



Draft date: 10/18/23

*Virtual Meeting*

**BLANKS (E) WORKING GROUP**

Tuesday, Nov. 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	Diana Sherman	Pennsylvania
Carolyn Morgan	Florida	Shawn Frederick	Texas
Roy Eft	Indiana	Jake Garn	Utah
Daniel Mathis	Iowa	Steve Drutz	Washington
Kristin Hynes/Jason Tippett	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 July 27, 2023 Minutes—*Pat Gosselin (NH)* Attachment 1
2. Address Items Previously Exposed/Deferred—*Pat Gosselin (NH)*
  - A. **2023-05BWG Modified** – 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; and 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 breakdowns from data collection and remove the question in the interrogatories regarding tail policies. Attachment 2
  - B. **2023-06BWG Modified** – 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 3
  - C. **2023-07BWG Modified** – 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 4

- D. **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 5
  - E. **2023-12BWG** – Categorize debt securities on Schedule BA that do not qualify as bonds under SSAP No. 26 – *Bonds* or SSAP No. 43R – *Asset-Backed Securities* and are captured in scope of SSAP No. 21R – *Other Invested Assets*. Attachment 6
3. Consider Exposure of New Items—*Pat Gosselin (NH)*
- A. **2023-13BWG** – Add new instruction and illustration under Note 5 – Investments for Net Negative (Disallowed) Interest Maintenance Reserve (IMR)and a new general interrogatory for a company attestation. Attachment 7
  - B. **2023-14BWG** – Revise the Health Test Language and General Interrogatories. Attachment 8
  - C. **2023-15BWG** – Add a new General Interrogatory to the Life General Interrogatories Part 2 to provide needed information for completing the C-2 mortality risk in the Life Risk-Based Capital (RBC). Attachment 9
4. Receive Memorandums from the Statutory Accounting Principles (E) Working Group
- A. SAPWG INT 23-01: Net Negative (Disallowed) Interest Maintenance Reserve Attachment 10
  - B. SAPWG Year-end Updates Attachment 11
5. Consider Adoption of the Editorial Listing—*Pat Gosselin (NH)* Attachment 12
6. Review Blanks (E) Working Group Charges—*Pat Gosselin (NH)* Attachment 13
7. Review State Filing Checklists—*Pat Gosselin (NH)* Attachment 14
8. Discuss Any Other Matters Brought Before the Working Group —*Pat Gosselin (NH)*
9. Adjournment

*The following documents are being provided as reference materials:*

*Summary of Comment Letters*

Attachment 15

*Comment Letters*

Attachment 16

Draft: 8/3/23

Blanks (E) Working Group  
Virtual Meeting  
July 27, 2023

The Blanks (E) Working Group of the Accounting Practices and Procedures (E) Task Force met July 27, 2023. The following Working Group members participated: Pat Gosselin, Chair (NH); Kim Hudson, Vice Chair (CA); David Phifer (AK); William Arfanis (CT); N. Kevin Brown (DC); Tom Hudson (DE); Jason Reynolds (FL); Daniel Mathis (IA); Kristin Hynes (MI); Debbie Doggett (MO); Lindsay Crawford (NE); John Sirovetz (NJ); Dale Bruggeman and Tracy Snow (OH); Diane Carter (OK); Diana Sherman (PA); Shawn Frederick (TX); Jake Garn (UT); Nicole Bisping (WA); Mary Jo Lewis (WI); and Michael Erdman (WV).

1. Adopted its May 31 Minutes

Gosselin referenced the Working Group's May 31 minutes. Snow made a motion, seconded by Crawford, to adopt the Working Group's May 31 minutes (Attachment Two-A). The motion passed unanimously.

2. Re-Exposed a Proposal

a. Agenda Item 2023-06BWG

Bruggeman stated that this proposal pertains to the Statutory Accounting Principles (E) Working Group bond project. The proposal details the necessary revisions to: 1) split Schedule D into two separate schedules – Schedule D-1-1 for issuer credit obligations and Schedule D-1-2 for Asset-Backed Securities; 2) incorporate more granular reporting lines for those investments; 3) revise those reporting schedules (columns and instructions) for improved investment information; and 4) incorporate corresponding revisions throughout the entire blank to reflect the revised reporting lines and to update references to the new schedules. With the significant revisions being incorporated, industry provided several comments, most of which were editorial and minor in nature, to improve clarity for reporting purposes. Bruggeman said that industry's dedicated efforts to review these changes in detail are much appreciated, as industry and the Working Group are all working collectively to ensure that the process to transition to the new bond definition, and the revised reporting structure, is as smooth as possible.

Bruggeman made a motion, seconded by Doggett, to re-expose the proposal with the edits for a 75-day public comment period ending Oct. 12. The motion passed unanimously.

3. Deferred Items

a. Agenda Item 2023-05BWG

Sara Robben (NAIC) stated that this proposal was intended to: 1) make changes to the cybersecurity supplement to remove the references to identity theft from the general instructions; 2) combine the claims-made and occurrence to only have the total number of policies in force; and 3) eliminate the first-party and third-party breakdown. Robben stated that during discussions with interested parties, it was decided that additional work was needed to clarify some of the definitions and the reporting. Robben asked for the proposal to be deferred one additional time.

Hudson made a motion, seconded by Phifer, to defer the proposal to allow for further discussion for a 75-day public comment period ending Oct. 12. The motion passed unanimously.

b. Agenda Item 2023-07BWG

Bruggeman stated that this proposal details investment reporting changes that were identified with the review completed for the bond proposal. Although these revisions are not specific to the bond changes, as the changes are affecting the investment schedules, it would be cleaner if the items in this proposal were on the same timeline. Key elements within this proposal include revising the instructions for the “Code Column” to be strictly “Restricted Asset Code” consistently across the schedules, incorporating revisions for an “Investment Characteristic Column,” and then deleting the “LEI Column” for all schedules except for Schedule DB – Derivatives.

Bruggeman made a motion, seconded by Hudson, to defer the proposal to coincide with the 2023-06BWG timeline for a 75-day public comment period ending Oct. 12. The motion passed unanimously.

c. Agenda Item 2023-09BWG

Bruggeman stated that the Statutory Accounting Principles (E) Working Group requested deferral of this proposal in May. The comments regarding redundancy and a request for placement in a different location other than the notes were referred to the Life Risk-Based Capital (E) Working Group. NAIC staff have met with industry, and additional work still needs to be done on this proposal. This delay will necessitate a later effective date of at least 2024. NAIC support staff for the Life Risk-Based Capital (E) Working Group have indicated that the updates to the C-2 mortality charges can still go through for 2023 without this proposal.

Bruggeman made a motion, seconded by Hudson, to defer the proposal to allow for further discussion for a 75-day public comment period ending Oct. 12. The motion passed unanimously.

4. Adopted the Editorial Listing

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

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

SharePoint/NAIC Support Staff Hub/Committees/E Committee/APPTF/2023 Summer NM/Minutes/BWG/07 27 2023 blanks.docx

## NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

DATE: <u>02/01/2023</u>		<b>FOR NAIC USE ONLY</b>	
CONTACT PERSON:	<u>Sara Robben</u>	Agenda Item # <u>2023-05BWG MOD</u>	
TELEPHONE:	<u>816-783-8230</u>	Year	<u>2024</u>
EMAIL ADDRESS:	<u>srobben@naic.org</u>	Changes to Existing Reporting [ <input checked="" type="checkbox"/> ]	
ON BEHALF OF:		New Reporting Requirement [ <input type="checkbox"/> ]	
NAME:	<u>Alan McClain</u>	<b>REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</b>	
TITLE:	<u>Chair P/C Insurance (C) Committee</u>	No Impact [ <input checked="" type="checkbox"/> ]	
AFFILIATION:	<u>Arkansas Insurance Department</u>	Modifies Required Disclosure [ <input type="checkbox"/> ]	
ADDRESS:	<u>1 Commerce Way</u>	Is there data being requested in this proposal which is available elsewhere in the Annual/Quarterly Statement? [ No ]	
	<u>Little Rock, AR 72202</u>	***If Yes, complete question below***	
<b>DISPOSITION</b>			
<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 checked="" type="checkbox"/> Deferred Date <u>07/27/2023</u> <input type="checkbox"/> Other (Specify) _____			

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

- |  |   |                                      |
|--|---|--------------------------------------|
| <input checked="" type="checkbox"/> ANNUAL STATEMENT       | <input 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 2024**IDENTIFICATION OF ITEM(S) TO CHANGE**

See Next Page

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

See Next Page

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

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**NAIC STAFF COMMENTS**

Comment on Effective Reporting Date:

Other Comments:

**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.

Create state level transparency.

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**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.

State regulators have a need to identify how entities are selling cybersecurity insurance coverage.

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 ~~in a stand-alone policy, an excess policy, or an endorsement on a policy, 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.

The following descriptions are to be used to complete the Cybersecurity Insurance Coverage Supplement:

**Stand-Alone Policy/Coverage Form:**

Cybersecurity insurance with its own premium and limits that responds first to an insured loss, either on a first-dollar basis, or after allowing for a deductible. This can be sold on either a stand-alone policy or as part of a package policy with other types of coverages (e.g., E&O, D&O, EPL, etc.). These Cyber coverage forms typically contain a combination of first and third-party insuring agreements.

If a rider, endorsement, or floater acts like a separate policy with separate premium, deductible, and limit, then it is to be recorded as if it were a stand-alone or excess policy regardless of whether it is referred to as a rider, endorsement, or floater.

**Excess Policy/Coverage Form:**

Cybersecurity insurance that provides additional financial limits above those covered by an underlying insurance policy(ies). This can be sold on either a stand-alone excess policy or as part of an excess package policy with other types of coverages (e.g., E&O, D&O, EPL, etc.). These Cyber coverage forms typically contain a combination of first and third-party insuring agreements.

**Endorsement:**

Cybersecurity insurance sold as an endorsement to or embedded in a broader coverage policy (e.g., Property/GL or Professional E&O policy). If there is no additional premium and separate deductible or limit, the rider, endorsement, or floater should be reported in this endorsement section.

**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/COVERAGE FORM**  
**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 – OccurrenceClaims Reported – First-Party

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

Line 9 – Number of Claims Reported – Third-Party

Provide the number of third-party claims reported by incident.

Line 10 – Number of Claims Reported – Total

Line 10 should equal Line 8 plus Line 9.

Line 9 – Number of Policies in Force – TotalClaims Open – First-Party

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 first-party claims open by incident. These claims should have reserves or payouts greater than zero.

Line 12 – Number of Claims Open – Third-Party

Provide the number of third-party claims open by incident.

Line 13 – Number of Claims Open – Total

Line 13 should equal Line 11 plus Line 12.

Line 14 – Number of Claims Reported – First-PartyClosed With Payment – First-Party

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

Line 15 – Number of Claims Closed With Payment – Third-Party

Provide the number of third-party claims closed with payment by incident.

Line 16 – Number of Claims Closed With Payment – Total

Line 16 should equal Line 14 plus Line 15.

Line 17 – Number of Claims Reported – Third PartyClosed Without Payment – First-Party

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

Line 18 – Number of Claims Closed Without Payment – Third-Party

Provide the number of third-party claims closed without payment by incident.

Line 19 – Number of Claims Closed Without Payment – Total

Line 19 should equal Line 17 plus Line 18.

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 – EXCESS CYBERSECURITY POLICY/COVERAGE FORM**  
**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. ~~If premium is part of the policy and a separate premium is not charged for cybersecurity, estimate the premium for cyber security coverage and report in the estimated lines.~~

Column 1 – Cybersecurity Insurance

This column only applies to commercial lines.

Column 2 – Identity Theft Insurance

This column only applies to personal lines.

Line 97 – 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 108 – Number of Policies in Force – Occurrence Claims Reported – First-Party

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

Line 9 – Number of Claims Reported – Third-Party

Provide the number of third-party claims reported by incident.

Line 10 – Number of Claims Reported – Total

Line 10 should equal Line 8 plus Line 9.

Line 11 – Number of Policies in Force – Total Claims Open – First-Party

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 first-party claims open by incident.

Line 12 – Number of Claims Open – Third-Party

Provide the number of third-party claims open by incident.

Line 13 – Number of Claims Open – Total

Line 13 should equal Line 11 plus Line 12.

Line 14 – Number of Claims Reported – First Party Closed With Payment – First-Party

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

<u>Line 15</u>	<u>– Number of Claims Closed With Payment – Third-Party</u>	<u>Provide the number of third-party claims closed with payment by incident.</u>
<u>Line 16</u>	<u>– Number of Claims Closed With Payment – Total</u>	<u>Line 16 should equal Line 14 plus Line 15.</u>
<u>Line 17</u>	<u>– Number of Claims Reported – Third Party</u>	<u>Closed Without Payment – First-Party</u>
		<u>For Column 1, Cybersecurity Insurance, provide the number of third-party claims reported by incident.</u>
<u>Line 18</u>	<u>– Number of Claims Closed Without Payment – Third-Party</u>	<u>Provide the number of third-party claims closed without payment by incident.</u>
<u>Line 19</u>	<u>– Number of Claims Closed Without Payment – Total</u>	<u>Line 19 should equal 17 plus line 18.</u>
<u>Line 14</u>	<u>Number of Claims Reported – Total</u>	<u>Line 14 should equal Line 12 plus Line 13 for Column 1, Cybersecurity Insurance.</u>
		<u>Provide the total number of claims reported for Column 2, Identity Theft Insurance.</u>
<u>Line 15</u>	<u>Number of Claims Open – First Party</u>	<u>For Column 1, Cybersecurity Insurance, provide the number of first party claims open by incident.</u>
<u>Line 16</u>	<u>Number of Claims Open – Third Party</u>	<u>For Column 1, Cybersecurity Insurance, provide the number of third party claims open by incident.</u>
<u>Line 17</u>	<u>Number of Claims Open – Total</u>	<u>Line 17 should equal Line 15 plus Line 16 for Column 1, Cybersecurity Insurance.</u>
		<u>Provide the total number of claims open for Column 2, Identity Theft Insurance.</u>
<u>Line 18</u>	<u>Number of Claims Closed with Payment – First Party</u>	<u>For Column 1, Cybersecurity Insurance, provide the number of first party claims closed with payment by incident.</u>
<u>Line 19</u>	<u>Number of Claims Closed with Payment – Third Party</u>	<u>For Column 1, Cybersecurity Insurance, provide the number of third party claims closed with payment by incident.</u>
<u>Line 20</u>	<u>Number of Claims Closed with Payment – Total</u>	<u>Line 20 should equal Line 18 plus Line 19 for Column 1, Cybersecurity Insurance.</u>
		<u>Provide the total number of claims closed with payment for Column 2, Identity Theft Insurance.</u>
<u>Line 21</u>	<u>Number of Claims Closed Without Payment – First Party</u>	

~~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 – CYBERSECURITY COVERAGE AS AN ENDORSEMENT EXCESS CYBERSECURITY POLICIES  
POLICY AND CLAIMS DATA**

If the reporting entity answers “yes” to Question 43 of Part 1, then Part 4 should be completed. Part 4 should be reported on a direct basis (before assumed and ceded reinsurance), including estimated premiums. If premium is part of the policy and a separate premium is not charged for cybersecurity, estimate the premium for cyber security coverage and report in the estimated lines.

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 – First-Party

Provide the number of first-party claims reported per incident.

Line 9 – Number of Claims Reported – Third-Party

Provide the number of third-party claims reported per incident.

Line 10 – Number of Claims Reported – Total

Line 10 should equal Line 8 plus Line 9.

Line 911 – Number of Claims Open – First-Party

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

Line 12 – Number of Claims Open – Third-Party

Provide the number of third-party claims open by incident.

Line 13 – Number of Claims Open – Total

Line 13 should equal Line 11 plus Line 12.

Line 1014 – Number of Claims Closed With Payment – First-Party

Provide the number of first-party claims closed with payment greater than zero by incident.

Line 15 – Number of Claims Closed With Payment – Third-Party

Provide the number of third-party claims closed with payment by incident.

Line 16 – Number of Claims Closed With Payment – Total

Line 16 should equal Line 14 plus Line 15.

Line 4317 – Number of Claims Closed Without Payment – First-Party

Provide the number of first-party claims closed without payment by incident.

Line 18 – Number of Claims Closed Without Payment – Third-Party

Provide the number of third-party claims closed without payment by incident.

Line 19 – Number of Claims Closed Without Payment – Total

Line 19 should equal Line 17 plus Line 18.

**CYBERSECURITY INSURANCE COVERAGE SUPPLEMENT**  
**PART 5 – CYBERSECURITY COVERAGE BY STATE**

If the reporting entity answers “yes” to Question 4, then Part 5 should be completed. Part 5 should report which state(s) cybersecurity coverage have direct written premium as reported in Parts 2, 3, and 4. No field should be left blank in the table.

Column 1 – Stand-alone

If Part 2 is completed, indicate “Yes” in each state’s row that has direct written premium reported in Part 2 from cybersecurity coverage issued as a stand-alone policy without additional coverage types (e.g., monoline, non-packed). Otherwise, indicate “No” for each state. Or, if all Part 2 direct written premiums are Packaged (column 2 below), indicate “NA” for each state.

Column 2 – Packaged

If Part 2 is completed, indicate “Yes” in each state’s row that has direct written premium reported in Part 2 from cybersecurity coverage issued as a packaged policy issued with additional coverage (e.g., multi-peril or modular packaging). Otherwise, indicate “No” for each state. Or, if all Part 2 direct written premiums are Stand-alone (column 1 above), indicate “NA” for each state.

Column 3 – Excess

If Part 3 is completed, indicate “Yes” in each state’s row that has direct written premium reported in Part 3. Otherwise, indicate “No” for each state.

If Part 3 is not completed, indicate “NA” for each state.

Column 4 – Endorsement

If Part 4 is completed, indicate “Yes” in each state’s row that has direct written premium reported in Part 4. Otherwise, indicate “No” for each state.

If Part 4 is not completed, indicate “NA” for each state.

**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 or an excess policy 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 it an extended reporting endorsement (tail coverage) offered? Does the reporting entity write any cybersecurity insurance coverage provided as an endorsement or excess policy? Yes [ ] No [ ] N/A [ ]  
If yes, complete Part 4.
4. Does the reporting entity answer “yes” to questions 1, 2, or 3? Yes [ ] No [ ]  
If yes, complete Part 5.

**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/COVERAGE FORM  
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
Number of Claims Reported		
108. First-Party Number of Claims Reported .....	.....	XXX
119. Third-Party Number of Claims Open .....	.....	XXX
1210. Total (8 + 9) Number of Claims Closed with Payment .....	.....	.....
11. Number of Claims Closed without Payment .....	.....	.....
Number of Claims Open		
1311. First Party .....	.....	XXX
1412. Third Party .....	.....	XXX
1513. Total (13-11 + 1412) .....	.....	.....
Number of Claims Closed with Payment		
1614. First Party .....	.....	XXX
1715. Third Party .....	.....	XXX
1816. Total (16-14 + 1715) .....	.....	.....
Number of Claims Closed without Payment		
1917. First Party .....	.....	XXX
2018. Third Party .....	.....	XXX
2119. Total (19-17 + 2018) .....	.....	.....

**CYBERSECURITY AND IDENTITY THEFT INSURANCE COVERAGE SUPPLEMENT**

**PART 3 – EXCESS CYBERSECURITY POLICY/COVERAGE FORM 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		
53. Paid .....	.....	.....
64. Case Reserves Incurred .....	.....	.....
Direct Defense and Cost Containment		
75. Paid .....	.....	.....
86. Case Reserves Incurred .....	.....	.....
Number of Policies in Force		
97. Claims Made Number of Policies in Force .....	.....	XXX
10. Occurrence .....	.....	XXX
11. Total (9 + 10) .....	.....	.....
Number of Claims Reported		
128. First-Party Number of Claims Reported .....	.....	XXX
139. Third-Party Number of Claims Open .....	.....	XXX
1410. Total (8 + 9) Number of Claims Closed with Payment .....	.....	.....
13. Number of Claims Closed without Payment .....	.....	.....
Number of Claims Open		
1511. First Party .....	.....	XXX
1612. Third Party .....	.....	XXX
1713. Total (15-11 + 1612) .....	.....	.....
Number of Claims Closed with Payment		
1814. First Party .....	.....	XXX
1915. Third Party .....	.....	XXX
2016. Total (18-14 + 1915) .....	.....	.....
Number of Claims Closed without Payment		
2117. First Party .....	.....	XXX
2218. Third Party .....	.....	XXX
2319. Total (21-17 + 2218) .....	.....	.....

**CYBERSECURITY INSURANCE COVERAGE SUPPLEMENT****PART 4 – CYBERSECURITY COVERAGE AS AN ENDORSEMENT EXCESS CYBERSECURITY POLICIES**  
**POLICY AND CLAIMS DATA**

<u>1</u> Cybersecurity Insurance
<u>Direct Premiums Estimated Using Reasonable Assumptions</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>Number of Claims Reported</u>
8. First-Party Number of Claims Reported.....
9. Third-Party Number of Claims Open.....
10. Total (8 + 9) Number of Claims Closed with Payment.....
11. Number of Claims Closed without Payment.....
<u>Number of Claims Open</u>
11. First-Party.....
12. Third-Party .....
13. Total (11 + 12) .....
<u>Number of Claims Closed with Payment</u>
14. First-Party.....
15. Third-Party .....
16. Total (14 + 15) .....
<u>Number of Claims Closed without Payment</u>
17. First-Party.....
18. Third-Party .....
19. Total (17 + 18) .....

**CYBERSECURITY INSURANCE COVERAGE SUPPLEMENT****PART 5 – CYBERSECURITY COVERAGE BY STATE**

<u>STATE</u>	<u>1 STAND-ALONE</u>	<u>2 PACKAGED</u>	<u>3 EXCESS</u>	<u>4 ENDORSEMENT</u>
<u>Alabama</u>				
<u>Alaska</u>				
<u>Arizona</u>				
<u>Arkansas</u>				
<u>California</u>				
<u>Colorado</u>				
<u>Connecticut</u>				
<u>Delaware</u>				
<u>District of Columbia</u>				
<u>Florida</u>				
<u>Georgia</u>				
<u>Hawaii</u>				
<u>Idaho</u>				
<u>Illinois</u>				
<u>Indiana</u>				
<u>Iowa</u>				
<u>Kansas</u>				
<u>Kentucky</u>				
<u>Louisiana</u>				
<u>Maine</u>				
<u>Maryland</u>				
<u>Massachusetts</u>				
<u>Michigan</u>				
<u>Minnesota</u>				
<u>Mississippi</u>				
<u>Missouri</u>				
<u>Montana</u>				
<u>Nebraska</u>				
<u>Nevada</u>				
<u>New Hampshire</u>				
<u>New Jersey</u>				
<u>New Mexico</u>				
<u>New York</u>				
<u>North Carolina</u>				
<u>North Dakota</u>				
<u>Ohio</u>				
<u>Oklahoma</u>				
<u>Oregon</u>				
<u>Pennsylvania</u>				
<u>Rhode Island</u>				
<u>South Carolina</u>				
<u>South Dakota</u>				
<u>Tennessee</u>				
<u>Texas</u>				
<u>Utah</u>				
<u>Vermont</u>				
<u>Virginia</u>				
<u>Washington</u>				
<u>West Virginia</u>				
<u>Wisconsin</u>				
<u>Wyoming</u>				
<u>American Samoa</u>				
<u>Guam</u>				
<u>Puerto Rico</u>				
<u>U.S. Virgin Islands</u>				
<u>Northern Mariana Islands</u>				
<u>Canada</u>				
<u>Aggregate Other Alien</u>				

## NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

DATE: <u>02/06/2023</u>		<b>FOR NAIC USE ONLY</b>
CONTACT PERSON:		Agenda Item # <u>2023-06BWG MOD</u>
TELEPHONE:		Year <u>2025</u>
EMAIL ADDRESS:		Changes to Existing Reporting <input checked="" type="checkbox"/> New Reporting Requirement <input type="checkbox"/>
ON BEHALF OF:		<b>REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</b>
NAME:	<u>Dale Bruggeman</u>	
TITLE:	<u>Chair SAPWG</u>	
AFFILIATION:	<u>Ohio Department of Insurance</u>	
ADDRESS:	<u>50W. Town St., 3<sup>rd</sup> FL., Ste. 300</u> <u>Columbus, OH 43215</u>	
<b>DISPOSITION</b>		
<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 checked="" type="checkbox"/> Other (Specify) <u>Re-exposed</u> <u>07/27/2023</u>		

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

ANNUAL STATEMENT  
 QUARTERLY STATEMENT

INSTRUCTIONS  
 BLANK

CROSSCHECKS

Life, Accident & Health/Fraternal  
 Property/Casualty  
 Health

Separate Accounts  
 Protected Cell  
 Health (Life Supplement)

Title  
 Other \_\_\_\_\_

Anticipated Effective Date: 1<sup>st</sup> 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 revised bond categories.

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

This proposal updates the bond categories per the Statutory Accounting Principles Working Group's bond project.

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

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**NAIC STAFF COMMENTS**

Comment on Effective Reporting Date: \_\_\_\_\_

Other Comments: \_\_\_\_\_

***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 Categories 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 and defined terms.

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

##### U.S. Government Obligations (Exempt from RBC):

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~~ Obligations (Not Exempt from RBC):

~~Securities~~Bonds 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~~bonds 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 bonds ~~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~~bonds 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~~bonds 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~~bonds 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~~bonds 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:

These 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**

InvestmentsBonds 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 Exchange Traded Funds – Fair Value:**

This category includes allInclude 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.

**SVO-Identified Bond Exchange Traded Funds – Systematic Value:**

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 qualify for, and that the reporting entity has elected to report, at systematic value. Use of systematic value is an irrevocable election as long as the qualifying investment is held by the reporting entity and qualifies for systematic value within the parameters of SSAP No. 26R.

**Bonds Issued From SEC-Registered Business Development Corps, Closed-End Funds & REITs**

Bonds issued by SEC-registered business development corporates, closed-end funds or similar operating entities registered under the 1940 Act.

**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 backed 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, and 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 – Fully Guaranteed (Exempt from RBC)

Include ‘agency’ residential mortgage-backed securities where the mortgages or bonds are guaranteed (i.e., they are backed by the full faith and credit of the U.S. Government) 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 Referenced Securities shall not be captured within this category.

Agency Commercial Mortgage-Backed Securities – Fully Guaranteed (Exempt from RBC)

Include ‘agency’ commercial mortgage-backed securities where the mortgages or bonds are guaranteed (i.e., they are backed by the full faith and credit of the U.S. Government) 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 Referenced Securities shall not be captured within this category.

Agency Residential Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC)

Include residential mortgage-backed securities issued by an agency that is not or partially guaranteed (i.e., they are not backed by the full faith and credit of the U.S. Government) as to principal and interest by federal or federally sponsored agencies such as Federal National Mortgage Association (FNMA) or Federal home Loan Mortgage Corporation (FHLMC). This category shall include mortgage-referenced securities issued by a government-sponsored enterprise (e.g., Fannie Mae or Freddie Mac FNMA or FHLMC) 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/Partially Guaranteed (Not Exempt from RBC)

Include commercial mortgage-backed securities issued by an agency that is not or partially guaranteed (i.e., they are not backed by the full faith and credit of the U.S. Government) as to principal and interest by federal or federally sponsored agencies such as Federal National Mortgage Association (FNMA) or Federal Home Loan Mortgage Corporation (FHLMC). This category shall include mortgage-referenced securities issued by a government-sponsored enterprise (e.g., Fannie Mae or Freddie Mac FNMA or FHLMC) 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>Issuer Credit Obligations</u>	
<u>U.S. Government Obligations (Exempt from RBC)</u>	0019999999
<u>Other U.S. Government Securities Obligations (Not Exempt from RBC)</u>	0029999999
<u>Non-U.S. Sovereign Jurisdiction Securities</u>	0039999999
<u>Municipal Bonds – General Obligations (Direct &amp; Guaranteed)</u>	0049999999
<u>Municipal Bonds – Special Revenue</u>	0059999999
<u>Project Finance Bonds Issued by Operating Entities (Unaffiliated)</u>	0069999999
<u>Project Finance Bonds Issued by Operating Entities (Affiliated)</u>	0079999999
<u>Corporate Bonds (Unaffiliated)</u>	0089999999
<u>Corporate Bonds (Affiliated)</u>	0099999999
<u>Mandatory Convertible Bonds (Unaffiliated)</u>	0109999999
<u>Mandatory Convertible Bonds (Affiliated)</u>	0119999999
<u>Single Entity Backed Obligations (Unaffiliated)</u>	0129999999
<u>Single Entity Backed Obligations (Affiliated)</u>	0139999999
<u>SVO-Identified Bond Exchange Traded Funds – Fair Value</u>	0149999999

<u>SVO-Identified Bond Exchange Traded Funds – Systematic Value .....</u>	0159999999
<u>Bonds Issued from SEC-Registered Business Development Corps,</u>	
<u>Closed End Funds &amp; REITS (Unaffiliated) .....</u>	0169999999
<u>Bonds Issued from SEC-Registered Business Development Corps,</u>	
<u>Closed End Funds &amp; 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 (Unaffiliated) .....</u>	0249999999
<u>Certificates of Deposit (Affiliated).....</u>	0259999999
<u>Other Issuer Credit Obligations (Unaffiliated).....</u>	02599999990269999999
<u>Other Issuer Credit Obligations (Affiliated).....</u>	02699999990279999999
 <u>Total – Issuer Credit Obligations (Unaffiliated).....</u>	 0489999999
(Sum of Lines: 001999999, 002999999, 003999999, 004999999, 005999999, 006999999, 008999999, 010999999, 012999999, 014999999, 015999999, 016999999, 018999999, 020999999, 022999999, 024999999, and 026999999)	
 <u>Total – Issuer Credit Obligations (Affiliated).....</u>	 0499999999
(Sum of Lines: 007999999, 009999999, 011999999, 013999999, 017999999, 019999999, 021999999, 023999999, 025999999, and 027999999)	
 <u>Total – Total Issuer Credit Obligations .....</u>	 0509999999

**Bonds:****U.S. Governments**

<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

**All Other Governments**

<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.S. States, Territories and Possessions (Direct and Guaranteed)**

<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.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)**

<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 (Direct and Guaranteed) .....</u>	0709999999

**U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed**

**Obligations of Agencies and Authorities of Governments and Their Political Subdivisions**

<b>Issuer Obligations</b>	0819999999
Residential Mortgage Backed Securities	0829999999
Commercial Mortgage Backed Securities	0839999999
Other Loan Backed and Structured Securities	0849999999
<b>Subtotals U.S. Special Revenue and Special Assessment Obligations and all Non Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions</b>	<b>0909999999</b>
<b>Industrial and Miscellaneous (Unaffiliated)</b>	
<b>Issuer Obligations</b>	1019999999
Residential Mortgage Backed Securities	1029999999
Commercial Mortgage Backed Securities	1039999999
Other Loan Backed and Structured Securities	1049999999
<b>Subtotals Industrial and Miscellaneous (Unaffiliated)</b>	<b>1109999999</b>
<b>Hybrid Securities</b>	
<b>Issuer Obligations</b>	1219999999
Residential Mortgage Backed Securities	1229999999
Commercial Mortgage Backed Securities	1239999999
Other Loan Backed and Structured Securities	1249999999
<b>Subtotals Hybrid Securities</b>	<b>1309999999</b>
<b>Parent, Subsidiaries and Affiliates</b>	
<b>Issuer Obligations</b>	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
<b>Subtotals Parent, Subsidiaries and Affiliates</b>	<b>1509999999</b>
<b>SVO Identified Funds</b>	
Exchange Traded Funds as Identified by the SVO	1619999999
<b>Unaffiliated Bank Loans</b>	
Unaffiliated Bank Loans Issued	1819999999
Unaffiliated Bank Loans Acquired	1829999999
<b>Subtotals Unaffiliated Bank Loans</b>	<b>1909999999</b>
<b>Unaffiliated Certificates of Deposit</b>	<b>2019999999</b>
<b>Total Bonds</b>	
<b>Subtotals Issuer Obligations</b>	<b>2419999999</b>
<b>Subtotals Residential Mortgage Backed Securities</b>	<b>2429999999</b>
<b>Subtotals Commercial Mortgage Backed Securities</b>	<b>2439999999</b>
<b>Subtotals Other Loan Backed and Structured Securities</b>	<b>2449999999</b>
<b>Subtotals SVO Identified Funds</b>	<b>2459999999</b>
<b>Subtotals Affiliated Bank Loans</b>	<b>2469999999</b>
<b>Subtotals Unaffiliated Bank Loans</b>	<b>2479999999</b>
<b>Subtotals Unaffiliated Certificates of Deposit</b>	<b>2489999999</b>
<b>Subtotals Total Bonds</b>	<b>2509999999</b>

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 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](http://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 3133, 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](http://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](http://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 <u>No.</u> 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 106 — Par Value

Enter the par value of the bonds-issuer credit obligations owned adjusted for repayment of principal and interest considered ‘paid-in-kind’ (PIK) to which the reporting entity has a claim.

~~For interest-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 448 – Book/Adjusted Carrying Value

Securities excluding SVO-Identified fundBond 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-Indexed SecuritiesTreasury 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, the change from the prior reported B/ACV to fair value/net asset value. If an SVO-identified Bond Exchange Traded 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 bond 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 bond. 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 bonds 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 bonds that pay interest semi-annually or quarterly, provide the first letter of each month in which interest is received (e.g., JD for June and December, and MJSD for March, June, September and December). For securities bonds 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 AccruedInterest 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 nonadmitting investment income due and accrued.

Column 1720 – AmountInterest Received During Year

Amount reported should reflect the combined total of all interest (cash and paid-in-kind 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 1821 – Acquired Date

For public placements use trade date, not settlement date. For private placements, use funding date. Each issue of bonds or stocksissuer 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 213 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 claim 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 243 – Agency, Sovereign Jurisdiction or State Abbreviation

Applies to:

<u>U.S. Government Obligations (Exempt from RBC)</u> .....	0019999999
<u>Other U.S. Government Securities Obligations (Not Exempt from RBC)</u> .....	0029999999
<u>Non-U.S. Sovereign Jurisdiction Securities</u> .....	0039999999
<u>Municipal Bonds – General Obligations (Direct and Guaranteed)</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 254 – 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 or a third party contracted 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.

<u>Single Entity Backed Obligations (Unaffiliated) .....</u>	0129999999
<u>Single Entity Backed Obligations (Affiliated) .....</u>	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

<u>Residential Mortgage Backed Securities .....</u>	0029999999
<u>Commercial Mortgage Backed Securities .....</u>	0039999999
<u>Other Loan Backed and Structured Securities .....</u>	0049999999

#### All Other Governments

<u>Residential Mortgage Backed Securities .....</u>	0229999999
<u>Commercial Mortgage Backed Securities .....</u>	0239999999
<u>Other Loan Backed and Structured Securities .....</u>	0249999999

#### U.S. States, Territories and Possessions (Direct and Guaranteed)

<u>Residential Mortgage Backed Securities .....</u>	0429999999
<u>Commercial Mortgage Backed Securities .....</u>	0439999999
<u>Other Loan Backed and Structured Securities .....</u>	0449999999

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

<u>Residential Mortgage Backed Securities .....</u>	0629999999
<u>Commercial Mortgage Backed Securities .....</u>	0639999999
<u>Other Loan Backed and Structured Securities .....</u>	0649999999

#### U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions

<u>Residential Mortgage Backed Securities .....</u>	0829999999
<u>Commercial Mortgage Backed Securities .....</u>	0839999999
<u>Other Loan Backed and Structured Securities .....</u>	0849999999

#### Industrial and Miscellaneous (Unaffiliated)

<u>Residential Mortgage Backed/ Securities .....</u>	1029999999
<u>Commercial Mortgage Backed Securities .....</u>	1039999999
<u>Other Loan Backed and Structured Securities .....</u>	1049999999

#### Hybrid Securities

<u>Residential Mortgage Backed Securities .....</u>	1229999999
<u>Commercial Mortgage Backed Securities .....</u>	1239999999
<u>Other Loan Backed and Structured Securities .....</u>	1249999999

#### Parent, Subsidiaries and Affiliates

<u>Residential Mortgage Backed Securities .....</u>	1429999999
<u>Commercial Mortgage Backed Securities .....</u>	1439999999
<u>Other Loan Backed and Structured Securities .....</u>	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 — 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 — 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 — 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 date 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 -paid "in kind" (PIK) instead of cash.

The amount captured shall reflect the cumulative amount of PIK interest included in the current principal balance.

In disclosing the cumulative amount of PIK interest, identify the specific amounts of PIK interest by lot and aggregate the amounts by CUSIP/PPN that have a net increase to the original par value. The net increase includes PIK interest added to the par value less disposals (i.e., repayments; sales) that are first applied to any PIK interest outstanding. As a practical expedient, an insurer may calculate the cumulative amount of PIK interest on a bond by subtracting the original principal / par value from the current principal / par value, but not less than \$0.

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 3433 – 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 342 – 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 Mae) generally are senior debt, though there are examples of subordinated debt issued by Fannie FNMA and Freddie FHLMC. 1<sup>st</sup> 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 148.

The sum of the amounts reported for each NAIC Designation Category in the footnote should equal Line 25099999990509999999.

**SCHEDULE D – PART 1 – SECTION 2****LONG TERM BONDS – ASSET-BACKED SECURITIES OWNED DECEMBER 31 OF CURRENT YEAR**

Only investments bonds 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.

Category	Line Number
<u>Asset-Backed Securities</u>	
<u>Financial Asset-Backed Securities – Self-Liquidating</u>	
Agency Residential Mortgage-Backed Securities – Guaranteed (Exempt from RBC) .....	1019999999
Agency Commercial Mortgage-Backed Securities – Guaranteed (Exempt from RBC).....	1029999999
Agency Residential Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC) ...	1039999999
Agency Commercial Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC)..	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
Subtotals – Financial Asset-Backed Securities – Self-Liquidating .....	1209999999

Financial Asset-Backed Securities – Not Self-Liquidating

<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>Subtotals – Financial Asset-Backed Securities – Not Self-Liquidating .....</u>	1409999999

Non-Financial Asset-Backed Securities – Practical Expedient

<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>Subtotals - Non-Financial Asset-Backed Securities – Practical Expedient .....</u>	1609999999

Non-Financial Asset-Backed Securities – Full Analysis

<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 - Non-Financial Asset-Backed Securities – Full Analysis.....</u>	1809999999

Total – Asset-Backed Securities (Unaffiliated)..... 1889999999

(Sum of Lines: 101999999, 102999999, 103999999, 104999999, 105999999,  
 107999999, 109999999, 111999999, 131999999, 133999999, 151999999,  
 153999999, 171999999, and 173999999)

Total – Asset-Backed Securities (Affiliated)..... 1899999999

(Sum of Lines: 106999999, 108999999, 110999999, 112999999, 132999999,  
 134999999, 152999999, 154999999, 172999999, 174999999)

Total – Asset-Backed Securities..... 1909999999Total – Long-Term Bonds (Issuer Credit Obligations and Asset-Backed Securities) ..... 2009999999

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. SecuritiesBonds 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](http://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 bonds 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 (CLO), CDOs (Collateralized Debt Obligations (CDO) or CBOs (Collateralized Bond Obligations (CBO), 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](http://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 No. 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 VOSTF.</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:

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 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 adjusted for repayment of principal and interest considered ‘paid-in-kind’ (PIK) 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 bonds 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 bonds that pay interest semi-annually or quarterly, provide the first letter of each month in which interest is received (e.g., JD for June and December, and MJSD for March, June, September and December). For securities bonds 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 paid-in-kind (PIK)) received for each reported investment bond 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 (Exempt from RBC)...</u>	<u>1019999999</u>
<u>Agency Commercial Mortgage-Backed Securities – Guaranteed (Exempt from RBC) .</u>	<u>1029999999</u>
<u>Agency Residential Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC) .....</u>	<u>1039999999</u>
<u>Agency Commercial Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC) .....</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 or a third party contracted 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 ValueFor 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 TypeUse 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 paid “in kind” (PIK) instead of cash.

The amount captured shall reflect the cumulative amount of PIK interest included in the current principal balance.

In disclosing the cumulative amount of PIK interest, identify the specific amounts of PIK interest by lot and aggregate the amounts by CUSIP/PPN that have a net increase to the original par value. The net increase includes PIK interest added to the par value less disposals (i.e., repayments; sales) that are first applied to any PIK interest outstanding. As a practical expedient, an insurer may calculate the cumulative amount of PIK interest on a bond by subtracting the original principal / par value from the current principal / par value, but not less than \$0.

Column 35 – IssuerIssuer 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 Mae) generally are senior debt, though there are examples of subordinated debt issued by Fannie FNMA and Freddie FHLMC. 1<sup>st</sup> 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 bonds 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****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**

<u>Category</u>	<u>Line Number</u>
<u>Issuer Credit Obligations:</u>	
<u>U.S. Government Obligations (Exempt from RBC)</u> .....	0019999999
<u>Other U.S. Government Obligations (Not Exempt from RBC)</u> .....	0029999999
<u>Non-U.S. Sovereign Jurisdiction Securities</u> .....	0039999999
<u>Municipal Bonds – General Obligations (Direct and Guaranteed)</u> .....	0049999999
<u>Municipal Bonds – Special Revenues</u> .....	0059999999
<u>Project Finance Bonds Issued by Operating Entities (Unaffiliated)</u> .....	0069999999
<u>Project Finance Bonds Issued by Operating Entities (Affiliated)</u> .....	0079999999
<u>Corporate Bonds (Unaffiliated)</u> .....	0089999999
<u>Corporate Bonds (Affiliated)</u> .....	0099999999
<u>Mandatory Convertible Bonds (Unaffiliated)</u> .....	0109999999
<u>Mandatory Convertible Bonds (Affiliated)</u> .....	0119999999
<u>Single Entity Backed Obligations (Unaffiliated)</u> .....	0129999999
<u>Single Entity Backed Obligations (Affiliated)</u> .....	0139999999
<u>SVO-Identified Bond Exchange Traded Funds – Fair Value</u> .....	0149999999
<u>SVO-Identified Bond Exchange Traded Funds – Systematic Value</u> .....	0159999999
<u>Bonds Issued from SEC-Registered Business Development Corps,</u>	
<u>Closed End Funds &amp; REITS (Unaffiliated)</u> .....	0169999999
<u>Bonds Issued from SEC-Registered Business Development Corps,</u>	
<u>Closed End Funds &amp; 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>Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated)</u> .....	0229999999
<u>Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated)</u> .....	0239999999
<u>Certificates of Deposit (Unaffiliated)</u> .....	0249999999
<u>Certificates of Deposit (Affiliated)</u> .....	02499999990259999999
<u>Other Issuer Credit Obligations (Unaffiliated)</u> .....	02599999990269999999
<u>Other Issuer Credit Obligations (Affiliated)</u> .....	02699999990279999999
<u>Subtotals – Issuer Credit Obligations – Part 3</u> .....	0509999997
<u>Summary item from Part 5 for Issuer Credit Obligations</u> .....	0509999998
<u>Subtotals – Issuer Credit Obligations</u> .....	0509999999

Asset-Backed Securities:Financial Asset-Backed – Self-Liquidating

<u>Agency Residential Mortgage-Backed Securities – Guaranteed (Exempt from RBC) .....</u>	10199999999
<u>Agency Commercial Mortgage-Backed Securities – Guaranteed (Exempt from RBC).....</u>	10299999999
<u>Agency Residential Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC) ...</u>	10399999999
<u>Agency Commercial Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC)..</u>	10499999999
<u>Non-Agency Residential Mortgage-Backed Securities (Unaffiliated).....</u>	10599999999
<u>Non-Agency Residential Mortgage-Backed Securities (Affiliated).....</u>	10699999999
<u>Non-Agency Commercial Mortgage-Backed Securities (Unaffiliated) .....</u>	10799999999
<u>Non-Agency Commercial Mortgage-Backed Securities (Affiliated) .....</u>	10899999999
<u>Non-Agency – CLOs/CBOs/CDOs (Unaffiliated).....</u>	10999999999
<u>Non-Agency – CLOs/CBOs/CDOs (Affiliated).....</u>	11099999999
<u>Other Financial Asset-Backed Securities – Self-Liquidating (Unaffiliated) .....</u>	11199999999
<u>Other Financial Asset-Backed Securities – Self-Liquidating (Affiliated) .....</u>	11299999999

Financial Asset-Backed – Not Self-Liquidating

<u>Equity Backed Securities (Unaffiliated).....</u>	13199999999
<u>Equity Backed Securities (Affiliated) .....</u>	13299999999
<u>Other Financial Asset-Backed Securities – Not Self-Liquidating (Unaffiliated) .....</u>	13399999999
<u>Other Financial Asset-Backed Securities – Not Self-Liquidating (Affiliated) .....</u>	13499999999

Non-Financial Asset-Backed Securities – Practical Expedient

<u>Lease-Backed Securities – Practical Expedient (Unaffiliated).....</u>	15199999999
<u>Lease-Backed Securities – Practical Expedient (Affiliated).....</u>	15299999999
<u>Other Non-Financial Asset-Backed Securities – Practical Expedient (Unaffiliated) .....</u>	15399999999
<u>Other Non-Financial Asset-Backed Securities – Practical Expedient (Affiliated) .....</u>	15499999999

Non-Financial Asset-Backed Securities – Full Analysis

<u>Lease-Backed Securities – Full Analysis (Unaffiliated).....</u>	17199999999
<u>Lease-Backed Securities – Full Analysis (Affiliated) .....</u>	17299999999
<u>Other Non-Financial Asset-Backed Securities – Full Analysis (Unaffiliated) .....</u>	17399999999
<u>Other Non-Financial Asset-Backed Securities – Full Analysis (Affiliated) .....</u>	17499999999
<u>Subtotals – Asset-Backed Securities – Part 3 .....</u>	19099999997
<u>Summary item from Part 5 for Asset-Backed Securities .....</u>	19099999998
<u>Subtotals – Asset-Backed Securities .....</u>	19099999999
<u>Subtotals – Issuer Credit Obligations and Asset-Backed Securities.....</u>	20099999999

**Bonds:**

<u>U.S. Governments .....</u>	01099999999
<u>All Other Governments .....</u>	03099999999
<u>U.S. States, Territories and Possessions (Direct and Guaranteed) .....</u>	05099999999
<u>U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed) .....</u>	07099999999
<u>U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations</u>	
<u>of Agencies and Authorities of Governments and Their Political Subdivisions .....</u>	09099999999
<u>Industrial and Miscellaneous (Unaffiliated) .....</u>	11099999999
<u>Hybrid Securities .....</u>	13099999999
<u>Parent, Subsidiaries and Affiliates .....</u>	15099999999
<u>SVO Identified Funds .....</u>	16199999999
<u>Unaffiliated Bank Loans .....</u>	19099999999
<u>Unaffiliated Certificates of Deposit .....</u>	20199999999
<u>Subtotals – Bonds – Part 3 .....</u>	25099999997
<u>Summary item from Part 5 for Bonds .....</u>	25099999998
<u>Subtotals – Bonds .....</u>	25099999999

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](http://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](http://www.ffiec.gov/nicpubweb/nicweb/SearchForm.aspx)).

For asset-backed securities reported as CLOs (Collateralized Loan Obligations (CLO)), CDOs (Collateralized Debt Obligations (CDO)) or CLOs/CBOs (Collateralized Loan Bond Obligations (CBO)), 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/loan asset-backed and structured~~ securities, enter the par amount of principal purchased on a security on which the reporting entity has a claim. For ~~interest 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 1011 – Agency, Sovereign Jurisdiction or State Abbreviation

Applies to:

**Issuer Credit Obligations**

<u>U.S. Government Obligations (Exempt from RBC)</u> .....	0019999999
<u>Other U.S. Government Securities Obligations (Not Exempt from RBC)</u> .....	0029999999
<u>Non-U.S. Sovereign Jurisdiction Securities</u> .....	0039999999
<u>Municipal Bonds – General Obligations (Direct and Guaranteed)</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.

