

**NAIC BLANKS (E) WORKING GROUP**

**Blanks Agenda Item Submission Form**

<b>CONTACT PERSON:</b> _____ <b>TELEPHONE:</b> _____ <b>EMAIL ADDRESS:</b> _____ <b>ON BEHALF OF:</b> _____ <b>NAME:</b> <u>Jamie Walker</u> <b>TITLE:</b> <u>Assistant Deputy Commissioner</u> <b>AFFILIATION:</b> <u>Texas Department of Insurance</u> <b>ADDRESS:</b> <u>333 Guadalupe St</u> <u>Austin, TX 78701</u>	<b>DATE:</b> <u>12/14/2017</u>	<b>FOR NAIC USE ONLY</b>
	Agenda Item # <u>2018-02BWG MOD</u> Year <u>2019</u> Changes to Existing Reporting <input checked="" type="checkbox"/> [ X ] New Reporting Requirement <input type="checkbox"/> [ ]	<b>REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</b>
	No Impact <input checked="" type="checkbox"/> [ X ] Modifies Required Disclosure <input type="checkbox"/> [ ]	<b>DISPOSITION</b>
	<input type="checkbox"/> [ ] Rejected For Public Comment <input type="checkbox"/> [ ] Referred To Another NAIC Group <input type="checkbox"/> [ ] Received For Public Comment <input checked="" type="checkbox"/> [ X ] Adopted Date <u>10/03/2018</u> <input type="checkbox"/> [ ] Rejected Date _____ <input type="checkbox"/> [ ] Deferred Date _____ <input type="checkbox"/> [ ] Other (Specify) _____	

**BLANK(S) TO WHICH PROPOSAL APPLIES**

- |  |   |  |
|--|---|--|
| <input checked="" type="checkbox"/> [ X ] ANNUAL STATEMENT           | <input checked="" type="checkbox"/> [ X ] QUARTERLY STATEMENT | <input checked="" type="checkbox"/> [ X ] BLANK  |
| <input checked="" type="checkbox"/> [ X ] INSTRUCTIONS               | <input checked="" type="checkbox"/> [ X ] CROSSCHECKS         |  |
| <input checked="" type="checkbox"/> [ X ] Life and Accident & Health | <input checked="" type="checkbox"/> [ X ] Property/Casualty   | <input checked="" type="checkbox"/> [ X ] Health |
| <input type="checkbox"/> [ ] Separate Accounts                       | <input checked="" type="checkbox"/> [ X ] Fraternal           | <input checked="" type="checkbox"/> [ X ] Title  |
| <input type="checkbox"/> [ ] Other Specify _____                     |   |  |

Anticipated Effective Date: Annual 2019

**IDENTIFICATION OF ITEM(S) TO CHANGE**

Update the rows in the investment categories column on the Summary Investment Schedule to tie to the different investment schedules. Add column 2 heading reference. Add new publicly traded and other categories for industrial and miscellaneous and parents, subsidiaries and affiliates for common stock so that publicly traded common stock and non-publicly traded can be identified. Remove aggregate categories for mortgage loans available for use by property, health and title companies.

**REASON, JUSTIFICATION FOR AND/OR BENEFIT OF CHANGE\*\***

The purpose of this proposal is to align the Summary Investment Schedule with the investment schedules on the Annual Statement and be consistent with related updates to Appendix A-001 in the *Accounting Practices and Procedures Manual*.

**NAIC STAFF COMMENTS**

Comment on Effective Reporting Date: \_\_\_\_\_

Other Comments:

\*\* This section must be completed on all forms.

Revised 6/13/2009

ANNUAL STATEMENT INSTRUCTIONS – LIFE, HEALTH, PROPERTY, FRATERNAL, AND TITLE

SUMMARY INVESTMENT SCHEDULE

Investment Categories	Gross Investment Holdings		Admitted Assets as Reported in the Annual Statement			
	1 Amount	2 Percentage	3 Amount	4 Securities Lending Reinvested Collateral Amount	5 Total (Col. 3+4) Amount	6 Percentage
1. Bonds:						
1.1 U.S. treasury securities.....						
1.2 U.S. government agency obligations (excluding mortgage-backed securities):						
1.21 Issued by U.S. government agencies.....						
1.22 Issued by U.S. government sponsored agencies.....						
1.3 Non-U.S. government (including Canada, excluding mortgage-backed securities).....						
1.4 Securities issued by states, territories, and possessions and political subdivisions in the U.S.:						
1.41 States, territories and possessions general obligations.....						
1.42 Political subdivisions of states, territories and possessions and political subdivisions general obligations.....						
1.43 Revenue and assessment obligations.....						
1.44 Industrial development and similar obligations.....						
1.5 Mortgage-backed securities (includes residential and commercial MBS):						
1.51 Pass-through securities:						
1.511 Issued or guaranteed by GNMA.....						
1.512 Issued or guaranteed by FNMA and FHLMC.....						
1.513 All other.....						
1.52 CMOs and REMICs:						
1.521 Issued or guaranteed by GNMA, FNMA, FHLMC or VA.....						
1.522 Issued by non-U.S. Government issuers and collateralized by mortgage-backed securities issued or guaranteed by agencies shown in Line 1.521.....						
1.523 All other.....						
2. Other debt and other fixed income securities (excluding short term):						
2.1 Unaffiliated domestic securities (includes credit tenant loans and hybrid securities).....						
2.2 Unaffiliated non-U.S. securities (including Canada).....						
2.3 Affiliated securities.....						
3. Equity interests:						
3.1 Investments in mutual funds.....						
3.2 Preferred stocks:						
3.21 Affiliated.....						
3.22 Unaffiliated.....						
3.3 Publicly traded equity securities (excluding preferred stocks):						
3.31 Affiliated.....						
3.32 Unaffiliated.....						
3.4 Other equity securities:						
3.41 Affiliated.....						
3.42 Unaffiliated.....						
3.5 Other equity interests including tangible personal property under lease:						
3.51 Affiliated.....						
3.52 Unaffiliated.....						
4. Mortgage loans:						
4.1 Construction and land development.....						
4.2 Agricultural.....						
4.3 Single family residential properties.....						
4.4 Multifamily residential properties.....						
4.5 Commercial loans.....						
4.6 Mezzanine real estate loans.....						
5. Real estate investments:						
5.1 Property occupied by company.....						
5.2 Property held for production of income (including \$..... of property acquired in satisfaction of debt).....						
5.3 Property held for sale (including \$..... property acquired in satisfaction of debt).....						
6. Contract loans.....						
7. Derivatives.....						
8. Receivables for securities.....						
9. Securities Lending (Line 10, Asset Page reinvested collateral).....				XXX	XXX	XXX
10. Cash, cash equivalents and short-term investments.....						
11. Other invested assets.....						
12. Total invested assets.....						

