

**Blanks (E) Working Group
Editorial Revisions to the Blanks and Instructions
Effective 2026 Reporting**

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
Adopted 03/05/2026				
2026	Investment Schedule General Instructions	<p>CHANGE TO INSTRUCTION</p> <p>Correct the wording for the General Classifications Preferred Stock Only section on the Investment Schedule General Instructions. The instructions say common stock and it should say preferred stock.</p> <p>General Classifications Preferred Stock Only:</p> <p>Refer to <i>SSAP No. 32—Preferred Stock</i> and <i>SSAP No. 97—Investments in Subsidiary, Controlled, and Affiliated Entities</i>.</p> <p>Investments in the form of common preferred stock that are in substance residual interests or a residual security tranche, as defined in <i>SSAP No. 43—Asset-Backed Securities</i> or <i>SSAP No. 48—Joint Ventures, Partnerships, and Limited Liability Companies</i>, shall be reported on Schedule BA – Other Long-Term Assets in the reporting lines for residuals.</p>	H, L/F, P/C, T, SA	Annual
2026	Health Supplement Analysis of Operations	<p>CHANGE TO INSTRUCTION</p> <p>Update the crosscheck reference in the instructions for Column 1 to ensure the correct calculation of the crosscheck.</p> <p>Column 1 – Total</p> <p>Column 1 (Line 19 plus Line 20) minus Column 14 (Line 19 plus Line 20) should equal Analysis of Operations by Lines of Business – Accident and Health Column 1, Line 6 plus <u>minus</u> the sum of Lines 21 through 24.</p>	L/F	Annual

Effective	Table Name	Description	Statement Type	Filing Type
2026 / 2027	Schedule BA, Parts 1, 2, 3	<p>CHANGE TO INSTRUCTION</p> <p>Add the Collateral Loans Backed by Mortgage Loans and Real Estate to the Postal Code column. (Annual Column 24 on Sch. BA, Part 1, Column 13 on Sch. BA, Part 2, and Column 22 on Sch. BA, Part 3; Quarterly – Column 15 on Sch. BA, Part 2 and Column 22 on Sch. BA, Part 3)</p> <p>Column 24 – Postal Code</p> <p>Use only for securities included in the following subtotal lines.</p> <p>Interests in Joint Ventures, Partnerships or Limited Liability Companies (Including Non-Registered Private Funds) with Underlying Assets Having the Characteristics of:</p> <p>Real Estate</p> <p style="padding-left: 40px;">Unaffiliated 2199999</p> <p style="padding-left: 40px;">Affiliated 2299999</p> <p>Mortgage Loans</p> <p style="padding-left: 40px;">Unaffiliated 2399999</p> <p style="padding-left: 40px;">Affiliated 2499999</p> <p><u>Collateral Loans – Reported by Collateral that Secures the Loan</u></p> <p style="padding-left: 40px;"><u>Backed by Mortgage Loans</u></p> <p style="padding-left: 80px;"><u>Unaffiliated 3199999</u></p> <p style="padding-left: 80px;"><u>Affiliated 3299999</u></p> <p style="padding-left: 40px;"><u>Backed by Real Estate</u></p> <p style="padding-left: 80px;"><u>Unaffiliated 3999999</u></p> <p>Affiliated 4099999</p>	H, L/F, P/C, T, SA	Annual / Quarterly

Effective	Table Name	Description	Statement Type	Filing Type
2026 / 2027	Schedule BA, Parts 1, 2, 3	<p>CHANGE TO INSTRUCTION</p> <p>Add the Collateral Loans Backed by Mortgage Loans and Real Estate to the Property Type column. (Annual - Column 25 on Sch. BA, Part 1, Column 14 on Sch. BA, Part 2, and Column 23 on Sch. BA, Part 3; Quarterly – Column 16 on Sch. BA, Part 2 and Column 23 on Sch. BA, Part 3)</p> <p>Column 25 – Property Type</p> <p>Use only for securities included in the following subtotal lines.</p> <p>Interests in Joint Ventures, Partnerships or Limited Liability Companies (Including Non-Registered Private Funds) with Underlying Assets Having the Characteristics of:</p> <p>Real Estate</p> <p style="padding-left: 40px;">Unaffiliated 2199999</p> <p style="padding-left: 40px;">Affiliated 2299999</p> <p>Mortgage Loans</p> <p style="padding-left: 40px;">Unaffiliated 2399999</p> <p style="padding-left: 40px;">Affiliated 2499999</p> <p><u>Collateral Loans – Reported by Collateral that Secures the Loan</u></p> <p style="padding-left: 40px;"><u>Backed by Mortgage Loans</u></p> <p style="padding-left: 80px;"><u>Unaffiliated 3199999</u></p> <p style="padding-left: 80px;"><u>Affiliated 3299999</u></p> <p style="padding-left: 40px;"><u>Backed by Real Estate</u></p> <p style="padding-left: 80px;"><u>Unaffiliated 3999999</u></p> <p>Affiliated <u>4099999</u></p>	H, L/F, P/C, T, SA	Annual / Quarterly
2026 / 2027	Notes to Financial Statements	<p>CHANGE TO INSTRUCTION</p> <p>Update references to GAAP throughout the instructions that should be referencing U.S. GAAP. This will provide clarify which GAAP method is used.</p> <p>***The example below is from Note 1, but there were also references in Note 10, Note 23, Note 36, Schedule D, Part 6, Section 1, Life Supp. Term & Universal Life Ins. Reins. Ex., Property General</p>	H, L/F, P/C, T	Annual / Quarterly

