

- Column 13 – Current Year’s (Amortization)/Accretion
- This amount should equal the current reporting year’s amortization of premium or accrual of discount (regardless of whether or not the security is currently carried at Amortized Cost). The accrual of discount amounts in this column are to be reported as increases to investment income in the Exhibit of Net Investment Income, while the amortization of premium amounts are to be reported as decreases to investment income.
- Include The (Amortization)/Accretion of SVO Identified Funds designated for reporting at systematic value.
- Column 14 – Current Year’s Other-Than-Temporary Impairment Recognized
- If the security has suffered an “other-than-temporary impairment,” this column should contain the amount of the direct write-down recognized. The amounts in this column are to be reported as realized capital losses in the Exhibit of Capital Gains/(Losses) and in the calculation of Net Income.
- Column 15 – Total Foreign Exchange Change in Book/Adjusted Carrying Value
- This is a positive or negative amount that is defined as the portion of the total change in Book/Adjusted Carrying Value for the year that is attributable to foreign exchange differences for a particular security. The amounts reported in this column should be included as net unrealized foreign exchange capital gain/(loss) in the Capital and Surplus Account (Page 4).
- Column 16 – Interest Rate
- Show rate of interest as stated on the face of the bond. Where the original stated rate has been renegotiated, show the latest modified rate. For long-term bonds with a variable rate of interest, use the last rate of interest. For short-term bonds on various issues of the same issuer, use the last rate of interest. All information reported in this field must be a numeric value.
- For SVO Identified Funds (Bond Mutual Funds Exchange Traded Funds) and Principal STRIP Bonds or other zero coupon bonds, enter numeric zero (0).
- Column 17 – Effective Rate of Interest
- For issuer obligations, include the effective rate at which the purchase was made. For mortgage-backed, loan-backed and structured securities, report the effective yield used to value the security at the reporting date. The Effective Yield calculation should be modified for other-than-temporary impairments recognized.
- For SVO Identified Funds (Bond Mutual Funds and Exchange Traded Funds), enter Zero (0).
- Column 18 – Interest – When Paid
- For securities that pay interest annually, provide the first 3 letters of the month in which the interest is paid (e.g., JUN for June). For securities that pay interest semi-annually or quarterly, provide the first letter of each month in which interest is received (e.g., JD for June and December, and MJSJ for March, June, September and December). For securities that pay interest on a monthly basis, include “MON” for monthly. Finally, for securities that pay interest at maturity, include “MAT” for maturity.
- For SVO Identified Funds (Bond Mutual Funds Exchange Traded Funds) and Principal STRIP Bonds or other zero coupon bonds, enter N/A.

Column 19 – Admitted Interest Due and Accrued

This should equal the admitted amount of due and accrued interest for a specific security, based upon the assessment of collectability required by *SSAP No. 34—Investment Income Due and Accrued* and any other requirements for nonadmitting investment income due and accrued.

Column 20 – Amount Received During Year

For SVO Identified Funds (Bond Mutual Funds and Exchange Traded Funds) enter the amount of distributions received in cash or reinvested in additional shares.

Include: The proportionate share of interest directly related to the securities reported in this schedule.

Report amounts net of foreign withholding tax.

Column 21 – Acquired Date

For public placements use trade date, not settlement date. For private placements, use funding date. Each issue of bonds or stocks acquired at public offerings on more than one date may be totaled on one line and the date of last acquisition inserted.

For SVO Identified Funds (Bond Mutual Funds and Exchange Traded Funds), enter date of last purchase.

Column 22 – Stated Contractual Maturity Date

For SVO Identified Funds (Bond Mutual Funds and Exchange Traded Funds), leave blank.

For perpetual bonds, enter 01/01/9999.

For mandatory convertible bonds use the conversion date.

**** Columns 23 through 34 will be electronic only. ****

Column 23 – State Abbreviation

Applies to

U.S. States, Territories and Possessions

Include appropriate state abbreviation for the state where the security is issued (e.g., “MO” for Missouri).

U.S. Political Subdivisions of States, Territories and Positions

Include appropriate state abbreviation for the state where the security is issued.

U.S. Special Revenue, Special Assessments Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions

Include appropriate state abbreviation for the state where the security is issued. Use “US” for federal agency issues.

Column 24 – Fair Value Hierarchy Level and Method Used to Obtain Fair Value Code

Whenever possible, fair value should represent the price at which the security could be sold, based on market information. Fair value should only be determined analytically when the market-based value cannot be obtained.

The following is a listing of valid fair value level indicators to show the fair value hierarchy level.

“1” for Level 1

“2” for Level 2

“3” for Level 3

The following is a listing of the valid method indicators for bonds to show the method used by the reporting entity to determine the Rate Used to Obtain Fair Value.

“a” for securities where the rate is determined by a pricing service.

“b” for securities where the rate is determined by a stock exchange.

“c” for securities where the rate is determined by a broker or custodian. The reporting entity should obtain and maintain the pricing policy for any broker or custodian used as a pricing source. In addition, the broker must either be approved by the reporting entity as a counterparty for buying and selling securities or be an underwriter of the security being valued.

“d” for securities where the rate is determined by the reporting entity. The reporting entity is required to maintain a record of the pricing methodology used.

“e” for securities where the rate is determined by the unit price published in the NAIC *Valuation of Securities*.

Enter a combination of hierarchy and method indicator. The fair value hierarchy level indicator would be listed first and the method used to determine fair value indicator would be listed next. For example, use “1b” to report Level 1 for the fair value hierarchy level and stock exchange for the method used to determine fair value.

The guidance in *SBIF No. 100R—Fair Value* allows the use of net asset value per share (NAV) instead of fair value for certain investments. If NAV is used instead of fair value, leave blank.

Column 25 – Source Used to Obtain Fair Value

For Method Code “a,” identify the specific pricing service used.

For Method Code “b,” identify the specific stock exchange used.

The listing of most **stock exchange codes can be found in the Investment Schedules General Instructions or the following Web address:**

www.fixprotocol.org/specifications/exchanges.shtml

For Method Code “c,” identify the specific broker or custodian used.

For Method Code “d,” leave blank.

For Method Code “e,” leave blank.

If net asset value (NAV) is used instead of fair value, the reporting entity should use “NAV” to indicate net asset value used instead of fair value.

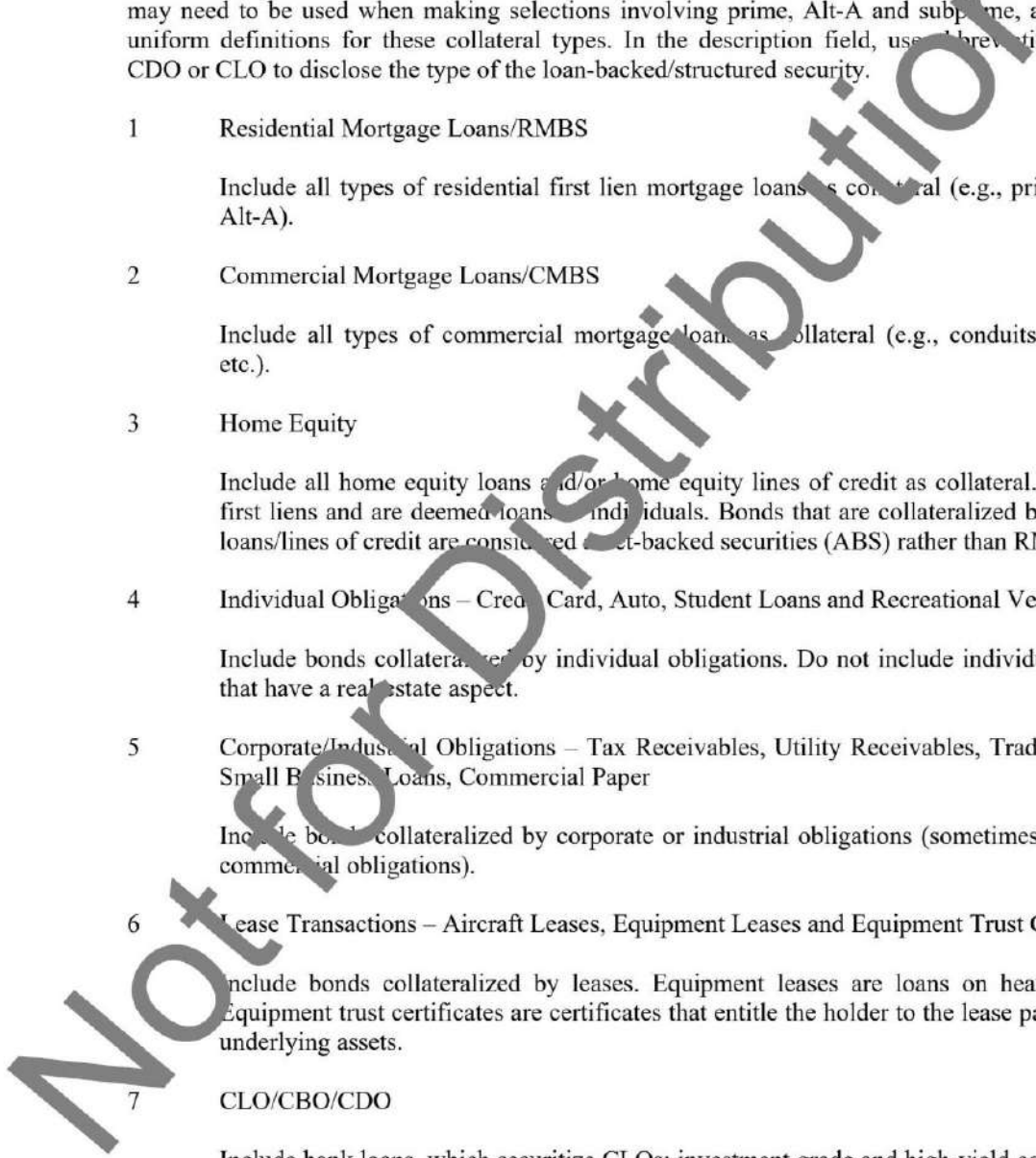
Use only for securities included in the following subtotal lines.

Industrial and Miscellaneous (Unaffiliated)

Residential Mortgage-Backed/ Securities	3399999
Commercial Mortgage-Backed Securities	3499999
Other Loan-Backed and Structured Securities	3599999

Enter one of the following codes to indicate collateral type. Pick exactly one collateral type for each reported security. For securities that fit in more than one type, pick the predominant one. Judgment may need to be used when making selections involving prime, Alt-A and subprime, as there are no uniform definitions for these collateral types. In the description field, use abbreviations like ABS, CDO or CLO to disclose the type of the loan-backed/structured security.

- 1 Residential Mortgage Loans/RMBS
 Include all types of residential first lien mortgage loans as collateral (e.g., prime, subprime, Alt-A).
- 2 Commercial Mortgage Loans/CMBS
 Include all types of commercial mortgage loans as collateral (e.g., conduits, single name, etc.).
- 3 Home Equity
 Include all home equity loans and/or home equity lines of credit as collateral. These are not first liens and are deemed loans to individuals. Bonds that are collateralized by home equity loans/lines of credit are considered asset-backed securities (ABS) rather than RMBS.
- 4 Individual Obligations – Credit Card, Auto, Student Loans and Recreational Vehicles
 Include bonds collateralized by individual obligations. Do not include individual obligations that have a real estate aspect.
- 5 Corporate/Industrial Obligations – Tax Receivables, Utility Receivables, Trade Receivables, Small Business Loans, Commercial Paper
 Include bonds collateralized by corporate or industrial obligations (sometimes referred to as commercial obligations).
- 6 Lease Transactions – Aircraft Leases, Equipment Leases and Equipment Trust Certificates
 Include bonds collateralized by leases. Equipment leases are loans on heavy equipment. Equipment trust certificates are certificates that entitle the holder to the lease payments on the underlying assets.
- 7 CLO/CBO/CDO
 Include bank loans, which securitize CLOs; investment grade and high-yield corporate bonds, which securitize CBOs; and corporate bonds and structured securities, which securitize CDOs.
- 8 Manufactured Housing and Mobile Home Loans
 Include manufactured housing loans and mobile home loans as collateral. These are not typical residential mortgage loans, and when they securitize bonds, they are considered ABS.



9 Credit Tenant Loans

Real estate loans secured by the obligation of a single (usually investment grade) company to pay debt service by means of rental payments under a lease, where real estate is pledged as collateral also referred to as credit tenant lease, sale-leaseback or CTL.

10 Other

Include other collateral types that do not fit into categories 1 through 9.

For Columns 27 through 29, make whole call information is not required.

Column 27 – Call Date

Report the call date used to calculate the Effective Date of Maturity. If call date does not affect the Effective Date of Maturity field but exists, report the call date. If there is no call date, leave blank.

Column 28 – Call Price

Report the call price used to calculate the Effective Date of Maturity. If call price does not affect the Effective Date of Maturity field but exists, report the call price. If there is no call price, leave blank.

Column 29 – Effective Date of Maturity

On bonds purchased at a premium, the maturity date producing the lowest amortized value should be used. See *SSAP No. 26R—Bonds*. For loan-backed and structured securities, include the effective date of maturity that results from the estimated cash flows, incorporating appropriate prepayment assumptions. If call data does not affect the Effective Date of Maturity field, leave blank.

Column 30 – Legal Entity Identifier (LEI)

Provide the 20-character Legal Entity Identifier (LEI) for any issuer as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

Column 31 – Issuer

Issuer Definition:

The name of the legal entity that develops, registers and sells securities for the purpose of financing its operations and may be domestic or foreign governments, corporations or investment trusts. The issuer is legally responsible for the obligations of the issue and for reporting financial conditions, material developments and any other operational activities as required by the regulations of their jurisdictions.

The reporting entity is encouraged to use the following sources:

- Bloomberg
- Interactive Data Corporation (IDC)
- Thomson Reuters
- S&P/CUSIP
- Name used in either the relevant SEC filing or legal documentation for the transaction. Issuer is the name of the legal entity that can be found on documents such as SEC Form 424B2, Note Agreements, Prospectuses and Indentures, as appropriate. The name used should be as complete and detailed as possible to enable others to differentiate the legal entity issuing the security from another legal entity with a similar name.

Do not report ticker symbols, either internal or otherwise.

Column 32 – Issue

Issue information provides detailed data as to the type of security being reported (e.g., coupon, description of security, etc.). Below are examples of what could be provided, but additional information should be provided as appropriate for the security.

6% Senior 2018
7% Subordinated Debenture 03/15/2022
3% NY Housing Authority Debenture 2035

The reporting entity is encouraged to use the following sources:

- Bloomberg
- Interactive Data Corporation (IDC)
- Thomson Reuters
- S&P/CUSIP
- Descriptions used in either the relevant SEC filing or legal documentation for the transaction.

Do not report ticker symbols, either internal or otherwise, include tranche information.

Column 33 – ISIN Identification

The International Securities Identification Numbering (ISIN) system is an international standard set up by the International Organization for Standardization (ISO). It is used for numbering specific securities, such as stocks, bonds, options and futures. ISIN numbers are administered by a National Numbering Agency (NNA) in each of their respective countries, and they work just like serial numbers for those securities. Record the ISIN number only if no valid CUSIP, CINS or PPN exists to report in Column 1.

Column 34 – Capital Structure Code

Please identify the capital structure of the security using the following codes consistent with the SVO Notching Guidelines in Part One, Section 3 of the *Purposes and Procedures Manual of the NAIC Investment Analysis Office*:

Capital structure is sometimes referred to as rank or payment priority and can be found in feeds from the sources listed in the Issue and Issuer column.

As a general rule, a security is senior unsecured debt unless legal terms of the security indicate another position in the capital structure. Securities are senior or subordinated, and are secured or unsecured. Municipal bonds, Federal National Mortgage Association securities (FNMA or Fannie Mae) and Federal Home Loan Mortgage Corporation securities (FHLMC or Freddie Mac) generally are senior debt, though there are examples of subordinated debt issued by Fannie and Freddie. 1st Lien is a type of security interest and not capital structure but could be used to determine which capital structure designation the security should be reported under. The capital structure of “Other” should rarely be

Capital structure includes securities subject to *SSAP No. 26R—Bonds* and *SSAP No. 43R—Loan-Backed and Structured Securities*.

1. Senior Secured Debt

Senior secured is paid first in the event of a default and also has a priority above other senior debt with respect to pledged assets.

2. Senior Unsecured Debt

Senior unsecured securities have priority ahead of subordinated debt for payment in the event of default.

3. Subordinated Debt

Subordinated is secondary in its rights to receive its principal and interest payments from the borrower to the rights of the holders of senior debt (e.g., for loan-backed and structured securities, this would include mezzanine tranches).

(Subordinated means noting or designating a debt obligation whose holder is placed in precedence below secured and general unsecured creditors. For example, another debtholder could block payments to that holder or prevent that holder or that subordinated debt from taking any action.)

4. Not Applicable

Securities where the capital structure 1 through 3 above do not apply (e.g., Line 5899999 Exchange Traded Funds – as Identified by the SVO and Line 5999999 Bond Mutual Funds – as Identified by the SVO).

Not for Distribution

SCHEDULE D – PART 2 – SECTION 1

PREFERRED STOCKS OWNED DECEMBER 31 OF CURRENT YEAR

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

Short Sales:

Selling a security short is an action by a reporting entity that results with the reporting entity recognizing proceeds from the sale and an obligation to deliver the sold security. For statutory accounting purposes, obligations to deliver securities resulting from short sales shall be reported as contra-asset (negative assets) in the investment schedule, with an investment code in the code column detailing the item as a short sale. The obligation (negative asset) shall be initially reflected at fair value, with changes in fair value recognized as unrealized gains and losses. These unrealized gains and losses shall be realized upon settlement of the short sale obligation. Interest on short sale positions shall be accrued periodically and reported as interest expense.

If a reporting entity has any detail lines reported for any of the following required categories or subcategories, it shall report the subtotal amount of the corresponding 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:

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

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

<u>Category</u>	<u>Line Number</u>
Industrial and Miscellaneous (Unaffiliated)	8499999
Parent, Subsidiaries and Affiliates	8599999
Total Preferred Stocks	8999999

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

Column 1 – CUSIP Identification

CUSIP numbers for all purchased publicly issued securities are available from the broker's confirmation or the certificate. For private placement securities, the NAIC has created a special number called a PPN to be assigned by the Standard & Poor's CUSIP Bureau. For foreign securities, use a CINS that is assigned by the Standard & Poor's CUSIP Bureau: www.cusip.com/cusip/index.htm.

If no valid CUSIP, CINS or PPN number exists then report a valid ISIN (Column 27) security number. The CUSIP field should be zero-filled.

Column 2 – Description

Give a description of all preferred stocks owned, including redeemable options, if any, and location of all banks, trust and miscellaneous companies. As appropriate, the reporting entity is encouraged to include data consistent with that reported in Column 25, Issuer and Column 26, Issue. This does not preclude the company from including additional detail to provide a complete and accurate description. Abbreviations may be used as needed.

For Exchange Traded Funds, enter complete name of the fund. As appropriate, the reporting entity is encouraged to include data consistent with that reported for Column 25, Issuer.

Column 3 – Code

Enter “^” in this column for all assets that are bifurcated between the insulated separate account filing and the non-insulated separate account filing.

If preferred stocks are not under the exclusive control of the company as shown in the General Interrogatories, they are to be identified by placing one of the codes **identified in the Investment Schedules General Instructions** in this column.

Separate Account Filing Only:

If the asset is a bifurcated asset between the insulated separate account filing and the non-insulated separate account filing, the “^” should appear first, immediately followed by the appropriate code (**identified in the Investment Schedules General Instructions**).

Column 4 – Foreign

Insert the appropriate code in the column based on the **list provided in the Investment Schedules General Instructions**.

Column 7 – Rate Per Share

Insert the market rate for preferred stocks not in good standing.

Column 8 – Book/Adjusted Carrying Value

The chart below details the appropriate valuation method for this column. The *Purposes & Procedures Manual of the NAIC Investment Analysis Office* may allow other valuation methods for preferred stock investments in Subsidiary, Controlled or Affiliated (SCA) companies.

Deduct: Cash dividend or payment in kind stock during the stock dividend period.
A direct write-down for a decline in the fair value of a stock that is other-than-temporary.

For reporting entities maintaining an AVR:

NAIC Designation RP1 – RP3	Enter book value
NAIC Designation RP4 – RP6	Enter the lower of book value or fair value
NAIC Designation P1 – P3	Enter book value
NAIC Designation P4 – P6	Enter the lower of book value or fair value

For reporting entities not maintaining an AVR:

NAIC Designation RP1 – RP2	Enter book value
NAIC Designation RP3 – RP6	Enter the lower of book value or fair value
NAIC Designations P1 – P2	Enter fair value
NAIC Designations P3 – P6	Enter the lower of book value or fair value

The amount reported in this column should equal:

	Book/Adjusted Carrying Value reported in the Prior Year statement (or Actual Cost for newly acquired securities)
plus	“Total Change in Book/Adjusted Carrying Value”
plus	“Total Foreign Exchange Change in Book/Adjusted Carrying Value”
plus	Changes due to amounts reported in Schedule D, Parts 3, 4 and 5

- Column 9 – Rate Per Share Used to Obtain Fair Value
- Report rate used for determining fair value.
- Column 10 – Fair Value
- The fair value should be the price which, when multiplied by the notional amount (Column 6, Par Value), or times the number of securities held if Column 6 contains no Par Value, results in the dollar amount that would be received (excluding accrued dividends) if the security was sold at fair value.
- The fair value included in this column (calculated from the Rate Used to Obtain Fair Value column) should be the amount used in any comparison of fair value to another valuation method (e.g., book value or amortized cost) that is prescribed by the accounting/valuation rules.
- Column 11 – Actual Cost
- This amount should contain the actual consideration paid to purchase the security. The Actual Cost column amount should be adjusted for: partial sales of unaffiliated preferred stock and any return of capital for preferred stock in SCA companies (both reported in Schedule D, Part 4); and subsequent acquisitions of the same unaffiliated preferred stock and additional investments in the preferred stock in SCA companies (both reported in Schedule D, Part 3). The Actual Cost recorded in this column shall ALWAYS be adjusted for other-than-temporary impairments.
- Include: Cost of acquiring the preferred stock, including broker's commission and incidental expenses of effecting delivery, but not including any accrued dividends paid thereon. Cost should be reduced by payments attributed to the recovery of cost.
- Column 13 – Dividends – Amount Received During Year
- Include: The proportionate share of investment income directly related to the securities reported in this schedule.
- Report amounts net of foreign withholding tax.
- Column 14 – Dividends - Nonadmitted Declared but Unpaid
- This should equal the nonadmitted amount of dividends declared but unpaid for a specific security, based upon the assessment of collectability required by *SSAP No. 34—Investment Income Due and Accrued* and any other requirements for nonadmitting investment income due and accrued.
- Column 15 – Unrealized Valuation Increase/(Decrease)
- The total unrealized valuation increase/(decrease) for a specific security will be the change in Book/Adjusted Carrying Value that is due to carrying, or having carried (in the previous year), the security at Fair Value. Thus this amount could be:
- The difference due to changing from Amortized Cost in the previous year to Fair Value in the current year's Book/Adjusted Carrying Value column (calculated as **current year** Fair Value minus **current year** Amortized Value);
- The difference of moving from Fair Value in the previous year to Amortized Cost in the current year's Book/Adjusted Carrying Value column (calculate as **prior year** Amortized Value minus **prior year** Fair Value);

The difference between the Fair Value in the previous year and the Fair Value in the current year's Book/Adjusted Carrying Value column (calculate as **current year** Fair Value minus **prior year** Fair Value minus **current year** Accrual of Discount/(Amortization of Premium)) or

The increase/(decrease) for a specific investment in a Subsidiary, Controlled or Affiliated (SCA) company that results from the reporting entity's share of undistributed earnings and losses.

These amounts are to be reported as unrealized capital gains or (losses) in the Exhibit of Capital Gains/(Losses) and in the Capital and Surplus (Page 4).

Column 16 – Current Year's (Amortization)/Accretion

This amount should equal the current reporting year's amortization of premium or accrual of discount (regardless of whether or not the security is currently carried at Amortized Cost). The accrual of discount amounts in this column are to be reported as increases to investment income in the Exhibit of Net Investment Income, while the amortization of premium amounts are to be reported as decreases to investment income.

Column 17 – Current Year's Other-Than-Temporary Impairment Recognized

If the security has suffered an "other-than-temporary impairment," this column should contain the amount of the direct write-down recognized. The amounts in this column are to be reported as realized capital losses in the Exhibit of Capital Gains/(Losses) and in the calculation of Net Income.

Column 18 – Total Change in Book/Adjusted Carrying Value

This column should equal the net of: Unrealized Valuation Increase/(Decrease) plus
Current Year's (Amortization)/Accretion minus
Current Year's Other-Than-Temporary Impairment Recognized.

This amount, plus any foreign exchange adjustment related to these amounts (reported in the Total Foreign Exchange Change in Book/Adjusted Carrying Value column), should represent the difference between the current reporting year's Book/Adjusted Carrying Value and the prior year's Book/Adjusted Carrying Value, excluding changes due to amounts reported in Schedule D, Parts 3, 4 and 5).

Column 19 – Total Foreign Exchange Change in Book/Adjusted Carrying Value

This is a positive or negative amount that is defined as the portion of the total change in Book/Adjusted Carrying Value for the current year that is attributable to foreign exchange differences for a particular security. The amounts reported in this column should be included as net unrealized foreign exchange capital gain/(loss) in the Capital and Surplus Account (Page 4).

Column 20 – NAIC Designation and Administrative Symbol/Market Indicator

Provide the appropriate combination of NAIC designation (1 through 6), administrative symbol and market indicator (A, J, K, L, U or V) for each security. List of valid administrative symbols are shown below.

Listing of valid NAIC designation, administrative symbol and market indicator combinations can be found on the NAIC's website for the Securities Valuation Office (www.naic.org/svo.htm).

Exchange Traded Funds should be reported as perpetual securities.

Following are valid administrative symbols for preferred stock. Refer to the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* for the application of these symbols.

S	Additional or other non-payment risk assigned by the SVO or SSG
FE	Filing Exempt assigned by the SVO
YE	Year-end carry over assigned by the SVO
IF	Initial filing - insurer reported designation with Admin Symbol assigned by the SVO
PL	Private Letter Rating assigned by the SVO
PLGI	Private Letter Rating - insurer assigned and reported on General Interrogatory
Z	Insurer assigned and reported subject to limitation
GI	Insurer assigned and reported on General Interrogatory
F	Sub-paragraph D Company - insurer self-designated
*	Limited to NAIC Designations 6 - insurer assigned

Column 21 – Date Acquired

For public placements use trade date, not settlement date. For private placements, use funding date. Each issue of stocks acquired at public offerings on more than one date may be totaled on one line and the date of last acquisition inserted.

For Exchange Traded Funds, enter date of last purchase.

**** Columns 22 through 27 will be electronic only. ****

Column 22 – Fair Value Hierarchy Level and Method Used to Obtain Fair Value Code

Whenever possible, fair value should represent the price at which the security could be sold, based on market information. Fair value should only be determined analytically when the market-based value cannot be obtained.

The following is a listing of valid fair value level indicators to show the fair value hierarchy level.

“1” for Level 1

“2” for Level 2

“3” for Level 3

The following is a listing of the valid method indicators for preferred stocks to show the method used by the reporting entity to determine the Rate Per Share Used to Obtain Fair Value.

“a” for securities where the rate is determined by a pricing service.

“b” for securities where the rate is determined by a stock exchange.

“c” for securities where the rate is determined by a broker or custodian. The reporting entity should obtain and maintain the pricing policy for any broker or custodian used as a pricing source. In addition, the broker must either be approved by the reporting entity as a counterparty for buying and selling securities or be an underwriter of the security being valued.

“d” for securities where the rate is determined by the reporting entity. The reporting entity is required to maintain a record of the pricing methodology used.

“e” for securities where the rate is determined by the unit price published in the *NAIC Valuation of Securities*.

Enter a combination of hierarchy and method indicator. The fair value hierarchy level indicator would be listed first and the method used to determine fair value indicator would be listed next. For example, use “1b” to report Level 1 for the fair value hierarchy level and stock exchange for the method used to determine fair value.

The guidance in *SSAP No. 100R—Fair Value* allows the use of net asset value (NAV) per share instead of fair value for certain investments. If NAV is used instead of fair value, leave blank.

Column 23 – Source Used to Obtain Fair Value

For Method Code “a,” identify the specific pricing service used.

For Method Code “b,” identify the specific stock exchange used.

The listing of most **stock exchange codes can be found in the Investment Schedules General Instructions or the following Web address:**

www.fixprotocol.org/specifications/exchanges.shtml

For Method Code “c,” identify the specific broker or custodian used.

For Method Code “d,” leave blank.

For Method Code “e,” leave blank.

If net asset value (NAV) is used instead of fair value, the reporting entity should use “NAV” to indicate net asset value used instead of fair value.

Column 24 – Legal Entity Identifier (LEI)

Provide the 20-character Legal Entity Identifier (LEI) for any issuer as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

Column 25 – Issuer

Issuer Definition:

The name of the legal entity that develops, registers and sells securities for the purpose of financing its operations and may be domestic or foreign governments, corporations or investment trusts. The issuer is legally responsible for the obligations of the issue and for reporting financial conditions, material developments and any other operational activities as required by the regulations of their jurisdictions

The reporting entity is encouraged to use the following sources:

- Bloomberg
- Interactive Data Corporation (IDC)
- Thomson Reuters
- S&P/CUSIP
- Name used in either the relevant SEC filing or legal documentation for the transaction. Issuer is the name of the legal entity that can be found on documents such as SEC Form 424B2, Note Agreements, Prospectuses and Indentures, as appropriate. The name used should be as complete and detailed as possible to enable others to differentiate the legal entity issuing the security from another legal entity with a similar name.

Do not report ticker symbols, either internal or otherwise.

Column 26 – Issue

Issue information provides detailed data as to the type of security being reported.

The reporting entity is encouraged to use the following sources:

- Bloomberg
- Interactive Data Corporation (IDC)
- Thomson Reuters
- S&P/CUSIP
- Descriptions used in either the relevant SEC filing or legal documentation for the transaction.

Do not report ticker symbols, either internal or otherwise.

Column 27 – ISIN Identification

The International Securities Identification Numbering (ISIN) system is an international standard set up by the International Organization for Standardization (ISO). It is used for numbering specific securities, such as stocks, bonds, options and futures. ISIN numbers are administered by a National Numbering Agency (NNA) in each of their respective countries, and they work just like serial numbers for those securities. Record the ISIN number only if no valid CUSIP, CINS or PPN exists to report in Column 1.

Not for Distribution

SCHEDULE D – PART 2 – SECTION 2

COMMON STOCKS OWNED DECEMBER 31 OF CURRENT YEAR

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

Short Sales:

Selling a security short is an action by a reporting entity that results with the reporting entity recognizing proceeds from the sale and an obligation to deliver the sold security. For statutory accounting purposes, obligations to deliver securities resulting from short sales shall be reported as contra-asset (negative assets) in the investment schedule, with an investment code in the code column detailing the item as a short sale. The obligation (negative asset) shall be initially reflected at fair value, with changes in fair value recognized as unrealized gains and losses. These unrealized gains and losses shall be realized upon settlement of the short sale obligation. Interest on short sale positions shall be accrued periodically and reported as interest expense.