**SUMMARY INVESTMENT SCHEDULE**

Investment Categories	Gross Investment Holdings-Admissible Per APPM*		Reported Admitted Assets as Reported in the Annual Statement (State Basis)				
	1	2	3	34	45	56	67
	Amount	Percentage of Column 1 Line 13	Gross Asset Amount	Admitted Asset Amount	Securities Lending Reinvested Collateral Amount	Total (Col. 343+54) Amount	Percentage of Column 65 Line 13
1. Long-Term Bonds (Schedule D, Part 1):							
1.1 U.S. Governments.....	.....	.....	.....	.....	.....	.....	.....
1.2 All Other Governments.....	.....	.....	.....	.....	.....	.....	.....
1.3 U.S. States, Territories and Possessions, etc. Guaranteed.....	.....	.....	.....	.....	.....	.....	.....
1.4 U.S. Political Subdivisions of States, Territories and Possessions, Guaranteed.....	.....	.....	.....	.....	.....	.....	.....
1.5 U.S. Special Revenue & Special Assessment Obligations, etc. Non-Guaranteed.....	.....	.....	.....	.....	.....	.....	.....
1.6 Industrial and Miscellaneous.....	.....	.....	.....	.....	.....	.....	.....
1.7 Hybrid Securities.....	.....	.....	.....	.....	.....	.....	.....
1.8 Parent, Subsidiaries and Affiliates.....	.....	.....	.....	.....	.....	.....	.....
1.9 SVO Identified Funds.....	.....	.....	.....	.....	.....	.....	.....
1.10 Bank Loans.....	.....	.....	.....	.....	.....	.....	.....
1.110 Total Long-Term Bonds	.....	.....	.....	.....	.....	.....	.....
2. Preferred Stocks (Schedule D, Part 2, Sections 1):							
2.1 Preferred Stocks—Industrial and Misc. (Unaffiliated).....	.....	.....	.....	.....	.....	.....	.....
2.2 Preferred Stocks—Parent, Subsidiaries and Affiliates.....	.....	.....	.....	.....	.....	.....	.....
2.3 Total Preferred Stocks.....	.....	.....	.....	.....	.....	.....	.....
3. Common Stocks (Schedule D, Part 2, Sections 2):							
3.1 Common Stocks—Industrial and Misc. (Unaffiliated) Publicly Traded.....	.....	.....	.....	.....	.....	.....	.....
3.2 Industrial and Misc. (Unaffiliated) Other.....	.....	.....	.....	.....	.....	.....	.....
3.23 Common Stocks—Parent, Subsidiaries and Affiliates Publicly Traded.....	.....	.....	.....	.....	.....	.....	.....
3.4 Parent, Subsidiaries and Affiliates Other.....	.....	.....	.....	.....	.....	.....	.....
3.35 Common Stocks—Mutual Funds.....	.....	.....	.....	.....	.....	.....	.....
3.46 Total Common Stocks.....	.....	.....	.....	.....	.....	.....	.....
4. Mortgage loans (Schedule B):							
4.1 Farm Mortgages in Good Standing.....	.....	.....	.....	.....	.....	.....	.....
4.2 Residential Restructured Mortgages.....	.....	.....	.....	.....	.....	.....	.....
4.3 Commercial Mortgages with Overdue Interest over 90 Days, not in Process of Foreclosure.....	.....	.....	.....	.....	.....	.....	.....
4.4 Mezzanine Real Estate Loans Mortgages in Process of Foreclosure.....	.....	.....	.....	.....	.....	.....	.....
4.5 Total Mortgage loans	.....	.....	.....	.....	.....	.....	.....
5. Real estate (Schedule A):							
5.1 Properties Occupied by Company.....	.....	.....	.....	.....	.....	.....	.....
5.2 Properties Held for Production of Income.....	.....	.....	.....	.....	.....	.....	.....
5.3 Properties Held for Sale.....	.....	.....	.....	.....	.....	.....	.....
5.4 Total Real Estate	.....	.....	.....	.....	.....	.....	.....
6. Cash, cash equivalents, and short term investments:							
6.1 Cash (Schedule E, Part 1)	.....	.....	.....	.....	.....	.....	.....
6.2 Cash Equivalents (Schedule E, Part 2)	.....	.....	.....	.....	.....	.....	.....
6.3 Short-Term Investments (Schedule DA).....	.....	.....	.....	.....	.....	.....	.....
6.4 Total Cash, Cash Equivalents, and Short Term Investments	.....	.....	.....	.....	.....	.....	.....
7. Contract Loans.....	.....	.....	.....	.....	.....	.....	.....
8. Derivatives (Schedule DB).....	.....	.....	.....	.....	.....	.....	.....
9. Other Invested Assets (Schedule BA).....	.....	.....	.....	.....	.....	.....	.....
10. Receivables for Securities.....	.....	.....	.....	.....	.....	.....	.....
11. Securities Lending (Schedule DL Part 1).....	.....	.....	.....	.....	XXX	XXX	XXX
12. Aggregate Write-ins for Invested Assets.....	.....	.....	.....	.....	.....	.....	.....
13. Total Invested Assets	.....	.....	.....	.....	.....	.....	.....

\* APPM is abbreviation for Gross Investment Holdings as valued in compliance with the NAIC Accounting Practices and Procedures Manual

ANNUAL STATEMENT INSTRUCTIONS – LIFE, HEALTH, PROPERTY, FRATERNAL, AND TITLE

SUMMARY INVESTMENT SCHEDULE

This schedule was developed to assist regulators in identifying and analyzing the risks inherent in a portfolio of securities as well as identifying the differences in valuation and admission between those practices prescribed or permitted by the state of domicile and those set forth in the NAIC *Accounting Practices and Procedures Manual*. This schedule includes only those assets from the general account. The line captions were developed with the intention of grouping securities with common risk characteristics together. These groupings were determined based upon a review of schedules within the NAIC Annual Statement and the Federal Financial Institutions Examination Council Consolidated Reports of Condition and Income for A Bank With Domestic and Foreign Offices (FFIEC 031, also known as the “Call Report”).

~~Column 1 – Gross Investment Holdings Admissible Per APPM– Amount~~

~~This column represents the admitted value of an asset determined by applying the valuation procedures and admission criteria of the NAIC *Accounting Practices and Procedures Manual*.~~

~~This column represents the value reported on the Investment Schedules. The amounts reported in this column should tie to Column 1 of the Asset Page.~~

~~Column 1 – Gross Investment Holdings – Amount~~

~~This column represents the admitted value of an asset determined by applying the valuation procedures and admission criteria of the NAIC *Accounting Practices and Procedures Manual*.~~

~~Column 2 – Gross Investment Holdings Admissible Per APPM– Percentage~~

~~Amount represents the percentage of the individual Column 1 line item to the Total Invested Assets amount presented in Column 1, Line 13.~~

~~Column 2 – Gross Investment Holdings – Percentage~~

~~Amount represents the percentage of the individual Column 1 line item to the Total Invested Assets amount presented in Column 1, Line 12.~~

~~Column 3 – Gross Asset Amount~~

~~This column represents the value reported on the Investment Schedules. The amounts reported in this column should tie to Column 1 of the Asset Page.~~

Column ~~343~~ – Admitted Assets as Reported in the Annual Statement – Amount

This column represents the admitted value of an asset determined by applying the valuation procedures and admission criteria prescribed or permitted by the state of domicile (i.e., the basis of admitted assets reported in the Annual Statement). A variation between the amounts in Column 1 and Column 3 would indicate that a reporting entity valued or admitted an asset differently under its state law than it would have under the NAIC *Accounting Practices and Procedures Manual*. An example includes a case where an entity was required to nonadmit an asset under its state investment law but was not required to nonadmit under the NAIC *Accounting Practices and Procedures Manual* because there are no investment limits within the Manual. Another example includes a case where an entity was not able to admit an asset under the NAIC *Accounting Practices and Procedures Manual* (i.e., it did not meet the requirements of SSAP No. 4—*Assets and Nonadmitted Assets*) but was able to admit the asset under the basket clause within the state investment law. This Column should tie to Column 3 of the Asset page.

Column ~~454~~ – Admitted Assets as Reported in the Annual Statement – Securities Lending Reinvested Collateral Amount

This column represents Schedule DL, Part 1 (Page 2, Line 10) reflected in their respective investment categories.

Line ~~1213~~, Total Invested Assets should equal Column 3, Line ~~911~~, Securities Lending.

Column ~~565~~ – Admitted Assets as Reported in the Annual Statement – Total Amount  
For Lines 1 through 10, Column ~~65~~ should equal Column ~~343~~ plus Column ~~54~~.  
For Line 13, Column ~~65~~ should equal Column ~~343~~, Line 13 plus Column ~~54~~, Line 13 minus Column 3, Line 11.  
For Lines 1 through 8, Line 10 and Line 11, Column 5 should equal Column 3 plus Column 4.  
For Line 12, Column 5 should equal Column 3, Line 12 plus Column 4, Line 12 minus Column 3, Line 9.

Column ~~676~~ – Admitted Assets as Reported in the Annual Statement – Percentage  
  
Amount represents the percentage of the individual Column ~~565~~ line item to the Total Invested Assets amount presented in Column ~~565~~, Line ~~1213~~.

Line 1.1 – U.S. Governments  
  
Include: The value of all U.S. Government securities as defined per the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* Part Two, Section 4.  
  
Column ~~31~~ should equal the Schedule D, Part 1, Line 0599999.

Line 1.2 – All other Governments  
  
Include: The value of all investments issued by non-U.S. governments, including bonds of political subdivisions and special revenue. This includes bonds issued by utilities owned by non-U.S. governments and bonds fully guaranteed by non-U.S. governments  
  
Column ~~31~~ should equal the Schedule D, Part 1, Line 1099999.

Line 1.3 – U.S. States, Territories and Possessions, etc. Guaranteed  
  
Include: The value of general obligations of these entities (NAIC members), as well as bonds issued by utility companies owned by these entities.  
  
Column ~~31~~ should equal the Schedule D, Part 1, Line 1799999.