Effective	Table Name	Description	Statement Type	Filing Type
		<p>Instructions, Property Reinsurance Summary, Property Risk Retention Group Supp., and Title Sch. P, Part 2D that needed to be updated.***</p> <p>(7) The Company carries ABC Non-insurance company at <u>U.S.</u> GAAP equity plus the remaining Goodwill balance of \$ ____.</p> <p>(8) The company has minor ownership interests in joint ventures. The company carries these interests based on the underlying audited <u>U.S.</u> GAAP equity of the investee.</p>		
2026 / 2027	Notes to Financial Statements	<p>CHANGE TO INSTRUCTION</p> <p>Add a clarification to Note 5L(1) that the General Interrogatory (GI) reference Column 10 is from Annual GI's.</p> <div data-bbox="611 638 737 868" style="border: 1px solid black; padding: 5px; margin: 10px 0;"> <p style="text-align: center;">10</p> <hr style="border-top: 1px dashed black;"/> <p style="text-align: center;"><u>Annual</u> GI Ref</p> </div>	H, T	Annual / Quarterly
2026 / 2027	Notes to Financial Statements	<p>CHANGE TO INSTRUCTION</p> <p>Add a clarification to Note 5L(1) that the General Interrogatory (GI) reference Column 14 is from Annual GI's.</p> <div data-bbox="611 1036 737 1268" style="border: 1px solid black; padding: 5px; margin: 10px 0;"> <p style="text-align: center;">14</p> <hr style="border-top: 1px dashed black;"/> <p style="text-align: center;"><u>Annual</u> GI Ref</p> </div>	L/F	Annual / Quarterly

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2026 / 2027	Notes to Financial Statements	<p>CHANGE TO INSTRUCTION</p> <p>Add a clarification to Note 5L(1) that the General Interrogatory (GI) reference Column 14 is from Annual GI's.</p> <table border="1" style="margin-left: 40px;"> <tr> <td style="text-align: center;">14</td> </tr> <tr> <td style="text-align: center;">-----</td> </tr> <tr> <td style="text-align: center;">Annual GI Ref</td> </tr> </table>	14	-----	Annual GI Ref	P/C	Annual / Quarterly
14							

Annual GI Ref							

Adopted 11/05/2025

2026	Schedule DL, Part 1 and 2	<p>CHANGE TO INSTRUCTION</p> <p>Update the quarterly Schedule DL Line Subtotal categories for asset-backed securities to match the Annual instructions.</p> <p>Asset-Backed Securities (Schedule D, Part 1, Section 2 type):</p> <p style="padding-left: 20px;">Financial Asset-Backed Securities – Self-Liquidating</p> <p style="padding-left: 40px;">Agency Residential Mortgage-Backed Securities – Guaranteed (Exempt from RBC).....1019999999</p> <p style="padding-left: 40px;">Agency Commercial Mortgage-Backed Securities – Guaranteed (Exempt from RBC)1029999999</p> <p style="padding-left: 40px;">Agency Residential Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC) 1039999999</p> <p style="padding-left: 40px;">Agency Commercial Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC) 1049999999</p> <p style="padding-left: 40px;">Non-Agency Residential Mortgage-Backed Securities (Unaffiliated)1059999999</p> <p style="padding-left: 40px;">Non-Agency Residential Mortgage-Backed Securities (Affiliated)1069999999</p> <p style="padding-left: 40px;">Non-Agency Commercial Mortgage-Backed Securities (Unaffiliated)1079999999</p> <p style="padding-left: 40px;">Non-Agency Commercial Mortgage-Backed Securities (Affiliated).....1089999999</p> <p style="padding-left: 40px;">Non-Agency – CLOs/CBOs/CDOs (Unaffiliated)1099999999</p> <p style="padding-left: 40px;">Non-Agency – CLOs/CBOs/CDOs (Affiliated).....1109999999</p> <p style="padding-left: 40px;">Other Financial Asset-Backed Securities – Self-Liquidating (Unaffiliated)1119999999</p> <p style="padding-left: 40px;">Other Financial Asset-Backed Securities – Self-Liquidating (Affiliated)1129999999</p> <p style="padding-left: 40px;"><u>Subtotal Financial Asset-Backed Securities – Self-Liquidating1209999999</u></p> <p style="padding-left: 20px;">Financial Asset-Backed Securities – Not Self-Liquidating</p> <p style="padding-left: 40px;">Equity Backed Securities (Unaffiliated)1319999999</p> <p style="padding-left: 40px;">Equity Backed Securities (Affiliated)1329999999</p>	H, L/F, P/C, T, SA	Quarterly
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Effective	Table Name	Description	Statement Type	Filing Type
		<p>Other Financial Asset-Backed Securities – Not Self-Liquidating (Unaffiliated)1339999999</p> <p>Other Financial Asset-Backed Securities – Not Self-Liquidating (Affiliated)1349999999</p> <p><u>Subtotal Asset-Backed Securities – Not Self-Liquidating1409999999</u></p> <p>Non-Financial Asset-Backed Securities – Practical Expedient</p> <p>Lease-Backed Securities - Practical Expedient (Unaffiliated)1519999999</p> <p>Lease-Backed Securities - Practical Expedient (Affiliated)1529999999</p> <p>Other Non-Financial Asset-Backed Securities – Practical Expedient (Unaffiliated)1539999999</p> <p>Other Non-Financial Asset-Backed Securities – Practical Expedient (Affiliated).....1549999999</p> <p><u>Non-Financial Asset-Backed Securities – Practical Expedient.....1609999999</u></p> <p>Non-Financial Asset-Backed Securities – Full Analysis</p> <p>Lease-Backed Securities - Full Analysis (Unaffiliated)1719999999</p> <p>Lease-Backed Securities - Full Analysis (Affiliated)1729999999</p> <p>Other Non-Financial Asset-Backed Securities – Full Analysis (Unaffiliated)1739999999</p> <p>Other Non-Financial Asset-Backed Securities – Full Analysis (Affiliated).....1749999999</p> <p><u>Non-Financial Asset-Backed Securities – Full Analysis.....1809999999</u></p>		
2026	Sch. D, Part 3 & 4	<p>CHANGE TO INSTRUCTION</p> <p>Update the Administrative Symbol List to include code “ER” in the NAIC Designation, NAIC Designation Modifier, and Administrative Symbol column. This administrative symbol was verified by the Securities Valuation Office and is in the P&P Manual of the Investment Analysis Office. For a list of valid designations see the valid designation lists on the Blanks Working Group webpage.</p> <p>NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol Column</p> <p><i>*** Detail Eliminated to Conserve Space ***</i></p> <p>SVO Administrative Symbol:</p> <p>Long Term Bond:</p> <p>Following are valid SVO Administrative Symbols for bonds. Refer to the P&P Manual for the application of these symbols.</p> <p>FE Filing Exempt</p> <p><u>ER Securities with an excluded otherwise Eligible NAIC CRP Credit Rating(s)</u></p> <p><i>*** Detail Eliminated to Conserve Space ***</i></p>	H, L/F, P/C, T	Quarterly

