

**NAIC BLANKS (E) WORKING GROUP**

**Blanks Agenda Item Submission Form**

<p align="right">DATE: <u>04/03/2024</u></p> <p>CONTACT PERSON: _____</p> <p>TELEPHONE: _____</p> <p>EMAIL ADDRESS: _____</p> <p>ON BEHALF OF: _____</p> <p>NAME: <u>Dale Bruggeman</u></p> <p>TITLE: <u>Chair SAPWG</u></p> <p>AFFILIATION: <u>Ohio Department of Insurance</u></p> <p>ADDRESS: <u>50W. Town St., 3<sup>rd</sup> Fl., Ste. 300</u> <u>Columbus, OH 43215</u></p>	<p align="center"><b>FOR NAIC USE ONLY</b></p> <p>Agenda Item # <u>2024-12BWG MOD</u></p> <p>Year <u>2025</u></p> <p>Changes to Existing Reporting <input type="checkbox"/> [ X ]</p> <p>New Reporting Requirement <input type="checkbox"/> [ ]</p> <hr/> <p align="center"><b>REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</b></p> <p>No Impact <input type="checkbox"/> [ X ]</p> <p>Modifies Required Disclosure <input type="checkbox"/> [ ]</p> <p>Is there data being requested in this proposal which is available elsewhere in the Annual/Quarterly Statement? <input type="checkbox"/> [ No ]</p> <p><i>***If Yes, complete question below***</i></p> <p align="center"><b>DISPOSITION</b></p> <p><input type="checkbox"/> [ ] Rejected For Public Comment</p> <p><input type="checkbox"/> [ ] Referred To Another NAIC Group</p> <p><input type="checkbox"/> [ ] Received For Public Comment</p> <p><input checked="" type="checkbox"/> [ X ] Adopted Date <u>08/07/2024</u></p> <p><input type="checkbox"/> [ ] Rejected Date _____</p> <p><input type="checkbox"/> [ ] Deferred Date _____</p> <p><input type="checkbox"/> [ ] Other (Specify) _____</p>
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**BLANK(S) TO WHICH PROPOSAL APPLIES**

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

Anticipated Effective Date: January 1, 2025

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

Update the quarterly investment schedules for editorial items to the bond project. (Sch. D Verification, Sch. D Part 1B, Sch. D Part 3 & 4, Sch. DL Part 1 & 2, and Sch. E Part 1 & 2)

Also update the Quarterly Investment Schedule General Instructions for the changes that were adopted in the Annual Investment Schedule General Instructions. (*Reference adopted proposal 2023-06BWG*)

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

The purpose of this proposal is to show quarterly editorials for the bond project in one proposal instead of the editorial lists over multiple Blanks Working Group calls. Also, the Quarterly Investment Schedule General Instructions were not included in the original proposal and needed to have the instructions updated to match what was adopted in Blanks proposal 2023-06BWG.

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

**NAIC STAFF COMMENTS**

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

Other Comments:

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

## Listing of Items to be Updated in the Quarterly Investment Schedule Instructions/Blanks:

1. Investment Schedule General Instructions – the quarterly general instructions were inadvertently left out of the original proposal (2023-06BWG) and needed the bond project updates.
2. Investment Schedule General Instructions – Categories: Financial ABS – Self-Liquidating and Financial ABS – Not Self-Liquidating – clarify that interest is only captured when “applicable” for self-liquidating.
3. Investment Schedule General Instructions – Category: Agency Commercial Mortgage-Backed Securities – Fully Guaranteed (Exempt from RBC) – add clarifying language to capture ABS structures that are other than MBS that are fully guaranteed.
4. Investment Schedule General Instructions – Category: Agency Commercial Mortgage-Backed Securities – Fully Guaranteed (Exempt from RBC) & Agency Commercial Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC) – add clarifying language to regarding the appropriate reporting of ABS issued by the Small Business Administration (SBA) and Small Business Investment Companies (SBIC).
5. Schedule D Verification – The line references in the quarterly verification schedule needs to be updated to the updated columns on Schedule D, Part 3 & 4.
6. Schedule D, Part 1B – Update the Schedule D Part 1A line references
7. Schedule BA, Part 2 & 3
  - Column 1 CUSIP - Update CUSIP Global Services reference
8. Schedule D, Part 3
  - Add total lines 0489999999 & 0499999999 to be consistent with Schedule D, Part 1, Section 1
  - Add total lines 1889999999 & 1899999999 to be consistent with Schedule D, Part 1, Section 2
  - Add clarifying language for SVO ETFs that there can be shares for this category
  - Column 1 CUSIP, Column 13 Issuer, & Column 14 Issue - Update CUSIP Global Services reference
  - Update the bond line reference for NAIC Designation
9. Schedule D, Part 4
  - Add total lines 0489999999 & 0499999999 to be consistent with Schedule D, Part 1, Section 1
  - Add total lines 1889999999 & 1899999999 to be consistent with Schedule D, Part 1, Section 2
  - Updated column 20 – Cont. Maturity Date for perpetual bonds to match the specs – Changed back to 1/1/9999
  - Add clarifying language for common stocks for column 20 – Cont. Maturity Date
  - Add clarifying language for SVO ETFs that there can be shares for this category
  - Column 1 CUSIP, Column 25 Issuer, & Column 26 Issue - Update CUSIP Global Services reference
  - Update the bond line reference for NAIC Designation
10. Schedule DL, Part 1 & 2
  - Add total lines 0489999999 & 0499999999 to be consistent with Schedule D, Part 1, Section 1
  - Add total lines 1889999999 & 1899999999 to be consistent with Schedule D, Part 1, Section 2
  - Update Header for ABS lines to Schedule, Part 1, Section 2
  - Update CUSIP line references and CUSIP Global Services reference
11. Schedule E, Part 1 – update the code column
12. Schedule E, Part 2
  - Remove the SVO-Identified Bond ETF categories because they should not be included on this schedule
  - Add total lines 0489999999 & 0499999999 to be consistent with Schedule D, Part 1, Section 1
  - Remove the SVO-Identified Bond ETF categories from the subtotal line 0489999999 calculation