Line 1.4 – U.S. Political Subdivisions of States, Territories and Possessions, Guaranteed  
  
Include: The value of general obligations of cities, counties, townships, etc., as well as bonds issued by utility companies owned by these entities  
  
Column ~~31~~ should equal the Schedule D, Part 1, Line 2499999.

Line 1.5 – U.S. Special Revenue & Special Assessment Obligations, etc. Non-Guaranteed  
  
Include: The value of those U.S. government issues not listed in Part Six, Section 2(e) of the *Purposes and Procedures manual of the NAIC Investment Analysis Office*, yet included in Part Two, Section 4(c)(ii). This category also includes bonds that are issued by states, territories, possessions and other political subdivisions that are issued for a specific financing project rather than as general obligation bonds.  
  
Column ~~31~~ should equal the Schedule D, Part 1, Line 3199999.

Line 1.6 — Industrial and Miscellaneous

Include: The value of all non-governmental issues that do not qualify for some other bond category, including privatized (non-government ownership) utility companies. Include Public Utilities.

Column 31 should equal the Schedule D, Part 1, Line 3899999.

Line 1.7 — Hybrid Securities

Include: The value of securities whose proceeds are accorded some degree of equity treatment by one or more of the nationally recognized statistical rating organizations and/or which are recognized as regulatory capital by the issuer's primary regulatory authority.

Column 31 should equal the Schedule D, Part 1, Line 4899999.

Line 1.8 — Parent, Subsidiaries and Affiliates

Include The value of all affiliated debt securities as defined under *SSAP No. 97 – Investments in Subsidiary, Controlled and Affiliated Entities*

Column 31 should equal the Schedule D, Part 1, Line 5599999.

Line 1.9 — SVO Identified Funds

Include The value of all Bond Mutual Funds as listed in Part Six, Section 2(h) of the *Purposes and Procedures manual of the NAIC Investment Analysis Office* and Exchange Traded Funds listed in Part Six, Section 2(i) of the *Purposes and Procedures manual of the NAIC Investment Analysis Office*

Column 31 should equal the Schedule D, Part 1, Line 6099999.

Line 1.10 — Bank Loans

Include The value of all Bank Loans that are within the scope of *SSAP No. 26—Bonds*.

Column 31 should equal the Schedule D, Part 1, Line 6599999.

Line 1.110 — Total Long-Term Bonds

Sum of Lines 1.1 to 1.109.

The amount reported in Column 31 should equal the amount reported in Line 1 Column 1, Page 2, Assets.

The amount reported in Column 43 should equal the amount reported in Line 1 Column 3, Page 2, Assets.

Line 1.1 — U.S. Treasury Securities

Include: The value of all U.S. Treasury securities.

All bills, certificates of indebtedness, notes, and bonds, including those issued under the Separate Trading of Registered Interest and Principal of Securities (STRIPS) program and those that are "inflation indexed."

Exclude: All obligations of U.S. Government agencies.

~~Detached Treasury security coupons and ex-coupon Treasury securities held as the result of either their purchase or stripping of such securities and variations of coupon stripping that have been marketed with names such as CATS (Certificates of Accrual on Treasury Securities), TIGR (Treasury Investment Growth Receipts), COUGAR (Certificates on Government Receipts), LION (Lehman Investment Opportunity Notes), and ETR (East Treasury Receipts).~~

~~Line 1.2 U.S. Government Agency Obligations (Excluding Mortgage-Backed Securities)~~

~~Include: The value of all U.S. Government agency obligations (excluding mortgage-backed securities).~~

~~Exclude: All holdings of U.S. Government issued or guaranteed mortgage pass-through securities.~~

~~Collateralized mortgage obligations (CMOs), real estate mortgage investments conduits (REMICs), CMO and REMIC residuals, and stripped mortgage-backed securities (such as interest only strips (IOs), principal only strips (POs), and similar instruments) issued by U.S. Government agencies and corporations.~~

~~Participations in pools of Federal Housing Administration (FHA) Title I loans, which generally consist of junior lien home improvement loans.~~

~~Line 1.21 Issued by U.S. Government Agencies~~

~~Include: The value of all obligations (excluding mortgage-backed securities) that have been issued by U.S. Government agencies. For purposes of this schedule, a U.S. Government agency is defined as an instrumentality of the U.S. Government whose debt obligations are fully and explicitly guaranteed as to the timely payment of principal and interest by the full faith and credit of the U.S. Government. Include, among others, debt securities (but not mortgage-backed securities) of the following U.S. Government agencies:~~

~~Export-Import Bank (Ex-Im Bank)~~

~~Federal Housing Administration (FHA)~~

~~Government National Mortgage Association (GNMA)~~

~~Maritime Administration~~

~~Small Business Administration (SBA)~~

~~Small Business Administration (SBA) "Guaranteed Loan Pool Certificates," which represent an undivided interest in a pool of SBA guaranteed portions of loans for which the SBA has further guaranteed the timely payment of scheduled principal and interest payments~~

~~Participation certificates issued by the Export-Import Bank and the General Services Administration~~

~~Line 1.22 Issued by U.S. Government sponsored Agencies~~

~~Include: The value of all obligations (excluding mortgage-backed securities) that have been issued by U.S. Government sponsored agencies. For purposes of this schedule, U.S. Government sponsored agencies are defined as agencies originally established or chartered by the U.S. Government to serve public purposes specified by the U.S. Congress but whose debt obligations are not explicitly guaranteed by the full faith and credit of the U.S. Government. Include, among others, debt securities and mortgage-backed bonds (i.e., bonds that are collateralized by mortgages) of the following government sponsored agencies:~~

Federal Agricultural Mortgage Corporation (Farmer Mac)  
Federal Farm Credit Banks  
Federal Home Loan Banks (FHLBs)  
Federal Home Loan Mortgage Corporation (FHLMC or Freddie Mac)  
Federal Land Banks (FLBs)  
Federal National Mortgage Association (FNMA or Fannie Mae)  
Financing Corporation (FICO)  
Resolution Funding Corporation (REFCORP)  
Tennessee Valley Authority (TVA)  
U.S. Postal Service

~~Line 1.3 Non U.S. Government (Including Canada, Excluding Mortgage Backed Securities)~~

~~Include: The value of all obligations (excluding mortgage backed securities) that have been issued by Foreign Governments (including Canadian obligations). All included are debt securities issued by foreign governmental units and debt securities issued by international organizations such as the International Bank for Reconstruction and Development (World Bank), Inter American Development Bank, and Asian Development Bank.~~

~~Line 1.4 Securities Issued by States, Territories and Possessions and Political Subdivisions in the U.S~~

~~Include: The value of all securities issued by states and political subdivisions in the United States.~~

~~Exclude: All mortgage backed securities issued by state and local housing authorities in the U.S. Collateralized mortgage obligations (CMOs), real estate mortgage investments conduits (REMICs), CMO and REMIC residuals, and stripped mortgage backed securities (such as interest only strips (IOs), principal only strips (POs), and similar instruments) issued by state and local housing authorities in the U.S.~~

~~Line 1.41 States, Territories and Possessions General Obligations~~

~~Include: The value of all obligations (excluding mortgage backed securities) that have been issued by U.S. States and Territories. U.S. States and Territories, for purposes of this schedule, include general obligations that are securities whose principal and interest will be paid from the general tax receipts of the NAIC members. NAIC members are composed of the 50 states, the District of Columbia, American Samoa, Guam, Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands.~~

~~Line 1.42 Political Subdivisions of States, Territories and Possessions and Political Subdivisions General Obligations~~

~~Include: The value of all obligations (excluding mortgage backed securities) that have been issued by Political Subdivisions of U.S. States, Territories and Political Subdivisions. Political Subdivisions of U.S. States, Territories and Possessions, for purposes of this schedule, include general obligations that are securities whose principal and interest will be paid from the general tax receipts of the Political Subdivision (the counties, municipalities, school districts, irrigation districts, and drainage and sewer districts) of the NAIC members. NAIC members are composed of the 50 states, the District of Columbia, American~~



~~Samoa, Guam, Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands.~~

~~Line 1.43 Revenue and Assessment Obligations~~

~~Include: The value of all revenue and assessment obligations that are securities whose debt service is paid solely from the revenues of the projects financed by the securities rather than from general tax funds.~~

~~Line 1.44 Industrial Development and Similar Obligations~~

~~Include: The value of all industrial development bonds (IDB) and similar obligations. IDBs and similar obligations are issued under the auspices of states or political subdivisions for the benefit of a private party or enterprise where that party or enterprise, rather than the government entity, is obligated to pay the principal and interest on the obligation.~~