Effective	Table Name	Description	Statement Type	Filing Type																																												
		<p>Preferred Stock:</p> <p>Following are valid SVO Administrative Symbols for preferred stock. Refer to the P&P Manual for the application of these symbols.</p> <p>FE Filing Exempt</p> <p>ER Securities with an excluded otherwise Eligible NAIC CRP Credit Rating(s)</p>																																														
2026	Notes to Financial Statement	<p>CHANGE TO INSTRUCTION</p> <p>Remove the XXX from 05L1R for columns 6 and 7. This change matches what is shown in Life & Property instructions. This was updated for Annual 2025 with a late change that was posted to the BWG webpage under 2025 Instruction Revisions.</p> <table border="1" data-bbox="611 699 1539 1149"> <thead> <tr> <th data-bbox="611 699 730 850">Restricted Asset Category</th> <th data-bbox="730 699 827 850">1 Total Gross (Admitted & Nonadmitted) Restricted from Current Year</th> <th data-bbox="827 699 924 850">2 Total Gross (Admitted & Nonadmitted) Restricted From Prior Year</th> <th data-bbox="924 699 995 850">3 Increase/ (Decrease) (1 minus 2)</th> <th data-bbox="995 699 1087 850">4 Total Current Year Nonadmitted Restricted</th> <th data-bbox="1087 699 1159 850">5 Total Current Year Admitted Restricted (1 minus 4)</th> <th data-bbox="1159 699 1260 850">6 Gross (Admitted & Nonadmitted) Restricted to Total Assets (a)</th> <th data-bbox="1260 699 1352 850">7 Admitted Restricted to Total Admitted Assets (b)</th> <th data-bbox="1352 699 1444 850">8 Amount Reported in General Interrogatories</th> <th data-bbox="1444 699 1539 850">9 Difference from Note and GI</th> <th data-bbox="1539 699 1539 850">10 GI Ref</th> </tr> </thead> <tbody> <tr> <td data-bbox="611 850 730 954">p. Assets held under Modco Reinsurance Agreements</td> <td data-bbox="730 850 827 954">_____</td> <td data-bbox="827 850 924 954">_____</td> <td data-bbox="924 850 995 954">_____</td> <td data-bbox="995 850 1087 954">_____</td> <td data-bbox="1087 850 1159 954">_____</td> <td data-bbox="1159 850 1260 954">_____</td> <td data-bbox="1260 850 1352 954">_____</td> <td data-bbox="1352 850 1444 954">XXX</td> <td data-bbox="1444 850 1539 954">XXX</td> <td data-bbox="1539 850 1539 954">XXX</td> </tr> <tr> <td data-bbox="611 954 730 1052">g. Assets held under Funds Withheld Reinsurance Agreements</td> <td data-bbox="730 954 827 1052">_____</td> <td data-bbox="827 954 924 1052">_____</td> <td data-bbox="924 954 995 1052">_____</td> <td data-bbox="995 954 1087 1052">_____</td> <td data-bbox="1087 954 1159 1052">_____</td> <td data-bbox="1159 954 1260 1052">_____</td> <td data-bbox="1260 954 1352 1052">_____</td> <td data-bbox="1352 954 1444 1052">XXX</td> <td data-bbox="1444 954 1539 1052">XXX</td> <td data-bbox="1539 954 1539 1052">XXX</td> </tr> <tr> <td data-bbox="611 1052 730 1149">f. Total Restricted Assets (Sum of a through g)</td> <td data-bbox="730 1052 827 1149">\$ _____</td> <td data-bbox="827 1052 924 1149">\$ _____</td> <td data-bbox="924 1052 995 1149">\$ _____</td> <td data-bbox="995 1052 1087 1149">\$ _____</td> <td data-bbox="1087 1052 1159 1149">\$ _____</td> <td data-bbox="1159 1052 1260 1149">_____ %</td> <td data-bbox="1260 1052 1352 1149">_____ %</td> <td data-bbox="1352 1052 1444 1149">XXX</td> <td data-bbox="1444 1052 1539 1149">XXX</td> <td data-bbox="1539 1052 1539 1149">XXX</td> </tr> </tbody> </table>	Restricted Asset Category	1 Total Gross (Admitted & Nonadmitted) Restricted from Current Year	2 Total Gross (Admitted & Nonadmitted) Restricted From Prior Year	3 Increase/ (Decrease) (1 minus 2)	4 Total Current Year Nonadmitted Restricted	5 Total Current Year Admitted Restricted (1 minus 4)	6 Gross (Admitted & Nonadmitted) Restricted to Total Assets (a)	7 Admitted Restricted to Total Admitted Assets (b)	8 Amount Reported in General Interrogatories	9 Difference from Note and GI	10 GI Ref	p. Assets held under Modco Reinsurance Agreements	_____	_____	_____	_____	_____	_____	_____	XXX	XXX	XXX	g. Assets held under Funds Withheld Reinsurance Agreements	_____	_____	_____	_____	_____	_____	_____	XXX	XXX	XXX	f. Total Restricted Assets (Sum of a through g)	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	_____ %	_____ %	XXX	XXX	XXX	H, T	Quarterly
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2026	Notes to Financial Statement	<p>CHANGE TO INSTRUCTION</p> <p>For the illustration to Note 5L2, columns 5 and 6 need to be XXX'd out for the Amount of Total pledged under derivative contracts line because data shouldn't be entered in these fields. (This change is for columns 9 and 10 for Life/Fraternal and Property.)</p> <p>(2) Detail of Assets Pledged as Collateral Not Captured in Other Categories (Contracts that Share Similar Characteristics, Such as Reinsurance (excluding modco/FWH) and Derivatives, Are Reported in the Aggregate)</p> <table border="1"> <thead> <tr> <th>Description of Assets</th> <th>1 Total Gross (Admitted & Nonadmitted) Restricted from Current Year</th> <th>2 Total Gross (Admitted & Nonadmitted) Restricted From Prior Year</th> <th>3 Increase/ (Decrease) (1 minus 2)</th> <th>4 Total Current Year Admitted Restricted</th> <th>5 Gross (Admitted & Nonadmitted) Restricted to Total Asset</th> <th>6 Admitted Restricted to Total Admitted Assets</th> </tr> </thead> <tbody> <tr> <td>.....</td> <td>\$</td> <td>\$</td> <td>\$</td> <td>\$</td> <td>..... %</td> <td>..... %</td> </tr> <tr> <td>.....</td> <td>.....</td> <td>.....</td> <td></td> <td></td> <td>.....</td> <td>.....</td> </tr> <tr> <td>.....</td> <td>.....</td> <td>.....</td> <td></td> <td></td> <td>.....</td> <td>.....</td> </tr> <tr> <td>Total (a)</td> <td>\$</td> <td>\$</td> <td>\$</td> <td>\$</td> <td>..... %</td> <td>..... %</td> </tr> <tr> <td>Amount of Total pledged under derivative contracts</td> <td>\$</td> <td>\$</td> <td>\$</td> <td>\$</td> <td>XXX----- -%</td> <td>XXX----- -%</td> </tr> <tr> <td>Total Excluding Derivative Collateral (Total minus Amt of Total pledged under derivative contracts)</td> <td>\$</td> <td>\$</td> <td>\$</td> <td>\$</td> <td>XXX</td> <td>XXX</td> </tr> </tbody> </table>	Description of Assets	1 Total Gross (Admitted & Nonadmitted) Restricted from Current Year	2 Total Gross (Admitted & Nonadmitted) Restricted From Prior Year	3 Increase/ (Decrease) (1 minus 2)	4 Total Current Year Admitted Restricted	5 Gross (Admitted & Nonadmitted) Restricted to Total Asset	6 Admitted Restricted to Total Admitted Assets	\$	\$	\$	\$ % %	Total (a)	\$	\$	\$	\$ % %	Amount of Total pledged under derivative contracts	\$	\$	\$	\$	XXX----- -%	XXX----- -%	Total Excluding Derivative Collateral (Total minus Amt of Total pledged under derivative contracts)	\$	\$	\$	\$	XXX	XXX	H, L/F, P/C, T	Quarterly
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2026	Notes to Financial Statement	<p>CHANGE TO INSTRUCTION</p> <p>Add clarification to the Note 5L(4) crosscheck that compares back to the Assets page.</p> <p>* <u>Sum of Column 1, 2, and 3 (Total of Collateral, Modco, FWH)</u> divided by Asset Page, Line 26 (Column 1)</p> <p>** <u>Sum of Column 1, 2, and 3 (Total of Collateral, Modco, FWH)</u> divided by Asset Page, Line 26 (Column 3)</p>	H, T	Quarterly																																																	

