Blanks (E) Working Group
Editorial Revisions to the Blanks and Instructions
Effective 2027 Reporting

Statement Type:
H = Health; **L/F** = Life/Fraternal Combined; **P/C** = Property/Casualty; **SA** = Separate Accounts; **T** = Title

Effective	Table Name	Description	Statement Type	Filing Type

Adopted 8/26/2026

Effective	Table Name	Description	Statement Type	Filing Type
2027	General Interrogatory Part 1	**CHANGE TO BLANK** Add Cash Equivalents to quarterly general interrogatory #13.2. In adopted proposal 2026-09BWG cash equivalents were added to the Five Year Historical. There is a crosscheck between the Five Year Historical and Quarterly General Interrogatory, so cash equivalents need to be added to the quarterly general interrogatory.	H, L/F, P/C, T	Quarterly

13.2 If yes, please complete the following:

		1 Prior Year-End Book/Adjusted Carrying Value
13.21	Bonds	$
13.22	Preferred stock	$
13.23	Common stock	$
13.24	Short-term investments & Cash Equivalents	$
13.25	Mortgage loans on real estate	$
13.26	All other	$
13.27	Total investment in parent, subsidiaries and affiliates (subtotal lines 13.21to 13.26)	$
13.28	Total investment in parent included in lines 13.21 to 13.26 above)	$

Effective	Table Name	Description	Statement Type	Filing Type

Adopted 05/28/2026

2027	VM-22 Reserves Supplement Part 1A	**CHANGE TO BLANK** Remove all the "XXX"s from Column 1 – Prior Year. These XXX's were originally added because the supplement was new for 2026 and there wouldn't be prior year data. Now for Annual 2027 the prior year column should be open for entry. **VM-22 RESERVES SUPPLEMENT – PART 1A** Non-Variable Annuity Reserves Valued According to VM-22 by Product Type For The Year Ended December 31, 20__ (To Be Filed by March 1) (see table below) **DRAFTING NOTE – Remove all "XXX"s from the Prior Year column. Entire blank was not shown to conserve space.**	L/F	Annual

	Prior Year 1 Reported Reserve in Excess of Cash Surrender Value	Current Year 2 Reported Reserve in Excess of Cash Surrender Value
1. Post-Reinsurance-Ceded Reserve		
1.1. Fixed Annuities Deferred without Guaranteed Living Benefit	~~XXX~~	....
1.2. Indexed Annuities Deferred without Guaranteed Living Benefit..	~~XXX~~	....
1.3. Individual Immediate and Deferred Income Annuities and Annuitizations...	~~XXX~~	....

Effective	Table Name	Description	Statement Type	Filing Type
2027	General Interrogatories Part 1	**CHANGE TO INSTRUCTION** Remove the LEI reference from General Interrogatory # 16.6 to be consistent with the Annual General Interrogatories that were updated for Annual 2025. 16.6 For assets managed by an affiliated or unaffiliated firm or individual, provide for each firm or individual the Central Registration Depository Number, ~~Legal Entity Identifier (LEI),~~ who they are registered with and if an Investment Management Agreement has been filed for each firm or individual. Central Registration Depository Number: The Central Registration Depository (CRD) number is a number issued by the Financial Industry Regulatory Authority (FINRA) to brokers, dealers or individuals when licensed, and can be verified against their database *www.finra.org*. These brokers, dealers or individuals would be those contracted to manage some of the reporting entity's investments or funds and invest them for the reporting entity. The brokers, dealers or individuals can be affiliated or unaffiliated with the reporting entity. The reporting entity must list all brokers, dealers or individuals who have the authority to make investments on behalf of the reporting entity. Name of Firm or Individual: Should be name of firm or individual provided for 16.5 ~~Legal Entity Identifier (LEI):~~ ~~Provide the 20-character Legal Entity Identifier (LEI) for issuer as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.~~	H, L/F, P/C, T	Quarterly

Effective	Table Name	Description	Statement Type	Filing Type
2027	Notes to Financial Statements	**CHANGE TO INSTRUCTION** Update Note 5L(1) Columns 8 and 9 to not allow entry in quarterly reporting. The general interrogatories referenced are annual interrogatories and will not tie to quarterly reporting. Also add a disclaimer that the difference/explanation table for Note 5L(1) should only be completed for annual reporting.	H, T	Quarterly

	Restricted Asset Category	8 Amount Reported in Annual General Interrogatories	9 Difference from Note and Annual GI	10 Annual GI Ref
a.	Subject to contractual obligation for which liability is not shown	XXX	XXX	XXX
b.	Collateral held under security lending agreements	XXX	XXX	25.04 + 25.05
c.	Subject to repurchase agreements	XXX	XXX	26.21
d.	Subject to reverse repurchase agreements	XXX	XXX	26.22
e.	Subject to dollar repurchase agreements	XXX	XXX	26.23
f.	Subject to dollar reverse repurchase agreements	XXX	XXX	26.24
g.	Placed under option contracts	XXX	XXX	26.25
h.	Letter stock or securities restricted as to sale – excluding FHLB capital stock	XXX	XXX	26.26
i.	FHLB capital stock	XXX	XXX	26.27
j.	On deposit with states	XXX	XXX	26.28
k.	On deposit with other regulatory bodies	XXX	XXX	26.29
l.	Pledged as collateral to FHLB (including assets backing funding agreements)	XXX	XXX	26.31
m.	Pledged as collateral not captured in other categories	XXX	XXX	26.30
n.	Other restricted assets	XXX	XXX	26.32
o.	Collateral Assets Received and on Balance Sheet	XXX	XXX	XXX
p.	Assets held under Modco Reinsurance Agreements	XXX	XXX	XXX
q.	Assets held under Funds Withheld Reinsurance Agreements	XXX	XXX	XXX
r.	Total Restricted Assets (Sum of a through q)	XXX	XXX	XXX

Detail Eliminated to Conserve Space

Annual GI Reference	Difference between Note and Annual GI (Per Column 9 above)*	Explanation*
25.04+25.05	XXX	XXX
26.21	XXX	XXX
26.22	XXX	XXX
26.23	XXX	XXX
26.24	XXX	XXX
26.25	XXX	XXX
26.26	XXX	XXX
26.27	XXX	XXX
26.28	XXX	XXX
26.29	XXX	XXX
26.31	XXX	XXX
26.30	XXX	XXX
26.32	XXX	XXX

**Only complete difference and explanation for annual reporting.*

<table>
<tr><th>Effective</th><th>Table Name</th><th>Description</th><th>Statement Type</th><th>Filing Type</th></tr>
<tr><td>2027</td><td>Notes to Financial Statements</td><td>
CHANGE TO INSTRUCTION

Update Note 5L(1) Columns 12 and 13 to not allow entry in quarterly reporting. The general interrogatories referenced are annual interrogatories and will not tie to quarterly reporting. Also add a disclaimer that the difference/explanation table for Note 5L(1) should only be completed for annual reporting.