**Asset-Backed Securities**

<u>Agency Residential Mortgage-Backed Securities – Guaranteed (Exempt from RBC)</u> ... 1019999999
<u>Agency Commercial Mortgage-Backed Securities – Guaranteed (Exempt from RBC)</u> . 1029999999
<u>Agency Residential Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC)</u> ..... 1039999999
<u>Agency Commercial Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC)</u> ..... 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 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****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**CategoryLine NumberIssuer Credit Obligations:

<u>U.S. Government Obligations (Exempt from RBC)</u> .....	0019999999
<u>Other U.S. Government Obligations (Not Exempt from RBC)</u> .....	0029999999
<u>Non-U.S. Sovereign Jurisdiction Securities</u> .....	0039999999
<u>Municipal Bonds – General Obligations (Direct and Guaranteed)</u> .....	0049999999
<u>Municipal Bonds – Special Revenues</u> .....	0059999999
<u>Project Finance Bonds Issued by Operating Entities (Unaffiliated)</u> .....	0069999999
<u>Project Finance Bonds Issued by Operating Entities (Affiliated)</u> .....	0079999999
<u>Corporate Bonds (Unaffiliated)</u> .....	0089999999
<u>Corporate Bonds (Affiliated)</u> .....	0099999999
<u>Mandatory Convertible Bonds (Unaffiliated)</u> .....	0109999999
<u>Mandatory Convertible Bonds (Affiliated)</u> .....	0119999999
<u>Single Entity Backed Obligations (Unaffiliated)</u> .....	0129999999
<u>Single Entity Backed Obligations (Affiliated)</u> .....	0139999999
<u>SVO-Identified Bond Exchange Traded Funds – Fair Value</u> .....	0149999999
<u>SVO-Identified Bond Exchange Traded Funds – Systematic Value</u> .....	0159999999
<u>Bonds Issued from SEC-Registered Business Development Corps,</u>	
<u>Closed End Funds &amp; REITS (Unaffiliated)</u> .....	0169999999
<u>Bonds Issued from SEC-Registered Business Development Corps,</u>	
<u>Closed End Funds &amp; 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>Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated)</u> .....	0229999999
<u>Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated)</u> .....	0239999999
<u>Certificates of Deposit (Unaffiliated)</u> .....	0249999999
<u>Certificates of Deposit (Affiliated)</u> .....	0259999999
<u>Other Issuer Credit Obligations (Unaffiliated)</u> .....	02599999990269999999
<u>Other Issuer Credit Obligations (Affiliated)</u> .....	02699999990279999999
<u>Subtotals – Issuer Credit Obligations – Part 4</u> .....	0509999997
<u>Summary item from Part 5 for Issuer Credit Obligations</u> .....	0509999998
<u>Subtotals – Issuer Credit Obligations</u> .....	0509999999

Asset-Backed Securities:Financial Asset-Backed – Self-Liquidating

<u>Agency Residential Mortgage-Backed Securities – Guaranteed (Exempt from RBC) .....</u>	10199999999
<u>Agency Commercial Mortgage-Backed Securities – Guaranteed (Exempt from RBC).....</u>	10299999999
<u>Agency Residential Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC) ...</u>	10399999999
<u>Agency Commercial Mortgage-Backed Securities – Not/Partially Guaranteed(Not Exempt from RBC) ..</u>	10499999999
<u>Non-Agency Residential Mortgage-Backed Securities (Unaffiliated).....</u>	10599999999
<u>Non-Agency Residential Mortgage-Backed Securities (Affiliated).....</u>	10699999999
<u>Non-Agency Commercial Mortgage-Backed Securities (Unaffiliated) .....</u>	10799999999
<u>Non-Agency Commercial Mortgage-Backed Securities (Affiliated) .....</u>	10899999999
<u>Non-Agency – CLOs/CBOs/CDOs (Unaffiliated).....</u>	10999999999
<u>Non-Agency – CLOs/CBOs/CDOs (Affiliated).....</u>	11099999999
<u>Other Financial Asset-Backed Securities – Self-Liquidating (Unaffiliated) .....</u>	11199999999
<u>Other Financial Asset-Backed Securities – Self-Liquidating (Affiliated) .....</u>	11299999999

Financial Asset-Backed – Not Self-Liquidating

<u>Equity Backed Securities (Unaffiliated).....</u>	13199999999
<u>Equity Backed Securities (Affiliated) .....</u>	13299999999
<u>Other Financial Asset-Backed Securities – Not Self-Liquidating (Unaffiliated) .....</u>	13399999999
<u>Other Financial Asset-Backed Securities – Not Self-Liquidating (Affiliated) .....</u>	13499999999

Non-Financial Asset-Backed Securities – Practical Expedient

<u>Lease-Backed Securities – Practical Expedient (Unaffiliated).....</u>	15199999999
<u>Lease-Backed Securities – Practical Expedient (Affiliated).....</u>	15299999999
<u>Other Non-Financial Asset-Backed Securities – Practical Expedient (Unaffiliated) .....</u>	15399999999
<u>Other Non-Financial Asset-Backed Securities – Practical Expedient (Affiliated) .....</u>	15499999999

Non-Financial Asset-Backed Securities – Full Analysis

<u>Lease-Backed Securities – Full Analysis (Unaffiliated).....</u>	17199999999
<u>Lease-Backed Securities – Full Analysis (Affiliated) .....</u>	17299999999
<u>Other Non-Financial Asset-Backed Securities – Full Analysis (Unaffiliated) .....</u>	17399999999
<u>Other Non-Financial Asset-Backed Securities – Full Analysis (Affiliated) .....</u>	17499999999
<u>Subtotals – Asset-Backed Securities – Part 4 .....</u>	19099999997
<u>Summary item from Part 5 for Asset-Backed Securities .....</u>	19099999998
<u>Subtotals – Asset-Backed Securities .....</u>	19099999999
<u>Subtotals – Issuer Credit Obligations and Asset-Backed Securities.....</u>	20099999999

Bonds:

<u>U.S. Governments .....</u>	01099999999
<u>All Other Governments .....</u>	03099999999
<u>U.S. States, Territories and Possessions (Direct and Guaranteed).....</u>	05099999999
<u>U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed).....</u>	07099999999
<u>U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations</u>	
<u>of Agencies and Authorities of Governments and Their Political Subdivisions .....</u>	09099999999
<u>Industrial and Miscellaneous (Unaffiliated) .....</u>	11099999999
<u>Hybrid Securities .....</u>	13099999999
<u>Parent, Subsidiaries and Affiliates.....</u>	15099999999
<u>SVO Identified Funds .....</u>	16199999999
<u>Unaffiliated Bank Loans.....</u>	19099999999
<u>Unaffiliated Certificates of Deposit.....</u>	20199999999
<u>Subtotals – Bonds – Part 4 .....</u>	25099999997
<u>Summary item from Part 5 for Bonds .....</u>	25099999998
<u>Subtotals – Bonds .....</u>	25099999999

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](http://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 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](http://www.ffiec.gov/nicpubweb/nicweb/SearchForm.aspx)).

For asset-backed securities reported as CLOs (Collateralized Loan Obligations (CLO), CDOs (Collateralized Debt Obligations (CDO) or CLOs/CBOs (Collateralized Loan Bond Obligations (CBO), 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 – 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. All asset backed securities shall be separately reported (no aggregation of separate disposals).

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 <del>Exchange Traded Funds</del> as Identified by the SVO-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 <del>mortgage-backed/loan backed and structured</del> asset-backed securities, enter the par amount of principal sold on a security on which the reporting entity has a claim. For <del>interest</del> 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 ( <i>Detail Eliminated to Conserve Space</i> )
Column 109	-	Prior Year Book/Adjusted Carrying Value ( <i>Detail Eliminated to Conserve Space</i> )
Column 110	-	Unrealized Valuation Increase/(Decrease) ( <i>Detail Eliminated to Conserve Space</i> )
Column 121	-	Current Year's (Amortization)/Accretion ( <i>Detail Eliminated to Conserve Space</i> )
Column 132	-	Current Year's Other-Than-Temporary Impairment Recognized  If the security has <del>suffered</del> been identified with an "other-than-temporary impairment," <del>this column should contain</del> 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 1413	-	Total Change in Book/Adjusted Carrying Value ( <i>Detail Eliminated to Conserve Space</i> )
Column 1514	-	Total Foreign Exchange Change in Book/Adjusted Carrying Value ( <i>Detail Eliminated to Conserve</i> )
Column 1615	-	Book/Adjusted Carrying Value at Disposal Date ( <i>Detail Eliminated to Conserve Space</i> )
Column 1716	-	Foreign Exchange Gain (Loss) on Disposal ( <i>Detail Eliminated to Conserve Space</i> )
Column 1817	-	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 ( <del>Bond</del> 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 1615).

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 1918 – Total Gain (Loss) On Disposal

| Enter the sum of Column 1716, foreign exchange gain or (loss), and Column 1817, realized gain or (loss).

| Column 2019 – Bond Interest/Stock Dividends Received During Year

| For ~~SSAP No. 30R funds and Mutual Funds (including Exchange Traded Funds as Identified by the SVO-SVO-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 76) less the Par value of the investment (Column 87).

| 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 2420 – 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>U.S. Government Obligations (Exempt from RBC)</u> .....	0019999999
<u>Other U.S. Government Securities Obligations (Not Exempt from RBC)</u> .....	0029999999
<u>Non-U.S. Sovereign Jurisdiction Securities</u> .....	0039999999
<u>Municipal Bonds – General Obligations (Direct and Guaranteed)</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.

#### **Asset-Backed Securities**

<u>Agency Residential Mortgage-Backed Securities – Guaranteed (Exempt from RBC)</u> ... 1019999999
<u>Agency Commercial Mortgage-Backed Securities – Guaranteed (Exempt from RBC)</u> . 1029999999
<u>Agency Residential Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC)</u> ..... 1039999999
<u>Agency Commercial Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC)</u> ..... 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**CategoryLine NumberIssuer Credit Obligations:

<u>U.S. Government Obligations (Exempt from RBC)</u> .....	0019999999
<u>Other U.S. Government Obligations (Not Exempt from RBC)</u> .....	0029999999
<u>Non-U.S. Sovereign Jurisdiction Securities</u> .....	0039999999
<u>Municipal Bonds – General Obligations (Direct and Guaranteed)</u> .....	0049999999
<u>Municipal Bonds – Special Revenues</u> .....	0059999999
<u>Project Finance Bonds Issued by Operating Entities (Unaffiliated)</u> .....	0069999999
<u>Project Finance Bonds Issued by Operating Entities (Affiliated)</u> .....	0079999999
<u>Corporate Bonds (Unaffiliated)</u> .....	0089999999
<u>Corporate Bonds (Affiliated)</u> .....	0099999999
<u>Mandatory Convertible Bonds (Unaffiliated)</u> .....	0109999999
<u>Mandatory Convertible Bonds (Affiliated)</u> .....	0119999999
<u>Single Entity Backed Obligations (Unaffiliated)</u> .....	0129999999
<u>Single Entity Backed Obligations (Affiliated)</u> .....	0139999999
<u>SVO-Identified Bond Exchange Traded Funds – Fair Value</u> .....	0149999999
<u>SVO-Identified Bond Exchange Traded Funds – Systematic Value</u> .....	0159999999
<u>Bonds Issued from SEC-Registered Business Development Corps,</u>	
<u>Closed End Funds &amp; REITS (Unaffiliated)</u> .....	0169999999
<u>Bonds Issued from SEC-Registered Business Development Corps,</u>	
<u>Closed End Funds &amp; 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>Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated)</u> .....	0229999999
<u>Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated)</u> .....	0239999999
<u>Certificates of Deposit (Unaffiliated)</u> .....	0249999999
<u>Certificates of Deposit (Affiliated)</u> .....	0259999999
<u>Other Issuer Credit Obligations (Unaffiliated)</u> .....	02599999990269999999
<u>Other Issuer Credit Obligations (Affiliated)</u> .....	02699999990279999999
<u>Subtotals – Issuer Credit Obligations</u> .....	0509999998

Asset-Backed Securities:Financial Asset-Backed – Self-Liquidating

<u>Agency Residential Mortgage-Backed Securities – Guaranteed (Exempt from RBC)</u> .....	1019999999
<u>Agency Commercial Mortgage-Backed Securities – Guaranteed (Exempt from RBC)</u> .....	1029999999
<u>Agency Residential Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC)</u> ...	1039999999

<u>Agency Commercial Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC)..</u>	<u>10499999999</u>
<u>Non-Agency Residential Mortgage-Backed Securities (Unaffiliated) .....</u>	<u>10599999999</u>
<u>Non-Agency Residential Mortgage-Backed Securities (Affiliated).....</u>	<u>10699999999</u>
<u>Non-Agency Commercial Mortgage-Backed Securities (Unaffiliated) .....</u>	<u>10799999999</u>
<u>Non-Agency Commercial Mortgage-Backed Securities (Affiliated) .....</u>	<u>10899999999</u>
<u>Non-Agency – CLOs/CBOs/CDOs (Unaffiliated) .....</u>	<u>10999999999</u>
<u>Non-Agency – CLOs/CBOs/CDOs (Affiliated).....</u>	<u>11099999999</u>
<u>Other Financial Asset-Backed Securities – Self-Liquidating (Unaffiliated) .....</u>	<u>11199999999</u>
<u>Other Financial Asset-Backed Securities – Self-Liquidating (Affiliated).....</u>	<u>11299999999</u>
<u><b>Financial Asset-Backed – Not Self-Liquidating</b></u>	
<u>Equity Backed Securities (Unaffiliated).....</u>	<u>13199999999</u>
<u>Equity Backed Securities (Affiliated) .....</u>	<u>13299999999</u>
<u>Other Financial Asset-Backed Securities – Not Self-Liquidating (Unaffiliated) .....</u>	<u>13399999999</u>
<u>Other Financial Asset-Backed Securities – Not Self-Liquidating (Affiliated).....</u>	<u>13499999999</u>
<u><b>Non-Financial Asset-Backed Securities – Practical Expedient</b></u>	
<u>Lease-Backed Securities – Practical Expedient (Unaffiliated).....</u>	<u>15199999999</u>
<u>Lease-Backed Securities – Practical Expedient (Affiliated).....</u>	<u>15299999999</u>
<u>Other Non-Financial Asset-Backed Securities – Practical Expedient (Unaffiliated) .....</u>	<u>15399999999</u>
<u>Other Non-Financial Asset-Backed Securities – Practical Expedient (Affiliated).....</u>	<u>15499999999</u>
<u><b>Non-Financial Asset-Backed Securities – Full Analysis</b></u>	
<u>Lease-Backed Securities – Full Analysis (Unaffiliated).....</u>	<u>17199999999</u>
<u>Lease-Backed Securities – Full Analysis (Affiliated) .....</u>	<u>17299999999</u>
<u>Other Non-Financial Asset-Backed Securities – Full Analysis (Unaffiliated) .....</u>	<u>17399999999</u>
<u>Other Non-Financial Asset-Backed Securities – Full Analysis (Affiliated).....</u>	<u>17499999999</u>
<u>Subtotals – Asset-Backed Securities .....</u>	<u>19099999998</u>
<u>Subtotals – Issuer Credit Obligations and Asset-Backed Securities.....</u>	<u>20099999999</u>

**Bonds:**

<u>U.S. Governments .....</u>	<u>01099999999</u>
<u>All Other Governments .....</u>	<u>03099999999</u>
<u>U.S. States, Territories and Possessions (Direct and Guaranteed).....</u>	<u>05099999999</u>
<u>U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed).....</u>	<u>07099999999</u>
<u>U.S. Special Revenue and Special Assessment Obligations and all Non Guaranteed Obligations</u>	
<u>of Agencies and Authorities of Governments and Their Political Subdivisions .....</u>	<u>09099999999</u>
<u>Industrial and Miscellaneous (Unaffiliated) .....</u>	<u>11099999999</u>
<u>Hybrid Securities.....</u>	<u>13099999999</u>
<u>Parent, Subsidiaries and Affiliates.....</u>	<u>15099999999</u>
<u>SVO Identified Funds.....</u>	<u>16199999999</u>
<u>Unaffiliated Bank Loans.....</u>	<u>19099999999</u>
<u>Unaffiliated Certificates of Deposit.....</u>	<u>20199999999</u>
<u>Subtotals – Bonds.....</u>	<u>25099999998</u>

**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.**

**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](http://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](http://www.ffiec.gov/nicpubweb/nicweb/SearchForm.aspx)).

For ~~asset-backed securities reported as CLOs (Collateralized Loan Obligations (CLO), CDOs (Collateralized Debt Obligations (CDO) or CLOs/CBOs (Collateralized Loan Bond Obligations (CBO)~~, 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.~~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 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.~~All asset backed securities shall be separately reported (no aggregation of separate disposals).~~

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

Column 76	-	Name of Purchaser ( <i>Detail Eliminated to Conserve Space</i> )
Column 98	-	Actual Cost ( <i>Detail Eliminated to Conserve Space</i> )
Column 109	-	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 <del>Funds</del> ( <del>Bond</del> Exchange Traded Funds), enter price received at sale, usually the number of shares sold times the selling price per share.
Column 110	-	Book/Adjusted Carrying Value at Disposal ( <i>Detail Eliminated to Conserve Space</i> )
Column 1312	-	Current Year's (Amortization)/Accretion ( <i>Detail Eliminated to Conserve Space</i> )
Column 1413	-	Current Year's Other-Than-Temporary Impairment Recognized
		If the security has <del>suffered been identified with</del> an "other-than-temporary impairment," <del>this column should contain report</del> 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 1514	-	Total Change in Book/Adjusted Carrying Value ( <i>Detail Eliminated to Conserve Space</i> )
Column 1615	-	Total Foreign Exchange Change in Book/Adjusted Carrying Value ( <i>Detail Eliminated to Conserve</i> )
Column 1716	-	Foreign Exchange Gain (Loss) On Disposal ( <i>Detail Eliminated to Conserve Space</i> )
Column 1817	-	Realized Gain (Loss) on Disposal ( <i>Detail Eliminated to Conserve Space</i> )
Column 1918	-	Total Gain (Loss) On Disposal ( <i>Detail Eliminated to Conserve Space</i> )
Column 2019	-	Interest and Dividends Received During Year ( <i>Detail Eliminated to Conserve Space</i> )

\*\* Columns 22-21 through 27-26 will be electronic only. \*\*

Column 21	-	Investments Involving Related Parties
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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>U.S. Government Obligations (Exempt from RBC)</u> .....	0019999999
<u>Other U.S. Government Securities Obligations (Non Exempt from RBC)</u> .....	0029999999
<u>Non-U.S. Sovereign Jurisdiction Securities</u> .....	0039999999
<u>Municipal Bonds – General Obligations (Direct and Guaranteed)</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.

**Asset-Backed Securities**

<u>Agency Residential Mortgage-Backed Securities – Guaranteed (Exempt from RBC)</u> ...1019999999
<u>Agency Commercial Mortgage-Backed Securities – Guaranteed (Exempt from RBC)</u> .1029999999
<u>Agency Residential Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC)</u> .....1039999999
<u>Agency Commercial Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC)</u> .....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 ~~4314~~.

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 ~~4314~~, Total Invested Assets should equal Column 3, Line ~~4412~~, Securities Lending.

Column 5 – Admitted Assets as Reported in the Annual Statement – Total Amount

For Lines 1 through ~~4011~~, Column 5 should equal Column 3 plus Column 4.

For Line ~~4314~~, Column 5 should equal Column 3, Line ~~4314~~ plus Column 4, Line ~~4314~~ minus Column 3,  
Line ~~4412~~.

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 ~~4314~~.

Line 1.01 – U.S. Governments Obligations (Exempt from RBC)

Include: The value of all U.S. Government securities obligations 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 – Other U.S. Government Obligations (Not Exempt from RBC)

Include: The value of all bonds 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 0029999999.

Line 1.0203 – All other Governments Non-U.S. Sovereign Jurisdiction Securities

Include: The value of all investments bonds 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 1.0304 – U.S. States, Territories and Possessions, etc. Guaranteed Municipal Bonds – General Obligations (Direct & Guaranteed)

Include: The value of general obligations of these entities (NAIC members), as well as bonds issued by utility companies owned by these entities securities bonds 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 1.05 – Municipal Bonds – Special Revenue

Include: The value of bonds 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 0059999999.

Line 1.06 – Project Finance Bonds Issued by Operating Entities

Include: Include non-municipal securities bonds 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.

Column 1 should equal the Schedule D, Part 1, Section 1, Line 0069999999 plus Line 0079999999.

Line 1.07 – Corporate Bonds

Include: 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.

Column 1 should equal the Schedule D, Part 1, Section 1, Line 0089999999 plus Line 0099999999.

Line 1.08 – Mandatory Convertible Bonds

Include: 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.

Column 1 should equal the Schedule D, Part 1, Section 1, Line 0109999999 plus Line 0119999999.

Line 1.09 – Single Entity Backed Obligations

Include: Bonds 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.

Column 1 should equal the Schedule D, Part 1, Section 1, Line 0129999999 plus Line 0139999999.

Line 1.0410 – U.S. Political Subdivisions of States, Territories and Possessions, Guaranteed SVO-Identified Funds – Fair Value/ 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>) that do not qualify for, or for which the reporting entity has elected not to report at systematic value. 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 0709999999, 0149999999, 0159999999, 0229999999 and 0239999999.

Line 1.11 – SVO-Identified Funds – Systematic Value

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>) that qualify for, and that the reporting entity has elected to report, at systematic value.

Column 1 should equal the Schedule D, Part 1, Section 1, Line 0159999999.

Line 1.12 – Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS

Include: Bonds issued by SEC-registered business development corporates, closed-end funds or similar operating entities registered under the 1940 Act.

Column 1 should equal the Schedule D, Part 1, Section 1, Line 0169999999 plus Line 0179999999.

Line 1.13 – Bank Loans - Issued

Include: Bank loans in this category shall be obligations of operating entities acquired directly at issuance by a reporting entity

Column 1 should equal the Schedule D, Part 1, Section 1, Line 0189999999 plus Line 0199999999.

Line 1.14 – Bank Loans - Acquired

Include: Bank loans in this category shall be obligations of operating entities acquired through an assignment, participation or syndication.

Column 1 should equal the Schedule D, Part 1, Section 1, Line 0209999999 plus Line 0219999999.

Line 1.15 – Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans

Include: 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.

Column 1 should equal the Schedule D, Part 1, Section 1, Line 0229999999 plus Line 0239999999.

Line 1.16 – Certificates of Deposit

Include: Certificates of deposit that have a maturity date in excess of one year from the date of acquisition.

Column 1 should equal the Schedule D, Part 1, Section 1, Line 0249999999 plus Line 0259999999.

Line 1.0517 – ~~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 09099999990069999999, 0089999999, 0109999999, 0129999999, 0169999999, 0189999999, 0209999999, 0249999999 and 02599999990269999999 plus Line 0279999999

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, Line 11099999990079999999, 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 1.420718 – Total Long Term Bonds Issuer Credit Obligations

Sum of Lines 1.01 to 1.110617.

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, 1069999999, 1079999999, 1089999999, 1099999999, 1109999999, 1119999999, and 1129999999.

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 2.302 – 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, Sum of Lines 1319999999, 1329999999, 1339999999, and 1349999999.

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 2.503 – 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, 1529999999, 1539999999, 1549999999, 1719999999, 1729999999, 1739999999 and 1749999999.

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 2.0704 – Total Asset-Backed Securities

Sum of Lines 2.01 to 2.0603.

Column 1 should equal the Schedule D, Part 1, Section 2, Line 1909999999

The amount reported in Column 1, Line 1.0718 plus Line 2.0704 should equal the amount reported in Line 1, Column 1, Page 2, Assets.

The amount reported in Column 3, Line 1.0718 plus Line 2.0704 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 <u>56</u>	-	Real Estate
		Include:
		Properties occupied by the company. (Line <u>56.01</u> ).
		Properties held for the production of income. (Line <u>56.02</u> ).
		Properties held for sale. (Line <u>56.03</u> ).
		Line <u>56.01</u> , Column 1 should equal the amount reported in Line 4.1, Column 1, Page 2, Assets.
		Line <u>56.01</u> , Column 3 should equal the amount reported in Line 4.1, Column 3, Page 2, Assets.
		Line <u>56.02</u> , Column 1 should equal the amount reported in Line 4.2, Column 1, Page 2, Assets.
		Line <u>56.02</u> , Column 3 should equal the amount reported in Line 4.2, Column 3, Page 2, Assets.
		Line <u>56.03</u> , Column 1 should equal the amount reported in Line 4.3, Column 1, Page 2, Assets.
		Line <u>56.03</u> , Column 3 should equal the amount reported in Line 4.3, Column 3, Page 2, Assets.
Line <u>67.01</u>	-	Cash ( <i>Detail Eliminated to Conserve Space</i> )
Line <u>67.02</u>	-	Cash Equivalents ( <i>Detail Eliminated to Conserve Space</i> )
Line <u>67.03</u>	-	Short Term Investments ( <i>Detail Eliminated to Conserve Space</i> )
Line <u>67.04</u>	-	Cash, Cash Equivalents and Short-term investments
		Sum of Lines <u>67.01</u> to <u>67.03</u> .
		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 <u>78</u>	-	Contract Loans ( <i>Detail Eliminated to Conserve Space</i> )
Line <u>89</u>	-	Derivatives ( <i>Detail Eliminated to Conserve Space</i> )
Line <u>910</u>	-	Other Invested Assets ( <i>Detail Eliminated to Conserve Space</i> )
Line <u>4011</u>	-	Receivables for Securities ( <i>Detail Eliminated to Conserve Space</i> )
Line <u>4412</u>	-	Securities Lending (Reinvested Collateral Line 10, Asset Page) ( <i>Detail Eliminated to Conserve Space</i> )
Line <u>4213</u>	-	Other Invested Assets (Page 2, Line 11)
		Include:
		The value of all other invested assets that have not been included in Lines 1 through <u>44-12</u> 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 <u>4314</u>	-	Total Invested Assets
		Sum of Lines 1 to <u>4213</u> . The amount reported in Column 1 should equal the amount of total invested assets reported in Line <u>1243</u> , Column 1, Page 2, Assets.
		Sum of Lines 1 to <u>4213</u> . The amount reported in Column 3 should equal the amount of total invested assets reported in Line <u>1243</u> , Column 3, Page 2, Assets.

**SCHEDULE D – VERIFICATION BETWEEN YEARS****BONDS AND STOCKS**

The categories of bonds and stocks to be reported are: issuer credit obligations; asset-backed securities; preferred stocks; and common stocks. A grand total of all activity is also required.

Column 1 – Total

Equals the sum of Columns 2 through 5.

Line 1 – Book/Adjusted Carrying Value of Bonds and Stocks, December 31 of Prior Year

In Column 1, Report report the book/adjusted carrying value of Bonds and Stocks owned as of December 31 on Schedule D, Verification Between Years, of the prior year's annual statement.

Line 2 – Cost of Bonds and Stocks Acquired

Report the actual cost to acquire bonds and stocks for the year. The cost of acquiring the investment should be consistent with the accounting guidance contained in the *Accounting Practices and Procedures Manual*.

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 1211.

Line 4 – Unrealized Valuation Increase/(Decrease)

In Column 1, Report report the total unrealized valuation increase/(decrease) for the year.

Column 2 should equal Schedule D, Part 1, Section 1, Column 9 plus Schedule D, Part 4, Column 10, Line 0509999999

Column 3 should equal Schedule D, Part 1, Section 2, Column 9 plus Schedule D, Part 4, Column 10, Line 1909999999

Column 4 should equal Schedule D, Part 2, Section 1, Column 15 plus Schedule D, Part 4, Column 10, Line 4509999999

Column 5 should equal Schedule D, Part 2, Section 2, Column 13 plus Schedule D, Part 4, Column 10, Line 5989999999

Line 5 – Total Gain (Loss) on Disposals

Report the gain (loss) on sales of bonds and stocks for the year.

Line 6 – ~~Deduct~~ Consideration for Bonds and Stocks Disposed of During the Year

Report the total considerations received on bonds and stocks for the year.

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 1211.

Line 8 – Total Foreign Exchange Change in Book/Adjusted Carrying Value

In Column 1, Report report the unrealized foreign exchange gain or (loss) for the year.

Column 2 should equal Schedule D, Part 1, Section 1, Column 12 plus Schedule D, Part 4, Column 14, Line 0509999999

Column 3 should equal Schedule D, Part 1, Section 2, Column 12 plus Schedule D, Part 4, Column 14, Line 1909999999

Column 4 should equal Schedule D, Part 2, Section 1, Column 19 plus Schedule D, Part 4, Column 14, Line 4509999999

Column 5 should equal Schedule D, Part 2, Section 2, Column 16 plus Schedule D, Part 4, Column 14, Line 5989999999

Line 9 – Deduct Current Year's Other-Than-Temporary Impairment Recognized

In Column 1, Report report the other-than-temporary impairments for the year.

Column 2 should equal Schedule D, Part 1, Section 1, Column 11 plus Schedule D, Part 4, Column 12, Line 0509999999

Column 3 should equal Schedule D, Part 1, Section 2, Column 11 plus Schedule D, Part 4, Column 12, Line 1909999999

Column 4 should equal Schedule D, Part 2, Section 1, Column 17 plus Schedule D, Part 4, Column 12, Line 4509999999

Column 5 should equal Schedule D, Part 2, Section 2, Column 14 plus Schedule D, Part 4, Column 12, Line 5989999999

Line 10 – Total Investment Income Recognized as a Result of Prepayment Penalties and/or Acceleration Fees

Report only the total investment income recognized, using the information recorded in Schedule D, Part 4, Column 20, for bonds and stocks that were sold, disposed or otherwise redeemed during the year, as a result of a prepayment penalty and/or acceleration fee. Line 10 should equal Note 5, Line 5Q(2).

Line 11 – Book/Adjusted Carrying Value at End of Current Period

The amount in Line 11 should tie to the Assets Page, Column 1, the sum of the lines for Bonds, Line 1, Preferred Stocks, Line 2.1 and Common Stocks, Line 2.2.

Line 12 – Deduct Total Nonadmitted Amounts

Include: The amount of the portfolio that is in excess of any investment limitation.

The amount of any goodwill that exceeds the surplus limitation as described in *SSAP No. 68—Business Combinations and Goodwill*.

The amount to be reported here should tie to the Assets Page, Column 2, the sum of the lines for Bonds, Line 1, Preferred Stocks, Line 2.1, and Common Stocks, Line 2.2.

Line 13 – Statement Value of Bonds and Stocks, Current Period

This amount should tie to the Assets Page, Column 3, the sum of the lines for Bonds, Line 1, Preferred Stocks, Line 2.1, and Common Stocks, Line 2.2.

**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.~~

Lines 1

Through 4 – Governments and Municipalities

Include the following categories:

U.S. Government Obligations .....	0019999999
Other U.S. Government Securities.....	0029999999
Non-U.S. Sovereign Jurisdiction Securities .....	0039999999
Municipal Bonds – General Obligations (Direct & Guaranteed) .....	0049999999
Municipal Bonds – Special Revenue.....	0059999999

Lines 5

Through 8 – All Other Issuer Credit Obligations (Unaffiliated)

Include the following categories:

Project Finance Bonds Issued by Operating Entities (Unaffiliated).....	0069999999
Corporate Bonds (Unaffiliated).....	0089999999
Mandatory Convertible Bonds (Unaffiliated) .....	0109999999
Single Entity Backed Obligations (Unaffiliated) .....	0129999999
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
Bank Loans – Issued (Unaffiliated).....	0189999999
Bank Loans – Acquired (Unaffiliated).....	0209999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaff.) .....	0229999999
Certificates of Deposit (Unaffiliated).....	0249999999
Other Issuer Credit Obligations (Unaffiliated).....	0269999999

Line 9 – All Other Issuer Credit Obligations (Affiliated)

Include the following categories:

Project Finance Bonds Issued by Operating Entities (Affiliated) .....	0079999999
Corporate Bonds (Affiliated) .....	0099999999
Mandatory Convertible Bonds (Affiliated) .....	0119999999
Single Entity Backed Obligations (Affiliated) .....	0139999999
Bonds Issued from SEC-Registered Business Development Corps,	
Closed End Funds & REITS (Affiliated).....	0179999999
Bank Loans – Issued (Affiliated) .....	0199999999
Bank Loans – Acquired (Affiliated).....	0219999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated)..	0239999999
Certificates of Deposit (Affiliated).....	0259999999
Other Issuer Credit Obligations (Affiliated).....	0279999999

Line 4317 – Total Bonds

Columns 1, 2, 3, and 4 should agree with Columns 448, 97, 75 and 406, 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) ~~SVO-Identified Bond~~ 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.S. Governments Obligations (Exempt from RBC)

Line ~~0109999999 0019999999~~ from Schedule D, Part 1, Section 1, Column ~~448~~; Schedule DA, Part 1, Column ~~76~~; and Schedule E, Part 2, Column 7.

Section 2. All Other U.S. Governments Securities (Not Exempt from RBC)

Lines ~~0309999999 0029999999~~ from Schedule D, Part 1, Section 1, Column ~~844~~; Schedule DA, Part 1, Column ~~76~~; and Schedule E, Part 2, Column 7.

Section 3. U.S. States, Territories and Possessions, Guaranteed Non-U.S. Sovereign Jurisdiction Securities

Lines ~~0509999999 0039999999~~ from Schedule D, Part 1, Section 1, Column ~~448~~; Schedule DA, Part 1, Column ~~76~~; 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 76; 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 76; 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 76; 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 76; 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 76; 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 76; 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 76; 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 76; 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 76; 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 76; 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 76; and Schedule E, Part 2, Column 7.

Section 15. SVO-Identified Bond Exchange Traded Funds – Systematic Value

Line 0159999999 from Schedule D, Part 1, Section 1, Column 8; Schedule DA, Part 1, Column 76; 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 76; 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 76; 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 76; 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 76; 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 76; 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 76; 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 76; 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 76; and Schedule E, Part 2, Column 7.

Section 24. Certificates of Deposit (Unaffiliated)

Line 0249999999 from Schedule D, Part 1, Section 1, Column 8.

Section 25. Certificates of Deposit (Affiliated)

Line 0259999999 from Schedule D, Part 1, Section 1, Column 8.

Section 26. Other Issuer Credit Obligations (Unaffiliated)

Line 02599999990269999999 from Schedule D, Part 1, Section 1, Column 8; Schedule DA, Part 1, Column 76; and Schedule E, Part 2, Column 7.

Section 627. Other Issuer Credit Obligations (Affiliated)

Line 026999999027999999 from Schedule D, Part 1, Section 1, Column 8; Schedule DA, Part 1, Column 76; and Schedule E, Part 2, Column 7.

Section 728. Agency Residential Mortgage-Backed Securities – Guaranteed (Exempt from RBC)

Line 101999999 from Schedule D, Part 1, Section 2, Column 8.

Section 829. Agency Commercial Mortgage-Backed Securities – Guaranteed (Exempt from RBC)

Line 102999999 from Schedule D, Part 1, Section 2, Column 8.

Section 2930. Agency Residential Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt From RBC)

Line 103999999 from Schedule D, Part 1, Section 2, Column 8.

Section 031. Agency Commercial Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt From RBC)

Line 104999999 from Schedule D, Part 1, Section 2, Column 8.

Section 432. Non-Agency Residential Mortgage-Backed Securities (Unaffiliated)

Line 105999999 from Schedule D, Part 1, Section 2, Column 8.

Section 233. Non-Agency Residential Mortgage-Backed Securities (Affiliated)

Line 106999999 from Schedule D, Part 1, Section 2, Column 8.

Section 334. Non-Agency Commercial Mortgage-Backed Securities (Unaffiliated)

Line 107999999 from Schedule D, Part 1, Section 2, Column 8.

Section 435. Non-Agency Commercial Mortgage-Backed Securities (Affiliated)

Line 108999999 from Schedule D, Part 1, Section 2, Column 8.

Section 536. Non-Agency – CLOs/CBOs/CDOs (Unaffiliated)

Line 109999999 from Schedule D, Part 1, Section 2, Column 8.

Section 637. Non-Agency – CLOs/CBOs/CDOs (Affiliated)

Line 110999999 from Schedule D, Part 1, Section 2, Column 8.

Section 738. Other Financial Asset-Backed Securities (Unaffiliated)

Line 111999999 from Schedule D, Part 1, Section 2, Column 8.

Section 839. Other Financial Asset-Backed Securities (Affiliated)

Line 112999999 from Schedule D, Part 1, Section 2, Column 8.

Section 3940. Equity-Backed Securities (Unaffiliated)

Line 131999999 from Schedule D, Part 1, Section 2, Column 8.

Section 041. Equity-Backed Securities (Affiliated)Line 132999999 from Schedule D, Part 1, Section 2, Column 8.Section 442. Other Financial Asset-Backed Securities – Not Self-Liquidating (Unaffiliated)Line 133999999 from Schedule D, Part 1, Section 2, Column 8.Section 243. Other Financial Asset-Backed Securities – Not Self-Liquidating (Affiliated)Line 134999999 from Schedule D, Part 1, Section 2, Column 8.Section 344. Lease-Backed Securities – Practical Expedient (Unaffiliated)Line 151999999 from Schedule D, Part 1, Section 2, Column 8.Section 445. Lease-Backed Securities – Practical Expedient (Affiliated)Line 152999999 from Schedule D, Part 1, Section 2, Column 8.Section 546. Other Non-Financial Asset-Backed Securities – Practical Expedient (Unaffiliated)Line 153999999 from Schedule D, Part 1, Section 2, Column 8.Section 647. Other Non-Financial Asset-Backed Securities – Practical Expedient (Affiliated)Line 154999999 from Schedule D, Part 1, Section 2, Column 8.Section 748. Lease-Backed Securities – Full Analysis (Unaffiliated)Line 171999999 from Schedule D, Part 1, Section 2, Column 8.Section 849. Lease-Backed Securities – Full Analysis (Affiliated)Line 172999999 from Schedule D, Part 1, Section 2, Column 8.Section 4950. Other Non-Financial Asset-Backed Securities – Full Analysis (Unaffiliated)Line 173999999 from Schedule D, Part 1, Section 2, Column 8.Section 051. Other Non-Financial Asset-Backed Securities – Full Analysis (Unaffiliated)Line 174999999 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 4526, 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 25099999990509999999.

**SCHEDULE D – PART 1A – SECTION 2****MATURITY DISTRIBUTION OF ALL BONDS OWNED DECEMBER 31  
BY MAJOR TYPE AND SUBTYPE**

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

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

- a. Serial issues and mandatory fixed prepayment obligations valued on an amortizable basis may be distributed based on the par value of each scheduled repayment date and the final installment and adjusted for any discount or premium. Such holdings reported at market may be distributed based on market value by applying market rate to each scheduled repayment.
- b. (i) Mortgage backed/loan backed and structured securities (these securities are considered loan backed securities and subject to the guidance in SSAP No. 43R *Loan Backed and Structured Securities*) should be distributed based on the anticipated future prepayment cash flows used to value the security.
- (ii) Other bonds with optional prepayment provisions should be distributed based on the expected future prepayments used to value the security.
- (iii) 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 0100000000 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>Issuer Credit Obligations</u>	
U.S. Government Obligations (Exempt from RBC).....	0019999999
Other U.S. Government Securities Obligations (Not Exempt from RBC) .....	0029999999
Non-U.S. Sovereign Jurisdiction Securities .....	0039999999
Municipal Bonds – General Obligations (Direct and Guaranteed).....	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

Issuer Credit Obligations

U.S. Government Obligations (Exempt from RBC).....	0019999999
Other U.S. Government Securities Obligations (Not Exempt from RBC) .....	0029999999
Non-U.S. Sovereign Jurisdiction Securities .....	0039999999
Municipal Bonds – General Obligations (Direct and Guaranteed).....	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

<u>Other Loan Backed and Structured Securities</u>	.....	0049999999
<u>Subtotals U.S. Governments</u>	.....	0109999999
<b>All Other Governments</b>		
<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
<b>U.S. States, Territories and Possessions (Direct and Guaranteed)</b>		
<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
<b>U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)</b>		
<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 (Direct and Guaranteed)</u>	.....	0709999999
<b>U.S. Special Revenue and Special Assessment Obligations and all Non Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions</b>		
<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 all Non Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions</u>	.....	0909999999
<b>Industrial and Miscellaneous (Unaffiliated)</b>		
<u>Issuer Obligations</u>	.....	1019999999
<u>Residential Mortgage Backed Securities</u>	.....	1029999999
<u>Commercial Mortgage Backed Securities</u>	.....	1039999999
<u>Other Loan Backed and Structured Securities</u>	.....	1049999999
<u>Subtotals Industrial and Miscellaneous (Unaffiliated)</u>	.....	1109999999
<b>Hybrid Securities</b>		
<u>Issuer Obligations</u>	.....	1219999999
<u>Residential Mortgage Backed Securities</u>	.....	1229999999
<u>Commercial Mortgage Backed Securities</u>	.....	1239999999
<u>Other Loan Backed and Structured Securities</u>	.....	1249999999
<u>Subtotals Hybrid Securities</u>	.....	1309999999
<b>Parent, Subsidiaries and Affiliates Bonds</b>		
<u>Issuer Obligations</u>	.....	1419999999
<u>Residential Mortgage Backed Securities</u>	.....	1429999999
<u>Commercial Mortgage Backed Securities</u>	.....	1439999999
<u>Other Loan Backed and Structured Securities</u>	.....	1449999999
<u>Affiliated Bank Loans Issued</u>	.....	1459999999
<u>Affiliated Bank Loans Acquired</u>	.....	1469999999
<u>Subtotals Parent, Subsidiaries and Affiliates Bonds</u>	.....	1509999999
<b>SVO Identified Funds</b>		
<u>Exchange Traded Funds as Identified by the SVO</u>	.....	1619999999
<b>Unaffiliated Bank Loans</b>		
<u>Unaffiliated Bank Loans Issued</u>	.....	1819999999

Unaffiliated Bank Loans – Acquired.....	1829999999
Subtotals – Unaffiliated Bank Loans.....	1909999999
<b>Total Bonds</b>	
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).....	<u>24699999990489999999</u>
(Sum of Lines: 001999999, 002999999, 003999999, 004999999, 005999999, 006999999, 008999999, 010999999, 012999999, 014999999, 015999999, 016999999, 018999999, 020999999, 022999999, 024999999, and 026999999)	
Subtotals – Unaffiliated Bank Loans Issuer Credit Obligations (Affiliated).....	<u>24799999990499999999</u>
(Sum of Lines: 007999999, 009999999, 011999999, 013999999, 017999999, 019999999, 021999999, 023999999, 025999999, and 027999999)	
Subtotals – Bonds Issuer Credit Obligations.....	<u>25099999990509999999</u>

**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

**Detail Eliminated to Conserve Space**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 ( <i>Detail Eliminated to Conserve Space</i> )
Column 54	-	Name of Vendor ( <i>Detail Eliminated to Conserve Space</i> )
Column 65	-	Maturity Date ( <i>Detail Eliminated to Conserve Space</i> )
Column 76	-	Book/Adjusted Carrying Value ( <i>Detail Eliminated to Conserve Space</i> )
Column 87	-	Unrealized Valuation Increase (Decrease) ( <i>Detail Eliminated to Conserve Space</i> )
Column 98	-	Current Year's (Amortization)/Accretion ( <i>Detail Eliminated to Conserve Space</i> )
Column 109	-	Current Year's Other-Than-Temporary Impairment Recognized ( <i>Detail Eliminated to Conserve Space</i> )
Column 1110	-	Total Foreign Exchange Change in Book/Adjusted Carrying Value ( <i>Detail Eliminated to Conserve</i> )
Column 1211	-	Par Value ( <i>Detail Eliminated to Conserve Space</i> )
Column 1312	-	Actual Cost ( <i>Detail Eliminated to Conserve Space</i> )
Column 1514	-	Nonadmitted Interest Due & Accrued ( <i>Detail Eliminated to Conserve Space</i> )
Column 4615	-	<u>Stated</u> Rate of Interest ( <i>Detail Eliminated to Conserve Space</i> )
Column 4716	-	Effective Rate of Interest ( <i>Detail Eliminated to Conserve Space</i> )
Column 4817	-	Interest – When Paid ( <i>Detail Eliminated to Conserve Space</i> )
Column 4918	-	Interest – Amount Received During Year ( <i>Detail Eliminated to Conserve Space</i> )

### Detail Eliminated to Conserve Space

\*\* 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 2509999999905099999999.

**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*.

**SVO-Identified Bond 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 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>U.S. Government Obligations (Exempt from RBC)</u> .....	0019999999
<u>Other U.S. Government Obligations (Not Exempt from RBC)</u> .....	0029999999
<u>Non-U.S. Sovereign Jurisdiction Securities</u> .....	0039999999
<u>Municipal Bonds – General Obligations (Direct and Guaranteed)</u> .....	0049999999
<u>Municipal Bonds – Special Revenues</u> .....	0059999999
<u>Project Finance Bonds Issued by Operating Entities (Unaffiliated)</u> .....	0069999999
<u>Project Finance Bonds Issued by Operating Entities (Affiliated)</u> .....	0079999999
<u>Corporate Bonds (Unaffiliated)</u> .....	0089999999
<u>Corporate Bonds (Affiliated)</u> .....	0099999999
<u>Mandatory Convertible Bonds (Unaffiliated)</u> .....	0109999999
<u>Mandatory Convertible Bonds (Affiliated)</u> .....	0119999999
<u>Single Entity Backed Obligations (Unaffiliated)</u> .....	0129999999
<u>Single Entity Backed Obligations (Affiliated)</u> .....	0139999999
<u>SVO-Identified Bond Exchange Traded Funds – Fair Value</u> .....	0149999999
<u>SVO-Identified Bond Exchange Traded Funds – Systematic Value</u> .....	0159999999
<u>Bonds Issued from SEC-Registered Business Development Corps.</u>	
<u>Closed End Funds &amp; REITS (Unaffiliated)</u> .....	0169999999
<u>Bonds Issued from SEC-Registered Business Development Corps.</u>	
<u>Closed End Funds &amp; 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>Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated)</u> .....	0229999999
<u>Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated)</u> .....	0239999999
<u>Certificates of Deposit (Unaffiliated)</u> .....	0249999999
<u>Certificates of Deposit (Affiliated)</u> .....	0259999999
<u>Other Issuer Credit Obligations (Unaffiliated)</u> .....	0259999999
<u>Other Issuer Credit Obligations (Affiliated)</u> .....	0269999999
<u>Total Issuer Credit Obligations</u>	<u>0509999999</u>

Asset-Backed Securities (Schedule D, Part 2, Section 1 type):Financial Asset-Backed – Self-Liquidating

<u>Agency Residential Mortgage-Backed Securities – Guaranteed (Exempt from RBC)</u> .....	1019999999
<u>Agency Commercial Mortgage-Backed Securities – Guaranteed (Exempt from RBC)</u> .....	1029999999
<u>Agency Residential Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC)</u> ...	1039999999
<u>Agency Commercial Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC)</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

Financial Asset-Backed – Not Self-Liquidating

<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>Total – Asset-Backed Securities</u>	1909999999
<u>Total – Issuer Credit Obligations and Asset-Backed Securities</u>	2009999999
<u>Bonds (Schedule D, Part I type):</u>	
<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 (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 all Non Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions</u>	0909999999
<u>Industrial and Miscellaneous (Unaffiliated)</u>	
<u>Issuer Obligations</u>	1019999999
<u>Residential Mortgage Backed Securities</u>	1029999999
<u>Commercial Mortgage Backed Securities</u>	1039999999
<u>Other Loan Backed and Structured Securities</u>	1049999999
<u>Subtotals – Industrial and Miscellaneous (Unaffiliated)</u>	1109999999
<u>Hybrid Securities</u>	

<b>Issuer Obligations.....</b>	<b>1219999999</b>
Residential Mortgage Backed Securities .....	1229999999
Commercial Mortgage Backed Securities.....	1239999999
Other Loan Backed and Structured Securities .....	1249999999
<b>Subtotals - Hybrid Securities.....</b>	<b>1309999999</b>
<b>Parent, Subsidiaries and Affiliates</b>	
<b>Issuer Obligations.....</b>	<b>1419999999</b>
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
<b>Subtotals - Parent, Subsidiaries and Affiliates.....</b>	<b>1509999999</b>
<b>SVO Identified Funds</b>	
Exchange Traded Funds - as Identified by the SVO.....	1619999999
<b>Unaffiliated Bank Loans</b>	
Unaffiliated Bank Loans - Issued .....	1819999999
Unaffiliated Bank Loans - Acquired.....	1829999999
<b>Subtotals - Unaffiliated Bank Loans.....</b>	<b>1909999999</b>
<b>Unaffiliated Certificates of Deposit.....</b>	<b>2019999999</b>
<b>Total Bonds</b>	
<b>Subtotals - Issuer Obligations.....</b>	<b>2419999999</b>
<b>Subtotals - Residential Mortgage Backed Securities.....</b>	<b>2429999999</b>
<b>Subtotals - Commercial Mortgage Backed Securities.....</b>	<b>2439999999</b>
<b>Subtotals - Other Loan Backed and Structured Securities .....</b>	<b>2449999999</b>
<b>Subtotals - SVO Identified Funds.....</b>	<b>2459999999</b>
<b>Subtotals - Affiliated Bank Loans .....</b>	<b>2469999999</b>
<b>Subtotals - Unaffiliated Bank Loans.....</b>	<b>2479999999</b>
<b>Subtotals - Unaffiliated Certificates of Deposit.....</b>	<b>2489999999</b>
<b>Subtotals - Total Bonds.....</b>	<b>2509999999</b>

**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](http://www.cusip.com/cusip/index.htm).

For Lines 001999999 through 2509999999200999999, 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 determined in a manner consistent with the instructions of other schedules for the lines shown below:

- Lines 001999999 through 2509999999050999999..... Schedule D, Part 1, Section 1, Column 1
- Lines 101999999 through 1909999999 ..... Schedule D, Part 1, Section 2, Column 1
- Lines 401999999 through 450999999 ..... Schedule D, Part 2, Section 1, Column 1
- Lines 501999999 through 598999999 ..... Schedule D, Part 2, Section 2, Column 1
- Line 940999999 ..... Schedule BA, Part 1, Column 1
- Line 970999999 ..... 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 0019999999 through 25099999990509999999 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 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, 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 0019999999 through 25099999990509999999 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 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 9509999999 ..... Report B/ACV, Schedule DA, Part 1, 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 determined in a manner consistent with the instructions of other schedules for the lines shown below:

Lines 0019999999 through 250999999050999999 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 6099999999 ..... 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 determined in a manner consistent with the instructions of other schedules for the lines shown below:

0019999999 through 250999999050999999 Schedule D, Part 1, Column 2219  
Lines 1019999999 through 1909999999 ..... Schedule D, Part 1, Section 2, Column 19  
 Line 9509999999 ..... Schedule DA, Part 1, Column 65  
 Line 9709999999 ..... Schedule E, Part 2, Column 6

The following lines are considered assets with no maturity date and should be left blank:

4019999999 through 4509999999 ..... Preferred Stock (Schedule D, Part 2, Section 1 type)  
 5019999999 through 5989999999 ..... Common Stock (Schedule D, Part 2, Section 2 type)  
 9209999999 ..... Real Estate (Schedule A type)  
 9309999999 ..... Mortgage Loans on Real Estate (Schedule B type)  
 9409999999 ..... Other Invested Assets (Schedule BA type)  
 9809999999 ..... 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 0019999999 through 0509999999</u> .....	Schedule D, Part 1, Section 1, Column 21
<u>Lines 1019999999 through 1909999999</u> .....	Schedule D, Part 1, Section 2, Column 22
<u>Lines 4019999999 through 4509999999</u> .....	Schedule D, Part 2, Section 1, Column 21
<u>Lines 5019999999 through 5989999999</u> .....	Schedule D, Part 2, Section 2, Column 18
<u>Line 9309999999</u> .....	Schedule B, Part 1, Column 16
<u>Line 9409999999</u> .....	Schedule BA, Part 1, Column 21
<u>Line 9509999999</u> .....	Schedule DA, Part 1, Column 20
<u>Line 9709999999</u> .....	Schedule E, Part 2, Column 10

The column should be left blank for the following lines:

<u>Real Estate (Schedule A type)</u> .....	9209999999
<u>Cash (Schedule E, Part 1 type)</u> .....	9609999999
<u>Other Assets</u> .....	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 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 or a third party contracted 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 4412 – 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 25099999990509999999..... 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 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:~~

<del>Lines 0019999999 through 2509999999</del>	<del>Schedule D, Part 1, Column 35</del>
<del>Lines 4019999999 through 4509999999</del>	<del>Schedule D, Part 2, Section 1, Column 28</del>
<del>Lines 5019999999 through 5989999999</del>	<del>Schedule D, Part 2, Section 2, Column 25</del>
<del>Line 9309999999</del>	<del>Schedule B, Part 1, Column 20</del>
<del>Line 9409999999</del>	<del>Schedule BA, Part 1, Column 27</del>
<del>Line 9509999999</del>	<del>Schedule DA, Part 1, Column 23</del>
<del>Line 9709999999</del>	<del>Schedule E, Part 2, Column 12</del>

The column should be left blank for the following lines:

<del>Real Estate (Schedule A type)</del>	<del>9209999999</del>
<del>Cash (Schedule E, Part 1 type)</del>	<del>9609999999</del>
<del>Other Assets</del>	<del>9809999999</del>

**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*.

**SVO-Identified Bond 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 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>U.S. Government Obligations (Exempt from RBC)</u> .....	0019999999
<u>Other U.S. Government Obligations (Not Exempt from RBC)</u> .....	0029999999
<u>Non-U.S. Sovereign Jurisdiction Securities</u> .....	0039999999
<u>Municipal Bonds – General Obligations (Direct and Guaranteed)</u> .....	0049999999
<u>Municipal Bonds – Special Revenues</u> .....	0059999999
<u>Project Finance Bonds Issued by Operating Entities (Unaffiliated)</u> .....	0069999999
<u>Project Finance Bonds Issued by Operating Entities (Affiliated)</u> .....	0079999999
<u>Corporate Bonds (Unaffiliated)</u> .....	0089999999
<u>Corporate Bonds (Affiliated)</u> .....	0099999999
<u>Mandatory Convertible Bonds (Unaffiliated)</u> .....	0109999999
<u>Mandatory Convertible Bonds (Affiliated)</u> .....	0119999999
<u>Single Entity Backed Obligations (Unaffiliated)</u> .....	0129999999
<u>Single Entity Backed Obligations (Affiliated)</u> .....	0139999999
<u>SVO-Identified Bond Exchange Traded Funds – Fair Value</u> .....	0149999999
<u>SVO-Identified Bond Exchange Traded Funds – Systematic Value</u> .....	0159999999
<u>Bonds Issued from SEC-Registered Business Development Corps.</u>	
<u>Closed End Funds &amp; REITS (Unaffiliated)</u> .....	0169999999
<u>Bonds Issued from SEC-Registered Business Development Corps.</u>	
<u>Closed End Funds &amp; 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>Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated)</u> .....	0229999999
<u>Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated)</u> .....	0239999999
<u>Certificates of Deposit (Unaffiliated)</u> .....	0249999999
<u>Certificates of Deposit (Affiliated)</u> .....	0259999999
<u>Other Issuer Credit Obligations (Unaffiliated)</u> .....	0259999999
<u>Other Issuer Credit Obligations (Affiliated)</u> .....	0269999999
<u>Total Issuer Credit Obligations</u>	<u>0509999999</u>

Asset-Backed Securities (Schedule D, Part 2, Section 1 type):Financial Asset-Backed – Self-Liquidating

<u>Agency Residential Mortgage-Backed Securities – Guaranteed (Exempt from RBC)</u> .....	1019999999
<u>Agency Commercial Mortgage-Backed Securities – Guaranteed (Exempt from RBC)</u> .....	1029999999
<u>Agency Residential Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC)</u> ...	1039999999
<u>Agency Commercial Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC)</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

Financial Asset-Backed – Not Self-Liquidating

<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>Total – Asset-Backed Securities</u>	1909999999
<u>Total – Issuer Credit Obligations and Asset-Backed Securities</u>	2009999999
<u>Bonds (Schedule D, Part 1):</u>	
<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 (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 all Non Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions</u>	0909999999
<u>Industrial and Miscellaneous (Unaffiliated)</u>	
<u>Issuer Obligations</u>	1019999999
<u>Residential Mortgage Backed Securities</u>	1029999999
<u>Commercial Mortgage Backed Securities</u>	1039999999
<u>Other Loan Backed and Structured Securities</u>	1049999999
<u>Subtotals – Industrial and Miscellaneous (Unaffiliated)</u>	1109999999
<u>Hybrid Securities</u>	

<b>Issuer Obligations.....</b>	<b>1219999999</b>
Residential Mortgage Backed Securities .....	1229999999
Commercial Mortgage Backed Securities.....	1239999999
Other Loan Backed and Structured Securities .....	1249999999
<b>Subtotals - Hybrid Securities.....</b>	<b>1309999999</b>
<b>Parent, Subsidiaries and Affiliates</b>	
<b>Issuer Obligations.....</b>	<b>1419999999</b>
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
<b>Subtotals - Parent, Subsidiaries and Affiliates.....</b>	<b>1509999999</b>
<b>SVO Identified Funds</b>	
Exchange Traded Funds - as Identified by the SVO.....	1619999999
<b>Unaffiliated Bank Loans</b>	
Unaffiliated Bank Loans - Issued .....	1819999999
Unaffiliated Bank Loans - Acquired.....	1829999999
<b>Subtotals - Unaffiliated Bank Loans.....</b>	<b>1909999999</b>
<b>Unaffiliated Certificates of Deposit.....</b>	<b>2019999999</b>
<b>Total Bonds</b>	
<b>Subtotals - Issuer Obligations.....</b>	<b>2419999999</b>
<b>Subtotals - Residential Mortgage Backed Securities.....</b>	<b>2429999999</b>
<b>Subtotals - Commercial Mortgage Backed Securities.....</b>	<b>2439999999</b>
<b>Subtotals - Other Loan Backed and Structured Securities .....</b>	<b>2449999999</b>
<b>Subtotals - SVO Identified Funds.....</b>	<b>2459999999</b>
<b>Subtotals - Affiliated Bank Loans .....</b>	<b>2469999999</b>
<b>Subtotals - Bank Loans.....</b>	<b>2479999999</b>
<b>Subtotals - Unaffiliated Certificates of Deposit.....</b>	<b>2489999999</b>
<b>Subtotals - Total Bonds.....</b>	<b>2509999999</b>

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](http://www.cusip.com/cusip/index.htm).