If a reporting entity has any detail lines reported for any of the following required categories or subcategories, it shall report the subtotal amount of the corresponding 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:

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

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

<u>Category</u>	<u>Line Number</u>
Industrial and Miscellaneous (Unaffiliated)	9099999
Parent, Subsidiaries and Affiliates	9199999
Mutual Funds	9299999
Total Common Stocks	9799999
Total Preferred and Common Stocks	9899999

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

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

Column 1 – CUSIP Identification

CUSIP numbers for all purchased publicly issued securities are available from the broker's confirmation or the certificate. For private placement securities, the NAIC has created a special number called a PPN to be assigned by the Standard & Poor's CUSIP Bureau. For foreign securities, use a CINS that is assigned by the Standard & Poor's CUSIP Bureau: www.cusip.com/cusip/index.htm.

If no valid CUSIP, CINS or PPN number exists then report a valid ISIN (Column 24) security number. The CUSIP field should be zero-filled.

Column 2 – Description

Give a description of all common stocks owned, redeemable options, if any, and address (city and state) of all banks, trust and insurance companies, savings and loan or building and loan associations and miscellaneous companies. As appropriate, the reporting entity is encouraged to include data consistent with that reported in Column 22, Issuer and Column 23, Issuer. This does not preclude the company from including additional detail to provide a complete and accurate description. Abbreviations may be used as needed.

Column 3 – Code

Enter “^” in this column for all assets that are bifurcated between the insulated separate account filing and the non-insulated separate account filing.

If common stocks are not under the exclusive control of the company as shown in the General Interrogatories, they are to be identified by placing one of the codes **identified in the Investment Schedules General Instructions** in this column.

Separate Account Filing Only:

If the asset is a bifurcated asset between the insulated separate account filing and the non-insulated separate account filing, the “^” should appear first, immediately followed by the appropriate code (**identified in the Investment Schedules General Instructions**).

Column 4 – Foreign

Insert the appropriate code in the column based on the **list provided in the Investment Schedules General Instructions**.

Column 6 – Book/Adjusted Carrying Value

This is the Fair Value (adjusted for any other-than-temporary impairment) as of the end of the current reporting year, except for common stock in Subsidiary, Controlled or Affiliated (SCA) companies accounted for under another valuation method (e.g., equity method).

The amount reported in this column should equal:

- Book/Adjusted Carrying Value reported in the Prior Year statement (or Actual Cost for newly acquired securities)
- plus “Total Change in Book/Adjusted Carrying Value”
- plus “Total Foreign Exchange Change in Book/Adjusted Carrying Value”
- plus Changes due to amounts reported in Schedule D, Parts 3, 4 and 5

- Column 7 – Rate Per Share Used to Obtain Fair Value
- Report rate used for determining fair value.
- Column 8 – Fair Value
- The fair value should be the price which, when multiplied by the number of shares held, results in the dollar amount that would be received (excluding accrued dividends) if the security was sold at fair value.
- The fair value included in this column (calculated from the Rate Used to Obtain Fair Value column) should be the amount used in any comparison of fair value to another valuation method (e.g., book value or amortized cost) that is prescribed by the accounting/valuation rules.
- Column 9 – Actual Cost
- This column should contain the actual consideration paid to purchase the security. The Actual Cost column amount should be adjusted for: partial sales of unaffiliated common stock and any return of capital for common stock in SCA companies (both reported in Schedule D, Part 4); and subsequent acquisitions of the same unaffiliated common stock and additional investments in the common stock in SCA companies (both reported in Schedule D, Part 3). The Actual Cost recorded in this column shall ALWAYS be adjusted for other-than-temporary impairments.
- Include: Original cost of acquiring the common stock including broker's commission and the incidental expenses of effecting delivery. Return of capital is included as a reduction of cost. For subsidiaries and affiliates, include changes in capital contributions.
- Column 11 – Dividends - Amount Received During the Year
- For Mutual Funds (excluding Bond Mutual Funds – as Identified by the SVO and Exchange Traded Funds – as Identified by the SVO), enter the amount of distributions received in cash or reinvested in additional shares.
- Include: The proportionate share of investment income directly related to the securities reported in this schedule.
- Report amounts net of foreign withholding tax.
- Column 12 – Dividends - Nonadmitted Declared but Unpaid
- This should equal the nonadmitted amount of dividends declared but unpaid for a specific security, based upon the assessment of collectibility required by *SSAP No. 34—Investment Income Due and Accrued* and any other requirements for nonadmitting investment income due and accrued.

Column 13 – Unrealized Valuation Increase/(Decrease)

The total unrealized valuation increase/(decrease) for a specific security will be the change in Book/Adjusted Carrying Value that is due to carrying or having carried (in the previous year) the security at Fair Value. Thus this amount could be:

The difference between the Fair Value in the previous year and the Fair Value in the current year's Book/Adjusted Carrying Value column; or

The increase/(decrease) for a specific investment in a Subsidiary, Controlled or Affiliated (SCA) company that results from the reporting entity's share of undistributed earnings and losses.

These amounts are to be reported as unrealized capital gains or (losses) in the Exhibit of Capital Gains/(Losses) and in the Capital and Surplus Account (Page 4).

Column 14 – Current Year's Other-Than-Temporary Impairment Recognized

If the security has suffered an "other-than-temporary impairment," this column should contain the amount of the direct write-down recognized. The amounts in this column are to be reported as realized capital losses in the Exhibit of Capital Gains/(Losses) and in the calculation of Net Income.

Column 15 – Total Change in Book/Adjusted Carrying Value

This column should equal the net of:

Unrealized Valuation Increase/(Decrease)
minus Current Year's Other-Than-Temporary Impairment Recognized.

This amount, plus any foreign exchange adjustment related to these amounts (reported in the Total Foreign Exchange Change in Book/Adjusted Carrying Value column), should represent the difference between the current reporting year's Book/Adjusted Carrying Value and the prior year's Book/Adjusted Carrying Value (excluding amounts reported in Schedule D, Parts 3, 4 and 5).

Column 16 – Total Foreign Exchange Change in Book/Adjusted Carrying Value

This is a positive or negative amount that is defined as the portion of the total change in Book/Adjusted Carrying Value for the current year that is attributable to foreign exchange differences for a particular security. The amounts reported in this column should be included as net unrealized foreign exchange capital gain (loss) in the Capital and Surplus Account (Page 4).

Column 17 – NAIC Market Indicator

Insert the NAIC market indicator for such security printed in the *Valuation of Securities*. If this market indicator is not available, the reporting entity should include a market indicator of "A," "J," "K," "L," "M," "N," "O," "P," "Q," "R," "S," "T," "U," "V," "W," "X," "Y," or "Z" as appropriate. For the meaning and applicability of suffixes and designations, please refer to the most recent version of the *Purposes and Procedures Manual of the NAIC Investment Analysis Office*.

Column 18 – Date Acquired

For public placements use trade date, not settlement date. For private placements, use funding date. Each issue of stocks acquired at public offerings on more than one date may be totaled on one line and the date of last acquisition inserted.

**** Columns 19 through 24 will be electronic only. ****

Column 19 – Fair Value Hierarchy Level and Method Used to Obtain Fair Value Code

Whenever possible, fair value should represent the price at which the security could be sold, based on market information. Fair value should only be determined analytically when the market based value cannot be obtained.

The following is a listing of valid fair value level indicators to show the fair value hierarchy level.

“1” for Level 1

“2” for Level 2

“3” for Level 3

The following is a listing of the valid method indicators for common stocks to show the method used by the reporting entity to determine the Rate Per Share Used to Obtain Fair Value.

“a” for securities where the rate is determined by a pricing service.

“b” for securities where the rate is determined by a stock exchange.

“c” for securities where the rate is determined by a broker or custodian. The reporting entity should obtain and maintain the pricing policy for any broker or custodian used as a pricing source. In addition, the broker must either be approved by the reporting entity as a counterparty for buying and selling securities or be an underwriter of the security being valued.

“d” for securities where the rate is determined by the reporting entity. The reporting entity is required to maintain a record of the pricing methodology used.

“e” for securities where the rate is determined by the unit price published in the NAIC *Valuation of Securities*.

Enter a combination of hierarchy and method indicator. The fair value hierarchy level indicator would be listed first and the method used to determine fair value indicator would be listed next. For example, use “1b” to report Level 1 for the fair value hierarchy level and stock exchange for the method used to determine fair value.

The guidance in *SSAP No. 100R—Fair Value* allows the use of net asset value (NAV) per share instead of fair value for certain investments. If NAV is used instead of fair value, leave blank.

Column 20 – Source Used to Obtain Fair Value

For Method Code “a,” identify the specific pricing service used.

For Method Code “b,” identify the specific stock exchange used.

The listing of most **stock exchange codes** can be found in the **Investment Schedules General Instructions** or the following Web address:

www.fixprotocol.org/specifications/exchanges.shtml

For Method Code “c,” identify the specific broker or custodian used.

For Method Code “d,” leave blank.

For Method Code “e,” leave blank.

If net asset value (NAV) is used instead of fair value, the reporting entity should use “NAV” to indicate net asset value used instead of fair value.

Column 21 – Legal Entity Identifier (LEI)

Provide the 20-character Legal Entity Identifier (LEI) for any issuer as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

Column 22 – Issuer

Issuer Definition:

The name of the legal entity that develops, registers and sells securities for the purpose of financing its operations and may be domestic or foreign governments, corporations or investment trusts. The issuer is legally responsible for the obligations of the issue and for reporting financial conditions, material developments and any other operational activities as required by the regulations of their jurisdictions.

The reporting entity is encouraged to use the following sources:

- Bloomberg
- Interactive Data Corporation (IDC)
- Thomson Reuters
- S&P/CUSIP
- Name used in either the relevant SEC filing or legal documentation for the transaction. Issuer is the name of the legal entity that can be found on documents such as SEC Form 424B2, Note Agreements, Prospectuses and Indentures, as appropriate. The name used should be as complete and detailed as possible to enable others to differentiate the legal entity issuing the security from another legal entity with a similar name.

Do not report ticker symbols, either internal or otherwise.

Column 23 – Issue

Issue information provides detailed data as to the type of security being reported.

The reporting entity is encouraged to use the following sources:

- Bloomberg
- Interactive Data Corporation (IDC)
- Thomson Reuters
- S&P/CUSIP
- Descriptions used in either the relevant SEC filing or legal documentation for the transaction.

Do not report ticker symbols, either internal or otherwise.

Column 24 – ISIN Identification

The International Securities Identification Numbering (ISIN) system is an international standard set up by the International Organization for Standardization (ISO). It is used for numbering specific securities, such as stocks, bonds, options and futures. ISIN numbers are administered by a National Numbering Agency (NNA) in each of their respective countries, and they work just like serial numbers for those securities. Record the ISIN number only if no valid CUSIP, CINS or PPN exists to report in Column 1.

Not for Distribution

SCHEDULE D – PART 3

LONG-TERM BONDS AND STOCKS ACQUIRED DURING CURRENT YEAR

This schedule should include a detailed listing of all securities that were purchased/acquired during the current reporting year that are still owned as of the end of the current reporting year (amounts purchased and sold during the current reporting year are reported in detail on Schedule D, Part 5 and only in subtotal in Schedule D, Part 3). This should include all transactions that adjust the cost basis of the securities. Thus, it should not be used for allocations of TBAs to specific pools subsequent to initial recording in Schedule D, Part 3 or other situations such as CUSIP number changes. The following list of items provides examples of the items that should be included:

- Purchases of securities not previously owned;
- Subsequent purchases of investment issues already owned;
- Acquisition of a new stock through a stock dividend (e.g., spin off); and
- Any increases in the investments in SCA companies that adjust the cost basis (e.g., subsequent capital infusions [investments] in SCA companies valued using the equity method).

This schedule should NOT be used for stock splits to show increases in the number of shares; nor should it be used for stock dividends to show increases in the number of shares (unless the stock shares received as dividends are in a stock that is not already owned by the reporting entity – e.g., received in a spin off). Rather, for stock splits and stock dividends of an already owned stock, adjustments for the appropriate columns should be made in Schedule D, Part 2, Section 1 and in Schedule D, Part 2, Section 2.

Bonds, preferred stocks and common stocks are to be grouped separately, showing a subtotal for each category.

Bond Mutual Funds – as Identified by SVO and Exchange Traded Funds – as Identified by SVO, which are described in the Investment Schedules General Instructions, are to be included in SVO Identified Funds.

Bonds are to be grouped as listed below and each category arranged alphabetically (securities included in U.S. States, Territories and Possessions; U.S. Political Subdivisions of States, Territories and Possessions; and U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions should be listed with a state abbreviation in the column provided for electronic data capture).

If a reporting entity has any detail lines reported for any of the following required categories or subcategories, it shall report the subtotal amount of the corresponding 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:

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

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

<u>Category</u>	<u>Line Number</u>
Bonds:	
U.S. Governments	0599999
All Other Governments	1099999
U.S. States, Territories and Possessions (Direct and Guaranteed).....	1799999
U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed).....	2499999
U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions	3199999
Industrial and Miscellaneous (Unaffiliated)	3899999
Hybrid Securities	4899999
Parent, Subsidiaries and Affiliates.....	5599999
SVO Identified Funds.....	8199999
Bank Loans.....	8299999
Subtotals – Bonds – Part 3.....	8399997
Summary item from Part 5 for Bonds.....	8399998
Subtotals – Bonds.....	8399999

Preferred Stocks:

Industrial and Miscellaneous (Unaffiliated)	8499999
Parent, Subsidiaries and Affiliates.....	8599999
Subtotals – Preferred Stocks – Part 3	8999997
Summary item from Part 5 for Preferred Stocks	8999998
Subtotals – Preferred Stocks.....	8999999

Common Stocks:

Industrial and Miscellaneous (Unaffiliated)	9099999
Parent, Subsidiaries and Affiliates.....	9199999
Mutual Funds.....	9299999
Subtotals – Common Stocks – Part 3	9799997
Summary item from Part 5 for Common Stocks	9799998
Subtotals – Common Stocks.....	9799999
Subtotals – Preferred and Common Stocks	9899999

Totals	9999999
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Include all bonds and stocks acquired during the year except for those acquired and fully disposed of during the year. Include repoolings of mortgage-backed/asset-backed securities (e.g., giantization/megatization of FHLMC or FNMA mortgage-backed securities). Only those bonds and certificates of deposit with maturity at time of acquisition in excess of one year are to be included. Exclude cash equivalents and short term investments as described in *SSAP No. 2R—Cash, Cash Equivalents, Drafts, and Short-Term Investments* with original maturities of three months or less.

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

Enter as a summary item the totals of Columns 8, 9 and 21 of Part 5 for bonds, preferred stocks and common stocks.

Column 1 – CUSIP Identification

CUSIP numbers for all purchased publicly issued securities are available from the broker's confirmation or the certificate. For private placement securities, the NAIC has created a special number called a PPN to be assigned to the Standard & Poor's CUSIP Bureau. For foreign securities, use a CINS that is assigned to the Standard & Poor's CUSIP Bureau: www.cusip.com/cusip/index.htm.

If no valid CUSIP, CINS or PPN number exists then report a valid ISIN (Column 14) security number. The CUSIP field should be zero-filled.

Column 2 – Description

Give a description of all bonds and preferred and common stocks. As appropriate, the reporting entity is encouraged to include data consistent with that reported in Column 12, Issuer and Column 13, Issue. This does not preclude the company from including additional detail to provide a complete and accurate description. Abbreviations may be used as needed.

For *MO* identified Funds (Bond Mutual Funds and Exchange Traded Funds), enter complete name of the fund. As appropriate, the reporting entity is encouraged to include data consistent with that reported for Column 12, Issuer.

For Certificate of Deposit Account Registry Service (CDARs) or other similar services that have a maturity of greater than one year, individually list the various banking institutions that are financially responsible for honoring certificates of deposit. As appropriate, the name of the banking institutions should follow from the registry of the Federal Financial Institutions Examination Council (FFIEC) (www.ffiec.gov/nicpubweb/nicweb/SearchForm.aspx).

For CDOs (Collateralized Debt Obligations) or CLOs (Collateralized Loan Obligations), indicate what the CDO/CLO collateral is, such as high-yield bonds, corporate loans, etc. If the collateral is of mixed type, indicate "Mix," in addition to the largest type of collateral in the mix. If the collateral is derived synthetically, indicate "synthetic."

Column 3 – Foreign

Insert the appropriate code in the column based on the **list provided in the Investment Schedules General Instructions.**

Column 4 – Date Acquired

For public placements use trade date, not settlement date. For private placements, use funding date. Each issue of bonds or stocks acquired at public offerings on more than one date may be totaled on one line and the date of last acquisition inserted.

For SVO Identified Funds (Bond Mutual Funds and Exchange Traded Funds), enter date of last purchase.

Column 5 – Name of Vendor

The items with reference to each issue of bonds and stocks acquired at public offerings may be totaled in one line and the word “various” inserted.

Column 7 – Actual Cost

This is the recorded cost of the investment purchased during the current year and still held as of the end of the current year. This amount would also be reported in the Actual Cost column of Schedule D, Part 1 for bonds, Schedule D, Part 2, Section 1 for preferred stock, and Schedule D, Part 2, Section 2 for common stock. The amount reported in the Actual Cost Column included in Schedule D, Part 3 will never differ from the actual consideration paid to purchase the security. Any appropriate adjustments to the Actual Cost will be made in the detail listing schedules (Schedule D, Part 1; Schedule D, Part 2, Section 1; and Schedule D, Part 2, Section 2) or in Schedule D, Part 4, as appropriate.

Include: Cost of acquiring the bond or stock, including broker’s commission and other related fees, to the extent they do not exceed the fair value at the date of acquisition.

Transaction fees on repooling of securities, and reductions for origination fees intended to compensate the reporting entity for interest rate risks (i.e. points).

Exclude: Accrued interest and dividends.

All other costs, including internal costs or costs paid to an affiliated reporting entity related to origination, purchase or commitment to purchase bonds shall be charged to expense when incurred.

Column 8 – Par Value

For mortgage-backed/loan-backed and structured securities, enter the par amount of principal purchased on a security on which the reporting entity has a claim. For interest only bonds without a principal amount on which the reporting entity has a claim, use a zero value. Enter the statement date par value for bonds with adjustable principal. An interest only bond with a small par amount of principal would use that amount.

For preferred stock, enter par value per share of stock if any.

For SVO Identified Funds (Bond Mutual Funds and Exchange Traded Funds), enter 0.

Column 9 – Paid for Accrued Interest and Dividends

For SVO Identified Funds (Bond Mutual Funds and Exchange Traded Funds), enter amount of dividends on shares acquired between the dividend declaration date and the ex-dividend date.

**** Columns 10 through 14 will be electronic only. ****

Column 10 – State Abbreviation

Applies to:

U.S. States, Territories and Possessions

Include appropriate state abbreviation for the state where the security is issued (e.g., “MO” for Missouri).

U.S. Political Subdivisions of States, Territories and Possessions

Include appropriate state abbreviation for the state where the security is issued.

U.S. Special Revenue, Special Assessments Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions

Include appropriate state abbreviation for the state where the security is issued. Use “US” for federal agency issues.

Column 11 – Legal Entity Identifier (LEI)

Provide the 20-character Legal Entity Identifier (LEI) for any issuer as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

Column 12 – Issuer

Issuer Definition:

The name of the legal entity that develops, registers and sells securities for the purpose of financing its operations and may be domestic or foreign governments, corporations or investment trusts. The issuer is legally responsible for the obligations of the issue and for reporting financial condition, material developments and any other operational activities as required by the regulations of their jurisdictions

The reporting entity is encouraged to use the following sources:

- Bloomberg
- Interactive Data Corporation (IDC)
- Thomson Reuters
- S&P/CUSIP
- Name used in either the relevant SEC filing or legal documentation for the transaction. Issuer is the name of the legal entity that can be found on documents such as SEC Form 424B2, Note Agreements, Prospectuses and Indentures, as appropriate. The name used should be as complete and detailed as possible to enable others to differentiate the legal entity issuing the security from another legal entity with a similar name.

Do not report ticker symbols, either internal or otherwise.

Column 13 – Issue

Issue information provides detailed data as to the type of security being reported (e.g., coupon, description of security, etc.). Below are examples of what could be provided, but additional information should be provided as appropriate for the security.

6% Senior 2018
7% Subordinated Debenture 03/15/2022
3% NY Housing Authority Debenture 2035

The reporting entity is encouraged to use the following sources:

- Bloomberg
- Interactive Data Corporation (IDC)
- Thomson Reuters
- S&P/CUSIP
- Descriptions used in either the relevant SEC filing or legal documentation for the transaction.

Do not report ticker symbols, either internal or otherwise, include tranche information.

Column 14 – ISIN Identification

The International Securities Identification Numbering (ISIN) system is an international standard set up by the International Organization for Standardization (ISO). It is used for numbering specific securities, such as stocks, bonds, options and futures. ISIN numbers are administered by a National Numbering Agency (NNA) in each of their respective countries, and they work just like serial numbers for those securities. Record the ISIN number only if no valid CUSIP, CINS or PPN exists to report in Column 1.

Not for Distribution

SCHEDULE D – PART 4

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

This schedule should include a detailed listing of all securities that were sold/disposed of during the current reporting year that were owned as of the beginning of the current reporting year (amounts purchased and sold during the current reporting year are reported in detail on Schedule D, Part 5 and only in subtotal in Schedule D, Part 4). This should include all transactions that adjust the cost basis of the securities (except other-than-temporary impairments that are not part of a disposal transaction). Thus, it should not be used for allocations of TBAs to specific pools subsequent to initial recording in Schedule D, Part 3 or other situations such as CUSIP number changes. The following list of items provides examples of the items that should be included:

- Pay downs of securities still owned (including CMO prepayments);
- Subsequent partial sales of investment issues still owned;
- Reallocation of the cost basis of an already owned stock to the cost basis of a new stock received as a dividend (e.g., spin off); and
- Any decreases in the investments in SCA companies that adjust the cost basis, not including other-than-temporary impairments alone (e.g., subsequent return of capital from investment in SCA companies valued using the equity method).

Bonds, preferred stocks and common stocks are to be grouped separately, showing a subtotal for each category.

Bond Mutual Funds – as Identified by the SVO and Exchange Traded Funds – as Identified by the SVO, which are described in the Investment Schedules General Instructions, are to be included in SVO Identified Funds.

Bonds are to be grouped as listed below and each category is listed alphabetically (securities included in U.S. States, Territories and Possessions; U.S. Political Subdivisions of States, Territories and Possessions; and U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions should be listed with a state abbreviation in the column provided for electronic data capture).

If a reporting entity has any detail lines reported for any of the following required categories or subcategories, it shall report the subtotal amount of the corresponding 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:

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

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

<u>Category</u>	<u>Line Number</u>
Bonds:	
U.S. Governments	0599999
All Other Governments	1099999
U.S. Territories and Possessions (Direct and Guaranteed).....	1799999
U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed).....	2499999
U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions	3199999
Industrial and Miscellaneous (Unaffiliated)	3899999
Hybrid Securities	4899999
Parent, Subsidiaries and Affiliates.....	5599999
SVO Identified Funds.....	8199999
Bank Loans.....	8299999
Subtotals – Bonds – Part 4.....	8399997
Summary item from Part 5 for Bonds.....	8399998
Subtotals – Bonds.....	8399999

Preferred Stocks:

Industrial and Miscellaneous (Unaffiliated)	8499999
Parent, Subsidiaries and Affiliates.....	8599999
Subtotals – Preferred Stocks – Part 4	8999997
Summary item from Part 5 for Preferred Stocks	8999998
Subtotals – Preferred Stocks.....	8999999

Common Stocks:

Industrial and Miscellaneous (Unaffiliated)	9099999
Parent, Subsidiaries and Affiliates.....	9199999
Mutual Funds.....	9299999
Subtotals – Common Stocks – Part 4	9799997
Summary item from Part 5 for Common Stocks	9799998
Subtotals – Common Stocks.....	9799999
Subtotals – Preferred and Common Stocks	9899999

Totals	9999999
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A bond disposal is recorded on the trade date, not the settlement date.

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

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

Column 1 – CUSIP Identification

CUSIP numbers for all purchased publicly issued securities are available from the broker's confirmation or the certificate. For private placement securities, the NAIC has created a special number called a PPN to be assigned by the Standard & Poor's CUSIP Bureau. For foreign securities, use a CINS that is assigned by the Standard & Poor's CUSIP Bureau: www.cusip.com/cusip/index.htm.

If no valid CUSIP, CINS or PPN number exists then report a valid ISIN (Column 26) security number. The CUSIP field should be zero-filled.

Column 2 – Description

Give a description of all bonds and preferred and common stock, including location of all banks, trust and miscellaneous companies. If bonds are serial issues, give amounts maturing each year. As appropriate, the reporting entity is encouraged to include data consistent with that reported in Column 24, Issue and Column 25, Issue. This does not preclude the company from including additional detail to provide a complete and accurate description. Abbreviations may be used as needed.

For CMO Identified Funds (Bond Mutual Funds and Exchange Traded Funds), enter complete name of the fund. As appropriate, the reporting entity is encouraged to include data consistent with that reported for Column 24, Issuer.

For Certificate of Deposit Account Registry Service (CDARs) or other similar services that have a maturity of greater than one year, individually list the various banking institutions that are financially responsible for honoring certificates of deposit. As appropriate, the name of the banking institutions should follow from the registry of the Federal Financial Institutions Examination Council (FFIEC) (www.ffiec.gov/nicpubweb/nicweb/SearchForm.aspx).

For CDOs (Collateralized Debt Obligations) or CLOs (Collateralized Loan Obligations), indicate what the CDO/CLO collateral is, such as high-yield bonds, corporate loans, etc. If the collateral is of mixed type, indicate "Mix," in addition to the largest type of collateral in the mix. If the collateral is derived synthetically, indicate "synthetic."

- Column 3 – Foreign
- Insert the appropriate code in the column based on the **list provided in the Investment Schedules General Instructions**.
- Column 4 – Disposal Date
- For public placements use trade date, not settlement date. For private placements, use funding date. Each issue of bonds or stocks disposed of at public offerings on more than one date may be totaled on one line and the date of last disposal inserted.
- For SVO Identified Funds (Bond Mutual Funds and Exchange Traded Funds), enter date of last disposal.
- Column 5 – Name of Purchaser
- If matured or called under redemption option, so state and give price at which called.
- Column 7 – Consideration
- Include: In the determination of this amount, the issuer's commission and incidental expenses of effecting delivery.
- Exclude: Accrued interest and dividends.
- For Bond Mutual Funds – as Identified by the SVO and Exchange Traded Funds – as Identified by the SVO, enter price received at sale, usually the number of shares sold times the selling price per share.
- Column 8 – Par Value
- For mortgage-backed/loan-backed and structured securities, enter the par amount of principal sold on a security on which the reporting entity has a claim. For interest only bonds without a principal amount on which the reporting entity has a claim, use a zero value. Enter the sale date par value for bonds with adjustable principal. An interest only bond with a small par amount of principal would use that amount.
- For preferred stock, enter par value per share of stock if any.
- For SVO Identified Funds (Bond Mutual Funds and Exchange Traded Funds), enter 0.
- Column 9 – Actual Cost
- This is the recorded cost of the investment purchased prior to the current reporting year and sold during the current reporting year. This amount will come from the prior reporting year's Actual Cost column of Schedule D, Part 1 for bonds, Schedule D, Part 2, Section 1 for preferred stock, and Schedule D, Part 2, Section 2 for common stock. However, it will need to be adjusted due to other-than-temporary impairments recognized during the current year.
- Exclude: Accrued interest and dividends.

Column 10 – Prior Year Book/Adjusted Carrying Value

This should equal the Book/Adjusted Carrying Value amount reported in the prior year annual statement for each specific security. If security was not owned at prior year-end, enter zero.

Column 11 – Unrealized Valuation Increase/(Decrease)

The total unrealized valuation increase/(decrease) for a specific security will be the amount necessary to reverse the net effect of any unrealized gains/(losses) recognized while the security was carried (up to the most recent amortized value for securities that have been carried at Amortized Value or up to Actual Cost for those securities that have never been carried at Amortized Value).

These amounts are to be reported as unrealized capital gains or (losses) in the Exhibit of Capital Gains/(Losses) and in the Capital and Surplus Account (Page 4 – Life, Property, Fraternal & Title and Page 5 – Health).

Column 12 – Current Year's (Amortization)/Accretion

This amount should equal the current reporting year's amortization of premium or accrual of discount up to the disposal date. The accrual of discount amounts in this column are to be reported as increases to investment income in the Exhibit of Net Investment Income, while the amortization of premium amounts are to be reported as decreases to investment income.

Column 13 – Current Year's Other-Than-Temporary Impairment Recognized

If the security has suffered an "other-than-temporary impairment," this column should contain the amount of the direct write-down recognized. The amounts in this column are to be reported as realized capital losses in the Exhibit of Capital Gains/(Losses) and in the calculation of Net Income.

Column 14 – Total Change in Book/Adjusted Carrying Value

This column should equal the net of:

Unrealized Valuation Increase/(Decrease)
plus Current Year's (Amortization)/Accretion
minus Current Year's Other-Than-Temporary Impairment Recognized.

This amount, plus any foreign exchange adjustment related to these amounts (reported in the Total Foreign Exchange Change in Book/Adjusted Carrying Value column), should represent the difference between the current reporting year's Book/Adjusted Carrying Value at Disposal Date and the prior year's Book/Adjusted Carrying Value.

Column 15 – Total Foreign Exchange Change in Book/Adjusted Carrying Value

The total foreign exchange change for a specific security will be the amount necessary to reverse the net effect of unrealized foreign exchange gains (losses) recognized while the security was owned by the company. This includes the reversal of unrealized increase (decrease) recorded in previous year(s).

The amounts reported in this column should be included as net unrealized foreign exchange capital gain (loss) in the Capital and Surplus Account (Page 4).

- Column 16 – Book/Adjusted Carrying Value at Disposal Date
- Deduct: A direct write-down for a decline in the fair value of a bond that is other-than-temporary.
- Exclude: Accrued Interest.
- This should equal the Actual Cost Column amount (adjusted for other-than-temporary impairments recognized) for each specific common stock and for each preferred stock that is not amortizable; and the Amortized Cost (adjusted for other-than-temporary impairments recognized) at disposal date for each specific redeemable preferred stock that is amortizable.
- Column 17 – Foreign Exchange Gain (Loss) on Disposal
- Report the foreign exchange gain or loss on disposal.
- Column 18 – Realized Gain (Loss) on Disposal
- This should be the difference between the Consideration column amount and the Book/Adjusted Carrying Value at Disposal Date, excluding any portion that is attributable to foreign exchange differences.
- For SVO Identified Funds (Bond Mutual Funds and Exchange Traded Funds), enter the difference between the consideration, Column 7 and aggregate cost, Column 9 at date of sale.
- For securities sold, redeemed or otherwise disposed of, which generate investment income as a result of a prepayment penalty and/or acceleration fee, the amount of realized gain (loss) reported is equal to the Par value of the investment (Column 8), less the DACV at the Disposal Date (Column 16).
- Column 19 – Total Gain (Loss) On Disposal
- Enter the sum of Column 17, foreign exchange gain or (loss), and Column 18, realized gain or (loss).
- Column 20 – Bond Interest/Stock Dividends Received During Year
- For Mutual Funds (including Bond Mutual Funds – as Identified by the SVO and Exchange Traded Funds – as Identified by the SVO), enter the amount of distributions received in cash or reinvested in additional shares.
- Include: The proportionate share of investment income directly related to the securities reported in this schedule.
- Report amounts net of foreign withholding tax.
- For securities sold, redeemed or otherwise disposed of, which generate investment income as a result of a prepayment penalty and/or acceleration fee; the amount of investment income reported is equal to the total consideration received (Column 7) less the Par value of the investment (Column 8).
- Column 21 – Stated Contractual Maturity Date
- For SVO Identified Funds (Bond Mutual Funds and Exchange Traded Funds), leave blank.
- For perpetual bonds, enter 01/01/9999.