- Make sure that both Certificates of Deposit lines are not on this schedule
- Remove “%” code from Restricted Asset Code Column instructions



### 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 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 Mariana Islands, Puerto Rico, and the U.S. Virgin Islands.~~

### Municipal Bonds – Special Revenue:

Include 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 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 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:~~

~~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” in. 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:~~

~~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. 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.~~

### 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:

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. 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 all~~Include SVO-Identified Bond Exchange Traded Funds included on the “List of Exchange Traded Funds Eligible for Reporting as a Schedule D Bond (the ETF Bond List)” as found on the Securities Valuation Office Web page (<https://www.naic.org/svo.htm>) that do not qualify for, or for which the reporting entity has elected not to report, at systematic value.

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

### 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.

### 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) for 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, 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, if applicable) 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). 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). 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. This category shall also include ABS securities that are fully and unconditionally guaranteed or insured as to the timely payment of principal and interest by the full faith and credit of the U.S. government that do not qualify for reporting as RMBS. Only fully and unconditionally guaranteed or insured securities shall be captured in this reporting line. Please refer to the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* for determination of fully guaranteed securities. This category shall also include ABS structures that are fully guaranteed as to the timely payment of principal and interest by the full faith and credit of the U.S. government that do not qualify for reporting as RMBS. Only fully guaranteed structures shall be captured in this reporting line. Please refer to the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* for determination of fully guaranteed structures.

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., 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., 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. This category shall also include ABS securities that are agency-issued and not fully guaranteed as to the timely payment of principal and interest by the full faith and credit of the U.S. government (excluding RMBS). This category shall also include ABS structures that are agency-issued and not fully guaranteed as to the timely payment of principal and interest by the full faith and credit of the U.S. government (excluding RMBS).

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, if applicable) 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.



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**SCHEDULE D – VERIFICATION**

**BONDS AND STOCKS**



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Line 2 – Cost of Bonds and Stocks Acquired

In Column 1, report the actual cost to acquire bonds and stocks on a year-to-date basis, including the cost on bonds and stocks acquired in the current quarter as reported on Schedule D, Part 3, Column ~~7~~6. 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

In Column 1, report the total amount of discount accrued on bonds on a year-to-date basis, including the amount on bonds and stocks still owned as of the reporting date and the amount on bonds and stocks disposed in the current quarter and reported on Schedule D, Part 4, Column ~~11~~1. The accrual of discount should be consistent with the accounting guidance contained in the *Accounting Practices and Procedures Manual*.

Line 4 – Unrealized Valuation Increase (Decrease)

Report the total unrealized valuation increase (decrease) for the entire year-to-date, including the amount on bonds and stocks owned as of the reporting date and the amount on bonds and stocks disposed in the current quarter and reported on Schedule D, Part 4, Column ~~10~~0.

Line 5 – Total Gain (Loss) on Disposals

In Column 1, report the gain (loss) on sales of bonds and stocks on a year-to-date basis, including the total gain (loss) of bonds and stocks in the current quarter as reported on Schedule D, Part 4, Column ~~18~~8.

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

In Column 1, report the total considerations received on bonds and stocks sold on a year-to-date basis, including the amount received on bonds and stock disposed in the current quarter as reported on Schedule D, Part 4, Column ~~6~~6.