~~Line 1.5 Mortgage backed Securities (Includes Residential and Commercial MBS)~~

~~Include: The value of all residential and commercial mortgage backed securities, including mortgage pass through securities, collateralized mortgage obligations (CMOs), real estate mortgage investment conduits (REMICs), CMO and REMIC residuals, and stripped mortgage backed securities (such as interest only strips (IOs), principal only strips (POs), and similar instruments).~~

~~Exclude: Securities backed by loans extended under home equity lines, (i.e., revolving open end lines of credit secured by 1-4 family residential properties).~~

~~Bonds issued by the Federal National Mortgage Association (FNMA) and the Federal Home Loan Mortgage Corporation (FHLMC) that are collateralized by mortgages, (i.e., mortgage backed bonds, and mortgage backed bonds issued by non-U.S. Government issuers).~~

~~Participation certificates issued by the Export Import Bank and the General Services Administration.~~

~~Participation certificates issued by a Federal Intermediate Credit Bank.~~

~~Line 1.51 Pass through Securities~~

~~Include: The value of all holdings of mortgage pass through securities. In general, a mortgage pass through security represents an undivided interest in a pool that provides the holder with a pro rata share of all principal and interest payments on the residential mortgages in the pool, and includes certificates of participation in pools of residential mortgages. U.S. Government issued participation certificates (PCs) that represent a pro rata share of all principal and interest payments on a pool of resecuritized participation certificates that, in turn, are backed by residential mortgages, (e.g., FHLMC Giant PCs).~~

~~Exclude: All collateralized mortgage obligations (CMOs), real estate mortgage investment conduits (REMICs), CMO and REMIC residuals, and stripped mortgage backed securities (such as interest only strips (IOs), principal only strips (POs), and similar instruments).~~

~~Line 1.511 Issued or Guaranteed by GNMA~~

~~Include: The value of all holdings of mortgage pass through securities guaranteed by the Government National Mortgage Association (GNMA).~~

~~Exclude: Mortgage pass through securities issued by FNMA and FHLMC.~~

~~Line 1.512 Issued or Guaranteed by FNMA and FHLMC~~

~~Include: The value of all holdings of mortgage pass-through securities issued by the Federal National Mortgage Association (FNMA) and the Federal Home Loan Mortgage Corporation (FHLMC).~~

~~Exclude: Mortgage pass through securities that are guaranteed by the Government National Mortgage Association (GNMA).~~

~~Line 1.513 All Other~~

~~Include: The value of all holdings of mortgage pass-through securities issued by others (e.g., other depository institutions, insurance companies, state and local housing authorities in the U.S.) that are not guaranteed by the U.S. Government.~~

~~Line 1.52 CMOs and REMICs~~

~~Include: The value of all mortgage-backed securities other than pass-through securities. Other mortgage backed securities include all classes of collateralized mortgage obligations (CMOs) and real estate mortgage investments conduits (REMICs), CMO and REMIC residuals and similar interests, stripped mortgage-backed securities (such as interest only strips (IOs), principal only strips (POs), and similar instruments).~~

~~Line 1.521 Issued or Guaranteed by GNMA, FNMA, FHLMC, or VA~~

~~Include: The value of all classes of CMOs and REMICs, CMO and REMIC residuals, and stripped mortgage backed securities issued by the Federal National Mortgage Association (FNMA) or the Federal Home Loan Mortgage Corporation (FHLMC) or guaranteed by the Government National Mortgage Association (GNMA). For purposes of this schedule, also include REMICs issued by the U.S. Department of Veterans Affairs (VA) in this item.~~

~~Line 1.522 Issued by Non U.S. Government Issuers and Collateralized by Mortgage Backed Securities Issued or Guaranteed by Agencies Shown in Line 1.521~~

~~Include: The value of all classes of CMOs, REMICs, CMO and REMIC residuals, and stripped mortgage backed securities issued by non U.S. Government issuers (e.g., other depository institutions, insurance companies, state and local housing authorities in the U.S.) for which the collateral consists of GNMA (Ginnie Mae) pass throughs, FNMA (Fannie Mae) pass throughs, FHLMC (Freddie Mae) participation certificates, or other mortgage-backed securities (i.e., classes of CMOs or REMICs, CMO or REMIC residuals, and stripped mortgage backed securities) issued or guaranteed by FNMA, FHLMC, GNMA, or VA.~~

~~Line 1.523 All Other~~

~~Include: The value of all CMOs, REMICs, CMO and REMIC residuals, and stripped mortgage backed securities issued by non U.S. Government issuers (e.g., other depository institutions, insurance companies, state and local housing authorities in the U.S.) for which the collateral does not consist of GNMA (Ginnie Mae) pass throughs, FNMA (Fannie Mae) pass throughs, FHLMC (Freddie Mae) participation certificates, or other mortgage backed securities (i.e., classes of CMOs or REMICs, CMO or REMIC residuals, and stripped mortgage backed securities) issued or guaranteed by FNMA, FHLMC, GNMA, or VA.~~

Line 2.1 – Preferred Stocks – Industrial and Miscellaneous (Unaffiliated)

Include: The value of all unaffiliated preferred stocks.

Column 31 should equal the Schedule D, Part 2, Section 1, Line 8499999.

Line 2.2 – Preferred Stocks – Parent, Subsidiaries and Affiliates

Include: The value of all preferred stock securities as defined under *SSAP No. 97 – Investments in Subsidiary, Controlled and Affiliated Entities*

Column 31 should equal the Schedule D, Part 2, Section 1, Line 8599999.

Line 2.3 – Total Preferred Stocks

Sum of Lines 2.1 to 2.2

The amount reported in Column 31 should equal the amount reported in Line 2.1 Column 1, Page 2, Assets.

The amount reported in Column 43 should equal the amount reported in Line 2.1 Column 3, Page 2, Assets.

~~Line 2~~ – ~~Other Debt and Other Fixed Income Securities (Excluding Short term)~~

~~Include:~~ The value of all debt securities that cannot properly be reported within Line 1, above.

~~Bond Mutual Funds as Identified by the SVO as listed in the *Purposes and Procedures Manual of the NAIC Investment Analysis Office*, Part Six, Section 2(h) and Exchange Traded Funds listed in the *Purposes and Procedures Manual of the NAIC Investment Analysis Office*, Part Six, Section 2(i).~~

~~Line 2.1~~ – ~~Unaffiliated Domestic Securities (Includes Credit Tenant Loans and Hybrid Securities)~~

~~Include:~~ The value of all unaffiliated domestic debt securities. Unaffiliated domestic debt securities includes but is not limited to bonds, notes, debentures, equipment trust certificates, and commercial paper issued by unaffiliated U.S. chartered corporations, detached U.S. Government security coupons and ex coupon U.S. Government securities held as the result of either their purchase or the stripping of such securities, and treasury receipts such as CATS, TIGRs, COUGARs, LIONs, and ETRs.

~~Other U.S. issuers not reportable elsewhere within Line 1.~~

~~Line 2.2~~ – ~~Unaffiliated Non-U.S. Securities (Including Canada)~~

~~Include:~~ The value of all unaffiliated foreign debt securities. Unaffiliated foreign debt securities include bonds, notes, debentures, equipment trust certificates, and commercial paper issued by unaffiliated non-U.S. chartered corporations.

~~Line 2.3~~ – ~~Affiliated Securities~~

~~Include:~~ The value of all affiliated debt securities. Affiliated debt securities include bonds, notes, debentures, equipment trust certificates, and commercial paper issued by affiliated non-U.S. chartered corporations.

Line 3.1 – Common Stocks – Industrial and Miscellaneous (Unaffiliated) Publicly Traded

~~Include: The value of all unaffiliated common stocks that are not mutual funds~~

Include: The value of all investments in the common stock of unaffiliated entities. Publicly traded common stock includes but is not limited to equity securities traded on a public exchange, master limited partnerships trading as common stock and American deposit receipts only if the security is traded on the New York, American, or NASDAQ exchanges, and publicly traded common stock warrants.

Exclude Mutual funds that should be reported on Line 3.5.

Column 31 should equal the Schedule D, Part 2, Section 2, Line 9099999.

