

STATE OF HAWAII
INSURANCE DIVISION

2008 ANNUAL FILING REQUIREMENTS
(Due in 2009)

For ALL LICENSED Fraternal Benefit Society Insurers in Hawaii

The following forms must be downloaded --- hard copies are no longer mailed.

	Document Description	Form #	Paper Size	# of Page(s)
1.	Annual Filing Requirements - Fraternal Benefit Society Insurers	N/A	Letter	10
2.	Hawaii Investments	322	Legal	2

The forms are available on the same website as the Annual Filing Requirements:

www.naic.org/industry_filing_state_instructions.htm

If you have any questions regarding the required filings, refer to NOTE A for the proper contact person.

**FRATERNAL SOCIETIES
(LICENSED IN HAWAII)**

COMPANY NAME: _____ NAIC Company Code: _____
 Contact: _____ Telephone: _____
 REQUIRED FILINGS IN THE STATE OF: HAWAII Filings Made During the Year 2009

(1) Check-list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE(S)	(6) FORM SOURCE**	(7) APPLICABLE NOTES (A-K apply to all filings)
			Domestic		Foreign			
			State	NAIC				
		I. NAIC FINANCIAL STATEMENTS						
	1	Annual Statement (8 1/2"x14")	2	EO	1	3/1	NAIC	
	1.1	Printed Investment Schedule detail (Pages E01-E25)	2	EO	xxx	3/1	NAIC	
	2	Quarterly Financial Statement (8 1/2" x 14") Include the Printed Investment Schedule detail (Pages E01-E09)	2	EO	xxx	5/15, 8/15, 11/15	NAIC	
	3	Separate Accounts Annual Statement (8 1/2"x 14")	2	EO	xxx	3/1	NAIC	
		II. NAIC SUPPLEMENTS						
	10	Accident & Health Policy Experience Exhibit	2	EO	xxx	4/1	NAIC	
	11	Actuarial Certification Related Annuity Nonforfeiture Compliance	2	EO	xxx	3/1	Company	NOTE N
	12	Actuarial Opinion on X-Factors	2	EO	xxx	3/1	Company	NOTE N
	13	Actuarial Opinion on Separate Accounts Funding	2	EO	xxx	3/1	Company	NOTE N
	14	Actuarial Opinion on Synthetic Guaranteed Investment Contracts	2	EO	xxx	3/1	Company	NOTE N
	15	Interest Sensitive Life Insurance Products Report	2	EO	xxx	4/1	NAIC	
	16	Investment Risk Interrogatories	2	EO	xxx	4/1	NAIC	
	17	Long Term Care Experience Reporting Forms	2	EO	xxx	4/1	NAIC	
	18	Management Discussion & Analysis	2	EO	xxx	4/1	Company	
	19	Medicare Supplement Insurance Experience Exhibit	2	EO	xxx	3/1	NAIC	
	20	Medicare Part D Coverage Supplement	2	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	21	Reasonableness of Assumptions Certification	2	EO	xxx	5/15, 8/15, 11/15	Company	
	22	Reasonableness & Consistency of Assumptions Cert.	2	EO	xxx	5/15, 8/15, 11/15	Company	
	23	Reasonableness of Assumptions Cert. for Implied Guaranteed Rate Method	2	EO	xxx	5/15, 8/15, 11/15	Company	
	24	Reasonableness & Consistency of Assumptions Cert. (Updated Average Market Value)	2	EO	xxx	5/15, 8/15, 11/15	Company	
	25	Reasonableness & Consistency of Assumptions Cert. (Updated Market Value)	2	EO	xxx	5/15, 8/15, 11/15	Company	
	26	Risk-Based Capital Report	2	N/A	xxx	3/1	NAIC	
	27	RBC Certification required under C-3 Phase I	2	N/A	xxx	3/1	Company	NOTE N
	28	RBC Certification required under C-3 Phase II	2	N/A	xxx	3/1	Company	NOTE N
	29	Statement of Actuarial Opinion	2	EO	1	3/1	Company	
	30	Statement on non-guaranteed elements – Exhibit 5 Int. #3	2	EO	xxx	3/1	Company	

DOCUMENTS SUBMITTED TO THE HAWAII INSURANCE DIVISION WHICH ARE NOT REQUIRED TO BE FILED (NOT ON OUR LIST) WILL BE DESTROYED WITHOUT REVIEW.

