

NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

<p style="text-align: right;">DATE: <u>12/12/2016</u></p> <p>CONTACT PERSON: <u>Eva Yeung</u></p> <p>TELEPHONE: <u>(816) 783- 8407</u></p> <p>EMAIL ADDRESS: <u>eyeung@naic.org</u></p> <p>ON BEHALF OF: _____</p> <p>NAME: <u>John Finston & Tom Botsko</u></p> <p>TITLE: <u>Chairs Rein. (E) Task Force and P/C RBC WG</u></p> <p>AFFILIATION: _____</p> <p>ADDRESS: _____</p>	<p style="text-align: center;">FOR NAIC USE ONLY</p> <p>Agenda Item # <u>2016-35BWG MOD</u></p> <p>Year <u>2018</u></p> <p>Changes to Existing Reporting [X]</p> <p>New Reporting Requirement []</p> <hr/> <p style="text-align: center;">REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</p> <p>No Impact [X]</p> <p>Modifies Required Disclosure []</p> <hr/> <p style="text-align: center;">DISPOSITION</p> <p>[] Rejected For Public Comment</p> <p>[] Referred To Another NAIC Group</p> <p>[] Received For Public Comment</p> <p>[X] Adopted Date <u>04/08/2017</u></p> <p>[] Rejected Date _____</p> <p>[] Deferred Date _____</p> <p>[] Other (Specify) _____</p>
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BLANK(S) TO WHICH PROPOSAL APPLIES

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

Anticipated Effective Date: Annual 2018

IDENTIFICATION OF ITEM(S) TO CHANGE

Combines the current Schedule F, Parts 3, 4, 5, 6, 7, and 8 into a single new Schedule F-Part 3-Ceded Reinsurance, modify the crosscheck references for Lines 13 and 16 of the Liability Page to reflect the changes to Schedule F and make changes to Schedule F Part 1 to eliminate the under \$100,000 aggregation for consistency with the changes to Schedule F, Part 3. In addition changes for consistency are being made to the Schedule F, Part 3 Supplement for property, Schedule F instruction and blank for the Health Property Supplement and Schedule F, Parts 1 and 2 of the Life Workers' Compensation Carve-out Supplement as these schedules are based on similar schedules in Schedule F of the property statement.

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

The changes implement the new Reinsurance Credit Risk RBC charge methodology that was adopted by the Capital Adequacy (E) Task Force. It consolidates the previous Parts 3 through 8 of Schedule F into a single new Part 3, which eliminates duplication, promotes consistency of the reported ceded transactions, provides for greater automation, and reduces filing errors. This proposal was submitted to the Blanks Working Group by the Reinsurance (E) Task Force and Property and Casualty Risk-Based Capital Working Group.

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 – PROPERTY

SCHEDULE F – REINSURANCE

Index to Schedule F

- Part 1 – Assumed Reinsurance
- Part 2 – Portfolio Reinsurance
- Part 3 – Ceded Reinsurance
- Part 4 – Issuing or Confirming Banks for Letters of Credit from Schedule F, Part 3
- Part 5 – Interrogatories for Schedule F, Part 3
- ~~Part 4 – Aging of Ceded Reinsurance~~
- ~~Part 5 – Provision for Unauthorized Reinsurance~~
- ~~Part 6 – Provision for Reinsurance Ceded to Certified Reinsurers~~
- ~~Part 7 – Provision for Overdue Authorized Reinsurance~~
- ~~Part 8 – Provision for Overdue Reinsurance (Authorized Over 20%)~~
- Part 96 – Restatement of Balance Sheet to Identify Net Credit for Ceded Reinsurance

NOTE: Certified reinsurer status applies on a prospective basis, and is determined by the state of domicile of the ceding insurer. As such, it is possible that a ceding insurer will report reinsurance balances applicable to a single assuming insurer under multiple classifications within Schedule F. For example, with respect to a certified reinsurer that was considered unauthorized prior to certification, balances attributable to contracts entered into prior to the assuming insurer’s certification would be reported in the unauthorized classification, while balances attributable to contracts entered into or renewed on or after the assuming insurer’s certification would be reported in the certified classification. Proper classification of such balances is essential to ensure accurate reporting of collateral requirements applicable to specific balances and the corresponding calculation of the liability for unauthorized and/or certified reinsurance.

Due Date

All parts of Schedule F are to be filed with the annual statement.

Please note that Parts 1, 3, 4, 5 and 6-5 of this schedule are reported with thousands omitted. Parts 2, 7, 8 and 9-6 are reported in whole dollars.

↓ **====** **Detail Eliminated To Conserve Space** **====** ↓

Aggregation of Companies

~~The aggregation of certain companies is permitted only as provided in the instructions to Part 1 and Part 3. In all other Parts, all companies must be identified.~~

↓ **====** **Detail Eliminated To Conserve Space** **====** ↓

SCHEDULE F – PART 1

ASSUMED REINSURANCE
AS OF DECEMBER 31, CURRENT YEAR

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

<u>Group or Category</u>	<u>Line Number</u>
Total Affiliates	
U.S. Intercompany Pooling	0199999
U.S. Non-Pool	
Captive	0299999
Other	0399999
Total	0499999
Other (Non-U.S.)	
Captive	0599999
Other	0699999
Total	0799999
Total Affiliates	0899999
Other U.S. Unaffiliated Insurers — Reinsurance for which the total of Column 8 is less than \$100,000.....	0999998
Total Other U.S. Unaffiliated Insurers*#.....	0999999
Pools and Associations	
Mandatory Pools, Associations or Other Similar Facilities*.....	1099999
Reinsurance for which the total of Column 8 is less than \$100,000	1099998
Pools, Associations or Other Similar Facilities*.....	1099999
Voluntary Pools, Associations or Other Similar Facilities*.....	1199999
Reinsurance for which the total of Column 8 is less than \$100,000	1199998
Pools, Associations or Other Similar Facilities*.....	1199999
Total Pools and Associations.....	1299999
Other Non U.S. Insurers — Reinsurance for which the total of Column 8 is less than \$100,000.....	1399998
Total Other Non-U.S. Insurers*.....	1399999
Totals	9999999

~~* Reinsured companies for which Column 8 is less than \$100,000 may be aggregated and reported separately by category and reported only on Lines 0999998, 1099998, 1199998 and 1399998. The aggregation of certain companies is permitted only as provided in the instructions to Schedule F, Part 1. In all other Parts, all companies must be identified.~~

Unaffiliated U.S. Branches of alien insurers should be included with “Total Other U.S. Unaffiliated Insurers.”

Reinsurance assumed from pools or associations may be reported in the name of the pool or association instead of in the names of the insurers that ceded the reinsurance to the pool or association.

Column 1 – ID Number

Enter one of the following as appropriate for the entity being reported on the schedule. See the Schedule F General Instructions for more information on these identification numbers.

Federal Employer Identification Number (FEIN)
Alien Insurer Identification Number (AIIN)
Certified Reinsurer Identification Number (CRIN)
Pool/Association Identification Number

Column 5 – Assumed Premium

Column 5 multiplied by 1000 should equal Underwriting and Investment Exhibit, Part 1B, Line 35, Column 2 plus Column 3.

Column 6 – Reinsurance on Paid Losses and Loss Adjustment Expenses

Report loss adjustment expenses due and payable to the reinsured. Total multiplied by 1000 should agree with Page 3, Line 2, Column 1.

Column 7 – Reinsurance on Known Case Losses and LAE

Known case reserves, obtained from Underwriting and Investment Exhibit – Part 2A, Line 35, Column 2, must be combined with assumed LAE. There is no direct tie-in to Underwriting and Investment Exhibit – Part 2A or Schedule P.

Column 8 – Totals of Columns 6 + 7 for each category.

Column 9 – Contingent Commissions Payable

Profit commissions generated from assumed reinsurance contracts due the reinsured and reflected as part of the liability on Page 3, Column 1, Line 4. Report commissions net of return profit commissions. Negative commissions are possible, (i.e., when a contingent commission is receivable.)

Total of Schedule F, Part 1, Column 9 should agree with assumed commission total reported in Note 23C of Notes to Financial Statements.

Column 10 – Assumed Premiums Receivable

Amounts reported should be net of commissions payable. This column reflects assumed reinsurance, premiums receivable less commissions payable, included as part of agents' balances on Page 2.

Column 12 – Funds Held By or Deposited with Reinsured Companies

Column 12 multiplied by 1000 should agree with Page 2, Line 16.2, Column 3.

Column 15 – Amount of Assets Pledged or Collateral Held in Trust

This column reflects amounts that are not otherwise reflected in Column 12 of this schedule that are under the control of reinsurance companies.

SCHEDULE F – PART 3
CEDED REINSURANCE
AS OF DECEMBER 31, CURRENT YEAR

If a reporting entity has amounts reported for any of the following required groups, categories, or subcategories, it shall report the subtotal amount of the corresponding group, category, or subcategory, with the specified subtotal line number appearing in the same manner and location as the pre-printed total or grand total line and number:

~~Unaffiliated reinsurers may be aggregated under the designated categories and line numbers to the extent that the amounts in both Column 6—Reinsurance Premium Ceded and Column 15—Total (Recoverable) are individually less than \$100,000 and none of the amounts are over 90 days past due. This procedure is applicable to Part 3 only.~~

Certified Reinsurers

A reporting entity should refer to information published by its domestic state with respect to the rating and collateral requirements applicable to a certified reinsurer. Ratings may vary from state to state; however, the rating assigned by the ceding insurer’s domestic state is authoritative.

NOTE: Rating upgrades apply on a prospective basis only; i.e., the lower collateral level associated with the upgrade applies only to reinsurance contracts entered into or renewed on or after the date of the upgrade. Rating downgrades apply to all reinsurance contracts entered into or renewed under certified status. As such, it is possible that a reporting entity might have multiple contracts with a single certified reinsurer under different rating/collateral requirements, and should report the amounts attributable to the contracts separately based on the rating/collateral requirements applicable to such balances.

NOTE: Section 8B(8)(d) of Model #786 allows a ceding insurer a three-month grace period for obtaining additional collateral, in the event that a certified reinsurer’s rating is downgraded or its certification is revoked, before incurring a provision for reinsurance based on the additional collateral requirement. When the reporting date falls within such three-month grace period, with respect to such certified reinsurer, the ceding insurer may report collateral required and calculate the provision for reinsurance applicable to collateral deficiency based on the certified reinsurer’s rating prior to the downgrade or revocation, unless otherwise instructed by the reinsurance is found by the state of domicile commissioner to be at high risk of un-collectability.

Counterparty Reporting Exception for Asbestos and Pollution Contracts

Upon approval by the reporting entity’s domestic state insurance department, aggregation of individual reinsurers may also be allowed pursuant to the Counterparty Reporting Exception for Asbestos and Pollution Contracts under SSAP No. 62R—*Property Casualty Reinsurance*, paragraphs 66-68. Under this exception, a reporting entity may aggregate reinsurers into one line in Schedule F reflecting the retroactive counterparty under the retroactive agreement for the purposes of determining the Provision for Reinsurance regarding overdue amounts paid by the retroactive counterparty (both authorized and unauthorized). This exception would allow the Provision for Reinsurance to be reduced by reflecting that amounts have been recovered by the reporting entity under the duplicate coverage provided by the retroactive contract, and that inuring balances from the original contract(s) are payable to the retroactive counterparty. In addition, such approval would also permit the substitution of the retroactive counterparty for authorized original reinsurers without overdue balances for purposes of reporting on the primary section of the annual statement Schedule F. If a reporting entity is approved for this exception, pursuant to SSAP No. 62R, the Supplemental Schedule for Reinsurance Counterparty Reporting Exception – Asbestos and Pollution Contracts must be completed in order to continue to detail the reporting of original reinsurers that are aggregated for one line reporting. This reporting decreases the provision of reinsurance liability for overdue on paid amounts related to a qualifying asbestos and pollution reinsurance contract.

With the approval of the reporting entity’s domestic state commissioner pursuant to the applicable state credit for reinsurance law regarding the use of other forms of collateral acceptable to the commissioner, the reporting entity shall present the amount of other approved security related to the retroactive reinsurance agreement as an “Other Allowed Offset Item” with respect to the uncollateralized amounts recoverable from unauthorized reinsurers for paid and unpaid

losses and loss adjustment expenses under the original reinsurance contracts. Amounts approved as “Other Allowed Offset Items” shall be reflected as amounts recoverable from the retroactive counterparty and aggregated reporting described in paragraph 66 shall also be applied for unpaid losses and loss adjustment expenses under the original reinsurance contracts. The security applied as an “Other Allowed Offset Item” shall also be reflected in the designated sub-schedule. Such a prescribed or permitted variation from Appendix A-785 in the *Accounting Practices and Procedures Manual* would be disclosed in Annual Statement Note 1. In addition, Note 1 shall disclose as part of the total impact on the provision for reinsurance the impact on the overdue aspects of the calculation if the reporting entity also receives commissioner approval pursuant to paragraph 66 related to overdue paid amounts (both authorized and unauthorized).

