporate Bonds (Affiliated)
 Lines ~~1619999999-0099999999~~ from Schedule D, Part 1, Section 1, Column ~~448~~; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.
- Section 10. ~~Unaffiliated Bank Loans~~ Mandatory Convertible Bonds (Unaffiliated)
 Lines ~~1909999999-0109999999~~ from Schedule D, Part 1, Section 1, Column ~~448~~; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.
- Section 11. ~~Unaffiliated Certificates of Deposit~~ Mandatory Convertible Bonds (Affiliated)
 Lines ~~2019999999-0119999999~~ from Schedule D, Part 1, Section 1, Column ~~448~~; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.
- Section 12. Single Entity Backed Obligations (Unaffiliated)
Line 0129999999 from Schedule D, Part 1, Section 1, Column 8; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.
- Section 13. Single Entity Backed Obligations (Affiliated)
Line 0139999999 from Schedule D, Part 1, Section 1, Column 8; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.
- Section 14. SVO-Identified Bond Exchange Traded Funds – Fair Value
Line 0149999999 from Schedule D, Part 1, Section 1, Column 8; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.

Section 15. SVO-Identified Bond Exchange Traded Funds – Systematic ValueLine 0159999999 from Schedule D, Part 1, Section 1, Column 8; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.Section 16. Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Unaffiliated)Line 0169999999 from Schedule D, Part 1, Section 1, Column 8; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.Section 17. Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Affiliated)Line 0179999999 from Schedule D, Part 1, Section 1, Column 8; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.Section 18. Bank Loans - Issued (Unaffiliated)Line 0189999999 from Schedule D, Part 1, Section 1, Column 8; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.Section 19. Bank Loans - Issued (Affiliated)Line 0199999999 from Schedule D, Part 1, Section 1, Column 8; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.Section 20. Bank Loans - Acquired (Unaffiliated)Line 0209999999 from Schedule D, Part 1, Section 1, Column 8; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.Section 21. Bank Loans - Acquired (Affiliated)Line 0219999999 from Schedule D, Part 1, Section 1, Column 8; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.Section 22. Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated)Line 0229999999 from Schedule D, Part 1, Section 1, Column 8; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.Section 23. Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated)Line 0239999999 from Schedule D, Part 1, Section 1, Column 8; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.Section 24. Certificates of DepositLine 0249999999 from Schedule D, Part 1, Section 1, Column 8.Section 25. Other Issuer Credit Obligations (Unaffiliated)Line 0259999999 from Schedule D, Part 1, Section 1, Column 8; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.Section 26. Other Issuer Credit Obligations (Affiliated)Line 0269999999 from Schedule D, Part 1, Section 1, Column 8; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.

- Section 27. Agency Residential Mortgage-Backed Securities - Guaranteed
Line 1019999999 from Schedule D, Part 1, Section 2, Column 8.
- Section 28. Agency Commercial Mortgage-Backed Securities - Guaranteed
Line 1029999999 from Schedule D, Part 1, Section 2, Column 8.
- Section 29. Agency Residential Mortgage-Backed Securities – Not Guaranteed
Line 1039999999 from Schedule D, Part 1, Section 2, Column 8.
- Section 30. Agency Commercial Mortgage-Backed Securities – Not Guaranteed
Line 1049999999 from Schedule D, Part 1, Section 2, Column 8.
- Section 31. Non-Agency Residential Mortgage-Backed Securities (Unaffiliated)
Line 1059999999 from Schedule D, Part 1, Section 2, Column 8.
- Section 32. Non-Agency Residential Mortgage-Backed Securities (Affiliated)
Line 1069999999 from Schedule D, Part 1, Section 2, Column 8.
- Section 33. Non-Agency Commercial Mortgage-Backed Securities (Unaffiliated)
Line 1079999999 from Schedule D, Part 1, Section 2, Column 8.
- Section 34. Non-Agency Commercial Mortgage-Backed Securities (Affiliated)
Line 1089999999 from Schedule D, Part 1, Section 2, Column 8.
- Section 35. Non-Agency – CLOs/CBOs/CDOs (Unaffiliated)
Line 1099999999 from Schedule D, Part 1, Section 2, Column 8.
- Section 36. Non-Agency – CLOs/CBOs/CDOs (Affiliated)
Line 1109999999 from Schedule D, Part 1, Section 2, Column 8.
- Section 37. Other Financial Asset-Backed Securities (Unaffiliated)
Line 1119999999 from Schedule D, Part 1, Section 2, Column 8.
- Section 38. Other Financial Asset-Backed Securities (Affiliated)
Line 1129999999 from Schedule D, Part 1, Section 2, Column 8.
- Section 39. Equity-Backed Securities (Unaffiliated)
Line 1319999999 from Schedule D, Part 1, Section 2, Column 8.
- Section 40. Equity-Backed Securities (Affiliated)
Line 1329999999 from Schedule D, Part 1, Section 2, Column 8.

- Section 41. Other Financial Asset-Backed Securities – Not Self-Liquidating (Unaffiliated)
Line 1339999999 from Schedule D, Part 1, Section 2, Column 8.
- Section 42. Other Financial Asset-Backed Securities – Not Self-Liquidating (Affiliated)
Line 1349999999 from Schedule D, Part 1, Section 2, Column 8.
- Section 43. Lease-Backed Securities – Practical Expedient (Unaffiliated)
Line 1519999999 from Schedule D, Part 1, Section 2, Column 8.
- Section 44. Lease-Backed Securities – Practical Expedient (Affiliated)
Line 1529999999 from Schedule D, Part 1, Section 2, Column 8.
- Section 45. Other Non-Financial Asset-Backed Securities – Practical Expedient (Unaffiliated)
Line 1539999999 from Schedule D, Part 1, Section 2, Column 8.
- Section 46. Other Non-Financial Asset-Backed Securities – Practical Expedient (Affiliated)
Line 1549999999 from Schedule D, Part 1, Section 2, Column 8.
- Section 47. Lease-Backed Securities – Full Analysis (Unaffiliated)
Line 1719999999 from Schedule D, Part 1, Section 2, Column 8.
- Section 48. Lease-Backed Securities – Full Analysis (Affiliated)
Line 1729999999 from Schedule D, Part 1, Section 2, Column 8.
- Section 49. Other Non-Financial Asset-Backed Securities – Full Analysis (Unaffiliated)
Line 1739999999 from Schedule D, Part 1, Section 2, Column 8.
- Section 50. Other Non-Financial Asset-Backed Securities – Full Analysis (Unaffiliated)
Line 1749999999 from Schedule D, Part 1, Section 2, Column 8.

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 45~~26~~, 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	

Column 11 is to contain publicly traded securities i.e., those securities that have been assigned a CUSIP/CINS number in the *Valuations of Securities*. Any securities outside the CUSIP/PPN/CINS coding system will be considered publicly traded for Annual Statement purposes (e.g., short-term investments). Exclude bonds that are qualified for resale under SEC Rule 144A or freely tradable under SEC Rule 144.

Column 12 is to contain privately placed securities as identified with Private Placement Numbers (PPN) in the *Valuations of Securities*. A PPN can be differentiated by the presence of a *, #, or @ sign appearing in either the sixth, seventh or eighth digit of the nine-digit CUSIP-like number. Include bonds that are qualified for resale under SEC Rule 144A or freely tradable under SEC Rule 144 that have been assigned a CUSIP/CINS number in the *Valuations of Securities*.

~~Column 12~~ Footnote (a)

Include bonds that are qualified for resale under SEC Rule 144A.

Include bonds that are freely tradable under SEC Rule 144 (e.g., that are presently held by, and for the immediately preceding three-year period have been held by, persons unrelated to the issuer); however, there shall be excluded any such security containing a contractual restriction against resale (a “right of first refusal” provision is not considered a restriction against resale).

Footnote (d)

Provide the total book/adjusted carrying value amount reported in Section ~~4251~~, 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 76, Line ~~2509999999~~0509999999 plus Schedule E, Part 2, Column 7, Line ~~2509999999~~0509999999.

SCHEDULE D – PART 1A – SECTION 2MATURITY 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) ~~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.~~
- e. ~~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 15 sections to this schedule: Sections 1 through 11 for each of the 11 bond categories, Section 12 for total bonds current year, Section 13 for total bonds prior year, Section 14 for total bonds publicly traded and Section 15 for total bonds privately placed. The 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 11 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 0109999999 from Schedule D, Part 1, Column 11; Schedule DA, Part 1, Column 7; and Schedule E, Part 2, Column 7.~~

Section 2. ~~All Other Governments~~

~~Lines 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 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 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 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 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 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 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 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 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.~~~~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~~~~Section 10:~~~~Unaffiliated Bank Loans — Issued~~~~Unaffiliated Bank Loans — Acquired~~~~Section 11:~~~~Unaffiliated Certificates of Deposit~~~~Sections 12 through 15:~~~~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~~~~Column 11 is to contain publicly traded securities, i.e., those securities that have been assigned a CUSIP/CINS number in the *Valuations of Securities*. Any securities outside the CUSIP/PPN/CINS coding system will be considered publicly traded for~~

~~annual statement purposes (e.g., short term investments). Exclude bonds that are qualified for resale under SEC Rule 144A or freely tradable under SEC Rule 144.~~

~~Column 12 is to contain privately placed securities as identified with Private Placement Numbers (PPN) in the *Valuations of Securities*. A PPN can be differentiated by the presence of a *, #, or @ sign appearing in either the sixth, seventh or eighth digit of the nine digit CUSIP like number. Include bonds that are qualified for resale under SEC Rule 144A or freely tradable under SEC Rule 144 that have been assigned a CUSIP/CINS number in the *Valuations of Securities*.~~

SCHEDULE DA – PART 1

SHORT-TERM INVESTMENTS OWNED DECEMBER 31 OF CURRENT YEAR

Include all investments whose maturities (or repurchase dates under repurchase agreement) at the time of acquisition were one year or less except those defined as cash or cash equivalents in accordance with *SSAP No. 2R—Cash, Cash Equivalents, Drafts and Short-Term Investments*. All short-term investments owned at Dec. 31 of current year should be separated into bonds, mortgage loans, other short-term invested assets and investments in parent, subsidiaries and affiliates. Within each category, investments should be arranged alphabetically.



Detail Eliminated to Conserve Space

<u>Category</u>	<u>Line Number</u>
Bonds:	
U.S. Government Obligations	0019999999
Other U.S. Government Securities	0029999999
Non-U.S. Sovereign Jurisdiction Securities	0039999999
Municipal Bonds – General Obligations	0049999999
Municipal Bonds – Special Revenue.....	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated).....	0069999999
Project Finance Bonds Issued by Operating Entities (Affiliated).....	0079999999
Corporate Bonds (Unaffiliated).....	0089999999
Corporate Bonds (Affiliated).....	0099999999
Mandatory Convertible Bonds (Unaffiliated).....	0109999999
Mandatory Convertible Bonds (Affiliated)	0119999999
Single Entity Backed Obligations (Unaffiliated).....	0129999999
Single Entity Backed Obligations (Affiliated)	0139999999
SVO-Identified Bond Exchange Traded Funds – Fair Value	0149999999
SVO-Identified Bond Exchange Traded Funds – Systematic Value	0159999999
Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Unaffiliated)	0169999999
Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Affiliated)	0179999999
Bank Loans – Issued (Unaffiliated).....	0189999999
Bank Loans – Issued (Affiliated).....	0199999999
Bank Loans – Acquired (Unaffiliated)	0209999999
Bank Loans – Acquired (Affiliated).....	0219999999
Mortgages Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated).....	0229999999
Mortgages Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated)	0239999999
Other Issuer Credit Obligations (Unaffiliated).....	0259999999
Other Issuer Credit Obligations (Affiliated).....	0269999999
U.S. Governments	
Issuer Obligations.....	0019999999
Residential Mortgage Backed Securities	0029999999
Commercial Mortgage Backed Securities.....	0039999999
Other Loan Backed and Structured Securities	0049999999
Subtotals—U.S. Governments	0109999999
All Other Governments	

Issuer Obligations.....	0219999999
Residential Mortgage Backed Securities	0229999999
Commercial Mortgage Backed Securities.....	0239999999
Other Loan Backed and Structured Securities	0249999999
Subtotals—All Other Governments	0309999999
U.S. States, Territories and Possessions (Direct and Guaranteed)	
Issuer Obligations.....	0419999999
Residential Mortgage Backed Securities	0429999999
Commercial Mortgage Backed Securities.....	0439999999
Other Loan Backed and Structured Securities	0449999999
Subtotals—U.S. States, Territories and Possessions (Direct and Guaranteed)	0509999999
U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)	
Issuer Obligations.....	0619999999
Residential Mortgage Backed Securities	0629999999
Commercial Mortgage Backed Securities.....	0639999999
Other Loan Backed and Structured Securities	0649999999
Subtotals—U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed).....	0709999999
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.....	0819999999
Residential Mortgage Backed Securities	0829999999
Commercial Mortgage Backed Securities.....	0839999999
Other Loan Backed and Structured Securities	0849999999
Subtotals—U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions	0909999999
Industrial and Miscellaneous (Unaffiliated)	
Issuer Obligations.....	1019999999
Residential Mortgage Backed Securities	1029999999
Commercial Mortgage Backed Securities.....	1039999999
Other Loan Backed and Structured Securities	1049999999
Subtotals—Industrial and Miscellaneous (Unaffiliated).....	1109999999
Hybrid Securities	
Issuer Obligations.....	1219999999
Residential Mortgage Backed Securities	1229999999
Commercial Mortgage Backed Securities.....	1239999999
Other Loan Backed and Structured Securities	1249999999
Subtotals—Hybrid Securities.....	1309999999
Parent, Subsidiaries and Affiliates Bonds	
Issuer Obligations.....	1419999999
Residential Mortgage Backed Securities	1429999999
Commercial Mortgage Backed Securities.....	1439999999
Other Loan Backed and Structured Securities	1449999999
Affiliated Bank Loans—Issued.....	1459999999
Affiliated Bank Loans—Acquired.....	1469999999
Subtotals—Parent, Subsidiaries and Affiliates Bonds	1509999999
SVO Identified Funds	
Exchange Traded Funds—as Identified by the SVO.....	1619999999
Unaffiliated Bank Loans	
Unaffiliated Bank Loans—Issued	1819999999
Unaffiliated Bank Loans—Acquired.....	1829999999
Subtotals—Unaffiliated Bank Loans.....	1909999999

Total Bonds

Subtotals – Issuer Obligations.....	2419999999
Subtotals – Residential Mortgage Backed Securities.....	2429999999
Subtotals – Commercial Mortgage Backed Securities.....	2439999999
Subtotals – Other Loan Backed and Structured Securities.....	2449999999
Subtotals – SVO Identified Funds.....	2459999999
Subtotals – Affiliated Bank Loans Issuer Credit Obligations (Unaffiliated).....	24699999990489999999
Subtotals – Unaffiliated Bank Loans Issuer Credit Obligations (Affiliated).....	247999999990499999999
Subtotals – Bonds Issuer Credit Obligations.....	250999999990509999999
Parent, Subsidiaries and Affiliates	
Mortgage Loans.....	7019999999
Other Short-Term Invested Assets.....	7029999999
Subtotals – Parent, Subsidiaries and Affiliates.....	7109999999
Mortgage Loans.....	7309999999
Other Short-Term Invested Assets.....	7509999999
Total Short-Term Investments.....	7709999999



Column 2 – Restricted Asset 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 all investments which have been reported on this schedule for more than one consecutive year.

Enter “^” in this column for all assets that are bifurcated between the insulated separate account filing and the non-insulated separate account filing.

If short-term investments 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 or Principal STRIP bond or other zero coupon bond 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**).

If the “%” code is used in conjunction with the “*” or “@” codes, the “%” code should appear after the “*” or “@” codes immediately followed by the appropriate code for not being under the exclusive control of the company (**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 “*”, “@” or “%” depending on the asset being reported, immediately followed by the appropriate code for not being under the exclusive control of the company (**identified in the Investment Schedules General Instructions**).

If the “%” code is used in conjunction with the “*” or “@” codes, the “%” code should appear after the “*” or “@” codes immediately followed by the appropriate code for not being under the exclusive control of the company (**identified in the Investment Schedules General Instructions**).

~~Column 3~~ — ~~Foreign~~

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

~~Column 43~~ — ~~Date Acquired (Detail Eliminated to Conserve Space)~~
~~Column 54~~ — ~~Name of Vendor (Detail Eliminated to Conserve Space)~~
~~Column 65~~ — ~~Maturity Date (Detail Eliminated to Conserve Space)~~
~~Column 76~~ — ~~Book/Adjusted Carrying Value (Detail Eliminated to Conserve Space)~~
~~Column 87~~ — ~~Unrealized Valuation Increase (Decrease) (Detail Eliminated to Conserve Space)~~
~~Column 98~~ — ~~Current Year's (Amortization)/Accretion (Detail Eliminated to Conserve Space)~~
~~Column 109~~ — ~~Current Year's Other-Than-Temporary Impairment Recognized (Detail Eliminated to Conserve Space)~~
~~Column 110~~ — ~~Total Foreign Exchange Change in Book/Adjusted Carrying Value (Detail Eliminated to Conserve)~~
~~Column 121~~ — ~~Par Value (Detail Eliminated to Conserve Space)~~
~~Column 132~~ — ~~Actual Cost (Detail Eliminated to Conserve Space)~~
~~Column 1514~~ — ~~Nonadmitted Interest Due & Accrued (Detail Eliminated to Conserve Space)~~
~~Column 1615~~ — ~~Rate of Interest (Detail Eliminated to Conserve Space)~~
~~Column 1716~~ — ~~Effective Rate of Interest (Detail Eliminated to Conserve Space)~~
~~Column 1817~~ — ~~Interest – When Paid (Detail Eliminated to Conserve Space)~~
~~Column 1918~~ — ~~Interest – Amount Received During Year (Detail Eliminated to Conserve Space)~~

===== X **Detail Eliminated to Conserve Space** X =====

**** Columns ~~21-20~~ and through ~~23-22~~ will be electronic only. ****

~~Column 21~~ — ~~Legal Entity Identifier (LEI)~~

~~Provide the 20-character Legal Entity Identifier (LEI) for any issuer as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.~~

~~Column 20~~ — ~~Investments Involving Related Parties~~

~~Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.~~

~~Enter one of the following codes to identify the role of the related party in the investment.~~

- ~~1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.~~
- ~~2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.~~

5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.

6. The investment does not involve a related party.

Column 21 – Foreign

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

Column 22 – NAIC Designation Category (*Detail Eliminated to Conserve Space*)

↓ **====** **Detail Eliminated to Conserve Space** **====** **↓**

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 25099999990509999999.

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*.

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.**
- **Restricted Asset 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.**

<u>Category</u>	<u>Line Number</u>
Issuer Credit Obligations (Schedule D, Part 1, Section 1 type):	
U.S. Government Obligations	0019999999
Other U.S. Government Obligations	0029999999
Non-U.S. Sovereign Jurisdiction Securities	0039999999
Municipal Bonds – General Obligations	0049999999
Municipal Bonds – Special Revenues	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated)	0069999999
Project Finance Bonds Issued by Operating Entities (Affiliated).....	0079999999
Corporate Bonds (Unaffiliated).....	0089999999
Corporate Bonds (Affiliated).....	0099999999
Mandatory Convertible Bonds (Unaffiliated).....	0109999999
Mandatory Convertible Bonds (Affiliated)	0119999999
Single Entity Backed Obligations (Unaffiliated).....	0129999999
Single Entity Backed Obligations (Affiliated)	0139999999
SVO-Identified Bond Exchange Traded Funds – Fair Value	0149999999
SVO-Identified Bond Exchange Traded Funds – Systematic Value	0159999999
Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Unaffiliated).....	0169999999
Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Affiliated)	0179999999
Bank Loans - Issued (Unaffiliated)	0189999999
Bank Loans - Issued (Affiliated)	0199999999
Bank Loans - Acquired (Unaffiliated).....	0209999999
Bank Loans - Acquired (Affiliated).....	0219999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated)	0229999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated)	0239999999
Certificates of Deposit.....	0249999999
Other Issuer Credit Obligations (Unaffiliated)	0259999999
Other Issuer Credit Obligations (Affiliated).....	0269999999
Total Issuer Credit Obligations	0509999999
Asset-Backed Securities (Schedule D, Part 2, Section 1 type):	
Financial Asset-Backed – Self-Liquidating	
Agency Residential Mortgage-Backed Securities – Guaranteed	1019999999
Agency Commercial Mortgage-Backed Securities – Guaranteed	1029999999
Agency Residential Mortgage-Backed Securities – Not Guaranteed	1039999999
Agency Commercial Mortgage-Backed Securities – Not Guaranteed	1049999999
Non-Agency Residential Mortgage-Backed Securities (Unaffiliated)	1059999999
Non-Agency Residential Mortgage-Backed Securities (Affiliated).....	1069999999
Non-Agency Commercial Mortgage-Backed Securities (Unaffiliated)	1079999999
Non-Agency Commercial Mortgage-Backed Securities (Affiliated).....	1089999999
Non-Agency – CLOs/CBOs/CDOs (Unaffiliated).....	1099999999
Non-Agency – CLOs/CBOs/CDOs (Affiliated).....	1109999999
Other Financial Asset-Backed Securities – Self-Liquidating (Unaffiliated)	1119999999
Other Financial Asset-Backed Securities – Self-Liquidating (Affiliated).....	1129999999
Financial Asset-Backed – Not Self-Liquidating	
Equity Backed Securities (Unaffiliated).....	1319999999
Equity Backed Securities (Affiliated)	1329999999
Other Financial Asset-Backed Securities – Not Self-Liquidating (Unaffiliated)	1339999999
Other Financial Asset-Backed Securities – Not Self-Liquidating (Affiliated).....	1349999999

<u>Non-Financial Asset-Backed Securities – Practical Expedient</u>	
Lease-Backed Securities – Practical Expedient (Unaffiliated).....	1519999999
Lease-Backed Securities – Practical Expedient (Affiliated).....	1529999999
Other Non-Financial Asset-Backed Securities – Practical Expedient (Unaffiliated)	1539999999
Other Non-Financial Asset-Backed Securities – Practical Expedient (Affiliated)	1549999999
<u>Non-Financial Asset-Backed Securities – Full Analysis</u>	
Lease-Backed Securities – Full Analysis (Unaffiliated).....	1719999999
Lease-Backed Securities – Full Analysis (Affiliated)	1729999999
Other Non-Financial Asset-Backed Securities – Full Analysis (Unaffiliated)	1739999999
Other Non-Financial Asset-Backed Securities – Full Analysis (Affiliated).....	1749999999
<u>Total – Asset-Backed Securities.....</u>	<u>1909999999</u>
<u>Total – Issuer Credit Obligations and Asset-Backed Securities</u>	<u>2009999999</u>

Bonds (Schedule D, Part 1 type):

U.S. Governments

Issuer Obligations.....	0019999999
Residential Mortgage Backed Securities	0029999999
Commercial Mortgage Backed Securities.....	0039999999
Other Loan Backed and Structured Securities	0049999999
Subtotals – U.S. Governments	0109999999

All Other Governments

Issuer Obligations	0219999999
Residential Mortgage Backed Securities	0229999999
Commercial Mortgage Backed Securities.....	0239999999
Other Loan Backed and Structured Securities	0249999999
Subtotals – All Other Governments	0309999999

U.S. States, Territories and Possessions (Direct and Guaranteed)

Issuer Obligations.....	0419999999
Residential Mortgage Backed Securities	0429999999
Commercial Mortgage Backed Securities.....	0439999999
Other Loan Backed and Structured Securities	0449999999
Subtotals – U.S. States, Territories and Possessions (Direct and Guaranteed)	0509999999

U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)

Issuer Obligations	0619999999
Residential Mortgage Backed Securities	0629999999
Commercial Mortgage Backed Securities.....	0639999999
Other Loan Backed and Structured Securities	0649999999
Subtotals – U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)	0709999999

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.....	0819999999
Residential Mortgage Backed Securities	0829999999
Commercial Mortgage Backed Securities.....	0839999999
Other Loan Backed and Structured Securities	0849999999
Subtotals – U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions	0909999999

Industrial and Miscellaneous (Unaffiliated)

Issuer Obligations.....	1019999999
Residential Mortgage Backed Securities	1029999999
Commercial Mortgage Backed Securities.....	1039999999
Other Loan Backed and Structured Securities	1049999999
Subtotals – Industrial and Miscellaneous (Unaffiliated)	1109999999

Hybrid Securities

Issuer Obligations.....	1219999999
Residential Mortgage Backed Securities	1229999999
Commercial Mortgage Backed Securities.....	1239999999
Other Loan Backed and Structured Securities	1249999999
Subtotals— Hybrid Securities.....	1309999999
Parent, Subsidiaries and Affiliates	
Issuer Obligations.....	1419999999
Residential Mortgage Backed Securities	1429999999
Commercial Mortgage Backed Securities.....	1439999999
Other Loan Backed and Structured Securities	1449999999
Affiliated Bank Loans— Issued.....	1459999999
Affiliated Bank Loans— Acquired.....	1469999999
Subtotals— Parent, Subsidiaries and Affiliates.....	1509999999
SVO Identified Funds	
Exchange Traded Funds— as Identified by the SVO.....	1619999999
Unaffiliated Bank Loans	
Unaffiliated Bank Loans— Issued.....	1819999999
Unaffiliated Bank Loans— Acquired.....	1829999999
Subtotals— Unaffiliated Bank Loans.....	1909999999
Unaffiliated Certificates of Deposit.....	2019999999
Total Bonds	
Subtotals— Issuer Obligations.....	2419999999
Subtotals— Residential Mortgage Backed Securities.....	2429999999
Subtotals— Commercial Mortgage Backed Securities.....	2439999999
Subtotals— Other Loan Backed and Structured Securities	2449999999
Subtotals— SVO Identified Funds.....	2459999999
Subtotals— Affiliated Bank Loans.....	2469999999
Subtotals— Unaffiliated Bank Loans.....	2479999999
Subtotals— Unaffiliated Certificates of Deposit.....	2489999999
Subtotals— Total Bonds.....	2509999999

Detail Eliminated to Conserve Space

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 ~~2509999999~~2009999999, 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 112).

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 ~~2509999999~~0509999999..... Schedule D, Part 1, Section 1, Column 1
- Lines 1019999999 through 1909999999 Schedule D, Part 1, Section 2, Column 1
- Lines 4019999999 through 4509999999 Schedule D, Part 2, Section 1, Column 1
- Lines 5019999999 through 5989999999 Schedule D, Part 2, Section 2, Column 1
- Line 9409999999 Schedule BA, Part 1, Column 1
- Line 9709999999 Schedule E, Part 2, Column 1

The CUSIP number should be zero-filled for the following lines:

Real Estate (Schedule A type)	9209999999
Mortgage Loans on Real Estate (Schedule B type).....	9309999999
Short-Term Invested Assets (Schedule DA, Part 1 type).....	9509999999
Cash (Schedule E, Part 1 type).....	9609999999
Other Assets.....	9809999999

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 SVO-Identified Bond Exchange Traded Funds—~~as Identified by the SVO, enter complete name of the fund~~the name of the fund as it appears on the NAIC SVO-Identified Bonds ETF listing as of December 31 of the current year.

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.

Column 3 – Restricted Asset 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 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 assets 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 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 001999999 through ~~250999999~~050999999 Schedule D, Part 1, Section 1, Column ~~64~~
- Lines 101999999 through 190999999 Schedule D, Part 1, Section 2, Column 4
- Lines 401999999 through 450999999 Schedule D, Part 2, Section 1, Column ~~2019~~
- Lines 501999999 through 598999999 Schedule D, Part 2, Section 2, Column 17
- Line 940999999 Schedule BA, Part 1, Column 7
- Line 950999999 Schedule DA, Part 1, Column 22
- Line 970999999 Schedule E, Part 2, Column 11

For Lines 920999999, 930999999, 960999999 and 980999999, 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:

- Lines 001999999 through ~~250999999~~050999999 Schedule D, Part 1, Section 1, Column ~~97~~
- Lines 101999999 through 190999999 Schedule D, Part 1, Section 2, Column 7
- Lines 401999999 through 450999999 Schedule D, Part 2, Section 1, Column ~~409~~
- Lines 501999999 through 598999999 Schedule D, Part 2, Section 2, Column ~~87~~
- Line 920999999 Schedule A, Part 1, Column 10
- Line 930999999 FV of the underlying collateral Schedule B, Part 1
- Line 940999999 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 950999999 Report B/ACV, Schedule DA, Part 1, Column ~~76~~
- Line 960999999 Report Balance, Schedule E Part 1, Column 6
- Line 970999999 Report B/ACV, 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 001999999 through ~~250999999~~050999999 Schedule D, Part 1, Section 1, Column ~~44~~8
- Lines 101999999 through 190999999 Schedule D, Part 1, Section 2, Column 8
- Lines 401999999 through 450999999 Schedule D, Part 2, Section 1, Column ~~8~~7
- Lines 501999999 through 598999999 Schedule D, Part 2, Section 2, Column ~~6~~5
- Line 920999999 Schedule A, Part 1, Column 9
- Line 930999999 Schedule B, Part 1, Column 8
- Line 940999999 Schedule BA, Part 1, Column 12
- Line 950999999 Schedule DA, Part 1, Column ~~7~~6
- Line 609999999 Report Balance, Schedule E, Part 1, Column 6
- Line 970999999 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:

- 001999999 through ~~250999999~~050999999 Schedule D, Part 1, Column ~~22~~19
- Lines 101999999 through 190999999 Schedule D, Part 1, Section 2, Column 19
- Line 950999999 Schedule DA, Part 1, Column ~~6~~5
- Line 970999999 Schedule E, Part 2, Column 6

The following lines are considered assets with no maturity date and should be left blank:

- 401999999 through 450999999 Preferred Stock (Schedule D, Part 2, Section 1 type)
- 501999999 through 598999999 Common Stock (Schedule D, Part 2, Section 2 type)
- 920999999 Real Estate (Schedule A type)
- 930999999 Mortgage Loans on Real Estate (Schedule B type)
- 940999999 Other Invested Assets (Schedule BA type)
- 980999999 Other Assets

**** Columns 8 through 12 will be electronic only. ****

Column 8 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment.

1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.
2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.

3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.
4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.
5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.
6. The investment does not involve a related party.

The code reported for this column should be determined in a manner consistent with the instructions of other schedules for the lines shown below:

<u>Lines 001999999 through 050999999</u>	<u>Schedule D, Part 1, Section 1, Column 21</u>
<u>Lines 101999999 through 190999999</u>	<u>Schedule D, Part 1, Section 2, Column 22</u>
<u>Lines 401999999 through 450999999</u>	<u>Schedule D, Part 2, Section 1, Column 21</u>
<u>Lines 501999999 through 598999999</u>	<u>Schedule D, Part 2, Section 2, Column 18</u>
<u>Line 930999999</u>	<u>Schedule B, Part 1, Column 16</u>
<u>Line 940999999</u>	<u>Schedule BA, Part 1, Column 21</u>
<u>Line 950999999</u>	<u>Schedule DA, Part 1, Column 20</u>
<u>Line 970999999</u>	<u>Schedule E, Part 2, Column 10</u>

The column should be left blank for the following lines:

<u>Real Estate (Schedule A type)</u>	<u>9209999999</u>
<u>Cash (Schedule E, Part 1 type).....</u>	<u>9609999999</u>
<u>Other Assets.....</u>	<u>9809999999</u>

Column 9 – Investment Characteristics

If an investment has one or more of the following characteristics, then list the appropriate number(s) separated by commas. If none of the characteristics apply, then leave the column blank.

1. Investment terms permit interest to be received in a form other than cash.
2. Investment terms permit payment of interest to be deferred without being considered past due.
3. Interest due and accrued has been written off as uncollectible and/or nonadmitted.
4. Investment has a current year or prior year recognized other-than-temporary impairment.
5. Investment is an interest-only strip
6. Investment is a principal-only strip
7. Investment reflects a To-Be-Announced (TBA) security that will qualify as an issuer credit obligation or asset-backed security at the time the reporting entity takes possession of the issued security.

Column 810 – Fair Value Hierarchy Level and Method Used to Obtain Fair Value Code

Report the fair value level that represents the inputs used to determine fair value. Whenever possible, the reported fair value shall reflect level 1 (quoted prices in active market), followed by level 2 (other observable inputs that do not qualify as level 1), and then level 3 (unobservable inputs). In all situations fair value shall be determined in accordance with SSAP No. 100R—Fair Value. Whenever possible, fair value should represent the price at which the security could be sold, based on market information. Fair value should only be determined analytically when the market-based value cannot be obtained.

The following is a listing of valid fair value level indicators to show the fair value hierarchy level.

“1” for Level 1

“2” for Level 2

“3” for Level 3

The following is a listing of the valid method indicators to show the method used by the reporting entity to determine the Rate Used to Obtain Fair Value.

“a” for securities where the rate is determined by a pricing service.

“b” for securities where the rate is determined by a stock exchange.

“c” for securities where the rate is determined by a broker or custodian. The reporting entity should obtain and maintain the pricing policy for any broker or custodian used as a pricing source. In addition, the broker must either be approved by the reporting entity as a counterparty for buying and selling securities or be an underwriter of the security being valued.

“d” for securities where the rate is determined by the reporting entity. The reporting entity is required to maintain a record of the pricing methodology used.

“e” for securities where the rate is determined by the unit price published in the NAIC *Valuation of Securities*.

Enter a combination of hierarchy and method indicator. The fair value hierarchy level indicator would be listed first and the method used to determine fair value indicator would be listed next. For example, use “1b” to report Level 1 for the fair value hierarchy level and stock exchange for the method used to determine fair value.

The guidance in *SSAP No. 100R—Fair Value* allows the use of net asset value per share (NAV) instead of fair value for certain investments. If NAV is used instead of fair value leave blank.

Column 911 – Source Used to Obtain Fair Value

For Method Code “a,” identify the specific pricing service used.

For Method Code “b,” identify the specific stock exchange used.

The listing of most **stock exchange codes can be found in the Investment Schedules General Instructions.**

For Method Code “c,” identify the specific broker or custodian used.

For Method Code “d,” leave blank.

For Method Code “e,” leave blank.

If net asset value (NAV) is used instead of fair value, the reporting entity should use “NAV” to indicate net asset value used instead of fair value.

Column 10 ————— 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 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:

- ~~Lines 001999999 through 250999999~~050999999..... Schedule D, Part 1, Section 1, Column ~~135~~
- ~~Lines 101999999 through 190999999~~ Schedule D, Part 1, Section 2, Column ~~37~~
- ~~Lines 401999999 through 450999999~~ Schedule D, Part 2, Section 1, Column ~~127~~
- ~~Lines 501999999 through 598999999~~ Schedule D, Part 2, Section 2, Column ~~251~~

The ISIN number should be zero-filled for the following lines:

- Real Estate (Schedule A type) 9209999999
- Mortgage Loans on Real Estate (Schedule B type)..... 9309999999
- Other Invested Assets (Schedule BA type)..... 9409999999
- Short-Term Invested Assets (Schedule DA, Part 1 type)..... 9509999999
- Cash (Schedule E, Part 1 type)..... 9609999999
- Cash Equivalents (Schedule E, Part 2 type)..... 9709999999
- Other Assets..... 9809999999

~~Column 12~~ — Investments Involving Related Parties

~~Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.~~

~~Enter one of the following codes to identify the role of the related party in the investment.~~

- ~~1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.~~
- ~~2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in substance related party transaction~~

~~but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.~~

5. ~~The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.~~

6. ~~The investment does not involve a related party.~~

The code 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 2509999999	Schedule D, Part 1, Column 35
Lines 4019999999 through 4509999999	Schedule D, Part 2, Section 1, Column 28
Lines 5019999999 through 5989999999	Schedule D, Part 2, Section 2, Column 25
Line 9309999999	Schedule B, Part 1, Column 20
Line 9409999999	Schedule BA, Part 1, Column 27
Line 9509999999	Schedule DA, Part 1, Column 23
Line 9709999999	Schedule E, Part 2, Column 12

The column should be left blank for the following lines:

Real Estate (Schedule A type)	9209999999
Cash (Schedule E, Part 1 type).....	9609999999
Other Assets.....	9809999999

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*.