**FRATERNAL SOCIETIES
(LICENSED IN HAWAII)**

COMPANY NAME: _____ NAIC Company Code: _____

Contact: _____ Telephone: _____

REQUIRED FILINGS IN THE STATE OF: HAWAII Filings Made During the Year 2009

(1) Check-list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE(S)	(6) FORM SOURCE**	(7) APPLICABLE NOTES (A-K apply to all filings)
			Domestic		Foreign			
			State	NAIC				
	31	Statement on participating/non-participating policies – Exhibit 5, Int. #1	2	EO	xxx	3/1	Company	
	32	Supplemental Compensation Exhibit	N/A	N/A	N/A	N/A	NAIC	
	33	Trusted Surplus Statement	2	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
		III. ELECTRONIC FILING REQUIREMENTS						
	40	Annual Statement Electronic Filing	xxx	1	xxx	3/1	NAIC	
	41	March .PDF Filing	xxx	1	xxx	3/1	NAIC	
	42	Separate Accounts Electronic Filing	xxx	1	xxx	3/1	NAIC	
	43	Separate Accounts .PDF Filing	xxx	1	xxx	3/1	NAIC	
	44	Supplemental Electronic Filing	xxx	1	xxx	4/1	NAIC	
	45	Supplemental .PDF Filing	xxx	1	xxx	4/1	NAIC	
	46	Quarterly Statement Electronic Filing	xxx	1	xxx	5/15, 8/15, & 11/15	NAIC	
	47	Quarterly .PDF Filing	xxx	1	xxx	5/15, 8/15, & 11/15	NAIC	
	48	June .PDF Filing	xxx	1	xxx	6/1	NAIC	
		IV. AUDITED FINANCIAL STATEMENTS						
	61	Accountants Letter of Qualifications	2	N/A	N/A	6/1	Company	
	62	Audited Financial Statements	2	EO	N/A	6/1	Company	
	63	Audited Financial Statements Exemption Affidavit	N/A	N/A	N/A	N/A	Company	
	64	Independent CPA – Annual Notification of Accountant/Accounting Firm [Notification to the Commissioner in writing the name and address of the person or firm retained to conduct the annual audit.]	1	N/A	N/A	Prior to the commencement of the audit.	Company	
	65	Notification of Adverse Financial Condition	1	N/A	N/A	When applicable	Company	
	66	Report of Significant Deficiencies in Internal Controls	1	N/A	N/A	When applicable	Company	
	67	Request for Exemption to File	N/A	N/A	N/A	N/A	Company	
	68	Independent CPA “Awareness” Letter	1	N/A	N/A	When a change in CPA occurs	Company	NOTE S

DOCUMENTS SUBMITTED TO THE HAWAII INSURANCE DIVISION WHICH ARE NOT REQUIRED TO BE FILED (NOT ON OUR LIST) WILL BE DESTROYED WITHOUT REVIEW.

**FRATERNAL SOCIETIES
(LICENSED IN HAWAII)**

COMPANY NAME: _____ NAIC Company Code: _____
 Contact: _____ Telephone: _____
 REQUIRED FILINGS IN THE STATE OF: HAWAII Filings Made During the Year 2009

(1) Check-list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE(S)	(6) FORM SOURCE**	(7) APPLICABLE NOTES (A-K apply to all filings)
			Domestic		Foreign			
			State	NAIC	State			
		V. STATE REQUIRED FILINGS						
	101	Certificate of Compliance	N/A	N/A	N/A	N/A		Not required, see Note Q
	102	Certificate of Deposit	N/A	N/A	N/A	N/A		Not required, see Note Q
	103	Certificate of Valuation	0	0	1	3/1		Prepared by State of Domicile, see Note Q
	104	Filings Checklist (with Column 1 completed)	1	0	1	3/1	State	
	105	Premium Tax	N/A	N/A	N/A	N/A	State	
	106	State Filing Fees	1	0	1	3/1	State	Note C and Line #108
	107	Signed Jurat – See Notes G and L	0	0	0	N/A	NAIC	Notes G and L
	108	Annual Statement Filing Fee - \$7.50	1	0	1	3/1	Company	NOTE A for Contact Person and Note C
	109	Compliance Resolution Fund Assessment – Assessment Notice will be sent to insurers	1	0	1	Due 60 days after demand	State	NOTE A for Contact Person & Phone Number
	110	Hawaii Investments (Form 322) <u>NOTE: This is a REQUIRED FILING FOR ALL LICENSED INSURERS. If the Company does not have any investments in Hawaii, file the form as NONE.</u>	1	0	1	3/1	State	NOTE A for Contact Person & Phone Number
	111	Request for Extension of License (by letter) [License Renewal Fee - \$7.50]	1	0	1	5/1	Company	NOTE A for Contact Person and Note P
	112	Biographical Affidavits and Notification	1	0	See Note	When Applicable	NAIC	NOTE A for Contact Person & Phone Number and Note T