Line 7 – Deduct Amortization of Premium

In Column 1, report the total amount of premium amortized on a year-to-date basis, including the amount on bonds and stocks still owned as of the reporting date and the amount on bonds and stocks disposed in the current quarter and reported on Schedule D, Part 4, Column ~~11~~1. The amortization of premium should be consistent with the accounting guidance contained in the *Accounting Practices and Procedures Manual*.



**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 ~~5152~~.1 to Line ~~5152~~.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.

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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 ~~5152~~.1 to Line ~~5152~~.6, Column 7 for all bonds.

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**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

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~~CUSIP Global Services. For foreign securities, use a CINS that is assigned by ~~the Standard & Poor's CUSIP Bureau~~CUSIP Global Services: [www.cusip.com/cusip/index.htm](http://www.cusip.com/cusip/index.htm).

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

**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

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 ~~CUSIP Global Services~~~~the Standard & Poor’s CUSIP Bureau~~. For foreign securities, use a CINS that is assigned by ~~CUSIP Global Services~~~~the Standard & Poor’s CUSIP Bureau~~: [www.cusip.com/cusip/index.htm](http://www.cusip.com/cusip/index.htm).

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

**SCHEDULE D – PART 3**

**LONG-TERM BONDS AND STOCKS ACQUIRED DURING THE CURRENT QUARTER**



**Detail Eliminated To Conserve Space**



<u>Category</u>	<u>Line Number</u>
Issuer Credit Obligations:	
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
Bonds issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Unaffiliated).....	0169999999
Bonds issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Affiliated) .....	0179999999
Bank Loans – Issued (Unaffiliated).....	0189999999
Bank Loans – Issued (Affiliated).....	0199999999
Bank Loans – Acquired (Unaffiliated) .....	0209999999
Bank Loans – Acquired (Affiliated).....	0219999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated) .....	0229999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated) .....	0239999999
Certificates of Deposit (Unaffiliated).....	0249999999
Certificates of Deposit (Affiliated).....	0259999999
Other Issuer Credit Obligations (Unaffiliated) .....	0269999999
Other Issuer Credit Obligations (Affiliated).....	0279999999
 Subtotal – Issuer Credit Obligations (Unaffiliated).....	 0489999999
<u>(Sum of Lines: 0019999999, 0029999999, 0039999999, 0049999999, 0059999999, 0069999999, 0089999999, 0109999999, 0129999999, 0149999999, 0159999999, 0169999999, 0189999999, 0209999999, 0229999999, 0249999999, and 0269999999)</u>	
Subtotal – Issuer Credit Obligations (Affiliated).....	0499999999
<u>(Sum of Lines: 0079999999, 0099999999, 0119999999, 0139999999, 0179999999, 0199999999, 0219999999, 0239999999, 0259999999, and 0279999999)</u>	
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	
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
Financial Asset-Backed – Not Self-Liquidating	
Equity Backed Securities (Unaffiliated) .....	1319999999
Equity Backed Securities (Affiliated) .....	1329999999
Other Financial Asset-Backed Securities – Not Self-Liquidating (Unaffiliated) .....	1339999999
Other Financial Asset-Backed Securities – Not Self-Liquidating (Affiliated) .....	1349999999
Non-Financial Asset-Backed Securities – Practical Expedient	
Lease-Backed Securities – Practical Expedient (Unaffiliated) .....	1519999999
Lease-Backed Securities – Practical Expedient (Affiliated) .....	1529999999
Other Non-Financial Asset-Backed Securities – Practical Expedient (Unaffiliated) .....	1539999999
Other Non-Financial Asset-Backed Securities – Practical Expedient (Affiliated) .....	1549999999
Non-Financial Asset-Backed Securities – Full Analysis	
Lease-Backed Securities – Full Analysis (Unaffiliated) .....	1719999999
Lease-Backed Securities – Full Analysis (Affiliated) .....	1729999999
Other Non-Financial Asset-Backed Securities – Full Analysis (Unaffiliated) .....	1739999999
Other Non-Financial Asset-Backed Securities – Full Analysis (Affiliated) .....	1749999999
<u>Subtotal – Asset-Backed Securities (Unaffiliated) .....</u>	<u>1889999999</u>
<u>(Sum of Lines: 1019999999, 1029999999, 1039999999, 1049999999, 1059999999,</u>	
<u>1079999999, 1099999999, 1119999999, 1319999999, 1339999999, 1519999999,</u>	
<u>1539999999, 1719999999, and 1739999999)</u>	
<u>Subtotal – Asset-Backed Securities (Affiliated) .....</u>	<u>1899999999</u>
<u>(Sum of Lines: 1069999999, 1089999999, 1109999999, 1129999999, 1329999999,</u>	
<u>1349999999, 1529999999, 1549999999, 1729999999, and 1749999999)</u>	
Subtotals – Asset-Backed Securities – Part 3 .....	1909999997
Summary item from Part 5 for Asset-Backed Securities (N/A to Quarterly) .....	1909999998
Subtotals – Asset-Backed Securities .....	1909999999
Subtotals – Issuer Credit Obligations and Asset-Backed Securities .....	2009999999

**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 CUSIP Global Services~~the Standard & Poor’s CUSIP Bureau~~. For foreign securities, use a CINS that is assigned by CUSIP Global Services~~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 15.