Line 3.2 – Common Stocks – Industrial and Miscellaneous (Unaffiliated) Other

Include: The value of all industrial and miscellaneous common stock of unaffiliated entities not reported in Line 3.1. Includes but is not limited to:

(1) Equity securities not traded on a public exchange (e.g., private equities).

(2) Master limited partnership common stock not traded on the New York, American, or NASDAQ exchanges.

Exclude Mutual funds that should be reported on Line 3.5.

Column 31 should equal the Schedule D, Part 2, Section 2, Line 9199999.

Line 3.23 – Common Stocks – Parent, Subsidiary and Affiliates Publicly Traded

Include: The value of all investments in the common stock of affiliated entities. Publicly traded common stock includes but is not limited to equity securities traded on a public exchange, master limited partnerships trading as common stock and American deposit receipts only if the security is traded on the New York, American, or NASDAQ exchanges, and publicly traded common stock warrants.

Column 31 should equal the Schedule D, Part 2, Section 2, Line 9299999.

~~Include: The value of all common stock securities as defined under SSAP No. 97 – Investments in Subsidiary, Controlled and Affiliated Entities~~

Line 3.4 – Common Stocks – Parent, Subsidiary and Affiliates Other

Include: The value of all unaffiliated entities not reported in Line 3.3.

Column 31 should equal the Schedule D, Part 2, Section 2, Line 9399999.

Line 3.35 – Common Stocks – Mutual Funds

Include: The value of all investments in shares of funds regulated as mutual funds by the Securities and Exchange Commission reported on Schedule D, Part 2, Section 2.

Column 31 should equal the Schedule D, Part 2, Section 2, Line 9499999.

Line 3.46 – Total Common Stocks

Sum of Lines 3.1 to 3.35

The amount reported in Column 31 should equal the amount reported in Line 2.2 Column 1, Page 2, Assets.

The amount reported in Column 43 should equal the amount reported in Line 2.2 Column 3, Page 2, Assets.

Line 3 – Equity Interests

Include: – The value of all investments in mutual funds and other equity securities. Such securities include, but are not limited to, mutual funds that invest solely in U.S. Government securities, common stock of the Federal National Mortgage Association (Fannie Mae), preferred stock and unrestricted voting common stock of the Student Loan Marketing Association (Sallie Mae), and common stock of the Federal Home Loan Mortgage Corporation (Freddie Mae).

Line 3.1 – Investments in Mutual Funds

Include: – Include only mutual funds reported in Schedule D, Part 2, Section 2.

Line 3.2 – Preferred Stocks

Include: – The value of all investments in the preferred stock of affiliated and unaffiliated entities. Preferred stock which may or may not be publicly traded and may include shares against which exchange traded call options are outstanding include redeemable preferred stock, mandatory sinking fund preferred stock, perpetual preferred stock, including nonredeemable preferred stock and preferred stock redeemable at the option of the issuer. Redeemable preferred stock is defined as preferred stock that must be redeemed by the issuing enterprise or is redeemable at the option of the reporting entity. It includes mandatory sinking fund preferred stock and payment in kind (PIK) preferred stock.

Exchange Traded Funds listed in the *Purposes and Procedures Manual of the NAIC Investment Analysis Office, Part Six, Section 2.*

Line 3.3 – Publicly Traded Equity Securities (Excluding Preferred Stocks)

Include: – The value of all investments in the equity securities of affiliated and unaffiliated entities. Publicly traded equity securities includes but is not limited to equity securities traded on a public exchange, master limited partnerships trading as common stock and American deposit receipts only if the security is traded on the New York, American, or NASDAQ exchanges, and publicly traded common stock warrants.

Line 3.4 – Other Equity Securities

Include: – The value of all equity securities of affiliated and unaffiliated entities not reported in Lines 3.1, 3.2, 3.3 and 3.5. Other equity securities includes but is not limited to:

(1) Equity securities not traded on a public exchange (e.g., private equities).

(2) Master limited partnership common stock not traded on the New York, American, or NASDAQ exchanges.

~~Line 3.5 Other Equity Interests Including Tangible Personal Property under Lease~~

~~Include: The value of all investments in tangible property under lease.~~

~~Line 4.1 – Mortgage Loans – Farm Mortgages in Good Standing~~

~~Include: The value of loans secured by farmland and improvements thereon, as evidenced by mortgages or other liens. Farmland includes all land known to be used or usable for agricultural purposes, such as crop and livestock production. Farmland includes grazing or pastureland, whether tillable or not and whether wooded or not. Include loans secured by farmland that are guaranteed by the Farmers Home Administration (FmHA) or by the Small Business Administration (SBA) and that are extended, serviced, and collected by any party other than FmHA or SBA.~~

~~Column 31 should equal to the sum of Lines 0199999, 0999999, 1799999, and 2599999 on Schedule B, Part 1.~~

~~Include: The value of loans on which all the original basic terms of the loan are being met by the borrowers.~~

~~Line 4.2 – Mortgage Loans – Residential Restructured Mortgages~~

~~Include: The value of loans secured by real estate as evidenced by mortgages (FHA, FmHA, VA, or conventional) or other liens on nonfarm property containing one to four dwelling units (including vacation homes) or more than four dwelling units if each is separated from other units by dividing walls that extend from ground to roof (e.g., row houses, townhouses, or the like), mobile homes where (a) state laws define the purchase or holding of a mobile home as the purchase or holding of real property and where (b) the loan to purchase the mobile home is secured by that mobile home as evidenced by a mortgage or other instrument on real property, individual condominium dwelling units and loans secured by an interest in individual cooperative housing units, even if in a building with five or more dwelling units, and housekeeping dwellings with commercial units combined where use is primarily residential and where only one to four family dwelling units are involved.~~

~~Column 31 should equal to the sum of Lines 0299999, 0399999, 1099999, 1199999, 1899999, 1999999, 2699999, And 2799999 on Schedule B, Part 1.~~

~~Include: The value of loans on which the basic terms such as interest rate, maturity date, collateral or guaranty have been restructured in 1986 or later as a result of actual or anticipated delinquency.~~

~~Line 4.3 – Mortgage Loans – Commercial Mortgages with Overdue Interest over 90 Days, not in Process of Foreclosure~~

~~Include: The value of loans secured by real estate as evidenced by mortgages or other liens on business and industrial properties, hotels, motels, churches, hospitals, educational and charitable institutions, dormitories, clubs, lodges, association buildings, "homes" for aged persons and orphans, golf courses, recreational facilities, and similar properties.~~

~~Column 31 should equal to the sum of Lines 0499999, 0599999, 1299999, 1399999, 2099999, 2199999, 2899999, and 2999999 on Schedule B, Part 1.~~

~~Include: The value of loans on which mortgages have interest that is overdue more than 90 days or upon which taxes or other liens are delinquent more than one year.~~

~~Line 4.4 – Mortgage Loans – Mezzanine Real Estate Loans Mortgages in Process of Foreclosure~~

~~Include Mezzanine real estate loans as defined in SSAP No. 83—Mezzanine Real Estate Loans).~~

~~Column 31 should equal to the sum of Lines 0699999, 1499999, 2299999, and 3099999 on Schedule B, Part 1.~~

~~Include: The value of loans on which the loans are in the process of being foreclosed or voluntarily conveyed by the borrower to the lender. It also includes loans in which transfer of title is awaiting expiration of redemption or moratorium period.~~

~~Line 4.5 – Total Mortgage Loans~~

~~Sum of Lines 4.1 to 4.4~~

~~The amount reported in Column 31 should equal the amount reported in Line 3.1 plus Line 3.2 Column 1, Page 2, Assets.~~

~~The amount reported in Column 43 should equal the amount reported in Line 3.1 plus Line 3.2 Column 3, Page 2, Assets.~~

~~Line 4 – Mortgage Loans~~

~~Include: The value of all loans secured by real estate. This includes loans secured by residential properties that are guaranteed by the Farmers Home Administration (FmHA) and extended, collected, and serviced by a party other than the FmHA, loans secured by properties and guaranteed by governmental entities in foreign countries, participations in pools of Federal Housing Administration (FHA) Title I home improvement loans that are secured by liens (generally, junior liens) on residential properties, and mezzanine real estate loans (as defined in SSAP No. 83—Mezzanine Real Estate Loans).~~

~~Exclude: From loans secured by real estate:~~

~~Obligations (other than securities and leases) of states and political subdivisions in the U.S. that are secured by real estate.~~