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2026	Notes to Financial Statement	<p>CHANGE TO INSTRUCTION</p> <p>Update the “#” Note for Column 2 for lines m, n, and o in Note 5L(4). This should not be a formula that adds the 3 lines together. Instead it should be a note on how to calculate Column 2 for each line.</p> <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th style="text-align: center;">1</th> <th style="text-align: center;">2</th> </tr> <tr> <th></th> <th style="text-align: center;">Amount</th> <th style="text-align: center;">% of Liability to Total Liabilities #</th> </tr> </thead> <tbody> <tr> <td>m. Recognized Obligation to Return Collateral Asset</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">..... %</td> </tr> <tr> <td>n. Recognized Obligation for Modco assets</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">..... %</td> </tr> <tr> <td>o. Recognized Obligation for FWH (excluding Modco) assets</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">..... %</td> </tr> </tbody> </table> <p># $m + n + o$ For lines m, n, and o, Column 2 equals Column 1 divided by Liability Page, Line 24 (Column 3)</p>		1	2		Amount	% of Liability to Total Liabilities #	m. Recognized Obligation to Return Collateral Asset	\$ %	n. Recognized Obligation for Modco assets	\$ %	o. Recognized Obligation for FWH (excluding Modco) assets	\$ %	X, T	Quarterly / Annual
	1	2																	
	Amount	% of Liability to Total Liabilities #																	
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2026	Sch. D, Pt 1, Sect. 1 (Col. 21) Sch. D, Pt 1, Sect. 2 (Col. 22) Sch. D, Pt 2, Sect. 1 (Col. 21) Sch. D, Pt 2, Sect. 2 (Col. 18) Sch. D, Pt 3 (Col. 9) Sch. D, Pt 4 (Col. 21) Sch. D, Pt 5 (Col. 21) Sch. DA, Pt 1 (Col. 20) Sch. DB, Pt A, Sec. 1 (Col. 24) Sch. DB, Pt A, Sec. 2 (Col. 26) Sch. DB, Pt B, Sec. 1 (Col. 23) Sch. DB, Pt B, Sec. 2 (Col. 21) Sch. DB, Pt D, Sec. 1 (Col. 14) Sch. DB, Pt D, Sec. 2 (Col. 10) Sch. DB, Pt E (Col. 20) Sch. DL, Pt 1 & 2 (Col. 8) Sch. B, Pt 1 (Col. 16) Sch. B, Pt 2 (Col. 10) Sch. B, Pt 3 (Col. 19) Sch. BA, Pt 1 (Col. 21) Sch. BA, Pt 2 (Col. 12) Sch. BA, Pt 3 (Col. 21)	<p>CHANGE TO INSTRUCTION</p> <p>Update the Investments Involving Related Parties Code 1 to add clarification on reporting. Blanks Working Group staff support and Securities Valuation Office staff added the clarifying language below to provide clarity on what should be reported for Code 1. <i>(Below is showing the update for Schedule D, Part 1, Section 1 but this update will be made throughout the quarterly and annual investment instructions)</i></p> <p>Column 21 – Investments Involving Related Parties</p> <p>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.</p> <p>Enter one of the following codes to identify the role of the related party in the investment</p> <ol style="list-style-type: none"> 1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure. <u>Note: Any security with Code 1 (direct or indirect credit exposure to a related party) does not qualify for filing exemption (including private letter ratings) per Part 3 of the Purposes and Procedures Manual of the Investment Analysis Office. The NAIC Designation for all securities with Related Part Code 1 must be assigned by the SVO.</u> 	H, L/F, P/C, T, SA	Quarterly / Annual