For Lines 001999999 through 25099999992009999999, 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 001999999 through 25099999990509999999..... 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 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 same for the security as reported in other schedules for the lines shown below:

Lines 0019999999 through 25099999990509999999 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 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 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 0019999999 through 25099999990509999999 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 109

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, Part 1, 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 250999999050999999 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 6099999999 ..... 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 0019999999 through 250999999050999999 Schedule D, Part 1, Section 1, Column 2219  
Lines 1019999999 through 1909999999 ..... Schedule D, Part 1, Section 2, Column 19  
 Line 9509999999 ..... Schedule DA, Part 1, Column 65  
 Line 9709999999 ..... Schedule E, Part 2, Column 6

The following lines are considered assets with no maturity date and should be left blank:

4019999999 through 4509999999 ..... Preferred Stock (Schedule D, Part 2, Section 1 type)  
 5019999999 through 5989999999 ..... Common Stock (Schedule D, Part 2, Section 2 type)  
 9209999999 ..... Real Estate (Schedule A type)  
 9309999999 ..... Mortgage Loans on Real Estate (Schedule B type)  
 9409999999 ..... Other Invested Assets (Schedule BA type)  
 9809999999 ..... 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 0019999999 through 0509999999</u> .....	Schedule D, Part 1, Section 1, Column 21
<u>Lines 1019999999 through 1909999999</u> .....	Schedule D, Part 1, Section 2, Column 22
<u>Lines 4019999999 through 4509999999</u> .....	Schedule D, Part 2, Section 1, Column 21
<u>Lines 5019999999 through 5989999999</u> .....	Schedule D, Part 2, Section 2, Column 18
<u>Line 9309999999</u> .....	Schedule B, Part 1, Column 16
<u>Line 9409999999</u> .....	Schedule BA, Part 1, Column 21
<u>Line 9509999999</u> .....	Schedule DA, Part 1, Column 20
<u>Line 9709999999</u> .....	Schedule E, Part 2, Column 10

The column should be left blank for the following lines:

<u>Real Estate (Schedule A)</u> .....	9209999999
<u>Cash (Schedule E, Part 1)</u> .....	9609999999
<u>Other Assets</u> .....	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 810 – Fair Value Hierarchy Level and Method Used to Obtain Fair Value Code (Detail eliminated...)

Column 911 – 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 1112 – 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 25099999990509999999..... 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).....	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:~~

<del>Lines 0019999999 through 2509999999</del>	<del>Schedule D, Part 1, Column 35</del>
<del>Lines 4019999999 through 4509999999</del>	<del>Schedule D, Part 2, Section 1, Column 28</del>
<del>Lines 5019999999 through 5989999999</del>	<del>Schedule D, Part 2, Section 2, Column 25</del>
<del>Line 9309999999</del>	<del>Schedule B, Part 1, Column 20</del>
<del>Line 9409999999</del>	<del>Schedule BA, Part 1, Column 27</del>
<del>Line 9509999999</del>	<del>Schedule DA, Part 1, Column 23</del>
<del>Line 9709999999</del>	<del>Schedule E, Part 2, Column 12</del>

~~The column should be left blank for the following lines:~~

<del>Real Estate (Schedule A)</del>	<del>9209999999</del>
<del>Cash (Schedule E, Part 1)</del>	<del>9609999999</del>
<del>Other Assets</del>	<del>9809999999</del>

**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**

<u>Category</u>	<u>Line Number</u>
<b>Bonds</b>	
<u>Issuer Credit Obligations:</u>	
<u>U.S. Government Obligations (Exempt from RBC)</u> .....	0019999999
<u>Other U.S. Government Securities Obligations (Not Exempt from RBC)</u> .....	0029999999
<u>Non-U.S. Sovereign Jurisdiction Securities</u> .....	0039999999
<u>Municipal Bonds – General Obligations (Direct and Guaranteed)</u> .....	0049999999
<u>Municipal Bonds – Special Revenue</u> .....	0059999999
<u>Project Finance Bonds Issued by Operating Entities (Unaffiliated)</u> .....	0069999999
<u>Project Finance Bonds Issued by Operating Entities (Affiliated)</u> .....	0079999999
<u>Corporate Bonds (Unaffiliated)</u> .....	0089999999
<u>Corporate Bonds (Affiliated)</u> .....	0099999999
<u>Mandatory Convertible Bonds (Unaffiliated)</u> .....	0109999999
<u>Mandatory Convertible Bonds (Affiliated)</u> .....	0119999999
<u>Single Entity Backed Obligations (Unaffiliated)</u> .....	0129999999
<u>Single Entity Backed Obligations (Affiliated)</u> .....	0139999999
<u>SVO-Identified Bond Exchange Traded Funds – Fair Value</u> .....	0149999999
<u>SVO-Identified Bond Exchange Traded Funds – Systematic Value</u> .....	0159999999
<u>Bonds Issued from SEC-Registered Business Development Corps.</u>	
<u>Closed End Funds &amp; REITS (Unaffiliated)</u> .....	0169999999
<u>Bonds Issued from SEC-Registered Business Development Corps.</u>	
<u>Closed End Funds &amp; 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>Other Issuer Credit Obligations (Unaffiliated)</u> .....	0259999999
<u>Other Issuer Credit Obligations (Affiliated)</u> .....	0269999999
<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

<del>Other Loan Backed and Structured Securities</del>	0249999999
<del>Subtotals All Other Governments</del>	0309999999
<b>U.S. States, Territories and Possessions (Direct and Guaranteed)</b>	
<del>Issuer Obligations</del>	0419999999
<del>Residential Mortgage Backed Securities</del>	0429999999
<del>Commercial Mortgage Backed Securities</del>	0439999999
<del>Other Loan Backed and Structured Securities</del>	0449999999
<del>Subtotals States, Territories and Possessions (Direct and Guaranteed)</del>	0509999999
<b>U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)</b>	
<del>Issuer Obligations</del>	0619999999
<del>Residential Mortgage Backed Securities</del>	0629999999
<del>Commercial Mortgage Backed Securities</del>	0639999999
<del>Other Loan Backed and Structured Securities</del>	0649999999
<del>Subtotals Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)</del>	0709999999
<b>U.S. Special Revenue and Special Assessment Obligations and all Non Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions</b>	
<del>Issuer Obligations</del>	0819999999
<del>Residential Mortgage Backed Securities</del>	0829999999
<del>Commercial Mortgage Backed Securities</del>	0839999999
<del>Other Loan Backed and Structured Securities</del>	0849999999
<del>Subtotals Special Revenue and Special Assessment Obligations and all Non Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions</del>	0909999999
<b>Industrial and Miscellaneous (Unaffiliated)</b>	
<del>Issuer Obligations</del>	1019999999
<del>Residential Mortgage Backed Securities</del>	1029999999
<del>Commercial Mortgage Backed Securities</del>	1039999999
<del>Other Loan Backed and Structured Securities</del>	1049999999
<del>Subtotals Industrial and Miscellaneous (Unaffiliated)</del>	1109999999
<b>Hybrid Securities</b>	
<del>Issuer Obligations</del>	1219999999
<del>Residential Mortgage Backed Securities</del>	1229999999
<del>Commercial Backed Securities</del>	1239999999
<del>Other Loan Backed and Structured Securities</del>	1249999999
<del>Subtotals Hybrid Securities</del>	1309999999
<b>Parent, Subsidiaries and Affiliates Bonds</b>	
<del>Issuer Obligations</del>	1419999999
<del>Residential Mortgage Backed Securities</del>	1429999999
<del>Commercial Mortgage Backed Securities</del>	1439999999
<del>Other Loan Backed and Structured Securities</del>	1449999999
<del>Affiliated Bank Loans Issued</del>	1459999999
<del>Affiliated Bank Loans Acquired</del>	1469999999
<del>Subtotals Parent, Subsidiaries and Affiliates Bonds</del>	1509999999
<b>SVO Identified Funds</b>	
<del>Exchange Traded Funds as Identified by the SVO</del>	1619999999
<b>Unaffiliated Bank Loans</b>	
<del>Unaffiliated Bank Loans Issued</del>	1819999999
<del>Unaffiliated Bank Loans Acquired</del>	1829999999
<del>Subtotals Unaffiliated Bank Loans</del>	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
(Sum of Lines: 0019999999, 0029999999, 0039999999, 0049999999, 0059999999, 0069999999, 0089999999, 0109999999, 0129999999, 0149999999, 0159999999, 0169999999, 0189999999, 0209999999, 0229999999, 0249999999, and 0269999999)	
Subtotals – Unaffiliated Bank Loans Issuer Credit Obligations (Affiliated).....	24799999990499999999
(Sum of Lines: 0079999999, 0099999999, 0119999999, 0139999999, 0179999999, 0199999999, 0219999999, 0239999999, 0259999999, and 0279999999)	
Subtotals – Bonds Issuer Credit Obligations.....	25009999990509999999

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 0019999999 through 19099999990269999999)

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 25099999990509999999.

**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 (show only amounts reported on Schedule E, Part 1)

R – Real Estate

ST – Cash/Short-Term Investments

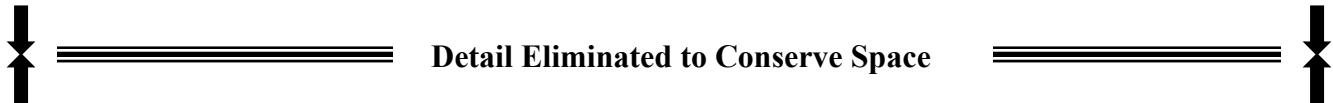
CE – Cash Equivalents

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. Governmental 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 Fund 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.

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 2509999999200999999.

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 20199999990509999999) 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.

**GENERAL INTERROGATORIES****PART 1 – COMMON INTERROGATORIES****Detail Eliminated to Conserve Space**

29.06 For assets managed by an affiliated or unaffiliated firm or individual, provide for each firm or individual the Central Registration Depository Number, Legal Entity Identifier (LEI), who they are registered with and if an Investment Management Agreement has been filed for each firm or individual.

Name of Firm or Individual:

Should be name of firm or individual provided for 29.05.

Central Registration Depository Number

The Central Registration Depository (CRD) number is a number issued by the Financial Industry Regulatory Authority (FINRA) to brokers, dealers or individuals when licensed, and can be verified against their database [www.finra.org](http://www.finra.org). These brokers, dealers or individuals would be those contracted to manage some of the reporting entity's investments or funds and invest them for the reporting entity. The brokers, dealers or individuals can be affiliated or unaffiliated with the reporting entity. The reporting entity must list all brokers, dealers or individuals who have the authority to make investments on behalf of the reporting entity.

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.

Registered With:

If a Registered Investment Advisor, specify if registered with Securities Exchange Commission or state securities authority. Note if not a Registered Investment Advisor.

Investment Management Agreement (IMA) Filed:

Indicate if a current Investment Management Agreement (IMA) has been filed with the state of domicile or the insurance department in another state(s). Use one of the codes below to indicate if the IMA has been filed and with whom it was filed.

DS If the current IMA has been filed with the state of domicile regardless if it was also filed with another state.

OS If the current IMA has been filed with a state(s) other than the state of domicile but not the state of domicile.

NO If the current IMA has not been filed with any state.

***ANNUAL STATEMENT INSTRUCTIONS – PROPERTY*****COMBINED ANNUAL STATEMENT FOR AFFILIATED PROPERTY/CASUALTY INSURERS****GENERAL****Detail Eliminated to Conserve Space**

6. With the exception of Schedule Z, the format to be used is that of the NAIC Annual Statement blank for property/casualty insurers. The specific pages, exhibits, and schedules to be included are as follows:

Title Page (in part)

Assets

Liabilities, Surplus and Other Funds

Statement of Income

Cash Flow

Underwriting and Investment Exhibit, Parts 1 through 3

Exhibit of Net Investment Income

Exhibit of Capital Gains (Losses)

Schedule D, Summary by Country

Schedule D, Part 1A, Sections 1 and 2

Schedule D, Parts 1 and 2, Totals (Line 250999999050999999, 1909999999, 4509999999 or 5989999999)  
only

Note: Do not complete the footnote for Schedule D, Parts 1 and 2

Schedule F, Parts 1, 2 and 3, Subtotals and Totals only

Schedule H, Parts 1 through 4 only

Schedule P except interrogatories

Schedule T

Schedule Z

Insurance Expense Exhibit (Supplemental Filing)

Pages should not be renumbered for the combined annual statement, as some pages are not required.

For all pages, exhibits, and schedules, Details of Write-in lines should be combined to a single entry.

***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 (Exempt from RBC).....	0019999999
Other U.S. Government Obligations (Not Exempt from RBC).....	0029999999
Non-U.S. Sovereign Jurisdiction Securities .....	0039999999
Municipal Bonds – General Obligations (Direct and Guaranteed).....	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 (Unaffiliated) .....	0249999999
Certificates of Deposit (Affiliated) .....	0259999999
Other Issuer Credit Obligations (Unaffiliated).....	02599999990269999999
Other Issuer Credit Obligations (Affiliated).....	02699999990279999999
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:Financial Asset-Backed – Self-Liquidating

<u>Agency Residential Mortgage-Backed Securities – Guaranteed (Exempt from RBC) .....</u>	10199999999
<u>Agency Commercial Mortgage-Backed Securities – Guaranteed (Exempt from RBC).....</u>	10299999999
<u>Agency Residential Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC) ...</u>	10399999999
<u>Agency Commercial Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC)..</u>	10499999999
<u>Non-Agency Residential Mortgage-Backed Securities (Unaffiliated).....</u>	10599999999
<u>Non-Agency Residential Mortgage-Backed Securities (Affiliated).....</u>	10699999999
<u>Non-Agency Commercial Mortgage-Backed Securities (Unaffiliated) .....</u>	10799999999
<u>Non-Agency Commercial Mortgage-Backed Securities (Affiliated) .....</u>	10899999999
<u>Non-Agency – CLOs/CBOs/CDOs (Unaffiliated).....</u>	10999999999
<u>Non-Agency – CLOs/CBOs/CDOs (Affiliated).....</u>	11099999999
<u>Other Financial Asset-Backed Securities – Self-Liquidating (Unaffiliated) .....</u>	11199999999
<u>Other Financial Asset-Backed Securities – Self-Liquidating (Affiliated) .....</u>	11299999999

Financial Asset-Backed – Not Self-Liquidating

<u>Equity Backed Securities (Unaffiliated).....</u>	13199999999
<u>Equity Backed Securities (Affiliated) .....</u>	13299999999
<u>Other Financial Asset-Backed Securities – Not Self-Liquidating (Unaffiliated) .....</u>	13399999999
<u>Other Financial Asset-Backed Securities – Not Self-Liquidating (Affiliated) .....</u>	13499999999

Non-Financial Asset-Backed Securities – Practical Expedient

<u>Lease-Backed Securities – Practical Expedient (Unaffiliated).....</u>	15199999999
<u>Lease-Backed Securities – Practical Expedient (Affiliated).....</u>	15299999999
<u>Other Non-Financial Asset-Backed Securities – Practical Expedient (Unaffiliated) .....</u>	15399999999
<u>Other Non-Financial Asset-Backed Securities – Practical Expedient (Affiliated) .....</u>	15499999999

Non-Financial Asset-Backed Securities – Full Analysis

<u>Lease-Backed Securities – Full Analysis (Unaffiliated).....</u>	17199999999
<u>Lease-Backed Securities – Full Analysis (Affiliated) .....</u>	17299999999
<u>Other Non-Financial Asset-Backed Securities – Full Analysis (Unaffiliated) .....</u>	17399999999
<u>Other Non-Financial Asset-Backed Securities – Full Analysis (Affiliated) .....</u>	17499999999
<u>Subtotals – Asset-Backed Securities – Part 3 .....</u>	19099999997
<u>Summary item from Part 5 for Asset-Backed Securities (N/A to Quarterly) .....</u>	19099999998
<u>Subtotals – Asset-Backed Securities .....</u>	19099999999
<u>Subtotals – Issuer Credit Obligations and Asset-Backed Securities.....</u>	20099999999

**Bonds:**

<u>U.S. Governments .....</u>	01099999999
<u>All Other Governments .....</u>	03099999999
<u>U.S. States, Territories and Possessions .....</u>	05099999999
<u>U.S. Political Subdivisions of States, Territories and Possessions .....</u>	07099999999
<u>U.S. Special Revenue and Special Assessment and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions .....</u>	09099999999
<u>Industrial and Miscellaneous (Unaffiliated) .....</u>	11099999999
<u>Hybrid Securities .....</u>	13099999999
<u>Parent, Subsidiaries and Affiliates .....</u>	15099999999
<u>SVO Identified Funds .....</u>	16199999999
<u>Unaffiliated Bank Loans .....</u>	19099999999
<u>Unaffiliated Certificates of Deposit .....</u>	20199999999
<u>Subtotals – Bonds – Part 3 .....</u>	25099999997
<u>Summary Item from Part 5 for Bonds (N/A to Quarterly) .....</u>	25099999998
<u>Subtotals – Bonds .....</u>	25099999999

**Detail Eliminated to Conserve Space**

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.

## Detail Eliminated to Conserve Space

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 SVO~~SVO-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 ~~13~~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](http://www.ffiec.gov/nicpubweb/nicweb/SearchForm.aspx)).

For ~~asset-backed securities reported as CLOs (Collateralized Loan Obligations (CLO), CDOs (Collateralized Debt Obligations (CDOs) or CBOs (Collateralized Loan Bond Obligations (CLOs(CBO)~~, 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~~ – 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 SVO~~SVO-Identified Bond Exchange Traded Funds, enter date of last purchase.

Column 5~~4~~ – Name of Vendor (*Detail Eliminated to Conserve Space*)  
Column 7~~6~~ – Actual Cost (*Detail Eliminated to Conserve Space*)

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 (Exempt from RBC)</u> .....	0019999999
<u>Other U.S. Government Securities Obligations (Not Exempt from RBC)</u> .....	0029999999
<u>Non-U.S. Sovereign Jurisdiction Securities</u> .....	0039999999
<u>Municipal Bonds – General Obligations (Direct and Guaranteed)</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.

**Asset-Backed Securities**

<u>Agency Residential Mortgage-Backed Securities – Guaranteed (Exempt from RBC)...</u>	1019999999
<u>Agency Commercial Mortgage-Backed Securities – Guaranteed (Exempt from RBC).</u>	1029999999
<u>Agency Residential Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC) .....</u>	1039999999
<u>Agency Commercial Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC) .....</u>	1049999999

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:

**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>U.S. Government Obligations (Exempt from RBC)</u> .....	0019999999
<u>Other U.S. Government Obligations (Not Exempt from RBC)</u> .....	0029999999
<u>Non-U.S. Sovereign Jurisdiction Securities</u> .....	0039999999
<u>Municipal Bonds – General Obligations (Direct and Guaranteed)</u> .....	0049999999
<u>Municipal Bonds – Special Revenues</u> .....	0059999999
<u>Project Finance Bonds Issued by Operating Entities (Unaffiliated)</u> .....	0069999999
<u>Project Finance Bonds Issued by Operating Entities (Affiliated)</u> .....	0079999999
<u>Corporate Bonds (Unaffiliated)</u> .....	0089999999
<u>Corporate Bonds (Affiliated)</u> .....	0099999999
<u>Mandatory Convertible Bonds (Unaffiliated)</u> .....	0109999999
<u>Mandatory Convertible Bonds (Affiliated)</u> .....	0119999999
<u>Single Entity Backed Obligations (Unaffiliated)</u> .....	0129999999
<u>Single Entity Backed Obligations (Affiliated)</u> .....	0139999999
<u>SVO-Identified Bond Exchange Traded Funds – Fair Value</u> .....	0149999999
<u>SVO-Identified Bond Exchange Traded Funds – Systematic Value</u> .....	0159999999
<u>Bonds Issued from SEC-Registered Business Development Corps,</u>	
<u>Closed End Funds &amp; REITS (Unaffiliated)</u> .....	0169999999
<u>Bonds Issued from SEC-Registered Business Development Corps,</u>	
<u>Closed End Funds &amp; 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>Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated)</u> .....	0229999999
<u>Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated)</u> .....	0239999999
<u>Certificates of Deposit (Unaffiliated)</u> .....	0249999999
<u>Certificates of Deposit (Affiliated)</u> .....	0259999999
<u>Other Issuer Credit Obligations (Unaffiliated)</u> .....	02599999990269999999
<u>Other Issuer Credit Obligations (Affiliated)</u> .....	02699999990279999999
<u>Subtotals – Issuer Credit Obligations – Part 4</u> .....	0509999997
<u>Summary item from Part 5 for Issuer Credit Obligations (N/A to Quarterly)</u> .....	0509999998
<u>Subtotals – Issuer Credit Obligations</u> .....	0509999999

Asset-Backed Securities:Financial Asset-Backed – Self-Liquidating

<u>Agency Residential Mortgage-Backed Securities – Guaranteed (Exempt from RBC) .....</u>	10199999999
<u>Agency Commercial Mortgage-Backed Securities – Guaranteed (Exempt from RBC).....</u>	10299999999
<u>Agency Residential Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC) ...</u>	10399999999
<u>Agency Commercial Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC)..</u>	10499999999
<u>Non-Agency Residential Mortgage-Backed Securities (Unaffiliated).....</u>	10599999999
<u>Non-Agency Residential Mortgage-Backed Securities (Affiliated).....</u>	10699999999
<u>Non-Agency Commercial Mortgage-Backed Securities (Unaffiliated) .....</u>	10799999999
<u>Non-Agency Commercial Mortgage-Backed Securities (Affiliated) .....</u>	10899999999
<u>Non-Agency – CLOs/CBOs/CDOs (Unaffiliated).....</u>	10999999999
<u>Non-Agency – CLOs/CBOs/CDOs (Affiliated).....</u>	11099999999
<u>Other Financial Asset-Backed Securities – Self-Liquidating (Unaffiliated) .....</u>	11199999999
<u>Other Financial Asset-Backed Securities – Self-Liquidating (Affiliated) .....</u>	11299999999

Financial Asset-Backed – Not Self-Liquidating

<u>Equity Backed Securities (Unaffiliated).....</u>	13199999999
<u>Equity Backed Securities (Affiliated) .....</u>	13299999999
<u>Other Financial Asset-Backed Securities – Not Self-Liquidating (Unaffiliated) .....</u>	13399999999
<u>Other Financial Asset-Backed Securities – Not Self-Liquidating (Affiliated) .....</u>	13499999999

Non-Financial Asset-Backed Securities – Practical Expedient

<u>Lease-Backed Securities – Practical Expedient (Unaffiliated).....</u>	15199999999
<u>Lease-Backed Securities – Practical Expedient (Affiliated).....</u>	15299999999
<u>Other Non-Financial Asset-Backed Securities – Practical Expedient (Unaffiliated) .....</u>	15399999999
<u>Other Non-Financial Asset-Backed Securities – Practical Expedient (Affiliated) .....</u>	15499999999

Non-Financial Asset-Backed Securities – Full Analysis

<u>Lease-Backed Securities – Full Analysis (Unaffiliated).....</u>	17199999999
<u>Lease-Backed Securities – Full Analysis (Affiliated) .....</u>	17299999999
<u>Other Non-Financial Asset-Backed Securities – Full Analysis (Unaffiliated) .....</u>	17399999999
<u>Other Non-Financial Asset-Backed Securities – Full Analysis (Affiliated) .....</u>	17499999999

<u>Subtotals – Asset-Backed Securities – Part 4 .....</u>	19099999997
<u>Summary item from Part 5 for Asset-Backed Securities (N/A to Quarterly) .....</u>	19099999998
<u>Subtotals – Asset-Backed Securities .....</u>	19099999999
<u>Subtotals – Issuer Credit Obligations and Asset-Backed Securities.....</u>	20099999999

**Bonds:**

<u>U.S. Governments .....</u>	01099999999
<u>All Other Governments .....</u>	03099999999
<u>U.S. States, Territories and Possessions .....</u>	05099999999
<u>U.S. Political Subdivisions of States, Territories and Possessions .....</u>	07099999999
<u>U.S. Special Revenue and Special Assessment and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions.....</u>	09099999999
<u>Industrial and Miscellaneous (Unaffiliated) .....</u>	11099999999
<u>Hybrid Securities .....</u>	13099999999
<u>Parent, Subsidiaries and Affiliates.....</u>	15099999999
<u>SVO Identified Funds.....</u>	16199999999
<u>Unaffiliated Bank Loans.....</u>	19099999999
<u>Unaffiliated Certificates of Deposit.....</u>	20199999999
<u>Subtotals – Bonds – Part 4 .....</u>	25099999997
<u>Summary Item from Part 5 for Bonds (N/A to Quarterly) .....</u>	25099999998
<u>Subtotals – Bonds .....</u>	25099999999

**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](http://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](http://www.ffiec.gov/nicpubweb/nicweb/SearchForm.aspx)).

For asset-backed securities reported as CLOs (Collateralized Loan Obligations (CLO), CDOs (Collateralized Debt Obligations (CDOs) or CBOs (Collateralized Loan Bond Obligations (CLOs(CBO), 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 – 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. All asset backed securities shall be separately reported (no aggregation of separate disposals).

For Exchange Traded Funds as Identified by the SVOSVO-Identified Bond Exchange Traded Funds, enter date of last disposal.

Column <u>54</u>	-	Name of Purchaser ( <i>Detail Eliminated to Conserve Space</i> )
Column <u>76</u>	-	Consideration  Include: In the determination of this amount, the broker's commission and incidental expenses of effecting delivery.  Exclude: Accrued interest and dividends.
		For <del>Exchange Traded Funds</del> 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 <u>87</u>	-	Par Value  For <del>mortgage backed/loan backed and structured asset-backed</del> 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 <del>Exchange Traded Funds</del> as Identified by the SVOSVO-Identified Bond Exchange Traded Funds, enter 0.
Column <u>98</u>	-	Actual Cost ( <i>Detail Eliminated to Conserve Space</i> )
Column <u>409</u>	-	Prior Year Book/Adjusted Carrying Value ( <i>Detail Eliminated to Conserve Space</i> )
Column <u>4410</u>	-	Unrealized Valuation Increase/(Decrease) ( <i>Detail Eliminated to Conserve Space</i> )
Column <u>4211</u>	-	Current Year's (Amortization)/Accretion ( <i>Detail Eliminated to Conserve Space</i> )
Column <u>4312</u>	-	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 <u>4413</u>	-	Total Change in Book/Adjusted Carrying Value ( <i>Detail Eliminated to Conserve Space</i> )
Column <u>4514</u>	-	Total Foreign Exchange Change in Book/Adjusted Carrying Value ( <i>Detail Eliminated to Conserve</i> )
Column <u>4615</u>	-	Book/Adjusted Carrying Value at Disposal Date ( <i>Detail Eliminated to Conserve Space</i> )
Column <u>4716</u>	-	Foreign Exchange Gain (Loss) on Disposal ( <i>Detail Eliminated to Conserve Space</i> )

| Column 4817 – 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 87) less the B/ACV at the Disposal Date (Column 4615).

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 4918 – Total Gain (Loss) On Disposal

| Enter the sum of Column 4716, foreign exchange gain or (loss), and Column 4817, realized gain or (loss).

| Column 2019 – 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 76) less the Par value of the investment (Column 87).

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 SVOSVO-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](http://www.naic.org/svo.htm)).

**Exchange Traded Funds**—as Identified by the SVOSVO-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 0109999999 through 0019999999  
20199999991749999999
  - Preferred Stocks Lines 4019999999 and 4029999999
  - Common Stocks Lines 5319999999, 5519999999 and 5719999999

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 (Exempt from RBC)</u> .....	<u>0019999999</u>
<u>Other U.S. Government Securities Obligations (Not Exempt from RBC)</u> .....	<u>0029999999</u>
<u>Non-U.S. Sovereign Jurisdiction Securities</u> .....	<u>0039999999</u>
<u>Municipal Bonds – General Obligations (Direct and Guaranteed)</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 (Exempt from RBC)...</u>	1019999999
<u>Agency Commercial Mortgage-Backed Securities – Guaranteed (Exempt from RBC) .</u>	1029999999
<u>Agency Residential Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC) .....</u>	1039999999
<u>Agency Commercial Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC) .....</u>	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 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 4451.1 to Line 4451.6, 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.

**Detail Eliminated to Conserve Space**

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 4451.1 to Line 4451.6, Column 7 for all bonds.

**\*\*\*Removed this Quarterly page from proposal because the Schedule DA, Part 1 does not have detailed lines on the quarterly statement.\*\*\***

**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.

Category	Line Number
<b>Bonds:</b>	
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

<b>Total Bonds</b>	
Subtotals—Issuer Credit Obligations (Unaffiliated) .....	0489999999
Subtotals—Issuer Credit Obligations (Affiliated) .....	0499999999
Subtotals—Issuer Credit Obligations .....	0509999999
<b>Parent, Subsidiaries and Affiliates</b>	
Mortgage Loans .....	7019999999
Other Short Term Invested Assets .....	7029999999
Subtotals—Parent, Subsidiaries and Affiliates .....	7109999999
<b>Mortgage Loans .....</b>	<b>7309999999</b>
<b>Other Short Term Invested Assets .....</b>	<b>7509999999</b>
<b>Total Short Term Investments .....</b>	<b>7709999999</b>

**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*.

**SVO-Identified Bond 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 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>
<u>Issuer Credit Obligations (Schedule D, Part 1, Section 1 type):</u>	
<u>U.S. Government Obligations (Exempt from RBC)</u> .....	0019999999
<u>Other U.S. Government Obligations (Not Exempt from RBC)</u> .....	0029999999
<u>Non-U.S. Sovereign Jurisdiction Securities</u> .....	0039999999
<u>Municipal Bonds – General Obligations (Direct and Guaranteed)</u> .....	0049999999
<u>Municipal Bonds – Special Revenues</u> .....	0059999999
<u>Project Finance Bonds Issued by Operating Entities (Unaffiliated)</u> .....	0069999999
<u>Project Finance Bonds Issued by Operating Entities (Affiliated)</u> .....	0079999999
<u>Corporate Bonds (Unaffiliated)</u> .....	0089999999
<u>Corporate Bonds (Affiliated)</u> .....	0099999999
<u>Mandatory Convertible Bonds (Unaffiliated)</u> .....	0109999999
<u>Mandatory Convertible Bonds (Affiliated)</u> .....	0119999999
<u>Single Entity Backed Obligations (Unaffiliated)</u> .....	0129999999
<u>Single Entity Backed Obligations (Affiliated)</u> .....	0139999999
<u>SVO-Identified Bond Exchange Traded Funds – Fair Value</u> .....	0149999999
<u>SVO-Identified Bond Exchange Traded Funds – Systematic Value</u> .....	0159999999
<u>Bonds Issued from SEC-Registered Business Development Corps.</u>	
<u>Closed End Funds &amp; REITS (Unaffiliated)</u> .....	0169999999
<u>Bonds Issued from SEC-Registered Business Development Corps.</u>	
<u>Closed End Funds &amp; 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>Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated)</u> .....	0229999999
<u>Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated)</u> .....	0239999999
<u>Certificates of Deposit (Unaffiliated)</u> .....	0249999999
<u>Certificates of Deposit (Affiliated)</u> .....	0259999999
<u>Other Issuer Credit Obligations (Unaffiliated)</u> .....	0259999999
<u>Other Issuer Credit Obligations (Affiliated)</u> .....	0269999999
<u>Total Issuer Credit Obligations</u>	<u>0509999999</u>

Asset-Backed Securities (Schedule D, Part 2, Section 1 type):Financial Asset-Backed – Self-Liquidating

<u>Agency Residential Mortgage-Backed Securities – Guaranteed (Exempt from RBC)</u> .....	1019999999
<u>Agency Commercial Mortgage-Backed Securities – Guaranteed (Exempt from RBC)</u> .....	1029999999
<u>Agency Residential Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC)</u> ...	1039999999
<u>Agency Commercial Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC)</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

Financial Asset-Backed – Not Self-Liquidating

<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>Total – Asset-Backed Securities</u>	1909999999
<u>Total – Issuer Credit Obligations and Asset-Backed Securities</u>	2009999999
<u>Bonds (Schedule D, Part I type):</u>	
<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 (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 all Non Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions</u>	0909999999
<u>Industrial and Miscellaneous (Unaffiliated)</u>	
<u>Issuer Obligations</u>	1019999999
<u>Residential Mortgage Backed Securities</u>	1029999999
<u>Commercial Mortgage Backed Securities</u>	1039999999
<u>Other Loan Backed and Structured Securities</u>	1049999999
<u>Subtotals – Industrial and Miscellaneous (Unaffiliated)</u>	1109999999
<u>Hybrid Securities</u>	

<b>Issuer Obligations.....</b>	<b>1219999999</b>
Residential Mortgage Backed Securities .....	1229999999
Commercial Mortgage Backed Securities.....	1239999999
Other Loan Backed and Structured Securities .....	1249999999
<b>Subtotals - Hybrid Securities.....</b>	<b>1309999999</b>
<b>Parent, Subsidiaries and Affiliates</b>	
<b>Issuer Obligations.....</b>	<b>1419999999</b>
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
<b>Subtotals - Parent, Subsidiaries and Affiliates.....</b>	<b>1509999999</b>
<b>SVO Identified Funds</b>	
Exchange Traded Funds - as Identified by the SVO.....	1619999999
<b>Unaffiliated Bank Loans</b>	
Unaffiliated Bank Loans - Issued .....	1819999999
Unaffiliated Bank Loans - Acquired.....	1829999999
<b>Subtotals - Unaffiliated Bank Loans.....</b>	<b>1909999999</b>
<b>Unaffiliated Certificates of Deposit.....</b>	<b>2019999999</b>
<b>Total Bonds</b>	
<b>Subtotals - Issuer Obligations.....</b>	<b>2419999999</b>
<b>Subtotals - Residential Mortgage Backed Securities.....</b>	<b>2429999999</b>
<b>Subtotals - Commercial Mortgage Backed Securities.....</b>	<b>2439999999</b>
<b>Subtotals - Other Loan Backed and Structured Securities .....</b>	<b>2449999999</b>
<b>Subtotals - SVO Identified Funds.....</b>	<b>2459999999</b>
<b>Subtotals - Affiliated Bank Loans .....</b>	<b>2469999999</b>
<b>Subtotals - Unaffiliated Bank Loans.....</b>	<b>2479999999</b>
<b>Subtotals - Unaffiliated Certificates of Deposit.....</b>	<b>2489999999</b>
<b>Subtotals - Total Bonds.....</b>	<b>2509999999</b>

**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](http://www.cusip.com/cusip/index.htm).

For Lines 001999999 through 2509999999200999999, 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 001999999 through 2509999999050999999.... Schedule D, Part 1, Section 1, Column 1
- Lines 101999999 through 190999999 ..... Schedule D, Part 1, Section 2, Column 1
- Lines 401999999 through 450999999 ..... Schedule D, Part 2, Section 1, Column 1
- Lines 501999999 through 598999999 ..... Schedule D, Part 2, Section 2, Column 1
- Line 940999999 ..... Schedule BA, Part 1, Column 1
- Line 970999999 ..... 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 <i>Valuations of Securities</i> .		
For <u>SVO-Identified Bond</u> Exchange Traded Funds— <u>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.</u> <u>the complete name of the fund.</u>		
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	-	<u>Restricted Asset Code</u>
<u>Enter “*” in this column for all SVO Identified Funds designated for systematic value.</u>		
<u>Enter “@” in this column for all Principal STRIP Bonds or other zero coupon bonds.</u>		
<u>Enter “&amp;” in this column for To Be Announced (TBA) securities.</u>		
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 ( <b>identified in the Investment Schedules General Instructions</b> ) in this column.		
<del>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 “&amp;” should appear first, immediately followed by the appropriate code (<b>identified in the Investment Schedules General Instructions</b>).</del>		
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 <u>250999999050999999</u> . Schedule D, Part 1, <u>Section 1, Column 64</u>		
<u>Lines 101999999 through 1909999999</u> ..... <u>Schedule D, Part 1, Section 2, Column 4</u>		
Lines 401999999 through 450999999 ..... <u>Schedule D, Part 2, Section 1, Column 2019</u>		
Lines 501999999 through 598999999 ..... <u>Schedule D, Part 2, Section 2, Column 17</u>		
Line 940999999 ..... <u>Schedule BA, Part 1, Column 7</u>		
Line 950999999 ..... <u>Schedule DA, Part 1, Column 22</u>		
Line 970999999 ..... <u>Schedule E, Part 2, Column 11</u>		

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 0019999999 through 2509999999 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 109  
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 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 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 determined in a manner consistent with the instructions of other schedules for the lines shown below:

Lines 0019999999 through 25099999990509999999 Schedule D, Part 1, Section 1, Column 48  
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 609999999 ..... 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 determined in a manner consistent with the instructions of other schedules for the lines shown below:

Lines 0019999999 through 25099999990509999999 Schedule D, Part 1, Section 1, Column 2219

Lines 1019999999 through 1909999999 ..... Schedule D, Part 1, Section 2, Column 19

Line 9509999999 ..... Schedule DA, Column 65

Line 9709999999 ..... Schedule E, Part 2, Column 6

The following lines are considered assets with no maturity date and should be left blank:

4019999999 through 4509999999 ..... Preferred Stock (Schedule D, Part 2, Section 1 type)

5019999999 through 5989999999 ..... Common Stock (Schedule D, Part 2, Section 2 type)

9209999999 ..... Real Estate (Schedule A type)

9309999999 ..... Mortgage Loans on Real Estate (Schedule B type)

9409999999 ..... Other Invested Assets (Schedule BA type)

9809999999 ..... 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:

<u>Lines 0019999999 through 0509999999</u>	Schedule D, Part 1, Section 1, Column 21
<u>Lines 1019999999 through 1909999999</u>	Schedule D, Part 1, Section 2, Column 22
<u>Lines 4019999999 through 4509999999</u>	Schedule D, Part 2, Section 1, Column 21
<u>Lines 5019999999 through 5989999999</u>	Schedule D, Part 2, Section 2, Column 18
<u>Line 9309999999</u>	Schedule B, Part 1, Column 16
<u>Line 9409999999</u>	Schedule BA, Part 1, Column 21
<u>Line 9509999999</u>	Schedule DA, Part 1, Column 20
<u>Line 9709999999</u>	Schedule E, Part 2, Column 10

The column should be left blank for the following lines:

<u>Real Estate (Schedule A type)</u>	9209999999
<u>Cash (Schedule E, Part 1 type)</u>	9609999999
<u>Other Assets</u>	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 determined in a manner consistent with the instructions of other schedules for the lines shown below:

Lines 0019999999 through 2509999999	<u>0509999999</u> .... 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
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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*.

**SVO-Identified Bond 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 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>
<u>Issuer Credit Obligations (Schedule D, Part 1, Section 1 type):</u>	
<u>U.S. Government Obligations (Exempt from RBC)</u> .....	0019999999
<u>Other U.S. Government Obligations (Not Exempt from RBC)</u> .....	0029999999
<u>Non-U.S. Sovereign Jurisdiction Securities</u> .....	0039999999
<u>Municipal Bonds – General Obligations (Direct and Guaranteed)</u> .....	0049999999
<u>Municipal Bonds – Special Revenues</u> .....	0059999999
<u>Project Finance Bonds Issued by Operating Entities (Unaffiliated)</u> .....	0069999999
<u>Project Finance Bonds Issued by Operating Entities (Affiliated)</u> .....	0079999999
<u>Corporate Bonds (Unaffiliated)</u> .....	0089999999
<u>Corporate Bonds (Affiliated)</u> .....	0099999999
<u>Mandatory Convertible Bonds (Unaffiliated)</u> .....	0109999999
<u>Mandatory Convertible Bonds (Affiliated)</u> .....	0119999999
<u>Single Entity Backed Obligations (Unaffiliated)</u> .....	0129999999
<u>Single Entity Backed Obligations (Affiliated)</u> .....	0139999999
<u>SVO-Identified Bond Exchange Traded Funds – Fair Value</u> .....	0149999999
<u>SVO-Identified Bond Exchange Traded Funds – Systematic Value</u> .....	0159999999
<u>Bonds Issued from SEC-Registered Business Development Corps.</u>	
<u>Closed End Funds &amp; REITS (Unaffiliated)</u> .....	0169999999
<u>Bonds Issued from SEC-Registered Business Development Corps.</u>	
<u>Closed End Funds &amp; 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>Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated)</u> .....	0229999999
<u>Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated)</u> .....	0239999999
<u>Certificates of Deposit (Unaffiliated)</u> .....	0249999999
<u>Certificates of Deposit (Affiliated)</u> .....	0259999999
<u>Other Issuer Credit Obligations (Unaffiliated)</u> .....	0259999999
<u>Other Issuer Credit Obligations (Affiliated)</u> .....	0269999999
<u>Total Issuer Credit Obligations</u>	<u>0509999999</u>

Asset-Backed Securities (Schedule D, Part 2, Section 1 type):Financial Asset-Backed – Self-Liquidating

<u>Agency Residential Mortgage-Backed Securities – Guaranteed (Exempt from RBC)</u> .....	1019999999
<u>Agency Commercial Mortgage-Backed Securities – Guaranteed (Exempt from RBC)</u> .....	1029999999
<u>Agency Residential Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC)</u> ...	1039999999
<u>Agency Commercial Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC)</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

Financial Asset-Backed – Not Self-Liquidating

<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>Total – Asset-Backed Securities</u>	1909999999
<u>Total – Issuer Credit Obligations and Asset-Backed Securities</u>	2009999999
<u>Bonds (Schedule D, Part 1):</u>	
<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 (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 all Non Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions</u>	0909999999
<u>Industrial and Miscellaneous (Unaffiliated)</u>	
<u>Issuer Obligations</u>	1019999999
<u>Residential Mortgage Backed Securities</u>	1029999999
<u>Commercial Mortgage Backed Securities</u>	1039999999
<u>Other Loan Backed and Structured Securities</u>	1049999999
<u>Subtotals – Industrial and Miscellaneous (Unaffiliated)</u>	1109999999
<u>Hybrid Securities</u>	

<b>Issuer Obligations.....</b>	<b>1219999999</b>
Residential Mortgage Backed Securities .....	1229999999
Commercial Mortgage Backed Securities.....	1239999999
Other Loan Backed and Structured Securities .....	1249999999
<b>Subtotals - Hybrid Securities.....</b>	<b>1309999999</b>
<b>Parent, Subsidiaries and Affiliates</b>	
<b>Issuer Obligations.....</b>	<b>1419999999</b>
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
<b>Subtotals - Parent, Subsidiaries and Affiliates.....</b>	<b>1509999999</b>
<b>SVO Identified Funds</b>	
<b>Exchange Traded Funds - as Identified by the SVO.....</b>	<b>1619999999</b>
<b>Unaffiliated Bank Loans</b>	
<b>Unaffiliated Bank Loans - Issued .....</b>	<b>1819999999</b>
<b>Unaffiliated Bank Loans - Acquired.....</b>	<b>1829999999</b>
<b>Subtotals - Unaffiliated Bank Loans.....</b>	<b>1909999999</b>
<b>Unaffiliated Certificates of Deposit.....</b>	<b>2019999999</b>
<b>Total Bonds</b>	
<b>Subtotals - Issuer Obligations.....</b>	<b>2419999999</b>
<b>Subtotals - Residential Mortgage Backed Securities.....</b>	<b>2429999999</b>
<b>Subtotals - Commercial Mortgage Backed Securities.....</b>	<b>2439999999</b>
<b>Subtotals - Other Loan Backed and Structured Securities .....</b>	<b>2449999999</b>
<b>Subtotals - SVO Identified Funds.....</b>	<b>2459999999</b>
<b>Subtotals - Affiliated Bank Loans .....</b>	<b>2469999999</b>
<b>Subtotals - Unaffiliated Bank Loans.....</b>	<b>2479999999</b>
<b>Subtotals - Unaffiliated Certificates of Deposit.....</b>	<b>2489999999</b>
<b>Subtotals - Total Bonds.....</b>	<b>2509999999</b>

**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](http://www.cusip.com/cusip/index.htm).

For Lines 001999999 through 250999999, 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 001999999 through 250999999050999999..... Schedule D, Part 1, Section 1, Column 1
- Lines 101999999 through 1909999999 ..... Schedule D, Part 1, Section 2, Column 1
- Lines 401999999 through 450999999 ..... Schedule D, Part 2, Section 1, Column 1
- Lines 501999999 through 598999999 ..... Schedule D, Part 2, Section 2, Column 1
- Line 940999999 ..... Schedule BA, Part 1, Column 1
- Line 970999999 ..... 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 25099999990509999999 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 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
- 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 25099999990509999999 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 25099999990509999999 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 0019999999 through 25099999990509999999 Schedule D, Part 1, Section 1, Column 2219

Lines 1019999999 through 1909999999 ..... Schedule D, Part 1, Section 2, Column 19

Line 9509999999 ..... Schedule DA, Column 65

Line 9709999999 ..... Schedule E, Part 2, Column 6

The following lines are considered assets with no maturity date and should be left blank:

4019999999 through 4509999999 ..... Preferred Stock (Schedule D, Part 2, Section 1)

5019999999 through 5989999999 ..... Common Stock (Schedule D, Part 2, Section 2)

9209999999 ..... Real Estate (Schedule A)

9309999999 ..... Mortgage Loans on Real Estate (Schedule B)

9409999999 ..... Other Invested Assets (Schedule BA)

9809999999 ..... 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:

<u>Lines 0019999999 through 0509999999</u>	Schedule D, Part 1, Section 1, Column 21
<u>Lines 1019999999 through 1909999999</u>	Schedule D, Part 1, Section 2, Column 22
<u>Lines 4019999999 through 4509999999</u>	Schedule D, Part 2, Section 1, Column 21
<u>Lines 5019999999 through 5989999999</u>	Schedule D, Part 2, Section 2, Column 18
<u>Line 9309999999</u>	Schedule B, Part 1, Column 16
<u>Line 9409999999</u>	Schedule BA, Part 1, Column 21
<u>Line 9509999999</u>	Schedule DA, Part 1, Column 20
<u>Line 9709999999</u>	Schedule E, Part 2, Column 10

The column should be left blank for the following lines:

<u>Real Estate (Schedule A)</u>	9209999999
<u>Cash (Schedule E, Part 1)</u>	9609999999
<u>Other Assets</u>	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 <u>2509999999</u> <u>0509999999</u> .... 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>
<u>Bonds</u>	
<u>Issuer Credit Obligations:</u>	
U.S. Government Obligations (Exempt from RBC).....	0019999999
Other U.S. Government Securities Obligations (Not Exempt from RBC) .....	0029999999
Non-U.S. Sovereign Jurisdiction Securities .....	0039999999
Municipal Bonds – General Obligations (Direct and Guaranteed).....	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 &amp; REITS (Unaffiliated)</u> .....	0169999999
<u>Bonds Issued from SEC-Registered Business Development Corps,</u>	
<u>Closed End Funds &amp; 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>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. Government Bonds.....	0109999999
<u>All Other Governments</u>	
Issuer Obligations.....	0219999999
Residential Mortgage Backed Securities .....	0229999999
Commercial Mortgage Backed Securities.....	0239999999

<u>Other Loan Backed and Structured Securities</u>	0249999999
<u>Subtotals All Other Government Bonds</u>	0309999999
<b>U.S. States, Territories and Possessions (Direct and Guaranteed)</b>	
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
<b>U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)</b>	
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
<b>U.S. Special Revenue and Special Assessment Obligations and all Non Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions</b>	
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
<b>Industrial and Miscellaneous (Unaffiliated)</b>	
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
<b>Hybrid Securities</b>	
Issuer Obligations	1219999999
Residential Mortgage Backed Securities	1229999999
Commercial Mortgage Backed Securities	1239999999
Other Loan Backed and Structured Securities	1249999999
Subtotals Hybrid Securities	1309999999
<b>Parent, Subsidiaries and Affiliates Bonds</b>	
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
<b>SVO Identified Funds</b>	
Exchange Traded Funds as Identified by the SVO	1619999999
<b>Unaffiliated Bank Loans</b>	
Unaffiliated Bank Loans Issued	1819999999
Unaffiliated Bank Loans Acquired	1829999999
Subtotals Unaffiliated Bank Loans	1909999999

<u>Total Bonds</u>	<u>Issuer Credit Obligations</u>	
Subtotals	<u>Issuer Obligations</u>	2419999999
Subtotals	<u>Residential Mortgage Backed Securities</u>	2429999999
Subtotals	<u>Commercial Mortgage Backed Securities</u>	2439999999
Subtotals	<u>Other Loan Backed and Structured Securities</u>	2449999999
Subtotals	<u>SVO Identified Funds</u>	2459999999
Subtotals – <u>Affiliated Bank Loans</u>	<u>Issuer Credit Obligations (Unaffiliated)</u>	24699999990489999999
Subtotals – <u>Unaffiliated Bank Loans</u>	<u>Issuer Credit Obligations (Affiliated)</u>	24799999990499999999
Subtotals – <u>Bonds</u>	<u>Issuer Credit Obligations</u>	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.

