

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
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Adopted 05/29/2025

2026	Jurat Page	<div>CHANGE TO INSTRUCTION</div> <div>Update the Quarterly Jurat Instructions for the Assessment Contact to match the adopted annual changes that were adopted with proposal 2024-20BWG. The quarterly section was inadvertently missed with the update.</div> <div>Guaranty Association Assessment Contact (Not applicable to Title and Fraternal companies, unless otherwise provided by state law)</div>	H, L/F, P/C, T	Quarterly																
2026	Notes to Financial Statement	<div>CHANGE TO INSTRUCTION</div> <div>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.</div> <div>11. Debt</div> <div>(3) Collateral Pledged to FHLB</div> <div>a. Amount Pledged as of Reporting Date</div> <table><thead><tr><th></th><th>1</th><th>2</th><th>3</th></tr><tr><th></th><th>Fair Value</th><th>Carrying Value</th><th>Aggregate Total Borrowing</th></tr></thead><tbody><tr><td>1. Current Year Total Collateral Pledged</td><td>.....</td><td>.....</td><td>.....</td></tr><tr><td>2. Prior Year-end Total Collateral Pledged</td><td>.....</td><td>.....</td><td>.....</td></tr></tbody></table> <div>11B(3)a1 (Columns 1, 2 and 3) should be equal to or less than 11B(3)b1 (Columns 1, 2 and 3, respectively)</div> <div>11B(3)a2 (Columns 1, 2 and 3) should be equal to or less than 11B(3)b2 (Columns 1, 2 and 3, respectively)</div>		1	2	3		Fair Value	Carrying Value	Aggregate Total Borrowing	1. Current Year Total Collateral Pledged	2. Prior Year-end Total Collateral Pledged	H, T	Quarterly
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2026	General Interrogatories – Part 1 – Common Interrogatories - Investment	<div>CHANGE TO BLANK</div> <div>Update the quarterly interrogatory #20 to match the adopted annual changes in proposal 2024-03BWG.</div> <div>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</u> the following elements of each self-designated PLGI security:</div> <div><div>a. The security was <u>either</u>:</div><div><div>i. __purchased-issued prior to January 1, 2018 (which is exempt from PLR filing requirements pursuant to the P&P Manual), or</div><div>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></div></div><div>b. The reporting entity is holding capital commensurate with the NAIC Designation <u>and NAIC Designation Category</u> reported for the security.</div><div>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.</div><div>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.</div></div>	H, L/F, P/C, T	Quarterly																																								

Effective	Table Name	Description	Statement Type	Filing Type
		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?		
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</i> (P&P Manual), 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> Common Stocks Lines 5319999999, 5519999999 and 5719999999 	H, L/F, P/C, T, SA	Quarterly
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 – Fair Value, 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>	H, L/F, P/C, T, SA	Quarterly

Effective	Table Name	Description	Statement Type	Filing Type
		<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 SSAP No. 26—<i>Bonds</i>.</p>		

Adopted 03/06/2025

2026	General Interrogatories Part 2	CHANGE TO BLANK 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. 6.2 If yes, what is the date of the original lien and the total outstanding balance of liens that remain in surplus? <table><tr><th>Date</th><th>Outstanding Lien Amount</th></tr><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></table>	Date	Outstanding Lien Amount		\$		\$		\$	<u>Total</u>		L/F	Quarterly
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2026	General Interrogatories Part 1	CHANGE TO BLANK 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. 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 [] No [] N/A [] 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 [] No [] N/A []	H, L/F, P/C, T	Quarterly										

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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> <table><tr><td>FE</td><td>Filing Exempt</td></tr><tr><td>FM</td><td>Financially Modeled RMBS/CMBS subject to SSAP 43</td></tr><tr><td>YE</td><td>Year-end carry over</td></tr><tr><td>IF</td><td>Initial filing</td></tr><tr><td>PL</td><td>Private Letter Rating</td></tr><tr><td>PLGI</td><td>Private Letter Rating – General Interrogatory</td></tr><tr><td>RT</td><td>Regulatory Transaction</td></tr><tr><td>RTS</td><td>Regulatory Transaction - SVO Reviewed</td></tr><tr><td>RTIF</td><td>Regulatory Transaction - Initial Filing Submitted to SVO</td></tr><tr><td>RTSYE</td><td>Regulatory Transaction - SVO Reviewed - Year-end carry over</td></tr><tr><td><u>RTSZ</u></td><td><u>Regulatory Transaction - SVO Reviewed – Self Designated</u></td></tr><tr><td>GI</td><td>General Interrogatory</td></tr><tr><td>F</td><td>Sub-paragraph D Company – insurer self-designated</td></tr><tr><td>Z</td><td>Insurer self-designated</td></tr><tr><td>*</td><td>Limited to NAIC Designations 6</td></tr><tr><td>Z*</td><td>Regulatory review initiated by either the SVO Director, Financial Condition (E) Committee, Executive (EX) Committee or VOSTF.</td></tr><tr><td>ND*</td><td>Regulatory review for an assessment of regulatory policy for the investment or regulatory reporting instructions to implement applicable policy.</td></tr></table>	FE	Filing Exempt	FM	Financially Modeled RMBS/CMBS subject to SSAP 43	YE	Year-end carry over	IF	Initial filing	PL	Private Letter Rating	PLGI	Private Letter Rating – General Interrogatory	RT	Regulatory Transaction	RTS	Regulatory Transaction - SVO Reviewed	RTIF	Regulatory Transaction - Initial Filing Submitted to SVO	RTSYE	Regulatory Transaction - SVO Reviewed - Year-end carry over	<u>RTSZ</u>	<u>Regulatory Transaction - SVO Reviewed – Self Designated</u>	GI	General Interrogatory	F	Sub-paragraph D Company – insurer self-designated	Z	Insurer self-designated	*	Limited to NAIC Designations 6	Z*	Regulatory review initiated by either the SVO Director, Financial Condition (E) Committee, Executive (EX) Committee or VOSTF.	ND*	Regulatory review for an assessment of regulatory policy for the investment or regulatory reporting instructions to implement applicable policy.	H, L/F, P/C, T, SA	Quarterly
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IF	Initial filing																																					
PL	Private Letter Rating																																					
PLGI	Private Letter Rating – General Interrogatory																																					
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2026	Schedule B Verification Between Years	CHANGE TO INSTRUCTION Update the line reference in the instructions for Line 6 to match the correct column listed on the quarterly blank. Line 6 – Total Gain (Loss) on Disposal 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> .	H, L/F, P/C, T, SA	Quarterly
2026	Schedule A, Verification Between Years	CHANGE TO BLANK Update the crosscheck references for Line 9 and 11 to be the correct line references 9. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+ 5 +6-7-8+ 9-10) 10. Deduct total nonadmitted amounts 11. Statement value at end of current period (Line 11-9 minus Line 12 <u>10</u>)	H, L/F, P/C, T	Quarterly

Adopted 11/06/2024

2026	Schedule D, Part 1B	CHANGE TO INSTRUCTION Update the 2026 quarterly D1B instructions to tie to prior year line references (bond project line numbers). Remove 1 st quarter 2025 reporting note. 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 1252.1 to Line 1252.6 , Column 7 for all bonds. *** Detail Eliminated to conserve space *** Column 8 – Book/Adjusted Carrying Value at December 31 Prior Year Taken directly from prior year annual statement Schedule D, Part 1A, Section 1 , Line 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.	H, L/F, P/C, T	Quarterly
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Adopted 05/29/2025

2025	Notes to Financial Statements	<p>CHANGE TO INSTRUCTION</p> <p>Update Note 5K to update paragraph (9) to a Note to paragraph (8) because these disclosures would be reported in Note 21 so there shouldn't be a 5K(9).</p> <p style="padding-left: 40px;">K. Investments in Tax Credit Structures (tax credit investments)</p> <p style="padding-left: 40px;">(8) A reporting entity that recognizes an impairment loss shall disclose the following in the financial statements that include the period of the impairment write-down:</p> <p style="padding-left: 80px;">a. A description of the impaired assets and the facts and circumstances leading to the impairment; and</p> <p style="padding-left: 80px;">b. The amount of the impairment and how fair value was determined.</p> <p style="padding-left: 40px;">(9) <u>Note:</u> Disclosure of tax credits allocated from tax credit investments and unused as of the reporting period(s) are to be disclosed within Note 21 (State and Federal Tax Credits).</p>	H, L/F, P/C, T	Annual
2025	Notes to Financial Statements	<p>CHANGE TO INSTRUCTION</p> <p>Update Note 7 to clarify between which parts of the note should be reported for investment income due and accrued or for interest income due and accrued.</p> <p style="padding-left: 40px;">7. Investment Income</p> <p style="padding-left: 40px;"><u>Instruction:</u></p> <p style="padding-left: 40px;">The following disclosures shall be made for investment income due and accrued (7A and 7B) or for interest income due and accrued (7C, 7D, and 7E):</p>	H, L/F, P/C, T	Annual

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		<div><div>A.</div><div>The bases, by category of investment income, for excluding (nonadmitting) any investment income due and accrued,</div></div> <div><div>B.</div><div>The total amount excluded.</div></div> <div><div>C.</div><div>The gross, nonadmitted and admitted amounts for interest income due and accrued.</div></div> <div><div>(1)</div><div>Gross amount for interest income due and accrued. (Should equal<u>Included in Assets Page, Line 14, Column 1</u>)</div></div> <div><div>(2)</div><div>Nonadmitted amount for interest income due and accrued. (Should equal<u>Included in Assets Page, Line 14, Column 2</u>)</div></div> <div><div>(3)</div><div>Admitted amount for interest income due and accrued. (Should equal<u>Included In Assets Page, Line 14, Column 3</u>)</div></div>																		
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2025	Notes to Financial Statements	<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/C	Annual						

