

**HEALTH ENTITIES**  
**(For Mutual Benefit Societies and Health Maintenance Organizations ONLY)**

**The Health Entity Checklist is only for the following insurers:**

1.	Aloha Care, Inc.	HMO
2.	Hawaii Management Alliance Association	MBS
3.	Hawaii Medical Service Association	MBS
4.	Kaiser Foundation Health Plan, Inc.	HMO
5.	Mutual Benefit Association of Hawaii	MBS
6.	University Health Alliance	MBS
7.	Voluntary Employees' Benefit Association of Hawaii	MBS

**IMPORTANT! PLEASE READ**

If your company is a licensed Property & Casualty Insurer, a licensed Life/Accident & Health Insurer, a licensed Title Insurer, or a licensed Fraternal Benefit Insurer

AND

the company is filing a HEALTH BLANK, DO NOT use the attached Health Entity Checklist.

Please use the checklist for your respective license.

If you have any questions on which checklist to use, please contact Susan Hansen at (808) 586-7381.

## HEALTH ENTITIES

(FOR MUTUAL BENEFIT SOCIETIES AND HEALTH MAINTENANCE ORGANIZATIONS DOMICILED IN HAWAII ONLY)

MEMORANDUM 2008-7H  
November 30, 2008

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 HAWAII	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE**	(7) NOTES
			Domestic		Foreign			
			State	NAIC	State			
		<b>I. NAIC FINANCIAL STATEMENTS</b>						
	1	2008 Annual Statement (8 1/2" X 14")	2	EO	N/A	3/1	NAIC	G, H, L
	1.1	Printed Investment Schedule detail (Pages E01-E27)	1	EO	N/A	3/1	NAIC	
	2	2009 Quarterly Financial Statement (8 1/2" x 14")	2	EO	N/A	5/15, 8/15, 11/15	NAIC	G, H, L
		<b>II. NAIC SUPPLEMENTS</b>						
	10	Accident & Health Policy Experience Exhibit	1	EO	N/A	4/1	NAIC	
	11	Actuarial Opinion	1	EO	N/A	3/1	Company	G
	12	Investment Risk Interrogatories	1	EO	N/A	4/1	NAIC	
	13	Life Supplemental Data due March 1	1	EO	N/A	3/1	NAIC	
	14	Life Supp Statement non-guaranteed elements – Exh 5, Int. #3	1	EO	N/A	3/1	Company	N
	15	Life Supp Statement on par/non-par policies – Exh 5, Int. 1.1	1	EO	N/A	3/1	Company	N
	16	Life Supplemental Data due April 1	1	EO	N/A	4/1	NAIC	
	17	Long-term Care Experience Reporting Forms	1	EO	N/A	4/1	NAIC	
	18	Management Discussion & Analysis	1	EO	N/A	4/1	Company	U
	19	Medicare Supplement Insurance Experience Exhibit	1	EO	N/A	3/1	NAIC	
	20	Medicare Part D Coverage Supplement	1	EO	N/A	3/1, 5/15, 8/15, 11/15	NAIC	
	21	Property/Casualty Supplement due March 1	1	EO	N/A	3/1	NAIC	
	22	Property/Casualty Supplement due April 1	1	EO	N/A	4/1	NAIC	
	23	Risk-Based Capital Report	1	EO	N/A	3/1	NAIC	
	24	Schedule SIS	1	N/A	N/A	3/1	NAIC	
	25	Supplemental Compensation Exhibit	1	N/A	N/A	3/1	NAIC	R
		<b>III. ELECTRONIC FILING REQUIREMENTS</b>						
	40	Annual Statement Electronic Filing	N/A	1	N/A	3/1	NAIC	O
	41	March .PDF Filing	N/A	1	N/A	3/1	NAIC	O
	42	Risk-Based Capital Electronic Filing	N/A	1	N/A	3/1	NAIC	O
	43	Risk-based Capital .PDF Filing	N/A	1	N/A	3/1	NAIC	N, O
	44	Supplemental Electronic Filing	N/A	1	N/A	4/1	NAIC	O
	45	Supplemental .PDF Filing	N/A	1	N/A	4/1	NAIC	O
	46	June .PDF Filing	N/A	1	N/A	6/1	NAIC	O
	47	Quarterly Electronic Filing	N/A	1	N/A	5/15, 8/15, 11/15	NAIC	O
	48	Quarterly .PDF Filing	N/A	1	N/A	5/15, 8/15, 11/15	NAIC	O
		<b>IV. AUDITED FINANCIAL STATEMENTS</b>						
	61	Accountants Letter of Qualifications	1	N/A	N/A	6/1	Company	G
	62	Audited Financial Statements	2	EO	N/A	6/1	Company	G, T
	63	Audited Financial Statements Exemption Affidavit	1	N/A	N/A	Prior to audit	Company	G
	64	Independent CPA Notification	1	N/A	N/A	Prior to audit	Company	S
	65	Notification of Adverse Financial Condition	1	N/A	N/A	6/1	Company	G
	66	Report of Significant Deficiencies in Internal Controls	1	N/A	N/A	6/1	Company	G
	67	Request for Exemption to File	1	N/A	N/A	30 days prior to filing due date	Company	G
		<b>V. STATE REQUIRED FILINGS</b>						
	101	Filings Checklist (with column 1 completed)	1	N/A	N/A	With filing	State	
	102	Compliance Resolution Fund Assessment	1	N/A	N/A	7/1	State	
	103	Signed Jurat	2	N/A	N/A	With financial statement filing	NAIC	L
	104	Computation of Net Worth	1	N/A	N/A	3/15	State	
	105	Grievance Procedures, number of grievances handled, causes underlying those grievances, and disposition of grievances	1	N/A	N/A	3/1	Company	
	106	Quarterly Net Solvency Report	1	N/A	N/A	2/14, 5/16, 8/15, 11/14	State	H