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2026	Schedule D, Part 1A	<p>CHANGE TO INSTRUCTION</p> <p>Remove the 2025 reporting note that prior year columns do not need to be completed. This reporting note was only valid for 2025 reporting.</p> <p style="text-align: center;"><u>SCHEDULE D – PART 1A</u></p> <p style="text-align: center;"><u>QUALITY AND MATURITY DISTRIBUTION OF ALL BONDS OWNED DECEMBER 31</u> <u>BY MAJOR TYPE AND NAIC DESIGNATION</u></p> <p>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.</p> <p>Note: Prior Year Column 9 and 10 will not be available until 2026 reporting on all sections except Section 53. Columns 9 and 10, Section 53 for prior year data should be a summation of columns 1 through 6.</p>	H, L/F, P/C, T	Annual																																																																																																																																		
2026	Schedule, Part 1A	<p>CHANGE TO BLANK</p> <p>Update the Blank to all entry into the prior year column. This column was XXX'd out for 2025 reporting because it wasn't required to report prior year data the first year of reporting the bond project changes to the D1A.</p> <p style="text-align: center;">SCHEDULE D – PART 1A Quality and Maturity Distribution of All Bonds Owned December 31; at Book/Adjusted Carrying Values by Major Types of Issues and NAIC Designations</p> <table border="1" data-bbox="617 1040 1673 1214"> <thead> <tr> <th></th> <th>1</th> <th>2</th> <th>3</th> <th>4</th> <th>5</th> <th>6</th> <th>7</th> <th>8</th> <th>9</th> <th>10</th> <th>11</th> <th>12</th> </tr> <tr> <th>NAIC Designation</th> <th>1 Year or Less</th> <th>Over 1 Year Through 5 Years</th> <th>Over 5 Years Through 10 Years</th> <th>Over 10 Years Through 20 Years</th> <th>Over 20 Years</th> <th>No Maturity Date</th> <th>Total Current Year</th> <th>Col. 7 as a % of Line 52.7</th> <th>Total from Col. 7 Prior Year</th> <th>% From Col. 8 Prior Year</th> <th>Total Publicly Traded</th> <th>Total Privately Placed (a)</th> </tr> </thead> <tbody> <tr> <td>1. U.S. Government Obligations</td> <td></td> </tr> <tr> <td>1.1 NAIC 1</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>XXX</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>1.2 NAIC 2</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>XXX</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>1.3 NAIC 3</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>XXX</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>1.4 NAIC 4</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>XXX</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>1.5 NAIC 5</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>XXX</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>1.6 NAIC 6</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>XXX</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>1.7 Totals</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>XXX</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>***Detail Eliminated to Conserve Space***</p>		1	2	3	4	5	6	7	8	9	10	11	12	NAIC Designation	1 Year or Less	Over 1 Year Through 5 Years	Over 5 Years Through 10 Years	Over 10 Years Through 20 Years	Over 20 Years	No Maturity Date	Total Current Year	Col. 7 as a % of Line 52.7	Total from Col. 7 Prior Year	% From Col. 8 Prior Year	Total Publicly Traded	Total Privately Placed (a)	1. U.S. Government Obligations													1.1 NAIC 1						XXX							1.2 NAIC 2						XXX							1.3 NAIC 3						XXX							1.4 NAIC 4						XXX							1.5 NAIC 5						XXX							1.6 NAIC 6						XXX							1.7 Totals						XXX							H, L/F, P/C, T	Annual
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2026	Sch. D, Part 1, Sect 1 & 2 Sch. D, Part 2, Sect 1	<p>CHANGE TO INSTRUCTION</p> <p>Update the Administrative Symbol List to include code “ER” in the NAIC Designation, NAIC Designation Modifier, and Administrative Symbol column. This administrative symbol was verified by the Securities Valuation Office and is in the P&P Manual of the Investment Analysis Office. For a list of valid designations see the valid designation lists on the Blanks Working Group webpage.</p> <p>NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol Column</p> <p><i>*** Detail Eliminated to Conserve Space ***</i></p> <p>SVO Administrative Symbol:</p> <p>Following are valid SVO Administrative Symbols for bonds. Refer to the P&P Manual for the application of these symbols.</p> <p>FE Filing Exempt</p> <p>ER Securities with an excluded otherwise Eligible NAIC CRP Credit Rating(s)</p>	H, L/F, P/C, T, SA	Annual
2026	Schedule D, Part 1, Sec. 1	<p>CHANGE TO INSTRUCTION</p> <p>Remove the references to mortgage-backed and loaned-backed and structured securities from Column 14 & 31 on Schedule D, Part 1, Section 1. These types of securities are reported on Schedule D, Part 2, Section 2 and these references were inadvertently missed during the bond project updates.</p> <p>Column 14 – Effective Rate of Interest</p> <p>For issuer credit obligations, include the effective rate at which the purchase was made. For mortgage backed/loan backed and structured securities, report the effective yield used to value the security at the reporting date. The Effective Yield calculation should be modified for other-than-temporary impairments recognized.</p> <p>For SVO-Identified Bond Exchange Traded Funds, enter Zero (0).</p>	H, L/F, P/C, T, SA	Annual