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**).

**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.

**ANNUAL STATEMENT BLANKS – LIFE/FRATERNAL, HEALTH, PROPERTY AND TITLE****SCHEDULE D – PART 1**

Showing All Long Term BONDS Owned December 31 of Current Year

+ CUSIP Identification	2 Description	Codes			6 NAIC Designation: NAIC Designation Modifier and SVO Administrative Symbol	7 Actual Cost	Fair Value		10 Par Value	11 Book/ Adjusted Carrying Value	Change in Book/Adjusted Carrying Value				Interest				Dates	
		3 Code	4 F e +	5 #			8 Rate Used To Obtain Fair Value	9 Fair Value			12 Unrealized Valuation Increase/ (Decrease)	13 Current Year's (Amortization)/ Accretion	14 Current Year's Other- Than- Temporary Impairment Recognized	15 Total Foreign Exchange Change in B/A/C/V.	16 Rate of	17 Effective Rate of	18 When Paid	19 Admitted Amount Due & Accrued	20 Amount Receivable During Year	21 Acquired
2500000000	Total Bonds						XXX								XXX	XXX	XXX		XXX	XXX

4+ Line Number Book/Adjusted Carrying Value by NAIC Designation Category Footnote:

#A	1A \$	1B \$	1C \$	1D \$	1E \$	1F \$	1G \$
#B	2A \$	2B \$	2C \$				
#C	3A \$	3B \$	3C \$				
#D	4A \$	4B \$	4C \$				
#E	5A \$	5B \$	5C \$				
#F	6 \$						

**SCHEDULE D – PART 1 – SECTION 1**  
**Showing All Long-Term BONDS – ISSUER CREDIT OBLIGATIONS Owned December 31 of Current Year**

1 CUSIP Identification	2 Description	3 Restricted Asset Code	4 NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol	5 Actual Cost	6 Par Value	7 Fair Value	8 Book / Adjusted Carrying Value	Change in Book/Adjusted Carrying Value				Interest					Dates		
								9 Unrealized Valuation Increase/ (Decrease)	10 Current Year's (Amortization)/ Accretion	11 Current Year's Other- Than- Temporary Impairment Recognized	12 Total Foreign Exchange Change in B/A.C.V.	13 Stated Rate Of Interest	14 Effective Rate Of Interest	15 Interest When Paid	16 Interest Income Due & Accrued	17 Interest Received During Year	18 Acquired Date	19 Stated Contractual Maturity Date	20 Payment Due at Maturity
0509999999	Total Issuer Credit Obligations											XXX	XXX	XXX		XXX	XXX		

1.

Line Number	Book/Adjusted Carrying Value by NAIC Designation Category Footnote:											
1A	1A \$ -----	1B \$ -----	1C \$ -----	1D \$ -----	1E \$ -----	1F \$ -----						
1B	2A \$ -----	2B \$ -----	2C \$ -----									
1C	3A \$ -----	3B \$ -----	3C \$ -----									
1D	4A \$ -----	4B \$ -----	4C \$ -----									
1E	5A \$ -----	5B \$ -----	5C \$ -----									
1F	6 \$ -----											

**SCHEDULE D – PART 1 – SECTION 2**  
**Showing All Long-Term BONDS – ASSET-BACKED SECURITIES Owned December 31 of Current Year**

1 CUSIP Identification	2 Description	3 Restricted Asset Code	4 NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol	5 Actual Cost	6 Par Value	7 Fair Value	8 Book / Adjusted Carrying Value	Change in Book/Adjusted Carrying Value				Interest						Dates		
								9 Unrealized Valuation Increase/ (Decrease)	10 Current Year's (Amortization)/ Accretion	11 Current Year's Other- Than- Temporary Impairment Recognized	12 Total Foreign Exchange Change in B/A.C.V.	13 Stated Rate Of Interest	14 Effective Rate Of Interest	15 Interest When Paid	16 Interest Income Due & Accrued	17 Interest Received During Year	18 Acquired Date	19 Stated Contractual Maturity Date	20 Payment Due at Maturity	21 Origination Balloon Payment %
2009999999...	Total Asset-Backed Securities											XXX	XXX	XXX			XXX	XXX	XXX	

1.  
Line  
Number      Book/Adjusted Carrying Value by NAIC Designation Category Footnote:  
 IA 1A \$ .....    1B \$ .....    1C \$ .....    1D \$ .....    1E \$ .....    1F \$ .....  
 IB 2A \$ .....    2B \$ .....    2C \$ .....  
 IC 3A \$ .....    3B \$ .....    3C \$ .....  
 ID 4A \$ .....    4B \$ .....    4C \$ .....  
 IE 5A \$ .....    5B \$ .....    5C \$ .....  
 IF 6 \$ .....

**SCHEDULE D – PART 3**

### Showing all Long-Term Bonds and Stocks ACQUIRED During Current Year

**SCHEDULE D – PART 4**  
**Showing all Long-Term Bonds and Stocks SOLD, REDEEMED or Otherwise DISPOSED OF During Current Year**

1 CUSIP Identifica tion	2 Description	3 F o r e i n g s #	4 <u>3</u> Disposal Date	5 <u>4</u> Name of Purchaser	6 <u>5</u> Number of Shares of Stock	7 <u>6</u> Consideration	8 <u>7</u> Par Value	9 <u>8</u> Actual Cost	10 <u>9</u> Prior Year Book/ Adjusted Carrying Value	Change In Book/Adjusted Carrying Value				16 <u>15</u> Book/ Adjusted Carrying Value at Disposal Date	17 <u>16</u> Foreign Exchange Gain (Loss) on Disposal	18 <u>17</u> Realized Gain (Loss) on Disposal	19 <u>18</u> Total Gain (Loss) on Disposal	20 <u>19</u> Bond Interest/ Stock Dividends Received During Year	21 <u>20</u> Stated Contractual Maturity Date
										11 <u>10</u> Unrealized Valuation Increase/ (Decrease)	12 <u>11</u> Current Year's Other-Than- Temporary Impairment Recognized	13 <u>12</u> Total Change in B./A.C.V. (11 <u>10</u> +12 <u>11</u> )	14 <u>13</u> Total Foreign Exchange Change in B./A.C.V.						
6009999999	Totals						XXX											XXX	

**SCHEDULE D – PART 5**

Showing all Long-Term Bonds and Stocks **ACQUIRED** During Year and Fully **DISPOSED OF** During Current Year

## SUMMARY INVESTMENT SCHEDULE

Investment Categories	Gross Investment Holdings		Admitted Assets as Reported in the Annual Statement			
	1 Amount	2 Percentage of Column 1 Line 1314	3 Amount	4 Securities Lending Reinvested Collateral Amount	5 Total (Col. 3+4) Amount	6 Percentage of Column 5 Line 1314
1. Long-term bondsIssuer credit obligations (Schedule D, Part 1, Section 1):						
1.01 U.S. governments obligations .....	.....	.....	.....	.....	.....	.....
1.02 All other governmentsOther U.S. government securities obligations .....	.....	.....	.....	.....	.....	.....
1.03 U.S. states, territories and possessions, etc. guaranteedNon-U.S. sovereign jurisdiction securities .....	.....	.....	.....	.....	.....	.....
1.04 U.S. political subdivisions of states, territories, and possessions, guaranteedMunicipal bonds – general obligations (direct & guaranteed) .....	.....	.....	.....	.....	.....	.....
1.05 U.S. special revenue and special assessment obligations, etc. non-guaranteedMunicipal bonds – special revenue .....	.....	.....	.....	.....	.....	.....
1.06 Industrial and miscellaneousProject finance bonds issued by operating entities .....	.....	.....	.....	.....	.....	.....
1.07 Hybrid securitiesCorporate bonds .....	.....	.....	.....	.....	.....	.....
1.08 Parent, subsidiaries and affiliatesMandatory convertible bonds .....	.....	.....	.....	.....	.....	.....
1.09 SVO identified fundsSingle entity backed obligations .....	.....	.....	.....	.....	.....	.....
1.10 Unaffiliated bank loansSVO-Identified bond exchange traded funds – fair value .....	.....	.....	.....	.....	.....	.....
1.11 Unaffiliated certificates of depositSVO-Identified bond exchange traded funds – systematic value .....	.....	.....	.....	.....	.....	.....
1.12 Bonds issued from SEC-registered business development corps, closed end funds & REITS .....	.....	.....	.....	.....	.....	.....
1.13 Bank loans - issued .....	.....	.....	.....	.....	.....	.....
1.14 Bank loans - acquired .....	.....	.....	.....	.....	.....	.....
1.15 Mortgages loans that qualify as SVO-Identified credit tenant loans .....	.....	.....	.....	.....	.....	.....
1.16 Certificates of deposit .....	.....	.....	.....	.....	.....	.....
1.17 Other issuer credit obligations .....	.....	.....	.....	.....	.....	.....
1.18 Total long-term bondsIssuer 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 – not self-liquidating(unaffiliated) .....	.....	.....	.....	.....	.....	.....
2.03 Non-financial asset-backed securities(unaffiliated) .....	.....	.....	.....	.....	.....	.....
2.04 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 .....	.....	.....	.....	.....	.....	.....

**\*\*\* Editing Note\*\*\* This page for Schedule D – VBY is being deleted. See next page for newly formatted Schedule D - VBY**

**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 7 .....	.....	.....
3. Accrual of discount .....	.....	.....
4. Unrealized valuation increase (decrease):		
4.1 Part 1, Column 12 .....	.....	.....
4.2 Part 2, Section 1, Column 15 .....	.....	.....
4.3 Part 2, Section 2, Column 13 .....	.....	.....
4.4 Part 4, Column 11 .....	.....	.....
5. Total gain (loss) on disposals, Part 4, Column 19 .....	.....	.....
6. Deduction consideration for bonds and stocks disposed of, Part 4, Column 7 .....	.....	.....
7. Deduct amortization of premium .....	.....	.....
8. Total foreign exchange change in book/adjusted carrying value:		
8.1 Part 1, Column 15 .....	.....	.....
8.2 Part 2, Section 1, Column 19 .....	.....	.....
8.3 Part 2, Section 2, Column 16 .....	.....	.....
8.4 Part 4, Column 15 .....	.....	.....
9. Deduct current year's other than temporary impairment recognized:		
9.1 Part 1, Column 14 .....	.....	.....
9.2 Part 2, Section 1, Column 17 .....	.....	.....
9.3 Part 2, Section 2, Column 14 .....	.....	.....
9.4 Part 4, Column 13 .....	.....	.....
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 – VERIFICATION BETWEEN YEARS****Bonds and Stocks**

	<u>1</u>  <u>Total</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>
		<u>Issuer Credit Obligations</u>	<u>Asset-Backed Securities</u>	<u>Preferred Stocks</u>	<u>Common Stocks</u>
1. Book/adjusted carrying value, December 31 of prior year.....	.....	.....	.....	.....	.....
2. Cost of <del>short term investments</del> bonds and stocks acquired, Part 3, Column 6 .....	.....	.....	.....	.....	.....
3. Accrual of discount .....	.....	.....	.....	.....	XXX
4. Unrealized valuation increase (decrease).....	.....	.....	.....	.....	.....
5. Total gain (loss) on disposals, Part 4, Column 18 .....	.....	.....	.....	.....	.....
6. Deduct Consideration for bonds and stocks disposed, Part 4, Column 6 .....	.....	.....	.....	.....	.....
7. Deduct Amortization of premium .....	.....	.....	.....	.....	XXX
8. Total foreign exchange change in book/adjusted carrying value .....	.....	.....	.....	.....	.....
9. Deduct Current year's other-than-temporary impairment recognized .....	.....	.....	.....	.....	.....
10. Total investment income recognized as a result of prepayment penalties and/or acceleration fees, Note 5Q, Line 2 .....	.....	.....	.....	.....	XXX
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
<b>BONDS</b>				
<b>Issuer Credit Obligations</b>				
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 AffiliatesAll Other Issuer Credit Obligations (affiliated)	129. Totals	.....	.....	.....
	<b>10. Total Issuer Credit Obligations</b>	.....	.....	.....
<b>Asset-Backed Securities</b>				
Asset-Backed Securities (unaffiliated)	11. United States..... 12. Canada ....., 13. Other Countries..... 14. Totals	.....	.....	.....
Asset-Backed Securities (affiliated)	15. Totals	.....	.....	.....
	<b>16. Total Asset-Backed Securities</b>	.....	.....	.....
	<b>1317. Total Bonds</b>	.....	.....	.....
<b>PREFERRED STOCKS</b>				
Industrial and Miscellaneous (unaffiliated)	1418. United States..... 1519. Canada ....., 1620. Other Countries..... 1721. Totals	.....	.....	.....
Parent, Subsidiaries and Affiliates	1822. Totals	.....	.....	.....
	<b>1923. Total Preferred Stocks</b>	.....	.....	.....
<b>COMMON STOCKS</b>				
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	.....	.....	.....
	<b>2529. Total Common Stocks</b>	.....	.....	.....
	<b>2630. Total Stocks</b>	.....	.....	.....
	<b>2731. Total Bonds and Stocks</b>	.....	.....	.....

**SCHE DULE 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						XXX							
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						XXX							
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						XXX							
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						XXX							
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						XXX							
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	Col. 7 as a % of Line 4251.7	8 Total from Col. 7 Prior Year	9 % From Col. 8 Prior Year	10	11	12 Total Privately Placed (a)	
6. Industrial and Miscellaneous Project Finance Bonds Issued by Operating Entities (unaffiliated)						XXX								
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)						XXX								
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)						XXX								
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)						XXX								
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)						XXX								
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)						XXX								
11.1 NAIC 1.....						XXX								
11.2 NAIC 2.....						XXX								
11.3 NAIC 3.....						XXX								
11.4 NAIC 4.....						XXX								
11.5 NAIC 5.....						XXX								
11.6 NAIC 6.....						XXX								
11.7 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	<u>1</u> <u>1 Year or Less</u>	<u>2</u> <u>Over 1 Year Through 5 Years</u>	<u>3</u> <u>Over 5 Years Through 10 Years</u>	<u>4</u> <u>Over 10 Years Through 20 Years</u>	<u>5</u> <u>Over 20 Years</u>	<u>6</u> <u>No Maturity Date</u>	<u>7</u> <u>Total Current Year</u>	<u>8</u> <u>Col. 7 as a % of Line 51.7</u>	<u>9</u> <u>Total from Col. 7 Prior Year</u>	<u>10</u> <u>% From Col. 8 Prior Year</u>	<u>11</u> <u>Total Publicly Traded</u>	<u>12</u> <u>Total Privately Placed (a)</u>
<u>12.</u> Single Entity Backed Obligations (Unaffiliated)						XXX						
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						
<u>13.</u> Single Entity Backed Obligations (Affiliated)						XXX						
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						
<u>14.</u> 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							
<u>15.</u> 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							
<u>16.</u> Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Unaffiliated)						XXX						
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						
<u>17.</u> Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Affiliated)						XXX						
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	<u>1</u> <u>1 Year or Less</u>	<u>2</u> <u>Over 1 Year Through 5 Years</u>	<u>3</u> <u>Over 5 Years Through 10 Years</u>	<u>4</u> <u>Over 10 Years Through 20 Years</u>	<u>5</u> <u>Over 20 Years</u>	<u>6</u> <u>No Maturity Date</u>	<u>7</u> <u>Total Current Year</u>	<u>8</u> <u>Col. 7 as a % of Line 51.7</u>	<u>9</u> <u>Total from Col. 7 Prior Year</u>	<u>10</u> <u>% From Col. 8 Prior Year</u>	<u>11</u> <u>Total Publicly Traded</u>	<u>12</u> <u>Total Privately Placed (a)</u>
<u>18.</u> Bank Loans – Issued (Unaffiliated)						XXX						
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						
<u>19.</u> Bank Loans – Issued (Affiliated)						XXX						
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						
<u>20.</u> Bank Loans – Acquired (Unaffiliated)						XXX						
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						
<u>21.</u> Bank Loans – Acquired (Affiliated)						XXX						
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						
<u>22.</u> Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated)						XXX						
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						
<u>23.</u> Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated)						XXX						
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

<u>NAIC Designation</u>	<u>1 1 Year or Less</u>	<u>2 Over 1 Year Through 5 Years</u>	<u>3 Over 5 Years Through 10 Years</u>	<u>4 Over 10 Years Through 20 Years</u>	<u>5 Over 20 Years</u>	<u>6 No Maturity Date</u>	<u>7 Total Current Year</u>	<u>8 Col. 7 as a % of Line 51.7</u>	<u>9 Total from Col. 7 Prior Year</u>	<u>10 % From Col. 8 Prior Year</u>	<u>11 Total Publicly Traded</u>	<u>12 Total Privately Placed (a)</u>
<u>24. Certificates of Deposit (Unaffiliated)</u>						XXX						
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						
<u>25. Certificates of Deposit (Affiliated)</u>						XXX						
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						
<u>26. Other Issuer Credit Obligations (Unaffiliated)</u>						XXX						
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						
<u>27. Other Issuer Credit Obligations (Affiliated)</u>						XXX						
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						
<u>28. Agency Residential Mortgage-Backed Securities - Guaranteed</u>						XXX						
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						
<u>29. Agency Commercial Mortgage-Backed Securities - Guaranteed</u>						XXX						
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	<u>1</u> <u>1 Year or Less</u>	<u>2</u> <u>Over 1 Year Through 5 Years</u>	<u>3</u> <u>Over 5 Years Through 10 Years</u>	<u>4</u> <u>Over 10 Years Through 20 Years</u>	<u>5</u> <u>Over 20 Years</u>	<u>6</u> <u>No Maturity Date</u>	<u>7</u> <u>Total Current Year</u>	<u>8</u> <u>Col. 7 as a % of Line 51.7</u>	<u>9</u> <u>Total from Col. 7 Prior Year</u>	<u>10</u> <u>% From Col. 8 Prior Year</u>	<u>11</u> <u>Total Publicly Traded</u>	<u>12</u> <u>Total Privately Placed (a)</u>
30. Agency Residential Mortgage-Backed Securities – Not Guaranteed						XXX						
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. Agency Commercial Mortgage-Backed Securities – Not Guaranteed						XXX						
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 (Unaffiliated)						XXX						
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 Residential Mortgage-Backed Securities (Affiliated)						XXX						
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 (Unaffiliated)						XXX						
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 Commercial Mortgage-Backed Securities (Affiliated)						XXX						
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	<u>1</u> <u>1 Year or Less</u>	<u>2</u> <u>Over 1 Year Through 5 Years</u>	<u>3</u> <u>Over 5 Years Through 10 Years</u>	<u>4</u> <u>Over 10 Years Through 20 Years</u>	<u>5</u> <u>Over 20 Years</u>	<u>6</u> <u>No Maturity Date</u>	<u>7</u> <u>Total Current Year</u>	<u>8</u> <u>Col. 7 as a % of Line 51.7</u>	<u>9</u> <u>Total from Col. 7 Prior Year</u>	<u>10</u> <u>% From Col. 8 Prior Year</u>	<u>11</u> <u>Total Publicly Traded</u>	<u>12</u> <u>Total Privately Placed (a)</u>
<u>36.</u> Non-Agency – CLOs/CBOs/CDOs (Unaffiliated)						XXX						
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						
<u>37.</u> Non-Agency – CLOs/CBOs/CDOs (Affiliated)						XXX						
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						
<u>38.</u> Other Financial Asset-Backed Securities (Unaffiliated)						XXX						
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						
<u>39.</u> Other Financial Asset-Backed Securities (Affiliated)						XXX						
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						
<u>40.</u> Equity-Backed Securities (Unaffiliated)						XXX						
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						
<u>41.</u> Equity-Backed Securities (Affiliated)						XXX						
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 (Unaffiliated)						XXX						
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. Other Financial Asset-Backed Securities – Not Self-Liquidating (Affiliated)						XXX						
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 (Unaffiliated)						XXX						
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. Lease-Backed Securities – Practical Expedient (Affiliated)						XXX						
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 (Unaffiliated)						XXX						
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. Other Non-Financial Asset-Backed Securities – Practical Expedient (Affiliated)						XXX						
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

<u>NAIC Designation</u>	<u>1 1 Year or Less</u>	<u>2 Over 1 Year Through 5 Years</u>	<u>3 Over 5 Years Through 10 Years</u>	<u>4 Over 10 Years Through 20 Years</u>	<u>5 Over 20 Years</u>	<u>6 No Maturity Date</u>	<u>7 Total Current Year</u>	<u>8 Col. 7 as a % of Line 51.7</u>	<u>9 Total from Col. 7 Prior Year</u>	<u>10 % From Col. 8 Prior Year</u>	<u>11 Total Publicly Traded</u>	<u>12 Total Privately Placed (a)</u>
48. Lease-Backed Securities – Full Analysis (Unaffiliated)						XXX						
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. Lease-Backed Securities – Full Analysis (Affiliated)						XXX						
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 (Unaffiliated)						XXX						
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						
51. Other Non-Financial Asset-Backed Securities – Full Analysis (Affiliated)						XXX						
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

NAIC Designation	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 12.51.7	9 Total from Col. 7 Prior Year	10 % From Col. 8 Prior Year	11 Total Publicly Traded	12 Total Privately Placed (a)
<u>12.51.</u> 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).....	.....	.....	.....	.....	.....	.....	XXX	XXX	.....	.....	.....
12.51.6 ..... NAIC 6	(d).....	.....	.....	.....	.....	.....	.....	XXX	XXX	.....	.....	.....
12.51.7 ..... Totals .....	.....	.....	.....	.....	.....	.....	(b).....	.....	XXX	XXX	.....	.....
12.51.8. Line 12.51.7 as a % of Col. 7								XXX	XXX	XXX		
<u>13.52.</u> 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	.....	.....	.....
13.52.6 ..... NAIC 6	.....	.....	.....	.....	.....	.....	.....	XXX	XXX	.....	.....	.....
13.52.7 ..... Totals .....	.....	.....	.....	.....	.....	.....	.....	XXX	XXX	(b).....	.....	.....
13.52.8. Line 13.52.7 as a % of Col. 9								XXX	XXX			
<u>14.53.</u> 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
<u>15.54.</u> 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	XXX	XXX	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	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

Distribution by Type	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 12.09	9 Total from Col. 7 Prior Year	10 % From Col. 8 Prior Year	11 Total Publicly Traded	12 Total Privately Placed
1. U.S. Governments						XXX						
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						XXX						
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						XXX						
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

Distribution by Type	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 12.09	9 Total from Col. 7 Prior Year	10 % From Col. 8 Prior Year	11 Total Publicly Traded	12 Total Privately Placed
9. SVO Identified Funds												
9.01 Exchange Traded Funds Identified by the SVO	XXX	XXX	XXX	XXX	XXX							
10. Unaffiliated Bank Loans						XXX						
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						XXX			XXX	XXX		
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		
12.10 Line 12.09 as a % of Col. 7									XXX	XXX		
13. Total Bonds Prior Year						XXX	XXX	XXX				
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		
13.09 Totals									XXX	XXX		
13.10 Line 13.09 as a % of Col. 9									XXX	XXX		
14. Total Publicly Traded Bonds						XXX						XXX
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
14.09 Totals									XXX	XXX		
14.10 Line 14.09 as a % of Col. 7									XXX	XXX		
14.11 Line 14.09 as a % of Line 12.09, Col. 7, Section 12									XXX	XXX		
15. Total Privately Placed Bonds						XXX						XXX
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
15.09 Totals									XXX	XXX		
15.10 Line 15.09 as a % of Col. 7									XXX	XXX		
15.11 Line 15.09 as a % of Line 12.09, Col. 7, Section 12									XXX	XXX		

**SCHEDULE DA – PART 1**

1. Line Back/Adjusted Carrying Value by NAIC Designation Category: Eastnotes

Line Number	Book/Adjusted Carrying Value by NAIC Designation Category Footnote:							
IA	1A \$ -----	1B \$ -----	1C \$ -----	1D \$ -----	1E \$ -----	1F \$ -----	1G \$ -----	
IB	2A \$ -----	2B \$ -----	2C \$ -----					
IC	3A \$ -----	3B \$ -----	3C \$ -----					
ID	4A \$ -----	4B \$ -----	4C \$ -----					
IE	5A \$ -----	5B \$ -----	5C \$ -----					
IF								

**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 Assets page  
and not included on Schedules A, B, BA, D DB and E)

**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 Assets page)

**SCHEDULE E – PART 2 – CASH EQUIVALENTS**

Show Investments Owned December 31 of Current Year

1.

**CASH FLOW**

<b>Cash from Operations</b>	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) .....	.....	.....
<b>Cash from Investments</b>		
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) .....	.....	.....
<b>Cash from Financing and Miscellaneous Sources</b>		
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) .....	.....	.....
<b>RECONCILIATION OF CASH, CASH EQUIVALENTS AND SHORT-TERM INVESTMENTS</b>		
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 Statement (Admitted) Value	2 Fair Value	3 Excess of Statement over Fair Value (-), or Fair Value over Statement (+)
31.1 <u>Bonds Issuer Credit Obligations</u>			
31.2 <u>Asset-Backed Securities</u>			
31.23 Preferred Stocks			
31.34 Totals			

**QUARTERLY STATEMENT BLANKS – LIFE/FRATERNAL, HEALTH, PROPERTY AND TITLE**

**SCHEDULE D – PART 3**

#### Show All Long-Term Bonds and Stock Acquired During the Current Quarter

**SCHEDULE D – PART 4**  
**Show All Long-Term Bonds and Stock Sold, Redeemed or Otherwise Disposed of  
During the Current Quarter**

1 CUSIP Identification	2 Des- cription	3 <del>Foreign</del>	43 Disposal Date	54 Name of Purchaser	65 Number of Shares of Stock	76 Consider- ation	87 Par Value	98 Actual Cost	109 Prior Year Book/ Adjusted Carrying Value	Change In Book/Adjusted Carrying Value					1615 Book/ Adjusted Carrying Value at Disposal Date	1716 Foreign Exchange Gain (Loss) on Disposal	1817 Realized Gain (Loss) on Disposal	1918 Total Gain (Loss) on Disposal	2019 Bond Interest/ Stock Dividends Received During Year	2120 Stated Contractual Maturity Date	2221 NAIC Designation, NAIC Designation Modifier and SVO Administrativ e Symbol		
										4410 Unrealized Valuation Increase/ (Decrease)	4211 Current Year's (Amortization) / Accretion	4312 Current Year's Other- Than- Temporary Impairment Recognized	4413 Total Change in B/A.C.V. (4410+4211- 1312)	4514 Total Foreign Exchange Change in B/A.C.V.									
6009999999 Totals										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
<b>BONDS ISSUER CREDIT</b>								
<b>OBLIGATIONS (ICO)</b>								
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 ICO								
<b>ASSET-BACKED SECURITIES (ABS)</b>								
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 ABS								
<b>PREFERRED STOCK</b>								
8.15 NAIC 1 .....	.....	.....	.....	.....	.....	.....	.....	.....
9.16. NAIC 2 .....	.....	.....	.....	.....	.....	.....	.....	.....
17.0. NAIC 3 .....	.....	.....	.....	.....	.....	.....	.....	.....
18.4. NAIC 4 .....	.....	.....	.....	.....	.....	.....	.....	.....
19.2. NAIC 5 .....	.....	.....	.....	.....	.....	.....	.....	.....
20.13. NAIC 6 .....	.....	.....	.....	.....	.....	.....	.....	.....
<u>21.</u> 4. Total Preferred Stock								
<u>22.</u> 5. 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 \$.....

**SCHEDULE DL – PART 1**  
**SECURITIES LENDING COLLATERAL ASSETS**

#### **General Interrogatories:**

- General Intermediaries:

1. Total activity for the year to date	Fair Value \$ .....	Book/Adjusted Carrying Value \$ .....
2. Average balances for the year to date	Fair Value \$ .....	Book/Adjusted Carrying Value \$ .....
3. Reinvested securities lending collateral assets book/adjusted carrying value included in this schedule by NAIC designation:		
NAIC 1 \$ .....	NAIC 2 \$ .....	NAIC 3 \$ .....
NAIC 4 \$ .....	NAIC 5 \$ .....	NAIC 6 \$ .....

NAIC 1 \$\_\_\_\_\_, NAIC 2 \$\_\_\_\_\_, NAIC 3 \$\_\_\_\_\_, NAIC 4 \$\_\_\_\_\_, NAIC 5 \$\_\_\_\_\_, NAIC 6 \$\_\_\_\_\_.

**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 Assets page)

#### General Interrogatories:

- Total activity for the year to date
  - Average balance for the year to date

Fair Value            \$ .....  
Fair Value            \$ .....

**SCHEDULE E – PART 2 – CASH EQUIVALENTS**  
Show Investments Owned End of Current Quarter

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## NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

DATE: <u>02/06/2023</u>		<b>FOR NAIC USE ONLY</b>
CONTACT PERSON:		Agenda Item # <u>2023-07BWG MOD</u>
TELEPHONE:		Year <u>2025</u>
EMAIL ADDRESS:		Changes to Existing Reporting <input checked="" type="checkbox"/> New Reporting Requirement <input type="checkbox"/>
ON BEHALF OF:		<b>REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</b>
NAME:	<u>Dale Bruggeman</u>	
TITLE:	<u>Chair SAPWG</u>	
AFFILIATION:	<u>Ohio Department of Insurance</u>	
ADDRESS:	<u>50W. Town St., 3<sup>rd</sup> FL., Ste. 300</u> <u>Columbus, OH 43215</u>	
<b>DISPOSITION</b>		
<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 checked="" type="checkbox"/> Deferred Date <u>07/27/2023</u> <input type="checkbox"/> Other (Specify) _____		

**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 checked="" type="checkbox"/> BLANK             |   |
| <input checked="" type="checkbox"/> Life, Accident & Health/Fraternal | <input checked="" 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: 1<sup>st</sup> 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. Revise the Code column to be Restricted Asset Code column and make corresponding instructional changes. Remove the Code characteristic which identifies when an asset is a bifurcated asset between the insulated separate account filing and the non-insulated separate account filing as this item is used very infrequently. Move the Foreign code column from the printed view to an electronic-only column. Renumber the subsequent columns to accommodate the previous changes.

**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*

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

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**NAIC STAFF COMMENTS**

Comment on Effective Reporting Date: \_\_\_\_\_

Other Comments:

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

Revised 11/17/2022

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

SCHEDULE A – PART 1REAL 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 4819 – Fair Value Hierarchy Level and Method Used to Obtain Fair Value Code (*Detail Eliminated...*)  
 Column 4920 – 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 11 – Postal Code (*Detail Eliminated to Conserve Space*)

Column 12 – 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 2221 – Postal Code (*Detail Eliminated to Conserve Space*)

Column 2322 – 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 ( <i>Detail Eliminated to Conserve Space</i> )   |
| Column 18 | - | Property Type ( <i>Detail Eliminated to Conserve Space</i> ) |
| Column 19 | - | Maturity Date ( <i>Detail Eliminated to Conserve Space</i> ) |

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 REPAYED 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 – 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 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.

**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 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 2422 – Fair Value Hierarchy Level and Method Used to Obtain Fair Value Code (*Detail Eliminated...*)  
 Column 2223 – 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 16-15 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 REPAYED 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 764 – In Good Standing (YES/NO) Rate Per Share (Detail Eliminated to Conserve Space)

~~Answer “YES” if the preferred stock is in good standing and “NO” if not in good standing. Insert the market rate for preferred stocks not in good standing.~~

Column 86 – Book/Adjusted Carrying Value (Detail Eliminated to Conserve Space)

Column 97 – Rate Per Share Used to Obtain Fair Value (Detail Eliminated to Conserve Space)

Column 408 – Fair Value (Detail Eliminated to Conserve Space)

Column 449 – Actual Cost (Detail Eliminated to Conserve Space)

Column 431+10 – Dividends – Amount Received During Year (Detail Eliminated to Conserve Space)

Column 11 – Dividends – Declared but Unpaid (Detail Eliminated to Conserve Space)

Column 4412 – Dividends - Nonadmitted Declared but Unpaid (Detail Eliminated to Conserve Space)

Column 13 – Dividends – Cumulative Undeclared

Include: ~~The amount of unpaid undeclared cumulative dividends, including any additional interest accumulated.~~

Column 4514 – Unrealized Valuation Increase/(Decrease) (Detail Eliminated to Conserve Space)

Column 4615 – Current Year’s (Amortization)/Accretion (Detail Eliminated to Conserve Space)

Column 4716 – Current Year’s Other-Than-Temporary Impairment Recognized (Detail Eliminated to Conserve Space)

Column 4817 – Total Change in Book/Adjusted Carrying Value (Detail Eliminated to Conserve Space)

Column 4918 – Total Foreign Exchange Change in Book/Adjusted Carrying Value (Detail Eliminated...)

Column 2019 – NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol (Detail Eliminated...)

Column 2420 – 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 65	–	Book/Adjusted Carrying Value ( <i>Detail Eliminated to Conserve Space</i> )
Column 76	–	Rate Per Share Used to Obtain Fair Value ( <i>Detail Eliminated to Conserve Space</i> )
Column 87	–	Fair Value ( <i>Detail Eliminated to Conserve Space</i> )
Column 98	–	Actual Cost ( <i>Detail Eliminated to Conserve Space</i> )
Column 4410	–	Dividends - Amount Received During the Year ( <i>Detail Eliminated to Conserve Space</i> )
Column 4211	–	Dividends - Nonadmitted Declared but Unpaid ( <i>Detail Eliminated to Conserve Space</i> )
Column 4312	–	Unrealized Valuation Increase/(Decrease) ( <i>Detail Eliminated to Conserve Space</i> )
Column 4413	–	Current Year's Other-Than-Temporary Impairment Recognized ( <i>Detail Eliminated to Conserve Space</i> )
Column 4514	–	Total Change in Book/Adjusted Carrying Value ( <i>Detail Eliminated to Conserve Space</i> )
Column 4615	–	Total Foreign Exchange Change in Book/Adjusted Carrying Value ( <i>Detail Eliminated...</i> )
Column 4716	–	Date Acquired ( <i>Detail Eliminated to Conserve Space</i> )
Column 4817	–	NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol ( <i>Detail Eliminated...</i> )

**\*\* 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 1921 – Fair Value Hierarchy Level and Method Used to Obtain Fair Value Code (*Detail Eliminated*)  
 Column 2022 – 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 1****OPTIONS, 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 3432 – 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 2****OPTIONS, 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 2627 – Legal Entity Identifier (LEI) (*Detail Eliminated to Conserve Space*)

**\*\*Columns 27-28 through 31-32 are for derivatives with financing premiums\*\***

Column 2728 – Total Undiscounted Premium Cost (*Detail Eliminated to Conserve Space*)  
 Column 2829 – Unpaid Undiscounted Premium Cost (*Detail Eliminated to Conserve Space*)  
 Column 2930 – Fair Value of Derivative, Excluding Impact of Financing Premiums (*Detail Eliminated to Conserve*)  
 Column 3031 – Unrealized Valuation Increase/(Decrease), Excluding Impact of Financing Premiums (*Detail Elim.*)  
 Column 3132 – 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**

↓ = = = = = 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 2****FUTURES 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 2422 – Legal Entity Identifier (LEI) (*Detail Eliminated to Conserve Space*)

**\*\*Columns 22-23 through 26-27 are for derivatives with financing premiums\*\***

Column 2223 – Total Undiscounted Premium Cost (*Detail Eliminated to Conserve Space*)

Column 2324 – Unpaid Undiscounted Premium Cost (*Detail Eliminated to Conserve Space*)

Column 2425 – Fair Value of Derivative, Excluding Impact of Financing Premiums (*Detail Eliminated to Conserve Space*)

Column 2526 – Unrealized Valuation Increase/(Decrease), Excluding Impact of Financing Premiums (*Detail Elim.*)

Column 2627 – 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 1415** – 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 1011 – 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.

**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 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 110 – Postal Code (*Detail Eliminated to Conserve Space*)

Column 1211 – 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 ADDITIONS 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 REPAYED 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.

**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 claim 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 – | <u>Postal Code (Detail Eliminated to Conserve Space)</u>   |
| Column 16 – | <u>Property Type (Detail Eliminated to Conserve Space)</u> |
| Column 17 – | <u>Maturity Date (Detail Eliminated to Conserve Space)</u> |

**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 REPAYED  
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 1****OPTIONS, 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.

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 – 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 1**

**COUNTERPARTY 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.

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 4115 – 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  
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 1011 – 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.~~

**ANNUAL STATEMENT BLANKS – LIFE/FRATERNAL, HEALTH, PROPERTY AND TITLE**

## **SCHEDULE A – PART 1**

Showing All Real Estate OWNED December 31 of Current Year

**SCHEDULE B – PART 1**

Showing All Mortgage Loans OWNED December 31 of Current Year

#### **General Interrogatory:**

- General Interrogatory:

  1. Mortgages in good standing \$..... unpaid taxes \$..... interest due and unpaid.
  2. Restructured mortgages \$..... unpaid taxes \$..... interest due and unpaid.
  3. Mortgages with overdue interest over 90 days not in process of foreclosure \$..... unpaid taxes \$..... interest due and unpaid.
  4. Mortgages in process of foreclosure \$..... unpaid taxes \$..... interest due and unpaid.

## **SCHEDULE BA – PART 1**

Showing Other Long-Term Invested Assets OWNED December 31 of Current Year

1. Line Book/Adjusted Carrying Value by NAIC Designation Category Footnote:

Line Number	Book/Adjusted Carrying Value by NAIC Designation Category Footnote:						
1A	1A \$ -----	1B \$ -----	1C \$ -----	ID \$ -----	IE \$ -----	IF \$ -----	IG \$ -----
1B	2A \$ -----	2B \$ -----	2C \$ -----				
1C	3A \$ -----	3B \$ -----	3C \$ -----				
1D	4A \$ -----	4B \$ -----	4C \$ -----				
1E	5A \$ -----	5B \$ -----	5C \$ -----				
1E	6 \$ -----						

**SCHEDULE D – PART 2 – SECTION 1**  
**Showing All PREFERRED STOCKS Owned December 31 of Current Year**

1 CUSIP Identification	2 Description	Codes		5A Number of Shares	6B Par Value Per Share	7 Rate Per Share	8C Book/Adjusted Carrying Value	Fair Value		11D Actual Cost	Dividends				Change in Book/Adjusted Carrying Value				20I NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol	21J Date Acquired
		3 Restricted Asset Code	4 F e r e i g n					97 Rate per Share Used to Obtain Fair Value	108 Fair Value		1210 Declared but Unpaid Amount Received During Year	1311 Amount Received During Year Declared But Unpaid	1412 Nonadmitted Declared But Unpaid	1513 Cumulative Undeclared	1614 Unrealized Valuation Increase/(Decrease)	1715 Current Year's (Amortization)/Accretion	1816 Current Year's Other-Than-Temporary Impairment Recognized	1917 Total Change in B/A.C.V. (15+16-17)	2018 Total Foreign Exchange Change in B/A.C.V.	
4509999999	Total Preferred Stocks							XXX											XXX	XXX

1.

Line Number Book/Adjusted Carrying Value by NAIC Designation Category Footnote:

1A	1A \$ -----	1B \$ -----	1C \$ -----	1D \$ -----	1E \$ -----	1F \$ -----	1G \$ -----
1B	2A \$ -----	2B \$ -----	2C \$ -----				
1C	3A \$ -----	3B \$ -----	3C \$ -----				
1D	4A \$ -----	4B \$ -----	4C \$ -----				
1E	5A \$ -----	5B \$ -----	5C \$ -----				
1F	6 \$ -----						

**SCHEDULE D – PART 2 – SECTION 2**  
Showing all COMMON STOCKS Owned December 31 of Current Year

1. Line Book/Adjusted Carrying Value by NAIC Designation Category Footnote:

**Line  
Number**      **Book/Adjusted Carrying Va**

xxx

xxx

1

Number 1A \$ ----- 1B \$ ----- 1C \$ -----  
1B \$ ----- 2B \$ ----- 2C \$ -----

1B      2A \$ -----  
1C      3A \$

XXX

xxx

1

IC 3A \$ ----- 3B \$ ----- 3C \$ -----  
ID 4A \$ ----- 4B \$ ----- 4C \$ -----

1D 4A \$ ----- 4B \$ ----- 4C \$ -----  
1E 5A \$ ----- 5B \$ ----- 5C \$ -----

IF 6 \$ -----

**SCHEDULE D – PART 6 – SECTION 1**  
 Valuation of Shares of Subsidiary, Controlled or Affiliated Companies

1 CUSIP Identification	2 Description Name of Subsidiary, Controlled or Affiliated Company	3 <u>Foreign</u>	4 <u>2</u> NAIC Company Code	5 <u>4</u> ID Number	6 <u>5</u> NAIC Valuation Method	7 <u>6</u> Book/Adjusted Carrying Value	8 <u>7</u> Total Amount of Goodwill Included in Book/Adjusted Carrying Value	9 <u>8</u> Nonadmitted Amount	Stock of Such Company Owned by Insurer on Statement Date	
									10 <u>9</u> Number of Shares	11 <u>10</u> % of Outstanding
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1999999	Totals								XXX	XXX

1. Total amount of goodwill nonadmitted \$.....

**SCHEDULE E – PART 1 – CASH**

**TOTALS OF DEPOSITORY BALANCES ON THE LAST DAY OF EACH MONTH DURING THE CURRENT YEAR**

1. January .....	.....	4. April .....	.....	7. July .....	.....	10. October .....	.....
2. February .....	.....	5. May .....	.....	8. August .....	.....	11. November .....	.....
3. March		6. June		9. September		12. December	

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## NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

DATE: <u>02/07/2023</u>		<b>FOR NAIC USE ONLY</b>	
<b>CONTACT PERSON:</b>	<u>Ryan Fleming (Vice Chair American Academy of Actuaries &amp; Dale Bruggeman (Chair SAPWG)</u>		
<b>TELEPHONE:</b>	<u>Ryan (414) 665-5020</u>		
<b>EMAIL ADDRESS:</b>	<u>ryanfleming@northwesternmutual.com</u>		
<b>ON BEHALF OF:</b>	<u>Joint submission by (i) AAA C-2 Mortality Working Group and (ii) Statutory Accounting Principles Working Group</u>		
<b>NAME:</b>	<u>Ryan Fleming (Vice Chair American Academy of Actuaries and Dale Bruggeman (Chair SAPWG)</u>		
<b>REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</b>			
<p>No Impact <input checked="" type="checkbox"/></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>***If Yes, complete question below***</p>			
<b>DISPOSITION</b>			
<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 checked="" type="checkbox"/> Deferred Date <u>07/27/2023</u></p> <p><input type="checkbox"/> Other (Specify) _____</p>			

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

ANNUAL STATEMENT  
 QUARTERLY STATEMENT

INSTRUCTIONS  
 BLANK

CROSSCHECKS

Life, Accident & Health/Fraternal  
 Property/Casualty  
 Health

Separate Accounts  
 Protected Cell  
 Health (Life Supplement)

Title  
 Other \_\_\_\_\_

Anticipated Effective Date: Annual 20232024

**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.

Revised 11/17/2022

## ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL

## NOTES TO FINANCIAL STATEMENTS

**Detail Eliminated To Conserve Space****37. Life Insurance Net Amount at Risk by Product Characteristics**Instruction:

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

	(1) Gross	(2) Assumed	(3) Ceded	(4) Net of Reinsurance (1) + (2) – (3)
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

	(1) Gross	(2) Assumed	(3) Ceded	(4) Net of Reinsurance (1) + (2) – (3)
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

	(1) Gross	(2) Assumed	(3) Ceded	(4) Net of Reinsurance (1) + (2) – (3)
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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## NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

DATE: <u>09/07/2023</u>		<b>FOR NAIC USE ONLY</b>
CONTACT PERSON:		Agenda Item # <u>2023-12BWG MOD</u>
TELEPHONE:		Year <u>2025</u>
EMAIL ADDRESS:		Changes to Existing Reporting <input checked="" type="checkbox"/> New Reporting Requirement <input type="checkbox"/>
ON BEHALF OF:		<b>REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</b>
NAME:	<u>Dale Bruggeman</u>	
TITLE:	<u>Chair SAPWG</u>	
AFFILIATION:	<u>Ohio Department of Insurance</u>	
ADDRESS:	<u>50W. Town St., 3<sup>rd</sup> FL., Ste. 300</u> <u>Columbus, OH 43215</u>	
<b>DISPOSITION</b>		
<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**

ANNUAL STATEMENT  
 QUARTERLY STATEMENT

INSTRUCTIONS  
 BLANK

CROSSCHECKS

Life, Accident & Health/Fraternal  
 Property/Casualty  
 Health

Separate Accounts  
 Protected Cell  
 Health (Life Supplement)

Title  
 Other \_\_\_\_\_  
 Life (Health Supplement)

Anticipated Effective Date: 1<sup>st</sup> Quarter 2025

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

Categorize debt securities on Schedule BA that do not qualify as bonds under SSAP No. 26 – Bonds or SSAP No. 43R – Asset-Backed Securities and are captured in scope of SSAP No. 21R – Other Invested Assets.

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

This proposal updates the Schedule BA categories per the Statutory Accounting Principles Working Group's bond project and clarify/streamline reporting on Schedule BA.