**Detail Eliminated To Conserve Space**

Column 9 – NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol

Provide the appropriate combination of NAIC Designation (1 through 6), NAIC Designation Modifier (A through G) and SVO Administrative Symbol (see below) at the end of the quarter for each security shown. The list of valid SVO Administrative Symbols is shown below.

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

SVO-Identified Bond Exchange Traded Funds should be reported as perpetual securities.

The NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol will be shown as one column on the printed schedule but will be three sub-columns in the data table.

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 0019999999 through ~~1749999999~~1909999999
- Preferred Stocks Lines 4019999999 and 4029999999
- Common Stocks Lines 5319999999, 5519999999 and 5719999999

**Detail Eliminated To Conserve Space**

Column 13 – 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 14 – 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.

**SCHEDULE D – PART 4**

**LONG-TERM BONDS AND STOCKS SOLD, REDEEMED OR OTHERWISE  
DISPOSED OF DURING THE CURRENT QUARTER**



**Detail Eliminated To Conserve Space**



<u>Category</u>	<u>Line Number</u>
Issuer Credit Obligations:	
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
Bonds issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Unaffiliated).....	0169999999
Bonds issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Affiliated) .....	0179999999
Bank Loans – Issued (Unaffiliated).....	0189999999
Bank Loans – Issued (Affiliated).....	0199999999
Bank Loans – Acquired (Unaffiliated) .....	0209999999
Bank Loans – Acquired (Affiliated).....	0219999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated) .....	0229999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated) .....	0239999999
Certificates of Deposit (Unaffiliated) .....	0249999999
Certificates of Deposit (Affiliated).....	0259999999
Other Issuer Credit Obligations (Unaffiliated) .....	0269999999
Other Issuer Credit Obligations (Affiliated).....	0279999999
<b>Total – Issuer Credit Obligations (Unaffiliated).....</b>	<b>0489999999</b>
<u>(Sum of Lines: 0019999999, 0029999999, 0039999999, 0049999999, 0059999999, 0069999999, 0089999999, 0109999999, 0129999999, 0149999999, 0159999999, 0169999999, 0189999999, 0209999999, 0229999999, 0249999999, and 0269999999)</u>	
<b>Total – Issuer Credit Obligations (Affiliated).....</b>	<b>0499999999</b>
<u>(Sum of Lines: 0079999999, 0099999999, 0119999999, 0139999999, 0179999999, 0199999999, 0219999999, 0239999999, 0259999999, and 0279999999)</u>	
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	
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
Financial Asset-Backed – Not Self-Liquidating	
Equity Backed Securities (Unaffiliated) .....	1319999999
Equity Backed Securities (Affiliated) .....	1329999999
Other Financial Asset-Backed Securities – Not Self-Liquidating (Unaffiliated) .....	1339999999
Other Financial Asset-Backed Securities – Not Self-Liquidating (Affiliated) .....	1349999999
Non-Financial Asset-Backed Securities – Practical Expedient	
Lease-Backed Securities – Practical Expedient (Unaffiliated) .....	1519999999
Lease-Backed Securities – Practical Expedient (Affiliated) .....	1529999999
Other Non-Financial Asset-Backed Securities – Practical Expedient (Unaffiliated) .....	1539999999
Other Non-Financial Asset-Backed Securities – Practical Expedient (Affiliated) .....	1549999999
Non-Financial Asset-Backed Securities – Full Analysis	
Lease-Backed Securities – Full Analysis (Unaffiliated) .....	1719999999
Lease-Backed Securities – Full Analysis (Affiliated) .....	1729999999
Other Non-Financial Asset-Backed Securities – Full Analysis (Unaffiliated) .....	1739999999
Other Non-Financial Asset-Backed Securities – Full Analysis (Affiliated) .....	1749999999
<b>Total – Asset-Backed Securities (Unaffiliated) .....</b>	<b>1889999999</b>
<u>(Sum of Lines: 1019999999, 1029999999, 1039999999, 1049999999, 1059999999, 1079999999, 1099999999, 1119999999, 1319999999, 1339999999, 1519999999, 1539999999, 1719999999, and 1739999999)</u>	
<b>Total – Asset-Backed Securities (Affiliated) .....</b>	<b>1899999999</b>
<u>(Sum of Lines: 1069999999, 1089999999, 1109999999, 1129999999, 1329999999, 1349999999, 1529999999, 1549999999, 1729999999, and 1749999999)</u>	
Subtotals – Asset-Backed Securities – Part 3 .....	1909999997
Summary item from Part 5 for Asset-Backed Securities (N/A to Quarterly) .....	1909999998
Subtotals – Asset-Backed Securities .....	1909999999
Subtotals – Issuer Credit Obligations and Asset-Backed Securities .....	2009999999

**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~~ CUSIP Global Services. For foreign securities, use a CINS that is assigned by CUSIP Global Services ~~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.