Aging of Ceded Reinsurance

For purposes of completing Columns 37 through 41, a paid loss and paid loss adjustment expense recoverable is due pursuant to original contract terms (as the contract stood on the date of execution).

Where the reinsurance agreement specifies or provides for determination of a date at which claims are to be paid by the reinsurer, the aging period shall commence from that date.

Where the reinsurance agreement does not specify a date for payment by the reinsurer, but does specify or provide for determination of a date at which claims are to be presented to the reinsurer for payment, the aging period shall commence from that date.

Where the reinsurance agreement does not specify or provide for the determination of either of such dates, the aging period shall commence on the date on which the ceding company enters in its accounts a paid loss recoverable which, with respect to the particular reinsurer, exceeds \$50,000. If the amount is less than \$50,000 it should be reported as currently due. Any such amounts so reported in a prior year’s annual statement and still outstanding as of the date of this annual statement must be reported under Column 41 and included in Column 42.

In the event that reinsurance is placed through a broker or intermediary, notice to such broker or intermediary shall constitute notice to the reinsurer. Aging of overdue paid loss and paid loss adjustment expense recoverables begins the day after the due date.

All recoverables due from mandatory pools should be reported in Column 37 as being current.

<u>Group or Category</u>	<u>Line Number</u>
Total Authorized	
Affiliates	
U.S. Intercompany Pooling	0199999
U.S. Non-Pool	
Captive	0299999
Other	0399999
Total.....	0499999
Other (Non-U.S.)	
Captive	0599999
Other	0699999
Total.....	0799999
Total Authorized – Affiliates	0899999
Other U.S. Unaffiliated Insurers (Under \$100,000)	0999998
Other U.S. Unaffiliated Insurers.....	0999999
Pools	
Mandatory Pools*@	1099999
Voluntary Pools*%	1199999
Other Non-U.S. Insurers# (Under \$100,000)	1299998
Other Non-U.S. Insurers#.....	1299999

Protected Cells.....	1399999
Total Authorized.....	13999991499999
Total Unauthorized	
Affiliates	
U.S. Intercompany Pooling	14999991599999
U.S. Non-Pool	
Captive	15999991699999
Other	16999991799999
Total.....	17999991899999
Other (Non-U.S.)	
Captive	18999991999999
Other	19999992099999
Total.....	20999992199999
Total Unauthorized – Affiliates.....	21999992299999
Other U.S. Unaffiliated Insurers (Under \$100,000).....	22999998
Other U.S. Unaffiliated Insurers.....	22999992399999
Pools	
Mandatory Pools*@	23999992499999
Voluntary Pools*%	24999992599999
Other Non-U.S. Insurers# (under \$100,000).....	25999998
Other Non-U.S. Insurers#.....	25999992699999
Protected Cells.....	2799999
Total Unauthorized.....	26999992899999
Total Certified	
Affiliates	
U.S. Intercompany Pooling	27999992999999
U.S. Non-Pool	
Captive	28999993099999
Other	29999993199999
Total.....	30999993299999
Other (Non-U.S.)	
Captive	31999993399999
Other	32999993499999
Total.....	33999993599999
Total Certified – Affiliates.....	34999993699999
Other U.S. Unaffiliated Insurers (Under \$100,000).....	35999998
Other U.S. Unaffiliated Insurers.....	35999993799999
Pools	
Mandatory Pools*@	36999993899999
Voluntary Pools*%	37999993999999
Other Non-U.S. Insurers# (under \$100,000).....	38999998
Other Non-U.S. Insurers#.....	38999994099999
Protected Cells.....	4199999
Total Certified	39999994299999
Total Authorized, Unauthorized and Certified	40999994399999
Total Protected Cells.....	41999994499999
Totals	9999999

* – Pools and Associations consisting of affiliated companies should be listed by individual company names.

@ – Include in Mandatory Pools all U.S. Government programs (e.g., National Flood Insurance, National Crop Insurance Corporation), all state residual market mechanisms, the Workers Compensation Reinsurance Pool, and the National Council on Compensation Insurance.

- % – Include in Voluntary Pools all pool participation that is voluntary on the part of the reporting entity. Include participation in any state program for which participation is not mandatory.
- # – Alien Pools and Associations should be reported on Schedule F under the category “Other Non-U.S. Insurers.”

~~NOTE: Disclosure of the five largest provisional commission rates should exclude mandatory pools and joint underwriting associations.~~

Column 1 – ID Number

Enter one of the following as appropriate for the entity being reported on the schedule. See the Schedule F General Instructions for more information on these identification numbers.

- Federal Employer Identification Number (FEIN)
- Alien Insurer Identification Number (AIIN)
- Certified Reinsurer Identification Number (CRIN)
- Pool/Association Identification Number

Column 2 – NAIC Company Code

If a reinsurer has merged with another entity, report the company code for the surviving entity.

Column 4 – Domiciliary Jurisdiction

Report the two-character U.S. postal code abbreviation for the domiciliary jurisdiction for U.S. states, territories and possessions. A comprehensive listing of three-character (ISO Alpha 3) abbreviations for foreign countries is available in the appendix of these instructions.

For pools and associations enter the state where the administrative office of such pool or association is located.

If a reinsurer has merged with another entity, report the domiciliary jurisdiction of the surviving entity.

Column 5 – Special Code

Special Code “2” – Reinsurance Contracts Ceding 75% or More Direct Premiums Written

Each individual contract, except those listed below, which provides for the cession of 75% or more of direct premiums written under such cession during the year, should be identified by inserting a 2 in this column. The reinsurance transactions so identified shall include both treaty and facultative cessions of direct business written by the company.

Exclude: Intercompany reinsurance transactions with affiliates.

Reinsurance transactions involving any group, association, pool, or organization of insurers that engage in joint underwriting activities and which are subject to examination by any state regulatory authority or which operate pursuant to any state or federal statutory or administrative authorization.

Any reinsurance transaction in which the annual gross premium ceded is less than 5% of policyholder surplus.

Reinsurance transactions involving captive insurance companies.

Special Code “3” – Counterparty Reporting Exception for Asbestos and Pollution Contracts Under *SSAP No. 62R—Property Casualty Reinsurance*.

Each individual reinsurance contract meeting the counterparty reporting exception for asbestos and pollution contracts under SSAP No. 62R, paragraphs 66-68, should be identified by inserting a 3 in this column. This code should be inserted on the line for which the counterparty under the qualifying retroactive contract is reported. See SSAP No. 62R, paragraphs 66-68 for additional information and illustration.

Note If a reporting entity is approved for this exception, pursuant to SSAP No. 62R, the Supplemental Schedule for Reinsurance Counterparty Reporting Exception – Asbestos and Pollution Contracts must be completed in order to continue to detail the reporting of original reinsurers that are aggregated for one line reporting.

Disclosure should be based on the aggregation of reinsurance by contract types for each reinsurer. Contracts not subject to special codes may be aggregated by category and by reinsurer and as provided in the instructions for parts 1 and 3. For example, all code 2 contracts should be listed separately but should be grouped together, etc. It is possible that a reinsurer may be listed more than once on a particular section of Schedule F.

- Column 6 – Reinsurance Premiums Ceded
Total multiplied by 1000 should equal Underwriting and Investment Exhibit, Part 1B, Line 35, Column 4 plus Column 5.
- Column 8 – Reinsurance Recoverable on Paid LAE
The total of (Columns 7 plus 8) multiplied by 1000 should be included on Page 2, Line 16.1, Column 3.
- Column 9 – Known Case Loss Reserves
Total multiplied by 1000 should agree with Underwriting and Investment Exhibit, Part 2A, Line 35, Column 3.
- Column 10 – Known Case LAE Reserves
Exclude: Adjusting & Other Expense Reserves.
- Column 11 – IBNR Loss Reserves
Total multiplied by 1000 should agree with Underwriting and Investment Exhibit, Part 2A, Line 35, Column 7.
- Column 13 – Unearned Premiums
Total multiplied by 1000 should equal Page 3, Line 9 parenthetical amount.
- Column 14 – Contingent Commissions
Include: Contingent commissions receivable from a reinsurer. Regular commissions should be netted with ceded balances payable in Column ~~46~~17.
Total of Schedule F, Part 3, Column 14 less negative contingent commissions reported in Schedule F, Part 3, Column ~~47~~18, should agree with ceded commission total reported in Note 23 of the Notes to Financial Statements.
If Column 14 is less than zero, report the amount in Column 17.
- Column 16 – Amounts in Dispute Included in Column 15

Report items in dispute by reason of notification, arbitration or litigation. "Notification" means a formal written communication from a reinsurer denying the validity of coverage. (For items in dispute with affiliates, see the NAIC Accounting Practices and Procedures Manual).

Column ~~46~~17 – Ceded Balances Payable

Column ~~46~~17 multiplied by 1000 should agree with Page 3, Line 12.

Column ~~47~~18 – Other Amounts Due to Reinsurers

Both Column ~~46~~17 and Column ~~47~~18 are liabilities owed to the reinsurer.

Deduct: Reinsurance premiums paid by a ceding company prior to the effective date of the contract and reported as an Other Than Invested Asset. Refer to SSAP No. 62R—Property and Casualty Reinsurance.

Exclude: Funds held by company under reinsurance treaties, which are included in Column ~~49~~20.

Items entered in Column ~~47~~18 may represent miscellaneous balances owed by the reinsured to the reinsurer on ceded transactions.

Column ~~48~~19 – Net Amount Recoverable from Reinsurers

Offsets should be included to the extent allowable or appropriate.

Column ~~49~~20 – Funds Held By Company Under Reinsurance Treaties

Final Total multiplied by 1000 should agree with Page 3, Line 13, Column 1.

Column 21 – Multiple Beneficiary Trust

If the reinsurer utilizes a multiple beneficiary trust account for the purposes of meeting its collateral requirements as a reinsurer to U.S. ceding insurers, report the amounts within such trust that are applicable to the reporting entity's reinsurance ceded to the reinsurer.

Column 22 – Letters of Credit

Report the dollar amount of letters of credit provided by the reinsurer and held by or on behalf of the reporting entity as security for the reinsurer's reinsurance obligations.

Column 23 – Issuing or Confirming Bank Name Reference Number

Enter a reference number in this column (e.g., 0001, 0002, etc.) for each reinsurer that provided a letter(s) of credit to the reporting entity. This reference number will be used in the footnote table to provide more detail of the letter(s) of credit provided by the reinsurer.

If no letter of credit has been provided, leave blank.

Column 24 – Single Beneficiary Trust Funds and Other Allowable Collateral

Report single beneficiary trust funds and other acceptable security.

NOTE: With respect to contracts meeting the requirements of SSAP No. 62R, paragraphs 66-68, if the reporting entity's domestic state insurance department also approves other acceptable forms of security under applicable provisions of the state's credit for reinsurance law, the state may also choose to permit the reporting entity to reflect other approved security provided by the retroactive reinsurance agreement as an "Other Allowed Offset Item." Whether these amounts are reflected within Schedule F, Part 3 in

determining the Provision for Reinsurance with respect to the amounts recoverable for unpaid losses and loss adjustment expenses under the original reinsurance contracts will depend on the authorization status of the retroactive counterparty. **Such a prescribed or permitted variation from Appendix A-785 in the Accounting Practices and Procedures Manual would be disclosed in Annual Statement Note 1.**

**** Columns 20 will be electronic only. ****

Ceded Reinsurance Credit Risk – Columns 28 Through 36

Only complete columns 28 through 36 for the following required groups, categories, or subcategories (Line Numbers); otherwise leave blank.

<u>Group or Category</u>	<u>Line Number</u>
<u>Total Authorized</u>	
<u>Affiliates</u>	
<u>Other (Non-U.S.)</u>	
Captive	0599999
Other	0699999
Total	0799999
Total Authorized – Affiliates	0899999
Other U.S. Unaffiliated Insurers	0999999
<u>Pools</u>	
Voluntary Pools*%	1199999
Other Non-U.S. Insurers#	1299999
Total Authorized	1499999
<u>Total Unauthorized</u>	
<u>Other (Non-U.S.)</u>	
Captive	1999999
Other	2099999
Total	2199999
Total Unauthorized – Affiliates	2299999
Other U.S. Unaffiliated Insurers	2399999
<u>Pools</u>	
Voluntary Pools*%	2599999
Other Non-U.S. Insurers#	2699999
Total Unauthorized	2899999
<u>Total Certified</u>	
<u>Affiliates</u>	
<u>Other (Non-U.S.)</u>	
Captive	3399999
Other	3499999
Total	3599999
Total Certified – Affiliates	3699999
Other U.S. Unaffiliated Insurers	3799999
<u>Pools</u>	
Voluntary Pools*%	3999999
Other Non-U.S. Insurers#	4099999
Total Certified	4299999

Total Authorized, Unauthorized and Certified	4399999
Totals	9999999

Column 2034 – Reinsurer Designation Equivalent

Following is a listing of the valid codes.