<table>
<tr><th></th><th colspan="3">Current Year</th></tr>
<tr><th></th><th>12</th><th>13</th><th>14</th></tr>
<tr><th>Restricted Asset Category</th><th>Amount Reported in Annual General Interrogatories</th><th>Difference from Note and Annual GI</th><th>Annual GI Ref</th></tr>
<tr><td>a. Subject to contractual obligation for which liability is not shown</td><td>XXX</td><td>XXX</td><td>XXX</td></tr>
<tr><td>b. Collateral held under security lending agreements</td><td>XXX</td><td>XXX</td><td>25.04+25.05</td></tr>
<tr><td>c. Subject to repurchase agreements</td><td>XXX</td><td>XXX</td><td>26.21</td></tr>
<tr><td>d. Subject to reverse repurchase agreements</td><td>XXX</td><td>XXX</td><td>26.22</td></tr>
<tr><td>e. Subject to dollar repurchase agreements</td><td>XXX</td><td>XXX</td><td>26.23</td></tr>
<tr><td>f. Subject to dollar reverse repurchase agreements</td><td>XXX</td><td>XXX</td><td>26.24</td></tr>
<tr><td>g. Placed under option contracts</td><td>XXX</td><td>XXX</td><td>26.25</td></tr>
<tr><td>h. Letter stock or securities restricted as to sale – excluding FHLB capital stock</td><td>XXX</td><td>XXX</td><td>26.26</td></tr>
<tr><td>i. FHLB capital stock</td><td>XXX</td><td>XXX</td><td>26.27</td></tr>
<tr><td>j. On deposit with states</td><td>XXX</td><td>XXX</td><td>26.28</td></tr>
<tr><td>k. On deposit with other regulatory bodies</td><td>XXX</td><td>XXX</td><td>26.29</td></tr>
<tr><td>l. Pledged as collateral to FHLB (including assets backing funding agreements)</td><td>XXX</td><td>XXX</td><td>26.31</td></tr>
<tr><td>m. Pledged as collateral not captured in other categories</td><td>XXX</td><td>XXX</td><td>26.30</td></tr>
<tr><td>n. Other restricted assets</td><td>XXX</td><td>XXX</td><td>26.32</td></tr>
<tr><td>o. Collateral Assets Received and on Balance Sheet</td><td>XXX</td><td>XXX</td><td>XXX</td></tr>
<tr><td>p. Assets held under Modco Reinsurance Agreements</td><td>XXX</td><td>XXX</td><td>XXX</td></tr>
<tr><td>q. Assets held under Funds Withheld Reinsurance Agreements</td><td>XXX</td><td>XXX</td><td>XXX</td></tr>
<tr><td>r. Total Restricted Assets (Sum of a through q)</td><td>XXX</td><td>XXX</td><td>XXX</td></tr>
</table>
Detail Eliminated to Conserve Space
<table>
<tr><th>Annual GI Reference</th><th>Difference between Note and Annual GI (Per Column 13 above)*</th><th>Explanation*</th></tr>
<tr><td>25.04+25.05</td><td>XXX</td><td>XXX</td></tr>
<tr><td>26.21</td><td>XXX</td><td>XXX</td></tr>
<tr><td>26.22</td><td>XXX</td><td>XXX</td></tr>
<tr><td>26.23</td><td>XXX</td><td>XXX</td></tr>
<tr><td>26.24</td><td>XXX</td><td>XXX</td></tr>
<tr><td>26.25</td><td>XXX</td><td>XXX</td></tr>
<tr><td>26.26</td><td>XXX</td><td>XXX</td></tr>
<tr><td>26.27</td><td>XXX</td><td>XXX</td></tr>
<tr><td>26.28</td><td>XXX</td><td>XXX</td></tr>
<tr><td>26.29</td><td>XXX</td><td>XXX</td></tr>
<tr><td>26.31</td><td>XXX</td><td>XXX</td></tr>
<tr><td>26.30</td><td>XXX</td><td>XXX</td></tr>
<tr><td>26.32</td><td>XXX</td><td>XXX</td></tr>
</table>
*Only complete difference and explanation for annual reporting.
</td><td>L/F</td><td>Quarterly</td></tr>
</table>

Effective	Table Name	Description	Statement Type	Filing Type
2027	Notes to Financial Statements	**CHANGE TO INSTRUCTION** Update Note 5L(1) Columns 12 and 13 to not allow entry in quarterly reporting. The general interrogatories referenced are annual interrogatories and will not tie to quarterly reporting. Also add a disclaimer that the difference/explanation table for Note 5L(1) should only be completed for annual reporting.	P/C	Quarterly

		Current Year		
		12	13	14
	Restricted Asset Category	Amount Reported in Annual General Interrogatories	Difference from Note and Annual GI	Annual GI Ref
a.	Subject to contractual obligation for which liability is not shown	XXX	XXX	XXX
b.	Collateral held under security lending agreements	XXX	XXX	25.04+25.05
c.	Subject to repurchase agreements	XXX	XXX	26.21
d.	Subject to reverse repurchase agreements	XXX	XXX	26.22
e.	Subject to dollar repurchase agreements	XXX	XXX	26.23
f.	Subject to dollar reverse repurchase agreements	XXX	XXX	26.24
g.	Placed under option contracts	XXX	XXX	26.25
h.	Letter stock or securities restricted as to sale – excluding FHLB capital stock	XXX	XXX	26.26
i.	FHLB capital stock	XXX	XXX	26.27
j.	On deposit with states	XXX	XXX	26.28
k.	On deposit with other regulatory bodies	XXX	XXX	26.29
l.	Pledged as collateral to FHLB (including assets backing funding agreements)	XXX	XXX	26.31
m.	Pledged as collateral not captured in other categories	XXX	XXX	26.30
n.	Other restricted assets	XXX	XXX	26.32

Detail Eliminated to Conserve Space

Annual GI Reference	Difference between Note and Annual GI (Per Column 13 above)*	Explanation*
25.04+25.05	XXX	XXX
26.21	XXX	XXX
26.22	XXX	XXX
26.23	XXX	XXX
26.24	XXX	XXX
26.25	XXX	XXX
26.26	XXX	XXX
26.27	XXX	XXX
26.28	XXX	XXX
26.29	XXX	XXX
26.31	XXX	XXX
26.30	XXX	XXX
26.32	XXX	XXX

**Only complete difference and explanation for annual reporting.*

<table>
<tr><th>Effective</th><th>Table Name</th><th>Description</th><th>Statement Type</th><th>Filing Type</th></tr>
</table>

Adopted 03/05/2026

<table>
<tr><td>2027</td><td>Cash Flow</td><td>CHANGE TO BLANK

Parenthetical missed for quarterly blank in proposal.

13. Cost of investments acquired (long-term only exclude cash equivalents and short-term investments):</td><td>H, L/F, P/C, T</td><td>Quarterly</td></tr>
<tr><td>2027</td><td>Notes to Financial Statements</td><td>CHANGE TO INSTRUCTION

Update the line number in quarterly Note 5L – Restricted Assets. The update was missed when updating the note for recent adoptions.

Illustration:
(1)Restricted Assets (Including Pledged)

<table><tr><td>~~o~~r.</td><td>Total Restricted Assets (Sum of a through q)</td><td>$ ....</td><td>$ ....</td><td>$ ....</td><td>$ ....</td><td>$ ....</td><td>$ ....</td><td>$ ....</td></tr></table></td><td>L/F, P/C</td><td>Quarterly</td></tr>
<tr><td>2027</td><td>Notes to Financial Statements</td><td>CHANGE TO INSTRUCTION

Update the line number in quarterly Note 8 – Derivatives to match the changes adopted in proposal 2025-01BWG.

Instruction:

A. Derivatives under SSAP No. 86—Derivatives

(~~8~~9) Disclose the aggregate, non-discounted total premium cost for these contracts and the premium cost due in each of the following four years, and thereafter. Also disclose the aggregate fair value of derivative instruments with financing premiums excluding the impact of financing premiums.

Illustration:

A. Derivatives under SSAP No. 86—Derivatives

(~~8~~9)</td><td>H, L/F, P/C, T</td><td>Quarterly</td></tr>
</table>

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

Statement Type:
H = Health; **L/F** = Life/Fraternal Combined; **P/C** = Property/Casualty; **SA** = Separate Accounts; **T** = Title

Effective	Table Name	Description	Statement Type	Filing Type

Adopted 08/26/2026

2026	Life Supplement to the Health Annual Statement	**CHANGE TO INSTRUCTION** Update Column 1 on Exhibit 5 in the Life Supplement to match Life/Fraternal Exhibit 5. Column 1 – Valuation Standard **** Detail Eliminated to Conserve Space**** **Mortality and Morbidity** **** Detail Eliminated to Conserve Space**** 2001 CSO ....Commissioners 2001 Standard Ordinary Table or any modification of such table adopted by the NAIC. 2017 CSO ....Commissioners 2017 Standard Ordinary Table or any modification of such table adopted by the NAIC. 2017 CSGI ....Commissioners 2017 Standard Guaranteed Issue Table or any modification of such table adopted by the NAIC. **** Detail Eliminated to Conserve Space**** 2012 IAR ....2012 Individual Annuity Reserve Mortality Table **Valuation Method** **** Detail Eliminated to Conserve Space**** VM-20NPR ....Net Premium Reserve Component of VM-20 Reserve.	H	Annual

Effective	Table Name	Description	Statement Type	Filing Type
		<u>VM-20DET/STO ....Deterministic/Stochastic Reserve Component of VM-20 Reserve (Excess over Net Premium Reserve).</u> <u>VM-V ....Any CARVM Reserve Calculated Using Valuation Interest Rates Defined in Section VM-V of the *Valuation Manual*.</u> <u>VM-22CSV ....Cash surrender component of VM-22 reserve.</u> <u>VM-22DET/STO ....Deterministic/Stochastic Reserve Component Using Section VM-22 of the *Valuation Manual*. (Reported reserve excess over CSV. If there is no CSV, report the full reported reserve.</u>		
2026	Life Supplement to the Health Annual Statement	**CHANGE TO INSTRUCTION** Update the Life Insurance definition on Exhibit 5 in the Life Supplement to match Life/Fraternal Exhibit 5. **Life Insurance** Include the reserve for future transfers of unaccrued tabular net premiums to the end of the current contract year for variable life insurance contracts. <u>For any life insurance business valued under Section VM-20 of the *Valuation Manual*, include the total CRVM reserve required by VM-20 split into the following components with each component on a separate line:</u> <u>The Net Premium Reserve identifying the valuation basis</u> <u>The balance of the total required (Excess over Net Premium)</u>	H	Annual