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.**
- **Restricted Asset 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.**

<u>Category</u>	<u>Line Number</u>
<u>Issuer Credit Obligations (Schedule D, Part 1, Section 1 type):</u>	
U.S. Government Obligations	0019999999
Other U.S. Government Obligations	0029999999
Non-U.S. Sovereign Jurisdiction Securities	0039999999
Municipal Bonds – General Obligations	0049999999
Municipal Bonds – Special Revenues	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated)	0069999999
Project Finance Bonds Issued by Operating Entities (Affiliated)	0079999999
Corporate Bonds (Unaffiliated)	0089999999
Corporate Bonds (Affiliated)	0099999999
Mandatory Convertible Bonds (Unaffiliated)	0109999999
Mandatory Convertible Bonds (Affiliated)	0119999999
Single Entity Backed Obligations (Unaffiliated)	0129999999
Single Entity Backed Obligations (Affiliated)	0139999999
SVO-Identified Bond Exchange Traded Funds – Fair Value	0149999999
SVO-Identified Bond Exchange Traded Funds – Systematic Value	0159999999
Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Unaffiliated)	0169999999
Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Affiliated)	0179999999
Bank Loans - Issued (Unaffiliated)	0189999999
Bank Loans - Issued (Affiliated)	0199999999
Bank Loans - Acquired (Unaffiliated)	0209999999
Bank Loans - Acquired (Affiliated)	0219999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated)	0229999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated)	0239999999
Certificates of Deposit	0249999999
Other Issuer Credit Obligations (Unaffiliated)	0259999999
Other Issuer Credit Obligations (Affiliated)	0269999999
Total Issuer Credit Obligations	0509999999
<u>Asset-Backed Securities (Schedule D, Part 2, Section 1 type):</u>	
<u>Financial Asset-Backed – Self-Liquidating</u>	
Agency Residential Mortgage-Backed Securities – Guaranteed	1019999999
Agency Commercial Mortgage-Backed Securities – Guaranteed	1029999999
Agency Residential Mortgage-Backed Securities – Not Guaranteed	1039999999
Agency Commercial Mortgage-Backed Securities – Not Guaranteed	1049999999
Non-Agency Residential Mortgage-Backed Securities (Unaffiliated)	1059999999
Non-Agency Residential Mortgage-Backed Securities (Affiliated)	1069999999
Non-Agency Commercial Mortgage-Backed Securities (Unaffiliated)	1079999999
Non-Agency Commercial Mortgage-Backed Securities (Affiliated)	1089999999
Non-Agency – CLOs/CBOs/CDOs (Unaffiliated)	1099999999
Non-Agency – CLOs/CBOs/CDOs (Affiliated)	1109999999
Other Financial Asset-Backed Securities – Self-Liquidating (Unaffiliated)	1119999999
Other Financial Asset-Backed Securities – Self-Liquidating (Affiliated)	1129999999
<u>Financial Asset-Backed – Not Self-Liquidating</u>	
Equity Backed Securities (Unaffiliated)	1319999999
Equity Backed Securities (Affiliated)	1329999999
Other Financial Asset-Backed Securities – Not Self-Liquidating (Unaffiliated)	1339999999
Other Financial Asset-Backed Securities – Not Self-Liquidating (Affiliated)	1349999999

<u>Non-Financial Asset-Backed Securities – Practical Expedient</u>	
Lease-Backed Securities – Practical Expedient (Unaffiliated).....	1519999999
Lease-Backed Securities – Practical Expedient (Affiliated).....	1529999999
Other Non-Financial Asset-Backed Securities – Practical Expedient (Unaffiliated)	1539999999
Other Non-Financial Asset-Backed Securities – Practical Expedient (Affiliated)	1549999999
<u>Non-Financial Asset-Backed Securities – Full Analysis</u>	
Lease-Backed Securities – Full Analysis (Unaffiliated).....	1719999999
Lease-Backed Securities – Full Analysis (Affiliated)	1729999999
Other Non-Financial Asset-Backed Securities – Full Analysis (Unaffiliated)	1739999999
Other Non-Financial Asset-Backed Securities – Full Analysis (Affiliated).....	1749999999
<u>Total – Asset-Backed Securities.....</u>	<u>1909999999</u>
<u>Total – Issuer Credit Obligations and Asset-Backed Securities</u>	<u>2009999999</u>

Bonds (Schedule D, Part 1):

U.S. Governments

Issuer Obligations.....	0019999999
Residential Mortgage Backed Securities	0029999999
Commercial Mortgage Backed Securities.....	0039999999
Other Loan Backed and Structured Securities	0049999999
Subtotals – U.S. Governments	0109999999

All Other Governments

Issuer Obligations	0219999999
Residential Mortgage Backed Securities	0229999999
Commercial Mortgage Backed Securities.....	0239999999
Other Loan Backed and Structured Securities	0249999999
Subtotals – All Other Governments	0309999999

U.S. States, Territories and Possessions (Direct and Guaranteed)

Issuer Obligations.....	0419999999
Residential Mortgage Backed Securities	0429999999
Commercial Mortgage Backed Securities.....	0439999999
Other Loan Backed and Structured Securities	0449999999
Subtotals – U.S. States, Territories and Possessions (Direct and Guaranteed)	0509999999

U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)

Issuer Obligations	0619999999
Residential Mortgage Backed Securities	0629999999
Commercial Mortgage Backed Securities.....	0639999999
Other Loan Backed and Structured Securities	0649999999
Subtotals – U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)	0709999999

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.....	0819999999
Residential Mortgage Backed Securities	0829999999
Commercial Mortgage Backed Securities.....	0839999999
Other Loan Backed and Structured Securities	0849999999
Subtotals – U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions	0909999999

Industrial and Miscellaneous (Unaffiliated)

Issuer Obligations.....	1019999999
Residential Mortgage Backed Securities	1029999999
Commercial Mortgage Backed Securities.....	1039999999
Other Loan Backed and Structured Securities	1049999999
Subtotals – Industrial and Miscellaneous (Unaffiliated)	1109999999

Hybrid Securities

Issuer Obligations.....	1219999999
Residential Mortgage Backed Securities	1229999999
Commercial Mortgage Backed Securities.....	1239999999
Other Loan Backed and Structured Securities	1249999999
Subtotals— Hybrid Securities.....	1309999999
Parent, Subsidiaries and Affiliates	
Issuer Obligations.....	1419999999
Residential Mortgage Backed Securities	1429999999
Commercial Mortgage Backed Securities.....	1439999999
Other Loan Backed and Structured Securities	1449999999
Affiliated Bank Loans— Issued.....	1459999999
Affiliated Bank Loans— Acquired.....	1469999999
Subtotals— Parent, Subsidiaries and Affiliates.....	1509999999
SVO Identified Funds	
Exchange Traded Funds— as Identified by the SVO.....	1619999999
Unaffiliated Bank Loans	
Unaffiliated Bank Loans— Issued.....	1819999999
Unaffiliated Bank Loans— Acquired.....	1829999999
Subtotals— Unaffiliated Bank Loans.....	1909999999
Unaffiliated Certificates of Deposit.....	2019999999
Total Bonds	
Subtotals— Issuer Obligations.....	2419999999
Subtotals— Residential Mortgage Backed Securities.....	2429999999
Subtotals— Commercial Mortgage Backed Securities.....	2439999999
Subtotals— Other Loan Backed and Structured Securities	2449999999
Subtotals— SVO Identified Funds.....	2459999999
Subtotals— Affiliated Bank Loans.....	2469999999
Subtotals— Bank Loans.....	2479999999
Subtotals— Unaffiliated Certificates of Deposit.....	2489999999
Subtotals— Total Bonds.....	2509999999

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 ~~2509999999~~2009999999, 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 ~~4~~12).

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 ~~2509999999~~0509999999..... Schedule D, Part 1, Section 1, Column 1
- Lines 1019999999 through 1909999999 Schedule D, Part 1, Section 2, Column 1
- Lines 4019999999 through 4509999999 Schedule D, Part 2, Section 1, Column 1
- Lines 5019999999 through 5989999999 Schedule D, Part 2, Section 2, Column 1
- Line 9409999999 Schedule BA, Part 1, Column 1
- Line 9709999999 Schedule E, Part 2, Column 1

The CUSIP number should be zero-filled for the following lines:

Real Estate (Schedule A)	9209999999
Mortgage Loans on Real Estate (Schedule B)	9309999999
Short-Term Invested Assets (Schedule DA, Part 1).....	9509999999
Cash (Schedule E, Part 1)	9609999999
Other Assets.....	9809999999

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 SVO-Identified Bond Exchange Traded Funds—as Identified by the SVO, enter complete name of the fund—the anem of the fund as it appears on the NAIC SVO-Identified Bonds ETF listing as of December 31 of the current year.~~

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.

Column 3 – Restricted Asset 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 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 assets 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 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 001999999 through ~~250999999~~050999999 Schedule D, Part 1, Section 1, Column ~~64~~
- Lines 101999999 through 190999999 Schedule D, Part 1, Section 2, Column 4
- Lines 401999999 through 450999999 Schedule D, Part 2, Section 1, Column ~~2019~~
- Lines 501999999 through 598999999 Schedule D, Part 2, Section 2, Column 17
- Line 940999999 Schedule BA, Part 1, Column 7
- Line 950999999 Schedule DA, Part 1, Column 22
- Line 970999999 Schedule E, Part 2, Column 11

For Lines 920999999, 930999999, 960999999 and 980999999, 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 001999999 through ~~250999999~~050999999 Schedule D, Part 1, Section 1, Column ~~97~~
- Lines 101999999 through 190999999 Schedule D, Part 1, Section 2, Column 7
- Lines 401999999 through 450999999 Schedule D, Part 2, Section 1, Column ~~409~~
- Lines 501999999 through 598999999 Schedule D, Part 2, Section 2, Column ~~87~~
- Line 920999999 Schedule A, Part 1, Column 10
- Line 930999999 FV of the underlying collateral Schedule B, Part 1
- Line 940999999 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 950999999 Report B/ACV, Schedule DA, Part 1, Column ~~76~~
- Line 960999999 Report Balance, Schedule E, Part 1, Column 6
- Line 970999999 Report B/ACV, 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 001999999 through ~~250999999~~050999999 Schedule D, Part 1, Section 1, Column ~~44~~8
- Lines 101999999 through 190999999 Schedule D, Part 1, Section 2, Column 8
- Lines 401999999 through 450999999 Schedule D, Part 2, Section 1, Column ~~8~~7
- Lines 501999999 through 598999999 Schedule D, Part 2, Section 2, Column ~~6~~5
- Line 920999999 Schedule A, Part 1, Column 9
- Line 930999999 Schedule B, Part 1, Column 8
- Line 940999999 Schedule BA, Part 1, Column 12
- Line 950999999 Schedule DA, Part 1, Column ~~7~~6
- Line 609999999 Report Balance, Schedule E, Part 1, Column 6
- Line 970999999 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 001999999 through ~~250999999~~050999999 Schedule D, Part 1, Section 1, Column ~~22~~19
- Lines 101999999 through 190999999 Schedule D, Part 1, Section 2, Column 19
- Line 950999999 Schedule DA, Part 1, Column ~~6~~5
- Line 970999999 Schedule E, Part 2, Column 6

The following lines are considered assets with no maturity date and should be left blank:

- 401999999 through 450999999 Preferred Stock (Schedule D, Part 2, Section 1 type)
- 501999999 through 598999999 Common Stock (Schedule D, Part 2, Section 2 type)
- 920999999 Real Estate (Schedule A type)
- 930999999 Mortgage Loans on Real Estate (Schedule B type)
- 940999999 Other Invested Assets (Schedule BA type)
- 980999999 Other Assets

**** Columns 8 through 12 will be electronic only. ****

Column 8 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment.

1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.
2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.

3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.
4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.
5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.
6. The investment does not involve a related party.

The code reported for this column should be same for the security as reported in other schedules for the lines shown below:

<u>Lines 001999999 through 050999999</u>	<u>Schedule D, Part 1, Section 1, Column 21</u>
<u>Lines 101999999 through 190999999</u>	<u>Schedule D, Part 1, Section 2, Column 22</u>
<u>Lines 401999999 through 450999999</u>	<u>Schedule D, Part 2, Section 1, Column 21</u>
<u>Lines 501999999 through 598999999</u>	<u>Schedule D, Part 2, Section 2, Column 18</u>
<u>Line 930999999</u>	<u>Schedule B, Part 1, Column 16</u>
<u>Line 940999999</u>	<u>Schedule BA, Part 1, Column 21</u>
<u>Line 950999999</u>	<u>Schedule DA, Part 1, Column 20</u>
<u>Line 970999999</u>	<u>Schedule E, Part 2, Column 10</u>

The column should be left blank for the following lines:

<u>Real Estate (Schedule A)</u>	<u>9209999999</u>
<u>Cash (Schedule E, Part 1)</u>	<u>9609999999</u>
<u>Other Assets</u>	<u>9809999999</u>

Column 9 – Investment Characteristics

If an investment has one or more of the following characteristics, then list the appropriate number(s) separated by commas. If none of the characteristics apply, then leave the column blank.

1. Investment terms permit interest to be received in a form other than cash.
2. Investment terms permit payment of interest to be deferred without being considered past due.
3. Interest due and accrued has been written off as uncollectible and/or nonadmitted.
4. Investment has a current year or prior year recognized other-than-temporary impairment.
5. Investment is an interest-only strip
6. Investment is a principal-only strip
7. Investment reflects a To-Be-Announced (TBA) security that will qualify as an issuer credit obligation or asset-backed security at the time the reporting entity takes possession of the issued security.

Column 10 – Fair Value Hierarchy Level and Method Used to Obtain Fair Value Code (Detail eliminated...)

Column ~~9~~11 – Source Used to Obtain Fair Value (*Detail eliminated to conserve space*)

Column 10 ~~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 ~~4~~12 – 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 ~~2509999999~~0509999999..... Schedule D, Part 1, Section 1, Column ~~4~~35
- Lines 1019999999 through 1909999999 Schedule D, Part 1, Section 2, Column 37
- Lines 4019999999 through 4509999999 Schedule D, Part 2, Section 1, Column ~~4~~27
- Lines 5019999999 through 5989999999 Schedule D, Part 2, Section 2, Column ~~2~~51

The ISIN number should be zero-filled for the following lines:

- Real Estate (Schedule A) 9209999999
- Mortgage Loans on Real Estate (Schedule B) 9309999999
- Other Invested Assets (Schedule BA)..... 9409999999
- Short-Term Invested Assets (Schedule DA, Part 1)..... 9509999999
- Cash (Schedule E, Part 1) 9609999999
- Cash Equivalents (Schedule E, Part 2)..... 9709999999
- Other Assets..... 9809999999

Column 12 ~~Investments Involving Related Parties~~

~~Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.~~

~~Enter one of the following codes to identify the role of the related party in the investment.~~

- ~~1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.~~
- ~~2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.~~

- 4. ~~Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.~~
- 5. ~~The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.~~
- 6. ~~The investment does not involve a related party.~~

The code reported for this column should be same for the security as reported in other schedules for the lines shown below:

Lines 0019999999 through 2509999999	Schedule D, Part 1, Column 35
Lines 4019999999 through 4509999999	Schedule D, Part 2, Section 1, Column 28
Lines 5019999999 through 5989999999	Schedule D, Part 2, Section 2, Column 25
Line 9309999999	Schedule B, Part 1, Column 20
Line 9409999999	Schedule BA, Part 1, Column 27
Line 9509999999	Schedule DA, Part 1, Column 23
Line 9709999999	Schedule E, Part 2, Column 12

The column should be left blank for the following lines:

Real Estate (Schedule A)	9209999999
Cash (Schedule E, Part 1)	9609999999
Other Assets	9809999999

SCHEDULE E – PART 2 – CASH EQUIVALENTS

List all investments owned whose maturities (or repurchase dates under repurchase agreement) at the time of acquisition were three months or less and defined as cash equivalents in accordance with SSAP No. 2R—Cash, Cash Equivalents, Drafts, and Short-Term Investments. Include Money Market Mutual Funds.


Detail Eliminated to Conserve Space

Category Line Number

<u>Bonds Issuer Credit Obligations:</u>	
U.S. Government Obligations	0019999999
Other U.S. Government Securities	0029999999
Non-U.S. Sovereign Jurisdiction Securities	0039999999
Municipal Bonds – General Obligations	0049999999
Municipal Bonds – Special Revenue.....	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated)	0069999999
Project Finance Bonds Issued by Operating Entities (Affiliated).....	0079999999
Corporate Bonds (Unaffiliated).....	0089999999
Corporate Bonds (Affiliated).....	0099999999
Mandatory Convertible Bonds (Unaffiliated).....	0109999999
Mandatory Convertible Bonds (Affiliated)	0119999999
Single Entity Backed Obligations (Unaffiliated).....	0129999999
Single Entity Backed Obligations (Affiliated)	0139999999
SVO-Identified Bond Exchange Traded Funds – Fair Value	0149999999
SVO-Identified Bond Exchange Traded Funds – Systematic Value	0159999999
<u>Bonds Issued from SEC-Registered Business Development Corps,</u>	
Closed End Funds & REITS (Unaffiliated)	0169999999
<u>Bonds Issued from SEC-Registered Business Development Corps,</u>	
Closed End Funds & REITS (Affiliated)	0179999999
Bank Loans – Issued (Unaffiliated).....	0189999999
Bank Loans – Issued (Affiliated).....	0199999999
Bank Loans – Acquired (Unaffiliated)	0209999999
Bank Loans – Acquired (Affiliated).....	0219999999
Mortgages Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated).....	0229999999
Mortgages Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated)	0239999999
Other Issuer Credit Obligations (Unaffiliated)	0259999999
Other Issuer Credit Obligations (Affiliated).....	0269999999
<u>U.S. Governments</u>	
Issuer Obligations.....	0019999999
Residential Mortgage Backed Securities	0029999999
Commercial Mortgage Backed Securities.....	0039999999
Other Loan Backed and Structured Securities	0049999999
Subtotals—U.S. Governments	0109999999
<u>All Other Governments</u>	
Issuer Obligations.....	0219999999
Residential Mortgage Backed Securities	0229999999
Commercial Mortgage Backed Securities.....	0239999999
Other Loan Backed and Structured Securities	0249999999

Subtotals—All Other Governments	0309999999
U.S. States, Territories and Possessions (Direct and Guaranteed)	
Issuer Obligations.....	0419999999
Residential Mortgage Backed Securities	0429999999
Commercial Mortgage Backed Securities.....	0439999999
Other Loan Backed and Structured Securities	0449999999
Subtotals—States, Territories and Possessions (Direct and Guaranteed).....	0509999999
U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)	
Issuer Obligations.....	0619999999
Residential Mortgage Backed Securities	0629999999
Commercial Mortgage Backed Securities.....	0639999999
Other Loan Backed and Structured Securities	0649999999
Subtotals—Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)	0709999999
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.....	0819999999
Residential Mortgage Backed Securities	0829999999
Commercial Mortgage Backed Securities.....	0839999999
Other Loan Backed and Structured Securities	0849999999
Subtotals—Special Revenue and Special Assessment Obligations and all Non Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions	0909999999
Industrial and Miscellaneous (Unaffiliated)	
Issuer Obligations.....	1019999999
Residential Mortgage Backed Securities	1029999999
Commercial Mortgage Backed Securities.....	1039999999
Other Loan Backed and Structured Securities	1049999999
Subtotals—Industrial and Miscellaneous (Unaffiliated).....	1109999999
Hybrid Securities	
Issuer Obligations.....	1219999999
Residential Mortgage Backed Securities	1229999999
Commercial Backed Securities	1239999999
Other Loan Backed and Structured Securities	1249999999
Subtotals—Hybrid Securities.....	1309999999
Parent, Subsidiaries and Affiliates Bonds	
Issuer Obligations.....	1419999999
Residential Mortgage Backed Securities	1429999999
Commercial Mortgage Backed Securities.....	1439999999
Other Loan Backed and Structured Securities	1449999999
Affiliated Bank Loans— Issued.....	1459999999
Affiliated Bank Loans— Acquired	1469999999
Subtotals—Parent, Subsidiaries and Affiliates Bonds	1509999999
SVO Identified Funds	
Exchange Traded Funds— as Identified by the SVO.....	1619999999
Unaffiliated Bank Loans	
Unaffiliated Bank Loans— Issued.....	1819999999
Unaffiliated Bank Loans— Acquired.....	1829999999
Subtotals—Unaffiliated Bank Loans.....	1909999999

Total Bonds

Subtotals – Issuer Obligations.....	2419999999
Subtotals – Residential Mortgage Backed Securities.....	2429999999
Subtotals – Commercial Mortgage Backed Securities.....	2439999999
Subtotals – Other Loan Backed and Structured Securities.....	2449999999
Subtotals – SVO Identified Funds.....	2459999999
Subtotals – Affiliated Bank Loans Issuer Credit Obligations (Unaffiliated).....	24699999990489999999
Subtotals – Unaffiliated Bank Loans Issuer Credit Obligations (Affiliated).....	24799999990499999999
Subtotals – Bonds Issuer Credit Obligations.....	25099999990509999999
Sweep Accounts.....	8109999999
Exempt Money Market Mutual Funds – as Identified by SVO.....	8209999999
All Other Money Market Mutual Funds.....	8309999999
Qualified Cash Pools Under SSAP No. 2R.....	8409999999
Other Cash Equivalents.....	8509999999
Total Cash Equivalents.....	8609999999



Detail Eliminated to Conserve Space

Column 3 – Restricted Asset Code

Enter “%” in this column for all investments except qualifying cash pooling structures per SSAP No. 2R and money market mutual funds which have been reported on this schedule for more than one consecutive quarter.

Enter “^” in this column for all assets that are bifurcated between the insulated separate account filing and the non-insulated separate account filing.

If a cash equivalent is not under the exclusive control of the company as shown in the General Interrogatories, it is to be identified by placing one of the **codes identified in the Investment Schedules General Instructions** in this column.

If the “%” code is used, the “%” code should appear first, immediately followed by the appropriate code for not being under the exclusive control of the company (**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 “%” code, immediately followed by the appropriate code for not being under the exclusive control of the company (**identified in the Investment Schedules General Instructions**).



Detail Eliminated to Conserve Space

**** Columns 10 through 11 will be electronic only. ****

Column 10 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment.

1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.
2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.
3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.
4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.
5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.
6. The investment does not involve a related party.

Column 10 – Legal Entity Identifier (LEI)

Provide the 20-character Legal Entity Identifier (LEI) for any issuer as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

Column 11 – 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:

- Sweep Accounts Line 8109999999
- Exempt Money Market Mutual Funds – as Identified by the SVO Line 8209999999
- All Other Money Market Mutual Funds Line 8309999999
- Qualified Cash Pools Under SSAP No. 2R Line 8409999999
- Other Cash Equivalents Line 8509999999

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 11A
- NAIC Designation Modifier Equivalent Column 11B

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, Section 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 001999999 through ~~490999999~~026999999)

Use the NAIC Designation Modifier that would have been used for the investment had it been reported on Schedule D, Part 1, Section 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.

~~Column 12 Investments Involving Related Parties~~

~~Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.~~

~~Enter one of the following codes to identify the role of the related party in the investment.~~

- ~~1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.~~
- ~~2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.~~

5. ~~The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.~~

6. ~~The investment does not involve a related party.~~

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 ~~2509999999~~0509999999.

SCHEDULE E – PART 3 – SPECIAL DEPOSITS

The amounts reported in this schedule also are included in the various asset schedules of the company.

Exclude from this schedule all deposits or operating accounts in financial institutions that the company uses in the normal course of its business.

Column 1 – Type of Deposit

Include in this column, one of the following indicators:

~~B~~ — ~~Bond~~

ICO – Issuer Credit Obligations

ABS – Asset-Backed Securities

S – Stocks

M – Mortgages

C – Certificates of Deposit

R – Real Estate

ST – Cash/Short-Term Investments

BA – Schedule BA Assets

O – Other (Use this symbol when multiple types of assets are on deposit within a particular jurisdiction.)

SUPPLEMENTAL INVESTMENT RISKS INTERROGATORIES

This set of Supplemental Interrogatories is to assist regulators in identifying and analyzing the risks inherent in the entity's investment portfolio.

**Detail Eliminated to Conserve Space**

Line 3 – Report by NAIC designation, the amounts and percentages of the reporting entity's total admitted assets held in bonds and preferred stocks (perpetual preferred and redeemable preferred).

Report the total amount for each subcategory. The amounts reported in the bond subcategories should be consistent with the amounts reported in Schedule D, Part 1A, ~~Section 1~~, Column 7, Lines ~~4451.1 – 4451.6~~. Schedule D, Part 1A, ~~Section 1~~ is reported gross and will not tie to this line if any amounts are reported and nonadmitted for bonds and preferred stocks on the asset page.

The amounts reported in the preferred stock subcategories should be consistent with the amounts reported in Asset Page, Column 3, Lines 2.1.

ASSETS

The value for real estate, bonds, stocks, and the amount loaned on mortgages must, in all cases, prove with corresponding values and admitted assets supported by the corresponding schedules.



Line 1 - Bonds

Report all bonds with maturity dates greater than one year from the acquisition date. Bonds are valued and reported in accordance with guidance set forth in *SSAP No. 26R—Bonds* and *SSAP No. 43R—~~Loan-Backed and Structured~~ Asset-Backed Securities*. All asset-backed securities are reported as bonds regardless of if the maturity date is less than one year from acquisition.

CASH FLOW

The Statement of Cash Flow is prepared using the direct method consistent with the Statement of Income, excluding the effect of current and prior year accruals. All revenue, expenditures, purchases and sale transactions involving cash should be entered gross. Pursuant to *SSAP No. 69—Statement of Cash Flow* for purposes of the Cash Flow Statement, cash is defined to include cash, cash equivalents and short-term investments. Refer to SSAP No. 69 for accounting guidance regarding the disclosure of non-cash operating, investing and financing transactions.



Detail Eliminated to Conserve Space

Cash from Investments Worksheet

The following section provides a reconciliation of investment activity. Although non-cash items are included for reconciliation purposes, the Statement of Cash Flow shall only include transactions involving cash. In addition to excluding the lines that are explicitly non-cash items (e.g., change in admitted assets) from what is reported in the Statement of Cash Flow, adjustments are necessary to remove non-cash acquisitions or disposals. Cash proceeds from investments sold, matured or repaid shall be included in Line 12. Cash remitted for acquired long-term investments is included in Line 13 (exclude cash equivalents and short-term investments).

NOTES TO FINANCIAL STATEMENTS

***** TO CONSERVE SPACE ON THE PROPOSAL, THE FOLLOWING MODIFICATIONS ARE BEING MADE IN THE NOTES TO FINANCIAL STATEMENTS *****

Note 1C(6) Instructions and Illustration

- Reference to loan-backed securities is changed to asset-backed securities

Note 5D Instructions and Illustration

- Note name has been changed to Asset-Backed Securities
- Reference to loan-backed securities is changed to asset-backed securities
- SSAP 43R name has been changed to Asset-Backed Securities

Note 5F, 5G, 5H, 5I, & 5O Illustration

- References to LB & SS will be changed to ABS

Note 5L(4) Illustration

- Reference to Schedule D, Part 1 will be changed to Schedule D, Part 1, Section 1
- Add a row for Schedule D, Part 1, Section 2

Note 5P Illustration

- The Bond rows will be split into two. One for Issuer Credit Obligations and the other for Asset-Backed Securities

Note 20A(1) Illustration

- Bond subcategories need to be updated to reflect new reporting lines. See table:

(1) Fair Value Measurements at Reporting Date

Description for each class of asset or liability	(Level 1)	(Level 2)	(Level 3)	Net Asset Value (NAV)	Total
a. Assets at fair value					
Perpetual Preferred stock					
Industrial and Misc	\$ (a)	\$	\$	\$	\$
Parent, Subsidiaries and Affiliates					
Total Perpetual Preferred Stocks	\$	\$	\$	\$	\$
Bonds					
U.S. Government Issuer Credit Obligations	\$	\$	\$	\$	\$
Industrial and Misc Asset-Backed Securities					
Hybrid Securities					
Parent, Subsidiaries and Affiliates					
Total Bonds	\$	\$	\$	\$	\$
Common Stock					
Industrial and Misc	\$	\$	\$	\$	\$
Parent, Subsidiaries and Affiliates					
Total Common Stocks	\$	\$	\$	\$	\$
Derivative assets					
Interest rate contracts	\$	\$	\$	\$	\$
Foreign exchange contracts					
Credit contracts					
Commodity futures contracts					
Commodity forward contracts					
Total Derivatives	\$	\$	\$	\$	\$
.....					
Separate account assets	\$	\$	\$	\$	\$
Total assets at fair value/NAV	\$	\$	\$	\$	\$
b. Liabilities at fair value					
Derivative liabilities	\$	\$	\$	\$	\$
.....					
Total liabilities at fair value	\$	\$	\$	\$	\$

Note 20A(2) Illustration

- Reference to loan-backed and structured securities is changed to asset-backed securities

Note 20C & 20D Illustration

- The Bond rows will be split into two. One for Issuer Credit Obligations and the other for Asset-Backed Securities

Note 21F(3) Instructions

- (3) Direct exposure through other investments. Please provide the following information related to other investments with subprime exposure:

- Actual cost
- Book/adjusted carrying value
- Fair value
- Any other-than-temporary impairment losses recognized to date

Please aggregate the information above by the following types of investments:

- ~~Residential mortgage~~Asset-backed securities
- ~~Commercial mortgage backed securities~~
- Collateralized ~~debt loan~~ obligations
- ~~Structured securities (including principal protected notes)~~
- Equity investments in subsidiary, controlled or affiliated entities with significant subprime mortgage related risk exposure (a general description of the nature and extent of the SCA's exposure should be included)
- Other assets (including but not limited to hedge funds, credit default swaps, special investment vehicles, and principal protected notes)

ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL

INTEREST MAINTENANCE RESERVE

This exhibit is designed to capture the realized capital gains/(losses) that result from changes in the overall level of interest rates and amortize them into income over the approximate remaining life of the investment sold.



Detail Eliminated to Conserve Space

Line 2 – Current Year’s Realized Pre-tax Capital Gains/(Losses) of \$ _____ Transferred into the Reserve Net of Taxes of \$ _____

Include interest-rate-related realized capital gains/(losses), net of capital gains tax thereon. All realized capital gains/(losses) transferred to the IMR are net of capital gains taxes thereon. Exclude non-interest-related (default) realized capital gains and losses, realized capital gains/(losses) on equity investments, and unrealized capital gains/(losses).

All realized capital gains/(losses), due to interest rate changes on fixed income investments, net of related capital gains tax, should be captured in the IMR and amortized into income (Column 2, Lines 1 through 31) according to Table 1 or the seriatim method. Realized capital gains/(losses) must be classified as either interest (IMR) or non-interest (AVR) related, not a combination except as specified in *SSAP No. 43R—~~Loan-Backed and Structured~~Asset-Backed Securities*. Purchase lots with the same CUSIP are treated as individual assets for IMR and Asset Valuation Reserve (AVR) purposes.

Exclude those capital gains and losses that, in accordance with contract terms have been used to directly increase or decrease contract benefit payments or reserves during the reporting period. The purpose of this exclusion is to avoid the duplicate utilization of such gains and losses.

Capital gains tax should be determined using the method developed by the company to allocate taxes used for statutory financial reporting purposes. By capturing the realized capital gains/(losses) net of tax, the capital gains tax associated with those capital gains/(losses) due to an interest rate change is charged or credited to the IMR and amortized in proportion to the before-tax amortization.

Include realized capital gains/(losses) on:

Debt securities (excluding ~~loan-backed and structured~~asset-backed securities) and preferred stocks whose National Association of Insurance Commissioners (NAIC)/Securities Valuation Office (SVO) designation at the end of the holding period is **NOT** different from its NAIC designation at the beginning of the holding period by more than one NAIC designation. Exclude any such gains/(losses) exempt from the IMR.

~~Bond Mutual Funds—as Identified by the SVO. Include any capital gains/(losses) realized by the Company, whether from sale of the Fund or capital gains distributions by the Fund. If, during the course of the year, the SVO removes the designation of “NAIC 1” from a Bond Mutual Fund—as Identified by the SVO, the company shall not report capital gains/(losses) in this schedule. Any such removal of the “NAIC 1” designation will cause the Fund to be reported as common stock on the applicable schedules.~~



Detail Eliminated to Conserve Space

The holding period for debt securities (excluding ~~loan-backed and structured~~ asset-backed securities) and preferred stocks is defined as the period from the date of purchase to the date of sale. For the end of period classification, the most recent available designation should be used. For bonds acquired before Jan. 1, 1991, the holding period is presumed to have begun on Dec. 31, 1990. For preferred stocks acquired before Jan. 1, 1993, the holding period is presumed to have begun on Dec. 31, 1992. ~~For Bond Mutual Funds as Identified by the SVO, the holding period is defined as one calendar year to expected maturity.~~ For SVO Identified Funds designated for systematic value, the holding period is the weighted-average life of the underlying bonds.

Detail Eliminated to Conserve Space

In accordance with ~~SSAP No. 43R—Loan-Backed and Structured~~ Asset-Backed Securities for ~~loan-backed and structured~~ asset-backed securities only:

Detail Eliminated to Conserve Space

AMORTIZATION

This supporting schedule calculates the amount of the Interest Maintenance Reserve to be amortized in each year.

Detail Eliminated to Conserve Space

Expected Maturity Date

The presence of sinking fund payments, amortization schedules, expected prepayments, and adjustable interest rates complicate the determination of the number of calendar years to expected maturity. The expected maturity date is:

- For fixed income instruments with fixed contractual repayment dates and amounts (including bonds, preferred stock, callable or convertible bonds and preferred(s), the expected maturity is defined as the contractual retirement date which produces the lowest amortization value for annual statement purposes (lowest internal rate of return or “yield to worst”). Potential retirement dates include all possible call dates, and the contractual maturity date. However, where a convertible bond or convertible preferred stock is sold while its conversion value exceeds its book/adjusted carrying value and the gain is included in IMR, the expected maturity date is defined as the next conversion date. Conversion value is defined to mean the number of shares of common stock available currently or at next conversion date, multiplied by the stock’s current market price. When the instrument’s contractual terms include scheduled sinking fund payments of fixed amounts, an additional calculation of yield to average life should be included in the analysis where average life is defined as the date at which the instrument is 50% repaid. For puttable instruments, where the exercise option rests with the investor, expected maturity is the put or maturity date that produces the highest internal rate of return. ~~For Bond Mutual Funds as Identified by SVO, use one calendar year to expected maturity.~~ For SVO Identified Funds designated for systematic value, the expected maturity is the weighted-average life of the underlying bonds. For perpetual instruments, the expected maturity is 30 years from the current date.

Detail Eliminated to Conserve Space

- ~~For Bond Mutual Funds as Identified by the SVO, use one calendar year to expected maturity.~~

ASSET VALUATION RESERVE

This exhibit and its supporting calculations are designed to address the non-interest-related (default) and equity risks of the company’s assets by calculating a basic contribution, a reserve objective and a maximum reserve amount and controlling the flow of the reserve from/into surplus. These instructions cover the Asset Valuation Reserve (AVR) for both the General Account Statement and the Separate Account Statement. If an AVR is required for investments in the Separate Accounts Statement, it is combined with the General Account AVR and accounted for in the General Accounts statement. Worksheets supporting the separate accounts portion of the reserve are included with the Separate Accounts Statement. The criteria for determining when an AVR is required for separate accounts are described in the Separate Accounts AVR Worksheet instructions.