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

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**NAIC STAFF COMMENTS**

Comment on Effective Reporting Date: \_\_\_\_\_

Other Comments: \_\_\_\_\_

***ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, HEALTH, PROPERTY AND TITLE*****SCHEDULE BA – PARTS 1, 2 AND 3****OTHER LONG-TERM INVESTED ASSETS – GENERAL INSTRUCTIONS**

Include only those classes of invested assets not clearly or normally includable in any other invested asset schedule, or that have been specifically identified for reporting on Schedule BA: Other Invested Assets. Such assets should include any assets previously written off for book purposes, but which still have a market or investment value. Give a detailed description of each investment and the underlying security. If an asset is to be recorded in Schedule BA that is normally reported in one of the other invested asset schedules, make full disclosure in the Name or Description column of the reason for recording such an asset in Schedule BA.

For accounting guidance related to foreign currency transactions and translations, refer to SSAP No. 23—*Foreign Currency Transactions and Translations*.

If a reporting entity has any detail lines reported for any of the following required groups, categories, or subcategories, it shall report the subtotal amount of the corresponding group, 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:

<u>Group or Category</u>	<u>Line Number</u>
<u>Debt Securities That Do Not Qualify as Bonds</u>	
<u>Debt Securities That Do Not Reflect a Creditor Relationship in Substance</u>	
<u>NAIC Designation Assigned by the Securities Valuation Office (SVO)</u>	
<u>Unaffiliated</u> .....	0199999
<u>Affiliated</u> .....	0299999
<u>NAIC Designation Not Assigned by the Securities Valuation Office (SVO)</u>	
<u>Unaffiliated</u> .....	0399999
<u>Affiliated</u> .....	0499999
<u>Debt Securities That Lack Substantive Credit Enhancement</u>	
<u>NAIC Designation Assigned by the Securities Valuation Office (SVO)</u>	
<u>Unaffiliated</u> .....	0599999
<u>Affiliated</u> .....	0699999
<u>NAIC Designation Not Assigned by the Securities Valuation Office (SVO)</u>	
<u>Unaffiliated</u> .....	0799999
<u>Affiliated</u> .....	0899999
<u>Debt Securities That Do Not Qualify as Bonds Solely to a Lack of Meaningful Cash Flows</u>	
<u>NAIC Designation Assigned by the Securities Valuation Office (SVO)</u>	
<u>Unaffiliated</u> .....	0999999
<u>Affiliated</u> .....	1099999
<u>NAIC Designation Not Assigned by the Securities Valuation Office (SVO)</u>	
<u>Unaffiliated</u> .....	1199999
<u>Affiliated</u> .....	1299999
<u>Oil and Gas Production</u>	
<u>Unaffiliated</u> .....	0199999
<u>Affiliated</u> .....	0299999
<u>Transportation Equipment</u>	
<u>Unaffiliated</u> .....	0399999
<u>Affiliated</u> .....	0499999
<u>Mineral Rights</u>	
<u>Unaffiliated</u> .....	0599999

<u>Affiliated</u>	.....	0699999
<u>Non-Registered Private Funds with Underlying Assets Having Characteristics of:</u>		
<u>Bonds</u>		
NAIC Designation Assigned by the Securities Valuation Office (SVO)		
Unaffiliated	.....	0799999
Affiliated	.....	0899999
NAIC Designation Not Assigned by the Securities Valuation Office (SVO)		
Unaffiliated	.....	0999999
Affiliated	.....	1099999
<u>Mortgage Loans</u>		
Unaffiliated	.....	1199999
Affiliated	.....	1299999
<u>Other Fixed Income Instruments</u>		
Unaffiliated	.....	1399999
Affiliated	.....	1499999
<u>Interests in Joint Ventures, Partnerships or Limited Liability Company Companies (Including Non-Registered Private Funds) Interests with Underlying Assets Having the Characteristics of:</u>		
Fixed Income Instruments		
NAIC Designation Assigned by the Securities Valuation Office (SVO)	.....	
Unaffiliated	.....	1599999
Affiliated	.....	1699999
NAIC Designation Not Assigned by the Securities Valuation Office (SVO)	.....	
Unaffiliated	.....	1799999
Affiliated	.....	1899999
<u>Preferred Stocks</u>		
Unaffiliated	.....	1799999
Affiliated	.....	1899999
<u>Common Stocks</u>		
Unaffiliated	.....	1999999
Affiliated	.....	2099999
<u>Real Estate</u>		
Unaffiliated	.....	2199999
Affiliated	.....	2299999
<u>Mortgage Loans</u>		
Unaffiliated	.....	2399999
Affiliated	.....	2499999
<u>Other</u>		
Unaffiliated	.....	2599999
Affiliated	.....	2699999
<u>Surplus Debentures, etc. Notes</u>		
Unaffiliated	.....	2799999
Affiliated	.....	2899999
<u>Capital Notes</u>		
Unaffiliated	.....	2999999
Affiliated	.....	3099999
<u>Collateral Loans</u>		
Unaffiliated	.....	2999999
Affiliated	.....	3099999

Non-collateral Loans	
Unaffiliated.....	31999993399999
Affiliated .....	<u>3299993499999</u>
<b>Capital Notes</b>	
Unaffiliated.....	3399999
Affiliated .....	<u>3499999</u>
Guaranteed Federal Low Income Housing Tax Credit	
Unaffiliated.....	3599999
Affiliated .....	3699999
Non-Guaranteed Federal Low Income Housing Tax Credit	
Unaffiliated.....	3799999
Affiliated .....	3899999
Guaranteed State Low Income Housing Tax Credit	
Unaffiliated.....	3999999
Affiliated .....	4099999
Non-Guaranteed State Low Income Housing Tax Credit	
Unaffiliated.....	4199999
Affiliated .....	4299999
All Other Low Income Housing Tax Credit	
Unaffiliated.....	4399999
Affiliated .....	4499999
Working Capital Finance Investment	
Unaffiliated.....	4599999
Residual Tranches or Interests with Underlying Assets Having Characteristics of:	
Fixed Income Instruments	
Unaffiliated.....	4699999
Affiliated.....	4799999
Common Stock	
Unaffiliated.....	4899999
Affiliated.....	4999999
Preferred Stock	
Unaffiliated.....	5099999
Affiliated.....	5199999
Real Estate	
Unaffiliated.....	5299999
Affiliated.....	5399999
Mortgage Loans	
Unaffiliated.....	5499999
Affiliated.....	5599999
Other	
Unaffiliated.....	5699999
Affiliated.....	5799999
Any Other Class of Assets	
Unaffiliated.....	5899999
Affiliated .....	<u>5999999</u>
Subtotals	
Unaffiliated.....	60999996899999
Affiliated .....	<u>61999996999999</u>
TOTALS.....	<u>62999997099999</u>

The following listing is intended to give examples of investments to be included in each category; however, the list should not be considered all-inclusive, and it should not be implied that any invested asset currently being reported in Schedules A, B or D is to be reclassified to Schedule BA:

#### **Oil and Gas Production**

Include: Offshore oil and gas leases.

#### **Transportation Equipment**

Include: Aircraft owned under leveraged lease agreements.  
Motor Vehicle Trust Certificates.

#### **Mineral Rights**

Include: Investments in extractive materials.  
Timber Deeds.

#### **Debt Securities That Do Not Qualify as Bonds**

Include: Debt securities captured in SSAP No. 21 – *Other Admitted Assets*. This is specific to securities, as that term is defined in SSAP No. 26 – *Bonds*, whereby there is a fixed schedule for one or more future payments (referred to as debt securities), but for which the security does not qualify for bond reporting under SSAP No. 26 as an issuer credit obligation or an asset-backed security.

Investments that have been assigned an NAIC designation by the Securities Valuation Office (SVO) pursuant to the policies in the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* shall be reported on Lines 0199999, 0299999, 0599999, 0699999, 0999999, and 1099999.

Investments that have not been assigned an NAIC designation by the Securities Valuation Office (SVO) pursuant to the policies in the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* for this category. Designations received from an SEC NRSRO are permitted to be reported but are not required. Report these investments on Lines 0399999, 0499999, 0799999, 0899999, 1199999 and 1299999.

Exclude: Any investment that does not qualify as a security. This term is defined in SSAP No. 26R.

Any investment that is not captured as a debt security that does not qualify as a bond pursuant to SSAP No. 21R—*Other Admitted Assets*.

#### **Non-Registered Private Funds with Underlying Assets Having Characteristics of a Bond, Mortgage Loan or Other Fixed Income Instrument**

Include: Fixed income instruments that are not corporate or governmental unit obligations (Schedule D) or secured by real property (Schedule B).

Any investments deemed by the reporting entity to possess the underlying characteristics of a bond or other fixed income instrument that has been assigned an NAIC designation by the Securities Valuation Office (SVO) pursuant to the policies in the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* for this category. Report these investments on Lines 0799999 and 0899999.

Any investments deemed by the reporting entity to possess the underlying characteristics of a bond or other fixed income investment that has not been assigned an NAIC designation by the Securities Valuation Office (SVO) pursuant to the policies in the *Purposes and Procedures Manual of the NAIC*

~~Investment Analysis Office for this category. Report these investments on Lines 0999999, 1099999, 1199999, 1299999, 1399999 and 1499999.~~

**Interests in Joint Ventures, Partnerships or Limited Liability Company Companies (Including Non-Registered Private Funds) Interests with Underlying Assets Having the Characteristics:**

**Fixed Income InstrumentsBonds**

Include: ~~Leveraged Buy out Fund.Joint ventures, partnerships or limited liability companies (Including Non-Registered Private Funds) investments that are engaged in bond strategies.~~

~~A fund investing in the “Z” strip of Collateralized Mortgage Obligations.~~

~~Any investments deemed by the reporting entity to possess the underlying characteristics of fixed income instruments Investments on the NAIC List of Schedule BA Non-Registered Private Funds with Underlying Assets Having Characteristics of Bonds or Preferred Stock that has been assigned an NAIC designation by the Securities Valuation Office (SVO) pursuant to the policies in the Purposes and Procedures Manual of the NAIC Investment Analysis Office for this category. Report these investments on Lines 1599999-1399999 and 1699999-1499999.~~

~~Any investments deemed by the reporting entity to possess the underlying characteristics of fixed income instrumentsbonds that has have not been assigned an NAIC designation by the Securities Valuation Office (SVO) pursuant to the policies in the Purposes and Procedures Manual of the NAIC Investment Analysis Office for this category. Designations received from an SEC NRSRO are permitted to be reported but are not required. Report these investments on Lines 1799999-1599999 and 1899999-1699999.~~

**Preferred Stocks**

Include: Preferred Stock Interests

**Common Stocks**

Include: Venture Capital Funds or other underlying equity investments.

**Real Estate**

Include: Real estate development interest. Reporting should be consistent with the detailed property analysis appropriate for the corresponding risk-based capital factor for this investment category. If the requisite details are not available for reporting, report under “Other” subcategory.

**Mortgage Loans**

Include: Mortgage obligations. Reporting should be consistent with the detailed property analysis appropriate for the corresponding risk-based capital factor for this investment category. If the requisite details are not available for reporting, report under “Other” subcategory.

**Other**

Include: Limited partnership interests in oil and gas production.

Forest product partnerships.

Investments within the Joint Venture and Partnership Interests category that do not qualify for inclusion in the “Fixed Income Instruments,” “Common Stocks,” “Real Estate” or “Mortgage Loans” subcategories.

~~Reporting should be consistent with the corresponding risk-based capital factor for this investment category (i.e., Other Long Term Assets).~~

### **Surplus Debentures, etc. Notes**

Include: That portion of any subordinated indebtedness, surplus debenture, surplus note, debenture note, premium income note, bond, or other contingent evidence of indebtedness that is reported in the surplus of the issuer.

### **Capital Notes**

Include: The portion of any capital note that is reported on the line for capital notes of the issuing insurance reporting entity.

### **Collateral Loans**

Include: Refer to *SSAP No. 21R—Other Admitted Assets* for a definition of collateral loans. Loans that are backed by any form of collateral, regardless of if the collateral is sufficient to fully cover the loan, shall be captured in this category. Guidance in SSAP No. 21R shall be followed to determine nonadmittance.

In the description column, the name of the actual borrower and state if the borrower is a parent, subsidiary, affiliate, officer or director. Also include the type of collateral held.

### **Non-collateral Loans**

Include: For purposes of this section, Non-collateral loans are considered the unpaid portion of loans previously made to another organization or individual in which the reporting entity has a right to receive money for the loan, but for which the reporting entity has not obtained collateral to secure the loan.

Non-collateral loans shall not include those instruments that meet the definition of a bond, per *SSAP No. 26R—Bonds*, a mortgage loan per *SSAP No. 37—Mortgage Loans*, loan backed or structured asset-backed securities per *SSAP No. 43R—Loan-Backed and Structured Securities*, or a policy or contract loan per *SSAP No. 49—Policy Loans*.

In the description column, provide the name of the actual borrower. For affiliated entities, state if the borrower is a parent, subsidiary, affiliate, officer or director. Refer to *SSAP No. 20—Nonadmitted Assets* and *SSAP No. 25—Affiliates and Other Related Parties* for accounting guidance.

### **Capital Notes**

Include: The portion of any capital note that is reported on the line for capital notes of the issuing insurance reporting entity.

### **Low Income Housing Tax Credit**

Include: All Low Income Housing Tax Credit Investments (LIHTC or affordable housing) that are in the form of a Limited Partnership or a Limited Liability Company including those investments that have the following risk mitigation factors:

- A. Guaranteed Low Income Housing Tax Credit Investments. There must be an all-inclusive guarantee from a CRP-rated entity that guarantees the yield on the investment.

- B. Non-guaranteed Low Income Housing Tax Credit Investments.
  - I. A level of leverage below 50%. For a LIHTC Fund, the level of leverage is measured at the fund level.
  - II. There is a Tax Credit Guarantee Agreement from General Partner or managing member. This agreement requires the General Partner or managing member to reimburse investors for any shortfalls in tax credits due to errors of compliance, for the life of the partnership. For a LIHTC Fund, a Tax Credit Guarantee is required from the developers of the lower tier LIHTC properties to the upper tier partnership and all other LIHTC investments.
  - III. There are sufficient operating reserves, capital replacement reserves and/or operating deficit guarantees present to mitigate foreseeable foreclosure risk at the time of the investment.

Non-qualifying LIHTCs should be reported in the “All Other” category

### **Working Capital Finance Investment**

Include: Investments in an interest in a Confirmed Supplier Receivables (CSR) under a Working Capital Finance Program (WCFP) that is designated by the SVO as meeting the criteria specified in the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* for an NAIC “1” or “2.”

#### **Working Capital Finance Program (WCFP)**

Open account program under which an Investor may purchase interests, or evidence thereof, in commercial non-insurance receivables. A WCFP is created for the benefit of a commercial investment grade obligor and its suppliers of goods or services and facilitated by a financial intermediary.

#### **Confirmed Supplier Receivables (CSR)**

A first priority perfected security interest claim or right to payment of a monetary obligation from the Obligor arising from the sale of goods or services from the Supplier to the Obligor the payment of which the Obligor has confirmed by representing and warranting that it will not protest, delay, or deny, nor offer nor assert any defenses against, payment to the supplier or any party taking claim or right to payment from the supplier.

See SSAP No. 105R—*Working Capital Finance Investments* for accounting guidance.

### Residual Tranches or Interests with Underlying Assets Having Characteristics of:

Investment in Residual Tranches or Interests should be assigned to the subcategory with the highest underlying asset concentration. There shouldn't be any bifurcation of the underlying assets among the subcategories.

Include: Residual tranches or interests ~~captures from~~ securitization tranches and beneficial interests as well as other structures captured in scope of SSAP No. 43R – ~~Loan-Backed and Structured Asset-Backed Securities~~, that reflect loss layers without any contractual payments, whether interest or principal, or both. Payments to holders of these investments occur after contractual interest and principal payments have been made to other tranches or interests and are based on the remaining available funds. See SSAP No. 43R for accounting guidance.

Investments in joint ventures, partnerships and limited liability companies captured in scope of SSAP No. 48. – Joint Ventures, Partnerships and Limited Liability Companies that represent residual interests, or that predominantly hold residual interests.

This category shall also include residual interests or residual security tranches within investment structures that are not captured in scope of SSAP No. 43R or SSAP No. 48 but that reflect, in substance, residual interests or residual security tranches.

### Fixed Income Instruments

Include: Investments with underlying collateral which, if held individually, would be reported on *Schedule D – Part 1 – Long-Term Bonds*

#### Common Stocks

Include: Investments with underlying collateral which, if held individually, would be reported on *Schedule D – Part 2 – Section 2 – Common Stocks*

#### Preferred Stocks

Include: Investments with underlying collateral which, if held individually, would be reported on *Schedule D – Part 2 – Section 1 – Preferred Stocks*

#### Real Estate

Include: Investments with underlying collateral which, if held individually, would be reported on *Schedule A – Real Estate Owned*

#### Mortgage Loans

Include: Investments with underlying collateral which, if held individually, would be reported on *Schedule B – Mortgage Loans*

#### Other

Include: Items that do not qualify for inclusion in the above subcategories.

### Any Other Class of Assets

Include: Investments that do not fit into one of the other categories. An example of items that may be included are reverse mortgages.

All structured settlement income streams acquired as investments where the reporting entity acquires the legal right to receive payments. (Valuation and admittance provisions are detailed in SSAP No. 21R—*Other Admitted Assets*.)

This category shall also include oil and gas leases, aircraft owned under leveraged lease arrangements, investments in extractive materials and timber deeds that are not owned within a partnership, LLC or joint venture structure.

**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.

Column 1 – CUSIP Identification

~~This column must be completed for those investments included on Lines 0799999 and 1599999.~~

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](http://www.cusip.com/cusip/index.htm).

~~For those investments not included on Lines 0799999 and 1599999, a CUSIP should be provided if one has been assigned.~~

If no CUSIP number exists, the CUSIP field should be zero-filled.

Column 2 – Name or Description

Show name of the asset, such as the name of a limited partnership. If not applicable, show description of the asset.

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 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.

**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**

Column 7 – NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol

This column must be completed for those investments included on Lines ~~07999990199999, 08999990299999, 15999990599999, 1699999\_0699999, 0999999, 1099999, 1399999, 1499999, and 4599999~~. For all other lines the column may be completed if the investment has an NAIC Designation received from the SVO or from an NAIC CRP.

For investments noted above, insert the appropriate combination of the NAIC Designation (1 through 6), NAIC Designation Modifier (A through G) and SVO Administrative Symbol. ~~The list of valid SVO Administrative Symbols is shown below.~~

The listing of valid NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol combinations can be found on the NAIC's website for the Securities Valuation Office ([www.naic.org/svo.htm](http://www.naic.org/svo.htm)).

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 7A
- ~~NAIC Designation Modifier~~ Column 7B
- ~~SVO Administrative Symbol~~ Column 7C

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:

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.

**Detail Eliminated To Conserve Space**

**\*\* Columns 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 2422 – 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, followed by level 2, and then level 3. 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. (Reporting entities shall utilize source “c” to capture any other method used by the reporting entity to obtain observable inputs resulting in a hierarchy Level 1 or Level 2. Documentation of this source shall then be included in Column 22.)

“d” for securities where the rate is determined by the reporting entity or a third party contracted 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 2223 – 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 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

Use only for securities included in the following subtotal lines.

~~Non Registered Private Funds with Underlying Assets Having Characteristics of:~~

**Mortgage Loans**

Unaffiliated.....	1199999
Affiliated.....	1299999

~~Interests in Joint Ventures, Partnerships or Limited Liability Company Companies (Including Non-Registered Private Funds) Interests with Underlying Assets Having the Characteristics of:~~

**Real Estate**

Unaffiliated.....	2199999
Affiliated.....	2299999

**Mortgage Loans**

Unaffiliated.....	2399999
Affiliated.....	2499999

The postal code(s) reported in this column should reflect the location of the underlying property. For U.S. states, territories and possessions, use the five-digit ZIP code and not the ZIP+4 code. Outside the U.S. states, territories and possessions, use that country's equivalent to the ZIP code. Multiple postal codes should be entered if the underlying properties are located in more than one postal code and listed from highest to lowest value associated with the underlying properties separated by commas.

Example two U.S. postal codes and one United Kingdom postal code (51501,68104,E4 7SD).

Column 25 – Property Type

Use only for securities included in the following subtotal lines.

Non-Registered Private Funds with Underlying Assets Having Characteristics of:

**Mortgage Loans**

Unaffiliated.....	1199999
Affiliated.....	1299999

Interests in Joint Ventures, Partnerships or Limited Liability Company Companies (Including Non-Registered Private Funds) Interests with Underlying Assets Having the Characteristics of:

Real Estate

Unaffiliated.....	2199999
Affiliated.....	2299999

Mortgage Loans

Unaffiliated.....	2399999
Affiliated.....	2499999

For property type, use one of the following codes to indicate the primary use of the property:

OF Office

RT Retail

MU Apartment/Multifamily

IN Industrial

HC Medical/Health Care

MX Mixed Use

LO Lodging

OT Other

Column 26 – Maturity Date

Use only for securities included in the following subtotal lines.

Non-Registered Private Funds with Underlying Assets Having Characteristics of:

**Mortgage Loans**

Unaffiliated.....	1199999
Affiliated.....	1299999

State the date the mortgage loan matures.

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.

NAIC Designation Category Footnote:

Provide the total book/adjusted carrying value amount by NAIC Designation Category that represents the amount in reported in Column 12.

**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.

Column 1 – CUSIP Identification

~~This column must be completed for those investments included on Lines 0799999 and 1599999.~~

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](http://www.cusip.com/cusip/index.htm).

~~For those investments not included on Lines 0799999 and 1599999, a CUSIP should be provided if one has been assigned.~~

If no CUSIP number exists, the CUSIP field should be zero-filled.

**Detail Eliminated To Conserve Space**

**~~\*\* Columns 12 through 16 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

Use only for securities included in the following subtotal lines.

~~Non Registered Private Funds with Underlying Assets Having Characteristics of:~~

**Mortgage Loans**

Unaffiliated.....	1199999
Affiliated.....	1299999

Interests in Joint Ventures, Partnerships or Limited Liability Company Companies (Including Non-Registered Private Funds) Interests with Underlying Assets Having the Characteristics of:

## Real Estate

Unaffiliated.....	2199999
Affiliated.....	2299999

## Mortgage Loans

Unaffiliated.....	2399999
Affiliated.....	2499999

The postal code(s) reported in this column should reflect the location of the underlying property. For U.S. states, territories and possessions, use the five-digit ZIP code and not the ZIP+4 code. Outside the U.S. states, territories and possessions, use that country's equivalent to the ZIP code. Multiple postal codes should be entered if the underlying properties are located in more than one postal code and listed from highest to lowest value associated with the underlying properties separated by commas.

Example two U.S. postal codes and one United Kingdom postal code (51501,68104,E4 7SD).

## Column 14 – Property Type

Use only for securities included in the following subtotal lines.

~~Non Registered Private Funds with Underlying Assets Having Characteristics of:~~

**Mortgage Loans**

Unaffiliated.....	1199999
Affiliated.....	1299999

Interests in Joint Ventures, Partnerships or Limited Liability Company Companies (Including Non-Registered Private Funds) Interests with Underlying Assets Having the Characteristics of:

## Real Estate

Unaffiliated.....	2199999
Affiliated.....	2299999

## Mortgage Loans

Unaffiliated.....	2399999
Affiliated.....	2499999

For property type, use one of the following codes to indicate the primary use of the property:

OF	Office
RT	Retail
MU	Apartment/Multifamily
IN	Industrial
HC	Medical/Health Care
MX	Mixed Use
LO	Lodging
OT	Other

Column 15 – Maturity Date

Use only for securities included in the following subtotal lines.

Non Registered Private Funds with Underlying Assets Having Characteristics of:

Mortgage Loans

Unaffiliated.....	1199999
Affiliated.....	1299999

State the date the mortgage loan matures.

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 REPAYED 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.

Column 1 – CUSIP Identification

~~This column must be completed for those investments included on Lines 0799999 and 1599999.~~

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](http://www.cusip.com/cusip/index.htm).

~~For those investments not included on Lines 0799999 and 1599999, a CUSIP should be provided if one has been assigned.~~

If no CUSIP number exists, the CUSIP field should be zero-filled.

**Detail Eliminated To Conserve Space**

**\*\* Columns 21 through 25 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

Use only for securities included in the following subtotal lines.

~~Non-Registered Private Funds with Underlying Assets Having Characteristics of:~~**Mortgage Loans**

<u>Unaffiliated</u> .....	1199999
<u>Affiliated</u> .....	1299999

Interests in Joint Ventures, Partnerships or Limited Liability Company Companies (Including Non-Registered Private Funds) Interests with Underlying Assets Having the Characteristics of:

## Real Estate

Unaffiliated.....	2199999
Affiliated.....	2299999

## Mortgage Loans

Unaffiliated.....	2399999
Affiliated.....	2499999

The postal code(s) reported in this column should reflect the location of the underlying property. For U.S. states, territories and possessions, use the five-digit ZIP code and not the ZIP+4 code. Outside the U.S. states, territories and possessions, use that country's equivalent to the ZIP code. Multiple postal codes should be entered if the underlying properties are located in more than one postal code and listed from highest to lowest value associated with the underlying properties separated by commas.

Example of two U.S. postal codes and one United Kingdom postal code (51501,68104,E4 7SD).

## Column 23 – Property Type

Use only for securities included in the following subtotal lines.

~~Non-Registered Private Funds with Underlying Assets Having Characteristics of:~~**Mortgage Loans**

<u>Unaffiliated</u> .....	1199999
<u>Affiliated</u> .....	1299999

Interests in Joint Ventures, Partnerships or Limited Liability Company Companies (Including Non-Registered Private Funds) Interests with Underlying Assets Having the Characteristics of:

## Real Estate

Unaffiliated.....	2199999
Affiliated.....	2299999

## Mortgage Loans

Unaffiliated.....	2399999
Affiliated.....	2499999

For property type, use one of the following codes to indicate the primary use of the property:

OF	Office
RT	Retail
MU	Apartment/Multifamily
IN	Industrial
HC	Medical/Health Care
MX	Mixed Use
LO	Lodging
OT	Other

Column 24 – Maturity Date

Use only for securities included in the following subtotal lines.

Non Registered Private Funds with Underlying Assets Having Characteristics of:

Mortgage Loans

Unaffiliated.....	1199999
Affiliated.....	1299999

State the date the mortgage loan matures.

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.~~

**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**

Lines 22 through 28 – Other Invested Assets with Underlying Characteristics of Bonds

Report the book/adjusted carrying value of all Schedule BA assets owned where the characteristics of the underlying investment are similar to bonds (Lines 0799999 and 0899999 and the portion of Lines 1399999, 1499999, 1599999 and 1699999 that applies to fixed income instruments similar to bonds 0199999, 0299999, 0599999, 0699999, 0999999, 1099999, 1399999, and 1499999) that have been valued according to the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* in Columns 1 and 4. Follow the SVO guidelines and categorize these assets into NAIC designations one through six as directed by the NAIC Securities Valuation Office instructions, except those exempt obligations (as listed in the AVR instructions for Line 2) which 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.

Lines 30 through 35 – Other Invested Assets with Underlying Characteristics of Preferred Stocks

Report the book/adjusted carrying value of all Schedule BA assets owned where the characteristics of the underlying investment are similar to preferred stocks (the portion of Lines 1399999, 1499999, 1599999 and 1699999 that applies to fixed income instruments similar to preferred stocks 1799999 and 1899999), that have been valued according to the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* and certain surplus debentures (included in Lines 2799999 and 2899999) and capital notes (included in Lines 3399999 and 3499999) in Columns 1 and 4. Follow the SVO guidelines and categorize these assets into classes P1 through P6 or RP1 through RP6 as directed by the NAIC Securities Valuation Office instructions. For surplus debentures and capital notes, use the Credit Rating Provider (CRP) rating to categorize these assets as if the SVO had assigned an NAIC designation of 1 through 6. ONLY those surplus debentures and capital notes with a CRP rating equivalent to an NAIC 1 or NAIC 2 designation may be included in this section (in Lines 30 and 31). 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.

**Include:** Surplus debentures and capital notes that possess a CRP rating equivalent to an NAIC 1 or NAIC 2 designation.

**Exclude:** All surplus debentures and capital notes that do NOT possess an CRP rating equivalent to an NAIC 1 or NAIC 2 designation. These surplus debentures are to be reported in Line 83 (Other Invested Assets – Schedule BA) of this schedule.

Lines 38 through 63 – Other Invested Assets with Underlying Characteristics of Mortgage Loans

Report the book/adjusted carrying value of all Schedule BA assets owned where the characteristics of the underlying investment are similar to mortgage loans (Lines 4199999, 1299999, 2399999 and 2499999), excluding any mortgage-backed/asset-backed securities included in Lines 22 through 28 above, in Columns 1 and 4. Categorize the mortgage loans as indicated in Lines 38 through 55.

For Lines 38 through 63, the classification methodology for mortgages is outlined in the Life Risk-Based Capital instructions. Multiply the amount in Column 4 for each category by the reserve factors in Columns 5, 7 and 9, Lines 38 through 63. Report the products by category in Columns 6, 8 and 10, respectively. For 2015 reporting, unaffiliated, overdue and in process of foreclosure mortgages that are insured or guaranteed should be included in Lines 47, 49, 52 or 54.

**Detail Eliminated To Conserve Space**

Lines 94 through 100 – Other Invested Assets with Underlying Characteristics of Surplus Notes and Capital Notes

Report the book/adjusted carrying value of all Schedule BA assets owned where the characteristics of the underlying investment are similar to surplus notes and capital notes in Columns 1 and 4. Use the Credit Rating Provider (CRP) rating to categorize these assets as if the SVO had assigned an NAIC designation of 1 through 6. If no CRP rating, then report based on the reporting entity's assumption of credit risk. 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.

Line 94-101 & 10295 – Working Capital Finance Investments

Report the book/adjusted carrying value of all working capital finance investments owned (Schedule BA, Part 1, Line 4599999) in Columns 1 and 4. Categorize the working capital finance investments into NAIC designations 1 or 2 as directed by the *Purposes and Procedures Manual of the NAIC Investment Analysis Office*. 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.

Line 96103 – Other Invested Assets – Schedule BA

Report the book/adjusted carrying value of all other Schedule BA investments owned that cannot be classified into one of the above categories (Lines 0199999, 0299999, 0399999, 0499999, 0599999, 0699999, 0999999, 1099999, 1799999, 1899999, 2599999, 2699999, 2799999, 2899999, 3399999, 3499999, 5899999 and 5999999) in Column 1 and any encumbrances on these assets in Column 3. Schedule DL, Part 1 investments reported on Line 940999999 would be included in this total if not classified in one of the above categories. Collateral loans (Lines 2999999-3199999 and 30999993299999) have been intentionally excluded from this total. For surplus debentures and capital notes, the amount to report in Column 1 is to be calculated based upon the accounting prescribed in SSAP No. 41 *Surplus Notes*. Report the sum of Columns 1 and 3 in Column 4. Column 4 may not be less than zero. Note that ALL surplus debentures and capital notes should be included here in Line 96, EXCEPT those with a CRP rating equivalent to an NAIC 1 or NAIC 2 designation (which are reported in Lines 30 and 31 of this schedule). Multiply the amount in Column 4 by the reserve factors provided in Columns 5, 7 and 9, and report the products in Columns 6, 8 and 10, respectively.

Exclude: All surplus debentures and capital notes that possess a CRP rating equivalent to an NAIC 1 or NAIC 2 designation. These surplus debentures are to be reported in Line 30 and 31 (Other Invested Assets with Underlying Characteristics of Preferred Stocks) of this schedule.

| Line 97101 – Other Short-Term Invested Assets – Schedule DA

Report the book/adjusted carrying value of all other Schedule DA (Lines 7029999999 and 7509999999) and Schedule DL, Part 1 (Line 9509999999) assets owned that cannot be classified into one of the above categories in Column 1 and any encumbrances on these assets in Column 3. Report the sum of Columns 1 and 3 in Column 4. Multiply the amount on Column 4 by the reserve factors provided in Columns 5, 7 and 9 and report the products in Columns 6, 8 and 10, respectively.

| Line 98105 – Total Other Invested Assets – Schedules BA & DA

The Columns 6, 8 and 10 amounts must be combined with Columns 6, 8 and 10, Line 21 amounts and reported on the Asset Valuation Reserve Page, Column 5, Lines 7, 10 and 9, respectively.

NOTE: Other invested asset reserves will be calculated based on the nature of the underlying investments related to the Schedule BA and Schedule DA assets. Assets should be categorized as if the company owned the underlying investment. For example:

- Mortgage participation certificates and similar holdings should be classified as fixed income assets.
- Gas and oil production and mineral rights have potential variability of return and should be categorized as equity investments.
- Partnership investments should be classified as fixed or equity investments or as equity real estate, depending on the purpose of the partnership. The maximum AVR factor would be that appropriate for the asset classification.
- A “look through” approach should be taken for any Schedule BA and Schedule DA assets not specifically listed, so as to reflect in the AVR calculation the essential nature of the investments.

***QUARTERLY STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, HEALTH, PROPERTY AND TITLE*****SCHEDULE BA – PARTS 2 AND 3****OTHER LONG-TERM INVESTED ASSETS ACQUIRED AND DISPOSED OF**

Report the other long-term assets acquired during the current quarter. Investments acquired and sold during the same quarter should be reported in both Part 2 and Part 3. Include only those classes of invested assets not clearly or normally includable in any other invested asset schedule. Such assets should include any assets previously written off for book purposes, but that still have a market or investment value. Give a detailed description of each investment and the underlying security. If an asset is to be recorded in Schedule BA that is normally reported in one of the other invested asset schedules, make full disclosure in a footnote of the reason for recording such an asset in Schedule BA.

For accounting guidance related to foreign currency transactions and translations, refer to *SSAP No. 23—Foreign Currency Transactions and Translations*.

If a reporting entity has any detail lines reported for any of the following required groups, categories or subcategories, it shall report the subtotal amount of the corresponding group, 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:

<u>Group or Category</u>	<u>Line Number</u>
<u>Debt Securities That Do Not Qualify as Bonds</u>	
<u>Debt Securities That Do Not Reflect a Creditor Relationship in Substance</u>	
<u>NAIC Designation Assigned by the Securities Valuation Office (SVO)</u>	
<u>Unaffiliated</u> .....	0199999
<u>Affiliated</u> .....	0299999
<u>NAIC Designation Not Assigned by the Securities Valuation Office (SVO)</u>	
<u>Unaffiliated</u> .....	0399999
<u>Affiliated</u> .....	0499999
<u>Debt Securities That Lack Substantive Credit Enhancement</u>	
<u>NAIC Designation Assigned by the Securities Valuation Office (SVO)</u>	
<u>Unaffiliated</u> .....	0599999
<u>Affiliated</u> .....	0699999
<u>NAIC Designation Not Assigned by the Securities Valuation Office (SVO)</u>	
<u>Unaffiliated</u> .....	0799999
<u>Affiliated</u> .....	0899999
<u>Debt Securities That Do Not Qualify as Bonds Solely to a Lack of Meaningful Cash Flows</u>	
<u>NAIC Designation Assigned by the Securities Valuation Office (SVO)</u>	
<u>Unaffiliated</u> .....	0999999
<u>Affiliated</u> .....	1099999
<u>NAIC Designation Not Assigned by the Securities Valuation Office (SVO)</u>	
<u>Unaffiliated</u> .....	1199999
<u>Affiliated</u> .....	1299999
<u>Oil and Gas Production</u>	
<u>Unaffiliated</u> .....	0199999
<u>Affiliated</u> .....	0299999
<u>Transportation Equipment</u>	
<u>Unaffiliated</u> .....	0399999
<u>Affiliated</u> .....	0499999
<u>Mineral Rights</u>	
<u>Unaffiliated</u> .....	0599999
<u>Affiliated</u> .....	0699999
<u>Non Registered Private Funds with Underlying Assets Having Characteristics of:</u>	

**Bonds**

<u>NAIC Designation Assigned by the Securities Valuation Office (SVO)</u>	
Unaffiliated.....	0799999
Affiliated.....	0899999

<u>NAIC Designation Not Assigned by the Securities Valuation Office (SVO)</u>	
Unaffiliated.....	0999999
Affiliated.....	1099999

**Mortgage Loans**

Unaffiliated.....	1199999
Affiliated.....	1299999

**Other Fixed Income Instruments**

Unaffiliated.....	1399999
Affiliated.....	1499999

Interests in Joint Ventures, Partnerships or Limited Liability Company Companies (Including non-Registered Private Funds)  
Interests with Underlying Assets Having the Characteristics of:

**Fixed Income Instruments Bonds**

<u>NAIC Designation Assigned by the Securities Valuation Office (SVO)</u>	
Unaffiliated.....	<u>1599999</u> <u>1399999</u>
Affiliated.....	<u>1699999</u> <u>1499999</u>

<u>NAIC Designation Not Assigned by the Securities Valuation Office (SVO)</u>	
Unaffiliated.....	<u>1799999</u> <u>1599999</u>
Affiliated.....	<u>1899999</u> <u>1699999</u>

**Preferred Stocks**

Unaffiliated.....	1799999
Affiliated.....	1899999

**Common Stocks**

Unaffiliated .....	1999999
Affiliated .....	2099999

**Real Estate**

Unaffiliated .....	2199999
Affiliated .....	2299999

**Mortgage Loans**

Unaffiliated .....	2399999
Affiliated .....	2499999

**Other**

Unaffiliated .....	2599999
Affiliated .....	2699999

**Surplus Debentures, etc. Notes**

Unaffiliated.....	2799999
Affiliated.....	2899999

**Capital Notes**

Unaffiliated.....	2999999
Affiliated.....	3099999

**Collateral Loans**

Unaffiliated.....	<u>2999999</u> <u>3199999</u>
Affiliated.....	<u>3099999</u> <u>3299999</u>

**Non-collateral Loans**

Unaffiliated.....	<u>3199999</u> <u>3399999</u>
Affiliated.....	<u>3299999</u> <u>3499999</u>

**Capital Notes**

Unaffiliated.....	3399999
Affiliated .....	3499999
<b>Guaranteed Federal Low Income Housing Tax Credit</b>	
Unaffiliated.....	3599999
<b>Affiliated     3699999Non-Guaranteed Federal Low Income Housing Tax Credit</b>	
Unaffiliated.....	3799999
Affiliated .....	3899999
<b>Guaranteed State Low Income Housing Tax Credit</b>	
Unaffiliated.....	3999999
Affiliated .....	4099999
<b>Non-Guaranteed State Low Income Housing Tax Credit</b>	
Unaffiliated.....	4199999
Affiliated .....	4299999
<b>All Other Low Income Housing Tax Credit</b>	
Unaffiliated.....	4399999
Affiliated .....	4499999
<b>Working Capital Finance Investment</b>	
Unaffiliated.....	4599999
<b>Residual Tranches or Interests with Underlying Assets Having Characteristics of:</b>	
<b>Fixed Income Instruments</b>	
Unaffiliated.....	4699999
Affiliated.....	4799999
<b>Common Stock</b>	
Unaffiliated.....	4899999
Affiliated.....	4999999
<b>Preferred Stock</b>	
Unaffiliated .....	5099999
Affiliated.....	5199999
<b>Real Estate</b>	
Unaffiliated .....	5299999
Affiliated.....	5399999
<b>Mortgage Loans</b>	
Unaffiliated .....	5499999
Affiliated.....	5599999
<b>Other</b>	
Unaffiliated .....	5699999
Affiliated.....	5799999
<b>Any Other Class of Assets</b>	
Unaffiliated.....	5899999
Affiliated .....	5999999
<b>Subtotals</b>	
Unaffiliated.....	<u>60999996899999</u>
Affiliated .....	<u>61999996999999</u>
<b>TOTALS.....</b>	<b><u>6299997099999</u></b>

The following listing is intended to give examples of investments to be included in each category; however, the list should not be considered all-inclusive, ~~and it should not be implied that any invested asset currently being reported in Schedules A, B or D is to be reclassified to Schedule BA.~~

#### **Oil and Gas Production**

Include: Offshore oil and gas leases.

#### **Transportation Equipment**

Include: Aircraft owned under leveraged lease agreements.  
Motor Vehicle Trust Certificates.

#### **Mineral Rights**

Include: Investments in extractive materials.  
Timber Deeds.

#### **Debt Securities That Do Not Qualify as Bonds**

Include: Debt securities captured in SSAP No. 21 – *Other Admitted Assets*. This is specific to securities, as that term is defined in SSAP No. 26 – *Bonds*, whereby there is a fixed schedule for one or more future payments (referred to as debt securities), but for which the security does not qualify for bond reporting under SSAP No. 26 as an issuer credit obligation or an asset-backed security.

Investments that have been assigned an NAIC designation by the Securities Valuation Office (SVO) pursuant to the policies in the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* shall be reported on Lines 0199999, 0299999, 0599999, 0699999, 0999999, and 1099999.

Investments that have not been assigned an NAIC designation by the Securities Valuation Office (SVO) pursuant to the policies in the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* for this category. Designations received from an SEC NRSRO are permitted to be reported but are not required. Report these investments on Lines 0399999, 0499999, 0799999, 0899999, 1199999 and 1299999.

Exclude: Any investment that does not qualify as a security. This term is defined in SSAP No. 26R.

Any investment that is not captured as a debt security that does not qualify as a bond pursuant to SSAP No. 21R—*Other Admitted Assets*.

#### **Non Registered Private Funds with Underlying Assets Having Characteristics of a Bond, Mortgage Loan or Other Fixed Income Instrument**

Include: Fixed income instruments that are not corporate or governmental unit obligations (Schedule D) or secured by real property (Schedule B).

Any investments deemed by the reporting entity to possess the underlying characteristics of a bond or other fixed income instrument that has been assigned an NAIC designation by the Securities Valuation Office (SVO) pursuant to the policies in the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* for this category. Report these investments on Lines 0799999 and 0899999.

Any investments deemed by the reporting entity to possess the underlying characteristics of a bond or other fixed income investment that has not been assigned an NAIC designation by the Securities Valuation Office (SVO) pursuant to the policies in the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* for this category. Report these investments on Lines 0999999, 1099999, 1199999, 1299999, 1399999 and 1499999.

#### **Interests in Joint Ventures, Partnerships or Limited Liability Company Companies (Including Non-Registered Private Funds) Interests with Underlying Assets Having the Characteristics:**

**Fixed Income InstrumentsBonds**

Include: Joint ventures, partnerships or limited liability companies (including non-registered private funds) investments that are engaged in bond strategies. Leveraged Buy out Fund.

A fund investing in the “Z” strip of Collateralized Mortgage Obligations.

Any investments deemed by the reporting entity to possess the underlying characteristics of fixed income instrumentsInvestments on the NAIC List of Schedule BA Non-Registered Private Funds with Underlying Assets Having Characteristics of Bonds or Preferred Stock that has been assigned an NAIC designation by the Securities Valuation Office (SVO) pursuant to the policies in the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* for this category. Report these investments on Lines 1599999-1399999 and 1699999-1499999.

Any investments deemed by the reporting entity to possess the underlying characteristics of fixed income instrumentsbonds that has have not been assigned an NAIC designation by the Securities Valuation Office (SVO) pursuant to the policies in the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* for this category. Designations received from an SEC NRSRO are permitted to be reported but are not required. Report these investments on Lines 1799999-1599999 and 1899999-1699999.

**Preferred Stocks**

Include: Preferred Stock Interests

**Common Stocks**

Include: Venture Capital Funds or other underlying equity investments.

**Real Estate**

Include: Real estate development interest. Reporting should be consistent with the detailed property analysis appropriate for the corresponding risk-based capital factor for this investment category. If the requisite details are not available for reporting, report under “Other” subcategory.

**Mortgage Loans**

Include: Mortgage obligations. Reporting should be consistent with the detailed property analysis appropriate for the corresponding risk-based capital factor for this investment category. If the requisite details are not available for reporting, report under “Other” subcategory.

**Other**

Include: Limited partnership interests in oil and gas production.

Forest product partnerships.

Investments within the Joint Venture and Partnership Interests category that do not qualify for inclusion in the “Fixed Income Instruments,” “Common Stocks,” “Real Estate” or “Mortgage Loans” subcategories.

Reporting should be consistent with the corresponding risk based capital factor for this investment category (i.e., Other Long Term Assets).

**Surplus Debentures, etc.**

Include:

That portion of any subordinated indebtedness, surplus debenture, surplus note, debenture note, premium income note, bond, or other contingent evidence of indebtedness that is reported on the surplus.

**Collateral Loans**

Include:

Refer to *SSAP No. 21R—Other Admitted Assets*, for a definition of collateral loans. Loans that are backed by any form of collateral, regardless of if the collateral is sufficient to fully cover the loan, shall be captured in this category. Guidance in SSAP No. 21R shall be followed to determine nonadmittance.

In the description column, the name of the actual borrower and state if the borrower is a parent, subsidiary, affiliate, officer or director. Also include the type of collateral held.

**Non-collateral Loans**

Include:

~~For purposes of this section,~~ Non-collateral loans are considered the unpaid portion of loans previously made to another organization or individual in which the reporting entity has a right to receive money for the loan, but for which the reporting entity has not obtained collateral to secure the loan.

Non-collateral loans shall not include those instruments that meet the definition of a bond, per *SSAP No. 26R—Bonds*, a mortgage loan per *SSAP No. 37—Mortgage Loans*, ~~loan-backed or structured asset-backed securities~~ per *SSAP No. 43R—Loan-Backed and Structured Securities*, or a policy or contract loan per *SSAP No. 49—Policy Loans*.

In the description column, provide the name of the actual borrower. For affiliated entities, state if the borrower is a parent, subsidiary, affiliate, officer or director. Refer to *SSAP No. 20—Nonadmitted Assets* and *SSAP No. 25—Affiliates and Other Related Parties*, for accounting guidance.

**Capital Notes**

Include:

The portion of any capital note that is reported on the line for capital notes of the issuing insurance reporting entity.

**Low Income Housing Tax Credit**

Include:

All Low Income Housing Tax Credit Investments (LIHTC or affordable housing) that are in the form of a Limited Partnership or a Limited Liability Company, including those investments that have the following risk mitigation factors:

- A.     Guaranteed Low Income Housing Tax Credit Investments. There must be an all-inclusive guarantee from a CRP-rated entity that guarantees the yield on the investment.

- B. Non-guaranteed Low Income Housing Tax Credit Investments.
  - I. A level of leverage below 50%. For a LIHTC Fund, the level of leverage is measured at the fund level.
  - II. There is a Tax Credit Guarantee Agreement from General Partner or managing member. This agreement requires the General Partner or managing member to reimburse investors for any shortfalls in tax credits due to errors of compliance, for the life of the partnership. For a LIHTC Fund, a Tax Credit Guarantee is required from the developers of the lower tier LIHTC properties to the upper tier partnership and all other LIHTC investments.
  - III. There are sufficient operating reserves, capital replacement reserves and/or operating deficit guarantees present to mitigate foreseeable foreclosure risk at the time of the investment.

Non-qualifying LIHTCs should be reported in the “All Other” category

### **Working Capital Finance Investment**

- Include: Investments in an interest in a Confirmed Supplier Receivables (CSR) under a Working Capital Finance Program (WCFP) that is designated by the SVO as meeting the criteria specified in the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* for an NAIC “1” or “2.”

#### **Working Capital Finance Program (WCFP)**

Open account program under which an Investor may purchase interests, or evidence thereof, in commercial non-insurance receivables. A WFCP is created for the benefit of a commercial investment grade obligor and its suppliers of goods or services and facilitated by a financial intermediary.

#### **Confirmed Supplier Receivables (CSR)**

A first priority perfected security interest claim or right to payment of a monetary obligation from the Obligor arising from the sale of goods or services from the Supplier to the Obligor, the payment of which the Obligor has confirmed by representing and warranting that it will not protest, delay, or deny, nor offer nor assert any defenses against payment to the supplier or any party taking claim or right to payment from the supplier.

See SSAP No. 105R—*Working Capital Finance Investments*, for accounting guidance

### **Residual Tranches or Interests with Underlying Assets Having Characteristics of:**

Investment in Residual Tranches or Interests should be assigned to the subcategory with the highest underlying asset concentration. There should not be any bifurcation of the underlying assets among the subcategories.

Include: Residual tranches or interests ~~captures from~~ securitization tranches and beneficial interests as well as other structures captured in scope of SSAP No. 43R – ~~Loan-Backed and Structured Asset-Backed Securities~~, that reflect loss layers without any contractual payments, whether interest or principal, or both. Payments to holders of these investments occur after contractual interest and principal payments have been made to other tranches or interests and are based on the remaining available funds. See SSAP No. 43R for accounting guidance.

Investments in joint ventures, partnerships and limited liability companies captured in scope of SSAP No. 48. – *Joint Ventures, Partnerships and Limited Liability Companies* that represent residual interests, or that predominantly hold residual interests.

This category shall also include residual interests or residual security tranches within investment structures that are not captured in scope of SSAP No. 43R or SSAP No. 48 but that reflect, in substance, residual interests or residual security tranches.

### **Fixed Income Instruments**

Include: Investments with underlying collateral which, if held individually, would be reported on *Schedule D – Part 1 – Long-Term Bonds*

#### **Common Stocks**

Include: Investments with underlying collateral which, if held individually, would be reported on *Schedule D – Part 2 – Section 2 – Common Stocks*

#### **Preferred Stocks**

Include: Investments with underlying collateral which, if held individually, would be reported on *Schedule D – Part 2 – Section 1 – Preferred Stocks*

#### **Real Estate**

Include: Investments with underlying collateral which, if held individually, would be reported on *Schedule A – Real Estate Owned*

#### **Mortgage Loans**

Include: Investments with underlying collateral which, if held individually, would be reported on *Schedule B – Mortgage Loans*

#### **Other**

Include: Items that do not qualify for inclusion in the above subcategories.

### **Any Other Class of Assets**

Include: Investments that do not fit into one of the other categories. An example of items that may be included are reverse mortgages.

All structured settlement income streams acquired as investments where the reporting entity acquires the legal right to receive payments. (Valuation and admittance provisions are detailed in SSAP No. 21R—*Other Admitted Assets*.)

This category shall also include oil and gas leases, aircraft owned under leveraged lease arrangements, investments in extractive materials and timber deeds that are not owned within a partnership, LLC or joint venture structure.