(1) Check- list	(2) Line #	(3)  REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5)  DUE DATE	(6) FORM SOURCE**	(7)  NOTES
			Domestic		Foreign			
			State	NAIC	State			
	107	Quarterly Management Discussion & Analysis	1	N/A	N/A	5/15, 8/15, 11/15	Company	U
	108	Amendment to Charter, Articles of Incorporation, Constitution and Bylaws	1	N/A	N/A	Within 30 days of adoption	Company	
	109	Amendment to Financial Statement	2	N/A	N/A	Within 10 days of amendment	NAIC	I, L
	110	Amendment to Quarterly Net Solvency Report	1	N/A	N/A	With amended quarterly or annual statement filing	State	H, I
	111	Amendment to Risk Based Capital Report	1	N/A	N/A	With amended annual statement filing	State	I
		<b>VI. FILINGS FOR HMO INSURERS ONLY</b>						
	112	List of Providers	1	N/A	N/A	3/1	Company	
	113	Renewal of Certificate of Authority	1	N/A	N/A	8/16	State	P

Please note that this filing checklist applies only to health insurers domiciled in Hawaii. Foreign health insurers shall follow filing requirements of their domiciliary States.

\* N/A = filing not required.  
EO = electronic only filing. See III. ELECTRONIC FILING REQUIREMENTS above for description, number of copies, and due date to NAIC.

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

NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		[HEALTH ENTITIES]
<b>A</b>	<b>Required Filings Contact Person:</b>	<p>Compliance Resolution Fund Assessment (<u>Line #102</u>)  Jerry Bump: (808) 586-0985  E-mail: <a href="mailto:jbump@dcca.hawaii.gov">jbump@dcca.hawaii.gov</a></p> <p>Renewal of Certificate of Authority (<u>Line #113</u>)  [HMO Insurers ONLY]  Health Branch: (808) 586-2804  E-mail: <a href="mailto:inshealth@dcca.hawaii.gov">inshealth@dcca.hawaii.gov</a></p> <p>Annual Statement and all other filings:  Daniel Cheung: (808) 587-6735  Fax: (808) 587-5379  E-mail: <a href="mailto:dcheung@dcca.hawaii.gov">dcheung@dcca.hawaii.gov</a></p>
<b>B</b>	<b>Mailing Address:</b>   <b>Hand Delivery Address:</b>	<p>Health Branch, Insurance Division  Department of Commerce &amp; Consumer Affairs  P. O. Box 3614  Honolulu, HI 96811-3614</p> <p>Health Branch, Insurance Division  Department of Commerce &amp; Consumer Affairs  335 Merchant Street, Suite 213  Honolulu, HI 96813</p>
<b>C</b>	<b>Mailing Address for Filing Fees:</b>	Not applicable
<b>D</b>	<b>Mailing Address for Premium Tax Payments:</b>	Not applicable
<b>E</b>	<b>Delivery Instructions:</b>	All filings must be physically received at the addresses in Note B no later than the indicated due date. If the due date falls on a weekend or a State holiday, then the deadline is extended to the next business day.
<b>F</b>	<b>Late Filings:</b>	Failure to submit the filings on time are punishable by law including fines of up to \$500 per day, suspension or revocation of the Certificate of Authority.
<b>G</b>	<b>Original Signatures:</b>	Original signatures required on all filings that require signatures, including third party attestations.
<b>H</b>	<b>Signature/Notarization/Certification:</b>	The Annual and Quarterly Statement Jurat pages, and the Quarterly Net Solvency Report, shall each bear notarized signatures of at least two of the reporting entity's principal officers.
<b>I</b>	<b>Amended Filings:</b>	Amended items must be filed within 10 days of their amendment, along with an explanation of the amendments. If there are signature requirements for the original filing, same should be followed for any amendment.
<b>J</b>	<b>Exceptions from normal filings:</b>	Companies should apply for exemption or extension to a filing in writing at least 30 days prior to the due date.
<b>K</b>	<b>Bar Codes (State or NAIC):</b>	Not applicable for Hawaii filings

NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		[HEALTH ENTITIES]
L	Signed Jurat:	A signed Jurat page in compliance with notes G and H must accompany each and every filing of the annual statement, quarterly financial statement, and amendment(s) thereto.
M	NONE Filings:	The filing of a “NONE” page is required.  <i>See NAIC Annual Statement Instructions.</i>
N	Filings new, discontinued or modified materially since last year:	None of the filings have been discontinued since last year. New filings are added as follows:  Life Supplement Statement Non-guaranteed Elements – Exhibit 5, Int. #3 ( <u>Line #14</u> ) due March 1 <sup>st</sup> .  Life Supplement Statement on Par/Non-par Policies – Exhibit 5, Int. 1.1 ( <u>Line #15</u> ) due March 1 <sup>st</sup> .  Electronic filing of Risk-Based Capital .PDF Filing ( <u>Line #43</u> ) due March 1 <sup>st</sup> to NAIC.  Following modifications are made to the filing procedures:  <u>Exception from Normal Filings:</u> Companies should apply for exemption or extension to a filing in writing at least 30 days prior to the due date. (see Note J)  <u>NONE Filings:</u> The filing of a “NONE” page is required. (See Note M)
O	Electronic Filing:	Electronic filing with the NAIC includes filing via the Internet or filing via diskette. Please review <i>General Instructions for Companies to Use Checklist</i> .
P	Certificate of Authority: (HMO Insurers ONLY)	The Insurance Division will notify HMO insurers of the license renewal before August 16 each year.
Q	Checks/Payments:	Checks should be made payable to “ <i>Department of Commerce and Consumer Affairs.</i> ” A service charge of \$25 will be assessed for each dishonored check.
R	Supplemental Compensation Exhibit	Health entity may submit this exhibit separately from other filings.
S	Notification of Auditor(s)	Health entity must notify the Insurance Commissioner of its selection of auditor before the commencement of its audit. The inclusion in the notification of a statement of qualification for each and every member of the audit team, evidencing the auditors’ knowledge and experience in statutory accounting principles and the health insurance industry, will facilitate approval.
T	Audited Financial Statements	Originals are required for filing.

NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		[HEALTH ENTITIES]
U	Management's Discussion & Analysis (MD&A)	MD&A must be prepared in accordance with the NAIC <i>Quarterly and Annual Statement Instructions - Health</i> . A quarterly MD&A discloses significant events and analyzes operation for the immediate past quarter, and compares both quarterly and YTD operating results for the quarter with the corresponding period of the preceding year.
V	Websites for additional information:	<a href="http://www.hawaii.gov/dcca/ins">www.hawaii.gov/dcca/ins</a> and <a href="http://www.naic.org/financial_statement_filing/state_instructions.htm">www.naic.org/financial_statement_filing/state_instructions.htm</a>

**General Instructions  
For Health Entities to Use Checklist**

**Please Note:** State of Hawaii's instructions for companies to file with the NAIC are included in this Checklist. The NAIC will not be sending their own checklist.

**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 copies with the NAIC.**

**Column (1) (Checklist)**

Companies must use the checklist to submit filings to the State of Hawaii Insurance Division. 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 **Risk-Based Capital Electronic Filing** includes all risk-based capital data.

The **Risk-Based Capital .PDF Filing** is the .pdf file for risk-based capital data.

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 supplemental schedules and exhibits due April 1.

The **Quarterly Electronic Filing** includes the complete quarterly filing and the PDF files for all quarterly 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 domestic company is required to file for each type of form.

**Column (5) (Due Date)**

Indicates the date on which the filing must reach the State of Hawaii Insurance Division.

**General Instructions  
For Health Entities to Use Checklist  
(Continued)**

**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," Hawaii will provide the forms with the filing instructions (generally by mail). 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.