Effective	Table Name	Description	Statement Type	Filing Type
2026	Life Supplement to the Health Annual Statement	**CHANGE TO INSTRUCTION** Add the Annuities definition on Exhibit 5 in the Life Supplement to match Life/Fraternal Exhibit 5. **<u>Annuities</u>** <u>For any annuity contracts valued using valuation interest rates defined in Section VM-22 of the *Valuation Manual,* include the reserve for Jumbo and Non-Jumbo contracts on separate lines in 50 basis point valuation interest rate intervals.</u> <u>For example, typical entries in Exhibit 5 might be:</u> <u>1. 2012 IAR VM-V Jumbo 2% - 2.49%...................... …2018 – 20XX</u> <u>2. 2012 IAR VM-V Jumbo 2.5% - 2.99%….................. …2018 – 20XX</u> <u>3. 2012 IAR VM-V Non-Jumbo 2% - 2.49%.............. …2018 – 20XX</u> <u>4. 2012 IAR VM-V Non-Jumbo 2.5% - 2.99%........... …2018 – 20XX</u>	H	Annual
2026	Schedule BA, General Instructions	**CHANGE TO INSTRUCTION** Add a clarification to the Schedule BA, Part 1 instructions to clarify that securities in the NAIC Designation Assigned by the Securities Valuation Office (SVO) line categories should not be using FE Administrative Symbols. **<u>SCHEDULE BA – PARTS 1, 2, AND 3</u>** **<u>OTHER LONG-TERM INVESTED ASSETS – GENERAL INSTRUCTIONS</u>** Include only those classes of invested assets not clearly or normally includable in any other invested asset schedule, or that have been specifically identified for reporting on Schedule BA: Other Long-Term Invested Assets. Investments shall be reported in the designated reporting category and reporting line that represents the investment. Investments that do not fit within any specific reporting line shall be captured as an “Any Other Class of Asset”. For accounting guidance related to foreign currency transactions and translations, refer to *SSAP No. 23—Foreign Currency Transactions and Translations*. If a reporting entity has any detail lines reported for any of the following required groups, categories, or subcategories, it shall report the subtotal amount of the corresponding group, category, or	H, L/F, P/C, T, SA	Annual

Effective	Table Name	Description	Statement Type	Filing Type
		subcategory, with the specified subtotal line number appearing in the same manner and location as the pre-printed total or grand total line and number: <u>Note: Line categories "NAIC Designations Assigned by the SVO" are specifically assigned by that office and do not include investments with designation suffixes of FE, RT, F, Z*, ND*, IF, PL, PLGI, Z, FMC, and FMR.</u>		
2026	Schedule BA, Part 1	**CHANGE TO INSTRUCTION** Add a clarification to the Schedule BA, Part 1 instructions to clarify that securities in the NAIC Designation Assigned by the Securities Valuation Office (SVO) line categories should not be using FE Administrative Symbols. Column 7 – NAIC Designation, NAIC Designation Modifier, and SVO Administrative Symbol ****Detail Eliminated to Conserve Space**** SVO Administrative Symbol: Following are valid SVO Administrative Symbols for bonds and preferred stock. Refer to the P&P Manual for the application of these symbols. <u>Note: Line categories "NAIC Designations Assigned by the SVO" are specifically assigned by that office and do not include investments with designation suffixes of FE, RT, F, Z*, ND*, IF, PL, PLGI, Z, FMC, and FMR.</u> YE Year-end carry over FE Filing Exempt (Limited use on this schedule. See P&P Manual for details) 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 F Sub-paragraph D Company – insurer self-designated Z* Regulatory review initiated by either the SVO Director, Financial Condition (E) Committee, Executive (EX) Committee or VOSTF.	H, L/F, P/C, T, SA	Annual

<table>
<tr><th>Effective</th><th>Table Name</th><th>Description</th><th>Statement Type</th><th>Filing Type</th></tr>
<tr><td></td><td></td><td>ND* Regulatory review for an assessment of regulatory policy for the investment or regulatory reporting instructions to implement applicable policy.</td><td></td><td></td></tr>
<tr><td>2026</td><td>Asset Valuation Reserve</td><td>CHANGE TO BLANK

Update columns 2 and 3, line A07 to block entry as there are no amount to summarize.

<table>
<tr><th>Line Number</th><th>NAIC Desig-nation</th><th>Description</th><th>1
Book/ Adjusted Carrying Value</th><th>2
Reclassify Related Party Encumbrances</th><th>3
Add Third Party Encumbrances</th></tr>
<tr><td>SECTION A</td><td></td><td>COMMON STOCK</td><td></td><td></td><td></td></tr>
<tr><td>1</td><td></td><td>Unaffiliated public</td><td></td><td>XXX</td><td>XXX</td></tr>
<tr><td>2</td><td></td><td>Unaffiliated private</td><td></td><td>XXX</td><td>XXX</td></tr>
<tr><td>3</td><td></td><td>Federal Home Loan Bank</td><td></td><td>XXX</td><td>XXX</td></tr>
<tr><td>4</td><td></td><td>Affiliated life with AVR</td><td></td><td>XXX</td><td>XXX</td></tr>
<tr><td>5</td><td></td><td>Affiliated - certain other (See SVO Purposes & Procedures Manual)</td><td></td><td>XXX</td><td>XXX</td></tr>
<tr><td>6</td><td></td><td>Affiliated - all other</td><td></td><td>XXX</td><td>XXX</td></tr>
<tr><td>7</td><td></td><td>Total common stock (Sum of Lines A1 through A6)</td><td></td><td>XXX</td><td>XXX</td></tr>
</table>
</td><td>L/F, SA</td><td>Annual</td></tr>
<tr><td>2026 / 2027</td><td>Notes to Financial Statement</td><td>CHANGE TO INSTRUCTION

Update Note 1C6 illustration because the stated value is different for asset-backed securities and non-bond debt securities. This is a narrative illustration to Note 1C6 so the wording in the instructions is an example.

(6) Asset-backed securities (ABS) ~~and non-bond debt securities~~ are stated at either amortized cost or the lower of amortized cost or fair value. ~~The retrospective adjustment method is used to value all securities, except for interest only securities or securities where the yield had become negative, that are valued using the prospective method~~The company has elected use of the prospective method for all ABS. Non-bond debt securities are reported at the lower of amortized cost or fair value.</td><td>H, L/F, P/C, T</td><td>Annual / Quarterly</td></tr>
</table>

Effective	Table Name	Description	Statement Type	Filing Type

Adopted 05/28/2026

2026	Exhibit of Nonadmitted Assets	**CHANGE TO INSTRUCTION** Update the instructions to the first sentence on the Exhibit of Nonadmitted Assets to provide clarifying language on what should be included. This change came about with proposal 2025-23BWG when this exhibit is being added to the Separate Account blank and it was decided that the wording of this first sentence should be updated to clarify that the schedule should include all nonadmitted assets. This schedule should include the nonadmitted amounts for all assets~~(both group and individual) amounts for both invested assets and other-than-invested assets~~.	H, L/F, P/C, T	Annual
2026	Notes to Financial Statements	**CHANGE TO INSTRUCTION** Minor update to Note 8A(4) to add word "received" that was inadvertently missed when updating Notes to Financial Statements for SAPWG Reference 2024-23. (4) Identification of whether the reporting entity has derivative contracts with financing premiums. (For purposes of this term, this includes scenarios in which the premium cost is paid/received at the end of the derivative contract or throughout the derivative contract.)	H, L/F, P/C, T	Annual
2026	Health Supplement Analysis of Operations	**CHANGE TO INSTRUCTION** Update the crosscheck reference in the instructions for Column 1 to ensure the correct calculation of the crosscheck. (This was on the March 2026 editorial and the Line 6 reference in the crosscheck was not moved to the correct spot in the formula.) Column 1 – Total Column 1 (Line 19 plus Line 20) minus Column 14 (Line 19 plus Line 20) should equal Analysis of Operations by Lines of Business – Accident and Health Column 1, ~~Line 6 plus the sum~~Sum of Lines 21 through 24 minus Line 6.	L/F	Annual

Effective	Table Name	Description	Statement Type	Filing Type
2026	Schedule E, Part 2	**CHANGE TO INSTRUCTION** Update the line number references for the NAIC Designation Category. Column 11 – NAIC Designation Category Provide the appropriate combination of NAIC Designation Equivalent (1 through 6) and NAIC Designation Modifier Equivalent (A through G) (see table below) for each security shown. The NAIC Designation and NAIC Designation Modifier Equivalent should not be provided for the following lines: • Sweep Accounts Line 8109999999 • Exempt Money Market Mutual Funds – as Identified by the SVO Line 8209999999 • All Other Money Market Mutual Funds Line 8309999999 • Qualified Cash Pools Under SSAP No. 2 Line 8409999999 • Other Cash Equivalents Lines 8499999999 and 8509999999 The NAIC Designation Category will be two sub-columns in the data table. NAIC Designation Equivalent: For the NAIC Designation Equivalent, use the NAIC Designation that would have been used for the investment had it been reported on Schedule D, Part 1, Section 1 if available. If no NAIC Designation is available, the reporting entity should use a Designation Equivalent most closely resembles their credit risk the investment. NAIC Designation Modifier Equivalent: Bonds (Lines 0019999999 through ~~0269999999~~0279999999)	H, L/F, P/C, T, SA	Annual