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		<p>Column 31 – Effective Date of Maturity</p> <p>On bonds purchased at a premium, the maturity date producing the lowest amortized value should be used. See <i>SSAP No. 26—Bonds</i>. For loaned-backed and structured securities, include the effective date of maturity that results from the estimated cash flows, incorporating appropriate prepayment assumptions. If call data does not affect the Effective Date of Maturity field, leave blank.</p>		
2026	Schedule DA Part 1	<p>CHANGE TO INSTRUCTION</p> <p>Remove the reference to mortgage-backed and loaned-backed and structured securities from Column 11 on Schedule DA, Part 1. These types of securities are not reported on Schedule DA and the reference was inadvertently missed during the bond project updates.</p> <p>Column 11 – Par Value</p> <p>Enter the par value of the bonds owned adjusted for repayment of principal. For mortgage-backed/loan-backed and structured securities, enter the par amount of principal to which the company has claim. For interest-only bonds without a principal amount on which the company 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.</p>	H, L/F, P/C, T, SA	Annual
2026	Notes to Financial Statement	<p>CHANGE TO INSTRUCTION</p> <p>Remove Line 35B(4) from Note 35 instructions and illustrations. This change was inadvertently missed when SAP No. 56 was updated in SAPWG Ref # 2025-17EP</p> <p>Note 35 - Separate Accounts Instructions: B. General Nature and Characteristics of Separate Accounts Business</p> <p><i>*** Detail Eliminated to Conserve Space ***</i></p> <p>(4) — The withdrawal characteristic classification instructions of Note 32 shall apply with total reserves to agree with the preceding disclosure.</p> <p>Disclose reserves for asset default risk in lieu of AVR.</p>	L/F	Annual

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Adopted 08/06/2025

2026	General Interrogatories, Part 1 Investment	<p>CHANGE TO BLANK</p> <p>Remove the LEI column in Quarterly Interrogatory # 17.6 to be consistent with the adoptions in proposal 2023-06BWG.</p> <p>17.6 For those firms or individuals listed in the table for 17.5 with an affiliation code of "A" (affiliated) or "U" (unaffiliated), provide the info for the table below.</p> <table border="1"> <thead> <tr> <th>1</th> <th>2</th> <th>3</th> <th>4</th> <th>5</th> </tr> <tr> <th>Central Registration Depository Number</th> <th>Name of Firm or Individual</th> <th>Legal Entity Identifier (LEI)</th> <th>Registered With</th> <th>Investment Management Agreement (IM)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	1	2	3	4	5	Central Registration Depository Number	Name of Firm or Individual	Legal Entity Identifier (LEI)	Registered With	Investment Management Agreement (IM)											H, L/F, P/C, T	Quarterly
1	2	3	4	5																				
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Effective	Table Name	Description	Statement Type	Filing Type									
		<u>Guaranty Association Assessment Contact (Not applicable to Title and Fraternal companies, unless otherwise provided by state law)</u>											
2026	Notes to Financial Statement	<p>CHANGE TO INSTRUCTION</p> <p>Update Note 11 – Debt. Update the illustration for 11B3A and 11B3B to remove the crosschecks for column 1 – Fair Value and column 3 – Aggregate Total Borrowing because the max collateral crosscheck will only work from Carrying Value.</p> <p>11. Debt</p> <p>(3) Collateral Pledged to FHLB</p> <p>a. Amount Pledged as of Reporting Date</p> <table border="1" data-bbox="1047 651 1621 732"> <thead> <tr> <th data-bbox="1047 651 1241 699">1 Fair Value</th> <th data-bbox="1241 651 1430 732">2 Carrying Value</th> <th data-bbox="1430 651 1621 732">3 Aggregate Total Borrowing</th> </tr> </thead> <tbody> <tr> <td data-bbox="1047 748 1241 773">1. Current Year Total Collateral Pledged</td> <td data-bbox="1241 748 1430 773">.....</td> <td data-bbox="1430 748 1621 773">.....</td> </tr> <tr> <td data-bbox="1047 789 1241 813">2. Prior Year-end Total Collateral Pledged</td> <td data-bbox="1241 789 1430 813">.....</td> <td data-bbox="1430 789 1621 813">.....</td> </tr> </tbody> </table> <p>11B(3)a1 (Columns 1, 2 and 3) should be equal to or less than 11B(3)b1 (Columns 1, 2 and 3, respectively) 11B(3)a2 (Columns 1, 2 and 3) should be equal to or less than 11B(3)b2 (Columns 1, 2 and 3, respectively)</p>	1 Fair Value	2 Carrying Value	3 Aggregate Total Borrowing	1. Current Year Total Collateral Pledged	2. Prior Year-end Total Collateral Pledged	H, T	Quarterly
1 Fair Value	2 Carrying Value	3 Aggregate Total Borrowing											
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1 Fair Value	2 Carrying Value	3 Aggregate Total Borrowing											
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Effective	Table Name	Description	Statement Type	Filing Type															
		<p>2. Current Year General Account Total Collateral Pledged</p> <p>3. Current Year Separate Accounts Total Collateral Pledged</p> <p>4. Prior Year-end Total General and Separate Accounts Total Collateral Pledged</p> <p>11B(3)a1 (Columns 1, 2 and 3) should be equal to or less than 11B(3)b1 (Columns 1, 2 and 3, respectively)</p> <p>11B(3)a2 (Columns 1, 2 and 3) should be equal to or less than 11B(3)b2 (Columns 1, 2 and 3, respectively)</p> <p>11B(3)a3 (Columns 1, 2 and 3) should be equal to or less than 11B(3)b3 (Columns 1, 2 and 3, respectively)</p> <p>11B(3)a4 (Columns 1, 2 and 3) should be equal to or less than 11B(3)b4 (Columns 1, 2 and 3, respectively)</p>																	
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1 Fair Value	2 Carrying Value	3 Aggregate Total Borrowing																	
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4. Prior Year-end Total General and Protected Cell Accounts Total Collateral Pledged																	