## **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.

**Column 1 – CUSIP Identification**

This column must be completed for those investments included on Lines 0799999, 0899999, 1599999 and 1699999.

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](http://www.cusip.com/cusip/index.htm).

**For those investments not included on Lines 0799999, 0899999, 1599999 and 1699999, a CUSIP should be provided if one has been assigned.**

If no CUSIP number exists, the CUSIP field should be zero-filled.

### **Detail Eliminated To Conserve Space**

**Column 6 – NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol**

This column must be completed for those investments included on Lines 07999990199999, 08999990299999, 15999990599999, 1699999\_0699999, 0999999\_1099999, 1399999\_1499999, and 4599999. For all other lines, the column may be completed if the investment has an NAIC Designation received from the SVO or from an NAIC CRP.

For the investments noted above, insert the appropriate combination of the NAIC Designation (1 through 6), NAIC Designation Modifier (A through G) and SVO Administrative Symbol. The list of valid SVO Administrative Symbols is shown below.

The listing of valid NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol combinations can be found on the NAIC's website for the Securities Valuation Office ([www.naic.org/svo.htm](http://www.naic.org/svo.htm)).

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”).

### **Detail Eliminated To Conserve Space**

**\*\* Columns 14 through 18 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

Use only for securities included in the following subtotal lines.

Non Registered Private Funds with Underlying Assets Having Characteristics of:

Mortgage Loans

<u>Unaffiliated</u> .....	<u>1199999</u>
<u>Affiliated</u> .....	<u>1299999</u>

Interests in Joint Ventures, Partnerships or Limited Liability Company Companies (Including Non-Registered Private Funds) Interests with Underlying Assets Having the Characteristics of:

Real Estate

<u>Unaffiliated</u> .....	<u>2199999</u>
<u>Affiliated</u> .....	<u>2299999</u>

**Mortgage Loans**

Unaffiliated.....	2399999
Affiliated.....	2499999

The postal code(s) reported in this column should reflect the location of the underlying property. For U.S. states, territories and possessions, use the five-digit ZIP code and not the ZIP+4 code. Outside the U.S. states, territories and possessions, use that country's equivalent to the ZIP code. Multiple postal codes should be entered if the underlying properties are located in more than one postal code and listed from highest to lowest value associated with the underlying properties separated by commas.

Example of two U.S. postal codes and one United Kingdom postal code (51501,68104,E4 7SD)

Column 16 – Property Type

Use only for securities included in the following subtotal lines.

**Non Registered Private Funds with Underlying Assets Having Characteristics of:****Mortgage Loans**

Unaffiliated.....	1199999
Affiliated.....	1299999

Interests in Joint Ventures, Partnerships or Limited Liability Company Companies (Including Non-Registered Private Funds) Interests with Underlying Assets Having the Characteristics of:

**Real Estate**

Unaffiliated.....	2199999
Affiliated.....	2299999

**Mortgage Loans**

Unaffiliated.....	2399999
Affiliated.....	2499999

For property type, use one of the following codes to indicate the primary use of the property:

OF Office

RT Retail

MU Apartment/Multifamily

IN Industrial

HC Medical/Health Care

MX Mixed Use

LO Lodging

OT Other

Column 17 – Maturity Date

Use only for securities included in the following subtotal lines.

**Non Registered Private Funds with Underlying Assets Having Characteristics of:****Mortgage Loans**

Unaffiliated.....	1199999
-------------------	---------

Affiliated..... 1299999

State the date the mortgage loan matures.

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 REPAYED  
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.

Column 1 – CUSIP Identification

~~This column must be completed for those investments included on Lines 0799999, 0899999, 1599999 and 1699999.~~

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](http://www.cusip.com/cusip/index.htm).

~~For those investments not included on Lines 0799999, 0899999, 1599999 and 1699999, a CUSIP should be provided if one has been assigned.~~

If no CUSIP number exists, the CUSIP field should be zero-filled.

**Detail Eliminated To Conserve Space**

**~~\*\* Columns 21 through 25 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.

Column 21      –      6. The investment does not involve a related party.  
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

Use only for securities included in the following subtotal lines.

~~Non-Registered Private Funds with Underlying Assets Having Characteristics of:~~

**Mortgage Loans**

Unaffiliated.....	1199999
Affiliated.....	1299999

~~Interests in Joint Ventures, Partnerships or Limited Liability Company Companies (Including Non-Registered Private Funds) Interests with Underlying Assets Having the Characteristics of:~~

Real Estate

Unaffiliated.....	2199999
Affiliated.....	2299999

Mortgage Loans

Unaffiliated.....	2399999
Affiliated.....	2499999

The postal code(s) reported in this column should reflect the location of the underlying property. For U.S. states, territories and possessions, use the five-digit ZIP code and not the ZIP+4 code. Outside the U.S. states, territories and possessions, use that country's equivalent to the ZIP code. Multiple postal codes should be entered if the underlying properties are located in more than one postal code and listed from highest to lowest value associated with the underlying properties separated by commas.

Example of two U.S. postal codes and one United Kingdom postal code (51501,68104,E4 7SD)

Column 23      –      Property Type

Use only for securities included in the following subtotal lines.

~~Non-Registered Private Funds with Underlying Assets Having Characteristics of:~~

**Mortgage Loans**

Unaffiliated.....	1199999
Affiliated.....	1299999

~~Interests in Joint Ventures, Partnerships or Limited Liability Company Companies (Including Non-Registered Private Funds) Interests with Underlying Assets Having the Characteristics of:~~

Real Estate

Unaffiliated.....	2199999
Affiliated.....	2299999

**Mortgage Loans**

Unaffiliated.....	2399999
Affiliated.....	2499999

For property type, use one of the following codes to indicate the primary use of the property:

OF	Office
RT	Retail
MU	Apartment/Multifamily
IN	Industrial
HC	Medical/Health Care
MX	Mixed Use
LO	Lodging
OT	Other

Column 24 – Maturity Date

Use only for securities included in the following subtotal lines.

**Non-Registered Private Funds with Underlying Assets Having Characteristics of:**

**Mortgage Loans**

Unaffiliated.....	1199999
Affiliated.....	1299999

State the date the mortgage loan matures.

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.

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

## **SCHEDULE BA – PART 1**

Showing Other Long-Term Invested Assets OWNED December 31 of Current Year

1.

**Line Number** Book/Adjusted Carrying Value by NAIC Designation Category Footnote:

Number  
IA IA \$ ..... IB \$ ..... IC \$ ..... ID \$ ..... IE \$ ..... IF \$ ..... IG \$ .....  
IB 2A \$ ..... 2B \$ ..... 2C \$ .....  
IC 3A \$ ..... 3B \$ ..... 3C \$ .....  
ID 4A \$ ..... 4B \$ ..... 4C \$ .....  
IE 5A \$ ..... 5B \$ ..... 5C \$ .....  
IF 6 \$ .....

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

Line Number	NAIC Designation	Description	1 Book/ Adjusted Carrying Value	2 Reclassify Related Party Encumbrances	3 Add Third Party Encumbrances	4 Balance for AVR Reserve Calculations (Cols. 1+2+3)	Basic Contribution		Reserve Objective		Maximum Reserve	
							5 Factor	6 Amount (Cols. 4x5)	7 Factor	8 Amount (Cols. 4x7)	9 Factor	10 Amount (Cols. 4x9)
COMMON STOCK												
1		Unaffiliated Public .....	.....	XXX	XXX	.....	0.0000	.....	0.1580 (a)	.....	0.1580 (a) .....	
2		Unaffiliated Private .....	.....	XXX	XXX	.....	0.0000	.....	0.1945	.....	0.1945 .....	
3		Federal Home Loan Bank .....	.....	XXX	XXX	.....	0.0000	.....	0.0061	.....	0.0097 .....	
4		Affiliated Life with AVR .....	.....	XXX	XXX	.....	0.0000	.....	0.0000	.....	0.0000 .....	
Affiliated Investment Subsidiary:												
5		Fixed Income Exempt Obligations .....	.....	.....	.....	.....	XXX	.....	XXX	.....	XXX .....	
6		Fixed Income Highest Quality .....	.....	.....	.....	.....	XXX	.....	XXX	.....	XXX .....	
7		Fixed Income High Quality .....	.....	.....	.....	.....	XXX	.....	XXX	.....	XXX .....	
8		Fixed Income Medium Quality .....	.....	.....	.....	.....	XXX	.....	XXX	.....	XXX .....	
9		Fixed Income Low Quality .....	.....	.....	.....	.....	XXX	.....	XXX	.....	XXX .....	
10		Fixed Income Lower Quality .....	.....	.....	.....	.....	XXX	.....	XXX	.....	XXX .....	
11		Fixed Income In or Near Default .....	.....	.....	.....	.....	XXX	.....	XXX	.....	XXX .....	
12		Unaffiliated Common Stock Public .....	.....	.....	.....	.....	0.0000	.....	0.1580 (a)	.....	0.1580 (a) .....	
13		Unaffiliated Common Stock Private .....	.....	.....	.....	.....	0.0000	.....	0.1945	.....	0.1945 .....	
14		Real Estate .....	.....	.....	.....	.....	(b)	.....	(b)	.....	(b) .....	
15		Affiliated-Certain Other (See SVO Purposes & Procedures Manual) .....	.....	XXX	XXX	.....	0.0000	.....	0.1580	.....	0.1580 .....	
16		Affiliated - All Other .....	.....	XXX	XXX	.....	0.0000	.....	0.1945	.....	0.1945 .....	
17		Total Common Stock (Sum of Lines 1 through 16)					XXX		XXX		XXX .....	
REAL ESTATE												
18		Home Office Property (General Account only) .....	.....	.....	.....	.....	0.0000	.....	0.0912	.....	0.0912 .....	
19		Investment Properties .....	.....	.....	.....	.....	0.0000	.....	0.0912	.....	0.0912 .....	
20		Properties Acquired in Satisfaction of Debt .....	.....	.....	.....	.....	0.0000	.....	0.1337	.....	0.1337 .....	
21		Total Real Estate (Sum of Lines 18 through 20)					XXX		XXX		XXX .....	
OTHER INVESTED ASSETS INVESTMENTS WITH THE UNDERLYING CHARACTERISTICS OF BONDS												
22		Exempt Obligations .....	.....	XXX	XXX	.....	0.0000	.....	0.0000	.....	0.0000 .....	
23	1	Highest Quality .....	.....	XXX	XXX	.....	0.0005	.....	0.0016	.....	0.0033 .....	
24	2	High Quality .....	.....	XXX	XXX	.....	0.0021	.....	0.0064	.....	0.0106 .....	
25	3	Medium Quality .....	.....	XXX	XXX	.....	0.0099	.....	0.0263	.....	0.0376 .....	
26	4	Low Quality .....	.....	XXX	XXX	.....	0.0245	.....	0.0572	.....	0.0817 .....	
27	5	Lower Quality .....	.....	XXX	XXX	.....	0.0630	.....	0.1128	.....	0.1880 .....	
28	6	In or Near Default .....	.....	XXX	XXX	.....	0.0000	.....	0.2370	.....	0.2370 .....	
29		Total with Bond Characteristics (Sum of Lines 22 through 28)		XXX	XXX		XXX		XXX		XXX .....	

**ASSET VALUATION RESERVE (Continued)**  
**BASIC CONTRIBUTION, RESERVE OBJECTIVE AND MAXIMUM RESERVE CALCULATIONS**  
**EQUITY AND OTHER INVESTED ASSET COMPONENT**

Line Number	NAIC Designation	Description	1 Book/ Adjusted Carrying Value	2 Reclassify Related Party Encumbrances	3 Add Third Party Encumbrances	4 Balance for AVR Reserve Calculations (Cols. 1+2+3)	Basic Contribution		Reserve Objective		Maximum Reserve	
							5 Factor	6 Amount (Cols. 4x5)	7 Factor	8 Amount (Cols. 4x7)	9 Factor	10 Amount (Cols. 4x9)
30 31 32 33 34 35 36 37	1 2 3 4 5 6	INVESTMENTS WITH THE UNDERLYING CHARACTERISTICS OF PREFERRED STOCKS										
		Highest Quality .....		XXX	XXX		0.0005		0.0016		0.0033	
		High Quality.....		XXX	XXX		0.0021		0.0064		0.0106	
		Medium Quality .....		XXX	XXX		0.0099		0.0263		0.0376	
		Low Quality .....		XXX	XXX		0.0245		0.0572		0.0817	
		Lower Quality .....		XXX	XXX		0.0630		0.1128		0.1880	
		In or Near Default .....		XXX	XXX		0.0000		0.2370		0.2370	
		Affiliated Life with AVR.....		XXX	XXX		0.0000				0.0000	
		Total with Preferred Stock Characteristics (Sum of Lines 30 through 36)		XXX	XXX		XXX		XXX		XXX	
38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64		INVESTMENTS WITH THE UNDERLYING CHARACTERISTICS OF MORTGAGE LOANS										
		In Good Standing Affiliated:										
		Mortgages – CM1 – Highest Quality .....			XXX		0.0011		0.0057		0.0074	
		Mortgages – CM2 – High Quality .....			XXX		0.0040		0.0114		0.0149	
		Mortgages – CM3 – Medium Quality .....			XXX		0.0069		0.0200		0.0257	
		Mortgages – CM4 – Low Medium Quality .....			XXX		0.0120		0.0343		0.0428	
		Mortgages – CM5 – Low Quality .....			XXX		0.0183		0.0486		0.0628	
		Residential Mortgages – Insured or Guaranteed.....			XXX		0.0003		0.0007		0.0011	
		Residential Mortgages – All Other .....		XXX	XXX		0.0015		0.0034		0.0046	
		Commercial Mortgages – Insured or Guaranteed.....			XXX		0.0003		0.0007		0.0011	
		Overdue, Not in Process Affiliated:										
		Farm Mortgages .....			XXX		0.0480		0.0868		0.1371	
		Residential Mortgages – Insured or Guaranteed.....			XXX		0.0006		0.0014		0.0023	
		Residential Mortgages – All Other .....			XXX		0.0029		0.0066		0.0103	
		Commercial Mortgages – Insured or Guaranteed.....			XXX		0.0006		0.0014		0.0023	
		Commercial Mortgages – All Other .....			XXX		0.0480		0.0868		0.1371	
		In Process of Foreclosure Affiliated:										
		Farm Mortgages .....			XXX		0.0000		0.1942		0.1942	
		Residential Mortgages – Insured or Guaranteed.....			XXX		0.0000		0.0046		0.0046	
		Residential Mortgages – All Other .....			XXX		0.0000		0.0149		0.0149	
		Commercial Mortgages – Insured or Guaranteed.....			XXX		0.0000		0.0046		0.0046	
		Commercial Mortgages – All Other .....			XXX		0.0000		0.1942		0.1942	
		Total Affiliated (Sum of Lines 38 through 55).....			XXX		XXX		XXX		XXX	
		Unaffiliated – In Good Standing With Covenants .....			XXX		(c)		(c)		(c)	
		Unaffiliated – In Good Standing Defeased With Government Securities .....			XXX		0.0011		0.0057		0.0074	
		Unaffiliated – In Good Standing Primarily Senior .....			XXX		0.0040		0.0114		0.0149	
		Unaffiliated – In Good Standing All Other .....			XXX		0.0069		0.0200		0.0257	
		Unaffiliated – Overdue, Not in Process .....			XXX		0.0480		0.0868		0.1371	
		Unaffiliated – In Process of Foreclosure.....			XXX		0.0000		0.1942		0.1942	
		Total Unaffiliated (Sum of Lines 57 through 62).....			XXX		XXX		XXX		XXX	
		Total with Mortgage Loan Characteristics (Lines 56 + 63)			XXX		XXX		XXX		XXX	

**ASSET VALUATION RESERVE (Continued)**  
**BASIC CONTRIBUTION, RESERVE OBJECTIVE AND MAXIMUM RESERVE CALCULATIONS**  
**EQUITY AND OTHER INVESTED ASSET COMPONENT**

Line Number	NAIC Designation	Description	1 Book/ Adjusted Carrying Value	2 Reclassify Related Party Encumbrances	3 Add Third Party Encumbrances	4 Balance for AVR Reserve Calculations (Cols. 1+2+3)	Basic Contribution		Reserve Objective		Maximum Reserve	
							5 Factor	6 Amount (Cols. 4x5)	7 Factor	8 Amount (Cols. 4x7)	9 Factor	10 Amount (Cols. 4x9)
65 66 67 68 69 70		INVESTMENTS WITH THE UNDERLYING CHARACTERISTICS OF COMMON STOCK										
Unaffiliated Public.....			XXX	XXX			0.0000		0.1580(a)		0.1580(a)	
Unaffiliated Private.....			XXX	XXX			0.0000		0.1945		0.1945	
Affiliated Life with AVR.....			XXX	XXX			0.0000		0.0000		0.0000	
Affiliated Certain Other (See SVO Purposes & Procedures Manual).....			XXX	XXX			0.0000		0.1580		0.1580	
Affiliated Other - All Other .....			XXX	XXX			0.0000		0.1945		0.1945	
Total with Common Stock Characteristics (Sum of Lines 65 through 69)			XXX	XXX			XXX		XXX		XXX	
71 72 73 74		INVESTMENTS WITH THE UNDERLYING CHARACTERISTICS OF REAL ESTATE										
Home Office Property (General Account only).....							0.0000		0.0912		0.0912	
Investment Properties .....							0.0000		0.0912		0.0912	
Properties Acquired in Satisfaction of Debt .....							0.0000		0.1337		0.1337	
Total with Real Estate Characteristics (Sum of Lines 71 through 73)							XXX		XXX		XXX	
75 76 77 78 79 80		LOW INCOME HOUSING TAX CREDIT INVESTMENTS										
Guaranteed Federal Low-Income Housing Tax Credit .....							0.0003		0.0006		0.0010	
Non-guaranteed Federal Low-Income Housing Tax Credit .....							0.0063		0.0120		0.0190	
Guaranteed State Low Income Housing Tax Credit .....							0.0003		0.0006		0.0010	
Non-guaranteed State Low Income Housing Tax Credit .....							0.0063		0.0120		0.0190	
All Other Low-Income Housing Tax Credit.....							0.0273		0.0600		0.0975	
Total LIHTC (Sum of Lines 75 through 79)							XXX		XXX		XXX	
RESIDUAL TRANCES OR INTERESTS												
81		Fixed Income Instruments - Unaffiliated.....		XXX	XXX		0.0000		0.1580		0.1580	
82		Fixed Income Instruments - Affiliated.....		XXX	XXX		0.0000		0.1580		0.1580	
83		Common Stock - Unaffiliated.....		XXX	XXX		0.0000		0.1580		0.1580	
84		Common Stock - Affiliated.....		XXX	XXX		0.0000		0.1580		0.1580	
85		Preferred Stock - Unaffiliated.....		XXX	XXX		0.0000		0.1580		0.1580	
86		Preferred Stock - Affiliated.....		XXX	XXX		0.0000		0.1580		0.1580	
87		Real Estate - Unaffiliated.....					0.0000		0.1580		0.1580	
88		Real Estate - Affiliated.....					0.0000		0.1580		0.1580	
89		Mortgage Loans - Unaffiliated.....		XXX	XXX		0.0000		0.1580		0.1580	
90		Mortgage Loans - Affiliated.....		XXX	XXX		0.0000		0.1580		0.1580	
91		Other - Unaffiliated.....		XXX	XXX		0.0000		0.1580		0.1580	
92		Other - Affiliated.....		XXX	XXX		0.0000		0.1580		0.1580	
93		Total Residual Tranches or Interests (Sum of Lines 81 through 92)					XXX		XXX		XXX	
INVESTMENTS WITH THE UNDERLYING CHARACTERISTICS OF SURPLUS NOTES & CAPITAL NOTES												
94		Highest Quality.....		XXX	XXX		0.0005		0.0016		0.0033	
95		High Quality.....		XXX	XXX		0.0021		0.0064		0.0106	
96		Medium Quality.....		XXX	XXX		0.0099		0.0263		0.0376	
97		Low Quality.....		XXX	XXX		0.0245		0.0572		0.0817	
98		Lower Quality.....		XXX	XXX		0.0630		0.1128		0.1880	
99		In or Near Default.....		XXX	XXX		0.0000		0.2370		0.2370	
100		Total with Bond Characteristics (Sum of Lines 94 through 100)		XXX	XXX		XXX		XXX		XXX	
ALL OTHER INVESTMENTS												
10194		NAIC 1 Working Capital Finance Investments.....		XXX			0.0000		0.0042		0.0042	
10295		NAIC 2 Working Capital Finance Investments.....		XXX			0.0000		0.0137		0.0137	
10396		Other Invested Assets - Schedule BA.....		XXX			0.0000		0.1580		0.1580	
10497		Other Short-Term Invested Assets - Schedule DA.....		XXX			0.0000		0.1580		0.1580	
10598		Total All Other (Sum of Lines 94, 95, 96 and 97).....		XXX			XXX		XXX		XXX	
10699		Total Other Invested Assets - Schedules BA & DA (Sum of Lines 29, 37, 64, 70, 74, 80, 93, 100 and 98105)					XXX		XXX		XXX	

- (a) Times the company's weighted average portfolio beta (Minimum .1215, Maximum .2431).
- (b) Determined using same factors and breakdowns used for directly owned real estate.
- (c) This will be the factor associated with the risk category determined in the company generated worksheet.

W:\QA\BlanksProposals\2023-12BWG\_Modified.docx

## NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

DATE: _____		<b>FOR NAIC USE ONLY</b>
CONTACT PERSON: _____		Agenda Item # <u>2023-13BWG</u>
TELEPHONE: _____		Year <u>2024</u>
EMAIL ADDRESS: _____		Changes to Existing Reporting [ ]
ON BEHALF OF: _____		New Reporting Requirement [ X ]
NAME: <u>Dale Bruggeman</u>	<b>REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</b>	
TITLE: <u>Chair SAPWG</u>	No Impact [ X ]	
AFFILIATION: <u>Ohio Department of Insurance</u>	Modifies Required Disclosure [ ]	
ADDRESS: <u>50W. Town St., 3<sup>rd</sup> Fl., Ste. 300</u>	Is there data being requested in this proposal which is available elsewhere in the Annual/Quarterly Statement? [ No ]	
	***If Yes, complete question below***	
	<b>DISPOSITION</b>	
	[ ] Rejected For Public Comment	
	[ ] Referred To Another NAIC Group	
	[ ] Received For Public Comment	
	[ ] Adopted Date _____	
	[ ] Rejected Date _____	
	[ ] Deferred Date _____	
	[ ] Other (Specify) _____	

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

[ X ] ANNUAL STATEMENT  
 QUARTERLY STATEMENT

[ X ] INSTRUCTIONS  
 BLANK

[ ] CROSSCHECKS

[ X ] Life, Accident & Health/Fraternal  
 Property/Casualty  
 Health

[ ] Separate Accounts  
 Protected Cell  
 Health (Life Supplement)

[ X ] Title  
 Other \_\_\_\_\_  
 Life (Health Supplement)

Anticipated Effective Date: Annual 2024

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

Add new instruction and illustration under Note 5 – Investments for Net Negative (Disallowed) Interest Maintenance Reserve (IMR)and a new general interrogatory for a company attestation.

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

This proposal updates Notes to Financial Statement and General Interrogatories for the Statutory Accounting Principles Working Group's disclosure on Net Negative (Disallowed) Interest Maintenance Reserve (INT 23-01)

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

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**NAIC STAFF COMMENTS**

Comment on Effective Reporting Date: \_\_\_\_\_

Other Comments:

**ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, HEALTH, PROPERTY AND TITLE****NOTES TO FINANCIAL STATEMENTS****5. Investments**Instruction:**Detail Eliminated To Conserve Space**

- R. The financial statements shall disclose the reporting entity's share of the cash pool by asset type (cash, cash equivalents, or short-term investments).

This note shall only be completed in the event the reporting entity has a reported balance in a qualified cash pool (Line 8409999999 in Schedule E, Part 2). As an example, if a reporting entity has a \$1M cash balance in a qualified cash pool, and the cash pool report indicated their \$1M position represented \$700K in cash, \$200k in cash equivalents and \$100k in short-term investments, the disclosure would indicate cash at 70%, cash equivalents at 20% and short-term investments at 10%. The summation of investment makeup percentages must equal 100%.

- S. Reporting entities admitting net negative (disallowed) IMR are required to complete the following disclosures in the quarterly and annual financial statements. (Note 5S only applies to Life/Fratal companies).

- (1) Net negative (disallowed) IMR in aggregate and allocated between the general account, insulated separate account and non-insulated account.
- (2) Amounts of negative IMR admitted in the general account and reported as an asset in the insulated separate account and non-insulated blank.
- (3) The calculated adjusted capital and surplus.
- (4) Percentage of adjusted capital and surplus for which the admitted net negative (disallowed) IMR represents (including what is admitted in the general account and what is recognized as an asset in the separate account).
- (5) Reporting entities that have allocated gains/losses to IMR from derivatives that were reported at fair value prior to the termination of the derivative shall disclose the unamortized balances in IMR from these allocations separately between gains and losses.

**Detail Eliminated To Conserve Space**

**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.**

- S. Reporting Net Negative (Disallowed) Interest Maintenance Reserve (IMR)

- (1) Net negative (disallowed) IMR

Total	General Account	Insulated Separate Account	Non-Insulated Separate Account
\$ .....	\$ .....	\$ .....	\$ .....

## (2) Negative (disallowed) IMR admitted

	<u>Total</u>	<u>General Account</u>	<u>Insulated Separate Account</u>	<u>Non-Insulated Separate Account</u>
	\$ .....	\$ .....	\$ .....	\$ .....

## (3) Calculated adjusted capital and surplus

	<u>Total</u>
<u>Prior Period General Account Capital &amp; Surplus</u>	\$ .....
<u>From Prior Period SAP Financials</u>	\$ .....
<u>Net Positive Goodwill (admitted)</u>	\$ .....
<u>EDP Equipment &amp; Operating System Software (admitted)</u>	\$ .....
<u>Net DTAs (admitted)</u>	\$ .....
<u>Net Negative (disallowed) IMR (admitted)</u>	\$ .....
<u>Adjusted Capital &amp; Surplus</u>	\$ .....

## (4) Percentage of adjusted capital and surplus

	<u>Total</u>
<u>Percentage of Total Net Negative (disallowed) IMR admitted in General Account or recognized in Separate Account to adjusted capital and surplus</u>	% .....

## (5) Allocated gains/losses to IMR from derivatives

	<u>Gains</u>	<u>Losses</u>
<u>Unamortized Fair Value Derivative Gains &amp; Losses Realized to IMR – Prior Period</u>	\$ .....	\$ .....
<u>Fair Value Derivative Gains &amp; Losses Realized to IMR – Added in Current Period</u>	\$ .....	\$ .....
<u>Fair Value Derivative Gains &amp; Losses Amortized Over Current Period</u>	\$ .....	\$ .....
<u>Unamortized Fair Value Derivative Gains &amp; Losses Realized to IMR – Current Period Total</u>	\$ .....	\$ .....

**GENERAL INTERROGATORIES****PART 1 – COMMON INTERROGATORIES****INVESTMENT**

**Detail Eliminated To Conserve Space**

38 Answer “YES” if the company is admitting net negative (disallowed) interest maintenance reserve (IMR). Life/Frateral companies should answer “YES” or “NO”. Property/Casualty, Health, and Title companies should answer “N/A”

3839.1 Answer “YES” if the company directly owns cryptocurrencies. Answer “NO” if the company does not directly own cryptocurrencies or only holds cryptocurrencies indirectly through funds (ETFs, Mutual Funds, etc.) *INT 21-01: Accounting for Cryptocurrencies* established that directly held cryptocurrencies do not meet the definition of cash or an admitted asset and are therefore considered to be a nonadmitted asset for statutory accounting.

3839.2 If the answer to 38.1 is “YES”, specify on which schedule they are reported. (e.g., Schedule BA, etc.)

3940.2 If the answer to 39.1 is “YES”, indicate if it is the policy of the reporting entity to directly hold cryptocurrency accepted as payment for premiums or immediately convert to U.S. dollars. Select “YES” for both questions if some cryptocurrencies are held directly and others are immediately converted to U.S. dollars.

3940.21 Answer “YES” if it is the policy of the reporting entity to directly hold cryptocurrency that was accepted as payment for premiums.

3940.22 Answer “YES” if it is the policy of the reporting entity to immediately convert cryptocurrency accepted as payment for premiums to U.S. dollars.

3940.3 If the answer to 38.1 or 39.1 is “YES”, complete Columns 1 through 3 for each cryptocurrency accepted for payments of premiums or held directly.

**Name of Cryptocurrency:**

Provide the name of each cryptocurrency accepted for payments of premiums or held directly.

**Immediately Converted to USD, Directly Held, or Both:**

For each cryptocurrency listed, provide one of the following responses:

- Immediately converted to USD
- Directly held,
- Both.

**Accepted for Payment of Premiums:**

If the cryptocurrencies are accepted for the payment of premiums provide the response of “YES” in the column otherwise the response in the column should be “NO”.

**OTHER**

- | 4041. The purpose of this General Interrogatory is to capture information about payments to any trade association, service organization, and statistical or rating bureau. A “service organization” is defined as every person, partnership, association or corporation that formulates rules, establishes standards, or assists in the making of rates or standards for the information or benefit of insurers or rating organizations.
- | 4142. The purpose of this General Interrogatory is to capture information about legal expenses paid during the year. These expenses include all fees or retainers for legal services or expenses, including those in connection with matters before administrative or legislative bodies. It excludes salaries and expenses of company personnel, legal expenses in connection with investigation, litigation and settlement of policy claims, and legal fees associated with real estate transactions, including mortgage loans on real estate. Do not include amounts reported in General Interrogatories No. 40 and No. 42.
- | 4243. The purpose of this General Interrogatory is to capture information about expenditures in connection with matters before legislative bodies, officers or departments of government paid during the year. These expenses are related to general legislative lobbying and direct lobbying of pending and proposed statutes or regulations before legislative bodies and/or officers or departments of government. Do not include amounts reported in General Interrogatories No. 40 and No. 41.

**ANNUAL STATEMENT BLANK – LIFE/FRATERNAL, HEALTH, PROPERTY AND TITLE****GENERAL INTERROGATORIES****PART 1 – COMMON INTERROGATORIES****INVESTMENT****Detail Eliminated To Conserve Space**

38. Reporting entities admitting net negative (disallowed) interest maintenance reserve (IMR) attest to the following:
- Fixed income investments generating IMR losses comply with the reporting entity's documented investment or liability management policies.
  - IMR losses for fixed income related derivatives are all in accordance with prudent and documented risk management procedures, in accordance with a reporting entity's derivative use plans and reflect symmetry with historical treatment in which unrealized derivative gains were reversed to IMR and amortized in lieu of being recognized as realized gains upon derivative termination.
  - Any deviation to (a) was either because of a temporary and transitory timing issue or related to a specific event, such as a reinsurance transaction, that mechanically made the cause of IMR losses not reflective of reinvestment activities.
  - Asset sales that were generating admitted negative IMR were not compelled by liquidity pressures (e.g., to fund significant cash outflows including, but not limited to excess withdrawals and collateral calls).

Is the reporting entity admitting net negative (disallowed) IMR in accordance with these criteria?

Yes  No  N/A

3839.1 Does the reporting entity directly hold cryptocurrencies?

Yes  No

3839.2 If the response to 38.1 is yes, on what schedule are they reported?

Yes  No

3940.1 Does the reporting entity directly or indirectly accept cryptocurrencies as payments for premiums on policies?

Yes  No

3940.2 If the response to 39.1 is yes, are the cryptocurrencies held directly or are they immediately converted to U.S. dollars?

39.21 Held directly

39.22 Immediately converted to U.S. dollars

Yes  No

Yes  No

3940.3 If the response to 38.1 or 39.1 is yes, list all cryptocurrencies accepted for payments of premiums or that are held directly.

1 Name of Cryptocurrency	2 Immediately Converted to USD, Directly Held, or Both	3 Accepted for Payment of Premiums

**OTHER**

4041.1 Amount of payments to trade associations, service organizations and statistical or rating bureaus, if any?

\$ \_\_\_\_\_

4041.2 List the name of the organization and the amount paid if any such payment represented 25% or more of the total payments to trade associations, service organizations, and statistical or rating bureaus during the period covered by this statement.

1 Name	2 Amount Paid
	\$ _____
	\$ _____
	\$ _____
	\$ _____

4142.1 Amount of payments for legal expenses, if any?

\$ \_\_\_\_\_

4142.2 List the name of the firm and the amount paid if any such payment represented 25% or more of the total payments for legal expenses during the period covered by this statement.

1 Name	2 Amount Paid
	\$ _____
	\$ _____
	\$ _____
	\$ _____

4243.1 Amount of payments for expenditures in connection with matters before legislative bodies, officers, or departments of government, if any?

\$ \_\_\_\_\_

4243.2 List the name of the firm and the amount paid if any such payment represented 25% or more of the total payment expenditures in connection with matters before legislative bodies, officers, or departments of government during the period covered by this statement.

## NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

DATE: <u>09/25/2023</u>		<b>FOR NAIC USE ONLY</b>	
CONTACT PERSON:	<u>Crystal Brown</u>	Agenda Item #	<u>2023-14BWG</u>
TELEPHONE:	<u>816-783-8146</u>	Year	<u>2024</u>
EMAIL ADDRESS:	<u>cbrown@naic.org</u>	Changes to Existing Reporting	<input checked="" type="checkbox"/>
ON BEHALF OF:	<u>Health Risk-Based Capital (E) Working Group</u>	New Reporting Requirement	<input type="checkbox"/>
NAME:	<u>Steve Drutz</u>	<b>REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</b>	
TITLE:	<u>Chair</u>	No Impact	<input checked="" type="checkbox"/>
AFFILIATION:	<u>WA Office of Insurance Commissioner</u>	Modifies Required Disclosure	<input type="checkbox"/>
ADDRESS:	<p>Is there data being requested in this proposal which is available elsewhere in the Annual/Quarterly Statement? <input type="checkbox"/> No</p> <p>***If Yes, complete question below***</p>		
<b>DISPOSITION</b>			
<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"/> ANNUAL STATEMENT                  | <input checked="" 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 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) | <input type="checkbox"/> Life (Health Supplement) |

Anticipated Effective Date: Annual 2024**IDENTIFICATION OF ITEM(S) TO CHANGE**

Revise the Health Test Language and General Interrogatories.

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

The purpose of this change is to clarify and create better transparency in the calculation of the premium and reserve ratios in the health test.

**\*\*\*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

**ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL****GENERAL**

The annual statement is to be completed in accordance with the *Annual Statement Instructions and Accounting Practices and Procedures Manual* except to the extent that state law, rules or regulations are in conflict with these publications. In cases of conflict, the life, accident and health annual statement will be filed pursuant to such state's filing requirements. The domiciliary state's insurance regulatory authority shall maintain full discretion in determining which NAIC annual statement blank must be filed. The annual statement blank filed with the domiciliary state shall be the blank submitted to, and maintained by, the NAIC, and barring conflict as described above, should be filed with all jurisdictions in which the reporting entity is licensed.

**1. Health Statement Test:**

If a reporting entity is licensed as a life and health insurer and completes the life, accident and health annual statement for the reporting year, the reporting entity must complete the Health Statement Test. However, a reporting entity that is required to also file the Separate Accounts Statement is not subject to the results of the Health Statement Test, and should continue to complete the life, accident and health/fraternal blank.

The Health Statement Test is designed to determine whether a reporting entity reports predominantly health lines of business. Health lines include hospital or medical policies or certificates, comprehensive major medical expense insurance and managed care contracts and exclude other health coverage such as credit insurance, disability income coverage, automobile medical coverage, workers' compensation, accidental death and dismemberment policies and long-term care policies.

**Passing the Test:**

A reporting entity is deemed to have passed the Health Statement Test if:

The values for the premium and reserve ratios in the Health Statement Test equal or exceed 95% for both the reporting and prior year.

If a reporting entity is a) licensed as a life and health insurer; b) completes the Life, Accident and Health annual statement for the reporting year; and c) passes the Health Statement Test (as described above), the reporting entity must complete the health statement beginning with the first quarter's statement for the second year following the reporting year in which the reporting entity passes the Health Statement Test and must also file the corresponding risk-based capital report and the life supplements for that year-end. For example, if the reporting entity reports premium and reserve ratios of 95% or greater in 20X1 and again reports premium and reserve ratios of 95% or greater in 20X2, the reporting entity is deemed to have passed the Health Statement Test as of 20X2. Therefore, the reporting entity would begin completing the health statement in the first quarter of 20X4.

	<u>20X1</u>	<u>20X2</u>	<u>20X3</u>	<u>20X4</u>
<u>Premium Ratio</u>	<u>95% or greater</u>	<u>95% or greater</u>	Work with domestic regulator to move effective Quarter 1 20X4	Move to Orange Blank Quarter 1
<u>Reserve Ratio</u>	<u>95% or greater</u>	<u>95% or greater</u>		

As noted above, the domiciliary state regulator maintains full discretion in determining which annual statement blank must be filed and when the reporting entity is to move.

**Variances from following these instructions:**

If a reporting entity's domestic regulator requires the reporting entity to complete an annual statement form and risk-based capital report that differs from these instructions, the domestic regulator shall notify the reporting entity in writing by June 1 of the year following the reporting year in which a Health Statement Test is submitted.

**PART 2 – LIFE ACCIDENT HEALTH COMPANIES/FRATERNAL BENEFIT SOCIETIES INTERROGATORIES****Life and Accident Health Companies/Fraternal Benefit Societies:****Detail Eliminated To Conserve Space**

2. This General Interrogatory is designed to determine whether a reporting entity reports predominantly health lines of business. Health lines include hospital or medical policies or certificates, comprehensive major medical expense insurance and managed care contracts and exclude other health coverage such as credit insurance, disability income coverage, automobile medical coverage, workers compensation, accidental death and dismemberment policies and long-term care policies.

All reporting entities should file the test; however, a reporting entity that is required to also file the Separate Accounts Statement is not subject to the results of the Health Statement Test, and should continue to complete the life, accident and health/fraternal blank.

Premium and reserve information is obtained from the annual statement sources referenced on the form ~~or from the related risk-based capital report for the corresponding premium descriptions~~ relating to the current and prior reporting periods. The premium and reserve ratios are calculated on the net basis reporting.

<b>Item</b>	<b>Description</b>	<b>Reporting Year Annual Statement Data</b>	<b>Prior Year Annual Statement Data</b>
<b>2.1</b>	Premium Numerator	Health Premium values listed in the Analysis of Operations by Lines of Business – Accident and Health:  <u>The sum of Line 1, Columns 2-9 (Column 9 Medicaid should include Medicaid Pass-Through Payments Reported as Premium) plus</u>  <u>Line 1, Column 13 in part (include only Medicare Part D and Stop Loss and Minimum Premium exclude automobile medical coverage, workers' compensation, accidental death and dismemberment policies) of the reporting year's annual statement.</u>	Health Premium values listed in the Analysis of Operations by Lines of Business – Accident and Health:  <u>The sum of Line 1, Columns 2-9 (Column 9 Medicaid should include Medicaid Pass-Through Payments Reported as Premium) plus</u>  <u>Line 1, Column 13 in part (include only Medicare Part D and Stop Loss and Minimum Premium exclude automobile medical coverage, workers' compensation, accidental death and dismemberment policies) of the prior year's annual statement.</u>
<b>2.2</b>	Premium Denominator	Premium and Annuity Considerations (Page 4, Line 1) of the reporting year's annual statement <u>Analysis of Operations by Lines of Business – Summary, Column 1, Line 1 of the reporting year's annual statement.</u>	Premium and Annuity Considerations (Page 4, Line 1) <u>Analysis of Operations by Lines of Business – Summary, Column 1, Line 1 of the prior year's annual statement</u>
<b>2.3</b>	Premium Ratio	<b>2.1/2.2</b>	<b>2.1/2.2</b>
<b>2.4(a)</b>	Reserve Numerator	Net A&H Policy and Contract Claims without Credit Health (Exhibit 8, Part 1, Line 4.4, Column 6 (excluding Dread Disease, Disability Income and Long-Term Care)) plus Aggregate Reserves for A&H Policies without Credit Health (Exhibit 6, Column 1 less Columns 10, 11, 12 and Dread Disease included in Column 13) for <u>Unearned Premiums Total (Net) (Line 17) and Future Contingent Benefits (Line 4) of the reporting year's annual statement.</u>	Net A&H Policy and Contract Claims without Credit Health (Exhibit 8, Part 1, Line 4.4, Columns 6 (excluding Dread Disease, Disability Income and Long-Term Care)) plus Aggregate Reserves for A&H Policies without Credit Health (Exhibit 6, Column 1 less Columns 10, 11, 12 and Dread Disease included in Column 13) for <u>Unearned Premiums Total (Net) (Line 17) and Future Contingent Benefits (Line 4) of the prior year's annual statement.</u>
<b>2.5</b>	Reserve Denominator	Aggregate Reserve (Page 3, Column 1, Lines 1+2+4.1+4.2) <u>Exhibit 5, Column 2,</u>	Aggregate Reserve (Page 3, Column 1, Lines 1+2+4.1+4.2) <u>Exhibit 5, Column 2,</u>

		Line 9999999 plus Exhibit 6, Column 1, Line 17 plus Exhibit 8, Part 1, Column 1, <u>Line 4.4) minus additional actuarial reserves</u> (Exhibit 6, Column 1, Lines 3+11 plus Exhibit 5, Misc. Reserves Section, Line 0799999) <u>of the reporting year's annual</u> <u>statement.</u>	Line 9999999 plus Exhibit 6, Column 1, Line 17 plus Exhibit 8, Part 1, Column 1, <u>Line 4.4 of the prior year's annual</u> statement.) minus additional actuarial reserves (Exhibit 6, Column 1, Lines 3+11 plus Exhibit 5, Misc. Reserves Section, Line 0799999)
<b>2.6</b>	Reserve Ratio	<b>2.4/2.5</b>	<b>2.4/2.5</b>

- (a) Alternative Reserve Numerator – Company records may be used to adjust the reserve numerator to provide consistency between the values reported in the reserve numerator (2.4) and the premium numerator (2.1).

## ANNUAL STATEMENT INSTRUCTIONS – HEALTH

### GENERAL

The annual statement is to be completed in accordance with the *Annual Statement Instructions and Accounting Practices and Procedures Manual* except to the extent that state law, rules or regulations are in conflict with these publications. In cases of conflict, the health annual statement will be filed pursuant to such state's filing requirements. The domiciliary state's insurance regulatory authority shall maintain full discretion in determining which NAIC annual statement blank must be filed. The annual statement blank filed with the domiciliary state shall be the blank submitted to, and maintained by, the NAIC, and barring conflict as described above, should be filed with all jurisdictions in which the reporting entity is licensed.

#### 1. Health Statement Test:

If a reporting entity completes the health annual statement for the reporting year, the reporting entity must complete the Health Statement Test.

The Health Statement Test is designed to determine whether a reporting entity reports predominantly health lines of business. Health lines include hospital or medical policies or certificates, comprehensive major medical expense insurance and managed care contracts and exclude other health coverage such as credit insurance, disability income coverage, automobile medical coverage, workers' compensation, accidental death and dismemberment policies and long-term care policies.

#### Passing the Test:

A reporting entity is deemed to have passed the Health Statement Test if the values for the premium and reserve ratios in the Health Statement Test equal or exceed 95% for both the reporting and prior year and will continue to report on the Health Statement

#### Failing the Test:

If a reporting entity, licensed as a life, accident and health or property and casualty insurer in its domiciliary state, is required to file the health annual statement for the reporting year and does not pass the Health Statement Test in the reporting year, it will revert to the annual statement form and risk-based capital report associated with the type of license held in its domestic state in the first quarter of the second year following the reporting year. For example, if the reporting entity reports a premium or reserve ratio below 95% in 20X1, the reporting entity is deemed to have not passed the Health Statement Test. Therefore, the reporting entity would revert to the annual statement form and risk-based capital report associated with the type of license held in its domestic state in the first quarter of 20X3. However, if the reporting entity reports premium and reserve ratios of 95% or greater in 20X2, it should work with its domiciliary regulator to determine the appropriate blank to file on to avoid movement back and forth between blanks. (As noted above, the domiciliary state regulator maintains full discretion in determining which annual statement blank must be filed and when the reporting entity is to move.)

If a reporting entity, licensed as a health insurer in its domiciliary state, is required to file the health annual statement for the reporting year and does not pass the Health Statement Test in the reporting year, it should continue to file the health annual statement.

**PART 2 – HEALTH INTERROGATORIES****Detail Eliminated To Conserve Space**

2. This General Interrogatory is designed to determine whether a reporting entity reports predominantly health lines of business. Health lines include hospital or medical policies or certificates, comprehensive major medical expense insurance and managed care contracts and exclude other health coverage such as credit insurance, disability income coverage, automobile medical coverage, workers' compensation, accidental death and dismemberment policies and long-term care policies.

All reporting entities should file the test.

Premium and reserve information is obtained from the annual statement sources referenced on the form ~~or from the related risk based capital report for the corresponding premium descriptions relating to the current and prior reporting periods. The premium and reserve ratios are calculated on the net basis reporting.~~

Item	Description	Reporting Year Annual Statement Data	Prior Year Annual Statement Data
2.1	Premium Numerator	Health Premium values listed in the Analysis of Operations by Lines of Business, Line 1 <u>plus Line 2</u> , Column 2 through Column 9 plus Line 1 <u>plus Line 2</u> , Column 13 in part (excluding dread disease coverage) of the reporting year's annual statement.	Health Premium values listed in the Analysis of Operations by Line of Business, Line 1 <u>plus Line 2</u> , Column 2 through Column 9 <u>plus Line 1 plus Line 2, Column 13</u> (in part for <u>excluding</u> dread disease coverage) <u>of the prior year's annual statement</u> .
2.2	Premium Denominator	<u>Net Premium Income (Page 4, Line 2, Column 2)</u> <u>Analysis of Operations by Lines of Business Column 1, Line 1 plus Line 2</u> of the reporting year's annual statement.	<u>Net Premium Income (Page 4, Line 2, Column 2)</u> <u>Analysis of Operations by Lines of Business, Column 1, Line 1 plus Line 2</u> of the prior year's annual statement.
2.3	Premium Ratio	2.1/2.2	2.1/2.2
2.4 (a)	Reserve Numerator	Health Reserve – Underwriting and Investment Exhibit, Part 2B ((Column 3 + 4, Line 13) minus <u>Line 11</u> ) <u>exclude Line 10 health care receivables, dread disease coverage, and credit A&amp;H (Lines 9, 10, 11 and any dread disease coverage reported in Line 12) plus Line 16</u> ) + Part 2D ((Line 8 + 14, Column 1) minus (Columns 9)) <u>include stand alone health care related plans only</u> <u>(i.e. stand alone prescription drug plans, etc.), exclude dread disease coverage, credit A&amp;H, LTC, Disability Income, etc. 10, 11, 12 and any dread disease coverage reported in Column 13</u> ) of the reporting year's annual statement.	Health Reserve – Underwriting and Investment Exhibit, Part 2B (Column 3 + 4, Line 13 minus <u>Line 11</u> ) <u>exclude Line 10 health care receivables, dread disease coverage, and credit A&amp;H (Lines 9, 10, 11 and any dread disease coverage reported in Line 12) plus Line 16</u> ) + Part 2D (Line 8+14, Column 1 minus Columns 9) <u>include stand alone health care related plans only</u> <u>(i.e. stand alone prescription drug plans, etc.), exclude dread disease coverage, credit A&amp;H, LTC, Disability Income, etc. 10, 11, 12 and any dread disease coverage reported in Column 13</u> ) of the reporting <u>prior</u> year's annual statement.
2.5	Reserve Denominator	<u>Claims Unpaid and Aggregate Reserves (Page 3, Column 3, Lines 1 + 2 + 4 + 7)</u> <u>Underwriting and Investment Exhibit, Part 2A, Column 1, Line 4.4 plus Underwriting and Investment Exhibit, Part 2, Column 1, Line 5 plus Underwriting and Investment Exhibit Part 2D, Column 1, Lines 8 + 14 plus Page 3, Column 3, Lines 5 + 6</u> of the reporting year's annual statement.	<u>Claims Unpaid and Aggregate Reserves (Page 3, Column 3, Lines 1 + 2 + 4 + 7)</u> <u>Underwriting and Investment Exhibit, Part 2A, Column 1, Line 4.4 plus Underwriting and Investment Exhibit, Part 2, Column 1, Line 5 plus Underwriting and Investment Exhibit, Part 2D, Column 1, Lines 8 + 14 plus Page 3, Column 3, Lines 5 + 6</u> of the prior year's annual statement.
2.6	Reserve Ratio	2.4/2.5	2.4/2.5

- (a) Alternative Reserve Numerator – Alternative Reserve Numerator – Company records may be used to adjust the reserve numerator to provide consistency between the values reported in the reserve numerator (2.4) and the premium numerator (2.1).

## ANNUAL STATEMENT INSTRUCTIONS – PROPERTY & CASUALTY

### GENERAL

The annual statement is to be completed in accordance with the *Annual Statement Instructions and Accounting Practices and Procedures Manual* except to the extent that state law, rules or regulations are in conflict with these publications. In cases of conflict, the property and casualty annual statement will be filed pursuant to such state's filing requirements. The domiciliary state's insurance regulatory authority shall maintain full discretion in determining which NAIC annual statement blank must be filed. The annual statement blank filed with the domiciliary state shall be the blank submitted to, and maintained by, the NAIC, and barring conflict as described above, should be filed with all jurisdictions in which the reporting entity is licensed.

#### 1. Health Statement Test:

If a reporting entity is licensed as a property and casualty insurer and completes the property and casualty annual statement for the reporting year, the reporting entity must complete the Health Statement Test. However, a reporting entity that is required to also file the Protected Cell Statement is not subject to the results of the Health Statement Test and should continue to complete the property blank.

The Health Statement Test is designed to determine whether a reporting entity reports predominantly health lines of business. Health lines include hospital or medical policies or certificates, comprehensive major medical expense insurance and managed care contracts and exclude other health coverage such as credit insurance, disability income coverage, automobile medical coverage, workers' compensation, accidental death and dismemberment policies and long-term care policies.