Detail Eliminated to Conserve Space



Line 2 – Realized Capital Gains/(Losses) Net of Taxes – General Account

Report all realized non-interest-related (default) and equity capital gains/(losses), net of capital gains tax, applicable to the assets in each component and sub-component. All realized capital gains/(losses) transferred to the AVR are net of capital gains taxes thereon. Exclude all interest rate-related capital gains/(losses) from the AVR.

Capital gains tax should be determined using the method developed by the company to allocate taxes used for statutory financial reporting purposes.

Report all realized capital gains/(losses), net of capital gains tax, on each debt security (excluding ~~loan-backed and structured~~ asset-backed securities) whose NAIC/SVO designation at the end of the holding period is different from its NAIC/SVO designation at the beginning of the holding period by more than one NAIC/SVO designation. The holding period is defined as the period from the date of purchase to the date of sale. For end of period classification, the most recent available designation should be used. For bonds acquired before Jan. 1, 1991, the holding period is presumed to have begun on Dec. 31, 1990.

Determination of AVR gain/(loss) on multiple lots of the same fixed income securities should follow the underlying accounting treatment in determining gain/(loss). Thus, the designation, on a purchase lot basis, should be compared to the designation at the end of the holding period to determine IMR or AVR gain or loss.

In accordance with *SSAP No. 26R—Bonds*, securities with other-than-temporary impairment losses shall be recorded entirely to either AVR or IMR and not bifurcated between interest and non-interest components.

In accordance with *SSAP No. 43R—~~Loan-Backed and Structured~~ Asset-Backed Securities*, for ~~loan-backed and structured~~ asset-backed securities only:



Detail Eliminated to Conserve Space



DEFAULT COMPONENT –
BASIC CONTRIBUTION, RESERVE OBJECTIVE AND MAXIMUM RESERVE CALCULATIONS

Lines 1
through 7 – Long-Term Bonds

Report the book/adjusted carrying value of all bonds and other fixed income instruments owned in Columns 1 and 4. ~~“Book/Adjusted Carrying Value,” when applied to Bond Mutual Funds as Identified by the SVO, equals the “Fair Value” shown in Column 9 of Schedule D, Part 1. “Bond Mutual Fund as Identified by the SVO” shall have the same meaning as set forth in the instructions to Schedule D, Part 1.~~ Categorize the bonds and other fixed income instruments into NAIC designations 1 through 6 as directed by the *Purposes and Procedures Manual of the NAIC Investment Analysis Office*, except that, exempt obligations 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.



Detail Eliminated to Conserve Space



Line 9 – Total Long-Term Bonds

Column 1 should agree with Page 2, Line 1, Column 3 plus Schedule DL Part 1, Column 6, Line ~~2509999999~~2009999999.



Detail Eliminated to Conserve Space



Lines 18
through 24 – Short-Term Bonds

Report the book/adjusted carrying value of all short-term bonds and other short-term fixed-income investments (Schedule DA, Part 1 (Lines ~~0109999999, 0309999999, 0509999999, 0709999999, 0909999999, 1109999999, 1309999999, 1509999999, 1619999999, 1909999999~~ and ~~2019999999~~0509999999)) and short-term bonds included on Schedule DL, Part 1, Line 9509999999 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.

QUARTERLY STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, HEALTH, PROPERTY AND TITLE

SCHEDULE D – PART 3

LONG-TERM BONDS AND STOCKS ACQUIRED DURING THE CURRENT QUARTER

This schedule should include a detail listing of all securities that were purchased/acquired during the current reporting quarter. Detailed information for investments that are acquired and disposed of during the current reporting quarter should be included in this schedule and in Schedule D, Part 4. Note that this is not a detailed listing of items for the Year-to-Date. 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:

⌞
⌟
⌞
⌟

⌞
⌟
⌞
⌟

Detail Eliminated to Conserve Space

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).~~

⌞
⌟
⌞
⌟

⌞
⌟
⌞
⌟

Detail Eliminated to Conserve Space

<u>Category</u>	<u>Line Number</u>
<u>Issuer Credit Obligations:</u>	
U.S. Government Obligations	0019999999
Other U.S. Government Obligations	0029999999
Non-U.S. Sovereign Jurisdiction Securities	0039999999
Municipal Bonds – General Obligations	0049999999
Municipal Bonds – Special Revenues	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated)	0069999999
Project Finance Bonds Issued by Operating Entities (Affiliated)	0079999999
Corporate Bonds (Unaffiliated)	0089999999
Corporate Bonds (Affiliated)	0099999999
Mandatory Convertible Bonds (Unaffiliated)	0109999999
Mandatory Convertible Bonds (Affiliated)	0119999999
Single Entity Backed Obligations (Unaffiliated)	0129999999
Single Entity Backed Obligations (Affiliated)	0139999999
SVO-Identified Bond Exchange Traded Funds – Fair Value	0149999999
SVO-Identified Bond Exchange Traded Funds – Systematic Value	0159999999
<u>Bonds Issued from SEC-Registered Business Development Corps,</u>	
<u>Closed End Funds & REITS (Unaffiliated)</u>	<u>0169999999</u>
<u>Bonds Issued from SEC-Registered Business Development Corps,</u>	
<u>Closed End Funds & REITS (Affiliated)</u>	<u>0179999999</u>
Bank Loans - Issued (Unaffiliated)	0189999999
Bank Loans - Issued (Affiliated)	0199999999
Bank Loans - Acquired (Unaffiliated)	0209999999
Bank Loans - Acquired (Affiliated)	0219999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated)	0229999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated)	0239999999
Certificates of Deposit	0249999999
Other Issuer Credit Obligations (Unaffiliated)	0259999999
Other Issuer Credit Obligations (Affiliated)	0269999999
Subtotals – Issuer Credit Obligations – Part 3	0509999997
Summary item from Part 5 for Issuer Credit Obligations (N/A to Quarterly)	0509999998
Subtotals – Issuer Credit Obligations	0509999999

Asset-Backed Securities:

<u>Financial Asset-Backed – Self-Liquidating</u>	
Agency Residential Mortgage-Backed Securities – Guaranteed	1019999999
Agency Commercial Mortgage-Backed Securities – Guaranteed	1029999999
Agency Residential Mortgage-Backed Securities – Not Guaranteed	1039999999
Agency Commercial Mortgage-Backed Securities – Not Guaranteed	1049999999
Non-Agency Residential Mortgage-Backed Securities (Unaffiliated)	1059999999
Non-Agency Residential Mortgage-Backed Securities (Affiliated)	1069999999
Non-Agency Commercial Mortgage-Backed Securities (Unaffiliated)	1079999999
Non-Agency Commercial Mortgage-Backed Securities (Affiliated)	1089999999
Non-Agency – CLOs/CBOs/CDOs (Unaffiliated)	1099999999
Non-Agency – CLOs/CBOs/CDOs (Affiliated)	1109999999
Other Financial Asset-Backed Securities – Self-Liquidating (Unaffiliated)	1119999999
Other Financial Asset-Backed Securities – Self-Liquidating (Affiliated)	1129999999
<u>Financial Asset-Backed – Not Self-Liquidating</u>	
Equity Backed Securities (Unaffiliated)	1319999999
Equity Backed Securities (Affiliated)	1329999999
Other Financial Asset-Backed Securities – Not Self-Liquidating (Unaffiliated)	1339999999
Other Financial Asset-Backed Securities – Not Self-Liquidating (Affiliated)	1349999999
<u>Non-Financial Asset-Backed Securities – Practical Expedient</u>	
Lease-Backed Securities – Practical Expedient (Unaffiliated)	1519999999
Lease-Backed Securities – Practical Expedient (Affiliated)	1529999999
Other Non-Financial Asset-Backed Securities – Practical Expedient (Unaffiliated)	1539999999
Other Non-Financial Asset-Backed Securities – Practical Expedient (Affiliated)	1549999999
<u>Non-Financial Asset-Backed Securities – Full Analysis</u>	
Lease-Backed Securities – Full Analysis (Unaffiliated)	1719999999
Lease-Backed Securities – Full Analysis (Affiliated)	1729999999
Other Non-Financial Asset-Backed Securities – Full Analysis (Unaffiliated)	1739999999
Other Non-Financial Asset-Backed Securities – Full Analysis (Affiliated)	1749999999
Subtotals – Asset-Backed Securities – Part 3	1909999997
Summary item from Part 5 for Asset-Backed Securities (N/A to Quarterly)	1909999998
Subtotals – Asset-Backed Securities	1909999999
Subtotals – Issuer Credit Obligations and Asset-Backed Securities	2009999999

Bonds:

U.S. Governments	0109999999
All Other Governments	0309999999
U.S. States, Territories and Possessions	0509999999
U.S. Political Subdivisions of States, Territories and Possessions	0709999999
U.S. Special Revenue and Special Assessment and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions	0909999999
Industrial and Miscellaneous (Unaffiliated)	1109999999
Hybrid Securities	1309999999
Parent, Subsidiaries and Affiliates	1509999999
SVO-Identified Funds	1619999999
Unaffiliated Bank Loans	1909999999
Unaffiliated Certificates of Deposit	2019999999
Subtotals – Bonds – Part 3	2509999997
Summary Item from Part 5 for Bonds (N/A to Quarterly)	2509999998
Subtotals – Bonds	2509999999


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Include all bonds and stocks acquired during the quarter. Include repoolings of mortgage-backed/asset-backed securities (e.g., giantization/megatization of FHLMC or FNMA mortgage-backed securities). ~~Only those~~ All asset-backed securities and bonds and certificates of deposit with maturity at time of acquisition in excess of one year are to be included. See SSAP No. 43R—Asset-Backed Securities for additional guidance. Exclude cash equivalents and short-term investments, as described in *SSAP No. 2R—Cash, Cash Equivalents, Drafts, and Short-term Investments* with original maturities of three months or less.


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Column 2 – Description

Give a description of all ~~bonds and preferred and common stocks~~ investments. As appropriate, the reporting entity is encouraged to include data consistent with that reported in Column 13, Issuer and Column 14, 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 ~~Exchange Traded Funds~~ as Identified by the SVOSVO-Identified Bond Exchange Traded Funds, enter the ~~complete~~ name of the fund as it appears on the NAIC SVO-Identified Bonds ETF listing as of December 31 of the current year. As appropriate, the reporting entity is encouraged to include data consistent with that reported for Column ~~43~~ 12, 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 the 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 asset-backed securities reported as CLOs (Collateralized Loan Obligations), CDOs (Collateralized Debt Obligations—(CDOs) or CBOs (Collateralized Loan Bond Obligations—(CLOs), indicate what the CLO/CDO/CLO-CBO 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 ~~43~~ – Date Acquired

For public placements use trade date, not settlement date. For private placements, use funding date. Each issue of ~~bonds issuer credit obligations~~ or stocks acquired at public offerings on more than one date may be totaled on one line and the date of last acquisition inserted. All asset-backed securities shall be separately reported (no aggregation of separate acquisitions).

For ~~Exchange Traded Funds~~ as Identified by the SVOSVO-Identified Bond Exchange Traded Funds, enter date of last purchase.

Column ~~54~~ – Name of Vendor (*Detail Eliminated to Conserve Space*)

Column ~~76~~ – Actual Cost (*Detail Eliminated to Conserve Space*)

Column ~~87~~ – Par Value

For ~~mortgage-backed/loan-backed and structured~~ asset-backed securities, enter the par amount of principal purchased on a security on which the reporting entity has a claim. For interest-only ~~bonds investments~~ 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 ~~Exchange Traded Funds~~ as Identified by the SVO SVO-Identified Bond Exchange Traded Funds, enter 0.

Column ~~98~~ – Paid for Accrued Interest and Dividends

For ~~Exchange Traded Funds~~ as Identified by the SVO SVO-Identified Bond Exchange Traded Funds, enter the amount of dividends on shares acquired between the dividend declaration date and the ex-dividend date.

Column ~~409~~ – 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 SVO-Identified Bond 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 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~~ 001999999 through ~~201999999~~ 174999999
- Preferred Stocks Lines 401999999 and 402999999
- Common Stocks Lines 531999999, 551999999 and 571999999

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.



Detail Eliminated to Conserve Space

**** Columns ~~11-10~~ through ~~16-15~~ will be electronic only. ****

Column 10 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment.

1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.
2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.
3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.
4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.
5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.
6. The investment does not involve a related party.

Column 11 – Foreign

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

Column ~~11-12~~ – Agency, Sovereign Jurisdiction or State Abbreviation

Applies to:

Issuer Credit Obligations

<u>U.S. Government Obligations.....</u>	<u>0019999999</u>
<u>Other U.S. Government Securities.....</u>	<u>0029999999</u>
<u>Non-U.S. Sovereign Jurisdiction Securities.....</u>	<u>0039999999</u>
<u>Municipal Bonds – General Obligations.....</u>	<u>0049999999</u>
<u>Municipal Bonds – Special Revenue</u>	<u>0059999999</u>

For items captured as U.S. government or Other U.S. government, report “US” for treasury-issued items and for non-treasury items, report the abbreviation for the agency issuer captured within these categories. (Agency abbreviations are detailed in the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* in the listing of agencies approved for these categories.)

For Non-U.S. report the country abbreviation detailed in the Annual Statement Instructions Appendix.

For municipal bonds, include the abbreviation for the state where the security is issued (e.g., “MO” for Missouri). For federal issuances, report the abbreviation for the agency issuer.

Asset-Backed Securities

<u>Agency Residential Mortgage-Backed Securities - Guaranteed</u>	<u>1019999999</u>
<u>Agency Commercial Mortgage-Backed Securities - Guaranteed</u>	<u>1029999999</u>
<u>Agency Residential Mortgage-Backed Securities – Not Guaranteed.....</u>	<u>1039999999</u>
<u>Agency Commercial Mortgage-Backed Securities – Not Guaranteed.....</u>	<u>1049999999</u>

For agency asset-backed securities (ABS), report the abbreviation for the agency issuing the ABS.

U.S. States, Territories and Possessions

Include the appropriate state abbreviation for the state where the security is issued (e.g., “MO” for Missouri).

U.S. Political Subdivisions of States, Territories and Possessions

Include the appropriate state abbreviation for the state where the security is issued.

U.S. Special Revenue, Special Assessments Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions

Include the appropriate state abbreviation for the state where the security is issued. Use “US” for federal agency issues.

~~Column 12 — Legal Entity Identifier (LEI)~~

~~Provide the 20 character Legal Entity Identifier (LEI) for issuer as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.~~

- ~~Column 13 – Issuer (Detail Eliminated to Conserve Space)~~
- ~~Column 14 – Issue (Detail Eliminated to Conserve Space)~~
- ~~Column 15 – ISIN Identification (Detail Eliminated to Conserve Space)~~

~~Column 16 — Investments Involving Related Parties~~

~~Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.~~

~~Enter one of the following codes to identify the role of the related party in the investment.~~

- ~~1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.~~
- ~~2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.~~

4. ~~Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.~~
5. ~~The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.~~
6. ~~The investment does not involve a related party.~~

SCHEDULE D – PART 4

**LONG-TERM BONDS AND STOCKS SOLD, REDEEMED OR OTHERWISE
DISPOSED OF DURING THE CURRENT QUARTER**

This schedule should include a detail listing of all securities that were sold/disposed of during the current quarter that were owned as of the beginning of the current quarter. Detailed information for investments that are acquired and disposed of during the current reporting quarter should be included in this schedule and in Schedule D, Part 3. Note that this is not a detailed listing of items for the Year-to-Date. 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:

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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).~~

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<u>Category</u>	<u>Line Number</u>
<u>Issuer Credit Obligations:</u>	
U.S. Government Obligations	0019999999
Other U.S. Government Obligations	0029999999
Non-U.S. Sovereign Jurisdiction Securities	0039999999
Municipal Bonds – General Obligations	0049999999
Municipal Bonds – Special Revenues	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated)	0069999999
Project Finance Bonds Issued by Operating Entities (Affiliated)	0079999999
Corporate Bonds (Unaffiliated)	0089999999
Corporate Bonds (Affiliated)	0099999999
Mandatory Convertible Bonds (Unaffiliated)	0109999999
Mandatory Convertible Bonds (Affiliated)	0119999999
Single Entity Backed Obligations (Unaffiliated)	0129999999
Single Entity Backed Obligations (Affiliated)	0139999999
SVO-Identified Bond Exchange Traded Funds – Fair Value	0149999999
SVO-Identified Bond Exchange Traded Funds – Systematic Value	0159999999
<u>Bonds Issued from SEC-Registered Business Development Corps,</u>	
Closed End Funds & REITS (Unaffiliated)	0169999999
<u>Bonds Issued from SEC-Registered Business Development Corps,</u>	
Closed End Funds & REITS (Affiliated)	0179999999
Bank Loans - Issued (Unaffiliated)	0189999999
Bank Loans - Issued (Affiliated)	0199999999
Bank Loans - Acquired (Unaffiliated)	0209999999
Bank Loans - Acquired (Affiliated)	0219999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated)	0229999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated)	0239999999
Certificates of Deposit	0249999999
Other Issuer Credit Obligations (Unaffiliated)	0259999999
Other Issuer Credit Obligations (Affiliated)	0269999999
Subtotals – Issuer Credit Obligations – Part 4	0509999997
Summary item from Part 5 for Issuer Credit Obligations	0509999998
Subtotals – Issuer Credit Obligations	0509999999

Asset-Backed Securities:

<u>Financial Asset-Backed – Self-Liquidating</u>	
<u>Agency Residential Mortgage-Backed Securities – Guaranteed</u>	1019999999
<u>Agency Commercial Mortgage-Backed Securities – Guaranteed</u>	1029999999
<u>Agency Residential Mortgage-Backed Securities – Not Guaranteed</u>	1039999999
<u>Agency Commercial Mortgage-Backed Securities – Not Guaranteed</u>	1049999999
<u>Non-Agency Residential Mortgage-Backed Securities (Unaffiliated)</u>	1059999999
<u>Non-Agency Residential Mortgage-Backed Securities (Affiliated)</u>	1069999999
<u>Non-Agency Commercial Mortgage-Backed Securities (Unaffiliated)</u>	1079999999
<u>Non-Agency Commercial Mortgage-Backed Securities (Affiliated)</u>	1089999999
<u>Non-Agency – CLOs/CBOs/CDOs (Unaffiliated)</u>	1099999999
<u>Non-Agency – CLOs/CBOs/CDOs (Affiliated)</u>	1109999999
<u>Other Financial Asset-Backed Securities – Self-Liquidating (Unaffiliated)</u>	1119999999
<u>Other Financial Asset-Backed Securities – Self-Liquidating (Affiliated)</u>	1129999999
<u>Financial Asset-Backed – Not Self-Liquidating</u>	
<u>Equity Backed Securities (Unaffiliated)</u>	1319999999
<u>Equity Backed Securities (Affiliated)</u>	1329999999
<u>Other Financial Asset-Backed Securities – Not Self-Liquidating (Unaffiliated)</u>	1339999999
<u>Other Financial Asset-Backed Securities – Not Self-Liquidating (Affiliated)</u>	1349999999
<u>Non-Financial Asset-Backed Securities – Practical Expedient</u>	
<u>Lease-Backed Securities – Practical Expedient (Unaffiliated)</u>	1519999999
<u>Lease-Backed Securities – Practical Expedient (Affiliated)</u>	1529999999
<u>Other Non-Financial Asset-Backed Securities – Practical Expedient (Unaffiliated)</u>	1539999999
<u>Other Non-Financial Asset-Backed Securities – Practical Expedient (Affiliated)</u>	1549999999
<u>Non-Financial Asset-Backed Securities – Full Analysis</u>	
<u>Lease-Backed Securities – Full Analysis (Unaffiliated)</u>	1719999999
<u>Lease-Backed Securities – Full Analysis (Affiliated)</u>	1729999999
<u>Other Non-Financial Asset-Backed Securities – Full Analysis (Unaffiliated)</u>	1739999999
<u>Other Non-Financial Asset-Backed Securities – Full Analysis (Affiliated)</u>	1749999999
<u>Subtotals – Asset-Backed Securities – Part 4</u>	1909999997
<u>Summary item from Part 5 for Asset-Backed Securities</u>	1909999998
<u>Subtotals – Asset-Backed Securities</u>	1909999999
<u>Subtotals – Issuer Credit Obligations and Asset-Backed Securities</u>	2009999999

Bonds:

<u>U.S. Governments</u>	0109999999
<u>All Other Governments</u>	0309999999
<u>U.S. States, Territories and Possessions</u>	0509999999
<u>U.S. Political Subdivisions of States, Territories and Possessions</u>	0709999999
<u>U.S. Special Revenue and Special Assessment and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions</u>	0909999999
<u>Industrial and Miscellaneous (Unaffiliated)</u>	1109999999
<u>Hybrid Securities</u>	1309999999
<u>Parent, Subsidiaries and Affiliates</u>	1509999999
<u>SVO-Identified Funds</u>	1619999999
<u>Unaffiliated Bank Loans</u>	1909999999
<u>Unaffiliated Certificates of Deposit</u>	2019999999
<u>Subtotals – Bonds – Part 4</u>	2509999997
<u>Summary Item from Part 5 for Bonds (N/A to Quarterly)</u>	2509999998
<u>Subtotals – Bonds</u>	2509999999


Detail Eliminated to Conserve Space


Include all bonds and stocks disposed of during the current quarter. Include repoolings of mortgage-backed/asset-backed securities (e.g., giantization/megatization of FHLMC or FNMA mortgage-backed securities). ~~Only those~~ All asset-backed securities and bonds and certificates of deposit with maturity at time of acquisition in excess of one year are to be included. See ~~SSAP No. 43R—Loan Backed and Structured~~ Asset-Backed Securities, for additional guidance. Exclude cash equivalents as described in SSAP No. 2R—*Cash, Cash Equivalents, Drafts, and Short-term Investments*, with original maturities of three months or less.

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

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 27.

Column 2 – Description

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 25, Issuer and Column 26, 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 ~~Exchange Traded Funds~~ as Identified by the SVOSVO-Identified Bond Exchange Traded Funds, enter the ~~complete~~ name of the fund as it appears on the NAIC SVO-Identified Bonds ETF listing as of December 31 of the current year. As appropriate, the reporting entity is encouraged to include data consistent with that reported for Column 25, 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 the 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 asset-backed securities reported as CLOs (Collateralized Loan Obligations), CDOs (Collateralized Debt Obligations—(CDOs) or CBOs (Collateralized Loan-Bond Obligations—(CLOs), indicate what the CLO/CDO/CLO-CBO 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~~3~~ – 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 ~~Exchange Traded Funds~~ as Identified by the SVOSVO-Identified Bond Exchange Traded Funds, enter date of last disposal.

Column ~~54~~ – Name of Purchaser (*Detail Eliminated to Conserve Space*)

Column ~~76~~ – Consideration

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

Exclude: Accrued interest and dividends.

For ~~Exchange Traded Funds~~ as Identified by the SVOSVO-Identified Bond Exchange Traded Funds, enter price received at sale, usually the number of shares sold times the selling price per share.

Column ~~87~~ – Par Value

For ~~mortgage backed/loan backed and structured~~ asset-backed 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 ~~Exchange Traded Funds~~ as Identified by the SVOSVO-Identified Bond Exchange Traded Funds, enter 0.

Column ~~98~~ – Actual Cost (*Detail Eliminated to Conserve Space*)

Column ~~109~~ – Prior Year Book/Adjusted Carrying Value (*Detail Eliminated to Conserve Space*)

Column ~~110~~ – Unrealized Valuation Increase/(Decrease) (*Detail Eliminated to Conserve Space*)

Column ~~121~~ – Current Year's (Amortization)/Accretion (*Detail Eliminated to Conserve Space*)

Column ~~1312~~ – Current Year's Other-Than-Temporary Impairment Recognized

If the security has suffered an "other-than-temporary impairment," this column should contain the amount of the direct write-down recognized. The amounts in this column are to be used in the calculation of Net Income.

Column ~~1413~~ – Total Change in Book/Adjusted Carrying Value (*Detail Eliminated to Conserve Space*)

Column ~~1514~~ – Total Foreign Exchange Change in Book/Adjusted Carrying Value (*Detail Eliminated to Conserve*)

Column ~~1615~~ – Book/Adjusted Carrying Value at Disposal Date (*Detail Eliminated to Conserve Space*)

Column ~~1716~~ – Foreign Exchange Gain (Loss) on Disposal (*Detail Eliminated to Conserve Space*)

Column ~~48~~17 – 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 ~~Exchange Traded Funds~~ as Identified by the SVOSVO-Identified Bond Exchange Traded Funds, enter the difference between the consideration, Column ~~7~~6 and actual cost Column ~~9~~8 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~~7) less the B/ACV at the Disposal Date (Column ~~15~~15).

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*.

Column ~~49~~18 – Total Gain (Loss) On Disposal

Enter the sum of Column ~~47~~16, foreign exchange gain or (loss), and Column ~~48~~17, realized gain or (loss).

Column ~~20~~19 – Bond Interest/Stock Dividends Received During Year

For SSAP No. 30R funds and Mutual Funds (including Exchange Traded Funds) as Identified by the SVOSVO-Identified Bond Exchange Traded Funds, 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 ~~7~~6) less the Par value of the investment (Column ~~8~~7).

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*.

Column ~~2120~~ – Stated Contractual Maturity Date

For ~~SSAP No. 30R funds and Exchange Traded Funds~~ ~~as Identified by the SVO~~SVO-Identified Bond Exchange Traded Funds, leave blank.

For perpetual bonds, enter 01/01/9999.

Column ~~2221~~ – 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).

~~Exchange Traded Funds~~ ~~as Identified by the SVO~~SVO-Identified Bond 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 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 ~~010999999~~ ~~001999999~~ through ~~201999999~~ 174999999
- Preferred Stocks Lines 401999999 and 402999999
- Common Stocks Lines 531999999, 551999999 and 571999999

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.

**** Columns ~~23-22~~ through ~~28-27~~ will be electronic only. ****

Column 22 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment.

1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.
2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.
3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.
4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.
5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.
6. The investment does not involve a related party.

Column 23 – Foreign

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

Column ~~23~~24 – Agency, Sovereign Jurisdiction or State Abbreviation

Applies to:

Issuer Credit Obligations

<u>U.S. Government Obligations.....</u>	<u>0019999999</u>
<u>Other U.S. Government Securities.....</u>	<u>0029999999</u>
<u>Non-U.S. Sovereign Jurisdiction Securities.....</u>	<u>0039999999</u>
<u>Municipal Bonds – General Obligations.....</u>	<u>0049999999</u>
<u>Municipal Bonds – Special Revenue.....</u>	<u>0059999999</u>

For items captured as U.S. government or Other U.S. government, report “US” for treasury-issued items and for non-treasury items, report the abbreviation for the agency issuer captured within these categories. (Agency abbreviations are detailed in the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* in the listing of agencies approved for these categories.)

For Non-U.S. report the country abbreviation detailed in the Annual Statement Instructions Appendix.

For municipal bonds, include the abbreviation for the state where the security is issued (e.g., “MO” for Missouri). For federal issuances, report the abbreviation for the agency issuer.

Asset-Backed Securities

<u>Agency Residential Mortgage-Backed Securities - Guaranteed</u>	<u>1019999999</u>
<u>Agency Commercial Mortgage-Backed Securities - Guaranteed</u>	<u>1029999999</u>
<u>Agency Residential Mortgage-Backed Securities – Not Guaranteed.....</u>	<u>1039999999</u>
<u>Agency Commercial Mortgage-Backed Securities – Not Guaranteed.....</u>	<u>1049999999</u>

For agency asset-backed securities (ABS), report the abbreviation for the agency issuing the ABS.

U.S. States, Territories and Possessions

Include appropriate state abbreviation for the state where the security is issued (e.g., “MO” for Missouri).

U.S. Political Subdivisions of States, Territories and Possessions

Include appropriate state abbreviation for the state where the security is issued.

U.S. Special Revenue, Special Assessments Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions

Include appropriate state abbreviation for the state where the security is issued. Use “US” for federal agency issues.

Column 24 ——— Legal Entity Identifier (LEI)

Provide the 20-character Legal Entity Identifier (LEI) for issuer as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

- Column 25 – Issuer *(Detail Eliminated to Conserve Space)*
- Column 26 – Issue *(Detail Eliminated to Conserve Space)*
- Column 27 – ISIN Identification *(Detail Eliminated to Conserve Space)*

Column 28 ——— Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment.

1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.
2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.
3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.
4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction

~~but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.~~

- ~~5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.~~
- ~~6. The investment does not involve a related party.~~

SCHEDULE D – PART 1B**ACQUISITIONS, DISPOSITIONS AND NON-TRADING ACTIVITY DURING THE CURRENT QUARTER
FOR ALL BONDS AND PREFERRED STOCK BY NAIC DESIGNATION**

Report the summarized amounts of all bonds and preferred stock by NAIC designation. Include short-term and cash equivalent bonds in the category that most closely resembles their credit risk. Show all the acquisitions, dispositions and non-trading activities of bonds (long-term, short-term and cash equivalents) and preferred stock for each quarter. The Schedule is sorted by NAIC designation and includes Book/Adjusted Carrying Values for each quarter of the year.

Column 1 – Book/Adjusted Carrying Value Beginning of Current Quarter

- a. 1st Quarter taken directly from prior year annual statement Schedule D, Part 1A, Section 1, Line ~~4~~51.1 to Line ~~4~~51.6, Column 7 for all bonds.
- b. 2nd Quarter will be taken from prior quarter Column 5.
- c. 3rd Quarter will be taken from prior quarter Column 6.

**=====
X ===== Detail Eliminated to Conserve Space ===== X**

Column 8 – Book/Adjusted Carrying Value at December 31 Prior Year

Taken directly from prior year annual statement Schedule D, Part 1A, Section 1, Line ~~4~~51.1 to Line ~~4~~51.6, Column 7 for all bonds.

SCHEDULE DA – PART 1

SHORT-TERM INVESTMENTS OWNED END OF CURRENT QUARTER

Include all investments whose maturities (or repurchase dates under repurchase agreement) at the time of acquisition were one year or less except those defined as cash or cash equivalents in accordance with SSAP No. 2R—Cash, Cash Equivalents, Drafts and Short-term Investments. Provide summary totals only.

Repurchase and reverse repurchase agreements shall be shown gross when reported in the Schedule DA. 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.

<u>Category</u>	<u>Line Number</u>
Bonds:	
U.S. Government Obligations	0019999999
Other U.S. Government Securities	0029999999
Non-U.S. Sovereign Jurisdiction Securities	0039999999
Municipal Bonds – General Obligations	0049999999
Municipal Bonds – Special Revenue.....	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated).....	0069999999
Project Finance Bonds Issued by Operating Entities (Affiliated).....	0079999999
Corporate Bonds (Unaffiliated).....	0089999999
Corporate Bonds (Affiliated).....	0099999999
Mandatory Convertible Bonds (Unaffiliated).....	0109999999
Mandatory Convertible Bonds (Affiliated)	0119999999
Single Entity Backed Obligations (Unaffiliated).....	0129999999
Single Entity Backed Obligations (Affiliated)	0139999999
SVO-Identified Bond Exchange Traded Funds – Fair Value	0149999999
SVO-Identified Bond Exchange Traded Funds – Systematic Value	0159999999
<u>Bonds Issued from SEC-Registered Business Development Corps,</u>	
<u>Closed End Funds & REITS (Unaffiliated)</u>	0169999999
<u>Bonds Issued from SEC-Registered Business Development Corps,</u>	
<u>Closed End Funds & REITS (Affiliated)</u>	0179999999
Bank Loans – Issued (Unaffiliated).....	0189999999
Bank Loans – Issued (Affiliated).....	0199999999
Bank Loans – Acquired (Unaffiliated)	0209999999
Bank Loans – Acquired (Affiliated).....	0219999999
Mortgages Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated).....	0229999999
Mortgages Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated)	0239999999
Other Issuer Credit Obligations (Unaffiliated)	0259999999
Other Issuer Credit Obligations (Affiliated).....	0269999999

<u>Total Bonds</u>	
Subtotals – Issuer Credit Obligations (Unaffiliated)	0489999999
Subtotals – Issuer Credit Obligations (Affiliated).....	0499999999
Subtotals – Issuer Credit Obligations.....	0509999999
<u>Parent, Subsidiaries and Affiliates</u>	
Mortgage Loans	7019999999
Other Short-Term Invested Assets	7029999999
Subtotals – Parent, Subsidiaries and Affiliates.....	7109999999
Mortgage Loans.....	7309999999
Other Short-Term Invested Assets	7509999999
<u>Total Short-Term Investments.....</u>	<u>7709999999</u>

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.)

This schedule should include a detailed listing of reinvested collateral assets that were owned as of the end of the current statement date. 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*.