**** Columns 22 through 26 will be electronic only. ****

Column 22 – State Abbreviation

Applies to:

U.S. States, Territories and Possessions

Include appropriate state abbreviation for the state where the security is issued (e.g., “MO” for Missouri).

U.S. Political Subdivisions of States, Territories and Positions

Include appropriate state abbreviation for the state where the security is issued.

U.S. Special Revenue, Special Assessments Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions

Include appropriate state abbreviation for the state where the security is issued. Use “US” for federal agency issues.

Column 23 – Legal Entity Identifier (LEI)

Provide the 20-character Legal Entity Identifier (LEI) for any issuer as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

Column 24 – Issuer

Issuer Definition:

The name of the legal entity that develops, registers and sells securities for the purpose of financing its operations and may be domestic or foreign governments, corporations or investment trusts. The issuer is legally responsible for the obligations of the issue and for reporting financial conditions, material developments and any other operational activities as required by the regulations of their jurisdictions.

The reporting entity is encouraged to use the following sources:

- Bloomberg
- Interactive Data Corporation (IDC)
- Thomson Reuters
- S&P/CUSIP
- Name used in either the relevant SEC filing or legal documentation for the transaction. Issuer is the name of the legal entity that can be found on documents such as SEC Form 424B2, Note Agreements, Prospectuses and Indentures, as appropriate. The name used should be as complete and detailed as possible to enable others to differentiate the legal entity issuing the security from another legal entity with a similar name.

Do not report ticker symbols, either internal or otherwise.

Column 25 – Issue

Issue information provides detailed data as to the type of security being reported (e.g., coupon, description of security, etc.). Below are examples of what could be provided but additional information should be provided as appropriate for the security.

6% Senior 2018
7% Subordinated Debenture 03/15/2022
3% NY Housing Authority Debenture 2035

The reporting entity is encouraged to use the following sources:

- Bloomberg
- Interactive Data Corporation (IDC)
- Thomson Reuters
- S&P/CUSIP
- Descriptions used in either the relevant SEC filing or legal documentation for the transaction.

Do not report ticker symbols, either internal or otherwise, include tranche information.

Column 26 – ISIN Identification

The International Securities Identification Numbering (ISIN) system is an international standard set up by the International Organization for Standardization (ISO). It is used for numbering specific securities, such as stocks, bonds, options and futures. ISIN numbers are administered by a National Numbering Agency (NNA) in each of their respective countries, and they work just like serial numbers for those securities. Record the ISIN number only if no valid CUSIP, CINS or PPN exists to report in Column 1.

Not for Distribution

SCHEDULE D – PART 5

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

This schedule should include a detailed listing of all securities that were both purchased/acquired and sold/disposed of during the current reporting year (amounts purchased and sold during the current reporting year are also reported in subtotals in Schedule D, Parts 3 and 4).

Reporting entities should track information separately for securities purchased in different lots rather than using some type of averaging for the issue in aggregate. Thus, this schedule should only be used when an entire lot of a security has been purchased and sold during the current reporting year (even when different lots of the same security still exist on the reporting entity's books).

As with Schedule D, Parts 3 and 4, this schedule should not be used for a transaction unless it affects the cost basis of the securities. Thus, it should not be used for allocations of TBAs to specific pools subsequent to initial recording in Schedule D, Part 3 or other situations such as CUSIP number changes.

Bonds, preferred stocks and common stocks are to be grouped separately, showing subtotals for each category. Bonds should be grouped and arranged alphabetically as described in the instructions for Schedule D, Part 1. (Securities included in U.S. States, Territories and Possessions; U.S. Political Subdivisions of States, Territories and Possessions; and U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions should be listed with a state abbreviation in the column provided for electronic data capture).

Bond Mutual Funds – as Identified by the SVO and Exchange Traded Funds – as Identified by the SVO that are described in the Investment Schedules General Instructions are to be included in SVO Identified Funds.

If a reporting entity has any detail lines reported for any of the following required categories or subcategories, it shall report the subtotal amount of the corresponding 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 number:

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

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

<u>Category</u>	<u>Line Number</u>
Bonds:	
U.S. Governments	0599999
All Other Governments	1099999
U.S. States, Territories and Possessions (Direct and Guaranteed).....	1799999
U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed).....	2499999
U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions	3199999
Industrial and Miscellaneous (Unaffiliated)	3899999
Hybrid Securities	4899999
Parent, Subsidiaries and Affiliates.....	5599999
SVO Identified Funds.....	8199999
Bank Loans.....	8299999
Subtotals – Bonds.....	8399998
Preferred Stocks:	
Industrial and Miscellaneous (Unaffiliated)	8499999
Parent, Subsidiaries and Affiliates.....	8599999
Subtotals – Preferred Stocks.....	8999998

Common Stocks:

Industrial and Miscellaneous (Unaffiliated).....	9099999
Parent, Subsidiaries and Affiliates.....	9199999
Mutual Funds.....	9299999
Subtotals – Common Stocks.....	9799998
Subtotals – Preferred and Common Stocks.....	9899999

Totals.....9999999

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

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

Column 1 – CUSIP Identification

CUSIP numbers for all purchased publicly issued securities are available from the broker's confirmation or the certificate. For private placement securities, the NAIC has created a special number called a PPN to be assigned by the Standard & Poor's CUSIP Bureau. For foreign securities, use a CINS that is assigned by the Standard & Poor's CUSIP Bureau: www.cusip.com/cusip/index.htm.

If no valid CUSIP, CINS or PPN number exists, then report a valid ISIN (Column 26) security number. The CUSIP field should be zero-filled.

Column 2 – Description

Give a description of all bonds and preferred and common stocks, including location of all banks, trust and miscellaneous companies. As appropriate, the reporting entity is encouraged to include data consistent with that reported in Column 24, Issuer and Column 25, Issue. This does not preclude the company from including additional detail to provide a complete and accurate description. Abbreviations may be used as needed.

For SVO Identified Funds (Bond Mutual Funds and Exchange Traded Funds), enter complete name of the fund. As appropriate, the reporting entity is encouraged to include data consistent with that reported for Column 24, Issuer.

For Certificate of Deposit Account Registry Service (CDARs) or other similar services that have a maturity of greater than one year, individually list the various banking institutions that are financially responsible for honoring certificates of deposit. As appropriate, the name of the banking institutions should follow from the registry of the Federal Financial Institutions Examination Council (FFIEC) (www.ffiec.gov/nicpubweb/nicweb/SearchForm.aspx).

For CDOs (Collateralized Debt Obligations) or CLOs (Collateralized Loan Obligations), indicate what the CDO/CLO collateral is, such as high-yield bonds, corporate loans, etc. If the collateral is of mixed type, indicate "Mix," in addition to the largest type of collateral in the mix. If the collateral is derived synthetically, indicate "synthetic."

Column 3 – Foreign

Insert the appropriate code in the column based on the **list provided in the Investment Schedules General Instructions**.

- Column 4 – Date Acquired
- For public placements use trade date, not settlement date. For private placements, use funding date. Reporting entities may total on one line each issue of bonds or stocks acquired at public offerings on more than one date and insert the date of last acquisition.
- For SVO Identified Funds (Bond Mutual Funds and Exchange Traded Funds), enter date of last purchase.
- Column 5 – Name of Vendor
- The items with reference to each issue of bonds and stocks acquired at public offerings may be totaled in one line and the word “various” inserted.
- Column 6 – Disposal Date
- For public placements use trade date, not settlement date. For private placements, use funding date. Reporting entities may total on one line each issue of bonds or stocks disposed of at public offerings on more than one date and insert the date of last disposal.
- For SVO Identified Funds (Bond Mutual Funds and Exchange Traded Funds), enter date of last disposal.
- Column 7 – Name of Purchaser
- If matured or called under redemption option, so state and give price at which called.
- Column 9 – Actual Cost
- This is the recorded cost of an investment that was purchased during the current reporting year and sold during the current reporting year.
- Include: Cost of acquiring the bond or stock, including broker’s commission and other related fees to the extent they do not exceed the fair value at the date of acquisition.
- Exclude: Accrued interest and dividends.
- All other costs, including internal costs or costs paid to an affiliated reporting entity related to origination, purchase or commitment to purchase bonds, are charged to expense when incurred.
- Column 10 – Consideration
- Include: In the determination of this amount, the broker’s commission and incidental expenses of effecting delivery.
- Exclude: Accrued interest and dividends.
- For SVO Identified Funds (Bond Mutual Funds and Exchange Traded Funds), enter price received at sale, usually the number of shares sold times the selling price per share.

Column 11 – Book /Adjusted Carrying Value at Disposal

This should equal the Actual Cost column amount (adjusted for other-than-temporary impairments recognized) for each specific common stock and for each preferred stock that is not amortizable and Amortized Cost (adjusted for other-than-temporary impairments recognized) at disposal date for each specific bond and for each specific redeemable preferred stock that is amortizable.

Deduct: A direct write-down for a decline in the fair value of a bond that is other-than-temporary.

Exclude: Accrued interest.

Column 13 – Current Year's (Amortization)/Accretion

This amount should equal the current reporting year's amortization of premium or accrual of discount up to the disposal date. The accrual of discount amounts in this column are to be reported as increases to investment income in the Exhibit of Net Investment Income, while the amortization of premium amounts are to be reported as decreases to investment income.

Column 14 – Current Year's Other-Than-Temporary Impairment Recognized

If the security has suffered an "other-than-temporary impairment," this column should contain the amount of the direct write-down recognized. The amounts in this column are to be reported as realized capital losses in the Exhibit of Capital Gains/(Losses) and in the calculation of Net Income.

Column 15 – Total Change in Book/Adjusted Carrying Value

This column should equal the net of:

Unrealized Valuation Increase/(Decrease)
plus Current Year's (Amortization)/Accretion
minus Current Year's Other-Than-Temporary Impairment Recognized.

This amount, plus any foreign exchange adjustment related to these amounts (reported in the Total Foreign Exchange Change in Book/Adjusted Carrying Value column), should represent the difference between the current reporting year's Book/Adjusted Carrying Value at Disposal Date and the security's Actual Cost (adjusted for any other-than-temporary impairment recognized).

Column 16 – Total Foreign Exchange Change in Book/Adjusted Carrying Value

The total foreign exchange change for a specific security will be the amount necessary to reverse the net effect of unrealized foreign exchange gains (losses) recognized while the security was owned by the company. This includes the reversal of unrealized increase (decrease) recorded in previous year(s).

The amounts reported in this column should be included as net unrealized foreign exchange capital gain (loss) in the Capital and Surplus Account (Page 4).

Column 17 – Foreign Exchange Gain (Loss) On Disposal

Report the foreign exchange gain or loss on disposal.

Column 18 – Realized Gain (Loss) on Disposal

This should be the difference between the Consideration column amount and the Book/Adjusted Carrying Value at Disposal Date, excluding any portion that is attributable to foreign exchange differences.

For securities sold, redeemed or otherwise disposed of, which generate investment income as a result of a prepayment penalty and/or acceleration fee; the amount of realized gain (loss) reported is equal to the Par value of the investment (Column 8) less the BACV at the Disposal Date (Column 11).

Column 19 – Total Gain (Loss) On Disposal

Report the sum of Column 17, foreign exchange gain or (loss), and Column 18 – realized gain or (loss).

Column 20 – Interest and Dividends Received During Year

For Mutual Funds (including Bond Mutual Funds – as Identified by the SVO and Exchange Traded Funds – as Identified by the SVO), enter the amount of distributions received in cash or reinvested in additional shares.

Include: The proportionate share of investment income directly related to the securities reported in this schedule.

Report amounts net of foreign withholding tax.

For securities sold, redeemed or otherwise disposed of, which generate investment income as a result of a prepayment penalty and/or acceleration fee; the amount of investment income reported is equal to the total consideration received (Column 10) less the Par value of the investment (Column 8).

**** Columns 22 through 26 will be electronic only. ****

Column 22 – State Abbreviation

Applies to:

U.S. States, Territories and Possessions

Include appropriate state abbreviation for the state where the security is issued (e.g., “MO” for Missouri).

U.S. Political Subdivisions of States, Territories and Positions

Include appropriate state abbreviation for the state where the security is issued.

U.S. Special Revenue, Special Assessments Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions

Include appropriate state abbreviation for the state where the security is issued. Use “US” for federal agency issues.

Column 23 – Legal Entity Identifier (LEI)

Provide the 20-character Legal Entity Identifier (LEI) for any issuer as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

Column 24 – Issuer

Issuer Definition:

The name of the legal entity that develops, registers and sells securities for the purpose of financing its operations and may be domestic or foreign governments, corporations or investment trusts. The issuer is legally responsible for the obligations of the issue and for reporting financial conditions, material developments and any other operational activities as required by the regulations of their jurisdictions

The reporting entity is encouraged to use the following sources:

- Bloomberg
- Interactive Data Corporation (IDC)
- Thomson Reuters
- S&P/CUSIP
- Name used in either the relevant SEC filing or legal documentation for the transaction. Issuer is the name of the legal entity that can be found on documents such as SEC Form 424B2, Note Agreements, Prospectuses and Indentures, as appropriate. The name used should be as complete and detailed as possible to enable users to differentiate the legal entity issuing the security from another legal entity with a similar name.

Do not report ticker symbols, either internal or otherwise.

Column 25 – Issue

Issue information provides detailed data as to the type of security being reported (e.g., coupon, description of security, etc.). Below are examples of what could be provided but additional information should be provided as appropriate for the security.

6% Senior 2018
7% Subordinated Debenture 7/15/2022
3% NY Housing Authority Debenture 2035

The reporting entity is encouraged to use the following sources:

- Bloomberg
- Interactive Data Corporation (IDC)
- Thomson Reuters
- S&P/CUSIP
- Descriptions used in either the relevant SEC filing or legal documentation for the transaction.

Do not report ticker symbols, either internal or otherwise. Include tranche information.

Column 26 – ISIN Identification

The International Securities Identification Numbering (ISIN) system is an international standard set up by the International Organization for Standardization (ISO). It is used for numbering specific securities, such as stocks, bonds, options and futures. ISIN numbers are administered by a National Numbering Agency (NNA) in each of their respective countries, and they work just like serial numbers for those securities. Record the ISIN number only if no valid CUSIP, CINS or PPN exists to report in Column I.

SCHEDULE D – PART 6 – SECTION 1

VALUATION OF SHARES OF SUBSIDIARY, CONTROLLED OR AFFILIATED COMPANIES

If a reporting entity has any common stock or preferred stock reported for any of the following required categories or subcategories, it shall report the subtotal amount of the corresponding 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>Category</u>	<u>Line Number</u>
Preferred Stocks:	
Parent.....	0199999
U.S. Property & Casualty Insurer.....	0299999
U.S. Life Insurer.....	0399999
U.S. Health Entity #.....	0499999
Alien Insurer.....	0599999
Non-Insurer Which Controls Insurer.....	0699999
*Investment Subsidiary.....	0799999
Other Affiliates.....	0899999
Subtotals – Preferred Stocks.....	0999999
Common Stocks:	
Parent.....	1099999
U.S. Property & Casualty Insurer.....	1199999
U.S. Life Insurer.....	1299999
U.S. Health Entity #.....	1399999
Alien Insurer.....	1499999
Non-Insurer Which Controls Insurer.....	1599999
*Investment Subsidiary.....	1699999
Other Affiliates.....	1799999
Subtotals – Common Stocks.....	1899999
Totals – Preferred and Common Stocks.....	1999999

– Include in this category any health entities that file the Health Risk-Based Capital formula.

*NOTE: Investment Subsidiary shall mean any subsidiary, other than a holding company, engaged or organized primarily in the ownership and management of investments for the reporting entity. An investment subsidiary shall not include any broker dealer or a money management fund managing funds other than those of the parent company. The following criteria are applicable:

1. 95% or more of the investment subsidiary’s assets would qualify as admitted assets;
2. The investment subsidiary’s total liabilities are 5% or less of total assets;
3. Combining the pro-rata ownership shares of the assets of all the investment subsidiaries with the owning reporting entity’s assets does not violate any state requirements concerning diversification of investments or limitations on investments in a single entity; and
4. The investment subsidiary’s book/adjusted carrying value does not exceed the imputed value on a statutory accounting basis. If the book/adjusted carrying value does exceed the imputed statutory value, the reporting entity may either nonadmit the excess or categorize such subsidiary in the “All Other Affiliates” category.

Column 1 – CUSIP Identification

CUSIP numbers for all purchased publicly issued securities are available from the broker's confirmation or the certificate. For private placement securities, the NAIC has created a special number called a PPN to be assigned by the Standard & Poor's CUSIP Bureau. For foreign securities, use a CINS that is assigned by the Standard & Poor's CUSIP Bureau: www.cusip.com/cusip/index.htm.

If no valid CUSIP, CINS or PPN number exists, then report a valid ISIN (Column 16) security number. The CUSIP field should be zero-filled.

Column 2 – Description

List the preferred and common stocks for each subsidiary, controlled or affiliated (CA) company, as defined in the General section of these instructions. The description should be the same as provided for Schedule D, Part 2, Sections 1 and 2.

Column 3 – Foreign

Insert the appropriate code in the column based on the **list provided in the Investment Schedules General Instructions**.

Column 4 – NAIC Company Code

If not applicable, the NAIC Company Code field should be zero-filled.

Column 5 – ID Number

Enter one of the following as appropriate for the entity being reported on the schedule. See the Schedule F (Property and Title) or Schedule S (Life, Health and Fraternal) General Instructions for more information on these identification numbers.

Federal Employer Identification Number	(FEIN)	
Alien Insurer Identification Number	(AIIN)	*
Certified Reinsurer Identification Number	(CRIN)	*

* AIINs or CRINs are only reported if the entity is a reinsurer that has had an AIIN or CRIN number assigned or should have one assigned due to transactions being reported on Schedule F (Property and Title) or Schedule S (Life, Health and Fraternal) of another reporting entity.

If not applicable for the entity, leave blank.

Column 6 – NAIC Valuation Method

Include the NAIC valuation method as detailed *SSAP No. 97—Subsidiary, Controlled and Affiliated Entities*.

Use the following codes to indicate a specific valuation method:

<u>CODE</u>	<u>Valuation Method</u>
8a	Market Value
8bi	Investment in U.S. Insurance Company SCAs
8bii	Investments in Non-Insurance SCA Entities Statutory Basis
8biii	Investments in nNn-Insurance SCA Entities GAAP Basis
8biv	Investments in Foreign Insurance Company SCA Entities

Any NAIC Valuation Method which has not been approved by the filing of a SUB 1 or SUB 2 form with the NAIC SCA Group and which is entered by the reporting entity under its own judgment shall have the letter “Z” appended to the method designation.

Column 7 – Do Insurer’s Assets Include Intangible Assets Connected with Holding of Such Company’s Stock?

State whether the assets shown by the reporting entity in the statement include, through the carrying value of stock of the SCA company valued under the *SSAP No. 97—Subsidiary, Controlled and Affiliated Entities*, intangible assets arising out of the purchase of such stock by the reporting entity or the purchase by the SCA Company of the stock of a lower-tier company controlled by the SCA Company. For purposes of this question, intangible assets at purchase shall be defined as the excess of the purchase price over the tangible net worth (total assets less intangible assets and total liabilities) represented by such shares as recorded, immediately prior to the date of purchase, on the books of the company whose stock was purchased.

Column 8 – Total Amount of Such Intangible Assets

If the answer in Column 7 is “Yes,” give the total amount of intangible assets involved whether admitted or nonadmitted. The intangible assets shown for the SCA Company should include any intangible assets that are included in the SCA Company’s carrying value of the stock of one or more lower-tier companies controlled by the SCA Company. In all cases, the current intangible assets equal the intangible assets at purchase, as defined above, minus any write-off thereof between the date of purchase and the statement date. If any portion of the total amount of intangible assets is required to be nonadmitted for all SCA companies combined in accordance with *SSAP No. 97—Investments in Subsidiary, Controlled and Affiliated Entities* and *SSAP No. 68—Business Combinations and Goodwill* state the total amount nonadmitted in the footnote at the bottom of this section of the schedule.

Column 10 – Nonadmitted Amount

Provide the amount nonadmitted, if any, included in Column 2 of the Asset page.

Column 11 – Stock of Such Company Owned by Insurer on Statement Date Number of Shares and
Column 12 – Stock of Such Company Owned by Insurer on Statement Date % of Outstanding

}

State the number of shares of stock of the SCA Company owned by the reporting entity on the statement date and the percent owned of the outstanding shares of the same class.

**** Column 13 through 16 will be electronic only. ****

Column 13 – Legal Entity Identifier (LEI)

Provide the 20-character Legal Entity Identifier (LEI) for any issuer as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

Column 14 – Issuer

Issuer Definition:

The name of the legal entity that develops, registers and sells securities for the purpose of financing its operations and may be domestic or foreign governments, corporations or investment trusts. The issuer is legally responsible for the obligations of the issue and for reporting financial conditions, material developments and all other operational activities as required by the regulations of their jurisdictions

Do not report ticker symbols, either internal or otherwise.

The issuer information should be the same as provided for Schedule D, Part 2, Sections 1 and 2.

Column 15 – Issue

Issue information provides detailed data as to the type of security being reported.

Do not report ticker symbols, either internal or otherwise.

The issue information should be the same as provided for Schedule D, Part 2, Sections 1 and 2.

Column 16 – ISIN Identification

The International Securities Identification Numbering (ISIN) system is an international standard set up by the International Organization for Standardization (ISO). It is used for numbering specific securities, such as stocks, bonds, options and futures. ISIN numbers are administered by a National Numbering Agency (NNA) in each of their respective countries, and they work just like serial numbers for those securities. Record the ISIN number only if no valid CUSIP, CINS or PPN exists to report in Column 1.

SCHEDULE D – PART 6 – SECTION 2

If a reporting entity has any common or preferred stocks reported for any of the following required categories or subcategories, it shall report the subtotal amount of the corresponding 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>Category</u>	<u>Line Number</u>
Preferred Stocks.....	0199999
Common Stocks.....	0299999
Totals – Preferred and Common Stocks	0399999

Column 2 – Name of Lower-Tier Company

List each company that is controlled by an SCA Company, meaning of holding a controlling block of the outstanding stock, either directly or through one or more intervening companies that are also so controlled. Do not include companies that are themselves SCA Companies listed in Section 1.

Column 3 – Name of Company Listed in Section 1 Which Controls Lower-Tier Company

If more than one SCA Company controls the lower-tier company, list each SCA Company and complete Columns 4 through 6 separately for each.

Column 4 – Total Amount of Intangible Assets Included in Amount Shown in Column 8, Section 1

As explained in the instructions for Section 1, this amount is based on the intangible assets at purchase of the stock of the lower-tier company reduced by any subsequent write-off. The reporting entity also bases the amount shown on the proportionate ownership of the lower-tier company.

Column 5 – Stock in Lower-Tier Company Owned Indirectly by Insurer on Statement Date Number of Shares and
 Column 6 – Stock in Lower-Tier Company Owned Indirectly by Insurer on Statement Date % of Outstanding }
 These figures represent the proportionate ownership by the reporting entity through the particular SCA Company.

**** Column 7 will be electronic only. ****

Column 7 – Legal Entity Identifier (LEI)

Provide the 20-character Legal Entity Identifier (LEI) for any issuer as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

Not for Distribution

SCHEDULE DA – PART 1

SHORT-TERM INVESTMENTS OWNED DECEMBER 31 OF CURRENT YEAR

Include all investments whose maturities (or repurchase dates under repurchase agreement) at the time of acquisition were one year or less except those defined as cash or cash equivalents in accordance with *SSAP No. 2R—Cash, Cash Equivalents, Drafts, and Short-Term Investments*. All short-term investments owned at Dec. 31 of current year should be separated into bonds, mortgage loans, other short-term invested assets and investments in parent, subsidiaries and affiliates. Within each category, investments should be arranged alphabetically.

Refer to *SSAP No. 23—Foreign Currency Transactions and Translations* for accounting guidance related to foreign currency transactions and translations.

Repurchase and reverse repurchase agreements shall be shown gross when reported in the Schedule DA. If these transactions are permitted to be reported net in accordance with *SSAP No. 64—Offsetting and Netting of Assets and Liabilities*, the investment schedule shall continue to provide detail of all transactions (gross), with the net amount from the valid right to offset reflected in the financial statements (page 2 and page 3 of the statutory financial statements). Disclosures for items reported net when a valid right to offset exists, including the gross amount, the amount offset, and the net amount reported in the financial statements are required per *SSAP No. 64—Offsetting and Netting of Assets and Liabilities*.

Short Sales:

Selling a security short is an action by a reporting entity that results with the reporting entity recognizing proceeds from the sale and an obligation to deliver the same security. For statutory accounting purposes, obligations to deliver securities resulting from short sales shall be reported as contra-assets (negative assets) in the investment schedule, with an investment code in the code column detailing the item as a short sale. The obligation (negative asset) shall be initially reflected at fair value, with changes in fair value recognized as unrealized gains and losses. These unrealized gains and losses shall be realized upon settlement of the short sale obligation. Interest on short sale positions shall be accrued periodically and reported as interest expense.

If a reporting entity has any detail lines reported for any of the following required categories or subcategories, it shall report the subtotal amounts of the corresponding 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:

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

- **Category definitions for bonds.**
- **Foreign column code list and matrix for determining code.**
- **Code column list of codes and definitions for securities not under the exclusive control of the reporting entity.**

	<u>Category</u>	<u>Line Number</u>
Bonds:		
U.S. Governments		
	Issuer Obligations.....	0199999
	Residential Mortgage-Backed Securities	0299999
	Commercial Mortgage-Backed Securities.....	0399999
	Other Loan-Backed and Structured Securities	0499999
	Subtotals – U.S. Governments	0599999
All Other Governments		
	Issuer Obligations.....	0699999
	Residential Mortgage-Backed Securities	0799999
	Commercial Mortgage-Backed Securities.....	0899999
	Other Loan-Backed and Structured Securities	0999999
	Subtotals – All Other Governments	1099999

U.S. States, Territories and Possessions (Direct and Guaranteed)	
Issuer Obligations.....	1199999
Residential Mortgage-Backed Securities	1299999
Commercial Mortgage-Backed Securities.....	1399999
Other Loan-Backed and Structured Securities	1499999
Subtotals – U.S. States, Territories and Possessions (Direct and Guaranteed)	1799999
U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)	
Issuer Obligations.....	1899999
Residential Mortgage-Backed Securities	1999999
Commercial Mortgage-Backed Securities.....	2099999
Other Loan-Backed and Structured Securities	2199999
Subtotals – U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed).....	2499999
U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions	
Issuer Obligations.....	2599999
Residential Mortgage-Backed Securities	2699999
Commercial Mortgage-Backed Securities.....	2799999
Other Loan-Backed and Structured Securities	2899999
Subtotals – U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions	3199999
Industrial and Miscellaneous (Unaffiliated)	
Issuer Obligations.....	3299999
Residential Mortgage-Backed Securities	3399999
Commercial Mortgage-Backed Securities.....	3499999
Other Loan-Backed and Structured Securities	3599999
Subtotals – Industrial and Miscellaneous (Unaffiliated).....	3899999
Hybrid Securities	
Issuer Obligations.....	4299999
Residential Mortgage-Backed Securities	4399999
Commercial Mortgage-Backed Securities.....	4499999
Other Loan-Backed and Structured Securities	4599999
Subtotals – Hybrid Securities.....	4899999
Parent, Subsidiaries and Affiliates Bonds	
Issuer Obligations.....	4999999
Residential Mortgage-Backed Securities	5099999
Commercial Mortgage-Backed Securities.....	5199999
Other Loan-Backed and Structured Securities	5299999
Subtotals – Parent, Subsidiaries and Affiliates Bonds	5599999
SVO Identified Funds	
Exchange Traded Funds – as Identified by the SVO.....	5899999
Fund Mutual Funds – as Identified by the SVO	5999999
Subtotals – SVO Identified Funds.....	6099999
Bank Loans	
Bank Loans – Issued	6399999
Bank Loans – Acquired.....	6499999
Subtotals – Bank Loans.....	6599999

Total Bonds	
Subtotals – Issuer Obligations.....	7799999
Subtotals – Residential Mortgage-Backed Securities.....	7899999
Subtotals – Commercial Mortgage-Backed Securities.....	7999999
Subtotals – Other Loan-Backed and Structured Securities.....	8099999
Subtotals – SVO Identified Funds.....	8199999
Subtotals – Bank Loans.....	8299999
Subtotals – Bonds.....	8399999
Parent, Subsidiaries and Affiliates	
Mortgage Loans.....	8499999
Other Short-Term Invested Assets.....	8599999
Subtotals – Parent, Subsidiaries and Affiliates.....	8699999
Mortgage Loans.....	8799999
Other Short-Term Invested Assets.....	9099999
Total Short-Term Investments.....	9199999

Column 1 – Description

Give a complete and accurate description of all bonds, including identifying the kind of investment vehicle if other than short-term bond. Identify “repos” in Column 1; and for “repos,” show the repurchase date. For collateral loans, the type of securities held and fair value of the securities should be included in the description.

Column 2 – Code

Enter “*” in this column for all SVO Identified Funds designated for systematic value.

Enter “@” in this column for all Principal STRIP Bonds or other zero coupon bonds.

Enter “^” in this column for all assets that are bifurcated between the insulated separate account filing and the non-insulated separate account filing.

If short-term investments are not under the exclusive control of the company as shown in the General Interrogatories, they are to be identified by placing one of the codes **identified in the Investment Schedules General Instructions** in this column.

If the security is an SVO Identified Fund designated for systematic value or Principal STRIP bond or other zero coupon bond and is not under the exclusive control of the company, the “*” or “@” should appear first, immediately followed by the appropriate code (**identified in the Investment Schedules General Instructions**).

Separate Account Filing Only:

If the asset is a bifurcated asset between the insulated separate account filing and the non-insulated separate account filing, the “^” should appear first and may be used simultaneously with the “*” or “@” with the “^” preceding the “*” or “@” depending on the asset being reported, immediately followed by the appropriate code (**identified in the Investment Schedules General Instructions**).

Column 3 – Foreign

Insert the appropriate code in the column based on the **matrix provided in the Investment Schedules General Instructions**.

- Column 4 – Date Acquired
- For public placements, use trade date not settlement date. For private placements, use funding date. Reporting entities may total on one line each issue of bonds or stocks acquired at public offerings on more than one date and insert the date of last acquisition.
- Column 5 – Name of Vendor
- Reporting entities may total on one line purchases of various issues of the same issuer of short-term investments and insert the word “various.”
- Column 6 – Maturity Date
- Reporting entities may total on one line purchases of various issues of the same issuer of short-term investments and insert the appropriate maturity date.
- Column 7 – Book/Adjusted Carrying Value
- Securities excluding SVO Identified fund and mandatory convertible bonds

This should be the amortized value or the lower of amortized value or fair value, as appropriate (and adjusted for any other-than-temporary impairment) as of the end of the current reporting year.

Include: The original cost of acquiring the investment, including brokerage and other related fees.