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		<div>a. Amount Pledged as of Reporting Date</div> <table><thead><tr><th></th><th>1</th><th>2</th><th>3</th></tr><tr><th></th><th>Fair Value</th><th>Carrying Value</th><th>Aggregate Total Borrowing</th></tr></thead><tbody><tr><td>1. Current Year Total General and Protected Cell Accounts Total Collateral Pledged (Lines 2+3)</td><td>.....</td><td>.....</td><td>.....</td></tr><tr><td>2. Current Year General Account Total Collateral Pledged</td><td>.....</td><td>.....</td><td>.....</td></tr><tr><td>3. Current Year Protected Cell Accounts Total Collateral Pledged</td><td>.....</td><td>.....</td><td>.....</td></tr><tr><td>4. Prior Year-end Total General and Protected Cell Accounts Total Collateral Pledged</td><td>.....</td><td>.....</td><td>.....</td></tr><tr><td colspan="4">11B(3)a1 (Columns 1, 2 and 3) should be equal to or less than 11B(3)b1 (Columns 1, 2 and 3, respectively)</td></tr><tr><td colspan="4">11B(3)a2 (Columns 1, 2 and 3) should be equal to or less than 11B(3)b2 (Columns 1, 2 and 3, respectively)</td></tr><tr><td colspan="4">11B(3)a3 (Columns 1, 2 and 3) should be equal to or less than 11B(3)b3 (Columns 1, 2 and 3, respectively)</td></tr><tr><td colspan="4">11B(3)a4 (Columns 1, 2 and 3) should be equal to or less than 11B(3)b4 (Columns 1, 2 and 3, respectively)</td></tr></tbody></table>		1	2	3		Fair Value	Carrying Value	Aggregate Total Borrowing	1. Current Year Total General and Protected Cell Accounts Total Collateral Pledged (Lines 2+3)	2. Current Year General Account Total Collateral Pledged	3. Current Year Protected Cell Accounts Total Collateral Pledged	4. Prior Year-end Total General and Protected Cell Accounts Total Collateral Pledged	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)				11B(3)a3 (Columns 1, 2 and 3) should be equal to or less than 11B(3)b3 (Columns 1, 2 and 3, respectively)				11B(3)a4 (Columns 1, 2 and 3) should be equal to or less than 11B(3)b4 (Columns 1, 2 and 3, respectively)					
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2025	Notes to Financial Statement	<div>CHANGE TO INSTRUCTION</div> <div>Minor update to the illustration of Note 21E(2) to remove the “a” in front of Total line for states.</div> <div>(2)Total unused tax credits by jurisdiction, disaggregated by transferable/certificated and non-transferable;</div> <table><thead><tr><th></th><th>Jurisdiction*</th><th>Transferable / Certificated</th><th>Nontransferable</th></tr></thead><tbody><tr><td>a. State</td><td></td><td></td><td></td></tr><tr><td></td><td>.....</td><td>.....</td><td>.....</td></tr><tr><td></td><td>.....</td><td>.....</td><td>.....</td></tr><tr><td>a. Total</td><td>XXX</td><td></td><td></td></tr><tr><td>b. Federal</td><td>XXX</td><td></td><td></td></tr><tr><td>c. Total (a+b)</td><td>XXX</td><td></td><td></td></tr></tbody></table>		Jurisdiction*	Transferable / Certificated	Nontransferable	a. State					a. Total	XXX			b. Federal	XXX			c. Total (a+b)	XXX			H, L/F, P/C, T	Annual												
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Effective	Table Name	Description	Statement Type	Filing Type																														
2025	Notes to Financial Statement	<p>CHANGE TO INSTRUCTION</p> <p>Update Note 21F(3) illustration to be consistent with the instructions for this Note.</p> <p>(3) Direct exposure through other investments.</p> <table> <tr> <th></th><th>Actual Cost</th><th>Book/Adjusted Carrying Value (excluding interest)</th><th>Fair Value</th><th>Other-Than-Temporary Impairment Losses Recognized</th></tr> <tr> <td>a. Asset-backed securities</td><td></td><td></td><td></td><td></td></tr> <tr> <td>b. Collateralized debt-loan obligations</td><td></td><td></td><td></td><td></td></tr> <tr> <td>c. Equity investment in SCAs *</td><td></td><td></td><td></td><td></td></tr> <tr> <td>d. Other assets</td><td></td><td></td><td></td><td></td></tr> <tr> <td>e. Total (a+b+c+d)</td><td></td><td></td><td></td><td></td></tr> </table>		Actual Cost	Book/Adjusted Carrying Value (excluding interest)	Fair Value	Other-Than-Temporary Impairment Losses Recognized	a. Asset-backed securities					b. Collateralized debt -loan obligations					c. Equity investment in SCAs *					d. Other assets					e. Total (a+b+c+d)					H, L/F, P/C, T	Annual
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2025	Notes to Financial Statement	<p>CHANGE TO INSTRUCTION</p> <p>Add clarification the instructions for Note 21J(4) on what should be included per INT 23-01.</p> <p>J. Reporting entities admitting net negative (disallowed) IMR are required to complete the following disclosures in the quarterly and annual financial statements.</p> <p>(1) Net negative (disallowed) IMR in aggregate and allocated between the general account, insulated separate account and non-insulated account.</p> <p>(2) Amounts of negative IMR admitted in the general account and reported as an asset in the insulated separate account and non-insulated blank. (Note: If a company completes this Note, consideration should be given to updating Note 13I – Reasons for Changes in Balance of Special Surplus Funds from Prior Period.)</p> <p>(3) The calculated adjusted capital and surplus.</p> <p>(4) Percentage of adjusted capital and surplus for which the admitted net negative (disallowed) IMR represents (including what is admitted in the general account and what is recognized as an asset in the separate account). <u>INT 23-01 only permits admittance of net negative IMR to 10% of adjusted capital and surplus. If reporting entity has a</u></p>	L/F	Annual																														

Effective	Table Name	Description	Statement Type	Filing Type																								
		<p><u>percentage of net negative IMR the overage should be nonadmitted and/or document a permitted practice.</u></p> <p>(5) Reporting entities that have allocated gains/losses to IMR from derivatives that were reported at fair value prior to the termination of the derivative shall disclose the unamortized balances in IMR from these allocations separately between the gains and losses.</p>																										
2025	Notes to Financial Statement	<p>CHANGE TO INSTRUCTION</p> <p>Add crosschecks to Note 21J(1) and 21J(2) to provide clarity on where the amounts reported should tie to.</p> <p>J. Reporting Net Negative (Disallowed) Interest Maintenance Reserve (IMR)</p> <p>(1) Net negative (disallowed) IMR</p> <table><tr><td></td><td>General</td><td>Insulated</td><td>Non-Insulated</td></tr><tr><td>Total</td><td>Account*</td><td>Separate Account**</td><td>Separate Account**</td></tr><tr><td>\$</td><td>\$</td><td>\$</td><td>\$</td></tr></table> <p><u>* Line 1 General Account should equal Interest Maintenance Reserve exhibit Line 6.</u></p> <p><u>** Line 1 Insulated and Non-Insulated Separate Accounts should equal the total reported in Interest Maintenance Reserve exhibit Line 6 for each type of separate account (insulated / non-insulated)</u></p> <p>(2) Negative (disallowed) IMR admitted</p> <table><tr><td></td><td>General</td><td>Insulated</td><td>Non-Insulated</td></tr><tr><td>Total</td><td>Account*</td><td>Separate Account**</td><td>Separate Account**</td></tr><tr><td>\$</td><td>\$</td><td>\$</td><td>\$</td></tr></table> <p><u>* Line 2 General Account should equal Assets Page write-in for Line 25 for Admitted Disallowed IMR</u></p> <p><u>** Line 2 Insulated and Non-Insulated Separate Account should equal the total reported in Assets Page write-in for Line 15 for Admitted Disallowed IMR for each type of separate account (insulated / non-insulated)</u></p>		General	Insulated	Non-Insulated	Total	Account*	Separate Account**	Separate Account**	\$	\$	\$	\$		General	Insulated	Non-Insulated	Total	Account*	Separate Account**	Separate Account**	\$	\$	\$	\$	L/F	Annual
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Effective	Table Name	Description	Statement Type	Filing Type
2025	Notes to Financial Statement	<p>CHANGE TO INSTRUCTION</p> <p>Update Note 21J(5) instructions. All numbers should be reported as positive so the crosscheck formula will work correctly in line 21J(5)a4 and 21J(5)b4.</p> <p>J. Reporting entities admitting net negative (disallowed) IMR are required to complete the following disclosures in the quarterly and annual financial statements.</p> <p>(1) Net negative (disallowed) IMR in aggregate and allocated between the general account, insulated separate account and non-insulated account.</p> <p>(2) Amounts of negative IMR admitted in the general account and reported as an asset in the insulated separate account and non-insulated blank. (Note: If a company completes this Note, consideration should be given to updating Note 13I – Reasons for Changes in Balance of Special Surplus Funds from Prior Period.)</p> <p>(3) The calculated adjusted capital and surplus.</p> <p>(4) Percentage of adjusted capital and surplus for which the admitted net negative (disallowed) IMR represents (including what is admitted in the general account and what is recognized as an asset in the separate account). INT 23-01 only permits admittance of net negative IMR to 10% of adjusted capital and surplus. If reporting entity has a percentage of net negative IMR the overage should be nonadmitted and/or document a permitted practice.</p> <p>(5) Reporting entities that have allocated gains/losses to IMR from derivatives that were reported at fair value prior to the termination of the derivative shall disclose the unamortized balances in IMR from these allocations separately between the gains and losses. <u>Enter all amounts as a positive.</u></p>	L/F	Annual

Effective	Table Name	Description	Statement Type	Filing Type																																										
2025	Notes to Financial Statement	<p>CHANGE TO INSTRUCTION</p> <p>Update Note 21J(5) illustration crosscheck formulas. The instructions for 21J(5) have been updated with clarifying instructions to enter all amounts as a positive number to ensure the crosschecks work correctly for lines 21J(5)a4 and 21J(5)b4.</p> <p>Illustration:</p> <p>(5) Allocated gains/losses to IMR from derivatives</p> <p>a. General Account</p> <table><thead><tr><th></th><th>Gains</th><th>Losses</th></tr></thead><tbody><tr><td>1. Unamortized Fair Value Derivative Gains & Losses Realized to IMR – Prior Period</td><td>\$</td><td>\$</td></tr><tr><td>2. Fair Value Derivative Gains & Losses Realized to IMR – Added in Current Period</td><td>\$</td><td>\$</td></tr><tr><td>3. Fair Value Derivative Gains & Losses Amortized Over Current Period</td><td>\$</td><td>\$</td></tr><tr><td>4. Unamortized Fair Value Derivative Gains & Losses Realized to IMR – Current Period</td><td></td><td></td></tr><tr><td>Total (5a4=5a1+5a2+_5a3)</td><td>\$</td><td>\$</td></tr></tbody></table> <p>b. Separate Account - Insulated</p> <table><thead><tr><th></th><th>Gains</th><th>Losses</th></tr></thead><tbody><tr><td>1. Unamortized Fair Value Derivative Gains & Losses Realized to IMR – Prior Period</td><td>\$</td><td>\$</td></tr><tr><td>2. Fair Value Derivative Gains & Losses Realized to IMR – Added in Current Period</td><td>\$</td><td>\$</td></tr><tr><td>3. Fair Value Derivative Gains & Losses Amortized Over Current Period</td><td>\$</td><td>\$</td></tr><tr><td>4. Unamortized Fair Value Derivative Gains & Losses Realized to IMR – Current Period</td><td></td><td></td></tr><tr><td>Total (5b4=5b1+5b2+_5b3)</td><td>\$</td><td>\$</td></tr></tbody></table> <p>c. Separate Account – Non-Insulated</p> <table><thead><tr><th></th><th>Gains</th><th>Losses</th></tr></thead><tbody><tr><td>1. Unamortized Fair Value Derivative Gains & Losses Realized to IMR – Prior Period</td><td>\$</td><td>\$</td></tr></tbody></table>		Gains	Losses	1. Unamortized Fair Value Derivative Gains & Losses Realized to IMR – Prior Period	\$	\$	2. Fair Value Derivative Gains & Losses Realized to IMR – Added in Current Period	\$	\$	3. Fair Value Derivative Gains & Losses Amortized Over Current Period	\$	\$	4. Unamortized Fair Value Derivative Gains & Losses Realized to IMR – Current Period			Total (5a4=5a1+5a2+_5a3)	\$	\$		Gains	Losses	1. Unamortized Fair Value Derivative Gains & Losses Realized to IMR – Prior Period	\$	\$	2. Fair Value Derivative Gains & Losses Realized to IMR – Added in Current Period	\$	\$	3. Fair Value Derivative Gains & Losses Amortized Over Current Period	\$	\$	4. Unamortized Fair Value Derivative Gains & Losses Realized to IMR – Current Period			Total (5b4=5b1+5b2+_5b3)	\$	\$		Gains	Losses	1. Unamortized Fair Value Derivative Gains & Losses Realized to IMR – Prior Period	\$	\$	L/F	Annual
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Effective	Table Name	Description	Statement Type	Filing Type
		2. Fair Value Derivative Gains & Losses Realized to IMR – Added in Current Period \$ \$ 3. Fair Value Derivative Gains & Losses Amortized Over Current Period \$ \$ 4. Unamortized Fair Value Derivative Gains & Losses Realized to IMR – Current Period Total (5c4=5c1+5c2+_5c3) \$ \$		
2025	Exhibit of Net Investment Income	CHANGE TO INSTRUCTION Add clarifying instructions to Line 8 and 11 to ensure consistency between paragraph 13 of SSAP No. 93 – <i>Investment in Tax Credit Structures</i> and the Ex of Net Inv. Income. Line 8 – Other Invested Assets Include: Earned investment income, for any class of investments includable in Schedule BA. <u>Exclude:</u> Under the proportional amortized cost method for the <u>Investment Tax Credit Structures, the amortization of the investment is to be recognized as an expense component of the Exhibit of Net Investment Income.</u> Line 9 – Aggregate Write-ins for Investment Income Enter the total of the write-ins listed in schedule Details of Write-ins Aggregated at Line 9 for Investment Income. <u>Line 11 – Investment Expense</u> <u>Include: Under the proportional amortized cost method for the Investment Tax Credit Structures, the amortization of the investment is to be recognized as an expense component of the Exhibit of Net Investment Income.</u>	H, L/F, P/C, T	Annual