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.**
- **Restricted Asset Code column list of codes and definitions for securities not under the exclusive control of the reporting entity.**

<u>Category</u>	<u>Line Number</u>
Issuer Credit Obligations (Schedule D, Part 1, Section 1 type):	
U.S. Government Obligations	0019999999
Other U.S. Government Obligations	0029999999
Non-U.S. Sovereign Jurisdiction Securities	0039999999
Municipal Bonds – General Obligations	0049999999
Municipal Bonds – Special Revenues	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated)	0069999999
Project Finance Bonds Issued by Operating Entities (Affiliated).....	0079999999
Corporate Bonds (Unaffiliated).....	0089999999
Corporate Bonds (Affiliated).....	0099999999
Mandatory Convertible Bonds (Unaffiliated).....	0109999999
Mandatory Convertible Bonds (Affiliated)	0119999999
Single Entity Backed Obligations (Unaffiliated).....	0129999999
Single Entity Backed Obligations (Affiliated)	0139999999
SVO-Identified Bond Exchange Traded Funds – Fair Value	0149999999
SVO-Identified Bond Exchange Traded Funds – Systematic Value	0159999999
Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Unaffiliated).....	0169999999
Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Affiliated)	0179999999
Bank Loans - Issued (Unaffiliated)	0189999999
Bank Loans - Issued (Affiliated)	0199999999
Bank Loans - Acquired (Unaffiliated).....	0209999999
Bank Loans - Acquired (Affiliated).....	0219999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated)	0229999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated)	0239999999
Certificates of Deposit.....	0249999999
Other Issuer Credit Obligations (Unaffiliated)	0259999999
Other Issuer Credit Obligations (Affiliated).....	0269999999
Total Issuer Credit Obligations	0509999999
Asset-Backed Securities (Schedule D, Part 2, Section 1 type):	
Financial Asset-Backed – Self-Liquidating	
Agency Residential Mortgage-Backed Securities – Guaranteed	1019999999
Agency Commercial Mortgage-Backed Securities – Guaranteed	1029999999
Agency Residential Mortgage-Backed Securities – Not Guaranteed	1039999999
Agency Commercial Mortgage-Backed Securities – Not Guaranteed	1049999999
Non-Agency Residential Mortgage-Backed Securities (Unaffiliated)	1059999999
Non-Agency Residential Mortgage-Backed Securities (Affiliated).....	1069999999
Non-Agency Commercial Mortgage-Backed Securities (Unaffiliated)	1079999999
Non-Agency Commercial Mortgage-Backed Securities (Affiliated).....	1089999999
Non-Agency – CLOs/CBOs/CDOs (Unaffiliated).....	1099999999
Non-Agency – CLOs/CBOs/CDOs (Affiliated).....	1109999999
Other Financial Asset-Backed Securities – Self-Liquidating (Unaffiliated)	1119999999
Other Financial Asset-Backed Securities – Self-Liquidating (Affiliated).....	1129999999
Financial Asset-Backed – Not Self-Liquidating	
Equity Backed Securities (Unaffiliated).....	1319999999
Equity Backed Securities (Affiliated)	1329999999
Other Financial Asset-Backed Securities – Not Self-Liquidating (Unaffiliated)	1339999999
Other Financial Asset-Backed Securities – Not Self-Liquidating (Affiliated).....	1349999999

<u>Non-Financial Asset-Backed Securities – Practical Expedient</u>	
Lease-Backed Securities – Practical Expedient (Unaffiliated).....	1519999999
Lease-Backed Securities – Practical Expedient (Affiliated).....	1529999999
Other Non-Financial Asset-Backed Securities – Practical Expedient (Unaffiliated)	1539999999
Other Non-Financial Asset-Backed Securities – Practical Expedient (Affiliated)	1549999999
<u>Non-Financial Asset-Backed Securities – Full Analysis</u>	
Lease-Backed Securities – Full Analysis (Unaffiliated).....	1719999999
Lease-Backed Securities – Full Analysis (Affiliated)	1729999999
Other Non-Financial Asset-Backed Securities – Full Analysis (Unaffiliated)	1739999999
Other Non-Financial Asset-Backed Securities – Full Analysis (Affiliated).....	1749999999
<u>Total – Asset-Backed Securities.....</u>	<u>1909999999</u>
<u>Total – Issuer Credit Obligations and Asset-Backed Securities</u>	<u>2009999999</u>

Bonds (Schedule D, Part 1 type):

U.S. Governments

Issuer Obligations.....	0019999999
Residential Mortgage Backed Securities	0029999999
Commercial Mortgage Backed Securities.....	0039999999
Other Loan Backed and Structured Securities	0049999999
Subtotals – U.S. Governments	0109999999

All Other Governments

Issuer Obligations	0219999999
Residential Mortgage Backed Securities	0229999999
Commercial Mortgage Backed Securities.....	0239999999
Other Loan Backed and Structured Securities	0249999999
Subtotals – All Other Governments	0309999999

U.S. States, Territories and Possessions (Direct and Guaranteed)

Issuer Obligations.....	0419999999
Residential Mortgage Backed Securities	0429999999
Commercial Mortgage Backed Securities.....	0439999999
Other Loan Backed and Structured Securities	0449999999
Subtotals – U.S. States, Territories and Possessions (Direct and Guaranteed)	0509999999

U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)

Issuer Obligations	0619999999
Residential Mortgage Backed Securities	0629999999
Commercial Mortgage Backed Securities.....	0639999999
Other Loan Backed and Structured Securities	0649999999
Subtotals – U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)	0709999999

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.....	0819999999
Residential Mortgage Backed Securities	0829999999
Commercial Mortgage Backed Securities.....	0839999999
Other Loan Backed and Structured Securities	0849999999
Subtotals – U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions	0909999999

Industrial and Miscellaneous (Unaffiliated)

Issuer Obligations.....	1019999999
Residential Mortgage Backed Securities	1029999999
Commercial Mortgage Backed Securities.....	1039999999
Other Loan Backed and Structured Securities	1049999999
Subtotals – Industrial and Miscellaneous (Unaffiliated).....	1109999999

Hybrid Securities

Issuer Obligations.....	1219999999
Residential Mortgage Backed Securities	1229999999
Commercial Mortgage Backed Securities.....	1239999999
Other Loan Backed and Structured Securities	1249999999
Subtotals — Hybrid Securities.....	1309999999
Parent, Subsidiaries and Affiliates	
Issuer Obligations.....	1419999999
Residential Mortgage Backed Securities	1429999999
Commercial Mortgage Backed Securities.....	1439999999
Other Loan Backed and Structured Securities	1449999999
Affiliated Bank Loans — Issued.....	1459999999
Affiliated Bank Loans — Acquired.....	1469999999
Subtotals — Parent, Subsidiaries and Affiliates.....	1509999999
SVO Identified Funds	
Exchange Traded Funds — as Identified by the SVO.....	1619999999
Unaffiliated Bank Loans	
Unaffiliated Bank Loans — Issued.....	1819999999
Unaffiliated Bank Loans — Acquired.....	1829999999
Subtotals — Unaffiliated Bank Loans.....	1909999999
Unaffiliated Certificates of Deposit.....	2019999999
Total Bonds	
Subtotals — Issuer Obligations.....	2419999999
Subtotals — Residential Mortgage Backed Securities.....	2429999999
Subtotals — Commercial Mortgage Backed Securities.....	2439999999
Subtotals — Other Loan Backed and Structured Securities	2449999999
Subtotals — SVO Identified Funds.....	2459999999
Subtotals — Affiliated Bank Loans.....	2469999999
Subtotals — Unaffiliated Bank Loans.....	2479999999
Subtotals — Unaffiliated Certificates of Deposit.....	2489999999
Subtotals — Total Bonds.....	2509999999

Detail Eliminated to Conserve Space

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 ~~2509999999~~2009999999, 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 ~~2509999999~~0509999999..... Schedule D, Part 1, Section 1, Column 1
- Lines 1019999999 through 1909999999 Schedule D, Part 1, Section 2, Column 1
- Lines 4019999999 through 4509999999 Schedule D, Part 2, Section 1, Column 1
- Lines 5019999999 through 5989999999 Schedule D, Part 2, Section 2, Column 1
- Line 9409999999 Schedule BA, Part 1, Column 1
- Line 9709999999 Schedule E, Part 2, Column 1

The CUSIP number should be zero-filled for the following lines:

Real Estate (Schedule A type)	9209999999
Mortgage Loans on Real Estate (Schedule B type).....	9309999999
Short-Term Invested Assets (Schedule DA, Part 1 type).....	9509999999
Cash (Schedule E, Part 1 type).....	9609999999
Other Assets.....	9809999999

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 SVO-Identified Bond Exchange Traded Funds—~~as Identified by the SVO~~, enter the name of the fund as it appears on the NAIC SVO-Identified Bonds ETF listing as of December 31 of the current year, the 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.

Column 3 – Restricted Asset 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 To Be Announced (TBA) securities.~~

If assets 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 To Be Announced (TBA) 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**).~~

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 2509999999 0509999999 ..	Schedule D, Part 1, Section 1, Column 64
<u>Lines 1019999999 through 1909999999</u>	<u>Schedule D, Part 1, Section 2, Column 4</u>
Lines 4019999999 through 4509999999	Schedule D, Part 2, Section 1, Column 2019
Lines 5019999999 through 5989999999	Schedule D, Part 2, Section 2, Column 17
Line 9409999999	Schedule BA, Part 1, Column 7
Line 9509999999	Schedule DA, Part 1, Column 22
Line 9709999999	Schedule E, Part 2, Column 11

For Lines 9209999999, 9309999999, 9609999999 and 9809999999, 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~~ ~~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:

- Lines 001999999 through ~~250999999~~050999999 Schedule D, Part 1, Section 1, Column ~~97~~
- Lines 101999999 through 190999999Schedule D, Part 1, Section 2, Column 7
- Lines 401999999 through 450999999Schedule D, Part 2, Section 1, Column ~~109~~
- Lines 501999999 through 598999999Schedule D, Part 2, Section 2, Column ~~87~~
- Line 920999999Schedule A, Part 1, Column 10
- Line 930999999FV of the underlying collateral Schedule B, Part 1
- Line 940999999Schedule 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 950999999Report B/ACV, Schedule DA, Column ~~76~~
- Line 960999999Report Balance, Schedule E Part 1, Column 6
- Line 970999999Report B/ACV, 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 001999999 through ~~250999999~~050999999 Schedule D, Part 1, Section 1, Column ~~118~~
- Lines 101999999 through 190999999 Schedule D, Part 1, Section 2, Column 8
- Lines 401999999 through 450999999 Schedule D, Part 2, Section 1, Column ~~87~~
- Lines 501999999 through 598999999 Schedule D, Part 2, Section 2, Column ~~65~~
- Line 920999999 Schedule A, Part 1, Column 9
- Line 930999999 Schedule B, Part 1, Column 8
- Line 940999999 Schedule BA, Part 1, Column 12
- Line 950999999 Schedule DA, Part 1, Column ~~76~~
- Line 609999999 Report Balance, Schedule E, Part 1, Column 6
- Line 970999999 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 001999999 through ~~250999999~~050999999 Schedule D, Part 1, Section 1, Column 2219
Lines 101999999 through 190999999 Schedule D, Part 1, Section 2, Column 19
 Line 950999999 Schedule DA, Column 65
 Line 970999999 Schedule E, Part 2, Column 6

The following lines are considered assets with no maturity date and should be left blank:

401999999 through 450999999 Preferred Stock (Schedule D, Part 2, Section 1 type)
 501999999 through 598999999 Common Stock (Schedule D, Part 2, Section 2 type)
 920999999 Real Estate (Schedule A type)
 930999999 Mortgage Loans on Real Estate (Schedule B type)
 940999999 Other Invested Assets (Schedule BA type)
 980999999 Other Assets

**** Columns 8 through 10 will be electronic only. ****

Column 8 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment.

1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.
2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.
3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.
4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.
5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.
6. The investment does not involve a related party.

The code reported for this column should be determined in a manner consistent with the instructions of other schedules for the lines shown below:

Lines 001999999 through 050999999 Schedule D, Part 1, Section 1, Column 21
Lines 101999999 through 190999999 Schedule D, Part 1, Section 2, Column 22
Lines 401999999 through 450999999 Schedule D, Part 2, Section 1, Column 21
Lines 501999999 through 598999999 Schedule D, Part 2, Section 2, Column 18
Line 930999999 Schedule B, Part 1, Column 16
Line 940999999 Schedule BA, Part 1, Column 21
Line 950999999 Schedule DA, Part 1, Column 20
Line 970999999 Schedule E, Part 2, Column 10

The column should be left blank for the following lines:

Real Estate (Schedule A type) 920999999
Cash (Schedule E, Part 1 type)..... 960999999
Other Assets..... 980999999

Column 9 – Investment Characteristics

If an investment has one or more of the following characteristics, then list the appropriate number(s) separated by commas. If none of the characteristics apply, then leave the column blank.

1. Investment terms permit interest to be received in a form other than cash.
2. Investment terms permit payment of interest to be deferred without being considered past due.
3. Interest due and accrued has been written off as uncollectible and/or nonadmitted.
4. Investment has a current year or prior year recognized other-than-temporary impairment.
5. Investment is an interest-only strip
6. Investment is a principal-only strip
7. Investment reflects a To-Be-Announced (TBA) security that will qualify as an issuer credit obligation or asset-backed security at the time the reporting entity takes possession of the issued security.

~~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 910 – 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:

Lines 0019999999 through ~~2509999999~~0509999999..... Schedule D, Part 1, Section 1, Column ~~435~~
 Lines 1019999999 through 1909999999 Schedule D, Part 1, Section 2, Column 37
 Lines 4019999999 through 4509999999 Schedule D, Part 2, Section 1, Column ~~427~~
 Lines 5019999999 through 5989999999 Schedule D, Part 2, Section 2, Column 254

The ISIN number should be zero-filled for the following lines:

Real Estate (Schedule A type) 9209999999
 Mortgage Loans on Real Estate (Schedule B type)..... 9309999999
 Other Invested Assets (Schedule BA type)..... 9409999999
 Short-Term Invested Assets (Schedule DA, Part 1 type)..... 9509999999
 Cash (Schedule E, Part 1 type)..... 9609999999
 Cash Equivalents (Schedule E, Part 2 type)..... 9709999999
 Other Assets..... 9809999999

~~Column 10~~ ————— ~~Investments Involving Related Parties~~

~~Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.~~

~~Enter one of the following codes to identify the role of the related party in the investment.~~

- ~~1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.~~
- ~~2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.~~
- ~~5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.~~
- ~~6. The investment does not involve a related party.~~

~~The code 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 2509999999 Schedule D, Part 1, Column 35~~

~~Lines 4019999999 through 4509999999 Schedule D, Part 2, Section 1, Column 28~~
~~Lines 5019999999 through 5989999999 Schedule D, Part 2, Section 2, Column 25~~
~~Line 9309999999 Schedule B, Part 1, Column 20~~
~~Line 9409999999 Schedule BA, Part 1, Column 27~~
~~Line 9509999999 Schedule DA, Part 1, Column 23~~
~~Line 9709999999 Schedule E, Part 2, Column 12~~

The column should be left blank for the following lines:

Real Estate (Schedule A type) 9209999999
Cash (Schedule E, Part 1 type)..... 9609999999
Other Assets..... 9809999999

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.)

This schedule should include a detailed listing of reinvested collateral assets that were owned as of the end of the current statement date. 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's unaffiliated agent 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*.

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.**
- **Restricted Asset Code column list of codes and definitions for securities not under the exclusive control of the reporting entity.**

<u>Category</u>	<u>Line Number</u>
Issuer Credit Obligations (Schedule D, Part 1, Section 1 type):	
U.S. Government Obligations	0019999999
Other U.S. Government Obligations	0029999999
Non-U.S. Sovereign Jurisdiction Securities	0039999999
Municipal Bonds – General Obligations	0049999999
Municipal Bonds – Special Revenues	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated)	0069999999
Project Finance Bonds Issued by Operating Entities (Affiliated)	0079999999
Corporate Bonds (Unaffiliated)	0089999999
Corporate Bonds (Affiliated)	0099999999
Mandatory Convertible Bonds (Unaffiliated)	0109999999
Mandatory Convertible Bonds (Affiliated)	0119999999
Single Entity Backed Obligations (Unaffiliated)	0129999999
Single Entity Backed Obligations (Affiliated)	0139999999
SVO-Identified Bond Exchange Traded Funds – Fair Value	0149999999
SVO-Identified Bond Exchange Traded Funds – Systematic Value	0159999999
Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Unaffiliated)	0169999999
Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Affiliated)	0179999999
Bank Loans - Issued (Unaffiliated)	0189999999
Bank Loans - Issued (Affiliated)	0199999999
Bank Loans - Acquired (Unaffiliated)	0209999999
Bank Loans - Acquired (Affiliated)	0219999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated)	0229999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated)	0239999999
Certificates of Deposit	0249999999
Other Issuer Credit Obligations (Unaffiliated)	0259999999
Other Issuer Credit Obligations (Affiliated)	0269999999
Total Issuer Credit Obligations	0509999999
Asset-Backed Securities (Schedule D, Part 2, Section 1 type):	
Financial Asset-Backed – Self-Liquidating	
Agency Residential Mortgage-Backed Securities – Guaranteed	1019999999
Agency Commercial Mortgage-Backed Securities – Guaranteed	1029999999
Agency Residential Mortgage-Backed Securities – Not Guaranteed	1039999999
Agency Commercial Mortgage-Backed Securities – Not Guaranteed	1049999999
Non-Agency Residential Mortgage-Backed Securities (Unaffiliated)	1059999999
Non-Agency Residential Mortgage-Backed Securities (Affiliated)	1069999999
Non-Agency Commercial Mortgage-Backed Securities (Unaffiliated)	1079999999
Non-Agency Commercial Mortgage-Backed Securities (Affiliated)	1089999999
Non-Agency – CLOs/CBOs/CDOs (Unaffiliated)	1099999999
Non-Agency – CLOs/CBOs/CDOs (Affiliated)	1109999999
Other Financial Asset-Backed Securities – Self-Liquidating (Unaffiliated)	1119999999
Other Financial Asset-Backed Securities – Self-Liquidating (Affiliated)	1129999999
Financial Asset-Backed – Not Self-Liquidating	
Equity Backed Securities (Unaffiliated)	1319999999
Equity Backed Securities (Affiliated)	1329999999
Other Financial Asset-Backed Securities – Not Self-Liquidating (Unaffiliated)	1339999999
Other Financial Asset-Backed Securities – Not Self-Liquidating (Affiliated)	1349999999

<u>Non-Financial Asset-Backed Securities – Practical Expedient</u>	
Lease-Backed Securities – Practical Expedient (Unaffiliated).....	1519999999
Lease-Backed Securities – Practical Expedient (Affiliated).....	1529999999
Other Non-Financial Asset-Backed Securities – Practical Expedient (Unaffiliated)	1539999999
Other Non-Financial Asset-Backed Securities – Practical Expedient (Affiliated)	1549999999
<u>Non-Financial Asset-Backed Securities – Full Analysis</u>	
Lease-Backed Securities – Full Analysis (Unaffiliated).....	1719999999
Lease-Backed Securities – Full Analysis (Affiliated)	1729999999
Other Non-Financial Asset-Backed Securities – Full Analysis (Unaffiliated)	1739999999
Other Non-Financial Asset-Backed Securities – Full Analysis (Affiliated).....	1749999999
<u>Total – Asset-Backed Securities.....</u>	<u>1909999999</u>
<u>Total – Issuer Credit Obligations and Asset-Backed Securities</u>	<u>2009999999</u>

Bonds (Schedule D, Part 1):

U.S. Governments

Issuer Obligations.....	0019999999
Residential Mortgage Backed Securities	0029999999
Commercial Mortgage Backed Securities.....	0039999999
Other Loan Backed and Structured Securities	0049999999
Subtotals – U.S. Governments	0109999999

All Other Governments

Issuer Obligations	0219999999
Residential Mortgage Backed Securities	0229999999
Commercial Mortgage Backed Securities.....	0239999999
Other Loan Backed and Structured Securities	0249999999
Subtotals – All Other Governments	0309999999

U.S. States, Territories and Possessions (Direct and Guaranteed)

Issuer Obligations.....	0419999999
Residential Mortgage Backed Securities	0429999999
Commercial Mortgage Backed Securities.....	0439999999
Other Loan Backed and Structured Securities	0449999999
Subtotals – U.S. States, Territories and Possessions (Direct and Guaranteed)	0509999999

U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)

Issuer Obligations	0619999999
Residential Mortgage Backed Securities	0629999999
Commercial Mortgage Backed Securities.....	0639999999
Other Loan Backed and Structured Securities	0649999999
Subtotals – U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)	0709999999

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.....	0819999999
Residential Mortgage Backed Securities	0829999999
Commercial Mortgage Backed Securities.....	0839999999
Other Loan Backed and Structured Securities	0849999999
Subtotals – U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions	0909999999

Industrial and Miscellaneous (Unaffiliated)

Issuer Obligations.....	1019999999
Residential Mortgage Backed Securities	1029999999
Commercial Mortgage Backed Securities.....	1039999999
Other Loan Backed and Structured Securities	1049999999
Subtotals – Industrial and Miscellaneous (Unaffiliated)	1109999999

Hybrid Securities

Issuer Obligations.....	1219999999
Residential Mortgage Backed Securities	1229999999
Commercial Mortgage Backed Securities.....	1239999999
Other Loan Backed and Structured Securities	1249999999
Subtotals— Hybrid Securities.....	1309999999
Parent, Subsidiaries and Affiliates	
Issuer Obligations.....	1419999999
Residential Mortgage Backed Securities	1429999999
Commercial Mortgage Backed Securities.....	1439999999
Other Loan Backed and Structured Securities	1449999999
Affiliated Bank Loans— Issued.....	1459999999
Affiliated Bank Loans— Acquired.....	1469999999
Subtotals— Parent, Subsidiaries and Affiliates.....	1509999999
SVO Identified Funds	
Exchange Traded Funds— as Identified by the SVO.....	1619999999
Unaffiliated Bank Loans	
Unaffiliated Bank Loans— Issued.....	1819999999
Unaffiliated Bank Loans— Acquired.....	1829999999
Subtotals— Unaffiliated Bank Loans.....	1909999999
Unaffiliated Certificates of Deposit.....	2019999999
Total Bonds	
Subtotals— Issuer Obligations.....	2419999999
Subtotals— Residential Mortgage Backed Securities.....	2429999999
Subtotals— Commercial Mortgage Backed Securities.....	2439999999
Subtotals— Other Loan Backed and Structured Securities	2449999999
Subtotals— SVO Identified Funds.....	2459999999
Subtotals— Affiliated Bank Loans.....	2469999999
Subtotals— Unaffiliated Bank Loans.....	2479999999
Subtotals— Unaffiliated Certificates of Deposit.....	2489999999
Subtotals— Total Bonds.....	2509999999



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 2509999999, 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 ~~2509999999~~0509999999..... Schedule D, Part 1, Section 1, Column 1
- Lines 1019999999 through 1909999999 Schedule D, Part 1, Section 2, Column 1
- Lines 4019999999 through 4509999999 Schedule D, Part 2, Section 1, Column 1
- Lines 5019999999 through 5989999999 Schedule D, Part 2, Section 2, Column 1
- Line 9409999999 Schedule BA, Part 1, Column 1
- Line 9709999999 Schedule E, Part 2, Column 1

The CUSIP number should be zero-filled for the following lines:

Real Estate (Schedule A)	9209999999
Mortgage Loans on Real Estate (Schedule B)	9309999999
Short-Term Invested Assets (Schedule DA, Part 1).....	9509999999
Cash (Schedule E, Part 1)	9609999999
Other Assets.....	9809999999

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 SVO-Identified Bond Exchange Traded Funds—as Identified by the SVO, enter the name of the fund as it appears on the NAIC SVO-Identified Bonds ETF listing as of December 31 of the current year, the 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.

Column 3 – Restricted Asset 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 To Be Announced (TBA) securities.~~

If assets 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 To Be Announced (TBA) 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**).~~

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 ~~2509999999~~0509999999 Schedule D, Part 1, Section 1, Column ~~64~~
- Lines 1019999999 through 1909999999 Schedule D, Part 1, Section 2, Column 4
- Lines 4019999999 through 4509999999 Schedule D, Part 2, Section 1, Column ~~20~~19
- Lines 5019999999 through 5989999999 Schedule D, Part 2, Section 2, Column 17
- Line 9409999999 Schedule BA, Part 1, Column 7
- Line 9509999999 Schedule DA, Part 1, Column 22
- Line 9709999999 Schedule E, Part 2, Column 11

For Lines 9209999999, 9309999999, 9609999999 and 9809999999, 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 ~~2509999999~~0509999999 Schedule D, Part 1, Section 1, Column 97
- Lines 1019999999 through 1909999999 Schedule D, Part 1, Section 2, Column 7
- Lines 4019999999 through 4509999999 Schedule D, Part 2, Section 1, Column ~~409~~
- Lines 5019999999 through 5989999999 Schedule D, Part 2, Section 2, Column ~~87~~
- Line 9209999999 Schedule A, Part 1, Column 10
- Line 9309999999 FV of the underlying collateral Schedule B, Part 1
- Line 9409999999 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 9509999999 Report B/ACV, Schedule DA, Column ~~76~~
- Line 9609999999 Report Balance, Schedule E, Part 1, Column 6
- Line 9709999999 Report B/ACV, 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 ~~2509999999~~0509999999 Schedule D, Part 1, Section 1, Column 448
- Lines 1019999999 through 1909999999 Schedule D, Part 1, Section 2, Column 8
- Lines 4019999999 through 4509999999 Schedule D, Part 2, Section 1, Column ~~87~~
- Lines 5019999999 through 5989999999 Schedule D, Part 2, Section 2, Column ~~65~~
- Line 9209999999 Schedule A, Part 1, Column 9
- Line 9309999999 Schedule B, Part 1, Column 8
- Line 9409999999 Schedule BA, Part 1, Column 12
- Line 9509999999 Schedule DA, Part 1, Column ~~76~~
- Line 9609999999 Report Balance, Schedule E, Part 1, Column 6
- Line 9709999999 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 001999999 through ~~250999999~~050999999 Schedule D, Part 1, Section 1, Column 2219
Lines 101999999 through 190999999 Schedule D, Part 1, Section 2, Column 19
 Line 950999999 Schedule DA, Column 65
 Line 970999999 Schedule E, Part 2, Column 6

The following lines are considered assets with no maturity date and should be left blank:

401999999 through 450999999 Preferred Stock (Schedule D, Part 2, Section 1)
 501999999 through 598999999 Common Stock (Schedule D, Part 2, Section 2)
 920999999 Real Estate (Schedule A)
 930999999 Mortgage Loans on Real Estate (Schedule B)
 940999999 Other Invested Assets (Schedule BA)
 980999999 Other Assets

**** Columns 8 through 10 will be electronic only. ****

Column 8 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment.

1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.
2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.
3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.
4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.
5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.
6. The investment does not involve a related party.

The code reported for this column should be same for the security as reported in other schedules for the lines shown below:

- Lines 001999999 through 050999999 Schedule D, Part 1, Section 1, Column 21
- Lines 101999999 through 190999999 Schedule D, Part 1, Section 2, Column 22
- Lines 401999999 through 450999999 Schedule D, Part 2, Section 1, Column 21
- Lines 501999999 through 598999999 Schedule D, Part 2, Section 2, Column 18
- Line 930999999 Schedule B, Part 1, Column 16
- Line 940999999 Schedule BA, Part 1, Column 21
- Line 950999999 Schedule DA, Part 1, Column 20
- Line 970999999 Schedule E, Part 2, Column 10

The column should be left blank for the following lines:

- Real Estate (Schedule A) 9209999999
- Cash (Schedule E, Part 1) 9609999999
- Other Assets..... 9809999999

Column 9 – Investment Characteristics

If an investment has one or more of the following characteristics, then list the appropriate number(s) separated by commas. If none of the characteristics apply, then leave the column blank.

1. Investment terms permit interest to be received in a form other than cash.
2. Investment terms permit payment of interest to be deferred without being considered past due.
3. Interest due and accrued has been written off as uncollectible and/or nonadmitted.
4. Investment has a current year or prior year recognized other-than-temporary impairment.
5. Investment is an interest-only strip
6. Investment is a principal-only strip
7. Investment reflects a To-Be-Announced (TBA) security that will qualify as an issuer credit obligation or asset-backed security at the time the reporting entity takes possession of the issued security.

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 910 – 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 ~~2509999999~~0509999999..... Schedule D, Part 1, Section 1, Column ~~435~~
 Lines 1019999999 through 1909999999 Schedule D, Part 1, Section 2, Column 37
 Lines 4019999999 through 4509999999 Schedule D, Part 2, Section 1, Column ~~427~~
 Lines 5019999999 through 5989999999 Schedule D, Part 2, Section 2, Column 254

The ISIN number should be zero-filled for the following lines:

Real Estate (Schedule A) 9209999999
 Mortgage Loans on Real Estate (Schedule B) 9309999999
 Other Invested Assets (Schedule BA)..... 9409999999
 Short-Term Invested Assets (Schedule DA, Part 1)..... 9409999999
 Cash (Schedule E, Part 1) 9609999999
 Cash Equivalents (Schedule E, Part 2)..... 9709999999
 Other Assets..... 9809999999

~~Column 10 — Investments Involving Related Parties~~

~~Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.~~

~~Enter one of the following codes to identify the role of the related party in the investment.~~

- ~~1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.~~
- ~~2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.~~
- ~~5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.~~
- ~~6. The investment does not involve a related party.~~

~~The code reported for this column should be same for the security as reported in other schedules for the lines shown below:~~

~~Lines 0019999999 through 2509999999 Schedule D, Part 1, Column 35~~

~~Lines 4019999999 through 4509999999 Schedule D, Part 2, Section 1, Column 28~~
~~Lines 5019999999 through 5989999999 Schedule D, Part 2, Section 2, Column 25~~
~~Line 9309999999 Schedule B, Part 1, Column 20~~
~~Line 9409999999 Schedule BA, Part 1, Column 27~~
~~Line 9509999999 Schedule DA, Part 1, Column 23~~
~~Line 9709999999 Schedule E, Part 2, Column 12~~

The column should be left blank for the following lines:

Real Estate (Schedule A) 9209999999
Cash (Schedule E, Part 1) 9609999999
Other Assets 9809999999

SCHEDULE E – PART 2 – CASH EQUIVALENTS

INVESTMENTS OWNED END OF CURRENT QUARTER

List all investments owned whose maturities (or repurchase dates under repurchase agreement) at the time of acquisition were three months or less, as defined as cash equivalents in accordance with *SSAP No. 2R—Cash, Cash Equivalents, Drafts, and Short-Term Investments*. Include Money Market Mutual Funds.



Detail Eliminated to Conserve Space

<u>Category</u>	<u>Line Number</u>
Bonds	
Issuer Credit Obligations:	
U.S. Government Obligations	0019999999
Other U.S. Government Securities	0029999999
Non-U.S. Sovereign Jurisdiction Securities	0039999999
Municipal Bonds – General Obligations	0049999999
Municipal Bonds – Special Revenue.....	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated).....	0069999999
Project Finance Bonds Issued by Operating Entities (Affiliated).....	0079999999
Corporate Bonds (Unaffiliated).....	0089999999
Corporate Bonds (Affiliated).....	0099999999
Mandatory Convertible Bonds (Unaffiliated).....	0109999999
Mandatory Convertible Bonds (Affiliated)	0119999999
Single Entity Backed Obligations (Unaffiliated).....	0129999999
Single Entity Backed Obligations (Affiliated)	0139999999
SVO-Identified Bond Exchange Traded Funds – Fair Value	0149999999
SVO-Identified Bond Exchange Traded Funds – Systematic Value	0159999999
Bonds Issued from SEC-Registered Business Development Corps.	
Closed End Funds & REITS (Unaffiliated)	0169999999
Bonds Issued from SEC-Registered Business Development Corps.	
Closed End Funds & REITS (Affiliated)	0179999999
Bank Loans – Issued (Unaffiliated).....	0189999999
Bank Loans – Issued (Affiliated).....	0199999999
Bank Loans – Acquired (Unaffiliated)	0209999999
Bank Loans – Acquired (Affiliated).....	0219999999
Mortgages Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated).....	0229999999
Mortgages Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated)	0239999999
Other Issuer Credit Obligations (Unaffiliated).....	0259999999
Other Issuer Credit Obligations (Affiliated).....	0269999999
U.S. Governments	
Issuer Obligations.....	0019999999
Residential Mortgage-Backed Securities	0029999999
Commercial Mortgage-Backed Securities.....	0039999999
Other Loan Backed and Structured Securities	0049999999
Subtotals—U.S. Government Bonds.....	0109999999
All Other Governments	
Issuer Obligations.....	0219999999
Residential Mortgage-Backed Securities	0229999999
Commercial Mortgage-Backed Securities.....	0239999999

Other Loan Backed and Structured Securities	0249999999
Subtotals—All Other Government Bonds	0309999999
U.S. States, Territories and Possessions (Direct and Guaranteed)	
Issuer Obligations	0419999999
Residential Mortgage Backed Securities	0429999999
Commercial Mortgage Backed Securities	0439999999
Other Loan Backed and Structured Securities	0449999999
Subtotals—States, Territories and Possessions (Direct and Guaranteed)	0509999999
U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)	
Issuer Obligations	0619999999
Residential Mortgage Backed Securities	0629999999
Commercial Mortgage Backed Securities	0639999999
Other Loan Backed and Structured Securities	0649999999
Subtotals—Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)	0709999999
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	0819999999
Residential Mortgage Backed Securities	0829999999
Commercial Mortgage Backed Securities	0839999999
Other Loan Backed and Structured Securities	0849999999
Subtotals—Special Revenue and Special Assessment Obligations and all Non-Guaranteed of Agencies and Authorities of Governments and Their Political Subdivisions	0909999999
Industrial and Miscellaneous (Unaffiliated)	
Issuer Obligations	1019999999
Residential Mortgage Backed Securities	1029999999
Commercial Mortgage Backed Securities	1039999999
Other Loan Backed and Structured Securities	1049999999
Subtotals—Industrial and Miscellaneous (Unaffiliated)	1109999999
Hybrid Securities	
Issuer Obligations	1219999999
Residential Mortgage Backed Securities	1229999999
Commercial Mortgage Backed Securities	1239999999
Other Loan Backed and Structured Securities	1249999999
Subtotals—Hybrid Securities	1309999999
Parent, Subsidiaries and Affiliates Bonds	
Issuer Obligations	1419999999
Residential Mortgage Backed Securities	1429999999
Commercial Mortgage Backed Securities	1439999999
Other Loan Backed and Structured Securities	1449999999
Affiliated Bank Loans—Issued	1459999999
Affiliated Bank Loans—Acquired	1469999999
Subtotals—Parent, Subsidiaries and Affiliates Bonds	1509999999
SVO Identified Funds	
Exchange Traded Funds—as Identified by the SVO	1619999999
Unaffiliated Bank Loans	
Unaffiliated Bank Loans—Issued	1819999999
Unaffiliated Bank Loans—Acquired	1829999999
Subtotals—Unaffiliated Bank Loans	1909999999

Total Bonds Issuer Credit Obligations

Subtotals – Issuer Obligations.....	2419999999
Subtotals – Residential Mortgage Backed Securities.....	2429999999
Subtotals – Commercial Mortgage Backed Securities.....	2439999999
Subtotals – Other Loan Backed and Structured Securities.....	2449999999
Subtotals – SVO Identified Funds.....	2459999999
Subtotals – Affiliated Bank Loans Issuer Credit Obligations (Unaffiliated).....	24699999990489999999
Subtotals – Unaffiliated Bank Loans Issuer Credit Obligations (Affiliated).....	24799999990499999999
Subtotals – Bonds Issuer Credit Obligations.....	25099999990509999999
Sweep Accounts.....	8109999999
Exempt Money Market Mutual Funds – as Identified by SVO.....	8209999999
All Other Money Market Mutual Funds.....	8309999999
Qualified Cash Pools Under SSAP No. 2R.....	8409999999
Other Cash Equivalents.....	8509999999
Total Cash Equivalents.....	8609999999

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Detail Eliminated to Conserve Space

Column 3 – Restricted Asset Code

Enter “%” in this column for all investments except qualifying cash pooling structures per SSAP No. 2R and money market mutual funds which have been reported on this schedule for more than one consecutive quarter.

If a cash equivalent is not under the exclusive control of the reporting entity, it is to be identified by placing one of the **codes identified in the Investment Schedules General Instructions** in this column.

If the “%” code is used, the “%” code should appear first, immediately followed by the appropriate code for not being under the exclusive control of the company (**identified in the Investment Schedules General Instructions**).

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Detail Eliminated to Conserve Space

**** Column 10 and 11 will be electronic only. ****

Column 10 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment.

1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.
2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.

3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.
4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.
5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.
6. The investment does not involve a related party.

Column 10 — Legal Entity Identifier (LEI)

Provide the 20-character Legal Entity Identifier (LEI) for any issuer as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

Column 11 — Investments Involving Related Parties

~~Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.~~

Enter one of the following codes to identify the role of the related party in the investment.