Effective	Table Name	Description	Statement Type	Filing Type
2026 / 2027	Notes to Financial Statements	**CHANGE TO INSTRUCTION** Update Note 5L(4) crosschecks that check back to Note 5L(1). The column reference for 5L(1) in the crosscheck should be Column 3 for Separate Account, not Column 2. *** k (Collateral BACV) should equal Note 5L(1) Column 1, Line o. w (Collateral BACV) should equal Note 5L(1) Column ~~2~~3, Line o. **** k (Modco BACV) should equal Note 5L(1) Column 1, Line p. w (Modco BACV) should equal Note 5L(1) Column ~~2~~3, Line p. ***** k (FWH BACV) should equal Note 5L(1) Column 1, Line q. w (FWH BACV) should equal Note 5L(1) Column ~~2~~3, Line q.	L/F	Annual / Quarterly
2026 / 2027	Notes to Financial Statements	**CHANGE TO INSTRUCTION** Update Note 5L(4) crosschecks that check back to Note 5L(1). The column reference for 5L(1) in the crosscheck should be Column 3 for Protected Cell, not Column 2. *** k (Collateral BACV) should equal Note 5L(1) Column 1, Line o. w (Collateral BACV) should equal Note 5L(1) Column ~~2~~3, Line o. **** k (Modco BACV) should equal Note 5L(1) Column 1, Line p. w (Modco BACV) should equal Note 5L(1) Column ~~2~~3, Line p. ***** k (FWH BACV) should equal Note 5L(1) Column 1, Line q. w (FWH BACV) should equal Note 5L(1) Column ~~2~~3, Line q.	P/C	Annual / Quarterly
2026 / 2027	Schedule Y, Part 1A	**CHANGE TO INSTRUCTION** Remove the electronic only column for Legal Entity Identifier. When the LEI columns were removed from the investment schedules (with the exception of Schedule DB), we inadvertently didn’t review the remainder of the instructions to see if there were other places that were not needed. ~~**** Column 17 will be electronic only. ****~~ ~~Column 17 – Legal Entity Identifier (LEI)~~ ~~Provide the 20-character Legal Entity Identifier (LEI) for any issuer as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.~~	H, L/F, P/C, T	Annual / Quarterly

Effective	Table Name	Description	Statement Type	Filing Type
2026 / 2027	Schedule B, Part 1, 2, & 3	**CHANGE TO INSTRUCTION** Update the Loan Type column instructions to clarify that the column should not be left blank and codes 1 or 2 will always apply. (Part 2 and 3 column number is Column 4) Column 5 – Loan Type If the loan was made to an officer or director of the reporting entity/subsidiary/affiliate, enter “E”. If the loan was made directly to a subsidiary or affiliate enter “S”. If the loan was made directly to a related party that doesn’t meet the affiliate definition or the reporting entity has received domiciliary state approval to disclaim control/affiliation, enter “R.” If the residential mortgage loan is held in a qualifying statutory trust, enter “T”. If the mortgage loan is 100% first lien, enter “1”. If the mortgage loan is not a first lien, including those with a combination of first and subordinate liens, enter “2”. If there is more than one loan type codes, then list the appropriate code(s) separated by commas. ~~Otherwise, leave the column blank.~~Note: Code 1 or 2 would always apply.	H, L/F, P/C, T, SA	Annual / Quarterly

Effective	Table Name	Description	Statement Type	Filing Type
2026 / 2027	Schedule BA, Part 1, 2, & 3	**CHANGE TO INSTRUCTION** Update the Maturity Date column instructions on Schedule BA to clarify that the field should be left blank if the investment does not have a contractual, stated maturity date. *(Column References: Part 1 is Column 26, Part 2 is Column 15, Part 3 is Column 24 / Quarterly References: Part 2 is Column 17, Part 3 is Column 24)* Column 26 – Maturity Date The maturity date shall be reported for all investments on Schedule BA that have a stated maturity date. This is anticipated to include, but not limited to, all investments captured as non-bond debt securities, surplus notes, capital notes, collateral loans, non-collateral loans, and investments in tax credits. However, this list should not be considered all-inclusive for investments captured on other reporting lines with stated maturity dates. <u>If the investment does not have a contractual, stated maturity date, then leave blank.</u>	H, L/F, P/C, T, SA	Annual / Quarterly

Adopted 03/05/2026

2026	Investment Schedule General Instructions	**CHANGE TO INSTRUCTION** Correct the wording for the General Classifications Preferred Stock Only section on the Investment Schedule General Instructions. The instructions say common stock and it should say preferred stock. **General Classifications Preferred Stock Only:** Refer to *SSAP No. 32—Preferred Stock* and *SSAP No. 97—Investments in Subsidiary, Controlled, and Affiliated Entities*. Investments in the form of ~~common~~ <u>preferred</u> stock that are in substance residual interests or a residual security tranche, as defined in *SSAP No. 43—Asset-Backed Securities* or *SSAP No. 48—Joint Ventures, Partnerships, and Limited Liability Companies*, shall be reported on Schedule BA – Other Long-Term Assets in the reporting lines for residuals.	H, L/F, P/C, T, SA	Annual

<table>
<tr><th>Effective</th><th>Table Name</th><th>Description</th><th>Statement Type</th><th>Filing Type</th></tr>
<tr><td>2026</td><td>Health Supplement Analysis of Operations</td><td>CHANGE TO INSTRUCTION

Update the crosscheck reference in the instructions for Column 1 to ensure the correct calculation of the crosscheck.

Column 1 – Total

Column 1 (Line 19 plus Line 20) minus Column 14 (Line 19 plus Line 20) should equal Analysis of Operations by Lines of Business – Accident and Health Column 1, Line 6 <s>plus</s> <u>minus</u> the sum of Lines 21 through 24.</td><td>L/F</td><td>Annual</td></tr>
<tr><td>2026 / 2027</td><td>Schedule BA, Parts 1, 2, 3</td><td>CHANGE TO INSTRUCTION

Add the Collateral Loans Backed by Mortgage Loans and Real Estate to the Postal Code column. (Annual Column 24 on Sch. BA, Part 1, Column 13 on Sch. BA, Part 2, and Column 22 on Sch. BA, Part 3; Quarterly – Column 15 on Sch. BA, Part 2 and Column 22 on Sch. BA, Part 3)

Column 24 – Postal Code
Use only for securities included in the following subtotal lines.

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

Real Estate
Unaffiliated....2199999
Affiliated....2299999
Mortgage Loans
Unaffiliated....2399999
Affiliated....2499999
<u>Collateral Loans – Reported by Collateral that Secures the Loan</u>
<u>Backed by Mortgage Loans</u>
<u>Unaffiliated ....3199999</u>
<u>Affiliated ....3299999</u>
<u>Backed by Real Estate</u>
<u>Unaffiliated ....3999999</u>
<u>Affiliated 4099999</u></td><td>H, L/F, P/C, T, SA</td><td>Annual / Quarterly</td></tr>
</table>

Effective	Table Name	Description	Statement Type	Filing Type
2026 / 2027	Schedule BA, Parts 1, 2, 3	**CHANGE TO INSTRUCTION** Add the Collateral Loans Backed by Mortgage Loans and Real Estate to the Property Type column. (Annual - Column 25 on Sch. BA, Part 1, Column 14 on Sch. BA, Part 2, and Column 23 on Sch. BA, Part 3; Quarterly – Column 16 on Sch. BA, Part 2 and Column 23 on Sch. BA, Part 3) Column 25 – Property Type Use only for securities included in the following subtotal lines. Interests in Joint Ventures, Partnerships or Limited Liability Companies (Including Non-Registered Private Funds) with Underlying Assets Having the Characteristics of: Real Estate Unaffiliated .... 2199999 Affiliated .... 2299999 Mortgage Loans Unaffiliated .... 2399999 Affiliated .... 2499999 <u>Collateral Loans – Reported by Collateral that Secures the Loan</u> <u>Backed by Mortgage Loans</u> <u>Unaffiliated .... 3199999</u> <u>Affiliated .... 3299999</u> <u>Backed by Real Estate</u> <u>Unaffiliated .... 3999999</u> <u>Affiliated 4099999</u>	H, L/F, P/C, T, SA	Annual / Quarterly