Effective	Table Name	Description	Statement Type	Filing Type
		<p>11B(3)a3 (Columns 1, 2 and 3) should be equal to or less than 11B(3)b3 (Columns 1, 2 and 3, respectively)</p> <p>11B(3)a4 (Columns 1, 2 and 3) should be equal to or less than 11B(3)b4 (Columns 1, 2 and 3, respectively)</p>		
2026	General Interrogatories – Part 1 – Common Interrogatories - Investment	<p>CHANGE TO BLANK</p> <p>Update the quarterly interrogatory #20 to match the adopted annual changes in proposal 2024-03BWG.</p> <p>20. By self-designating PLGI securities, the reporting entity is certifying <u>its compliance with the requirements as specified in the <i>Purposes and Procedures Manual of the NAIC Investment Analysis Office (P&P Manual)</i> for private letter rating (PLR) securities and the following elements of each self-designated PLGI security:</u></p> <ol style="list-style-type: none"> a. The security was <u>either:</u> <ol style="list-style-type: none"> i. purchased-issued prior to January 1, 2018 <u>(which is exempt from PLR filing requirements pursuant to the P&P Manual),</u> or ii. <u>issued from January 1, 2018 to December 31, 2021 and subject to a confidentiality agreement executed prior to January 1, 2022 which confidentiality agreement remains in force, for which an insurance company cannot provide a copy of a private letter rating rationale report to the SVO due to confidentiality or other contractual reasons (“waived submission PLR securities”).</u> b. The reporting entity is holding capital commensurate with the NAIC Designation <u>and NAIC Designation Category</u> reported for the security. c. The NAIC Designation <u>and NAIC Designation Category</u> was/were derived from the credit rating assigned by an NAIC CRP in its legal capacity as an NRSRO which is shown on a current private letter rating, <u>dated during the financial statement year</u>, held by the insurer and available for examination by state insurance regulators. d. The Other than for waived submission PLR securities, defined above, on or after January 1, 2024 for any PLR securities issued on or after January 1, 2022, if the reporting entity is not permitted to share this private credit rating or the private rating letter rationale report of the PL security with the SVO, it certifies that it is reporting it as an NAIC 5.B GI and may not assign any other self-designation. <p><u>Has the reporting entity self-designated PLGI securities to securities, all of which meet the above requirement and as specified in the P&P Manual?</u></p>	H, L/F, P/C, T	Quarterly
2026	Schedule D, Part 3 and Part 4	<p>CHANGE TO INSTRUCTION</p> <p>Update the instructions for the NAIC Designation Modifier in Quarterly Schedule D, Part 3 & 4 to open up for all preferred stock lines. Verified with Securities Valuation Office that it should be open for all lines to report a modifier.</p> <p>NAIC Designation Modifier:</p> <p>The NAIC Designation Modifier should only be used for securities reported on the lines below if eligible to receive one, as defined in the <i>Purposes and Procedures Manual of the NAIC Investment Analysis Office (P&P Manual)</i>, otherwise, should not be provided.</p> <ul style="list-style-type: none"> • Bonds Lines 0019999999 through 1909999999 • Preferred Stocks Lines 4019999999, and 4029999999, <u>4319999999 and 4329999999</u> 	H, L/F, P/C, T, SA	Quarterly

Effective	Table Name	Description	Statement Type	Filing Type
		<ul style="list-style-type: none"> Common Stocks Lines 5319999999, 5519999999 and 5719999999 		
2026	Schedule D, Part 4	<p>CHANGE TO INSTRUCTION</p> <p>Add clarification for SVO-Identified Bond Exchange Traded Funds on the Realized G/L on Disposal column on Schedule D, Part 4.</p> <p>Column 17 – Realized Gain (Loss) on Disposal</p> <p>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. <u>This should include bonds reported as SVO-Identified Bond Exchange Traded Funds – Systematic Value.</u></p> <p>For SVO-Identified Bond Exchange Traded Funds – <u>Fair Value</u>, enter the difference between the consideration, Column 6 and actual cost Column 8 at date of sale.</p> <p>Bonds called or tendered where consideration received exceeds par:</p> <p>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 7) less the B/ACV at the Disposal Date (Column 15).</p> <p>Bonds called or tendered where consideration received is less than par:</p> <p>For securities sold, redeemed or otherwise disposed of, the amount of investment income and realized gain reported shall be calculated in accordance with <i>SSAP No. 26—Bonds</i>.</p>	H, L/F, P/C, T, SA	Quarterly

Effective	Table Name	Description	Statement Type	Filing Type
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Adopted 03/06/2025

2026	General Interrogatories Part 2	<p>CHANGE TO BLANK</p> <p>Add a total line for the Fraternal interrogatory #6.2 to capture the total if a fraternal would exist much past doing a second lien.</p> <p>6.2 If yes, what is the date of the original lien and the total outstanding balance of liens that remain in surplus?</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Date</th> <th>Outstanding Lien Amount</th> </tr> </thead> <tbody> <tr> <td></td> <td>\$</td> </tr> <tr> <td></td> <td>\$</td> </tr> <tr> <td></td> <td>\$</td> </tr> <tr> <td><u>Total</u></td> <td></td> </tr> </tbody> </table>	Date	Outstanding Lien Amount		\$		\$		\$	<u>Total</u>		L/F	Quarterly
Date	Outstanding Lien Amount													
	\$													
	\$													
	\$													
<u>Total</u>														
2026	General Interrogatories Part 1	<p>CHANGE TO BLANK</p> <p>Add N/A as a possible response to lines 17.0597 and 17.0598 as the question only applies to unaffiliated investment advisors. There needs to be a response for affiliated and internal advisors.</p> <p>17.0597 For those firms/individuals listed in the table for Question 29.05, do any firms/individuals unaffiliated with the reporting entity (i.e., designated with a "U") manage more than 10% of the reporting entity's invested assets? Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/></p> <p>17.0598 For firms/individuals unaffiliated with the reporting entity (i.e., designated with a "U") listed in the table for Question 29.05, does the total assets under management aggregate to more than 50% of the reporting entity's invested assets? Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/></p>	H, L/F, P/C, T	Quarterly										
2026	Schedule D, Part 3 & 4	<p>CHANGE TO INSTRUCTION</p> <p>Update the list of SVO Administrative symbols for Bonds and Preferred Stock to include all the valid symbols in the Purposes and Procedures Manual of the NAIC Investment Analysis Office</p> <p>Following are valid SVO Administrative Symbols for bonds. Refer to the P&P Manual for the application of these symbols.</p> <p>FE Filing Exempt FM Financially Modeled RMBS/CMBS subject to SSAP 43 YE Year-end carry over</p>	H, L/F, P/C, T, SA	Quarterly										