**Detail Eliminated To Conserve Space**

Column 20 – Stated Contractual Maturity Date

For Common Stocks and funds in scope of SSAP No. 30R and SVO-Identified Bond Exchange Traded Funds, leave blank.

For perpetual bonds, enter 01/01/~~99993000~~.

Column 21 – 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)).

SVO-Identified Bond Exchange Traded Funds should be reported as perpetual securities.

The NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol will be shown as one column on the printed but will be three sub-columns in the data table.

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 0019999999 through ~~1749999999~~1909999999
- Preferred Stocks Lines 4019999999 and 4029999999
- Common Stocks Lines 5319999999, 5519999999 and 5719999999


**Detail Eliminated To Conserve Space**


Column 25 – 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 26 – 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.

**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  
(Line 9 for Separate Accounts) and not included on Schedules A, B, BA, D, DB and E.)

**Detail Eliminated To Conserve Space**

<u>Category</u>	<u>Line Number</u>
Issuer Credit Obligations (Schedule D, Part 1, Section 1 type):	
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
Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Unaffiliated) .....	0169999999
Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Affiliated) .....	0179999999
Bank Loans – Issued (Unaffiliated).....	0189999999
Bank Loans – Issued (Affiliated) .....	0199999999
Bank Loans – Acquired (Unaffiliated).....	0209999999
Bank Loans – Acquired (Affiliated).....	0219999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated).....	0229999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated).....	0239999999
Certificates of Deposit (Unaffiliated).....	0249999999
Certificates of Deposit (Affiliated).....	0259999999
Other Issuer Credit Obligations (Unaffiliated).....	0269999999
Other Issuer Credit Obligations (Unaffiliated).....	0279999999
<b>Total – Issuer Credit Obligations (Unaffiliated) .....</b>	<b>0489999999</b>
<u>(Sum of Lines: 0019999999, 0029999999, 0039999999, 0049999999,</u>	
<u>0059999999, 0069999999, 0089999999, 0109999999, 0129999999,</u>	
<u>0149999999, 0159999999, 0169999999, 0189999999, 0209999999,</u>	
<u>0229999999, 0249999999, and 0269999999)</u>	
<b>Total – Issuer Credit Obligations (Affiliated) .....</b>	<b>0499999999</b>
<u>(Sum of Lines: 0079999999, 0099999999, 0119999999, 0139999999,</u>	
<u>0179999999, 0199999999, 0219999999, 0239999999, 0259999999, and</u>	
<u>0279999999)</u>	
<b>Total Issuer Credit Obligations .....</b>	<b>0509999999</b>



Asset-Backed Securities (Schedule D, Part 1, Section 2 type):

Financial Asset-Backed Securities – Self-Liquidating

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

Financial Asset-Backed Securities – Not Self-Liquidating

Equity Backed Securities (Unaffiliated) .....	1319999999
Equity Backed Securities (Affiliated) .....	1329999999
Other Financial Asset-Backed Securities – Not Self-Liquidating (Unaffiliated) .....	1339999999
Other Financial Asset-Backed Securities – Not Self-Liquidating (Affiliated) .....	1349999999

Non-Financial Asset-Backed Securities – Practical Expedient

Lease-Backed Securities - Practical Expedient (Unaffiliated) .....	1519999999
Lease-Backed Securities - Practical Expedient (Affiliated) .....	1529999999
Other Financial Asset-Backed Securities – Practical Expedient (Unaffiliated) .....	1539999999
Other Financial Asset-Backed Securities – Practical Expedient (Affiliated) .....	1549999999

Non-Financial Asset-Backed Securities – Full Analysis

Lease-Backed Securities - Full Analysis (Unaffiliated) .....	1719999999
Lease-Backed Securities - Full Analysis (Affiliated) .....	1729999999
Other Financial Asset-Backed Securities – Full Analysis (Unaffiliated) .....	1739999999
Other Financial Asset-Backed Securities – Full Analysis (Affiliated) .....	1749999999

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

(Sum of Lines: 1019999999, 1029999999, 1039999999, 1049999999,  
1059999999, 1079999999, 1099999999, 1119999999, 1319999999,  
1339999999, 1519999999, 1539999999, 1719999999, and 1739999999)

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

(Sum of Lines: 1069999999, 1089999999, 1109999999, 1129999999,  
1329999999, 1349999999, 1529999999, 1549999999, 1729999999,  
1749999999)

Total – Asset-Backed Securities..... 1909999999

Total – Issuer Credit Obligations and Asset-Backed Securities ..... 2009999999



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~~CUSIP Global Services. For foreign securities, use a CINS that is assigned by ~~CUSIP Global Services~~~~the Standard & Poor’s CUSIP Bureau~~: [www.cusip.com/cusip/index.htm](http://www.cusip.com/cusip/index.htm).