*If XXX appears in this column, this state does not require this filing, if hard copy is filed with the state of domicile and if the data is filed electronically with the NAIC. If N/A appears in this column, the filing is required with the domiciliary state. EO (electronic only filing).

**If Form Source is NAIC, the form should be obtained from the appropriate vendor.

DOCUMENTS SUBMITTED TO THE HAWAII INSURANCE DIVISION WHICH ARE NOT REQUIRED TO BE FILED (NOT ON OUR LIST) WILL BE DESTROYED WITHOUT REVIEW.

NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		[FRATERNAL SOCIETIES]
A	Required Filings Contact Person:	<p>LINE # CONTACT PERSON/BRANCH</p> <p>#108 Annual Statement FILING FEE Examination Branch (808) 586-3870 E-Mail: ruvehara@dcca.hawaii.gov</p> <p>#109 Compliance Resolution Fund Assessment Jerry Bump: (808) 586-0985 E-Mail: jbump@dcca.hawaii.gov</p> <p>#110 Hawaii Investments – Form 322 John Pang: (808) 586-7379 E-Mail: jpang@dcca.hawaii.com</p> <p>#111 Request for EXTENSION of LICENSE Examination Branch (808) 586-3870 E-Mail: ruvehara@dcca.hawaii.gov</p> <p>#112 Biographical Affidavits and Notification Examination Branch (808) 586-3870 E-Mail: ruvehara@dcca.hawaii.gov</p> <p>ANNUAL STATEMENT AND ALL OTHER FILINGS EXCEPT THOSE LISTED ABOVE</p> <p>Frances Lo: (808) 586-3870 Fax: (808) 586-3873 E-Mail: flo@dcca.hawaii.gov</p>
B	Mailing Address:	<p>ATTN: SUSAN HANSEN P. O. Box 3614 Honolulu, HI 96811-3614</p> <p style="text-align: right;">OR</p> <p>ATTN: SUSAN HANSEN 335 Merchant Street, Room 213 Honolulu, HI 96813</p>
C	Mailing Address for Filing Fees:	<p>Same as Note B.</p> <p>The Annual Statement Filing Fee (Line #108) of \$7.50 is due March 1.</p>
D	Mailing Address for Premium Tax Payments:	N/A for Fraternal Benefit Societies.
E	Delivery Instructions:	<p>All filings must be RECEIVED no later than the indicated due date. If the due date falls on a weekend or holiday, then the deadline is extended to the next business day.</p> <p>Documents and payments required are not deemed to have been filed or paid until they have actually been received by this division.</p>

Phone inquiries should be directed to the proper contact person.

NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		[FRATERNAL SOCIETIES]
F	Late Filings:	<p>A society neglecting to file the Annual Statement within the time provided by Hawaii Revised Statutes (HRS) § 432:2-602 <u>shall be liable for a penalty of \$100 for each day</u> during which such neglect continues, and, upon notice by the Commissioner to that effect, its authority to do business in this State shall cease while such default continues.</p> <p>Failure to meet license renewal deadline shall result in a 50% penalty assessment [per HRS § 432:2-603(b)].</p>
G	Original Signatures:	<p><u>Domestic Insurers:</u> The Annual and Quarterly Statement Jurat pages shall include signatures of at least two of the insurer's principal officers. Original signatures must be manually signed by the appropriate corporate officers and be properly notarized.</p> <p style="text-align: center;">* * * * *</p> <p><u>Foreign/Alien Insurers:</u> The Annual Statement Jurat page shall include signatures of at least two of the insurer's principal officers, or the attorney-in-fact in the case of a reciprocal insurer, or the United States manager in the case of an alien insurer. Facsimile signatures or reproductions of original signatures may be used (per the NAIC <i>Annual Statement Instructions</i>).</p>
H	Signature/Notarization/Certification:	See Note "G" above.
I	Amended Filings:	Amended items must be accompanied by an explanation of the amendments. If there are signature requirements for the original filing, the same should be followed for any amendment.
J	Exceptions from normal filings:	No extension for filing the Annual Statement and valuation of your outstanding certificates or certificate of such valuation, if verified by the actuary of the department of insurance of your domiciliary state, will be granted unless a request is submitted in writing, with detailed reasons for the delay, well in advance of March 1. Section 432:2-602(b), Hawaii Revised Statutes, provides that the Commissioner may extend the time for filing the valuation of your outstanding certificates for not more than two calendar months.
K	Bar Codes (State or NAIC):	N/A for all Hawaii filings.
L	Signed Jurat:	See NOTE G for Jurat Page requirements.
M	NONE Filings:	See NAIC <i>Annual Statement Instructions</i> .

NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		[FRATERNAL SOCIETIES]
N	Filings new, discontinued or modified materially since last year:	<p><u>DOMESTIC INSURERS:</u> <u>New Filings:</u></p> <ol style="list-style-type: none"> 1. Actuarial Certification Related Annuity Nonforfeiture Compliance (Line #11) 2. Actuarial Opinion on X-Factors (Line #12) 3. Actuarial Opinion on Separate Accounts Funding (Line #13) 4. Actuarial Opinion on Synthetic Guaranteed Investment Contracts (Line #14) 5. RBC Certification required under C-3 Phase I (Line #27) 6. RBC Certification required under C-3 Phase II (Line #28) <p><u>FOREIGN/ALIEN INSURERS:</u> There are no new, discontinued or modified filings since last year.</p>
O	Electronic Filing:	<p><u>Domestic Insurers:</u> Electronic filing with the NAIC includes filing via the Internet or filing via diskette. Companies that file with the NAIC via the Internet are not required to submit diskettes to the NAIC. Please review <i>General Instructions for Companies to Use Checklist</i>.</p> <p style="text-align: center;">*****</p> <p><u>Foreign/Alien and Domestic Insurers:</u> N/A for electronic filing with Hawaii.</p>
P	Certificate of Authority:	<p>License Renewal Fee of \$7.50 (Line #111) is due May 1 (Request for Extension of License – by letter). QUESTIONS – CONTACT THE EXAMINATION BRANCH AT (808) 586-3870. E-Mail: ruvehara@dcca.hawaii.gov</p>
Q	Certificate of Valuation: (Note: Certificate of Compliance and Certificate of Deposit are not required)	<p>Due March 1 unless unavailable from State of Domicile until a later date. Photostats of these documents will be accepted if certified by the proper public official of your state that the reproduced document is a true, full and complete copy of the original issued.</p>

NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		[FRATERNAL SOCIETIES]
R	Checks/payments:	<p>Checks should be made payable to:</p> <p style="text-align: center;">“DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS, STATE OF HAWAII”</p> <p style="text-align: center;">or</p> <p style="text-align: center;">“DCCA, STATE OF HAWAII”</p> <p>unless otherwise noted on the form. A service charge of \$25 will be assessed for each dishonored check. Your cancelled check is your receipt; an official receipt will be issued only upon written request. Please provide a self-addressed, stamped envelope for receipt.</p>
S	Independent CPA “Awareness” Letter	<p>Required when a change in independent CPA occurs.</p> <p>Letter stating that the independent CPA is aware of the provisions of the insurance statutes and rules that relate to accounting and financial matters of this State in accordance with whose regulation the audited financial report is made and affirming that the independent CPA will express an opinion on the financial statements in terms of their conformity to the statutory accounting practices prescribed or otherwise permitted by this State’s Insurance Division, specifying such exceptions the independent CPA may believe appropriate. (See Line #68)</p>
T	Biographical Affidavits and Notification	<p><u>FOREIGN/ALIEN FRATERNAL BENEFIT SOCIETIES:</u> Biographical Affidavits for officers and directors are required to be filed <u>ONLY</u> in the following situations:</p> <ol style="list-style-type: none"> a. <u>Initial</u> application for a Hawaii Certificate of Authority – See UCAA Expansion procedures. b. Redomestications to Hawaii – See UCAA Primary procedures. c. Upon request. <p>We <u>DO NOT</u> require Biographical Affidavits or Notifications if the only change involves officers and/or directors.</p> <p><u>DOMESTIC FRATERNAL BENEFIT SOCIETIES:</u> Biographical Affidavits and Notifications are required for changes in officers and directors.</p> <p>QUESTIONS – CONTACT THE EXAMINATION BRANCH AT (808) 586-3870. E-Mail: ruyehara@dcca.hawaii.gov</p>
U	Websites:	<p>Please visit the following websites for additional information:</p> <p>www.naic.org/industry_filing_state_instructions.htm www.hawaii.gov/dcca/areas/ins</p>