Effective	Table Name	Description	Statement Type	Filing Type
2026 / 2027	Notes to Financial Statements	**CHANGE TO INSTRUCTION** Update references to GAAP throughout the instructions that should be referencing U.S. GAAP. This will provide clarify which GAAP method is used. ***The example below is from Note 1, but there were also references in Note 10, Note 23, Note 36, Schedule D, Part 6, Section 1, Life Supp. Term & Universal Life Ins. Reins. Ex., Property General Instructions, Property Reinsurance Summary, Property Risk Retention Group Supp., and Title Sch. P, Part 2D that needed to be updated.*** (7) The Company carries ABC Non-insurance company at U.S. GAAP equity plus the remaining Goodwill balance of $ _______. (8) The company has minor ownership interests in joint ventures. The company carries these interests based on the underlying audited U.S. GAAP equity of the investee.	H, L/F, P/C, T	Annual / Quarterly
2026 / 2027	Notes to Financial Statements	**CHANGE TO INSTRUCTION** Add a clarification to Note 5L(1) that the General Interrogatory (GI) reference Column 10 is from Annual GI's. 10 Annual GI Ref	H, T	Annual / Quarterly
2026 / 2027	Notes to Financial Statements	**CHANGE TO INSTRUCTION** Add a clarification to Note 5L(1) that the General Interrogatory (GI) reference Column 14 is from Annual GI's. 14 Annual GI Ref	L/F	Annual / Quarterly

Effective	Table Name	Description	Statement Type	Filing Type
2026 / 2027	Notes to Financial Statements	**CHANGE TO INSTRUCTION** Add a clarification to Note 5L(1) that the General Interrogatory (GI) reference Column 14 is from Annual GI's. 14 Annual GI Ref	P/C	Annual / Quarterly

Adopted 11/05/2025

Effective	Table Name	Description	Statement Type	Filing Type
2026	Schedule DL, Part 1 and 2	**CHANGE TO INSTRUCTION** Update the quarterly Schedule DL Line Subtotal categories for asset-backed securities to match the Annual instructions. Asset-Backed Securities (Schedule D, Part 1, Section 2 type): Financial Asset-Backed Securities – Self-Liquidating Agency Residential Mortgage-Backed Securities – Guaranteed (Exempt from RBC)...............1019999999 Agency Commercial Mortgage-Backed Securities – Guaranteed (Exempt from RBC) ....1029999999 Agency Residential Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC) 1039999999 Agency Commercial Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC) 1049999999 Non-Agency Residential Mortgage-Backed Securities (Unaffiliated).......................................1059999999 Non-Agency Residential Mortgage-Backed Securities (Affiliated)...1069999999 Non-Agency Commercial Mortgage-Backed Securities (Unaffiliated) ....1079999999 Non-Agency Commercial Mortgage-Backed Securities (Affiliated)..1089999999 Non-Agency – CLOs/CBOs/CDOs (Unaffiliated) ....1099999999 Non-Agency – CLOs/CBOs/CDOs (Affiliated)...1109999999 Other Financial Asset-Backed Securities – Self-Liquidating (Unaffiliated) ....1119999999 Other Financial Asset-Backed Securities – Self-Liquidating (Affiliated) ....1129999999 Subtotal Financial Asset-Backed Securities – Self-Liquidating ....1209999999 Financial Asset-Backed Securities – Not Self-Liquidating Equity Backed Securities (Unaffiliated)...1319999999 Equity Backed Securities (Affiliated) 1329999999	H, L/F, P/C, T, SA	Quarterly

Effective	Table Name	Description	Statement Type	Filing Type
		Other Financial Asset-Backed Securities – Not Self-Liquidating (Unaffiliated) ....1339999999 Other Financial Asset-Backed Securities – Not Self-Liquidating (Affiliated) ....1349999999 Subtotal Asset-Backed Securities – Not Self-Liquidating ....1409999999 Non-Financial Asset-Backed Securities – Practical Expedient Lease-Backed Securities - Practical Expedient (Unaffiliated) ....1519999999 Lease-Backed Securities - Practical Expedient (Affiliated) ....1529999999 Other Non-Financial Asset-Backed Securities – Practical Expedient (Unaffiliated) ....1539999999 Other Non-Financial Asset-Backed Securities – Practical Expedient (Affiliated)......................1549999999 Non-Financial Asset-Backed Securities – Practical Expedient...1609999999 Non-Financial Asset-Backed Securities – Full Analysis Lease-Backed Securities - Full Analysis (Unaffiliated) ....1719999999 Lease-Backed Securities - Full Analysis (Affiliated) ....1729999999 Other Non-Financial Asset-Backed Securities – Full Analysis (Unaffiliated) ....1739999999 Other Non-Financial Asset-Backed Securities – Full Analysis (Affiliated)................................1749999999 Non-Financial Asset-Backed Securities – Full Analysis..1809999999		
2026	Sch. D, Part 3 & 4	**CHANGE TO INSTRUCTION** Update the Administrative Symbol List to include code “ER” in the NAIC Designation, NAIC Designation Modifier, and Administrative Symbol column. This administrative symbol was verified by the Securities Valuation Office and is in the P&P Manual of the Investment Analysis Office. For a list of valid designations see the valid designation lists on the Blanks Working Group webpage. NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol Column **** Detail Eliminated to Conserve Space **** SVO Administrative Symbol: Long Term Bond: Following are valid SVO Administrative Symbols for bonds. Refer to the P&P Manual for the application of these symbols. FE Filing Exempt ER Securities with an excluded otherwise Eligible NAIC CRP Credit Rating(s) **** Detail Eliminated to Conserve Space ****	H, L/F, P/C, T	Quarterly

<table>
<tr><th>Effective</th><th>Table Name</th><th>Description</th><th>Statement Type</th><th>Filing Type</th></tr>
<tr><td></td><td></td><td>Preferred Stock:

Following are valid SVO Administrative Symbols for preferred stock. Refer to the P&P Manual for the application of these symbols.

FE Filing Exempt
ER Securities with an excluded otherwise Eligible NAIC CRP Credit Rating(s)</td><td></td><td></td></tr>
<tr><td>2026</td><td>Notes to Financial Statement</td><td>CHANGE TO INSTRUCTION

Remove the XXX from 05L1R for columns 6 and 7. This change matches what is shown in Life & Property instructions. This was updated for Annual 2025 with a late change that was posted to the BWG webpage under 2025 Instruction Revisions.

<table>
<tr><th>Restricted Asset Category</th><th>1
Total Gross (Admitted & Nonadmitted) Restricted from Current Year</th><th>2
Total Gross (Admitted & Nonadmitted) Restricted From Prior Year</th><th>3
Increase/ (Decrease) (1 minus 2)</th><th>4
Total Current Year Nonadmitted Restricted</th><th>5
Total Current Year Admitted Restricted (1 minus 4)</th><th>6
Gross (Admitted & Nonadmitted) Restricted to Total Assets (a)</th><th>7
Admitted Restricted to Total Admitted Assets (b)</th><th>8
Amount Reported in General Interrogatories</th><th>9
Difference from Note and GI</th><th>10
GI Ref</th></tr>
<tr><td>p. Assets held under Modco Reinsurance Agreements</td><td>................</td><td>................</td><td>...........</td><td>................</td><td>.........</td><td>................</td><td>.........</td><td>XXX</td><td>XXX</td><td>XXX</td></tr>
<tr><td>q. Assets held under Funds Withheld Reinsurance Agreements</td><td>................</td><td>................</td><td>...........</td><td>................</td><td>.........</td><td>................</td><td>.........</td><td>XXX</td><td>XXX</td><td>XXX</td></tr>
<tr><td>r. Total Restricted Assets (Sum of a through q)</td><td>$ ....</td><td>$ ....</td><td>$ ....</td><td>$ ....</td><td>$ ....</td><td>................%</td><td>.........%</td><td>XXX</td><td>XXX</td><td>XXX</td></tr>
</table>
</td><td>H, T</td><td>Quarterly</td></tr>
</table>

<table>
<tr><th>Effective</th><th>Table Name</th><th>Description</th><th>Statement Type</th><th>Filing Type</th></tr>
<tr><td>2026</td><td>Notes to Financial Statement</td><td>

CHANGE TO INSTRUCTION

For the illustration to Note 5L2, columns 5 and 6 need to be XXX’d out for the Amount of Total pledged under derivative contracts line because data shouldn’t be entered in these fields. (This change is for columns 9 and 10 for Life/Fraternal and Property.)