Amortization of premium or accrual of discount, but not including any accrued interest or dividends paid thereon.

Amortization of deferred origination and commitment fees.

Deduct: A direct write-down for a decline in the fair value that is other-than-temporary.

Exclude: All other costs, including internal costs or costs paid to an affiliated reporting entity related to origination, purchase or commitment to purchase, are charged to expense when incurred. Cost should also be reduced by payments attributed to the recovery of cost.

Accrued interest or dividends.

Mandatory Convertible Bonds:

The amount should be the lower of amortized cost or fair value during the period prior to conversion.

SVO Identified Funds:

The amount should be fair value unless the reporting entity has designated a qualifying security for systematic value. The election of using systematic value is irrevocable.

NOTE: Use of systematic value is effective Dec. 31, 2017. This effective date requires entities to either report SVO-Identified investments at fair value on the effective date, or to identify the SVO-Identified investments with a code to identify use of systematic value. If the investment is coded for systematic value, the investment will be reported in the 2017 annual financial statements using the measurement method utilized throughout 2017. For these investments, beginning Jan. 1, 2018, the reporting entity shall report the investment using the calculated systematic value method detailed in *SSAP No. 26R—Bonds*.

The amount reported in this column should equal:

	Actual Cost
plus	Unrealized Valuation Increase (Decrease) Total in Book/Adjusted Carrying Value
plus	Current Year's (Amortization)/Accretion
minus	Current Year's Other-Than-Temporary Impairment Recognized
plus	Total Foreign Exchange Change in Book/Adjusted Carrying Value
plus	Changes due to acquisitions or disposals.

Column 8 – Unrealized Valuation Increase (Decrease)

The total unrealized valuation increase (decrease) for a specific security will be the change in Book/Adjusted Carrying Value that is due to carrying or having carried (in the previous year) the security at Fair Value.

Include For SVO-identified funds, the change from the prior reported BACV to fair value/net asset value. If an SVO-identified fund no longer qualifies for systematic value, the difference from systematic value in prior year to fair value/net asset value in current year.

These amounts are to be reported as unrealized capital gains (losses) in the Exhibit of Capital Gains (Losses) and in the Capital and Surplus Account.

Column 9 – Current Year's (Amortization)/Accretion

This amount should equal the current reported year's amortization of premium or accrual of discount (regardless of whether the security is currently carried at Amortized Cost). The accrual of discount amounts in this column are to be reported as increases to investment income in the Exhibit of Net Investment Income, while the amortization of premium amounts are to be reported as decreases to investment income.

Include The (Amortization)/Accretion of SVO Identified Funds designated for reporting at systematic value.

Column 10 – Current Year's Other-Than-Temporary Impairment Recognized

If the security has suffered an other-than-temporary impairment, this column should contain the amount of the direct write-down recognized. The amounts in this column are to be reported as realized capital losses in the Exhibit of Capital Gains (Losses) and in the calculation of Net Income.

Column 11 – Total Foreign Exchange Change in Book/Adjusted Carrying Value

This is a positive or negative amount that is defined as the portion of the total change in Book/Adjusted Carrying Value for the year that is attributable to foreign exchange differences for a particular security. The amounts reported in this column should be included as net unrealized foreign exchange capital gain (loss) in the Capital and Surplus Account.

Column 12 – Par Value

Enter the par value of the bonds owned adjusted for repayment of principal. For mortgage-backed/loan-backed and structured securities, enter the par amount of principal to which the company has claim. For interest-only bonds without a principal amount on which the company has a claim, use a zero value. Enter the statement date par value for bonds with adjustable principal. An interest-only bond with a small par amount of principal would use that amount.

Column 13	–	Actual Cost
	Include:	Cost of acquiring the issue, including brokers' commission and incidental expenses of effecting delivery.
	Exclude:	Accrued interest.
Column 15	–	Nonadmitted Interest Due & Accrued
		This should equal the nonadmitted amount of due and accrued interest for a specific security, based upon the assessment of collectibility required by <i>SSAP No. 34—Investment Income Due and Accrued</i> and any other requirements for nonadmitting investment income due and accrued.
Column 16	–	Rate of Interest
		Show rate of interest as stated on the face of the issue. Where the original stated rate has been renegotiated, show the latest modified rate. Short-term bonds with various issues of the same issuer use the last rate of interest. All information reported in this field must be a numeric value.
		For Principal STRIP Bonds or other zero coupon bonds, enter numeric zero (0).
Column 17	–	Effective Rate of Interest
		Short-term bonds with various issues of the same issuer use the weighted average effective yield to maturity. The Effective Yield calculation should be modified for other-than-temporary impairments recognized. All information reported in this field must be a numeric value.
Column 18	–	Interest – When Paid
		Insert initial letters of months in which interest is payable. For securities that pay interest annually, provide the first three letters of the month in which the interest is paid (e.g., JUN for June). For securities that pay interest semi-annually or quarterly, provide the first letter of each month in which interest is received (e.g., J, D for June and December, and M, J, S, D for March, June, September and December). For securities that pay interest on a monthly basis, include “MON” for monthly. Finally, for securities that pay interest at maturity, include “MAT” for maturity.
		For Principal STRIP Bonds or other zero coupon bonds, enter N/A.
Column 19	–	Interest – Amount Received During Year
	Include:	The proportionate share of investment income directly related to the securities reported in this schedule.
		Report amounts net of foreign withholding tax.
		** Column 21 will be electronic only. **
Column 21	–	Legal Entity Identifier (LEI)
		Provide the 20-character Legal Entity Identifier (LEI) for any issuer as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

Not for Distribution

SCHEDULE DB

DERIVATIVE INSTRUMENTS

All derivatives, regardless of maturity date, are to be reported on Schedule DB. Forward commitments where a reporting entity cannot determine at the inception of the contract, with certainty, if delivery will be made at the earliest opportunity are essentially forward contracts and should be reported on Schedule DB.

This schedule should be used to report derivative instruments. Specific accounting procedures for each derivative instrument will depend on the definition below and documented intent that best describes the instrument. Uses of derivative instruments that are reported in this schedule include hedging, income generation, replication and other. State investment laws and regulations should be consulted for applicable limitations and permissibility on the use of derivative instruments. If the derivative strategy meets the definition of hedging as outlined in *SSAP No. 86—Derivatives*, then the underlying derivative transactions composing that strategy should be reported in that category of Schedule DB. If the underlying derivative strategy does not meet the definition of hedging as per *SSAP No. 86—Derivatives*, then the underlying derivative transactions composing that strategy should be reported as either hedging other, replication, income generation or other.

DEFINITIONS OF DERIVATIVE INSTRUMENTS

A hedge transaction is “Anticipatory” if it relates to:

- a. A firm commitment to purchase assets or incur liabilities;
- b. An expectation (but not obligation) to purchase assets or incur liabilities in the normal course of business.

“*Underlying Interest*” means the asset(s), liability(ies) or other interest(s) underlying a derivative instrument, including, but not limited to, any one or more securities, currencies, rates, indices, commodities, derivative instruments, or other financial market instruments.

“*Option*” means an agreement giving the buyer the right to buy or receive, sell or deliver, enter into, extend or terminate, or effect a cash settlement based on the actual or expected price, level, performance or value of one or more Underlying Interests.

“*Warrant*” means an agreement that gives the holder the right to purchase an underlying financial instrument at a given price and time or at a series of prices and times according to a schedule or warrant agreement.

“*Cap*” means an agreement obligating the seller to make payments to the buyer, each payment under which is based on the amount, if any, that a reference price, level, performance or value of one or more Underlying Interests exceed a predetermined number, sometimes called the strike/cap rate or price.

“*Floor*” means an agreement obligating the seller to make payments to the buyer, each payment under which is based on the amount, if any, that a predetermined number, sometimes called the strike/floor rate or price exceeds a reference price, level, performance or value of one or more Underlying Interests.

“*Collar*” means an agreement to receive payments as the buyer of an Option, Cap or Floor and to make payments as the seller of a different Option, Cap or Floor.

“*Swap*” means an agreement to exchange or net payments at one or more times based on the actual or expected price, level, performance or value of one or more Underlying Interests or upon the probability occurrence of a specified credit or other event.

“Forward” means an agreement (other than a Future) to make or take delivery of, or effect a cash settlement based on, the actual or expected price, level, performance or value of one or more Underlying Interests.

“Future” means an agreement traded on an exchange, Board of Trade or contract market to make or take delivery of, or effect a cash settlement based on, the actual or expected price, level, performance or value one or more Underlying Interests.

“Option Premium” means the consideration paid (received) for the purchase (sale) of an Option.

“Financing Premium” means that the premium cost to acquire or enter into the derivative is paid at the end of the derivative contract or throughout the derivative contract.

“Swaption” means an agreement granting the owner the right, but not the obligation, to enter into an underlying swap.

“Margin Deposit” means a deposit that a reporting entity is required to maintain with a broker with respect to the Futures Contracts purchased or sold.

DEFINITION OF NOTIONAL AMOUNT

The definition below is intended to be a principle for determining notional for all derivative instruments. To the extent a derivative type is not explicitly addressed in a through c, notional should be reported in a manner consistent with this principle.

“Notional amount” is defined as the face value of a financial instrument in a derivatives transaction as of a reporting date, which is used to calculate future payments in the reporting currency. Notional amount may also be referred to as notional value or notional principal amount. The notional amount reported should remain static over the life of a trade unless the instrument is partially unwound or has a contractually amortizing notional. The notional amount shall apply to derivative transactions as follows:

- a. For derivative instruments other than futures contracts (e.g., options, swaps, forwards), the notional amount is either the amount to which interest rates are applied in order to calculate periodic payment obligations or the amount of the contract value used to determine the cash obligations. Non-U.S. dollar contracts must be multiplied or divided by the appropriate inception foreign currency rate.
- b. For futures contracts, with a U.S. dollar-denominated contract size (e.g., Treasury note and bond contracts, Eurodollar futures) or underlying, the notional amount is the number of contracts at the reporting date multiplied by the contract size (value of one point multiplied by par value).
- c. For equity index and similar futures, the number of contracts at the reporting date is multiplied by the value of one point multiplied by the transaction price. Non-U.S. dollar contract prices must be multiplied or divided by the appropriate inception foreign currency rate.

GENERAL INSTRUCTIONS FOR SCHEDULE DB

Each derivative instrument should be reported in Parts A, B or C according to the nature of the instrument, as follows:

- Part A: Positions in Options,* Caps, Floors, Collars, Swaps, and Forwards**
- Part B: Positions in Futures Contracts
- Part C: Positions in Replication (Synthetic Asset) Transaction

* Warrants acquired in conjunction with public or private debt or equity that are more appropriately reported in other schedules do not have to be reported in Schedule DB.

** Forward commitments that are not derivative instruments (for example, the commitment to purchase a GNMA security two months after the commitment date or a private placement six months after the commitment date) should be disclosed in the Notes to Financial Statements, rather than on Schedule DB.

All derivatives, regardless of maturity date, are to be reported on Schedule DB. Forward commitments where the reporting entity cannot determine at the inception of the contract, with certainty, if delivery will be made at the earliest opportunity are essentially forward contracts and should be reported on Schedule DB.

The reporting entity may be required to demonstrate the intended hedging characteristics under state statute in order to report in this derivative "Hedge Other" category.

The fair value is the value at which the instrument(s) could be exchanged in a current transaction. Amortized or book/adjusted carrying values should not be substituted for fair value. Public market quotes are the best indication of fair value. The reporting entity should document the determination of fair value.

Part D should be used to report the counterparty exposure (i.e., the exposure to credit risk on derivative instruments) to each counterparty (or guarantor, as appropriate).

Derivatives shall be shown gross when reported in the Schedule DB. If these transactions are permitted to be reported net in accordance with *SSAP No. 64—Offsetting and Netting of Assets and Liabilities*, the investment schedule shall continue to provide detail of all transactions (gross), with the net amount from the valid right to offset reflected in the financial statements (pages 2 & 3 of the statutory financial statements). Disclosures for items reported net when a valid right to offset exists, including the gross amount, the amount offset, and the net amount reported in the financial statements are required per *SSAP No. 64—Offsetting and Netting of Assets and Liabilities*.

Not for Distribution

SCHEDULE DB – PART A
SECTIONS 1 AND 2

GENERAL INSTRUCTIONS

In each section, separate derivative instruments into the following categories:

<u>Category</u>	<u>Line Number</u>
<u>Purchased Options</u>	
Hedging Effective	
Call Options and Warrants.....	0019999999
Put Options.....	0029999999
Caps.....	0039999999
Floors.....	0049999999
Collars.....	0059999999
Other.....	0069999999
Subtotal – Hedging Effective.....	0079999999
Hedging Other	
Call Options and Warrants.....	0089999999
Put Options.....	0099999999
Caps.....	0109999999
Floors.....	0119999999
Collars.....	0129999999
Other.....	0139999999
Subtotal – Hedging Other.....	0149999999
Replications	
Call Options and Warrants.....	0159999999
Put Options.....	0169999999
Caps.....	0179999999
Floors.....	0189999999
Collars.....	0199999999
Other.....	0209999999
Subtotal – Replications.....	0219999999
Income Generation	
Call Options and Warrants.....	0229999999
Put Options.....	0239999999
Caps.....	0249999999
Floors.....	0259999999
Collars.....	0269999999
Other.....	0279999999
Subtotal – Income Generation.....	0289999999
Other	
Call Options and Warrants.....	0299999999
Put Options.....	0309999999
Caps.....	0319999999
Floors.....	0329999999
Collars.....	0339999999
Other.....	0349999999
Subtotal – Other.....	0359999999

Total Purchased Options

Subtotal – Call Options and Warrants.....	0369999999
Subtotal – Put Options.....	0379999999
Subtotal – Caps.....	0389999999
Subtotal – Floors.....	0399999999
Subtotal – Collars.....	0409999999
Subtotal – Other.....	0419999999
Subtotal – Total Purchased Options.....	0429999999

Written Options

Hedging Effective

Call Options and Warrants.....	0439999999
Put Options.....	0449999999
Caps.....	0459999999
Floors.....	0469999999
Collars.....	0479999999
Other.....	0489999999
Subtotal – Hedging Effective.....	0499999999

Hedging Other

Call Options and Warrants.....	0509999999
Put Options.....	0519999999
Caps.....	0529999999
Floors.....	0539999999
Collars.....	0549999999
Other.....	0559999999
Subtotal – Hedging Other.....	0569999999

Replications

Call Options and Warrants.....	0579999999
Put Options.....	0589999999
Caps.....	0599999999
Floors.....	0609999999
Collars.....	0619999999
Other.....	0629999999
Subtotal – Replications.....	0639999999

Income Generation

Call Options and Warrants.....	0649999999
Put Options.....	0659999999
Caps.....	0669999999
Floors.....	0679999999
Collars.....	0689999999
Other.....	0699999999
Subtotal – Income Generation.....	0709999999

Other

Call Options and Warrants.....	0719999999
Put Options.....	0729999999
Caps.....	0739999999
Floors.....	0749999999
Collars.....	0759999999
Other.....	0769999999
Subtotal – Other.....	0779999999

Total Written Options

Subtotal – Call Options and Warrants.....	0789999999
Subtotal – Put Options	0799999999
Subtotal – Caps	0809999999
Subtotal – Floors	0819999999
Subtotal – Collars.....	0829999999
Subtotal – Other	0839999999
Subtotal – Total Written Options	0849999999

Swaps

Hedging Effective

Interest Rate	0859999999
Credit Default.....	0869999999
Foreign Exchange	0879999999
Total Return	0889999999
Other	0899999999
Subtotal – Hedging Effective	0909999999

Hedging Other

Interest Rate	0919999999
Credit Default.....	0929999999
Foreign Exchange	0939999999
Total Return	0949999999
Other	0959999999
Subtotal – Hedging Other	0969999999

Replication

Interest Rate	0979999999
Credit Default.....	0989999999
Foreign Exchange	0999999999
Total Return	1009999999
Other	1019999999
Subtotal – Replication.....	1029999999

Income Generation

Interest Rate	1039999999
Credit Default.....	1049999999
Foreign Exchange	1059999999
Total Return.....	1069999999
Other	1079999999
Subtotal – Income Generation.....	1089999999

Other

Interest Rate	1099999999
Credit Default.....	1109999999
Foreign Exchange	1119999999
Total Return	1129999999
Other	1139999999
Subtotal – Other	1149999999

Total Swaps

Subtotal – Interest Rate	1159999999
Subtotal – Credit Default	1169999999
Subtotal – Foreign Exchange	1179999999
Subtotal – Total Return	1189999999
Subtotal – Other	1199999999
Subtotal – Total Swaps	1209999999

Forwards

Hedging Effective	1219999999
Hedging Other	1229999999
Replication	1239999999
Income Generation	1249999999
Other	1259999999
Subtotal – Forwards	1269999999

Totals

Subtotal – Hedging Effective	1399999999
Subtotal – Hedging Other	1409999999
Subtotal – Replication	1419999999
Subtotal – Income Generation	1429999999
Subtotal – Other	1439999999

Total	1449999999
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Definitions:

Hedging Effective:

A derivative transaction that is used in hedging transactions and meet the criteria of a highly effective hedge as described in *SSAP No. 86—Derivatives*, which are valued and reported in a manner that is consistent with the hedged asset or liability. These transactions have been voluntarily designated and are effective as of the reporting date.

Hedging Other:

A derivative transaction that is used in a hedging transaction where the intent is for an economic reduction of one or more risk factors. This transaction is not part of an effectively designated relationship as described under *SSAP No. 86—Derivatives*.

Replication:

A derivative transaction entered into in conjunction with other investments in order to reproduce the investment characteristics of otherwise permissible investments as described under *SSAP No. 86—Derivatives*. A derivative transaction entered into by a reporting entity as a hedging or income generation transaction shall not be considered a replication (synthetic asset) transaction. These transactions are considered to be replications as of the reporting date.

Income Generation:

A derivative transaction written or sold to generate additional income or return to the reporting entity as described under *SSAP No. 86—Derivatives*.

Other:

A derivative transaction written or sold by the reporting entity used for means other than (1) Hedging Effective; (2) Hedging Other; (3) Replication; or (4) Income Generation (definitions listed above or referenced in *SSAP No. 86—Derivatives*). When this subcategory is utilized, a description of the use should be included in the footnotes to the financial statements.

Value of One (1) Point:

The monetary value of a one (1) point move in a futures position published by the exchange. May also be referred to as “Lot Size,” “Lots” or “Points” by the exchange.

Interest rate and currency swaps (where receive/(pay) notional amounts are denominated in different currencies), are filed under the “Foreign Exchange” swap subcategory.

SCHEDULE DB – PART A – SECTION 1

OPTIONS, CAPS, FLOORS, COLLARS, SWAPS AND FORWARDS OPEN
DECEMBER 31 OF CURRENT YEAR

Include all options, caps, floors, collars, swaps and forwards owned on December 31 of the current year, including those owned on December 31 of the previous year, and those acquired during the current year.

Column 1 – Description

Give a complete and accurate description of the derivative instrument including a description of the underlying securities, currencies, rates, indices, commodities, derivative instruments, or other financial market instruments.

Include details such as:

- For options, the basis. For example, caps should include the underlying interest rate (e.g., CMS 5 year) and frequency of the reset (typically three months);
- For credit default swaps, the name of the reference entity (a single issuer or an index) and the equity ticker symbol, if available;
- For currency derivatives, report the currency and describe the pay/receive (or buy/sell) legs of the transaction; and
- For baskets, note that it is a basket and include the derivative equity tickers, if applicable.
- For derivatives with financing premiums, include information on the terms of the financing premium, including whether it is due periodically or at maturity, and the next payment date.

Where leveraging is a feature of the payment terms, the multiplier effect will be clearly presented in the description.

For swaptions, include the hedge ID number, the tenor of the option (i.e., time from effective date to maturity date of the option aspect), and the start and end dates of the underlying swap.

If traded on an exchange, disclose the ticker symbol. Indicate the maturity of the underlying, as appropriate.

Do not use internal descriptions or identifiers unless provided as supplemental information.

Column 2 – Description of Item(s) Hedged, Used for Income Generation or Replicated

Describe the asset or liabilities hedged, including CUSIP(s) when appropriate. For example, “Bond Portfolio Hedge,” “VAGLB Hedge,” “Fixed Annuity Hedge,” “Investment in Foreign Operations,” etc.

If hedging a specific bond, report the CUSIP and a complete and accurate description of the bond; if multiple CUSIPs, note that there are multiple CUSIPs and report the equity ticker or name of the ultimate parent, as applicable.

If hedging a guaranteed investment contract or funding agreement, report as “GIC Hedge” or “FA Hedge.”

For a foreign operations hedge, report as “Net Investment in Foreign Operations.”

For annuity hedging, describe whether hedging fixed or variable annuities.

If hedging a specific mortgage loan asset, report as “Mortgage Loan” and provide the corresponding loan number reported on Schedule B, Part 1, Column 1.

Describe the assets against which derivatives are written in income-generation transactions.

If a replication, report the RSAT Number and Description of the RSAT (Columns 1 and 2 from Schedule DB, Part C, Section 1).

Column 3	<p>– Schedule/Exhibit Identifier</p> <p>Identify the Schedule or Exhibit of the hedged item(s), such as Schedule A, B, BA, D Part 1, D Part 2, Section 1; or D, Part 2, Section 2, if appropriate. Otherwise “N/A.”</p> <p>Use clear abbreviations for schedules, such as D 1 (Schedule D, Part 1) D 2-1 (Schedule D, Part 2, Section 1), D 2-2 (Schedule D, Part 2, Section 2), etc.</p>
Column 4	<p>– Type(s) of Risk(s)</p> <p>Identify the type(s) of risk(s) being hedged: “Interest Rate,” “Credit,” “Duration,” “Currency,” “Equity/Index,” “Commodity” or, if reporting other risks, provide a description of the risk within the field or in the footnote listed at the end of this section.</p> <p>If footnoted, please enter a reference code in this column (e.g., a, b, c, etc.) then disclose the description of the risk in Schedule DB footnotes for each reference code used in the schedule.</p> <p>In the event there is more than one type of risk, use the most relevant risk.</p>
Column 5	<p>– Exchange, Counterparty or Central Clearinghouse</p> <p>Show the name, followed by the Commodity Futures Trading Commission’s Legal Entity Identifier (LEI), if an LEI number has been assigned, of the exchange, counterparty or central clearinghouse.</p> <p>If exchange-traded, show the name and the LEI of the exchange, Board of Trade or contract market.</p> <p>If OTC traded, show the name and the LEI of counterparty and the guarantor upon whose credit the reporting entity relies.</p>
Column 6	<p>– Trade Date</p> <p>Show the trade date of the original transaction.</p> <p>The reporting entity may summarize on one line all identical derivative instruments with the same exchange or counterparty showing the last trade date, but only if the instruments are identical in their terms; e.g., type, maturity, expiration or settlement, and strike price, rate or index.</p>
Column 7	<p>– Date of Maturity or Expiration</p> <p>Show the date of maturity or expiration of the derivative, as appropriate.</p>
Column 8	<p>– Number of Contracts</p> <p>Show the number of contracts, as applicable (e.g., for exchange-traded derivatives) as an absolute (non-negative) value.</p>
Column 9	<p>– Notional Amount</p> <p>Show the notional amount. Notional amounts are to be reported as an absolute (non-negative) value. Guidance for determining notional is included in the Schedule DB General Instructions and <i>SSAP No. 86—Derivatives</i>.</p> <p>If the replication (synthetic asset) transactions are not denominated in U.S. dollar, convert it into U.S. dollar equivalent in accordance with <i>SSAP No. 23—Foreign Currency Transactions and Translations</i>.</p>

Column 10 – Strike Price, Rate or Index Received (Paid)

Show the strike price, rate or index for which payments are received (paid), or an option could be exercised or which would trigger a cash payment to (by) the reporting entity on a derivative.

Forward exchange rate must be stated as: Fx Currency per US\$ (Fx/US\$).

For credit derivatives, state “credit event” when the payment is triggered by a standard International Swaps and Derivatives Association (ISDA) defined credit event.

Describe non-standard credit event in footnotes to the annual statement.

For example, for a credit default swap sold at 0.50% per annum, show “0.50 / (credit event),” or for an interest swap with 4.5% received, LIBOR + 0.50% paid, show “4.50 / (L+0.50).”

Column 11 – Cumulative Prior Year(s) Initial Cost of Undiscounted Premium (Received) Paid

For derivatives opened in prior reporting years, show the cumulative undiscounted, remaining premium or other payment (received) paid since the derivative contract was entered into.

If a derivative has been partially terminated, the terminated portion of the premium is reported in Schedule DB, Part A, Section 2.

Column 12 – Current Year Initial Cost of Undiscounted Premium (Received) Paid

For derivatives opened in the current reporting year or for derivatives in which premiums are paid throughout the derivative contract, show the undiscounted premium or other payment (received) paid in the current year.

Column 13 – Current Year Income

Show the amount of income (received) paid, on accrual basis, during the year (excluding the amount entered in Column 11).

If such payments are both received and paid (e.g., interest swaps), show the net amount (excluding taxes).

Column 14 – Book/Adjusted Carrying Value

Represents the statement value with any nonadmitted assets added back.

Refer to *SSAP No. 06—Derivatives* for further discussion.

Column 15 – Code

Insert * in this column if the book/adjusted carrying value is combined with the book/adjusted carrying value of assets or liabilities hedged; the book/adjusted carrying value is combined with the book/adjusted carrying value of underlying/covering assets; or if the amount is combined with consideration paid on underlying/covering assets.

Insert # in this column if the book/adjusted carrying value was combined in prior years with the book/adjusted carrying value of assets or liabilities hedged.

Insert @ in this column if the income/expenses is combined with income/expenses on assets or liabilities hedged.

Insert ^ in this column if the derivative has unpaid financing premiums.

Column 16 – Fair Value

See the Glossary of the NAIC *Accounting Practices and Procedures Manual* for a definition of fair value. For purposes of this column, fair value can be obtained from any one of these sources:

- a. A pricing service.
- b. An exchange.
- c. Broker or custodian quote.
- d. Determined by the reporting entity.

Column 17 – Unrealized Valuation Increase/(Decrease)

For purposes of this schedule, **increases** should be reported when the change results in an increase to the asset or a decrease to the liability. A **decrease** should be reported when the change results in a decrease to the asset or an increase to the liability.

The total unrealized valuation increase/(decrease) for a specific derivative will be the change in Book/Adjusted Carrying Value that is due to carrying or having carried (in the previous year) the derivative at Fair Value.

These amounts are to be reported as unrealized capital gains/(losses) in the Exhibit of Capital Gains/(Losses) and in the Capital and Surplus Account.

Column 18 – Total Foreign Exchange Change in Book/Adjusted Carrying Value

This is a positive or negative amount that is defined as the portion of the total change in Book/Adjusted Carrying Value for the year that is attributable to foreign exchange differences for a particular derivative.

The amounts reported in this column should be included as net unrealized foreign exchange capital gain/(loss) in the Capital and Surplus Account.

For purposes of this schedule, **positive amounts** should be reported when the change results in an increase to the asset or a decrease to the liability. A **negative amount** should be reported when the change results in a decrease to the asset or an increase to the liability.

Column 19 – Current Year (Amortization)/Accretion

For purposes of this schedule, **positive amounts** should be reported when the change results in an increase to the asset or a decrease to the liability. A **negative amount** should be reported when the change results in a decrease to the asset or an increase to the liability.

Column 20 – Adjustment to the Carrying Value of Hedged Item

This represents the amortized book/adjusted carrying value used to adjust the basis of the hedged item(s) during the current year.

Column 21 – Potential Exposure

Potential Exposure is a statistically derived measure of the potential increase in derivative instrument risk exposure, for derivative instruments that generally do not have an initial cost paid or consideration received, resulting from future fluctuations in the underlying interests upon which derivative instruments are based.

For collars, swaps other than credit default swaps and forwards, the Potential Exposure = 0.5% x “Notional Amount” x Square Root of (Remaining Years to Maturity).

For credit default swaps, enter the larger of notional amount or maximum potential payment.

For purchased credit default swaps bought for protection, the amount reported will be zero.

If the maximum potential exposure cannot be determined, enter zero and explain in the Notes to Financial Statement.

Disclose in the footnotes to the annual statement any assets, held either as collateral or by third parties that the reporting entity can obtain and liquidate to recover all or a portion of the amounts paid under the derivative.

Column 22 – Credit Quality of Reference Entity

Only applies to credit default swaps (for other derivatives, leave blank)

Disclose:

- NAIC designation of the reference entity; or, if not available, then
- NAIC designation equivalent of the reference entity, if it is CRP rated; or, if not available, then
- The reporting entity’s own credit assessment translated into an NAIC designation equivalent with a “*” to indicate that the designation is based on the reporting entity’s own internal evaluation of the reference entity’s creditworthiness.

For first loss type of basket credit default swaps, use the lowest designation in the basket.

For other types of baskets or other structures, determine a designation that fairly represents the likelihood of credit losses.

Column 23 – Hedge Effectiveness at Inception and at Year-end

For hedge transactions show as a percentage expressed as (XX / YY), where “XX” shows the hedge effectiveness percentage at inception and “YY” shows the hedge effectiveness percentage on December 31 of the current year.

For example, 100.45% hedge effectiveness at inception and 94.90% hedge effectiveness on December 31 of the current year is reported as “100 / 95.”

Round to the nearest whole percentage. Do not use decimals.

When hedge effectiveness cannot be calculated, enter a reference code number in this column (e.g., 0001, 0002, etc.) then disclose the financial or economic impact of the hedge at the end of the reporting period in Schedule DB footnotes for each reference code number used in the schedule.

A reference code number may be used multiple times in this column to indicate the same explanation.

For example: 0001 Reduces bond portfolio duration by .2 years.

a) Fair Value Hedges:

How much of the change in value of the hedged item(s) was hedged by the change in value of the derivative, both:

- At the inception of the derivative transaction.
- On December 31st end of the current year.

b) Cash Flow Hedges:

How much of the change in cash flows or present value of cash flows of the hedged item(s) was hedged by the change in cash flows or present value of cash flows of the derivative, both:

- At the inception of the derivative transaction, and
- At the end of the current year.

**** Columns 24 through 31 will be electronic only. ****

Column 24 – Fair Value Hierarchy Level and Method Used to Obtain Fair Value Code

Whenever possible, fair value should represent the amount of money the reporting entity would receive (pay) in order to close the derivative position at the market price. Fair value should only be determined analytically when the market price-based value cannot be obtained.

The following is a listing of valid fair value level indicators to show the fair value hierarchy level.

“1” for Level 1

“2” for Level 2

“3” for Level 3

The following is a listing of the valid method indicators for derivatives to show the method used by the reporting entity to determine the Fair Value.

“a” For derivatives where the fair value is determined by a pricing service.

“b” For derivatives where the fair value is determined by a stock exchange.

“c” For derivatives where the fair value is determined by a broker or the reporting entity’s custodian. To use this method 1) the broker must be approved by the reporting entity as a derivative counterparty; and 2) the reporting entity shall obtain and retain the pricing policy of the broker or custodian that provided the quotations.

“d” For derivatives where the fair value is determined by the reporting entity. The reporting entity is required to maintain a record of the pricing methodology used.

Enter a combination of hierarchy and method indicator. The fair value hierarchy level indicator would be listed first and the method used to determine fair value indicator would be listed next. For example, use “1b” to report Level 1 for the fair value hierarchy level and stock exchange for the method used to determine fair value.