For Lines 0019999999 through ~~2009999999~~1909999999, if no valid CUSIP, CINS or PPN number exists, then the CUSIP field should be zero-filled and a valid ISIN security number should be reported in Column 11.

The CUSIP reported for this column should be determined in a manner consistent with the instructions of other schedules for the lines shown below:

- Lines 0019999999 through 0509999999 ..... Schedule D, Part 1, Section 1, Column 1
- Lines 1019999999 through 1909999999 ..... Schedule D, Part 1, Section 2, Column 1
- Lines 4019999999 through 4509999999 ..... Schedule D, Part 2, Section 1, Column 1
- Lines 5019999999 through 5989999999 ..... Schedule D, Part 2, Section 2, Column 1
- Line 9409999999 ..... Schedule BA, Part 1, Column 1
- Line 9709999999 ..... Schedule E, Part 2, Column 1

  **Detail Eliminated To Conserve Space**  

**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  
(Line 9 for Separate Accounts) and not reported in aggregate on Line 10 of the asset page.)



**Detail Eliminated To Conserve Space**

<u>Category</u>	<u>Line Number</u>
Issuer Credit Obligations (Schedule D, Part 1, Section 1):	
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
Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Unaffiliated) .....	0169999999
Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Affiliated) .....	0179999999
Bank Loans – Issued (Unaffiliated).....	0189999999
Bank Loans – Issued (Affiliated) .....	0199999999
Bank Loans – Acquired (Unaffiliated).....	0209999999
Bank Loans – Acquired (Affiliated).....	0219999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated).....	0229999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated).....	0239999999
Certificates of Deposit (Unaffiliated).....	0249999999
Certificates of Deposit (Affiliated).....	0259999999
Other Issuer Credit Obligations (Unaffiliated).....	0269999999
Other Issuer Credit Obligations (Unaffiliated).....	0279999999
<b>Total – Issuer Credit Obligations (Unaffiliated) .....</b>	<b>0489999999</b>
<u>(Sum of Lines: 0019999999, 0029999999, 0039999999, 0049999999,</u>	
<u>0059999999, 0069999999, 0089999999, 0109999999, 0129999999,</u>	
<u>0149999999, 0159999999, 0169999999, 0189999999, 0209999999,</u>	
<u>0229999999, 0249999999, and 0269999999)</u>	
<b>Total – Issuer Credit Obligations (Affiliated) .....</b>	<b>0499999999</b>
<u>(Sum of Lines: 0079999999, 0099999999, 0119999999, 0139999999,</u>	
<u>0179999999, 0199999999, 0219999999, 0239999999, 0259999999, and</u>	
<u>0279999999)</u>	
<b>Total Issuer Credit Obligations .....</b>	<b>0509999999</b>

Asset-Backed Securities (Schedule D, Part 1, Section 2):

Financial Asset-Backed Securities – Self-Liquidating	
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
Financial Asset-Backed Securities – Not Self-Liquidating	
Equity Backed Securities (Unaffiliated) .....	1319999999
Equity Backed Securities (Affiliated) .....	1329999999
Other Financial Asset-Backed Securities – Not Self-Liquidating (Unaffiliated) .....	1339999999
Other Financial Asset-Backed Securities – Not Self-Liquidating (Affiliated) .....	1349999999
Non-Financial Asset-Backed Securities – Practical Expedient	
Lease-Backed Securities - Practical Expedient (Unaffiliated) .....	1519999999
Lease-Backed Securities - Practical Expedient (Affiliated) .....	1529999999
Other Financial Asset-Backed Securities – Practical Expedient (Unaffiliated) .....	1539999999
Other Financial Asset-Backed Securities – Practical Expedient (Affiliated) .....	1549999999
Non-Financial Asset-Backed Securities – Full Analysis	
Lease-Backed Securities - Full Analysis (Unaffiliated) .....	1719999999
Lease-Backed Securities - Full Analysis (Affiliated) .....	1729999999
Other Financial Asset-Backed Securities – Full Analysis (Unaffiliated) .....	1739999999
Other Financial Asset-Backed Securities – Full Analysis (Affiliated) .....	1749999999
<u>Total – Asset-Backed Securities (Unaffiliated) .....</u>	<u>1889999999</u>
<u>(Sum of Lines: 1019999999, 1029999999, 1039999999, 1049999999,</u>	
<u>1059999999, 1079999999, 1099999999, 1119999999, 1319999999,</u>	
<u>1339999999, 1519999999, 1539999999, 1719999999, and 1739999999)</u>	
<u>Total – Asset-Backed Securities (Affiliated) .....</u>	<u>1899999999</u>
<u>(Sum of Lines: 1069999999, 1089999999, 1109999999, 1129999999,</u>	
<u>1329999999, 1349999999, 1529999999, 1549999999, 1729999999,</u>	
<u>1749999999)</u>	
Total – Asset-Backed Securities .....	1909999999
Total – Issuer Credit Obligations and Asset-Backed Securities .....	2009999999