Effective	Table Name	Description	Statement Type	Filing Type
		<p>IF Initial filing</p> <p>PL Private Letter Rating</p> <p>PLGI Private Letter Rating – General Interrogatory</p> <p>RT Regulatory Transaction</p> <p>RTS Regulatory Transaction - SVO Reviewed</p> <p>RTIF Regulatory Transaction - Initial Filing Submitted to SVO</p> <p>RTSYE Regulatory Transaction - SVO Reviewed - Year-end carry over</p> <p><u>RTSZ</u> <u>Regulatory Transaction - SVO Reviewed – Self Designated</u></p> <p>GI General Interrogatory</p> <p>F Sub-paragraph D Company – insurer self-designated</p> <p>Z Insurer self-designated</p> <p>* Limited to NAIC Designations 6</p> <p>Z* Regulatory review initiated by either the SVO Director, Financial Condition (E) Committee, Executive (EX) Committee or VOSTF.</p> <p>ND* Regulatory review for an assessment of regulatory policy for the investment or regulatory reporting instructions to implement applicable policy.</p>		
2026	Schedule B Verification Between Years	<p>CHANGE TO INSTRUCTION</p> <p>Update the line reference in the instructions for Line 6 to match the correct column listed on the quarterly blank.</p> <p>Line 6 – Total Gain (Loss) on Disposal</p> <p>Report the gain (loss) on disposal of mortgages on a year-to-date basis including the total gain (loss) of mortgages in the current quarter as reported on Schedule B, Part 3, Column 17<u>18</u>.</p>	H, L/F, P/C, T, SA	Quarterly

Effective	Table Name	Description	Statement Type	Filing Type
2026	Schedule A, Verification Between Years	<p>CHANGE TO BLANK</p> <p>Update the crosscheck references for Line 9 and 11 to be the correct line references</p> <p>9. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+_5+6-7-8+9-10)</p> <p>10. Deduct total nonadmitted amounts</p> <p>11. Statement value at end of current period (Line 11-9 minus Line 1210)</p>	H, L/F, P/C, T	Quarterly

Adopted 11/06/2024

2026	Schedule D, Part 1B	<p>CHANGE TO INSTRUCTION</p> <p>Update the 2026 quarterly D1B instructions to tie to prior year line references (bond project line numbers). Remove 1st quarter 2025 reporting note.</p> <p>Column 1 – Book/Adjusted Carrying Value Beginning of Current Quarter</p> <p>a. 1st Quarter taken directly from prior year annual statement Schedule D, Part 1A, Section 1, Line 1252.1 to Line 1252.6, Column 7 for all bonds.</p> <p><i>*** Detail Eliminated to conserve space***</i></p> <p>Column 8 – Book/Adjusted Carrying Value at December 31 Prior Year</p> <p>Taken directly from prior year annual statement Schedule D, Part 1A, Section 1, Line 1252.1 to Line 1252.6, Column 7 for all bonds. 1st Quarter 2025 Reporting Note: For 1st quarter reporting, the amounts in Column 8 should equal the amounts in Column 1.</p>	H, L/F, P/C, T	Quarterly
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**Blanks (E) Working Group
Editorial Revisions to the Blanks and Instructions
Effective 2027 Reporting**

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
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Adopted 03/05/2026

2027	Cash Flow	<p>CHANGE TO BLANK</p> <p>Parenthetical missed for quarterly blank in proposal.</p> <p style="padding-left: 40px;">13. Cost of investments acquired (long-term only <u>exclude cash equivalents and short-term investments</u>):</p>	H, L/F, P/C, T	Quarterly								
2027	Notes to Financial Statements	<p>CHANGE TO INSTRUCTION</p> <p>Update the line number in quarterly Note 5L – Restricted Assets. The update was missed when updating the note for recent adoptions.</p> <p>Illustration: (1)Restricted Assets (Including Pledged)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%; text-align: center;">per Total Restricted Assets (Sum of a through q)</td> <td style="width: 10%; text-align: center;">\$</td> </tr> </table>	per Total Restricted Assets (Sum of a through q)	\$	\$	\$	\$	\$	\$	\$	L/F, P/C	Quarterly
per Total Restricted Assets (Sum of a through q)	\$	\$	\$	\$	\$	\$	\$					
2027	Notes to Financial Statements	<p>CHANGE TO INSTRUCTION</p> <p>Update the line number in quarterly Note 8 – Derivatives to match the changes adopted in proposal 2025-01BWG.</p> <p style="padding-left: 40px;"><u>Instruction:</u></p> <p style="padding-left: 40px;">A. Derivatives under <i>SSAP No. 86—Derivatives</i></p> <p style="padding-left: 40px;">(89) Disclose the aggregate, non-discounted total premium cost for these contracts and the premium cost due in each of the following four years, and thereafter. Also disclose the aggregate fair value of derivative</p>	H, L/F, P/C, T	Quarterly								

Effective	Table Name	Description	Statement Type	Filing Type
		<p style="text-align: center;">instruments with financing premiums excluding the impact of financing premiums.</p> <p><u>Illustration:</u></p> <p>A. Derivatives under <i>SSAP No. 86—Derivatives</i></p> <p>(89)</p>		