1. ~~Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.~~
2. ~~Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.~~
3. ~~Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.~~
4. ~~Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.~~
5. ~~The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.~~
6. ~~The investment does not involve a related party.~~

SCHEDULE D – PART 5

Showing all Long-Term Bonds and Stocks ACQUIRED During Year and Fully DISPOSED OF During Current Year

1 CUSIP Identification	2 Description	3 Foreign	4 Date Acquired	5 Name of Vendor	6 Disposal Date	7 Name of Purchaser	8 Par Value (Bonds) or Number of Shares (Stock)	9 Actual Cost	10 Consideration	11 Book/Adjusted Carrying Value at Disposal	Change in Book/Adjusted Carrying Value					16 Foreign Exchange Gain (Loss) on Disposal	17 Realized Gain (Loss) on Disposal	18 Total Gain (Loss) on Disposal	19 Interest and Dividends Received During Year	20 Paid for Accrued Interest and Dividends
											11 Unrealized Valuation Increase/ (Decrease)	12 Current Year's (Amortization)/ Accretion	13 Current Year's Other-Than-Temporary Impairment Recognized	14 Total Change in B./A.C.V. (11+12-13)	15 Total Foreign Exchange Change in B./A.C.V.					
	BONDS																			
2050999998	Subtotal Bonds																			
	STOCKS																			
5999999999	Subtotal-Stocks																			
6009999999	Totals																			

SUMMARY INVESTMENT SCHEDULE

Investment Categories	Gross Investment Holdings		Admitted Assets as Reported in the Annual Statement			
	1 Amount	2 Percentage of Column 1 Line 13	3 Amount	4 Securities Lending Reinvested Collateral Amount	5 Total (Col. 3+4) Amount	6 Percentage of Column 5 Line 13
1. Long-term bonds/issuer credit obligations (Schedule D, Part 1, Section 1):						
1.01 U.S. governments						
1.02 All other governments/Non-U.S. sovereign jurisdiction securities						
1.03 U.S. states, territories and possessions, etc. guaranteed/Municipal bonds						
1.04 U.S. political subdivisions of states, territories, and possessions, guaranteed/SVO-identified funds / mortgage loans						
1.05 U.S. special revenue and special assessment obligations, etc. non-guaranteed/All other issuer credit obligations (unaffiliated)						
1.06 Industrial and miscellaneous/All other issuer credit obligations (affiliated)						
1.07 Hybrid securities						
1.08 Parent, subsidiaries and affiliates						
1.09 SVO-identified funds						
1.10 Unaffiliated bank loans						
1.11 Unaffiliated certificates of deposit						
1.1207 Total long-term bonds/issuer credit obligations						
2. Asset-backed securities (Schedule D, Part 1, Section 2):						
2.01 Financial asset-backed securities – self-liquidating (unaffiliated)						
2.02 Financial asset-backed securities – self-liquidating (affiliated)						
2.03 Financial asset-backed securities – not self-liquidating (unaffiliated)						
2.04 Financial asset-backed securities – not self-liquidating (affiliated)						
2.05 Non-financial asset-backed securities (unaffiliated)						
2.06 Non-financial asset-backed securities (affiliated)						
2.07 Total asset-backed securities						
23. Preferred stocks (Schedule D, Part 2, Section 1):						
23.01 Industrial and miscellaneous (Unaffiliated)						
23.02 Parent, subsidiaries and affiliates						
23.03 Total preferred stocks						
34. Common stocks (Schedule D, Part 2, Section 2):						
34.01 Industrial and miscellaneous Publicly traded (Unaffiliated)						
34.02 Industrial and miscellaneous Other (Unaffiliated)						
34.03 Parent, subsidiaries and affiliates Publicly traded						
34.04 Parent, subsidiaries and affiliates Other						
34.05 Mutual funds						
34.06 Unit investment trusts						
34.07 Closed-end funds						
34.08 Exchange traded funds						
34.09 Total common stocks						
45. Mortgage loans (Schedule B):						
45.01 Farm mortgages						
45.02 Residential mortgages						
45.03 Commercial mortgages						
45.04 Mezzanine real estate loans						
45.05 Total valuation allowance						
45.06 Total mortgage loans						
56. Real estate (Schedule A):						
56.01 Properties occupied by company						
56.02 Properties held for production of income						
56.03 Properties held for sale						
56.04 Total real estate						
67. Cash, cash equivalents and short-term investments:						
67.01 Cash (Schedule E, Part 1)						
67.02 Cash equivalents (Schedule E, Part 2)						
67.03 Short-term investments (Schedule DA)						
67.04 Total cash, cash equivalents and short-term investments						
78. Contract loans						
89. Derivatives (Schedule DB)						
910. Other invested assets (Schedule BA)						
1011. Receivables for securities						
1112. Securities lending (Schedule DL, Part 1)				XXX	XXX	XXX
1213. Other invested assets (Page 2, Line 11)						
1314. Total invested assets						

SCHEDULE D – VERIFICATION BETWEEN YEARS

Bonds and Stocks

1.	Book-/adjusted carrying value, December 31 of prior year	_____
2.	Cost of bonds and stocks acquired, Part 3, Column 76.....	_____
3.	Accrual of discount.....	_____
4.	Unrealized valuation increase (decrease):	
4.1	Part 1, Column 129.....	_____
4.2	Part 2, Section 1, Column 15.....	_____
4.3	Part 2, Section 2, Column 13.....	_____
4.4	Part 4, Column 110.....	_____
5.	Total gain (loss) on disposals, Part 4, Column 1918.....	_____
6.	Deduction consideration for bonds and stocks disposed of, Part 4, Column 76.....	_____
7.	Deduct amortization of premium.....	_____
8.	Total foreign exchange change in book/adjusted carrying value:	
8.1	Part 1, Column 1512.....	_____
8.2	Part 2, Section 1, Column 19.....	_____
8.3	Part 2, Section 2, Column 16.....	_____
8.4	Part 4, Column 1514.....	_____
9.	Deduct current year's other-than-temporary impairment recognized:	
9.1	Part 1, Column 1411.....	_____
9.2	Part 2, Section 1, Column 17.....	_____
9.3	Part 2, Section 2, Column 14.....	_____
9.4	Part 4, Column 1312.....	_____
10.	Total investment income recognized as a result of prepayment penalties and/or acceleration fees, Note 5Q, Line 2.....	_____
11.	Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5-6-7+8-9+10).....	_____
12.	Deduct total nonadmitted amounts.....	_____
13.	Statement value at end of current period (Line 11 minus Line 12).....	_____

SCHEDULE D – SUMMARY BY COUNTRY
 Long-Term Bonds and Stocks OWNED December 31 of Current Year

Description	1 Book/Adjusted Carrying Value	2 Fair Value	3 Actual Cost	4 Par Value of Bonds
BONDS				
Issuer Credit Obligations				
Governments (including all obligations guaranteed by governments) and Municipalities	1. United States .....	.....	.....	.....
	2. Canada .....	.....	.....	.....
	3. Other Countries.....	.....	.....	.....
	4. Totals	.....	.....	.....
U.S. States, Territories and Possessions (direct and guaranteed)	5. Totals	.....	.....	.....
U.S. Political Subdivisions of States, Territories and Possessions (direct and guaranteed)	6. Totals	.....	.....	.....
U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and their Political Subdivisions	7. Totals	.....	.....	.....
Industrial and Miscellaneous, SVO Identified Funds, Unaffiliated Bank Loans, Unaffiliated Certificates of Deposit and Hybrid Securities (unaffiliated) All Other Issuer Credit Obligations (unaffiliated)	85. United States .....	.....	.....	.....
	96. Canada .....	.....	.....	.....
	107. Other Countries.....	.....	.....	.....
	118. Totals	.....	.....	.....
Parent, Subsidiaries and Affiliates All Other Issuer Credit Obligations (affiliated)	129. Totals	.....	.....	.....
	10. Total Issuer Credit Obligations	.....	.....	.....
Asset-Backed Securities				
Asset-Backed Securities (unaffiliated)	11. United States .....	.....	.....	.....
	12. Canada .....	.....	.....	.....
	13. Other Countries.....	.....	.....	.....
	14. Totals	.....	.....	.....
Asset-Backed Securities (affiliated)	15. Totals	.....	.....	.....
	16. Total Asset-Backed Securities	.....	.....	.....
	1317. Total Bonds	.....	.....	.....
PREFERRED STOCKS				
Industrial and Miscellaneous (unaffiliated)	1418. United States .....	.....	.....	.....
	1519. Canada .....	.....	.....	.....
	1620. Other Countries.....	.....	.....	.....
	1721. Totals	.....	.....	.....
Parent, Subsidiaries and Affiliates	1822. Totals	.....	.....	.....
	1923. Total Preferred Stocks	.....	.....	.....
COMMON STOCKS				
Industrial and Miscellaneous (unaffiliated), Mutual Funds, Unit Investment Trusts, Closed-End Funds and Exchange Traded Funds	2024. United States .....	.....	.....	.....
	2125. Canada .....	.....	.....	.....
	2226. Other Countries.....	.....	.....	.....
	2327. Totals	.....	.....	.....
Parent, Subsidiaries and Affiliates	2428. Totals	.....	.....	.....
	2529. Total Common Stocks	.....	.....	.....
	2630. Total Stocks	.....	.....	.....
	2731. Total Bonds and Stocks	.....	.....	.....

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

NAIC Designation	1 1 Year or Less	2 Over 1 Year Through 5 Years	3 Over 5 Years Through 10 Years	4 Over 10 Years Through 20 Years	5 Over 20 Years	6 No Maturity Date	7 Total Current Year	8 Col. 7 as a % of Line 4251.7	9 Total from Col. 7 Prior Year	10 % From Col. 8 Prior Year	11 Total Publicly Traded	12 Total Privately Placed (a)
1. U.S. Governments Obligations												
1.1 NAIC 1.....	XXX	.....	.....	.....	.....	.....	.....
1.2 NAIC 2.....	XXX	.....	.....	.....	.....	.....	.....
1.3 NAIC 3.....	XXX	.....	.....	.....	.....	.....	.....
1.4 NAIC 4.....	XXX	.....	.....	.....	.....	.....	.....
1.5 NAIC 5.....	XXX	.....	.....	.....	.....	.....	.....
1.6 NAIC 6.....	XXX	.....	.....	.....	.....	.....	.....
1.7 Totals						XXX						
2. All Other U.S. Governments Securities												
2.1 NAIC 1.....	XXX	.....	.....	.....	.....	.....	.....
2.2 NAIC 2.....	XXX	.....	.....	.....	.....	.....	.....
2.3 NAIC 3.....	XXX	.....	.....	.....	.....	.....	.....
2.4 NAIC 4.....	XXX	.....	.....	.....	.....	.....	.....
2.5 NAIC 5.....	XXX	.....	.....	.....	.....	.....	.....
2.6 NAIC 6.....	XXX	.....	.....	.....	.....	.....	.....
2.7 Totals						XXX						
3. U.S. States, Territories and Possessions, etc., Guaranteed Non-U.S. Sovereign Jurisdiction Securities												
3.1 NAIC 1.....	XXX	.....	.....	.....	.....	.....	.....
3.2 NAIC 2.....	XXX	.....	.....	.....	.....	.....	.....
3.3 NAIC 3.....	XXX	.....	.....	.....	.....	.....	.....
3.4 NAIC 4.....	XXX	.....	.....	.....	.....	.....	.....
3.5 NAIC 5.....	XXX	.....	.....	.....	.....	.....	.....
3.6 NAIC 6.....	XXX	.....	.....	.....	.....	.....	.....
3.7 Totals						XXX						
4. U.S. Political Subdivisions of States, Territories and Possessions, Guaranteed Municipal Bonds – General Obligations												
4.1 NAIC 1.....	XXX	.....	.....	.....	.....	.....	.....
4.2 NAIC 2.....	XXX	.....	.....	.....	.....	.....	.....
4.3 NAIC 3.....	XXX	.....	.....	.....	.....	.....	.....
4.4 NAIC 4.....	XXX	.....	.....	.....	.....	.....	.....
4.5 NAIC 5.....	XXX	.....	.....	.....	.....	.....	.....
4.6 NAIC 6.....	XXX	.....	.....	.....	.....	.....	.....
4.7 Totals						XXX						
5. U.S. Special Revenue & Special Assessment Obligations, etc., Non-Guaranteed Municipal Bonds – Special Revenue												
5.1 NAIC 1.....	XXX	.....	.....	.....	.....	.....	.....
5.2 NAIC 2.....	XXX	.....	.....	.....	.....	.....	.....
5.3 NAIC 3.....	XXX	.....	.....	.....	.....	.....	.....
5.4 NAIC 4.....	XXX	.....	.....	.....	.....	.....	.....
5.5 NAIC 5.....	XXX	.....	.....	.....	.....	.....	.....
5.6 NAIC 6.....	XXX	.....	.....	.....	.....	.....	.....
5.7 Totals						XXX						

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

NAIC Designation	1 1 Year or Less	2 Over 1 Year Through 5 Years	3 Over 5 Years Through 10 Years	4 Over 10 Years Through 20 Years	5 Over 20 Years	6 No Maturity Date	7 Total Current Year	8 Col. 7 as a % of Line 1-7	9 Total from Col. 7 Prior Year	10 % From Col. 8 Prior Year	11 Total Publicly Traded	12 Total Privately Placed (a)
6. Industrial and Miscellaneous Project Finance Bonds Issued by Operating Entities (unaffiliated)												
6.1 NAIC 1.....						XXX						
6.2 NAIC 2.....						XXX						
6.3 NAIC 3.....						XXX						
6.4 NAIC 4.....						XXX						
6.5 NAIC 5.....						XXX						
6.6 NAIC 6.....						XXX						
6.7 Totals						XXX						
7. Hybrid Securities Project Finance Bonds Issued by Operating Entities (Affiliated)												
7.1 NAIC 1.....						XXX						
7.2 NAIC 2.....						XXX						
7.3 NAIC 3.....						XXX						
7.4 NAIC 4.....						XXX						
7.5 NAIC 5.....						XXX						
7.6 NAIC 6.....						XXX						
7.7 Totals						XXX						
8. Parent, Subsidiaries and Affiliates Corporate Bonds (Unaffiliated)												
8.1 NAIC 1.....						XXX						
8.2 NAIC 2.....						XXX						
8.3 NAIC 3.....						XXX						
8.4 NAIC 4.....						XXX						
8.5 NAIC 5.....						XXX						
8.6 NAIC 6.....						XXX						
8.7 Totals						XXX						
9. SVO Identified Funds Corporate Bonds (Affiliated)												
9.1 NAIC 1.....	XXX	XXX	XXX	XXX	XXX	XXX						
9.2 NAIC 2.....	XXX	XXX	XXX	XXX	XXX	XXX						
9.3 NAIC 3.....	XXX	XXX	XXX	XXX	XXX	XXX						
9.4 NAIC 4.....	XXX	XXX	XXX	XXX	XXX	XXX						
9.5 NAIC 5.....	XXX	XXX	XXX	XXX	XXX	XXX						
9.6 NAIC 6.....	XXX	XXX	XXX	XXX	XXX	XXX						
9.7 Totals	XXX	XXX	XXX	XXX	XXX	XXX						
10. Unaffiliated Bank Loans Mandatory Convertible Bonds (Unaffiliated)												
10.1 NAIC 1.....						XXX						
10.2 NAIC 2.....						XXX						
10.3 NAIC 3.....						XXX						
10.4 NAIC 4.....						XXX						
10.5 NAIC 5.....						XXX						
10.6 NAIC 6.....						XXX						
10.7 Totals						XXX						
11. Unaffiliated Certificates of Deposit Mandatory Convertible Bonds (Affiliated)												
11.1 NAIC 1.....						XXX			XXX	XXX		
11.2 NAIC 2.....						XXX			XXX	XXX		
11.3 NAIC 3.....						XXX			XXX	XXX		
11.4 NAIC 4.....						XXX			XXX	XXX		
11.5 NAIC 5.....						XXX			XXX	XXX		
11.6 NAIC 6.....						XXX			XXX	XXX		
11.7 Totals						XXX			XXX	XXX		

SCHEDULE D – PART 1A (Continued)

Quality and Maturity Distribution of All Bonds Owned December 31, at Book/Adjusted Carrying Values by Major Types of Issues and NAIC Designations

NAIC Designation	1 1 Year or Less	2 Over 1 Year Through 5 Years	3 Over 5 Years Through 10 Years	4 Over 10 Years Through 20 Years	5 Over 20 Years	6 No Maturity Date	7 Total Current Year	8 Col. 7 as a % of Line 51.7	9 Total from Col. 7 Prior Year	10 % From Col. 8 Prior Year	11 Total Publicly Traded	12 Total Privately Placed (a)
12. Single Entity Backed Obligations (Unaffiliated)												
12.1 NAIC 1.....	.....	.....	.....	.....	.....	XXX	.....	.....	.....	.....	.....	.....
12.2 NAIC 2.....	.....	.....	.....	.....	.....	XXX	.....	.....	.....	.....	.....	.....
12.3 NAIC 3.....	.....	.....	.....	.....	.....	XXX	.....	.....	.....	.....	.....	.....
12.4 NAIC 4.....	.....	.....	.....	.....	.....	XXX	.....	.....	.....	.....	.....	.....
12.5 NAIC 5.....	.....	.....	.....	.....	.....	XXX	.....	.....	.....	.....	.....	.....
12.6 NAIC 6.....	.....	.....	.....	.....	.....	XXX	.....	.....	.....	.....	.....	.....
12.7 Totals	.....	.....	.....	.....	.....	XXX	.....	.....	.....	.....	.....	.....
13. Single Entity Backed Obligations (Affiliated)												
13.1 NAIC 1.....	.....	.....	.....	.....	.....	XXX	.....	.....	.....	.....	.....	.....
13.2 NAIC 2.....	.....	.....	.....	.....	.....	XXX	.....	.....	.....	.....	.....	.....
13.3 NAIC 3.....	.....	.....	.....	.....	.....	XXX	.....	.....	.....	.....	.....	.....
13.4 NAIC 4.....	.....	.....	.....	.....	.....	XXX	.....	.....	.....	.....	.....	.....
13.5 NAIC 5.....	.....	.....	.....	.....	.....	XXX	.....	.....	.....	.....	.....	.....
13.6 NAIC 6.....	.....	.....	.....	.....	.....	XXX	.....	.....	.....	.....	.....	.....
13.7 Totals	.....	.....	.....	.....	.....	XXX	.....	.....	.....	.....	.....	.....
14. SVO-Identified Bond Exchange Traded Funds – Fair Value												
14.1 NAIC 1.....	XXX	XXX	XXX	XXX	XXX	.....	.....	.....	.....	.....	.....	.....
14.2 NAIC 2.....	XXX	XXX	XXX	XXX	XXX	.....	.....	.....	.....	.....	.....	.....
14.3 NAIC 3.....	XXX	XXX	XXX	XXX	XXX	.....	.....	.....	.....	.....	.....	.....
14.4 NAIC 4.....	XXX	XXX	XXX	XXX	XXX	.....	.....	.....	.....	.....	.....	.....
14.5 NAIC 5.....	XXX	XXX	XXX	XXX	XXX	.....	.....	.....	.....	.....	.....	.....
14.6 NAIC 6.....	XXX	XXX	XXX	XXX	XXX	.....	.....	.....	.....	.....	.....	.....
14.7 Totals	XXX	XXX	XXX	XXX	XXX	.....	.....	.....	.....	.....	.....	.....
15. SVO-Identified Bond Exchange Traded Funds – Systematic Value												
15.1 NAIC 1.....	XXX	XXX	XXX	XXX	XXX	.....	.....	.....	.....	.....	.....	.....
15.2 NAIC 2.....	XXX	XXX	XXX	XXX	XXX	.....	.....	.....	.....	.....	.....	.....
15.3 NAIC 3.....	XXX	XXX	XXX	XXX	XXX	.....	.....	.....	.....	.....	.....	.....
15.4 NAIC 4.....	XXX	XXX	XXX	XXX	XXX	.....	.....	.....	.....	.....	.....	.....
15.5 NAIC 5.....	XXX	XXX	XXX	XXX	XXX	.....	.....	.....	.....	.....	.....	.....
15.6 NAIC 6.....	XXX	XXX	XXX	XXX	XXX	.....	.....	.....	.....	.....	.....	.....
15.7 Totals	XXX	XXX	XXX	XXX	XXX	.....	.....	.....	.....	.....	.....	.....
16. Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Unaffiliated)												
16.1 NAIC 1.....	.....	.....	.....	.....	.....	XXX	.....	.....	.....	.....	.....	.....
16.2 NAIC 2.....	.....	.....	.....	.....	.....	XXX	.....	.....	.....	.....	.....	.....
16.3 NAIC 3.....	.....	.....	.....	.....	.....	XXX	.....	.....	.....	.....	.....	.....
16.4 NAIC 4.....	.....	.....	.....	.....	.....	XXX	.....	.....	.....	.....	.....	.....
16.5 NAIC 5.....	.....	.....	.....	.....	.....	XXX	.....	.....	.....	.....	.....	.....
16.6 NAIC 6.....	.....	.....	.....	.....	.....	XXX	.....	.....	.....	.....	.....	.....
16.7 Totals	.....	.....	.....	.....	.....	XXX	.....	.....	.....	.....	.....	.....
17. Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Affiliated)												
17.1 NAIC 1.....	.....	.....	.....	.....	.....	XXX	.....	.....	.....	.....	.....	.....
17.2 NAIC 2.....	.....	.....	.....	.....	.....	XXX	.....	.....	.....	.....	.....	.....
17.3 NAIC 3.....	.....	.....	.....	.....	.....	XXX	.....	.....	.....	.....	.....	.....
17.4 NAIC 4.....	.....	.....	.....	.....	.....	XXX	.....	.....	.....	.....	.....	.....
17.5 NAIC 5.....	.....	.....	.....	.....	.....	XXX	.....	.....	.....	.....	.....	.....
17.6 NAIC 6.....	.....	.....	.....	.....	.....	XXX	.....	.....	.....	.....	.....	.....
17.7 Totals	.....	.....	.....	.....	.....	XXX	.....	.....	.....	.....	.....	.....

SCHEDULE D – PART 1A (Continued)

Quality and Maturity Distribution of All Bonds Owned December 31, at Book/Adjusted Carrying Values by Major Types of Issues and NAIC Designations

NAIC Designation	1 1 Year or Less	2 Over 1 Year Through 5 Years	3 Over 5 Years Through 10 Years	4 Over 10 Years Through 20 Years	5 Over 20 Years	6 No Maturity Date	7 Total Current Year	8 Col. 7 as a % of Line 51.7	9 Total from Col. 7 Prior Year	10 % From Col. 8 Prior Year	11 Total Publicly Traded	12 Total Privately Placed (a)
18. Bank Loans – Issued (Unaffiliated)												
18.1 NAIC 1.....	XXX	.....	.....	.....	.....	.....	.....
18.2 NAIC 2.....	XXX	.....	.....	.....	.....	.....	.....
18.3 NAIC 3.....	XXX	.....	.....	.....	.....	.....	.....
18.4 NAIC 4.....	XXX	.....	.....	.....	.....	.....	.....
18.5 NAIC 5.....	XXX	.....	.....	.....	.....	.....	.....
18.6 NAIC 6.....	XXX	.....	.....	.....	.....	.....	.....
18.7 Totals						XXX						
19. Bank Loans – Issued (Affiliated)												
19.1 NAIC 1.....	XXX	.....	.....	.....	.....	.....	.....
19.2 NAIC 2.....	XXX	.....	.....	.....	.....	.....	.....
19.3 NAIC 3.....	XXX	.....	.....	.....	.....	.....	.....
19.4 NAIC 4.....	XXX	.....	.....	.....	.....	.....	.....
19.5 NAIC 5.....	XXX	.....	.....	.....	.....	.....	.....
19.6 NAIC 6.....	XXX	.....	.....	.....	.....	.....	.....
19.7 Totals						XXX						
20. Bank Loans – Acquired (Unaffiliated)												
20.1 NAIC 1.....	XXX	.....	.....	.....	.....	.....	.....
20.2 NAIC 2.....	XXX	.....	.....	.....	.....	.....	.....
20.3 NAIC 3.....	XXX	.....	.....	.....	.....	.....	.....
20.4 NAIC 4.....	XXX	.....	.....	.....	.....	.....	.....
20.5 NAIC 5.....	XXX	.....	.....	.....	.....	.....	.....
20.6 NAIC 6.....	XXX	.....	.....	.....	.....	.....	.....
20.7 Totals						XXX						
21. Bank Loans – Acquired (Affiliated)												
21.1 NAIC 1.....	XXX	.....	.....	.....	.....	.....	.....
21.2 NAIC 2.....	XXX	.....	.....	.....	.....	.....	.....
21.3 NAIC 3.....	XXX	.....	.....	.....	.....	.....	.....
21.4 NAIC 4.....	XXX	.....	.....	.....	.....	.....	.....
21.5 NAIC 5.....	XXX	.....	.....	.....	.....	.....	.....
21.6 NAIC 6.....	XXX	.....	.....	.....	.....	.....	.....
21.7 Totals						XXX						
22. Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated)												
22.1 NAIC 1.....	XXX	.....	.....	.....	.....	.....	.....
22.2 NAIC 2.....	XXX	.....	.....	.....	.....	.....	.....
22.3 NAIC 3.....	XXX	.....	.....	.....	.....	.....	.....
22.4 NAIC 4.....	XXX	.....	.....	.....	.....	.....	.....
22.5 NAIC 5.....	XXX	.....	.....	.....	.....	.....	.....
22.6 NAIC 6.....	XXX	.....	.....	.....	.....	.....	.....
22.7 Totals						XXX						
23. Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated)												
23.1 NAIC 1.....	XXX	.....	.....	.....	.....	.....	.....
23.2 NAIC 2.....	XXX	.....	.....	.....	.....	.....	.....
23.3 NAIC 3.....	XXX	.....	.....	.....	.....	.....	.....
23.4 NAIC 4.....	XXX	.....	.....	.....	.....	.....	.....
23.5 NAIC 5.....	XXX	.....	.....	.....	.....	.....	.....
23.6 NAIC 6.....	XXX	.....	.....	.....	.....	.....	.....
23.7 Totals						XXX						

SCHEDULE D – PART 1A (Continued)

Quality and Maturity Distribution of All Bonds Owned December 31, at Book/Adjusted Carrying Values by Major Types of Issues and NAIC Designations

NAIC Designation	1 1 Year or Less	2 Over 1 Year Through 5 Years	3 Over 5 Years Through 10 Years	4 Over 10 Years Through 20 Years	5 Over 20 Years	6 No Maturity Date	7 Total Current Year	8 Col. 7 as a % of Line 51.7	9 Total from Col. 7 Prior Year	10 % From Col. 8 Prior Year	11 Total Publicly Traded	12 Total Privately Placed (a)
24. Certificates of Deposit												
24.1 NAIC 1.....	XXX	.....	.....	.....	.....	.....	.....
24.2 NAIC 2.....	XXX	.....	.....	.....	.....	.....	.....
24.3 NAIC 3.....	XXX	.....	.....	.....	.....	.....	.....
24.4 NAIC 4.....	XXX	.....	.....	.....	.....	.....	.....
24.5 NAIC 5.....	XXX	.....	.....	.....	.....	.....	.....
24.6 NAIC 6.....	XXX	.....	.....	.....	.....	.....	.....
24.7 Totals						XXX						
25. Other Issuer Credit Obligations (Unaffiliated)												
25.1 NAIC 1.....	XXX	.....	.....	.....	.....	.....	.....
25.2 NAIC 2.....	XXX	.....	.....	.....	.....	.....	.....
25.3 NAIC 3.....	XXX	.....	.....	.....	.....	.....	.....
25.4 NAIC 4.....	XXX	.....	.....	.....	.....	.....	.....
25.5 NAIC 5.....	XXX	.....	.....	.....	.....	.....	.....
25.6 NAIC 6.....	XXX	.....	.....	.....	.....	.....	.....
25.7 Totals						XXX						
26. Other Issuer Credit Obligations (Affiliated)												
26.1 NAIC 1.....	XXX	.....	.....	.....	.....	.....	.....
26.2 NAIC 2.....	XXX	.....	.....	.....	.....	.....	.....
26.3 NAIC 3.....	XXX	.....	.....	.....	.....	.....	.....
26.4 NAIC 4.....	XXX	.....	.....	.....	.....	.....	.....
26.5 NAIC 5.....	XXX	.....	.....	.....	.....	.....	.....
26.6 NAIC 6.....	XXX	.....	.....	.....	.....	.....	.....
26.7 Totals						XXX						
27. Agency Residential Mortgage-Backed Securities - Guaranteed												
27.1 NAIC 1.....	XXX	.....	.....	.....	.....	.....	.....
27.2 NAIC 2.....	XXX	.....	.....	.....	.....	.....	.....
27.3 NAIC 3.....	XXX	.....	.....	.....	.....	.....	.....
27.4 NAIC 4.....	XXX	.....	.....	.....	.....	.....	.....
27.5 NAIC 5.....	XXX	.....	.....	.....	.....	.....	.....
27.6 NAIC 6.....	XXX	.....	.....	.....	.....	.....	.....
27.7 Totals						XXX						
28. Agency Commercial Mortgage-Backed Securities - Guaranteed												
28.1 NAIC 1.....	XXX	.....	.....	.....	.....	.....	.....
28.2 NAIC 2.....	XXX	.....	.....	.....	.....	.....	.....
28.3 NAIC 3.....	XXX	.....	.....	.....	.....	.....	.....
28.4 NAIC 4.....	XXX	.....	.....	.....	.....	.....	.....
28.5 NAIC 5.....	XXX	.....	.....	.....	.....	.....	.....
28.6 NAIC 6.....	XXX	.....	.....	.....	.....	.....	.....
28.7 Totals						XXX						
29. Agency Residential Mortgage-Backed Securities – Not Guaranteed												
29.1 NAIC 1.....	XXX	.....	.....	.....	.....	.....	.....
29.2 NAIC 2.....	XXX	.....	.....	.....	.....	.....	.....
29.3 NAIC 3.....	XXX	.....	.....	.....	.....	.....	.....
29.4 NAIC 4.....	XXX	.....	.....	.....	.....	.....	.....
29.5 NAIC 5.....	XXX	.....	.....	.....	.....	.....	.....
29.6 NAIC 6.....	XXX	.....	.....	.....	.....	.....	.....
29.7 Totals						XXX						

SCHEDULE D – PART 1A (Continued)

Quality and Maturity Distribution of All Bonds Owned December 31, at Book/Adjusted Carrying Values by Major Types of Issues and NAIC Designations

NAIC Designation	1 1 Year or Less	2 Over 1 Year Through 5 Years	3 Over 5 Years Through 10 Years	4 Over 10 Years Through 20 Years	5 Over 20 Years	6 No Maturity Date	7 Total Current Year	8 Col. 7 as a % of Line 51.7	9 Total from Col. 7 Prior Year	10 % From Col. 8 Prior Year	11 Total Publicly Traded	12 Total Privately Placed (a)
30. Agency Commercial Mortgage-Backed Securities – Not Guaranteed												
30.1 NAIC 1.....	XXX	.....	.....	.....	.....	.....	.....
30.2 NAIC 2.....	XXX	.....	.....	.....	.....	.....	.....
30.3 NAIC 3.....	XXX	.....	.....	.....	.....	.....	.....
30.4 NAIC 4.....	XXX	.....	.....	.....	.....	.....	.....
30.5 NAIC 5.....	XXX	.....	.....	.....	.....	.....	.....
30.6 NAIC 6.....	XXX	.....	.....	.....	.....	.....	.....
30.7 Totals						XXX						
31. Non-Agency Residential Mortgage-Backed Securities (Unaffiliated)												
31.1 NAIC 1.....	XXX	.....	.....	.....	.....	.....	.....
31.2 NAIC 2.....	XXX	.....	.....	.....	.....	.....	.....
31.3 NAIC 3.....	XXX	.....	.....	.....	.....	.....	.....
31.4 NAIC 4.....	XXX	.....	.....	.....	.....	.....	.....
31.5 NAIC 5.....	XXX	.....	.....	.....	.....	.....	.....
31.6 NAIC 6.....	XXX	.....	.....	.....	.....	.....	.....
31.7 Totals						XXX						
32. Non-Agency Residential Mortgage-Backed Securities (Affiliated)												
32.1 NAIC 1.....	XXX	.....	.....	.....	.....	.....	.....
32.2 NAIC 2.....	XXX	.....	.....	.....	.....	.....	.....
32.3 NAIC 3.....	XXX	.....	.....	.....	.....	.....	.....
32.4 NAIC 4.....	XXX	.....	.....	.....	.....	.....	.....
32.5 NAIC 5.....	XXX	.....	.....	.....	.....	.....	.....
32.6 NAIC 6.....	XXX	.....	.....	.....	.....	.....	.....
32.7 Totals						XXX						
33. Non-Agency Commercial Mortgage-Backed Securities (Unaffiliated)												
33.1 NAIC 1.....	XXX	.....	.....	.....	.....	.....	.....
33.2 NAIC 2.....	XXX	.....	.....	.....	.....	.....	.....
33.3 NAIC 3.....	XXX	.....	.....	.....	.....	.....	.....
33.4 NAIC 4.....	XXX	.....	.....	.....	.....	.....	.....
33.5 NAIC 5.....	XXX	.....	.....	.....	.....	.....	.....
33.6 NAIC 6.....	XXX	.....	.....	.....	.....	.....	.....
33.7 Totals						XXX						
34. Non-Agency Commercial Mortgage-Backed Securities (Affiliated)												
34.1 NAIC 1.....	XXX	.....	.....	.....	.....	.....	.....
34.2 NAIC 2.....	XXX	.....	.....	.....	.....	.....	.....
34.3 NAIC 3.....	XXX	.....	.....	.....	.....	.....	.....
34.4 NAIC 4.....	XXX	.....	.....	.....	.....	.....	.....
34.5 NAIC 5.....	XXX	.....	.....	.....	.....	.....	.....
34.6 NAIC 6.....	XXX	.....	.....	.....	.....	.....	.....
34.7 Totals						XXX						
35. Non-Agency – CLOs/CBOs/CDOs (Unaffiliated)												
35.1 NAIC 1.....	XXX	.....	.....	.....	.....	.....	.....
35.2 NAIC 2.....	XXX	.....	.....	.....	.....	.....	.....
35.3 NAIC 3.....	XXX	.....	.....	.....	.....	.....	.....
35.4 NAIC 4.....	XXX	.....	.....	.....	.....	.....	.....
35.5 NAIC 5.....	XXX	.....	.....	.....	.....	.....	.....
35.6 NAIC 6.....	XXX	.....	.....	.....	.....	.....	.....
35.7 Totals						XXX						

SCHEDULE D – PART 1A (Continued)

Quality and Maturity Distribution of All Bonds Owned December 31, at Book/Adjusted Carrying Values by Major Types of Issues and NAIC Designations

NAIC Designation	1 1 Year or Less	2 Over 1 Year Through 5 Years	3 Over 5 Years Through 10 Years	4 Over 10 Years Through 20 Years	5 Over 20 Years	6 No Maturity Date	7 Total Current Year	8 Col. 7 as a % of Line 51.7	9 Total from Col. 7 Prior Year	10 % From Col. 8 Prior Year	11 Total Publicly Traded	12 Total Privately Placed (a)
36. Non-Agency – CLOs/CBOs/CDOs (Affiliated)												
36.1 NAIC 1.....	XXX	.....	.....	.....	.....	.....	.....
36.2 NAIC 2.....	XXX	.....	.....	.....	.....	.....	.....
36.3 NAIC 3.....	XXX	.....	.....	.....	.....	.....	.....
36.4 NAIC 4.....	XXX	.....	.....	.....	.....	.....	.....
36.5 NAIC 5.....	XXX	.....	.....	.....	.....	.....	.....
36.6 NAIC 6.....	XXX	.....	.....	.....	.....	.....	.....
36.7 Totals						XXX						
37. Other Financial Asset-Backed Securities (Unaffiliated)												
37.1 NAIC 1.....	XXX	.....	.....	.....	.....	.....	.....
37.2 NAIC 2.....	XXX	.....	.....	.....	.....	.....	.....
37.3 NAIC 3.....	XXX	.....	.....	.....	.....	.....	.....
37.4 NAIC 4.....	XXX	.....	.....	.....	.....	.....	.....
37.5 NAIC 5.....	XXX	.....	.....	.....	.....	.....	.....
37.6 NAIC 6.....	XXX	.....	.....	.....	.....	.....	.....
37.7 Totals						XXX						
38. Other Financial Asset-Backed Securities (Affiliated)												
38.1 NAIC 1.....	XXX	.....	.....	.....	.....	.....	.....
38.2 NAIC 2.....	XXX	.....	.....	.....	.....	.....	.....
38.3 NAIC 3.....	XXX	.....	.....	.....	.....	.....	.....
38.4 NAIC 4.....	XXX	.....	.....	.....	.....	.....	.....
38.5 NAIC 5.....	XXX	.....	.....	.....	.....	.....	.....
38.6 NAIC 6.....	XXX	.....	.....	.....	.....	.....	.....
38.7 Totals						XXX						
39. Equity-Backed Securities (Unaffiliated)												
39.1 NAIC 1.....	XXX	.....	.....	.....	.....	.....	.....
39.2 NAIC 2.....	XXX	.....	.....	.....	.....	.....	.....
39.3 NAIC 3.....	XXX	.....	.....	.....	.....	.....	.....
39.4 NAIC 4.....	XXX	.....	.....	.....	.....	.....	.....
39.5 NAIC 5.....	XXX	.....	.....	.....	.....	.....	.....
39.6 NAIC 6.....	XXX	.....	.....	.....	.....	.....	.....
39.7 Totals						XXX						
40. Equity-Backed Securities (Affiliated)												
40.1 NAIC 1.....	XXX	.....	.....	.....	.....	.....	.....
40.2 NAIC 2.....	XXX	.....	.....	.....	.....	.....	.....
40.3 NAIC 3.....	XXX	.....	.....	.....	.....	.....	.....
40.4 NAIC 4.....	XXX	.....	.....	.....	.....	.....	.....
40.5 NAIC 5.....	XXX	.....	.....	.....	.....	.....	.....
40.6 NAIC 6.....	XXX	.....	.....	.....	.....	.....	.....
40.7 Totals						XXX						
41. Other Financial Asset-Backed Securities – Not Self-Liquidating (Unaffiliated)												
41.1 NAIC 1.....	XXX	.....	.....	.....	.....	.....	.....
41.2 NAIC 2.....	XXX	.....	.....	.....	.....	.....	.....
41.3 NAIC 3.....	XXX	.....	.....	.....	.....	.....	.....
41.4 NAIC 4.....	XXX	.....	.....	.....	.....	.....	.....
41.5 NAIC 5.....	XXX	.....	.....	.....	.....	.....	.....
41.6 NAIC 6.....	XXX	.....	.....	.....	.....	.....	.....
41.7 Totals						XXX						