1	2	3	4	5	6	7
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Utilize the table below and report a reinsurer designation equivalent code of 1 through 6 (where 6 represented vulnerable 6 or unrated) or 7 (for unrated authorized reinsurers). The equivalent designation category assigned will correspond to a current financial strength rating received from an approved rating agency as outlined in the table below. Ratings shall be based on interactive communication between the rating agency and the assuming insurer and shall not be based solely on publicly available information. If the reinsurer is unauthorized and does not have at least one financial strength rating, it should be assigned the “Vulnerable 6 or Unrated Unauthorized Reinsurers” equivalent rating. If the reinsurer is authorized and does not have at least one financial strength rating, it should be assigned the “Unrated Authorized Reinsurers” equivalent rating. Amounts recoverable from unrated voluntary pools should be assigned the “reinsurer equivalent code of 3.” An authorized association including incorporated and individual unincorporated underwriters or a member thereof may utilize the lowest financial strength group rating received from an approved rating agency.

Reinsurer Designation Equivalent Category							
Code	1	2	3	4	5	6	7
Description	Secure 1	Secure 2	Secure 3	Secure 4	Secure 5	Vulnerable 6 or Unrated Unauthorized Reinsurers	Unrated Authorized Reinsurers
Best	A++	A+	A	A-	B++, B+	B, B-, C++, C+, C, C-, D, E, F	.....
S&P	AAA	AA+, AA, AA-	A+, A	A-	BBB+, BBB, BBB-	BB+, BB, BB-, B+, B, B-, CCC, CC, C, D, R	.....
Moody's	Aaa	Aa1, Aa2, Aa3	A1, A2	A3	Baa1, Baa2, Baa3	Ba1, Ba2, Ba3, B1, B2, B3, Caa, Ca, C	.....
Fitch	AAA	AA+, AA, AA-	A+, A	A-	BBB+, BBB, BBB-	BB+, BB, BB-, B+, B, B-, CCC, CC, C, D, R	.....

Column 35 – Credit Risk on Collateralized Recoverables

Following is a table of factors applicable to the respective reinsurer designation equivalent categories in Column 34

Code	1	2	3	4	5	6	7
Factor	3.60%	4.10%	4.80%	5.00%	5.00%	5.00%	5.00%

Column 36 – Credit Risk on Uncollateralized Recoverables

Following is a table of factors applicable to the respective reinsurer designation equivalent categories in Column 34

Code	1	2	3	4	5	6	7
Factor							

Factor	3.60%	4.10%	4.80%	5.30%	7.10%	14.00%	10.00%
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Provision for Certified Reinsurance – Columns 54 Through 69

NOTE: Columns 54 through 69 are to be completed by those reporting entities whose domiciliary state has enacted the Credit for Reinsurance Model Law (#785) and/or Credit for Reinsurance Model Regulation (#786) with the defined certified reinsurer provisions.

Only complete columns 54 through 69 for the following required groups, categories, or subcategories (Line Numbers); otherwise leave blank.

<u>Group or Category</u>	<u>Line Number</u>
<u>Total Certified</u>	
<u>Affiliates</u>	
U.S. Intercompany Pooling	2999999
U.S. Non-Pool	
Captive	3099999
Other	3199999
Total	3299999
Other (Non-U.S.)	
Captive	3399999
Other	3499999
Total	3599999
Total Certified – Affiliates	3699999
Other U.S. Unaffiliated Insurers	3799999
<u>Pools</u>	
Mandatory Pools*@	3899999
Voluntary Pools*%	3999999
Other Non-U.S. Insurers#	4099999
Protected Cells	4199999
Total Certified	4299999
Total Authorized, Unauthorized and Certified	4399999
Total Protected Cells	4499999
Totals	9999999

Column 43 – Total Due

Total multiplied by 1000 should agree in part with Page 2, Line 16.1, Column 3.

Total should also agree with Schedule F, Part 3, Columns 7 plus 8.

Column 45 – Recoverable Paid Losses and LAE Over 90 Days Past Due Not in Dispute

Items in dispute by reason of notification, arbitration or litigation Columns 40 plus 41. “Notification” means a formal written communication from a reinsurer denying the validity of coverage. (For items in dispute with affiliates, see the NAIC Accounting Practices and Procedures Manual).

<u>Column 49 – Percentage Overdue and</u>	}
<u>Column 51 – Percentage More Than 120 Days Overdue</u>	

Percentages in the subtotal and total lines should be derived from subtotal and total data.

Column 54 – Certified Reinsurer Rating (1 through 6)

Report the certified reinsurer’s rating as assigned by the ceding insurer’s domiciliary state.

Column 55 – Effective Date of Certified Reinsurer Rating

Report the effective date of the certified reinsurer’s rating that is applicable to the reinsurance recoverable reported on the individual line.

Column 56 – Percent Collateral Required for Full Credit (0% – 100%)

Report the percentage of collateral that is required to be provided by the certified reinsurer, in accordance with the rating assigned by the ceding insurer’s domiciliary state in order for a domestic ceding insurer to receive full financial statement credit for the reinsurance ceded to the certified reinsurer, that is applicable to the reinsurance recoverable reported on the individual line.

Column 57 – Catastrophe Recoverables Qualifying for Collateral Deferral

Report the amount of reinsurance recoverable from the certified reinsurer with respect to catastrophe losses that are subject to any collateral deferral period allowed under the state’s credit for reinsurance law and/or regulation.

Provision for Unauthorized Reinsurance – Columns 71 and 72

Only complete columns 71 and 72 for the following required groups, categories, or subcategories (Line Numbers); otherwise enter zero.

<u>Group or Category</u>	<u>Line Number</u>
<u>Total Unauthorized</u>	
<u>Affiliates</u>	
<u>U.S. Intercompany Pooling</u>	1599999
<u>U.S. Non-Pool</u>	
<u>Captive</u>	1699999
<u>Other</u>	1799999
<u>Total</u>	1899999
<u>Other (Non-U.S.)</u>	
<u>Captive</u>	1999999
<u>Other</u>	2099999
<u>Total</u>	2199999
<u>Total Unauthorized – Affiliates</u>	2299999
<u>Other U.S. Unaffiliated Insurers</u>	2399999
<u>Pools</u>	
<u>Mandatory Pools*@</u>	2499999
<u>Voluntary Pools*%</u>	2599999
<u>Other Non-U.S. Insurers#</u>	2699999
<u>Protected Cells</u>	2799999
<u>Total Unauthorized</u>	2899999
<u>Total Authorized, Unauthorized and Certified</u>	4399999
<u>Total Protected Cells</u>	4499999
<u>Totals</u>	9999999

Provision for Overdue Authorized Reinsurance – Columns 73 and 74

Only complete columns 73 and 74 for the following required groups, categories, or subcategories (Line Numbers); otherwise enter zero.

<u>Group or Category</u>	<u>Line Number</u>
<u>Total Authorized</u>	
<u>Affiliates</u>	
U.S. Intercompany Pooling	0199999
<u>U.S. Non-Pool</u>	
Captive	0299999
Other	0399999
Total	0499999
<u>Other (Non-U.S.)</u>	
Captive	0599999
Other	0699999
Total	0799999
Total Authorized – Affiliates	0899999
Other U.S. Unaffiliated Insurers	0999999
<u>Pools</u>	
Mandatory Pools*@	1099999
Voluntary Pools*%	1199999
Other Non-U.S. Insurers#	1299999
Protected Cells	1399999
Total Authorized	1499999
Total Authorized, Unauthorized and Certified	4399999
Total Protected Cells	4499999
Totals	9999999

SCHEDULE F – PART 4

ISSUING OR CONFIRMING BANKS FOR LETTERS OF CREDIT FROM SCHEDULE F, PART 3

Column 1 – Issuing or Confirming Bank Name Reference Number:

Enter a reference number in this column (e.g., 0001, 0002, etc.) that corresponds to the reinsurer providing the letter(s) of credit from the issuing or confirming bank. The reference number may be used multiple times if the letter(s) of credit provided by the reinsurer are from more than one bank or as part of a Syndicated Letter of Credit. This should be the same reference number used for Schedule F, Part 3, Column 33

Column 2 – Letter of Credit Code:

Enter “1” for single letter of credit that is not a syndicated letter of credit.

Enter “2” for syndicated letter of credit.

Enter “3” for multiple letters of credit.

Column 3 – Letter of Credit Issuing or Confirming Bank’s American Bankers Association (ABA) Routing Number:

Provide for each issuing or confirming bank its nine-digit American Bankers Association (ABA) routing number.

For **Fronted Letters of Credit**, where a single bank issues a letter of credit as the fronting bank and sells to other banks undivided interests in its obligations under the credit, provide the ABA routing number for the fronting bank but not the other banks participating.

For **Syndicated Letters of Credit**, where one bank acts as agent for a group of banks issuing the letter of credit but each participating bank is severally, not jointly, liable, provide the ABA routing number for all banks in the syndicate.

For reinsurers providing letters of credit from multiple banks that are not part of a syndicated letter of credit, provide the ABA routing number for all of the banks.

Column 4 – Letter of Credit Issuing or Confirming Bank Name:

Provide the name of each issuing or confirming banks.

For **Fronted Letters of Credit**, where a single bank issues a letter of credit as the fronting bank and sells to other banks undivided interests in its obligations under the credit, provide the name of the fronting bank but not the other banks participating.

For **Syndicated Letters of Credit**, where one bank acts as agent for a group of banks issuing the letter of credit but each participating bank is severally, not jointly, liable, provide the name of each bank in the syndicate.

For reinsurers providing letters of credit from multiple banks that are not part of a syndicated letter of credit, provide the name of each bank.

Column 5 – Letters of Credit Amount:

Enter the amount for the letter of credit issued or confirmed by the bank.

The sum of the amounts by reference number should equal the amount reported for that reference number in Schedule F, Part 3, Column 22.

The total for this column should also equal the total of Schedule F, Part 3, Column 22.

AGING OF CEDED REINSURANCE
AS OF DECEMBER 31, CURRENT YEAR

Include in this schedule only companies for which balances are shown in Schedule F, Part 3, Columns 7 and/or 8.

If a reporting entity has amounts reported for any of the following required groups, categories, or subcategories, it shall report the subtotal amount of the corresponding group, category, or subcategory, with the specified subtotal line number appearing in the same manner and location as the pre-printed total or grand total line and number:

<u>Group or Category</u>	<u>Line Number</u>
Total Authorized	
Affiliates	
U.S. Intercompany Pooling	0199999
U.S. Non-Pool	
Captive	0299999
Other	0399999
Total	0499999
Other (Non U.S.)	
Captive	0599999
Other	0699999
Total	0799999
Total Authorized — Affiliates	0899999
Other U.S. Unaffiliated Insurers	0999999
Pools	
Mandatory Pools*	1099999
Voluntary Pools*	1199999
Other Non U.S. Insurers#	1299999
Total Authorized	1399999
Total Unauthorized	
Affiliates	
U.S. Intercompany Pooling	1499999
U.S. Non-Pool	
Captive	1599999
Other	1699999
Total	1799999
Other (Non U.S.)	
Captive	1899999
Other	1999999
Total	2099999
Total Unauthorized — Affiliates	2199999
Other U.S. Unaffiliated Insurers	2299999
Pools	
Mandatory Pools*	2399999
Voluntary Pools*	2499999
Other Non U.S. Insurers#	2599999
Total Unauthorized	2699999

Total Certified	
Affiliates	
U.S. Intercompany Pooling	2799999
U.S. Non Pool	
Captive	2899999
Other	2999999
Total	3099999
Other (Non U.S.)	
Captive	3199999
Other	3299999
Total	3399999
Total Certified — Affiliates	3499999
Other U.S. Unaffiliated Insurers	3599999
Pools	
Mandatory Pools*@	3699999
Voluntary Pools*%	3799999
Other Non U.S. Insurers#	3899999
Total Certified	3999999
Total Authorized, Unauthorized and Certified	4099999
Total Protected Cells	4199999
Totals	9999999

*—Pools and Associations consisting of affiliated companies should be listed by individual company names.

#—Alien Pools and Associations should be reported on Schedule F under the category “Other Non U.S. Insurers.”

For purposes of completing Columns 5 through 9, a paid loss and paid loss adjustment expense recoverable is due pursuant to original contract terms (as the contract stood on the date of execution).

Where the reinsurance agreement specifies or provides for determination of a date at which claims are to be paid by the reinsurer, the aging period shall commence from that date.

Where the reinsurance agreement does not specify a date for payment by the reinsurer, but does specify or provide for determination of a date at which claims are to be presented to the reinsurer for payment, the aging period shall commence from that date.

Where the reinsurance agreement does not specify or provide for the determination of either of such dates, the aging period shall commence on the date on which the ceding company enters in its accounts a paid loss recoverable which, with respect to the particular reinsurer, exceeds \$50,000. If the amount is less than \$50,000 it should be reported as currently due. Any such amounts so reported in a prior year’s annual statement and still outstanding as of the date of this annual statement must be reported under Column 9 and included in Column 10.