Column 25 – Source Used to Obtain Fair Value

For Method Code “a,” identify the specific pricing service used.

For Method Code “b,” identify the specific stock exchange used.

The listing of most **stock exchange codes can be found in the Investment Schedules General Instructions or the following Web site:**

www.fixprotocol.org/specifications/exchanges.shtml

For Method Code “c,” identify the specific broker or custodian used.

For Method Code “d,” leave blank.

Column 26 – Method of Clearing (C or U)

Indicate whether derivative transaction is cleared through a central clearinghouse with a “C” or not cleared through a centralized clearinghouse with a “U.”

Column 27 – Legal Entity Identifier (LEI)

Provide the 20-character Legal Entity Identifier (LEI) for any counterparty as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

****Columns 28 through 31 are for derivatives with financing premiums****

Column 28 – Total Undiscounted Premium Cost

Report the total, undiscounted (contractual) cost to acquire/enter into the derivative.

Column 29 – Unpaid Undiscounted Premium Cost

Report the undiscounted (contractual) cost to acquire/enter into the derivative unpaid by the reporting entity.

Column 30 – Fair Value of Derivative, Excluding Impact of Financing Premiums

Reflect the fair value of the derivative adjusted to exclude the impact of discounted future settled premiums. For example, if the fair value of the derivative reported in column 16 has been reduced due to expected cash outflows representing the reporting entity’s future payment of financing premiums, the consideration of those future premium cash outflows shall be removed from the reported fair value of the derivative captured in this column.

(At acquisition, a derivative may be reported with a net zero fair value in column 16 as the value of the derivative and the net present value of future financing premiums owed from the acquisition of the derivative may offset. The fair value reported in column 30 shall reflect the fair value of the derivative without an offset for the future financing premiums.)

Column 31 – Unrealized Valuation Increase/Decrease, Excluding Impact of Financing Premiums

Reflect the unrealized gain or unrealized loss reported for the derivative adjusted to exclude the impact from discounted future settled premiums. For example, if the valuation increase/valuation decrease reported in column 17 includes “losses” to recognize the net present value of the financing cost owed by the reporting entity, those “losses” shall be removed from the unrealized valuation increase/decrease reflected in this column.

SCHEDULE DB – PART A – SECTION 2

**OPTIONS, CAPS, FLOORS, COLLARS, SWAPS AND FORWARDS TERMINATED
DURING CURRENT YEAR**

Include all options, caps, floors, collars, swaps and forwards which were terminated during the current reporting year, both those that were owned on December 31 of the previous reporting year, and those acquired and terminated during the current year.

Column 1 – Description

Give a complete and accurate description of the derivative instrument including a description of the underlying securities, currencies, rates, indices, commodities, derivative instruments, or other financial market instruments.

Include details such as:

- For options, the basis. For example, caps should include the underlying interest rate (e.g. CMS 5 year) and frequency of the reset (typically three months);
- For credit default swaps, the name of the reference entity (a single issuer or an index) and the equity ticker symbol, if available;
- For currency derivatives, report the currency and describe the pay/receive (or buy/sell) legs of the transaction; and
- For baskets, note that it is a basket and include the top five equity tickers, if applicable.
- For derivatives with financing premiums include information on the terms of the financing premium, including whether it is due periodically or at maturity, and the next payment date.

Where leveraging is a feature of the payment terms, the multiplier effect will be clearly presented in the description.

If traded on an exchange, disclose the ticker symbol. Indicate the maturity of the underlying, as appropriate.

Do not use internal descriptions or identifiers unless provided as supplemental information.

Column 2 – Description of Item(s) Hedged, Used for Income Generation, or Replicated

Describe the assets or liabilities hedged, including CUSIP(s) when appropriate. For example, “Bond Portfolio Hedge,” “VAGLB Hedge,” “Fixed Annuity Hedge,” “Investment in Foreign Operations,” etc.

If hedging a specific bond, report the CUSIP and a complete and accurate description of the bond; if multiple CUSIPs, note that there are multiple CUSIPs and report the equity ticker or name of the ultimate parent, as applicable.

If hedging a guaranteed investment contract or funding agreement, report as “GIC Hedge” or “FA Hedge.”

For a foreign operations hedge, report as “Net Investment in Foreign Operations.”

For annuity hedging, describe whether hedging fixed or variable annuities.

If hedging a specific mortgage loan asset, report as “Mortgage Loan” and provide the corresponding loan number reported on Schedule B, Part 1, Column 1.

Describe the assets against which derivatives are written in income-generation transactions.

If a replication, report the RSAT Number and Description of the RSAT (Columns 1 and 2 from Schedule DB, Part C, Section 1).

Column 3	<p>– Schedule/Exhibit Identifier</p> <p>Identify the Schedule or Exhibit of the hedged item(s), such as Schedule A; B; BA; D, Part 1; D, Part 2, Section 1; or D, Part 2, Section 2, if appropriate. Otherwise “N/A.”</p> <p>Use clear abbreviations for schedules, such as D 1 (Schedule D, Part 1) D 2-1 (Schedule D, Part 2, Section 1), D 2-2 (Schedule D, Part 2, Section 2), etc.</p>
Column 4	<p>– Type(s) of Risk(s)</p> <p>Identify the type(s) of risk(s) being hedged: “Interest Rate,” “Credit,” “Duration,” “Currency,” “Equity/Index,” “Commodity” or, if reporting other risks, provide a description of the risk within the field or in the footnote at the end of this section.</p> <p>If footnoted, please enter a reference code in this column (e.g., a, b, c, etc.) then disclose the description of the risk in Schedule DB footnotes for each reference code used in the schedule.</p> <p>In the event there is more than one type of risk, use the most relevant risk.</p>
Column 5	<p>– Exchange, Counterparty or Central Clearinghouse</p> <p>Show the name, followed by the Commodity Futures Trading Commission’s Legal Entity Identifier (LEI), if an LEI number has been assigned, for the exchange, counterparty or central clearinghouse.</p> <p>If exchange-traded, show the name and the LEI of the exchange, Board of Trade or contract market.</p> <p>If OTC traded, show the name and the LEI of the counterparty and the guarantor upon whose credit the reporting entity relies.</p>
Column 6	<p>– Trade Date</p> <p>Show the trade date of the original transaction.</p> <p>The reporting entity may summarize on one line all identical derivative instruments with the same exchange or counterparty showing the date of last trade date, but only if the instruments are identical in their terms (e.g., type, maturity, expiration or settlement, and strike price, rate or index).</p>
Column 7	<p>– Date of Maturity or Expiration</p> <p>Show the date of maturity or expiration of the derivative, as appropriate.</p>
Column 8	<p>– Termination Date</p> <p>Show the date on which the contract/agreement was terminated. Reporting entities may summarize on one line all identical instruments with the same exchange or counterparty, using the latest termination date, but only if the instruments are identical in their terms (e.g., type, maturity, expiration or settlement, and strike price, rate or index).</p>
Column 9	<p>– Indicate Exercise, Expiration, Maturity or Sale</p> <p>Indicate the cause of termination.</p>

Column 10	–	Number of Contracts
		Show the number of contracts, as applicable (e.g., for exchange-traded derivatives), as an absolute (non-negative) value.
Column 11	–	Notional Amount
		Show the notional amount. Notional amounts are to be reported as an absolute (non-negative) value. Guidance for determining notional is included in the Schedule DB General Instructions and <i>SSAP No. 86—Derivatives</i> .
		If the replication (synthetic asset) transaction is not denominated in U.S. dollars, convert it into U.S. dollar equivalent in accordance with <i>SSAP No. 23—Foreign Currency Transactions and Translations</i> .
Column 12	–	Strike Price, Rate or Index Received (Paid)
		Show the strike price, rate or index for which payments are received (paid), or an option could be exercised, which would trigger a cash payment to (by) the reporting entity on a derivative.
		Forward exchange rate must be stated as: Fx Currency per U.S. (Fx/US\$).
Column 13	–	Cumulative Prior Year(s) Initial Cost of Undiscounted Premium (Received) Paid
		For derivatives opened in prior reporting years, show the cumulative, undiscounted, remaining premium or other payment (received) paid since the derivative contract was entered into.
Column 14	–	Current Year Initial Cost or Undiscounted Premium (Received) Paid
		For derivatives opened in the current reporting year, show the undiscounted premium or other payment (received) paid when the derivative contract was entered into.
Column 15	–	Consideration Received (Paid) on Termination
		Show the amount of consideration received (paid).
Column 16	–	Current Year Income
		Show the amount of income received (paid) accrued for the current year.
Column 17	–	Book/Adjusted Carrying Value
		Represents the statement value with any nonadmitted assets added back.
		Refer to <i>SSAP No. 86—Derivatives</i> for further discussion.

Column 18 – Code

Insert * in this column if the book/adjusted carrying value is combined with the book/adjusted carrying value of assets or liabilities hedged; if the book/adjusted carrying value is combined with the book/adjusted carrying value of underlying/covering assets; or if the amount is combined with consideration paid on underlying/covering assets.

Insert # in this column if the book/adjusted carrying value was combined in prior years with the book/adjusted carrying value of assets or liabilities hedged.

Insert @ in this column if the income/expenses is combined with income/expenses on assets or liabilities hedged.

Insert ^ in this column if the derivative has unpaid financing premiums.

Column 19 – Unrealized Valuation Increase/(Decrease)

For purposes of this schedule, **increases** should be reported when the change results in an increase to the asset or a decrease to the liability. A **decrease** should be reported when the change results in a decrease to the asset or an increase to the liability.

Column 20 – Total Foreign Exchange Change in Book/Adjusted Carrying Value

This is a positive or negative amount that is defined as the portion of the total change in Book/Adjusted Carrying Value for the year that is attributable to foreign exchange differences for a particular derivative.

The amounts reported in this column should be included as net unrealized foreign exchange capital gain/(loss) in the Capital and Surplus Account.

Column 21 – Current Year's (Amortization) Accretion

For purposes of this schedule, **positive amounts** should be reported when the change results in an increase to the asset or a decrease to the liability. A **negative amount** should be reported when the change results in a decrease to the asset or an increase to the liability.

Column 22 – Gain (Loss) on Termination – Recognized

This represents gain (loss) on termination that is not deferred or used to adjust basis of hedged items.

This equals consideration received less book/adjusted carrying value at termination.

Column 23 – Adjustment to the Carrying Value of Hedged Item

This represents the gain (loss) on termination that was used to adjust the basis of a hedged item in the current year.

This includes the book/adjusted carrying value of premiums that were allocated to the purchase cost on exercise of an option.

Column 24 – Gain (Loss) on Termination – Deferred

This represents the gain (loss) on termination that was deferred over year-end.

This equals consideration received less book/adjusted carrying value at termination.

Column 25 – Hedge Effectiveness at Inception and at Termination

For hedge transactions show as a percentage expressed as (XX / YY), where “XX” shows the hedge effectiveness percentage at inception and “YY” shows the hedge effectiveness percentage at termination.

For example, 100.45% hedge effectiveness at inception and 94.90% hedge effectiveness on December 31 of the current year is reported as “100 / 95.”

Round to the nearest whole percentage. Do not use decimals.

When hedge effectiveness cannot be calculated, enter a reference code number in this column (e.g., 0001, 0002, etc.) then disclose the financial or economic impact of the hedge at the end of the reporting period in Schedule DB footnotes for each reference code number used in the schedule.

A reference code number may be used multiple times in this column to indicate the same explanation.

For example: 0001 Reduces bond portfolio duration by .2 years.

a) Fair Value Hedges:

How much of the change in value of the hedged item(s) was hedged by the change in value of the derivative, both:

- At the inception of the derivative transaction; and
- At termination.

b) Cash Flow Hedges:

How much of the change in cash flows or present value of cash flows of the hedged item(s) was hedged by the change in cash flows or present value of cash flows of the derivative, both:

- At the inception of the derivative transaction; and
- At termination.

**** Column 26 through 30 will be electronic only. ****

Column 26 – Legal Entity Identifier (LEI)

Provide the 20-character Legal Entity Identifier (LEI) for any counterparty as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

****Columns 37 through 39 are for derivatives with financing premiums****

Column 27 – Total Undiscounted Premium Cost

Report the total, undiscounted (contractual) cost to acquire/enter into the derivative.

Column 28 – Unpaid Undiscounted Premium Cost

Report the undiscounted (contractual) cost to acquire/enter into the derivative unpaid by the reporting entity.

Column 29 – Fair Value of Derivative, Excluding Impact of Financing Premiums

Reflect the fair value of the derivative adjusted to exclude the impact of discounted future settled premiums. For example, if the fair value of the derivative reported in column 16 has been reduced due to expected cash outflows representing the reporting entity's future payment of financing premiums, the consideration of those future premium cash outflows shall be removed from the reported fair value of the derivative captured in this column.

(At acquisition, a derivative may be reported with a net zero fair value in column 16 as the value of the derivative and the net present value of future financing premiums owed from the acquisition of the derivative may offset. The fair value reported in column 30 shall reflect the fair value of the derivative without an offset for the future financing premiums.)

Column 30 – Unrealized Valuation Increase/Decrease, Excluding Impact of Financing Premiums

Reflect the unrealized gain or unrealized loss reported for the derivative, adjusted to exclude the impact from discounted future settled premiums. For example, if the valuation increase/valuation decrease reported in column 17 includes "losses" to recognize the net present value of the financing cost owed by the reporting entity, those "losses" shall be removed from the unrealized valuation increase/decrease reflected in this column.

Not for Distribution

SCHEDULE DB – PART B
SECTIONS 1 AND 2

GENERAL INSTRUCTIONS

In each Section, separate derivative instruments into the following categories:

<u>Category</u>	<u>Line Number</u>
Long Futures:	
Hedging Effective	1279999999
Hedging Other	1289999999
Replication	1299999999
Income Generation	1309999999
Other.....	1319999999
Subtotal – Long Futures	1329999999
Short Futures:	
Hedging Effective	1339999999
Hedging Other	1349999999
Replication	1359999999
Income Generation	1369999999
Other.....	1379999999
Subtotal – Short Futures	1389999999
Totals:	
Subtotal – Hedging Effective	1399999999
Subtotal – Hedging Other.....	1409999999
Subtotal – Replication	1419999999
Subtotal – Income Generation	1429999999
Subtotal – Other	1439999999
Total.....	1449999999

Definitions:

Hedging Effective:

A derivative transaction that is used in hedging transactions that meet the criteria of a highly effective hedge as described in *SSAP No. 86—Derivatives*, which are valued and reported in a manner that is consistent with the hedged asset or liability. These transactions have been voluntarily designated and are effective as of the reporting date.

Hedging Other:

A derivative transaction that is used in a hedging transaction where the intent is for an economic reduction of one or more risk factors. This transaction is not part of an effectively designated relationship as described under *SSAP No. 86—Derivatives*.

Replication:

A derivative transaction entered into in conjunction with other investments in order to reproduce the investment characteristics of otherwise permissible investments described under *SSAP No. 86—Derivatives*. A derivative transaction entered into by a reporting entity as a hedging or income generation transaction shall not be considered a replication (synthetic asset) transaction. These transactions are considered to be replications as of the reporting date.

Income Generation:

A derivative transaction written or sold to generate additional income or return to the reporting entity as described under *SSAP No. 86—Derivatives*.

Other:

A derivative transaction written or sold by the reporting entity used for means other than (1) Hedging Effective, (2) Hedging Other, (3) Replication, or (4) Income Generation definition listed above or referenced in *SSAP No. 86—Derivatives*. When this subcategory is utilized, a description of the use should be included in the footnotes to the financial statements

Not for Distribution

SCHEDULE DB – PART B – SECTION 1

**FUTURES CONTRACTS OPEN
DECEMBER 31 OF CURRENT YEAR**

Include all futures contracts positions open December 31 of current year, including those which were open on December 31 of previous year, and those acquired during current year.

In the Broker Name/Net Cash Deposits footnote, list, in alphabetical sequence, brokers with whom cash deposits have been made, cumulative changes made to the deposits and the beginning and ending cash balances.

- Column 1 – Ticker Symbol
- If traded on an exchange, disclose the ticker symbol.
- Column 2 – Number of Contracts
- Show the total number of contracts open on Dec. 31 of the reporting year as absolute (non-negative) value.
- Column 3 – Notional Amount
- Show the total notional amount of the futures position on Dec. 31 of the reporting year as absolute (non-negative) value. Guidance for determining notional is included in the Schedule DB General Instructions and *SSAP No. 86—Derivatives*.
- Column 4 – Description
- Give a complete and accurate description of the derivative instrument, including a description of the underlying securities, currencies, rates, indices, commodities, derivative instruments or other financial market instruments.
- For derivatives with financing premiums, include information on the terms of the financing premium, including whether it is due periodically or at maturity, and the next payment date.
- Do not use internal descriptions or identifiers unless provided as supplemental information.
- Column 5 – Description of Item(s) Hedged, Used for Income Generation, or Replicated
- Describe the asset or liabilities hedged, including CUSIP(s) when appropriate. For example, “Bond Portfolio Hedge,” “VAGLB Hedge,” “Fixed Annuity Hedge,” “Investment in Foreign Operations,” etc.
- If hedging a specific bond, report the CUSIP and a complete and accurate description of the bond; if multiple CUSIPs, note that there are multiple CUSIPs and report the equity ticker or name of the ultimate parent, as applicable.
- If hedging a guaranteed investment contract or funding agreement, report as “GIC Hedge” or “FA Hedge.”
- For a foreign operations hedge, report as “Net Investment in Foreign Operations.” For annuity hedging, describe whether hedging fixed or variable annuities.
- If hedging a specific mortgage loan asset, report as “Mortgage Loan” and provide the corresponding loan number reported on Schedule B, Part 1, Column 1.
- Describe the assets against which derivatives are written in income generation transactions.
- If a replication, report the RSAT Number and Description of the RSAT (Columns 1 and 2 from Schedule DB, Part C, Section 1).

Column 6	–	<p>Schedule/Exhibit Identifier</p> <p>Identify the Schedule or Exhibit of the hedged item(s), such as Schedule A; B; BA; D Part 1; D, Part 2 Section 1; or D, Part 2, Section 2, if appropriate. Otherwise “N/A.”</p> <p>Use clear abbreviations for schedules, such as D 1 (Schedule D, Part 1) D 2-1 (Schedule D, Part 2, Section 1), D 2-2 (Schedule D, Part 2, Section 2), etc.</p>
Column 7	–	<p>Type(s) of Risk(s)</p> <p>Identify the type(s) of risk(s) being hedged: “Interest Rate,” “Credit,” “Duration,” “Currency,” “Equity/Index,” “Commodity” or, if reporting other risks, provide a description of the risk within the field or in a footnote listed in this Schedule.</p> <p>If footnoted, please enter a reference code in this column (e.g., a, b, c, etc.) then disclose the description of the risk in Schedule DB footnotes for each reference code used in the schedule.</p> <p>In the event there is more than one type of risk, use the most relevant risk.</p>
Column 8	–	<p>Date of Maturity or Expiration</p> <p>Show the date of maturity or expiration of the derivative, as appropriate.</p>
Column 9	–	<p>Exchange</p> <p>Show the name and the Commodity Futures Trading Commission’s Legal Entity Identifier (LEI), if an LEI number has been assigned, for the exchange on which the contract was transacted.</p>
Column 10	–	<p>Trade Date</p> <p>Show the trade date of the original transaction.</p> <p>The reporting entity may summarize in one line all identical derivative instruments with the same exchange or counterparty showing the last trade date, but only if the instruments are identical in their terms (e.g., type, maturity, expiration or settlement, and strike price, rate or index).</p>
Column 11	–	<p>Transaction Price</p> <p>Show the price at which the futures contract was originally purchased or sold.</p> <p>If several positions of the same futures contract are summarized, show the weighted average price.</p>
Column 12	–	<p>Reporting Date Price</p> <p>Show the reporting date closing price. Report price as published by the exchange.</p>
Column 13	–	<p>Fair Value</p> <p>Report the net unsettled futures position from the time lag (typically one day with U.S. futures brokers) between the change in the cumulative variation margin (Columns 15 and 18) and the actual settlement with the futures brokers.</p> <p>This represents the pending cash settlement of the futures position.</p>

- Column 14 – Book/Adjusted Carrying Value
- Represents the statement value of the futures position, with any nonadmitted assets added back, and is determined based on how the futures contract is being used, in accordance with *SSAP No. 86—Derivatives*.
- Note that any cash deposits placed with the broker are included in the Broker Name/Net Cash Deposits footnote only and not in the Book/Adjusted Carrying Value.
- Column 15 – Highly Effective Hedges – Cumulative Variation Margin
- On long contracts, show the number of contracts (Column 2) times the difference between the reporting date price (Column 12) and transaction price (Column 11) times the futures value of one (1) point (Column 22).
- On short contracts, show the number of contracts (Column 2) times the difference between the transaction price (Column 11) and the reporting date price (Column 12) times the futures value of one (1) point (Column 22).
- An exception is that this column would not be populated for highly effective futures of forecasted transaction or firm commitments.
- Column 16 – Highly Effective Hedges – Deferred Variation Margin
- This represents the variation margin that has been deferred and therefore not recognized as an unrealized or realized gain (loss) or as investment income.
- Note: If the entire amount of the variation margin was deferred, the amount reported will be the same as is reported in Column 15.
- Column 17 – Highly Effective Hedges – Change in Variation Margin Gain (Loss) Used to Adjust Basis of Hedged Item
- This represents the variation margin used in the current year to adjust the basis of a hedged item.
- Column 18 – Cumulative Variation Margin for All Other Hedges
- On long contracts, show the number of contracts (Column 2) times the difference between the reporting date price (Column 12) and transaction price (Column 11) times the futures value of one (1) point (Column 22).
- On short contracts, show the number of contracts (Column 2) times the difference between the transaction price (Column 11) and the reporting date price (Column 12) times the futures value of one (1) point (Column 22).
- Column 19 – Change in Variation Margin Gain (Loss) Recognized in Current Year
- This represents the variation margin recognized as an unrealized or realized gain (loss) or as investment income for the year.
- This column will be populated for highly effective futures hedging at fair value and All Other futures.
- This column will not be populated for highly effective futures hedging at amortized cost.

Column 20 – Potential Exposure

Potential Exposure is a statistically derived measure of the potential increase in derivative instrument risk exposure, for derivative instruments that generally do not have an initial cost paid or consideration received, resulting from future fluctuations in the underlying interests upon which derivative instruments are based.

For futures, the Potential Exposure = (Initial Margin per contract on the valuation date, set by the exchange on which contract trades) x (the number of contracts open on the valuation date).

Column 21 – Hedge Effectiveness at Inception and at Year-end

For hedge transactions show, as a percentage expressed as (XX / YY), where “XX” shows the hedge effectiveness percentage at inception and “YY” shows the hedge effectiveness percentage at reporting date.

For example, 100.45% hedge effectiveness at inception and 94.90% hedge effectiveness on December 31 of the current year is reported as “100 / 95.”

Round to the nearest whole percentage. Do not use decimals.

When hedge effectiveness cannot be calculated, enter a reference code number in this column (e.g., 0001, 0002, etc.) then disclose the financial or economic impact of the hedge at the end of the reporting period in Schedule DB footnotes for each reference code number used in the schedule.

A reference code number may be used multiple times in this column to indicate the same explanation.

For example: 0001 Reduces bond portfolio duration by .2 years.

a) Fair Value Hedges:

How much of the change in value of the hedged item(s) was hedged by the change in value of the derivative, both:

- At the inception of the derivative transaction; and
- At reporting date.

b) Cash Flow Hedges:

How much of the change in cash flows or present value of cash flows of the hedged item(s) was hedged by the change in cash flows or present value of cash flows of the derivative, both:

- At the inception of the derivative transaction; and
- At reporting date.

Column 22 – Variation One (1) Point

This represents the monetary value of a one (1) point move in a futures position published by the exchange. This monetary value of one (1) point is utilized in the calculation of the futures' variation margin.

**** Columns 23 through 29 will be electronic only. ****

Column 23 – Fair Value Hierarchy Level and Method Used to Obtain Fair Value Code

Whenever possible, fair value should represent the price at which the security could be sold, based on market information. Fair value should only be determined analytically when the market-based value cannot be obtained.

The following is a listing of valid fair value level indicators to show the fair value hierarchy level.

“1” for Level 1

“2” for Level 2

“3” for Level 3

The following is a listing of the valid method indicators for derivatives to show the method used by the reporting entity to determine the Rate Used to Obtain Fair Value.

“a” for securities where the rate is determined by a pricing service.

“b” for securities where the rate is determined by a stock exchange.

“c” for securities where the rate is determined by a broker or custodian. The reporting entity should obtain and maintain the pricing policy for any broker or custodian used as a pricing source. In addition, the broker must either be approved by the reporting entity as a counterparty for buying and selling securities or be an underwriter of the security being valued.

“d” for securities where the rate is determined by the reporting entity. The reporting entity is required to maintain a record of the pricing methodology used.

Enter a combination of hierarchy and method indicator. The fair value hierarchy level indicator would be listed first and the method used to determine fair value indicator would be listed next. For example, use “1b” to report Level 1 for the fair value hierarchy level and stock exchange for the method used to determine fair value.

Column 24 – Source Used to Obtain Fair Value

For Method Code “a,” identify the specific pricing service used.

For Method Code “b,” identify the specific stock exchange used.

The listing of most **stock exchange codes can be found in the Investment Schedules General Instructions or the following Web address:**

www.fixprotocol.org/specifications/exchanges.shtml

For Method Code “c,” identify the specific broker or custodian used.

For Method Code “d,” leave blank.

Column 25 – Legal Entity Identifier (LEI)

Provide the 20-character Legal Entity Identifier (LEI) for any counterparties assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

****Columns 26 through 29 are for derivatives with financing premiums****

Column 26 – Total Undiscounted Premium Cost

Report the total, undiscounted (contractual) cost to acquire/enter into the derivative.

Column 27 – Unpaid Undiscounted Premium Cost

Report the undiscounted (contractual) cost to acquire/enter into the derivative unpaid by the reporting entity.

Column 28 – Fair Value of Derivative, Excluding Impact of Financing Premiums

Reflect the fair value of the derivative adjusted to exclude the impact of discounted future settled premiums. For example, if the fair value of the derivative reported in column 16 has been reduced due to expected cash outflows representing the reporting entity’s future payment of financing premiums, the consideration of those future premium cash outflows shall be removed from the reported fair value of the derivative captured in this column.

(At acquisition, a derivative may be reported with a net zero fair value in column 16 as the value of the derivative and the net present value of future financing premiums owed from the acquisition of the derivative may offset. The fair value reported in column 30 shall reflect the fair value of the derivative without an offset for the future financing premiums.)

Column 29 – Unrealized Valuation Increase/Decrease, Excluding Impact of Financing Premiums

Reflect the unrealized gain or unrealized loss reported for the derivative adjusted to exclude the impact from discounted future settled premiums. For example, if the valuation increase/valuation decrease reported in column 17 includes “losses” to recognize the net present value of the financing cost owed by the reporting entity, those “losses” shall be removed from the unrealized valuation increase/decrease reflected in this column.

SCHEDULE DB – PART B – SECTION 2

**FUTURES CONTRACTS TERMINATED
DURING CURRENT YEAR**

Include all futures contracts which were terminated during current reporting year, both those that were open on December 31 of previous reporting year, and those acquired and terminated during current year.

Column 1	–	Ticker Symbol
		If traded on an exchange, disclose the ticker symbol.
Column 2	–	Number of Contracts
		The number of futures contracts terminated during the current year as absolute (non-negative) value.
Column 3	–	Notional Amount
		Show the total notional amount of the futures position terminated during the current year as absolute (non-negative) value. Guidance for determining notional is included in the Schedule DB General Instructions and <i>SSAP No. 86—Derivatives</i> .
Column 4	–	Description
		Give a complete and accurate description of the derivative instrument, including a description of the underlying securities, currencies, rates, indices, commodities, derivative instruments or other financial market instruments.
		For derivatives with financing premiums, include information on the terms of the financing premium, including whether it is due periodically or at maturity, and the next payment date.
		Do not use internal descriptions or identifiers unless provided as supplemental information.
Column 5	–	Description of Item(s) Hedged, Used for Income Generation, or Replicated
		Describe the assets or liabilities hedged, including CUSIP(s) when appropriate. For example, “Bond Portfolio Hedge,” “VARIABLE Hedge,” “Fixed Annuity Hedge,” “Investment in Foreign Operations,” etc.
		If hedging a specific bond, report the CUSIP and a complete and accurate description of the bond; if multiple CUSIPs, note that there are multiple CUSIPs and report the equity ticker or name of the ultimate parent, as applicable.
		If hedging a guaranteed investment contract or funding agreement, report as “GIC Hedge” or “FA Hedge.”
		If hedging a specific mortgage loan asset, report as “Mortgage Loan” and provide the corresponding loan number reported on Schedule B, Part 1, Column 1.
		Describe the assets against which derivatives are written in income generation transactions.
		If a replication, report the RSAT Number and Description of the RSAT (Columns 1 and 2 from Schedule DB, Part C, Section 1).
Column 6	–	Schedule/Exhibit Identifier
		Identify the Schedule or Exhibit of the hedged item(s), such as Schedule A; B; BA; D, Part 1; D, Part 2, Section 1; or D, Part 2, Section 2, if appropriate. Otherwise “N/A.”
		Use clear abbreviations for schedules, such as D 1 (Schedule D, Part 1) D 2-1 (Schedule D, Part 2, Section 1), D 2-2 (Schedule D, Part 2, Section 2), etc.

Column 7	–	<p>Type(s) of Risk(s)</p> <p>Identify the type(s) of risk(s) being hedged: “Interest Rate,” “Credit,” “Duration,” “Currency,” “Equity/Index,” “Commodity” or, if reporting other risks, provide a description of the risk within the field or in a footnote listed in this Schedule.</p> <p>If footnoted, please enter a reference code in this column (e.g., a, b, c, etc.) then disclose the description of the risk in Schedule DB footnotes for each reference code used in the schedule.</p> <p>In the event there is more than one type of risk, use the most relevant risk.</p>
Column 8	–	<p>Date of Maturity or Expiration</p> <p>Show the date of maturity or expiration of the derivative, as appropriate.</p>
Column 9	–	<p>Exchange</p> <p>Show the name and the Commodity Futures Trading Commission’s Legal Entity Identifier (LEI), if an LEI number has been assigned, for the exchange on which the contract was transacted.</p>
Column 10	–	<p>Trade Date</p> <p>Show the trade date of the original transaction.</p> <p>The reporting entity may summarize on one line all identical derivative instruments with the same exchange or counterparty showing the last trade date, but only if the instruments are identical in their terms (e.g., type, maturity, expiration or settlement, and strike price, rate or index).</p>
Column 11	–	<p>Transaction Price</p> <p>Show the original transaction price (the price at which the futures were purchased or sold).</p> <p>If several positions of the same futures contract are summarized, show the weighted average price.</p>
Column 12	–	<p>Termination Date</p> <p>Show the date when the derivative position was terminated.</p> <p>The reporting entity may summarize on one line all identical instruments with the same exchange or counterparty using the latest termination date.</p>
Column 13	–	<p>Termination Price</p> <p>The price at which the position was closed.</p>
Column 14	–	<p>Indicate Exercise, Expiration, Maturity or Sale</p> <p>Indicate the cause of termination.</p>
Column 15	–	<p>Cumulative Variation Margin at Termination</p> <p>On long contracts, show the number of contracts (Column 2) times the difference between the termination price (Column 13) and transaction price (Column 11) times the futures value of one (1) point (Column 20).</p> <p>On short contracts, show the number of contracts (Column 2) times the difference between the transaction price (Column 11) and the termination price (Column 13) times the futures value of one (1) point (Column 20).</p>

Column 16 – Change in Variation Margin Gain (Loss) Recognized in Current Year

This represents the variation margin recognized as realized gains (losses), or as investment income in the current year.