STATE OF HAWAII
Fraternal Societies - General Instructions
For Companies to Use Checklist

Please Note: This state's instructions for companies to file with the NAIC are included in this Checklist. The NAIC will not be sending their own checklist this year.

Electronic filing is intended to include filing via the Internet or filing via diskette with the NAIC. Companies that file with the NAIC via the Internet are not required to submit diskettes to the NAIC. Companies are not required to file hard copy filings with the NAIC.

Column (1) (Checklist)

Companies should copy the checklist and place an "x" in this column when mailing information to the state.

Column (2) (Line #)

Line # refers to a standard filing number used for easy reference. This line number may change from year to year.

Column (3) (Required Filings)

Name of item or form to be filed.

The *Annual Statement Electronic Filing* includes the annual statement data and all supplements due March 1, per the *Annual Statement Instructions*. This includes all detail investment schedules and other supplements for which the *Annual Statement Instructions* exempt printed detail.

The *March .PDF Filing* is the .pdf file for annual statement data, detail for investment schedules, and supplements due March 1.

The *Separate Accounts Electronic Filing* includes the separate accounts annual statement and investment schedule detail.

The *Separate Accounts .PDF Filing* is the .pdf file for the separate accounts annual statement and investment schedule detail.

The *Supplemental Electronic Filing* includes all supplements due April 1, per the *Annual Statement Instructions*.

The *Supplemental .PDF Filing* is the .pdf file for all supplements due April 1.

The *Quarterly Electronic Filing* includes the quarterly statement data.

The *Quarterly .PDF Filing* is the .pdf file for quarterly statement data.

The *June .PDF Filing* is the .pdf file for the Audited Financial Statements.

Column (4) (Number of Copies)

Indicates the number of copies that each foreign or domestic company is required to file for each type of form. The Blanks (E) Task Force modified the 1999 *Annual Statement Instructions* to waive paper filings of certain NAIC supplements and certain investment schedule detail, if such investment schedule data is available to the states via the NAIC database. The checklists reflect this action taken by the Blanks (E) Task Force. XXX appears in the "Number of Copies" "Foreign" column for the appropriate schedules and exhibits. **Hawaii waives printed quarterly statements from the foreign insurers and relies upon the NAIC database for these filings. This waiver also includes all of the supplemental annual statement filings (with the exception of the Actuarial Opinion). The XXX in this column signifies that Hawaii has waived the paper filing of the quarterly statements and all but one supplement.**

Column (5) (Due Date)

Indicates the date on which the company must file the form.

Column (6) (Form Source)

This column contains one of three words: “NAIC,” “State,” or “Company.” If this column contains “NAIC,” the company must obtain the forms from the appropriate vendor. If this column contains “State,” the state will provide the forms either with the filing instructions OR will be mailed to the insurer at a later date. If this column contains “Company,” the company, or its representative (e.g., its CPA firm), is expected to provide the form based upon the appropriate state instructions or the NAIC *Annual Statement Instructions*.

Column (7) (Applicable Notes)

This column contains references to the Notes to the Instructions that apply to each item listed on the checklist. The company should carefully read these notes before submitting a filing. **Also, phone inquiries should be directed to the proper contact person (SEE NOTE A).**