Effective	Table Name	Description	Statement Type	Filing Type																				
2025	General Interrogatories, Part 1 Investment	<p>CHANGE TO BLANK</p> <p>Remove the LEI column in Interrogatory # 26.09 to be consistent with the adoptions in proposal 2023-06BWG.</p> <p>29.06 For those firms or individuals listed in the table for 29.05 with an affiliation code of “A” (affiliated) or “U” (unaffiliated), provide information for the table below.</p> <table><tr><td>1 Central Registration Depository Number</td><td>2 Name of Firm or Individual</td><td>3 Legal Entity Identifier (LEI)</td><td>4 Registered With</td><td>5 Investment Management Agreement (IMA) Filed</td></tr><tr><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td></tr></table>	1 Central Registration Depository Number	2 Name of Firm or Individual	3 Legal Entity Identifier (LEI)	4 Registered With	5 Investment Management Agreement (IMA) Filed																H, L/F, P/C, T	Annual
1 Central Registration Depository Number	2 Name of Firm or Individual	3 Legal Entity Identifier (LEI)	4 Registered With	5 Investment Management Agreement (IMA) Filed																				
2025	Accident & Health Policy Experience Exhibit	<p>CHANGE TO INSTRUCTION</p> <p>Add a crosscheck to Column 2 – Direct Premiums Earned for Life/Fraternal to ensure the amount ties with footnote F on the Life State Page (<i>added in proposal 2025-03BWG</i>)</p> <p>Column 2 – Direct Premiums Earned</p> <p>Fractional premium loadings and policy fees must be included in the Earned Premiums.</p> <p>The grand total reported should equal:</p> <p><u>Life/Fraternal:</u> Life State Page Footnote F, Sum of all fields</p> <p>Health:</p> <table><tr><td>Less</td><td>Underwriting and Investment Exhibit Part 1, Line 13, Column 1</td></tr><tr><td>Plus</td><td>Underwriting and Investment Exhibit Part 2D, Line 1, Column 1 CY</td></tr><tr><td>Less</td><td>Underwriting and Investment Exhibit Part 2D, Line 1, Column 1 PY</td></tr><tr><td>Plus</td><td>Underwriting and Investment Exhibit Part 2D, Line 4, Column 1 CY</td></tr><tr><td>Less</td><td>Underwriting and Investment Exhibit Part 2D, Line 4, Column 1 PY</td></tr></table> <p>Property: Exhibit of Premiums and Losses, Column 2 sum of Lines 13 through 15.</p>	Less	Underwriting and Investment Exhibit Part 1, Line 13, Column 1	Plus	Underwriting and Investment Exhibit Part 2D, Line 1, Column 1 CY	Less	Underwriting and Investment Exhibit Part 2D, Line 1, Column 1 PY	Plus	Underwriting and Investment Exhibit Part 2D, Line 4, Column 1 CY	Less	Underwriting and Investment Exhibit Part 2D, Line 4, Column 1 PY	H, L/F, P/C	Annual										
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Effective	Table Name	Description	Statement Type	Filing Type
2025	Accident & Health Policy Experience Exhibit	<p>CHANGE TO INSTRUCTION</p> <p>Add a crosscheck to Column 6 – Direct Incurred Claims Amount for Life/Fraternal to ensure the amount ties with Column 13 – Incurred During Current Year on Life State Page (<i>updated in proposal 2025-03BWG</i>)</p> <p>Column 6 – Direct Incurred Claims Amount</p> <p>This column does not include the “Increase in Policy Reserves.”</p> <p>The grand total reported should equal:</p> <p><u>Life/Fraternal:</u> Life State Page, Line 46, Column 13.</p> <p>Health: Underwriting and Investment Exhibit, Part 2, Line 12.1, Column 1 minus Column 14.</p> <p>NOTE: This excludes payments for any administrative costs.</p> <p>Property: Exhibit of Premiums and Losses, Column 6 sum of Lines 13 through 15.</p>	H, L/F, P/C	Annual
2025	Actuarial Opinion	<p>CHANGE TO INSTRUCTION</p> <p>Add a clarification note for the Society of Actuaries exams. Clarification editorial came from the Actuarial Opinion (C) Working Group.</p> <p>“Accepted Actuarial Designation” in item (ii) of the definition of a Qualified Actuary, is an actuarial designation accepted as meeting or exceeding the NAIC’s Minimum Property/Casualty (P/C) Actuarial Educational Standards for a P/C Appointed Actuary (published on the NAIC website). The following actuarial designations, with any noted conditions, are accepted as meeting or exceeding basic education minimum standards:</p> <ul style="list-style-type: none"> (i) Fellow of the CAS (FCAS) – Condition: basic education must include Exam 6 – Regulation and Financial Reporting (United States); (ii) Associate of the CAS (ACAS) – Conditions: basic education must include Exam 6 – Regulation and Financial Reporting (United States) and Exam 7 – Estimation of Policy Liabilities, Insurance Company Valuation, and Enterprise Risk Management; 	P/C	Annual

Effective	Table Name	Description	Statement Type	Filing Type
		<p>(iii) Fellow of the SOA (FSA) – Conditions: basic education must include completion of the general insurance track, including the following optional exams: the United States’ version of the Financial and Regulatory Environment Exam and the Advanced Topics in General Insurance Exam.</p> <p><u>Note: The Fellow of the SOA (FSA) designation is considered an “Accepted Actuarial Designation” only if it was earned under the requirements in effect through May 2025. Further clarification will be provided to address the upcoming changes to the FSA examination pathway.</u></p>		
2025	Asset Valuation Reserve	<p>CHANGE TO INSTRUCTION</p> <p>Update the Blank page number references for Line 7 for all the changes in previously adopted proposals that are effective Annual 2025.</p> <p>Line 7 – Basic Contribution (includes separate accounts assets, if applicable)</p> <p>Report the basic contribution amount for each asset category as calculated on Pages 30 through 35<u>36</u> (General Account) and Pages 15 through 20<u>21</u> (Separate Accounts).</p> <p>Column 1: Report the total bonds, preferred stock, short-term investments and derivative instruments from Page 30<u>31</u>, Line 34, Column 6 (General Account) and Page 15<u>16</u>, Line 34, Col. 6 (Separate Accounts), if applicable; and the total for replication (synthetic asset) transactions contained on Page 35<u>36</u>, Line 0199999, Column 7 (General Account) and Page 20<u>21</u>, Line 0199999, Column 7 (Separate Accounts).</p> <p>Column 2: Report the total mortgage loans from Page 31<u>32</u>, Line 58, Column 6 (General Account) and Page 16<u>17</u>, Line 58, Col. 6 (Separate Accounts), if applicable; and the total for replication (synthetic asset) transactions contained on Page 35<u>36</u>, Line 0299999, Column 7 (General Account) and Page 20<u>21</u>, Line 0299999, Column 7 (Separate Accounts).</p> <p>Column 4: Report the total common stock from Page 32<u>33</u>, Line 17, Column 6 (General Account) and Page 17<u>18</u>, Line 17, Col. 6 (Separate Accounts), if applicable; and the total for replication (synthetic</p>	L/F	Annual

Effective	Table Name	Description	Statement Type	Filing Type
		<p>asset) transactions contained on Page 3536, Line 0399999, Column 7 (General Account) and Page 2021, Line 0399999, Column 7 (Separate Accounts).</p> <p>Column 5: Report the total real estate from Page 3233, Line 21, Column 6 (General Account) and from Page 1718, Line 21, Column 6 (Separate Accounts), if applicable, plus the total other invested assets from Page 3435, Line 99105, Column 6 (General Account) and from Page 1920, Line 99105, Column 6 (Separate Accounts), if applicable; and the total for replication (synthetic asset) transactions contained on Page 3536, Line 0499999, Column 7 (General Account) and Page 2021, Line 0499999, Column 7 (Separate Accounts).</p>		
2025	Asset Valuation Reserve	<p>CHANGE TO INSTRUCTION</p> <p>Update the Blank page number references for Line 9 for all the changes in previously adopted proposals that are effective Annual 2025.</p> <p>Line 9 – Maximum Reserve (includes separate accounts assets, if applicable)</p> <p>Report the maximum reserve for each asset category as calculated on Pages 30 through 35-36 (General Account) and Pages 15 through 20-21 (Separate Accounts).</p> <p>Column 1: Report the total bonds, preferred stock, short-term investments and derivative instruments from Page 3031, Line 34, Column 10 (General Account) and Page 1516, Line 34, Col. 10 (Separate Accounts), if applicable and the total for replication (synthetic asset) transactions contained on Page 3536, Line 0199999, Column 9 (General Account) and Page 2021, Line 0199999, Column 9 (Separate Accounts).</p> <p>Column 2: Report the total mortgage loans from Page 3432, Line 58, Column 10 (General Account) and Page 1617, Line 58, Col. 10 (Separate Accounts), if applicable and the total for replication (synthetic asset) transactions contained on Page 3536, Line 0299999, Column 9 (General Account) and Page 2021, Line 0299999, Column 9 (Separate Accounts).</p>	L/F	Annual