#### **Passing the Test:**

A reporting entity is deemed to have passed the Health Statement Test if:

The values for the premium and reserve ratios in the Health Statement Test equal or exceed 95% for both the reporting and prior year.

If a reporting entity is a) licensed as a property and casualty insurer; b) completes the property and casualty annual statement for the reporting year; and c) passes the Health Statement Test (as described above), the reporting entity must complete the health statement beginning with the first quarter's statement for the second year following the reporting year in which the reporting entity passes the Health Statement Test and must also file the corresponding risk-based capital report. For example, if the reporting entity reports premium and reserve ratios of 95% or greater in 20X1 and again reports premium and reserve ratios of 95% or greater in 20X2, the reporting entity is deemed to have passed the Health Statement Test as of 20X2. Therefore, the reporting entity would begin completing the health statement in the first quarter 20X4.

	<u>20X1</u>	<u>20X2</u>	<u>20X3</u>	<u>20X4</u>
<u>Premium Ratio</u>	<u>95% or greater</u>	<u>95% or greater</u>	Work with domestic regulator to move effective Quarter 1 20X4	Move to Orange Blank Quarter 1
<u>Reserve Ratio</u>	<u>95% or greater</u>	<u>95% or greater</u>		

As noted above, the domiciliary state regulator maintains full discretion in determining which annual statement blank must be filed and when the reporting entity is to move.

#### **Variances from following these instructions:**

If a reporting entity's domestic regulator requires the reporting entity to complete an annual statement form and risk-based capital report that differs from these instructions, the domestic regulator shall notify the reporting entity in writing by June 1 of the year following the reporting year in which a Health Statement Test is submitted.

**PART 2 – PROPERTY AND CASUALTY INTERROGATORIES****Detail Eliminated To Conserve Space**

2. This General Interrogatory is designed to determine whether a reporting entity reports predominantly health lines of business. Health lines include hospital or medical policies or certificates, comprehensive major medical expense insurance and managed care contracts and exclude other health coverage such as credit insurance, disability income coverage, automobile medical coverage, workers compensation, accidental death and dismemberment policies and long-term care policies.

All reporting entities should file the test; however, a reporting entity that is required to also file the Protected Cell Statement is not subject to the results of the Health Statement Test and should continue to complete the property blank.

Premium and reserve information is obtained from the annual statement sources referenced on the form ~~or from the related risk-based capital report for the corresponding premium descriptions relating to the current and prior reporting periods. The premium and reserve ratios are calculated on the net basis reporting.~~

Item	Description	Reporting Year Annual Statement Data	Prior Year Annual Statement Data
2.1	Premium Numerator	<p><b>Health Premium</b> values listed in the <del>Net Premiums Earned During Year</del> column (Column 4) of the reporting year's U&amp;I Part 1:</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 (<del>include only Medicare Part D and Stop Loss and Minimum Premium</del> <del>exclude automobile medical coverage, workers' compensation, accidental death and dismemberment policies</del>)</p>	<p><b>Health Premium</b> values listed in the <del>Net Premiums Earned During Year</del> column (Column 64) of the reporting year's U&amp;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 (<del>include only Medicare Part D and Stop Loss and Minimum Premium</del> <del>exclude automobile medical coverage, workers' compensation, accidental death and dismemberment policies</del>)</p>
2.2	Premium Denominator	<del>Premiums Earned (Page 4, Line 1) of the reporting year's annual statement Underwriting and Investment Exhibit, Part 1, Column 4, Line 35</del>	<del>Premium Earned (Page 4, Line 1) of the prior year's annual statement Underwriting and Investment Exhibit, Part 1, Column 4, Line 35</del>
2.3	Premium Ratio	2.1/2.2	2.1/2.2
2.4(a)	Reserve Numerator	Part 2A, Unpaid Losses and Loss Adjustment Expenses (Columns 8+9, Lines 13+15 (excluding Line 15.3 Disability Income, Line 15.7 Long-Term Care), Line 15.9 in part (include only Medicare Part D and Stop Loss and Minimum Premium)) plus Part 1A, Recapitulation of all Premiums (Columns 1+2, Lines 13+15 (excluding Line 15.3 Disability Income, Line 15.7 Long-Term Care), Line 15.9 in part (include only Medicare Part D and Stop Loss and Minimum Premium)) of the reporting year's annual statement.	Part 2A, Unpaid Losses and Loss Adjustment Expenses (Columns 8+9, Lines 13+15 (excluding Line 15.3 Disability Income, Line 15.7 Long-Term Care), Line 15.9 in part (include only Medicare Part D and Stop Loss and Minimum Premium)) plus Part 1A, Recapitulation of all Premiums (Columns 1+2, Lines 13+15 (excluding Line 15.3 Disability Income, Line 15.7 Long-Term Care), Line 15.9 in part (include only Medicare Part D and Stop Loss and Minimum Premium)) of the reporting year's annual statement.

<b>2.5</b>	Reserve Denominator	<u>Unpaid Loss and LAE (Page 3, Column 1, Lines 1+2+3)</u> <u>Part 2A, Unpaid Losses and Loss Adjustment Expenses, (Line 35, Columns 8 + 9)</u> plus Part 1A, Recapitulation of all Premiums (Line 35, Columns 1+2) of the reporting year's annual statement.	<u>Unpaid Loss and LAE (Page 3, Column 1, Lines 1+2+3)</u> <u>Part 2A, Unpaid Losses and Loss Adjustment Expenses, (Line 35, Columns 8 + 9)</u> plus Part 1A, Recapitulation of all Premiums (Line 35, Columns 1+2) of the prior year's annual statement.
<b>2.6</b>	Reserve Ratio	<b>2.4/2.5</b>	<b>2.4/2.5</b>

- (a) Alternative Reserve Numerator – Company records may be used to adjust the reserve numerator to provide consistency between the values reported in the reserve numerator (2.4) and the premium numerator (2.1).

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## NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

DATE: <u>10/13/2023</u>		<b>FOR NAIC USE ONLY</b>	
<b>CONTACT PERSON:</b>	<u>Ryan Fleming (Vice Chair American Academy of Actuaries &amp; Dale Bruggeman (Chair SAPWG)</u>		
<b>TELEPHONE:</b>	<u>Ryan (414) 665-5020</u>		
<b>EMAIL ADDRESS:</b>	<u>ryanfleming@northwesternmutual.com</u>		
<b>ON BEHALF OF:</b>	<u>Joint submission by (i) AAA C-2 Mortality Working Group and (ii) Statutory Accounting Principles Working Group</u>		
<b>NAME:</b>	<u>Ryan Fleming (Vice Chair American Academy of Actuaries and Dale Bruggeman (Chair SAPWG)</u>		
<b>REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</b> No Impact <input checked="" type="checkbox"/> Modifies Required Disclosure <input type="checkbox"/> Is there data being requested in this proposal which is available elsewhere in the Annual/Quarterly Statement? <input type="checkbox"/> [ No ] <i>***If Yes, complete question below***</i>			
<b>DISPOSITION</b> <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**

ANNUAL STATEMENT  
 QUARTERLY STATEMENT

INSTRUCTIONS  
 BLANK

CROSSCHECKS

Life, Accident & Health/Fraternal  
 Property/Casualty  
 Health

Separate Accounts  
 Protected Cell  
 Health (Life Supplement)

Title  
 Other \_\_\_\_\_

Anticipated Effective Date: Annual 2024

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

Add a new General Interrogatory to provide needed information for completing the C-2 mortality risk in the Life Risk-Based Capital (RBC).

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

The new General Interrogatory will provide net amounts at risk in some of the categories used in the Life/Fraternal RBC C-2 mortality risk. The amounts for the reporting categories used are not available elsewhere in the annual statement. The addition will allow for direct pulls of information between the annual statement and the RBC formula. All subsequent interrogatories within General Interrogatories – Part 2 will be renumbered.

**\*\*\*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: \_\_\_\_\_

**ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL****PART 2 – LIFE ACCIDENT HEALTH COMPANIES/FRATERNAL BENEFIT SOCIETIES INTERROGATORIES****Life and Accident Health Companies/Fraterna Benefit Societies:****Detail Eliminated To Conserve Space**

8. Disclose information for completing the C-2 mortality risk in the Life Risk-Based Capital (RBC). This disclosure provides information by certain product characteristics not found elsewhere in the Life/Fraternal Annual Statement but used in the Life/Fraternal Risk-Based Capital (RBC). The amounts are used to calculate the net (direct plus assumed minus ceded) amount at risk for life insurance by product characteristics for the RBC C-2 risk.

NOTE: Life/Fraternal entities are not required to complete this general interrogatory if they are not required to generate an RBC because of certain state statutes.

Definitions for the lines of business can be found in the Appendix of the Life, Accident and Health Annual Statement Instructions.

Pricing flexibility is defined as the ability to materially adjust rates on inforce contracts through changing premiums and/or non-guaranteed elements as of the valuation date and within the next five policy years and reflecting typical business practices.

Modified coinsurance life reserves are the portion of modified coinsurance life reserves which relates to policy reserves that, if written on a direct basis, would be included in Exhibit 5.

In force amounts originate in the Exhibit of Life Insurance but need to be reported by the individual policy characteristic. Life reserves are part of Exhibit 5 reporting in the General Account statement and/or Exhibit 3 in the Separate Accounts statement. Modified coinsurance assumed is included in Schedule S, Part 1, Section 1, Column 12, while modified coinsurance ceded is included in Schedule S, Part 3, Section 1, Column 14.

*\*\*\*Note: This new interrogatory will be inserted as interrogatory #8 as it applies to both Life and Fraternal companies. The remaining interrogatories will need to be renumbered\*\*\**

**ANNUAL STATEMENT BLANK – LIFE/FRATERNAL****GENERAL INTERROGATORIES****PART 2 –LIFE, ACCIDENT AND HEALTH COMPANIES/FRATERNAL BENEFIT SOCIETIES INTERROGATORIES**

Life, Accident and Health Companies/Fraterna Benefit Societies:

**Detail Eliminated To Conserve Space**

8. Provide the current-year amounts at risk for the following categories.

Individual and Industrial Life	Amount at Risk
--------------------------------	----------------

8.01 Modified Coinsurance Assumed Reserves	\$
8.02 Modified Coinsurance Ceded Reserves	\$

Individual and Industrial Life Policies With Pricing Flexibility	Amount of Risk
--	----------------

8.03 Net Amount (Direct + Assumed – Ceded) in Force	\$
8.04 Exhibit 5 Life Reserves (Direct + Assumed – Ceded)	\$
8.05 Separate Account Exhibit 3 Life Reserves (Direct + Assumed – Ceded)	\$
8.06 Net Modified Coinsurance Reserves (Assumed – Ceded)	\$
8.07 Life Reserves (8.04 + 8.05 + 8.06)	\$
8.08 Life Net Amount at Risk (8.03 – 8.07)	\$

Individual and Industrial Life Policies Without Pricing Flexibility	Amount of Risk
---	----------------

8.09 Net Amount (Direct + Assumed – Ceded) in Force	\$
8.10 Exhibit 5 Life Reserves (Direct + Assumed – Ceded)	\$
8.11 Separate Account Exhibit 3 Life Reserves (Direct + Assumed – Ceded)	\$
8.12 Net Modified Coinsurance Reserves (Assumed – Ceded)	\$
8.13 Life Reserves (8.10 + 8.11 + 8.12)	\$
8.14 Life Net Amount at Risk (8.09 – 8.13)	\$

Group and Credit Life (Excluding FEGLI/SGLI)	Amount at Risk
--	----------------

8.15 Modified Coinsurance Assumed Reserves	\$
8.16 Modified Coinsurance Ceded Reserves	\$

Group and Credit Term Life (Excluding FEGLI/SGLI) with Remaining Rate Terms 36 Months and Under	Amount of Risk
---	----------------

8.17 Net Amount (Direct + Assumed – Ceded) in Force	\$
8.18 Exhibit 5 Life Reserves (Direct + Assumed – Ceded)	\$
8.19 Separate Account Exhibit 3 Life Reserves (Direct + Assumed – Ceded)	\$
8.20 Net Modified Coinsurance Reserves (Assumed – Ceded)	\$
8.21 Life Reserves (8.18 + 8.19 + 8.20)	\$
8.22 Life Net Amount at Risk (8.17 – 8.21)	\$

Group and Credit Term Life (Excluding FEGLI/SGLI) with Remaining Rate Terms Over 36 Months	Amount of Risk
--	----------------

8.23 Net Amount (Direct + Assumed – Ceded) in Force	\$
8.24 Exhibit 5 Life Reserves (Direct + Assumed – Ceded)	\$
8.25 Separate Account Exhibit 3 Life Reserves (Direct + Assumed – Ceded)	\$
8.26 Net Modified Coinsurance Reserves (Assumed – Ceded)	\$
8.27 Life Reserves (8.24 + 8.25 + 8.26)	\$
8.28 Life Net Amount at Risk (8.23 – 8.27)	\$

Group and Credit Permanent Life (Excluding FEGLI/SGLI) with Pricing Flexibility	Amount of Risk
---	----------------

8.29 Net Amount (Direct + Assumed – Ceded) in Force	\$
8.30 Exhibit 5 Life Reserves (Direct + Assumed – Ceded)	\$
8.31 Separate Account Exhibit 3 Life Reserves (Direct + Assumed – Ceded)	\$
8.32 Net Modified Coinsurance Reserves (Assumed – Ceded)	\$
8.33 Life Reserves (8.30 + 8.31 + 8.32)	\$
8.34 Life Net Amount at Risk (8.29 – 8.33)	\$

**\*\*\*Note: This new interrogatory will be inserted as interrogatory #8 as it applies to both Life and Fraternal companies. The remaining interrogatories will need to be renumbered\*\*\***

## INFORMATIONAL ONLY – Not part of the changes for proposal 2023-15BWG

**NOTE:** The below is NOT part of the BWG proposal but is an FYI page only showing how the annual statement information, including the new general interrogatory, would pull into LRBC Page LR025 for the C-2 mortality risk.

## Legend

Items that can be pulled directly from annual statement pages other than the new general interrogatory

Calculated fields within the RBC

Items pulled from the new general interrogatory

### Individual & Industrial Life

- (1) Total Individual & Industrial Life Net Amount at Risk

### Annual Statement Source

(EOLI, Columns 2 + 4, Line 23 x 1000) –  
[(Exhibit 5, Columns 3 + 4, Line 0199999) +  
(Separate Accounts, Exhibit 3, Column 3, Line 0199999) +  
(Gen Interrogatory Part 2, Column 1, Line 8A1) –  
(Gen Interrogatory Part 2, Column 1, Line 8A2)]

- (2) Total Individual & Industrial Life Policies with Pricing Flexibility Net Amount at Risk

Gen Interrogatory Part 2, Column 1, Line 8B6

- (3) Total Individual & Industrial Term Life Policies without Pricing Flexibility Net Amount at Risk

Gen Interrogatory Part 2, Column 1, Line 8C6

- (4) Total Individual & Industrial Permanent Life Policies without Pricing Flexibility Net Amount at Risk

Lines (1) – (2) – (3)

- (5) Total Individual & Life Insurance

Lines (2) + (3) + (4)

### Group & Credit Life

- (6) Total Group & Credit Life (Excluding FEGLI/SGLI) Net Amount At Risk

(EOLI, Columns 6 + 9, Line 23 x 1000) –  
(EOLI, Columns 2 + 4, Line 43 x 1000) –  
(EOLI, Columns 2 + 4, Line 44 x 1000) –  
[(Exhibit 5, Columns 5 + 6, Line 0199999) +  
(Separate Accounts, Exhibit 3, Column 4, Line 0199999) +  
(Gen Interrogatory Part 2, Column 1, Line 8D1) –  
(Gen Interrogatory Part 2, Column 1, Line 8D2)]

- (7) Group & Credit Term Life with Remaining Rate Terms 36 Months and Under Net Amount At Risk

(Gen Interrogatory Part 2, Column 1, Line 8E6)

- (8) Group & Credit Term Life with Remaining Rate Terms Over 36 Months Net Amount At Risk

(Gen Interrogatory Part 2, Column 1, Line 8F6)

- (9) Group & Credit Permanent Life with Pricing Flexibility Net Amount At Risk

(Gen Interrogatory Part 2, Column 1, Line 8G6)

- (10) Group & Credit Permanent Life without Pricing Flexibility Net Amount At Risk

Lines (6) – (7) – (8) – (9)

- (11) FEGLI/SGLI Life Insurance in Force

EOLI, Columns 2 + 4, Lines 43 + 44 x 1000

- (12) Total Group & Credit Life

Lines (7) + (8) + (9) + (10) + (11)

- (13) Total Life

Lines (5) + (12)

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To: Pat Gosselin, Chair of the Blanks (E) Working Group

From: Dale Bruggeman, Chair of the Statutory Accounting Principles (E) Working Group

Re: Third Quarter 2023 Disclosures – INT 23-01

Date: September 13, 2023

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The purpose of this memo is for the Statutory Accounting Principles (E) Working Group to notify the Blanks (E) Working Group of revisions to the “Notes to the Financial Statements” that have been adopted for 3rd Quarter 2023 reporting. As *INT 23-01: Net Negative (Disallowed) Interest Maintenance Reserve* has already been adopted as an interpretation, which represents the second level of authoritative guidance as promulgated by the Preamble, these additions to the financial statement notes for 3<sup>rd</sup> quarter 2023 reporting do not require approval from the Blanks (E) Working Group.

It is recommended that this memo, detailing changes to existing reporting and disclosure requirements, and the full related INT 23-01 be posted to the NAIC website. This is consistent with the *NAIC Policy Statement on Coordination of the Accounting Practices and Procedures Manual, and the Annual Statement Blank* located within the *Accounting Practices & Procedures Manual*. Excerpts from *INT 23-01: Net Negative (Disallowed) Interest Maintenance Reserve*, detailing disclosures which are effective until December 31, 2025, are included on the following page; however, the full interpretation provides relevant explanation and detail.

The Working Group will forward another memo regarding other third quarter adoptions when they are finalized.

Please contact NAIC staff Robin Marcotte ([rmarcotte@naic.org](mailto:rmarcotte@naic.org)), Julie Gann ([jgann@naic.org](mailto:jgann@naic.org)), Jake Stultz ([jstultz@naic.org](mailto:jstultz@naic.org)); Wil Oden ([woden@naic.org](mailto:woden@naic.org)); or Jason Farr ([jfarr@naic.org](mailto:jfarr@naic.org)) if you have any questions.

Cc: Mary Caswell, Jill Youtsey, Julie Gann, Robin Marcotte, Jake Stultz, Wil Oden, Jason Farr

Key disclosure excerpts from: *INT 23-01: Net Negative (Disallowed) Interest Maintenance Reserve:*

13. Reporting entities admitting net negative (disallowed) IMR are required to complete the following disclosures in the annual and quarterly financial statements for IMR:

- a. Reporting entities that have allocated gains/losses to IMR from derivatives that were reported at fair value prior to the termination of the derivative shall disclose the unamortized balances in IMR from these allocations separately between gains and losses.
- b. Reporting entities shall complete a note disclosure that details the following:
  - i. Net negative (disallowed) IMR in aggregate and allocated between the general account, insulated separate account and non-insulated account,
  - ii. Amounts of negative IMR admitted in the general account and reported as an asset in the separate account insulated and non-insulated blank,
  - iii. The calculated adjusted capital and surplus per paragraph 9.a., and
  - iv. Percentage of adjusted capital and surplus for which the admitted net negative (disallowed) IMR represents (including what is admitted in the general account and what is recognized as an asset in the separate account).
- c. Reporting entities shall include a note disclosure that attests to the following statements:
  - i. Fixed income investments generating IMR losses comply with the reporting entity's documented investment or liability management policies,
  - ii. IMR losses for fixed income related derivatives are all in accordance with prudent and documented risk management procedures, in accordance with a reporting entity's derivative use plans and reflect symmetry with historical treatment in which unrealized derivative gains were reversed to IMR and amortized in lieu of being recognized as realized gains upon derivative termination.
  - iii. Any deviation to 13.c.i was either because of a temporary and transitory timing issue or related to a specific event, such as a reinsurance transaction, that mechanically made the cause of IMR losses not reflective of reinvestment activities.
  - iv. Asset sales that were generating admitted negative IMR were not compelled by liquidity pressures (e.g., to fund significant cash outflows including, but not limited to excess withdrawals and collateral calls).

[https://naiconline.sharepoint.com/teams/FRSStatutoryAccounting/Stat\\_Acctg\\_Statutory\\_Referrals/2023/SAPWG to Blanks Sept 2023.docx](https://naiconline.sharepoint.com/teams/FRSStatutoryAccounting/Stat_Acctg_Statutory_Referrals/2023/SAPWG to Blanks Sept 2023.docx)

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To: Pat Gosselin, Chair of the Blanks (E) Working Group  
From: Dale Bruggeman, Chair of the Statutory Accounting Principles (E) Working Group  
Re: 2023 impacts to the annual statement notes and instructions  
Date: October 30, 2023

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The purpose of this memo is for the Statutory Accounting Principles (E) Working Group to notify the Blanks (E) Working Group of revisions to the “Notes to the Financial Statements” and *Annual Statement Instructions* that have been adopted. As the below items have already been adopted, and SSAPs and Interpretations which represent the first and the second level of authoritative guidance as promulgated by the Preamble, these additions to the financial statement notes and instructions for 2023 reporting do not require approval from the Blanks (E) Working Group.

It is recommended that this memo, detailing changes to existing reporting instructions and 2023 disclosure requirements, be posted to the NAIC website. This is consistent with the *NAIC Policy Statement on Coordination of the Accounting Practices and Procedures Manual, and the Annual Statement Blank* located within the *Accounting Practices & Procedures Manual*. Excerpts are included on the following pages; however, the full interpretations and agenda items can be found at the following link for the Statutory Accounting Principles (E) Working Group webpage under the documents tab at [https://content.naic.org/cmte\\_e\\_app\\_sapwg.htm](https://content.naic.org/cmte_e_app_sapwg.htm).

Adopted Aug. 13:

1. Ref #2023-13: PIK Interest Disclosure Clarification

Adopted on Sept. 21:

2. *INT 23-02: Third Quarter 2023 Inflation Reduction Act – Corporate Alternative Minimum Tax* (effective third quarter 2023 only)
3. Ref #2023-04; *INT 23-03: Inflation Reduction Act – Corporate Alternative Minimum Tax* (effective year end 2023 reporting and thereafter)
4. Ref # 2023-12: Residuals in SSAP No. 48 Investments

Adopted on Oct. 23:

5. Ref #2023-21: Removal of Transition guidance from SSAP No. 92 and SSAP No. 102

Please contact NAIC staff Robin Marcotte ([rmarcotte@naic.org](mailto:rmarcotte@naic.org)), Julie Gann ([jgann@naic.org](mailto:jgann@naic.org)), Jake Stultz ([jstultz@naic.org](mailto:jstultz@naic.org)); Wil Oden ([woden@naic.org](mailto:woden@naic.org)); or Jason Farr ([jfarr@naic.org](mailto:jfarr@naic.org)) if you have any questions.

Cc: Mary Caswell, Jill Youtsey, Julie Gann, Robin Marcotte, Jake Stultz, Wil Oden, Jason Farr

## 1. Ref #2023-13: PIK Interest Disclosure Clarification

The adopted disclosure in SSAP No. 34 is not intended to change, but the proposed clarification and practical expedient guidance is intended to be captured in the annual statement instructions. **Proposed instruction for inclusion in the Annual Statement Instructions 2023 memo to Blank:**

### 7. Investment Income Instruction:

Disclose the following for investment income due and accrued in the financial statements:

- A. The bases, by category of investment income, for excluding (nonadmitting) any investment income due and accrued,
- B. The total amount excluded.
- C. The gross, nonadmitted and admitted amounts for interest income due and accrued. (1) Gross amount for interest income due and accrued. (2) Nonadmitted amount for interest income due and accrued. (3) Admitted amount for interest income due and accrued.
- D. The aggregate deferred interest.
- E. The cumulative amounts of paid-in-kind (PIK) interest included in the current principal balance.

For the PIK interest included in the current principal balance, include the amount of reported interest in which the terms permit “paid in kind” (PIK) instead of cash. The amount reported shall reflect the cumulative amount of PIK interest included in the current principal balance / par value. In disclosing the cumulative amount of PIK interest, identify the specific amounts of PIK interest by lot and aggregate the amounts by CUSIP/PPN that have a net increase to the original par value. The net increase includes PIK interest added to the par value less disposals (i.e., repayments; sales) that are first applied to any PIK interest outstanding. As a practical expedient, an insurer may calculate the cumulative amount of PIK interest on a bond by subtracting the original principal / par value from the current principal / par value, but not less than \$0.

**2. INT 23-02: Third Quarter 2023 Inflation Reduction Act – Corporate Alternative Minimum Tax (effective third quarter 2023 only)**

**Response: Issue 1 – Consideration of the Act for Third Quarter 2023 Financial Statements**

13. Reporting entities that are aware they will be subject to the CAMT would normally have to reflect the effects of the Act on the calculations impacted by the CAMT if reasonably estimable for the third quarter 2023. The Act was adopted in August 2022; however, entities may continue to have a considerable number of unknown variables for September 30, 2023, reporting. As such, the Working Group has determined that a reasonable estimate might not be determinable for third quarter 2023 interim financial statements for the calculations impacted by the CAMT for some entities.

14. If a reporting entity is an applicable corporation and has determined a reasonable estimate, it shall be disclosed. If a reporting entity is an applicable corporation and cannot determine a reasonable estimate, the reporting entity shall disclose that they expect to be an applicable corporation but have not determined a reasonable estimate.

15. Because reasonable estimates of calculations impacted by the CAMT might not be determinable, reporting entities shall only disclose impacts related to CAMT for third quarter 2023 financial statements for which reasonable estimates are possible. If the reporting entity is an applicable corporation, they shall make the following disclosures regarding the CAMT and the Act:

- a. A statement regarding whether the reporting entity (or the controlled group of corporations of which the reporting entity is a member) has determined if it expects to be liable for CAMT in 2023. For example:
  - i. The reporting entity (or the controlled group of corporations of which the reporting entity is a member) has determined that it does not expect to be liable for CAMT in 2023.
  - ii. The reporting entity (or the controlled group of corporations of which the reporting entity is a member) has not determined as of the reporting date if it will be liable for CAMT in 2023. The third quarter 2023 financial statements do not include an estimated impact of the CAMT because a reasonable estimate cannot be made.
  - iii. The reporting entity (or the controlled group of corporations of which the reporting entity is a member) has determined that it expects to be liable for CAMT in 2023. The third quarter 2023 financial statements shall disclose the estimated impact of the CAMT.

**Response: Issue 2 – Consideration of Subsequent Events for Third Quarter 2023 Financial Statements**

16. For third quarter 2023 reporting, CAMT updated estimates or other calculations affected by the Act determined subsequent to third quarter statutory financial statement or filing date shall not be recognized as Type I subsequent events. Meaning, third quarter financial statements are not required to reflect updated estimates subsequent to the third quarter reporting date and prior to the filing of the third quarter financial statements. With the disclosure required under Issue 1, additional subsequent event disclosure (such as what would be required for Type II event) is not required.

17. Reporting entities shall be working in good faith to complete the accounting for the changes adopted under the Act.

**3. Ref #2023-04, INT 23-03: Inflation Reduction Act – Corporate Alternative Minimum Tax (effective year end 2023 reporting and thereafter)**

**Disclosures**

39. The reporting entity shall disclose whether it is a nonapplicable reporting entity; an applicable reporting entity with tax allocation agreement exclusions or an applicable reporting entity.

40. Additionally, the following disclosures shall be made in the notes to the financial statements of applicable reporting entities (which do not have tax allocation agreement exclusions in accordance with paragraph 11 of this interpretation):

- a. If the reporting entity has made an accounting policy election to either consider or disregard CAMT when evaluating the need for a valuation allowance for its non-CAMT DTAs described in paragraph 22 of this interpretation.
- b. Any disclosure of material modifications to the methodology used to project CAMT as required by paragraph 35 of this interpretation.

41. Relevant disclosures required by SSAP No. 101 also apply including but not limited to, the following:

- a. The disclosure of the statutory valuation allowance as required by SSAP No. 101, paragraph 21.
- b. The disclosure of tax planning strategies is required by SSAP No. 101. In the disclosure required by SSAP No. 101, paragraph 28.b., a statement as to whether the reporting entity may be charged with a portion of CAMT incurred by the consolidated group (or credited with a portion of the consolidated group's CAMT credit utilization).
- c. Inclusion of CAMT credit DTAs, if any, in the disclosure required by SSAP No. 101, paragraph 26.a. regarding the origination dates and expiration of tax credit carry forwards.
- d. The impact of CAMT -planning strategies, if any, in the disclosure required by SSAP No. 101, paragraph 22.f.

#### 4. Ref #2023-12: Residuals in SSAP No. 48 Investments

##### Schedule BA Annual Statement Instructions:

###### **Residual Tranches or Interests with Underlying Assets Having Characteristics of:**

Investment in Residual Tranches or Interests should be assigned to the subcategory with the highest underlying asset concentration. There shouldn't be any bifurcation of the underlying assets among the subcategories.

Include:

Residual tranches or interests ~~captures from~~ securitization tranches and beneficial interests as well as other structures captured in scope of SSAP No. 43R – *Loan-Backed and Structured Securities*, ~~that reflect loss layers without any contractual payments, whether interest or principal, or both. Payments to holders of these investments occur after contractual interest and principal payments have been made to other tranches or interests and are based on the remaining available funds. See SSAP No. 43R for accounting guidance.~~

Investments in joint ventures, partnerships and limited liability companies captured in scope of SSAP No. 48—*Joint Ventures, Partnerships and Limited Liability Companies* that represent residual interests, or that predominantly hold residual interests.

This category shall also include residual interests or residual security tranches within investment structures that are not captured in scope of SSAP No. 43R or SSAP No. 48 but that reflect, in substance, residual interests or residual security tranches.

5. Ref #2023-21 Removal of Transition guidance from SSAP No. 92 and SSAP No. 102

This agenda item removed transition guidance from *SSAP No. 92—Postretirement Benefits Other Than Pensions* and *SSAP No. 102—Pensions* to remove the transition guidance that was included in initial adoption of SSAP No. 92 and SSAP No. 102, as it is past the ten-year effective period for that transition.

Remove (see instructions as illustrated below) Note 12(A)18

~~(18) Reporting entities electing to apply the transition guidance set forth in *SSAP No. 102—Pensions* and *SSAP No. 92—Postretirement Benefits Other Than Pensions* must disclose the full transition surplus impact calculated from applying guidance in the first quarter statutory financial statements after the transition date and each reporting period thereafter. This disclosure shall include the initial “transition liability” calculated under guidance and the annual amortization amount of the “unrecognized items” into net periodic benefit cost. This disclosure shall include a schedule of the entity’s anticipated recognition of the remaining surplus impact over the transition period. See *SSAP No. 102—Pensions* and *SSAP No. 92—Postretirement Benefits Other Than Pensions* for details of the transition guidance.~~

[https://naiconline.sharepoint.com/teams/FRSStatutoryAccounting/Stat Acctg\\_ Statutory\\_Referrals/2023/SAPWG to Blanks Nov 2023 .docx](https://naiconline.sharepoint.com/teams/FRSStatutoryAccounting/Stat Acctg_ Statutory_Referrals/2023/SAPWG to Blanks Nov 2023 .docx)

**Blanks (E) Working Group**  
**Editorial Revisions to the Blanks and Instructions**  
*(presented at the November 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	Summary of Operations	<p><b>CHANGE TO BLANK</b></p> <p>Update the crosscheck reference for Line 12 – Annuity Benefits</p> <p>12. Annuity benefits (Exhibit 8, Part 2, Line 6.4, Cols. 4 + 5 <u>minus Analysis of Operations Summary, line 18, column 1</u>)</p>	L/F	Annual
2023	Life - Health Supplement Analysis of Operations by Lines of Business	<p><b>CHANGE TO INSTRUCTION</b></p> <p>Update the crosscheck for Line 24 to exclude Net Investment Income and IMR because the Health Supplement should be similar to the Health Blank.</p> <p>Line 24 – Net Underwriting Gain or (Loss)</p> <p>Column 1 minus Column 14 should equal Analysis of Operations by Lines of Business – Summary Column 6, Line 29 <u>minus Line 3 minus Line 4</u></p>	L/F	Annual
2023	Market Conduct Annual Statement (MCAS) Premium Exhibit for Year	<p><b>CHANGE TO INSTRUCTION</b></p> <p>Clarify 2023 instructions to not include Fraternal companies for the 2023 statement.</p> <p><b><u>MARKET CONDUCT ANNUAL STATEMENT (MCAS) PREMIUM EXHIBIT FOR YEAR</u></b></p> <p><u>*** For 2023, Fraternal Benefit Societies should update all fields with “No” as they are not required to file an MCAS***</u></p> <p>This exhibit is required to be filed no later than March 1.</p>	H, L/F, P/C	Annual
2023	Liabilities, Surplus and Other Funds	<p><b>CHANGE TO BLANK</b></p> <p>Reverse Line 4 crosschecks to Exhibit 8, Part 1 to account for all columns.</p> <p>4. Contract claims:</p> <p>4.1 Life (Exhibit 8, Part 1, Line 4.4, <u>Col. 1 less sum of Col. 9, 10 and 11 less sum of Cols. 2, 3, 4 and 5</u>)</p> <p>4.2 Accident and health (Exhibit 8, Part 1, Line 4.4, Col. 6)</p>	L/F	Annual

Effective	Table Name	Description	Statement Type	Filing Type
2023	Notes to Financial Statements	<p><b>CHANGE TO INSTRUCTION</b></p> <p>Clarify how amounts should be reported on Note 12A(1) and 12A(2)</p> <p><u>Instruction:</u></p> <p>A. Defined Benefit Plan</p> <p>Disclose the following regarding a reporting entity sponsoring a Defined Benefit Plan for which the reporting entity is directly liable (i.e., the plan resided directly in the reporting entity):</p> <p>(1) A reconciliation of beginning and ending balances of the benefit obligation for pension benefits, postretirement benefits, and special or contractual termination benefits showing separately, if applicable, the effects during the period attributable to each of the below. For special or contractual termination benefits see <i>SSAP No. 11—Postemployment Benefits and Compensated Absences</i> for additional information.</p> <p><u>NOTE: For amounts that increase the benefit obligation report as a positive number and for amounts that decrease the benefit obligation report as a negative number, with a total summation at the ending balance.</u></p> <ul style="list-style-type: none"> <li>• Beginning balance</li> <li>• Service cost</li> <li>• Interest cost</li> <li>• Contributions by plan participants</li> <li>• Actuarial gains and losses</li> <li>• Foreign currency exchange rate changes</li> <li>• Benefits paid</li> <li>• Plan amendments</li> <li>• Business combinations, divestitures, curtailments, settlements, and special termination benefits</li> <li>• Ending balance</li> </ul>	H, L/F, P/C, T	Annual

Effective	Table Name	Description	Statement Type	Filing Type										
		<p>(2) A reconciliation of beginning and ending balances of the fair value of plan assets for pension benefits, postretirement benefits, and special or contractual termination benefits showing separately, if applicable, the effects during the period attributable to each of the below. For special or contractual termination benefits see <i>SSAP No. 11—Postemployment Benefits and Compensated Absences</i> for additional information.</p> <p><u>NOTE: For amounts that increase the benefit obligation report as a positive number and for amounts that decrease the benefit obligation report as a negative number, with a total summation at the ending balance.</u></p>												
2023	Notes to Financial Statements	<p><b>CHANGE TO INSTRUCTION</b></p> <p>Clarify that percentages must equal 100%</p> <p>Instruction:</p> <p>R. The financial statements shall disclose the reporting entity's share of the cash pool by asset type (cash, cash equivalents, or short-term investments).</p> <p>This note shall only be completed in the event the reporting entity has a reported balance in a qualified cash pool (Line 8409999999 in Schedule E, Part 2). As an example, if a reporting entity has a \$1M cash balance in a qualified cash pool, and the cash pool report indicated their \$1M position represented \$700K in cash, \$200k in cash equivalents and \$100k in short-term investments, the disclosure would indicate cash at 70%, cash equivalents at 20% and short-term investments at 10%. <b><u>The summation of investment makeup percentages must equal 100%.</u></b></p> <p>Illustration:</p> <p>R. Reporting Entity's Share of Cash Pool by Asset type.</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 40%;"><u>Asset Type</u></th> <th style="text-align: left; width: 20%;"><u>Percent Share</u></th> </tr> </thead> <tbody> <tr> <td>(1) Cash</td> <td>..... %</td> </tr> <tr> <td>(2) Cash Equivalents</td> <td>..... %</td> </tr> <tr> <td>(3) Short-Term Investments</td> <td>_____ %</td> </tr> <tr> <td>(4) Total <u>(Must equal 100%)</u></td> <td>_____ %</td> </tr> </tbody> </table>	<u>Asset Type</u>	<u>Percent Share</u>	(1) Cash	..... %	(2) Cash Equivalents	..... %	(3) Short-Term Investments	_____ %	(4) Total <u>(Must equal 100%)</u>	_____ %	H, L/F, P/C, T	Annual
<u>Asset Type</u>	<u>Percent Share</u>													
(1) Cash	..... %													
(2) Cash Equivalents	..... %													
(3) Short-Term Investments	_____ %													
(4) Total <u>(Must equal 100%)</u>	_____ %													

Effective	Table Name	Description	Statement Type	Filing Type
2023	State Page	<p><b>CHANGE TO INSTRUCTION</b></p> <p>Add clarifying language to column 21.</p> <p>Column 21 – Total Settled During Current Year - Amount (Col 15+17+19)</p> <p><u>Total Settled should be for claims that are paid in full.</u></p>	L/F	Annual
2024	General Instructions Page	<p><b>CHANGE TO INSTRUCTION</b></p> <p>Add language to paragraph 19 (E) to be consistent with SSAP No. 3</p> <p>19. Except in situations where a merger has occurred, amounts reported for assets, liabilities, surplus, revenues, and expenses for prior years in the current year's annual statement must be identical to the amounts that were reported in the annual statement of the prior year. However, amounts reported in prior years may need to be adjusted in the current year as a result of the following:</p> <p>E. Changes that do not affect assets, liabilities, revenues, expenses, or surplus, but that materially affect historical information in the financial statement schedules (e.g., Underwriting and Investment Exhibit – Part 2A) are reflected in the current year's schedules with appropriate notations <u>made directly to the affected schedules and</u> in the Notes to Financial Statements.</p>	H	Annual
2024	General Instructions Page	<p><b>CHANGE TO INSTRUCTION</b></p> <p>Add language to paragraph 19 (E) to be consistent with SSAP No. 3</p> <p>19. Except in situations where a merger has occurred, amounts reported for assets, liabilities, surplus, revenues, and expenses for prior years in the current year's annual statement shall be identical to the amounts that were reported in the annual statement of the prior year. However, amounts reported in prior years may need to be adjusted in the current year as a result of the following:</p> <p>E. Changes that do not affect assets, liabilities, revenues, expenses, or surplus but that materially affect historical information in the financial statement supplemental schedules (e.g., Schedule O) should be reflected in the current years' schedules with appropriate notations <u>made directly to the affected schedules and</u> in the Notes to Financial Statements.</p>	L/F	Annual

Effective	Table Name	Description	Statement Type	Filing Type
2024	General Instructions Page	<p><b>CHANGE TO INSTRUCTION</b></p> <p>Add language to paragraph 19 (E) to be consistent with SSAP No. 3</p> <p>19. Except in situations where a merger has occurred, amounts reported for assets, liabilities, surplus, revenues, and expenses for prior years in the current year's annual statement must be identical to the amounts that were reported in the annual statement of the prior year. However, amounts reported in prior years may need to be adjusted in the current year as a result of the following:</p> <p>E. Changes that do not affect assets, liabilities, revenues, expenses, or surplus but that materially affect historical information in the financial statement supplemental schedules (e.g., Schedule P) shall be reflected in the current year's schedules with appropriate notations made <u>directly to the affected schedules and in the Notes to Financial Statements.</u></p>	P/C	Annual
2024	General Instructions Page	<p><b>CHANGE TO INSTRUCTION</b></p> <p>Add language to paragraph 17 (E) to be consistent with SSAP No. 3</p> <p>17. Except in situations where a merger has occurred, amounts reported for assets, liabilities, surplus, revenues, and expenses for prior years in the current year's annual statement must be identical to the amounts that were reported in the annual statement of the prior year. However, amounts reported in prior years may need to be adjusted in the current year as a result of the following:</p> <p>E. Changes that do not affect assets, liabilities, revenues, expenses, or surplus but that materially affect historical information in the financial statement supplemental schedules (e.g., Schedule P) shall be reflected in the current year's schedules with appropriate notations made <u>directly to the affected schedules and in the Notes to Financial Statements.</u></p>	T	Annual

Effective	Table Name	Description	Statement Type	Filing Type
2024	Schedule P, Part 7A & 7B	<p><b>CHANGE TO BLANK</b></p> <p>Add a line to Schedule P, Part 7A &amp; 7B for Pet Insurance (Pet Insurance was split out from Inland Marine with Blanks Proposal 2023-01BWG)</p> <p>1. Homeowners/Farmowners      2. Private Passenger Auto Liability/Medical      3. Commercial Auto/Truck Liability/Medical      4. Workers' Compensation      5. Commercial Multiple Peril      6. Medical Professional Liability—Occurrence      7. Medical Professional Liability—Claims-made      8. Special Liability      9. Other Liability—Occurrence      10. Other Liabilities—Claims-made      11. Special Property      12. Auto Physical Damage      13. Fidelity/ Surety      14. Other      15. International      16. Reinsurance-Nonproportional Assumed Property      17. Reinsurance-Nonproportional Assumed Liability      18. Reinsurance-Nonproportional Assumed Financial Lines      19. Products Liability—Occurrence      20. Products Liability—Claims-made      21. Financial Guaranty/Mortgage Guaranty      22. Warranty      23. <u>Pet Insurance Plans</u>  <u>2324.</u> Totals   </p>	P/C	Annual

Effective	Table Name	Description	Statement Type	Filing Type
2023	Notes to Financial Statements	<p><b>CHANGE TO INSTRUCTIONS</b></p> <p>Update Note 20C to be consistent with SSAP 100R.</p> <p><b>20. Fair Value Measurements</b></p> <p>C. A reporting entity shall disclose in the notes to the financial statements, as of each date for which a statement of financial position is presented in the quarterly or annual financial statements, the aggregate fair value or NAV for all financial instruments and the level within the fair value hierarchy in which the fair value measurements in their entirety fall. This disclosure shall be summarized by the type of financial instrument for which it is practicable to estimate fair value, except for certain financial instruments identified below.</p> <p>The disclosures about fair value prescribed in the paragraph above are not required for the following: (Note: These exclusions are specific to Note 20C and do not impact the reporting of fair value that may be required in other SSAPs or statutory accounting schedules.)</p> <ul style="list-style-type: none"> <li>• Employers' and plans' obligations for pension benefits, other postretirement benefits (see scope paragraph of <i>SSAP No. 92—Postretirement Benefits Other Than Pensions</i>), postemployment benefits, employee stock option and stock purchase plans, and other forms of deferred compensation arrangements, as defined in <i>SSAP No. 12—Employee Stock Ownership Plans</i>, <i>SSAP No. 104R—Share-Based Payments</i>, <i>SSAP No. 92—Postretirement Benefits Other Than Pensions</i> and <i>SSAP No. 102—Pensions</i>.</li> <li>• Substantively extinguished debt subject to the disclosure requirements of <i>SSAP No. 103R—Transfers and Servicing of Financial Assets and Extinguishments of Liabilities</i>.</li> <li>• Insurance contracts, other than financial guarantees and deposit-type contracts</li> <li>• Lease contracts as defined in <i>SSAP No. 22R—Leases</i>.</li> <li>• Warranty obligations and rights.</li> <li>• Investments accounted for under the equity method.</li> <li>• <u>Equity instruments issued by the entity.</u></li> <li>• <u>Deposit liabilities with no defined or contractual maturities.</u></li> </ul>	H, L/F, P/C, T	Annual

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**Blanks (E) Working Group**  
**2024 Proposed Charges**

The **Blanks (E) Working Group** will:

1. Consider improvements and revisions to the various annual/quarterly statement blanks to:
  1. Conform these blanks to changes made in other areas of the NAIC to promote uniformity in reporting of financial information by insurers.
  2. Develop reporting formats for other entities subject to the jurisdiction of state insurance departments.
  3. Conform the various NAIC blanks and instructions to adopted NAIC policy.
  4. Oversee the development of additional reporting formats within the existing annual financial statements as needs are identified.
2. Continue to monitor state filing checklists to maintain current filing requirements.
3. Continue to monitor and improve the quality of financial data filed by insurance companies by recommending improved or additional language for the *Annual Statement Instructions*.
4. Continue to monitor and review all proposals necessary for the implementation of statutory accounting guidance to ensure proper implementation of any action taken by the Accounting Practices and Procedures (E) Task Force affecting annual financial statements and/or instructions.
5. Continue to coordinate with other task forces of the NAIC to ensure proper implementation of reporting and instructions changes as proposed by these task forces.
6. Coordinate with the applicable task forces and working groups as needed to avoid duplication of reporting within the annual and quarterly statement blanks.
7. Consider proposals presented that would address duplication in reporting, eliminate of data elements, financial schedules and disclosures that are no longer needed, and coordinate with other NAIC task forces and working groups if applicable, to ensure revised reporting still meets the needs of regulators.
8. Review requests for investment schedule blanks and instructions changes in connection with the work being performed by the Capital Adequacy (E) Task Force and its Working Groups.
9. Review changes requested by the Valuation of Securities (E) Task Force relating to its work on other invested assets reporting for technical consistency within the investment reporting schedules and instructions.

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**HEALTH ENTITIES**

COMPANY NAME: \_\_\_\_\_ NAIC Company Code: \_\_\_\_\_

Contact: \_\_\_\_\_ Telephone: \_\_\_\_\_

REQUIRED FILINGS IN THE STATE OF: \_\_\_\_\_ Filings Made During the Year 2024<sup>3</sup>

(1) Checklist	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*		(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES		
			Domestic      Foreign						
			State	NAIC	State				
<b>I. NAIC FINANCIAL STATEMENTS</b>									
1	Annual Statement (8 1/2"X14")		EO		3/1	NAIC			
1.1	Printed Investment Schedule detail (Pages E01-E29)		EO	xxx	3/1	NAIC			
2	Quarterly Financial Statement (8 1/2" x 14")		EO		5/15, 8/15, 11/15	NAIC			
<b>II. NAIC SUPPLEMENTS</b>									
11	Accident & Health Policy Experience Exhibit		EO		4/1	NAIC			
12	Actuarial Opinion		EO		3/1	Company			
13	Life Supplemental Data due March 1		EO		3/1	NAIC			
14	Life Supplemental Data due April 1		EO		4/1	NAIC			
15	Life Supp Statement non-guaranteed elements – Exh 5, Int. #3		EO		3/1	Company			
16	Life Supp Statement on par/non-par policies – Exh 5 Int. 1&2		EO		3/1	Company			
17	Life, Health & Annuity Guaranty Association Assessable Premium Exhibit, Parts 1 and 2		EO	xxx	4/1	NAIC			
18	Long-Term Care Experience Reporting Forms		EO	xxx	4/1	NAIC			
19	Management Discussion & Analysis		EO		4/1	Company			
20	Market Conduct Annual Statement Premium Exhibit for Year		EO		3/1	NAIC			
212 0	Medicare Part D Coverage Supplement		EO		3/1, 5/15, 8/15, 11/15	NAIC			
222 1	Medicare Supplement Insurance Experience Exhibit		EO	xxx	3/1	NAIC			
232 2	Risk-Based Capital Report		EO		3/1	NAIC			
242 3	Schedule SIS		N/A	N/A	3/1	NAIC			
252 4	Supplemental Compensation Exhibit		N/A	N/A	3/1	NAIC			
262 5	Supplemental Health Care Exhibit (Parts 1, and 2 and 3)		EO		4/1	NAIC			
26	Supplemental Health Care Exhibit's Allocation Report		EO		4/1	NAIC			
272 7	Supplemental Investment Risk Interrogatories		EO		4/1	NAIC			
<b>III. ELECTRONIC FILING REQUIREMENTS</b>									
61	Annual Statement Electronic Filing	xxx	EO	xxx	3/1	NAIC			
62	March .PDF Filing	xxx	EO	xxx	3/1	NAIC			
63	Risk-Based Capital Electronic Filing	xxx	EO	N/A	3/1	NAIC			
64	Risk-Based Capital .PDF Filing	xxx	EO	N/A	3/1	NAIC			
65	Supplemental Electronic Filing	xxx	EO	xxx	4/1	NAIC			
66	Supplemental .PDF Filing	xxx	EO	xxx	4/1	NAIC			
67	Quarterly Statement Electronic Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC			
68	Quarterly .PDF Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC			
69	June .PDF Filing	xxx	EO	xxx	6/1	NAIC			
<b>IV. AUDIT/INTERNAL CONTROL RELATED REPORTS</b>									
81	Accountants Letter of Qualifications		EO	N/A	6/1	Company			
82	Audited Financial Reports		EO		6/1	Company			

\*If XXX appears in this column, this state does not require this filing, if hard copy is filed with the state of domicile and if the data is filed electronically with the NAIC. If N/A appears in this column, the filing is required with the domiciliary state. EO (electronic only filing).

**\*\*If Form Source is NAIC, the form should be obtained from the appropriate vendor.**

\*\*\*For those states that have adopted the NAIC Corporate Governance Annual Disclosure Model Act, an annual disclosure is required of all insurers or insurance groups by June 1. The Corporate Governance Annual Disclosure is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state if filed at the insurance group level. For more information on lead states, see the following NAIC URL: [http://www.naic.org/public\\_lead\\_state\\_report.htm](http://www.naic.org/public_lead_state_report.htm).