(2) Detail of Assets Pledged as Collateral Not Captured in Other Categories (Contracts that Share Similar Characteristics, Such as Reinsurance (excluding modco/FWH) and Derivatives, Are Reported in the Aggregate)

<table>
<tr><th>Description of Assets</th><th>1
Total Gross (Admitted & Nonadmitted) Restricted from Current Year</th><th>2
Total Gross (Admitted & Nonadmitted) Restricted From Prior Year</th><th>3
Increase/ (Decrease) (1 minus 2)</th><th>4
Total Current Year Admitted Restricted</th><th>5
Gross (Admitted & Nonadmitted) Restricted to Total Asset)</th><th>6
Admitted Restricted to Total Admitted Assets</th></tr>
<tr><td>.................................</td><td>$ ....</td><td>$ ....</td><td>$</td><td>$</td><td>.................... %</td><td>..........%</td></tr>
<tr><td>.................................</td><td>....................</td><td>....................</td><td></td><td></td><td>....................</td><td>..........</td></tr>
<tr><td>.................................</td><td>....................</td><td>....................</td><td></td><td></td><td>....................</td><td>..........</td></tr>
<tr><td>Total (a)</td><td>$ ....</td><td>$ ....</td><td>$</td><td>$</td><td>.................... %</td><td>..........%</td></tr>
<tr><td>Amount of Total pledged under derivative contracts</td><td>$ ....</td><td>$ ....</td><td>$</td><td>$</td><td>XXX~~................ %~~</td><td>XXX~~....... %~~</td></tr>
<tr><td>Total Excluding Derivative Collateral *(Total minus Amt of Total pledged under derivative contracts)*</td><td>$ ....</td><td>$ ....</td><td>$</td><td>$</td><td>XXX</td><td>XXX</td></tr>
</table>

</td><td>H, L/F, P/C, T</td><td>Quarterly</td></tr>
<tr><td>2026</td><td>Notes to Financial Statement</td><td>

CHANGE TO INSTRUCTION

Add clarification to the Note 5L(4) crosscheck that compares back to the Assets page.

* Sum of Column 1, 2, and 3 ~~(Total of Collateral, Modco, FWH)~~ divided by Asset Page, Line 26 (Column 1)
** Sum of Column 1, 2, and 3 ~~(Total of Collateral, Modco, FWH)~~ divided by Asset Page, Line 26 (Column 3)

</td><td>H, T</td><td>Quarterly</td></tr>
</table>

Effective	Table Name	Description	Statement Type	Filing Type
2026	Notes to Financial Statement	**CHANGE TO INSTRUCTION** Add clarification to the Note 5L(4) crosscheck that compares back to the Assets page. * k = Sum of Column 1, 2, and 3 ~~(Total of Collateral, Modco, FWH)~~ divided by Asset Page, Line 26 (Column 1) w = Sum of Column 1, 2, and 3 ~~(Total of Collateral, Modco, FWH)~~ divided by Asset Page, Line 27 (Column 1) ** k = Sum of Column 1, 2, and 3 ~~(Total of Collateral, Modco, FWH)~~ divided by Asset Page, Line 26 (Column 3) w = Sum of Column 1, 2, and 3 ~~(Total of Collateral, Modco, FWH)~~ divided by Asset Page, Line 27 (Column 3)	L/F	Quarterly
2026	Notes to Financial Statement	**CHANGE TO INSTRUCTION** Add clarification to the Note 5L(4) crosscheck that compares back to the Assets page. * k = Sum of Column 1, 2, and 3 ~~(Total of Collateral, Modco, FWH)~~ divided by Asset Page, Line 26 (Column 1) w = Sum of Column 1, 2, and 3 ~~(Total of Collateral, Modco, FWH)~~ divided by Asset Page, Line 27 (Column 1) ** k = Sum of Column 1, 2, and 3 ~~(Total of Collateral, Modco, FWH)~~ divided by Asset Page, Line 26 (Column 3) w = Sum of Column 1, 2, and 3 ~~(Total of Collateral, Modco, FWH)~~ divided by Asset Page, Line 27 (Column 3)	P/C	Quarterly
2026	Notes to Financial Statement	**CHANGE TO INSTRUCTION** Update the "#" Note for Column 2 for lines m, n, and o in Note 5L(4). This should not be a formula that adds the 3 lines together. Instead it should be a note on how to calculate Column 2 for each line. Columns: 1 = Amount; 2 = % of Liability to Total Liabilities # m. Recognized Obligation to Return Collateral Asset $ .... % n. Recognized Obligation for Modco assets $ .... % o. Recognized Obligation for FWH (excluding Modco) assets $ .... % # ~~m + n + o =~~For lines m, n, and o, Column 2 equals Column 1 divided by Liability Page, Line 24 (Column 3)	X, T	Quarterly / Annual

<table>
<tr><th>Effective</th><th>Table Name</th><th>Description</th><th>Statement Type</th><th>Filing Type</th></tr>
<tr><td>2026</td><td>Notes to Financial Statement</td><td>

CHANGE TO INSTRUCTION

Update the “#” Note for Column 2 for lines y thru dd in Note 5L(4). This should not be a formula that adds the 3 lines together. Instead it should be a note on how to calculate Column 2 for each line.

<table>
<tr><th></th><th>1
Amount</th><th>2
% of Liability to Total Liabilities #</th></tr>
<tr><td>y. Recognized Obligation to Return Collateral Asset (General Account)</td><td>$ ....</td><td>%</td></tr>
<tr><td>z. Recognized Obligation to Return Collateral Asset (Separate Account)</td><td>$ ....</td><td>%</td></tr>
<tr><td>aa. Recognized Obligation for Modco assets (General Account)</td><td>$ ....</td><td>%</td></tr>
<tr><td>bb. Recognized Obligation for Modco assets (Separate Account)</td><td>$ ....</td><td>%</td></tr>
<tr><td>cc. Recognized Obligation for FWH (excluding Modco) assets (General Account)</td><td>$ ....</td><td>%</td></tr>
<tr><td>dd. Recognized Obligation for FWH (excluding Modco) assets (Separate Account)</td><td>$ ....</td><td>%</td></tr>
</table>

\# ~~y + aa + cc =~~For lines y, aa, and cc, Column 2 equals Column 1 divided by Liability Page, Line 26 (Column 1)
~~z + bb + dd =~~For lines z, bb, and dd, Column 2 equals Column 1 divided by Liability Page, Line 27 (Column 1)

</td><td>L/F</td><td>Quarterly / Annual</td></tr>
<tr><td>2026</td><td>Notes to Financial Statement</td><td>

CHANGE TO INSTRUCTION

Update the “#” Note for Column 2 for lines y thru dd in Note 5L(4). This should not be a formula that adds the 3 lines together. Instead it should be a note on how to calculate Column 2 for each line.

<table>
<tr><th></th><th>1
Amount</th><th>2
% of Liability to Total Liabilities #</th></tr>
<tr><td>y. Recognized Obligation to Return Collateral Asset (General Account)</td><td>$ ....</td><td>%</td></tr>
<tr><td>z. Recognized Obligation to Return Collateral Asset (Protected Cell)</td><td>$ ....</td><td>%</td></tr>
<tr><td>aa. Recognized Obligation for Modco assets (General Account)</td><td>$ ....</td><td>%</td></tr>
<tr><td>bb. Recognized Obligation for Modco assets (Protected Cell)</td><td>$ ....</td><td>%</td></tr>
<tr><td>cc. Recognized Obligation for FWH (excluding Modco) assets (General Account)</td><td>$ ....</td><td>%</td></tr>
<tr><td>dd. Recognized Obligation for FWH (excluding Modco) assets (Protected Cell)</td><td>$ ....</td><td>%</td></tr>
</table>

\# For lines y, aa, and cc, Column 2 equals ~~y + aa + cc =~~ Column 1 divided by Liability Page, Line 26 (Column 1)
For lines z, bb, and dd, Column 2 equals ~~z + bb + dd =~~ Column 1 divided by Liability Page, Line 27 (Column 1)

</td><td>P/C</td><td>Quarterly / Annual</td></tr>
</table>

Effective	Table Name	Description	Statement Type	Filing Type
2026	Sch. D, Pt 1, Sect. 1 (Col. 21) Sch. D, Pt 1, Sect. 2 (Col. 22) Sch. D, Pt 2, Sect. 1 (Col. 21) Sch. D, Pt 2, Sect. 2 (Col. 18) Sch. D, Pt 3 (Col. 9) Sch. D, Pt 4 (Col. 21) Sch. D, Pt 5 (Col. 21) Sch. DA, Pt 1 (Col. 20) Sch. DB, Pt A, Sec. 1 (Col. 24) Sch. DB, Pt A, Sec. 2 (Col. 26) Sch. DB, Pt B, Sec. 1 (Col. 23) Sch. DB, Pt B, Sec. 2 (Col. 21) Sch. DB, Pt D, Sec. 1 (Col. 14) Sch. DB, Pt D, Sec. 2 (Col. 10) Sch. DB, Pt E (Col. 20) Sch. DL, Pt 1 & 2 (Col. 8) Sch. B, Pt 1 (Col. 16) Sch. B, Pt 2 (Col. 10) Sch. B, Pt 3 (Col. 19) Sch. BA, Pt 1 (Col. 21) Sch. BA, Pt 2 (Col. 12) Sch. BA, Pt 3 (Col. 21)	**CHANGE TO INSTRUCTION** Update the Investments Involving Related Parties Code 1 to add clarification on reporting. Blanks Working Group staff support and Securities Valuation Office staff added the clarifying language below to provide clarity on what should be reported for Code 1. (*Below is showing the update for Schedule D, Part 1, Section 1 but this update will be made throughout the quarterly and annual investment instructions*) Column 21 – Investments Involving Related Parties Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation. Enter one of the following codes to identify the role of the related party in the investment 1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure. <u>Note: Any security with Code 1 (direct or indirect credit exposure to a related party) does not qualify for filing exemption (including private letter ratings) per Part 3 of the *Purposes and Procedures Manual of the Investment Analysis Office*. The NAIC Designation for all securities with Related Part Code 1 must be assigned by the SVO.</u>	H, L/F, P/C, T, SA	Quarterly / Annual

<table>
<tr><th>Effective</th><th>Table Name</th><th>Description</th><th>Statement Type</th><th>Filing Type</th></tr>
<tr><td>2026</td><td>Schedule D, Part 1A</td><td>

CHANGE TO INSTRUCTION

Remove the 2025 reporting note that prior year columns do not need to be completed. This reporting note was only valid for 2025 reporting.