In the event that reinsurance is placed through a broker or intermediary, notice to such broker or intermediary shall constitute notice to the reinsurer. Aging of overdue paid loss and paid loss adjustment expense recoverables begins the day after the due date.

All recoverables due from mandatory pools should be reported in Column 5 as being current.

Column 1 — ID Number

Enter one of the following as appropriate for the entity being reported on the schedule. See the Schedule F General Instructions for more information on these identification numbers.

Federal Employer Identification Number (FEIN)

Alien Insurer Identification Number (AIIN)

Certified Reinsurer Identification Number (CRIN)

Pool/Association Identification Number

Column 11 — Total Due

Total multiplied by 1000 should agree in part with Page 2, Line 16.1, Column 3.

Total should also agree with Schedule F, Part 3, Columns 7 plus 8.

Column 12 — Percentage Overdue and
Column 13 — Percentage More Than 120 Days Overdue }

Percentages in the subtotal and total lines should be derived from subtotal and total data.

SCHEDULE F – PART 5

PROVISION FOR UNAUTHORIZED REINSURANCE
AS OF DECEMBER 31, CURRENT YEAR

If a reporting entity has amounts reported for any of the following required groups, categories, or subcategories, it shall report the subtotal amount of the corresponding group, category, or subcategory, with the specified subtotal line number appearing in the same manner and location as the pre-printed total or grand total line and number:

<u>Group or Category</u>	<u>Line Number</u>
Total Affiliates	
U.S. Intercompany Pooling	0199999
U.S. Non Pool	
Captive	0299999
Other	0399999
Total	0499999
Other (Non U.S.)#	
Captive	0599999
Other	0699999
Total	0799999
Total Affiliates	0899999
Total Other U.S. Unaffiliated Insurers.....	0999999
Total Pools and Associations	
Mandatory*	1099999
Voluntary*	1199999
Total Other Non U.S. Insurers#.....	1299999
Total Affiliates and Others	1399999
Total Protected Cells.....	1499999
Totals.....	9999999

*— Pools and Associations consisting of affiliated companies should be listed by individual company names.

#— Alien Pools and Associations should be reported on Schedule F under the category “Other Non U.S. Insurers.”

Column 1 — ID Number

Enter one of the following as appropriate for the entity being reported on the schedule. See the Schedule F General Instructions for more information on these identification numbers.

- Federal Employer Identification Number — (FEIN)
- Alien Insurer Identification Number — (AIIN)
- Certified Reinsurer Identification Number — (CRIN)
- Pool/Association Identification Number

Column 5 — Special Code

~~Special Code “2” — Reinsurance Contracts Ceding 75% or More Direct Premiums Written~~

~~Each individual contract, except those listed below, which provides for the cession of 75% or more of direct premiums written under such cession during the year, should be identified by inserting a 2 in this column. The reinsurance transactions so identified shall include both treaty and facultative cessions of direct business written by the company.~~

~~Exclude: — Intercompany reinsurance transactions with affiliates.~~

~~Reinsurance transactions involving any group, association, pool or organization of insurers that engage in joint underwriting activities and which are subject to examination by any state regulatory authority or which operate pursuant to any state or federal statutory or administrative authorization.~~

~~Any reinsurance transaction in which the annual gross premium ceded is less than 5% of policyholder surplus.~~

~~Reinsurance transactions involving captive insurance companies.~~

~~Special Code “3” — Counterparty Reporting Exception for Asbestos and Pollution Contracts Under SSAP No. 62R — Property Casualty Reinsurance.~~

~~Each individual reinsurance contract meeting the counterparty reporting exception for asbestos and pollution contracts under SSAP No. 62R, paragraphs 66-68, should be identified by inserting a 3 in this column. This code should be inserted on the line for which the counterparty under the qualifying retroactive contract is reported. See SSAP No. 62R, paragraphs 66-68 for additional information. Reporting in Schedule F part 5 will be subject to the authorized status of the retroactive counterparty, but full reporting of each entity’s status is required in the sub-schedule.~~

~~**Note — If a reporting entity is approved for this exception, pursuant to SSAP No. 62R, the Supplemental Schedule for Reinsurance Counterparty Reporting Exception — Asbestos and Pollution Contracts must be completed in order to continue to detail the reporting of original reinsurers that are aggregated for one line reporting.**~~

~~Disclosure should be based on the aggregation of reinsurance by contract types for each reinsurer. Contracts not subject to special codes may be aggregated by category and by reinsurer and as provided in the instructions for parts 1 and 3. For example, all code 2 contracts should be listed separately but should be grouped together, etc. It is possible that a reinsurer may be listed more than once on a particular section of Schedule F.~~

Column 6 — Reinsurance Recoverable All Items Schedule F, Part 3, Column 15

Carry forward, subject to the provisions of General Interrogatories, Part 2, Property & Casualty Interrogatory 17, unauthorized reinsurers from Schedule F, Part 3, Column 15.

Column 7 — Funds Held by Company Under Reinsurance Treaties

Should agree with unauthorized portion of Schedule F, Part 3, Column 19.

Column 9 — Issuing or Confirming Bank Name Reference Number

Enter a reference number in this column (e.g., 0001, 0002, etc.) for each reinsurer that provided a letter(s) of credit to the reporting entity. This reference number will be used in the footnote table to provide more detail of the letter(s) of credit provided by the reinsurer.

If no letter of credit has been provided, leave blank.

Column 10	Ceded Balances Payable From Schedule F, Part 3, Column 16.
Column 11	Miscellaneous Balances Payable From Schedule F, Part 3, Column 17.
Column 12	Trust Funds and Other Allowed Offset Items Report trust funds and other acceptable security. NOTE: With respect to contracts meeting the requirements of SSAP No. 62R, paragraphs 66-68, if the reporting entity's domestic state insurance department also approves other acceptable forms of security under applicable provisions of the state's credit for reinsurance law, the state may also choose to permit the reporting entity to reflect other approved security provided by the retroactive reinsurance agreement as an "Other Allowed Offset Item." Whether these amounts are reflected within Schedule F, Part 5 in determining the Provision for Reinsurance with respect to the amounts recoverable for unpaid losses and loss adjustment expenses under the original reinsurance contracts will depend on the authorization status of the retroactive counterparty. Such a prescribed or permitted variation from Appendix A 785 in the Accounting Practices and Procedures Manual would be disclosed in Annual Statement Note 1.
Column 14	Provision for Unauthorized Reinsurance Amount recorded should not be less than zero.
Column 15	Recoverable Paid Losses and LAE Over 90 Days Past Due Not in Dispute Eliminate items in dispute by reason of notification, arbitration or litigation from Schedule F, Part 4, Columns 8 plus 9. "Notification" means a formal written communication from a reinsurer denying the validity of coverage. (For items in dispute with affiliates, see the NAIC Accounting Practices and Procedures Manual).
Column 17	20% of Amount in Dispute Included in Column 6 This amount should never be less than zero.
Column 19	Total Provision for Reinsurance Ceded to Unauthorized Reinsurers If the company's experience indicates that a higher amount should be provided, such higher amount should be entered. Column 19 Total multiplied by 1000 should be entered on Schedule F, Part 8, Line 5. This amount should never be less than zero.

Issuing or Confirming Bank Detail Table

~~Issuing or Confirming Bank Name Reference Number:~~

~~Enter a reference number in this column (e.g., 0001, 0002, etc.) that corresponds to the reinsurer providing the letter(s) of credit from the issuing or confirming bank. The reference number may be used multiple times if the letter(s) of credit provided by the reinsurer are from more than one bank or as part of a Syndicated Letter of Credit.~~

~~Letter of Credit Code:~~

~~Enter "1" for single letter of credit that is not a syndicated letter of credit.~~

~~Enter "2" for syndicated letter of credit.~~

~~Enter "3" for multiple letters of credit.~~

~~Letter of Credit Issuing or Confirming Bank's American Bankers Association (ABA) Routing Number:~~

~~Provide for each issuing or confirming bank its nine digit American Bankers Association (ABA) routing number.~~

~~For **Fronted Letters of Credit**, where a single bank issues a letter of credit as the fronting bank and sells to other banks undivided interests in its obligations under the credit, provide the ABA routing number for the fronting bank but not the other banks participating.~~

~~For **Syndicated Letters of Credit**, where one bank acts as agent for a group of banks issuing the letter of credit but each participating bank is severally, not jointly, liable, provide the ABA routing number for all banks in the syndicate.~~

~~For reinsurers providing letters of credit from multiple banks that are not part of a syndicated letter of credit, provide the ABA routing number for all of the banks.~~

~~Letter of Credit Issuing or Confirming Bank Name:~~

~~Provide the name of each issuing or confirming banks.~~

~~For **Fronted Letters of Credit**, where a single bank issues a letter of credit as the fronting bank and sells to other banks undivided interests in its obligations under the credit, provide the name of the fronting bank but not the other banks participating.~~

~~For **Syndicated Letters of Credit**, where one bank acts as agent for a group of banks issuing the letter of credit but each participating bank is severally, not jointly, liable, provide the name of each bank in the syndicate.~~

~~For reinsurers providing letters of credit from multiple banks that are not part of a syndicated letter of credit, provide the name of each bank.~~

~~Letters of Credit Amount:~~

~~Enter the amount for the letter of credit issued or confirmed by the bank.~~

~~The sum of the amounts by reference number should equal the amount reported for that reference number in Schedule F, Part 5, Column 8.~~

~~The total for this column should also equal the total of Schedule F, Part 5, Column 8.~~

~~** Columns 20 will be electronic only. **~~

Column 20 — Reinsurer Designation Equivalent

Following is a listing of the valid codes.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

~~Utilize the table below and report a reinsurer designation equivalent code of 1 through 6 (where 6 represented vulnerable 6 or unrated) or 7 (for unrated authorized reinsurers). The equivalent designation category assigned will correspond to a current financial strength rating received from an approved rating agency as outlined in the table below. Ratings shall be based on interactive communication between the rating agency and the assuming insurer and shall not be based solely on publicly available information. If the reinsurer is unauthorized and does not have at least one financial strength rating, it should be assigned the “Vulnerable 6 or Unrated Unauthorized Reinsurers” equivalent rating. If the reinsurer is authorized and does not have at least one financial strength rating, it should be assigned the “Unrated Authorized Reinsurers” equivalent rating. Amounts recoverable from unrated voluntary pools should be assigned the “reinsurer equivalent code of 3.” An authorized association including incorporated and individual unincorporated underwriters or a member thereof may utilize the lowest financial strength group rating received from an approved rating agency.~~

Reinsurer Designation Equivalent Category							
Code	1	2	3	4	5	6	7
Description	Secure-1	Secure-2	Secure-3	Secure-4	Secure-5	Vulnerable 6 or Unrated Unauthorized Reinsurers	Unrated Authorized Reinsurers
Best	A++	A+	A	A-	B++, B+	B-, B-, C++, C+, C, C-, D, E, F	.....
S&P	AAA	AA+, AA, AA-	A+, A	A-	BBB+, BBB-, BBB-	BB+, BB-, BB-, B+, B-, B-, CCC, CC, C, D, R	.....
Moody's	Aaa	Aa1, Aa2, Aa3	A1, A2	A3	Baa1, Baa2, Baa3	Ba1, Ba2, Ba3, B1, B2, B3, Caa, Ca, C	.....
Fitch	AAA	AA+, AA, AA-	A+, A	A-	BBB+, BBB-, BBB-	BB+, BB-, BB-, B+, B-, B-, CCC, CC, C, D, R	.....

SCHEDULE F PART 6 SECTION 1

PROVISION FOR REINSURANCE CEDED TO CERTIFIED REINSURERS
AS OF DECEMBER 31, CURRENT YEAR

NOTE: This schedule is to be completed by those reporting entities whose domiciliary state has enacted the *Credit for Reinsurance Model Law (#785)* and/or *Credit for Reinsurance Model Regulation (#786)* with the defined certified reinsurer provisions.

If a reporting entity has amounts reported for any of the following required groups, categories or subcategories, it shall report the subtotal amount of the corresponding group, category or subcategory, with the specified subtotal line number appearing in the same manner and location as the preprinted total or grand total line and number.

A reporting entity should refer to information published by its domestic state with respect to the rating and collateral requirements applicable to a certified reinsurer. Ratings may vary from state to state; however, the rating assigned by the ceding insurer's domestic state is authoritative.

NOTE: Rating upgrades apply on a prospective basis only; i.e., the lower collateral level associated with the upgrade applies only to reinsurance contracts entered into or renewed on or after the date of the upgrade. Rating downgrades apply to all reinsurance contracts entered into or renewed under certified status. As such, it is possible that a reporting entity might have multiple contracts with a single certified reinsurer under different rating/collateral requirements, and should report the amounts attributable to the contracts separately based on the rating/collateral requirements applicable to such balances.