Effective	Table Name	Description	Statement Type	Filing Type
		<p>Column 4: Report the total common stock from Page 3233, Line 17, Column 10 (General Account) and Page 1718, Line 17, Col. 10 (Separate Accounts), if applicable and the total for replication (synthetic asset) transactions contained on Page 3536, Line 0399999, Column 9 (General Account) and Page 2021, Line 0399999, Column 9 (Separate Accounts).</p> <p>Column 5: Report the total real estate from Page 3233, Line 21, Column 10 (General Account) and from Page 1718, Line 21, Column 10 (Separate Accounts), if applicable, plus the total other invested assets from Page 3435, Line 99105, Column 10 (General Account) and from Page 1920, Line 99105, Column 10 (Separate Accounts), if applicable; and the total for replication (synthetic asset) transactions contained on Page 3536, Line 0499999, Column 9 (General Account) and Page 2021, Line 0499999, Column 9 (Separate Accounts).</p>		
2025	Asset Valuation Reserve	<p>CHANGE TO INSTRUCTION</p> <p>Update the Blank page number references for Line 10 for all the changes in previously adopted proposals that are effective Annual 2025.</p> <p>Line 10 – Reserve Objective (includes separate accounts assets, if applicable)</p> <p>Report the reserve objective amount for each asset category as calculated on Pages 30 through 35-36 (General Account) and Pages 15 through 20-21 (Separate Accounts).</p> <p>Column 1: Report the total bonds, preferred stock, short-term investments and derivative instruments from Page 3031, Line 34, Column 8 (General Account) and Page 1516, Line 34, Column 8 (Separate Accounts), if applicable and the total for replication (synthetic asset) transactions contained on Page 3536, Line 0199999, Column 8 (General Account) and Page 2021, Line 0199999, Column 8 (Separate Accounts).</p> <p>Column 2: Report the total mortgage loans from Page 3432, Line 58, Column 8 (General Account) and Page 1617, Line 58, Col. 8 (Separate Accounts), if applicable and the total for replication (synthetic asset) transactions contained on Page 3536, Line 0299999, Column 8 (General Account) and Page 2021, Line 0299999, Column 8 (Separate Accounts).</p>	L/F	Annual

Effective	Table Name	Description	Statement Type	Filing Type
		<p>Column 4: Report the total common stock from Page 3233, Line 17, Column 8 (General Account) and Page 1718, Line 17, Col. 8 (Separate Accounts), if applicable and the total for replication (synthetic asset) transactions contained on Page 3536, Line 0399999, Column 8 (General Account) and Page 2021, Line 0399999, Column 8 (Separate Accounts).</p> <p>Column 5: Report the total real estate from Page 3233, Line 21, Column 8 (General Account) and from Page 1718, Line 21, Column 8 (Separate Accounts), if applicable; plus the total other invested assets from Page 3435, Line 99105, Column 8 (General Account) and from Page 1920, Line 99105, Column 8 (Separate Accounts), if applicable and the total for replication (synthetic asset) transactions contained on Page 3536, Line 0499999, Column 8 (General Account) and Page 2021, Line 0499999, Column 8 (Separate Accounts).</p>		
2025	Asset Valuation Reserve - EQUITY AND OTHER INVESTED ASSET COMPONENT	<p>CHANGE TO INSTRUCTION</p> <p>Remove the 2015 reporting instructions for Lines 38 thru 63.</p> <p>Lines 38 through 63 – Other Invested Assets with Underlying Characteristics of Mortgage Loans</p> <p>Report the book/adjusted carrying value of all Schedule BA assets owned where the characteristics of the underlying investment are similar to mortgage loans (Lines 2399999 and 2499999), excluding any mortgage-backed/asset-backed securities included in Lines 22 through 28 above, in Columns 1 and 4. Categorize the mortgage loans as indicated in Lines 38 through 55.</p> <p>For Lines 38 through 63, the classification methodology for mortgages is outlined in the Life Risk-Based Capital instructions. Multiply the amount in Column 4 for each category by the reserve factors in Columns 5, 7 and 9, Lines 38 through 63. Report the products by category in Columns 6, 8 and 10, respectively. For 2015 reporting, unaffiliated, overdue and in process of foreclosure mortgages that are insured or guaranteed should be included in Lines 47, 49, 52 or 54.</p>	L/F	Annual

Effective	Table Name	Description	Statement Type	Filing Type
2025	Asset Valuation Reserve - EQUITY AND OTHER INVESTED ASSET COMPONENT	<p>CHANGE TO INSTRUCTION</p> <p>Update the Blank page number references for Lines 75-79 for all the changes in previously adopted proposals that are effective Annual 2025.</p> <p>Multiply the amount in Column 4 for each category by the reserve factors for Page 34<u>35</u>, Columns 5, 7 and 9, Lines 75 through 78. Report the products by category in Columns 6, 8 and 10, respectively.</p>	L/F	Annual
2025	Asset Valuation Reserve – REPLICATION (SYNTHETIC) ASSETS	<p>CHANGE TO INSTRUCTION</p> <p>Update the Line References to match the changes in previously adopted proposals that are effective Annual 2025</p> <p><u>Basic Contribution:</u></p> <p>G/A Page 29, Line 7, Column 1 = G/A [P31, L34, C6] + G/A [P36, L0199999, C7] + S/A [P16, L34, C6] + S/A [P21, L0199999, C7]</p> <p>G/A Page 29, Line 7, Column 2 = G/A [P32, L60<u>L58</u>, C6] + G/A [P36, L0299999, C7] + S/A [P17, L60<u>L58</u>, C6] + S/A [P21, L0299999, C7]</p> <p>G/A Page 29, Line 7, Column 4 = G/A [P33, L17, C6] + G/A [P36, L0399999, C7] + S/A [P18, L17, C6] + S/A [P21, L0399999, C7]</p> <p>G/A Page 29, Line 7, Column 5 = G/A [P33, L21, C6 + P35, L99<u>L105</u>, C6] + G/A [P36, L0499999, C7] + S/A [P18, L21, C6 + P20, L99<u>L105</u>, C6] + S/A [P21, L0499999, C7]</p>	L/F	Annual

Effective	Table Name	Description	Statement Type	Filing Type
		<p>Report the total amount of premium amortized during the year and amount of depreciation on any assets that are considered real estate on a look-through basis, as included in Schedule BA, Part 1, Column 14 and Schedule BA, Part 3, Column 10.</p> <p>Report the amount of depreciation on any assets that are considered real estate on a look-through basis.</p> <p><u>Report the proportional amortization recognized for investments in tax credit investments pursuant to SSAP No. 93.</u></p>		
2025	Schedule D, Part 1, Section 2	<p>CHANGE TO INSTRUCTION</p> <p>Update the instructions for the Current Overcollateralization Percentage column to remove the reference to cash flows. INT 24-01: Principles-Based Bond Definition Implementation Questions and Answers clarified that this shall only be calculated using hard, saleable assets.</p> <p>Column 29 – Current Overcollateralization Percentage</p> <p>Use only for asset-backed securities reported in the following categories:</p> <ul style="list-style-type: none"> Financial Asset-Backed Securities – Not Self-Liquidating Non-Financial Asset-Backed Securities – Full Analysis <p>Report the overcollateralization ratio that reflects the value of the assets backing the debt issuance in comparison to the tranche held and all tranches senior as of the reporting date.</p> <p>The ratio shall reflect the total unimpaired assets backing the debt issuance over the specific tranche held and all the tranches senior to the held tranche. For example, if the assets /expected cash flows supporting the debt issuance has declined to \$88, and there is still \$75 in issued senior debt and \$15 in issued mezzanine debt, a reporting entity holding senior tranche would report 117% (88/75) and a reporting entity holding the mezzanine debt shall report 98% (88/90).</p> <p>The current overcollateralization ratio shall be based on supporting investment documentation and is updated using the most recent information available.</p>	H, L/F, P/C, T, SA	Annual

Effective	Table Name	Description	Statement Type	Filing Type
2025	Schedule D, Part 2, Section 1	<p>CHANGE TO INSTRUCTION</p> <p>Update the instructions for the NAIC Designation Modifier in Schedule D, Part 2, Section 1 to open up for all lines. Verified with Securities Valuation Office that it should be open for all lines to report a modifier.</p> <p>Column 19 – NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol</p> <p>Designation Modifier:</p> <p>The NAIC Designation Modifier should only be used for securities reported on lines below if eligible to receive one, as defined in the <i>Purposes and Procedures Manual of the NAIC Investment Analysis Office</i> (P&P Manual), otherwise, the field should be left blank.</p> <p>a. Industrial and Miscellaneous (Unaffiliated) Perpetual Preferred ine 4019999999</p> <p>b. Industrial and Miscellaneous (Unaffiliated) Redeemable Preferred ine 4029999999</p> <p>The NAIC Designation Modifier should be left blank for securities reported on lines below.</p> <p>c. Parent, Subsidiaries and Affiliates ine 4319999999</p> <p>d. Parent, Subsidiaries and Affiliates ine 4329999999</p> <p>As defined in the P&P Manual, there is not an NAIC Designation Modifier for investments reporting an NAIC Designation 6, therefore, the NAIC Designation Modifier field should be left blank.</p> <p>Refer to the P&P Manual for the application of these modifiers.</p>	H, L/F, P/C, T, SA	Annual

Effective	Table Name	Description	Statement Type	Filing Type
2025	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	Annual
2025	Schedule D, Part 5	<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</p>	H, L/F, P/C, T, SA	Annual

Effective	Table Name	Description	Statement Type	Filing Type
		<p>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><u>For SVO-Identified Bond Exchange Traded Funds – Fair Value, enter the difference between the consideration, Column 6 and actual cost Column 8 at date of sale.</u></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 10).</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>		
2025	Schedule DA, Part 1	<p>CHANGE TO BLANK</p> <p>Update Column 13 on Schedule DA Part 1 to match the bond project editorial in adopted proposal 2024-13BWG.</p> <div style="border: 1px solid black; padding: 5px; width: fit-content;"> <p>13 Interest Income Due and Accrued Dec 31 of Current Year on Bond Not in Default</p> </div>	H, L/F, P/C, T, SA	Annual
2025	Schedule DB, Part A, Section 2	<p>CHANGE TO INSTRUCTION</p> <p>Update the instructions for Current Year Income on Section 2 to be consistent with the instructions on Section 1.</p> <p>Column 16 – Current Year Income</p> <p>Show the amount of income received (paid) accrued, <u>on accrual basis</u>, for the current year.</p>	H, L/F, P/C, T, SA	Annual