Column 17 – Change in Variation Margin Gain (Loss) Used to Adjust Basis of Hedged Item in Current Year

This represents the amount of gains (losses) used to adjust the basis of a hedged item in the current year.

Column 18 – Change in Variation Margin Deferred

This represents the variation margin that has been deferred and, therefore, not recognized as an unrealized or realized gain (loss) or as investment income.

Column 19 – Hedge Effectiveness at Inception and at Termination

For hedge transactions, show as a percentage expressed as (XX / YY), where “XX” shows the hedge effectiveness percentage at inception and “YY” shows the hedge effectiveness percentage at termination.

For example, 100.45% hedge effectiveness at inception and 94.90% hedge effectiveness on December 31 of the current year is reported as “100 / 95.”

Round to the nearest whole percentage. Do not use decimals.

When hedge effectiveness cannot be calculated, enter a reference code number in this column (e.g., 0001, 0002, etc.) then disclose the financial or economic impact of the hedge at the end of the reporting period in Schedule DB footnote for each reference code number used in the schedule.

A reference code number may be used multiple times in this column to indicate the same explanation.

For example: 0001 Reduces bond portfolio duration by .2 years.

a) Fair Value Hedges:

How much of the change in value of the hedged item(s) was hedged by the change in value of the derivative, both:

- At the inception of the derivative transaction; and
- At termination.

b) Cash Flow Hedges:

How much of the change in cash flows or present value of cash flows of the hedged item(s) was hedged by the change in cash flows or present value of cash flows of the derivative, both:

- At the inception of the derivative transaction; and
- At termination.

Column 20 – Value of One (1) Point

This represents the monetary value of a one (1) point move in a futures position published by the exchange.

This monetary value of one (1) point is utilized in the calculation of the futures' variation margin.

**** Column 21 through 25 will be electronic only. ****

Column 21 – Legal Entity Identifier (LEI)

Provide the 20-character Legal Entity Identifier (LEI) for any counterparty as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

****Columns 22 through 25 are for derivatives with financing premiums****

Column 22 – Total Undiscounted Premium Cost

Report the total, undiscounted (contractual) cost to acquire/enter into the derivative.

Column 23 – Unpaid Undiscounted Premium Cost

Report the undiscounted (contractual) cost to acquire/enter into the derivative unpaid by the reporting entity.

Column 24 – Fair Value of Derivative, Excluding Impact of Financing Premiums

Reflect the fair value of the derivative adjusted to exclude the impact of discounted future settled premiums. For example, if the fair value of the derivative reported in column 16 has been reduced due to expected cash outflows representing the reporting entity's future payment of financing premiums, the consideration of those future premium cash outflows shall be removed from the reported fair value of the derivative captured in this column.

(At acquisition, a derivative may be reported with a net zero fair value in column 16 as the value of the derivative and the net present value of future financing premiums owed from the acquisition of the derivative may offset. The fair value reported in column 30 shall reflect the fair value of the derivative without an offset for the future financing premiums.)

Column 25 – Unrealized Valuation Increase/Decrease, Excluding Impact of Financing Premiums

Reflect the unrealized gain or unrealized loss reported for the derivative adjusted to exclude the impact from discounted future settled premiums. For example, if the valuation increase/valuation decrease reported in column 17 includes "losses" to recognize the net present value of the financing cost owed by the reporting entity, those "losses" shall be removed from the unrealized valuation increase/decrease reflected in this column.

SCHEDULE DB – PART D – SECTION 1

**COUNTERPARTY EXPOSURE FOR DERIVATIVE INSTRUMENTS OPEN
DECEMBER 31 OF CURRENT YEAR**

Counterparty Exposure to any one counterparty is the exposure to credit risk associated with the use of derivative instruments with that counterparty. This section displays the Book/Adjusted Carrying Value exposure and Fair Value exposure to each counterparty, net of collateral. Also displayed is the total potential exposure for each counterparty for Schedule DB, Parts A and B.

On the first line, show the aggregate sum for exchange traded derivatives, also known as listed derivatives or futures (Line 0199999999). (Exchange-Traded Derivatives are executed over a centralized trading venue known as an exchange and then booked with a central counterparty known as a clearing house.)

On the next six lines, show separately six groups of OTC (over-the-counter) derivative counterparties by NAIC Designation. (Lines 0299999999 through 0799999999)

Then show the aggregate sum for centrally cleared derivatives. (Line 0899999999) This line is used to show centrally cleared derivatives that are not considered exchange-traded.

The final line will show a total of all derivatives listed in the lines above. (Line 0999999999)

Within each group, list the counterparties or central clearinghouses in alphabetical order.

For each counterparty with a master agreement, show on a second line, if applicable, totals for derivative instruments not covered by the master agreement.

Use additional lines, as needed, if multiple master agreements with the counterparty exist that do not provide for netting of offsetting amounts by the reporting entity against the counterparty upon termination in the event that the counterparty defaults.

Show subtotals for each group.

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

Aggregate Sum of Exchange-Traded Derivatives	0199999999
<u>Over-The-Counter</u>	
Total NAIC 1 Designation	0299999999
Total NAIC 2 Designation	0399999999
Total NAIC 3 Designation	0499999999
Total NAIC 4 Designation	0599999999
Total NAIC 5 Designation	0699999999
Total NAIC 6 Designation	0799999999
Aggregate Sum of Central Clearinghouses (Excluding Exchange-Traded)	0899999999
Total (Sum of 0199999999, 0299999999, 0399999999, 0499999999, 0599999999, 0699999999, 0799999999 and 0899999999)	0999999999

Column 1 – Description of Exchange, Counterparty or Central Clearinghouse

The first line for the Aggregate Sum of Exchange-Traded Derivatives.

On subsequent lines, show the name and the Commodity Futures Trading Commission's Legal Entity Identifier (LEI), if an LEI number has been assigned, for the counterparty or central clearinghouse.

Include the name and the LEI of the central clearinghouse and the derivatives clearing member, where appropriate.

Column 2 – Master Agreement (Y or N)

The lines for the Aggregate Sum of Exchange-Traded Derivatives (Line 0199999999) and for the Aggregate Sum of Central Clearinghouses (Line 0899999999) should be left blank.

For OTC counterparties, indicate "Y" if:

1. The reporting entity has a written International Swaps and Derivatives Association (ISDA) master agreement with the counterparty that provides for the netting of offsetting amounts by the reporting entity against the counterparty upon termination in the event that the counterparty defaults, or if such netting provisions of an ISDA master agreement are either incorporated by reference in transaction confirmations or are otherwise contractual provisions to which derivative instrument confirmations with the counterparty are subject, or if the reporting entity has a written non-ISDA master agreement with the counterparty that provides for the netting of offsetting amounts or the right of offset by the reporting entity against the counterparty upon termination in the event that the counterparty defaults; and
2. The domiciliary jurisdiction of such counterparty is either within the United States or if not within the United States, is within a foreign (non-United States) jurisdiction listed in the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* as eligible for netting.

Column 3 – Credit Support Annex (Y or N)

The lines for the Aggregate Sum of Exchange-Traded Derivatives (Line 0199999999) and for the Aggregate Sum of Central Clearinghouses (Line 0899999999) should be left blank.

For OTC counterparties, indicate "Y" if:

The reporting entity has an additional annex to the International Swaps and Derivatives Association (ISDA) master agreement called a Credit Support Annex (CSA). The CSA agreement with the counterparty provides functionality of collateral postings against net counterparty exposure in excess of a threshold amount. This limits the net exposure the reporting entity has to a derivative counterparty in the event of a counterparty default.

Column 4 – Fair Value of Acceptable Collateral

Leave blank for the aggregate reporting of Exchange-Traded Derivatives (Line 0199999999).

For OTC counterparties, show the Fair Value of acceptable collateral pledged by the counterparty.

For central clearinghouses, this amount would be the net positive variation margin received by the reporting entity.

"Acceptable collateral" means cash, cash equivalents, securities issued or guaranteed by the United States or Canadian governments or their government-sponsored enterprises, letters of credit, publicly traded obligations designated 1 by the SVO, government money market mutual funds, and such other items as may be defined as acceptable collateral in the *Purposes and Procedures Manual of the NAIC Investment Analysis Office*. For purposes of this definition, the term "letter of credit" means a clean, irrevocable and unconditional letter of credit issued or confirmed by, and payable and presentable at, a financial institution on the list of financial institutions meeting the standards for issuing such letter of credit published pursuant to the *Purposes and Procedures Manual of the NAIC Investment Analysis Office*. The letter of credit must have an expiration date beyond the term of the subject transaction.

For Columns 5 and 6, Book/Adjusted Carrying Values that are debit balances on the balance sheet are positive numbers; those that are credit balances are negative numbers.

Column 5 – Contracts with Book/Adjusted Carrying Value > 0 (i.e., debit balance on balance sheet)

On the first line, show the aggregate sum for exchange traded derivatives that have a positive Book/Adjusted Carrying Value.

For futures, this equals the sum of the positive cumulative variation margin for highly effective futures (Part B, Section 1, Column 15), plus the sum of the ending balance of all cash deposits with brokers (Part B, Section 1, Broker Name/Net Cash Deposits Footnote – Ending Cash Balance).

On subsequent lines, show the sum of the Book/Adjusted Carrying Values of all derivative instruments with the counterparty or central clearinghouse that have a positive statement value.

Column 6 – Contracts with Book/Adjusted Carrying Value < 0 (i.e., credit balance on balance sheet)

On the first line, show the sum of the statement values in parentheses () of all exchange traded derivatives that have a negative Book/Adjusted Carrying Value.

For futures, this equals the sum of the negative cumulative variation margin for highly effective futures (Part B, Section 1, Column 15).

On subsequent lines, show the sum of the Book/Adjusted Carrying Values in parentheses () of all derivative instruments with the counterparty or central clearinghouse that have a negative Book/Adjusted Carrying Value.

Column 7 – Exposure Net of Collateral (Book/Adjusted Carrying Value)

For the aggregate reporting of Exchange-Traded Derivatives (Line 0199999999), show amount in Column 5.

For OTC counterparties, if no master agreement is in place, show the sum of the Book/Adjusted Carrying Values of all derivative instruments with the counterparty that has a positive Book/Adjusted Carrying Value, less any Acceptable Collateral (Column 5 – Column 4).

For OTC counterparties with a master agreement in place and central clearinghouses, show the net sum of the Book/Adjusted Carrying Values of all derivative instruments, less any acceptable collateral (Column 5 + Column 6 – Column 4).

This amount should not be less than zero.

For Columns 8 and 9, market values that would be debit balances on the balance sheet are positive numbers; those that would be credit balances are negative numbers.

Column 8 – Contracts with Fair Value > 0 (i.e., debit balance on the balance sheet)

Show the sum of the market values of all derivative instruments that have a positive market value.

Column 9 – Contracts with Fair Value < 0 (i.e., credit balance on the balance sheet)

Show the sum of the market values in parentheses () of all derivative instruments that have a negative market value.

Column 10 – Exposure Net of Collateral (Fair Value)

For the aggregate reporting of Exchange-Traded Derivatives (Line 0199999999), show amounts in Column 8.

For OTC counterparties, if no master agreement is in place, show the sum of the market values of all derivative instruments with the counterparty that has a positive market value, less any acceptable collateral (Column 8 – Column 4).

For OTC counterparties with a master agreement in place, exchange-traded derivatives and central clearinghouses show the net sum of the market values of all derivative instruments, less any acceptable collateral (Column 8 + Column 9 – Column 4).

This amount should not be less than zero.

Column 11 – Potential Exposure

Show the potential exposure for Parts A and B for Exchange-Traded Derivatives in aggregate (Line 0199999999) and for each OTC counterparty and central clearinghouse.

Column 12 – Off-Balance Sheet Exposure

For Exchange-Traded Derivatives (Line 0199999999), show Column 11.

For central clearinghouses:

Show [Column 5 + Column 6 – Column 4 + Column 11] – Column 7 but not less than zero.

For OTC counterparties:

If Column 2 = yes; show [Column 5 + Column 6 – Column 4 + Column 11] – Column 7 but not less than zero.

If Column 2 = no; show Column 11.

Optional: If there is no master netting agreement, companies may still encounter double-counting in cases where a premium is received for an off-balance sheet derivative transaction, such as an interest rate swap. In such cases, report “no” in Column 2 and calculate off-balance sheet exposure on a contract-by-contract basis using the first formula.

**** Column 13 will be electronic only. ****

Column 13 – Legal Entity Identifier (LEI)

Provide the 20-character Legal Entity Identifier (LEI) for any counterparty as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

SCHEDULE DB – PART D – SECTION 2

**COLLATERAL FOR DERIVATIVE INSTRUMENTS OPEN
DECEMBER 31 OF CURRENT YEAR**

Under derivative contracts, collateral may be pledged to exchanges, counterparties, clearing brokers or central clearinghouses by the reporting entity as well as pledged by the exchanges, counterparties, clearing brokers or central clearinghouses to the reporting entity. This section displays the collateral pledged by the reporting entity in the first table and the collateral pledged to the reporting entity in the second table.

Each exchange, counterparty, derivatives clearing member or central clearinghouse may be listed more than once in each of the tables. For example, if initial and variation margin are posted at the same exchange; if more than one type of security is pledged to the same counterparty; if more than one corporate bond is pledged by a central clearinghouse; etc.

Total Collateral Pledged by Reporting Entity.....	0199999999
Total Collateral Pledged to Reporting Entity.....	0299999999

- Column 1 – Exchange, Counterparty or Central Clearinghouse
 Show the name and the Commodity Futures Trading Commission’s Legal Entity Identifier (LEI), if an LEI number has been assigned, for the exchange, Board of Trade, contract market, counterparty, derivatives clearing member or central clearinghouse that is holding collateral pledged by the reporting entity or that has pledged collateral to the reporting entity.

- Column 2 – Type of Asset Pledged
 Describe the type of asset pledged or received as collateral. For example, “Cash,” “Treasury,” “Corporate,” “Municipal,” “Loan-backed and Structured,” “Mortgage” and “Other.”

- Column 3 – CUSIP Identification
 Enter the CUSIP/PPN/CINS number of the asset pledged or received as collateral, when appropriate. If no CUSIP/PPN/CINS number exists, the field should be zero-filled.

- Column 4 – Description
 Give a complete and accurate description of the asset pledged or received as collateral, including coupon, when appropriate.

- Column 5 – Fair Value
 Enter the fair value of the asset. Refer to *SSAP No. 100R—Fair Value* for further discussion.

- Column 6 – Par Value
 Enter the par value of the asset adjusted for repayment of principal.

Column 7 – Book/Adjusted Carrying Value

Report the amortized value or the lower of amortized value or fair value, depending on the designation of the asset (and adjusted for any other-than-temporary impairment), as of the end of the current reporting year.

Include: The original cost of acquiring the asset, including brokerage and other related fees.

Amortization of premium or accrual of discount, but not including any interest paid thereon.

Amortization of deferred origination and commitment fees.

Deduct: A direct write-down for a decline in the fair value of a bond that is other-than-temporary.

Exclude: All other costs, including internal costs or costs paid to an affiliated reporting entity related to origination, purchase or commitment to purchase bonds, are charged to expense when incurred. Costs should also be reduced by payments attributed to the recovery of cost.

Accrued interest.

Book/Adjusted Carrying Value does not apply to collateral pledged to a reporting entity in which there has not been a default (i.e., Off-Balance Sheet Collateral).

Column 8 – Maturity Date

Enter the maturity date of the asset, when appropriate.

Column 9 – Type of Margin (I, V or IV)

Enter “I” for initial margin for assets that have been pledged or received by the reporting entity as initial margin.

Enter “V” for variation margin for assets that have been pledged or received by the reporting entity as variation margin.

Enter “IV” for both initial and variation margin for assets that have been pledged or received by the reporting entity as initial and variation margin.

**** Column 10 will be electronic only. ****

Column 10 – Legal Entity Identifier (LEI)

Provide the 20-character Legal Entity Identifier (LEI) for counterparty as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

Not for Distribution

SCHEDULE DL – PART 1

SECURITIES LENDING COLLATERAL ASSETS

Reinvested Collateral Assets Owned December 31 Current Year
(Securities lending collateral assets reported in aggregate on Line 10 of the asset page
and not included on Schedules A, B, BA, D, DB and E.)

This schedule should include a detailed listing of reinvested collateral assets that were owned as of the end of the current reporting year. For Schedule DL, reinvested collateral assets are collateral currently held as part of a securities lending program administered by the reporting entity or its agent (affiliated or unaffiliated) that can be resold or repledged. This is the **currently held collateral**, meaning original collateral if it is still in the original form received or the newly invested asset resulting from the disposal and/or reinvestment of the original collateral. See *SSAP No. 103R—Transfers and Servicing of Financial Assets and Extinguishments of Liabilities* for accounting guidance.

Include reinvested collateral assets from securities lending programs where the program is administered by the reporting entity's unaffiliated agent (i.e., collateral is received by the reporting entity's unaffiliated agent that can be resold or repledged). These securities will be reported in aggregate on the Assets page, Line 10.

For reinvested collateral assets from securities lending programs where the program is administered by the reporting entity's affiliated agent (i.e., collateral is received by the reporting entity's affiliated agent that can be resold or repledged), the securities may be reported on Schedule DL, Part 1 if reported in aggregate on the Assets page, Line 10 or reported on Schedule DL, Part 2 if reported in other investment schedules (e.g., Schedules A, B, BA, D, DA and E), but not both.

Reinvested collateral assets reported on Schedule DL, Part 1 are excluded from other investment schedules (e.g., Schedules A, B, BA, D, DA and E).

Bonds, preferred stocks and common stocks are to be grouped separately, showing a subtotal for each category.

Securities borrowing and securities lending transactions shall be shown gross when reported in the Schedule DL. If these transactions are permitted to be reported net in accordance with *SSAP No. 64—Offsetting and Netting of Assets and Liabilities*, the investment schedule shall continue to provide detail of all transactions (gross), with the net amount from the valid right to offset reflected in the financial statements (pages 2 & 3 of the statutory financial statements). Disclosures for items reported net when a valid right to offset exists, including the gross amount, the amount offset, and the net amount reported in the financial statements are required per *SSAP No. 64—Offsetting and Netting of Assets and Liabilities*.

Bond Mutual Funds – as Identified by the SVO and Exchange Traded Funds – as Identified by the SVO, which are described in the Investment Schedules General Instructions, are to be included in SVO Identified Funds.

If an insurer has any detail line reported for any of the following required categories or subcategories, it shall report the subtotal amount of the corresponding 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:

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

- Category definitions for bonds and stocks.
- Code column list of codes and definitions for securities not under the exclusive control of the reporting entity.
- Flow chart for determining the NAIC designation for structured securities.
- List of stock exchange names and abbreviations.

<u>Category</u>	<u>Line Number</u>
Bonds (Schedule D, Part I type):	
U.S. Governments	
Issuer Obligations.....	0199999
Residential Mortgage-Backed Securities	0299999
Commercial Mortgage-Backed Securities.....	0399999
Other Loan-Backed and Structured Securities	0499999
Subtotals – U.S. Governments	0599999
All Other Governments	
Issuer Obligations	0699999
Residential Mortgage-Backed Securities	0799999
Commercial Mortgage-Backed Securities.....	0899999
Other Loan-Backed and Structured Securities	0999999
Subtotals – All Other Governments	1099999
U.S. States, Territories and Possessions (Direct and Guaranteed)	
Issuer Obligations.....	1199999
Residential Mortgage-Backed Securities	1299999
Commercial Mortgage-Backed Securities.....	1399999
Other Loan-Backed and Structured Securities	1499999
Subtotals – U.S. States, Territories and Possessions (Direct and Guaranteed)	1799999
U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)	
Issuer Obligations	1899999
Residential Mortgage-Backed Securities	1999999
Commercial Mortgage-Backed Securities.....	2099999
Other Loan-Backed and Structured Securities	2199999
Subtotals – U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)	2499999
U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions	
Issuer Obligations.....	2599999
Residential Mortgage-Backed Securities	2699999
Commercial Mortgage-Backed Securities.....	2799999
Other Loan-Backed and Structured Securities	2899999
Subtotals – U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions	3199999
Industrial and Miscellaneous (Unaffiliated)	
Issuer Obligations.....	3299999
Residential Mortgage-Backed Securities	3399999
Commercial Mortgage-Backed Securities.....	3499999
Other Loan-Backed and Structured Securities	3599999
Subtotals – Industrial and Miscellaneous (Unaffiliated)	3899999

Hybrid Securities	
Issuer Obligations.....	4299999
Residential Mortgage-Backed Securities.....	4399999
Commercial Mortgage-Backed Securities.....	4499999
Other Loan-Backed and Structured Securities.....	4599999
Subtotals – Hybrid Securities.....	4899999
Parent, Subsidiaries and Affiliates	
Issuer Obligations.....	4999999
Residential Mortgage-Backed Securities.....	5099999
Commercial Mortgage-Backed Securities.....	5199999
Other Loan-Backed and Structured Securities.....	5299999
Subtotals – Parent, Subsidiaries and Affiliates.....	5599999
SVO Identified Funds	
Exchange Traded Funds – as Identified by the SVO.....	5899999
Bond Mutual Funds – as Identified by the SVO.....	5999999
Subtotals – SVO Identified Funds.....	6099999
Bank Loans	
Bank Loans – Issued.....	6199999
Bank Loans – Acquired.....	6299999
Subtotals – Bank Loans.....	6399999
Total Bonds	
Subtotals – Issuer Obligations.....	6499999
Subtotals – Residential Mortgage-Backed Securities.....	6599999
Subtotals – Commercial Mortgage-Backed Securities.....	6699999
Subtotals – Other Loan-Backed and Structured Securities.....	6799999
Subtotals – SVO Identified Funds.....	6899999
Subtotals – Bank Loans.....	6999999
Subtotals – Total Bonds.....	7099999
Stocks:	
Preferred Stocks:	
Industrial and Miscellaneous (Unaffiliated).....	7199999
Parent, Subsidiaries and Affiliates.....	7299999
Total Preferred Stocks.....	7399999
Common Stocks:	
Industrial and Miscellaneous (Unaffiliated).....	7499999
Parent, Subsidiaries and Affiliates.....	7599999
Mutual Funds.....	7699999
Total Common Stocks.....	7799999
Total Preferred and Common Stocks.....	7899999

Real Estate (Schedule A type)	8699999
Mortgage Loans on Real Estate (Schedule B type)	8799999
Other Invested Assets (Schedule BA type).....	8899999
Short-Term Invested Assets (Schedule DA, Part 1 type).....	8999999
Cash (Schedule E, Part 1 type)	9099999
Cash Equivalents (Schedule E, Part 2 type).....	9199999
Other Assets.....	9299999
Totals	9999999

Column 1 – CUSIP Identification

CUSIP numbers for all purchased publicly issued securities are available from the broker's confirmation or the certificate. For private placement securities, the NAIC has created a special number called a PPN to be assigned by the Standard & Poor's CUSIP Bureau. For foreign securities, use a CINS that is assigned by the Standard & Poor's CUSIP Bureau: www.cusip.com/cusip/index.htm.

For Lines 0199999 through 7799999, if no valid CUSIP, CINS or PPN number exists, then report a valid ISIN (Column 11) security number. The CUSIP field should be zero-filled.

The CUSIP reported for this column should be determined in a manner consistent with the instructions of other schedules for the lines shown below:

Lines 0199999 through 7099999	Schedule D, Part 1, Column 1
Lines 7199999 through 7399999	Schedule D, Part 2, Section 1, Column 1
Lines 7499999 through 7799999	Schedule D, Part 2, Section 2, Column 1
Line 8899999	Schedule BA, Part 1, Column 1
Line 9199999	Schedule E, Part 2, Column 1

The CUSIP number should be zero-filled for the following lines:

Real Estate (Schedule A type)	8699999
Mortgage Loans on Real Estate (Schedule B type).....	8799999
Short-Term Invested Assets (Schedule DA, Part 1 type).....	8999999
Cash (Schedule E, Part 1 type).....	9099999
Other Assets.....	9299999

Column 2 – Description

Give a complete and accurate description of all bonds and preferred and common stocks as listed in the *Valuations of Securities*.

For Bond Mutual Funds – as Identified by the SVO and Exchange Traded Funds – as Identified by the SVO, enter complete name of the fund.

For Certificate of Deposit Account Registry Service (CDARs) or other similar services that have a maturity of greater than one year, individually list the various banking institutions that are financially responsible for honoring certificates of deposit.

Column 3 – Code

Enter “*” in this column for all SVO Identified Funds designated for systematic value.

Enter “@” in this column for all Principal STRIP Bonds or other zero coupon bonds.

Enter “\$” in this column for Certificates of Deposit under the FDIC limit.

Enter “&” in this column for TBA (To Be Announced) securities.

Enter “^” in this column for all assets that are bifurcated between the insulated separate account filing and the non-insulated separate account filing.

If assets are not under the exclusive control of the company as shown in the General Interrogatories, they are to be identified by placing one of the codes (**identified in the Investment Schedules General Instructions**) in this column.

If the security is an SVO Identified Fund designated for systematic value, Principal STRIP bond or other zero coupon bond, certificates of deposit under the FDIC limit or a TBA (To Be Announced) security and is not under the exclusive control of the company, the “*”, “@”, “\$” or “&” should appear first, immediately followed by the appropriate code (**identified in the Investment Schedules General Instructions**).

Separate Account Filing Only:

If the asset is a bifurcated asset between the insulated separate account filing and the non-insulated separate account filing, the “^” should appear first and may be used simultaneously with the “*”, “@”, “\$” or “&” with the “^” preceding the other characters (“*”, “@”, “\$” or “&”) depending on the asset being reported, immediately followed by the appropriate code (**identified in the Investment Schedules General Instructions**).

Column 4 – NAIC Designation and Administrative Symbol/Market Indicator

The NAIC Designation and Administrative Symbol/Market Indicator reported for this column should be determined in a manner consistent with the instructions of other schedules for the lines shown below:

- Lines 0199999 through 7099999 Schedule D, Part 1, Column 6
- Lines 7199999 through 7399999 Schedule D, Part 2, Section 1, Column 20
- Lines 7499999 through 7799999 Schedule D, Part 2, Section 2, Column 17
- Line 8699999 Schedule BA, Part 1, Column 7

For Lines 8699999, 8799999, 8999999, 9099999, 9199999 and 9299999, the column should be left blank.

Refer to the flow chart in the **Investment Schedules General Instructions** for instruction on how to determine the NAIC designation for structured securities.

Column 5 – Fair Value

The value reported for this column should be determined in a manner consistent with the fair value column instructions of other schedules for the lines shown below:

Lines 0199999 through 7099999	Schedule D, Part 1, Column 9
Lines 7199999 through 7399999	Schedule D, Part 2, Section 1, Column 10
Lines 7499999 through 7799999	Schedule D, Part 2, Section 2, Column 8
Line 8699999	Schedule A, Part 1, Column 10
Line 8799999	FV of the underlying collateral Schedule B, Part 1
Line 8899999	Schedule BA, Part 1, Column 11

For those lines where the same type of investment is reported on other schedules but do not have a fair value column, report the amount consistent with instructions for the following:

Line 8999999	Report BACV, Schedule DA, Part 1, Column 7
Line 9099999	Report Balance, Schedule E Part 1, Column 6
Line 9199999	Report BACV, Schedule E Part 2, Column 7

Column 6 – Book/Adjusted Carrying Value

The value reported for this column should be determined in a manner consistent with the instructions of other schedules for the lines shown below:

Lines 0199999 through 7099999	Schedule D, Part 1, Column 11
Lines 7199999 through 7399999	Schedule D, Part 2, Section 1, Column 8
Lines 7499999 through 7799999	Schedule D, Part 2, Section 2, Column 6
Line 8699999	Schedule A, Part 1, Column 9
Line 8799999	Schedule B, Part 1, Column 8
Line 8899999	Schedule BA, Part 1, Column 12
Line 8999999	Schedule DA, Part 1, Column 7
Line 9099999	Report Balance, Schedule E, Part 1, Column 6
Line 9199999	Schedule E, Part 2, Column 7

Column 7 – Maturity Date

The maturity date reported for this column should be determined in a manner consistent with the instructions of other schedules for the lines shown below:

Lines 0199999 through 7099999	Schedule D, Part 1, Column 22
Line 8999999	Schedule DA, Part 1, Column 6
Line 9199999	Schedule E, Part 2, Column 6

The following lines are considered assets with no maturity date and should be left blank:

7199999 through 7399999	Preferred Stock (Schedule D, Part 2, Section 1 type)
7499999 through 7799999	Common Stock (Schedule D, Part 2, Section 2 type)
8699999	Real Estate (Schedule A type)
8799999	Mortgage Loans on Real Estate (Schedule B type)
8899999	Other Invested Assets (Schedule BA type)
9299999	Other Assets

**** Columns 8 through 11 will be electronic only. ****

Column 8 – Fair Value Hierarchy Level and Method Used to Obtain Fair Value Code

Whenever possible, fair value should represent the price at which the security could be sold, based on market information. Fair value should only be determined analytically when the market-based value cannot be obtained.

The following is a listing of valid fair value level indicators to show the fair value hierarchy level.

“1” for Level 1

“2” for Level 2

“3” for Level 3

The following is a listing of the valid method indicators to show the method used by the reporting entity to determine the Rate Used to Obtain Fair Value.

“a” for securities where the rate is determined by a pricing service

“b” for securities where the rate is determined by a stock exchange.

“c” for securities where the rate is determined by a broker or custodian. The reporting entity should obtain and maintain the pricing policy for any broker or custodian used as a pricing source. In addition, the broker must either be approved by the reporting entity as a counterparty for buying and selling securities or be an underwriter of the security being valued.

“d” for securities where the rate is determined by the reporting entity. The reporting entity is required to maintain a record of the pricing methodology used.

“e” for securities where the rate is determined by the unit price published in the NAIC *Valuation of Securities*.

Enter a combination of hierarchy and method indicator. The fair value hierarchy level indicator would be listed first and the method used to determine fair value indicator would be listed next. For example, use “1b” to report Level 1 for the fair value hierarchy level and stock exchange for the method used to determine fair value.

The guidance in *SAP No. 100R—Fair Value* allows the use of net asset value per share (NAV) instead of fair value for certain investments. If NAV is used instead of fair value leave blank.

Column 9 – Source Used to Obtain Fair Value

For Method Code “a,” identify the specific pricing service used.

For Method Code “b,” identify the specific stock exchange used.

The listing of most **stock exchange codes can be found in the Investment Schedules General Instructions or the following Web address:**

www.fixprotocol.org/specifications/exchanges.shtml

For Method Code “c,” identify the specific broker or custodian used.

For Method Code “d,” leave blank.

For Method Code “e,” leave blank.

If net asset value (NAV) is used instead of fair value, the reporting entity should use “NAV” to indicate net asset value used instead of fair value.

Column 10 – Legal Entity Identifier (LEI)

Provide the 20-character Legal Entity Identifier (LEI) for any mortgagor, issuer or counterparty as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

Column 11 – ISIN Identification

The International Securities Identification Numbering (ISIN) system is an international standard set up by the International Organization for Standardization (ISO). It is used for numbering specific securities, such as stocks, bonds, options and futures. ISIN numbers are administered by a National Numbering Agency (NNA) in each of the respective countries, and they work just like serial numbers for those securities. Record the ISIN number only if no valid CUSIP, CINS or PPN exists to report in Column 1.