NOTE: Section 8B(8)(d) of Model #786 allows a ceding insurer a three month grace period for obtaining additional collateral, in the event that a certified reinsurer's rating is downgraded or its certification is revoked, before incurring a provision for reinsurance based on the additional collateral requirement. When the reporting date falls within such three month grace period, with respect to such certified reinsurer, the ceding insurer may report collateral required and calculate the provision for reinsurance applicable to collateral deficiency based on the certified reinsurer's rating prior to the downgrade or revocation, unless otherwise instructed by the state of domicile.

<u>Group or Category</u>	<u>Line Number</u>
Total Affiliates	
U.S. Intercompany Pooling	0199999
U.S. Non Pool	
Captive	0299999
Other	0399999
Total	0499999
Other (Non U.S.)#	
Captive	0599999
Other	0699999
Total	0799999
Total Affiliates	0899999
Total Other U.S. Unaffiliated Insurers	0999999
Total Pools and Associations	
Mandatory*	1099999
Voluntary*	1199999
Total Other Non U.S. Insurers#	1299999
Total Affiliates and Others	1399999
Total Protected Cells	1499999
Totals	9999999

* Pools and Associations consisting of affiliated companies should be listed by individual company names.

Alien Pools and Associations should be reported on Schedule F under the category "Other Non U.S. Insurers."

Column 1 — ID Number

Enter one of the following as appropriate for the entity being reported on the schedule. See the Schedule F General Instructions for more information on these identification numbers.

Federal Employer Identification Number (FEIN)
Alien Insurer Identification Number (AIIN)
Certified Reinsurer Identification Number (CRIN)
Pool/Association Identification Number

Column 5 — Certified Reinsurer Rating (1 through 6)

Report the certified reinsurer's rating as assigned by the ceding insurer's domiciliary state.

Column 6 — Effective Date of Certified Reinsurer Rating

Report the effective date of the certified reinsurer's rating that is applicable to the reinsurance recoverable reported on the individual line.

Column 7 — Percent Collateral Required for Full Credit (0% — 100%)

Report the percentage of collateral that is required to be provided by the certified reinsurer, in accordance with the rating assigned by the ceding insurer's domiciliary state in order for a domestic ceding insurer to receive full financial statement credit for the reinsurance ceded to the certified reinsurer, that is applicable to the reinsurance recoverable reported on the individual line.

Column 8 — Net Amount Recoverable from Reinsurers

Net Amount Recoverable from Reinsurers; Schedule F Part 3, Column 18 by individual certified reinsurer. Note that this amount is the Total Amount Recoverable from Reinsurers minus Miscellaneous Balances payable to the reinsurer.

Column 9 — Catastrophe Recoverables Qualifying for Collateral Deferral

Report the amount of reinsurance recoverable from the certified reinsurer with respect to catastrophe losses that are subject to any collateral deferral period allowed under the state's credit for reinsurance law and/or regulation.

Column 10 — Net Recoverables Subject to Collateral Requirements for Full Credit

Net Recoverables Subject to Collateral Requirements for Full Credit (Column 8 minus Column 9).

Column 11 — Dollar Amount of Collateral Required

Report the amount of collateral that is required in order for the reporting company to receive full financial statement credit for reinsurance (Column 10 times Column 7).

Column 12 — Multiple Beneficiary Trust

If the certified reinsurer utilizes a multiple beneficiary trust account for the purposes of meeting its collateral requirements as a certified reinsurer to U.S. ceding insurers, report the amounts within such trust that are applicable to the reporting entity's reinsurance ceded to the certified reinsurer.

~~Column 13 — Funds Held by Company Under Reinsurance Treaties~~

~~Should agree with certified portion of Schedule F, Part 3, Column 19, Line 3999999.~~

~~Column 14 — Letters of Credit~~

~~Report the dollar amount of letters of credit provided by the certified reinsurer and held by or on behalf of the reporting entity as security for the certified reinsurer's reinsurance obligations.~~

~~Column 15 — Issuing or Confirming Bank Name Reference Number~~

~~Enter a reference number in this column (e.g., 0001, 0002, etc.) for each reinsurer that provided a letter(s) of credit to the reporting entity. This reference number will be used in the footnote table to provide more detail of the letter(s) of credit provided by the reinsurer.~~

~~If no letter of credit has been provided, leave blank.~~

~~Column 16 — Other Allowable Collateral~~

~~Report trust funds, other than those held in a multiple beneficiary trust that are reported in Column 12, and other acceptable security.~~

~~Column 18 — Percent of Collateral Provided for Net Recoverables Subject to Collateral Requirements~~

~~Report the percentage of collateral provided by the certified reinsurer for net recoverables subject to collateral requirements (Column 17 divided by Column 10).~~

~~Column 19 — Percent Credit Allowed on Net Recoverables Subject to Collateral Requirements~~

~~Report the percent credit allowed on net recoverables subject to collateral requirements based on the amount of collateral provided by the certified reinsurer as compared to the amount of collateral that is required to be provided based on its assigned rating (Column 18 divided by Column 7, not to exceed 100%).~~

~~Column 20 — Amount of Credit Allowed for Net Recoverables~~

~~Report the amount of credit for reinsurance allowed for net recoverables based on the proportion of the collateral requirement that has been met by the certified reinsurer (Column 9 + (Column 10 x Column 19)).~~

~~Column 21 — Provision for Reinsurance with Certified Reinsurers Due to Collateral Deficiency~~

~~Provision for reinsurance with certified reinsurers due to collateral deficiency (Column 8 minus Column 20).~~

~~The amount reported should not be less than zero.~~

Issuing or Confirming Bank Detail Table

Issuing or Confirming Bank Name Reference Number:

Enter a reference number in this column (e.g., 0001, 0002, etc.) that corresponds to the reinsurer providing the letter(s) of credit from the issuing or confirming bank. The reference number may be used multiple times if the letter(s) of credit provided by the reinsurer are from more than one bank or as part of a Syndicated Letter of Credit.

Letter of Credit Code:

Enter "1" for single letter of credit that is not a syndicated letter of credit.

Enter "2" for syndicated letter of credit.

Enter "3" for multiple letters of credit.

Letter of Credit Issuing or Confirming Bank's American Bankers Association (ABA) Routing Number:

Provide for each issuing or confirming bank its nine digit American Bankers Association (ABA) routing number.

For **Fronted Letters of Credit**, where a single bank issues a letter of credit as the fronting bank and sells to other banks undivided interests in its obligations under the credit, provide the ABA routing number for the fronting bank but not the other banks participating.

For **Syndicated Letters of Credit**, where one bank acts as agent for a group of banks issuing the letter of credit but each participating bank is severally, not jointly, liable, provide the ABA routing number for all banks in the syndicate.

For reinsurers providing letters of credit from multiple banks that are not part of a syndicated letter of credit, provide the ABA routing number for all of the banks.

Letter of Credit Issuing or Confirming Bank Name:

Provide the name of each issuing or confirming banks.

For **Fronted Letters of Credit**, where a single bank issues a letter of credit as the fronting bank and sells to other banks undivided interests in its obligations under the credit, provide the name of the fronting bank but not the other banks participating.

For **Syndicated Letters of Credit**, where one bank acts as agent for a group of banks issuing the letter of credit but each participating bank is severally, not jointly, liable, provide the name of each bank in the syndicate.

For reinsurers providing letters of credit from multiple banks that are not part of a syndicated letter of credit, provide the name of each bank.

Letters of Credit Amount:

Enter the amount for the letter of credit issued or confirmed by the bank.

The sum of the amounts by reference number should equal the amount reported for that reference number in Schedule F, Part 6, Section 1, Column 14.

The total for this column should also equal the total of Schedule F, Part 6, Section 1, Column 14.

~~** Columns 22 will be electronic only. **~~

~~Column 22 — Reinsurer Designation Equivalent~~

~~Following is a listing of the valid codes.~~

1	2	3	4	5	6	7
--------------	--------------	--------------	--------------	--------------	--------------	--------------

~~Utilize the table below and report a reinsurer designation equivalent code of 1 through 6 (where 6 represented vulnerable 6 or unrated) or 7 (for unrated authorized reinsurers). The equivalent designation category assigned will correspond to a current financial strength rating received from an approved rating agency as outlined in the table below. Ratings shall be based on interactive communication between the rating agency and the assuming insurer and shall not be based solely on publicly available information. If the reinsurer is unauthorized and does not have at least one financial strength rating, it should be assigned the “Vulnerable 6 or Unrated Unauthorized Reinsurers” equivalent rating. If the reinsurer is authorized and does not have at least one financial strength rating, it should be assigned the “Unrated Authorized Reinsurers” equivalent rating. Amounts recoverable from unrated voluntary pools should be assigned the “reinsurer equivalent code of 3.” An authorized association including incorporated and individual unincorporated underwriters or a member thereof may utilize the lowest financial strength group rating received from an approved rating agency.~~

Reinsurer Designation Equivalent Category							
Code	1	2	3	4	5	6	7
Description	Secure-1	Secure-2	Secure-3	Secure-4	Secure-5	Vulnerable 6 or Unrated Unauthorized Reinsurers	Unrated Authorized Reinsurers
Best	A++	A+	A	A-	B++, B+	B-, B-, C++, C+, C, C-, D, E, F	.....
S&P	AAA	AA+, AA, AA-	A+, A	A-	BBB+, BBB-, BBB-	BB+, BB-, BB-, B+, B-, B-, CCC, CC, C, D, R	.....
Moody's	Aaa	Aa1, Aa2, Aa3	A1, A2	A3	Baa1, Baa2, Baa3	Ba1, Ba2, Ba3, B1, B2, B3, Caa, Ca, C	.....
Fitch	AAA	AA+, AA, AA-	A+, A	A-	BBB+, BBB-, BBB-	BB+, BB-, BB-, B+, B-, B-, CCC, CC, C, D, R	.....

SCHEDULE F PART 6 SECTION 2

**PROVISION FOR OVERDUE REINSURANCE CEDED TO CERTIFIED REINSURERS
AS OF DECEMBER 31, CURRENT YEAR**

NOTE: This schedule is to be completed by those reporting entities whose domiciliary state has enacted the *Credit for Reinsurance Model Law (#785)* and/or *Credit for Reinsurance Model Regulation (#786)* with the defined certified reinsurer provisions.

Schedule F, Part 6, Section 2 should be completed for all certified reinsurers having paid loss and LAE recoverable balances more than 90 days overdue as reported on Schedule F, Part 4. Reinsurance recoverables on paid and unpaid (including IBNR) losses in dispute by reason of notification, arbitration or litigation should be excluded from Columns 5 and 6. "Notification" means a formal written communication from a reinsurer denying the validity of coverage. (For items in dispute with affiliates, see the NAIC *Accounting Practices and Procedures Manual*). Amounts excluded must be disclosed in Notes (a) and (b).

The total of Column 5 should equal Schedule F, Part 4, Columns 8 plus 9, Total Certified, less the amount in Note (a) for each reinsurer shown.

The total of Column 6 should equal Schedule F, Part 3, Columns 7 plus 8, Total Certified, less the amount in Note (b) for each reinsurer shown.

If a reporting entity has amounts reported for any of the following required groups, categories or subcategories, it shall report the subtotal amount of the corresponding group, category or subcategory, with the specified subtotal line number appearing in the same manner and location as the preprinted total or grand total line and number:

<u>Group or Category</u>	<u>Line Number</u>
Total Affiliates	
U.S. Intercompany Pooling	0199999
U.S. Non-Pool	
Captive	0299999
Other	0399999
Total	0499999
Other (Non U.S.)#	
Captive	0599999
Other	0699999
Total	0799999
Total Affiliates	0899999
Total Other U.S. Unaffiliated Insurers	0999999
Total Pools and Associations	
Mandatory*	1099999
Voluntary*	1199999
Total Other Non U.S. Insurers#	1299999
Total Affiliates and Others	1399999
Total Protected Cells	1499999
Totals	9999999

* Pools and Associations consisting of affiliated companies should be listed by individual company names.

Alien Pools and Associations should be reported on Schedule F under the category "Other Non U.S. Insurers."

Column 1 — ID Number

Enter one of the following as appropriate for the entity being reported on the schedule. See the Schedule F General Instructions for more information on these identification numbers.

Federal Employer Identification Number (FEIN)
Alien Insurer Identification Number (AIIN)
Certified Reinsurer Identification Number (CRIN)
Pool/Association Identification Number

Column 5 — Reinsurance Recoverable on Paid Loss and LAE More Than 90 Days Overdue

Report the amount of reinsurance recoverable on paid losses and loss adjustment expenses that is more than 90 days past due.

Column 6 — Total Reinsurance Recoverable on Paid Losses and LAE

Report the total amount of reinsurance recoverable on paid losses and loss adjustment expenses.

Column 7 — Amounts Received Prior 90 Days

Report amount of reinsurance recoverable received in the past 90 days.