Effective	Table Name	Description	Statement Type	Filing Type
2025	Property Combined Instructions	<p>CHANGE TO INSTRUCTION</p> <p>Update the Common Stock line reference. It is showing the incorrect line in the instructions.</p> <p>Schedule D, Parts 1 and 2, Totals (Line 2009999999, 4509999999 or 59999999995989999999) only</p>	P/C	Annual
2025	Insurance Expense Exhibit	<p>CHANGE TO INSTRUCTION</p> <p>Update the reference to Interrogatory #4 throughout the Insurance Expense Exhibit to be Interrogatory #3. In 2022 the interrogatories were updated in the Blank and the updates in the Instructions were inadvertently missed.</p> <p><u>General</u></p> <p>5. There should be submitted in Interrogatory 4<u>3</u> a detailed statement or footnote with respect to any item or items requiring special comment or explanation.</p> <p><u>Part II – Allocation to Lines of Business Net of Reinsurance</u></p> <p>In instances where the reporting entity cannot allocate amounts to lines of business by direct and accurate allocation, the methods of allocation stated in the Uniform Classification of Expenses found in the Appendix of the NAIC <i>Annual Statement Instructions</i> must be used. Where the instructions do not define means of allocation, a reasonable method of allocation must be applied and disclosed in Interrogatory 4<u>3</u>.</p> <p><u>Part III – Allocation to Lines of Direct Business Written</u></p> <p>In instances where allocation of amounts to lines of business cannot be made by direct and accurate allocation, the methods of allocation stated in the Uniform Classification of Expenses found in the Appendix of the <i>Annual Statement Instructions</i> must be used. Where those instructions do not define means of allocation, a reasonable method of allocation must be applied and disclosed in Interrogatory 4<u>3</u>.</p> <p>All companies should relate their direct expense items to their direct written premium as reported on the Exhibit of Premiums and Losses, Statutory Page 14. Companies within a group that participate in a pooling agreement must relate direct expense items to the direct written premiums for that company and make any necessary adjustments to the direct expenses reported in Part III. Do not make adjustments to the direct written premiums for pooling. Indicate which expense adjustments the reporting entity has made and disclose the method of adjustment in Interrogatory 4<u>3</u>. The</p>	P/C	Annual

Effective	Table Name	Description	Statement Type	Filing Type
		sources indicated in these instructions for expense items in Part III are applicable only when there are no adjustments for pooling.		

Adopted 03/06/2025

2025	Five Year Historical	CHANGE TO INSTRUCTION Update the Total Investment in Parent Line number due to Line 29 being removed in adopted proposal 2024-02BWG. Line 33 <u>32</u> – Total Investment in Parent Report the amount of investments reported in Lines 26 to 31 <u>30</u> above that are in an immediate or indirect parent.	H	Annual
2025	Five Year Historical	CHANGE TO BLANK Update the Line numbers below the removed Line 29 from adopted proposal 2024-02BWG. 30 <u>29</u> . Affiliated mortgage loans on real estate 31 <u>30</u> . All other affiliated 32 <u>31</u> . Total of above Lines 26 to 31 <u>30</u> 33 <u>32</u> . Total investment in parent included in Lines 26 to 31 <u>30</u> above.	H	Annual
2025	Five Year Historical	CHANGE TO INSTRUCTION Update the Total Investment in Parent Line number due to Line 47 being removed in adopted proposal 2024-02BWG. Line 51 <u>50</u> – Total Investment in Parent Report the amount of investments reported in Lines 44 to 49 <u>48</u> above that are in an immediate or indirect parent. <u>*** Renumber remaining lines in instructions***</u>	L/F	Annual

Effective	Table Name	Description	Statement Type	Filing Type
2025	Five Year Historical	CHANGE TO BLANK Update the Line numbers below the removed Line 47 from adopted proposal 2024-02BWG. <div style="margin-left: 40px;"> 48<u>47</u>. Affiliated mortgage loans on real estate 49<u>48</u>. All other affiliated 50<u>49</u>. Total of above Lines 44 to 49<u>48</u> 51<u>50</u>. Total investment in parent included in Lines 44 to 49<u>48</u> above </div> <u>*** Renumber remaining lines in blank***</u>	L/F	Annual
2025	Five Year Historical	CHANGE TO INSTRUCTION Update the Total Investment in Parent Line number due to Line 45 being removed in adopted proposal 2024-02BWG. Line 49 <u>48</u> – Total Investment in Parent <div style="margin-left: 40px;">Report the amount of investments reported in Lines 42 to 47<u>46</u> above that are in an immediate or indirect parent.</div> <u>*** Renumber remaining lines in instructions***</u>	P/C	Annual
2025	Five Year Historical	CHANGE TO BLANK Update the Line numbers below the removed Line 45 from adopted proposal 2024-02BWG. <div style="margin-left: 40px;"> 46<u>45</u>. Affiliated mortgage loans on real estate 47<u>46</u>. All other affiliated 48<u>47</u>. Total of above Lines 42 to 47<u>46</u> 49<u>48</u>. Total investment in parent included in Lines 42 to 47<u>46</u> above 50<u>49</u>. Percentage of investments in parent, subsidiaries and affiliates to surplus as regards policyholders (Line 48<u>47</u> above divided by Page 3, Col. 1, Line 37 x 100.0) </div> <u>*** Renumber remaining lines in blank***</u>	P/C	Annual

Effective	Table Name	Description	Statement Type	Filing Type								
2025	Five Year Historical	CHANGE TO INSTRUCTION Update the Total Investment in Parent Line number due to Line 41 being removed in adopted proposal 2024-02BWG. Line 45-44 – Total Investment in Parent Report the amount of investments reported in Lines 38 to 43-42 above that are in an immediate or indirect parent. <u>*** Renumber remaining lines in instructions***</u>	T	Annual								
2025	Five Year Historical	CHANGE TO BLANK Update the Line numbers below the removed Line 41 from adopted proposal 2024-02BWG. 4241. Affiliated mortgage loans on real estate 4342. All other affiliated 4443. Total of above Lines 38 to 4443 4544. Total investment in parent included in Lines 38 to 4443 above 4645. Percentage of investments in parent, subsidiaries and affiliates to surplus as regards policyholders (Line 4544 above divided by Page 3, Line 32, Col. 1 x 100.0) <u>*** Renumber remaining lines in blank***</u>	T	Annual								
2025	Notes to Financial Statements	CHANGE TO INSTRUCTION Update the Illustration for Line 21F3 to match the Instruction updates for Note 21 – Other Items in adopted proposal 2023-06BWG. (3) Direct exposure through other investments. <table><tr><td></td></tr><tr><td>a. Residential mortgage Asset-backed securities</td></tr><tr><td>b. Commercial mortgage-backed securities</td></tr><tr><td>c. Collateralized debt obligations</td></tr><tr><td>d. Structured securities</td></tr><tr><td>e. Equity investment in SCAs *</td></tr><tr><td>f. Other assets</td></tr><tr><td>g. Total (a+b+c+d+e+f)</td></tr></table>		a. Residential mortgage Asset-backed securities	b. Commercial mortgage-backed securities	c. Collateralized debt obligations	d. Structured securities	e. Equity investment in SCAs *	f. Other assets	g. Total (a+b+c+d+e+f)	H, L/F, P/C, T	Annual
a. Residential mortgage Asset-backed securities												
b. Commercial mortgage-backed securities												
c. Collateralized debt obligations												
d. Structured securities												
e. Equity investment in SCAs *												
f. Other assets												
g. Total (a+b+c+d+e+f)												

Effective	Table Name	Description	Statement Type	Filing Type																																																														
2025	Notes to Financial Statements	<p>CHANGE TO INSTRUCTION</p> <p>Update Note 21E(2) Illustration. The Total lines were not showing correctly in the instructions.</p> <p>(2)Total unused tax credits by jurisdiction, disaggregated by transferable/certificated and non-transferable;</p> <table><tr><td>Jurisdiction*</td><td>Transferable / Certificated</td><td>Nontransferable</td><td>Total</td></tr><tr><td>a. State</td><td>.....</td><td>.....</td><td>.....</td></tr><tr><td></td><td>.....</td><td>.....</td><td>.....</td></tr><tr><td>a. Total</td><td>Total XXX</td><td>XXX</td><td>XXX</td></tr><tr><td>b. Federal</td><td>XXX</td><td>.....</td><td>.....</td></tr><tr><td>c. Total (a+b)</td><td>XXX</td><td>XXX</td><td>XXX</td></tr></table> <p>* Only applicable to State section of table</p>	Jurisdiction*	Transferable / Certificated	Nontransferable	Total	a. State	a. Total	Total XXX	XXX	XXX	b. Federal	XXX	c. Total (a+b)	XXX	XXX	XXX	H, L/F, P/C, T	Annual																																						
Jurisdiction*	Transferable / Certificated	Nontransferable	Total																																																															
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c. Total (a+b)	XXX	XXX	XXX																																																															
2025	Notes to Financial Statements	<p>CHANGE TO INSTRUCTION</p> <p>Add back the Explanation of Adjustments for Note 24E(3) for Life and Health and Note 24F(3) for Property. Lines A and B were inadvertently removed with proposal 2024-10BWG</p> <p>(3) Roll-forward of prior year ACA risk-sharing provisions for the following asset (gross of any nonadmission) and liability balances, along with the reasons for adjustments to prior year balance.</p> <table><tr><th rowspan="2"></th><th colspan="2">Accrued During the Prior Year on Business Written Before Dec 31 of the Prior Year</th><th colspan="2">Received or Paid as of the Current Year on Business Written Before Dec 31 of the Prior Year</th><th colspan="2">Differences</th><th colspan="2">Adjustments</th></tr><tr><th>1</th><th>2</th><th>3</th><th>4</th><th>Prior Year Accrued Less Payments (Col 1 - 3)</th><th>Prior Year Accrued Less Payments (Col 2 - 4)</th><th>To Prior Year Balances</th><th>To Prior Year Balances</th></tr><tr><th></th><th>Receivable</th><th>(Payable)</th><th>Receivable</th><th>(Payable)</th><th>Receivable</th><th>(Payable)</th><th>Receivable</th><th>(Payable)</th></tr><tr><td>a. Permanent ACA Risk Adjustment Program</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>1. Premium adjustments receivable (including high-risk pool payments)</td><td>\$</td><td>\$</td><td>\$</td><td>\$</td><td>\$</td><td>\$</td><td>\$</td><td>\$</td></tr><tr><td>2. Premium adjustments (payable) (including high-risk pool premium)</td><td>\$</td><td>\$</td><td>\$</td><td>\$</td><td>\$</td><td>\$</td><td>\$</td><td>\$</td></tr><tr><td>3. Subtotal ACA Permanent Risk Adjustment Program</td><td>\$</td><td>\$</td><td>\$</td><td>\$</td><td>\$</td><td>\$</td><td>\$</td><td>\$</td></tr></table> <p>Explanations of Adjustments</p> <p>A</p>		Accrued During the Prior Year on Business Written Before Dec 31 of the Prior Year		Received or Paid as of the Current Year on Business Written Before Dec 31 of the Prior Year		Differences		Adjustments		1	2	3	4	Prior Year Accrued Less Payments (Col 1 - 3)	Prior Year Accrued Less Payments (Col 2 - 4)	To Prior Year Balances	To Prior Year Balances		Receivable	(Payable)	Receivable	(Payable)	Receivable	(Payable)	Receivable	(Payable)	a. Permanent ACA Risk Adjustment Program									1. Premium adjustments receivable (including high-risk pool payments)	\$	\$	\$	\$	\$	\$	\$	\$	2. Premium adjustments (payable) (including high-risk pool premium)	\$	\$	\$	\$	\$	\$	\$	\$	3. Subtotal ACA Permanent Risk Adjustment Program	\$	\$	\$	\$	\$	\$	\$	\$	H, L/F, P/C	Annual
	Accrued During the Prior Year on Business Written Before Dec 31 of the Prior Year			Received or Paid as of the Current Year on Business Written Before Dec 31 of the Prior Year		Differences		Adjustments																																																										
	1	2	3	4	Prior Year Accrued Less Payments (Col 1 - 3)	Prior Year Accrued Less Payments (Col 2 - 4)	To Prior Year Balances	To Prior Year Balances																																																										
	Receivable	(Payable)	Receivable	(Payable)	Receivable	(Payable)	Receivable	(Payable)																																																										
a. Permanent ACA Risk Adjustment Program																																																																		
1. Premium adjustments receivable (including high-risk pool payments)	\$	\$	\$	\$	\$	\$	\$	\$																																																										
2. Premium adjustments (payable) (including high-risk pool premium)	\$	\$	\$	\$	\$	\$	\$	\$																																																										
3. Subtotal ACA Permanent Risk Adjustment Program	\$	\$	\$	\$	\$	\$	\$	\$																																																										