<u>SCHEDULE D – PART 1A</u>

**<u>QUALITY AND MATURITY DISTRIBUTION OF ALL BONDS OWNED DECEMBER 31
BY MAJOR TYPE AND NAIC DESIGNATION</u>**

The schedule summarizes the aggregate book/adjusted carrying value of all bond holdings, including those in Schedule DA and Schedule E, Part 2 by quality, designation, maturity, and bond categories. Include short-term and cash equivalent bonds in the category that most closely resembles their credit risk.

~~**Note:** Prior Year Column 9 and 10 will not be available until 2026 reporting on all sections except Section 53. Columns 9 and 10, Section 53 for prior year data should be a summation of columns 1 through 6.~~

</td><td>H, L/F, P/C, T</td><td>Annual</td></tr>
<tr><td>2026</td><td>Schedule, Part 1A</td><td>

CHANGE TO BLANK

Update the Blank to all entry into the prior year column. This column was XXX'd out for 2025 reporting because it wasn't required to report prior year data the first year of reporting the bond project changes to the D1A.

SCHEDULE D – PART 1A

Quality and Maturity Distribution of All Bonds Owned December 31~~,~~ at Book/Adjusted Carrying Values by Major Types of Issues and NAIC Designations

<table>
<tr><th>NAIC Designation</th><th>1
1 Year or Less</th><th>2
Over 1 Year Through 5 Years</th><th>3
Over 5 Years Through 10 Years</th><th>4
Over 10 Years Through 20 Years</th><th>5
Over 20 Years</th><th>6
No Maturity Date</th><th>7
Total Current Year</th><th>8
Col. 7 as a % of Line 52.7</th><th>9
Total from Col. 7 Prior Year</th><th>10
% From Col. 8 Prior Year</th><th>11
Total Publicly Traded</th><th>12
Total Privately Placed (a)</th></tr>
<tr><td>1. U.S. Government Obligations</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>1.1 NAIC 1</td><td></td><td></td><td></td><td></td><td></td><td>XXX</td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>1.2 NAIC 2</td><td></td><td></td><td></td><td></td><td></td><td>XXX</td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>1.3 NAIC 3</td><td></td><td></td><td></td><td></td><td></td><td>XXX</td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>1.4 NAIC 4</td><td></td><td></td><td></td><td></td><td></td><td>XXX</td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>1.5 NAIC 5</td><td></td><td></td><td></td><td></td><td></td><td>XXX</td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>1.6 NAIC 6</td><td></td><td></td><td></td><td></td><td></td><td>XXX</td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>1.7 Totals</td><td></td><td></td><td></td><td></td><td></td><td>XXX</td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
</table>

****Detail Eliminated to Conserve Space****

</td><td>H, L/F, P/C, T</td><td>Annual</td></tr>
</table>

<table>
<tr><th>Effective</th><th>Table Name</th><th>Description</th><th>Statement Type</th><th>Filing Type</th></tr>
<tr><td>2026</td><td>Sch. D, Part 1, Sect 1 & 2
Sch. D, Part 2, Sect 1</td><td>CHANGE TO INSTRUCTION

Update the Administrative Symbol List to include code “ER” in the NAIC Designation, NAIC Designation Modifier, and Administrative Symbol column. This administrative symbol was verified by the Securities Valuation Office and is in the P&P Manual of the Investment Analysis Office. For a list of valid designations see the valid designation lists on the Blanks Working Group webpage.

NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol Column

*** Detail Eliminated to Conserve Space ***

SVO Administrative Symbol:

Following are valid SVO Administrative Symbols for bonds. Refer to the P&P Manual for the application of these symbols.

FE Filing Exempt
<u>ER Securities with an excluded otherwise Eligible NAIC CRP Credit Rating(s)</u></td><td>H, L/F, P/C, T, SA</td><td>Annual</td></tr>
<tr><td>2026</td><td>Schedule D, Part 1, Sec. 1</td><td>CHANGE TO INSTRUCTION

Remove the references to mortgage-backed and loaned-backed and structured securities from Column 14 & 31 on Schedule D, Part 1, Section 1. These types of securities are reported on Schedule D, Part 2, Section 2 and these references were inadvertently missed during the bond project updates.

Column 14 – Effective Rate of Interest

For issuer credit obligations, include the effective rate at which the purchase was made. <s>For mortgage-backed/loan-backed and structured securities, report the effective yield used to value the security at the reporting date.</s> The Effective Yield calculation should be modified for other-than-temporary impairments recognized.

For SVO-Identified Bond Exchange Traded Funds, enter Zero (0).</td><td>H, L/F, P/C, T, SA</td><td>Annual</td></tr>
</table>

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

Effective	Table Name	Description	Statement Type	Filing Type
		Illustration:		

	Index	Nonindexed Guarantee Less than/equal to 4%	Nonindexed Guarantee More than 4%	Nonguaranteed Separate Accounts	Total
(1) Premiums, considerations or deposits for year ended 12/31/___	$ ______	$ ______	$ ______	$ ______	$ ______
Reserves at 12/31/___					
(2) For accounts with assets at:					
a. Fair value	$ ______	$ ______	$ ______	$ ______	$ ______
b. Amortized cost	$ ______	$ ______	$ ______	$ ______	$ ______
c. Total Reserves* (a+b)	$ ______	$ ______	$ ______	$ ______	$ ______
(3) By withdrawal characteristics:					
a. Subject to discretionary withdrawal:					
1. With market value adjustment	$ ______	$ ______	$ ______	$ ______	$ ______
2. At book value without market value adjustment and with current surrender charge of 5% or more	$ ______	$ ______	$ ______	$ ______	$ ______
3. At fair value	$ ______	$ ______	$ ______	$ ______	$ ______
4. At book value without market value adjustment and with current surrender charge less than 5%	$ ______	$ ______	$ ______	$ ______	$ ______
5. Subtotal (1+2+3+4)	$ ______	$ ______	$ ______	$ ______	$ ______
b. Not subject to discretionary withdrawal	$ ______	$ ______	$ ______	$ ______	$ ______
c. Total (a+b)	$ ______	$ ______	$ ______	$ ______	$ ______
~~(4) Reserves for Asset Default Risk in Lieu of AVR~~	~~$ ______~~	~~$ ______~~	~~$ ______~~	~~$ ______~~	~~$ ______~~

*Line 2(c) should equal Line 3(c).

Adopted 08/06/2025

Effective	Table Name	Description	Statement Type	Filing Type
2026	General Interrogatories, Part 1 Investment	**CHANGE TO BLANK** Remove the LEI column in Quarterly Interrogatory # 17.6 to be consistent with the adoptions in proposal 2023-06BWG.	H, L/F, P/C, T	Quarterly

17.6 For those firms or individuals listed in the table for 17.5 with an affiliation code of "A" (affiliated) or "U" (unaffiliated), provide the inf for the table below.

1 Central Registration Depository Number	2 Name of Firm or Individual	~~3~~ ~~Legal Entity Identifier (LEI)~~	4 Registered With	5 Investme Managem Agreement (IM

Effective	Table Name	Description	Statement Type	Filing Type
2026	Statement of Revenue and Expenses	**CHANGE TO INSTRUCTION** Add the Medicare Part D Prescription Payment Plan clarification to the quarterly instructions. This change was adopted for the Annual Statement of Revenue and Expenses in proposal 2025-14BWG. Line 13 – Prescription Drugs Include: Expenses for Prescription Drugs and other pharmacy benefits covered by the reporting entity. <u>Medicare Part D Prescription Payment Plan receivables from participants which have been impaired (and included in claims when impaired and written off) – Refer to *INT 24-02:Medicare Prescription Payment Plan* for accounting guidance.</u> Deduct: Pharmaceutical rebates relating to insured plans. Exclude: Prescription drug charges that are included in a hospital billing, which should be classified as Hospital/Medical Benefits on Line 9.	H	Quarterly
2026	Schedule DA – Verification Between Years	**CHANGE TO INSTRUCTION** Update the column reference to Schedule DA, Part 1 as the column changed in 2025 annual with the bond project. Line 1 – Book/Adjusted Carrying Value, December 31 of Prior Year In Column 1, report the book/adjusted carrying value per Schedule DA, Part 1, Column ~~7~~ <u>6</u> of the prior year's annual statement.	H, L/F, P/C, T, SA	Annual

<table>
<tr><th>Effective</th><th>Table Name</th><th>Description</th><th>Statement Type</th><th>Filing Type</th></tr>
</table>

Adopted 05/29/2025

<table>
<tr><td>2026</td><td>Jurat Page</td><td>CHANGE TO INSTRUCTION

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.