\*\*\*\*For those states that have adopted the NAIC updated Holding Company Model Act, a Form F filing is required annually by holding company groups. Consistent with the Form B filing requirements, the Form F is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state. For more information on lead states, see the following NAIC URL: [http://www.naic.org/public\\_lead\\_state\\_report.htm](http://www.naic.org/public_lead_state_report.htm)

\*\*\*\*For those states that have adopted the NAIC Risk Management and Own Risk and Solvency Assessment Model Act, a summary report is required annually by insurers and insurance groups above a specified premium threshold. The ORSA Summary Report is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state if filed at the insurance group level. For more information on lead states, see the following NAIC URL: [http://www.naic.org/public\\_lead\\_state\\_report.htm](http://www.naic.org/public_lead_state_report.htm)

		<b>NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)</b>	
	A	Required Filings Contact Person:	
	B	Mailing Address:	
	C	Mailing Address for Filing Fees:	
	D	Mailing Address for Premium Tax Payments:	
	E	Delivery Instructions:	
	F	Late Filings:	
	G	Original Signatures:	
	H	Signature/Notarization/Certification:	
	I	Amended Filings:	
	J	Exceptions from normal filings:	
	K	Bar Codes (State or NAIC):	
	L	Signed Jurat:	
	M	NONE Filings:	
	N	Filings new, discontinued or modified materially since last year:	

**General Instructions  
For Companies to Use Checklist**

**Please Note:** This state's instructions for companies to file with the NAIC are included in this Checklist. The NAIC will not be sending their own checklist this year.

**Electronic Filing is intended to be filing(s) submitted to the NAIC via the NAIC Internet Filing Site which eliminates the need for a company to submit diskettes or CD-ROM to the NAIC. Companies are not required to file hard copy filings with the NAIC.**

**Column (1)      Checklist**

Companies may use the checklist to submit to a state, if the state requests it. Companies should copy the checklist and place an "x" in this column when submitting information to the state.

**Column (2)      Line #**

Line # refers to a standard filing number used for easy reference. This line number may change from year to year.

**Column (3)      Required Filings**

Name of item or form to be filed.

The ***Annual Statement Electronic Filing*** includes the annual statement data and all supplements due March 1, per the ***Annual Statement Instructions***. This includes all detail investment schedules and other supplements for which the ***Annual Statement Instructions*** exempt printed detail.

The ***March.PDF Filing*** is the .pdf file for annual statement data, detail for investment schedules and supplements due March 1.

The ***Risk-Based Capital Electronic Filing*** includes all risk-based capital data.

The ***Risk-Based Capital.PDF Filing*** is the .pdf file for risk-based capital data.

The ***Supplemental Electronic Filing*** includes all supplements due April 1, per the ***Annual Statement Instructions***.

The ***Supplemental.PDF Filing*** is the .pdf file for all supplemental schedules and exhibits due April 1.

The ***Quarterly Electronic Filing*** includes the complete quarterly filing and the PDF files for all quarterly data.

The ***Quarterly.PDF Filing*** is the .pdf file for quarterly statement data.

The ***June.PDF Filing*** is the .pdf file for the Audited Financial Statements and Accountants Letter of Qualifications.

**Column (4)      Number of Copies**

Indicates the number of copies that each foreign or domestic company is required to file for each type of form. The Blanks (EX) Task Force modified the 1999 ***Annual Statement Instructions*** to waive paper filings of certain NAIC supplements and certain investment schedule detail, if such investment schedule data is available to the states via the NAIC database. The checklists reflect this action taken by the Blanks (EX) Task Force. XXX appears in the "Number of Copies" "Foreign" column for the appropriate schedules and exhibits. **Some states have chosen to waive printed quarterly and annual statements from their foreign insurers and have chosen to rely upon the NAIC database for these filings. This waiver could include supplemental annual statement filings. The XXX in this column might signify that the state has waived the paper filing of the annual statement and all supplements.**

,

**Column (5)      Due Date**

Indicates the date on which the company must file the form.

**Column (6)      Form Source**

This column contains one of three words: “NAIC,” “State,” or “Company.” If this column contains “NAIC,” the company must obtain the forms from the appropriate vendor. If this column contains “State,” the state will provide the forms with the filing instructions (generally, on the state web site). If this column contains “Company,” the company, or its representative (e.g., its CPA firm), is expected to provide the form based upon the appropriate state instructions or the NAIC *Annual Statement Instructions*.

**Column (7)      Applicable Notes**

This column contains references to the Notes to the Instructions that apply to each item listed on the checklist. The company should carefully read these notes before submitting a filing.

w:\qa\blanks\checklists\2020 filings made in 2021\1 hthcklist\_2020\_filingsmade2021.docx

**LIFE, ACCIDENT AND HEALTH/FRATERNAL INSURERS**

COMPANY NAME: \_\_\_\_\_ NAIC Company Code: \_\_\_\_\_

Contact: \_\_\_\_\_ Telephone: \_\_\_\_\_

REQUIRED FILINGS IN THE STATE OF: \_\_\_\_\_ Filings Made During the Year 2024<sup>b3</sup>**FRATERNAL COMPANIES BEGIN FILING LIFE/FRATERNAL STATEMENT EFFECTIVE WITH FIRST QUARTER, 2019.**

(1) Checklist	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*		(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES
			Domestic	Foreign			
			State	NAIC	State		
<b>I. NAIC FINANCIAL STATEMENTS</b>							
1		Annual Statement (8 ½" x14")	EO		3/1	NAIC	
1.1		Printed Investment Schedule detail (Pages E01-E29)	EO	xxx	3/1	NAIC	
2		Quarterly Financial Statement (8 ½" x 14")	EO		5/15, 8/15, 11/15	NAIC	
3		Separate Accounts Annual Statement (8 ½" x14")	EO		3/1	NAIC	
<b>II. NAIC SUPPLEMENTS</b>							
11		Accident & Health Policy Experience Exhibit	EO		4/1	NAIC	
12		Credit Insurance Experience Exhibit	EO	xxx	4/1	NAIC	
13		Health Care Receivables Supplement	EO	xxx	3/1	<u>NAIC</u>	
14		Life, Health & Annuity Guaranty Association Assessable Premium Exhibit, Parts 1 and 2	EO	xxx	4/1	NAIC	
15		Long-term Care Experience Reporting Forms	EO	xxx	4/1	NAIC	
16		Management Discussion & Analysis	EO		4/1	Company	
17		Market Conduct Annual Statement Premium Exhibit for Year	EO		<u>3/1</u>	<u>NAIC</u>	
18 <sup>a</sup> <sup>7</sup>		Medicare Supplement Insurance Experience Exhibit	EO	xxx	3/1	NAIC	
19 <sup>a</sup> <sup>8</sup>		Medicare Part D Coverage Supplement	EO		3/1, 5/15, 8/15, 11/15	NAIC	
20 <sup>a</sup> <sup>9</sup>		Risk-Based Capital Report	EO		3/1	NAIC	
21 <sup>a</sup> <sup>0</sup>		Schedule SIS	N/A	N/A	3/1	NAIC	
22 <sup>a</sup> <sup>4</sup>		Supplemental Compensation Exhibit	N/A	N/A	3/1	NAIC	
23 <sup>a</sup> <sup>2</sup>		Supplemental Health Care Exhibit (Parts 1 and 2 and 3)	EO		4/1	NAIC	
23		Supplemental Health Care Exhibit's Allocation Report	EO		<u>4/1</u>	<u>NAIC</u>	
24		Supplemental Investment Risk Interrogatories	EO		4/1	NAIC	
25		Supplemental Schedule O	EO	xxx	3/1	NAIC	
26		Supplemental Term and Universal Life Insurance Reinsurance Exhibit	EO		4/1	NAIC	
27		Trusted Surplus Statement	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
28		Variable Annuities Supplement	EO		4/1	NAIC	
29		VM 20 Reserves Supplement	EO		3/1	NAIC	
30		Workers' Compensation Carve-Out Supplement	EO		3/1	NAIC	
<b>Actuarial Related Items</b>							
31		Actuarial Certification regarding use 2001 Preferred Class Table	EO		3/1	Company	
32		Actuarial Certification Related Annuity Nonforfeiture Ongoing Compliance for Equity Indexed Annuities	EO		3/1	Company	
33		Actuarial Memorandum Related to Universal Life with Secondary Guarantees Policies required by Actuarial Guideline XXXVIII 8D	N/A	xxx	4/30	Company	
34		Actuarial Opinion	EO		3/1	Company	
35		Actuarial Opinion on Separate Accounts Funding Guaranteed Minimum Benefit	EO		3/1	Company	
36		Actuarial Opinion on Synthetic Guaranteed Investment Contracts	EO		3/1	Company	
37		Actuarial Opinion on X-Factors	EO		3/1	Company	
38		Actuarial Opinion required by Modified Guaranteed Annuity Model Regulation	EO		3/1	Company	
39		Request for Life PBR Exemption (if applicable)	E/O		Commissioner 7/1 NAIC 8/15	Company	
40		Executive Summary of the PBR Actuarial Report	N/A		4/1	Company	
41		Life Summary of the PBR Actuarial Report	N/A		4/1	Company	

(1) Checklist	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*		(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES			
			Domestic							
			State	NAIC						
	42	Variable Annuities Summary of the PBR Actuarial Report		N/A	4/1	Company				
	43	PBR Actuarial Report (provide upon request)		N/A		Company				
	44	RAAIS required by <i>Valuation Manual</i>		N/A	4/1	Company				
	45	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXV		EO	xxx	3/1,5/15, 8/15, 11/15	Company			
	46	Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV		EO	xxx	3/1,5/15, 8/15, 11/15	Company			
	47	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Average Market Value)		EO	xxx	3/1,5/15, 8/15, 11/15	Company			
	48	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Market Value)		EO	xxx	3/1,5/15, 8/15, 11/15	Company			
	49	Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method required by Actuarial Guideline XXXVI		EO	xxx	3/1,5/15, 8/15, 11/15	Company			
	50	RBC Certification required under C-3 Phase I		EO		3/1	Company			
	51	RBC Certification required under C-3 Phase II		EO		3/1	Company			
	52	Statement on non-guaranteed elements - Exhibit 5 Int. #3		EO		3/1	Company			
	53	Statement on par/non-par policies – Exhibit 5 Int. 1&2		EO		3/1	Company			
		<b>III. ELECTRONIC FILING REQUIREMENTS</b>								
	61	Annual Statement Electronic Filing	xxx	EO	xxx	3/1	NAIC			
	62	March .PDF Filing	xxx	EO	xxx	3/1	NAIC			
	63	Risk-Based Capital Electronic Filing	xxx	EO	N/A	3/1	NAIC			
	64	Risk-Based Capital .PDF Filing	xxx	EO	N/A	3/1	NAIC			
	65	Separate Accounts Electronic Filing	xxx	EO	xxx	3/1	NAIC			
	66	Separate Accounts .PDF Filing	xxx	EO	xxx	3/1	NAIC			
	67	Supplemental Electronic Filing	xxx	EO	xxx	4/1	NAIC			
	68	Supplemental .PDF Filing	xxx	EO	xxx	4/1	NAIC			
	69	Quarterly Statement Electronic Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC			
	70	Quarterly .PDF Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC			
	71	June .PDF Filing	xxx	EO	xxx	6/1	NAIC			
		<b>IV. AUDIT/INTERNAL CONTROL RELATED REPORTS</b>								
	81	Accountants Letter of Qualifications		EO	N/A	6/1	Company			
	82	Audited Financial Reports		EO		6/1	Company			
	83	Audited Financial Reports Exemption Affidavit		N/A	N/A		Company			
	84	Communication of Internal Control Related Matters Noted in Audit		EO	N/A	8/1	Company			
	85	Independent CPA (change)		N/A	N/A		Company			
	86	Management's Report of Internal Control Over Financial Reporting		N/A	N/A	8/1	Company			
	87	Notification of Adverse Financial Condition		N/A	N/A		Company			
	88	Relief from the five-year rotation requirement for lead audit partner		EO		3/1	Company			
	89	Relief from the one-year cooling off period for independent CPA		EO		3/1	Company			
	90	Relief from the Requirements for Audit Committees		EO		3/1	Company			
	91	Request for Exemption to File Management's Report of Internal Control Over Financial Reporting		N/A	N/A		Company			
		<b>V. STATE REQUIRED FILINGS</b>								
	101	Corporate Governance Annual Disclosure***	0			Company				
	102	Filings Checklist (with Column 1 completed)	0			State				
	103	Form B-Holding Company Registration Statement	0			Company				
	104	Form F-Enterprise Risk Report ****	0			Company				
	105	ORSA *****	0			Company				
	106	Premium Tax	0			State				
	107	State Filing Fees	0			State				
	108	Signed Jurat	xxx	0		NAIC				
	109	Group Capital Calculation ( <b>File with lead state only</b> )	0							
	110									

(1) Checklist	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES
			Domestic		Foreign			
			State	NAIC	State			
	111							
	112							
	113							

\*If XXX appears in this column, this state does not require this filing, if hard copy is filed with the state of domicile and if the data is filed electronically with the NAIC. If N/A appears in this column, the filing is required with the domiciliary state. EO (electronic only filing).

\*\*If Form Source is NAIC, the form should be obtained from the appropriate vendor.

\*\*\*For those states that have adopted the NAIC Corporate Governance Annual Disclosure Model Act, an annual disclosure is required of all insurers or insurance groups by June 1. The Corporate Governance Annual Disclosure is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state if filed at the insurance group level. For more information on lead states, see the following NAIC URL: [http://www.naic.org/public\\_lead\\_state\\_report.htm](http://www.naic.org/public_lead_state_report.htm)

\*\*\*\*For those states that have adopted the NAIC updated Holding Company Model Act, a Form F filing is required annually by holding company groups. Consistent with the Form B filing requirements, the Form F is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state. For more information on lead states, see the following NAIC URL: [http://www.naic.org/public\\_lead\\_state\\_report.htm](http://www.naic.org/public_lead_state_report.htm)

\*\*\*\*\*For those states that have adopted the NAIC Risk Management and Own Risk and Solvency Assessment Model Act, a summary report is required annually by insurers and insurance groups above a specified premium threshold. The ORSA Summary Report is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state if filed at the insurance group level. For more information on lead states, see the following NAIC URL: [http://www.naic.org/public\\_lead\\_state\\_report.htm](http://www.naic.org/public_lead_state_report.htm)

		<b>NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)</b>	
	A	Required Filings Contact Person:	
	B	Mailing Address:	
	C	Mailing Address for Filing Fees:	
	D	Mailing Address for Premium Tax Payments:	
	E	Delivery Instructions:	
	F	Late Filings:	
	G	Original Signatures:	
	H	Signature/Notarization/Certification:	
	I	Amended Filings:	
	J	Exceptions from normal filings:	
	K	Bar Codes (State or NAIC):	
	L	Signed Jurat:	
	M	NONE Filings:	
	N	Filings new, discontinued or modified materially since last year:	

**General Instructions  
For Companies to Use Checklist**

**Please Note:** This state's instructions for companies to file with the NAIC are included in this Checklist. The NAIC will not be sending their own checklist this year.

**Electronic filing is intended to be filing(s) submitted to the NAIC via the NAIC Internet Filing Site which eliminates the need for a company to submit diskettes or CD-ROM to the NAIC. Companies are not required to file hard copy filings with the NAIC.**

**Column (1)      Checklist**

Companies may use the checklist to submit to a state, if the state requests it. Companies should copy the checklist and place an "x" in this column when submitting information to the state.

**Column (2)      Line #**

Line # refers to a standard filing number used for easy reference. This line number may change from year to year.

**Column (3)      Required Filings**

Name of item or form to be filed.

The ***Annual Statement Electronic Filing*** includes the annual statement data and all supplements due March 1, per the ***Annual Statement Instructions***. This includes all detail investment schedules and other supplements for which the ***Annual Statement Instructions*** exempt printed detail.

The ***March.PDF Filing*** is the .pdf file for annual statement data, detail for investment schedules and supplements due March 1.

The ***Risk-Based Capital Electronic Filing*** includes all risk-based capital data.

The ***Risk-Based Capital.PDF Filing*** is the .pdf file for risk-based capital data.

The ***Separate Accounts Electronic Filing*** includes the separate accounts annual statement and investment schedule detail.

The ***Separate Accounts.PDF Filing*** is the .pdf file for the separate accounts annual statement and all investment schedule detail.

The ***Supplemental Electronic Filing*** includes all supplements due April 1, per the ***Annual Statement Instructions***.

The ***Supplement.PDF Filing*** is the .pdf file for all supplemental schedules and exhibits due April 1.

The ***Quarterly Electronic Filing*** includes the quarterly statement data.

The ***Quarterly.PDF Filing*** is the .pdf for quarterly statement data.

The ***June.PDF Filing*** is the .pdf file for the Audited Financial Statements and Accountants Letter of Qualifications.

**Column (4)      Number of Copies**

Indicates the number of copies that each foreign or domestic company is required to file for each type of form. The Blanks (EX) Task Force modified the 1999 ***Annual Statement Instructions*** to waive paper filings of certain NAIC supplements and certain investment schedule detail, if such investment schedule data is available to the states via the NAIC database. The checklists reflect this action taken by the Blanks (EX) Task Force. XXX appears in the "Number of Copies" "Foreign" column for the appropriate schedules and exhibits. **Some states have chosen to waive printed quarterly and annual statements from their foreign insurers and to rely upon the NAIC database for these filings. This waiver could include supplemental annual statement filings. The XXX in this column might signify that the state has waived the paper filing of the annual statement and all supplements.**

**Column (5) Due Date**

Indicates the date on which the company must file the form.

**Column (6) Form Source**

This column contains one of three words: “NAIC,” “State,” or “Company.” If this column contains “NAIC,” the company must obtain the forms from the appropriate vendor. If this column contains “State,” the state will provide the forms with the filing instructions. If this column contains “Company,” the company, or its representative (e.g., its CPA firm), is expected to provide the form based upon the appropriate state instructions or the NAIC *Annual Statement Instructions*.

**Column (7) Applicable Notes**

This column contains references to the Notes to the Instructions that apply to each item listed on the checklist. The company should carefully read these notes before submitting a filing.

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**PROPERTY & CASUALTY INSURERS**

COMPANY NAME: \_\_\_\_\_ NAIC Company Code: \_\_\_\_\_

Contact: \_\_\_\_\_ Telephone: \_\_\_\_\_

REQUIRED FILINGS IN THE STATE OF: \_\_\_\_\_ Filings Made During the Year 2024~~23~~

(1) Checklist	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*		(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES			
			Domestic							
			State	NAIC						
<b>I. NAIC FINANCIAL STATEMENTS</b>										
1	Annual Statement (8 1/2" x 14")		EO		3/1	NAIC				
1.1	Printed Investment Schedule detail (Pages E01-E29)		EO	xxx	3/1	NAIC				
2	Quarterly Financial Statement (8 1/2" x 14")		EO		5/15, 8/15, 11/15	NAIC				
3	Protected Cell Annual Statement	0	xxx	3/1	NAIC					
4	Combined Annual Statement (8 1/2" x 14")	EO		5/1	NAIC					
<b>II. NAIC SUPPLEMENTS</b>										
11	Accident & Health Policy Experience Exhibit	EO		4/1	NAIC					
12	Actuarial Opinion	EO		3/1	Company					
13	Actuarial Opinion Summary	N/A		3/15	Company					
14	Bail Bond Supplement	EO		3/1	NAIC					
15	Combined Insurance Expense Exhibit	EO		5/1	NAIC					
16	Credit Insurance Experience Exhibit	EO	xxx	4/1	NAIC					
17	Cybersecurity and Identity Theft Insurance Coverage Supplement	EO		4/1	NAIC					
18	Director and Officer Insurance Coverage Supplement	EO		3/1, 5/15, 8/15, 11/15	NAIC					
19	Exhibit of Other Liabilities By Lines of Business as Reported on Line 17 of the Exhibit of Premiums and Losses	EO		3/1	NAIC					
192 0	Financial Guaranty Insurance Exhibit	EO		3/1	NAIC					
210	Insurance Expense Exhibit	EO	xxx	4/1	NAIC					
224	Life, Health & Annuity Guaranty Association Assessable Premium Exhibit, Parts 1 and 2	EO	xxx	4/1	NAIC					
232	Long-Term Care Experience Reporting Forms	EO	xxx	4/1	NAIC					
243	Management Discussion & Analysis	EO		4/1	Company					
25	Market Conduct Annual Statement Premium Exhibit for Year	EO		3/1						
262 4	Medicare Part D Coverage Supplement	EO		3/1, 5/15, 8/15, 11/15	NAIC					
272 5	Medicare Supplement Insurance Experience Exhibit	EO	xxx	3/1	NAIC					
282 6	Mortgage Guaranty Insurance Exhibit	EO	xxx	4/1	NAIC					
292 7	Premiums Attributed to Protected Cells Exhibit	EO		3/1	NAIC					
302 8	Private Flood Insurance Supplement	EO		4/1	NAIC					
312 9	Reinsurance Attestation Supplement	EO	xxx	3/1	Company					
322 0	Exceptions to Reinsurance Attestation Supplement	N/A	xxx	3/1	Company					
333 1	Reinsurance Summary Supplemental	EO	xxx	3/1	NAIC					
343 2	Risk-Based Capital Report	EO		3/1	NAIC					
353 3	Schedule SIS	N/A	N/A	3/1	NAIC					
363 4	Supplement A to Schedule T	EO		3/1, 5/15, 8/15, 11/15	NAIC					
373 5	Supplemental Compensation Exhibit	N/A	N/A	3/1	NAIC					
363 8	Supplemental Health Care Exhibit (Parts 1 and 2 and 3)	EO		4/1	NAIC					
37	Supplemental Health Care Exhibit's Allegation Report Supplement	EO		4/1	NAIC					

(1) Checklist	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*		(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES			
			Domestic							
			State	NAIC						
	<u>383</u> <u>9</u>	Supplemental Investment Risk Interrogatories		EO	4/1	NAIC				
	<u>394</u> <u>0</u>	Supplemental Schedule for Reinsurance Counterparty Reporting Exception – Asbestos and Pollution Contracts		EO	3/1	NAIC				
	<u>404</u> <u>1</u>	Trusted Surplus Statement		EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC			
		<b>III. ELECTRONIC FILING REQUIREMENTS</b>								
	61	Annual Statement Electronic Filing	xxx	EO	xxx	3/1	NAIC			
	62	March .PDF Filing	xxx	EO	xxx	3/1	NAIC			
	63	Risk-Based Capital Electronic Filing	xxx	EO	N/A	3/1	NAIC			
	64	Risk-Based Capital .PDF Filing	xxx	EO	N/A	3/1	NAIC			
	65	Combined Annual Statement Electronic Filing	xxx	EO	xxx	5/1	NAIC			
	66	Combined Annual Statement .PDF Filing	xxx	EO	xxx	5/1	NAIC			
	67	Supplemental Electronic Filing	xxx	EO	xxx	4/1	NAIC			
	68	Supplemental .PDF Filing	xxx	EO	xxx	4/1	NAIC			
	69	Quarterly Statement Electronic Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC			
	70	Quarterly .PDF Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC			
	71	June .PDF Filing	xxx	EO	xxx	6/1	NAIC			
		<b>IV. AUDIT/INTERNAL CONTROL RELATED REPORTS</b>								
	81	Accountants Letter of Qualifications		EO	N/A	6/1	Company			
	82	Audited Financial Reports		EO		6/1	Company			
	83	Audited Financial Reports Exemption Affidavit		N/A	N/A		Company			
	84	Communication of Internal Control Related Matters Noted in Audit		EO	N/A	8/1	Company			
	85	Independent CPA (change)		N/A	N/A		Company			
	86	Management's Report of Internal Control Over Financial Reporting		N/A	N/A	8/1	Company			
	87	Notification of Adverse Financial Condition		N/A	N/A		Company			
	88	Relief from the five-year rotation requirement for lead audit partner		EO		3/1	Company			
	89	Relief from the one-year cooling off period for independent CPA		EO		3/1	Company			
	90	Relief from the Requirements for Audit Committees		EO		3/1	Company			
	91	Request to File Consolidated Audited Annual Statements		N/A	N/A		Company			
	92	Request for Exemption to File Management's Report of Internal Control Over Financial Reporting		N/A	N/A		Company			
		<b>V. STATE REQUIRED FILINGS***</b>								
	101	Corporate Governance Annual Disclosure***		0			Company			
	102	Filings Checklist (with Column 1 completed)		0			State			
	103	Form B-Holding Company Registration Statement		0			Company			
	104	Form F-Enterprise Risk Report ****		0			Company			
	105	ORSA *****		0			Company			
	106	Premium Tax		0			State			
	107	State Filing Fees		0			State			
	108	Signed Jurat	xxx	0			NAIC			
	109	Group Capital Calculation ( <b>File with lead state only</b> )		0						
	110									
	111									

\*If XXX appears in this column, this state does not require this filing, if hard copy is filed with the state of domicile and if the data is filed electronically with the NAIC. If N/A appears in this column, the filing is required with the domiciliary state. EO (electronic only filing).

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\*\*\*\*\*For those states that have adopted the NAIC Risk Management and Own Risk and Solvency Assessment Model Act, a summary report is required annually by insurers and insurance groups above a specified premium threshold. The ORSA Summary Report is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state if filed at the insurance group level. For more information on lead states, see the following NAIC URL: [http://www.naic.org/public\\_lead\\_state\\_report.htm](http://www.naic.org/public_lead_state_report.htm)

<b>NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)</b>		
A	Required Filings Contact Person:	
B	Mailing Address:	
C	Mailing Address for Filing Fees:	
D	Mailing Address for Premium Tax Payments:	
E	Delivery Instructions:	
F	Late Filings:	
G	Original Signatures:	
H	Signature/Notarization/Certification:	
I	Amended Filings:	
J	Exceptions from normal filings:	
K	Bar Codes (State or NAIC):	
L	Signed Jurat:	
M	NONE Filings:	
N	Filings new, discontinued or modified materially since last year:	

**General Instructions  
For Companies to Use Checklist**

**Please Note:** This state's instructions for companies to file with the NAIC are included in this Checklist. The NAIC will not be sending their own checklist this year.

**Electronic filing is intended to be filing(s) submitted to the NAIC via the NAIC Internet Filing Site which eliminates the need for a company to submit diskettes or CD-ROM to the NAIC. Companies are not required to file hard copy filings with the NAIC.**

**Column (1)      Checklist**

Companies may use the checklist to submit to a state, if the state requests it. Companies should copy the checklist and place an "x" in this column when submitting information to the state.

**Column (2)      Line #**

Line # refers to a standard filing number used for easy reference. This line number may change from year to year.

**Column (3)      Required Filings**

Name of item or form to be filed.

The ***Annual Statement Electronic Filing*** includes the annual statement data and all supplements due March 1, per the ***Annual Statement Instructions***. This includes all detail investment schedules and other supplements for which the ***Annual Statement Instructions*** exempt printed detail.

The ***March .PDF Filing*** is the .pdf file for annual statement data, detail for investment schedules and supplements due March 1.

The ***Risk-Based Capital Electronic Filing*** includes all risk-based capital data.

The ***Risk-Based Capital.PDF Filing*** is the .pdf file for risk-based capital data.

The ***Supplemental Electronic Filing*** includes all supplements due April 1, per the ***Annual Statement Instructions***.

The ***Supplemental.PDF Filing*** is the .pdf file for all supplemental schedules and exhibits due April 1.

The ***Quarterly Statement Electronic Filing*** includes the complete quarterly statement data.

The ***Quarterly Statement.PDF Filing*** is the .pdf file for quarterly statement data.

The ***Combined Annual Statement Electronic Filing*** includes the required pages of the combined annual statement and the combined Insurance Expense Exhibit.

The ***Combined Annual Statement.PDF Filing*** is the .pdf file for the Combined annual statement data and the combined Insurance Expense Exhibit.

The ***June .PDF Filing*** is the .pdf file for the Audited Financial Statements and Accountants Letter of Qualifications.

**Column (4)      Number of Copies**

Indicates the number of copies that each foreign or domestic company is required to file for each type of form. The Blanks (EX) Task Force modified the 1999 ***Annual Statement Instructions*** to waive paper filings of certain NAIC supplements and certain investment schedule detail if such investment schedule data is available to the states via the NAIC database. The checklists reflect this action taken by the Blanks (EX) Task Force. XXX appears in the "Number of Copies" "Foreign" column for the appropriate schedules and exhibits. **Some states have chosen to waive printed quarterly and annual statements from their foreign insurers and to rely upon the NAIC database for these filings. This waiver could include supplemental annual statement filings. The XXX in this column might signify that the state has waived the paper filing of the annual statement and all supplements.**

**Column (5) Due Date**

Indicates the date on which the company must file the form.

**Column (6) Form Source**

This column contains one of three words: “NAIC,” “State,” or “Company.” If this column contains “NAIC,” the company must obtain the forms from the appropriate vendor. If this column contains “State,” the state will provide the forms with the filing instructions. If this column contains “Company,” the company, or its representative (e.g., its CPA firm), is expected to provide the form based upon the appropriate state instructions or the NAIC *Annual Statement Instructions*.

**Column (7) Applicable Notes**

This column contains references to the Notes to the Instructions that apply to each item listed on the checklist. The company should carefully read these notes before submitting a filing.

w:\qa\blanks\checklists\2020 filings made in 2021\3 propcklist\_2020\_filingsmade2021.docx

**TITLE COMPANIES**

COMPANY NAME: \_\_\_\_\_ NAIC Company Code: \_\_\_\_\_

Contact: \_\_\_\_\_ Telephone: \_\_\_\_\_

REQUIRED FILINGS IN THE STATE OF: \_\_\_\_\_ Filings Made During the Year 2024<sup>3</sup>

(1) Checklis t	(2) Line #	(3) REQUIRED FILING FOR THE ABOVE STATE	(4) NUMBER OF COPIES*		(5) DUE DATE	(6) FORM SOURCE* *	(7) APPLICABL E NOTES		
			Domestic      Foreign						
			State	NAIC	State				
<b>I. NAIC FINANCIAL STATEMENTS</b>									
1	Annual Statement (8 ½" x 14")		EO		3/1	NAIC			
1.1	Printed Investment Schedule detail (Pages E01-E29)		EO	xxx	3/1	NAIC			
2	Quarterly Financial Statement (8 ½" x 14")		EO		5/15, 8/15, 11/15	NAIC			
<b>II. NAIC SUPPLEMENTS</b>									
11	Actuarial Opinion		EO		3/1	Company			
12	Investment Risk Interrogatories		EO		4/1	NAIC			
13	Management Discussion & Analysis		EO		4/1	Company			
14	Schedule SIS		N/A	N/A	3/1	NAIC			
15	Supplemental Compensation Exhibit		N/A	N/A	3/1	NAIC			
16	Supplemental Schedule of Business Written By Agency		N/A		4/1	NAIC			
<b>III. ELECTRONIC FILING REQUIREMENTS</b>									
61	Annual Statement Electronic Filing	xxx	EO	xxx	3/1	NAIC			
62	March .PDF Filing	xxx	EO	xxx	3/1	NAIC			
63	Supplemental Electronic Filing	xxx	EO	xxx	4/1	NAIC			
64	Supplemental .PDF Filing	xxx	EO	xxx	4/1	NAIC			
65	Quarterly Statement Electronic Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC			
66	Quarterly .PDF Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC			
67	June .PDF Filing	xxx	EO	xxx	6/1	NAIC			
<b>IV. AUDIT/INTERNAL CONTROL RELATED REPORTS</b>									
81	Accountants Letter of Qualifications		EO	N/A	6/1	Company			
82	Audited Financial Reports		EO		6/1	Company			
83	Audited Financial Reports Exemption Affidavit		N/A	N/A		Company			
84	Communication of Internal Control Related Matters Noted in Audit		EO	N/A	8/1	Company			
85	Independent CPA (change)		N/A	N/A		Company			
86	Management's Report of Internal Control Over Financial Reporting		N/A	N/A	8/1	Company			
87	Notification of Adverse Financial Condition		N/A	N/A		Company			
88	Request for Exemption to File		N/A	N/A		Company			
89	Relief from the five-year rotation requirement for lead audit partner		EO		3/1	Company			
90	Relief from the one-year cooling off period for independent CPA		EO		3/1	Company			
91	Relief from the Requirements for Audit Committees		EO		3/1	Company			
<b>V. STATE REQUIRED FILINGS***</b>									
101	Corporate Governance Annual Disclosure***		0			Company			
102	Filings Checklist (with Column 1 completed)		0			State			
103	Form B-Holding Company Registration Statement		0			Company			
104	Form F-Enterprise Risk Report ***		0			Company			
105	ORSA ****		0			Company			
106	State Filing Fees		0			State			
107	Signed Jurat	xxx	0			NAIC			

(1) Checklis t	(2) Line #	(3) REQUIRED FILING FOR THE ABOVE STATE	(4) NUMBER OF COPIES*		(5) DUE DATE	(6) FORM SOURCE* *	(7) APPLICABL E NOTES			
			Domestic Foreign							
			State	NAIC						
	108	Group Capital Calculation (File with lead state only)		0						
	109									

\*If XXX appears in this column, this state does not require this filing, if hard copy is filed with the state of domicile and if the data is filed electronically with the NAIC. If N/A appears in this column, the filing is required with the domiciliary state. EO (electronic only filing).

\*\*If Form Source is NAIC, the form should be obtained from the appropriate vendor.

\*\*\*For those states that have adopted the NAIC Corporate Governance Annual Disclosure Model Act, an annual disclosure is required of all insurers or insurance groups by June 1. The Corporate Governance Annual Disclosure is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state if filed at the insurance group level. For more information on lead states, see the following NAIC URL: [http://www.naic.org/public\\_lead\\_state\\_report.htm](http://www.naic.org/public_lead_state_report.htm)

\*\*\*\*For those states that have adopted the NAIC updated Holding Company Model Act, a Form F Filing is required annually by holding company groups. Consistent with the Form B filing requirements, the Form F is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state. For more information on lead states, see the following NAIC URL: [http://www.naic.org/public\\_lead\\_state\\_report.htm](http://www.naic.org/public_lead_state_report.htm)

\*\*\*\*\*For those states that have adopted the NAIC Risk Management and Own Risk and Solvency Assessment Model Act, a summary report is required annually by insurers and insurance groups above a specified premium threshold. The ORSA Summary Report is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state if filed at the insurance group level. For more information on lead states, see the following NAIC URL: [http://www.naic.org/public\\_lead\\_state\\_report.htm](http://www.naic.org/public_lead_state_report.htm)



**General Instructions  
For Companies to Use Checklist**

**Please Note:** This state's instructions for companies to file with the NAIC are included in this Checklist. The NAIC will not be sending their own checklist this year.

**Electronic filing is intended to be filing(s) submitted to the NAIC via the NAIC Internet Filing Site which eliminates the need for a company to submit diskettes or CD-ROM to the NAIC. Companies are not required to file hard copy filings with the NAIC.**

**Column (1)      Checklist**

Companies may use the checklist to submit to a state, if the state requests it. Companies should copy the checklist and place an "x" in this column when submitting information to the state.

**Column (2)      Line #**

Line # refers to a standard filing number used for easy reference. This line number may change from year to year.

**Column (3)      Required Filings**

Name of item or form to be filed.

The ***Annual Statement Electronic Filing*** includes the annual statement data and all supplements due March 1, per the ***Annual Statement Instructions***. This includes all detail investment schedules and other supplements for which the ***Annual Statement Instructions*** exempt printed detail.

The ***March.PDF Filing*** is the .pdf file for the annual statement, detail for investment schedules and all supplements due March 1.

The ***Supplemental Electronic Filing*** includes all supplements due April 1, per the ***Annual Statement Instructions***.

The ***Supplemental.PDF Filing*** is the .pdf file for all supplements due April 1.

The ***Quarterly Electronic Filing*** includes the quarterly statement data.

The ***Quarterly.PDF Filing*** is the .pdf for quarterly statement data.

The ***June.PDF Filing*** is the .pdf file for the Audited Financial Statements and Accountants Letter of Qualifications.

**Column (4)      Number of Copies**

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filings instructions (generally, on its web site). If this column contains “Company,” the company, or its representative (e.g., its CPA firm), is expected to provide the form based upon the appropriate state instructions or the NAIC *Annual Statement Instructions*.

**Column (7)      Applicable Notes**

This column contains references to the Notes to the Instructions that apply to each item listed on the checklist. The company should carefully read these notes before submitting a filing.

w:\qa\blanks\checklists\2020 filings made in 2021\4 titlecklist\_2020\_filingsmade2021.docx

**Blanks (E) Working Group**  
**Summary of Comments for November 7, 2023**  
**National Meeting**

**ITEMS RECEIVED FOR COMMENT**

Reference Number	Description	
<b>2023-05BWG</b>	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; and 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 breakdowns from data collection and remove the question in the interrogatories regarding tail policies.	
<u>Comment #1 – Industry Interested Parties</u>	Attachment 16	Page 1 of 6
Comment letter recommends making updates that were discussed between regulators, NAIC staff, and industry. See full comment letter for details.		
<b>2023-06BWG</b>	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.	
<u>Comment #1 – Industry Interested Parties</u>	Attachment 16	Page 1 & 3-6 of 6
c		
<b>2023-07BWG</b>	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.	
<u>Comment #1 – Industry Interested Parties</u>	Attachment 16	Page 2 of 6
Comment letter suggests a few editorial revisions to the proposal. See full comment letter for details.		
<b>2023-09BWG</b>	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).	
<u>Comment #1 – Industry Interested Parties</u>	Attachment 16	Page 2 of 6
Comment letter recommends withdrawing and creating a new proposal with the changes that were discussed between regulators, NAIC staff, and industry. See full comment letter for details.		

Reference Number	Description
2023-12BWG	Categorize debt securities on Schedule BA that do not qualify as bonds under SSAP No. 26 – Bonds or SSAP No. 43R – Asset-Backed Securities and are captured in scope of SSAP No. 21R – Other Invested Assets.
<u>Comment #1 – Industry Interested Parties</u>	Attachment 16  Comment letter suggests a few editorial revisions to the proposal. See full comment letter for details.

<b>NAIC Blanks Working Group – Interested Parties</b>	
<b>Tip Tipton, CPA</b> Head of Accounting Policy Thrivent Phone: 612.844.7298 Email: <a href="mailto:tip.tipton@thrive.com">tip.tipton@thrive.com</a>	<b>Sharlea Taft</b> NAIC Liaison Sapiens Phone: 319.677.2338 Email: <a href="mailto:sharlea.taft@sapiens.com">sharlea.taft@sapiens.com</a>

October 12, 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 with comments due on Thursday, October 12, 2023

Dear Ms. Gosselin:

Interested Parties (“IPs”) appreciate the opportunity to review and comment on the proposals that were deferred during the conference call held by BWG on Thursday, July 27, 2023, a proposal re-exposed via email on Wednesday, September 6, 2023 and a proposal exposed via email on Thursday, September 7, 2023, all with a comment due date of Thursday, October 12, 2023.

**2023-05BWG** [Exposed changes modify 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. Proposed effective date is Annual 2023.]

IPs have worked with NAIC staff and state insurance regulators to develop a revised exposure for the Cybersecurity Supplement that we believe will meet the needs of staff and regulators. We are proposing for the current exposure to be withdrawn and a new item be exposed by BWG with an effective date of Annual 2024. The new item is included as Attachments 1-A (markup) and 1-B (clean).

**2023-06BWG** [Exposed changes to split the Schedule D – Part 1 into two sections: one for Issuer Credit Obligations (ICO) and the other for Asset-Backed Securities (ABS); also, update the other parts of the Annual Statement that reference the bond categories. Proposed effective date is 1<sup>st</sup> Quarter 2025 / Annual 2025.]

Our comments are comprised of 3 parts: key bullet points; a “Comment Summary”; and the markup version of the exposed document.

IPs suggest several key changes to the exposure:

- Clarify the instructions for the ‘Payment Due at Maturity’ for both ICO and ABS that it should only be updated once at acquisition.
- Remove the phrases ‘All asset-backed securities shall be separately reported (no aggregation of separate acquisitions)’ and ‘All asset-backed securities shall be separately reported (no aggregation of separate disposals)’ within the ABS section as IPs believe the additional data is unneeded and would be a significant departure from the existing instructions.

IPs have attached a ‘Comment Summary’ that identifies recommendations to each of the respective Schedules within the exposure. Refer to Attachment 2.

IPs have also attached a markup version of the exposure with our detailed suggested changes. Refer to Attachment 3.

**2023-07BWG** [Exposed changes to update various fields including deleting 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. Proposed effective date is Quarterly 2025/Annual 2025.]

IPs agree with these changes and suggest the following changes to the proposed addition of the Cumulative column on Schedule D – Part 2 – Section 1:

- Re-organize the columns to be shown in the following order:
  - 10 - Amount Received During Year
  - 11 - Declared But Unpaid
  - 12 - Nonadmitted Declared But Unpaid
  - 13 - Cumulative Undeclared
- Change the header description for Column 13 to “Cumulative Undeclared”
- Change the instructions for Column 13 to: “The amount of undeclared cumulative dividends, including any additional interest accumulated.”

**2023-09BWG** [Exposed changes 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). Proposed effective date is Annual 2023.]

IPs have worked with NAIC staff to develop a revised exposure to data capture certain information for the C-2 mortality risk charges in the Life/Fraternal RBC formula that is not currently data captured. By incorporating the needed data into a General Interrogatory, the data would not need to be audited but would fulfill the intent of the original exposure. Refer to Attachment 4 for the proposed exposure with an effective date of Annual 2024.

**2023-12BWG** [Exposed changes to categorize debt securities on Schedule BA that do not qualify as bonds on Schedule D under SSAP No. 26—*Bonds* or SSAP No. 43R—*Asset-Backed Securities* and are captured in scope of SSAP No. 21R—*Other Invested Assets*. Proposed effective date is 1<sup>st</sup> Quarter 2025 / Annual 2025.]

IPs recommend the following changes to this exposure:

- Retain the ‘Non-Registered Private Funds’ category to further evaluate potential impacts to the overall Bond Project.
- Add instructions to ‘Non-Registered Private Funds’ category to be in better alignment with the P&P Manual.
- Rerumber the line numbers for the addition of the ‘Debt Securities That Do Not Qualify as Bonds’ category and the retention of the ‘Non-Registered Private Funds’ category.
- There are various editorial revisions throughout the exposure.
- Suggest a re-exposure based on comments received to allow all parties to evaluate the proposed changes.

Refer to Attachment 5 for the markup version of the exposure from IPs.

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

# Blanks Working Group Bond Project (2023-06BWG\_Modified) – Comment Summary

Attachment 16

Annual Statement	
Description	Comment
Schedule D – Part 1 – Section 1 Bonds Owned – ICO	<ol style="list-style-type: none"> <li>1. Various editorial revisions</li> <li>2. Added clarifying language to the reporting of TBAs (~ page 2)</li> <li>3. Add instructions to clarify what is included in the ‘Total – Issuer Credit Obligations (Unaffiliated)’ line → All categories tagged ‘(Unaffiliated)’ plus U.S. Government Obligations; Other U.S. Government Obligations; Non-U.S. Sovereign Jurisdiction Securities; Municipal Bonds – General Obligations; Municipal Bonds – Special Revenue. (~ page 3)</li> <li>4. Add instructions to clarify what is included in the ‘Total – Issuer Credit Obligations (Affiliated)’ line → All categories tagged ‘(Affiliated)’. (~ page 3)</li> <li>5. Add ‘(Exempt from RBC)’ to the ‘U.S. Government Obligations’ category to reflect that all bonds in this category are exempt from RBC (~ page 3)</li> <li>6. Add ‘(Not Exempt from RBC)’ to the ‘All Other U.S. Government Obligations’ category to reflect that all bonds in this category are not exempt from RBC (~ page 4)</li> <li>7. For the ICO categories, ‘Other U.S. Government Securities’ and ‘Other U.S. Government Obligations’ appear to be used interchangeably. Should we change to one or the other for consistency? Recommend using ‘Obligations’ to be consistent with the ‘U.S. Government Obligations’ category. (various)</li> <li>8. Added ‘Issuer Credit Obligations’ as a header to the listing of ICOs (~ page 11)</li> <li>9. Column 20 (Payment Due at Maturity) - Report original scheduled payment due at maturity. Include the final principal payment (including balloon payments) as well as interest to be paid at maturity. (~ page 25); IPs recommend adding clarifying language that this data field will only be updated once at acquisition.</li> </ol>
Schedule D – Part 1 – Section 2 Bonds Owned – ABS	<ol style="list-style-type: none"> <li>10. Add instructions to clarify what is included in the ‘Total – Asset Backed Securities (Affiliated)’ line → All categories tagged ‘(Affiliated)’. (~ page 3)</li> <li>11. Add instructions to clarify what is included in the ‘Total – Asset Backed Securities (Unaffiliated)’ line → All categories tagged ‘(Unaffiliated)’ plus Agency Residential Mortgage-Backed Securities – Guaranteed (Exempt from RBC); Agency Commercial Mortgage-Backed Securities – Guaranteed (Exempt from RBC); Agency Residential Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC); Agency Commercial Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC). (~ page 3)</li> <li>12. Language updated in General Instructions (page 7)</li> <li>13. Added ‘Asset-Backed Securities’ as a header to the listing of ABS (~ page 37)</li> <li>14. Added clarification to the instructions for Agency RMBS and Agency CMBS categories to better identify the ‘Exempt from RBC’ and ‘Not Exempt from RBC’ categories. (~ page 37)</li> <li>15. Remove the ‘All Long-Term Bonds’ part of the description on Schedule D – Part 1 – Section 2 as short-term investments and cash equivalents are now required to be reported on this schedule. (~ page 37 and 190)</li> <li>16. Column 18 (Acquired Date) – IPs recommend deleting the sentence ‘All asset-backed securities shall be separately reported (no aggregation of separate acquisitions)’ as IPs believe it would create an excessive amount of unneeded detail. (~ page 40)</li> </ol>

# Blanks Working Group Bond Project (2023-06BWG\_Modified) – Comment Summary

Attachment 16

Annual Statement	
Description	Comment
	17. Column 20 (Payment Due at Maturity) - Report original scheduled payment due at maturity. Include the final principal payment (including balloon payments) as well as interest to be paid at maturity. (~ page 44); IPs recommend adding clarifying language that this data field will only be updated once at acquisition.
Schedule D – Part 3 Bonds Acquired Current Year	18. Column 3 (Date Acquired) – IPs recommend deleting the sentence ‘All asset-backed securities shall be separately reported (no aggregation of separate acquisitions)’ as IPs believe it would create an excessive amount of unneeded detail’. (~ page 55)
Schedule D – Part 4 Bonds Disposed Current Year	19. Column 3 (Disposal Date) – IPs recommend deleting the sentence ‘All asset-backed securities shall be separately reported (no aggregation of separate disposals)’ as IPs believe it would create an excessive amount of unneeded detail’. (~ page 62)
Schedule D – Part 5 Bonds Acquired & Disposed Current Year	20. Column 3 (Date Acquired) – IPs recommend deleting the sentence ‘All asset-backed securities shall be separately reported (no aggregation of separate acquisitions)’ as IPs believe it would create an excessive amount of unneeded detail’. (~ page 70) 21. Column 5 (Disposal Date) – IPs recommend deleting the sentence ‘All asset-backed securities shall be separately reported (no aggregation of separate disposals)’ as IPs believe it would create an excessive amount of unneeded detail’. (~ page 70)
Summary Investment Schedule	22. For all items under line 2 (asset-backed securities), remove the differentiation between unaffiliated and affiliated to be consistent with line 1 (issuer credit obligations). Adjust the corresponding crosscheck references. (~ page 79)
Schedule D – Verification Between Years	23. Line descriptions need to be reviewed for consistency across investment types. (~page 84 & 196) 24. Certain cells will need to have ‘XXX’ in them as the data for the specific investment types may not apply. (~page 196)
Schedule D – Summary By Country	25. Definitions are needed for the groupings under the ‘Issuer Credit Obligations’ column: Governments and Municipalities; All Other Issuer Credit Obligations (unaffiliated and affiliated) (~ page 87 & 197)
Schedule D – Part 1A Quality and Maturity Distribution by Major Types of Issues and NAIC Designation	26. No comments
Schedule DA – Part 1 Short-Term Investments Owned	27. Added ‘Issuer Credit Obligations’ as a header to the listing of ICOs (~ page 98)
Schedule DL – Part 1 Securities Lending Collateral Assets	28. No comments
Schedule DL – Part 2 Securities Lending Collateral Assets	29. No comments
Schedule E – Part 2 Cash Equivalents	30. Leave ‘Bonds’ as a header ahead of ‘Issuer Credit Obligations’ for consistency with the subtotal section (~ page 126)

## Blanks Working Group Bond Project (2023-06BWG\_Modified) – Comment Summary

Attachment 16

Annual Statement	
Description	Comment
Schedule E – Part 3 Special Deposits	31. Clarify that 'C – Certificates of Deposit' includes CDs only reported on Schedule E - Part 1 (~ page 133) 32. Add 'CE – Cash Equivalents' (~ page 133)
Supplemental Investment Risks Interrogatories	33. No comments
Assets page	34. No comments
Cash Flow	35. No comments
Notes to Financial Statements	36. No comments
General Interrogatories Part 1	37. No comments
Interest Maintenance Reserve	38. No comments
Asset Valuation Reserve	39. No comments

## Blanks Working Group Bond Project (2023-06BWG\_Modified) – Comment Summary

Quarterly Statement	
Description	Comment
Schedule D – Part 3 Bonds Acquired During the Current Quarter	40. Column 3 (Acquired Date) – IPs recommend deleting the sentence 'All asset-backed securities shall be separately reported (no aggregation of separate acquisitions)' as IPs believe it would create an excessive amount of unneeded detail'. (~ page 147)
Schedule D – Part 4 Bonds Disposed During the Current Quarter	41. Column 3 (Disposal Date) – IPs recommend deleting the sentence 'All asset-backed securities shall be separately reported (no aggregation of separate disposals)' as IPs believe it would create an excessive amount of unneeded detail". (~ page 154)
Schedule D – Part 1B Acquisitions, Dispositions and Non-trading Activity During the Current Quarter	42. No comments
Schedule DA – Part 1 Short-Term Investments Owned	43. No comments
Schedule DL – Part 1 Securities Lending Collateral Assets	44. No comments
Schedule DL – Part 2 Securities Lending Collateral Assets	45. No comments
Schedule E – Part 2 Cash Equivalents	46. No comments