Effective	Table Name	Description	Statement Type	Filing Type										
		<div><div></div><div>B</div><div></div></div>												
2025	General Interrogatories Part 2	<div><div>CHANGE TO BLANK</div><div>Add a total line for the Fraternal interrogatory #37.2 to capture the total if a fraternal would exist much past doing a second lien.</div><div>37.2 If yes, what is the date of the original lien and the total outstanding balance of liens that remain in surplus?</div><div><table><tr><th>Date</th><th>Outstanding Lien Amount</th></tr><tr><td></td><td>\$</td></tr><tr><td></td><td>\$</td></tr><tr><td></td><td>\$</td></tr><tr><td>Total</td><td></td></tr></table></div></div>	Date	Outstanding Lien Amount		\$		\$		\$	Total		L/F	Annual
Date	Outstanding Lien Amount													
	\$													
	\$													
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Total														
2025	General Interrogatories Part 1	<div><div>CHANGE TO BLANK</div><div>Add N/A as a possible response to lines 29.0597 and 29.0598 as the question only applies to unaffiliated investment advisors. There needs to be a response for affiliated and internal advisors.</div><div>29.0597 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?<div>Yes [] No [] N/A []</div></div><div>29.0598 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?<div>Yes [] No [] N/A []</div></div></div>	H, L/F, P/C, T	Annual										
2025	Asset Valuation Reserve, Equity and Other Invested Asset Component	<div><div>CHANGE TO BLANK</div><div>Update the Description Section Header and the Total line for lines 93 to 99</div><div><div>INVESTMENTS WITH THE UNDERLYING CHARACTERISTICS OF SURPLUS NOTES AND CAPITAL NOTES</div><div>Highest Quality.....</div><div>High Quality</div><div>Medium Quality</div><div>Low Quality</div><div>Lower Quality.....</div><div>In or Near Default</div><div>Total with Bond Characteristics Surplus Notes and Capital Notes (Sum of Lines 93 through 98)</div></div></div>	L/F, SA	Annual										

Effective	Table Name	Description	Statement Type	Filing Type																		
2025	Asset Valuation Reserve	<p>CHANGE TO INSTRUCTION</p> <p>Update the Description Section Header for lines 93 to 99.</p> <p>Lines 93 through 99 – Other Invested Assets with Underlying Characteristics of Surplus Notes and Capital Notes</p> <p>Report the book/adjusted carrying value of all Schedule BA assets owned where the characteristics of the underlying investment are similar to surplus notes and capital notes in Columns 1 and 4. Use the Credit Rating Provider (CRP) rating to categorize these assets as if the SVO had assigned an NAIC designation of 1 through 6. If no CRP rating, then report based on the reporting entity’s assumption of credit risk. Multiply the amount in Column 4 for each designation by the reserve factors provided in Columns 5, 7 and 9, and report the products by designation in Columns 6, 8 and 10, respectively.</p>	L/F, SA	Annual																		
2025	Schedule D, Part 1 - Section 1 & 2, Part 2 – Section 1, Part 3, 4, & 5	<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> <table><tr><td>FE</td><td>Filing Exempt</td></tr><tr><td>FM</td><td>Financially Modeled RMBS/CMBS subject to SSAP 43</td></tr><tr><td>YE</td><td>Year-end carry over</td></tr><tr><td>IF</td><td>Initial filing</td></tr><tr><td>PL</td><td>Private Letter Rating</td></tr><tr><td>PLGI</td><td>Private Letter Rating – General Interrogatory</td></tr><tr><td>RT</td><td>Regulatory Transaction</td></tr><tr><td>RTS</td><td>Regulatory Transaction - SVO Reviewed</td></tr><tr><td>RTIF</td><td>Regulatory Transaction - Initial Filing Submitted to SVO</td></tr></table>	FE	Filing Exempt	FM	Financially Modeled RMBS/CMBS subject to SSAP 43	YE	Year-end carry over	IF	Initial filing	PL	Private Letter Rating	PLGI	Private Letter Rating – General Interrogatory	RT	Regulatory Transaction	RTS	Regulatory Transaction - SVO Reviewed	RTIF	Regulatory Transaction - Initial Filing Submitted to SVO	H, L/F, P/C, T, SA	Annual
FE	Filing Exempt																					
FM	Financially Modeled RMBS/CMBS subject to SSAP 43																					
YE	Year-end carry over																					
IF	Initial filing																					
PL	Private Letter Rating																					
PLGI	Private Letter Rating – General Interrogatory																					
RT	Regulatory Transaction																					
RTS	Regulatory Transaction - SVO Reviewed																					
RTIF	Regulatory Transaction - Initial Filing Submitted to SVO																					

Effective	Table Name	Description	Statement Type	Filing Type
		RTSYE Regulatory Transaction - SVO Reviewed - Year-end carry over RTSZ Regulatory Transaction - SVO Reviewed – Self Designated GI General Interrogatory F Sub-paragraph D Company – insurer self-designated Z Insurer self-designated * Limited to NAIC Designations 6 Z* Regulatory review initiated by either the SVO Director, Financial Condition (E) Committee, Executive (EX) Committee or VOSTF. ND* Regulatory review for an assessment of regulatory policy for the investment or regulatory reporting instructions to implement applicable policy.		
2025	Country of Domicile – Appendix of Abbreviations	CHANGE TO INSTRUCTION Update the appendix of abbreviations to add the country Kosovo. KOR – Korea, Republic of XKX – Kosovo KWT – Kuwait	H, L/F, P/C, T	Annual
2025	Exhibit of Life Insurance – Basis of Calculation of Ordinary Term Insurance	CHANGE TO BLANK Change reference of “wife” to “spouse” in the Basis of Calculation of Ordinary Term Insurance section. 47. State basis of calculation of (47.1) decreasing term insurance contained in Family Income, Mortgage Protection, etc., policies and riders and of (47.2) term insurance on wife spouse and children under Family, Parent and Children, etc., policies and riders included above.	L/F	Annual

Effective	Table Name	Description	Statement Type	Filing Type
2025	Notes to Financial Statement	<p>CHANGE TO INSTRUCTION</p> <p>Update Note 7C to reference “investment income” instead of “interest income”. This should have been investment income and it was inadvertently missed when working on publications. Update Note 7 to clarify between which parts of the note should be reported for investment income due and accrued or for interest income due and accrued.</p> <p>7. Investment Income</p> <p><u>Instruction:</u></p> <p>Disclose the following for investment income due and accrued in the financial statements. The following disclosures shall be made for investment income due and accrued (7A and 7B) or for interest income due and accrued (7C, 7D, and 7E):</p> <p>A. The bases, by category of investment income, for excluding (nonadmitting) any investment income due and accrued,</p> <p>B. The total amount excluded.</p> <p>C. The gross, nonadmitted and admitted amounts for interest investment income due and accrued.</p> <p>(4) Gross amount for interest investment income due and accrued. (Should equal Assets Page, Line 14, Column 1)</p> <p>(5) Nonadmitted amount for interest investment income due and accrued. (Should equal Assets Page, Line 14, Column 2)</p> <p>(6) Admitted amount for interest investment income due and accrued. (Should equal Assets Page, Line 14, Column 3)</p> <p>D. The aggregate deferred interest.</p> <p>Some investments allow for interest payments to be deferred past the originally scheduled payment date without being considered past due under the agreement terms. Include the amount of interest reported as due and accrued for which the reporting entity has not received within 90 days of the originally scheduled payment date, that has not been nonadmitted under <i>SSAP No. 34—Investment Income Due and Accrued</i>. For the avoidance of doubt, this should also include all accrued interest for investments that pay interest in full less frequently than annually per the agreement terms.</p>	H, L/F, P/C, T	Annual

Effective	Table Name	Description	Statement Type	Filing Type
		<p>E. The cumulative amounts of paid-in-kind (PIK) interest included in the current principal balance.</p> <p>Include the amount of reported interest in which the terms of the investment permit paid-in-kind (PIK) instead of cash. The amount captured shall reflect the cumulative amount of PIK interest included in the current principal balance.</p>		