The ISIN reported for this column should be determined in a manner consistent with the instructions of other schedules for the lines shown below:

- Lines 0199999 through 7099999 Schedule D, Part 1, Column 1
- Lines 7199999 through 7399999 Schedule D, Part 2, Section 1, Column 1
- Lines 7499999 through 7799999 Schedule D, Part 2, Section 2, Column 1

The LEI number should be zero-filled for the following lines:

- Real Estate (Schedule A type) 8699999
- Mortgage Loans on Real Estate (Schedule B type)..... 8799999
- Other Invested Assets (Schedule BA type)..... 8899999
- Short-Term Invested Assets (Schedule DA, Part 1 type)..... 8999999
- Cash (Schedule E, Part 1 type)..... 9099999
- Cash Equivalents (Schedule E, Part 2 type)..... 9199999
- Other Assets..... 9299999

General Interrogatories:

1. The total activity for the year represents the net increase (decrease) from the prior year-end to the current year-end.
2. The average balance for the year is the average daily balance.

Average daily balance: Total of daily balances divided by the number of days. Always calculate based on a 365/366 day year. If data is missing for a given date (e.g., weekend, holiday), count the previous day's value multiple times. The actual day count for the year (365/366) would serve as the denominator in the average calculation.

Not for Distribution

SCHEDULE DL – PART 2

SECURITIES LENDING COLLATERAL ASSETS

Reinvested Collateral Assets Owned December 31 Current Year
(Securities lending collateral assets included on Schedules A, B, BA, D, DB and E
and not reported in aggregate on Line 10 of the asset page.)

This schedule should include a detailed listing of reinvested collateral assets that were owned as of the end of the current reporting year. For Schedule DL, reinvested collateral assets are collateral currently held as part of a securities lending program administered by the reporting entity or its agent (affiliated or unaffiliated) that can be resold or repledged. This is the **currently held collateral**, meaning original collateral if it is still in the original form received or the newly invested asset resulting from the disposal and/or reinvestment of the original collateral. See *SSAP No. 103R—Transfers and Servicing of Financial Assets and Extinguishments of Liabilities* for accounting guidance.

Include reinvested collateral assets from securities lending programs where the program is administered by the reporting entity (i.e., collateral is received by the reporting entity that can be resold or repledged).

For reinvested collateral assets from securities lending programs where the program is administered by the reporting entity's affiliated agent (i.e., collateral is received by the reporting entity's affiliated agent that can be resold or repledged), the securities may be reported on Schedule DL, Part 2 if reported in other investment schedules (e.g., Schedules A, B, BA, D, DA and E) or reported on Schedule DL, Part 1 if reported in aggregate on the Asset page, Line 10, but not both.

Reinvested collateral assets reported on Schedule DL, Part 2 are included in the other investment schedules (e.g., Schedules A, B, BA, D, DA and E).

Bonds, preferred stocks and common stocks are to be grouped separately, showing a subtotal for each category.

Securities borrowing and securities lending transactions shall be shown gross when reported in the Schedule DL. If these transactions are permitted to be reported net in accordance with *SSAP No. 64—Offsetting and Netting of Assets and Liabilities*, the investment schedule shall continue to provide detail of all transactions (gross), with the net amount from the valid right to offset reflected in the financial statements (pages 2 & 3 of the statutory financial statements). Disclosures for items reported net when a valid right to offset exists, including the gross amount, the amount offset, and the net amount reported in the financial statements are required per *SSAP No. 64—Offsetting and Netting of Assets and Liabilities*.

Bond Mutual Funds – as Identified by the SVO and Exchange Traded Funds – as Identified by the SVO that are described in the Investment Schedules General Instructions are to be included in SVO Identified Funds.

If an insurer has any detail lines reported for any of the following required categories or subcategories, it shall report the subtotal amount of the corresponding category or subcategory, with the specified subtotal line number appearing in the same manner and location as the reported total or grand total line and number:

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

- Category definitions for bonds and stocks.
- Code column list of codes and definitions for securities not under the exclusive control of the reporting entity.
- Flow chart for determining the NAIC designation for structured securities.
- List of stock exchange names and abbreviations.

<u>Category</u>	<u>Line Number</u>
Bonds (Schedule D, Part 1):	
U.S. Governments	
Issuer Obligations.....	0199999
Residential Mortgage-Backed Securities	0299999
Commercial Mortgage-Backed Securities.....	0399999
Other Loan-Backed and Structured Securities	0499999
Subtotals – U.S. Governments	0599999
All Other Governments	
Issuer Obligations	0699999
Residential Mortgage-Backed Securities	0799999
Commercial Mortgage-Backed Securities.....	0899999
Other Loan-Backed and Structured Securities	0999999
Subtotals – All Other Governments	1099999
U.S. States, Territories and Possessions (Direct and Guaranteed)	
Issuer Obligations.....	1199999
Residential Mortgage-Backed Securities	1299999
Commercial Mortgage-Backed Securities.....	1399999
Other Loan-Backed and Structured Securities	1499999
Subtotals – U.S. States, Territories and Possessions (Direct and Guaranteed)	1799999
U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)	
Issuer Obligations	1899999
Residential Mortgage-Backed Securities	1999999
Commercial Mortgage-Backed Securities.....	2099999
Other Loan-Backed and Structured Securities	2199999
Subtotals – U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)	2499999
U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions	
Issuer Obligations.....	2599999
Residential Mortgage-Backed Securities	2699999
Commercial Mortgage-Backed Securities.....	2799999
Other Loan-Backed and Structured Securities	2899999
Subtotals – U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions	3199999
Industrial and Miscellaneous (Unaffiliated)	
Issuer Obligations.....	3299999
Residential Mortgage-Backed Securities	3399999
Commercial Mortgage-Backed Securities.....	3499999
Other Loan-Backed and Structured Securities	3599999
Subtotals – Industrial and Miscellaneous (Unaffiliated)	3899999

Hybrid Securities	
Issuer Obligations.....	4299999
Residential Mortgage-Backed Securities.....	4399999
Commercial Mortgage-Backed Securities.....	4499999
Other Loan-Backed and Structured Securities.....	4599999
Subtotals – Hybrid Securities.....	4899999
Parent, Subsidiaries and Affiliates	
Issuer Obligations.....	4999999
Residential Mortgage-Backed Securities.....	5099999
Commercial Mortgage-Backed Securities.....	5199999
Other Loan-Backed and Structured Securities.....	5299999
Subtotals – Parent, Subsidiaries and Affiliates.....	5599999
SVO Identified Funds	
Exchange Traded Funds – as Identified by the SVO.....	5899999
Bond Mutual Funds – as Identified by the SVO.....	5999999
Subtotals – SVO Identified Funds.....	6099999
Bank Loans	
Bank Loans – Issued.....	6199999
Bank Loans – Acquired.....	6299999
Subtotals – Bank Loans.....	6399999
Total Bonds	
Subtotals – Issuer Obligations.....	6499999
Subtotals – Residential Mortgage-Backed Securities.....	6599999
Subtotals – Commercial Mortgage-Backed Securities.....	6699999
Subtotals – Other Loan-Backed and Structured Securities.....	6799999
Subtotals – SVO Identified Funds.....	6899999
Subtotals – Bank Loans.....	6999999
Subtotals – Total Bonds.....	7099999
Stocks:	
Preferred Stocks:	
Industrial and Miscellaneous (Unaffiliated).....	7199999
Parent, Subsidiaries and Affiliates.....	7299999
Total Preferred Stocks.....	7399999
Common Stocks:	
Industrial and Miscellaneous (Unaffiliated).....	7499999
Parent, Subsidiaries and Affiliates.....	7599999
Mutual Funds.....	7699999
Total Common Stocks.....	7799999
Total Preferred and Common Stocks.....	7899999

Real Estate (Schedule A).....	8699999
Mortgage Loans on Real Estate (Schedule B).....	8799999
Other Invested Assets (Schedule BA).....	8899999
Short-Term Invested Assets (Schedule DA, Part 1).....	8999999
Cash (Schedule E, Part 1).....	9099999
Cash Equivalents (Schedule E, Part 2).....	9199999
Other Assets.....	9299999
Totals.....	9999999

Column 1 – CUSIP Identification

CUSIP numbers for all purchased publicly issued securities are available from the broker's confirmation or the certificate. For private placement securities, the NAIC has created a special number called a PPN to be assigned by the Standard & Poor's CUSIP Bureau. For foreign securities, use a CINS that is assigned by the Standard & Poor's CUSIP Bureau: www.cusip.com/cusip/index.htm.

For Lines 0199999 through 7799999, if no valid CUSIP, CINS or PPN number exists, then report a valid ISIN (Column 11) security number. The CUSIP field should be zero-filled.

The CUSIP reported for this column should be same for the security as reported in other schedules for the lines shown below:

Lines 0199999 through 7099999.....	Schedule D, Part 1, Column 1
Lines 7199999 through 7399999.....	Schedule D, Part 2, Section 1, Column 1
Lines 7499999 through 7799999.....	Schedule D, Part 2, Section 2, Column 1
Line 8899999.....	Schedule BA, Part 1, Column 1
Line 9199999.....	Schedule E, Part 2, Column 1

The CUSIP number should be zero-filled for the following lines:

Real Estate (Schedule A).....	8699999
Mortgage Loans on Real Estate (Schedule B).....	8799999
Short-Term Invested Assets (Schedule DA, Part 1).....	8999999
Cash (Schedule E, Part 1).....	9099999
Other Assets.....	9299999

Column 2 – Description

Give complete and accurate description of all bonds and preferred and common stocks as listed in the *Evaluation of Securities*.

For Bond Mutual Funds – as Identified by the SVO and Exchange Traded Funds – as Identified by the SVO, enter complete name of the fund.

For Certificate of Deposit Account Registry Service (CDARs) or other similar services that have a maturity of greater than one year, individually list the various banking institutions that are financially responsible for honoring certificates of deposit.

Column 3 – Code

Enter “*” in this column for all SVO Identified Funds designated for systematic value.

Enter “@” in this column for all Principal STRIP Bonds or other zero coupon bonds.

Enter “\$” in this column for Certificates of Deposit under the FDIC limit.

Enter “&” in this column for TBA (To Be Announced) securities.

Enter “^” in this column for all assets that are bifurcated between the insulated separate account filing and the non-insulated separate account filing.

If assets are not under the exclusive control of the company as shown in the General Interrogatories, they are to be identified by placing one of the codes (**identified in the Investment Schedules General Instructions**) in this column.

If the security is an SVO Identified Fund designated for systematic value, Principal STRIP bond or other zero coupon bond, certificates of deposit under the FDIC limit or a TBA (To Be Announced) security and is not under the exclusive control of the company, the “*”, “@”, “\$” or “&” should appear first, immediately followed by the appropriate code (**identified in the Investment Schedules General Instructions**).

Separate Account Filing Only:

If the asset is a bifurcated asset between the insulated separate account filing and the non-insulated separate account filing, the “^” should appear first and may be used simultaneously with the “*”, “@”, “\$” or “&” with the “^” preceding the other characters (“*”, “@”, “\$” or “&”) depending on the asset being reported, immediately followed by the appropriate code (**identified in the Investment Schedules General Instructions**).

Column 4 – NAIC Designation and Administrative Symbol/Market Indicator

The NAIC Designation and Administrative Symbol/Market Indicator reported for this column should be same for the security as reported in other schedules for the lines shown below:

- Lines 0199999 through 7099999 Schedule D, Part 1, Column 6
- Lines 7199999 through 7399999 Schedule D, Part 2, Section 1, Column 20
- Lines 7499999 through 7799999 Schedule D, Part 2, Section 2, Column 17
- Line 8199999 Schedule BA, Part 1, Column 7

For Lines 8699999, 8799999, 8999999, 9099999, 9199999 and 9299999, the column should be left blank.

Refer to the flow chart in the Investment Schedules General Instructions for instruction on how to determine the NAIC designation for structured securities.

Column 5 – Fair Value

The value reported for this column should be same for the security as reported in other schedules for the lines shown below:

Lines 0199999 through 7099999	Schedule D, Part 1, Column 9
Lines 7199999 through 7399999	Schedule D, Part 2, Section 1, Column 10
Lines 7499999 through 7799999	Schedule D, Part 2, Section 2, Column 8
Line 8699999	Schedule A, Part 1, Column 10
Line 8799999	FV of the underlying collateral Schedule B, Part 1
Line 8899999	Schedule BA, Part 1, Column 11

For those lines where the same investment is reported on other schedules but do not have a fair value column, report the amount in these columns in the other schedules for the lines shown below:

Line 8999999	Report BACV, Schedule DA, Part 1, Column 7
Line 9099999	Report Balance, Schedule E, Part 1, Column 6
Line 9199999	Report BACV, Schedule E, Part 2, Column 7

Column 6 – Book/Adjusted Carrying Value

The value reported for this column should be same for the security as reported in other schedules for the lines shown below:

Lines 0199999 through 7099999	Schedule D, Part 1, Column 11
Lines 7199999 through 7399999	Schedule D, Part 2, Section 1, Column 8
Lines 7499999 through 7799999	Schedule D, Part 2, Section 2, Column 6
Line 8699999	Schedule A, Part 1, Column 9
Line 8799999	Schedule B, Part 1, Column 8
Line 8899999	Schedule BA, Part 1, Column 12
Line 8999999	Schedule DA, Part 1, Column 7
Line 9099999	Report Balance, Schedule E, Part 1, Column 6
Line 9199999	Schedule E, Part 2, Column 7

Column 7 – Maturity Date

The maturity date reported for this column should be same for the security as reported in other schedules for the lines shown below:

Lines 0199999 through 7099999	Schedule D, Part 1, Column 22
Line 8999999	Schedule DA, Part 1, Column 6
Line 9199999	Schedule E, Part 2, Column 6

The following lines are considered assets with no maturity date and should be left blank:

7199999 through 7399999	Preferred Stock (Schedule D, Part 2, Section 1 type)
7499999 through 7799999	Common Stock (Schedule D, Part 2, Section 2 type)
8699999	Real Estate (Schedule A type)
8799999	Mortgage Loans on Real Estate (Schedule B type)
8899999	Other Invested Assets (Schedule BA type)
9299999	Other Assets

**** Columns 8 through 11 will be electronic only. ****

Column 8 – Fair Value Hierarchy Level and Method Used to Obtain Fair Value Code

Whenever possible, fair value should represent the price at which the security could be sold, based on market information. Fair value should only be determined analytically when the market-based value cannot be obtained.

The following is a listing of valid fair value level indicators to show the fair value hierarchy level.

“1” for Level 1

“2” for Level 2

“3” for Level 3

The following is a listing of the valid method indicators to show the method used by the reporting entity to determine the Rate Used to Obtain Fair Value.

“a” for securities where the rate is determined by a pricing service

“b” for securities where the rate is determined by a stock exchange.

“c” for securities where the rate is determined by a broker or custodian. The reporting entity should obtain and maintain the pricing policy for any broker or custodian used as a pricing source. In addition, the broker must either be approved by the reporting entity as a counterparty for buying and selling securities or be an underwriter of the security being valued.

“d” for securities where the rate is determined by the reporting entity. The reporting entity is required to maintain a record of the pricing methodology used.

“e” for securities where the rate is determined by the unit price published in the NAIC *Valuation of Securities*.

Enter a combination of hierarchy and method indicator. The fair value hierarchy level indicator would be listed first and the method used to determine fair value indicator would be listed next. For example, use “1b” to report Level 1 for the fair value hierarchy level and stock exchange for the method used to determine fair value.

The guidance in *SAP No. 100R—Fair Value* allows the use of net asset value per share (NAV) instead of fair value for certain investments. If NAV is used instead of fair value leave blank.

Column 9 – Source Used to Obtain Fair Value

For Method Code “a,” identify the specific pricing service used.

For Method Code “b,” identify the specific stock exchange used.

The listing of most **stock exchange codes** can be found in the **Investment Schedules General Instructions** or the following Web address:

www.fixprotocol.org/specifications/exchanges.shtml

For Method Code “c,” identify the specific broker or custodian used.

For Method Code “d,” leave blank.

For Method Code “e,” leave blank.

If net asset value (NAV) is used instead of fair value, the reporting entity should use “NAV” to indicate net asset value used instead of fair value.

Column 10 – Legal Entity Identifier (LEI)

Provide the 20-character Legal Entity Identifier (LEI) for any mortgagor, issuer or counterparty as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

Column 11 – ISIN Identification

The International Securities Identification Numbering (ISIN) system is an international standard set up by the International Organization for Standardization (ISO). It is used for numbering specific securities, such as stocks, bonds, options and futures. ISIN numbers are administered by a National Numbering Agency (NNA) in each of the respective countries, and they work just like serial numbers for those securities. Record the ISIN number only if no valid CUSIP, CINS or PPN exists to report in Column 1.

The ISIN reported for this column should be same for the security as reported in other schedules for the lines shown below:

- Lines 0199999 through 7099999 Schedule D, Part 1, Column 1
- Lines 7199999 through 7399999 Schedule D, Part 2, Section 1, Column 1
- Lines 7499999 through 7799999 Schedule D, Part 2, Section 2, Column 1

The LEI number should be zero-filled for the following lines:

- Real Estate (Schedule A) 8699999
- Mortgage Loans on Real Estate (Schedule B) 8799999
- Other Invested Assets (Schedule BA)..... 8899999
- Short-Term Invested Assets (Schedule DA, Part 1)..... 8999999
- Cash (Schedule E, Part 1) 9099999
- Cash Equivalents (Schedule E, Part 2)..... 9199999
- Other Assets..... 9299999

General Interrogatories:

1. The total activity for the year represents the net increase (decrease) from the prior year-end to the current year-end.
2. The average balance for the year is the average daily balance.

Average daily balance: Total of daily balances divided by the number of days. Always calculate based on a 365/366 day year. If data is missing for a given date (e.g., weekend, holiday), count the previous day's value multiple times. The actual day count for the year (365/366) would serve as the denominator in the average calculation.

Not for Distribution

Not for Distribution

SCHEDULE E – PART 1 – CASH

This schedule shows all banks, trust companies, savings and loan and building and loan associations in which the company maintained deposits at any time during the year and the balances, if any (according to Reporting Entity’s record), on December 31 of the current year. Certificates of deposit in banks or other similar financial institutions with maturity dates of one year or less from the acquisition date and other instruments defined as cash in accordance with *SSAP No. 2R—Cash, Cash Equivalents, Drafts, and Short-Term Investments* should be reported in this schedule. All Cash Equivalents should be reported in Schedule E, Part 2. Long-term certificates of deposit are to be reported in Schedule D.

In each case where the depository is not incorporated and subject to government supervision, the word “PRIVATE” in capitals and in parentheses — (PRIVATE) — should be inserted to the left of the name of the depository.

Report separately all deposits in excess of \$250,000 or less than (\$250,000). Deposits not exceeding \$250,000 or not less than (\$250,000) in federally insured depositories may be combined. Deposits in foreign bank accounts may be combined to the extent that the amount on deposit does not exceed the lesser of \$250,000 or the amount of the foreign guarantee. The amount combined should be reported opposite the caption, “Deposits in (insert number) depositories that do not exceed the allowable limit.” However, any reporting entity that does not maintain total deposits in any one depository of more than \$250,000 is required to list its primary depository; and all entities must list all depositories where the total deposits or overdrafts (as represented by the absolute value) exceed 5% of the total cash as reported on Page 2 of the annual statement.

For Certificate of Deposit Account Registry Service (CDARs) or other similar services that have a maturity of one year or less, each individual banking institution providing a certificate of deposit should be reviewed separately to determine if the balance maintained by the reporting entity at that banking institution meets the criteria set forth above (i.e., does not exceed \$250,000 or is not less than (\$250,000) in federally insured depositories) when combining with other depository balances. If not, it should be listed individually on the schedule.

Cash in Reporting Entity’s Office should be reported in this schedule.

The total of all Cash on Deposit at December 31 plus Cash in Reporting Entity’s office (Total Cash, on a gross basis), less any applicable nonadmitted amounts (e.g., nonadmitted cash resulting from state-imposed limitations), should equal the parenthetical amount reported as cash on the Assets Page.

If the reporting entity has any detail lines reported for any of the following required groups, categories, or subcategories, it shall report the subtotal amount of the corresponding group, category, or 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>
Deposits in (insert number) depositories that do not exceed allowable limits in any one depository – Open Depositories	0199998
Totals – Open Depositories	0199999
Deposits in (insert number) depositories that do not exceed allowable limits in any one depository – Suspended Depositories	0299998
Totals – Suspended Depositories	0299999
Total Cash on Deposit	0399999
Cash in Company Office	0499999
Total Cash	0599999

Column 1 – Depository
Give full name and location. Indicate whether the depository is a parent, subsidiary, or affiliate. Give maturity date in the case of certificates of deposit or time deposits.

Column 2 – Code
Enter “^” in this column for all assets that are bifurcated between the insulated separate account filing and the non-insulated separate account filing.
If cash is not under the exclusive control of the company as shown in the General interrogatories, it is to be identified by placing one of the **symbols identified in the Investment Schedules General Instructions** in this column.

Separate Account Filing Only:

If the asset is a bifurcated asset between the insulated separate account filing and the non-insulated separate account filing, the “^” should appear first, immediately followed by the appropriate code (**identified in the Investment Schedules General Instructions**).

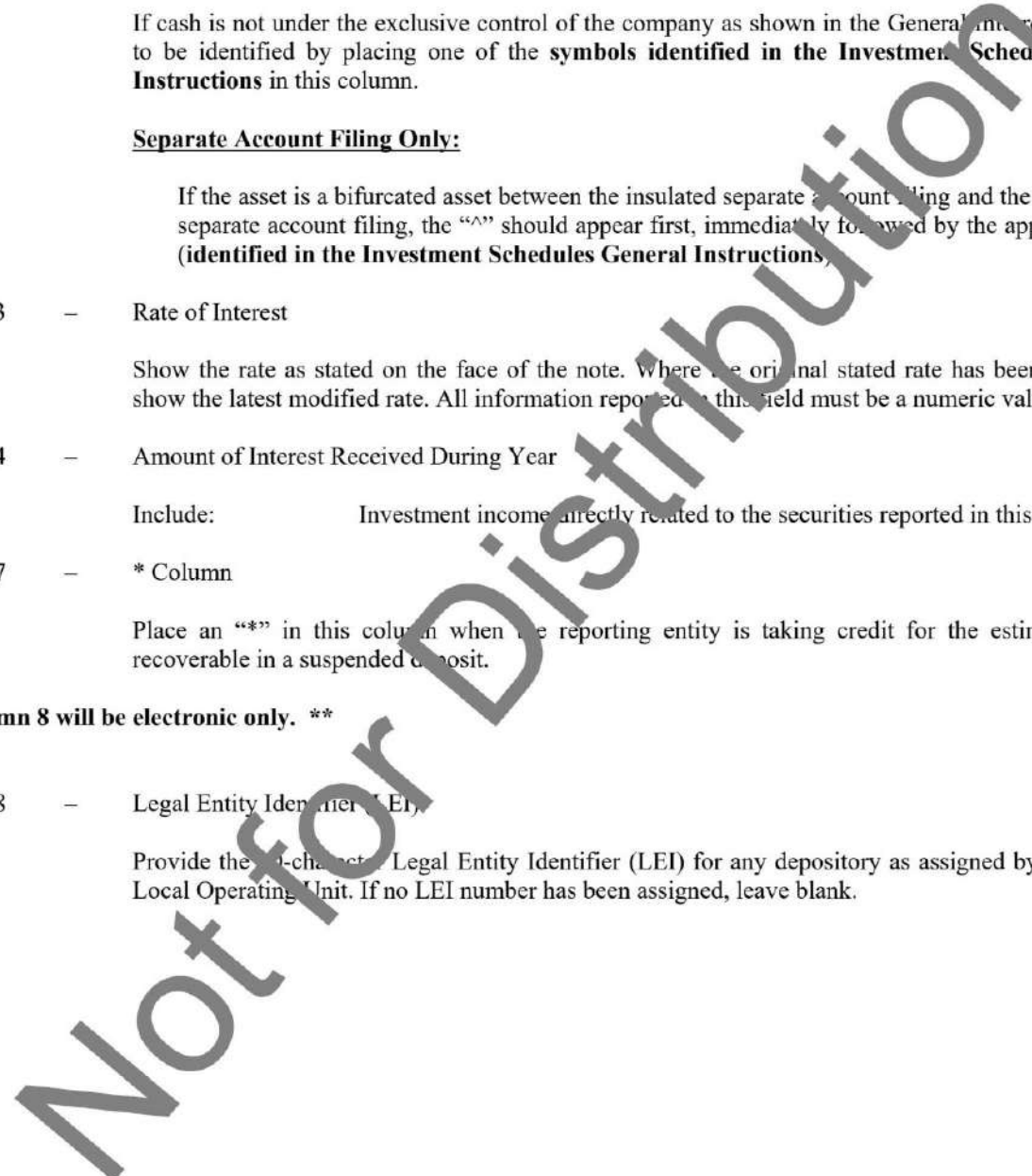
Column 3 – Rate of Interest
Show the rate as stated on the face of the note. Where the original stated rate has been renegotiated show the latest modified rate. All information reported in this field must be a numeric value.

Column 4 – Amount of Interest Received During Year
Include: Investment income directly related to the securities reported in this schedule.

Column 7 – * Column
Place an “*” in this column when the reporting entity is taking credit for the estimated amount recoverable in a suspended deposit.

**** Column 8 will be electronic only. ****

Column 8 – Legal Entity Identifier (LEI)
Provide the 16-character Legal Entity Identifier (LEI) for any depository as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.



SCHEDULE E – PART 2 – CASH EQUIVALENTS

List all investments owned whose maturities (or repurchase dates under repurchase agreement) at the time of acquisition were three months or less, and defined as cash equivalents in accordance with *SSAP No. 2R—Cash, Cash Equivalents, Drafts, and Short-Term Investments*. Include Money Market Mutual Funds.

Refer to *SSAP No. 23—Foreign Currency Transactions and Translations* for accounting guidance related to foreign currency transactions and translations.

Short Sales:

Selling a security short is an action by a reporting entity that results with the reporting entity recognizing proceeds from the sale and an obligation to deliver the sold security. For statutory accounting purposes, obligations to deliver securities resulting from short sales shall be reported as contra-assets (negative assets) in the investment schedule, with an investment code in the code column detailing the item as a short sale. The obligation (negative asset) shall be initially reflected at fair value, with changes in fair value recognized as unrealized gains and losses. These unrealized gains and losses shall be realized upon settlement of the short sale obligation. Interest on short sale positions shall be accrued periodically and reported as interest expense.

If a reporting entity has any detail lines reported for any of the following required categories or subcategories, it shall report the subtotal amounts of the corresponding 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:

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

- **Category definitions for bonds.**
- **Code column list of codes and definitions for securities not under the exclusive control of the reporting entity.**

	<u>Category</u>	<u>Line Number</u>
Bonds:		
U.S. Governments		
Issuer Obligations.....		0199999
Residential Mortgage-Backed Securities		0299999
Commercial Mortgage-Backed Securities.....		0399999
Other Loan-Backed and Structured Securities		0499999
Subtotals – U.S. Governments		0599999
All Other Governments		
Issuer Obligations.....		0699999
Residential Mortgage-Backed Securities		0799999
Commercial Mortgage-Backed Securities.....		0899999
Other Loan-Backed and Structured Securities		0999999
Subtotals – All Other Governments		1099999
U.S. States, Territories and Possessions (Direct and Guaranteed)		
Issuer Obligations.....		1199999
Residential Mortgage-Backed Securities		1299999
Commercial Mortgage-Backed Securities.....		1399999
Other Loan-Backed and Structured Securities		1499999
Subtotals – States, Territories and Possessions (Direct and Guaranteed).....		1799999

U.S. Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)

Issuer Obligations.....	1899999
Residential Mortgage-Backed Securities	1999999
Commercial Mortgage-Backed Securities.....	2099999
Other Loan-Backed and Structured Securities	2199999
Subtotals – Political Subdivisions of States, Territories and Possessions (Direct and Guaranteed)	2499999

U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions

Issuer Obligations.....	2599999
Residential Mortgage-Backed Securities	2699999
Commercial Mortgage-Backed Securities.....	2799999
Other Loan-Backed and Structured Securities	2899999
Subtotals – Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions	3199999

Industrial and Miscellaneous (Unaffiliated)

Issuer Obligations.....	3299999
Residential Mortgage-Backed Securities	3399999
Commercial Mortgage-Backed Securities.....	3499999
Other Loan-Backed and Structured Securities	3599999
Subtotals – Industrial and Miscellaneous (Unaffiliated).....	3899999

Hybrid Securities

Issuer Obligations.....	4299999
Residential Mortgage-Backed Securities	4399999
Commercial-Backed Securities.....	4499999
Other Loan-Backed and Structured Securities.....	4599999
Subtotals – Hybrid Securities.....	4899999

Parent, Subsidiaries and Affiliates Bonds

Issuer Obligations.....	4999999
Residential Mortgage-Backed Securities	5099999
Commercial Mortgage-Backed Securities.....	5199999
Other Loan-Backed and Structured Securities	5299999
Subtotals – Parent, Subsidiaries and Affiliates Bonds	5599999

SVO Identified Funds

Exchange Traded Funds – as Identified by the SVO.....	5899999
Bond Mutual Funds – as Identified by the SVO	5999999
Subtotals – SVO Identified Funds.....	6099999

Bank Loans

Bank Loans – Issued	6399999
Bank Loans – Acquired.....	6499999
Subtotals – Bank Loans.....	6599999

Total Bonds

Subtotals – Issuer Obligations.....	7799999
Subtotals – Residential Mortgage-Backed Securities.....	7899999
Subtotals – Commercial Mortgage-Backed Securities	7999999
Subtotals – Other Loan-Backed and Structured Securities	8099999
Subtotals – SVO Identified Funds.....	8199999
Subtotals – Bank Loans.....	8299999
Subtotals – Bonds.....	8399999

Sweep Accounts.....	8499999
Exempt Money Market Mutual Funds – as Identified by SVO	8599999
All Other Money Market Mutual Funds	8699999
Other Cash Equivalents	8799999
Total Cash Equivalents	8899999

A money market fund shall be reported in this schedule as an Exempt Money Market Mutual Fund if such money market fund is identified by the SVO as meeting the required conditions found in Part Six, Section 2(b)(i) of the *Purposes and Procedures Manual of the NAIC Investment Analysis Office*. All money market mutual funds that are not identified by the SVO on the U.S. Direct Obligations/Full Faith and Credit Exempt List shall be reported in this schedule as an “all other money market mutual fund.”

Column 1 – CUSIP Identification

All CUSIP numbers entered in this column must conform to those as published in the *Purposes and Procedures Manual of the NAIC Investment Analysis Office*, Part Six, Sections 2(f) and (g).

CUSIP identification is **required and valid only** for Exempt Money Market Mutual Funds – as Identified by SVO (Line 8599999) and All Other Money Market Mutual Funds (Line 8699999).

Column 2 – Description

Give a complete and accurate description

Column 3 – Code

Enter “^” in this column for all assets that are bifurcated between the insulated separate account filing and the non-insulated separate account filing.