SCHEDULE D – PART 1A (Continued)

Quality and Maturity Distribution of All Bonds Owned December 31, at Book/Adjusted Carrying Values by Major Types of Issues and NAIC Designations

NAIC Designation	1 1 Year or Less	2 Over 1 Year Through 5 Years	3 Over 5 Years Through 10 Years	4 Over 10 Years Through 20 Years	5 Over 20 Years	6 No Maturity Date	7 Total Current Year	8 Col. 7 as a % of Line 51.7	9 Total from Col. 7 Prior Year	10 % From Col. 8 Prior Year	11 Total Publicly Traded	12 Total Privately Placed (a)
42. Other Financial Asset-Backed Securities – Not Self-Liquidating (Affiliated)												
42.1 NAIC 1.....	XXX	.....	.....	.....	.....	.....	.....
42.2 NAIC 2.....	XXX	.....	.....	.....	.....	.....	.....
42.3 NAIC 3.....	XXX	.....	.....	.....	.....	.....	.....
42.4 NAIC 4.....	XXX	.....	.....	.....	.....	.....	.....
42.5 NAIC 5.....	XXX	.....	.....	.....	.....	.....	.....
42.6 NAIC 6.....	XXX	.....	.....	.....	.....	.....	.....
42.7 Totals						XXX						
43. Lease-Backed Securities – Practical Expedient (Unaffiliated)												
43.1 NAIC 1.....	XXX	.....	.....	.....	.....	.....	.....
43.2 NAIC 2.....	XXX	.....	.....	.....	.....	.....	.....
43.3 NAIC 3.....	XXX	.....	.....	.....	.....	.....	.....
43.4 NAIC 4.....	XXX	.....	.....	.....	.....	.....	.....
43.5 NAIC 5.....	XXX	.....	.....	.....	.....	.....	.....
43.6 NAIC 6.....	XXX	.....	.....	.....	.....	.....	.....
43.7 Totals						XXX						
44. Lease-Backed Securities – Practical Expedient (Affiliated)												
44.1 NAIC 1.....	XXX	.....	.....	.....	.....	.....	.....
44.2 NAIC 2.....	XXX	.....	.....	.....	.....	.....	.....
44.3 NAIC 3.....	XXX	.....	.....	.....	.....	.....	.....
44.4 NAIC 4.....	XXX	.....	.....	.....	.....	.....	.....
44.5 NAIC 5.....	XXX	.....	.....	.....	.....	.....	.....
44.6 NAIC 6.....	XXX	.....	.....	.....	.....	.....	.....
44.7 Totals						XXX						
45. Other Non-Financial Asset-Backed Securities – Practical Expedient (Unaffiliated)												
45.1 NAIC 1.....	XXX	.....	.....	.....	.....	.....	.....
45.2 NAIC 2.....	XXX	.....	.....	.....	.....	.....	.....
45.3 NAIC 3.....	XXX	.....	.....	.....	.....	.....	.....
45.4 NAIC 4.....	XXX	.....	.....	.....	.....	.....	.....
45.5 NAIC 5.....	XXX	.....	.....	.....	.....	.....	.....
45.6 NAIC 6.....	XXX	.....	.....	.....	.....	.....	.....
45.7 Totals						XXX						
46. Other Non-Financial Asset-Backed Securities – Practical Expedient (Affiliated)												
46.1 NAIC 1.....	XXX	.....	.....	.....	.....	.....	.....
46.2 NAIC 2.....	XXX	.....	.....	.....	.....	.....	.....
46.3 NAIC 3.....	XXX	.....	.....	.....	.....	.....	.....
46.4 NAIC 4.....	XXX	.....	.....	.....	.....	.....	.....
46.5 NAIC 5.....	XXX	.....	.....	.....	.....	.....	.....
46.6 NAIC 6.....	XXX	.....	.....	.....	.....	.....	.....
46.7 Totals						XXX						
47. Lease-Backed Securities – Full Analysis (Unaffiliated)												
47.1 NAIC 1.....	XXX	.....	.....	.....	.....	.....	.....
47.2 NAIC 2.....	XXX	.....	.....	.....	.....	.....	.....
47.3 NAIC 3.....	XXX	.....	.....	.....	.....	.....	.....
47.4 NAIC 4.....	XXX	.....	.....	.....	.....	.....	.....
47.5 NAIC 5.....	XXX	.....	.....	.....	.....	.....	.....
47.6 NAIC 6.....	XXX	.....	.....	.....	.....	.....	.....
47.7 Totals						XXX						

SCHEDULE D – PART 1A (Continued)

Quality and Maturity Distribution of All Bonds Owned December 31, at Book/Adjusted Carrying Values by Major Types of Issues and NAIC Designations

NAIC Designation	1 1 Year or Less	2 Over 1 Year Through 5 Years	3 Over 5 Years Through 10 Years	4 Over 10 Years Through 20 Years	5 Over 20 Years	6 No Maturity Date	7 Total Current Year	8 Col. 7 as a % of Line 51.7	9 Total from Col. 7 Prior Year	10 % From Col. 8 Prior Year	11 Total Publicly Traded	12 Total Privately Placed (a)
48. Lease-Backed Securities – Full Analysis (Affiliated)												
48.1 NAIC 1.....	XXX	.....	.....	.....	.....	.....	.....
48.2 NAIC 2.....	XXX	.....	.....	.....	.....	.....	.....
48.3 NAIC 3.....	XXX	.....	.....	.....	.....	.....	.....
48.4 NAIC 4.....	XXX	.....	.....	.....	.....	.....	.....
48.5 NAIC 5.....	XXX	.....	.....	.....	.....	.....	.....
48.6 NAIC 6.....	XXX	.....	.....	.....	.....	.....	.....
48.7 Totals						XXX						
49. Other Non-Financial Asset-Backed Securities – Full Analysis (Unaffiliated)												
49.1 NAIC 1.....	XXX	.....	.....	.....	.....	.....	.....
49.2 NAIC 2.....	XXX	.....	.....	.....	.....	.....	.....
49.3 NAIC 3.....	XXX	.....	.....	.....	.....	.....	.....
49.4 NAIC 4.....	XXX	.....	.....	.....	.....	.....	.....
49.5 NAIC 5.....	XXX	.....	.....	.....	.....	.....	.....
49.6 NAIC 6.....	XXX	.....	.....	.....	.....	.....	.....
49.7 Totals						XXX						
50. Other Non-Financial Asset-Backed Securities – Full Analysis (Affiliated)												
50.1 NAIC 1.....	XXX	.....	.....	.....	.....	.....	.....
50.2 NAIC 2.....	XXX	.....	.....	.....	.....	.....	.....
50.3 NAIC 3.....	XXX	.....	.....	.....	.....	.....	.....
50.4 NAIC 4.....	XXX	.....	.....	.....	.....	.....	.....
50.5 NAIC 5.....	XXX	.....	.....	.....	.....	.....	.....
50.6 NAIC 6.....	XXX	.....	.....	.....	.....	.....	.....
50.7 Totals						XXX						

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

	1	2	3	4	5	6	7	8	9	10	11	12
NAIC Designation	1 Year or Less	Over 1 Year Through 5 Years	Over 5 Years Through 10 Years	Over 10 Years Through 20 Years	Over 20 Years	No Maturity Date	Total Current Year	Col. 7 as a % of Line 12-51.7	Total from Col. 7 Prior Year	% From Col. 8 Prior Year	Total Publicly Traded	Total Privately Placed (a)
12-51. Total Bonds Current Year												
12-51.1 NAIC 1	(d).....	.....	.....	.....	.....	.....	.....	.....	XXX	XXX	.....	.....
12-51.2 NAIC 2	(d).....	.....	.....	.....	.....	.....	.....	.....	XXX	XXX	.....	.....
12-51.3 NAIC 3	(d).....	.....	.....	.....	.....	.....	.....	.....	XXX	XXX	.....	.....
12-51.4 NAIC 4	(d).....	.....	.....	.....	.....	.....	.....	.....	XXX	XXX	.....	.....
12-51.5 NAIC 5	(d).....	.....	.....	.....	.....	.....	(c).....	.....	XXX	XXX	.....	.....
12-51.6 NAIC 6	(d).....	.....	.....	.....	.....	.....	(c).....	.....	XXX	XXX	.....	.....
12-51.7 Totals ..	.....	.....	.....	.....	.....	.....	(b).....	.....	XXX	XXX	.....	.....
12-51.8. Line 12-51.7 as a % of Col. 7	.....	.....	.....	.....	.....	.....	.....	XXX	XXX	XXX	.....	.....
13-52. Total Bonds Prior Year												
13-52.1 NAIC 1	.....	.....	.....	.....	.....	.....	XXX	XXX	.....	.....	.....	.....
13-52.2 NAIC 2	.....	.....	.....	.....	.....	.....	XXX	XXX	.....	.....	.....	.....
13-52.3 NAIC 3	.....	.....	.....	.....	.....	.....	XXX	XXX	.....	.....	.....	.....
13-52.4 NAIC 4	.....	.....	.....	.....	.....	.....	XXX	XXX	.....	.....	.....	.....
13-52.5 NAIC 5	.....	.....	.....	.....	.....	.....	XXX	XXX	(c).....	.....	.....	.....
13-52.6 NAIC 6	.....	.....	.....	.....	.....	.....	XXX	XXX	(c).....	.....	.....	.....
13-52.7 Totals	.....	.....	.....	.....	.....	.....	XXX	XXX	(b).....	.....	.....	.....
13-52.8. Line 13-52.7 as a % of Col. 9	.....	.....	.....	.....	.....	.....	XXX	XXX	.....	XXX	.....	.....
14-53. Total Publicly Traded Bonds												
14-53.1 NAIC 1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	XXX
14-53.2 NAIC 2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	XXX
14-53.3 NAIC 3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	XXX
14-53.4 NAIC 4	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	XXX
14-53.5 NAIC 5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	XXX
14-53.6 NAIC 6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	XXX
14-53.7 Totals	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	XXX
14-53.8. Line 14-53.7 as a % of Col. 7	.....	.....	.....	.....	.....	.....	.....	XXX	XXX	XXX	.....	XXX
14-53.9. Line 14-53.7 as a % of Line 12-51.7, Col. 7, Section 12	.....	.....	.....	.....	.....	.....	.....	XXX	XXX	XXX	.....	XXX
15-54. Total Privately Placed Bonds												
15-54.1 NAIC 1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	XXX	.....
15-54.2 NAIC 2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	XXX	.....
15-54.3 NAIC 3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	XXX	.....
15-54.4 NAIC 4	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	XXX	.....
15-54.5 NAIC 5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	XXX	.....
15-54.6 NAIC 6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	XXX	.....
15-54.7 Totals	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	XXX	.....
15-54.8. Line 15-54.7 as a % of Col. 7	.....	.....	.....	.....	.....	.....	.....	XXX	XXX	XXX	XXX	.....
15-54.9. Line 15-54.7 as a % of Line 12-51.7, Col. 7, Section 12	.....	.....	.....	.....	.....	.....	.....	XXX	XXX	XXX	XXX	.....

(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 \$ current year, \$ 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

	1	2	3	4	5	6	7	8	9	10	11	12
Distribution by Type	1-Year or Less	Over 1-Year Through 5-Years	Over 5-Years Through 10-Years	Over 10-Years Through 20-Years	Over 20 Years	No Maturity Date	Total Current Year	Col. 7 as a % of Line 12.09	Total from Col. 7 Prior Year	% From Col. 8 Prior Year	Total Publicly Traded	Total Privately Placed
1. U.S. Governments												
1.01 Issuer Obligations						XXX						
1.02 Residential Mortgage-Backed Securities						XXX						
1.03 Commercial Mortgage-Backed Securities						XXX						
1.04 Other Loan-Backed and Structured Securities												
1.05 Totals						XXX						
2. All Other Governments												
2.01 Issuer Obligations						XXX						
2.02 Residential Mortgage-Backed Securities						XXX						
2.03 Commercial Mortgage-Backed Securities						XXX						
2.04 Other Loan-Backed and Structured Securities												
2.05 Totals						XXX						
3. U.S. States, Territories and Possessions, Guaranteed												
3.01 Issuer Obligations						XXX						
3.02 Residential Mortgage-Backed Securities						XXX						
3.03 Commercial Mortgage-Backed Securities						XXX						
3.04 Other Loan-Backed and Structured Securities												
3.05 Totals						XXX						
4. U.S. Political Subdivisions of States, Territories and Possessions, Guaranteed												
4.01 Issuer Obligations						XXX						
4.02 Residential Mortgage-Backed Securities						XXX						
4.03 Commercial Mortgage-Backed Securities						XXX						
4.04 Other Loan-Backed and Structured Securities						XXX						
4.05 Totals						XXX						
5. U.S. Special Revenue & Special Assessment Obligations, etc., Non-Guaranteed												
5.01 Issuer Obligations						XXX						
5.02 Residential Mortgage-Backed Securities						XXX						
5.03 Commercial Mortgage-Backed Securities						XXX						
5.04 Other Loan-Backed and Structured Securities						XXX						
5.05 Totals						XXX						
6. Industrial and Miscellaneous												
6.01 Issuer Obligations						XXX						
6.02 Residential Mortgage-Backed Securities						XXX						
6.03 Commercial Mortgage-Backed Securities						XXX						
6.04 Other Loan-Backed and Structured Securities						XXX						
6.05 Totals						XXX						
7. Hybrid Securities												
7.01 Issuer Obligations						XXX						
7.02 Residential Mortgage-Backed Securities						XXX						
7.03 Commercial Mortgage-Backed Securities						XXX						
7.04 Other Loan-Backed and Structured Securities						XXX						
7.05 Totals						XXX						
8. Parent, Subsidiaries and Affiliates												
8.01 Issuer Obligations						XXX						
8.02 Residential Mortgage-Backed Securities						XXX						
8.03 Commercial Mortgage-Backed Securities						XXX						
8.04 Other Loan-Backed and Structured Securities						XXX						
8.05 Affiliated Bank Loans - Issued						XXX						
8.06 Affiliated Bank Loans - Acquired						XXX						
8.07 Totals						XXX						

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

	1	2	3	4	5	6	7	8	9	10	11	12
	1-Year or Less	Over 1 Year Through 5 Years	Over 5 Years Through 10 Years	Over 10 Years Through 20 Years	Over 20 Years	No Maturity Date	Total Current Year	Col. 7 as a % of Line 12.09	Total from Col. 7 Prior Year	% From Col. 8 Prior Year	Total Publicly Traded	Total Privately Placed
Distribution by Type												
9. SVO Identified Funds												
9.01 Exchange-Traded Funds Identified by the SVO	XXX	XXX	XXX	XXX	XXX							
10. Unaffiliated Bank Loans												
10.01 Unaffiliated Bank Loans Issued						XXX						
10.02 Unaffiliated Bank Loans Acquired						XXX						
10.03 Totals						XXX						
11. Unaffiliated Certificates of Deposit												
11.01 Totals						XXX			XXX	XXX		
12. Total Bonds Current Year												
12.01 Issuer Obligations						XXX			XXX	XXX		
12.02 Residential Mortgage-Backed Securities						XXX			XXX	XXX		
12.03 Commercial Mortgage-Backed Securities						XXX			XXX	XXX		
12.04 Other Loan-Backed and Structured Securities						XXX			XXX	XXX		
12.05 SVO Identified Funds	XXX	XXX	XXX	XXX	XXX				XXX	XXX		
12.06 Affiliated Bank Loans						XXX			XXX	XXX		
12.07 Unaffiliated Bank Loans						XXX			XXX	XXX		
12.08 Unaffiliated Certificates of Deposit						XXX			XXX	XXX		
12.09 Totals						XXX			XXX	XXX		
12.10 Lines 12.09 as a % Col. 7								XXX	XXX	XXX		
13. Total Bonds Prior Year												
13.01 Issuer Obligations						XXX	XXX	XXX				
13.02 Residential Mortgage-Backed Securities						XXX	XXX	XXX				
13.03 Commercial Mortgage-Backed Securities						XXX	XXX	XXX				
13.04 Other Loan-Backed and Structured Securities						XXX	XXX	XXX				
13.05 SVO Identified Funds	XXX	XXX	XXX	XXX	XXX		XXX	XXX				
13.06 Affiliated Bank Loans						XXX	XXX	XXX				
13.07 Unaffiliated Bank Loans						XXX	XXX	XXX				
13.08 Unaffiliated Certificates of Deposit	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
13.09 Totals						XXX	XXX	XXX				
13.10 Line 13.09 as a % of Col. 9							XXX	XXX		XXX		
14. Total Publicly-Traded Bonds												
14.01 Issuer Obligations						XXX						XXX
14.02 Residential Mortgage-Backed Securities						XXX						XXX
14.03 Commercial Mortgage-Backed Securities						XXX						XXX
14.04 Other Loan-Backed and Structured Securities						XXX						XXX
14.05 SVO Identified Funds	XXX	XXX	XXX	XXX	XXX							XXX
14.06 Affiliated Bank Loans						XXX						XXX
14.07 Unaffiliated Bank Loans						XXX						XXX
14.08 Unaffiliated Certificates of Deposit						XXX			XXX	XXX		XXX
14.09 Totals									XXX	XXX		XXX
14.10 Line 14.09 as a % of Col. 7								XXX	XXX	XXX		XXX
14.11 Line 14.09 as a % of Line 12.09, Col. 7, Section 12								XXX	XXX	XXX		XXX
15. Total Privately Placed Bonds												
15.01 Issuer Obligations						XXX					XXX	
15.02 Residential Mortgage-Backed Securities						XXX					XXX	
15.03 Commercial Mortgage-Backed Securities						XXX					XXX	
15.04 Other Loan-Backed and Structured Securities						XXX					XXX	
15.05 SVO Identified Funds	XXX	XXX	XXX	XXX	XXX						XXX	
15.06 Affiliated Bank Loans						XXX					XXX	
15.07 Unaffiliated Bank Loans						XXX					XXX	
15.08 Unaffiliated Certificates of Deposit						XXX			XXX	XXX	XXX	
15.09 Totals									XXX	XXX	XXX	
15.10 Line 15.09 as a % of Col. 7								XXX	XXX	XXX	XXX	
15.11 Line 15.09 as a % of Line 12.09, Col. 7, Section 12								XXX	XXX	XXX	XXX	

CASH FLOW

Cash from Operations	1 Current Year	2 Prior Year
1. Premiums collected net of reinsurance
2. Net investment income
3. Miscellaneous income.....
4. Total (Lines 1 through 3).....
5. Benefit and loss related payments
6. Net transfers to Separate Accounts, Segregated Accounts and Protected Cell Accounts.....
7. Commissions, expenses paid and aggregate write-ins for deductions
8. Dividends paid to policyholders
9. Federal and foreign income taxes paid (recovered) net of \$..... tax on capital gains (losses).....
10. Total (Lines 5 through 9).....
11. Net cash from operations (Line 4 minus Line 10).....
Cash from Investments		
12. Proceeds from investments sold, matured or repaid:		
12.1 Bonds.....
12.2 Stocks.....
12.3 Mortgage loans
12.4 Real estate.....
12.5 Other invested assets
12.6 Net gains or (losses) on cash, cash equivalents and short-term investments.....
12.7 Miscellaneous proceeds.....
12.8 Total investment proceeds (Lines 12.1 to 12.7).....
13. Cost of investments acquired (long-term only <u>exclude cash equivalents and short-term investments</u>):		
13.1 Bonds.....
13.2 Stocks.....
13.3 Mortgage loans
13.4 Real estate.....
13.5 Other invested assets
13.6 Miscellaneous applications.....
13.7 Total investments acquired (Lines 13.1 to 13.6).....
14. Net increase (decrease) in contract loans and premium notes.....
15. Net cash from investments (Line 12.8 minus Line 13.7 minus Line 14).....
Cash from Financing and Miscellaneous Sources		
16. Cash provided (applied):		
16.1 Surplus notes, capital notes
16.2 Capital and paid in surplus, less treasury stock.....
16.3 Borrowed funds
16.4 Net deposits on deposit-type contracts and other insurance liabilities
16.5 Dividends to stockholders
16.6 Other cash provided (applied).....
17. Net cash from financing and miscellaneous sources (Lines 16.1 to 16.4 minus Line 16.5 plus Line 16.6).....
RECONCILIATION OF CASH, CASH EQUIVALENTS AND SHORT-TERM INVESTMENTS		
18. Net change in cash, cash equivalents and short-term investments (Line 11, plus Lines 15 and 17)
19. Cash, cash equivalents and short-term investments:		
19.1 Beginning of year
19.2 End of year (Line 18 plus Line 19.1).....

Note: Supplemental disclosures of cash flow information for non-cash transactions:

20.0001 .....	.....	.....
20.0002 .....	.....	.....
20.0003 .....	.....	.....
20.9996 .....	.....	.....

GENERAL INTERROGATORIES

31. Provide the following information for all short-term and long-term bonds and all preferred stocks. Do not substitute amortized value or statement value for fair value.

	1	2	3
	Statement (Admitted) Value	Fair Value	Excess of Statement over Fair Value (-), or Fair Value over Statement (+)
31.1 Bonds Issuer Credit Obligations			
31.2 Asset-Backed Securities			
31.23 Preferred Stocks			
31.34 Totals			

SCHEDULE D – PART 4
 Show All Long-Term Bonds and Stock Sold, Redeemed or Otherwise Disposed of
 During the Current Quarter

1 CUSIP Identifi- cation	2 Des- cription	3 Foreign	4 Disposal Date	5 Name of Purchaser	6 Number of Shares of Stock	7 Conside- ration	8 Par Value	9 Actual Cost	10 Prior Year Book/ Adjusted Carrying Value	Change In Book/Adjusted Carrying Value					15 Book/ Adjusted Carrying Value at Disposal Date	16 Foreign Exchange Gain (Loss) on Disposal	17 Realized Gain (Loss) on Disposal	18 Total Gain (Loss) on Disposal	19 Bond Interest/ Stock Dividends Received During Year	20 Stated Contractual Maturity Date	21 NAIC Designation, NAIC Designation Modifier and SVO Administra- tive Sym- bol
										11 Unrealized Valuation Increase/ (Decrease)	12 Current Year's (Amortization) Accretion	13 Current Year's Other- Than- Tempo- rary Impairment Recognized	14 Total Change in B./A.C.V. (+/-) 13	15 Total Foreign Exchange Change in B./A.C.V.							
600999999	Totals						XXX													XXX	XXX

SCHEDULE D – PART 1B

Showing the Acquisitions, Dispositions and Non-Trading Activity
During the Current Quarter for all Bonds and Preferred Stock by NAIC Designation

NAIC Designation	1 Book/Adjusted Carrying Value Beginning of Current Quarter	2 Acquisitions During Current Quarter	3 Dispositions During Current Quarter	4 Non-Trading Activity During Current Quarter	5 Book/Adjusted Carrying Value End of First Quarter	6 Book/Adjusted Carrying Value End of Second Quarter	7 Book/Adjusted Carrying Value End of Third Quarter	8 Book/Adjusted Carrying Value December 31 Prior Year
BONDS ISSUER CREDIT OBLIGATIONS (ICO)								
1. NAIC 1 (a).....
2. NAIC 2 (a).....
3. NAIC 3 (a).....
4. NAIC 4 (a).....
5. NAIC 5 (a).....
6. NAIC 6 (a).....
7. Total Bonds								
ASSET-BACKED SECURITIES (ABS)								
8. NAIC 1 (a).....
9. NAIC 2 (a).....
10. NAIC 3 (a).....
11. NAIC 4 (a).....
12. NAIC 5 (a).....
13. NAIC 6 (a).....
14. Total Bonds								
PREFERRED STOCK								
15. NAIC 1.....
16. NAIC 2.....
17. NAIC 3.....
18. NAIC 4.....
19. NAIC 5.....
20. NAIC 6.....
21. Total Preferred Stock								
22. Total Bonds-ICO, ABS, & Preferred Stock								

(a) Book/Adjusted Carrying Value column for the end of the current reporting period 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 \$.....

NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

<p style="text-align: right;">DATE: <u>02/06/2023</u></p> <p>CONTACT PERSON: _____</p> <p>TELEPHONE: _____</p> <p>EMAIL ADDRESS: _____</p> <p>ON BEHALF OF: _____</p> <p>NAME: <u>Dale Bruggeman</u></p> <p>TITLE: <u>Chair SAPWG</u></p> <p>AFFILIATION: <u>Ohio Department of Insurance</u></p> <p>ADDRESS: <u>50W. Town St., 3rd FL., Ste. 300</u> <u>Columbus, OH 43215</u></p>	<p style="text-align: center;">FOR NAIC USE ONLY</p> <p>Agenda Item # <u>2023-07BWG</u></p> <p>Year <u>2025</u></p> <p>Changes to Existing Reporting <input type="checkbox"/> [X]</p> <p>New Reporting Requirement <input type="checkbox"/> []</p> <hr/> <p style="text-align: center;">REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</p> <p>No Impact <input checked="" type="checkbox"/> [X]</p> <p>Modifies Required Disclosure <input type="checkbox"/> []</p> <p>Is there data being requested in this proposal which is available elsewhere in the Annual/Quarterly Statement? <input type="checkbox"/> [No]</p> <p><i>***If Yes, complete question below***</i></p> <p style="text-align: center;">DISPOSITION</p> <p><input type="checkbox"/> [] Rejected For Public Comment</p> <p><input type="checkbox"/> [] Referred To Another NAIC Group</p> <p><input type="checkbox"/> [] Received For Public Comment</p> <p><input type="checkbox"/> [] Adopted Date _____</p> <p><input type="checkbox"/> [] Rejected Date _____</p> <p><input type="checkbox"/> [] Deferred Date _____</p> <p><input type="checkbox"/> [] Other (Specify) _____</p>
--	--

BLANK(S) TO WHICH PROPOSAL APPLIES

- | | | |
|---|---|---|
| <input checked="" type="checkbox"/> [X] ANNUAL STATEMENT | <input checked="" type="checkbox"/> [X] INSTRUCTIONS | <input type="checkbox"/> [] CROSSCHECKS |
| <input checked="" type="checkbox"/> [X] QUARTERLY STATEMENT | <input checked="" type="checkbox"/> [X] BLANK | |
| <input checked="" type="checkbox"/> [X] Life, Accident & Health/Fraternal | <input checked="" type="checkbox"/> [X] Separate Accounts | <input checked="" type="checkbox"/> [X] Title |
| <input checked="" type="checkbox"/> [X] Property/Casualty | <input type="checkbox"/> [] Protected Cell | <input type="checkbox"/> [] Other _____ |
| <input checked="" type="checkbox"/> [X] Health | <input type="checkbox"/> [] Health (Life Supplement) | |

Anticipated Effective Date: 1st Quarter 2025

IDENTIFICATION OF ITEM(S) TO CHANGE

Update the code column and delete the LEI column for the following investment schedules: Schedules A, B, BA, D Part 2, D Part 6, and E Part 1

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

These updates will make all the investment schedules consistent with the changes to the Schedule D, Part 1.
The adoption of this proposal should be contingent upon the adoption of the Schedule D, Part 1 proposal 2023-06BWG

*****IF THE DATA IS AVAILABLE ELSEWHERE IN THE ANNUAL/QUARTERLY STATEMENT, PLEASE NOTE WHY IT IS REQUIRED FOR THIS PROPOSAL*****

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 A – PART 1

REAL ESTATE OWNED DECEMBER 31 OF CURRENT YEAR

Real estate includes land, buildings and permanent improvements (includes real estate owned under contract of sale). Also include single real estate property wholly owned by an LLC that meets the criteria set forth in *SSAP No. 40R—Real Estate Investments*. All other real estate owned indirectly (such as through joint ventures) should be included in Schedule BA. The purpose for this schedule is to report individually each property owned, classified into categories that separately identify properties occupied by the reporting entity, properties held for the production of income, and properties held for sale. Report each Real Estate project under development in the category where it will ultimately reside, (e.g., a project under development that will be owned for the production of income should be reported in properties held for the production of income category). Refer to *SSAP No. 40R—Real Estate Investments* and *SSAP No. 90—Impairment or Disposal of Real Estate Investments* for accounting guidance.

**=====
↑ ↓ Detail Eliminated to Conserve Space
=====
↑ ↓**

Column 2 – Restricted Asset Code

~~Enter “^” in this column for all assets that are bifurcated between the insulated separate account filing and the non-insulated separate account filing.~~

~~Enter “!” in this column for all single real estate property wholly owned by an LLC that meets the criteria set forth in *SSAP No. 40R—Real Estate Investments*. For LLCs that do not meet criteria set forth in *SSAP No. 40R—Real Estate Investments*, report on Schedule BA.~~

If real estate is not under the exclusive control of the company as shown in the General Interrogatories, it is to be identified by placing one of the **symbols identified in the Investment Schedules General Instructions** in this column.

~~If the real estate is a single real estate property wholly owned by an LLC that meets the criteria set forth in *SSAP No. 40R—Real Estate Investments* and is not under the exclusive control of the company, the “!” 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, immediately followed by the appropriate code (identified in the Investment Schedules General Instructions).~~

**=====
↑ ↓ Detail Eliminated to Conserve Space
=====
↑ ↓**

**** Columns 18 through 22 will be electronic only. ****

Column 18 – Investment Characteristics

If the characteristic below does not apply, then leave the column blank.

1. Single real estate property wholly owned by an LLC that meets the criteria set forth in *SSAP No. 40R—Real Estate Investments*. For LLCs that do not meet criteria set forth in *SSAP No. 40R—Real Estate Investments*, report on Schedule BA.

Column ~~18~~19 – Fair Value Hierarchy Level and Method Used to Obtain Fair Value Code (*Detail Eliminated...*)

Column ~~19~~20 – Source Used to Obtain Fair Value (*Detail Eliminated to Conserve Space*)

~~Column 20 — Legal Entity Identifier (LEI)~~

~~Provide the 20-character Legal Entity Identifier (LEI) for issuer as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.~~

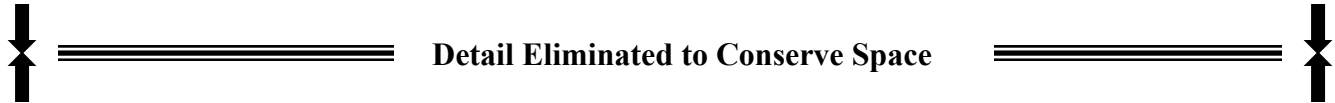
Column 21 – Postal Code *(Detail Eliminated to Conserve Space)*

Column 22 – Property Type *(Detail Eliminated to Conserve Space)*

SCHEDULE A – PART 2

REAL ESTATE ACQUIRED AND ADDITIONS MADE DURING THE YEAR

This schedule should reflect not only those new real estate investments and their encumbrances, but also any additions and permanent improvements to existing properties acquired in the current and prior periods and their encumbrances. Report individually each property acquired or transferred from another category (e.g., joint ventures, Schedule BA). Property acquired and sold during the same year should be reported in both Part 2 and Part 3.


Detail Eliminated to Conserve Space

**** Columns ~~10~~ through and ~~12-11~~ will be electronic only. ****

Column ~~10~~ ——— Legal Entity Identifier (LEI)

~~Provide the 20-character Legal Entity Identifier (LEI) for issuer as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.~~

Column ~~10~~ — Postal Code (*Detail Eliminated to Conserve Space*)

Column ~~11~~ — Property Type (*Detail Eliminated to Conserve Space*)

SCHEDULE A – PART 3

REAL ESTATE DISPOSED DURING THE YEAR

This schedule should reflect not only disposals of an entire real estate investment but should also include partial disposals and amounts received during the year on properties still held. Report individually each property disposed or transferred to another category (e.g., joint ventures, Schedule BA). Properties acquired and disposed during the same year should be reported in both Part 2 and Part 3.


Detail Eliminated to Conserve Space

**** Columns ~~21 through and 23-22~~ will be electronic only. ****

Column ~~21~~ — Legal Entity Identifier (LEI)

~~Provide the 20-character Legal Entity Identifier (LEI) for issuer as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.~~

Column ~~22~~21 — Postal Code (*Detail Eliminated to Conserve Space*)

Column ~~23~~22 — Property Type (*Detail Eliminated to Conserve Space*)

SCHEDULE B – PART 1**MORTGAGE LOANS OWNED DECEMBER 31 OF CURRENT YEAR**

Report separately all mortgage loans owned and backed by real estate. Include non-conventional mortgage loans (e.g., loans that can be increased to their maximum loan value without incurring the cost of writing a new mortgage). Also include mezzanine real estate loans. For accounting and admission guidance related to mezzanine real estate loans, refer to *SSAP No. 83—Mezzanine Real Estate Loans*. Collateralized Mortgage Obligations, (residential mortgage-backed securities), should be included in Schedule D.


Detail Eliminated to Conserve Space


Column 2 – Restricted Asset Code

~~Enter “^” in this column for all assets that are bifurcated between the insulated separate account filing and the non-insulated separate account filing.~~

If mortgage loans are not under the exclusive control of the company as shown in the General Interrogatories, it is to be identified by placing one of the **symbols identified in the Investment Schedules General Instructions** in this column.

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, immediately followed by the appropriate code (identified in the Investment Schedules General Instructions).~~


Detail Eliminated to Conserve Space


**** Columns 16 through ~~20~~19 will be electronic only. ****

Column 16 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment.

1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.
2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.
3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.
4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.