~~All loans and sales contracts indirectly representing other real estate.~~

~~Loans to real estate companies, real estate investment trusts, mortgage lenders, and foreign non governmental entities that specialize in mortgage loan originations and that service mortgages for other lending institutions when the real estate mortgages or similar liens on real estate are not sold to the bank but are merely pledged as collateral.~~

~~Bonds issued by the Federal National Mortgage Association or by the Federal Home Loan Mortgage Corporation that are collateralized by residential mortgages.~~

~~Pooled residential mortgages for which participation certificates have been issued or guaranteed by the Government National Mortgage Association, the Federal National Mortgage Association, or the Federal Home Loan Mortgage Corporation.~~

~~Line 4.1 Construction and Land Development~~

~~Include: The value of loans secured by real estate made to finance land development (i.e., the process of improving land — laying sewers, water pipes, etc.) preparatory to erecting new structures or the on-site construction of industrial, commercial, residential, or farm buildings. For this item, "construction" includes not only construction of new structures, but also additions or alterations to existing structures and the demolition of existing structures to make way for new structures.~~

~~Loans secured by vacant land, except land known to be used or usable for agricultural purposes, such as crop and livestock production.~~

~~Loans secured by real estate the proceeds of which are to be used to acquire and improve developed and undeveloped property.~~

~~Loans made under Title I or Title X of the National Housing Act that conform to the definition of construction stated above and that are secured by real estate.~~

~~Exclude: Loans to finance construction and land development that are not secured by real estate.~~

~~Line 4.2 Agricultural~~

~~Include: The value of loans secured by farmland and improvements thereon, as evidenced by mortgages or other liens. Farmland includes all land known to be used or usable for agricultural purposes, such as crop and livestock production. Farmland includes grazing or pastureland, whether tillable or not and whether wooded or not. Include loans secured by farmland that are guaranteed by the Farmers Home Administration (FmHA) or by the Small Business Administration (SBA) and that are extended, serviced, and collected by any party other than FmHA or SBA.~~

~~Exclude: Loans for farm property construction and land development purposes.~~

~~Line 4.3 Single Family Residential Properties~~

~~Include: The value of loans secured by real estate as evidenced by mortgages (FHA, FmHA, VA, or conventional) or other liens on nonfarm property containing one to four dwelling units (including vacation homes) or more than four dwelling units if each is separated from other units by dividing walls that extend from ground to roof (e.g., row houses, townhouses, or the like), mobile homes where (a) state laws define the purchase or holding of a mobile home as the purchase or holding of real property and where (b) the loan to purchase the mobile home is secured by that mobile home as evidenced by a mortgage or other instrument on real property, individual condominium dwelling units and loans secured by an interest in individual cooperative housing units, even if in a building with five or more dwelling units, and housekeeping dwellings with commercial units combined where use is primarily residential and where only one to four family dwelling units are involved.~~

~~Exclude: Loans for one to four family residential property construction and land development purposes. Also exclude loans secured by vacant lots in established single family residential sections or in areas set aside primarily for one to four family homes.~~



~~Line 4.4~~ ~~—————~~ ~~Multifamily Residential Properties~~

~~Include: ————— The value of all other nonfarm residential loans secured by real estate as evidenced by mortgages (FHA and conventional) or other liens that are not reportable in Line 4.3.~~

~~Nonfarm properties with five or more dwelling units in structures (including apartment buildings and apartment hotels) used primarily to accommodate households on a more or less permanent basis.~~

~~Five or more unit housekeeping dwellings with commercial units combined where use is primarily residential.~~

~~Cooperative-type apartment buildings containing five or more dwelling units.~~

~~Exclude: ————— Loans for multifamily residential property construction and land development purposes. Loans secured by nonfarm nonresidential properties.~~

~~Line 4.5~~ ~~—————~~ ~~Commercial Loans~~

~~Include: ————— The value of loans secured by real estate as evidenced by mortgages or other liens on business and industrial properties, hotels, motels, churches, hospitals, educational and charitable institutions, dormitories, clubs, lodges, association buildings, "homes" for aged persons and orphans, golf courses, recreational facilities, and similar properties.~~

~~Exclude: ————— Loans for nonfarm nonresidential property construction and land development.~~

Line 5 — Real Estate Investments

Include: Property occupied by the company. (Line 4.1, Column 3, Page 2, Assets~~5.1~~)

Property held for the production of income. (Line 4.2, Column 3, Page 2, Assets~~5.2~~)

Property held for sale. (Line 4.3 Column 3, Page 2, Assets~~5.3~~)

Line 5.1, Column ~~3-1~~ should equal the amount reported in Line 4.1, Column ~~13~~, Page 2, Assets.

Line 5.1, Column ~~43~~ should equal the amount reported in Line 4.1, Column 3, Page 2, Assets.

Line 5.2, Column ~~3-1~~ should equal the amount reported in Line 4.2, Column ~~31~~, Page 2, Assets.

Line 5.2, Column ~~43~~ should equal the amount reported in Line 4.2, Column 3, Page 2, Assets.

Line 5.3, Column ~~3-1~~ should equal the amount reported in Line 4.3, Column ~~31~~, Page 2, Assets.

Line 5.3, Column ~~43~~ should equal the amount reported in Line 4.3, Column 3, Page 2, Assets.

~~Line 6.1~~ ~~—————~~ ~~Cash~~

~~Include: ————— The value of cash (Schedule E, Part 1)~~

~~Line 6.2~~ ~~—————~~ ~~Cash Equivalents~~

~~Include: ————— The value of cash equivalents (Schedule E, Part 2 including money market mutual funds)~~

Line 6.3 – Short Term Investments

Include: The value of short-term investments (Schedule DA, Part 1)

Line 6.4 – Cash, Cash Equivalents, and short term investments

Sum of Lines 6.1 to 6.3

Column 31 should equal the amount reported in Line 5, Column 1, Page 2, Assets

Column 43 should equal the amount reported in Line 5, Column 3, Page 2, Assets

Line 67 – Contract Loans

Include: The value of all contract loans.

Column 31 should equal the amount reported in Line 6, Column 31, Page 2, Assets.

Column 43 should equal the amount reported in Line 6, Column 3, Page 2, Assets.

Line 78 – Derivatives

Include: The value of derivatives.

Column 31 should equal the amount reported in Line 7, Column 31, Page 2, Assets.

Column 43 should equal the amount reported in Line 7, Column 3, Page 2, Assets.

Line 9 – Other Invested Assets

Include: The value of securities listed on the Schedule BA

Column 31 should equal the amount reported in Line 8, Column 1, Page 2, Assets

Column 43 should equal the amount reported in Line 8, Column 3, Page 2, Assets

Line 810 – Receivable for Securities

Include: The value of receivable for securities.

Column 31 should equal the amount reported in Line 9, Column 31, Page 2, Assets.

Column 43 should equal the amount reported in Line 9, Column 3, Page 2, Assets.

Line 911 – Securities Lending (~~Reinvested Collateral Line 10, Asset Page~~)

Include: The value of securities lending.

Column 31 should equal the amount reported in Line 10, Column 31, Page 2, Assets.

Column 43 should equal the amount reported in Line 10, Column 3, Page 2, Assets.

Line 12 – Aggregate Write-ins for Invested Assets

Include: Enter the total of the write-ins listed in schedule Details of Write-ins Aggregated at Line 12 for Invested Assets

Details of Write ins Aggregated at Line 12 for Invested Assets

Column 31 should equal the amount reported in Line 11, Column 1, Page 2, Assets

Column 43 should equal the amount reported in Line 11, Column 3, Page 2, Assets

Line 10 – Cash, Cash Equivalents and Short term Investments

Include: The value of cash (Schedule E, Part 1), cash equivalents (Schedule E, Part 2 including money market mutual funds) and short term investments (Schedule DA, Part 1).

Line 11 – Other Invested Assets

Include: The value of all other invested assets that have not been included in Lines 1 to 10 above.

Line 12 – Total Invested Assets

Sum of Lines 1 to ~~11~~12. The amount reported in Column 31 should equal the amount of total invested assets reported in Line 12 Column 31, Page 2, Assets.

Sum of Lines 1 to 12. The amount reported in Column 43 should equal the amount of total invested assets reported in Line 12 Column 3, Page 2, Assets

**SCHEDULE D – PART 2 – SECTION 2**

**COMMON STOCKS OWNED DECEMBER 31 OF CURRENT YEAR**

Stocks are to be grouped as listed below and arranged alphabetically, showing a subtotal for each category.