Column 8 — Percent More Than 90 Days Overdue

Calculate the percent of reinsurance recoverable on paid losses and loss adjustment expenses that is more than 90 days past due (Column 5 / (Column 6 + Column 7)).

Column 9 — 20% of Amount in Column 5

Report 20% of amount in Column 5.

Column 10 — 20% of Amounts in Dispute Excluded from Column 5

Report 20% of amounts in dispute that are excluded from Column 5.

Column 11 — Amount of Credit Allowed for Net Recoverables

Report the amount of Net Credit Allowed (Schedule F, Part 6, Section 1, Column 20).

Column 12 — Total Collateral Provided

If Column 8 is 20% or greater, report the total amount of collateral provided by the certified reinsurer (Schedule F, Part 6, Section 1, Column 17), not in excess of Column 11 this section. Otherwise report zero.

Column 13 — Net Unsecured Recoverable for Which Credit is Allowed

If Column 8 is 20% or greater, report the total amount of unsecured reinsurance recoverable for which credit is allowed (Column 11 — Column 12). Otherwise report zero.

Column 14 — 20% of Amount in Column 13

If Column 8 is 20% or greater, report 20% times the amount reported in Column 13. Otherwise, report zero.

Column 15 — Provision for Overdue Reinsurance Ceded to Certified Reinsurers

Report the greater of (Column 9 + Column 10) or Column 14, not to exceed Column 11.

The amount reported should not be less than zero.

SCHEDULE F – PART 7

**PROVISION FOR OVERDUE AUTHORIZED REINSURANCE
AS OF DECEMBER 31, CURRENT YEAR**

Schedule F, Part 7 should be completed for all authorized reinsurers having paid loss and LAE recoverable balances more than 90 days overdue as reported on Schedule F, Part 4. Reinsurance recoverables on paid and unpaid (including IBNR) losses in dispute by reason of notification, arbitration or litigation should be excluded from Columns 4 and 5. "Notification" means a formal written communication from a reinsurer denying the validity of coverage. (For items in dispute with affiliates, see the NAIC *Accounting Practices and Procedures Manual*). Amounts excluded must be disclosed in Notes (a) and (b).

The total of Column 4 should equal Schedule F, Part 4, Columns 8 plus 9, Total Authorized multiplied by 1000, less the amount in Note (a) for each reinsurer shown.

The total of Column 5 should equal Schedule F, Part 3, Columns 7 plus 8, Total Authorized multiplied by 1000, less the amount in Note (b) for each reinsurer shown.

If the company's experience indicates that a higher amount should be provided in Column 11, such higher amount should be entered. The total of Column 11 should be carried to Schedule F, Part 8, Line 3.

The procedures in Schedule F, Part 7 should not be applied to a state or federally created residual market mechanism.

Column 1 ————— ID Number

Enter one of the following as appropriate for the entity being reported on the schedule. See the Schedule F General Instructions for more information on these identification numbers.

- Federal Employer Identification Number ————— (FEIN)
- Alien Insurer Identification Number ————— (AIIN)
- Certified Reinsurer Identification Number ————— (CRIN)
- Pool/Association Identification Number

Column 7 ————— Column 4 Divided by (Columns 5 plus 6)

If 20% or more, reinsurer should be reported on Schedule F, Part 8.

Column 11 ————— Amount Reported in Column 8 X 20% + Column 10

Amounts recorded should not be less than zero.

SCHEDULE F – PART 8

PROVISION FOR OVERDUE REINSURANCE
AS OF DECEMBER 31, CURRENT YEAR

Column 1 — ID Number

Enter one of the following as appropriate for the entity being reported on the schedule. See the Schedule F General Instructions for more information on these identification numbers.

Federal Employer Identification Number (FEIN)

Alien Insurer Identification Number (AIIN)

Certified Reinsurer Identification Number (CRIN)

Pool/Association Identification Number

Column 4 — Reinsurance Recoverable All Items

From Schedule F, Part 3, Column 15 multiplied by 1000 (for each reinsurer shown).

Amounts recorded should not be less than zero.

Column 5 — Funds Held By Company Under Reinsurance Treaties

From Schedule F, Part 3, Column 19 multiplied by 1000 (for each reinsurer shown).

Column 7 — Ceded Balances Payable

From Schedule F, Part 3, Column 16 multiplied by 1000 (for each reinsurer shown).

Column 8 — Other Miscellaneous Balances

From Schedule F, Part 3, Column 17 multiplied by 1000 (for each reinsurer shown).

Column 9 — Other Allowed Offset Items

Any permissible items not included in Columns 5, 6, 7, or 8.

Column 10 — Sum of Columns 5 thru 9 But Not in Excess of Column 4

Amounts recorded should not be less than zero.

Column 11 — Column 4 Minus Column 10

Amounts recorded should not be less than zero.

Column 12 — Greater of Column 11 or Schedule F Part 4, Column 8 & 9

Amounts recorded should not be less than zero.

Line 2 — If the company's experience indicates that a higher amount should be provided, such higher amount should be entered.

SCHEDULE F – PART 96

**RESTATEMENT OF BALANCE SHEET
TO IDENTIFY NET CREDIT FOR REINSURANCE**

This schedule need not be completed if the company has no ceded reinsurance in Schedule F, Part 3.

Column 1 – As Reported (Net of Ceded)

Complete the form so that it is consistent with the information reported for the current year on Pages 2 and 3 of the annual statement.

Column 2 – Restatement Adjustments

Enter adjustments to eliminate the effect of ceded reinsurance on balance sheet assets and liabilities except reinsurance ceded to statutorily mandated pools, associations, and similar underwriting facilities. The result will be to report the net balance sheet impact of reinsurance in a single asset, “net amount recoverable from reinsurers.”

Assets (Page 2)

Line 3 – Reinsurance Recoverable on Loss and Loss Adjustment Expense Payments

This item (Page 2, Line 16.1, Column 3) would become part of the asset, Net Amount Recoverable from Reinsurers.

Line 5 – Other Assets

This item should be adjusted for any balances created from ceded reinsurance that are included in the subject lines. (The sum of Lines 14, 16.3 plus 17 through 25.)

Line 6 – Net Amount Recoverable from Reinsurers

This is the aggregate balance of all reinsurance adjustments to the balance sheet.

Line 7 – Protected Cell Assets

Column 1 should equal line 27 of the Assets page.

Liabilities (Page 3)

Line 9 – Losses and Loss Adjustment Expenses

Column 1 should be the sum of Page 3, Lines 1, 2 and 3.

This item should be adjusted by the amount recoverable from assuming reinsurers, both on reported and IBNR losses (Schedule F, Part 3, Columns 9 through 12 multiplied by 1000).

Line 10 – Taxes, Expenses and Other Obligations

This item should be adjusted for any balances in those lines arising from ceded reinsurance.

Line 11 – Unearned Premiums

This liability should be adjusted by the unearned premium on reinsurance ceded (Schedule F, Part 3, Column 13 multiplied by 1000).

- Line 15 – Funds Held by Company Under Reinsurance Treaties
This item (Page 3, Line 13) becomes an offset to net amount recoverable from reinsurers.
- Line 16 – Amounts Withheld or Retained by Company for Account of Others
This item should be adjusted for any balances created by ceded reinsurance arrangements.
- Line 17 – Provision for Reinsurance
This liability (Page 3, Line 16) becomes an offset to the overall asset “net amount recoverable from reinsurers.”
- Line 18 – Other Liabilities
This item should be adjusted for any balances from ceded reinsurance, which may be included in the designated lines. (The sum of Lines 15 plus 17 through 25.)
- Line 20 – Protected Cell Liabilities
Column 1 should equal line 27 of the Liabilities page.

LIABILITIES, SURPLUS AND OTHER FUNDS

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Line 13 – Funds Held by Company Under Reinsurance Treaties

Include: Reinsurance premiums withheld by the company as specified in the reinsurance contract (for example, funds withheld equal to the unearned premiums and loss reserves) or advances to the company by the payment of losses before the company makes an accounting.

Should agree with Schedule F, Part 3, Column ~~49~~20, Grand Total.

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Line 16 – Provision for Reinsurance

Should equal Schedule F, Part ~~8~~3, Column ~~78~~Line 8.

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**SUPPLEMENTAL SCHEDULE FOR REINSURANCE COUNTERPARTY REPORTING EXCEPTION –
ASBESTOS AND POLLUTION CONTRACTS**

**DETAIL OF ORIGINAL REINSURERS AGGREGATED ON SCHEDULE F
AS OF DECEMBER 31, CURRENT YEAR**


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<u>Group or Category</u>	<u>Line Number</u>
Total Authorized	
Affiliates	
U.S. Intercompany Pooling	0199999
U.S. Non-Pool	
Captive	0299999
Other	0399999
Total	0499999
Other (Non-U.S.)	
Captive	0599999
Other	0699999
Total	0799999
Total Authorized – Affiliates	0899999
Other U.S. Unaffiliated Insurers (Under \$100,000)	0999998
Other U.S. Unaffiliated Insurers	0999999
Pools	
Mandatory Pools* @	1099999
Voluntary Pools* %	1199999
Other Non-U.S. Insurers# (Under \$100,000)	1299998
Other Non-U.S. Insurers#	1299999
Protected Cells	1399999
Total Authorized	1399999 1499999
Total Unauthorized	
Affiliates	
U.S. Intercompany Pooling	1499999 1599999
U.S. Non-Pool	
Captive	1599999 1699999
Other	1699999 1799999
Total	1799999 1899999
Other (Non-U.S.)	
Captive	1899999 1999999
Other	1999999 2099999
Total	2099999 2199999
Total Unauthorized – Affiliates	2199999 2299999
Other U.S. Unaffiliated Insurers (Under \$100,000)	2299998
Other U.S. Unaffiliated Insurers	2299999 2399999

Pools

Mandatory Pools*@	239999992499999
Voluntary Pools*%	249999992599999
Other Non U.S. Insurers# (under \$100,000)	25999998
Other Non-U.S. Insurers#	259999992699999
Protected Cells	27999999
Total Unauthorized	269999992899999

Total Certified

Affiliates

U.S. Intercompany Pooling	279999992999999
U.S. Non-Pool	
Captive	289999993099999
Other	299999993199999
Total	309999993299999
Other (Non-U.S.)	
Captive	319999993399999
Other	329999993499999
Total	339999993599999
Total Certified – Affiliates	349999993699999
Other U.S. Unaffiliated Insurers (Under \$100,000)	35999998
Other U.S. Unaffiliated Insurers	359999993799999

Pools

Mandatory Pools*@	369999993899999
Voluntary Pools*%	379999993999999
Other Non U.S. Insurers# (under \$100,000)	38999998
Other Non-U.S. Insurers#	389999994099999
Protected Cells	41999999
Total Certified	399999994299999

Total Authorized, Unauthorized and Certified	409999994399999
Total Protected Cells	419999994499999
Totals	99999999

- * – Pools and Associations consisting of affiliated companies should be listed by individual company names.
- @ – Include in Mandatory Pools all U.S. Government programs (e.g., National Flood Insurance, National Crop Insurance Corporation), all state residual market mechanisms, the Workers Compensation Reinsurance Pool, and the National Council on Compensation Insurance.
- % – Include in Voluntary Pools all pool participation that is voluntary on the part of the reporting entity. Include participation in any state program for which participation is not mandatory.
- # – Alien Pools and Associations should be reported on Schedule F under the category “Other Non-U.S. Insurers.”


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ANNUAL STATEMENT INSTRUCTIONS – HEALTH PROPERTY SUPPLEMENT)

**PROPERTY/CASUALTY SUPPLEMENT
TO THE HEALTH ANNUAL STATEMENT**

NOTE: Only companies licensed as Property and Casualty insurers should complete the schedules included in the Property/Casualty Supplement to the Health Annual Statement.

SCHEDULE F – REINSURANCE

Index to Schedule F

Part 1	–	Assumed Reinsurance
Part 3	–	Ceded Reinsurance

Please note that Parts 1 and 3 of this schedule are reported with thousands omitted.

NOTE: Certified reinsurer status applies on a prospective basis, and is determined by the state of domicile of the ceding insurer. As such, it is possible that a ceding insurer will report reinsurance balances applicable to a single assuming insurer under multiple classifications within Schedule F. For example, with respect to a certified reinsurer that was considered unauthorized prior to certification, balances attributable to contracts entered into prior to the assuming insurer’s certification would be reported in the unauthorized classification, while balances attributable to contracts entered into or renewed on or after the assuming insurer’s certification would be reported in the certified classification. Proper classification of such balances is essential to ensure accurate reporting of collateral requirements applicable to specific balances and the corresponding calculation of the liability for unauthorized and/or certified reinsurance.

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Aggregation of Companies

~~The aggregation of certain companies is permitted only as provided in the instructions to Part 1 and Part 3. In all other Parts, all companies must be identified.~~

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SCHEDULE F – PART 1

ASSUMED REINSURANCE

To be filed on or before March 1.