~~5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.~~

~~6. The investment does not involve a related party.~~

~~Column 16 — Legal Entity Identifier (LEI)~~

~~Provide the 20 character Legal Entity Identifier (LEI) for any mortgagor as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.~~

~~Column 17 — Postal Code (Detail Eliminated to Conserve Space)~~

~~Column 18 — Property Type (Detail Eliminated to Conserve Space)~~

~~Column 19 — Maturity Date (Detail Eliminated to Conserve Space)~~

~~Column 20 — Investments Involving Related Parties~~

~~Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.~~

~~Enter one of the following codes to identify the role of the related party in the investment.~~

~~1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.~~

~~2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.~~

~~3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.~~

~~4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.~~

~~5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.~~

~~6. The investment does not involve a related party.~~

SCHEDULE B – PART 2**MORTGAGE LOANS ACQUIRED AND ADDITIONS MADE DURING YEAR**

Report individually all mortgage loans acquired or transferred from another category (e.g., joint ventures, Schedule BA) but also any increases or additions to mortgage loans acquired or transferred in the current and prior periods. Mortgages acquired and disposed during the same year should be reported in both Part 2 and Part 3. Include non-conventional mortgage loans (e.g., loans that can be increased to their maximum loan value without incurring the cost of writing a new mortgage). Also include mezzanine real estate loans. For accounting and admission guidance related to mezzanine real estate loans, refer to *SSAP No. 83—Mezzanine Real Estate Loans*. Collateralized Mortgage Obligations (residential mortgage-backed securities) should be included in Schedule D.

↓ **=====
↓** **Detail Eliminated to Conserve Space** **=====
↓**

**** Columns 10 through 14–13 will be electronic only. ****

Column 10 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment.

1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.
2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.
3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.
4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.
5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.
6. The investment does not involve a related party.

Column 10 — Legal Entity Identifier (LEI)

Provide the 20 character Legal Entity Identifier (LEI) for any mortgagor as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

Column 11 – Postal Code (*Detail Eliminated to Conserve Space*)
 Column 12 – Property Type (*Detail Eliminated to Conserve Space*)
 Column 13 – Maturity Date (*Detail Eliminated to Conserve Space*)

Column 14 — ~~Investments Involving Related Parties~~

~~Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.~~

~~Enter one of the following codes to identify the role of the related party in the investment.~~

- ~~1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.~~
- ~~2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.~~
- ~~5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.~~
- ~~6. The investment does not involve a related party.~~

SCHEDULE B – PART 3**MORTGAGE LOANS DISPOSED, TRANSFERRED OR REPAID DURING THE YEAR**

Report individually each mortgage that has had decreases in the balance as a result of being closed by repayment, partial repayment, disposed or transferred to another category (e.g., real estate, Schedule A). Do not report individual partial repayments but aggregate all partial repayments by mortgage loan.

Detail Eliminated to Conserve Space

**** Columns 19 through 23–22 will be electronic only. ****

Column 19 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment.

1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.
2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.
3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.
4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.
5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.
6. The investment does not involve a related party.

Column 19 – Legal Entity Identifier (LEI)

Provide the 20 character Legal Entity Identifier (LEI) for any mortgagor as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

- Column 20 – Postal Code (*Detail Eliminated to Conserve Space*)
 Column 21 – Property Type (*Detail Eliminated to Conserve Space*)
 Column 22 – Maturity Date (*Detail Eliminated to Conserve Space*)

Column 23 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect

~~interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.~~

~~Enter one of the following codes to identify the role of the related party in the investment.~~

- ~~1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.~~
- ~~2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.~~
- ~~5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.~~
- ~~6. The investment does not involve a related party.~~

SCHEDULE BA – PART 1**OTHER LONG-TERM INVESTED ASSETS OWNED DECEMBER 31 OF CURRENT YEAR**

Refer to SSAP No. 23—Foreign Currency Transactions and Translations for accounting guidance.

Detail Eliminated to Conserve Space	
Column 3	<p>– <u>Restricted Asset Code</u></p> <p>Enter “^” in this column for all assets that are bifurcated between the insulated separate account filing and the non-insulated separate account filing.</p> <p>If long-term invested assets are not under the exclusive control of the company as shown in the General Interrogatories, it is to be identified by placing one of the symbols identified in the Investment Schedules General Instructions in this column.</p> <p><u>Separate Account Filing Only:</u></p> <p>If the asset is a bifurcated asset between the insulated separate account filing and the non-insulated separate account filing, the “^” should appear first, immediately followed by the appropriate code (identified in the Investment Schedules General Instructions).</p>

Detail Eliminated to Conserve Space	
** Columns 21 through 27 26 will be electronic only. **	
Column 21	<p>– <u>Investments Involving Related Parties</u></p> <p><u>Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.</u></p> <p><u>Enter one of the following codes to identify the role of the related party in the investment.</u></p> <ol style="list-style-type: none"> 1. <u>Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.</u> 2. <u>Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.</u> 3. <u>Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.</u> 4. <u>Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.</u> 5. <u>The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.</u>

6. The investment does not involve a related party.

- Column ~~24~~~~22~~ – Fair Value Hierarchy Level and Method Used to Obtain Fair Value Code (*Detail Eliminated...*)
 Column ~~22~~~~23~~ – Source Used to Obtain Fair Value (*Detail Eliminated to Conserve Space*)

~~Column 23~~ — Legal Entity Identifier (LEI)

~~Provide the 20-character Legal Entity Identifier (LEI) for any issuer as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.~~

- Column 24 – Postal Code (*Detail Eliminated to Conserve Space*)
 Column 25 – Property Type (*Detail Eliminated to Conserve Space*)
 Column 26 – Maturity Date (*Detail Eliminated to Conserve Space*)

~~Column 27~~ — Investments Involving Related Parties

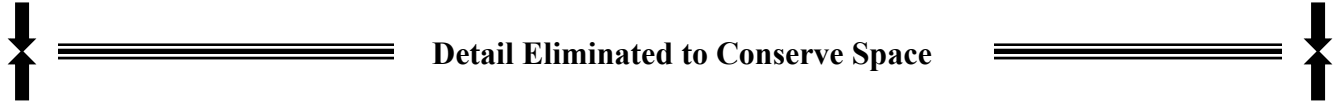
~~Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.~~

~~Enter one of the following codes to identify the role of the related party in the investment.~~

- ~~1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.~~
- ~~2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.~~
- ~~5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.~~
- ~~6. The investment does not involve a related party.~~

SCHEDULE BA – PART 2**OTHER LONG-TERM INVESTED ASSETS ACQUIRED AND ADDITIONS MADE DURING THE YEAR**

This schedule should reflect not only those newly acquired long-term invested assets, but also any increases or additions to long-term invested assets acquired in the current and prior periods, including, for example, capital calls from existing limited partnerships.


Detail Eliminated to Conserve Space

**** Columns 12 through 15 will be electronic only. ****

Column 12 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment.

1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.
2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.
3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.
4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.
5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.
6. The investment does not involve a related party.

Column 12 – Legal Entity Identifier (LEI)

Provide the 20-character Legal Entity Identifier (LEI) for any issuer as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

- Column 13 – Postal Code (*Detail Eliminated to Conserve Space*)
 Column 14 – Property Type (*Detail Eliminated to Conserve Space*)
 Column 15 – Maturity Date (*Detail Eliminated to Conserve Space*)

Column 16 — ~~Investments Involving Related Parties~~

~~Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.~~

~~Enter one of the following codes to identify the role of the related party in the investment.~~

- ~~1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.~~
- ~~2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.~~
- ~~5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.~~
- ~~6. The investment does not involve a related party.~~

SCHEDULE BA – PART 3**OTHER LONG-TERM INVESTED ASSETS DISPOSED, TRANSFERRED OR REPAID DURING THE YEAR**

This schedule should reflect not only disposals of an entire “other invested asset” but should also include partial disposals and amounts received during the year on investments still held, including, for example, return of capital distributions from limited partnerships.


Detail Eliminated to Conserve Space

**** Columns 21 through 25-24 will be electronic only. ****

Column 21 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment.

1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.
2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.
3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.
4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.
5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.
6. The investment does not involve a related party.

Column 21 – Legal Entity Identifier (LEI)

Provide the 20-character Legal Entity Identifier (LEI) for any issuer as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

Column 22 – Postal Code (*Detail Eliminated to Conserve Space*)
 Column 23 – Property Type (*Detail Eliminated to Conserve Space*)
 Column 24 – Maturity Date (*Detail Eliminated to Conserve Space*)

~~Column 25 Investments Involving Related Parties~~

~~Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.~~

~~Enter one of the following codes to identify the role of the related party in the investment.~~

- ~~1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.~~
- ~~2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.~~
- ~~5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.~~
- ~~6. The investment does not involve a related party.~~

SCHEDULE D – PART 2 – SECTION 1**PREFERRED STOCKS OWNED DECEMBER 31 OF CURRENT YEAR**

Stocks are to be grouped as listed below and arranged alphabetically, showing a subtotal for each category.

Detail Eliminated to Conserve Space

Column 3 – Restricted Asset Code

~~Enter “^” in this column for all assets that are bifurcated between the insulated separate account filing and the non-insulated separate account filing.~~

If preferred stocks 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.

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, immediately followed by the appropriate code (identified in the Investment Schedules General Instructions).~~

Column 4 – Foreign

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

Column ~~7~~6 – Rate Per Share (*Detail Eliminated to Conserve Space*)
 Column ~~8~~7 – Book/Adjusted Carrying Value (*Detail Eliminated to Conserve Space*)
 Column ~~9~~8 – Rate Per Share Used to Obtain Fair Value (*Detail Eliminated to Conserve Space*)
 Column ~~10~~9 – Fair Value (*Detail Eliminated to Conserve Space*)
 Column ~~11~~10 – Actual Cost (*Detail Eliminated to Conserve Space*)
 Column ~~12~~11 – Dividends – Amount Received During Year (*Detail Eliminated to Conserve Space*)
 Column ~~13~~12 – Dividends - Nonadmitted Declared but Unpaid (*Detail Eliminated to Conserve Space*)
 Column ~~14~~13 – Unrealized Valuation Increase/(Decrease) (*Detail Eliminated to Conserve Space*)
 Column ~~15~~14 – Current Year’s (Amortization)/Accretion (*Detail Eliminated to Conserve Space*)
 Column ~~16~~15 – Current Year’s Other-Than-Temporary Impairment Recognized (*Detail Eliminated to Conserve Space*)
 Column ~~17~~16 – Total Change in Book/Adjusted Carrying Value (*Detail Eliminated to Conserve Space*)
 Column ~~18~~17 – Total Foreign Exchange Change in Book/Adjusted Carrying Value (*Detail Eliminated...*)
 Column ~~19~~18 – NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol (*Detail Eliminated...*)
 Column ~~20~~19 – Date Acquired (*Detail Eliminated to Conserve Space*)

**** Columns ~~22-21~~ through ~~28-27~~ will be electronic only. ****

Column 21 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment.

1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.

2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.
3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.
4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.
5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.
6. The investment does not involve a related party.

Column 22 – Foreign

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

Column 2223 – Fair Value Hierarchy Level and Method Used to Obtain Fair Value Code (*Detail Eliminated...*)

Column 2324 – Source Used to Obtain Fair Value (*Detail Eliminated to Conserve Space*)

Column 24 – Legal Entity Identifier (LEI)

~~Provide the 20-character Legal Entity Identifier (LEI) for any issuer as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.~~

Column 25 – Issuer (*Detail Eliminated to Conserve Space*)

Column 26 – Issue (*Detail Eliminated to Conserve Space*)

Column 27 – ISIN Identification (*Detail Eliminated to Conserve Space*)

Column 28 – Investments Involving Related Parties

~~Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.~~

~~Enter one of the following codes to identify the role of the related party in the investment.~~

1. ~~Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.~~
2. ~~Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.~~
3. ~~Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.~~

4. ~~Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.~~
5. ~~The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.~~
6. ~~The investment does not involve a related party.~~

NAIC Designation Category Footnote:

Provide the total book/adjusted carrying value amount by NAIC Designation Category that represents the amount reported in Column 87.

The sum of the amounts reported for each NAIC Designation Category in the footnote should equal the sum of Lines 4019999999 and 4029999999.

SCHEDULE D – PART 2 – SECTION 2**COMMON STOCKS OWNED DECEMBER 31 OF CURRENT YEAR**

Stocks are to be grouped as listed below and arranged alphabetically, showing a subtotal for each category.

**=====
Detail Eliminated to Conserve Space
=====**

Column 3 – Restricted Asset Code

~~Enter “#” in this column for all foreign (non-SEC registered) open end registered investment funds.~~

~~Enter “^” in this column for all assets that are bifurcated between the insulated separate account filing and the non-insulated separate account filing.~~

If common stocks 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 foreign mutual fund and is not under the exclusive control of the company, the “#” 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 “#” with the “^” preceding the “#”, immediately followed by the appropriate code (**identified in the Investment Schedules General Instructions**).~~

Column 4 ——— Foreign

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

Column ~~6~~5 – Book/Adjusted Carrying Value (*Detail Eliminated to Conserve Space*)
 Column ~~7~~6 – Rate Per Share Used to Obtain Fair Value (*Detail Eliminated to Conserve Space*)
 Column ~~8~~7 – Fair Value (*Detail Eliminated to Conserve Space*)
 Column ~~9~~8 – Actual Cost (*Detail Eliminated to Conserve Space*)
 Column ~~10~~10 – Dividends - Amount Received During the Year (*Detail Eliminated to Conserve Space*)
 Column ~~11~~11 – Dividends - Nonadmitted Declared but Unpaid (*Detail Eliminated to Conserve Space*)
 Column ~~12~~12 – Unrealized Valuation Increase/(Decrease) (*Detail Eliminated to Conserve Space*)
 Column ~~13~~13 – Current Year’s Other-Than-Temporary Impairment Recognized (*Detail Eliminated to Conserve Space*)
 Column ~~14~~14 – Total Change in Book/Adjusted Carrying Value (*Detail Eliminated to Conserve Space*)
 Column ~~15~~15 – Total Foreign Exchange Change in Book/Adjusted Carrying Value (*Detail Eliminated...*)
 Column ~~16~~16 – Date Acquired (*Detail Eliminated to Conserve Space*)
 Column ~~17~~17 – NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol (*Detail Eliminated...*)

**** Columns ~~19-18~~ through 25 will be electronic only. ****

Column 18 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment.

1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.
2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.
3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.
4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.
5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.
6. The investment does not involve a related party.

Column 19 – Investment Characteristics

If an investment has one or more of the following characteristics, then list the appropriate number(s) separated by commas. If none of the characteristics apply, then leave the column blank.

1. Foreign (non-SEC registered) open-end registered investment funds.
2. Foreign mutual fund and is not under the exclusive control of the company

Column 20 – Foreign

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

Column ~~4~~21 – Fair Value Hierarchy Level and Method Used to Obtain Fair Value Code (*Detail Eliminated*)

Column ~~2~~22 – Source Used to Obtain Fair Value (*Detail Eliminated to Conserve Space*)

Column 21 – Legal Entity Identifier (LEI)

Provide the 20-character Legal Entity Identifier (LEI) for any issuer as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

- Column ~~2223~~ – Issuer (*Detail Eliminated to Conserve Space*)
 Column ~~2324~~ – Issue (*Detail Eliminated to Conserve Space*)
 Column ~~2425~~ – ISIN Identification (*Detail Eliminated to Conserve Space*)

~~Column 25~~ — Investments Involving Related Parties

~~Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.~~

~~Enter one of the following codes to identify the role of the related party in the investment.~~

- ~~1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.~~
- ~~2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.~~
- ~~5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.~~
- ~~6. The investment does not involve a related party.~~

NAIC Designation Category Footnote:

Provide the total book/adjusted carrying value amount by NAIC Designation Category that represents the amount reported in Column 65.

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:

Detail Eliminated to Conserve Space

~~Column 3~~ Foreign

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

~~Column 43~~ – NAIC Company Code (*Detail Eliminated to Conserve Space*)
~~Column 54~~ – ID Number (*Detail Eliminated to Conserve Space*)
~~Column 65~~ – NAIC Valuation Method (*Detail Eliminated to Conserve Space*)
~~Column 87~~ – Total Amount of Goodwill (*Detail Eliminated to Conserve Space*)
~~Column 98~~ – Nonadmitted Amount (*Detail Eliminated to Conserve Space*)
~~Column 109~~ – Stock of Such Company Owned by Insurer on Statement Date Number of Shares (*Detail Eliminated...*)
~~Column 110~~ – Stock of Such Company Owned by Insurer on Statement Date % of Outstanding (*Detail Eliminated...*)

**** Column ~~12-11~~ through ~~19-18~~ will be electronic only. ****

~~Column 11~~ – Foreign

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

~~Column 12~~ Legal Entity Identifier (LEI)

~~Provide the 20 character Legal Entity Identifier (LEI) for any issuer as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.~~

~~Column 1312~~ – Issuer (*Detail Eliminated to Conserve Space*)
~~Column 1413~~ – Issue (*Detail Eliminated to Conserve Space*)
~~Column 1514~~ – ISIN Identification (*Detail Eliminated to Conserve Space*)
~~Column 1615~~ – Prior Year Book/Adjusted Carrying Value (*Detail Eliminated to Conserve Space*)
~~Column 1716~~ – Prior Year Nonadmitted Amount (*Detail Eliminated to Conserve Space*)
~~Column 1817~~ – Prior Year Sub-2 Verified Value (*Detail Eliminated to Conserve Space*)
~~Column 1918~~ – Prior Year VISION Filing Number (*Detail Eliminated to Conserve Space*)

SCHEDULE D – PART 6 – SECTION 2

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:

↓ **===== Detail Eliminated to Conserve Space =====** ↓

**** Column 7 will be electronic only. ****

Column 7 ————— Legal Entity Identifier (LEI)

Provide the 20 character Legal Entity Identifier (LEI) for any issuer as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

SCHEDULE DB – PART A – SECTION 1OPTIONS, CAPS, FLOORS, COLLARS, SWAPS AND FORWARDS OPEN
DECEMBER 31 OF CURRENT YEAR

✂

Detail Eliminated to Conserve Space

✂

**** Columns 24 through 33 will be electronic only. ****

Column 24 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment.

1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.
2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.
3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.
4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.
5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.
6. The investment does not involve a related party.

Column 2425 – Fair Value Hierarchy Level and Method Used to Obtain Fair Value Code (*Detail Eliminated*)

Column 2526 – Source Used to Obtain Fair Value (*Detail Eliminated to Conserve Space*)

Column 2627 – Method of Clearing (C or U) (*Detail Eliminated to Conserve Space*)

Column 2728 – Legal Entity Identifier (LEI) (*Detail Eliminated to Conserve Space*)

****Columns 28-29 through 32-33 are for derivatives with financing premiums****

Column 2829 – Total Undiscounted Premium Cost (*Detail Eliminated to Conserve Space*)

Column 2930 – Unpaid Undiscounted Premium Cost (*Detail Eliminated to Conserve Space*)

Column 3031 – Fair Value of Derivative, Excluding Impact of Financing Premiums (*Detail Eliminated to Conserve*)

Column 3132 – Unrealized Valuation Increase/(Decrease), Excluding Impact of Financing Premiums (*Detail Elim.*)

Column 3233 – CDHS Identifier (*Detail Eliminated to Conserve Space*)

Column 33 – Investments Involving Related Parties

~~Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.~~

~~Enter one of the following codes to identify the role of the related party in the investment.~~

- ~~1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.~~
- ~~2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.~~
- ~~5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.~~
- ~~6. The investment does not involve a related party.~~

SCHEDULE DB – PART A – SECTION 2OPTIONS, CAPS, FLOORS, COLLARS, SWAPS AND FORWARDS TERMINATED
DURING CURRENT YEAR

✂

Detail Eliminated to Conserve Space

✂

**** Column 26 through 32 will be electronic only. ****

Column 26 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment.

1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.
2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.
3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.
4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.
5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.
6. The investment does not involve a related party.

Column ~~26~~27 – Legal Entity Identifier (LEI) (Detail Eliminated to Conserve Space)

****Columns ~~27-28~~ through ~~31-32~~ are for derivatives with financing premiums****

- Column ~~27~~28 – Total Undiscounted Premium Cost (Detail Eliminated to Conserve Space)
Column ~~28~~29 – Unpaid Undiscounted Premium Cost (Detail Eliminated to Conserve Space)
Column ~~29~~30 – Fair Value of Derivative, Excluding Impact of Financing Premiums (Detail Eliminated to Conserve)
Column ~~30~~31 – Unrealized Valuation Increase/(Decrease), Excluding Impact of Financing Premiums (Detail Elim.)
Column ~~31~~32 – CDHS Identifier (Detail Eliminated to Conserve Space)

Column ~~32~~ – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment.

1. ~~Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.~~
2. ~~Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.~~
3. ~~Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.~~
4. ~~Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.~~
5. ~~The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.~~
6. ~~The investment does not involve a related party.~~

SCHEDULE DB – PART B – SECTION 1**FUTURES CONTRACTS OPEN
DECEMBER 31 OF CURRENT YEAR****Detail Eliminated to Conserve Space**

**** Columns 23 through 31 will be electronic only. ****

Column 23 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment.

1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.
2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.
3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.
4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.
5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.
6. The investment does not involve a related party.

Column 2324 – Fair Value Hierarchy Level and Method Used to Obtain Fair Value Code (Detail Eliminated)

Column 2425 – Source Used to Obtain Fair Value (Detail Eliminated to Conserve Space)

Column 2526 – Legal Entity Identifier (LEI) (Detail Eliminated to Conserve Space)

****Columns 26-27 through 30-31 are for derivatives with financing premiums****

Column 2627 – Total Undiscounted Premium Cost (Detail Eliminated to Conserve Space)

Column 2728 – Unpaid Undiscounted Premium Cost (Detail Eliminated to Conserve Space)

Column 2829 – Fair Value of Derivative, Excluding Impact of Financing Premiums (Detail Eliminated to Conserve)

Column 2930 – Unrealized Valuation Increase/(Decrease), Excluding Impact of Financing Premiums (Detail Elim.)

Column 3031 – CDHS Identifier (Detail Eliminated to Conserve Space)

Column 31 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect

~~interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.~~

Enter one of the following codes to identify the role of the related party in the investment.

- ~~1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.~~
- ~~2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.~~
- ~~5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.~~
- ~~6. The investment does not involve a related party.~~

SCHEDULE DB – PART B – SECTION 2FUTURES CONTRACTS TERMINATED
DURING CURRENT YEAR**Detail Eliminated to Conserve Space**

**** Column 21 through 27 will be electronic only. ****

Column 21 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment.

1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.
2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.
3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.
4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.
5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.
6. The investment does not involve a related party.

Column ~~24~~22 – Legal Entity Identifier (LEI) (Detail Eliminated to Conserve Space)

****Columns ~~22-23~~ through ~~26-27~~ are for derivatives with financing premiums****

- Column ~~22~~23 – Total Undiscounted Premium Cost (Detail Eliminated to Conserve Space)
Column ~~23~~24 – Unpaid Undiscounted Premium Cost (Detail Eliminated to Conserve Space)
Column ~~24~~25 – Fair Value of Derivative, Excluding Impact of Financing Premiums (Detail Eliminated to Conserve)
Column ~~25~~26 – Unrealized Valuation Increase/(Decrease), Excluding Impact of Financing Premiums (Detail Elim.)
Column ~~26~~27 – CDHS Identifier (Detail Eliminated to Conserve Space)

Column 27 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment.

1. ~~Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.~~
2. ~~Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.~~
3. ~~Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.~~
4. ~~Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.~~
5. ~~The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.~~
6. ~~The investment does not involve a related party.~~

SCHEDULE DB – PART D – SECTION 1**COUNTERPARTY EXPOSURE FOR DERIVATIVE INSTRUMENTS OPEN
DECEMBER 31 OF CURRENT YEAR****Detail Eliminated to Conserve Space**

** Column 14 and 15 will be electronic only. **

Column 14 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment.

1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.
2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.
3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.
4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.
5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.
6. The investment does not involve a related party.

Column 15 – Legal Entity Identifier (LEI) (*Detail Eliminated to Conserve Space*)

Column 15 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment.

1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.
2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator,

~~manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.~~

- ~~3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.~~
- ~~5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.~~
- ~~6. The investment does not involve a related party.~~

SCHEDULE DB – PART D – SECTION 2**COLLATERAL FOR DERIVATIVE INSTRUMENTS OPEN
DECEMBER 31 OF CURRENT YEAR****Detail Eliminated to Conserve Space**

** Column 10 and 11 will be electronic only. **

Column 10 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment.

1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.
2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.
3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.
4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.
5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.
6. The investment does not involve a related party.

Column ~~10~~11 – Legal Entity Identifier (LEI) (*Detail Eliminated to Conserve Space*)**Column 11 – Investments Involving Related Parties**

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment.

1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.
2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator,

~~manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.~~

- ~~3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.~~
- ~~5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.~~
- ~~6. The investment does not involve a related party.~~

SCHEDULE E – PART 1 – CASH

This schedule shows all banks, trust companies, savings and loan and building and loan associations in which the Company maintained deposits at any time during the year and the balances, if any (according to Reporting Entity's record), on December 31 of the current year. Certificates of deposit in banks or other similar financial institutions with maturity dates of one year or less from the acquisition date and other instruments defined as cash in accordance with *SSAP No. 2R—Cash, Cash Equivalents, Drafts, and Short-Term Investments* should be reported in this schedule. All Cash Equivalents should be reported in Schedule E, Part 2. Long-term certificates of deposit are to be reported in Schedule D.

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Detail Eliminated to Conserve Space
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Column 2 — Restricted Asset Code

~~Enter “^” in this column for all assets that are bifurcated between the insulated separate account filing and the non-insulated separate account filing.~~

If cash is not under the exclusive control of the company as shown in the General Interrogatories, it is to be identified by placing one of the **symbols identified in the Investment Schedules General Instructions** in this column.

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, immediately followed by the appropriate code (identified in the Investment Schedules General Instructions).~~

~~** Column 8 will be electronic only. **~~

Column 8 — Legal Entity Identifier (LEI)

~~Provide the 20 character Legal Entity Identifier (LEI) for any depository as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.~~

QUARTERLY STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, HEALTH, PROPERTY AND TITLE

SCHEDULE A – PART 2

REAL ESTATE ACQUIRED AND ADDITIONS MADE DURING THE CURRENT QUARTER

This schedule should reflect not only those new real estate investments and their encumbrances, but also any additions and permanent improvements to existing properties acquired in the current and prior periods and their encumbrances. Report individually each property acquired or transferred from another category (e.g., joint ventures, Schedule BA). Property acquired and sold during the same quarter should be reported in both Part 2 and Part 3.



Detail Eliminated to Conserve Space



**** Columns ~~10~~ through and ~~12-11~~ will be electronic only. ****

~~Column 10~~ — ~~Legal Entity Identifier (LEI)~~

~~Provide the 20-character Legal Entity Identifier (LEI) for issuer that has been assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.~~

~~Column ~~11~~10~~ – ~~Postal Code (Detail Eliminated to Conserve Space)~~

~~Column ~~12~~11~~ – ~~Property Type (Detail Eliminated to Conserve Space)~~

SCHEDULE A – PART 3

REAL ESTATE DISPOSED DURING THE QUARTER

This schedule should reflect not only disposals of an entire real estate investment but should also include partial disposals and amounts received during the year on properties still held. Report individually each property disposed or transferred to another category (e.g., joint ventures, Schedule BA). Properties acquired and disposed during the same quarter should be reported in both Part 2 and Part 3. For “Sales Under Contract”, only payments received during the quarter related to such sales in their final year of payment should be reported.



Detail Eliminated to Conserve Space



**** Columns ~~21 through and 23-22~~ will be electronic only. ****

~~Column 21 — Legal Entity Identifier (LEI)~~

~~Provide the 20-character Legal Entity Identifier (LEI) for issuer as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.~~

~~Column 2221 – Postal Code (*Detail Eliminated to Conserve Space*)~~

~~Column 2322 – Property Type (*Detail Eliminated to Conserve Space*)~~

SCHEDULE B – PART 2**MORTGAGE LOANS ACQUIRED AND ADDITONS MADE DURING THE CURRENT QUARTER**

Report individually all mortgage loans acquired or transferred from another category (e.g., joint ventures, Schedule BA) but also any increases or additions to mortgage loans acquired or transferred in the current and prior periods. Mortgages acquired and disposed during the same quarter should be reported in both Part 2 and Part 3. Include non-conventional mortgage loans (e.g., loans that can be increased to their maximum loan value without incurring the cost of writing a new mortgage). Also include mezzanine real estate loans. For accounting and admission guidance related to mezzanine real estate loans, refer to *SSAP No. 83—Mezzanine Real Estate Loans*. Collateralized Mortgage Obligations (residential mortgage-backed securities) should be included in Schedule D.



Detail Eliminated to Conserve Space



**** Columns 10 through 14-13 will be electronic only. ****

Column 10 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment.

1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.
2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.
3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.
4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.
5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.
6. The investment does not involve a related party.

Column 10 — Legal Entity Identifier (LEI)

Provide the 20-character Legal Entity Identifier (LEI) for mortgagor as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

Column 11 – Postal Code (*Detail Eliminated to Conserve Space*)
 Column 12 – Property Type (*Detail Eliminated to Conserve Space*)
 Column 13 – Maturity Date (*Detail Eliminated to Conserve Space*)

Column 14 — ~~Investments Involving Related Parties~~

~~Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.~~

~~Enter one of the following codes to identify the role of the related party in the investment.~~

- ~~1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.~~
- ~~2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.~~
- ~~5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.~~
- ~~6. The investment does not involve a related party.~~

SCHEDULE B – PART 3**MORTGAGE LOANS DISPOSED, TRANSFERRED OR REPAID DURING THE CURRENT QUARTER**

Report individually each mortgage that has had decreases in the balance as a result of either being closed by repayment, partial repayment, disposed or transferred to another category, e.g., real estate, Schedule A. Do not report individual partial repayments but aggregate all partial repayments by mortgage loan. Mortgage loans acquired and sold during the same quarter should be reported in both Part 2 and Part 3.

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Detail Eliminated to Conserve Space
✂
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**** Columns 19 through 23-22 will be electronic only. ****

Column 19 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment.

1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.
2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.
3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.
4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.
5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.
6. The investment does not involve a related party.

Column 19 – Legal Entity Identifier (LEI)

Provide the 20 character Legal Entity Identifier (LEI) for mortgagor as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

- Column 20 – Postal Code (*Detail Eliminated to Conserve Space*)
 Column 21 – Property Type (*Detail Eliminated to Conserve Space*)
 Column 22 – Maturity Date (*Detail Eliminated to Conserve Space*)

Column 23 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect

~~interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.~~

Enter one of the following codes to identify the role of the related party in the investment.

- ~~1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.~~
- ~~2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.~~
- ~~5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.~~
- ~~6. The investment does not involve a related party.~~

SCHEDULE BA – PART 2**OTHER LONG-TERM INVESTED ASSETS ACQUIRED
AND ADDITIONS MADE DURING THE CURRENT QUARTER**

This schedule should reflect not only those newly acquired long-term invested assets, but also any increases or additions to long-term invested assets acquired in the current and prior periods, including, for example, capital calls from existing limited partnerships.

Detail Eliminated to Conserve Space

**** Columns 14 through 18-17 will be electronic only. ****

Column 14 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment.

1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.
2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.
3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.
4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.
5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.
6. The investment does not involve a related party.

Column 14 – Legal Entity Identifier (LEI)

Provide the 20-character Legal Entity Identifier (LEI) for issuer as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

- Column 15 – Postal Code (*Detail Eliminated to Conserve Space*)
 Column 16 – Property Type (*Detail Eliminated to Conserve Space*)
 Column 17 – Maturity Date (*Detail Eliminated to Conserve Space*)

Column 18 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect

~~interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.~~

Enter one of the following codes to identify the role of the related party in the investment.

- ~~1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.~~
- ~~2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.~~
- ~~5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.~~
- ~~6. The investment does not involve a related party.~~

SCHEDULE BA – PART 3**OTHER LONG-TERM INVESTED ASSETS DISPOSED, TRANSFERRED OR REPAID
DURING THE CURRENT QUARTER**

This schedule should reflect not only disposals of an entire “other invested asset” but should also include partial disposals and amounts received during the year on investments still held, including, for example, return of capital distributions from limited partnerships.

**=====
Detail Eliminated to Conserve Space
=====**

**** Columns 21 through 25-24 will be electronic only. ****

Column 21 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment.

1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.
2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.
3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.
4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.
5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.
6. The investment does not involve a related party.

Column 21 – Legal Entity Identifier (LEI)

Provide the 20-character Legal Entity Identifier (LEI) for issuer as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

Column 22 – Postal Code (*Detail Eliminated to Conserve Space*)

Column 23 – Property Type (*Detail Eliminated to Conserve Space*)

Column 24 – Maturity Date (*Detail Eliminated to Conserve Space*)

Column 25 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect

~~interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.~~

Enter one of the following codes to identify the role of the related party in the investment.

- ~~1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.~~
- ~~2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.~~
- ~~5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.~~
- ~~6. The investment does not involve a related party.~~

SCHEDULE DB – PART A – SECTION 1OPTIONS, CAPS, FLOORS, COLLARS, SWAPS AND FORWARDS OPEN

↓

Detail Eliminated to Conserve Space

↑

**** Columns 24 through 33 will be electronic only. ****

Column 24 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment.

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2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.
3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.
4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.
5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.
6. The investment does not involve a related party.

Column 2425 – Method Used to Obtain Fair Value Code (Detail Eliminated to Conserve Space)

Column 2526 – Source Used to Obtain Fair Value (Detail Eliminated to Conserve Space)

Column 2627 – Method of Clearing (C or U) (Detail Eliminated to Conserve Space)

Column 2728 – Legal Entity Identifier (LEI) (Detail Eliminated to Conserve Space)

****Columns ~~28-29~~ through ~~32-33~~ are for derivatives with financing premiums****

Column ~~2829~~ – Total Undiscounted Premium Cost (Detail Eliminated to Conserve Space)

Column ~~2930~~ – Unpaid Undiscounted Premium Cost (Detail Eliminated to Conserve Space)

Column ~~3031~~ – Fair Value of Derivative, Excluding Impact of Financing Premiums (Detail Eliminated to Conserve...)

Column ~~3132~~ – Unrealized Valuation Increase/Decrease, Excluding Impact of Financing Premiums (Detail Eliminated)

Column ~~3233~~ – CDHS Identifier (Detail Eliminated to Conserve Space)

Column 33 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment.

1. ~~Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.~~
2. ~~Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.~~
3. ~~Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.~~
4. ~~Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.~~
5. ~~The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.~~
6. ~~The investment does not involve a related party.~~

SCHEDULE DB – PART B – SECTION 1**FUTURES CONTRACTS OPEN****Detail Eliminated to Conserve Space**

**** Column 23 through 29 will be electronic only. ****

Column 23 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment.

1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.
2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.
3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.
4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.
5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.
6. The investment does not involve a related party.

Column 2324 – Legal Entity Identifier (LEI) (Detail Eliminated to Conserve Space)

****Columns 24-25 through 28-29 are for derivatives with financing premiums****

- Column 2425 – Total Undiscounted Premium Cost (Detail Eliminated to Conserve Space)
 Column 2526 – Unpaid Undiscounted Premium Cost (Detail Eliminated to Conserve Space)
 Column 2627 – Fair Value of Derivative, Excluding Impact of Financing Premiums (Detail Eliminated to Conserve...)
 Column 2728 – Unrealized Valuation Increase/Decrease, Excluding Impact of Financing Premiums (Detail Eliminated)
 Column 2829 – CDHS Identifier (Detail Eliminated to Conserve Space)

Column 29 – Investments Involving Related Parties

~~Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.~~

~~Enter one of the following codes to identify the role of the related party in the investment.~~

1. ~~Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.~~
2. ~~Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.~~
3. ~~Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.~~
4. ~~Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.~~
5. ~~The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.~~
6. ~~The investment does not involve a related party.~~

SCHEDULE DB – PART D – SECTION 1COUNTERPARTY EXPOSURE FOR DERIVATIVE INSTRUMENTS OPEN
AS OF CURRENT STATEMENT DATE


Detail Eliminated to Conserve Space



** Column 14 and 15 will be electronic only. **

Column 14 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

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4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.
5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.
6. The investment does not involve a related party.