Adopted 11/06/2024

2025	Schedule D, Part 1B	<p>CHANGE TO INSTRUCTION</p> <p>Update reference from Bonds to Issuer Credit Obligations, add lines for Asset-Backed Securities, and update the line numbers for preferred stocks to be consistent with the changes to the Blank in the Bond Project.</p> <p>Line 1 – NAIC 1 Bonds Issuer Credit Obligations (ICO) Include: Bonds-ICOs with an NAIC designation of 1, or a CRP equivalent.</p> <p>Line 2 – NAIC 2 Issuer Credit Obligations (ICO) Bonds Include: Bonds-ICOs with an NAIC designation of 2, or a CRP equivalent.</p> <p>Line 3 – NAIC 3 Issuer Credit Obligations (ICO) Bonds Include: Bonds-ICOs with an NAIC designation of 3, or a CRP equivalent.</p> <p>Line 4 – NAIC 4 Issuer Credit Obligations (ICO) Bonds Include: Bonds-ICOs with an NAIC designation of 4, or a CRP equivalent.</p> <p>Line 5 – NAIC 5 Issuer Credit Obligations (ICO) Bonds Include: Bonds-ICOs with an NAIC designation of 5, or a CRP equivalent.</p> <p>Line 6 – NAIC 6 Issuer Credit Obligations (ICO) Bonds Include: Bonds-ICOs with an NAIC designation of 6, or a CRP equivalent.</p> <p>Line 7 – Total Issuer Credit Obligations (ICO) Bonds Total of Line 1 to Line 6.</p> <p>Line 8 – NAIC 1 Asset-Backed Securities (ABS) Include: ABS securities with an NAIC designation of 1, or a CRP equivalent.</p>	H, L/F, P/C, T	Quarterly
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Effective	Table Name	Description	Statement Type	Filing Type
		<p><u>Line 9</u> – NAIC 2 Asset-Backed Securities (ABS) Include: ABS securities with an NAIC designation of 2, or a CRP equivalent.</p> <p><u>Line 10</u> – NAIC 3 Asset-Backed Securities (ABS) Include: ABS securities with an NAIC designation of 3, or a CRP equivalent.</p> <p><u>Line 11</u> – NAIC 4 Asset-Backed Securities (ABS) Include: ABS securities with an NAIC designation of 4, or a CRP equivalent.</p> <p><u>Line 12</u> – NAIC 5 Asset-Backed Securities (ABS) Include: ABS securities with an NAIC designation of 5, or a CRP equivalent.</p> <p><u>Line 13</u> – NAIC 6 Asset-Backed Securities (ABS) Include: ABS securities with an NAIC designation of 6, or a CRP equivalent.</p> <p><u>Line 14</u> – Total Asset-Backed Securities (ABS) Total of Line 8 to Line 13.</p> <p>Line 8<u>15</u> – NAIC 1 Preferred Stock Include: Preferred stock with an NAIC designation of 1 or a CRP equivalent.</p> <p>Line 16<u>9</u> – NAIC 2 Preferred Stock Include: Preferred stock with an NAIC designation of 2 or a CRP equivalent.</p> <p>Line 17<u>10</u> – NAIC 3 Preferred Stock Include: Preferred stock with an NAIC designation of 3 or a CRP equivalent.</p> <p>Line 18<u>11</u> – NAIC 4 Preferred Stock Include: Preferred stock with an NAIC designation of 4 or a CRP equivalent.</p> <p>Line 19<u>2</u> – NAIC 5 Preferred Stock Include: Preferred stock with an NAIC designation of 5 or a CRP equivalent.</p> <p>Line 20<u>13</u> – NAIC 6 Preferred Stock Include: Preferred stock with an NAIC designation of 6 or a CRP equivalent.</p> <p>Line 21<u>14</u> – Total Preferred Stock</p>		

Effective	Table Name	Description	Statement Type	Filing Type
		Total of Line 8-15 to Line 13 <u>20</u> . Line 22 <u>15</u> – Total Bonds-Issuer Credit Obligations, Asset-Backed Securities & Preferred Stock Line 7 plus Line 14 <u>plus Line 21</u> .		
2025	Schedule D, Part 1B	<p>CHANGE TO INSTRUCTION</p> <p>Update the 2025 quarterly D1B instructions to tie to prior year line references (pre-bond project line numbers). Also add 1st quarter reporting note for Column 8 for bond project transition of the prior year number. Add additional clarifying language.</p> <p>Column 1 – Book/Adjusted Carrying Value Beginning of Current Quarter</p> <p>e.g. 1st Quarter taken directly from company records for Lines 1-14; <u>Line 7 (Total ICO) plus Line 14 (Total ABS) should equal prior year annual statement Schedule D, Part 1A, Section 1, Line 52.1 to Line 52.6, 12.7,</u> 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 12.1 to Line 12.6, Column 7 for all bonds <u>company records for Lines 1-14. 1st Quarter 2025 Reporting Note: For 1st quarter reporting, the amounts in Column 8 should equal the amounts in Column 1.</u></p>	H, L/F, P/C, T	Quarterly
2025	Schedule D, Part 1B	<p>CHANGE TO BLANK</p> <p>Remove the footnote reference for the ABS section because ABS is not reported on Schedule DA, Part 1 or Schedule E, Part 2</p> <p>ASSET-BACKED SECURITIES (ABS)</p> <p>8. NAIC 1-(a)</p> <p>9. NAIC 2-(a)</p> <p>10. NAIC 3-(a)</p> <p>11. NAIC 4-(a)</p> <p>12. NAIC 5-(a)</p> <p>13. NAIC 6-(a)</p> <p>14. Total ABS</p>	H, L/F, P/C, T	Quarterly

Effective	Table Name	Description	Statement Type	Filing Type
2025	Schedule DB, Part A, Section 1	<p>CHANGE TO INSTRUCTION</p> <p>Update the Schedule D, Part 1 reference for the Schedule/Exhibit Identifier to show both sections of Schedule D, Part 1.</p> <p>Column 3 – Schedule/Exhibit Identifier</p> <p>Identify the Schedule or Exhibit of the hedged item(s), such as Schedule A; B; BA; D Part 1, <u>Section 1</u>; D Part 1 <u>Section 2</u>; D Part 2, Section 1; or D, Part 2, Section 2, if appropriate; otherwise, “N/A.”</p> <p>Use clear abbreviations for schedules, such as D 1-<u>1</u> (Schedule D, Part 1, <u>Section 1</u>), D 1-2 (Schedule D, Part 1, <u>Section 2</u>), D 2-1 (Schedule D, Part 2, Section 1), D 2-2 (Schedule D, Part 2, Section 2), etc.</p>	H, L/F, P/C, T, SA	Quarterly
2025	Schedule DB, Part B, Section 1	<p>CHANGE TO INSTRUCTION</p> <p>Update the Schedule D, Part 1 reference for the Schedule/Exhibit Identifier to show both sections of Schedule D, Part 1.</p> <p>Column 6 – Schedule/Exhibit Identifier</p> <p>Identify the Schedule or Exhibit of the hedged item(s), such as Schedule A; B; BA; D, Part 1, <u>Section 1</u>; D Part 1 <u>Section 2</u>; D, Part 2, Section 1, or D, Part 2, Section 2 if appropriate otherwise, “N/A.”</p> <p>Use clear abbreviations for schedules, such as D 1-<u>1</u> (Schedule D, Part 1, <u>Section 1</u>), <u>D1-2</u> (Schedule D, Part 1, <u>Section 2</u>), D 2-1 (Schedule D, Part 2, Section 1), D 2-2 (Schedule D, Part 2, Section 2), etc.</p>	H, L/F, P/C, T, SA	Quarterly
2025	Schedule BA, Part 2; Schedule D, Part 3; Schedule D, Part 4	<p>CHANGE TO INSTRUCTION</p> <p>Remove the “S” and “SYE” administrative symbols from the investment schedule instructions per the updates made by the Valuation of Securities Task Force (VOSTF).</p> <p>NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol</p> <ul style="list-style-type: none"> - Column 6 – Schedule BA, Part 2 - Column 9 – Schedule D, Part 3 - Column 21 – Schedule D, Part 4 	H, L/F, P/C, T, SA	Quarterly

Effective	Table Name	Description	Statement Type	Filing Type
		<p>SVO Administrative Symbol:</p> <p>Following are valid SVO Administrative Symbols for bonds and preferred stock. Refer to the P&P Manual for the application of these symbols.</p> <p>S ——— Additional or other non-payment risk</p> <p>SYE ——— Additional or other non-payment risk — Year end carry over</p>		
2025	Schedule E, Part 1	<p>CHANGE TO INSTRUCTION</p> <p>Remove LEI column to be consistent with adopted BWG proposals 2023-06BWG and 2023-07BWG.</p> <p>** Column 10 will be electronic only. **</p> <p>Column 10 ——— Legal Entity Identifier (LEI)</p> <p>Provide the 20-character Legal Entity Identifier (LEI) for any depository as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.</p>	H, L/F, P/C, T, SA	Quarterly
2025	Schedule DL, Part 1 & 2	<p>CHANGE TO INSTRUCTION</p> <p>Add the common stock investment characteristic codes to Schedule DL instructions.</p> <p>Column 9 — Investment Characteristics</p> <p>If an investment has one or more of the following characteristics, then list the appropriate number(s) separated by commas. If none of the characteristics apply, then leave the column blank.</p> <ol style="list-style-type: none"> 1. Investment terms permit interest to be received in a form other than cash. 2. Investment terms permit payment of interest to be deferred without being considered past due. 3. Interest due and accrued has been written off as uncollectible and/or nonadmitted. 4. Investment has a current year or prior year recognized other -than-temporary impairment. 5. Investment is an interest-only strip. 	H, L/F, P/C, T, SA	Annual / Quarterly

Effective	Table Name	Description	Statement Type	Filing Type
		<p>6. Investment is a principal-only strip.</p> <p>7. Investment reflects a To-Be-Announced (TBA) security that will qualify as an issuer credit obligation or asset-backed security at the time the reporting entity takes possession of the issued security.</p> <p><u>8. Foreign (non-SEC registered) open-end registered investment funds.</u></p> <p><u>9. Foreign mutual fund and is not under the exclusive control of the company.</u></p>		
2025	Instructions (All Statements/All Parts)	<p>CHANGE TO INSTRUCTION</p> <p>Remove the Revised or “R” on all SSAP references throughout all statements instructions. <i>SAPWG Reference 2024-14EP</i></p> <p>Only one example is being shown for reference. All references in instructions will be updated.</p> <p>Line 2 – Stocks</p> <p>The amount reported in Column 3 for common stocks and preferred stocks is the value in accordance with guidance set forth in <i>SSAP No. 30R—Unaffiliated Common Stock</i>; <i>SSAP No. 32R—Preferred Stock</i> and <i>SSAP No. 97—Investments in Subsidiary, Controlled, and Affiliated Entities</i>.</p>	H, L/F, P/C, T	Annual / Quarterly
2025	Schedule DB, Part A, Section 1 and Section 2	<p>CHANGE TO INSTRUCTION</p> <p>Update the Schedule D, Part 1 reference for the Schedule/Exhibit Identifier to show both sections of Schedule D, Part 1.</p> <p>Column 3 – Schedule/Exhibit Identifier</p> <p>Identify the Schedule or Exhibit of the hedged item(s), such as Schedule A; B; BA; D Part 1, <u>Section 1</u>; D Part 1 <u>Section 2</u>; D Part 2, Section 1; or D, Part 2, Section 2, if appropriate; otherwise, “N/A.”</p> <p>Use clear abbreviations for schedules, such as D <u>1-1</u> (Schedule D, Part 1, <u>Section 1</u>), D <u>1-2</u> (Schedule D, Part 1, <u>Section 2</u>), D <u>2-1</u> (Schedule D, Part 2, Section 1), D <u>2-2</u> (Schedule D, Part 2, Section 2), etc.</p>	H, L/F, P/C, T, SA	Annual