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

<u>Group or Category</u>	<u>Line Number</u>
Total Affiliates	
U.S. Intercompany Pooling	0199999
U.S. Non-Pool	
Captive	0299999
Other	0399999
Total	0499999
Other (Non-U.S.)	
Captive	0599999
Other	0699999
Total	0799999
Total Affiliates	0899999
Other U.S. Unaffiliated Insurers — Reinsurance for which the total of Column 8 is less than \$100,000	0999998
Total Other U.S. Unaffiliated Insurers*#	0999999
Pools and Associations	
Mandatory Pools, Associations or Other Similar Facilities*	1099999
Reinsurance for which the total of Column 8 is less than \$100,000	1099998
Total Pools, Associations or Other Similar Facilities*	1099999
Voluntary Pools, Associations or Other Similar Facilities*	1199999
Reinsurance for which the total of Column 8 is less than \$100,000	1199998
Total Pools, Associations or Other Similar Facilities*	1199999
Total Pools and Associations	1299999
Other Non-U.S. Insurers — Reinsurance for which the total of Column 8 is less than \$100,000	1399998
Total Other Non-U.S. Insurers*	1399999
Totals	9999999

* ~~Reinsured companies for which Column 8 is less than \$100,000 may be aggregated and reported separately by category and reported only on Lines 0999998, 1099998, 1199998 and 1399998. The aggregation of certain companies is permitted only as provided in the instructions to Schedule F, Part 1. In all other Parts, all companies must be identified.~~

Unaffiliated U.S. Branches of alien insurers should be included with “Total Other U.S. Unaffiliated Insurers.”


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SCHEDULE F – PART 3

CEDED REINSURANCE

To be filed on or before March 1.

If a reporting entity has amounts reported for any of the following required groups, categories, or subcategories, it shall report the subtotal amount of the corresponding group, category, or subcategory, with the specified subtotal line number appearing in the same manner and location as the pre-printed total or grand total line and number:

~~Unaffiliated reinsurers may be aggregated under the designated categories and line numbers to the extent that the amounts in both Column 6 – Reinsurance Premium Ceded and Column 15 – Total (Recoverable) are individually less than \$100,000 and none of the amounts are over 90 days past due. This procedure is applicable to Part 3 only.~~

Detail Eliminated To Conserve Space

<u>Group or Category</u>	<u>Line Number</u>
Total Authorized	
Affiliates	
U.S. Intercompany Pooling	0199999
U.S. Non-Pool	
Captive	0299999
Other	0399999
Total	0499999
Other (Non-U.S.)	
Captive	0599999
Other	0699999
Total	0799999
Total Authorized – Affiliates	0899999
Other U.S. Unaffiliated Insurers (Under \$100,000)	0999998
Other U.S. Unaffiliated Insurers	0999999
Pools	
Mandatory Pools* @	1099999
Voluntary Pools %	1199999
Total Authorized – Other Non-U.S. Insurers # (Under \$100,000)	1299998
Total Authorized – Other Non-U.S. Insurers#	1299999
<u>Protected Cells</u>	<u>1399999</u>
Total Authorized	1399999 <u>1499999</u>

Total Unauthorized

Affiliates

U.S. Intercompany Pooling	14999991599999
U.S. Non-Pool	
Captive	15999991699999
Other	16999991799999
Total.....	17999991899999
Other (Non-U.S.)	
Captive	18999991999999
Other	19999992099999
Total.....	20999992199999
Total Unauthorized – Affiliates	21999992299999
Other U.S. Unaffiliated Insurers (Under \$100,000).....	22999998
Other U.S. Unaffiliated Insurers	22999992399999
Pools	
Mandatory Pools*@	23999992499999
Voluntary Pools*%	24999992599999
Other Non U.S. Insurers# (under \$100,000).....	25999998
Other Non-U.S. Insurers#	25999992699999
<u>Protected Cells.....</u>	<u>2799999</u>
Total Unauthorized.....	26999992899999

Total Certified

Affiliates

U.S. Intercompany Pooling	27999992999999
U.S. Non-Pool	
Captive	28999993099999
Other	29999993199999
Total.....	30999993199999
Other (Non-U.S.)	
Captive	31999993399999
Other	32999993499999
Total.....	33999993599999
Total Certified – Affiliates	34999993699999
Other U.S. Unaffiliated Insurers (Under \$100,000).....	35999998
Other U.S. Unaffiliated Insurers.....	35999993799999
Pools	
Mandatory Pools*@	36999993899999
Voluntary Pools*%	37999993999999
Other Non U.S. Insurers# (under \$100,000).....	38999998
Other Non-U.S. Insurers#	38999994099999
<u>Protected Cells.....</u>	<u>4199999</u>
Total Certified	39999994299999

Total Authorized, Unauthorized and Certified.....	<u>40999994399999</u>
Total Protected Cells.....	<u>41999994499999</u>
Totals	9999999

- * – Pools and Associations consisting of affiliated companies should be listed by individual company names.
- @ – Include in Mandatory Pools all U.S. Government programs (e.g., National Flood Insurance, National Crop Insurance Corporation), all state residual market mechanisms, the Workers Compensation Reinsurance Pool, and the National Council on Compensation Insurance.
- % – Include in Voluntary Pools all pool participation that is voluntary on the part of the reporting entity. Include participation in any state program for which participation is not mandatory.
- # – Alien Pools and Associations should be reported on Schedule F under the category “Other Non-U.S. Insurers.”

NOTE: Disclosure of the five largest provisional commission rates should exclude mandatory pools and joint underwriting associations.



Detail Eliminated To Conserve Space



ANNUAL STATEMENT INSTRUCTIONS – LIFE

WORKERS’ COMPENSATION CARVE-OUT SUPPLEMENT



Detail Eliminated To Conserve Space

SCHEDULE F – PART 1

ASSUMED REINSURANCE

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

<u>Group or Category</u>	<u>Line Number</u>
Total Affiliates	
U.S. Intercompany Pooling	0199999
U.S. Non-Pool	
Captive	0299999
Other	0399999
Total	0499999
Other (Non-U.S.)	
Captive	0599999
Other	0699999
Total	0799999
Total Affiliates	0899999
Other U.S. Unaffiliated Insurers — Reinsurance for which the total of Column 8 is less than \$100,000	0999998
Total Other U.S. Unaffiliated Insurers *#	0999999
Pools and Associations	
Mandatory Pools, Associations or Other Similar Facilities *	1099999
Reinsurance for which the total of Column 8 is less than \$100,000	1099998
Total Pools, Associations or Other Similar Facilities *	1099999
Voluntary Pools, Associations or Other Similar Facilities *	1199999
Reinsurance for which the total of Column 8 is less than \$100,000	1199998
Total Pools, Associations or Other Similar Facilities *	1199999
Total Pools and Associations	1299999
Other Non U.S. Insurers — Reinsurance for which the total of Column 8 is less than \$100,000	1399998
Total Other Non-U.S. Insurers*	1399999
Totals	9999999

* ~~Reinsured companies for which Column 8 is less than \$100,000 may be aggregated and reported separately by category and reported only on Lines 0999998, 1099998, 1199998 and 1399998. The aggregation of certain companies is permitted only as provided in the instructions to Schedule F.~~

Unaffiliated U.S. branches of alien insurers should be included with “Total Other U.S. Unaffiliated Insurers.”

Reinsurance assumed from pools or associations may be reported in the name of the pool or association instead of in the names of the insurers that ceded the reinsurance to the pool or association.



Detail Eliminated To Conserve Space

SCHEDULE F – PART 2

CEDED REINSURANCE

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

~~Unaffiliated reinsurers may be aggregated under the designated categories and line numbers to the extent that the amounts in both Column 6 – Reinsurance Premium Ceded and Column 15 – Total (Recoverable) are individually less than \$100,000 and none of the amounts are over 90 days past due.~~

<u>Group or Category</u>	<u>Line Number</u>
Total Authorized	
Affiliates	
Affiliates – U.S. Intercompany Pooling	0199999
U.S. Non-Pool	
Captive	0299999
Other	0399999
Total.....	0499999
Other (Non-U.S.)	
Captive	0599999
Other	0699999
Total.....	0799999
Total Authorized – Affiliates	0899999
Other U.S. Unaffiliated Insurers (Under \$100,000)	0999998
Other U.S. Unaffiliated Insurers.....	0999999
Pools	
Mandatory Pools*	1099999
Voluntary Pools*.....	1199999
Other Non-U.S. Insurers# (Under \$100,000)	1299998
Other Non-U.S. Insurers#.....	1299999
Protected Cells.....	1399999
Total Authorized.....	1399999 1499999
Total Unauthorized	
Affiliates	
U.S. Intercompany Pooling	14999991599999
U.S. Non-Pool	
Captive	15999991699999
Other	16999991799999
Total.....	17999991899999
Other (Non-U.S.)	
Captive	18999991999999
Other	19999992099999
Total.....	20999992199999
Total Unauthorized – Affiliates	21999992299999
Other U.S. Unaffiliated Insurers (Under \$100,000)	2299998
Other U.S. Unaffiliated Insurers.....	22999992399999
Pools	
Mandatory Pools*	23999992499999
Voluntary Pools*.....	24999992599999
Other Non-U.S. Insurers# (Under \$100,000)	2599998
Other Non-U.S. Insurers#.....	25999992699999
Protected Cells.....	2799999

Total Unauthorized.....	26999992899999
Total Certified	
Affiliates	
U.S. Intercompany Pooling	27999992999999
U.S. Non-Pool	
Captive	28999993099999
Other	29999993199999
Total.....	30999993299999
Other (Non-U.S.)	
Captive.....	31999993399999
Other	32999993499999
Total.....	33999993599999
Total Certified – Affiliates	34999993699999
Other U.S. Unaffiliated Insurers (Under \$100,000).....	35999998
Other U.S. Unaffiliated Insurers.....	35999993799999
Pools	
Mandatory Pools*@	36999993899999
Voluntary Pools*%	37999993999999
Other Non-U.S. Insurers# (under \$100,000).....	38999998
Other Non-U.S. Insurers#.....	38999994099999
Protected Cells.....	4199999
Total Certified	39999994299999
Total Authorized, Unauthorized and Certified.....	40999994399999
Total Protected Cells.....	4499999
Totals	9999999

* Pools and Associations consisting of affiliated companies should be listed by individual company names.

Alien Pools and Associations should be reported on Schedule F under the category “Other Non-U.S. Insurers.”



Detail Eliminated To Conserve Space

Column 5 – ~~Special Code Reinsurance Contracts Ceding 75% or More Direct Premiums Written~~

Special Code “2” – Reinsurance Contracts Ceding 75% or More Direct Premiums Written

Each individual contract, except those listed below, which provides for the cession of 75% or more of direct premiums written under such cession during the year, should be identified by inserting a 2 in this column. The reinsurance transactions so identified shall include both treaty and facultative cessions of direct business written by the company.

Exclude: Intercompany reinsurance transactions with affiliates.

Reinsurance transactions involving any group, association, pool or organization of insurers that engage in joint underwriting activities and which are subject to examinations by any state regulatory authority or which operate pursuant to any state or federal statutory or administrative authorization.

Any reinsurance transaction in which the annual gross premium ceded is less than 5% of policyholder surplus.

Reinsurance transactions involving captive insurance companies.