Column 415 – Legal Entity Identifier (LEI) (*Detail Eliminated to Conserve Space*)

Column 15 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment.

1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.
2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator,

~~manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.~~

- ~~3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.~~
- ~~5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.~~
- ~~6. The investment does not involve a related party.~~

SCHEDULE DB – PART D – SECTION 2COLLATERAL FOR DERIVATIVE INSTRUMENTS OPEN
AS OF CURRENT STATEMENT DATE

Detail Eliminated to Conserve Space

**** Column 10 and 11 will be electronic only.****

Column 10 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment.

1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.
2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.
3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.
4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in-substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.
5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.
6. The investment does not involve a related party.

Column 11 – Legal Entity Identifier (LEI) (Detail Eliminated to Conserve Space)

Column 11 – Investments Involving Related Parties

Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation.

Enter one of the following codes to identify the role of the related party in the investment.

1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure.
2. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator,

~~manager, servicer, or other similar influential role and for which 50% or more of the underlying collateral represents investments in or direct credit exposure to related parties.~~

- ~~3. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies involving a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role and for which less than 50% (including 0%) of the underlying collateral represents investments in or direct credit exposure to related parties.~~
- ~~4. Securitization or similar investment vehicles such as mutual funds, limited partnerships and limited liability companies in which the structure reflects an in substance related party transaction but does not involve a relationship with a related party as sponsor, originator, manager, servicer or other similar influential role.~~
- ~~5. The investment is identified as related party, but the role of the related party represents a different arrangement than the options provided in choices 1-4.~~
- ~~6. The investment does not involve a related party.~~

SCHEDULE D – PART 2 – SECTION 1
 Showing All **PREFERRED STOCKS** Owned December 31 of Current Year

1 CUSIP Identification	2 Description	Codes		54 Number of Shares	65 Par Value Per Share	76 Rate Per Share	87 Book/ Adjusted Carrying Value	Fair Value		110 Actual Cost	Dividends			Change in Book/Adjusted Carrying Value					2019 NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol	21-20 Date Acquired
		3 Restricted Asset Code	4 E e e i g n					98 Rate per Share Used to Obtain Fair Value	109 Fair Value		121 Declared but Unpaid	122 Amount Received During Year	113 Nonadmitted Declared But Unpaid	114 Unrealized Valuation Increase/ (Decrease)	115 Current Year's (Amortization) Accretion	116 Current Year's Other-Than- Temporary Impairment Recognized	117 Total Change in B./A.C.V. (114+115- 116)	118 Total Foreign Exchange Change in B./A.C.V.		
450999999	Total Preferred Stocks							XXX										XXX	XXX	

1. Book/Adjusted Carrying Value by NAIC Designation Category Footnote:

Line Number	1A \$	1B \$	1C \$	1D \$	1E \$	1F \$	1G \$
1A	-----	-----	-----	-----	-----	-----	-----
1B	-----	-----	-----	-----	-----	-----	-----
1C	-----	-----	-----	-----	-----	-----	-----
1D	-----	-----	-----	-----	-----	-----	-----
1E	-----	-----	-----	-----	-----	-----	-----
1F	-----	-----	-----	-----	-----	-----	-----

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NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

<p style="text-align: right;">DATE: <u>2/7/2023</u></p> <p>CONTACT PERSON: _____</p> <p>TELEPHONE: _____</p> <p>EMAIL ADDRESS: _____</p> <p>ON BEHALF OF: _____</p> <p>NAME: <u>Dale Bruggeman</u></p> <p>TITLE: <u>Chair SAPWG</u></p> <p>AFFILIATION: <u>Ohio Department of Insurance</u></p> <p>ADDRESS: <u>50W. Town St., 3rd FL., Ste. 300</u> <u>Columbus, OH 43215</u></p>	<p style="text-align: center;">FOR NAIC USE ONLY</p> <p>Agenda Item # <u>2023-08BWG</u></p> <p>Year <u>2023</u></p> <p>Changes to Existing Reporting <input checked="" type="checkbox"/> [X]</p> <p>New Reporting Requirement <input type="checkbox"/> []</p> <hr/> <p style="text-align: center;">REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</p> <p>No Impact <input checked="" type="checkbox"/> [X]</p> <p>Modifies Required Disclosure <input type="checkbox"/> []</p> <p>Is there data being requested in this proposal which is available elsewhere in the Annual/Quarterly Statement? <input checked="" type="checkbox"/> [N]</p> <p><i>***If Yes, complete question below***</i></p> <p style="text-align: center;">DISPOSITION</p> <p><input type="checkbox"/> [] Rejected For Public Comment</p> <p><input type="checkbox"/> [] Referred To Another NAIC Group</p> <p><input type="checkbox"/> [] Received For Public Comment</p> <p><input type="checkbox"/> [] Adopted Date _____</p> <p><input type="checkbox"/> [] Rejected Date _____</p> <p><input type="checkbox"/> [] Deferred Date _____</p> <p><input type="checkbox"/> [] Other (Specify) _____</p>
--	---

BLANK(S) TO WHICH PROPOSAL APPLIES

- | | | |
|---|--|---|
| <input checked="" type="checkbox"/> [X] ANNUAL STATEMENT | <input checked="" type="checkbox"/> [X] INSTRUCTIONS | <input type="checkbox"/> [] CROSSCHECKS |
| <input type="checkbox"/> [] QUARTERLY STATEMENT | <input type="checkbox"/> [] BLANK | |
| <input checked="" type="checkbox"/> [X] Life, Accident & Health/Fraternal | <input type="checkbox"/> [] Separate Accounts | <input checked="" type="checkbox"/> [X] Title |
| <input checked="" type="checkbox"/> [X] Property/Casualty | <input type="checkbox"/> [] Protected Cell | <input type="checkbox"/> [] Other _____ |
| <input checked="" type="checkbox"/> [X] Health | <input type="checkbox"/> [] Health (Life Supplement) | |

Anticipated Effective Date: Annual 2023

IDENTIFICATION OF ITEM(S) TO CHANGE

Add clarifying language for mutual insurance companies on the Schedule Y, Part 3

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

The additional instruction will clarify that mutual insurance companies should be included on the Schedule Y, Part 3.

*****IF THE DATA IS AVAILABLE ELSEWHERE IN THE ANNUAL/QUARTERLY STATEMENT, PLEASE NOTE WHY IT IS REQUIRED FOR THIS PROPOSAL*****

NAIC STAFF COMMENTS

Comment on Effective Reporting Date: _____

Other Comments:

** This section must be completed on all forms.

SCHEDULE Y

PART 3 – ULTIMATE CONTROLLING PARTY AND LISTING OF OTHER U.S. INSURANCE GROUPS OR ENTITIES UNDER THAT ULTIMATE CONTROLLING PARTY’S CONTROL

All insurer and reporting entity members of the holding company system (including mutual insurance companies) shall prepare a common schedule for inclusion in each of the individual annual statements. Mutual insurance companies that are part of the holding company system should be included in the common schedule.

✂ ════════════════════ **Detail Eliminated to Conserve Space** ════════════════════ ✂

W:\QA\BlanksProposals\2023-08BWG.docx

NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

<p style="text-align: right;">DATE: <u>02/07/2023</u></p> <p>CONTACT PERSON: <u>Ryan Fleming (Vice Chair American Academy of Actuaries & Dale Bruggeman (Chair SAPWG))</u></p> <p>TELEPHONE: <u>Ryan (414) 665-5020</u></p> <p>EMAIL ADDRESS: <u>ryanfleming@northwesternmutual.com</u></p> <p>ON BEHALF OF: <u>Joint submission by (i) AAA C-2 Mortality Working Group and (ii) Statutory Accounting Principles Working Group</u></p> <p>NAME: <u>Ryan Fleming (Vice Chair American Academy of Actuaries and Dale Bruggeman (Chair SAPWG))</u></p>	<p style="text-align: center;">FOR NAIC USE ONLY</p> <p>Agenda Item # <u>2023-09BWG</u></p> <p>Year <u>2023</u></p> <p>Changes to Existing Reporting []</p> <p>New Reporting Requirement [X]</p> <hr/> <p style="text-align: center;">REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</p> <p>No Impact [X]</p> <p>Modifies Required Disclosure []</p> <p>Is there data being requested in this proposal which is available elsewhere in the Annual/Quarterly Statement? [No]</p> <p><i>***If Yes, complete question below***</i></p> <p style="text-align: center;">DISPOSITION</p> <p>[] Rejected For Public Comment</p> <p>[] Referred To Another NAIC Group</p> <p>[] Received For Public Comment</p> <p>[] Adopted Date _____</p> <p>[] Rejected Date _____</p> <p>[] Deferred Date _____</p> <p>[] Other (Specify) _____</p>
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BLANK(S) TO WHICH PROPOSAL APPLIES

- | | | |
|---|---|---|
| <input checked="" type="checkbox"/> ANNUAL STATEMENT | <input checked="" type="checkbox"/> INSTRUCTIONS | <input checked="" type="checkbox"/> CROSSCHECKS |
| <input type="checkbox"/> QUARTERLY STATEMENT | <input checked="" type="checkbox"/> BLANK | |
| <input checked="" type="checkbox"/> Life, Accident & Health/Fraternal | <input type="checkbox"/> Separate Accounts | <input type="checkbox"/> Title |
| <input type="checkbox"/> Property/Casualty | <input type="checkbox"/> Protected Cell | <input type="checkbox"/> Other _____ |
| <input type="checkbox"/> Health | <input type="checkbox"/> Health (Life Supplement) | |

Anticipated Effective Date: Annual 2023

IDENTIFICATION OF ITEM(S) TO CHANGE

Add a new financial statement Note 37 – Life Insurance Net Amount at Risk by Product Characteristics to the life and A&H/fraternal blank for the updates to the life C-2 mortality risk charges for Life Risk-Based Capital (RBC).

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

The new financial statement note will develop the net amounts at risk in the categories needed for the Life C-2 worksheet to create a direct link to a financial statement source.

*****IF THE DATA IS AVAILABLE ELSEWHERE IN THE ANNUAL/QUARTERLY STATEMENT, PLEASE NOTE WHY IT IS REQUIRED FOR THIS PROPOSAL*****

NAIC STAFF COMMENTS

Comment on Effective Reporting Date: _____

Other Comments:

** This section must be completed on all forms.

ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL

NOTES TO FINANCIAL STATEMENTS

Detail Eliminated To Conserve Space

37. Life Insurance Net Amount at Risk by Product CharacteristicsInstruction:

Disclose the gross, assumed, ceded, and net of reinsurance amounts for the life insurance net amount at risk by product characteristics, separately for Individual and Industrial Life and Group and Credit Life.

A. Individual and Industrial Life

Within individual & industrial life, the categories are by contract type depending on the degree of pricing flexibility. Pricing Flexibility is defined as the ability to materially adjust rates on in force contracts through changing premiums and/or non-guaranteed elements as of the valuation date and within the next 5 policy years and reflecting typical business practices.

(1) Total Individual and Industrial Life

- (1) Total Individual and Industrial Life should equal (2) Individual and Industrial Life Policies with Pricing Flexibility plus (3) Individual and Industrial Term Life Policies without Pricing Flexibility plus (4) Individual and Industrial Permanent Life Policies without Pricing Flexibility for each line and column. (Example: A(1)a = A(2)a + A(3)a + A(4)a

(2) Individual and Industrial Life Policies with Pricing Flexibility(3) Individual and Industrial Term Life Policies without Pricing Flexibility(4) Individual and Industrial Permanent Life Policies without Pricing Flexibility

a Life in Force - Exhibit of Life Insurance Amount of Insurance for Industrial and Ordinary Life, Lines 21 and 22

b Exhibit 5 Life Reserves - Exhibit 5 for Industrial and Ordinary Life, Lines 0199997 and 0199998

c Separate Account Life Reserves – Separate Accounts, Exhibit 3, Column 3 Line 0199999

d Modified Coinsurance Life Reserves – The portion of modified coinsurance life reserves which relates to policy reserves that, if written on a direct basis would be included on Exhibit 5. For Assumed (column 2 below) the portion of the modified coinsurance life reserves would be from Schedule S, Part 1, Section 1, Column 12 . For the Ceded (column 3 below), the portion of the modified coinsurance life reserve would be from Schedule S Part 3, Sections 1, Column 14.

B. Group and Credit Life Excluding FEGLI/SGLI

Within group & credit life, the categories are by the remaining length of the premium rate term by group contract and on the degree of pricing flexibility. Pricing Flexibility is defined as the ability to materially adjust rates on in force contracts through changing premiums and/or non-guaranteed elements as of the valuation date and within the next 5 policy years and reflecting typical business practices.

(1) Total Group and Credit Life Excluding FEGLI/SGLI

- (1) Total Group and Credit Life Excluding FEGLI/SGLI should equal (2) Group and Credit Term Life Excluding FEGLI/SGLI with Remaining Rate Terms 36 Months and Under plus (3) Group and Credit Term Life Excluding FEGLI/SGLI with Remaining Rate Terms Over 36 Months plus (4) Group and Credit Permanent Life Policies Excluding FEGLI/SGLI with Pricing Flexibility plus (5) Group and Credit Permanent Life Policies Excluding FEGLI/SGLI without Pricing Flexibility for each line and column. (Example: B(1)a = B(2)a + B(3)a + B(4)a + B(5)a

(2) Group and Credit Term Life Excluding FEGLI/SGLI with Remaining Rate Terms 36 Months and Under(3) Group and Credit Term Life Excluding FEGLI/SGLI with Remaining Rate Terms Over 36 Months(4) Group and Credit Permanent Life Policies Excluding FEGLI/SGLI with Pricing Flexibility(5) Group and Credit Permanent Life Policies Excluding FEGLI/SGLI without Pricing Flexibility

a	Life in Force - Exhibit of Life Insurance Amount of Insurance for Group and Credit Life, Lines 21 and 22; exclude amounts for FEGLI and SGLI reported on lines 43 and 44
b	Exhibit 5 Life Reserves - Exhibit 5 for Group and Credit Life, Lines 0199997 and 0199998
c	Separate Account Life Reserves – Separate Accounts, Exhibit 3, Column 4 Line 0199999
d	Modified Coinsurance Life Reserves – The portion of modified coinsurance life reserves which relates to policy reserves that, if written on a direct basis would be included on Exhibit 5. For Assumed (column 2 below) the portion of the modified coinsurance life reserves would be from Schedule S, Part 1, Section 1, Column 12 . For the Ceded (column 3 below), the portion of the modified coinsurance life reserve would be from Schedule S Part 3, Sections 1, Column 14.

Illustration:

THIS EXACT FORMAT MUST BE USED IN THE PREPARATION OF THIS NOTE FOR THE TABLE BELOW. REPORTING ENTITIES ARE NOT PRECLUDED FROM PROVIDING CLARIFYING DISCLOSURE BEFORE OR AFTER THIS ILLUSTRATION.

A. Individual and Industrial Life

(1) Total Individual and Industrial Life

	<u>(1) Gross</u>	<u>(2) Assumed</u>	<u>(3) Ceded</u>	<u>(4) Net of Reinsurance (1) + (2) – (3)</u>
a. Life in Force	_____	_____	_____	_____
b. Exhibit 5 Life Reserves	_____	_____	_____	_____
c. Separate Account Life Reserves	_____	_____	_____	_____
d. Modified Coinsurance Life Reserves	_____	_____	_____	_____
e. Life Reserves (b) + (c) + (d)	\$ _____	\$ _____	\$ _____	\$ _____
f. Life Net Amount at Risk (a) – (e)	\$ _____	\$ _____	\$ _____	\$ _____

(2) Individual and Industrial Life Policies with Pricing Flexibility

	<u>(1) Gross</u>	<u>(2) Assumed</u>	<u>(3) Ceded</u>	<u>(4) Net of Reinsurance (1) + (2) – (3)</u>
a. Life in Force	_____	_____	_____	_____
b. Exhibit 5 Life Reserves	_____	_____	_____	_____
c. Separate Account Life Reserves	_____	_____	_____	_____
d. Modified Coinsurance Life Reserves	_____	_____	_____	_____
e. Life Reserves (b) + (c) + (d)	\$ _____	\$ _____	\$ _____	\$ _____
f. Life Net Amount at Risk (a) – (e)	\$ _____	\$ _____	\$ _____	\$ _____

(3) Individual and Industrial Term Life Policies without Pricing Flexibility

	<u>(1) Gross</u>	<u>(2) Assumed</u>	<u>(3) Ceded</u>	<u>(4) Net of Reinsurance (1) + (2) – (3)</u>
a. Life in Force	_____	_____	_____	_____
b. Exhibit 5 Life Reserves	_____	_____	_____	_____
c. Separate Account Life Reserves	_____	_____	_____	_____
d. Modified Coinsurance Life Reserves	_____	_____	_____	_____
e. Life Reserves (b) + (c) + (d)	\$ _____	\$ _____	\$ _____	\$ _____
f. Life Net Amount at Risk (a) – (e)	\$ _____	\$ _____	\$ _____	\$ _____

(4) Individual and Industrial Permanent Life Policies without Pricing Flexibility

	<u>(1) Gross</u>	<u>(2) Assumed</u>	<u>(3) Ceded</u>	<u>(4) Net of Reinsurance (1) + (2) - (3)</u>
a. Life in Force				
b. Exhibit 5 Life Reserves				
c. Separate Account Life Reserves				
d. Modified Coinsurance Life Reserves				
e. Life Reserves (b) + (c) + (d)	\$	\$	\$	\$
f. Life Net Amount at Risk (a) - (e)	\$	\$	\$	\$

B. Group and Credit Life Excluding FEGLI/SGLI

(1) Total Group and Credit Life Excluding FEGLI/SGLI

	<u>(1) Gross</u>	<u>(2) Assumed</u>	<u>(3) Ceded</u>	<u>(4) Net of Reinsurance (1) + (2) - (3)</u>
a. Life in Force				
b. Exhibit 5 Life Reserves				
c. Separate Account Life Reserves				
d. Modified Coinsurance Life Reserves				
e. Life Reserves (b) + (c) + (d)	\$	\$	\$	\$
f. Life Net Amount at Risk (a) - (e)	\$	\$	\$	\$

(2) Group and Credit Term Life Excluding FEGLI/SGLI with Remaining Rate Terms 36 Months and Under

	<u>(1) Gross</u>	<u>(2) Assumed</u>	<u>(3) Ceded</u>	<u>(4) Net of Reinsurance (1) + (2) - (3)</u>
a. Life in Force				
b. Exhibit 5 Life Reserves				
c. Separate Account Life Reserves				
d. Modified Coinsurance Life Reserves				
e. Life Reserves (b) + (c) + (d)	\$	\$	\$	\$
f. Life Net Amount at Risk (a) - (e)	\$	\$	\$	\$

(3) Group and Credit Term Life Excluding FEGLI/SGLI with Remaining Rate Terms Over 36 Months

	<u>(1) Gross</u>	<u>(2) Assumed</u>	<u>(3) Ceded</u>	<u>(4) Net of Reinsurance (1) + (2) - (3)</u>
a. Life in Force				
b. Exhibit 5 Life Reserves				
c. Separate Account Life Reserves				
d. Modified Coinsurance Life Reserves				
e. Life Reserves (b) + (c) + (d)	\$	\$	\$	\$
f. Life Net Amount at Risk (a) - (e)	\$	\$	\$	\$

(4) Total Group and Credit Permanent Life Policies Excluding FEGLI/SGLI with Pricing Flexibility

	<u>(1) Gross</u>	<u>(2) Assumed</u>	<u>(3) Ceded</u>	<u>(4) Net of Reinsurance (1) + (2) - (3)</u>
a. Life in Force				
b. Exhibit 5 Life Reserves				
c. Separate Account Life Reserves				
d. Modified Coinsurance Life Reserves				
e. Life Reserves (b) + (c) + (d)	\$	\$	\$	\$
f. Life Net Amount at Risk (a) - (e)	\$	\$	\$	\$

(5) Total Group and Credit Permanent Life Policies Excluding FEGLI/SGLI without Pricing Flexibility

	<u>(1) Gross</u>	<u>(2) Assumed</u>	<u>(3) Ceded</u>	<u>(4) Net of Reinsurance (1) + (2) - (3)</u>
a. Life in Force	_____	_____	_____	_____
b. Exhibit 5 Life Reserves	_____	_____	_____	_____
c. Separate Account Life Reserves	_____	_____	_____	_____
d. Modified Coinsurance Life Reserves	_____	_____	_____	_____
e. Life Reserves (b) + (c) + (d)	\$ _____	\$ _____	\$ _____	\$ _____
f. Life Net Amount at Risk (a) - (e)	\$ _____	\$ _____	\$ _____	\$ _____

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Blanks (E) Working Group
Editorial Revisions to the Blanks and Instructions
(presented at the March 7, 2023, Meeting)

Statement Type:

H = Health; L/F = Life/Fraternal Combined; P/C = Property/Casualty; SA = Separate Accounts; T = Title

Effective	Table Name	Description	Statement Type	Filing Type
2023	Accident and Health Policy Experience Exhibit	<p>CHANGE TO INSTRUCTION</p> <p>Change the formula to CY-PY</p> <p>Column 6 – Direct Incurred Claims Amount</p> <p>This column does not include the “Increase in Policy Reserves.”</p> <p>The grand total reported should equal:</p> <p>Life\Fraternal Exhibit 8, Part 2, Line 6.1, Columns (9+10+11). Minus<u>Plus</u> Exhibit 6, Line 14, Column 1 CY. Plus<u>Minus</u> Exhibit 6, Line 14, Column 1 PY.</p>	H, L/F, P/C	Annual
2023	General Interrogatories Part 2	<p>CHANGE TO INSTRUCTION</p> <p>Change premiums from written to earned for the Numerator to be consistent with the Denominator</p> <p>Item 2.1 – Premium Numerator</p> <p>Health Premium values listed in the Net Premiums Written <u>Earned During Year</u> column (Column 64) of the reporting year’s U&I Part 1B:</p> <p>Lines 13.1 and 13.2</p> <p>Lines 15.1, 15.2, 15.4, 15.6, and 15.8</p> <p>Line 15.5 (should include Medicare Pass-Through Payments Reported as Premium)</p> <p>Line 15.9 in part (include only Medicare Part D and Stop Loss and Minimum Premium)</p>	P/C	Annual

Effective	Table Name	Description	Statement Type	Filing Type
2023	General Interrogatories Part 2	<p>CHANGE TO INSTRUCTION</p> <p>Update the Underwriting and Investment Exhibit, Part 2B Line references for Reporting Year Data and Prior Year Data columns</p> <p>Item 2.4 – Reserve Numerator</p> <p>Reporting Year Annual Statement Data Health Reserve – Underwriting and Investment Exhibit, Part 2B (Column 3 + 4, Line 13-17 minus Line 1115) exclude Line 9 credit A&H, Line 10 disability income, Line 11 long-term care, Line 10 14 health care receivables, and dread disease coverage, and credit A&H + Part 2D (Line 8, Column 1-2 minus through Column 9 + Column 13 (in part)) include stand-alone health care related plans only (i.e. stand-alone prescription drug plans, etc.), exclude dread disease coverage, credit A&H, LTC, Disability Income, etc. of the reporting year’s annual statement.</p> <p>Prior Year Annual Statement Data Health Reserve – Underwriting and Investment Exhibit, Part 2B (Column 3 + 4, Line 13-17 minus Line 1115) exclude Line 9 credit A&H, Line 10 disability income, Line 11 long-term care, Line 10 14 health care receivables, and dread disease coverage, and credit A&H + Part 2D (Line 8, Column 1-2 minus through Column 9 + Column 13 (in part)) include stand-alone health care related plans only (i.e. stand-alone prescription drug plans, etc.), exclude dread disease coverage, credit A&H, LTC, Disability Income, etc. of the reporting year’s annual statement.</p>	H	Annual
2023	Schedule T	<p>CHANGE TO INSTRUCTION</p> <p>Add clarifying language to the Details of Aggregate Write-ins for Other Alien</p> <p>Details of Write-ins Aggregated on Line 58 for Other Alien</p> <p style="padding-left: 40px;">List separately each alien jurisdiction for which there is no pre-printed line on Schedule T.</p> <p style="padding-left: 40px;">Exclude aAll premium adjustments (both increases and decreases), including but not limited to Affordable Care Act (ACA) premium adjustments related to the risk adjustment program,. These shouldshall be allocated as premium in the respective jurisdiction.</p>	H, L/F, P/C	Annual

Effective	Table Name	Description	Statement Type	Filing Type
2023	Actuarial Opinion	<p>CHANGE TO INSTRUCTION</p> <p>Correct the list of disclosure items</p> <p>4. The SCOPE paragraph should contain a sentence such as the following:</p> <p style="padding-left: 40px;">“I have examined the actuarial assumptions and methods used in determining reserves listed in Exhibit A, as shown in the Annual Statement of the Company as prepared for filing with state regulatory officials, as of December 31, 20__ , and reviewed information provided to me through XXX date.”</p> <p>Exhibit A should list those items and amounts with respect to which the Appointed Actuary is expressing an opinion.</p> <p>The Appointed Actuary should state that the items in the SCOPE paragraph, on which he or she is expressing an opinion, reflect the Disclosure items (8 through 4413) in Exhibit B.</p>	T	Annual
2023	Notes to Financials	<p>CHANGE TO INSTRUCTION</p> <p>Add clarifying language to Note 11A to include FHLB borrowings per SSAP No. 15</p> <p>11. Debt</p> <p><u>Instruction:</u></p> <p>A. Disclose the following items related to debt, including capital notes <u>and FHLB borrowings accounted for under SSAP No. 15</u>. Refer to <i>SSAP No. 15—Debt and Holding Company Obligations</i> for accounting guidance:</p>	H, L/F, P/C, T	Annual

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**Blanks (E) Working Group
Summary of Comments for March 7, 2023
National Meeting**

ITEMS RECEIVED FOR COMMENT

Reference Number	Description
2022-14BWG Modified	Modify Exhibit 1, Part 1 and 2, and Exhibit 8, Part 1 and 2, in the life and accident and health/fraternal blank, to include the line of business detail reported on the Analysis of Operations by Lines of Business pages.
<u>Comment #1 – Industry Interested Parties</u>	Attachment 19 Page 1 of 4
	Comment letter suggests effective date change and edits to the proposal. See full comment letter for details.
2022-15BWG	In the life, accident and health/fraternal, and property/casualty (P/C) blanks, revise the language of the Schedule H, Part 5 to remove the 5% of premiums filing exemption.
<u>Comment #1 – Industry Interested Parties</u>	Attachment 19 Page 2 of 4
	IPs have no comment
2022-16BWG	Remove Supplemental Health Care Exhibit Part 3 and Supplemental Health Care Exhibit’s Expense Allocation Report.
<u>Comment #1 – Industry Interested Parties</u>	Attachment 19 Page 2 of 4
	Comment letter suggests moving the “Health Care Quality Expenses” definition to the Appendix. See full comment letter for details.
2022-17BWG	Add a new disclosure paragraph for Note 8 – Derivative Instruments and illustration to new disclosure to be data captured. Add electronic-only columns related to derivatives with excluded components to Schedule DB, Part A and Part B for both Section 1 and Section 2. Add new code column instructions for Schedule DB, Part A and B (SAPWG 2021-20).
<u>Comment #1 – Industry Interested Parties</u>	Attachment 19 Page 3 of 4
	Comment letter suggests adding some definitions for columns and some clarifying language to the instructions. It also recommends a re-exposure of this item to allow additional review. See full comment letter for details.

Reference Number	Description
2022-18BWG	For the life and accident and health/fraternal blank, instructional corrections on the handling of Exchange Traded Funds (ETFs) and/or Securities Valuation Office (SVO) Identified Funds within the Interest Maintenance Reserve (IMR) and the Asset Valuation Reserve (AVR).
<u>Comment #1 – Industry Interested Parties</u> Comment letter suggests adding instructions to Line 2 – Unaffiliated Common Stocks – Private to exclude money market mutual funds. See full comment letter for details.	Attachment 19 Page 4 of 4
2022-20BWG	Modify the instructions and blanks for various health exhibits to change the order of the Vision and Dental lines of business to be consistent with all other statement types.
<u>Comment #1 – Industry Interested Parties</u> Comment letter suggests that the proposed changes be applied to the Analysis of Operations by Lines of Business as part of the Health Supplement for Life/Fraternal insurers. See full comment letter for details.	Attachment 19 Page 4 of 4

NAIC Blanks Working Group – Interested Parties	
Tip Tipton, CPA Head of Accounting Policy Thrivent Phone: 612.844.7298 Email: tip.tipton@thrivent.com	Sharlea Taft NAIC Liaison Sapiens Phone: 319.677.2338 Email: sharlea.taft@sapiens.com

February 1, 2023

Ms. Pat Gosselin, Chair
 Blanks Working Group
 National Association of Insurance Commissioners
 1100 Walnut St.
 Kansas City, MO 64106

SUBJECT: Blanks Working Group (“BWG”) proposals exposed during the conference call on November 17, 2022

Dear Ms. Gosselin:

Interested Parties (“IPs”) appreciate the opportunity to review and comment on the 6 proposals that were exposed during the conference call held by BWG on Thursday, November 17, 2022.

2022-14BWG [Exposed changes modify Exhibit 1 (Parts 1 and 2) and Exhibit 8 (Parts 1 and 2) to include the line of business detail reported on the Analysis of Operations by Lines of Business pages. Anticipated effective date is Annual 2023.]

IPs suggest an effective date of Annual 2024 for this exposure because both Exhibit 1 and Exhibit 8 require prior year data. If the Annual 2023 effective date were adopted, it would imply a retroactive adoption to 2022.

IPs recommend consistency changes to the Schedule S instructions (i.e., crosscheck references) due to the changes to the Lines of Business in Exhibit 1 and Exhibit 8.

IPs recommend consistency changes to the Analysis of Operations by Lines of Business instructions (i.e., crosscheck references) due to the changes to the Lines of Business in Exhibit 1 and Exhibit 8.

The ‘Premium Income-Lines of Business’ section of the Five-Year Historical Data currently reflects the existing Lines of Business. IPs recommend that changes to this section be included in this exposure for the new Lines of Business and be effective prospectively from adoption as it would require retroactively restating the 4 prior years.

The instruction for Line 20.4 (Net Total Premiums and Annuity Considerations – Total) doesn’t explicitly address the crosscheck for the ‘YRT Mortality Risk Only’ column on the Analysis of Operations by Lines of Business. IPs recommend adding instructional clarity to determine if YRT Mortality Risk Only premiums should be reported as a component of the Individual Life, Group Life or Other Lines of Business column.

Since footnote (b) was deleted on Exhibit 8 – Part 2, IPs recommend that footnote (d) be renumbered accordingly.

2022-15BWG [Exposed changes, in the life/fraternal and property/casualty blanks, to revise the language of Schedule H, Part 5 to remove the 5% of premiums filing exemption. Anticipated effective date is Annual 2023.]

IPs have no comments.

2022-16BWG [Exposed changes propose removing Supplemental Health Care Exhibit Part 3 and Supplemental Health Care Exhibit's Expense Allocation Report. Anticipated effective date is Annual 2023.]

IPs support the removal of Part 3 and Expense Allocation Report from the Supplemental Health Care Exhibit. We suggest that the 'Health Care Quality Expenses – General Definition' be added to the Appendix under 'Miscellaneous Definitions' for each of the respective annual statement instructions.

Revisions to 2022-17BWG

2022-17BWG [Exposed changes propose adding a new disclosure paragraph for Note 8 and illustration to the new disclosure to be data captured. Add electronic-only columns related to derivatives with excluded components to Schedule DB, Part A and Part B for both Section 1 and Section 2. Add new code column instructions for Schedule DB, Parts A and B (SAPWG 2021-20). Anticipated effective date is Annual 2023.]

For Note 8A(9), IPs suggest providing definitions for the columns to ensure consistent update of the data. The following are suggested definitions:

Current Fair Value – The fair value of the excluded component at the reporting date ~~regardless how the excluded component is reported. Not applicable for foreign currency forwards and currency swaps where the forward points or cross-currency basis, respectively, are the excluded component.~~

Recognized Unrealized Gain/Loss – This represents the change in fair value reported as an unrealized gain (loss). ~~Where the reporting entity does not have a specific excluded component or the excluded component is not required to be held at fair value, an amount of \$0 may be input. Not applicable for foreign currency forwards and currency swaps where the forward points or cross-currency basis, respectively, are the excluded component.~~

Fair Value Reflected in BACV – The fair value of the excluded component that is reflected in the reported book/adjusted carry value. Not applicable for foreign currency forwards and currency swaps where the forward points or cross-currency basis, respectively, are the excluded component.

Aggregate Amount Owed at Maturity – The total value of forward points (premium) at trade inception.

Current Year Amortization – The forward point (premium) amortization year to date.

Remaining Amortization – The forward points (premium) for outstanding trades as of reporting date.

For Schedule DB – Part A – Sections 1 and 2 and Schedule DB – Part B – Sections 1 and 2, IPs believe the sentence ‘(Not applicable for foreign currency forwards and currency swaps where the forward points or cross-currency basis, respectively, are the excluded component)’, which is currently shown in the instructions for “Fair Value of the Excluded Component Reflected in the Reported Book/Adjusted Carry Value” columns, should be added to the “The Change in Fair Value Reported as an Unrealized Gain (Loss)” columns. This should be done because currency forwards and currency swaps will not be reported at fair value in unrealized gains/losses.

IPs recommend that ‘Intrinsic Value’ be replaced by ‘Volatility Value’ to be consistent with the changes to SSAP No. 86 (Derivatives).

IPs suggest editorial revisions to reflect consistency with other recommended changes:

(9) Disclose information on the aggregate excluded components by category: Time Value, ~~Intrinsic Value~~ Volatility Value, Cross Currency Basis Spread and Forward Points ~~and~~. The aggregate amounts reported should include the following (as applicable): current fair value, recognized unrealized gain/loss, the fair value reflected in Book/Adjusted Carry Value, ~~and for the excluded forward points (e.g., forward spot rates)~~, the aggregate amount owed at maturity, ~~along with~~ current year amortization, and remaining amortization.

For the data-captured format, IPs recommend adding ‘XXX’ to the ‘3. Cross Current Basis Spread’ and ‘4. Forward Points’ rows under the ~~‘Recognized Unrealized Gain/Loss’ and ‘Fair Value Reflected in BACV’ columns-column~~ as ~~these-the~~ data cells are not applicable.

IPs recommend a re-exposure of this item to allow additional review of the above changes to the instructions.

2022-18BWG [Exposed changes propose instructional corrections for the life, accident and health/fraternal blank on the handling of Exchange Traded Funds and/or SVO Identified Funds within the Interest Maintenance Reserve (IMR) and the Asset Valuation Reserve (AVR). Anticipated effective date is Annual 2023.]

IPs recommend adding the following instructional line to Line 2 – Unaffiliated Common Stocks – Private which is identical to Line 1 – Unaffiliated Common Stocks – Public: “Exclude money market mutual funds appropriately reported on Schedule E, Part 2.”.

2022-20BWG [Exposed changes modify the instructions and blanks for various health exhibits to change the order of the Vision and Dental lines of business to be consistent with all other statement types. Anticipated effective date is Annual 2023.]

IPs recommend that the proposed changes be applied to the Analysis of Operations by Lines of Business as part of the Health Supplement for Life/Fraternal insurers. Specifically, items 2021-17BWG and 2022-12BWG are effective with the 2023 Annual Statement.

Tip Tipton, CPA
Head of Accounting Policy
Thrivent

Sharlea Taft
NAIC Liaison
Sapiens

CC: Kim Hudson, Vice-Chair, California
Mary Caswell, NAIC
Jill Youtsey, NAIC
Keith Bell, Travelers
Rose Albrizio, Equitable Financial