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**NOTE: See the Investment Schedules General Instructions for the following:**

- **Category definitions for stocks.**
- **Foreign column code list.**
- **Code column list of codes and definitions for securities not under the exclusive control of the reporting entity.**
- **List of stock exchange names and abbreviations.**

<u>Category</u>	<u>Line Number</u>
Industrial and Miscellaneous (Unaffiliated) <u>Publicly Traded</u> .....	9099999
<u>Industrial and Miscellaneous (Unaffiliated) Other</u> .....	9199999
Parent, Subsidiaries and Affiliates <u>Publicly Traded</u> .....	91999999299999
<u>Parent, Subsidiaries and Affiliates Other</u> .....	91999999399999
Mutual Funds .....	92999999499999
Total Common Stocks .....	9799999
Total Preferred and Common Stocks .....	9899999

Shares of all mutual funds, regardless of the underlying security, whether specialized or a mixture of bonds, stock, money market instruments or other type of investments, except money market mutual funds that are reported in Schedule E, Part 2 as cash equivalents, are considered to be shares of common stock and should be listed in the appropriate category of Mutual Funds.

Only transferable shares (i.e., can be bought and sold) of savings and loan or building and loan associations are to be reported in this schedule.

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**SCHEDULE D – PART 3**

**LONG-TERM BONDS AND STOCKS ACQUIRED DURING CURRENT YEAR**

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**NOTE:** See the Investment Schedules General Instructions for the following:

- **Category definitions for bonds and stocks.**
- **Foreign column code list.**

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Common Stocks:

<u>Category</u>	<u>Line Number</u>
Industrial and Miscellaneous (Unaffiliated) <u>Publicly Traded</u> .....	9099999
Industrial and Miscellaneous (Unaffiliated) <u>Other</u> .....	9199999
Parent, Subsidiaries and Affiliates <u>Publicly Traded</u> .....	91999999299999
Parent, Subsidiaries and Affiliates <u>Other</u> .....	9399999
Mutual Funds.....	92999999499999
Subtotals – Common Stocks – Part 3 .....	9799997
Summary item from Part 5 for Common Stocks .....	9799998
Subtotals – Common Stocks.....	9799999
Subtotals – Preferred and Common Stocks .....	9899999
Totals .....	9999999

Include all bonds and stocks acquired during the year except for those acquired and fully disposed of during the year. Include repoolings of mortgage-backed/asset-backed securities (e.g., giantization/megatization of FHLMC or FNMA mortgage-backed securities). Only those bonds and certificates of deposit with maturity at time of acquisition in excess of one year are to be included. Exclude cash equivalents and short term investments as described in *SSAP No. 2R—Cash, Cash Equivalents, Drafts, and Short-Term Investments* with original maturities of three months or less.

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**SCHEDULE D – PART 4**

**LONG-TERM BONDS AND STOCKS SOLD, REDEEMED OR OTHERWISE DISPOSED OF  
DURING CURRENT YEAR**

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**NOTE:** See the Investment Schedules General Instructions for the following:

- Category definitions for bonds and stocks.
- Foreign column code list.

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Common Stocks:

<u>Category</u>	<u>Line Number</u>
Industrial and Miscellaneous (Unaffiliated) Publicly Traded.....	9099999
Industrial and Miscellaneous (Unaffiliated) Other .....	9199999
Parent, Subsidiaries and Affiliates Publicly Traded .....	91999999299999
Parent, Subsidiaries and Affiliates Other.....	9399999
Mutual Funds.....	92999999499999
Subtotals – Common Stocks – Part 4 .....	9799997
Summary item from Part 5 for Common Stocks .....	9799998
Subtotals – Common Stocks.....	9799999
Subtotals – Preferred and Common Stocks .....	9899999

Totals ..... 9999999

A bond disposal is recorded on the trade date, not the settlement date.

Include all bonds and stocks disposed of during the year except for those acquired and fully disposed of during the year. Include repoolings of mortgage-backed/asset-backed securities (e.g., giantization/megatization of FHLMC or FNMA mortgage-backed securities). Only those bonds and certificates of deposit with maturity at time of acquisition in excess of one year are to be included. See *SSAP No. 43R—Loan-Backed and Structured Securities* for additional guidance. Exclude cash equivalents as described in *SSAP No. 2R—Cash, Cash Equivalents, Drafts, and Short-Term Investments* with original maturities of three months or less.

Enter as a separate summary item the totals of Columns 8 to 20 of Part 5, for bonds, preferred stocks and common stocks.

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**SCHEDULE D – PART 5**

**LONG-TERM BONDS AND STOCKS ACQUIRED DURING THE YEAR AND FULLY DISPOSED OF  
DURING CURRENT YEAR**

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**NOTE:** See the Investment Schedules General Instructions for the following:

- Category definitions for bonds and stocks.
- Foreign column code list.

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Bonds:

Common Stocks:

<u>Category</u>	<u>Line Number</u>
Industrial and Miscellaneous (Unaffiliated) <u>Publicly Traded</u> .....	9099999
Industrial and Miscellaneous (Unaffiliated) <u>Other</u> .....	9199999
Parent, Subsidiaries and Affiliates <u>Publicly Traded</u> .....	91999999299999
Parent, Subsidiaries and Affiliates <u>Other</u> .....	9399999
Mutual Funds.....	92999999499999
Subtotals – Common Stocks.....	9799998
Subtotals – Preferred and Common Stocks .....	9899999
<b>Totals</b> .....	<b>9999999</b>

Only those bonds and certificates of deposit with maturity at time of acquisition in excess of one year are to be included. Include repoolings of mortgage-backed/asset-backed securities (e.g., giantization/megatization of FHLMC or FNMA mortgage-backed securities). Refer to *SSAP No. 43R—Loan-Backed and Structured Securities* for accounting guidance. Exclude cash equivalents as described in *SSAP No. 2R—Cash, Cash Equivalents, Drafts, and Short-Term Investments* with original maturities of three months or less.

A bond acquisition or disposal is recorded on the trade date, not the settlement date, except for the acquisition of private placement bonds, use the funding date.

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**SCHEDULE B – PARTS 1 AND 2**

**MORTGAGE LOANS OWNED AND ACQUIRED – GENERAL INSTRUCTIONS**

If a reporting entity has any detail lines reported for any of the following required groups, it shall report the subtotal amount of the corresponding group with the specified subtotal line number appearing in the same manner and location as the pre-printed total.

For accounting guidance related to foreign currency transactions and translations, refer to *SSAP No. 23—Foreign Currency Transactions and Translations*.

~~Life and Fraternal insurers should use the lines marked with an asterisk. Property, Health and Title insurers may choose to use the lines marked with an asterisk. If Property, Health and Title insurers do not use the lines marked with an asterisk, Lines 0799999, 1599999, 2399999 and 3199999 must be used. All subtotal lines (0899999, 1699999, 2499999, 3299999) and the grand total line 3399999 apply to all insurers.~~

Mortgages in Good Standing:

Farm Mortgages <sup>‡</sup> .....	0199999
Residential Mortgages — Insured or Guaranteed <sup>‡</sup> .....	0299999
Residential Mortgages — All Other <sup>‡</sup> .....	0399999
Commercial Mortgages — Insured or Guaranteed <sup>‡</sup> .....	0499999
Commercial Mortgages — All Other <sup>‡</sup> .....	0599999
Mezzanine Loans <sup>‡</sup> .....	0699999
<del>Mortgages in Good Standing Not Shown on Lines 0199999 through 0699999</del> .....	<del>0799999</del>
Total Mortgages in Good Standing (sum of 0199999 through <del>0799999</del> 0699999).....	0899999

Restructured Mortgages:

Farm Mortgages <sup>‡</sup> .....	0999999
Residential Mortgages — Insured or Guaranteed <sup>‡</sup> .....	1099999
Residential Mortgages — All Other <sup>‡</sup> .....	1199999
Commercial Mortgages — Insured or Guaranteed <sup>‡</sup> .....	1299999
Commercial Mortgages — All Other <sup>‡</sup> .....	1399999
Mezzanine Loans <sup>‡</sup> .....	1499999
<del>Restructured Mortgages Not Shown on Lines 0999999 through 1499999</del> .....	<del>1599999</del>
Total Restructured Mortgages (sum of 0999999 through <del>1599999</del> 1499999).....	1699999

Mortgages with Overdue Interest Over 90 Days, Not in the Process of Foreclosure:

Farm Mortgages <sup>‡</sup> .....	1799999
Residential Mortgages — Insured or Guaranteed <sup>‡</sup> .....	1899999
Residential Mortgages — All Other <sup>‡</sup> .....	1999999
Commercial Mortgages — Insured or Guaranteed <sup>‡</sup> .....	2099999
Commercial Mortgages — All Other <sup>‡</sup> .....	2199999
Mezzanine Loans <sup>‡</sup> .....	2299999
<del>Mortgages with Overdue Interest Over 90 Days, Not in the Process of Foreclosure</del>	
<del>Not Shown on Lines 1799999 through 2299999</del> .....	<del>2399999</del>
Total Mortgages with Overdue Interest Over 90 Days, Not in the Process of Foreclosure (sum of 1799999 through <del>2399999</del> 2299999).....	2499999



Mortgages in the Process of Foreclosure:

Farm Mortgages*	2599999
Residential Mortgages — Insured or Guaranteed*	2699999
Residential Mortgages — All Other*	2799999
Commercial Mortgages — Insured or Guaranteed*	2899999
Commercial Mortgages — All Other*	2999999
Mezzanine Loans*	3099999
Mortgages in the Process of Foreclosure Not Shown on Lines 2599999 through 3099999	3199999
Total Mortgages in the Process of Foreclosure (sum of 2599999 through 3199999)	3299999

Total Mortgages  
(sum of 0899999, 1699999, 2499999 and 3299999)..... 3399999

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QUARTERLY STATEMENT INSTRUCTIONS – LIFE, HEALTH, PROPERTY, FRATERNAL, AND TITLE

SCHEDULE D – PART 3

LONG-TERM BONDS AND STOCKS ACQUIRED DURING THE CURRENT QUARTER

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**NOTE:** See the Investment Schedules General Instructions for the following:

- Category definitions for bonds and stocks.
- Foreign column code list.
- Flow chart for determining the NAIC designation for structured securities.

Category
Line Number

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Common Stocks:

Industrial and Miscellaneous (Unaffiliated) <u>Publicly Traded</u> .....	9099999
Industrial and Miscellaneous (Unaffiliated) <u>Other</u> .....	9199999
Parent, Subsidiaries and Affiliates <u>Publicly Traded</u> .....	91999999299999
Parent, Subsidiaries and Affiliates <u>Other</u> .....	9399999
Mutual Funds.....	92999999499999
Subtotals – Common Stocks – Part 3 .....	9799997
Summary Item from Part 5 for Common Stocks (N/A to Quarterly) .....	9799998
Subtotals – Common Stocks.....	9799999
Subtotals – Preferred and Common Stocks .....	9899999
Totals .....	9999999

Include all bonds and stocks acquired during the quarter. Include repoolings of mortgage-backed/asset-backed securities (e.g.; giantization/megatization of FHLMC or FNMA mortgage-backed securities). Only those bonds and certificates of deposit with maturity at time of acquisition in excess of one year are to be included. Exclude cash equivalents and short-term investments, as described in *SSAP No. 2R—Cash, Cash Equivalents, Drafts, and Short-term Investments* with original maturities of three months or less.

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**SCHEDULE D – PART 4**

**LONG-TERM BONDS AND STOCKS SOLD, REDEEMED OR OTHERWISE  
DISPOSED OF DURING THE CURRENT QUARTER**

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**NOTE:** See the Investment Schedules General Instructions for the following:

- Category definitions for bonds and stocks.
- Foreign column code list.
- Flow chart for determining the NAIC designation for structured securities.

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**Common Stocks:**

Category	Line Number
Industrial and Miscellaneous (Unaffiliated) <u>Publicly Traded</u> .....	9099999
<u>Industrial and Miscellaneous (Unaffiliated) Other</u> .....	9199999
Parent, Subsidiaries and Affiliates <u>Publicly Traded</u> .....	91999999299999
<u>Parent, Subsidiaries and Affiliates Other</u> .....	9399999
Mutual Funds.....	92999999499999
Subtotals – Common Stocks – Part 4 .....	9799997
Summary Item from Part 5 for Common Stocks (N/A to Quarterly) .....	9799998
Subtotals – Common Stocks.....	9799999
Subtotals – Preferred and Common Stocks .....	9899999
Totals .....	9999999

A bond disposal is recorded on the trade date, not the settlement date.

Include all bonds and stocks disposed of during the current quarter. Include repoolings of mortgage-backed/asset-backed securities (e.g., giantization/megatization of FHLMC or FNMA mortgage-backed securities). Only those bonds and certificates of deposit with maturity at time of acquisition in excess of one year are to be included. See *SSAP No. 43R—Loan-Backed and Structured Securities*, for additional guidance. Exclude cash equivalents as described in *SSAP No. 2R—Cash, Cash Equivalents, Drafts, and Short-term Investments*, with original maturities of three months or less.

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**SCHEDULE B – PART 2**

**MORTGAGE LOANS ACQUIRED AND ADDITONS MADE DURING THE CURRENT QUARTER**

Report individually all mortgage loans acquired or transferred from another category (e.g., joint ventures, Schedule BA) but also any increases or additions to mortgage loans acquired or transferred in the current and prior periods. Mortgages acquired and disposed during the same quarter should be reported in both Part 2 and Part 3. Include non-conventional mortgage loans (e.g., loans that can be increased to their maximum loan value without incurring the cost of writing a new mortgage). Also include mezzanine real estate loans. For accounting and admission guidance related to mezzanine real estate loans, refer to SSAP No. 83—*Mezzanine Real Estate Loans*. Collateralized Mortgage Obligations (residential mortgage-backed securities) should be included in Schedule D.

If a reporting entity has any detail lines reported for any of the following required groups, it shall report the subtotal amount of the corresponding group with the specified subtotal line number appearing in the same manner and location as the pre-printed total.

For accounting guidance related to foreign currency transactions and translations, refer to SSAP No. 23—*Foreign Currency Transactions and Translations*.

Life and Fraternal entities should use the lines marked with an asterisk. Property, Health and Title entities may choose to use the lines marked with an asterisk. If Property, Health and Title insurers do not use the lines marked with an asterisk; Lines 0799999, 1599999, 2399999 and 3199999 must be used. All subtotal lines 0899999, 1699999, 2499999, 3299999 and the grand total line 3399999 apply to all entities.

**Mortgages in Good Standing**

Farm Mortgages*	0199999
Residential Mortgages—Insured or Guaranteed*	0299999
Residential Mortgages—All Other*	0399999
Commercial Mortgages—Insured or Guaranteed*	0499999
Commercial Mortgages—All Other*	0599999
Mezzanine Loans*	0699999
Mortgages in Good Standing Not Shown on Lines 0199999 through 0699999	0799999
Total Mortgages in Good Standing (sum of 0199999 through 0799999)	0899999

**Restructured Mortgages**

Farm Mortgages*	0999999
Residential Mortgages—Insured or Guaranteed*	1099999
Residential Mortgages—All Other*	1199999
Commercial Mortgages—Insured or Guaranteed*	1299999
Commercial Mortgages—All Other*	1399999
Mezzanine Loans*	1499999
Restructured Mortgages Not Shown on Lines 0999999 through 1499999	1599999
Total Restructured Mortgages (sum of 0999999 through 1599999)	1699999

**Mortgages with Overdue Interest over 90 days, Not in Process of Foreclosure**

Farm Mortgages*	1799999
Residential Mortgages—Insured or Guaranteed*	1899999
Residential Mortgages—All Other*	1999999
Commercial Mortgages—Insured or Guaranteed*	2099999
Commercial Mortgages—All Other*	2199999
Mezzanine Loans*	2299999
Mortgages with Overdue Interest Over 90 Days, Not in the Process of Foreclosure Not Shown on Lines 1799999 through 2299999	2399999
Total Mortgages with Overdue Interest Over 90 Days, Not in the Process of Foreclosure (sum of 1799999 through 2399999)	2499999

Mortgages in the Process of Foreclosure

Farm Mortgages*	2599999
Residential Mortgages—Insured or Guaranteed*	2699999
Residential Mortgages—All Other*	2799999
Commercial Mortgages—Insured or Guaranteed*	2899999
Commercial Mortgages—All Other*	2999999
Mezzanine Loans*	3099999
Mortgages in the Process of Foreclosure Not Shown on Lines 2599999 through 3099999	3199999
Total Mortgages in the Process of Foreclosure (sum of 2599999 through 3199999)	3299999

Total Mortgages (sum of 0899999, 1699999, 2499999 and 3299999)..... 3399999

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