Detail Eliminated To Conserve Space

SCHEDULE F – PART 3 (Continued)
Ceded Reinsurance as of December 31, Current Year (000 Omitted)
(Credit Risk)

ID Number from Col. 1	Name of Reinsurer from Col. 3	Collateral				25 Total Funds Held, Payables & Collateral (Col. 17 + 18 + 20 + 21 + 22 + 24; but not in Excess of Col. 15)	26 Net Recoverable Net of Funds Held & Collateral (Col. 15 - 25)	27 Applicable Sch. F Penalty (Col. 78)	Ceded Reinsurance Credit Risk							35 Credit Risk on Collateralized Recoverables (Col. 32 * Factor Applicable to Reinsurer Designation Equivalent in Col. 34)	36 Credit Risk on Uncollateralized Recoverables (Col. 33 * Factor Applicable to Reinsurer Designation Equivalent in Col. 34)
		21 Multiple Beneficiary Trusts	22 Letters of Credit	23 Issuing or Confirming Bank Reference Number	24 Single Beneficiary Trusts & Other Allowable Collateral				28 Total Amount Recoverable from Reinsurers Less Penalty (Col. 15 - 27)	29 Stressed Recoverable (Col. 28 * 120%)	30 Reinsurance Payable & Funds Held (Cols. 17+18+20; but not in excess of Col. 29)	31 Stressed Net Recoverable (Cols. 29 - 30)	32 Total Collateral (Cols. 21 + 22 + 24, not in Excess of Col. 31)	33 Stressed Net Recoverable Net of Collateral Offsets (Cols. 31 - 32)	34 Reinsurer Designation Equivalent		
999999	Totals			XXX											XXX		

SCHEDULE F – PART 3 (Continued)

Ceded Reinsurance as of December 31, Current Year (000 Omitted)
 (Provision for Reinsurance for Certified Reinsurers)

ID Number from Col. 1	Name of Reinsurer from Col. 3	Provision for Certified Reinsurance											Complete if Col. 52 = "No"; Otherwise Enter 0			69 Provision for Overdue Reinsurance Ceded to Certified Reinsurers (Greater of [Col. 62 + Col. 65] or Col.68; not to Exceed Col. 63)
		54 Certified Reinsurer Rating (1 through 6)	55 Effective Date of Certified Reinsurer Rating	56 Percent Collateral Required for Full Credit (0% through 100%)	57 Catastrophe Recoverables Qualifying for Collateral Deferral	58 Net Recoverables Subject to Collateral Requirements for Full Credit (Col. 19 – Col. 57)	59 Dollar Amount of Collateral Required (Col. 56 * Col. 58)	60 Percent of Collateral Provided for Net Recoverables Subject to Collateral Requirements (Col. 25 / Col. 58)	61 Percent Credit Allowed on Net Recoverables Subject to Collateral Requirements (Col. 60 / Col. 56, not to exceed 100%)	62 20% of Recoverable on Paid Losses & LAE Over 90 Days past Due Amounts in Dispute (Col. 45 * 20%)	63 Amount of Credit Allowed for Net Recoverables (Col. 57 + [Col. 58 * Col. 61])	64 Provision for Reinsurance with Certified Reinsurers Due to Collateral Deficiency (Col. 19 – Col. 63)	65 20% of Recoverable on Paid Losses & LAE Over 90 Days past Due Amounts Not in Dispute (Col. 47 * 20%)	66 Total Collateral Provided (Col. 25 not to Exceed Col. 63)	67 Net Unsecured Recoverable for Which Credit is Allowed (Col. 63 - Col. 66)		68 20% of Amount in Col. 67
9999999	Totals															

SCHEDULE F – PART 5
Interrogatories for Schedule F, Part 3 (000 Omitted)

A. Report the five largest provisional commission rates included in the cedant's reinsurance treaties. The commission rate to be reported is by contract with ceded premium in excess of \$50,000:

	1	2	3
	Name of Reinsurer	Commission Rate	Ceded Premium
1.
2.
3.
4.
5.

B. Report the five largest reinsurance recoverables reported in Schedule F, Part 3, Column 15, due from any one reinsurer (based on the total recoverables, Schedule F, Part 3, Line 9999999, Column 15, the amount of ceded premium, and indicate whether the recoverables are due from an affiliated insurer.

	1	2	3	4
	Name of Reinsurer	Total Recoverables	Ceded Premiums	Affiliated
6.	Yes [] No []
7.	Yes [] No []
8.	Yes [] No []
9.	Yes [] No []
10.	Yes [] No []

NOTE: Disclosure of the five largest provisional commission rates should exclude mandatory pools and joint underwriting associations.

SCHEDULE F — PART 5

Provision for Unauthorized Reinsurance as of December 31, Current Year (000 Omitted)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
ID Number	NAIC Company Code	Name of Reinsurer	Domiciliary Jurisdiction	Special Code	Reinsurance Recoverable All Items Schedule F Part 3, Col. 15	Funds Held By Company Under Reinsurance Treaties	Letters of Credit	Issuing or Confirming Bank Reference Number (a)	Ceded Balances Payable	Miscellaneous Balances Payable	Trust Funds and Other Allowed Offset Items	Total Collateral and Offsets Allowed (Cols. 7+8+10+11+12 but Not in Excess of Col. 6)	Provision for Unauthorized Reinsurance (Col. 6 Minus Col. 13)	Recoverable Paid Losses & LAE Expenses Over 90 Days past Due not in Dispute	20% of Amount in Col. 15	20% of Amount in Dispute Included in Column 6	Provision for Overdue Reinsurance (Col. 16 plus Col. 17)	Total Provision for Reinsurance Ceded to Unauthorized Reinsurers (Col. 14 plus Col. 18 but not in Excess of Col. 6)
999999								XXX										

1. Amounts in dispute totaling \$ _____ are included in Column 6.
 2. Amounts in dispute totaling \$ _____ are excluded from Column 15.

(a)	Issuing or Confirming Bank Reference Number	Letters of Credit Code	American Bankers Association (ABA) Routing Number	Issuing or Confirming Bank Name	Letters of Credit Amount

SCHEDULE F — PART 6 — SECTION 1

Provision for Reinsurance Ceded to Certified Reinsurers as of December 31, Current Year (000 Omitted)

1 ID Number	2 NAIC Company Code	3 Name of Reinsurer	4 Domiciliary Jurisdiction	5 Certified Reinsurer Rating (1 through 6)	6 Effective Date of Certified Reinsurer Rating	7 Percent Collateral Required for Full Credit (0% –100%)	8 Net Amount Recoverable From Reinsurers (Sch. F Part 3 Col. 18)	9 Catastrophe Recoverable Qualifying for Collateral Deferral	10 Net Recoverables Subject to Collateral Requirements for Full Credit (Col. 8 – Col. 9)	11 Dollar Amount of Collateral Required (Col. 10 x Col. 7)	Collateral Provided					18 Percent of Collateral Provided for Net Recoverables Subject to Collateral Requirements (Col. 17 / Col. 10)	19 Percent Credit Allowed on Net Recoverables Subject to Collateral Requirements (Col. 7, not to Exceed 100%)	20 Amount of Credit Allowed for Net Recoverables (Col. 9 + (Col. 10 x Col. 19))	21 Provision for Reinsurance With Certified Reinsurers Due to Collateral Deficiency (Col. 8 – Col. 20)
											12 Multiple Beneficiary Trust	13 Funds Held by Company Under Reinsurance Treaties	14 Letters of Credit	15 Issuing or Confirming Bank Reference Number (a)	16 Other Allowable Collateral					17 Total Collateral Provided (Col. 12 + 13 + 14 + 16)
.....
9999999 Totals											XXX	XXX	XXX						

(a)

Issuing or Confirming Bank Reference Number	Letters of Credit Code	American Bankers Association (ABA) Routing Number	Issuing or Confirming Bank Name	Letters of Credit Amount
.....

SCHEDULE F – PART 96
Restatement of Balance Sheet to Identify Net Credit for Reinsurance

	1 As Reported (Net of Ceded)	2 Restatement Adjustments	3 Restated (Gross of Ceded)
<u>ASSETS</u> (Page 2, Col. 3)			
1. Cash and invested assets (Line 12).....			
2. Premiums and considerations (Line 15).....			
3. Reinsurance recoverable on loss and loss adjustment expense payments (Line 16.1).....			
4. Funds held by or deposited with reinsured companies (Line 16.2).....			
5. Other assets.....			
6. Net amount recoverable from reinsurers.....			
7. Protected cell assets (Line 27).....			
8. Totals (Line 28).....			
<u>LIABILITIES</u> (Page 3)			
9. Losses and loss adjustment expenses (Lines 1 through 3).....			
10. Taxes, expenses, and other obligations (Lines 4 through 8).....			
11. Unearned premiums (Line 9).....			
12. Advance premiums (Line 10).....			
13. Dividends declared and unpaid (Line 11.1 and 11.2).....			
14. Ceded reinsurance premiums payable (net of ceding commissions) (Line 12).....			
15. Funds held by company under reinsurance treaties (Line 13).....			
16. Amounts withheld or retained by company for account of others (Line 14).....			
17. Provision for reinsurance (Line 16).....			
18. Other liabilities.....			
19. Total liabilities excluding protected cell business (Line 26).....			
20. Protected cell liabilities (Line 27).....			
21. Surplus as regards policyholders (Line 37).....		XXX	
22. Totals (Line 38).....			

NOTE: Is the restatement of this exhibit the result of grossing up balances ceded to affiliates under 100 percent reinsurance or pooling arrangements? Yes [] No []

If yes, give full explanation: _____

LIABILITIES, SURPLUS AND OTHER FUNDS

	1 Current Year	2 Prior Year
1. Losses (Part 2A, Line 35, Column 8)		
2. Reinsurance payable on paid losses and loss adjustment expenses (Schedule F, Part 1, Column 6).....		
3. Loss adjustment expenses (Part 2A, Line 35, Column 9)		
4. Commissions payable, contingent commissions and other similar charges.....		
5. Other expenses (excluding taxes, licenses and fees).....		
6. Taxes, licenses and fees (excluding federal and foreign income taxes).....		
7.1 Current federal and foreign income taxes (including \$..... on realized capital gains (losses)).....		
7.2 Net deferred tax liability		
8. Borrowed money \$..... and interest thereon \$		
9. Unearned premiums (Part 1A, Line 38, Column 5) (after deducting unearned premiums for ceded reinsurance of \$.....and including warranty reserves of \$..... and accrued accident and health experience rating refunds including \$..... for medical loss ratio rebate per the Public Health Service Act).....		
10. Advance premium.....		
11. Dividends declared and unpaid:		
11.1 Stockholders		
11.2 Policyholders		
12. Ceded reinsurance premiums payable (net of ceding commissions)		
13. Funds held by company under reinsurance treaties (Schedule F, Part 3, Column 4920)		
14. Amounts withheld or retained by company for account of others.....		
15. Remittances and items not allocated.....		
16. Provision for reinsurance (including \$..... certified) (Schedule F, Part 83, Column 78)		
17. Net adjustments in assets and liabilities due to foreign exchange rates.....		
18. Drafts outstanding		
19. Payable to parent, subsidiaries and affiliates		
20. Derivatives		
21. Payable for securities		
22. Payable for securities lending.....		
23. Liability for amounts held under uninsured plans		
24. Capital notes \$..... and interest thereon \$		
25. Aggregate write-ins for liabilities.....		
26. Total liabilities excluding protected cell liabilities (Lines 1 through 25)		
27. Protected cell liabilities		
28. Total liabilities (Lines 26 and 27).....		
29. Aggregate write-ins for special surplus funds.....		
30. Common capital stock.....		
31. Preferred capital stock.....		
32. Aggregate write-ins for other-than-special surplus funds		
33. Surplus notes.....		
34. Gross paid in and contributed surplus.....		
35. Unassigned funds (surplus)		
36. Less treasury stock, at cost:		
36.1 shares common (value included in Line 30 \$.....)		
36.2 shares preferred (value included in Line 31 \$.....)		
37. Surplus as regards policyholders (Lines 29 to 35, less 36) (Page 4, Line 39).....		
38. Totals (Page 2, Line 28, Col. 3)		
DETAILS OF WRITE-INS		
2501.		
2502.		
2503.		
2598. Summary of remaining write-ins for Line 25 from overflow page.....		
2599. Totals (Lines 2501 through 2503 plus 2598) (Line 25 above)		
2901.		
2902.		
2903.		
2998. Summary of remaining write-ins for Line 29 from overflow page.....		
2999. Totals (Lines 2901 through 2903 plus 2998) (Line 29 above)		
3201.		
3202.		
3203.		
3298. Summary of remaining write-ins for Line 32 from overflow page.....		
3299. Totals (Lines 3201 through 3203 plus 3298) (Line 32 above)		

ANNUAL STATEMENT BLANK – LIFE

WORKERS' COMPENSATION CARVE-OUT SUPPLEMENT

SCHEDULE F – PART 1

Assumed Reinsurance as of December 31, Current Year (000 Omitted)

1 ID Number	2 NAIC Company Code	3 Name of Reinsured	4 Domiciliary Jurisdiction	5 Assumed Premium	Reinsurance On			9 Contingent Commissions Payable	10 Assumed Premiums Receivable	11 Unearned Premium	12 Funds Held By or Deposited With Reinsured Companies	13 Letters of Credit Posted	14 Amount of Assets Pledged or Compensating Balances to Secure Letters of Credit	15 Amount of Assets Pledged or Collateral Held in Trust
					6 Paid Losses and Loss Adjustment Expenses	7 Known Case Losses and LAE	8 Total (Cols. 6 + 7)							
.....
9999999	Totals													

SCHEDULE F – PART 2

Ceded Reinsurance as of December 31, Current Year (000 Omitted)

1 ID Number	2 NAIC Company Code	3 Name of Reinsurer	4 Domiciliary Jurisdiction	5 Special Code Reinsur- ance Contracts Ceding 75% or More of Direct Premiums Written	6 Reinsurance Premiums Ceded	Reinsurance Recoverable On										Reinsurance Payable		18 Net Amount Recoverable From Reinsurers (Cols. 15 – [16+17])	19 Funds Held by Company Under Reinsurance Treaties	
						7 Paid Losses	8 Paid LAE	9 Known Case Loss Reserves	10 Known Case LAE Reserves	11 IBNR Loss Reserves	12 IBNR LAE Reserves	13 Unearned Premiums	14 Contingent Commissions	15 Cols. 7 through 14 Totals	16 Ceded Balances Payable	17 Other Amounts Due to Reinsurers				
.....	
9999999	Totals																			

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