If a cash equivalent is not under the exclusive control of the company as shown in the General Interrogatories, it is to be identified by placing one of the **codes identified in the Investment Schedules General Instructions** in this column.

Separate Account Filing Only:

If the asset is bifurcated asset between the insulated separate account filing and the non-insulated separate account filing, the “^” should appear first, immediately followed by the appropriate code (**identified in the Investment Schedules General Instructions**).

Column 4 – Date Acquired

For public placements use trade date, not settlement date. For private placements, use funding date. Each issue of bonds or stocks acquired at public offerings on more than one date may be totaled on one line and the date of last acquisition inserted.

Column 5 – Rate of Interest

Show rate of interest as stated on the face of the issue. Cash equivalent bonds with various issues of the same issuer use the last rate of interest. All information reported in this field must be a numeric value.

Column 6 – Maturity Date

Reporting entities may total on one line purchases of various issues of the same issuer of cash equivalent investments and insert the date of last maturity.

Column 9 – Amount Received During Year

Include: Investment income directly related to the securities reported in this schedule.

Accrual of discount and amortization of premium, when applicable.

Report amounts net of foreign withholding tax.

**** Column 10 will be electronic only. ****

Column 10 – Legal Entity Identifier (LEI)

Provide the 20-character Legal Entity Identifier (LEI) for any issuer as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

Not for Distribution

SCHEDULE E – PART 3 – SPECIAL DEPOSITS

The amounts reported in this schedule also are included in the various asset schedules of the company.

Exclude from this schedule all deposits or operating accounts in financial institutions that the company uses in the normal course of its business.

Column 1 – Type of Deposit

Include in this column, one of the following indicators:

- B – Bond
- S – Stocks
- M – Mortgages
- C – Certificates of Deposit
- R – Real Estate
- ST – Cash/Short-Term Investments
- O – Other (Use this symbol when multiple types of assets are on deposit within a particular jurisdiction.)

Column 2 – Purpose of Deposit

The following are examples of suggested entries for stating the purpose of the deposit:

- Bail Bonds
- Workers' Compensation
- Property & Casualty
- Fidelity & Surety
- HMO
- Life Insurance
- Collateral for _____
- Pledged for _____
- Escrow for _____
- Reinsurance with _____

If needed, you may enter multiple purposes in Column 2, if the totals in Columns 3 through 6 include multiple deposits.

Columns 3 and 4 – Deposits for the Benefit of All Policyholders

Report only the statutory deposit held for the benefit of all policyholders. **DO NOT INCLUDE** deposits held for a special purpose. Reporting entities must report these special purpose deposits in Columns 5 and 6.

Columns 5
and 6

– All Other Special Deposits

Report any deposits not included in Column 3 and 4 which are held for any special or statutory purpose.

Include: Deposits held for a special purpose.

Deposits to secure reinsurance obligations.

Deposits to satisfy a particular claim or litigation (list separately).

Exclude: Deposits held for the benefit of all policyholders (reported in Columns 3 and 4).

Deposits or operating accounts in financial institutions that the company uses in the normal course of its business.

Columns 3
and 5

– Book/Adjusted Carrying Value

Enter the balance sheet value of each deposit.

Columns 4
and 6

– Fair Value

Enter the fair value of each special deposit.

Details of Write-ins Aggregated at Line 58 – Aggregate Alien and Other

List separately each deposit to secure reinsurance obligations and reflect these amounts in the appropriate parts of the reinsurance schedules.

List separately each deposit to satisfy a particular claim or litigation.

Not for Distribution

Not for Distribution

SUPPLEMENTAL COMPENSATION EXHIBIT

Each reporting entity shall file with its state of domicile and any state that requests it in writing a Supplemental Compensation Exhibit for such directors, officers, and employees and in such manner as provided below.

The Exhibit shall be filed as a supplement to each reporting entity's annual statement to the domiciliary Department on or before March 1. The purpose of the Exhibit is to provide information to the regulator concerning payments to senior management and directors that could negatively impact a reporting entity's financial condition.

Insurers that are part of a group of insurers or other holding company system may file amounts paid to officers and employees of more than one insurer in the group or system either on a total gross basis or by allocation to each insurer.

Compensation shall consist of any and all remuneration paid to or on behalf of an officer, employee, or director covered by this requirement, including, but not limited to, wages, salaries, bonuses, commissions, stock grants, gains from the exercise of stock options, and any other emolument.

Supplemental Compensation Exhibit

- A table disclosing the total of all compensation paid to the named officer, shall be provided.
- The table shall cover a three-year period, although companies may phase in the required disclosures over the first three years of reporting.
- For awards of stock, the dollar amount reported shall be based upon the aggregate grant date value of awards computed in accordance with *SSAP No. 104R—Share-Based Payments*.
- Provide a narrative description of any material factors necessary to gain an understanding of the information disclosed in the tables in Part 4.

Part 2

Officer and Employee Compensation

Reporting entities shall disclose the compensation of:

1. All individuals serving as the principal executive officer ("PEO") or acting in a similar capacity during the last completed fiscal year, regardless of compensation level;
2. All individuals serving as the principal financial officer ("PFO") or acting in a similar capacity during the last completed fiscal year, regardless of compensation level;
3. The reporting entity's three most highly compensated executive officers, other than the PEO and PFO, who were serving as executive officers at the end of the last completed fiscal year; and
4. The next five most highly compensated employees whose individual total compensation exceeds \$100,000.

The determination as to which executive officers are most highly compensated shall be made by reference to total compensation for the last completed fiscal year provided; however, no disclosure need be provided for any executive officer, other than the PEO and PFO, whose total compensation, as so reduced, does not exceed \$100,000.

If the PEO or PFO served in that capacity during any part of a fiscal year with respect to which information is required, information should be provided as to all of his or her compensation for the full fiscal year. If a named executive officer (other than the PEO or PFO) served as an executive officer of the reporting entity (whether or not in the same position) during any part of the fiscal year with respect to which information is required, information shall be provided as to all compensation of that individual for the full fiscal year.

Definitions. For purposes of this disclosure:

1. The term “**stock**” means instruments such as common stock, restricted stock, restricted stock units, phantom stock, phantom stock units, common stock equivalent units or any similar instruments that do not have option-like features, and the term option means instruments such as stock options, stock appreciation rights and similar instruments with option-like features. The term stock appreciation rights (SARs) refers to SARs payable in cash or stock, including SARs payable in cash or stock at the election of the registrant or a named executive officer. The term “**equity**” is used to refer generally to stock and/or options.
2. The terms “**date of grant**” or “**grant date**” refer to the grant date determined for financial statement reporting purposes pursuant to *SSAP No. 104R—Share-Based Payments*.

Column 3	– Salary	The dollar value of the base salary (cash and non-cash) paid to the named officer or employee during the fiscal year covered.
Column 4	– Bonus	The dollar value of any bonus (cash and non-cash) paid to the named officer or employee during the fiscal year covered.
Column 5	– Stock Awards	For awards of stock, the aggregate grant date value computed in accordance with <i>SSAP No. 104R—Share-Based Payments</i> .
Column 6	– Option Awards	For awards of options, with or without tandem SARs (including awards that subsequently have been transferred), the aggregate grant date value computed in accordance with <i>SSAP No. 104R—Share-Based Payments</i> .
Column 7	– Sign-on Payments	All compensation received as a result of the acceptance of an employment offer.
Column 8	– Severance Payments	Any termination, including without limitation through retirement, resignation, severance or constructive termination (including a change in responsibilities) of such executive officer’s employment with the reporting entity’s and its subsidiaries

Column 9 – All Other Compensation

All other compensation for the covered fiscal year that the reporting entity could not properly report in any other column. Each compensation item that is not properly reportable in other columns, regardless of the amount of the compensation item, must be included.

Such compensation must include, but is not limited to:

- Perquisites and other personal benefits, or property, unless the aggregate amount of such compensation is less than \$10,000;
- All “gross-ups” or other amounts reimbursed during the fiscal year for the payment of taxes;
- Reporting entity contributions or other allocations to vested and unvested defined contribution plans;
- A change in control of the reporting entity;
- The dollar value of any insurance premiums paid by, or on behalf of, the reporting entity during the covered fiscal year with respect to life insurance for the benefit of a named officer or employee; and
- The dollar value of any dividends or other earnings paid on stock or option awards, when those amounts were not factored into the grant date fair value required to be reported for the stock or option award.

Part 3

Director Compensation

Reporting entities shall also disclose all compensation paid to or on behalf of all directors, other than full-time officers and employees of the reporting entity whose total compensation included service as a director and is disclosed under Part 2. Amounts disclosed must include all compensation paid for services on board and committees, as well as any other compensation for any other activity or service such as consulting agreements.

Part 4

Provide a narrative description of any material factors necessary to gain an understanding of the information disclosed in the Part 2 and Part 3 tables.

SUPPLEMENTAL INVESTMENT RISKS INTERROGATORIES

This set of Supplemental Interrogatories is to assist regulators in identifying and analyzing the risks inherent in the entity's investment portfolio. The Supplemental Investment Risks Interrogatories apply only to general account assets. These lines were determined based upon the investment categories contained in the NAIC Statutory Statement and considered as invested assets. The reported amounts are to be consistent with net admitted amounts reported by the entity in the statement and supporting schedules, not on a consolidated basis. Compute the percentage calculations by dividing the reported amount by the total admitted assets reported in Line 1 of the Interrogatories unless otherwise indicated. It is recommended that the first step in responding to this set of Interrogatories is for the person preparing this document to read through the Interrogatories to gain an understanding of the reporting requirements.

All reporting entities must answer Interrogatories 1 through 4, 11 through 16, 18, 19 and, if applicable, 20 through 23. Answer each Interrogatory 5 through 10 only if the reporting entity's aggregate holdings in foreign investments as addressed in Interrogatory 4 equals or exceeds 2.5% of the reporting entity's total admitted assets. Answer Interrogatory 17 only if the reporting entity's aggregate holdings in mortgage loans as addressed in Interrogatory 16 equals or exceeds 2.5% of the reporting entity's total admitted assets. For Life and Fraternal blanks, responses are to exclude Separate Accounts. For the Property/Casualty blank, responses are to exclude Protected Cell Accounts.

If listing a Supranational, put Supranational and the union or member on the line (Example: Supranational – World Trade Organization).

The following definitions apply to interrogatories 4 through 10, unless otherwise defined by state statute.

Foreign investment:	An investment in a foreign jurisdiction, or an investment in a person, real estate or asset domiciled in a foreign jurisdiction. An investment shall not be deemed to be foreign if the issuing person, qualified primary credit source or qualified guarantor is a domestic jurisdiction or a person domiciled in a domestic jurisdiction, unless: <ul style="list-style-type: none">(a) The issuing person is a shell business entity; and(b) The investment is not assumed, accepted, guaranteed or insured or otherwise backed by a domestic jurisdiction or a person, that is not a shell business entity, domiciled in a domestic jurisdiction.
Domestic jurisdiction:	The United States, Canada, any state, any province of Canada or any political subdivision of any of the foregoing.
Foreign jurisdiction:	A jurisdiction other than a domestic jurisdiction.
Shell business entity:	A business entity having no economic substance, except as a vehicle for owning interests in assets issued, owned or previously owned by a person domiciled in a foreign jurisdiction.
Qualified guarantor:	A guarantor against which a reporting entity has a direct claim for full and timely payment, evidenced by a contractual right for which an enforcement action can be brought in a domestic jurisdiction.
Qualified primary credit source:	The credit source to which a reporting entity looks for payment as to an investment and against which a reporting entity has a direct claim for full and timely payment, evidenced by a contractual right for which an enforcement action can be brought in a domestic jurisdiction.
Supranational:	Entities with more than one sovereign government as a member

Line 1 – Report the reporting entity’s total admitted assets as reported on Page 2 of the annual statement.
Report the total net admitted assets for the current year, Page 2, Assets, Column 3, excluding Separate Account, Protected Cell or Segregated Account business.

Line 2 – Report the single 10 largest exposures to a single issuer/borrower/investment.
Determine the ten largest exposures by first, aggregating investments from all investment categories (except the excluded categories) by issuer. The first six digits of the CUSIP number can be used as a starting point; however, please note that the same issuer may have more than one unique series of the first six digits of the CUSIP. For example, the reporting entity owns bonds issued by the XYZ Company of \$500,000 and common stock of the XYZ Company of \$600,000. In addition the reporting entity has a mortgage loan to the XYZ Company of \$300,000. The total exposure to Issuer XYZ Company is \$1.4 million (\$500,000+\$600,000+\$300,000).

Excluding: U.S. government securities (Part Six, Section 2(a)), U.S. government agency securities (Part Six, Section 2(e)), those U.S. government money market funds (Part Six, Section 2(f)) listed in the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* as exempt; property occupied by the company; and policy loans. Also exclude asset types that are investment companies (mutual funds) and common trust funds that are diversified within the meaning of the Investment Company Act of 1940 [Section 5(b) (1)].

In Column 2, list the categories of securities that are included in the total for each issuer (e.g., bonds, mortgage loans, etc.)

Line 3 – Report by NAIC designation, the amounts and percentages of the reporting entity’s total admitted assets held in bonds and preferred stocks.
Report the total amount for each subcategory. The amounts reported in the bond subcategories should be consistent with the amounts reported in Schedule D, Part 1A, Section 1, Column 7, Lines 11.1 – 11.6. Schedule D, Part 1A, Section 1 is reported gross and will not tie to this line if any amounts are reported and not admitted for bonds and preferred stocks on the asset page.

Line 4 – Report the amounts and percentages of the reporting entity’s total admitted assets held in foreign investments (regardless of whether there is any foreign currency exposure) and unhedged foreign currency exposure.

Line 4.02 – Report the aggregate amount of foreign investments as determined by the rules or statutes of the state of domicile (regardless of whether there is any foreign currency exposure).

Line 4.03 – Report the portion of the aggregate amount of foreign investments that supports insurance liabilities denominated in that same foreign currency.

The amount reported in 4.03 should be included in all answers to Lines 5 through 10.

Line 4.04 – Report the amount of the insurance liabilities associated with the investments reported in 4.03 and that are denominated in the same currency.

Lines 5-10 should be answered only if the reporting entity’s aggregate foreign investments exceed 2.5% of total admitted assets (response to 4.01 is no). The NAIC designations for Lines 5, 6, 8 and 9 relate to country ratings, not investment ratings. If the country does not have a rating, include the investment in the NAIC-3 or below category.

Line 5 – Report the aggregate foreign investment exposure (regardless of currency exposure) categorized by the country’s NAIC sovereign designation. Aggregate foreign investments first by foreign jurisdiction and then by NAIC sovereign designation.

The sovereign ratings and designation equivalents are available on the NAIC Web site.

- Line 6 – Within each of the following three categories of NAIC country sovereign designations, which are available on the NAIC Web site (1, 2, and 3 or below), identify the two countries in which the company has its largest aggregate foreign investment exposures (regardless of currency exposure), and report the dollar value and percentage of company investments issued within each of those countries.
- Line 8 – Report the aggregate unhedged foreign currency exposure categorized by NAIC sovereign designation. Aggregate unhedged foreign currency exposures first by foreign jurisdiction and then by NAIC sovereign designation.
- The sovereign ratings and designation equivalents are available on the NAIC Web site.
- Line 9 – Within each of the following three categories of NAIC country sovereign designations, which are available on the NAIC Web site (1, 2, and 3 or below), identify the two countries in which the company has its largest aggregate unhedged foreign currency exposures, and report the dollar value and percentage of company investments issued within each of those countries.
- Line 10 – Report the 10 largest non-sovereign (i.e., non-governmental) exposures to foreign issuer/borrower/investment.
- Determine the ten largest foreign exposures by first aggregating investments from all foreign investment categories by issuer. See example in Line 10. If an investment does not have an NAIC designation, indicate the investment category, e.g., mortgage loan, in the NAIC Designation Column after first indicating any available NAIC designations for that issuer/borrower.
- Line 11 – Report the amounts and percentages of the reporting entity's total admitted assets held in Canadian investments, including Canadian-currency denominated investments, Canadian insurance liabilities ("Canadian Investments") and unhedged Canadian currency exposure.
- Line 11.03 – Report the aggregate amount of Canadian Investments that support insurance liabilities denominated in Canadian currency.
- The amount listed in Line 11.03 should be included in all answers to Line 11.
- Line 11.04 – Report the aggregate amount of the insurance liabilities associated with the investments reported in Line 11.03.
- Line 11.05 – Unhedged Canadian Currency Exposure
- If the reporting entity's aggregate Canadian investments exceed 2.5% of total admitted assets, answer this question.
- Line 12 – Report the aggregate amounts and percentages of the reporting entity's total admitted assets held in investments with contractual sales restrictions (defined as investments having restrictions that prevent investment from being sold within 90 days).
- Line 12.02 – The aggregate amount reported in this line is limited to investments with contractual restrictions. It does not include, for instance, investments that have procedural requirements to be met prior to sale or internal company restrictions.

Line 13.02 through 13.11 – Report the amounts and percentages of admitted assets held in the ten largest equity interests (including investments in the shares of mutual funds, preferred stocks, publicly traded equity securities, and other equity securities (including Schedule BA equity interests), and excluding money market and bond mutual funds listed in Part Six, Sections 2(f) and (g) of the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* as exempt or NAIC 1).

Determine the ten largest equity interests by first aggregating investments included in this line by issuer. For example, the reporting entity owns preferred stock of the XYZ Company of \$600,000 and common stock of the XYZ Company of \$300,000. The total is \$900,000 (\$600,000+\$300,000). The reporting entity also owns bonds issued by the XYZ Company of \$500,000 that are excluded from this calculation because bonds are debt instruments. Other equity securities include partnerships and Limited Liability Companies (LLC) and any other investments reported in Schedule BA classified as equity.

Line 14 – Report the amounts and percentages of the reporting entity's total admitted assets held in nonaffiliated, privately placed equities (included in other equity securities) and excluding securities eligible for sale under Securities Exchange Commission (SEC) Rule 144a or SEC Rule 144 without volume restrictions.

Line 14.02 – The amount reported in this line is a subset of the Line 14 amount that excludes any public securities, any affiliated equity interests and any securities that can be sold under SEC Rule 144 or under Rule 144a without any volume restrictions.

Line 15 – Report the amounts and percentages of the reporting entity's total admitted assets held in general partnership interests (included in other equity securities).

Line 15.02 – Report the aggregate amount of all general partnership interests reported in Schedule BA. The amount excludes limited partnership interests or any LLC investments.

Lines 15.03 through 15.05 – Report the details of the three largest general partnership interests if the aggregate amount reported in Interrogatory 15.01 exceeds 2.5% of admitted assets.

Line 16 – With respect to mortgage loans reported in Schedule B, report the amounts and percentages of the reporting entity's total admitted assets.

Line 16.02 through 16.11 – The aggregate mortgage interest represents the combined value of all mortgages secured by the same property or some group of properties.

Report the details of the ten largest mortgage interests if the aggregate amount exceeds 2.5% of admitted assets.

The amounts reported in 16.13, 16.14 and 16.16 should be consistent with the corresponding subtotals reported in Column 8 of Schedule B, Part 1.

Line 17 – Report the aggregate mortgage loans having the indicated loan-to-value ratios as determined from the most current appraisal as of the annual statement date.

Line 17.01 through 17.05 – For each mortgage loan, determine its loan-to-value ratio and assign it to one of the five loan-to-value categories, separated into residential, commercial or agricultural. Aggregate the amounts for each category and calculate the percent of admitted assets.

- Line 18.02 through 18.06 – Report the amounts and percentages of the reporting entity’s total admitted assets held in each of the five largest investments in one parcel or group of contiguous parcels of real estate reported in Schedule A, excluding property occupied by the company, if the aggregate amount reported in Interrogatory 18.01 exceeds 2.5% of admitted assets.
- Line 19 – Report the amounts and percentages of potential exposure (defined as the amount determined in accordance with the *Annual Statement Instructions*) for mezzanine real estate loans.
- Line 19.01 – If the response is yes, the reporting entity need not complete the remainder of Interrogatory 19.
- Line 20 – Report the amounts and percentages of the reporting entity’s total admitted assets subject to securities lending agreements, repurchase agreements, reverse repurchase agreements, dollar repurchase agreements and dollar reverse repurchase agreements.
- Line 20.01 through 20.05 – Report the aggregate amount for each category at year-end and at the end of each quarter. Calculate the percentage of admitted assets at year-end.
- Line 21 – Report the amounts and percentages for warrants not attached to other financial instruments, options, caps and floors.
- Line 21.01 through 21.03 – Report the aggregate amount for each category and calculate the percentage of admitted assets. The amounts should also agree with amounts reported in Schedule DB.
- Line 22 – Report the amounts and percentages of potential exposure (defined as the amount determined in accordance with the *Annual Statement Instructions*) for collars, swaps and forwards.
- Line 22.01 through 22.04 – Report the aggregate amount for each category at year-end and at the end of each quarter. Calculate the percentage of admitted assets at year-end. The amounts should also agree with amounts reported in Schedule DB.
- Line 23 – Report the amounts and percentages of potential exposure (defined as the amount determined in accordance with the *Annual Statement Instructions*) for futures contracts.
- Line 23.01 through 23.04 – Report the aggregate amount for each category at year-end and at the end of each quarter. Calculate the percentage of admitted assets at year-end. The amounts should also agree with amounts reported in Schedule DB.

Not for Distribution

VARIABLE ANNUITIES SUPPLEMENT
PARTS 1 AND 2

This supplement is to be filed on or before April 1.

For variable annuities (VAs) with guaranteed benefits, disclose the type(s) of guaranteed benefit(s), the number of contracts or certificates with those benefits, the amount of the benefit base related to each type of benefit, the net amount at risk for death benefits and the guaranteed annual payout for income and withdrawal benefits, the gross amount of the reserve for the guaranteed benefit(s), the portion of the contract/certificate account value related to contract/certificate funds in the General Account or the Separate Account, and the percent of the guaranteed benefit reinsured.

“Type” shall include a summary description of the type of benefit. Examples are provided in the table illustrated below. For those guaranteed benefits that include waiting periods before any benefit can be realized, include the length of the original waiting period in the description

- A separate line shall be created for each combination of Guaranteed Death Benefit and Guaranteed Living Benefit.
 - See the illustration in the table below for an example.
 - For a category with only one guarantee, show “None” in the other column.
- Each contract/certificate shall be included in one and only one line.
 - For a contract with multiple living benefits, determine the most appropriate classification.

A separate chart shall be prepared for individual contracts and for group contracts with individual certificates. In each chart, show the amount of any reinsurance reserve credit being taken separately for treaties with affiliated captive reinsurers and for other reinsurers.

For purposes of this supplement, a Guaranteed Living Benefit (GLB) is defined as a contract/certificate, agreement or rider in which the insurance entity guarantees specified payouts during a defined period, which may include the lifetime of the insured(s). For VAs, these guaranteed payouts are typically made regardless of the performance of the contractual account value that is used to determine cash surrender values and/or withdrawal benefits.

Column 3 – Number of Individual (Part 1) Contracts or Group (Part 2) Certificates

Column 4 – Benefit Base For Guaranteed Death Benefit (Col 1)

Report the Benefit Base (defined in the contract/certificate) as of the valuation date as the basis for the guaranteed value. If no guarantee exists, enter \$0.

Column 5 – Benefit Base For Guaranteed Living Benefit (GLB) (Col 2)

Report the Benefit Base (defined in the contract/certificate) as of the valuation date as the basis for the guaranteed value. If no guarantee exists, enter \$0.

Column 6 – Net Amount at Risk For Guaranteed Death Benefit (Col 1)

Death Benefit Net Amount at Risk is defined as the greater of a) zero and b) the difference between the Guaranteed Death Benefit and the Account Value as of the valuation date. Report the sum of the NAR for all contracts/certificates.

Column 7 – Guaranteed Annual Income Amount For Guaranteed Living Benefit (GLB) (Col 2)

Report the total annual income/withdrawal benefits available if the income/withdrawal guarantees were elected on the valuation date. If no GLB/GMWB is available on the valuation date for a particular contract/certificate (e.g. due to a waiting period), use \$0. Note, for GLB and GMWB previously elected, show the guaranteed amount based on the prior elections. For GMAB, use \$0 since this is not an income benefit. Disclosures for GMAB shall be provided in the AG 43 Memorandum.

- Column 8 – Account Value – General Account
- Column 9 – Account Value – Separate Account
- Column 10 – Reserve for Guaranteed Benefits (Total Reserve Less Base Adjusted Reserve)

Total gross reserve for guarantees as defined in AG-43 or VM 21 as applicable in excess of the base contract reserve. Reserves calculated according to AG-43 and VM-21 are allocated to individual contracts or certificates following the guidance of Appendix 6 of AG-43 or Section 8 of VM-21. Report in column 10 the excess of this per policy reserve over the base contract reserve. For base contract reserve, the company may use CSV or Base Adjusted Reserve (defined in Appendix 3, A.3.2D of AG-43 or Section 5, B.4. of VM-21) for that contract or certificate.

- Column 11 & Column 12 – Percentage of Guaranteed Benefits Reinsured

Show percentage of the Guaranteed Benefit ceded to all reinsurers

- Line 3 – Total Net of Reinsurance

Line 3 Total Net of Reinsurance should equal the Subtotal Line for Column 10 minus the sum of Line 1 Reserve Credit from Affiliated Captive Reinsurance and Line 2 Reserve Credit from Other Reinsurance.

Illustration:

Type		3 Number of Individual Contracts / Group Certificates	Benefit Base			7 Guaranteed Annual Income Amount For Guaranteed Living Benefit (GLB) (Col 2)	Account Value		10 Reserve for Guaranteed Benefits (Total Reserve Less Base Adjusted Reserve)	Percentage of Guaranteed Benefits Reinsured	
1 Guaranteed Death Benefit	2 Guaranteed Living Benefit		4 For Guaranteed Death Benefit (Col 1)	5 For Guaranteed Living Benefit (GLB) (Col 2)	6 Net Amount at Risk For Guaranteed Death Benefit (Col 1)		8 General Account	9 Separate Account		11 Guaranteed Death Benefit	12 Guaranteed Living Benefit
<i>Max Anniversary Value (MAV)*</i>	<i>GMAB - 110% of pre.</i>	957	\$101.4M	\$0	\$5.7M	\$0	\$2.7M	\$93.0M	\$1.5M	60%	40%
<i>3% Roll-up</i>	<i>GMB prem accum @3% w/10 yr waiting period</i>	312	\$32.6M	\$34.6M	\$1.4M	\$2.4M	\$0	\$31.2M	\$1.0M	100%	100%
<i>Greater of MAV & 3% Roll-up</i>	<i>GMB ROP, 10 yrs</i>	48	\$40.0M	\$35.0M	\$3.0M	\$0M	\$0M	\$37.0M	\$2.0M	0%	0%
Subtotal		1,751	\$174.0M	\$69.6M	\$10.1M	\$2.4M	\$2.7M	\$161.2M	\$4.5M	XXX	XXX
									1.	Reserve credit from affiliated captive reinsurance	
									2.	Reserve credit from other reinsurance	
									3.	Total net of reinsurance	

MEDICARE SUPPLEMENT INSURANCE EXPERIENCE EXHIBIT

Medicare Supplement is defined as those forms which are qualified as Medicare Supplement under the Federal Certification Requirements or the NAIC Medicare Supplement Insurance Minimum Standards Model Act and Regulation, or that are filed under other state programs to satisfy separate form filing requirements for Medicare Supplement forms.

This exhibit should be completed on a direct basis and should include all Medicare Supplement insurance acquired through assumption of a block of business. In the event that a policyholder of the company relocates to another state, experience under that policy is to continue to be reported in the state in which the policy was originally issued. The nationwide aggregate earned premium on all Medicare supplement policies should be disclosed in the annual statement General Interrogatory related to Medicare Supplement insurance.

This exhibit is to be completed on a state basis.

In the event that a refiling of any state page is warranted, the amended page should be filed with the NAIC and with the state.

1. Experience on policies issued more than three years prior to the reporting year should be shown separately as indicated on the form. For example, for the reporting year ended December 31, 2018 (filed on March 1, 2019), experience on policies issued in 2015 and prior should be shown separately from that of policies issued in 2016 and later. For group insurance, the year of issue should be based on when the certificate was issued, if available. Otherwise, use the master policy year of issue.
2. Allocation of reserves on a state-by-state basis should rely on sound actuarial principles and be consistent as to methodology from year to year.
3. Include membership or policy fees, if any, with premiums earned.
4. Include mass marketed group insurance subject to individual loss ratio standards with individual.
5. Subtract dividends from premiums earned.
6. Do not adjust incurred claims nor premiums earned for changes in policy (additional) reserves.

DEFINITIONS

Column 1 – Compliance with OBRA
Respond with “YES”, “NO” or “NA”, to indicate compliance with OBRA requirements.

Column 3 – Standardized Medicare Supplement Benefit Plan

Means the standard plans A-N as required by Section 9E of the Model Regulation to Implement the NAIC Medicare Supplement Insurance Minimum Standards Model Act. This includes all plans identified as A-N issued prior to a state's revisions to its regulatory program and identified as a standard plan at the time of issue. Policies issued prior to the effective date of this state's revisions to its Medicare supplement regulatory program pursuant to the Omnibus Budget Reconciliation Act (OBRA) of 1990, and no longer offered in a state, should be designated with “P.” Policies not meeting either of these definitions should be designated with “O.” This includes policies issued in MN, MA, and WI (states that qualified for and received a waiver under federal law from the A-N requirements). A policy issued in these three states that did not require changes, as the result of modifications to the state regulatory program should be reported as “O.” All policies identified as “O” must be explained in Medicare Supplement General Interrogatory 4. Theoretically, a policy should never be identified as “O” except in those states receiving a waiver from the A-N requirements.

Column 5	– Plan Characteristics	<p>Means one or more of the following identifiers of the features of a policy or certificate form (all applicable identifiers must be shown).</p> <p>“1” Means inclusion of new or innovative benefits.</p> <p>“2” Means direct response solicited.</p> <p>“3” Means agent solicited.</p> <p>“4” Means underwritten policy or certificate.</p> <p>“5” Means the policy or certificate is guaranteed issued to all applicants.</p> <p>“6” Means the policy is offered to individuals eligible for Medicare by reason of disability.</p> <p>“7” Means the policy or certificate was assumed from another carrier.</p>
Column 6	– Date Approved	<p>Means the date the policy form was approved for sale in the state by the insurance department.</p>
Column 7	– Date Approval Withdrawn	<p>Means the date the policy form approval was withdrawn by the insurance department.</p>
Column 8	– Date Last Amended	<p>Means the date of approval of a rider or endorsement for this policy form. Do not reflect the date of optional riders added to an individual policy.</p>
Column 9	– Date Closed	<p>Means the date when the policy form is no longer actively marketed or offered for sale in this state.</p>
Column 10	– Policy Marketing Trade Name	<p>Means the title of name under which a policy is (was) marketed.</p>
Columns 12 & 16	– Incurred Claims	<p>Incurred claims equal paid claims plus the change in claim reserves. Claim reserves include only those unpaid liabilities for claims that have been incurred. Incurred claims in this exhibit do not include policy (additional) reserves.</p> <p>The sum of Columns 11 and 15, and the sum of Columns 12 and 16, Lines 0199999 and 0299999 for all states should equal the amounts disclosed in the General Interrogatories, Part 2, Line 1.2 minus Line 1.3 and Line 1.5, respectively.</p>
Columns 14 & 18	– Number of Covered Lives	<p>Means the number of individuals covered under the policy form as of December 31 of the reporting year.</p>