<u>Guaranty Association </u>Assessment Contact (Not applicable to Title and Fraternal companies<u>, unless otherwise provided by state law</u>)</td><td>H, L/F, P/C, T</td><td>Quarterly</td></tr>
<tr><td>2026</td><td>Notes to Financial Statement</td><td>CHANGE TO INSTRUCTION

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.

11. Debt
(3) Collateral Pledged to FHLB

a. Amount Pledged as of Reporting Date

<table>
<tr><th></th><th>1
Fair Value</th><th>2
Carrying Value</th><th>3
Aggregate Total Borrowing</th></tr>
<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>
</table>
11B(3)a1 (Column<s>s</s> <s>1,</s> 2 <s>and 3</s>) should be equal to or less than 11B(3)b1 (Column<s>s</s> <s>1,</s> 2 <s>and 3, respectively</s>)
11B(3)a2 (Column<s>s</s> <s>1,</s> 2 <s>and 3</s>) should be equal to or less than 11B(3)b2 (Column<s>s</s> <s>1,</s> 2 <s>and 3, respectively</s>)</td><td>H, T</td><td>Quarterly</td></tr>
</table>

<table>
<tr><th>Effective</th><th>Table Name</th><th>Description</th><th>Statement Type</th><th>Filing Type</th></tr>
<tr><td>2026</td><td>Notes to Financial Statement</td><td>

CHANGE TO INSTRUCTION

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.

11. Debt

(3) Collateral Pledged to FHLB

a. Amount Pledged as of Reporting Date

	1 Fair Value	2 Carrying Value	3 Aggregate Total Borrowing
1. Current Year Total General and Separate Accounts Total Collateral Pledged (Lines 2+3)	....	....	....
2. Current Year General Account Total Collateral Pledged	....	....	....
3. Current Year Separate Accounts Total Collateral Pledged	....	....	....
4. Prior Year-end Total General and Separate Accounts Total Collateral Pledged	....	....	....

11B(3)a1 (Column~~s 1,~~ 2 ~~and 3~~) should be equal to or less than 11B(3)b1 (Column~~s 1,~~ 2 ~~and 3, respectively~~)

11B(3)a2 (Column~~s 1,~~ 2 ~~and 3~~) should be equal to or less than 11B(3)b2 (Column~~s 1,~~ 2 ~~and 3, respectively~~)

11B(3)a3 (Column~~s 1,~~ 2 ~~and 3~~) should be equal to or less than 11B(3)b3 (Column~~s 1,~~ 2 ~~and 3, respectively~~)

11B(3)a4 (Column~~s 1,~~ 2 ~~and 3~~) should be equal to or less than 11B(3)b4 (Column~~s 1,~~ 2 ~~and 3, respectively~~)

</td><td>L/F</td><td>Quarterly</td></tr>
</table>

<table>
<tr><th>Effective</th><th>Table Name</th><th>Description</th><th>Statement Type</th><th>Filing Type</th></tr>
<tr><td>2026</td><td>Notes to Financial Statements</td><td>
CHANGE TO INSTRUCTION

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.

11. Debt
(3) Collateral Pledged to FHLB

a. Amount Pledged as of Reporting Date

<table>
<tr><th></th><th>1
Fair Value</th><th>2
Carrying Value</th><th>3
Aggregate Total Borrowing</th></tr>
<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>
</table>
11B(3)a1 (Column~~s 1,~~ 2~~ and 3~~) should be equal to or less than 11B(3)b1 (Column~~s 1,~~ 2~~ and 3, respectively~~)

11B(3)a2 (Column~~s 1,~~ 2~~ and 3~~) should be equal to or less than 11B(3)b2 (Column~~s 1,~~ 2~~ and 3, respectively~~)

11B(3)a3 (Column~~s 1,~~ 2~~ and 3~~) should be equal to or less than 11B(3)b3 (Column~~s 1,~~ 2~~ and 3, respectively~~)

11B(3)a4 (Column~~s 1,~~ 2~~ and 3~~) should be equal to or less than 11B(3)b4 (Column~~s 1,~~ 2~~ and 3, respectively~~)
</td><td>P/C</td><td>Quarterly</td></tr>
</table>

Effective	Table Name	Description	Statement Type	Filing Type
2026	General Interrogatories – Part 1 – Common Interrogatories - Investment	**CHANGE TO BLANK** Update the quarterly interrogatory #20 to match the adopted annual changes in proposal 2024-03BWG. 20.By self-designating PLGI securities, the reporting entity is certifying its compliance with the requirements as specified in the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* (P&P Manual) for private letter rating (PLR) securities and the following elements of each self-designated PLGI security: a. The security was either: i. ~~purchased~~ issued prior to January 1, 2018 (which is exempt from PLR filing requirements pursuant to the P&P Manual), or ii. 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”). b. The reporting entity is holding capital commensurate with the NAIC Designation and NAIC Designation Category reported for the security. c. The NAIC Designation and NAIC Designation Category ~~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, dated during the financial statement year, held by the insurer and available for examination by state insurance regulators. d. ~~The~~ Other than for waived submission PLR securities, defined above, on or after January 1, 2024 for any PLR securities issued on or after January 1, 2022, if the reporting entity is not permitted to share this private credit rating or the private rating letter rationale report of the PL security with the SVO, it certifies that it is reporting it as an NAIC 5.B GI and may not assign any other self-designation. 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?	H, L/F, P/C, T	Quarterly
2026	Schedule D, Part 3 and Part 4	**CHANGE TO INSTRUCTION** 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. NAIC Designation Modifier: The NAIC Designation Modifier should only be used for securities reported on the lines below if eligible to receive one, as defined in the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* (P&P Manual), otherwise, should not be provided. • Bonds Lines 0019999999 through 1909999999 • Preferred Stocks Lines 4019999999~~, and~~ 4029999999, 4319999999 and 4329999999 • Common Stocks Lines 5319999999, 5519999999 and 5719999999	H, L/F, P/C, T, SA	Quarterly

Effective	Table Name	Description	Statement Type	Filing Type
2026	Schedule D, Part 4	**CHANGE TO INSTRUCTION** Add clarification for SVO-Identified Bond Exchange Traded Funds on the Realized G/L on Disposal column on Schedule D, Part 4. Column 17 – Realized Gain (Loss) on Disposal This should be the difference between the Consideration column amount and the Book/Adjusted Carrying Value at Disposal Date, excluding any portion that is attributable to foreign exchange differences. <u>This should include bonds reported as SVO-Identified Bond Exchange Traded Funds – Systematic Value.</u> 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. Bonds called or tendered where consideration received exceeds par: For securities sold, redeemed or otherwise disposed of, which generate investment income as a result of a prepayment penalty and/or acceleration fee, the amount of realized gain (loss) reported is equal to the Par value of the investment (Column 7) less the B/ACV at the Disposal Date (Column 15). Bonds called or tendered where consideration received is less than par: For securities sold, redeemed or otherwise disposed of, the amount of investment income and realized gain reported shall be calculated in accordance with *SSAP No. 26—Bonds*.	H, L/F, P/C, T, SA	Quarterly

<table>
<tr><th>Effective</th><th>Table Name</th><th>Description</th><th>Statement Type</th><th>Filing Type</th></tr>
</table>

Adopted 03/06/2025

<table>
<tr><td>2026</td><td>General Interrogatories Part 2</td><td>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>
</td><td>L/F</td><td>Quarterly</td></tr>
<tr><td>2026</td><td>General Interrogatories Part 1</td><td>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 [ ]</td><td>H, L/F, P/C, T</td><td>Quarterly</td></tr>
<tr><td>2026</td><td>Schedule D, Part 3 & 4</td><td>CHANGE TO INSTRUCTION

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

Following are valid SVO Administrative Symbols for bonds. Refer to the P&P Manual for the application of these symbols.

FE Filing Exempt
FM Financially Modeled RMBS/CMBS subject to SSAP 43
YE Year-end carry over</td><td>H, L/F, P/C, T, SA</td><td>Quarterly</td></tr>
</table>

Effective	Table Name	Description	Statement Type	Filing Type
		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 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.		
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

Effective	Table Name	Description	Statement Type	Filing Type
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~~10)	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 1st 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 ~~12~~52.1 to Line ~~12~~52.6, 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 ~~12~~52.1 to Line ~~12~~52.6, 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