**Detail Eliminated To Conserve Space**



**SCHEDULE E – PART 2 – CASH EQUIVALENTS  
INVESTMENTS OWNED END OF CURRENT QUARTER**

**Detail Eliminated To Conserve Space**

<u>Category</u>	<u>Line Number</u>
Issuer Credit Obligations:	
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 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
<del>SVO-Identified Bond Exchange Traded Funds – Fair Value .....</del>	<del>0149999999</del>
<del>SVO-Identified Bond Exchange Traded Funds – Systematic Value .....</del>	<del>0159999999</del>
Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Unaffiliated) .....	0169999999
Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Affiliated) .....	0179999999
Bank Loans – Issued (Unaffiliated).....	0189999999
Bank Loans – Issued (Affiliated).....	0199999999
Bank Loans – Acquired (Unaffiliated) .....	0209999999
Bank Loans – Acquired (Affiliated).....	0219999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated) .....	0229999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated).....	0239999999
Other Issuer Credit Obligations (Unaffiliated).....	0269999999
Other Issuer Credit Obligations (Affiliated).....	0279999999
<u>Total – Issuer Credit Obligations (Unaffiliated).....</u>	<u>0489999999</u>
<u>(Sum of Lines: 0019999999, 0029999999, 0039999999, 0049999999, 0059999999,</u>	
<u>0069999999, 0089999999, 0109999999, 0129999999, 0149999999, 0159999999,</u>	
<u>0169999999, 0189999999, 0209999999, 0229999999, and 0269999999)</u>	
<u>Total – Issuer Credit Obligations (Affiliated).....</u>	<u>0499999999</u>
<u>(Sum of Lines: 0079999999, 0099999999, 0119999999, 0139999999, 0179999999,</u>	
<u>0199999999, 0219999999, 0239999999, and 0279999999)</u>	
Total Issuer Credit Obligations.....	0509999999

**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**).

ASSETS



**Detail Eliminated To Conserve Space**



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 Summary of Operations, 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.

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**Detail Eliminated To Conserve Space**

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**Cash from Investments Worksheet**

The following section provides a reconciliation of investment activity. Although non-cash items are included for reconciliation purposes, the Statement of Cash Flow shall only include transactions involving cash. In addition to excluding the lines that are explicitly non-cash items (e.g., change in admitted assets) from what is reported in the Statement of Cash Flow, adjustments are necessary to remove non-cash acquisitions or disposals. Cash proceeds from investments sold, matured or repaid shall be included in Line 12. Cash remitted for acquired long-term investments is included in Line 13 (exclude cash equivalents and short-term investments).



**NOTES TO FINANCIAL STATEMENTS**

**\*\*\* TO CONSERVE SPACE ON THE PROPOSAL, THE FOLLOWING MODIFICATIONS ARE BEING MADE IN THE NOTES TO FINANCIAL STATEMENTS \*\*\***

Note 1C(6) Instructions and Illustration

- Reference to loan-backed securities is changed to asset-backed securities

Note 5D Instructions and Illustration

- Note name has been changed to Asset-Backed Securities
- Reference to loan-backed securities is changed to asset-backed securities
- SSAP 43R name has been changed to Asset-Backed Securities

Note 5F, 5G, 5H, 5I, & 5O Illustration

- References to LB & SS will be changed to ABS

Note 5L(4) Illustration

- Reference to Schedule D, Part 1 will be changed to Schedule D, Part 1, Section 1
- Add a row for Schedule D, Part 1, Section 2

Note 5P Illustration

- The Bond rows will be split into two. One for Issuer Credit Obligations and the other for Asset-Backed Securities

Note 20A(1) Illustration

- Bond subcategories need to be updated to reflect new reporting lines. See table:

(1) Fair Value Measurements at Reporting Date

Description for each class of asset or liability	(Level 1)	(Level 2)	(Level 3)	Net Asset Value (NAV)	Total
a. Assets at fair value					
Perpetual Preferred stock					
Industrial and Misc	\$ (a)	\$	\$	\$	\$
Parent, Subsidiaries and Affiliates					
Total Perpetual Preferred Stocks	\$	\$	\$	\$	\$
Bonds					
U.S. Government Issuer Credit Obligations	\$	\$	\$	\$	\$
Industrial and Misc Asset-Backed Securities					
Hybrid Securities					
Parent, Subsidiaries and Affiliates					
Total Bonds	\$	\$	\$	\$	\$
Common Stock					
Industrial and Misc	\$	\$	\$	\$	\$
Parent, Subsidiaries and Affiliates					
Total Common Stocks	\$	\$	\$	\$	\$
Derivative assets					
Interest rate contracts	\$	\$	\$	\$	\$
Foreign exchange contracts					
Credit contracts					
Commodity futures contracts					
Commodity forward contracts					
Total Derivatives	\$	\$	\$	\$	\$
.....					
.....					
Separate account assets	\$	\$	\$	\$	\$
Total assets at fair value/NAV	\$	\$	\$	\$	\$
b. Liabilities at fair value					
Derivative liabilities	\$	\$	\$	\$	\$
.....					
.....					
Total liabilities at fair value	\$	\$	\$	\$	\$

Note 20A(2) Illustration

- Reference to loan-backed and structured securities is changed to asset-backed securities

Note 20C & 20D Illustration

- The Bond rows will be split into two. One for Issuer Credit Obligations and the other for Asset-Backed Securities

**QUARTERLY STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, PROPERTY, & HEALTH**

**SCHEDULE E – PART 1 – CASH**

**MONTH END DEPOSITORY BALANCES**



**Detail Eliminated To Conserve Space**

| Column 2 – Restricted Asset Code

If cash is not under the exclusive control of the reporting entity, it is to be identified by placing one of the **symbols identified in the Investment Schedules General Instructions** in this column.

***QUARTERLY STATEMENT INSTRUCTIONS – TITLE***

**SCHEDULE E – PART 1 – CASH**

**MONTH END DEPOSITORY BALANCES**

**↓** **====** **Detail Eliminated To Conserve Space** **====** **↓**

| Column 2 – Restricted Asset Code

If cash is not under the exclusive control of the company, it is to be identified by placing one of the **symbols identified in the Investment Schedules General Instructions** in this column.



**QUARTERLY STATEMENT BLANK – TITLE**

**SCHEDULE E – PART 1 – CASH**  
**Month-End Depository Balances**

1 Depository	2 Restricted Asset Code	3 Rate of Interest	4 Amount of Interest Received During Current Quarter	5 Amount of Interest Accrued at Current Statement Date	Book Balance at End of Each Month During Current Quarter			9 *
					6 First Month	7 Second Month	8 Third Month	
<b>OPEN DEPOSITORIES</b>								XXX
Section (A)—Segregated Funds Held for Others								XXX
								XXX
								XXX
								XXX
								XXX
0199998 Deposits in _____ depositories which do not exceed the allowable limit in any one depository (see instructions)	XXX	XXX						XXX
0199999 Total Segregated Funds Held for Others	XXX	XXX						XXX
Section (B)—General Funds								XXX
								XXX
								XXX
								XXX
								XXX
0299998 Deposits in _____ depositories which do not exceed the allowable limit in any one depository (see instructions)	XXX	XXX						XXX
0299999 Total General Funds	XXX	XXX						XXX
Section (C)—Reinsurance Reserve Funds								XXX
								XXX
								XXX
								XXX
								XXX
								XXX
0399998 Deposits in _____ depositories which do not exceed the allowable limit in any one depository (see instructions)	XXX	XXX						XXX
0399999 Total Reinsurance Reserve Funds	XXX	XXX						XXX
0499999 Total Open Depositories	XXX	XXX						XXX
<b>SUSPENDED DEPOSITORIES</b>								
Section (A)—Segregated Funds Held for Others								
0599998 Deposits in _____ depositories which do not exceed the allowable limit in any one depository (see instructions)	XXX	XXX						XXX
0599999 Total Segregated Funds Held for Others	XXX	XXX						XXX
Section (B)—General Funds								
0699998 Deposits in _____ depositories which do not exceed the allowable limit in any one .....depository (see instructions)	XXX	XXX						XXX
0699999 Total General Funds	XXX	XXX						XXX
Section (C)—Reinsurance Reserve Funds								
0799998 Deposits in _____ depositories which do not exceed the allowable limit in any one depository (see instructions)	XXX	XXX						XXX
0799999 Total Reinsurance Reserve Funds	XXX	XXX						XXX
0899999 Total Suspended Depositories	XXX	XXX						XXX
0999999 Total Cash on Deposit	XXX	XXX						XXX
1099999 Cash in Company's Office	XXX	XXX	XXX	XXX				XXX
1199999 Total Cash	XXX	XXX						XXX