Effective	Table Name	Description	Statement Type	Filing Type
2025	Schedule DB, Part B, Section 1 and Section 2	<p>CHANGE TO INSTRUCTION</p> <p>Update the Schedule D, Part 1 reference for the Schedule/Exhibit Identifier to show both sections of Schedule D, Part 1.</p> <p>Column 6 – Schedule/Exhibit Identifier</p> <p>Identify the Schedule or Exhibit of the hedged item(s), such as Schedule A; B; BA; D, Part 1, <u>Section 1</u>; <u>D Part 1 Section 2</u>; D, Part 2, Section 1, or D, Part 2, Section 2 if appropriate otherwise, “N/A.”</p> <p>Use clear abbreviations for schedules, such as D <u>1-1</u> (Schedule D, Part 1, <u>Section 1</u>), <u>D 1-2</u> (Schedule D, Part 1, <u>Section 2</u>), <u>D 2-1</u> (Schedule D, Part 2, Section 1), <u>D 2-2</u> (Schedule D, Part 2, Section 2), etc.</p>	H, L/F, P/C, T, SA	Annual
2025	Schedule BA, Part 1; Schedule D, Part 1, Section 1 & 2; Schedule D, Part 2, Section 1;	<p>CHANGE TO INSTRUCTION</p> <p>Remove the “S” and “SYE” administrative symbols from the investment schedule instructions per the updates made by the Valuation of Securities Task Force (VOSTF).</p> <p>NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol</p> <ul style="list-style-type: none"> - Column 7 – Schedule BA, Part 1 - Column 4 – Schedule D, Part 1, Section 1 & 2 - Column 19 – Schedule D, Part 2, Section 1 <p>SVO Administrative Symbol:</p> <p>Following are valid SVO Administrative Symbols for bonds and preferred stock. Refer to the P&P Manual for the application of these symbols.</p> <p style="text-align: center;">S ——— Additional or other non-payment risk SYE ——— Additional or other non-payment risk — Year end carry over</p>	H, L/F, P/C, T, SA	Annual
2025	Life Insurance (State Page)	<p>CHANGE TO INSTRUCTION</p> <p>Update the header to Columns 13 through 22 to match the change from the May 2023 editorial list update to the Blank.</p> <p><u>Death Benefits, and Matured Endowments Incurred and Annuity Benefits</u></p>	H, L/F	Annual

Effective	Table Name	Description	Statement Type	Filing Type
		This section is only applicable to life and annuity contracts (Lines 1 through 33).		
2025	Notes to Financial Statements	<p>CHANGE TO INSTRUCTION</p> <p>Add a formula in parenthesis for line 4 to be consistent with other total lines throughout the Notes.</p> <p>(5) Allocated gains/losses to IMR from derivatives</p> <p>a. General Account</p> <ol style="list-style-type: none"> 1. Unamortized Fair Value Derivative Gains & Losses Realized to IMR – Prior Period 2. Fair Value Derivative Gains & Losses Realized to IMR – Added in Current Period 3. Fair Value Derivative Gains & Losses Amortized Over Current Period 4. Unamortized Fair Value Derivative Gains & Losses Realized to IMR – Current Period Total <u>(1+2-3)</u> <p>b. Separate Account - Insulated</p> <ol style="list-style-type: none"> 1. Unamortized Fair Value Derivative Gains & Losses Realized to IMR – Prior Period 2. Fair Value Derivative Gains & Losses Realized to IMR – Added in Current Period 3. Fair Value Derivative Gains & Losses Amortized Over Current Period 4. Unamortized Fair Value Derivative Gains & Losses Realized to IMR – Current Period Total <u>(1+2-3)</u> <p>c. Separate Account – Non-Insulated</p> <ol style="list-style-type: none"> 1. Unamortized Fair Value Derivative Gains & Losses Realized to IMR – Prior Period 2. Fair Value Derivative Gains & Losses Realized to IMR – Added in Current Period 3. Fair Value Derivative Gains & Losses Amortized Over Current Period 	L/F, SA	Annual

Effective	Table Name	Description	Statement Type	Filing Type
		4. Unamortized Fair Value Derivative Gains & Losses Realized to IMR – Current Period Total <u>(1+2-3)</u>		
2025	Notes to Financial Statement	CHANGE TO INSTRUCTION Update the data capture list (1 st page of Notes to Financials) for Note 21 to include the new part of Note 21E as part of the New Market Tax Credit updates. <div> <u>Note #</u> <u>Parts to be presented in whole dollars in the same format and level of detail in the specific manner shown in the illustration.</u> 21 21E(1), <u>21E(2)</u>, <u>21E(45)</u>, 21F(2) through 21F(4), 21G(2), 21G(3), 21H and 21I </div>	H, L/F, P/C, T	Annual
2025	Asset Valuation Reserve, Default Component	CHANGE TO BLANK Remove Line 60 because this total line is no longer needed since the Schedule DA Mortgages line was removed per adopted proposal 2024-02BWG. 60 ————— Total Mortgage Loans on Real Estate (Lines 58 + 59)	L/F, SA	Annual
2025	Asset Valuation Reserve, Default Component	CHANGE TO INSTRUCTION Remove Line 60 because this total line is no longer needed since the Line 58 Schedule DA Mortgages line was removed per adopted proposal 2024-02BWG. Line 58 – Total Schedule B Mortgage Loans on Real Estate Column 1 should agree with Page 2, Line 3.1 + 3.2, Column 3 plus Schedule DL, Part 1, Column 6, Line 9309999999. <u>Column 6 must be reported on the Asset Valuation Reserve Page, Line 7, Column 2.</u> <u>Column 8 must be reported on the Asset Valuation Reserve Page, Line 10, Column 2.</u> <u>Column 10 must be reported on the Asset Valuation Reserve Page, Line 9, Column 2.</u> Line 60 ————— Total Mortgage Loans on Real Estate	L/F, SA	Annual

Effective	Table Name	Description	Statement Type	Filing Type
		<p>Column 6 must be reported on the Asset Valuation Reserve Page, Line 7, Column 2.</p> <p>Column 8 must be reported on the Asset Valuation Reserve Page, Line 10, Column 2.</p> <p>Column 10 must be reported on the Asset Valuation Reserve Page, Line 9, Column 2.</p>		
2025	Asset Valuation Reserve, Default Component	<p>CHANGE TO INSTRUCTION</p> <p>Update references to Line 60 in the AVR instructions to reference Line 58.</p> <p>Line 7 – Basic Contribution (includes separate accounts assets, if applicable)</p> <p>***Detail Eliminated to Conserve Space***</p> <p>Column 2: Report the total mortgage loans from Page 31, Line 60<u>58</u>, Column 6 (General Account) and Page 16, Line 60<u>58</u>, Col. 6 (Separate Accounts), if applicable; and the total for replication (synthetic asset) transactions contained on Page 35, Line 0299999, Column 7 (General Account) and Page 20, Line 0299999, Column 7 (Separate Accounts).</p> <p>Line 9 – Maximum Reserve (includes separate accounts assets, if applicable)</p> <p>***Detail Eliminated to Conserve Space***</p> <p>Column 2: Report the total mortgage loans from Page 31, Line 60<u>58</u>, Column 10 (General Account) and Page 16, Line 60<u>58</u>, Col. 10 (Separate Accounts), if applicable and the total for replication (synthetic asset) transactions contained on Page 35, Line 0299999, Column 9 (General Account) and Page 20, Line 0299999, Column 9 (Separate Accounts).</p> <p>Line 10 – Reserve Objective (includes separate accounts assets, if applicable)</p> <p>***Detail Eliminated to Conserve Space***</p>	L/F, SA	Annual

Effective	Table Name	Description	Statement Type	Filing Type								
		Column 2: Report the total mortgage loans from Page 31, Line 6058 , Column 8 (General Account) and Page 16, Line 6058 , Col. 8 (Separate Accounts), if applicable and the total for replication (synthetic asset) transactions contained on Page 35, Line 0299999, Column 8 (General Account) and Page 20, Line 0299999, Column 8 (Separate Accounts).										
2025	Notes to Financial Statements	<p>CHANGE TO INSTRUCTION</p> <p>Update the Column heading for 21E(2) to Jurisdiction to match 21E(1). 21E(2) was added with adopted proposal 2024-11BWG.</p> <p>(2)Total unused tax credits by jurisdiction, disaggregated by transferable/certificated and non-transferable;</p> <table><tr><th>State Abbreviation Jurisdiction*</th><th>Transferable / Certificated</th><th>Nontransferable</th><th>Total</th></tr><tr><td></td><td></td><td></td><td></td></tr></table>	State Abbreviation Jurisdiction*	Transferable / Certificated	Nontransferable	Total					H, L/F, P/C, T	Annual
State Abbreviation Jurisdiction*	Transferable / Certificated	Nontransferable	Total									
2025	Schedule DA, Verification Between Years	<p>CHANGE TO BLANK</p> <p>Remove the footnote. With the adoption of the clarifying language in proposal 2024-02BWG, this footnote is no longer needed.</p> <table><tr><td>1</td><td>2</td><td>3 Other Short-term Investment Assets (a)</td></tr><tr><td>Total</td><td>Bonds</td><td></td></tr></table> <p>(a) — Indicate the category of such assets, for example, joint ventures, transportation equipment.</p>	1	2	3 Other Short-term Investment Assets (a)	Total	Bonds		H, L/F, P/C, T, SA	Annual		
1	2	3 Other Short-term Investment Assets (a)										
Total	Bonds											

Adopted 08/07/2024

2025	Notes to Financial Statements	CHANGE TO INSTRUCTION Note 5 Investments T. Aggregate Collateral Loans by Qualifying Investment Collateral	X, L/F, P/C, T	Annual
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Effective	Table Name	Description	Statement Type	Filing Type																														
		<div><div>THIS EXACT FORMAT MUST BE USED IN THE PREPARATION OF THIS NOTE FOR THE TABLE BELOW. REPORTING ENTITIES ARE NOT PRECLUDED FROM PROVIDING CLARIFYING DISCLOSURE BEFORE OR AFTER THIS ILLUSTRATION.</div><table><thead><tr><th>Collateral Type</th><th>Aggregate Collateral Loan*</th><th>Admit</th></tr></thead><tbody><tr><td>(1) Cash, Cash Equivalent & ST Investments</td><td></td><td></td></tr><tr><td> a. Affiliated</td><td>.....</td><td>.....</td></tr><tr><td> b. Unaffiliated</td><td>.....</td><td>.....</td></tr><tr><td>(2) Bonds Issuer Credit Obligations</td><td></td><td></td></tr><tr><td> a. Affiliated</td><td>.....</td><td>.....</td></tr><tr><td> b. Unaffiliated</td><td>.....</td><td>.....</td></tr><tr><td>(3) Loan-Backed and Structured Securities Asset-Backed Securities</td><td></td><td></td></tr><tr><td> a. Affiliated</td><td>.....</td><td>.....</td></tr><tr><td> b. Unaffiliated</td><td>.....</td><td>.....</td></tr></tbody></table></div>	Collateral Type	Aggregate Collateral Loan*	Admit	(1) Cash, Cash Equivalent & ST Investments			a. Affiliated	b. Unaffiliated	(2) Bonds Issuer Credit Obligations			a. Affiliated	b. Unaffiliated	(3) Loan-Backed and Structured Securities Asset-Backed Securities			a. Affiliated	b. Unaffiliated		
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